



Taranath Shikshana Samsthe's  
**BANKATLAL RAJARAM BOOB COLLEGE OF COMMERCE.**  
RAICHUR-584 103 (Karnataka)  
Affiliated to Raichur University & Re-accredited by NAAC



#### 4.4.1 Expenditure towards maintenance of Academic and Physical Facilities (Excluding Salary)



  
Co-Ordinator  
I. Q. A. C.  
B.R.B. College of Commerce, RAICHUR



  
PRINCIPAL  
B.R.B. College of Commerce  
RAICHUR.



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#### 4.4.1 Expenditure towards maintenance of Academic and Physical Facilities (excluding salary)

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# Audit Report for the Year 2022-23

Co-Ordinator  
I. Q. A. C.  
B.R.B. College of Commerce, RAICHUR



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**BOHARA BHANDARI BUNG & ASSOCIATES LLP**  
CHARTERED ACCOUNTANTS



**INDEPENDENT AUDITOR'S REPORT**

To,  
The Managing Committee  
Bankatlal Rajaram Boob College of Commerce  
**Raichur**

**Opinion**

We have audited the attached Receipts and Payments Account ('Statement') of **BANKATLAL RAJARAM BOOB COLLEGE OF COMMERCE, RAICHUR** for the year ended **31.03.2023**. In our opinion and to the best of our information and according to the explanations given to us, the Statement read with foot notes thereto give a true and fair view of Receipts and Payments Account for the year ended: 31.03.2023.

**Basis of Opinion**

The preparation of this statement is the responsibility of the Management. Our responsibility is to express an opinion on this statement based on our examination.

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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used. We believe that our audit provides a reasonable basis for our opinion and 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 purposes of our audit;
2. In our opinion, proper books of account have been kept, so far as it appears from our examination of books of accounts.
3. The Receipts and Payments accounts dealt with by this report are in agreement with the books of account.

For Bohara Bhandari Bung And Associates LLP  
Chartered Accountants

Firm Regn No. 008127S / S-200013



**CA. Bohara Shantilal Jain**  
Designated Partner  
M.No. 015777

*Shantilal Jain*  
11.08.23.

PLACE: RAICHUR.

DATED: 10-08-2023

UDIN: 23015777BGYFXC3246

*Shantilal Jain*  
**PRINCIPAL**

**B.R.B. College of Commerce**  
**RAICHUR.**

*Shantilal Jain*  
Co-Ordinator  
I.Q.A.C.

**B.R.B. College of Commerce, RAICHUR**

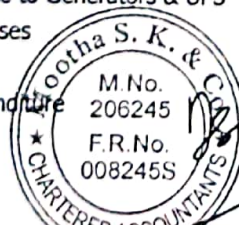


TARANATH SHIKSHANA SAMSTHE'S

BANKATLAL RAJARAM BOOB COLLEGE OF COMMERCE, RAICHUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARIES TO STAFF (INCLUDING ARREARS)		76,12,009	<b><u>ACTUAL RECEIPT BY FEES:</u></b>		
SALARIES TO PART TIME / TEMPORARY STAFF (MGMT)		17,68,060	Tuition Fees	2,93,280	
Contribution to Employees Provident Fund and ESI		4,72,616	Development Fees	1,75,800	
Gratuity		57,409	Women's Hostel Fees	3,46,500	
<b><u>EXPENDITURE TOWARDS SPECIFIC FEES</u></b>			Library / Reading room Fees	24,040	
Library/ Reading Room Expenses	38,159		Games & Sports Fees	1,00,600	
Games & Sports Expenses	26,474		Medical examination Fees	78,000	
Medical Examination Expenses	11,600		Internal Examination Fees	1,74,057	
Cultural Activities Expenses	1,310	77,543	Cycle Stand Fees	68,540	
<b><u>CONTINGENCIES</u></b>			Cultural Activities Fees	38,980	
Light & Water	2,93,616		Orientation Fees	1,36,821	
Printing & Stationery	68,083		Digital Library Fees	1,40,400	
Affiliation Fees	1,44,900		NSS Activity Fees	12,531	
Advertisement Expenses	36,550		Computer Exam Application Fees	24,024	
Audit Fees	26,550		Internet Fees	87,287	
Postage & Telephone Expenses	26,537		Guest Lecturer fees	1,19,278	
Professional Fees	14,260		<b><u>Miscellaneous Fees :</u></b>		
Repairs & Maintenance to Building	1,21,464		a) Registration and sale of Forms	58,100	
Repairs & Maintenance to Generators & UPS	10,300		b) Identity Card Fees	59,180	
Commerce Lab Expenses	5,000		c) T.C & Miscellaneous Fees	10,900	
Repairs to Computer	85,164		c) SMS Charges Fees	22,895	19,71,213
Women's Hostel Expenditure	1,59,200				
			<b><u>OTHER MISCELLANEOUS RECEIPTS</u></b>		
			University Computer Application Fees	76,800	
			University Eligibility Fees	27,800	
			University Career Guidance Fees	1,270	
			University Scouts & Guide Fees	1,950	



