



Sri Dharmasthala Manjunatheshwara College
(Autonomous), Ujire-574 240, Dakshina Kannada, Karnataka State
(Re-Accredited at A⁺⁺ Grade by NAAC)

6.4.2.3. Audited Statement of Accounts



Sri Dharmasthala Manjunatheshwara College
(Autonomous), Ujire-574 240, Dakshina Kannada, Karnataka State
(Re-Accredited at A++ Grade by NAAC)

Details of fund received from philanthropists

(From 31-08-2023 to 31-05-2024)

Serial No.	Total number of Philanthropists	Amount of Donation (in INR lakh)	Remarks
1.	11	2.013	Included in the head of Midday Meals under the Miscellaneous fees (Total Rs. 2,25,396) in the balance sheet (Page No. 18) of SDM Degree College unaided as on 31 st March 2024




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



Sri Dharmasthala Manjunatheshwara College
(Autonomous), Ujire-574 240, Dakshina Kannada, Karnataka State
(Re-Accredited at A++ Grade by NAAC)

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SDM EDUCATIONAL SOCIETY/TRUST

SDM COLLEGE DEGREE (UNAIDED) UJIRE

Balance Sheet as at 31st March, 2024.

Particulars	Schedule	Current Year 2023-24	Previous Year 2022-23
SOURCE OF FUNDS			
Capital Fund	A	1,378,848.25	1,378,848.25
Reserves & Surplus	B	12,332,437.27	18,498,035.78
Secured & Unsecured Loans	C	0.00	0.00
Current Liabilities & Provisions	D	7,806,418.58	6,298,931.00
Total		21,517,704.10	26,175,815.03

APPLICATION OF FUNDS			
Fixed Assets	E	16,144,685.00	16,498,015.00
Investments	F	1,227,178.00	1,149,977.00
Current Assets, Loans & Advances	G	4,145,841.10	8,527,823.03
Misc. Expenditure (Not written off)	H	0.00	0.00
Total		21,517,704.10	26,175,815.03

Examined with Books and Vouchers produced
before us and found correct.

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

K.B. Prasanna Kumar
K.B. PRASANNA KUMAR, Partner
Membership Reg. No. 019708
UDIN : 24019708BKADAW3192

O.R.P.
PRINCIPAL

Place: UJIRE
Date: 27-09-2024



Place: MANGALORE
Date: 27-09-2024





Sri Dharmasthala Manjunatheshwara College
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SDM EDUCATIONAL SOCIETY/TRUST

SDM COLLEGE DEGREE (UNAIDED) UJIRE

Income & Expenditure Account for the year ended 31st March, 2024.

Particulars	Schedule	Current Year 2023-24	Previous Year 2022-23
INCOME			
Income from Services	I	73,656,213.82	67,228,715.41
Income from Assets & Investments	J	130,170.00	156,216.00
Grants & Donations	K	149,749.00	1,580,928.50
Other Income	L	67,042.26	25,268.00
Total		74,003,175.08	68,991,127.91

EXPENDITURE			
Core Operative Expenses	M	13,894,957.00	12,744,416.00
General Operative Expenses	N	1,699,672.00	830,182.00
Remuneration to Employees	O	56,975,018.00	45,394,676.00
Establishment Maintenance	P	2,774,497.00	3,011,597.68
Administrative Expenses	Q	531,559.59	372,748.96
Interest Payments	R	0.00	0.00
Total		75,875,703.59	62,353,620.64

Cash Surplus / (Deficit)		(1,872,528.51)	6,637,507.27
Depreciation	E	4,293,070.00	4,881,693.00
Pre-Operative Expenses w/o		0.00	0.00
Net Surplus / (Deficit)		(6,165,598.51)	1,755,814.27

Notes to Accounts	S		
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Examined with Books and Vouchers produced
before us and found correct.

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

K.B. Prasanna Kumar
K.B. PRASANNA KUMAR, Partner
Membership Reg. No. 019708
UDIN :24019708BKADAW3192

[Signature]
PRINCIPAL

Place: UJIRE
Date:27-09-2024



Place: MANGALORE
Date:27-09-2024





Sri Dharmasthala Manjunatheshwara College
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SDM. COLLEGE DEGREE (UNAIDED) UJIRE

Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2024.

