

**Independent Auditor's Report**

**To the Board of Governors of Adichunchanagiri University (ACU), B G Nagar, Mandya.**

We have audited the accompanying financial statements of **SRI ADI CHUNCHANAGIRI COLLEGE OF PHARMACY** a unit of **Adichunchanagiri University (ACU)**, which comprise the Balance Sheet as at March 31, 2023, and the Statement of Income and Expenditure Account for the year then ended.

**Opinion:**

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the said UNIT as at March 31, 2023, and of its financial performance for the year then ended.

**Basis of opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the University in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and those charged with Governance for the Financial Statements:**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the University in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the UNIT's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the University or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Unit's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the University's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



## Report on other Legal and Regulatory Requirements

We report that:

- a. we have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- b. in our opinion, proper books of account as required by the law have been kept by the said UNIT so far as appears form our examination of those books;
- c. the Financial Statements dealt with by this report are in agreement with the books of accounts;

For Harish Vasanth & Associates

Chartered Accountants

Firm Registration No. 012361S

Harish S G

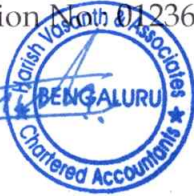
Partner

Membership No.: 218217

UDIN: 23218217BQYNLJ3720

Place: Bengaluru

Date: 31/10/2023



**SRI ADI CHUNCHANAGIRI COLLEGE OF PHARMACY**  
A Unit Of ADI CHUNCHANAGIRI UNIVERSITY  
B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.

**BALANCE SHEET AS ON 31st MARCH 2023**

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
<b>CORPUS FUND</b>			<b>FIXED ASSETS</b>		<b>8,59,12,654</b>
Opening Balance	9,21,15,121		(As per Schedule-1)		
Add: Excess of Income over Expenditure	2,08,79,061		<b>CURRENT ASSETS, LOANS AND DEPOSITS</b>		
	<b>11,29,94,182</b>		Gas Cylinder	16,750	
<b>ADD: INTRA- TRUST RECEIPTS</b>			Group Deposit With Lic	(64,385)	
Sac Paramedical Hostel/ Sacp Boys Hostel	35,00,000		Group Gratuity Fund	13,91,800	
<b>LESS: INTRA-TRUST PAYMENTS</b>			Telephone Deposit	5,166	<b>13,49,331</b>
Adichunchanagiri University	(1,55,19,343)	<b>10,09,74,839</b>	<b>FIXED DEPOSITS</b>		
<b>UNUTILIZED GRANTS</b>			Fixed Deposit		<b>52,28,852</b>
RGUHS Grants - 861010101028531	-		<b>ADVANCE FOR MATERIALS</b>		
VGST Grants - 861010101031545	-		Advance For Materials	1,44,784	
NSS Grants (341)	-		Bgs Consumer Pump	8,82,373	<b>10,27,157</b>
Unnath Bharath	50,000		<b>ADVANCE FOR PATENTS</b>		
Unic Biotech	99,752				<b>9,17,100</b>
Pharmacy Practice	600		<b>ADVANCE TO CONTRACTORS</b>		
CET Board Grant	100		Advance To Mahadikar & Nandish		<b>8,11,000</b>
AICTE	7,762	<b>2,17,214</b>	<b>ADVANCE TO STAFFS</b>		
RGUHS 1920	59,000		Advance To Annegowda H V		<b>2,556</b>
<b>CURRENT LIABILITIES</b>			<b>ADVANCE TO SACST UNITS</b>		
<b>ADVANCE RECEIVED (Liability)</b>			Advances For Maintenance	7,400	
Fee Repayable to Sponsoring Authority SACST	88,50,286		Adichunchanagiri Centre For Entrepreneurs	20,000	
FEE ADVANCE	5,000	<b>88,55,286</b>	Sacst (r) B.g.nagara	20,00,000	
<b>FEE ADVANCE</b>			Sjcit Chikkaballapura	1,00,00,000	<b>1,20,27,400</b>
Opening Balance	55,45,462		<b>CASH AND BANK BALANCE</b>		
Add: Received during the year	3,03,87,680		<b>Cash Balance</b>		
Less: Refund/ Adjust during the year	2,86,10,937	<b>73,22,205</b>	<u>Cash at Bank</u>		
<b>SECURITY DEPOSIT</b>			Cash A/c		-
Security Deposit	30,037		Canara (p&pi, Gul)) 8610101027837	1,922	
M/s Hari Constructions	25,44,467		Canara 8610101025763(vgst)	11,807	
Klassic Interior Inventions	5,01,612		Canara 8610101028207	6,66,577	
Alumni Ass. Fund	1,68,000		Canara Bank(p&pi, Ag) 8610101028531	1,491	
Retention Money (cenre Stage)	51,819	<b>32,95,935</b>	Canarabank 8610101020341	81,49,438	
<b>STATUTORY LIABILITIES</b>			Canarabank(p&pi, Jai) 8610101028530	2,849	
AS per Shedule - 2		<b>71,579</b>	Saccp Vgst (2018) 8610101031545	9,85,675	
			Sacp Clinical Research(rajesh V) 8610101031980	11,78,320	
			Sb 191010000259	23,51,475	
			Sb 191010000350	1,11,453	<b>1,34,61,008</b>
<b>TOTAL</b>		<b>12,07,37,058</b>	<b>TOTAL</b>		<b>12,07,37,058</b>

