

SRI DHARMASTHALA MANJUNATHESHWARA COLLEGE (AUTONOMOUS)

UJIRE-574 240

DAKSHINA KANNADA, KARNATAKA STATE

(Re-Accredited by NAAC at A++ Grade)

Ph: 08256-236221,236101(O) Fax: 236220, Mob.: 9148181685

e-mail: principal@sdmcujire.in, sdmcollege@sdmcujire.in, Website: www.sdmcujire.in



TO WHOMSOEVER IT MAY CONCERN

This is to certify that, Educational Enterprise Resource Planning and Management System (EERPMS) is an integrated customized software designed and developed in – house by SDM Software Cell managed by Sri Dharmasthala Manjunatheshwara Educational Society®, Ujire®, Ujire. The applications and usage of the software has been extended to SDM College enabling E – Governance of the institution.

The expenditure towards the maintenance of EERPMS Software is borne by SDME Society®, Ujire.




PRINCIPAL
S.D.M COLLEGE
UJIRE - 574240, D.K.

|| Om Sri Manjunathaya Namaha ||
SDM EDUCATIONAL SOCIETY ®, UJIRE

EXPENDITURE TOWARDS EERPMS SOFTWARE CELL STAFF MAINTENANCE FOR THE F.Y 2022-23

SL.NO.	NAME OF THE STAFF	AMOUNT (Rs.)
		EXPENSES ON OTHER CORE SERVICES
1	MS. AVVAMMA	1,84,616
2	MR. BHAVISH	1,67,465
3	MR. HATHIB K A	4,09,581
4	MR. KESHAVA M PRABHU	1,67,465
5	MS. PRAMEELA	1,85,454
6	MR. PRAVEEN S CHIPKAR	6,18,786
7	MS. RAJASHREE S	1,18,582
8	MR. SATHISH.D	9,34,188
	TOTAL	27,86,137


Finance Officer
S.D.M. Educational Society
Ujire

M/S. RAO, KUMAR & CO.,
Chartered Accountants
F.R.N : 0225645

Tel : Office : 2443858
Resi : 2457358
15-9-477, Mallikatta,
Kadri Road,
Mangalore – 575 003.

Date : 16-10-2023

FORM No. 10B
(See Rule 17B)

**AUDIT REPORT UNDER SECTION 12A (b) OF THE INCOME TAX ACT, 1961 IN
THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS.**

*We have examined the Balance Sheet of **SHREE DHARMASTHALA MANJUNATHESHAWARA EDUCATIONAL TRUST (REGD.)**, UJIRE, D.K – 574 240 as at 31-03-2023 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust*

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above named Trust so far as appears from our examination of the books:

COMMENTS :

- 1. These financial statements are the responsibility of the management of the Trust. Our responsibility is to express an opinion on these financial statements based on our Audit.*
- 2. 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 misstatements. 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 as well as evaluating the overall financial statement presentation. We believe that my audit provides a reasonable basis for our opinion.*

In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view.

- I) In the case of the Balance Sheet of the state of affairs of the above named Trust as at 31-03-2023 and*
- II) In the case of the Income and Expenditure account, of the **SURPLUS** for the accounting year ending on 31-03-2023.*

For RAO, KUMAR & CO.,
CHARTERED ACCOUNTANTS
F.R.N : 0225645

K. B. Prasanna Kumar, B.com, FCA
Partner

Membership Reg. No. 019708
UDIN : 22019708AVJBZP9090



Income & Expenditure Account for the year ended 31st March, 2023

Particulars	Schedule	Current Year 2022-23	Previous Year 2021-22
INCOME			
Income from Services	I	7,30,84,481	6,66,74,502
Income from Assets & Investments	J	5,09,87,371	4,40,74,354
Grants & Donations	K	44,56,42,046	49,21,44,760
Other Income	L	27,64,223	42,95,56,452
Total		57,24,78,121	1,03,24,50,068
EXPENDITURE			
Core Operative Expenses	M	2,66,14,524	1,48,59,140
General Operative Expenses	N	95,88,820	46,06,842
Remuneration to Employees	O	3,98,82,411	7,68,72,481
Establishment Maintenance	P	5,50,49,626	4,14,46,112
Administrative Expenses	Q	3,02,09,617	1,89,95,669
Interest Payments	R	0	0
Total		16,13,44,998	15,67,80,244
Cash Surplus / (Deficit)		41,11,33,123	87,56,69,824
Depreciation	E	29,57,06,276	27,24,72,946
Pre-Operative Expenses w/o		0	0
Net Surplus / (Deficit)		11,54,26,847	60,31,96,878