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University Cultural Activities Fees Remitted	37,070	
University Processing Fees Remitted	10,200	
University Continuation Fees	350	
University Students Welfare Fees	30	
TA & DA to staff	11,418	
Bank Charges	38,528	
Miscellaneous Expenditure	<u>91,016</u>	11,80,236
<b><u>Mcom Unaided Courses</u></b>		
Admission fees remitted to GUK	3,02,600	
Honorarium paid to Guest Lecturers	<u>40,000</u>	3,42,600
<b><u>UGC Grants</u></b>		
Unspent grant including Accumulated interest returned to UGC		5,47,975
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>5,85,745</b>

University Corpus Fund Fees	9,130	
University late admission Fees	7,100	
S W F & T B F	17,160	
Student Insurance Premium Fees	15,800	
Indian Red Cross Society	2,150	
University Sports Fees	3,930	
Library Deposit retained in College Account	11,977	
Recovery for loss of library books	1,923	
University Examination remuneration	4,000	
Commerce State Level Seminar	3,100	
Collection from distribution of stamps	<u>11,232</u>	1,95,322

**MCom Unaided courses**

Admission fees	17,66,670	
Registration and sale of form fees	<u>24,000</u>	17,90,670

**SALARY GRANT RECEIVED FROM THE UNIVERSITY**

76,12,009

**GRANT RECEIVED FROM T.S.S.**

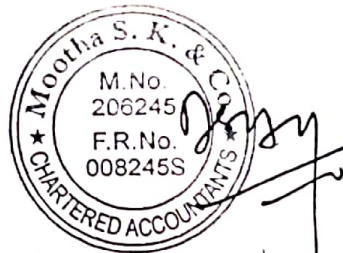
9,06,716

**BANK INTEREST**

College Account	9,024	
Games & Sports Account	6,751	
Reading Room Account	2,426	
College Development Account	5,415	
Golden Jubilee Account	486	
Women's Hostel Account	23,260	
Canara Bank Main Branch (M.Com)	1,06,619	
Canara Bank Main Branch	9,847	
Staff Deduction Account	<u>4,435</u>	1,68,263

1,26,44,193

1,26,44,193



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*[Signature]*  
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**BANKATLAL RAJARAM BOOB COLLEGE OF COMMERCE, RAICHUR**

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

**ACCOUNTING YEAR ENDED: 31.03.2023**

**Schedule 1 : Capital Fund**

Opening Balance

Add: Surplus for the year

2,29,29,570.96  
5,85,745.20

2,35,15,316.16

**Schedule 2 : Fixed Assets**

Sl.No.	Particulars	Opening Balance	Addition during the year	Closing Balance
1	Land	41,25,000.00	-	41,25,000.00
2	Buildings	29,58,236.00	-	29,58,236.00
3	Womens Hostel(Under Construction)	53,85,774.00	-	53,85,774.00
4	Furniture & Fixtures	22,48,607.00	-	22,48,607.00
5	Computers			15,266.00
	Purchased out of College Fund	15,266.00	-	
	Purchased out of UGC Fund	6,38,952.00	-	6,38,952.00
6	Equipments			7,46,225.00
	Purchased out of College Fund	7,46,225.00	-	
	Purchased out of UGC Fund	15,91,187.00	-	15,91,187.00
7	Books			5,86,638.00
	Purchased out of College Fund	5,36,444.00	50,194.00	
	Purchased out of UGC Fund	2,76,823.00	-	2,76,823.00
8	Digital Library	16,790.00	-	16,790.00
9	Transformer	4,55,175.00	-	4,55,175.00
10	Television	25,999.00	-	25,999.00
		<u>1,90,20,478.00</u>	<u>50,194.00</u>	<u>1,90,70,673.00</u>

**Schedule 3 : Deposits**

Telephone Deposit

Deposit with GESCOM

2,000.00

72,742.00


74,742.00

**Schedule 4 : Loans & Advances**

Amount receivable from Dr. Shaziya Farheen towards TDS


6,915.00

6,915.00

  
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**BANKATLAL RAJARAM BOOB COLLEGE OF COMMERCE, RAICHUR**

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

**ACCOUNTING YEAR ENDED: 31.03.2023**

**Schedule 1 : Capital Fund**

Opening Balance	2,29,29,570.96
Add: Surplus for the year	5,85,745.20
	<u>2,35,15,316.16</u>

