



# VIJAY PANCHAPPA AND CO. CHARTERED ACCOUNTANTS

Kalaburagi Branch : #3-288/1, Joshi Bldg, Opp. Canara Vadiraj Lodge, Main Road, Kalaburagi - 585 101.  
Email : raghavendrapatange@gmail.com - Cell : 9686502877

## AUDITOR'S REPORT

Ref No. ....

Date : .....

We have audited the books of accounts of JNAN JYOTI SHIKSHAN HAGU GRAMEENBHIVRUDHI TRUST , SHREE SOMANATHESHWAR DEGREE COLLEGE, AT: KAKKERI TQ: SHORAPUR DIST : YADGIRI, and report that the Balance Sheet As At 31-03-2023 and Income and Expenditure Account and Receipts And Payments Account For the Period Ended 31-03-2023 are in agreement with the books of accounts produced for our verification.

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 of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further state that we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the above purpose to express an opinion on these financial statements give a true and fair view subject to verification of vouchers and maintenance of proper books of accounts:

1. In case of Balance Sheet of the State of Affairs of the Society As on 31-03-2023.
2. In case of Income and Expenditure Account for the Surplus/Deficit as on that date.

It is the responsibility of the management to maintain the proper books of accounts. And our responsibility is to express an opinion on the financial statements based on our audit.

Place : Kalaburagi.  
Date :18-05-2023.



For, Vijay Panchappa & Co.,  
Chartered Accountants

(Raghavendra Patange)  
Partner

Website : [www.vpco.co.in](http://www.vpco.co.in)

E-mail : [vijaypanchappaca@gmail.com](mailto:vijaypanchappaca@gmail.com) - Ph : 0836-2442965 - 2745148, Fax : 0836-2444724

H.O. At : #28/26, 18th Main Road, Vijaynagar, Bangalore - 560040

JNAN JYOTI SHIKSHAN HAGU GRAMEENBHIVRUDHI TRUST  
SHREE SOMANATHESHWAR DEGREE COLLEGE  
AT: KAKKERI TQ: SHORAPUR DIST : YADGIRI

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED: 31-03-2023.

RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
To Opening Balance :		By Meeting Exp.	1,600
Cash in Hand	6,478	" Function & Celebrations	4,000
Cash at Bank	47,245	" News paper Bill	3,600
		" Building Rent	1,92,000
" Fees collection	19,38,212	" Salary to Staff	6,96,000
" Bank Interest	1,112	" Travelling Expens	8,000
" Hand loan A/c	4,000	" Misc. Exp.	1,000
		" Stationery Exp.	6,96,000
		" Furniture	7,500
		" Fees Remittance to Raichur University	3,18,458
		" Bank Charges	1,134
		" Closing Balance :	
		Cash in Hand	34,497
		Cash at Bank	33,258
	<u>19,97,047</u>		<u>19,97,047</u>

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR: 31-03-2023.

EXPENDITURES	AMOUNT ₹	INCOMES	AMOUNT ₹
To Meeting Exp.	1,600	By Fees collection	19,38,212
" Function & Celebrations	4,000	" Bank Interest	1,112
" News paper Bill	3,600		
" Building Rent	1,92,000		
" Salary to Staff	6,96,000		
" Travelling Expens	8,000		
" Misc. Exp.	1,000		
" Stationery Exp.	6,96,000		
" Fees Remittance to Raichur University	3,18,458		
" Bank Charges	1,134		
" Excess Of Income Over I	17,532		
	<u>19,39,324</u>		<u>19,39,324</u>

Subject To Our Separate Audit Report Of Even Date.

Place: Kalaburagi  
Date:



For., Vijay Panchappa & Co.,  
Chartered Accountants

*(Signature)*  
(Raghavendra Patange)  
Partner

JNAN JYOTI SHIKSHAN HAGU GRAMEENBHIVRUDHI TRUST  
SHREE SOMANATHESHWAR DEGREE COLLEGE  
AT: KAKKERI TQ: SHORAPUR DIST : YADGIRI

BALANCE SHEET AS ON 31-03-2023

LIABILITIES	AMOUNT ₹	ASSETS	AMOUNT ₹
Capital Fund:		Fixed Assets:	
As Per LBS	2,00,730	Furniture	
		As per LBS	1,65,126
As Per LBS	3,55,686	Add : Addns DTY	7,500
Add: Surplus	<u>17,532</u>	Library Books	
	3,73,218	As per LBS	3,20,867
Handloan	40,000	Alamari	
		As per LBS	13,900
		Computer	12,000
		CC Camera	25,000
		UPS	1,800
		Closing Balance:	
		Cash in Hand	34,497
		Cash at Bank	33,258
			<u>6,13,948</u>
	<u>6,13,948</u>		

Subject To Our Separate Audit Report Of Even Date.

Place: Kalaburagi  
Date:



For., Vijay Panchappa & Co.,  
Chartered Accountants

  
(Raghavendra Patange)  
Partner



# VIJAY PANCHAPPA AND CO. CHARTERED ACCOUNTANTS

Kalaburagi Branch: "Vishwa Renuka Nilaya", H. No. 3-8/5, First Floor, Beside Gurudwara,  
Behind City Centre Mall, Saraswati Godam, Super Market, Kalaburagi-585101.  
Email: raghavendrapatange@gmail.com – Cell: 9686502877

Ref No.