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	0	0	0	0	0	0	0	0	0	0	0
2	Civil Constructions	0	0	0	0	0	0	0	10	0	0	0
3	Furniture	5,421,068	0	26,604	5,447,672	2,626,056	0	282,162	10	2,908,218	2,539,454	2,795,012
4	Vehicles	1,184,584	0	0	1,184,584	1,027,912	0	23,501	15	1,051,413	133,171	156,672
5	Machinery & Equipments	17,033,529	0	1,715,550	18,749,079	9,450,852	0	1,298,467	15	10,749,319	7,999,760	7,582,677
6	Computers & Software	18,919,604	0	2,155,461	21,075,065	13,480,877	0	2,606,583	40	16,087,460	4,987,605	5,438,727
7	Library	237,798	0	0	237,798	203,489	0	5,146	15	208,635	29,163	34,309
8	Miscellaneous Items	1,297,714	0	42,125	1,339,839	807,096	0	77,211	15	884,307	455,532	490,618
	Total	44,094,297	0	3,939,740	48,034,037	27,596,282	0	4,293,070		31,889,352	16,144,685	16,498,015
	Previous Year	37,411,096	0	6,683,201	44,094,297	22,714,589	0	4,881,693		27,596,282	16,498,015	14,696,507

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

K.B. PRASANNA KUMAR, Partner
Membership Reg. No. 019708
UDIN :24019708BKADAW3152

PLACE : UJIRE
Date : 27-09-2024



[Signature]
PRINCIPAL

PLACE : MANGALORE.
Date : 27-09-2024





Sri Dharmasthala Manjunatheshwara College
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SDM EDUCATIONAL SOCIETY/TRUST

SDM COLLEGE DEGREE (UNAIDED) UJIRE

Schedules to Balance Sheet as at 31st March, 2024.

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Capital Fund (Schedule-A)			
Balance at the beginning of the year		1,378,848.25	1,378,848.25
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Total		1,378,848.25	1,378,848.25
Reserves & Surplus (Schedule-B)			
Depreciation Reserves (as per schedule)	E		
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00
Other Reserves (as per list)	1		
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00
Surplus			
Balance at the beginning of the year		18,498,035.78	16,742,221.51
Additions during the year		0.00	1,755,814.27
Deductions during the year		6,165,598.51	0.00
Balance at the closing of the year		12,332,437.27	18,498,035.78
Total		12,332,437.27	18,498,035.78
Secured & Unsecured Loans (Schedule-C)			
Loans from Banks (as per list)	2	0.00	0.00
Loans from Others (as per list)	3	0.00	0.00
Total		0.00	0.00



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Current Liabilities & Provisions (Schedule-D)			
Deposits & Advances from Students(as per list)	4	0.00	128,731.00
Deposits & Advances from Others(as per list)	5	0.00	0.00
University Fees Collected & Payable (as per list)	6	0.00	815.00
Sundry Creditors (as per list)	7	364,100.00	653,686.00
Miscellaneous Current Liabilities (as per list)	8	5,933,481.00	5,515,699.00
Advances from sister units (as per list)	9	1,508,837.58	0.00
Total		7,806,418.58	6,298,931.00



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SDM EDUCATIONAL SOCIETY/TRUST

Schedules to Balance Sheet as at 31st March, 2024.

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Fixed Assets (Schedule-E)	(mention net)		
Land		0.00	0.00
Constructions		0.00	0.00
Furniture		2,539,454.00	2,795,012.00
Vehicles		133,171.00	156,672.00
Machinery & Equipment		7,999,760.00	7,582,677.00
Computers & Software		4,987,605.00	5,438,727.00
Library		29,163.00	34,309.00
Miscellaneous Items		455,532.00	490,618.00
Total		16,144,685.00	16,498,015.00
Investments (Schedule-F)			
Deposits in Scheduled Banks (as per list)	10	1,227,178.00	1,149,977.00
Investments in Mutual Funds (as per list)	11	0.00	0.00
Investments in Others (as per list)	12	0.00	0.00
Total		1,227,178.00	1,149,977.00
Current Assets, Loans & Advances (Schedule-G)			
Inventories (as per list)	13	570,964.00	434,243.00
Cash & Bank Balances (as per list)	14	2,236,983.29	1,722,050.02
Fees Receivable from Students (as per list)	15	419,441.00	570,116.00
Security & Misc. Deposits (as per list)	16	261,818.00	261,818.00
Advances to Vendors (as per list)	17	102,441.00	84,606.00
Loans & Advances to Staff (as per list)	18	236,690.00	418,000.00
Sundry Debtors (as per list)	19	0.00	0.00
Miscellaneous Current Assets (as per list)	20	317,503.81	550,063.59
Advances to sister units (as per list)	21	0.00	4,486,926.42
Total		4,145,841.10	8,527,823.03



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Misc. Expenditure (Not written off) (Schedule-H)			
Pre-Operative Expenses			
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00
Accumulated Deficit			
Balance at the beginning of the year		0.00	0.00
Additions during the year		0.00	0.00
Deductions during the year		0.00	0.00
Balance at the closing of the year		0.00	0.00



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SDM EDUCATIONAL SOCIETY/TRUST
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Schedules to I & E Account for the year ended 31st March, 2024.

