

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, 2024, 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, 2024, 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.



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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: 24218217BKCGGG7958

Place: Bengaluru

Date: 07/10/2024

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 2024

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
CORPUS FUND			FIXED ASSETS		8,56,17,546
Opening Balance	10,09,74,839		(As per Schedule-1)		
Add: Excess of Income over Expenditure	3,66,07,206				
	13,75,82,045		CURRENT ASSETS, LOANS AND DEPOSITS		
ADD: INTRA- TRUST RECEIPTS			Gas Cylinder	16,750	
Acu-005: sac Paramedical Hostel - Boys, Bg Naga	25,00,000		Group Deposit With Lic	(64,385)	
Acu-018: Adichunchanagiri University, Bg Naga	2,48,000		Group Gratuity Fund	30,61,831	
	27,48,000		Telephone Deposit	5,166	30,19,362
LESS: INTRA-TRUST PAYMENTS			FIXED DEPOSITE		
BGS CONSUMER PUMP	8,82,373		Fixed Deposit		-
Acu-018: adichunchanagiri University, Bg Naga	3,29,70,940				
	3,38,53,313	10,64,76,732	ADVANCE FOR MATERIALS		
UNUTILIZED GRANTS			Advance For Materials	4,59,638	
AICTE Grant Received	1,55,361		Bgs Consumer Pump	-	4,59,638
Unnath Bharath	50,000		ADVANCE FOR PATENTS		11,40,800
Unic Biotech	99,752				
Pharmacy Practice	600		ADVANCE TO CONTRACTORS		
CET Board Grant	100		Advance To Mahadikar & Nandish		8,11,000
AICTE	7,762				
RGUHS 1920	59,000	3,72,575	ADVANCE TO STAFFS		
CURRENT LIABILITIES			Advance To Annegowda H V		2,556
ADVANCE RECEIVED (Liability)			TDS RECEIVABLE		
Fee Repayable to Sponsoring Authority SACST	88,50,286	88,50,286	TDS Receivable		-
FEE ADVANCE			ADVANCE TO SACST UNITS		
Opening Balance	73,27,205		Advances For Maintenance	33,07,754	
Add: Received during the year	2,37,78,400		Adichunchanagiri Centre For Entrepreneurs	20,000	
Less: Refund/ Adjust during the year	2,50,95,832	60,09,773	Sacst (r) B.g.nagara	20,00,000	
SECURITY DEPOSIT			Sjcit Chikkaballapura	1,00,00,000	1,53,27,754
Security Deposit	30,037		CASH AND BANK BALANCE		
M/s Hari Constructions	25,44,467		Cash Balance		
Klassic Interior Inventions	5,01,612		Cash at Bank		
Alumni Ass. Fund	1,68,000		Cash A/c		-
Retention Money (centre Stage)	51,819	32,95,935	Canara (p&pi, Gul)) 8610101027837	1,978	
STATUTORY LIABILITIES			Canara 8610101025763(vgst)	12,153	
AS per Shedule - 2		(66,066)	Canara 8610101028207	5,14,223	
			Canara Bank 110135134604	6,64,460	
			Canara Bank(p&pi, Ag) 8610101028531	1,535	
			Canarabank 8610101020341	1,30,58,373	
			Canarabank(p&pi, Jai) 8610101028530	1,60,213	
			Saccp Vgst (2018) 8610101031545	1,24,532	
			Sacp Clinical Research(rajesh V) 8610101031980	14,72,659	
			Sb 191010000259	24,35,037	
			Sb 191010000350	1,15,415	1,85,60,579
TOTAL		12,49,39,235	TOTAL		12,49,39,235

For SRI ADICHUNCHANGIRI COLLEGE OF PHARMACY

Authorised Signatory

Abhinav
Principal

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

Place: B G Nagar
Date: 7/10/2024

As per our report of even date

For HARISH VASANTH & ASSOCIATES
Chartered Accountants

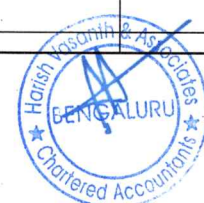
Harish S G
Partner
M.No. 218217
FRN: 012361S



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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

	EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.		INCOME	AMOUNT Rs.	AMOUNT Rs.
To	ESTABLISHMENT EXPENSES			By	TUITION & OTHER FEE		
	E S I (mgt. Share) A/c	2,00,692			Admission Fee	19,77,191	
	Fellowship To P Hd Students	4,73,100			Application/prospectus Fee	1,43,800	
	Group Gratuity Paid	6,85,431			Board Fee	250	
	Honorarium Paid	2,45,000			Certificate Fee	1,000	
	Provident Fund (mgt. Share) A/c	11,06,260			Computer Fee	1,33,020	
	Remuneration Paid	1,23,500			Convocation Fee	6,60,550	
	Salary (Gross)	3,99,65,455			Cultural Activities Fee	5,92,200	
	Staff Welfare Expenses	12,620			Development Fee	35,85,326	
	Stipend To Ph.d Students	9,88,311	4,38,00,369		Helinet Fee	1,07,400	
					I D Card Fee	3,400	
"	ADMINISTRATIVE EXPENSES				Laboratory Fee	1,17,02,397	
	Advertisement Charges	25,200			Magazine/ Journals Fee	3,87,580	
	Consultation Charges	1,05,000			Miscellaneous Fee	2,900	
	Electricity Charges	13,77,858			Pharmacy Week Fee	2,51,300	
	Examination Expenses	86,142			Practical Record Fee	2,01,957	
	Iacc Meeting Expenses	28,000			Reading Room Fee	10,52,151	
	Meeting Expenses	1,31,110			Seminar & Conference	56,86,800	
	Membership Fee	50,372			Sessional Exam Fee	65,000	
	Office Maintenance	94,684			Sports Fee	1,22,700	
	Postage And Courier Charges	12,371			Study Materials Fee	6,06,404	
	Printing And Stationery	14,36,746			Tc	200	
	Refreshment Charges	3,69,458			Tc Fee	9,400	
	Telephone Charges	12,650			Training Fee	4,27,146	
	Transportation Charges	2,100			Tuition Fee	6,35,79,744	
	Travelling And Conveyance	1,36,064	38,67,755		Uniform Fee	53,500	9,13,53,316
"	EXAM REMUNERATION			"	UNIVERSITY FEE COLLECTION		
	Exam Remuneration (Paid)		55,870		Examination Fees	62,74,350	
"	FEE REMITTANCE TO GOVT.				Swf Fee	24,700	
	Affiliation Fee Paid	15,34,012			Univ-admission Fee	49,58,700	
	Convocation Fee Paid	6,77,000			University Fee	90,550	
	Examination Fee Paid	58,56,046			Univ-registration Fee	3,15,000	1,16,63,300
	Iso Fees	29,205		"	GENERAL INCOME		
	Processing Fee	31,000			Advertisement Activity	25,423	
	Registration Fee Paid	5,775	81,33,038		Certification Course Fee	32,627	
"	FINANCIAL CHARGES				Seminar Workshop Reg Fee	2,07,416	2,65,466
	Bank Charges		4,001	"	GRANTS RECEIVED FROM OTHERS		
"	GRANTS GIVEN TO OTHERS				Grants From Others		51,19,185
	Clinical Expenses	38,57,721		"	EXAM REMUNERATION		
	Stipend (Research Related)	72,000	39,29,721		Exam Remuneration Received		3,150
"	GENERAL EXPENSES			"	INTEREST RECEIVED		
	Medical Camp Expenses		2,979		Interest On Gratuity	1,78,179	
"	REPAIRS AND MAINTENANCE				Interest On Fd	6,72,075	
	Borewell Repair And Maint Charges	400			Interest On SB	4,37,822	12,88,076
	Building Maintenance	7,86,278		"	NON GOVT.FEE COLLECTIONS		
	Computer Maintenance	1,17,683			Sports Registration Fee		53,000
	Electrical Maintenance	71,004					
	Fire Maintenance Charges	14,549					
	Garden Maintenance	27,790					
	House Keeping Charges	27,811					
	House Keeping Expenses	98,894					
	Machinery Repairs And Maintenance	11,623					
	Other Repairs And Maintenance	2,76,759					
	Software Annual Maintenance	8,614	14,41,405				
"	STUDENTS ACTIVITIES EXPENSES						
	Conference/workshop/seminar Expenses	4,35,199					
	Conference/workshop/seminar Fee	54,220					
	Faculty Development Programme	11,033					
	Function Expenses / Graduation Day Exp.	10,13,512					
	Gifts Awards And Prizes	93,775					
	Internet/website Charges	25,370					
	Magazines Journals And News Papers	2,64,994					
	Medical Camp Expenditure	32,845					
	Nss / Scout And Guide Expenses	1,800					
	Photography Charges	18,290					
	Pooja Expenses	15,070					
	Program Expenses	5,374					
	Purchase Of Dairies	2,085					
	Purchase of Pharma Kit	88,000					
	Purchase Of Printed Books	4,29,537					
	Purchase Of Uniforms	5,94,720					
	Soft Skil Devel. And Research Activities	71,800					
	Software - Online Class Support Charges	1,70,495					
	Sports Expenses	1,89,179					
	Students Id Card Charges	24,159	35,41,457				
	Balance C/F		6,47,76,596		Balance C/F		10,97,45,492



