



**C.A. S. Panna Raj**  
B.Sc., PGDBM, FCA.,  
Chartered Accountant

Cell : 94490 73398  
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Ref. :

Date : .....

### AUDIT REPORT

We have audited the attached Balance Sheet of "**Vijayanagar Degree College**", **Hospet**, as on 31.03.2018 and also the Income and Expenditure Account for the year ended on that date, which are in agreement with the books of account, which we have signed under reference to this report. The financial statements are the responsibility of the management of the College. Our responsibility is to express an opinion on these financial statements based on our audit.

We have 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 of 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 presentation of the financial statements. We believe that our audit provides a 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 accounts have been kept by the College so far as appears from our examination of such books.
3. The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with books of account.
4. In our opinion, and to the best of our information and according to the explanations given to us the said balance sheet and income and expenditure account, read with the notes there on, give the information as required by the management in the manner so required and gives a true and fair view.
  - a. In the case of the balance sheet, of the state of affairs of the College as at 31.03.2018 and
  - b. In the case of Income Expenditure account, of the excess of Expenditure over Income of the College for the year ended on that date.

Place: Ballari



*S. Panna Raj*  
S. Panna Raj, B.Sc., F.C.A.  
M. No. 26366  
Chartered Accountant,

*S. Panna Raj*  
Principal  
Vijayanagar College

**V.V.Sangha's  
Vijayanagar Degree College  
Hospet**

**Receipts and Payments A/c for the year ended 31.03.2018**

Receipts	Amount	Payments	Amount
To <b>Opening Balance</b>		By Endowment Fund	16,000
Bank Accounts	28,802,428	By Group Insurance	463,223
To College Maintenance Fund	10,000	By KSSW Fund	35,975
To Group Insurance	463,223	By KSTB Fund	64,625
To Vidyarthi Belaku Scholarship	11,644,000	By TDS Payable 94C	12,739
To Temporary Staff Salary	321,651	By V.V. Sangha Bellary	1,000,000
To V.V. Sangha Bellary	6,625,786	By Sundry Creditors	20,000
To Salary Grant (Joint A/c)	61,399,554	By Redcross Fee/Fund	39,100
To Scholarship	9,627,633	By Salary Grant (Joint A/c)	74,490,208
To Library Books.	8,000	By Scholarship	5,524,183
To Pre-University College	5,000	By Electrical Equipment	1,944
To Loans & Advances (Asset)	93,000	By Electrical Fittings	83,432
To Application Sale & Regis.	462,900	By Fire Extinguishers	13,239
To Cultural Activities Fee	10,000	By Lab Equip.-Language Lab	32,000
To Games & Sports	7,000	By Library Books.	30,886
To Interest A/c	588,626	By Building A/c	26,000
To Interest on FD	141,778	By Furniture A/c	28,590
To KPSC Exam Remuneration	45,074	By Lab Equipments	60,261
To College Fees Received	35,929,063	By Office Equipments A/c	850
To Fees Receivables	9,149,435	By Loans & Advances (Asset)	103,000
To Audit Expenses	3,129	By Sundry Debtors	401,059
To Consumables - Generator	11,000	By Caution Fee	500
To Cultural Activities Expenses	5,000	By General Insurance Fee	20,680
To Reading Room Expences.	7,700	By KPSC Exam Remuneration	42,035
To Temporary Staff Salary	12,625	By Uni.Admn. Processing Fees	624,195
		By College Fees Received	35,202,163
		By Tuition & Lab Fee	2,243,927
		By Uni-Receipts	3,641,430
		By Advertisement	11,000
		By Audit Expenses	14,696
		By Audit Fee	18,880
		By Bank Charges - Online A/c	297,916
		By Bank Commision	1,377
		By College Exam.Expences.	26,520
		By Consumables - Generator	47,244
		By Cultural Activities Expenses	146,129
		By Digital Signature	1,500
		By Electricity Charges	415,188
		By Freight & Hire	7,277
		By Games and Sports Expences.	105,901
		By Garden Maintainance	22,278
		By Identity Card Expenses	53,022
		By K.Basha	78,285
		By Miscellaneous Expenditure	63,014
		By NAAC Expenses A/C	179,667

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		By Office Consumables	50,641
		By Post & Telegraph	82,950
		By Printing & Stationery	177,329
		By Profession Tax	2,500
		By Reading Room Expences.	91,740
		By Refreshments	53,416
		By Repairs and Maintenance	160,569
		By Sanitation Maintenance	29,439
		By SMS Package	7,188
		By Soft Ware/AMC	66,220
		By TDS Filing Fees	36,157
		By Temporary Staff Salary	6,632,344
		By Travelling Expenses	97,605
		By Uni. Examination Fees(PG)	60,700
		By V.V.Sangha Centenary Exp.	12,380
		By VVS- Centenary Celebration	418,806
		By Packed Drinking Water	19,775
		By Consumables	226,190
		By Security Charges	133,980
		By Uni. Payments	248,160
		By <b>Closing Balance</b>	
		Bank Accounts	31,049,022
		Cash-in-hand	4,358
<b>Total</b>	<b>165,373,605</b>	<b>Total</b>	<b>165,373,605</b>



S.Panna Raj, B.Sc., F.C.A.

M. No. 26366

Chartered Accountant.


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**V.V.Sangha's  
Vijayanagar Degree College  
Hospet**

**Incomes and Expenditure A/c for the year ended 31.03.2018**

<b>Expenditures</b>	<b>Amount</b>	<b>Income</b>	<b>Amount</b>
To Consumables	226,190	By College Fees Received	726,900
To Security Charges	135,330	By Fees Receivables	638
To Uni. Payments	248,160	By Tuition & Lab Fee	1,842,999
To Advertisement	11,000	By Uni-Receipts	242,025
To Audit Expenses	11,567	By Admission & Readmission Fee	57,652
To Audit Fee	18,880	By Alumini Fee	129,950
To Bank Charges - Online A/c	297,916	By Application Sale & Reg.	462,900
To Bank Commision	1,377	By Bhaarat Scouts and Guides.	129,950
To College Exam.Expences.	317,608	By Caution Fee	129,450
To Consumables - Generator	36,244	By Col. Exam Stationery Fee	168,560
To Cultural Activities Expenses	141,129	By Cultural Activities Fee	104,815
To Depreciation	3,879,262	By Cycle Stand Fee	73,745
To Digital Signature	1,500	By Games & Sports	154,490
To Electricity Charges	415,188	By General Insurance Fee	112
To Freight & Hire	7,277	By Identity Card Fees	52,680
To Games and Sports Expences.	105,901	By Interest A/c	588,626
To Garden Maintainance	22,278	By Interest on FD	141,778
To Identity Card Expenses	53,022	By KPSC Exam Remuneration	3,039
To Miscellaneous Expenditure	63,014	By Lab Fee	419,016
To NAAC Expenses A/C	243,719	By Library Fee	147,490
To Office Consumables	50,641	By Light & Water Fees	103,960
To Post & Telegraph	82,950	By Reading Room Fee	147,490
To Printing & Stationery	215,257	By Uni. Adm.n Processing Fees	3,575
To Profession Tax	2,500		
To Reading Room Expences.	84,040	By Excess of Expenditure over	
To Refreshments	53,416	Income	8,172,744
To Repairs and Maintenance	219,880		
To Sanitation Maintenance	29,439		
To SMS Package	7,188		
To Soft Ware/AMC	66,220		
To TDS Filing Fees	49,157		
To Temporary Staff Saiary	6,298,068		
To Travelling Expenses	97,605		
To University Examination Fees(PC	60,700		
To V.V.Sangha Centenary Exp.	12,380		
To VVS- Centenary Celebration	418,806		
To Packed Drinking Water	19,775		
<b>Total</b>	<b>14,004,584</b>	<b>Total</b>	<b>14,004,584</b>



  
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**V.V.Sangha's  
Vijayanagar Degree College  
Hospet**

**Balance Sheet as on 31.03.2018**

Liabilities	Amount	Assets	Amount
<b>Current Liabilities</b>		<b>Fixed Assets</b>	
Redcross Fee/Fund	289,660	Building A/c	15,003,108
KSSW Fund	326,090	Free Hold Land	98,427
KSTB Fund	475	Furniture A/c	3,028,269
Salary Grant (Joint A/c)	10,784,367	Lab Equipments	430,494
Scholarship	5,026,554	Office Equipments A/c	741,724
Vidyarthi Belaku Scholarship	11,644,000	Borewell	13,096
Uni-Exam Fess-VSKUB	1,495,250	Electrical Equipment	12,377
Alumni Fund	1,161,054	Electrical Fittings	280,901
College Maintenance Fund	5,700,728	Fire Extinguishers	23,050
Endowment Fund	704,000	Golden Jubilee Building	9,556,814
Golden Jubilee Fund	12,419,512	Gym Equipment	495,541
Uni.Continuation Fees	18,800	Lab Equipment-Language Lab	29,600
VGST - KFIST -LEVEL I	2,053,853	Library Books.	109,015
Sundry Creditors	25,200	Plant & Machinery	193,474
V.V. Sangha Bellary	84,373,999	Solar Power System	138,750
		Transformer	183,492
		VGST KFIST - Physics Lab	1,177,862
		<b>Current Assets</b>	
		Deposits (Asset)	503,225
		Cash-in-hand	4,358
		Bank Accounts	31,049,022
		Deposits	3,356,721
		Pre-University College	75,554
		TDS As Per LBS	11,019
		VNC P.U.C Salary Receivable	3,522,854
		VNC UGC	1,300,000
		Unaided College Salary Rec.	3,862,500
		<b>Misc. Expenses (ASSET)</b>	
		Excess of expenditure over income	60,822,295
<b>Total</b>	<b>136,023,542</b>	<b>Total</b>	<b>136,023,542</b>