## AUDITOR'S REPORT

Date .....

We have audited the books of accounts JNAN JYOTI SHKISHAN HAGU GRAMEENABHIVRUDHI TRUST, SHREE SOMANATHESHWAR DEGREE COLLEGE, AT KAKKERI, TQ: SHORAPUR, DIST: YADGIRI, and report that the Balance Sheet As 31-03-2024 and Income and Expenditure Account and Receipts And Payments Account For the year Ended 31-03-2024 are in agreement with the books of accounts produced for our verification.

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 of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further state that we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the above purpose to express an opinion on these financial statements give a true and fair view subject to verification of vouchers and maintenance of proper books of accounts:

1. In case of Balance Sheet of the State of Affairs of the SHREE SOMANATHESHWAR DEGREE COLLEGE As On 31-03-2024.
2. In case of Income and Expenditure Account for the Surplus/Deficit as on that date.

It is the responsibility of the management to maintain the proper books of accounts. And our responsibility is to express an opinion on the financial statements based on our audit.

Place : Kalaburagi.

Date : 26 JUN 2025



For, Vijay Panchappa & Co.,  
Chartered Accountants

  
(Raghavendra Patange)  
Partner

Website: [www.vpco.co.in](http://www.vpco.co.in)

E-mail: [vijaypanchappa@gmail.com](mailto:vijaypanchappa@gmail.com) –Ph: 080-23384038- 0836-2442965, Fax: 0836-2444724

H.O. At: "Arivu", SV Paradise, Flat No. 103, 1<sup>st</sup> Floor, Dr Shrinivasaiah Road, Gattegere Ext.,  
BEML Layout, 3<sup>rd</sup> Stage, Rajrajeshwari Nagar, Bengaluru-560098

JNAN JYOTI SHIKSHAN HAGU GRAMEENBHIVRUDHI TRUST  
SHREE SOMANATHESHWAR DEGREE COLLEGE  
AT: KAKKERI TQ: SHORAPUR DIST : YADGIRI

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED: 31-03-2024.

RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
To Opening Balance :		By Function & Celebrations	3,000
Cash in Hand	34,497	" News paper Bill	3,600
Cash at Bank	33,258	" Building Rent	1,92,000
		" Salary to Staff	6,96,000
		" Misc. Exp.	5,600
" Fees collection	8,89,415	" Staff Meeting Exp.	1,050
" Bank Interest	3,754	" Stationery Exp.	25,300
" Hand loan A/c	9,00,000	" Fees Remittance to Raichur University	7,61,690
		" Bank Charges	1,049
		" Labour day Exp.	300
		" Closing Balance :	
		Cash in Hand	49,600
		Cash at Bank	1,21,735
	18,60,924		18,60,924

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR: 31-03-2024.

EXPENDITURES	AMOUNT ₹	INCOMES	AMOUNT ₹
To Function & Celebrations	3,000	By Fees collection	8,89,415
" News paper Bill	3,600	" Bank Interest	3,754
" Building Rent	1,92,000		
" Salary to Staff	6,96,000	" Excess Of Expenditure Over Income	7,96,420
" Misc. Exp.	5,600		
" Staff Meeting Exp.	1,050		
" Stationery Exp.	25,300		
" Fees Remittance to Raichur University	7,61,690		
" Bank Charges	1,049		
" Labour day Exp.	300		
	16,89,589		16,89,589

Subject To Our Separate Audit Report Of Even Date.

Place: Kalaburagi  
Date:

26 JUN 2024



For., Vijay Panchappa & Co.,  
Chartered Accountants

*(Signature)*  
(Raghavendra Patange)  
Partner

JNAN JYOTI SHIKSHAN HAGU GRAMEENBHIVRUDHI TRUST  
SHREE SOMANATHESHWAR DEGREE COLLEGE  
AT: KAKKERI TQ: SHORAPUR DIST : YADGIRI

BALANCE SHEET AS ON 31-03-2024

LIABILITIES	AMOUNT ₹	ASSETS	AMOUNT ₹
Capital Fund: As Per LBS	2,00,730	Fixed Assets: Furniture	1,72,626
		Library Books	3,20,867
		As per LBS	
Income & Exp. A/c.: As Per LBS	3,73,218	Alamari	13,900
Less: Deficit D/y	<u>7,96,420</u>	As per LBS	12,000
		Computer	25,000
Handloan	9,40,000	CC Camera	1,800
		UPS	
		Closing Balance:	
		Cash in Hand	49,600
		Cash at Bank	1,21,735
		Income & Exp. A/c.:	4,23,202
	<u>11,40,730</u>		<u>11,40,730</u>

Subject To Our Separate Audit Report Of Even Date.