For SRI ADICHUNCHANGIRI COLLEGE OF PHARMACY

As per our report of even date

For HARISH VASANTH & ASSOCIATES

Chartered Accountants

Authorised Signatory

*Harish V*  
**Principal**

Sri Adichunchanagiri College of Pharmacy  
Adichunchanagiri University  
B.G. Nagara - 571448

Place: B G Nagar  
Date: 31/10/2023

*Harish V*  
**Harish V G**

Partner

M.No. 218217

FRN: 012361S



**SRI ADI CHUNCHANAGIRI COLLEGE OF PHARMACY**  
A Unit Of ADI CHUNCHANAGIRI UNIVERSITY  
B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023**

	EXPENDITURE	AMOUNT	AMOUNT		INCOME	AMOUNT	AMOUNT
		Rs.	Rs.			Rs.	Rs.
<b>To</b>	<b>ESTABLISHMENT EXPENSES</b>			<b>By</b>	<b>TUITION &amp; OTHER FEE</b>		
	E S I (mgt. Share) A/c	1,95,120			Admission Fee	1,76,400	
	Fellowship To Phd Students	15,00,208			Application/ prospectus Fee	93,550	
	Gratuity	10,47,351			Board Fee	8,040	
	Honorarium Paid	3,57,300			Certificate Fee	3,000	
	Provident Fund (mgt. Share) A/c	9,89,762			Computer And Internet Fee	17,42,600	
	Remuneration Paid	53,600			Convocation Fee	5,17,400	
	Salary A/c (gross)	3,50,18,596	3,91,61,937		Cultural Activities Fee	5,48,300	
					Development Fee	25,87,867	
"	<b>ADMINISTRATIVE EXPENSES</b>				Helinet Fee	9,71,450	
	Consultation Charges	60,000			Fee Fine	78,092	
	Electricity Charges	12,34,959			Identity Card Fee	54,100	
	Exam Remuneration	1,13,430			Laboratory Fee	1,04,18,532	
	Examination Expenses	61,869			Magazine/ Journals Fee	2,42,450	
	Iacc Meeting Expenses	40,640			Miscellaneous Fee	10,860	
	Office Maintenance	1,71,503			Pharmacy Week Fee	1,40,200	
	Postage And Courier Charges	26,176			Practical Record Fee	2,51,900	
	Printing And Stationery	9,11,057			Reading Room Fee	9,44,400	
	Promotional Activity	3,00,000			Seminar & Conference	63,55,720	
	Refreshment Charges	3,40,477			Sessional Exam Fee	66,000	
	Sponsorship Paid	25,000			Study Materials Fee	4,98,807	
	Telephone Charges	6,923			Tc	1,400	
	Transportation Charges	6,420			Tc Fee	10,000	
	Travelling And Conveyance	1,97,173	34,95,627		Training Fee	42,14,474	
					Tuition Fee	4,32,05,180	
"	<b>FEE REMITTANCE TO GOVT.</b>				Unv Swf Fee	2,84,950	7,34,25,672
	Acu Exam Fees	54,91,800					
	Affiliation Fee Paid For Pci	19,47,000		"	<b>UNIVERSITY FEE COLLECTION</b>		
	Convocation Fee Paid	5,80,000			Exanation Fees	60,36,710	
	Examination Fee Paid	2,96,560			Swf fee	2,19,300	
	Iso Fees	35,258			Unv Admission Fee	29,19,050	
	Renewal Fee Paid	5,000			Unv Registration Fee	15,51,400	
	University / Board Fees	8,040	83,63,658		UNIVERSITY FEE	3,94,700	1,11,21,160
"	<b>FINANCIAL CHARGES</b>			"	<b>GENERAL INCOME</b>		
	Bank Charges		6,057		Affiliation Fee( Aicte)	47,034	
"	<b>GENERAL EXPENSES</b>				Exam Contingency Received	15,428	
	Inspection Expenses		1,500		Exam Remuneration Received	1,66,401	
"	<b>REPAIRS AND MAINTENANCE</b>				Library Fine Amount Received	11,321	
	Building Maintenance	2,72,704			Sale Of Scraps/old News Papers	63,713	3,03,897
	Computer Maintenance	1,06,356		"	<b>GOVT./UNIVERSITY GRANTS</b>		
	Electrical Maintenance	59,678			Vgst Grants Received	-	
	Garden Maintenance	1,19,970			Grants From Others	17,16,834	17,16,834
	House Keeping Charges	99,223		"	<b>GRANTS RECEIVED FROM OTHERS</b>		
	House Keeping Expenses	48,115			Grants - Cormil	69,400	
	Lab Chemicals	16,21,682			Grants From Others	64,32,340	65,01,740
	Lab Maintenance	4,50,774		"	<b>INTEREST RECEIVED</b>		
	Machinery Repairs And Maintenance	88,401			Interest On Gratuity	1,68,308	
	Other Repairs And Maintenance	3,38,210	32,05,113		Interest On FD	2,01,352	
"	<b>STUDENTS ACTIVITIES EXPENSES</b>				Interest On Sb	2,72,955	6,42,615
	Clinical Expenses	51,83,974					
	Conference/workshop/seminar Expenses	2,41,960					
	Function Expenses / Graduation Day Exp.	11,88,696					
	Gifts Awards And Prizes	10,000					
	Internet/ website Charges	41,300					
	Magazines Journals And News Papers	2,12,679					
	Nss / Scout And Guide Expenses	2,630					
	Placement Expenses	1,380					
	Pooja Expenses	50,001					
	Purchase Of Books And Diaries	4,32,830					
	Purchase Of Uniforms	8,29,101					
	Seminar Expenses	16,700					
	Seminar/workshop Reg. Fee (staff)	16,000					
	Software - Online Class Support Charges	3,58,299					
	Sports Expenses	46,362					
	Student Project Expenses	11,597					
	Students Id Card Charges	15,160					
	Students Practical / Training Expenses	1,20,041					
	Students Projects Expenses	2,000					
	Students Training Expenses	1,980					
	Work Shop Expenses	5,900	87,88,590				
	<b>Balance C/F</b>		<b>6,30,22,482</b>		<b>Balance C/F</b>		<b>9,37,11,917</b>

