No 218, J P Royale, 5th Floor (501), Sampige Road, Malleshwaram, Bengaluru - 560 003

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 B G S First Grade College a unit of Adichunchanagiri University (ACU), which comprise the Balance Sheet as at March 31, 2022, 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, 2022, 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

BENGALURI

Harish S G

Partner

Membership No.: 218217

UDIN:

Place: Bengaluru Date: 30/09/2022

B.G.S FIRST GRADE COLLEGE

A Unit of ADICHUNCHANAGIRI UNIVERSITY B.G NAGARA,NAGAMANGALA TQ,MANDYA DIST

BALANCE SHEET AS AT 31ST MARCH 2022

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
CAPITAL FUND			FIXED ASSETS		
Opening Balance	54,29,128		(As per Schedule)		22,79,649
Add: Excess of Income Over Expenditure	24,12,754				
	78,41,882		CURRENT ASSETS		
Less: Intra Trust Payments	(25,00,000)	53,41,882	BANK ACCOUNTS		
		1	Canarabank A/c No 8610101032957	1,08,376	
CURRENT LIABILITIES			Kotak Bank A/c No.88175	34,18,906	35,27,282
Fee Deposits Recieved(liability)					
Opening Balance	1,92,176				
Add: Received during the year	27,06,400				
	28,98,576	No. of access to	2		
Less:Adjust During the Year	26,73,650	2,24,926			
Advances Received (liability)					
Scholarships					
Opening Balance	15,333				
Add: Received during the year	26,846				
	42,179				
Less: Adjusted during the year	26,846	15,333	¢.		
For Donovelle To Connection Authority					
Fee Repayable To Sponsring Authority		1.07.500			
SACST(R)BGNagara		1,97,500			
Funds					
Death Fund					
Opening Balance	17,050				
Add: Received during the year	8,000				
The state of the s	25,050		7		
Less: Adjusted during the year	-	25,050			
,					
Statutory Liabilities					
Salary Rec Others	1,650		×		
Salary Recovery - ESI	190	/	/		
Salary Recovery - P T	400	2,240			
TOTAL		F0.06.024	TOTAL		F0.06.024
TOTAL		58,06,931	TOTAL		58,06,931

For B.G.S FIRST GRADE COLLEGE

Authorised Signatory

Date: 30-September-2022 Place: BG Nagar

As per our report of even date

For HARISH VASANTH & ASSOCIATES

Chartered Accountants

Partner

M.No. 218217

NDEN: 22218217REGWZT7605

B.G.S FIRST GRADE COLLEGE

A Unit of ADICHUNCHANAGIRI UNIVERSITY B.G NAGARA, NAGAMANGALA TQ, MANDYA DIST

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Г	EXPENDITURE	AMOUNT	AMOUNT	T	INCOME	AMOUNT	AMOUNT
		Rs.	Rs.			Rs.	Rs.
To	ESTABLISHMENT EXPENSES			By	TUITION & OTHER FEE		
	ESI (mgt. Share) A/c	81,759		′	Pdc Fee	34,000	
	Group Gratuity Paid	1,26,116			U.e.i.j.b	7,700	41,700
	Honorarium Paid	25,667			, y	.,,	11,100
	Provident Fund (mgt. Share) A/c	1,22,848		"	SALE OF STUDENT MATERIALS		
	Remuneration Paid	89,300			Uniform Fee		12,750
	Salary A/c (gross)	32,29,890	36,75,580				12,750
			1	,,,	UNIVERSITY FEE COLLECTION		
					Admission Fee	3,28,680	
	ADMINISTRATIVE EXPENSES				Convocation Fee	2,000	
	Advertisement Charges	5,760			Cultural Activity	25,564	
	Bgsit Hostel Fee	20,000			Examination Fee	8,58,200	
	Fee Refund	38,000			Information Infra Structure	88,312	
	Hospitality Expenses	4,520			Sports Development Fee	43,492	
	Miscellaneous Expenses	1,300			Students Help Fund	30,544	
	Office Maintenance	61,243			Tuition Fee	68,53,569	
	Postage And Courier Charges	500			University / board Fee	28,640	
	Printing And Stationery	59,271			University Support Fee	1,16,065	83,75,066
	Refreshment Charges	10,189			7 0111		, -,
	Travelling And Conveyance	1,060		"	GENERAL INCOME		
16	Water Charges	600	2,02,443		Application Fee	62,500	
	T.				Miscellaneous Income	251	62,751
	DEPRECIATION						,
	Depreciation		3,75,554	,,	INTEREST RECEIVED		
	1		0,, 0,001		Bank Interest		1,43,527
,,	FEE REMITTANCE TO GOVT.				bank merest		1,43,327
	Affiliation Fee Paid	1,01,000					
	Examination Fee Paid	8,49,300	9,50,300				
	Examination Fee Faid	0,49,300	9,30,300				
,,	FINANCIAL CHARCES						
"	FINANCIAL CHARGES						
	Bank Charges		11,617				
,,							
"	PURCHASE OF STUDENTS MATERIALS						
	Purchase Of Uniforms		5,27,000				
"	REPAIRS AND MAINTENANCE						
1	Building Maintenance	3,53,289					
	Computer Maintenance	1,878	3,55,167				
"	STUDENTS ACTIVITIES EXPENSES						
	Computer/ Digital Education Expenses	40,183					
	Function Expenses / Graduation Day Exp.	30,687					l
	Internet/website Charges	10,881					
	Magazine/news Papers	6,459					
	Pooja Expenses	14,926					
1	Students Uniforms/id Card	22,243	1,25,379				
		22,243	1,20,079				
"	EXCESS OF INCOME OVER EXPENDITURE		24,12,753.68				
	EXCESS OF INCOME OVER EXPENDITURE		24,12,/53.08				
-	TOTAL		96 35 704		TOTAL		06.07.70
	TOTAL		86,35,794		TOTAL		86,35,794

