

## **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, 2025, 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, 2025, 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: 25218217DMKZHJ8468

Place: Bengaluru

Date: 28/10/2025



**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 2025**

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
<b>CORPUS FUND</b>			<b>FIXED ASSETS</b>		<b>8,91,74,613</b>
Opening Balance	10,64,76,731		(As per Schedule-1)		
Add: Excess of Income over Expenditure	3,56,36,682				
	14,21,13,413		<b>CURRENT ASSETS, LOANS AND DEPOSITS</b>		
<b>ADD: INTRA- TRUST RECEIPTS</b>			<b>DEPOSIT MADE</b>		
Acu-005: sac Paramedical Hostel - Boys, Bg Nagara	50,00,000		(As per Schedule-7)		50,53,147
	50,00,000		<b>FIXED DEPOSITE</b>		
<b>LESS: INTRA-TRUST PAYMENTS</b>			(As per Schedule-8)		77,04,462
Acu-018: adichunchanagiri University, Bg Nagara	4,25,56,455		<b>ADVANCE TO CONTRACTORS</b>		
	4,25,56,455	10,45,56,958	(As per Schedule-9)		36,17,891
<b>CURRENT LIABILITIES</b>			<b>ADVANCE TO STAFFS</b>		
<b>ADVANCE RECEIVED (Liability)</b>			(As per Schedule-10)		2,556
(As per Schedule-2)		1,03,03,644	<b>ADVANCE FOR PATENTS</b>		
<b>DEPOSIT RECEIVED (LIABILITY)</b>			(As per Schedule-11)		13,04,584
(As per Schedule-3)		34,16,295	<b>TDS RECEIVABLE</b>		
<b>GRANTS PAYABLE</b>			TDS Receivable		-
(As per Schedule-4)		3,72,575	<b>ADVANCE TO SACST UNITS</b>		
<b>FEE ADVANCE</b>			(As per Schedule-12)		1,20,20,000
(As per Schedule-5)		81,55,923	<b>CASH AND BANK BALANCE</b>		
<b>STATUTORY LIABILITIES</b>			<b>Cash Balance</b>		
(AS per Shedule - 6)		(3,42,614)	<b>Cash at Bank</b>		
			Cash A/c		
			Canara (p&pi, Gul) 8610101027837	1,809	
			Canara 8610101025763(vgst)	12,209	
			Canara 8610101028207	2,26,726	
			Canara Bank 110135134604	1,15,853	
			Canara Bank(p&pi, Ag) 8610101028531	1,112	
			Canarabank 8610101020341	39,30,302	
			Canarabank(p&pi, Jai) 8610101028530	1,65,525	
			Saccp Vgst (2018) 8610101031545	346	
			Sacp Clinical Research(rajesh V) 8610101031980	4,88,821	
			Sb 191010000259	25,18,890	
			Sb 191010000350	1,19,230	
			120033820559 - Adtl	4,704	75,85,528
<b>TOTAL</b>		<b>12,64,62,781</b>	<b>TOTAL</b>		<b>12,64,62,781</b>

For SRI ADICHUNGANAGIRI COLLEGE OF PHARMACY

Authorised Signatory

  
Principal

Faculty of Pharmacy -  
Adichunchanagiri College of Pharmacy  
Adichunchanagiri University  
NAAC A+ Accredited  
B.G.Nagara - 571448