*B. Shalath*



	Balance C/F	6,30,22,482	Balance C/F	9,37,11,917
" GRANTS GIVEN TO OTHERS				
Charges On Gratuity	76,078			
Grants-Vgst Espens	4,700			
Clinical Expenses	19,36,948			
Pre Clinical Trials(P)	10,000	20,27,726		
" RATES AND TAXES				
Professional Tax (instituion)		2,500		
" VEHICLE MAINTENANCE				
Fuel For Vehicle	6,25,556			
Vehicle Insurance	40,700			
Vehicle Other Maintenance	1,24,650			
Vehicle Repair Charges	1,11,522			
Vehicle Tax	6,944	9,09,372		
" LAB MAINTENANCE				
Lab Chemicals And Consumbles Purchased		826		
" Depreciation		68,69,951		
" EXCESS OF INCOME OVER EXPENDITURE		2,08,79,061		
<b>TOTAL</b>		<b>9,37,11,917</b>	<b>TOTAL</b>	<b>9,37,11,917</b>

For SRI ADICHUNCHANGIRI COLLEGE OF PHARMACY

As per our report of even date  
For HARISH VASANTH & ASSOCIATES  
Chartered Accountants


Authorised Signatory

Place: B G Nagar  
Date: 31/10/2023

*Harish*  
Principal  
Sri Adichunchangiri College of Pharmacy  
Adichunchangiri University  
B.G. Nagara - 571448

13

*Harish S G*  
Harish S G  
Partner  
M.No. 218217  
FRN: 012361S



**SRI ADI CHUNCHANAGIRI COLLEGE OF PHARMACY**  
A Unit Of ADI CHUNCHANAGIRI UNIVERSITY  
B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023**