Balance C/F		6,47,76,596	Balance C/F	10,97,45,492
"	VEHICLE MAINTENANCE			
	Fuel For Vehicle	4,04,452		
	Vehicle Insurance	39,500		
	Vehicle Other Maintenance	26,859		
	Vehicle Repair Charges	3,500		
	Vehicle Tax	17,360	4,91,671	
"	LAB MAINTENANCE			
	Lab Chemicals Purchased	3,80,790		
	Lab Consumbles	970		
	Lab Maintenance	3,92,158	7,73,918	
"	RATES AND TAXES			
	Gratuity Charges	86,117		
	Interest On Tds	778		
	Professional Tax (institution)	2,500	89,395	
"	Depreciation		70,06,707	
"	EXCESS OF INCOME OVER EXPENDITURE		3,66,07,206	
	TOTAL		TOTAL	10,97,45,492

For SKI ADICHUNCHANGIRI COLLEGE OF PHARMACY

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

Authorised Signatory

Place: B G Nagar
Date: 7/10/2024

Principal

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


Harish S G
Partner
M.No. 218217
FRN: 0123615


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 2024

	RECEIPTS	AMOUNT Rs.	AMOUNT Rs.		PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
To	OPENING BALANCES		-	By	ESTABLISHMENT EXPENSES		
	Cash A/c				E S I (mgt. Share) A/c	2,00,692	
	Canara (p&pi, Gul) 8610101027837	1,922			Fellowship To P Hd Students	4,73,100	
	Canara 8610101025763(vgst)	11,807			Group Gratuity Paid	6,85,431	
	Canara 8610101028207	6,66,577			Honorarium Paid	2,45,000	
	Canara Bank 110135134604	-			Provident Fund (mgt. Share) A/c	11,06,260	
	Canara Bank(p&pi, Ag) 8610101028531	1,491			Remuneration Paid	1,23,500	
	Canarabank 8610101020341	81,49,438			Salary (Gross)	3,99,65,455	
	Canarabank(p&pi, Jai) 8610101028530	2,849			Staff Welfare Expenses	12,620	
	Sacp Vgst (2018) 8610101031545	9,85,675			Stipend To Ph.d Students	9,88,311	4,38,00,369
	Sacp Clinical Research(rajesh V) 8610101031980	11,78,320					
	Sb 191010000259	23,51,475			ADMINISTRATIVE EXPENSES		
	Sb 191010000350	1,11,453	1,34,61,008		Advertisement Charges	25,200	
					Consultation Charges	1,05,000	
	TUITION & OTHER FEE				Electricity Charges	13,77,858	
	Admission Fee	16,04,191			Examination Expenses	86,142	
	Application/prospectus Fee	1,40,800			Iaec Meeting Expenses	28,000	
	Board Fee	250			Meeting Expenses	1,31,110	
	Certificate Fee	1,000			Membership Fee	50,372	
	Computer Fee	1,33,020			Office Maintenance	94,684	
	Convocation Fee	6,60,550			Postage And Courier Charges	12,371	
	Cultural Activities Fee	5,48,700			Printing And Stationery	14,36,746	
	Development Fee	35,22,326			Refreshment Charges	3,69,458	
	Helinet Fee	1,07,400			Telephone Charges	12,650	
	I D Card Fee	3,400			Transportation Charges	2,100	
	Laboratory Fee	1,05,57,897			Travelling And Conveyance	1,36,064	38,67,755
	Magazine/ Journals Fee	3,81,080					
	Miscellaneous Fee	2,900			EXAM REMUNERATION		
	Pharmacy Week Fee	2,47,800			Exam Remuneration (Paid)		55,870
	Practical Record Fee	2,01,957					
	Reading Room Fee	10,32,651			FEE REMITTANCE TO GOVT.		