Place: B G Nagara  
Date: 28/10/2025

As per our report of even date

For HARISH VASANTH & ASSOCIATES  
Chartered Accountants

Harish S C  
Partner

M.No. 218217  
FRN: 0123615

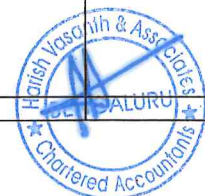
UDIN : 25218217BMKZHJ8468



**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 2025**

	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	2,02,178			Admission Fee	59,66,826	
	Fellowship To P Hd Students	9,69,200			Application/prospectus Fee	2,79,000	
	Group Gratuity Paid	36,204			Computer Fee	77,830	
	Honorarium Paid	82,000			Convocation Fee	7,99,000	
	Provident Fund (mgt. Share) A/c	10,77,599			Cultural Activities Fee	5,10,400	
	Remuneration Paid	38,000			Development Fee	12,19,610	
	Research Incentive	3,71,338			Fee Fine	19,006	
	Staff Welfare Expenses	3,892			Helinet Fee	63,500	
	Salary A/c (gross)	4,77,56,371	5,05,36,782		I D Card Fee	2,300	
					Laboratory Fee	1,36,96,740	
"	<b>ADMINISTRATIVE EXPENSES</b>				Magazine/ Journals Fee	1,27,880	
	Advertisement Charges	62,138			Miscellaneous Fee	2,300	
	Consultation Charges	46,726			Pharmacy Week Fee	59,600	
	Electricity Charges	15,91,565			Practical Record Fee	41,750	
	Exam Remuneration	7,800			Reading Room Fee	3,04,549	
	Examination Expenses	13,383			Seminar & Conference	12,87,350	
	Iaec Meeting Expenses	42,000			Sessional Exam Fee	10,000	
	Meeting Expenses	1,08,489			Sports Fee	3,02,000	
	Office Maintenance	3,49,496			Study Materials Fee	1,12,400	
	Postage And Courier Charges	3,343			Tc Fee	9,000	
	Printing And Stationery	8,13,530			Training Fee	4,53,700	
	Refreshment Charges	5,47,425			Tuition Fee	7,40,88,939	
	Sponsorship Paid	5,000			Uniform Fee	47,970	9,94,81,650
	Telephone Charges	13,904					
	Travelling And Conveyance	2,15,696	38,20,495	"	<b>UNIVERSITY FEE COLLECTION</b>		
"	<b>FEE REMITTANCE TO GOVT.</b>				Examination Fees	63,97,096	
	Affiliation Fee Paid	25,96,000			Swf Fee	8,200	
	Convocation Fee Paid	8,08,000			Univ-admission Fee	49,07,870	
	Examination Fee Paid	61,11,700	95,15,700		University Fee	1,47,400	
					Univ-registration Fee	15,69,700	1,30,30,266
"	<b>FINANCIAL CHARGES</b>			"	<b>GENERAL INCOME</b>		
	Bank Charges		4,254		Laboratory Fees / Research Activity Fees	97,737	
					Seminar Workshop Reg Fee	33,001	1,30,738
"	<b>GRANTS GIVEN TO OTHERS</b>			"	<b>GRANTS RECEIVED FROM OTHERS</b>		
	Clinical Expenses	6,65,007			Grants From Others		6,17,650
	Stipend (Reasearch Related)	12,000					
	VGST Grants	1,27,262	8,04,269	"	<b>INTEREST RECEIVED</b>		
"	<b>REPAIRS AND MAINTENANCE</b>				Interest On Fd	2,04,462	
	Borewell Repair And Maint Charges	8,917			Interest On Gratuity Fund	3,18,298	
	Building Maintenance	11,08,606			Interest On Sb	4,99,259	10,22,019
	Computer Maintenance	88,453					
	Electrical Maintenance	3,22,389					
	Fire Maintenance Charges	13,098					
	Furniture Repaire & Maintenance	26,609					
	Garden Maintenance	19,966					
	House Keeping Charges	16,389					
	House Keeping Expenses	76,566					
	Machinery Repairs And Maintenance	15,547					
	Other Repairs And Maintenance	2,97,345					
	Software Annual Maintenance	9,475	20,03,360				
"	<b>STUDENTS ACTIVITIES EXPENSES</b>						
	Conference/workshop/seminar Expenses	2,22,896					
	Function Expenses / Graduation Day Exp.	2,36,733					
	Internet/website Charges	79,414					
	Magazines Journals And News Papers	2,70,672					
	Purchase Of Printed Books	92,912					
	Software - Online Class Support Charges	3,97,850					
	Sports Expenses	57,832					
	Students Id Card Charges	22,080					
	Website Charges	28,910	14,09,299				
"	<b>VEHICLE MAINTENANCE</b>						
	Fuel For Vehicle	3,18,647					
	Vehicle Insurance	39,500					
	Vehicle Other Maintenance	1,28,637					
	Vehicle Repair Charges	57,780					
	Vehicle Tax	17,840	5,62,404				
"	<b>RATES AND TAXES</b>						
	Interest on TDS	653					
	Gratuity charges	75,490	76,143				
	<b>Balance C/F</b>		<b>6,87,32,706</b>		<b>Balance C/F</b>		<b>11,42,82,323</b>