	RECEIPTS	AMOUNT Rs.	AMOUNT Rs.		PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
<b>To</b>	<b>OPENING BALANCES</b>			<b>By</b>	<b>ESTABLISHMENT EXPENSES</b>		
	Cash A/c				E S I (mgt. Share) A/c	1,95,120	
	Canara (p&pi, Gul)) 8610101027837	1,867			Fellowship To Phd Students	15,00,208	
	Canara 8610101025763(vgst)	11,471			Gratuity	10,47,351	
	Canara 8610101028207	6,61,268			Honorarium Paid	3,57,300	
	Canara Bank(p&pi, Ag) 8610101028531	1,448			Provident Fund (mgt. Share) A/c	9,89,762	
	Canarabank 8610101020341	43,18,706			Remuneration Paid	53,600	
	Canarabank(p&pi, Jai) 8610101028530	2,767			Salary A/c (gross)	3,50,18,596	<b>3,91,61,937</b>
	Saccp Vgst (2018) 8610101031545	3,006					
	Sacp Clinical Research(rajesh V) 8610101031980	19,67,527			<b>ADMINISTRATIVE EXPENSES</b>		
	Sb 191010000259	23,568			Consultation Charges	60,000	
	Sb 191010000350	1,07,636	<b>70,99,264</b>		Electricity Charges	12,34,959	
					Exam Remuneration	1,13,430	
	<b>TUITION &amp; OTHER FEE</b>				Examination Expenses	61,869	
	Admission Fee	72,400			laec Meeting Expenses	40,640	
	Application/prospectus Fee	58,550			Office Maintenance	1,71,503	
	Board Fee	8,040			Postage And Courier Charges	26,176	
	Certificate Fee	3,000			Printing And Stationery	9,11,057	
	Computer And Internet Fee	16,89,700			Promotional Activity	3,00,000	
	Convocation Fee	5,17,400			Refreshment Charges	3,40,477	
	Cultural Activities Fee	4,44,800			Sponsorship Paid	25,000	
	Development Fee	17,89,925			Telephone Charges	6,923	
	Helinet Fee	9,27,050			Transportation Charges	6,420	
	Fee Fine	78,092			Travelling And Conveyance	1,97,173	<b>34,95,627</b>
	Identity Card Fee	52,500					
	Laboratory Fee	85,57,324			<b>FEE REMITTANCE TO GOVT.</b>		
	Magazine/ Journals Fee	1,76,450			Acu Exam Fees	54,91,800	
	Miscellaneous Fee	10,410			Affiliation Fee Paid For Pci	19,47,000	
	Pharmacy Week Fee	87,800			Convocation Fee Paid	5,80,000	
	Practical Record Fee	2,46,400			Examination Fee Paid	2,96,560	
	Reading Room Fee	7,36,400			Iso Fees	35,258	
	Seminar & Conference	50,04,320			Renewal Fee Paid	5,000	
	Sessional Exam Fee	66,000			University / Board Fees	8,040	<b>83,63,658</b>
	Study Materials Fee	3,57,007					
	Tc	1,400			<b>FINANCIAL CHARGES</b>		
	Tc Fee	10,000			Bank Charges	-	<b>6,057</b>
	Training Fee	40,09,044					
	Tuition Fee	2,54,90,223			<b>GENERAL EXPENSES</b>		