  
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V.V.Sangha's  
Vijayanagara Degree College  
Hospet

**Fixed Assets Schedule (FY 2017-18)**

S.NO.	Particulars	Op. WDV	Addition	Total	Rate of Dep	Depreciation	CL. WDV
1	Building	16,642,675	26,000	16,668,675	10%	1,665,567	15,003,108
2	Free hold Land	98,427	-	98,427	0%	-	98,427
3	Furniture A/c	3,334,565	28,590	3,363,155	10%	334,886	3,028,269
4	Lab Equipment	440,885	60,261	501,146	15%	70,652	430,494
5	Office Equipment	802,472	-	802,472	15%	120,370	682,102
6	Software	47,335	850	48,185	60%	28,911	19,274
7	Xerox Machine	47,468	-	47,468	15%	7,120	40,348
8	Borewell	15,407	-	15,407	15%	2,311	13,096
9	Electrical Equipment	11,700	1,944	13,644	10%	1,267	12,377
10	Electrical Fittings	224,045	83,432	307,477	10%	26,576	280,901
11	Golden Jubile Building	10,618,682	-	10,618,682	10%	1,061,868	9,556,814
12	Library Books	232,487	22,886	255,373	60%	146,358	109,015
13	Plant & Machinery	227,616	-	227,616	15%	34,142	193,474
14	VGST KFIST - Physics Lab	1,385,719	-	1,385,719	15%	207,857	1,177,862
15	Fire Extinguisher	12,710	13,239	25,949	15%	2,899	23,050
16	Gym Equipments	582,989	-	582,989	15%	87,448	495,541
17	Lab Equip.-Language Lab	-	32,000	32,000	15%	2,400	29,600
18	Solar Power System	185,000	-	185,000	25%	46,250	138,750
19	Transformer	215,872	-	215,872	15%	32,380	183,492
<b>TOTAL</b>		<b>35,126,054</b>	<b>269,202</b>	<b>35,395,256</b>		<b>3,879,262</b>	<b>31,515,994</b>





CA. S. Panna Raj

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Ref. :

Date : 30/6/19

### AUDIT REPORT

We have audited the attached Balance Sheet of "Vijayanagar College", Hospet, as on 31.03.2019 and also the Income and Expenditure Account for the year ended on that date, which are in agreement with the books of account, which we have signed under reference to this report. The financial statements are the responsibility of the management of the College. Our responsibility is to express an opinion on these financial statements based on our audit.

We have 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 of 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 presentation of the financial statements. We believe that our audit provides a 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 accounts have been kept by the College so far as appears from our examination of such books.
3. The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with books of account.
4. In our opinion, and to the best of our information and according to the explanations given to us the said balance sheet and income and expenditure account, read with the notes there on, give the information as required by the management in the manner so required and gives a true and fair view.
  - a. In the case of the balance sheet, of the state of affairs of the College as at 31.03.2019 and
  - b. In the case of Income Expenditure account, of the excess of Expenditure over Income of the College for the year ended on that date.

Place: Ballari



S. Panna Raj, B.Sc., F.C.A.  
M.No. 26366  
Chartered Accountant.

Principal  
Vijayanagar College  
HOSAPETE

V.V Sangha's  
**Vijayanagara College**

College Road, Hospet

**Receipts and Payments A/c for the Year Ended 31.03.2019**

Receipts	Amount	Payments	Amount
<b>To Opening Balance</b>		<b>By Current Liabilities</b>	
Bank Accounts	31,049,022	College Maintenance Fund	20,179
Cash-in-hand	4,358	DJ Corporates,Hospet	166,646
<b>To Current Liabilities</b>		Group Insurance	68,348
Group Insurance	369,172	Karnataka Photo Studio	348
Interest - Govt. Joint A/c	522,719	Sharada Printers	66,302
Vidyarthi Belaku Scholarship	119,000	Shripres Systems,Hospet	345,596
V.V. Sangha Bellary	7,763,903	TDS Payable 94C	7,453
Salary Grant (Joint A/c)	61,951,655	Uni.Continuation Fees	1,245,040
Scholarship	12,366,477	Vidyarthi Belaku Scholarship	9,827,000
<b>T- Current Assets</b>		V.V. Sangha Bellary	2,000,000
Loans & Advances (Asset)	82,000	Restricted Fund	92,190
Fees Receivables	11,333,272	Salary Grant (Joint A/c)	59,212,625
<b>To Indirect Incomes</b>		Scholarship	9,357,808
Admission & Readmission Fee	6,206	<b>By Fixed Assets</b>	
Application Sale & Registration	616,600	Electrical Fittings	82,600
Building Rent	40,904	Lab Equipment - Chemistry	21,240
Col. Exam Stationery Fee	78,520	Lab Equipment - Physics	16,267
Cultural Activities Fee	42,390	Library Books.	241,886
Cycle Stand Fee	32,970	Office Equipment	149,698
Flag Fees	1,000	<b>By Current Assets</b>	
Games & Sports	105,940	Loans & Advances (Asset)	86,000
Interest on SB A/c	136,821	<b>By Indirect Incomes</b>	
KPSC Exam Remuneration	456	Caution Fee	47,940
Lab Fee	91,236	Col. Exam Stationery Fee	14,520
Library Fee	65,940	Flag Fees	52,480
Light & Water Fees	4,176	Games & Sports	5,238
Miscellaneous - Receipt	6,000	General Insurance Fee	20,592
Reading Room Fee	65,940	Identity Card Fees	44,473
Tuition & Lab Fee	1,776,596	Reading Room Fee	9,553
Uni-Receipts	1,373,700	Red Cross Membership Fees	44,674
<b>To Indirect Expenses</b>		Tuition & Lab Fee	2,734,402
Cultural Activities Expenses	12,000	Uni-Receipts	5,048,100
Miscellaneous Expenditure	84,279	<b>By Indirect Expenses</b>	
Reading Room Expences.	1,235	Advertisement	32,350
Temporary Staff Salary	163,747	Affiliation Expenses	2,809
Travelling Expenses	3,172	Audit Expenses	68,316
		Audit Fee	26,000
		Bank Commision	9,910
		College Exam.Expences.	22,850
		Conference and Seminar	13,600
		Conveyance Charges	1,100
		Cultural Activities Expenses	153,965

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		Digital Signature	1,500
		Electricity Charges	441,975
		Freight & Hire	8,250
		Games and Sports Expences.	38,978
		Garden Maintainance	3,268
		Guest Lecture Expenses	42,980
		Honorarium	13,000
		K.Basha	96,455
		Miscellaneous Expenditure	132,580
		Naac Expenses	2,800
		Postage & Telephone Charges	76,915
		Printing & Stationery	157,837
		Profession Tax	2,500
		Reading Room Expences.	79,792
		Refreshments	56,434
		Repairs and Maintenance	163,296
		Sanitation Maintenance	11,850
		Soft Ware/AMC	29,182
		TDS Filing Fees	26,475
		Temporary Staff Salary	7,765,289
		Travelling Expenses	41,529
		TV Network Charges	4,000
		V.V.Sangha Centenary Expenses	1,088
		Water (Packed Drinking Water)	24,604
		Consumables	328,146
		Uni. Payments	1,532,550
		<b>By Closing Balance</b>	
		Bank Accounts	27,823,716
		Cash-in-hand	4,319
	<b>Total</b>	<b>Total</b>	<b>130,271,406</b>

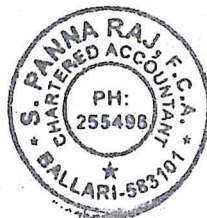


*C.R.J.*  
**S. Panna Raj, B.Sc., F.C.A.**  
**M.No. 26366**  
**Chartered Accountnt.**

VV Sangha's  
**Vijayanagara College**  
 College Road, Hospet

**Income and Expenditure A/c for the Year Ended 31.03.2019**

Expenditure	Amount	Income	Amount
<b>To Expenses</b>		<b>By Incomes</b>	
Consumables P	328,146	Tuition & Lab Fee	2,200,868
Uni. Payments	700,005	Uni-Receipts	170,985
Advertisement	32,350	Admission & Readmission Fee	86,846
Affiliation Expenses	2,809	Alumini Fee	129,250
Audit Expenses	68,316	Application Sale & Registration	616,600
Audit Fee	26,000	Bhaarat Scouts and Guides.	129,250
Bank Commision	9,910	Building Rent	40,904
College Exam. Expences.	22,850	Caution Fee	339,810
Conference and Seminar	13,600	Col. Exam Stationery Fee	36,306
Conveyance Charges	1,100	Cultural Activities Fee	117,135
Cultural Activities Expenses	147,851	Cycle Stand Fee	91,105
Depreciation P	3,793,543	Flag Fees	120
Digital Signature	1,500	Games & Sports	212,972
Electricity Charges	441,975	General Insurance Fee	88
Freight & Hire	8,250	Identity Card Fees	36,167
Games and Sports Expences. P	38,978	Interest on SB A/c	136,821
Garden Maintainance P	3,268	KPSC Exam Remuneration	456
Guest Lecture Expenses	42,980	Lab Fee	467,532
Honorarium	13,000	Library Fee	182,210
K.Basha	32,480	Light & Water Fees	107,576
Miscellaneous Expenditure	48,301	Miscellaneous - Receipt	6,000
Naac Expenses	2,800	Misc. Fee	1,652
Postage & Telephone Charges	76,915	Reading Room Fee	172,657
Printing & Stationery	391,857	Red Cross Membership Fees	84,576
Profession Tax	2,500		
Reading Room Expences. P	78,557	By Excess of Expendituer over Income	9,141,513
Refreshments P	56,434		
Repairs and Maintenance P	217,696		
Sanitation Maintenance	11,850		
Security Charges	168,330		
Soft Ware/AMC	29,182		
TDS Filing Fees	26,475		
Temporary Staff Salary	7,601,542		
Travelling Expenses	38,357		
TV Network Charges	4,000		
V.V.Sangha Centenary Expenses	1,088		
Water (Packed Drinking Water) P	24,604		
<b>Total</b>	<b>14,509,399</b>	<b>Total</b>	<b>14,509,399</b>



*Caraj*  
**S. Panna Raj, B.Sc., F.C.A.**  
**M.No. 26366**  
 Chartered Accountnt.