	Seminar & Conference	55,81,800			Affiliation Fee Paid	15,34,012	
	Sessional Exam Fee	65,000			Convocation Fee Paid	6,77,000	
	Sports Fee	95,200			Examination Fee Paid	58,56,046	
	Study Materials Fee	6,00,404			Iso Fees	29,205	
	Tc	200			Processing Fee	31,000	
	Tc Fee	9,400			Registration Fee Paid	5,775	81,33,038
	Training Fee	4,27,146					
	Tuition Fee	4,73,43,794			FINANCIAL CHARGES		
	Uniform Fee	53,500	7,33,22,366		Bank Charges		4,001
	UNIVERSITY FEE COLLECTION				GRANTS GIVEN TO OTHERS		
	Examination Fees	62,74,350			Clinical Expenses	38,57,721	
	Swf Fee	24,700			Stipend (Reasearch Related)	72,000	39,29,721
	Univ-admission Fee	36,19,400					
	University Fee	90,550			GENERAL EXPENSES		
	Univ-registration Fee	3,09,000	1,03,18,000		Medical Camp Expenses		2,979
	GENERAL INCOME				STUDENTS ACTIVITIES EXPENSES		
	Advertisement Activity	25,423			Conference/workshop/seminar Expenses	4,35,199	
	Certification Course Fee	32,627			Conference/workshop/seminar Fee	54,220	
	Seminar Workshop Reg Fee	2,07,416	2,65,466		Faculty Development Programme	11,033	
					Function Expenses / Graduation Day Exp.	10,13,512	
	EXAM REMUNERATION				Gifts Awards And Prizes	93,775	
	Exam Remuneration Received		3,150		Internet/website Charges	25,370	
					Magazines Journals And News Papers	2,64,994	
	GRANTS PAYABLE				Medical Camp Expenditure	32,845	
	Aicte Grants Received		1,55,361		Nss / Scout And Guide Expenses	1,800	
					Photography Charges	18,290	
	GRANTS RECEIVED FROM OTHERS				Pooja Expenses	15,070	
	Grants From Others		51,19,185		Program Expenses	5,374	
					Purchase Of Dairies	2,085	
	INTEREST RECEIVED				Purchase of Pharma Kit	88,000	
	Interest On FD	6,72,075			Purchase Of Printed Books	4,29,537	
	Interest On SB	4,37,822	11,09,897		Purchase Of Uniforms	5,94,720	
					Soft Skil Devel. And Research Activities	71,800	
	NON GOVT.FEE COLLECTIONS				Software - Online Class Support Charges	1,70,495	
	Sports Registration Fee		53,000		Sports Expenses	1,89,179	
					Students Id Card Charges	24,159	35,41,457
	ADVANCE RECEIVABLES						
	Advances For Maintenance		7,87,500		REPAIRS AND MAINTENANCE		
					Borewell Repair And Maint Charges	400	
	FEE ADVANCES / DEPOSITS				Building Maintenance	7,86,278	
	Advance /deposit	2,35,54,750			Computer Maintenance	1,17,683	
	Alumni Ass Fund	2,23,650	2,37,78,400		Electrical Maintenance	71,004	
					Fire Maintenance Charges	14,549	
	FIXED DEPOSITS				Garden Maintenance	27,790	
	Fixed Deposit		2,27,28,852		House Keeping Charges	27,811	
					House Keeping Expenses	98,894	
	INTRA-TRUST ENTRIES				Machinery Repairs And Maintenance	11,623	
	Acu-005:sac Paramedical Hostel - Boys, Bg Nagara	25,00,000			Other Repairs And Maintenance	2,76,759	
	Acu-018:Adhichunchanagiri University, Bg Nagara	2,48,000	27,48,000		Software Annual Maintenance	8,614	14,41,405
	Balance C/F		15,38,50,185		Balance C/F		6,47,76,596