	Unv Swf Fee	2,51,050	<b>5,06,45,285</b>		Inspection Expenses		<b>1,500</b>
	<b>UNIVERSITY FEE COLLECTION</b>				<b>STUDENTS ACTIVITIES EXPENSES</b>		
	Examination Fees	60,36,710			Clinical Expenses	51,83,974	
	Swf Fee	2,11,600			Conference/workshop/seminar Expenses	2,41,960	
	Univ-admission Fee	12,04,750			Function Expenses / Graduation Day Exp.	11,88,696	
	University Fee	3,78,700			Gifts Awards And Prizes	10,000	
	Univ-registration Fee	11,72,900	<b>90,04,660</b>		Internet/website Charges	41,300	
					Magazines Journals And News Papers	2,12,679	
	<b>DEPOSITS MADE</b>				Nss / Scout And Guide Expenses	2,630	
	Gratuity Deposit With Lic	64,385			Placement Expenses	1,380	
	Group Gratuity Fund	21,68,397	<b>22,32,782</b>		Pooja Expenses	50,001	
					Purchase Of Books And Diaries	4,32,830	
	<b>GENERAL INCOME</b>				Purchase Of Uniforms	8,29,101	
	Certification Course Fee	47,034			Seminar Expenses	16,700	
	Exam Contingency Received	15,428			Seminar/workshop Reg. Fee (staff)	16,000	
	Exam Remuneration Received	1,66,401			Software - Online Class Support Charges	3,58,299	
	Library Fine Amount Received	11,321			Sports Expenses	46,362	
	Sale Of Scraps/old News Papers	63,713	<b>3,03,897</b>		Student Project Expenses	11,597	
					Students Id Card Charges	15,160	
	<b>GOVT./UNIVERSITY GRANTS</b>				Students Practical / Training Expenses	1,20,041	
	Vgst Grants Received		<b>17,16,834</b>		Students Projects Expenses	2,000	
	<b>GRANTS RECEIVED FROM OTHERS</b>				Students Training Expenses	1,980	
	Grants - Cormil	69,400			Work Shop Expenses	5,900	<b>87,88,590</b>
	Grants From Others	64,32,340	<b>65,01,740</b>				
					<b>REPAIRS AND MAINTENANCE</b>		
	<b>INTEREST RECEIVED</b>				Building Maintenance	2,72,704	
	Interest On Sb		<b>2,72,955</b>		Computer Maintenance	1,06,356	
					Electrical Maintenance	59,678	
	<b>ADVANCE RECEIVABLES</b>				Garden Maintenance	1,19,970	
	Advances For Maintenance		<b>3,23,893</b>		Lab Chemicals	16,21,682	
					House Keeping Charges	99,223	
	<b>FEE ADVANCES / DEPOSITS</b>				House Keeping Expenses	48,115	
	Advance / deposit	3,03,87,680			Machinery Repairs And Maintenance	88,401	
	Alumni Ass Fund	3,000	<b>3,03,90,680</b>		Lab Maintenance	4,50,774	
					Other Repairs And Maintenance	3,38,210	<b>32,05,113</b>
	<b>Balance C/F</b>		<b>10,84,91,990</b>		<b>Balance C/F</b>		<b>6,30,22,482</b>