**Schedule 2 : Fixed Assets**

Sl.No.	Particulars	Opening Balance	Addition during the year	Closing Balance
1	Land			
2	Buildings	41,25,000.00	-	41,25,000.00
3	Womens Hostel(Under Construction)	29,58,236.00	-	29,58,236.00
4	Furniture & Fixtures	53,85,774.00	-	53,85,774.00
5	Computers	22,48,607.00	-	22,48,607.00
	Purchased out of College Fund	15,266.00	-	15,266.00
	Purchased out of UGC Fund	6,38,952.00	-	6,38,952.00
6	Equipments	7,46,225.00	-	7,46,225.00
	Purchased out of College Fund	15,91,187.00	-	15,91,187.00
	Purchased out of UGC Fund	5,36,444.00	50,194.00	5,86,638.00
7	Books	2,76,823.00	-	2,76,823.00
	Purchased out of College Fund	16,790.00	-	16,790.00
	Purchased out of UGC Fund	4,55,175.00	-	4,55,175.00
8	Digital Library	25,999.00	-	25,999.00
9	Transformer			
10	Television			
		<u>1,90,20,478.00</u>	<u>50,194.00</u>	<u>1,90,70,673.00</u>

**Schedule 3 : Deposits**

Telephone Deposit	2,000.00
Deposit with GESCOM	72,742.00
	<u>74,742.00</u>

**Schedule 4 : Loans & Advances**

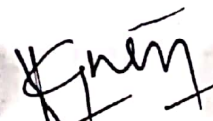
Amount receivable from Dr. Shaziya Farheen towards TDS	6,915.00
	<u>6,915.00</u>



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**Schedule 5**

**Cash at Canara bank (Formerly Syndicate Bank), Thimmapur Branch, Raichur**

College Account	1,92,281.28	
GOI SC/ST Scholarships account	3,42,187.51	
Post Metrics Scholarship Account	29,672.43	
Library Deposit Account	2,44,722.52	
Games & Sports Account	3,23,218.01	
Reading Room Account	59,590.05	
Golden Jubilee Account	17,044.04	
Women's Hostel Account	8,70,919.79	
College Development Account	<u>2,32,816.25</u>	23,12,451.88
Cash at State Bank of India, Raichur (Joint Account)		75,61,811.77
Cash at Canara Bank, Raichur (UGC Account)		25,916.00
Cash at Canara Bank, Raichur (M.com Course Account)		28,15,043.00
Cash at Canara Bank, Raichur (Salary Deduction Account)		1,54,087.16
Cash in hand		301.00
		<u>1,28,69,610.81</u>



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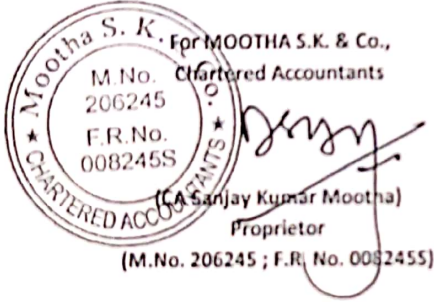
TARANATH SHIKSHANA SAMSTHE'S

BANKATLAL RAJARAM BOOB COLLEGE OF COMMERCE, RAICHUR

BALANCE SHEET AS AT 31ST MARCH, 2023

CAPITAL & LIABILITY	SCHEDULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT
<b>CAPITAL FUND</b>	1	2,35,15,316	<b>FIXED ASSETS</b>	2	1,90,70,673
Amount payable to Joint Directorate of College Education being balance represented in Joint Account			<b>DEPOSITS</b>	3	74,742
		75,61,812	<b>LOANS &amp; ADVANCES</b>	4	6,915
Amount of Scholarships Payable to students / refundable to Government			<b>CASH &amp; BANK BALANCES</b>	5	1,28,69,611
GOI SC/ST Scholarships A/c	3,42,188				
Post Metrics Scholarship A/c	<u>29,672</u>	3,71,860			
<u>Library Deposit</u>					
Balance in S.B.A/c		2,44,723			
Security Deposit (Women's hostel)		3,22,000			
Scholarship Payable		6,230			
		<u>3,20,21,941</u>			<u>3,20,21,941</u>

"As per our report of even date attached."



For B.R.B COLLEGE OF COMMERCE

*[Signature]*  
CHAIRMAN

*[Signature]*  
SECRETARY

Place: Raichur  
Date: 14.10.2023

*[Signature]*  
Co-Ordinator  
I.Q.A.C.  
B.R.B. College of Commerce, Raichur

*[Signature]*  
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