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Income from Services (Schedule-I)			
Tuition & Administrative Fees (as per list)	22	65,873,430.08	60,799,626.41
Miscellaneous Fees (as per list)	23	6,884,512.00	6,144,351.00
Income from Other Core Services (as per list)	24	491,450.00	144,365.00
Income from Peripheral Services (as per list)	25	406,821.74	140,373.00
Total		73,656,213.82	67,228,715.41
Income from Assets & Investments (Schedule-J)			
Rent from Students		0.00	0.00
Rent from Employees		0.00	0.00
Rent from Others		0.00	0.00
Interest from Banks		120,172.00	140,927.00
Interest from Others		9,998.00	15,289.00
Returns on Investments		0.00	0.00
Total		130,170.00	156,216.00
Grants & Donations (Schedule-K)			
Salary Grants		0.00	0.00
Other Grants		149,749.00	98,500.00
Donations		0.00	1,482,428.50
Total		149,749.00	1,580,928.50
Other Income (Schedule-L)			
Profit on disposal of assets		0.00	0.00
Credit Balances Written Off		0.00	0.00
GST Collections		67,042.26	25,268.00
Miscellaneous Income (as per list)	26	0.00	0.00
Total		67,042.26	25,268.00



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SDM COLLEGE DEGREE (UNAIDED) UJIRE

Schedules to I & E Account for the year ended 31st March, 2024.

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Core Operative Expenses (Schedule-M)			
Expenses on Teaching Services (as per list)	27	10,430,552.00	8,485,410.00
Expenses on Other Core Services (as per list)	28	0.00	0.00
Expenses on Peripheral Services (as per list)	29	11,386.00	8,457.00
Expenses on Extranous Activities (as per list)	30	896,703.00	1,800,829.00
Philanthropic Expenditure (as per list)	31	2,556,316.00	2,449,720.00
Total		13,894,957.00	12,744,416.00
General Operative Expenses (Schedule-N)			
Affiliations & Subscriptions		641,000.00	302,000.00
Advertisement & Publicity		329,649.00	219,866.00
Freight & Cartage		580.00	970.00
Research and Develeopment exp		538,846.00	85,388.00
GST Expenses		67,043.00	25,268.00
Loss on disposal of assets		0.00	0.00
Debit Balances Written Off		122,554.00	196,690.00
Total		1,699,672.00	830,182.00
Remuneration to Employees (Schedule-O)			
Salaries to Employees (Approved)		0.00	0.00
Salaries to Employees (Un-Approved)		51,033,237.00	40,970,176.00
Allowances to Employees		190,000.00	151,491.00
Honorariums		140,800.00	144,850.00
Employer's Contribution to PF		3,609,904.00	3,411,498.00
Employer's Contribution to ESI		284,367.00	335,125.00
Leave Encashments		538,950.00	132,626.00
Gratuity		1,177,760.00	248,910.00
Total		56,975,018.00	45,394,676.00



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Establishment Maintenance (Schedule-P)			
Electricity Charges		1,395,069.00	989,779.00
Fuel for Vehicles		0.00	0.00
Fuel for Machinery		73,047.00	185,387.00
Water Charges		0.00	0.00
Rent Payments		0.00	0.00
Housekeeping Expenses		74,830.00	135,314.00
Security Maintenance Expenses		0.00	1,200.00
Gardening Expenses		0.00	0.00
Insurance		0.00	0.00
Repairs & Maintenance (as per list)	32	1,231,551.00	1,699,917.68
Total		2,774,497.00	3,011,597.68



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SDM COLLEGE DEGREE (UNAIDED) UJIRE

Schedules to I & E Account for the year ended 31st March, 2024.