Place: Kalaburagi  
Date: 26 JUN 2024



For., Vijay Panchappa & Co.,  
Chartered Accountants

  
(Raghavendra Patange)  
Partner



# VIJAY PANCHAPPA AND CO. CHARTERED ACCOUNTANTS

Kalaburagi Branch: "Vishwa Renuka Nilaya", H. No. 3-8/5, First Floor, Beside Gurudwara,  
Behind City Centre Mall, Saraswati Godam, Super Market, Kalaburagi-585101.  
Email: raghavendrapatange@gmail.com – Cell: 9686502877

Ref No.

## AUDITOR'S REPORT

Date : .....

We have audited the books of accounts JNAN JYOTI SHKISHAN HAGU GRAMEENABHIVRUDHI TRUST'S, SHREE SOMANATHESHWAR DEGREE COLLEGE, AT KAKKERI, TQ: SHORAPUR, DIST: YADGIRI, and report that the Balance Sheet As 31-03-2025 and Income and Expenditure Account and Receipts And Payments Account For the year Ended 31-03-2025 are in agreement with the books of accounts produced for our verification.

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 of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further state that we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the above purpose to express an opinion on these financial statements give a true and fair view subject to verification of vouchers and maintenance of proper books of accounts:

1. In case of Balance Sheet of the State of Affairs of the SHREE SOMANATHESHWAR DEGREE COLLEGE As On 31-03-2025.
2. In case of Income and Expenditure Account for the Surplus/Deficit as on that date.

It is the responsibility of the management to maintain the proper books of accounts. And our responsibility is to express an opinion on the financial statements based on our audit.

Place : Kalaburagi.

Date : 26 JUN 2025



For, Vijay Panchappa & Co.,  
Chartered Accountants

(Raghavendra Patange)  
Partner

Website: [www.vpco.co.in](http://www.vpco.co.in)

E-mail: [vijaypanchappa@gmail.com](mailto:vijaypanchappa@gmail.com) –Ph: 080-23384038- 0836-2442965, Fax: 0836-2444724

H.O. At: "Arivu", SV Paradise, Flat No. 103, 1<sup>st</sup> Floor, Dr Shrinivasaiah Road, Gattegere Ext.,

BEML Layout, 3<sup>rd</sup> Stage, Rajrajeshwari Nagar, Bengaluru-560098

JNAN JYOTI SHIKSHAN HAGU GRAMEENBHIVRUDHI TRUST  
SHREE SOMANATHESHWAR DEGREE COLLEGE  
AT: KAKKERI TQ: SHORAPUR DIST : YADGIRI

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED: 31-03-2025.

RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
To Opening Balance :		By Function & Celebrations	2,500
Cash in Hand	49,600	" News paper Bill	3,600
Cash at Bank	1,21,735	" Building Rent	1,92,000
		" Salary to Staff	6,96,000
		" Misc. Exp.	6,000
" Fees collection	10,89,066	" Staff Meeting Exp.	1,500
" Bank Interest	12,887	" Stationery Exp.	19,000
" Hand loan A/c	4,05,000	" Fees Remittance to Raichur University	5,52,400
		" Bank Charges	66
		" Labour day Exp.	500
		" Closing Balance :	
		Cash in Hand	1,48,100
		Cash at Bank	56,622
	16,78,288		16,78,288

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR: 31-03-2025.

EXPENDITURES	AMOUNT ₹	INCOMES	AMOUNT ₹
To Function & Celebrations	2,500	By Fees collection	10,89,066
" News paper Bill	3,600	" Bank Interest	12,887
" Building Rent	1,92,000		
" Salary to Staff	6,96,000	" Excess Of Expenditure Over Income	3,71,613
" Misc. Exp.	6,000		
" Staff Meeting Exp.	1,500		
" Stationery Exp.	19,000		
" Fees Remittance to Raichur University	5,52,400		
" Bank Charges	66		
" Labour day Exp.	500		
	14,73,566		14,73,566

Subject To Our Separate Audit Report Of Even Date.

Place: Kalaburagi

Date: 26 JUN 2025



For., Vijay Panchappa & Co.,  
Chartered Accountants

*(Signature)*

(Raghavendra Patange)  
Partner

JNAN JYOTI SHIKSHAN HAGU GRAMEENBHIVRUDHI TRUST  
SHREE SOMANATHESHWAR DEGREE COLLEGE  
AT: KAKKERI TQ: SHORAPUR DIST : YADGIRI

BALANCE SHEET AS ON 31-03-2025

LIABILITIES	AMOUNT ₹	ASSETS	AMOUNT ₹
Capital Fund: As Per LBS	2,00,730	Fixed Assets: Furniture Library Books As per LBS Alamari	1,72,626  3,20,867
Handloan	13,45,000	As per LBS Computer CC Camera UPS	13,900 12,000 25,000 1,800
		Closing Balance: Cash in Hand Cash at Bank	 1,48,100 56,622
		Income & Exp. A/c.: As Per LBS Less: Deficit ₹	 4,23,202 3,71,613
			7,94,815
	<u>15,45,730</u>		<u>15,45,730</u>

Subject To Our Separate Audit Report Of Even Date.

Place: Kalaburagi

Date:

26 JUN 2023

For., Vijay Panchappa & Co.,  
Chartered Accountants



  
(Raghavendra Patange)  
Partner