VV Sangha's  
**Vijayanagara College**  
College Road, Hospet

**Balance Sheet as on 31.03.2019**

Liabilities	Amount	Assets	Amount
<b>Current Liabilities</b>		<b>Fixed Assets</b>	
Sundry Creditors	25,200	Auditorium Sound System	532,585
Salary Grant (Joint A/c)	13,523,397	Borewell	11,132
Scholarship	8,035,224	Building	13,517,371
Uni-Exam Fess-VSKUB	1,495,250	C C Camera for Security	347,196
Alumni Fund	1,161,054	Electrical Equipment	11,140
College Maintenance Fund	5,680,549	Electrical Fittings	331,281
Endowment Fund	704,000	Fire Extinguishers	19,593
Golden Jubilee Fund	12,419,512	Free Hold Land	98,427
Group Insurance	300,824	Furniture	3,153,102
Interest - Govt. Joint A/c	522,719	Golden Jubilee Building	8,601,133
KSSW Fund	362,875	Gym Equipment	421,210
KSTB Fund	750	Lab Equipment - Chemistry	19,647
Red Cross Fund	289,660	Lab Equipment - Physics	15,047
Uni.Continuation Fees	19,590	Lab Equipments	365,920
VGST - KFIST -LEVEL I	2,053,853	Lab Equipments - Language Lab	25,160
Vidyarthi Belaku Scholarship	1,936,000	Library Books.	212,927
V.V. Sangha Bellary	92,388,831	Office Equipment	718,258
		Plant & Machinery	164,453
		R O Water System	27,750
		Software	7,710
		Software Licence	481,228
		Solar Power System	104,063
		Transformer	155,969
		UPS & BATTERIES	117,790
		VGST KFIST - Physics Lab	1,001,183
		Xerox Machine	34,296
		<b>Current Assets</b>	
		Cash-in-hand	4,319
		Bank Accounts	27,823,716
		Deposits	3,859,946
		Pre University College	75,554
		TDS	11,019
		VNC P.U College Salary Receivable	3,522,854
		VNC UGC	1,300,000
		VNC Unaided Degree College Salary Receivable	3,862,500
		<b>Misc. Expenses (ASSET)</b>	
		Excess of expenditure over income	69,963,809
<b>Total</b>	<b>140,919,288</b>	<b>Total</b>	<b>140,919,288</b>



*S. Panna Raj*  
**S. Panna Raj, B.Sc., F.C.A.**  
**M.No. 26366**  
**Chartered Accountant.**

## Fixed Assets Schedule (FY 2018-19)

S.NO.	Particulars	Op. WDV	Addition	Total	Rate of Dep	Depreciation	CL. WDV
1	Building	15,003,108	15,340	15,018,448	10%	1,501,077	13,517,371
2	Free hold Land	98,427	-	98,427	0%	-	98,427
3	Furniture A/c	3,028,269	450,168	3,478,437	10%	325,335	3,153,102
4	Lab Equipment	430,494	-	430,494	15%	64,574	365,920
5	Office Equipment	682,102	149,698	831,800	15%	113,542	718,258
6	Software	19,274	-	19,274	60%	11,564	7,710
7	Xerox Machine	40,348	-	40,348	15%	6,052	34,296
8	Borewell	13,096	-	13,096	15%	1,964	11,132
9	Electrical Equipment	12,377	-	12,377	10%	1,237	11,140
10	Electrical Fittings	280,901	82,600	363,501	10%	32,220	331,281
11	Golden Jubile Building	9,556,814	-	9,556,814	10%	955,681	8,601,133
12	Library Books	109,015	241,886	350,901	60%	137,974	212,927
13	Plant & Machinery	193,474	-	193,474	15%	29,021	164,453
14	VGST KFIST - Physics Lab	1,177,862	-	1,177,862	15%	176,679	1,001,183
15	Fire Extinguisher	23,050	-	23,050	15%	3,457	19,593
16	Gym Equipments	495,541	-	495,541	15%	74,331	421,210
17	Lab Equip.-Language Lab	29,600	-	29,600	15%	4,440	25,160
18	Solar Power System	138,750	-	138,750	25%	34,687	104,063
19	Transformer	183,492	-	183,492	15%	27,523	155,969
20	Auditorium Sound System	-	575,767	575,767	15%	43,182	532,585
21	C C Camera for Security	-	375,346	375,346	15%	28,150	347,196
22	Lab Equipment - Chemistry	-	21,240	21,240	15%	1,593	19,647
23	Lab Equipment - Physics	-	16,267	16,267	15%	1,220	15,047
24	R O Water System	-	30,000	30,000	15%	2,250	27,750
25	Software Licence	-	687,468	687,468	60%	206,240	481,228
26	UPS & Batteries	-	127,340	127,340	15%	9,550	117,790
<b>TOTAL</b>		<b>31,515,994</b>	<b>2,773,120</b>	<b>34,289,114</b>		<b>3,793,543</b>	<b>30,495,571</b>





**T. C. Goud & Co.,**

Chartered Accountants

**AUDIT REPORT**

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

We have audited the attached Balance Sheet of "VIJAYANAGAR COLLEGE, HOSAPETE." as at March 31, 2020 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.

*(Signature)*  
Principal  
Vijayanagar College  
HOSAPETE



07/09/2020

Chartered Accountants

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

CHARTERED ACCOUNTANTS

UDIN- 20007034AAAACI5405

7/9/2020

**VIJAYANAGAR COLLEGE**  
[MANAGED BY V.V.SANGHA, BELLARY]  
HOSPET - 583 201.

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020**

Receipts	Amount	Payments	Amount
<b>Opening Balance</b>		Group Insurance	7,32,575
Bank Accounts	2,78,23,716	KSTB Fund	67,825
Cash-in-hand	4,319	V.V. Sangha Bellary	20,00,000
		Duties & Taxes	10,206
Group Insurance	4,31,751	Sundry Creditors	12,17,427
Unnat Bharat Abhiyan (UBA)	50,000	Salary Grant (Joint A/c)	4,57,51,314
V.V. Sangha Bellary	89,29,214	Scholarship	82,18,494
Sundry Creditors	1,033	Electrical Equipment	19,824
Endowment Fund	70,000	Library Books.	35,113
Salary Grant (Joint A/c)	4,74,33,407	R O Water System	1,38,000
Scholarship	38,35,532	Lab Equipments	17,100
Loans & Advances (Asset)	17,000	Office Equipments A/c	1,79,809
Application Sale & Registration	7,04,400	Loans & Advances (Asset)	78,316
Games and Sports	10,000	Deposits	9,60,000
Gandhi Vichara Samskara Pariksha	10,000	Fees Collection	27,130
Interest on Endowment	19,707	Advertisement	35,530
Interest on SB A/c	45,048	Affiliation Fee Payment	1,94,700
Miscellaneous - Receipt	4,000	Co-Curricular Activities Expenses	37,720
Fees Collection	1,16,78,872	College Exam. Expences.	57,230
Uni-Fee Receipt	4,26,880	Computer Accessories	5,400
Cultural Activities Expenses	4,060	Cultural Activities Expenses	46,647
Reading Room Expences.	6,500	Electricity Charges	4,93,144
Travelling Expenses	510	Fire Extinguishers Expenses	13,529
Bank Charges	237	Flag Fee Payment	52,600
Consumables	2,050	Freight & Hire	4,410
Establishment	82,447	Games and Sports Expences.	1,13,734
		Gandhi Vichara Samskara Pariksha Exp.	7,500
		Garden Maintainance	1,800
		General Insurance Fees - Exp.	21,704
		Guest Lecture Expenses	24,581
		Guests / Officials Expenses	41,512
		Miscellaneous Expenditure	585
		Postage & Telephone Charges	74,830
		Printing & Stationery	5,658
		Profession Tax	2,500
		Reading Room Expences.	85,418
		Red Cross Membership Fees.	46,495
		Refreshments	26,978
		Repairs and Maintenance	1,88,670
		Sanitation Maintenance	24,222
		SKYNET IT Solutions	25,650
		Software/AMC	73,626



TDS Filing Fees	24,800
Travelling Expenses	66,094
Tuition & Lab Fee Remitted	11,00,488
TV Network Charges	1,850
Water	23,180
Bank Charges	5,861
Consumables	2,36,709
Establishment	87,18,028
Uni Fee Payments	75,60,766
<b><u>Closing Balance</u></b>	
Bank Accounts	2,26,83,076
Cash-in-hand	10,326

Total Rs, 10,15,90,684

Total Rs, 10,15,90,684

4 For our report of even date annexed:



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

*[Signature]*

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

21/9/2020

*[Signature]*  
Chairman,  
Governing Body,  
Vijayanagar College, Hospet

*[Signature]*  
Principal,  
Vijayanagar College,  
Hospet.

**VIJAYANAGAR COLLEGE**  
[MANAGED BY V.V.SANGHA, BELLARY]

HOSPET - 583 201.