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Administrative Expenses (Schedule-Q)			
Bank Charges		10,174.59	10,506.96
Printing & Stationery		74,317.00	74,219.00
Postage & Couriers		10,000.00	10,000.00
Telecom Expenses		11,393.00	9,171.00
Conveyance		10,231.00	0.00
Travelling Expenses		22,868.00	39,550.00
Staff Welfare Expenses		306,769.00	174,093.00
Staff Recruitment & Training Expenses		0.00	0.00
Rates & Taxes		23,600.00	5,220.00
Hospitality Expenses		40,207.00	46,499.00
Professional/Consultancy Fees		4,000.00	3,380.00
Audit fees		18,000.00	0.00
Miscellaneous Expenses		0.00	110.00
Total		531,559.59	372,748.96
Interest Payments (Schedule-R)			
Interest to Banks		0.00	0.00
Interest to Others		0.00	0.00
Total		0.00	0.00



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SDM EDUCATIONAL SOCIETY/TRUST

SDM COLLEGE DEGREE (UNAIDED) UJIRE

Lists attached to Schedules of Balance Sheet as at 31st March, 2024.

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Other Reserves	1		
Total		0.00	0.00
Loans from Banks	2		
Total		0.00	0.00
Loans from Others	3		
Total		0.00	0.00
Deposits & Advances from Students	4		
Adv from students		0.00	128,731.00
Total		0.00	128,731.00
Deposits & Advances from Others	5		
Total		0.00	0.00
University Fees Collected & Payable	6		
University Fees Payable		0.00	815.00
Total		0.00	815.00
Sundry Creditors	7		
SDM CO OP SOCIETY		711.00	0.00
Manjushri Printers		7,143.00	3,669.00
Vijaya Stores		160.00	0.00
SDM Cafeteria		82,993.00	0.00
V S SHAMIYANA UJIRE		100,009.00	0.00
SDM CNYS UJIRE		3,458.00	0.00
THINK INK		29,786.00	0.00
Ganesh Glasses & Plywoods		0.00	12,431.00
Shivadurga electricals		0.00	3,537.00
Srinidhi Stores		241.00	711.00
Divya hygenic Products		0.00	1,000.00
Shri Ganesh Flowers		24,170.00	0.00
Sudheer K V		18,810.00	0.00
Nataraj H K		855.00	0.00
Bhaskar Hegde		265.00	0.00
Ganaraj K		552.00	0.00
Vrindavana Restaurant		140.00	0.00
Sri Venkatesh Fancy		0.00	1,248.00
SDM English Medium School		5,900.00	0.00
Venkatesh Electricals		0.00	0.00
Sri Siddivinayaka Enterprises		3,486.00	0.00
Vighnesh Furniture		6,000.00	0.00



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Bolas Agro Pvt Ltd		1,670.00	0.00
Nischitha Barke		5,800.00	0.00
U Plus TV		5,000.00	0.00
Dharmashree Enterprises		1,300.00	0.00
DIVAKARA KOKKADA		2,000.00	0.00
Abhilash K S		1,717.00	0.00
Photo Centre		3,600.00	0.00
The Ocean Pearl		5,482.00	0.00
SDM DEPT OF COMMERCE		39,500.00	0.00
Sunil Kumar		0.00	1,657.00
Jinaprabha Refrigeration		0.00	28,034.00
Sri Manjunatha Swamy Interior		0.00	598,200.00
Sachine R Hebbar		0.00	3,199.00
Hotel Disha Food Corner		13,352.00	0.00
Total		364,100.00	653,686.00
Miscellaneous Current Liabilities	8		
P.F. Employees account		271,330.00	255,352.00
P.F Employers payable		280,806.00	266,098.00
Employee Contribution to ESIC		5,679.00	5,440.00
Profession Tax payable		18,400.00	26,600.00
Salary Payable		4,666,135.00	3,081,180.00
Income Tax payable		0.00	10,000.00
Quarters Rent payable		37,275.00	33,600.00
Allowance Payable		0.00	2,500.00
Honorarium Payable		9,000.00	9,500.00
Ha Ma Na Research Centre expenses Payable		0.00	12,000.00
Telecom Charges Payable		589.00	709.00
Scholarship to Minority/ BC/SG		0.00	103,028.00
MFC collections		0.00	230.00
Soil test center collection		0.00	236.00
Employers contribution to ESIC Payable		24,529.00	23,493.00
Exam expanses payable		25,452.00	780,474.00
GST Payable		101,823.00	7,357.00
BOS Expenses Payable		4,500.00	0.00
TDS payable		6,431.00	10,296.00
Advance Fee ONLINE 2021-22		0.00	2,000.00
Midday Meals exp Payable		0.00	11,159.00
Cultural activity exp payable		0.00	9,631.00
Research and Dev exp payable		0.00	1,646.00
Extra Cur Activity exp payable		0.00	2,258.00
Literary exp payable		0.00	7,452.00