Balance C/F		6,87,32,706	Balance C/F	11,42,82,323
"	<b>FEE REFUND MADE</b>			
	Tuition Fee	70,000		
	Univ-admission Fee	10,000	80,000	
"	<b>LAB MAINTENANCE</b>			
	Lab Chemicals Purchased	16,17,786		
	Lab Consumbles	1,21,902		
	Lab Maintenance	4,78,313	22,18,001	
"	<b>Depreciation</b>		76,14,934	
"	<b>EXCESS OF INCOME OVER EXPENDITURE</b>		3,56,36,682	
<b>TOTAL</b>			<b>TOTAL</b>	<b>11,42,82,323</b>

For SRI ADICHUNCHANGIRI COLLEGE OF PHARMACY

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

Authorised Signatory

Principal  
Faculty of Pharmacy -  
Sri Adichunchangiri College of Pharmacy  
Adichunchangiri University  
NAAC A+ Accredited  
B.G.Nagara - 571448

Place: B G Nagara  
Date: 28/10/2025

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



**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 2025**

	RECEIPTS	AMOUNT Rs.	AMOUNT Rs.		PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
To	<b>OPENING BALANCES</b>			By	<b>ESTABLISHMENT EXPENSES</b>		
	Cash A/c				E S I (mgt. Share) A/c	2,02,178	
	Canara (p&pi, Gul) 8610101027837	1,978			Fellowship To P Hd Students	9,69,200	
	Canara 8610101025763(vgst)	12,153			Group Gratuity Paid	36,204	
	Canara 8610101028207	5,14,223			Honorarium Paid	82,000	
	Canara Bank 110135134604	6,64,460			Provident Fund (mgt. Share) A/c	10,77,599	
	Canara Bank(p&pi, Ag) 8610101028531	1,535			Remuneration Paid	38,000	
	Canarabank 8610101020341	1,30,58,373			Research Incentive	3,71,338	
	Canarabank(p&pi, Jai) 8610101028530	1,60,213			Staff Welfare Expenses	3,892	
	Saccp Vgst (2018) 8610101031545	1,24,532			Salary A/c (gross)	4,77,56,371	5,05,36,782
	Sacp Clinical Research(rajesh V) 8610101031980	14,72,659					
	Sb 191010000259	24,35,037					
	Sb 191010000350	1,15,415	1,85,60,579		<b>ADMINISTRATIVE EXPENSES</b>		
					Advertisement Charges	62,138	
"	<b>TUITION &amp; OTHER FEE</b>				Consultation Charges	46,726	
	Admission Fee	46,72,126			Electricity Charges	15,91,565	
	Application/prospectus Fee	1,14,000			Exam Remuneration	7,800	
	Computer Fee	77,830			Examination Expenses	13,383	
	Convocation Fee	7,99,000			laec Meeting Expenses	42,000	
	Cultural Activities Fee	4,12,100			Meeting Expenses	1,08,489	
	Development Fee	12,10,110			Office Maintenance	3,49,496	
	Fee Fine	19,006			Postage And Courier Charges	3,343	
	Helinet Fee	61,500			Printing And Stationery	8,13,530	
	I D Card Fee	2,300			Refreshment Charges	5,47,425	
	Laboratory Fee	1,14,14,715			Sponsorship Paid	5,000	
	Magazine/ Journals Fee	1,25,880			Telephone Charges	13,904	
	Miscellaneous Fee	2,300			Travelling And Conveyance	2,15,696	38,20,495
	Pharmacy Week Fee	59,100					
	Practical Record Fee	41,750			<b>FEE REMITTANCE TO GOVT.</b>		
	Reading Room Fee	2,97,499			Affiliation Fee Paid	25,96,000	
	Seminar & Conference	12,78,850			Convocation Fee Paid	8,08,000	
	Sessional Exam Fee	10,000			Examination Fee Paid	61,11,700	95,15,700