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED : 31.03.2020.**

Expenditure	Amount	Income	Amount
Bank Charges	5,623	Fees Collection	49,41,204
Consumables P	4,52,036	Uni-Fee Receipt	77,40,548
Establishment P	86,35,581	Application Sale & Registration	7,04,400
Uni Fee Payments	75,60,766	Games and Sports	10,000
Advertisement	35,530	Gandhi Vichara Samskara Pariksha	10,000
Affiliation Fee Payment	1,94,700	Interest on Endowment	19,707
Audit Fee	10,956	Interest on SB A/c	45,048
Co-Curricular Activities Expenses	54,836	Miscellaneous - Receipt	15,02,931
College Exam.Expences.	2,25,510		
Computer Accessories	5,400	<b>Excess of expenditure over income</b>	<b>92,35,787</b>
Cultural Activities Expenses P	50,354		
Electricity Charges	4,93,144		
Fire Extinguishers Maint., P	13,529		
Flag Fee Payment	52,600		
F. ight & Hire	4,410		
Games and Sports Expences. P	1,13,734		
Gandhi Vichara Samskara Pariksha Exp.	7,500		
Garden Maintainance P	1,800		
General Insurance Fees - Exp.	21,704		
Guest Lecture Expenses	26,134		
Guests / Officials Expenses	43,602		
Identity Card Expenses	37,426		
Miscellaneous Expenditure	585		
Postage & Telephone Charges	74,830		
Printing & Stationery	3,70,221		
Profession Tax	2,500		
Reading Room Expences. P	78,918		
Red Cross Membership Fees	46,495		
Refreshments P	26,978		
Repairs and Maintenance P	3,13,260		
Sanitation Maintenance P	24,222		
Security Charges	2,51,996		
SKYNET IT Solutions	25,650		
Software/AMC	1,17,634		
TDS Filing Fees	24,800		
Travelling Expenses	65,584		
Tuition & Lab Fee 50% Remitted to Govt.	11,00,488		
TV Network Charges	1,850		
Water Charges P	23,180		
Website Design & Development	47,200		
Depreciation W/o P	35,66,359		
<b>Total Rs</b>	<b>2,42,09,625</b>	<b>Total Rs</b>	<b>2,42,09,625</b>

As per our report of even date annexed;



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

*[Signature]*  
T.C. GOLD & CO. No. 7024

*[Signature]*  
Chairman,  
Governing Body.

*[Signature]*  
Treasurer,  
Governing Body.





**VIJAYANAGAR COLLEGE**

[MANAGED BY V.V.SANGHA, BELLARY]

HOSPET - 583 201.

**Depreciation Schedule for the year 2019-20**

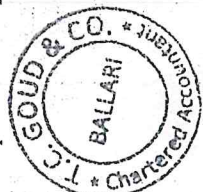
Sl No	Particulars	OP W.D.V. on 01.04.2019	Additions		Total	Rate of Dep	Depreciation	Cl W.D.V. on 31.03.2020
			> 180 days	< 180 days				
1	Building A/c	1,35,17,371	-	-	1,35,17,371	10%	13,51,737	1,21,65,634
2	Free Hold Land	98,427	-	-	98,427	0%	-	98,427
3	Furniture and Fixture	31,53,102	-	12,08,219	43,61,321	10%	3,75,721	39,85,600
4	Lab Equipment	3,65,920	-	-	3,65,920	15%	54,888	3,11,032
5	Office Equipment	7,18,258	1,35,600	44,209	8,98,067	15%	1,31,394	7,66,673
6	Soft Ware	7,710	-	-	7,710	60%	4,626	3,084
7	Xerox Machine	34,296	-	-	34,296	15%	5,144	29,152
8	Borewell	11,132	-	-	11,132	15%	1,669	9,463
9	Electrical Equipment	11,140	19,824	-	30,964	10%	3,096	27,868
10	Electrical Fittings	3,31,281	-	-	3,31,281	10%	33,128	2,98,153
11	Golden Jubile Building	86,01,133	-	-	86,01,133	10%	8,60,113	77,41,020
12	Library Books	2,12,927	8,940	26,173	2,48,040	60%	1,40,972	1,07,068
13	Plant and Machinery	1,64,453	-	-	1,64,453	15%	24,667	1,39,786
14	Fire Extinguisher	19,593	-	-	19,593	15%	2,938	16,655
15	Gym Equipment	4,21,210	-	-	4,21,210	15%	63,181	3,58,029
16	Lab Equip., Language Lab	25,160	-	-	25,160	15%	3,774	21,386
17	Solar Power System	1,04,063	-	-	1,04,063	25%	26,015	78,048
18	Transformer	1,55,969	-	-	1,55,969	15%	23,395	1,32,574
19	Auditorium Sound System	5,32,585	-	-	5,32,585	15%	79,887	4,52,698
20	C C Camer	3,47,196	-	-	3,47,196	15%	52,079	2,95,117
21	Lab Equipment-Chemistry	19,647	7,100	10,000	36,747	15%	4,762	31,985
22	Lab Equipment-Physics	15,047	-	-	15,047	15%	2,257	12,790
23	R O Water System	27,750	-	1,38,000	1,65,750	15%	14,512	1,51,238
24	Software Licence	4,81,228	-	-	4,81,228	60%	2,88,736	1,92,492
25	UPS & Batteries	1,17,790	-	-	1,17,790	15%	17,668	1,00,122
<b>Total Rs</b>		<b>2,94,94,388</b>	<b>1,71,464</b>	<b>14,26,601</b>	<b>3,10,92,453</b>		<b>35,66,359</b>	<b>2,75,26,094</b>

As per our report of even date annexed:

**For T.C. GOUD & CO.,**

Chartered Accountants

(T.C.GOUD) M.No. 7034  
7/7/2020



*[Signature]*  
Principal  
Vijayanagar College  
Hospet.

*[Signature]*  
Chairman,  
Governing Body,  
Vijayanagar College, Hospet



**T. C. Goud & Co.,**  
Chartered Accountants

### AUDIT REPORT

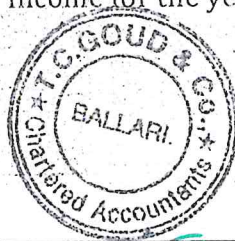
To  
The Secretary,  
V.V.Sangha,  
Ballari.

We have audited the attached Balance Sheet of "VIJAYANAGAR COLLEGE, HOSAPETE." as at March 31, 2021 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.



T. C. GOUD & CO.,  
Chartered Accountants

*(Signature)*  
(T.C.GOUD) M.No. 7034 30.8.2021

CHARTERED ACCOUNTANTS

UDIN: - 21007034AAAADT5984

VNC VIJAYANAGAR COLLEGE (2020-2021)

Receipts and Payments

1-Apr-2020 to 31-Mar-2021

Page 1

Receipts	1-Apr-2020 to 31-Mar-2021	Payments	1-Apr-2020 to 31-Mar-2021
<b>Opening Balance</b>	2,26,93,401.31	<b>Current Liabilities</b>	3,33,50,993.70
Bank Accounts	2,26,83,076.28	Group Insurance	6,13,431.00
Cash-in-hand	10,325.03	TDS Payable 94C / 92B / 194J	7,220.00
<b>Current Liabilities</b>	3,72,07,008.00	V.V. Sangha Bellary	25,50,000.00
College Canteen Deposit	10,000.00	Sundry Creditors	8,88,521.00
Group Insurance	6,13,431.00	Salary Grant (Joint A/c)	2,54,77,964.00
TDS Payable 94C / 92B / 194J	741.00	Scholarship	38,13,857.70
V.V. Sangha Bellary	70,94,436.00	<b>Fixed Assets</b>	27,45,985.00
Sundry Creditors	17,963.00	C C Camera for Security	44,722.00
Corpus Fund A/c (As Per Uni. Norms)	2,75,758.00	Computers	17,52,300.00
Salary Grant (Joint A/c)	2,66,75,285.00	Lab Equipment - Chemistry	3,32,573.00
Scholarship	25,19,394.00	LAN Connection to All Departments	89,568.00
<b>Current Assets</b>	27,63,650.00	Letters (Titanium) of College Name	85,299.00
VNC UGC	13,00,000.00	Library Books.	2,23,105.00
Loans & Advances (Asset)	3,63,650.00	Software	38,000.00
posits	11,00,000.00	Steel Umbrella	17,000.00
<b>Indirect Incomes</b>	1,08,89,207.00	UPS & Batteries	20,960.00
Application & Registration Fees	6,19,200.00	Furniture A/c	1,13,870.00
Interest on Endowment Scholarship A/c	8,671.00	Office Equipments A/c	28,588.00
Interest on SB A/c	45,487.00	<b>Current Assets</b>	5,02,790.00
KPSC Exam	9,360.00	Loans & Advances (Asset)	5,02,790.00
Library Missing Books	1,264.00	<b>Indirect Incomes</b>	4,48,920.00
Miscellaneous - Other Than Fees	77,635.00	KPSC Exam	3,400.00
Fees Receivables	1,01,27,590.00	Miscellaneous - Other Than Fees	6,000.00
<b>Indirect Expenses</b>	4,11,114.00	Fees Collection	4,39,520.00
Temporary Staff Salary	4,064.00	<b>Indirect Expenses</b>	1,41,53,194.86
Uni. Fees Payable 2020-2021	1,66,980.00	Advertisement	51,330.00
Consumables	2,40,070.00	Co-Curricular Activities Expenses	650.00
		College Exam. Expences.	7,720.00
		Computer Accessories	31,450.00
		COVID-19 Occasion Expenses	25,724.00
		Cultural Activities Expenses	46,623.00
		Digital Signature	1,500.00
		Electrical Consumables	1,927.00
		Electricity Charges	3,31,434.00
		Fire Extinguishers - Refilling	13,529.00
		Freight & Hire	600.00
		Garden Maintainance	3,500.00
		Guest Lecture Expenses	30,512.00
		Guests / Officials Expenses	15,020.00
		Postage & Telephone Charges	63,746.00
		Printing & Stationery	19,365.00
		Reading Room Expences.	62,294.00
		Refreshments	93,792.00
		Sanitation Maintenance	11,970.00
		SKYNET IT Solutions - Internet Service	73,750.00
		Software/AMC	25,100.00
		TDS Filing Fees	23,124.00
		Temporary Staff Salary	68,57,765.00
		Travelling Expenses	32,020.00
		Tuition & Lab Fee 50% Remitted to Govt. Joint A/c	8,21,914.00
		TV Network Charges	2,480.00
		Uni. Fees Payable 2020-2021	47,58,094.00
		Water (Packed Drinking Water)	14,160.00
<b>Carried Over</b>	7,39,64,380.31	<b>Carried Over</b>	5,12,01,883.56



continued ...