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Naac exp payable		0.00	155,919.00
Value Added course exp payable		0.00	26,000.00
Reading room expenses Payable		0.00	3,655.00
Advance endomenet prize		0.00	22,029.00
Annual Fees Payable		0.00	260,000.00
Red ribbon club exp payable		0.00	3,994.00
Laser Printing Payable		0.00	114.00
Printing and staionery Payable		0.00	1,079.00
Library Books Payable		0.00	7,195.00
Staff welfare exp payable		0.00	2,689.00
Repairs on computer payable		0.00	17,550.00
Repairs on Machinery payable		0.00	2,985.00
EMD (EppendrofIndia ltd Scheme)		45,000.00	45,000.00
EMD (ScingenicsBiotech Pvr ltd Scheme)		5,000.00	5,000.00
EMD (INVITROGEN BIOS SERVICES)		10,000.00	10,000.00
EMD (MAHALASA)		0.00	12,000.00
EMD (S V SCIENTIFIC)		0.00	49,000.00
EMD (S JAIKUMAR. MARUTEK)		5,000.00	5,000.00
EMD (S JAIKUMAR. MARUTEK)		18,000.00	18,000.00
ADVANCE FEE ONLINE 2022-23		0.00	26,107.00
Advance from students		177,302.00	0.00
Electricity Charges payable		221,230.00	180,144.00
Total		5,933,481.00	5,515,699.00
Advances from sister units	9		
SDM Educational society, Ujire		1,508,837.58	0.00
Total		1,508,837.58	0.00
Deposits in Scheduled Banks	10		
FIXED DEPOSIT NO. 71370300005364		1,227,178.00	1,149,977.00
Total		1,227,178.00	1,149,977.00
Investments in Mutual Funds	11		
Total		0.00	0.00
Investments in Others	12		
Total		0.00	0.00
Inventories	13		
Printing & Stationery		22,511.00	27,016.00
Lab Consumables Biotech		170,551.00	0.00
Exam expenses autonomous		377,902.00	407,227.00
Total		570,964.00	434,243.00



Sri Dharmasthala Manjunatheshwara College
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Cash and Bank Balances	14		
Petty cash Book		481.00	163.00
Cash book		12.00	12.00
BANK OF BARODA (PAYMENTS)71370100016634		881,404.72	1,352,570.72
BANK OF BARODA(COLLECTION) 71370200000238		1,254,673.42	293,566.15
BANK OF BARODA(HA MA NA) 71370100008254		100,412.15	75,738.15
Total		2,236,983.29	1,722,050.02
Fees Receivable from Students	15		
Fees Receivable from Fc Studnets 2008-09		0.00	39,611.00
Fees Receivable from Fc Studnets 2009-10		0.00	31,189.00
Fees receivable 2014-15		0.00	13,832.00
Fees receivable SC/ST 2016-17		0.00	37,922.00
Fees receivable 2022-23		0.00	447,562.00
Fees receivable 2023-24		419,441.00	0.00
Total		419,441.00	570,116.00
Security & Misc. Deposits	16		
Coin Phone Deposit		522.00	522.00
Electricity Deposit		259,496.00	259,496.00
Water Dispenser Deposits		300.00	300.00
Telecom Deposit		1,500.00	1,500.00
Total		261,818.00	261,818.00
Advances to Vendors	17		
Bureau of outreach		93,027.00	0.00
Varpas technologies pvt ltd		0.00	84,606.00
The G M RBI financial inclusio		9,414.00	0.00
Total		102,441.00	84,606.00
Loans & Advances to Staff	18		
Mahesh Kumar Shetty		1,450.00	0.00
RAMESH H		7,740.00	0.00
Abhijna Upadyaya		5,000.00	0.00
Staff advance		222,500.00	418,000.00
Total		236,690.00	418,000.00
Sundry Debtors	19		
Total		0.00	0.00
Miscellaneous Current Assets	20		
Electricity charges receivable		28,051.00	20,568.00
Advance seed money for research		50,703.00	96,000.00
Advance Account of N.S.S		5,000.00	104,750.00
University of Mysore		300.00	200.00
Gandhigram rural institute		200.00	200.00
Advance for postage		0.00	611.00



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Sampoorna Suraksha		8,405.00	1,475.00
Advance for Postage (Exam)		286.00	0.00
Advance for Postage (H.MA.NA)		376.00	2,000.00
Bank of Baroda, Ujire		0.00	896.59
Thushara		0.00	12.00
Miscellaneous Assets		17,522.81	400.00
Thimmappa Kadaba		15,000.00	17,000.00
Shwetha K M		0.00	28,000.00
Maruthi K R		0.00	112,113.00
Deepa R P		0.00	31,919.00
Prepaid expenses (Student Insurance)		191,660.00	133,919.00
Total		317,503.81	550,063.59
Advances to sister units	21		
SDM Educational Society (R), Ujire.		0.00	4,486,926.42
Total		0.00	4,486,926.42



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SDM EDUCATIONAL SOCIETY/TRUST

SDM COLLEGE DEGREE (UNAIDED) UJIRE

Lists attached to I & E Account for the year ended 31st March, 2024.