*Abhalath*



Balance C/F		10,84,91,990	Balance C/F		6,30,22,482
"	<b>DEPOSITS RECEIVED</b>		"	<b>VEHICLE MAINTENANCE</b>	
	Alumni Ass. Fund	1,65,000		Fuel For Vehicle	5,85,441
"	<b>INTRA-TRUST ENTRIES</b>			Vehicle Insurance	40,700
	Acu-005:sac Paramedical Hostel - Boys, Bg Nagara	35,00,000		Vehicle Other Maintenance	1,24,650
				Vehicle Repair Charges	1,11,522
				Vehicle Tax	6,944
					<b>8,69,257</b>
"	<b>OUTSTANDING LIABILITIES</b>		"	<b>LAB MAINTENANCE</b>	
	Scholarship	20,800		Lab Chemicals And Consumbles Purchased	826
"	<b>STATUTORY LIABILITIES</b>		"	<b>Fee Refunds Made</b>	
	Goods Service Tax (gst)	7,85,697		Advance / deposit	37,12,050
	Sacst/sacp Bh&gh & Ace Tds Amount Received & Paid	11,757	"	<b>INTRA-TRUST ENTRIES</b>	
	Salary Recovery - E S I	58,303		Acu-018:adichunchanagiri University, Bg Nagara	1,55,00,000
	Salary Recovery - Lic	5,43,856	"	<b>OUTSTANDING LIABILITIES</b>	
	Salary Recovery - Loans	1,53,000		Scholarship	20,800
	Salary Recovery - P F	10,84,881		Adichunchanagiri Centre For Entrepreneurs	20,000
	Salary Recovery - P T	1,33,400		Retention Salary	38,12,847
	Salary Recovery - T D S	23,91,000			<b>38,53,647</b>
	Salary Recovery Others	27,750	"	<b>STATUTORY LIABILITIES</b>	
	Salary Recovery Qts Ele. Charges	49,816		Goods Service Tax (gst)	9,00,053
	Salary Recovery Qts Maintenance	4,600		Sacst/sacp Bh&gh & Ace Tds Amount Received & Paid	11,757
	Salary Recovery Quarters Rent	2,37,650		Salary Recovery - E S I	58,303
	T D S (general) Recovery	5,80,453		Salary Recovery - Lic	5,43,856
		<b>60,62,163</b>		Salary Recovery - Loans	1,53,000
"	<b>CURRENT LIABILITIES</b>			Salary Recovery - P F	10,89,203
	Sundry Advances Payable	33,714		Salary Recovery - P T	1,35,000
		<b>33,714</b>		Salary Recovery - T D S	23,91,000
				Salary Recovery Others	27,750
				Salary Recovery Qts Ele. Charges	49,816
				Salary Recovery Qts Maintenance	4,600
				Salary Recovery Quarters Rent	2,37,650
				T D S (general) Recovery	5,80,453
					<b>61,82,441</b>
			"	<b>GRANTS GIVEN TO OTHERS</b>	
				Grats - Vgst Expenses	4,700
				Clinical Expenses	19,36,948
				Pre Clinical Trails (p)	10,000
					<b>19,51,648</b>
			"	<b>RATES AND TAXES</b>	
				Professiona Tax ( Renewal )	2,500
			"	<b>CURRENT LIABILITIES</b>	
				Sundry Advances Payable	33,714
					<b>33,714</b>
			"	<b>DEPOSITS</b>	
				Group Gratuity Paid	15,24,730
			"	<b>FIXED DEPOSITS</b>	
				Fixed Deposit	25,00,000
			"	<b>ADVANCE RECEIVABLES</b>	
				Advances For Maintenance	3,31,293
				Advnaces for Patents	1,93,600
					<b>5,24,893</b>
			"	<b>FIXED ASSETS</b>	
				( As Per Shedule )	51,34,471
			"	<b>CLOSING BALANCES</b>	
				Cash A/c	-
				Canara (p&pi, Gul) 8610101027837	1,922
				Canara 8610101025763(vgst)	11,807
				Canara 8610101028207	6,66,577
				Canara Bank(p&pi, Ag) 8610101028531	1,491
				Canarabank 8610101020341	81,49,438
				Canarabank(p&pi, Jai) 8610101028530	2,849
				Saccp Vgst (2018) 8610101031545	9,85,675
				Sacp Clinical Research(rajesh V) 8610101031980	11,78,320
				Sb 191010000259	23,51,475
				Sb 191010000350	1,11,453
					<b>1,34,61,008</b>
	<b>Total</b>	<b>11,82,73,667</b>		<b>Total</b>	<b>11,82,73,667</b>