VNC VIJAYANAGAR COLLEGE (2020-2021)

Receipts and Payments

Receipts		Payments	
1-Apr-2020 to 31-Mar-2021		1-Apr-2020 to 31-Mar-2021	
Brought Forward	7,39,64,380.31	Brought Forward	5,12,01,883.56
		Bank Charges A/c	5,509.86
		Consumables	5,69,627.00
		Repair & Maintenance A/c	1,56,965.00
		<b>Closing Balance</b>	<b>2,27,62,496.75</b>
		Bank Accounts	2,27,61,671.72
		Cash-in-hand	825.03
<b>Total</b>	<b>7,39,64,380.31</b>	<b>Total</b>	<b>7,39,64,380.31</b>



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

*[Signature]*  
(T.C.GOUD) M.No. 7034  
30.8.2021

*[Signature]*  
Chairman  
Governing Body  
Vijayanagar College, Hospet

*[Signature]*  
Principal  
Vijayanagar College  
HOSAPETE - 583201

VNC VIJAYANAGAR COLLEGE (2020-2021)

Income and Expenditure Statement

1-Apr-2020 to 31-Mar-2021

Particulars	1-Apr-2020 to 31-Mar-2021	Particulars	1-Apr-2020 to 31-Mar-2021
<b>Indirect Expenses</b>	<b>1,37,50,119.86</b>	<b>Indirect Incomes</b>	<b>58,78,799.00</b>
Bank Charges A/c	5,509.86	Fees Collection	33,60,632.00
Consumables P	4,13,254.00	Uni-Receipts	17,36,324.00
Repair & Maintenance A/c P	1,85,855.00	Application & Registration Fees	6,19,200.00
Advertisement	51,330.00	Discount Received	30,000.00
Audit Fee	19,200.00	Interest on Endowment Scholarship A/c	8,671.00
Co-Curricular Activities Expenses	650.00	Interest on SB A/c	45,487.00
College Exam. Expenses.	7,720.00	KPSC Exam	5,960.00
Computer Accessories	68,950.00	Library Missing Books	1,264.00
COVID-19 Occasion Expenses	25,724.00	Miscellaneous - Other Than Fees	71,261.00
Cultural Activities Expenses P	46,623.00		
Depreciation A/c P	37,19,088.00	Excess of expenditure over income	78,71,320.86
Digital Signature	1,500.00		
Electrical Consumables	60,204.00		
Electricity Charges	3,31,434.00		
Fire Extinguishers - Refilling P	13,529.00		
Freight & Hire	600.00		
Garden Maintainance P	3,500.00		
Guest Lecture Expenses	30,512.00		
Guests / Officials Expenses	15,020.00		
Postage & Telephone Charges	63,746.00		
Printing & Stationery	3,03,558.00		
Reading Room Expenses. P	62,294.00		
Refreshments P	93,792.00		
Sanitation Maintenance P	11,970.00		
Security Charges	3,06,600.00		
SKYNET IT Solutions - Internet Service	73,750.00		
Software/AMC	86,808.00		
TDS Filing Fees	23,124.00		
Temporary Staff Salary	68,53,701.00		
Travelling Expenses	32,020.00		
Tuition & Lab Fee 50% Remitted to Govt. Joint A/c	8,21,914.00		
TV Network Charges	2,480.00		
Water (Packed Drinking Water) P	14,160.00		
<b>Total</b>	<b>1,37,50,119.86</b>	<b>Total</b>	<b>1,37,50,119.86</b>



For T.C. GOUD & CO.,

Chartered Accountants

*[Signature]*

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

30.8.2021

*[Signature]*

Chairman  
Governing Body  
Vijayanagar College, Hosapet

*[Signature]*

Principal  
Vijayanagar College  
HOSAPETE - 583201

VNC VIJAYANAGAR COLLEGE (2020-2021)

Balance Sheet

1-Apr-2020 to 31-Mar-2021

Liabilities		as at 31-Mar-2021	Assets		as at 31-Mar-2021
<b>Current Liabilities</b>		<b>14,88,24,454.61</b>	<b>Fixed Assets</b>		<b>2,66,69,863.00</b>
Corpus Fund A/c (As Per Uni. Norms)	2,75,758.00		Auditorium Sound System	5,57,580.00	
Endowment Fund	8,60,000.00		Building A/c	1,09,49,071.00	
Salary Grant (Joint A/c)	1,69,25,530.00		Free Hold Land	98,427.00	
Scholarship	42,07,798.16		Furniture A/c	35,22,432.00	
Alumni Fund	11,61,054.00		Lab Equipments	2,64,378.00	
College Canteen Deposit	10,000.00		Office Equipments A/c	6,77,441.00	
College Maintenance Fund -LBS	56,80,549.45		Air Conditioners (2020-2021)	1,01,473.00	
Golden Jubilee Fund	1,24,19,512.00		Borewell	8,044.00	
Unnat Bharat Abhiyan (UBA)	50,000.00		C C Camera for Security	2,88,864.00	
VGST - KFIST -LEVEL I	20,53,853.00		Computers	12,26,610.00	
V.V. Sangha Bellary	10,51,80,400.00		Electrical Equipment	25,082.00	
			Electrical Fittings	2,72,305.00	
			Fire Extinguishers	14,157.00	
			Golden Jubilee Building	69,66,918.00	
			Gym Equipment - LBS	3,04,325.00	
			Lab Equipment - Chemistry	3,34,818.00	
			Lab Equipment - Physics	10,872.00	
			Lab Equipments - Language Lab - LBS	18,179.00	
			LAN Connection to All Departments	85,408.00	
			Letters (Titanium) of College Name	78,902.00	
			Library Books	1,99,001.00	
			Plant & Machinery	1,18,819.00	
			R O Water System	1,28,553.00	
			Software	27,834.00	
			Software Licence	76,997.00	
			Solar Power System - LBS	58,536.00	
			Steel Umbrella	14,449.00	
			Transformer - LBS	1,12,688.00	
			UPS & Batteries	1,02,920.00	
			Xerox Machine	24,780.00	
			<b>Current Assets</b>		<b>3,40,82,490.75</b>
			Loans & Advances (Asset)	1,39,140.00	
			Cash-in-hand	825.03	
			Bank Accounts	2,27,61,671.72	
			Deposits	37,19,946.00	
			Pre University College	75,554.00	
			VNC P.U College Salary Receivable	35,22,854.00	
			VNC Unaided Degree College Salary Receivable	38,62,500.00	
			<b>Fixed Assests at Cost</b>		<b>20,53,853.00</b>
			VGST KFIST - Physics Lab	20,53,853.00	
			<b>Excess of expenditure over income</b>		<b>8,60,18,247.86</b>
			Opening Balance	7,81,46,927.00	
			Current Period	78,71,320.86	
<b>Total</b>		<b>14,88,24,454.61</b>	<b>Total</b>		<b>14,88,24,454.61</b>