	Sports Fee	2,21,300					
	Study Materials Fee	1,11,400			<b>FINANCIAL CHARGES</b>		
	Tc Fee	9,000			Bank Charges		4,254
	Training Fee	4,53,700					
	Tuition Fee	5,17,68,989	7,32,10,425		<b>GRANTS GIVEN TO OTHERS</b>		
	Uniform Fee	47,970			Clinical Expenses	6,65,007	
					Stipend (Research Related)	12,000	
"	<b>UNIVERSITY FEE COLLECTION</b>				VGST Grants	1,27,262	8,04,269
	Examination Fees	63,97,096					
	Swf Fee	7,800			<b>RATES AND TAXES</b>		
	Univ-admission Fee	33,52,470			Interest on TDS	653	
	University Fee	43,200			Gratuity charges	75,490	76,143
	Univ-registration Fee	3,15,700	1,01,16,266				
"	<b>GENERAL INCOME</b>				<b>STUDENTS ACTIVITIES EXPENSES</b>		
	Laboratory Fees / Research Activity Fees	97,737			Conference/workshop/seminar Expenses	2,22,896	
	Seminar Workshop Reg Fee	33,001	1,30,738		Function Expenses / Graduation Day Exp.	2,36,733	
					Internet/website Charges	79,414	
"	<b>INTEREST RECEIVED</b>				Magazines Journals And News Papers	2,70,672	
	Interest On Fd	2,04,462			Purchase Of Printed Books	92,912	
	Interest On Gratuity Fund	3,18,298			Software - Online Class Support Charges	3,97,850	
	Interest On Sb	4,99,259	10,22,019		Sports Expenses	57,832	
					Students Id Card Charges	22,080	
"	<b>ADVANCE RECEIVABLES</b>				Website Charges	28,910	14,09,299
	Advances For Maintenance	39,77,674.00					
	Advance For Materials	5,56,318	45,33,992		<b>VEHICLE MAINTENANCE</b>		
					Fuel For Vehicle	3,18,647	
"	<b>DEPOSITS MADE</b>				Vehicle Insurance	39,500	
	Group Gratuity Fund		75,490		Vehicle Other Maintenance	1,28,637	
					Vehicle Repair Charges	57,780	
					Vehicle Tax	17,840	5,62,404
"	<b>FEE ADVANCES / DEPOSITS</b>						
	Advance /deposit	3,54,54,998			<b>REPAIRS AND MAINTENANCE</b>		
	Alumni Ass Fund	2,51,000			Borewell Repair And Maint Charges	8,917	
	Scholarship	25,000			Building Maintenance	11,08,606	
	Un-reconciled Fee Collection	37,200	3,57,68,198		Computer Maintenance	88,453	
					Electrical Maintenance	3,22,389	
"	<b>ADVANCES RECEIVED (LIABILITY)</b>				Fire Maintenance Charges	13,098	
	Acu Seed Money Grant	10,85,000			Furniture Repaire & Maintenance	26,609	
	Ipa Membership Fees	3,68,358	14,53,358		Garden Maintenance	19,966	
					House Keeping Charges	16,389	
					House Keeping Expenses	76,566	
"	<b>DEPOSITS RECEIVED</b>				Machinery Repairs And Maintenance	15,547	
	Security Deposit...		3,61,080		Other Repairs And Maintenance	2,97,345	
					Software Annual Maintenance	9,475	20,03,360
"	<b>GRANTS RECEIVED FROM OTHERS</b>						
	Grants From Others		6,17,650		<b>FEE REFUND MADE</b>		
					Advance /deposit	45,16,868	
"	<b>INTRA-TRUST ENTRIES</b>				Scholarship	25,000	
	Acu-005:sac Paramedical Hostel - Boys, Bg Nagara		50,00,000		Tuition Fee	70,000	
					Univ-admission Fee	10,000	46,21,868
	<b>Balance C/F</b>		15,08,49,795		<b>Balance C/F</b>		7,33,54,574