Particulars	List	Current Year 2023-24	Previous Year 2022-23
Tuition and Administrative Fees	22		
Bcom,BCA,BBM,Bvoc course Fees Collection			
Tuition Fees		11,702,850.00	10,202,440.00
Laboratory Fees		2,019,280.00	1,801,200.00
Admission Fees		51,200.00	39,760.00
Library Fees		162,900.00	155,400.00
Reading Room Fees		162,900.00	155,400.00
Games & Sports Fees		1,221,550.00	854,700.00
Exam & Stationery Fees		203,625.00	194,250.00
SWF & TBF Fees		81,450.00	77,700.00
Extra Curri. Activity Fees		6,181,250.00	7,963,900.00
Miscellaneous Fees		1,476,800.08	655,151.41
Univ Registration Fees		447,800.00	248,500.00
Red cross society fees		81,450.00	77,700.00
Career Guidance Fees		488,600.00	310,800.00
Univ Development Fund Fees		255,900.00	149,100.00
Univ Cultural activity fees		2,337,150.00	466,200.00
Rovers & rangers Fees		81,450.00	77,700.00
Admission penal fee		2,400.00	5,400.00
Literary Association Fees		2,223,960.00	2,413,840.00
College Magazine Fees		1,236,150.00	1,240,650.00
Calender Fees		123,615.00	124,065.00
Spic Macay Fees		274,700.00	275,700.00
Placement and training fees		10,386,260.00	8,510,080.00
Value addition Programme fees		14,815,700.00	15,047,700.00
Univ Skill Enhancement Fees		244,200.00	0.00
Tech Enablement fees		9,594,000.00	9,736,750.00
Adhyayana Peeta fees		16,290.00	15,540.00
Total		65,873,430.08	60,799,626.41



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Miscellaneous Fees	23		
Duplicate Admission Ticket/Mark card/ TC Fees/ Hall ticket		1,900.00	97,450.00
Laboratory Fines		21,790.00	44,288.00
Library Fines		4,243.00	7,741.00
Duplicate Identity Card Fees		4,450.00	4,500.00
Degree Exam Fees (Autonomous)		6,182,895.00	5,153,598.00
Application & Prospectus Fees		211,200.00	201,050.00
Duplicate Calander fees		900.00	0.00
ISBN Publication Fee		0.00	24,500.00
Computer Lab Maintenance Fee		58,100.00	68,300.00
MFC Fees		4,853.00	5,832.00
Student safety insurance fee		164,820.00	165,420.00
Alumini Membership Fees		0.00	3,600.00
Mid day meals contribution		225,396.00	368,072.00
Fines (College)		3,965.00	0.00
C.C Fine		0.00	0.00
Total		6,884,512.00	6,144,351.00
Income from Other Core Services	24		
HA MA NA Research centre Fees		289,100.00	67,515.00
Research Fees		0.00	36,000.00
Seminar Fees from students		77,850.00	1,050.00
Prizes		48,500.00	0.00
Subcription of Shodha Magazine		76,000.00	39,800.00
Total		491,450.00	144,365.00
Income from Peripheral Services	25		
Tax Filing 18%		15,254.17	7,797.00
Scrap Sales 18%		32,745.58	52,661.00
Scrap Sales 5%		47,585.71	0.00
Seminar Fees from others 18%		164,703.40	60,593.00
Soil / Water testing charges 18%		15,600.00	14,450.00
Indoor game fee 18%		2,118.64	1,186.00
Advertisement (Radio) 18%		128,814.24	3,686.00
Total		406,821.74	140,373.00
Miscellaneous Income	26		
Total		0.00	0.00
Expenses on Teaching Services	27		
College Calender Expenses		99,750.00	53,001.00
College Magazine Expenses		206,159.00	9,760.00
Literary Association Expenses		564,598.00	489,760.00
Literary Association Expenses-MOU		26,849.00	5,129.00
Application and prospectus Expenses		12,100.00	7,350.00
Cultural Activity Expenses		148,333.00	154,800.00