For SRI ADICHUNCHANGIRI COLLEGE OF PHARMACY

Authorised Signatory

Place: B G Nagar  
Date: 31/10/2023

*Harish*  
Principal  
Sri Adichunchanagiri College of Pharmacy  
Adichunchanagiri University  
B.G. Nagara - 571443

As per our report of even date

For HARISH VASANTH & ASSOCIATES  
Chartered Accountants

*Harish S G*  
Harish S G  
Partner  
M.No. 218217  
FRN: 012361S



**SRI ADI CHUNCHANAGIRI COLLEGE OF PHARMACY**  
A Unit Of ADI CHUNCHANAGIRI UNIVERSITY  
B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.

**FIXED ASSETS AND DEPRECIATION SCHEDULE FOR THE YEAR ENDED 31ST MARCH 2023**

**SCHEDULE -1**

PARTICULARS	WDV AS ON 01.04.2022	ADDITION		DELETION	TOTAL	DEPRECIATION		WDV AS ON 31.03.2023
		BEFORE 180 DAYS	AFTER 180 DAYS			RATE	AMOUNT	
<b>BUILDING</b>								
Building	5,87,02,661	-	9,20,159.00		5,96,22,820	5%	29,58,137	5,66,64,682
BORE-WELL AND PUMP-SETS	42,912	-	-		42,912	5%	2,146	40,766
Interior Decorations	2,41,294	-	-		2,41,294	5%	12,065	2,29,228
<b>FURNITURE &amp; FIXTURE</b>								
Furniture & Fixture	73,11,055	4,30,071	3,02,174.00		80,43,300	10%	7,89,221	72,54,078
Aluminum Partitions	5,13,295	-	-		5,13,295	10%	51,330	4,61,966
Electrical Fittings	4,28,879	83,186	98,306		6,10,371	10%	56,122	5,54,249
Floor Matters	7,081	-	-		7,081	10%	708	6,373
<b>TEACHING AIDS</b>								
Lab Equipments	53,44,763	1,13,521	9,32,976.00		63,91,260	15%	8,88,716	55,02,544
Lab Glass Wares	9,97,611	-	0.00		9,97,611	15%	1,49,642	8,47,969
Sports Material	1,69,045	46,924	0.00		2,15,969	15%	32,395	1,83,574
Library Books	25,67,353	2,63,062.00	2,17,722		30,48,137	15%	4,40,891	26,07,246
Teaching Aids	84,596	-	-		84,596	15%	12,689	71,907
<b>PLANT &amp; MACHINERY</b>								
Air Conditioner	3,80,591	-	-		3,80,591	15%	57,089	3,23,502
Atmospheric Water Generator	59,146	-	-		59,146	15%	8,872	50,274
Water Purification	2,49,096	-	-		2,49,096	15%	37,364	2,11,732
Gas Fittings	14,274	-	-		14,274	15%	2,141	12,133
Photo Copier	1,13,222	9,027	-		1,22,249	15%	18,337	1,03,911
Office Equipments	1,94,335	94,400	0.00		2,88,735	15%	43,310	2,45,425
CCTV and Camera	2,81,121	-	-		2,81,121	15%	42,168	2,38,953
UPS	2,69,913	-	98,000		3,67,913	15%	47,837	3,20,076
Refrigerator	89,942	0.00	-		89,942	15%	13,491	76,451
Plant and Machinery	5,30,772	25,245	-		5,56,017	15%	83,402	4,72,614
Projector	2,45,300	48,763	40,960		3,35,023	15%	47,181	2,87,842
TV Tape Recorder	23,572	-	-		23,572	15%	3,536	20,036
Musical Instrument	1,44,076	-	-		1,44,076	15%	21,611	1,22,465
Intercom and Fax Machine	2,47,539	-	-		2,47,539	15%	37,131	2,10,408
Wireless sets & Mike sets	60,798	-	-		60,798	15%	9,120	51,679
Electrical Equipments	3,32,629	49,855	1,40,800.00		5,23,284	15%	67,933	4,55,351
HPLC System	10,62,075	-	48,380		11,10,455	15%	1,62,940	9,47,515
<b>COMPUTER</b>								
Computer	3,34,605	10,12,230	60,770		14,07,605	40%	5,50,888	8,56,717
Drug Information Software	37,800	-	-		37,800	40%	15,120	22,680
Software	2,66,086	-	0.00		2,66,086	40%	1,06,434	1,59,652
Printers	35,128	-	97,940		1,33,068	40%	33,639	99,429
<b>VEHICLE</b>								
Buses	3,95,113	-	-		3,95,113	15%	59,267	3,35,848
<b>SOLAR EQUIPMENTS</b>	17,690	-	-		17,690	40%	7,076	10,614
<b>WORK-IN-PROGRESS</b>								
Gallery Lecturer Hall	11,51,150	-	-		11,51,150	0%	-	11,51,150
Gallery Lecturer Hall - Furniture	47,01,612	-	-		47,01,612	0%	-	47,01,612
<b>TOTAL</b>	<b>8,76,48,133</b>	<b>21,76,284</b>	<b>29,58,187</b>	<b>-</b>	<b>9,27,82,604</b>		<b>68,69,951</b>	<b>8,59,12,654</b>