*Bandaru*



Balance C/F		15,08,49,795	Balance C/F		7,33,54,574
"	<b>STATUTORY LIABILITIES</b>		"	<b>DEPOSITS RECEIVED</b>	
	Goods Service Tax (gst)	1,50,251		Security Deposit...	2,40,720
	Sacp Bh / Gh / Sacst Tds Recovery	44,919	"	<b>INTRA-TRUST ENTRIES</b>	
	Salary Recovery - E S I	61,443		Acu-018:adichunchanagiri University, Bg Nagara	4,25,00,000
	Salary Recovery - Lic	6,40,130	"	<b>LAB MAINTENANCE</b>	
	Salary Recovery - Loans	5,72,559		Lab Chemicals Purchased	16,17,786
	Salary Recovery - Membership Fee	3,289		Lab Consumbles	1,21,902
	Salary Recovery - Others	33,940		Lab Maintenance	4,78,313
	Salary Recovery - P F	12,03,672	"	<b>STATUTORY LIABILITIES</b>	
	Salary Recovery - P T	1,09,200		Goods Service Tax (gst)	3,26,152
	Salary Recovery - Qts Ele. Charges	6,929		Sacp Bh / Gh / Sacst Tds Recovery	44,919
	Salary Recovery - Quarters Maintenance	4,610		Salary Recovery - E S I	61,402
	Salary Recovery - T D S	26,93,070		Salary Recovery - Lic	6,40,130
	Salary Recovery-quarters Rent	2,56,920		Salary Recovery - Loans	5,81,769
	T D S (general) Recovery	2,64,730		Salary Recovery - Membership Fee	3,150
		60,45,662		Salary Recovery - Others	33,940
				Salary Recovery - P F	12,03,024
				Salary Recovery - P T	1,08,800
				Salary Recovery - Qts Ele. Charges	6,929
				Salary Recovery - Quarters Maintenance	4,610
				Salary Recovery - T D S	26,93,070
				Salary Recovery-quarters Rent	2,60,920
				T D S (general) Recovery	2,48,350
					62,17,165
				"	<b>ADVANCE RECEIVABLES</b>
				Advance To Patents	1,63,784
				Advances For Maintenance	9,41,819
				Advance For Materials	26,31,672
					37,37,275
				"	<b>DEPOSITS</b>
				Group Gratuity Fund	21,09,275
				"	<b>TDS RECEIVABLE</b>
				TDS Receivable	56,455
				"	<b>FIXED DEPOSITS</b>
				Fixed Deposit	77,04,462
				"	<b>FIXED ASSETS</b>
				( As Per Shedule )	1,11,72,002
				"	<b>CLOSING BALANCES</b>
				Cash A/c	-
				Canara (p&pi, Gul) 8610101027837	1,809
				Canara 8610101025763(vgst)	12,209
				Canara 8610101028207	2,26,726
				Canara Bank 110135134604	1,15,853
				Canara Bank(p&pi, Ag) 8610101028531	1,112
				Canarabank 8610101020341	39,30,302
				Canarabank(p&pi, Jai) 8610101028530	1,65,525
				Sacp Vgst (2018) 8610101031545	346
				Sacp Clinical Research(rajesh V) 8610101031980	4,88,821
				Sb 191010000259	25,18,890
				Sb 191010000350	1,19,230
				120033820559 - Adtl	4,704
					75,85,528
	<b>Total</b>			<b>Total</b>	
		15,68,95,457			15,68,95,457