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HRD expenses		14,782.00	29,169.00
Reading Room Expenses		214,002.00	69,828.00
Games & Sports Expenses		330,677.00	175,309.00
Miscellaneous Expenses (NCC/NSS)		76,938.00	73,245.00
Miscellaneous Expenses-stamps		74,240.00	70,890.00
Extra-Curricular Activity Expenses		606,719.00	104,455.00
Lab Consumables Chemistry		4,390.00	0.00
Lab Consumables (Computer Science)		9,955.00	16,181.00
Lab Consumables (Physics)		0.00	1,070.00
Lab Consumables Biotech		126,329.00	113,409.00
Lab Consumables Botany		2,512.00	0.00
Admission Penal Expenses		0.00	5,400.00
Red Cross Expenses		24,809.00	46,230.00
Rovers and rangers expenses		3,000.00	12,860.00
SWF & TBF expenses		60,157.00	131,618.00
students consumables expenses		34,679.00	24,715.00
Staff consumables expenses		19,500.00	0.00
Guest Lecture Expenses		16,100.00	0.00
Student safety insurance fee exp		133,919.00	0.00
Univerisity Fees expenses		3,007,635.00	1,669,785.00
Other Expenses			
BOS meeting exp		343,335.00	332,536.00
Dr HA MA NA Research Centre Expenses		372,037.00	226,004.00
ICT MEMBERSHIP EXP		0.00	20,650.00
Internet Expenses		500,000.00	438,504.00
Laser Printing Expenses		6,000.00	3,931.00
Identity Card expences		68,169.00	74,167.00
E tendering Reg Fee		0.00	1,000.00
Autonomy Expenditures(BOE)		3,322,879.00	4,124,654.00
Total		10,430,552.00	8,485,410.00
Expenses on Other Core Services	28		
Total		0.00	0.00
Expenses on Peripheral Services	29		
Tax filing centre exp		11,386.00	8,457.00
Total		11,386.00	8,457.00
Expenses on Extranous Activities	30		
Seminar & Conference expenses		159,290.00	101,088.00
Governing / Academic council meeting exp		154,281.00	218,023.00
UGC Proposal expenses		200.00	7,955.00



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Community Radio expenses		274,236.00	44,973.00
Value added course expenses		50,000.00	82,800.00
KSTA Programme expenses		0.00	30,000.00
Kalakendra Expenses		29,750.00	0.00
Arboratum exp		621.00	4,218.00
Lab in Cab expenses		0.00	5,893.00
Kuppalli Grant Exp		33,821.00	38,050.00
NAAC Exp		750.00	1,047,393.00
Red ribbon club Exp		6,118.00	4,000.00
University Team Vislt Exp		64,495.00	5,946.00
Awareness Programme Exp -MGIRI		65,726.00	0.00
Explorica Programme Exp (RSCM)		0.00	56,500.00
Science Fest Exp		0.00	48,615.00
Weight lifting event exp		0.00	102,475.00
Chinthana siri exp		0.00	2,900.00
NINASAM STUDY CAMP		57,415.00	0.00
Total		896,703.00	1,800,829.00
Philanthropic Expenditure	31		
Management scholarship		2,144,871.00	2,191,420.00
Financial asst to staff		0.00	74,000.00
Mid day Meals exp		411,445.00	184,300.00
Total		2,556,316.00	2,449,720.00
Repairs & Maintenance	32		
Repairs on Furniture & Fixtures		46,755.00	400,033.00
Repairs on Equipments		316,737.00	104,686.00
Repairs on Immovable Assets		464,986.00	553,339.00
Repairs on Computers		80,499.00	64,006.00
Repairs- general		140,027.00	136,330.00
Repairs - electricals		31,692.00	24,677.00
AMC of Machines		150,855.00	176,846.68
AMC of computer		0.00	240,000.00
Total		1,231,551.00	1,699,917.68



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SDM EDUCATIONAL SOCIETY/TRUST

SRI DHARMASTHALA MANJUNATHESHWARA COLLEGE UJIRE PG COURSES

Balance Sheet as at 31st March, 2024.

Particulars	Schedule	Current Year 2023-24	Previous Year 2022-23
SOURCE OF FUNDS			
Capital Fund	A	240,716.50	240,716.50
Reserves & Surplus	B	0.00	0.00
Secured & Unsecured Loans	C	0.00	0.00
Current Liabilities & Provisions	D	27,524,765.50	23,470,687.85
Total		27,765,482.00	23,711,404.35

APPLICATION OF FUNDS			
Fixed Assets	E	9,927,704.00	10,269,885.00
Investments	F	0.00	0.00
Current Assets, Loans & Advances	G	3,660,142.80	11,366,160.14
Misc. Expenditure (Not written off)	H	14,177,635.20	2,075,359.21
Total		27,765,482.00	23,711,404.35

Examined with Books and Vouchers produced
before us and found correct.