Contd....2



Balance C/F		15,38,50,185	Balance C/F		6,47,76,596
"	STATUTORY LIABILITIES		"	VEHICLE MAINTENANCE	
	Goods Service Tax (gst)	9,17,005		Fuel For Vehicle	4,04,452
	Sacp Bh / Gh / Sacst Tds Recovery	58,204		Vehicle Insurance	39,500
	Salary Recovery - E S I	60,988		Vehicle Other Maintenance	26,859
	Salary Recovery - Lic	5,96,871		Vehicle Repair Charges	3,500
	Salary Recovery - Loans	3,59,960		Vehicle Tax	17,360
	Salary Recovery - Membership Fee	2,06,794			4,91,671
	Salary Recovery - Others	11,620	"	LAB MAINTENANCE	
	Salary Recovery - P F	11,88,421		Lab Chemicals Purchased	3,80,790
	Salary Recovery - P T	97,200		Lab Consumbles	970
	Salary Recovery - Qts Ele. Charges	19,649		Lab Maintenance	3,92,158
	Salary Recovery - Quarters Maintenance	5,140			7,73,918
	Salary Recovery - T D S	21,99,984	"	Fee Refunds Made	
	Salary Recovery-quarters Rent	2,52,020		Advance / deposit	57,19,582
	T D S (general) Recovery	4,97,828			
		64,71,684	"	INTRA-TRUST ENTRIES	
				Acu-018:adichunchanagiri University, Bg Nagara	3,25,00,000
			"	STATUTORY LIABILITIES	
				Goods Service Tax (gst)	10,38,172
				Sacp Bh / Gh / Sacst Tds Recovery	58,204
				Salary Recovery - E S I	60,886
				Salary Recovery - Lic	5,96,871
				Salary Recovery - Loans	3,59,960
				Salary Recovery - Membership Fee	2,06,794
				Salary Recovery - Others	11,620
				Salary Recovery - P F	11,88,421
				Salary Recovery - P T	97,200
				Salary Recovery - Qts Ele. Charges	19,649
				Salary Recovery - Quarters Maintenance	5,140
				Salary Recovery - T D S	21,99,984
				Salary Recovery-quarters Rent	2,52,220
				T D S (general) Recovery	5,14,208
					66,09,329
			"	RATES AND TAXES	
				Gratuity Charges	20,750
				Interest On Tds	778
				Professional Tax (institution)	2,500
					24,028
			"	ADVANCE RECEIVABLES	
				Advance To Patents	2,23,700
				Advances For Maintenance	40,87,854
					43,11,554
			"	ADVANCE TO SUPPLIERS	
				Advance For Materials	3,14,854
			"	DEPOSITS	
				Group Gratuity Fund	15,57,219
			"	TDS RECEIVABLE	
				TDS Receivable	4,70,940
			"	FIXED DEPOSITS	
				Fixed Deposit	1,75,00,000
			"	FIXED ASSETS	
				(As Per Shedule)	67,11,599
			"	CLOSING BALANCES	
				Cash A/c	-
				Canara (p&pi, Gul) 8610101027837	1,978
				Canara 8610101025763(vgst)	12,153
				Canara 8610101028207	5,14,223
				Canara Bank 110135134604	6,64,460
				Canara Bank(p&pi, Ag) 8610101028531	1,535
				Canarabank 8610101020341	1,30,58,373
				Canarabank(p&pi, Jai) 8610101028530	1,60,213
				Saccp Vgst (2018) 8610101031545	1,24,532
				Sacp Clinical Research(rajesh V) 8610101031980	14,72,659
				Sb 191010000259	24,35,037
				Sb 191010000350	1,15,415
					1,85,60,579
	Total			Total	
		16,03,21,869			16,03,21,869