For B.G.S FIRST GRADE COLLEGE

Authorised Signatory

Date: 30-September-2022 Place : B G Nagar

As per our report of even date

For HARISH VASANTH & ASSOCIATES

BENGALURU

Chartered Accountants Harist

Harish S G Partner

M.No. 218217

FRN: 012361S

A Unit of ADICHUNCHANAGIKI UNIVERSITY B.G NAGARA,NAGAMANGALA TQ.MANDYA DIST

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

To JOHNS IN CRAINEDS		RECEIPTS	AMOUNT Rs.	AMOUNT Rs.		PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
Casardword, No. 880000002595 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029 1,05,029	To	OPENING BALANCES			By	ESTABLISHMENT EXPENSES	No.	AG.
Comparison From Services 18,500 10,7,881 10,2,100 10,2,881 10,000 10,2,881 10,000 10,2,881 10,000 10,2,881 10,2,100 10,2,2,2,381 10,2,2,381 10,2,2,381 10,2,2,381 10,2,2,381 10,2,2,381 10,2,2,381 10,2,2,381 10,2,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,3,		Cash A/c	0		1	The second secon	81,759	
Notified Field Act Notified Field Notified Field Field Notified Field Field Notified Field Field Notified Field		Canarabank A/c No 8610101032957	1,05,289					
THION & OTHER PE 34,000 12,248 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 12,249 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000 58,000		Kotak Bank A/c No.88175		41,87,884			The state of the s	
TUTION & OTHER PETERS 34,000 U.c.					-	I am a management of the contract of the contr		
Pick Fire 34,000 7,125 41,425 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750 12,750	W	TUITION & OTHER FEE						
Use Sale Of STUDENT MATERIALS Conform Per 11,14,20		Pdc Fee	34,000					36.75.580
UNIVERSITY FIE COLLECTION		U.e.i.j.b		41,425		Same 7 17 2 (B. 655)	02/25/050	30,70,300
UNIVERTY FIE COLLECTION	н	SALE OF STUDENT MATERIALS				ADMINISTRATIVE EXPENSES		
UNIVERSITY FIT COLLICTION Admission Fee		Uniform Fee		12,750	1		5.760	
UNIVESTITY FIX COLLITON Admission Fee 1,14,840 Convection Fee 2,000 Cultural Activity 8,952 Estimation fee 2,000 Moscillancous Experses 1,500 Crite Manticarce 1,243 Crite Manticarce 1,244 Crite Manticarce 1,244 Crite Manticarce 1,244 Crite Manticarce		AND STREET, ST. ST. ST.						
Admission Fee 200 Cultural Activity 8,950 Emmansion Fee 200 Cultural Activity 8,950 February 8,853.00 Information InfraStructure 9,853.00 Information InfraStructure 9,850.00 February 8,853.00 Information InfraStructure 9,850.00 February 8,853.00 Information InfraStructure 9,850.00 February 8,853.00 February 8,950.00	**	UNIVERSITY FEE COLLECTION						
Currocation Fee			1.14.840			14 - 00000000		
Collural Activity		Convocation Fee				1 , 1		
Examination find Structure			1		1	The state of the s		
Information Info Structure Sports Developmen Fee 15196		,				0.0000000000000000000000000000000000000		
Sports Development Fee 15.996 Students feld pf and 10.772 Tation Fee 45.24.695 University Stapport Fee 24.440 University Support Fee 24.440 University Support Fee 24.440 University Support Fee 24.440 University Support Fee 2.1800 S.701.691 Fee Refull Fee 2.00.240 Fee Re		54.5000.0000.0000.0000.0000.0000						
Students Help Fund		200						
Tuttion Fee								
Conversity Posted Fee								
GINERAL INCOME			2 0			Water Charges	600	2,02,443
GINERAL INCOME Application Fee 62,500 Miscellaneous frome 251 62,751 INTEREST RECEIVED Bank Interest 1,43,527 1,43,527 GINERAL ADVANCIS FAID 1,17,500 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,400 7,20,40					100			
CINTERAL INCOME Application Fee 62,500 Application Fee 62,500 Earnination Fee Paid 8,49,200 9,53,31 Application Fee Miscellaneous Income 251 62,751 Earnination Fee Paid 8,49,200 9,53,31 Application Fee Miscellaneous Income 251 11,61 Miscellaneous Income 251 11,61 Miscellaneous Income 251 11,61 Miscellaneous Income 252,06,400 ADVANCES RECEIVED (ILABELITY) Scholar Ships 20,640 Earnination Fee Paid 8,49,200 9,53,31 Miscellaneous Income 3,527,000 Earnination Fee Paid 8,49,200 9,53,31 Miscellaneous Income 252,000 Earnination Fee Paid 8,49,200 9,53,31 Earnination Fee Paid 8,49,200 11,61 Earnination Fee Paid 11,61 Earninatio		University Support Fee	1,11,890	57,01,691	"			