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



PRINCIPAL

Place: UJIRE
Date: 27-09-2024





K.B. PRASANNA KUMAR, Partner
Membership Reg. No. 019708
UDIN : 24019708BKADAW3192

Place: MANGALORE
Date: 27-09-2024





Sri Dharmasthala Manjunatheshwara College
(Autonomous), Ujire-574 240, Dakshina Kannada, Karnataka State
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SDM EDUCATIONAL SOCIETY/TRUST

SRI DHARMASTHALA MANJUNATHESHWARA COLLEGE UJIRE PG COURSES

Income & Expenditure Account for the year ended 31st March, 2024.

Particulars	Schedule	Current Year 2023-24	Previous Year 2022-23
INCOME			
Income from Services	I	34,994,236.06	33,613,449.18
Income from Assets & Investments	J	81,230.00	81,060.00
Grants & Donations	K	25,237.00	37,000.00
Other Income	L	141,193.95	5,690.00
Total		35,241,897.01	33,737,199.18

EXPENDITURE			
Core Operative Expenses	M	12,334,104.00	10,246,393.00
General Operative Expenses	N	1,659,185.00	573,561.00
Remuneration to Employees	O	29,430,922.00	23,107,168.00
Establishment Maintenance	P	2,376,914.00	1,664,267.84
Administrative Expenses	Q	144,488.00	130,564.09
Interest Payments	R	0.00	0.00
Total		45,945,613.00	35,721,953.93

Cash Surplus / (Deficit)		(10,703,715.99)	(1,984,754.75)
Depreciation	E	1,398,560.00	1,493,414.00
Pre-Operative Expenses w/o		0.00	0.00
Net Surplus / (Deficit)		(12,102,275.99)	(3,478,168.75)

Notes to Accounts	S		
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Examined with Books and Vouchers produced
before us and found correct.

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

K.B. Prasanna Kumar

K.B. PRASANNA KUMAR, Partner
Membership Reg. No. 019708
UDIN : 24019708BKADAW3192

Place: MANGALORE
Date: 27-09-2024

[Signature]
PRINCIPAL

Place: UJIRE
Date: 27-09-2024





Sri Dharmasthala Manjunatheshwara College
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SDM EDUCATIONAL SOCIETY/TRUST
SRI DHARMASTHALA MANJUNATHESHWARA COLLEGE UJIRE PG COURSES
Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2024.

		Net Block				Depreciation					Net Block	
Sl. No.	Particulars	Opening Balance	Deduct ions during the year (-)	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deduct ions during the year (-)	Depreciation for the year (+)	Rate of Depreciatio n (%)	Closing Balance (=)	Current Year	Previous Year
1	Land	0	0	0	0	0	0	0.00	0	0	0.00	0.00
2	Civil Constructions	0	0	0	0	0	0	0.00	10	0	0.00	0.00
3	Furniture	16,145,259	0	298,741	16,444,000	9,461,079	0	702,224.00	10	10,163,303	6,280,697.00	6,684,180.00
4	Vehicles	0	0	0	0	0	0	0.00	15	0	0.00	0.00
5	Machinery & Equipment	8,626,843	0	578,430	9,205,273	5,594,725	0	509,758.00	15	6,104,483	3,100,790.00	3,032,118.00
6	Computers & Software	3,506,182	0	97,240	3,603,422	3,194,404	0	144,159.00	40	3,338,563	264,859.00	311,778.00
7	Library	1,344,134	0	60,972	1,405,106	1,150,845	0	33,566.00	15	1,184,411	220,695.00	193,289.00
8	Miscellaneous Items	148,414	0	20,996	169,410	99,894	0	8,853.00	15	108,747	60,663.00	48,520.00
	Total	29,770,832	0	1,056,379	30,827,211	19,500,947	0	1,398,560.00		20,899,507	9,927,704.00	10,269,885.00
	Previous Year	29,081,117	0	689,715	29,770,832	18,007,532.83	0	1,493,414.00		19,500,947	10,269,885.00	11,073,584.00

For RAO KUMAR & CO
Chartered Accountant
F.R.N 022564S

K.B. PRASANNA KUMAR, Partner
Membership Reg. No. 019708
UDIN :24019708BKADAW3192


PRINCIPAL

PLACE : UJIRE
Date : 27-09-2024



PLACE : MANGALORE.
Date : 27-09-2024





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