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

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

30.8.2021



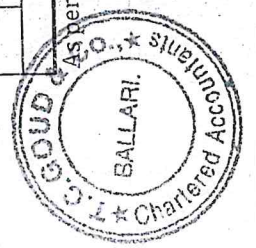
Chairman  
Governing Body

Vijayanagar College, Hospet

  
Principal  
Vijayanagar College  
HOSAPETE - 583201

**Depreciation Schedule for the year 2020-21**

Sl No	Particulars	OP W.D.V. on 01.04.2020		Additions		Total	Rate of Dep	Depreciation	CI W.D.V. on 31.03.2021
		> 180 days	< 180 days	> 180 days	< 180 days				
1	Building A/c	1,21,65,634	-	-	-	1,21,65,634	10%	12,16,563	1,09,49,071
2	Free Hold Land	98,427	-	-	-	98,427	0%	-	98,427
3	Furniture and Fixture	1,91,984	-	-	-	1,91,984	10%	19,198	1,72,786
4	Auditorium Sound System <sup>1</sup>	6,32,289	-	-	-	6,32,289	10%	63,228	5,69,061
5	Classroom Benches	31,61,327	-	1,13,870	-	32,75,197	10%	3,21,826	29,53,371
6	Furniture	3,11,032	-	-	-	3,11,032	15%	46,654	2,64,378
7	Lab Equipment	7,66,673	9,000	19,588	-	7,95,261	15%	1,17,820	6,77,441
8	Office Equipment	3,084	-	38,000	-	41,084	60%	13,250	27,834
9	Soft Ware	29,152	-	-	-	29,152	15%	4,372	24,780
10	Xerox Machine	9,463	-	-	-	9,463	15%	1,419	8,044
11	Borewell	27,868	-	-	-	27,868	10%	2,786	25,082
12	Electrical Equipment	2,98,153	4,408	-	-	3,02,561	10%	30,256	2,72,305
13	Electrical Fittings	77,41,020	-	-	-	77,41,020	10%	7,74,102	69,66,918
14	Golden Jubile Building	1,07,068	-	-	-	1,07,068	60%	1,31,172	1,99,001
15	Library Books	1,39,786	-	2,23,105	-	3,30,173	60%	20,967	1,18,819
16	Plant and Machinery	16,655	-	-	-	16,655	15%	2,498	14,157
17	Fire Extinguisher	3,58,029	-	-	-	3,58,029	15%	53,704	3,04,325
18	Gym Equipment	21,386	-	-	-	21,386	15%	3,207	18,179
19	Lab Equip., Language Lab	78,048	-	-	-	78,048	25%	19,512	58,536
20	Solar Power System	1,32,574	-	-	-	1,32,574	15%	19,886	1,12,688
21	Transformer	4,52,698	-	-	-	4,52,698	15%	67,904	3,84,794
22	Auditorium Sound System	2,95,117	44,722	-	-	3,39,839	15%	50,975	2,88,864
23	C.C Camer	31,985	-	3,32,573	-	3,64,558	15%	29,740	3,34,818
24	Lab Equipment-Chemistry	12,790	-	-	-	12,790	15%	1,918	10,872
25	Lab Equipment-Physics	1,51,238	-	-	-	1,51,238	15%	22,685	1,28,553
26	R/O Water System	1,92,492	-	-	-	1,92,492	60%	1,15,495	76,997
27	Software Licence	1,00,122	20,960	-	-	1,21,082	15%	18,162	1,02,920
28	UPS & Batteries	-	-	1,09,700	-	1,09,700	15%	8,227	1,01,473
29	Air Conditioners	-	-	17,52,300	-	17,52,300	60%	5,25,690	12,26,610
30	Computer	-	-	92,332	-	92,332	15%	6,924	85,408
31	Lan Connection	-	-	85,299	-	85,299	15%	6,397	78,902
32	Letters (Titanium)	-	-	-	-	-	15%	2,550	14,450
33	Steel Umbrella	-	17,000	-	-	17,000	15%	-	-
<b>Total Rs</b>		<b>2,75,26,094</b>	<b>96,090</b>	<b>27,66,767</b>	<b>3,03,88,951</b>	<b>37,19,087</b>			<b>2,66,69,864</b>



For our report of even date annexed:  
For T.C. GOUD & CO.,  
Chartered Accountants  
T.C. GOUD & CO. M No 7034

*[Signature]*  
Chairman  
Governing Body

Vijayanagar College, Hospet

*[Signature]*  
Principal  
Vijayanagar College  
HOSAPETE - 583201





**T. C. Goud & Co.,**  
Chartered Accountants

**AUDIT REPORT**

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

We have audited the attached Balance Sheet of "**VIJAYANAGAR COLLEGE. 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

*T. C. Goud*  
(T.C. GOUD) M No. 7034  
CHARTERED ACCOUNTANTS  
UDIN: - 22007034ANKYLA9208

30.5.22

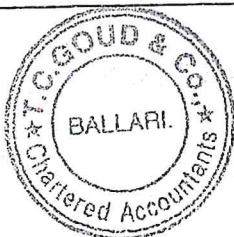


**VIJAYANAGAR COLLEGE**  
[MANAGED BY V.V.SANGHA, BELLARY]

HOSAPETE - 583 201.

Receipts & Payments Account for the year Ending : 31.3.2022.

Particulars	Amount	Amount
<b><u>Current Liabilities</u></b>		
Endowment Fund	51,111.00	-
Salary Grant (Joint A/c)	11,12,05,347.00	11,34,51,220.00
Scholarship	26,37,232.00	39,54,092.00
A R Udyog Agencies	81,614.00	81,614.00
Corpus Fund	2,75,938.00	-
Group Insurance	7,07,360.00	7,07,360.00
V.V. Sangha Bellary	1,10,49,148.00	29,96,137.00
<b><u>Fixed Assets</u></b>		
Equipments	-	2,73,140.00
Furniture & Fittings	-	4,58,753.00
Plant & Machinery	-	3,96,210.00
Library Books.	-	75,959.00
Loans & Advances (Asset)	5,15,137.00	4,02,997.00
Deposits	60,867.00	5,84,987.00
VNC Unaided Degree College Salary Receivable	25,50,000.00	-
<b><u>Indirect Incomes</u></b>		
Fees - Receipts	2,61,45,664.00	1,36,96,494.00
Interest Account	5,34,945.00	9,756.00
KPSC Exam	9,360.00	3,500.00
Library Missing Books	6,346.00	-
<b><u>Indirect Expenses</u></b>		
Academic Expenses	2,92,500.00	10,13,357.00
Administrative Expenses	28,096.00	1,17,01,300.50
Fees - Payments	-	77,61,943.00
Infrastructure Maintenance	-	10,73,834.00
Computer Accessories	-	780.00
COVID-19 Occasion Expenses	-	18,030.00
Software/AMC	-	1,62,149.00
<b><u>Closing &amp; Opening Balance</u></b>		
Cash in hand	825.03	8,347.03
Cashat Bank	2,27,61,671.72	2,00,81,202.22
<b>Grand Total</b>	<b>17,89,13,161.75</b>	<b>17,89,13,161.75</b>



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

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

30.5.22

Chairman  
Governing Body

Principal  
Vijayanagar College  
HOSAPETE - 583201

Vijayanagar College, Hosapete

VNC VIJAYANAGAR COLLEGE (2021-2022)

Income and Expenditure Statement

1-Apr-2021 to 31-Mar-2022

Particulars	1-Apr-2021 to 31-Mar-2022	Particulars	1-Apr-2021 to 31-Mar-2022
<b>Indirect Expenses</b>	<b>2,44,23,581.50</b>	<b>Indirect Incomes</b>	<b>1,29,86,565.00</b>
Academic Expenses	7,20,857.00	Fees - Receipts	1,24,49,170.00
Administrative Expenses	1,16,73,204.50	Interest Account	5,25,189.00
Fees - Payments	77,61,943.00	KPSC Exam	5,860.00
Infrastructure Maintenance	10,73,834.00	Library Missing Books	6,346.00
Computer Accessories	780.00		
COVID-19 Occasion Expenses	18,030.00	Excess of expenditure over income	1,14,37,016.50
Depreciation	30,12,784.00		
Software/AMC	1,62,149.00		
<b>Total</b>	<b>2,44,23,581.50</b>	<b>Total</b>	<b>2,44,23,581.50</b>



For T.C. GOUD & CO.,

Chartered Accountants

*[Signature]*

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

30.5.22

*[Signature]*  
Chairman  
Governing Body  
Vijayanagar College, Hospet

*[Signature]*  
Principal  
Vijayanagar College  
HOSAPETE - 583201

VNC VIJAYANAGAR COLLEGE (2021-2022)


Academic Expenses

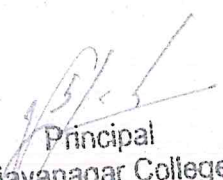
Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
<b>Consumables</b>		<b>2,89,451.00</b>
Co-Curricular Activities Expenses		13,525.00
College Exam. Expences.		1,28,581.00
Conference, Seminar and Workshop		1,000.00
Cultural Activities Expenses		200.00
Games and Sports Expences.		3,640.00
Guest Lecture Expenses		24,670.00
Identity Card Expenses		79,410.00
Reading Room Expences.		73,981.00
Students Uniforms 2021-22		37,000.00
Student Uniforms - Free		18,640.00
Yoga Mats for Students		50,759.00
<b>Grand Total</b>		<b>7,20,857.00</b>



  
Chairman  
Governing Body  
Vijayanagar College, Hospet

  
Principal  
Vijayanagar College  
HOSAPETE - 583201


VNC VIJAYANAGAR COLLEGE (2021-2022)

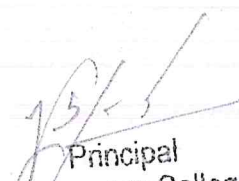
**Administrative Expenses**  
Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
<b>Bank Charges</b>		<b>2,507.50</b>
Advertisement	44,625.00	
Audit Fee	22,656.00	
Freight & Hire	1,295.00	
Guests / Officials Expenses	17,025.00	
Maintenance - Office - Labs - Library	1,09,911.00	
Miscellaneous Expenditure	999.00	
Postage & Telephone Charges	55,307.00	
Printing & Stationery	4,57,298.00	
Refreshments	72,276.00	
Sanitation Maintenance	22,530.00	
Security Charges	3,12,000.00	
SKYNET IT Solutions - Internet Service	79,650.00	
TDS Filing Fees	18,300.00	
Temporary Staff Salary	1,04,14,492.00	
Travelling Expenses	42,333.00	
<b>Grand Total</b>		<b>1,16,73,204.50</b>



  
Chairman  
Governing Body  
Vijayanagar College, Hospet

  
Principal  
Vijayanagar College  
HOSAPETE - 583201

VNC VIJAYANAGAR COLLEGE (2021-2022)

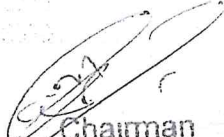
Fees - Payments

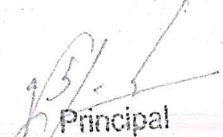
Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Tuition & Lab Fee 50% Remitted to Govt. Joint A/c		16,67,145.00
Uni. Affiliation Fee - Paid		4,72,748.00
Uni. Fees Payable 2021-2022		56,22,050.00
<b>Grand Total</b>		<b>77,61,943.00</b>