For SRI ADICHUNCHANGIRI COLLEGE OF PHARMACY

Authorised Signatory

*Bandanava*  
Principal

Place: B G Nagara  
Date: 28/10/2025

Faculty of Pharmacy -  
Sri Adichunchanagiri College of Pharmacy  
Adichunchanagiri University  
NAAC A+ Accredited  
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 2025**

**SCHEDULE -1**

PARTICULARS	WDV AS ON 01.04.2024	ADDITION		DELETION	TOTAL	DEPRECIATION		WDV AS ON 31.03.2025
		BEFORE 180 DAYS	AFTER 180 DAYS			RATE	AMOUNT	
<b>BUILDING</b>								
Building	5,38,31,447	1,31,880	-		5,39,63,327	5%	26,98,166	5,12,65,160
BORE-WELL AND PUMP-SETS	38,727	-	-		38,727	5%	1,936	36,789
Interior Decorations	2,17,766	-	-		2,17,766	5%	10,888	2,06,877
<b>FURNITURE &amp; FIXTURE</b>								
Furniture & Fixture	66,40,287	8,62,493	1,34,791		76,37,571	10%	7,57,018	68,80,553
Aluminum Partitions	4,15,769	-	-		4,15,769	10%	41,577	3,74,192
Electrical Fittings	7,12,015	5,15,169	2,07,916		14,35,100	10%	1,33,114	13,01,986
Floor Matters	5,736	-	-		5,736	10%	574	5,162
<b>TEACHING AIDS</b>								
Lab Equipments	67,03,362	10,49,785	4,36,242		81,89,389	15%	11,95,690	69,93,699
Lab Equipments - VGST	25,38,363	-	-		25,38,363	15%	3,80,754	21,57,608
Lab Glass Wares	8,05,356	47,241	-		8,52,597	15%	1,27,890	7,24,707
Sports Material	2,31,307	-	-		2,31,307	15%	34,696	1,96,611
Library Books	23,13,598	6,23,215	51,675		29,88,488	15%	4,44,398	25,44,091
Teaching Aids	61,121	-	-		61,121	15%	9,168	51,953
<b>PLANT &amp; MACHINERY</b>								
Air Conditioner	3,74,775	45,930	28,15,547		32,36,252	15%	2,74,272	29,61,978
Atmospheric Water Generator	42,733	-	-		42,733	15%	6,410	36,323
Water Purification	1,79,972	-	-		1,79,972	15%	26,996	1,52,976
Gas Fittings	10,313	15,340	-		25,653	15%	3,848	21,805
Photo Copier	88,325	-	-		88,325	15%	13,249	75,076
Office Equipments	2,08,611	-	40,710.00		2,49,321	15%	34,345	2,14,976
CCTV and Camera	2,03,110	4,40,022	-		6,43,132	15%	96,470	5,46,662
UPS	2,72,065	-	-		2,72,065	15%	40,810	2,31,255
Refrigerator	64,983	14,500.00	8,500		87,983	15%	12,560	75,423
Plant and Machinery	4,01,722	-	-		4,01,722	15%	60,258	3,41,464
Projector	2,44,666	3,93,180	-		6,37,846	15%	95,677	5,42,169
TV Tape Recorder	17,030	-	-		17,030	15%	2,555	14,476
Musical Instrument	1,04,095	-	-		1,04,095	15%	15,614	88,481
Intercom and Fax Machine	1,78,847	-	-		1,78,847	15%	26,827	1,52,020
Wireless sets & Mike sets	43,927	-	-		43,927	15%	6,589	37,338
Electrical Equipments	4,39,883	-	7,18,266		11,58,149	15%	1,19,852	10,38,297
HPLC System	8,05,388	-	-		8,05,388	15%	1,20,808	6,84,580
Elevator(lift)	-	-	24,07,200		24,07,200	15%	1,80,540	22,26,660
<b>COMPUTER</b>								
Computer	10,23,791	-	-		10,23,791	40%	4,09,516	6,14,276
Drug Information Software	13,608	-	-		13,608	40%	5,443	8,165
Software	95,791	-	-		95,791	40%	38,316	57,475
Printers	1,44,452	2,12,400	-		3,56,852	40%	1,42,741	2,14,111
<b>VEHICLE</b>								
Buses	2,85,473	-	-		2,85,473	15%	42,821	2,42,654
<b>SOLAR EQUIPMENTS</b>	6,369	-	-		6,369	40%	2,547	3,821
<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>8,56,17,544</b>	<b>43,51,155</b>	<b>68,20,847</b>	<b>-</b>	<b>9,67,89,546</b>		<b>76,14,934</b>	<b>8,91,74,613</b>