For SRI ADICHUNCHANGIRI COLLEGE OF PHARMACY

Authorised Signatory

Harish S G
Principal

Place: B G Nagar
Date: 7/10/2024

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

As per our report of even date

For HARISH VASANTH & ASSOCIATES
Chartered Accountants

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 2024

SCHEDULE -1

PARTICULARS	WDV AS ON 01.04.2023	ADDITION		DELETION	TOTAL	DEPRECIATION		WDV AS ON 31.03.2024
		BEFORE 180 DAYS	AFTER 180 DAYS			RATE	AMOUNT	
BUILDING								
Building	5,66,64,682	-	-		5,66,64,682	5%	28,33,234	5,38,31,447
BORE-WELL AND PUMP-SETS	40,766	-	-		40,766	5%	2,038	38,727
Interior Decorations	2,29,228	-	-		2,29,228	5%	11,461	2,17,766
FURNITURE & FIXTURE								
Furniture & Fixture	72,54,078	24,250	94,517		73,72,845	10%	7,32,559	66,40,287
Aluminum Partitions	4,61,966	-	-		4,61,966	10%	46,197	4,15,769
Electrical Fittings	5,54,249	52,156	1,75,000		7,81,405	10%	69,391	7,12,015
Floor Matters	6,373	-	-		6,373	10%	637	5,736
TEACHING AIDS								
Lab Equipments	55,02,544	-	21,90,486		76,93,030	15%	9,89,668	67,03,362
Lab Equipments - VGST	-	28,90,000	88,500		29,78,500	15%	4,40,138	25,38,363
Lab Glass Wares	8,47,969	-	91,440		9,39,409	15%	1,34,053	8,05,356
Sports Material	1,83,574	49,180	36,180		2,68,934	15%	37,627	2,31,307
Library Books	26,07,246	24,075	83,217		27,14,538	15%	4,00,939	23,13,598
Teaching Aids	71,907	-	-		71,907	15%	10,786	61,121
PLANT & MACHINERY								
Air Conditioner	3,23,502	-	1,07,890		4,31,392	15%	56,617	3,74,775
Atmospheric Water Generator	50,274	-	-		50,274	15%	7,541	42,733
Water Purification	2,11,732	-	-		2,11,732	15%	31,760	1,79,972
Gas Fittings	12,133	-	-		12,133	15%	1,820	10,313
Photo Copier	1,03,911	-	-		1,03,911	15%	15,587	88,325
Office Equipments	2,45,425	-	-		2,45,425	15%	36,814	2,08,611
CCTV and Camera	2,38,953	-	-		2,38,953	15%	35,843	2,03,110
UPS	3,20,076	-	-		3,20,076	15%	48,011	2,72,065
Refrigerator	76,451	-	-		76,451	15%	11,468	64,983
Plant and Machinery	4,72,614	-	-		4,72,614	15%	70,892	4,01,722
Projector	2,87,842	-	-		2,87,842	15%	43,176	2,44,666
TV Tape Recorder	20,036	-	-		20,036	15%	3,005	17,030
Musical Instrument	1,22,465	-	-		1,22,465	15%	18,370	1,04,095
Intercom and Fax Machine	2,10,408	-	-		2,10,408	15%	31,561	1,78,847
Wireless sets & Mike sets	51,679	-	-		51,679	15%	7,752	43,927
Electrical Equipments	4,55,351	-	57,119		5,12,470	15%	72,587	4,39,883
HPLC System	9,47,515	-	-		9,47,515	15%	1,42,127	8,05,388
COMPUTER								
Computer	8,56,717	-	6,37,200		14,93,917	40%	4,70,127	10,23,791
Drug Information Software	22,680	-	-		22,680	40%	9,072	13,608
Software	1,59,652	-	-		1,59,652	40%	63,861	95,791
Printers	99,429	17,582	92,807		2,09,818	40%	65,366	1,44,452
VEHICLE								
Buses	3,35,848	-	-		3,35,848	15%	50,377	2,85,473
SOLAR EQUIPMENTS	10,614	-	-		10,614	40%	4,246	6,369
WORK-IN-PROGRESS								
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
TOTAL	8,59,12,652	30,57,243	36,54,356	-	9,26,24,251		70,06,707	8,56,17,546



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Schedule-2

STATUTORY LIABILITIES	Opening Balance as on 1- 4-2023	Receipts	Payments	Closing Balance as on 31-3-2024
Goods Service Tax (gst)	-1,67,653	9,17,005	10,38,172	-2,88,820
Retention Salary	1,34,187			1,34,187
Sacst/sac G. H&b.h Tds Amount Received & Paid	-	58,204	58,204	-
Salary Recovery - E S I	-	60,988	60,886	102
Salary Recovery - Lic	-	5,96,871	5,96,871	0
Salary Recovery - Loans	-	3,59,960	3,59,960	-
Salary Recovery - Membership Fee	-	2,06,794	2,06,794	-
Salary Recovery - Others	-	11,620	11,620	-
Salary Recovery - P F	-	11,88,421	11,88,421	-
Salary Recovery - P T	-	97,200	97,200	-
Salary Recovery - Qts Ele. Charges	-	19,649	19,649	-
Salary Recovery - Quarters Maintenance	-	5,140	5,140	-
Salary Recovery - T D S	-	21,99,984	21,99,984	-
Salary Recovery-quarters Rent		2,52,020	2,52,220	-200
T D S (general) Recovery		4,97,828	5,14,208	-16,380
U.g. & P.g Scholarship	1,05,045	-	-	1,05,045
Total	71,579	64,71,684	66,09,329	-66,066