*Abharathi*

Principal

Sri Adichunchanagiri College of Pharmacy  
Adichunchanagiri University

B.G. Nagara - 571448

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**SRI ADI CHUNCHANAGIRI COLLEGE OF PHARMACY**  
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**Schedule-2**

STATUTORY LIABILITIES	Opening Balance as on 1- 4-2022	Receipts	Payments	Closing Balance as on 31-3-2023
Goods Service Tax (gst)	-53,297	9,00,053	7,85,697	-1,67,653
Retention Salary	39,47,034	38,12,847		1,34,187
Sacst/sac G. H&b.h Tds Amount Received & Paid	-	11,757	11,757	-
Salary Recovery - Others	-	27,750	27,750	-
Salary Recovery - E S I	-	58,303	58,303	-
Salary Recovery - Lic	-	5,43,856	5,43,856	-
Salary Recovery - P F	4,322	10,89,203	10,84,881	-
Salary Recovery - P T	1,600	1,35,000	1,33,400	-
Salary Recovery - T D S	-	23,91,000	23,91,000	-
Salary Recovery Qts Ele. Charges	-	49,816	49,816	-
Salary Recovery Qts Maintenance	-	4,600	4,600	-
Salaryrecovery Quarters Rent	-	2,37,650	2,37,650	-
Tds (general) Recovery	-	5,80,453	5,80,453	-
U.g. & P.g Scholarship	1,05,045	-	-	1,05,045
<b>Total</b>	<b>40,04,704</b>	<b>98,42,288</b>	<b>59,09,163</b>	<b>71,579</b>



*Asharath*  
Principal

Sri Adichunchanagiri College of Pharmacy  
Adichunchanagiri University  
B.G. Nagara - 571448

*[Signature]*