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**Schedule-2**

**Advances Received (Liability) for the Year ended 31-3-2025**

Particulars	OB as on 1-4-2024	Recieved during the year	Paid during the year	CB as on 31-03-2025
ACU seed money grant		10,85,000	-	10,85,000
Fee Repayable to Sponsoring Authority SACST	88,50,286	-	-	88,50,286
Ipa Membership Fees		3,68,358		3,68,358
<b>Total</b>	<b>88,50,286</b>	<b>14,53,358</b>	<b>-</b>	<b>1,03,03,644</b>

**Schedule-3**

**Deposit Received(Liability) for the Year ended 31-3-2025**

Particulars	OB as on 1-4-2024	Recieved during the year	Paid during the year	CB as on 31-03-2025
Alumni Ass. Fund	1,68,000	-	-	1,68,000
Klassic Interior Investions	5,01,612	-	-	5,01,612
M/s. hari Constructions	25,44,467	-	-	25,44,467
Retention Money (Center Stage)	51,819	-	-	51,819
Security Deposit Received	30,037	-	-	30,037
Security Deposit(Usha Elevators)		3,61,080	2,40,720	1,20,360
<b>Total</b>	<b>32,95,935</b>	<b>3,61,080</b>	<b>2,40,720</b>	<b>34,16,295</b>

**Schedule-4**

**Grants Payable(Liability) for the Year ended 31-3-2025**

Particulars	OB as on 1-4-2024	Recieved during the year	Paid during the year	CB as on 31-03-2025
AICTE	7,762	-	-	7,762
AICTE Grants Reci	1,55,361	-	-	1,55,361
CET Board Grant	100	-	-	100
Pharmacy Practice	600	-	-	600
RGUHS 1920	59,000	-	-	59,000
Unic Biotech	99,752	-	-	99,752
Unnath Bharath	50,000	-	-	50,000
<b>Total</b>	<b>3,72,575</b>	<b>-</b>	<b>-</b>	<b>3,72,575</b>

**Schedule-5**

**Fee Advance for the Year ended 31-3-2025**

Particulars	OB as on 1-4-2024	Recieved during the year	Adjusted to Fee during the year	CB as on 31-03-2025
Advance /Deposit	57,84,123	3,54,54,998	3,37,02,093	75,37,028
Alumni Ass Fund	2,25,650	2,51,000	-	4,76,650
Un-Reconcilled Fee Collection		37,200		37,200
Scholarship	1,05,045	25,000	25,000	1,05,045
<b>Total</b>	<b>61,14,818</b>	<b>3,57,68,198</b>	<b>3,37,27,093</b>	<b>81,55,923</b>



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**Schedule-6****Statutory Liabilities for the Year ended 31-3-2025**