My My My My My My My My								
Miscellaneous Income 251 62,751 ** BRANCIAL CHARGES Bark Charges 11,61 Bark Interest 1,43,527 ** PURCHASE OF STUDENTS MATERIALS 5,27,08 2,27,08,400 FEE ADVANCES/DEPOSITS Advance/deposit 27,06,400 ADVANCES RECEIVED (LIABILITY) 5, cholar Ships 26,846 ** STUDENTS ACTIVITIES 18,85 Salary Recovery - FE 1,13,400 Salary Recovery - FE 1,13,400 Salary Recovery - FE Salary Recovery - FF 1,13,400 Salary Recovery - FF 1,1	"					Examination Fee Paid	8,49,300	9,50,300
MITERIST RECEIVED Bank Interest			62,500					
INTERIST RECEIVED Bank Interest Bank Int		Miscellaneous Income	251	62,751	"	FINANCIAL CHARGES		
### Bank Interest ### 1,43,527 ### PURCHASE OF STUDENTS MATERIALS						Bank Charges		11,617
GENERAL ADVANCES PAID Ceneral Adv Paid	"	INTEREST RECEIVED	1					
GIRRAL ADVANCES PAID General Adv Paid		Bank Interest	1	1,43,527	"	PURCHASE OF STUDENTS MATERIALS		
GINERAL ADVANCES FAID General Adv Paid						Purchase Of Uniforms		5,27,000
## READVANCES PROPOSITS Advance/deposit	"	GENERAL ADVANCES PAID						
FEE ADVANCES PROPOSITS Advance/deposit 27,06,400 3,53,289 3,53,189 Advance/deposit 27,06,400 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3,500 3		General Adv Paid		1,17,500	"	REPAIRS AND MAINTENANCE		
Advance/ deposit Advance/ deposit Advance/ ReciveD (HABILITY) Scholar Ships FUNDS Death Fund STATUTORY HABILITIES Silary Recovery - FE Slary Recovery - FF Slary Recovery - TD S Salary Recovery - TD S S	п					The state of the s	3,53,289	
** DVANCES RECEIVED (LIABILITY) Scholar Ships ** FUNDS Death Fund ** STATUTORY LIABILITIES Salary Recovery - F F 1,13,400 Salary Recovery - PT 2,2,400 Salary Recovery - PT 3,35,850 Tds (general recovery ** INTRA-TRUST ENTRIES Acu ** STATUTORY LIABILITIES Salary Recovery - PT 2,2,400 Salary Recovery - PT 3,35,850 Tds (general recovery ** INTRA-TRUST ENTRIES Acu ** STATUTORY LIABILITIES Salary Recovery - PF 1,13,400 Salary Recovery - PT 2,2,400 Salary Recovery - PT 2,2,400 Salary Recovery - PT 3,35,850 Tds (general recovery ** INTRA-TRUST ENTRIES Acu ** STATUTORY LIABILITIES Salary Recovery - PF 1,13,400 Salary Recovery - PF 3,13,400 Salary Recovery - PF 3,13,400 Salary Recovery - PF 5,13,400 Salary Recovery -				27.06.400			1000 00	3 55 167
Scholar Ships						Computer Mannerance	1,070	0,00,107
# FUNDS Death Fund Statutory Liabilities Salary Recovery - F51 18,885 Salary Recovery - F15 35,880 38,737 229,302				26.846	н	STUDENTS ACTIVITIES EXPENSES		
Function Expenses / Graduation Day Exp. 30,887		Scholar Ships		20,010			10.192	
Death Fund	,,	EUNDS						
** STATUTORY LIABILITIES Salary Recovery - F E	1000			0.000				
STATUTORY LIABILITIES Salary Recovery - PF 1,13,400 5 5 5 5 5 5 5 5 5		Death rund		8,000				
Salary Recovery - P F		CTATIFORN I I A DALKERO						
Salary Recovery - P F Salary Recovery - P T 22,400 35,880 38,737 2.29,302			10.005				1	
Fee Refunds Made Advance Statutory PT Salary Recovery Sa						Students Uniforms/id Card	22,243	1,25,379
Salary Recovery -T D S 35,880 38,737 2,29,302 Advance ADVANCES RECEIVED (ILABILITY) Scholar Ships 26,84 25,00,000								
Tds (general)recovery 38,737 2,29,302					"			
### ADVANCES RECEIVED (LIABILITY) Scholar Ships 26,84 #### INTRA-TRUST ENTRIES Acu 25,00,00 ###############################						Advance		1
Scholar Ships 26,84 INTRA-TRUST ENTRIES 25,00,00 STATUTORY LIABILITIES 5 18,695 Salary Recovery - E 5 1 18,695 Salary Recovery - P F 1,13,400 Salary Recovery - P T 22,000 Salary Recovery - T D S 35,880 To salary Recovery - T D S 35,880 To salary Recovery - T D S 38,737 2,28,71 FURNITURE AND FIXTURE 2,99,326 Electrical Fittings 3,685 Furniture 1,90,310 Furniture And Fittings 2,00,676 6,93,99 MACHINERY 4,07,33 Fachling AIDS 5,000 6,42 CLOSING BALANCES 6,42 Canarabank A/c No 8610101032957 1,08,376 Kotak Bank A/c No 88175 34,18,906 35,27,28 Statutory 3,000 35,27,28 Constitution 1,08,376 Kotak Bank A/c No 88175 34,18,906 35,27,28 Constitution 1,08,376 Kotak Bank A/c No 88175 34,18,906 35,27,28 Constitution 1,08,376 Kotak Bank A/c No 88175 34,18,906 35,27,28 Constitution 1,08,376 Kotak Bank A/c No 88175 34,18,906 35,27,28 Constitution 1,08,376 Kotak Bank A/c No 88175 34,18,906 35,27,28 Constitution 1,08,376 Kotak Bank A/c No 88175 34,18,906 35,27,28 Constitution 1,08,376 Kotak Bank A/c No 88175 34,18,906 35,27,28 Constitution 1,08,376 Kotak Bank A/c No 88175 34,18,906 35,27,28 Constitution 1,08,376 Kotak Bank A/c No 88175 34,18,906 35,27,28 Constitution 1,08,376 Kotak Bank A/c No 88175 34,18,906 35,27,28 Constitution 1,08,376		Tds (general)recovery	38,737	2,29,302				
INTRA-TRUST ENTRIES 25,00,00					н	ADVANCES RECEIVED (LIABILITY)		
STATUTORY LIABILITIES Salary Recovery - E S 1 18,695 Salary Recovery - P F 1,13,400 Salary Recovery - P T 22,000 Salary Recovery - T D S 35,880 Tds (general) recovery 38,737 2,28,71						Scholar Ships		26,846
STATUTORY LIABILITIES Salary Recovery - E S 1 18,695 Salary Recovery - P F 1,13,400 Salary Recovery - P T 22,000 Salary Recovery - T D S 35,880 Tds (general) recovery 38,737 2,28,71								
## STATUTORY LIABILITIES Salary Recovery - E S 1 Salary Recovery - P F Salary Recovery - P T Salary Recovery - T D S Salary Recovery - T D S Salary Recovery - T B S Salary Recovery - P T S Salary Recovery Recovery Recovery S Salary Recovery Recovery S Salary Rec					"			
Salary Recovery - E S 1						Acu		25,00,000
Salary Recovery - E S I					**	STATUTORY LIABILITIES		
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Salary Recovery - P T 22,000 35,880 Tds (general)recovery 38,737 2,28,71				l				
Salary Recovery - T D S 35,880 Tds (general) recovery 38,737 2,28,71 FURNITURE AND FIXTURE Computer & Software 2,99,326 Electrical Fittings 3,685 Furniture 1,90,310 Furniture And Fittings 2,00,676 6,93,99 MACHINERY Plant & Machinery 4,07,33 TEACHING AIDS Sports Materials 6,42 CLOSING BALANCES Cash A/c Canarabank A/c No 8610101032957 1,08,376 Kotak Bank A/c No.88175 34,18,906 35,27,28								
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Computer & Software 2,99,326 Electrical Fittings 3,685 Furniture 1,90,310 Furniture And Fittings 2,00,676 6,93,99 " MACHINERY Plant & Machinery 4,07,33 " TEACHING AIDS Sports Materials 6,42 " CLOSING BALANCES Cash A/c Canarabank A/c No 8610101032957 1,08,376 Kotak Bank A/c No.88175 34,18,906 35,27,28						ELIDAUTURE AND EIVTURE		
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## Plant & Machinery 4,07,33 ## TEACHING AIDS Sports Materials 6,42 ## CLOSING BALANCES Cash A/c Canarabank A/c No 8610101032957 1,08,376 Kotak Bank A/c No.88175 34,18,906 35,27,28						Farmine And Fittings	2,00,6/6	6,93,997
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" TEACHING AIDS Sports Materials 6,42 " CLOSING BALANCES Cash A/c Canarabank A/c No 8610101032957 1,08,376 Kotak Bank A/c No.88175 34,18,906 35,27,28								4.07.332
Sports Materials 6,42 " CLOSING BALANCES Cash A/c Canarabank A/c No 8610101032957 1,08,376 Kotak Bank A/c No.88175 34,18,906 35,27,28						, , , , , , , , , , , , , , , , , , ,		1,07,032
Sports Materials 6,42	- 1				"	TEACHING AIDS		
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Cash A/c Canarabank A/c No 8610101032957 1,08,376 Kotak Bank A/c No.88175 34,18,906 35,27,28								
Canarabank A/c No 8610101032957 1,08,376 Kotak Bank A/c No.88175 34,18,906 35,27,28					"	100 A		
Kotak Bank A/c No.88175 34,18,906 35,27,28							1.08.376	
							400000000000000000000000000000000000000	35,27,282
TOTAL 1,32,38,076 TOTAL 1,32,38,076						•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	\perp I	TOTAL		1,32,38,076		TOTAL		1,32,38,076

For B.G.S FIRST GRADE COLLEGE

As per our report of even date
For HARISH VASANTH & ASSOCIATES NITH & Associates NITH ASSOCIATES NITH & Associates NITH ASSO

BENGALURU

Goriered Account

Chartered Accountants

Harish S G Partner M.No. 218217 EDNI: 012241C

Authorised Signatory

Date: 30-September-2022

B.G.S FIRST GRADE COLLEGE

A Unit of ADICHUNCHANAGIRI UNIVERSITY B.G NAGARA,NAGAMANGALA TQ,MANDYA DIST

Schedule To Fixed Assets & Depreciation For the year ended 31st March 2022

Sl.	Particulars	W.D.V as on	Add	Additions Deletions		Total	Depreciation		W D V as on
No.		01.04.2021	>180 days	<180days			Rate	Amount	31.03.2022
1	FURNITURE &FIXTURES								
	Furniture	9,36,753		1,90,310	-	11,27,063	10%	1,03,191	10,23,873
	Furniture & Fittings	92,654	18,130	1,82,546	-	2,93,330	10%	20,206	/ 2,73,124
	Electrical Fittings	42,093	2,735	950	-	45,778	10%	4,530	41,248
	Aluminium Partition	1,94,256			-	1,94,256	10%	19,426	1,74,831
2	PLANT AND MACHINERY								
	Library Books	25,453				25,453	15%	3,818	21,635
	Office Equipment	24,727			-	24,727	15%	3,709	21,018
	T.V Tape Recorder	41,699			-	41,699	15%	6,255	35,444
	Plant and machinery		4,07,332		-	4,07,332	15%	61,100	3,46,232
	Camera					-	15%	-	-
3	COMPUTERS								
	Computers & Software		85,231	2,14,095	-	2,99,326	40%	76,911	2,22,415
	Computers	1,89,818			-	1,89,818	40%	75,927	1,13,891
4	SPORTS MATERIALS								
	Sports Materials			6,420	-	6,420	15%	482	5,939
	TOTAL	15,47,454	5,13,428	5,94,321	-	26,55,203		3,75,554	22,79,649