Notes on Accounts

Examined with Books and Vouchers produced before us and found correct



[Signature]
SECRETARY

PLACE : UJIRE
DATE : 30-10-2023

For RAO, KUMAR & CO.,
CHARTERED ACCOUNTANTS
F.R.N.022564S

[Signature]
K.B.Prasanna Kumar, Partner
Membership Reg.No. 019708
UDIN : 23019708BGUAW3070
PLACE : MANGALORE
DATE : 30-10-2023



|| Om Shri Manjunathya Namaha ||

SHRI DHARMASTHALA MANJUNATHESHWARA EDUCATIONAL SOCIETY (REGD.), UJIRE.
HEADOFFICE

Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2023
Gross Block

Sl. No	Particulars	Gross Block				Depreciation				Net Block	
		Opening Balance	Deductions during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deductions during the year (-)	Depreciation for the year (+)	Rate of Depreciation (%)	Closing Balance (=)	Current Year Previous Year
1	Land	65,49,60,739	0	6,31,45,058	71,81,05,797	0	0	0	0	0	71,81,05,797 65,49,60,739
2	Civil Constructions	4,59,64,30,950	0	38,54,71,441	4,98,19,02,390	1,96,09,05,933	0	28,99,60,894	10	2,25,08,66,826	2,73,10,35,564 2,63,55,25,017
3	Furniture	8,71,54,027	3,27,30,991	3,86,715	5,48,09,752	3,10,29,236	17,22,052	25,44,139	10	3,18,51,324	2,29,58,428 5,61,24,791
4	Vehicles	90,55,951	9,20,949	77,92,319	1,59,27,321	51,75,386	0	11,02,791	15	62,78,177	96,49,144 38,80,565
5	Machinery & Equipment	4,04,96,746	3,04,86,794	1,52,26,595	2,52,36,547	1,73,72,301	12,71,734	12,87,944	15	1,73,88,511	78,48,036 2,31,24,445
6	Computers & Software	1,37,68,288	1,52,500	6,58,992	1,42,74,780	1,26,77,767	30,500	5,19,208	40	1,31,66,475	11,08,305 10,90,521
7	Library	0	0	0	0	0	0	0	15	0	0 0
8	Miscellaneous Items	80,19,837	46,62,029	6,80,544	40,38,352	23,83,275	3,49,652	2,91,300	15	23,24,923	17,13,429 56,36,562
Total		5,40,98,86,538	6,89,53,263	47,33,61,664	5,81,42,94,939	2,02,95,43,898	33,73,938	29,57,06,276		2,32,18,76,236	3,49,24,18,703 3,38,03,42,640
Previous Year		4,63,89,00,928	3,50,97,745	80,60,83,355	5,40,98,86,538	1,75,76,30,738	5,59,786	27,24,72,946		2,02,95,43,898	3,38,03,42,640 2,88,12,70,190

PLACE : UJIRE
DATE : 30-10-2023



SECRETARY

PLACE : MANGALORE
DATE : 30-10-2023

For RAO KUMAR & CO.,
CHARTERED ACCOUNTANTS
F.R.N.0225645

R.B.Prasanna Kumar, Partner
Membership Reg.No. 019708
UDIN : 23019708BGUALW3070



II Om Shri Manjunathaya Namaha II
SHRI DHARMASTHALA MANJUNATHESHWARA EDUCATIONAL SOCIETY (REGD.), UJIRE.
HEAD OFFICE