  
Chairman  
Governing Body  
Vijayanagar College, Hospet

  
Principal  
Vijayanagar College  
HOSAPETE - 583201

VNC VIJAYANAGAR COLLEGE (2021-2022)

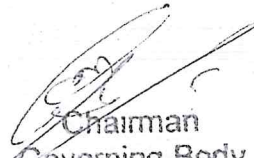
Infrastructure Maintenance

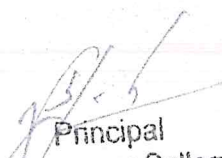
Group Summary

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
<b>Repair Account</b>		<b>5,25,311.00</b>
Electrical Consumables		35,402.00
Electricity Charges		4,26,684.00
Electricity Inspection Charges		3,500.00
Fire Extinguishers - Refilling		14,174.00
Garden Maintainance		28,870.00
Plastic Bins (Dust Bins)		35,105.00
TV Network Charges		1,860.00
Water (Packed Drinking Water)		2,928.00
<b>Grand Total</b>		<b>10,73,834.00</b>



  
Chairman  
Governing Body  
Vijayanagar College, Hospet

  
Principal  
Vijayanagar College  
HOSAPETE - 583201

VNC VIJAYANAGAR COLLEGE (2021-2022)

Balance Sheet  
1-Apr-2021 to 31-Mar-2022


Liabilities	as at 31-Mar-2022	Assets	as at 31-Mar-2022
Repair A/c		<b>Fixed Assets</b>	<b>1,78,94,223.00</b>
Loans (Liability)		Building A/c	98,54,164.00
<b>Current Liabilities</b>	<b>15,24,80,727.61</b>	Computer / Software / Licence	5,32,577.00
Endowment Fund	9,11,111.00	Equipments	17,91,490.00
Salary Grant (Joint A/c)	1,46,79,657.00	Free Hold Land	98,427.00
Scholarship	28,90,938.16	Furniture & Fittings	47,40,970.00
College Canteen Deposit	10,000.00	Plant & Machinery	7,37,513.00
College Maintenance Fund -LBS	56,80,549.45	Borewell	6,838.00
Corpus Fund A/c (As Per Uni. Norms)	5,51,696.00	Library Books.	1,32,244.00
Golden Jubilee Fund	1,24,19,512.00	<b>Current Assets</b>	<b>2,92,71,523.25</b>
Unnat Bharat Abhiyan (UBA)	50,000.00	Loans & Advances (Asset)	27,000.00
VGST - KFIST -LEVEL I	20,53,853.00	Cash-in-hand	8,347.03
V.V. Sangha Bellary	11,32,33,411.00	Bank Accounts	2,00,81,202.22
		Deposits	42,44,066.00
		Pre University College	75,554.00
		VNC P.U College Salary Receivable	35,22,854.00
		VNC Unaided Degree College Salary Receivable	13,12,500.00
		<b>Misc. Expenses (ASSET)</b>	
		<b>Fixed Assests at Cost</b>	<b>90,20,771.00</b>
		Golden Jubilee Building	69,66,918.00
		VGST KFIST - Physics Lab	20,53,853.00
		<b>Excess of expenditure over income</b>	<b>9,62,94,210.36</b>
		Opening Balance	8,60,18,247.86
		Current Period	1,14,37,016.50
		Less: Transferred	(-)11,61,054.00
<b>Total</b>	<b>15,24,80,727.61</b>	<b>Total</b>	<b>15,24,80,727.61</b>

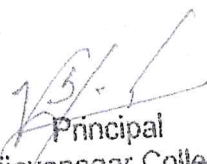


For T.C. GOUD & CO.,  
Chartered Accountants

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

30-5-22

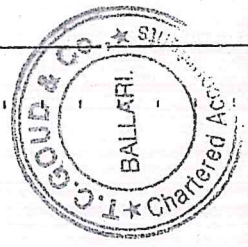
  
Chairman  
Governing Body  
Vijayanagar College, Hospet

  
Principal  
Vijayanagar College  
HOSAPETE - 583201



Depreciation Schedule for the year 2021-22

Sl No	Particulars	OP W.D.V. on 01.04.2021		Additions		Total	Rate of Dep	Depreciation	CI W.D.V. on 31.03.2022
		> 180 days	< 180 days	> 180 days	< 180 days				
1	Building A/c	1,09,49,071	-	-	-	1,09,49,071	10%	10,94,907	98,54,164
2	Free Hold Land	98,427	-	-	-	98,427	0%	-	98,427
3	Furniture and Fixture	36,95,217	-	8,400	-	37,03,617	10%	3,69,941	33,33,676
4	Lab Equipment	2,64,378	-	-	-	2,64,378	15%	39,656	2,24,722
5	Office Equipment	6,77,441	1,08,000	-	8,791	7,94,232	15%	1,18,475	6,75,757
6	Soft Ware	27,834	-	-	-	27,834	60%	16,700	11,134
7	Xerox Machine	24,780	-	-	-	24,780	15%	3,717	21,063
8	Borewell	8,044	-	-	-	8,044	15%	1,206	6,838
9	Electrical Equipment	25,082	-	-	-	25,082	10%	2,508	22,574
10	Electrical Fittings	2,72,305	-	-	-	2,72,305	10%	27,230	2,45,075
11	Library Books	1,99,001	-	-	74,199	2,74,960	60%	1,42,716	1,32,244
12	Plant and Machinery	1,18,819	-	-	-	1,18,819	15%	17,822	1,00,997
13	Fire Extinguisher	14,157	-	-	-	14,157	15%	2,123	12,034
14	Gym Equipment	3,04,325	-	-	-	3,04,325	15%	45,648	2,58,677
15	Lab Equip., Language Lab	18,179	-	-	-	18,179	15%	2,726	15,453
16	Solar Power System	58,536	-	-	-	58,536	25%	14,634	43,902
17	Transformer	1,12,688	-	-	-	1,12,688	15%	16,903	95,785
18	Auditorium Sound System	3,84,794	-	-	-	3,84,794	15%	57,719	3,27,075
19	C C Camer	2,88,864	-	-	-	3,50,265	15%	52,539	2,97,726
20	Lab Equipment-Chemistry	3,34,818	61,401	-	-	4,03,067	15%	59,574	3,43,493
21	Lab Equipment-Physics	10,872	56,437	-	11,812	10,872	15%	1,630	9,242
22	R O Water System	1,28,553	-	-	-	1,28,553	15%	19,282	1,09,271
23	Software Licence	76,997	-	-	-	76,997	60%	46,198	30,799
24	UPS & Batteries	1,02,920	-	88,100	-	1,91,020	15%	22,045	1,68,975
25	Air Conditioners	1,01,473	-	-	-	1,01,473	15%	15,220	86,253
26	Computer	12,26,610	-	-	-	12,26,610	60%	7,35,966	4,90,644
27	Lan Connection	85,408	-	-	-	85,408	15%	12,811	72,597
28	Letters (Titanium)	78,902	-	-	-	78,902	15%	11,835	67,067
29	Steel Umbrella	14,450	-	-	-	14,450	15%	2,167	12,283
30	Parking Boards, Security Room	-	1,00,152	-	-	1,00,152	15%	7,511	92,641
31	Drinking Water Facility	-	2,88,800	-	-	2,88,800	15%	21,660	2,67,140
32	R O Plant New	-	3,59,083	-	-	3,59,083	15%	26,931	3,32,152
33	Trolleys for Lift Garbage	-	37,127	-	37,127	37,127	15%	2,784	34,343
				2,27,598	9,76,464	2,09,07,007		30,12,784	1,78,94,223





**T. C. Goud & Co.,**  
Chartered Accountants

## AUDIT REPORT

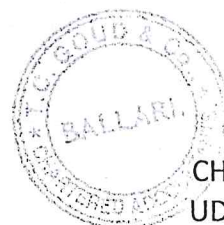
To  
The Secretary,  
V.V.Sangha,  
Ballari.

We have audited the attached Balance Sheet of "VIJAYANAGAR COLLEGE, HOSAPETE, 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 Expenditure over Income for the year ended on that date.



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

*[Signature]* 15-6-23  
(T.C. GOUD) M.No. 7034

CHARTERED ACCOUNTANTS

UDIN- 23007034BGWMNV9182

**VIJAYANAGAR COLLEGE**  
**[MANAGED BY V.V.SANGHA, BELLARY]**

HOSPET - 583 201.

Receipts & Payments Account for the year Ending : 31.3.2023.