Particulars	Opening Balance as on 1-4-2023	Recieved during the year	Paid during the year	Closing Balance as on 31-3-2024
Goods Service Tax (gst)	-2,88,820	1,50,251	3,26,152	-4,64,721
Retention Salary	1,34,187			1,34,187
Salary Recovery - E S I	102	61,443	61,402	143
Salary Recovery - Lic	-	6,40,130	6,40,130	-
Salary Recovery - Loans	-	5,72,559	5,81,769	-9,210
Salary Recovery - Membership Fee	-	3,289	3,150	139
Salary Recovery - Others	-	33,940	33,940	-
Salary Recovery - P F	-	12,03,672	12,03,024	648
Salary Recovery - P T	-	1,09,200	1,08,800	400
Salary Recovery - Qts Ele. Charges	-	6,929	6,929	-
Salary Recovery - Quarters Maintenance	-	4,610	4,610	-
Salary Recovery - T D S	-	26,93,070	26,93,070	-
Salary Recovery-quarters Rent	-200	2,56,920	2,60,920	-4,200
T D S (general) Recovery	-16,380	2,64,730	2,48,350	-
<b>Total</b>	<b>-1,71,111</b>	<b>60,00,743</b>	<b>61,72,246</b>	<b>-3,42,614</b>

**Schedule-7****Deposit made for the Year ended 31-3-2025**

Particulars	OB as on 1-4-2024	Recieved during the year	Paid during the year	CB as on 31-03-2025
Gas Cylinder Deposit Made	16,750			16,750
Gratuity Deposit with LIC	-64,385			-64,385
Group Gratuity Fund	30,61,831	75,490	21,09,275	50,95,616
Telephone Deposit Made	5,166			5,166
<b>Total</b>	<b>30,19,362</b>	<b>75,490</b>	<b>21,09,275</b>	<b>50,53,147</b>

**Schedule-8****Fixed Deposit for the year ended 31-3-2025**

FD Account Number	OB as on 1-4-2024	Interest received	Interest received	CB as on 31-03-2025
140175459471(Canara Bank)	-	50,00,000	1,80,915	51,80,915
140211353529(Canara Bank)	-	25,00,000	23,547	25,23,547
<b>Total</b>	<b>-</b>	<b>75,00,000</b>	<b>2,04,462</b>	<b>77,04,462</b>



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**Schedule-9****Advance to Contractors for the year ended 31-3-2025**

Particulars	OB as on 1-4-2024	Recieved during the year	Paid during the year	CB as on 31-03-2025
Advance to mahadikar & Nandish	8,11,000			8,11,000
Advances for Maintenance	33,07,754	39,77,674	9,41,819	2,71,899
Advance for Materials	4,59,638	5,56,318	26,31,672	25,34,992
<b>Total</b>	<b>45,78,392</b>	<b>45,33,992</b>	<b>35,73,491</b>	<b>36,17,891</b>

**Schedule-10****Advance to Staff for the year ended 31-3-2025**

Particulars	OB as on 1-4-2024	Recieved during the year	Paid during the year	CB as on 31-03-2025
Advance to Annegowda H V	2,556			2,556
<b>Total</b>	<b>2,556</b>	<b>-</b>	<b>-</b>	<b>2,556</b>

**Schedule-11****Advance to Patents for the year ended 31-3-2025**

Particulars	OB as on 1-4-2024	Recieved during the year	Paid during the year	CB as on 31-03-2025
Advance to Patents	11,40,800		1,63,784	13,04,584
<b>Total</b>	<b>11,40,800</b>	<b>-</b>	<b>1,63,784</b>	<b>13,04,584</b>

**Schedule-12****Advance to SAST Units for the Year ended 31-3-2025**

Particulars	OB as on 1-4-2024	Recieved during the year	Paid during the year	CB as on 31-03-2025
Adichunchanagiri Centre For Entrepreneurs	20,000			20,000
Sacst (r) B.g.nagara	20,00,000			20,00,000
Sjcit Chikkaballapura	1,00,00,000			1,00,00,000
<b>Total</b>	<b>1,20,20,000</b>	<b>-</b>	<b>-</b>	<b>1,20,20,000</b>

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