Schedules to I & E Account for the year ended 31st March, 2023

Particulars	List	Current Year 2022-23	Previous Year 2021-22
Income from Services (Schedule-I)			
Tuition & Administrative Fees (as per list)	22	7,09,65,483	6,56,59,354
Miscellaneous Fees (as per list)	23	0	2,17,675
Income from Other Core Services (as per list)	24	10,55,517	5,27,323
Income from Peripheral Services (as per list)	25	10,63,481	2,70,150
Total		7,30,84,481	6,66,74,502
Income from Assets & Investments (Schedule-J)			
Rent from Students		0	0
Rent from Employees		93,53,116	91,70,646
Rent from Others		1,18,63,055	1,05,10,404
Interest from Banks		1,75,17,061	1,22,96,954
Interest from Others		5,96,690	50,00,031
Returns on Investments		0	70,96,320
Capital Gain From Investment		1,16,57,449	0
Total		5,09,87,371	4,40,74,354
Grants & Donations (Schedule-K)			
Salary Grants		0	0
Other Grants		0	0
Donations		44,56,42,046	49,21,44,760
Total		44,56,42,046	49,21,44,760
Other Income (Schedule-L)			
Profit on disposal of assets		0	42,75,66,430
Credit Balances Written Off		3,86,976	12,779
GST Collections		22,46,186	19,77,243
Miscellaneous Income (as per list)	26	1,31,062	0
Total		27,64,223	42,95,56,452



HEAD OFFICE

Schedules to I & E Account for the year ended 31st March, 2023

Particulars	List	Current Year 2022-23	Previous Year 2021-22
Core Operative Expenses (Schedule-M)			
Expenses on Teaching Services (as per list)	27	0	0
Expenses on Other Core Services (as per list)	28	72,95,535	68,45,482
Expenses on Peripheral Services (as per list)	29	1,42,000	11,37,345
Expenses on Extranous Activities (as per list)	30	1,42,92,911	30,33,128
Philanthropic Expenditure (as per list)	31	48,84,078	38,43,185
Total		2,66,14,524	1,48,59,140
General Operative Expenses (Schedule-N)			
Affiliations & Subscriptions		0	0
Advertisement & Publicity		70,30,310	23,04,436
Frieght & Cartage		2,93,307	2,84,963
Research and Development Expenses		0	0
GST Expenses		22,46,183	19,77,246
Loss on disposal of assets		0	0
Debit Balances Written Off		19,020	40,198
Total		95,88,820	46,06,842
Remuneration to Employees (Schedule-O)			
Salaries to Employees (Approved)		2,466	0
Salaries to Employees (Un-Approved)		3,07,30,739	2,73,25,071
Allowances to Employees		24,68,940	59,34,181
Honorariums		23,07,610	15,88,350
Employer's Contribution to PF		29,67,127	12,89,621
Employer's Contribution to ESI		4,28,900	4,85,119
Leave Encashments		6,92,129	1,79,799
Gratuity		2,84,500	4,00,70,340
Total		3,98,82,411	7,68,72,481
Establishment Maintenance (Schedule-P)			
Electricity Charges		26,68,057	23,20,069
Fuel for Vehicles		15,57,475	7,11,638
Fuel for Machinery		6,71,437	4,21,436
Water Charges		1,03,932	78,058
Rent Payments		1,36,08,444	96,30,095
Housekeeping Expenses		4,74,016	9,33,407
Security Maintenance Expenses		6,52,656	5,72,703
Gardening Expenses		34,17,304	18,53,131
Insurance		1,58,538	65,263
Repairs & Maintenance (as per list)	32	3,17,37,767	2,48,60,312
Total		5,50,49,626	4,14,46,112



HEAD OFFICE

Schedules to I & E Account for the year ended 31st March, 2023

Particulars	List	Current Year 2022-23	Previous Year 2021-22
Administrative Expenses (Schedule-Q)			
Bank Charges		89,254	5,02,611
Printing & Stationery		4,20,316	4,68,423
Postage & Couriers		1,11,818	68,266
Telecom Expenses		8,13,852	4,40,504
Conveyance		17,59,291	3,65,526
Travelling Expenses		35,76,374	7,60,759
Staff Welfare Expenses		10,09,977	13,47,231
Staff Recruitment & Training Expenses		0	19,443
Rates & Taxes		1,40,72,067	93,17,271
Hospitality Expenses		55,29,573	27,25,479
Professional/Consultancy Fees		28,25,095	29,13,877
Audit fees		0	40,000
Miscellaneous Expenses		2,000	26,279
Total		3,02,09,617	1,89,95,669
Interest Payments (Schedule-R)			
Interest to Banks		0	0
Interest to Others		0	0
Total		0	0

PLACE : UJIRE
DATE : 30-10-2023



SECRETARY