<u>Particulars</u>	<u>Amount</u>	<u>Amount</u>
<b><u>Current Liabilities</u></b>		
Sundry Creditors	10,80,236.00	10,80,236.00
Endowment Fund	51,111.00	-
Salary Grant (Joint A/c)	90,87,039.00	79,17,949.00
Scholarship	2,03,193.00	7,32,860.00
College Canteen Deposit	-	-
College Maintenance Fund -LBS	-	-
Corpus Fund A/c (As Per Uni. Norms)	2,50,679.00	-
Group Insurance	4,95,529.00	4,95,529.00
Income Tax Difference 2021-22	13,76,168.00	13,76,168.00
TDS Payable 94C / 92B / 194]	6,225.00	6,225.00
V.V. Sangha Bellary	1,41,21,669.00	10,00,000.00
<b><u>Fixed Assets</u></b>		
Computer / Software / Licence	-	3,09,900.00
Equipments	-	3,97,703.00
Furniture & Fittings A/c	-	18,851.00
Grills	-	26,800.00
Library Books.	-	3,49,060.00
Water Sump	-	2,77,700.00
<b><u>Current Assets</u></b>		
Loans & Advances (Asset)	2,75,614.00	2,68,614.00
Sundry Debtors	3,97,950.00	5,34,160.00
Deposits	10,486.00	1,52,589.00
<b><u>Indirect Incomes</u></b>		
Fees - Receipts	1,09,30,230.00	72,66,513.00
Fees Receivables	1,02,09,487.00	1,02,09,487.00
Interest on FD	1,01,478.00	10,486.00
Interest on SB A/c	35,807.00	-
KPSC / NMDC / BDCC Exam	12,200.00	-
Students Uniforms 2021-22	37,000.00	-
TC and Other Certificates, Verification Charges	8,00,000.00	-
<b><u>Indirect Expenses</u></b>		
Academic Expenses	-	8,82,472.00
Administrative Expenses	82,606.00	1,27,06,236.30



Fees Payments	61,11,940.00	67,70,458.00
Infrastructure Maintenance	-	8,83,099.00
Computer Accessories	-	1,720.00
Software/AMC	-	32,022.00
Uniforms Issued to Students - Free	-	39,000.00
Website Maintenance Charges	-	20,060.00

**Closing & Opening Balance**

Cash in Hand	8,347.03	12,389.03
Cash at Bank	2,00,81,202.22	2,19,87,909.92

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<b>Grand Total</b>	<b>7,57,66,196.25</b>	<b>7,57,66,196.25</b>
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For T.C. GOUD & CO.,  
Chartered Accountants  
*[Signature]*  
(T.C. GOUD) M.No. 7034  
15-6-23

*[Signature]*  
Chairman  
Governing Body  
Vijayanagar College, Hospet

*[Signature]*  
Principal  
Vijayanagar College  
HOSAPETE - 583201

**VNC VIJAYANAGAR COLLEGE (2022-2023)**  
**HOSAPETE - 583 201.**

**Income and Expenditure Statement**  
1-Apr-2022 to 31-Mar-2023

Particulars	1-Apr-2022 to 31-Mar-2023	Particulars	1-Apr-2022 to 31-Mar-2023
<b>Indirect Expenses</b>	<b>1,77,43,145.30</b>	<b>Indirect Incomes</b>	<b>46,39,71</b>
Academic Expenses	8,82,472.00	Fees - Receipts	36,63,717.00
Administrative Expenses	1,26,23,630.30	Interest on FD	90,992.00
Fees Payments	6,58,518.00	Interest on SB A/c	35,807.00
Infrastructure Maintenance P	8,83,099.00	KPSC / NMDC / BDCC Exam	12,200.00
Computer Accessories P	1,720.00	Students Uniforms 2021-22	37,000.00
Depriciartion	26,02,624.00	TC and Other Certificates, Verification Charges	8,00,000.00
Software/AMC P	32,022.00		
Uniforms Issued to Students - Free	39,000.00		
Website Maintenance Charges	20,060.00		
		Excess of expenditure over income	1,31,03,4
<b>Total</b>	<b>1,77,43,145.30</b>	<b>Total</b>	<b>1,77,43,14</b>



For T.C. GOUD & CO.,  
Chartered Accountants  
*[Signature]*  
(T.C. GOUD) M.No. 7034  
15-6-23

*[Signature]*  
Chairman  
Governing Body  
Vijayanagar College, Hospet

*[Signature]*  
Principal  
Vijayanagar College  
HOSAPETE - 583201

**VNC VIJAYANAGAR COLLEGE (2022-2023)**

HOSAPETE - 583 201.

**Balance Sheet**

1-Apr-2022 to 31-Mar-2023

Liabilities	as at 31-Mar-2023	Assets	as at 31-Mar-2023
Repair A/c		<b>Fixed Assets</b>	<b>1,66,71,613.00</b>
Loans (Liability)		Fixed Assets at Cost	1,66,71,613.00
<b>Current Liabilities</b>	<b>16,65,43,609.61</b>	<b>Current Assets</b>	<b>3,14,53,585.95</b>
Endowment Fund	9,62,222.00	Loans & Advances (Asset)	20,000.00
Salary Grant (Joint A/c)	1,58,48,747.00	Sundry Debtors	1,36,210.00
Scholarship	23,61,271.16	Cash-in-hand	12,389.03
College Canteen Deposit	10,000.00	Bank Accounts	2,19,87,909.92
College Maintenance Fund -LBS	56,80,549.45	Deposits	43,86,169.00
Corpus Fund A/c (As Per Uni. Norms)	8,02,375.00	Pre University College	75,554.00
Golden Jubilee Fund	1,24,19,512.00	VNC P.U College Salary Receivable	35,22,854.00
Unnat Bharat Abhiyan (UBA)	50,000.00	VNC Unaided Degree College Salary Receivable	13,12,500.00
VGST - KFIST -LEVEL I	20,53,853.00		
V.V. Sangha Bellary	12,63,55,080.00	<b>Misc. Expenses (ASSET)</b>	
		<b>Fixed Assests at Cost</b>	<b>1,44,73,365.00</b>
		Golden Jubilee Building	1,24,19,512.00
		VGST KFIST - Physics Lab	20,53,853.00
		<b>Excess of expenditure over income</b>	<b>10,39,45,045.66</b>
		Opening Balance	9,62,94,210.36
		Current Period	1,31,03,429.30
		Less: Transferred	(-54,52,594.00)
<b>Total</b>	<b>16,65,43,609.61</b>	<b>Total</b>	<b>16,65,43,609.61</b>



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

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

15-6-23

*(Signature)*  
Chairman  
Governing Body  
Vijayanagar College, Hospet

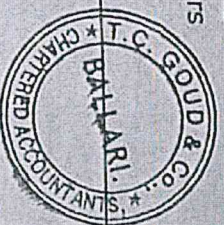
*(Signature)*  
Principal  
Vijayanagar College  
HOSAPETE - 583201

**VIJAYANAGAR COLLEGE**  
[MANAGED BY V.V.SANGHA, BELLARY]

HOSPET - 583 201.

**Depreciation Schedule for the year 2022-23**

Sl No	Particulars	Op W.D.V. on 01.04.2022	Additions		Total	Rate of Dep	Depreciation	Cl W.D.V. on 31.03.2023
			> 180 days	< 180 days				
1	Building A/c	98,54,164	-	-	98,54,164	10%	9,85,416	88,68,748
2	Free Hold Land	98,427	-	-	98,427	0%	-	98,427
3	Furniture and Fixture	33,33,676	-	-	33,33,676	10%	3,33,367	30,00,309
4	Lab Equipment	2,83,619	-	3,370	2,86,989	15%	42,795	2,44,194
5	Office Equipment	6,75,757	-	-	6,75,757	15%	1,01,363	5,74,394
6	Soft Ware	11,134	-	-	11,134	60%	6,680	4,454
7	Xerox Machine	21,063	-	-	21,063	15%	3,159	17,904
8	Borewell	6,838	-	-	6,838	15%	1,025	5,813
9	Electrical Equipment	22,574	-	-	22,574	10%	2,257	20,317
10	Electrical Fittings	2,45,075	18,851	-	2,63,926	10%	26,392	2,37,534
11	Library Books	1,32,244	1,47,513	2,01,547	4,81,304	60%	2,28,318	2,52,986
12	Plant and Machinery	1,00,997	-	-	1,00,997	15%	15,149	85,848
13	Fire Extinguisher	12,034	-	-	12,034	15%	1,805	10,229
14	Gym Equipment	2,58,677	-	-	2,58,677	15%	38,801	2,19,876
15	Lab Equip., Language Lab	15,453	-	-	15,453	15%	2,317	13,136
16	Solar Power System	43,902	-	-	43,902	25%	10,975	32,927
17	Transformer	95,785	-	-	95,785	15%	14,367	81,418
18	Adutorium Sound System	3,27,075	-	-	3,27,075	15%	49,061	2,78,014
19	C C Camer	2,97,726	-	-	2,97,726	15%	44,658	2,53,068
20	Lab Equipment-Chemistry	2,84,596	41,186	3,41,220	6,67,002	15%	74,458	5,92,544
21	Lab Equipment-Physics	9,242	-	-	9,242	15%	1,386	7,856
22	R O Water System	1,09,271	-	-	1,09,271	15%	16,390	92,881
23	Software Licence	30,799	-	-	30,799	60%	18,479	12,320
24	UPS & Batteries	1,68,975	11,927	-	1,80,902	15%	27,135	1,53,767
25	Air Conditioners	86,253	-	-	86,253	15%	12,937	73,316
26	Computer	4,90,644	-	3,09,900	8,00,544	60%	3,87,356	4,13,188



27	Lan Connection	72,597	-	-	72,597	15%	10,889	61,708
28	Letters (Titanium)	67,067	-	-	67,067	15%	10,060	57,007
29	Steel Umbrella	12,283	-	-	12,283	15%	1,842	10,441
30	Parking Boards, Security Room	92,641	-	-	92,641	15%	13,896	78,745
31	Drinking Water Facility	2,67,140	-	-	2,67,140	15%	40,071	2,27,069
32	R O Plant New	3,32,152	-	-	3,32,152	15%	49,822	2,82,330
33	Trolleys for Lift Garbage	34,343	-	-	34,343	15%	5,151	29,192
34	Grills	-	26,800	-	26,800	15%	4,020	22,780
35	Water Sump	-	-	2,77,700	2,77,700	15%	20,827	2,56,873
<b>Total Rs</b>		<b>1,78,94,223</b>	<b>2,46,277</b>	<b>11,33,737</b>	<b>1,92,74,237</b>		<b>26,02,624</b>	<b>1,66,71,613</b>

As per our report of even date annexed:

