RAMASAMY KOTESWARA RAO AND CO LLP
CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

To
The Members of
Hindu College of Pharmacy,
Guntur.

We have audited the attached Balance sheet of HINDU COLLEGE OF PHARMACY, GUNTUR as at 31-03-2022 and the Income and Expenditure Account for year ended 31-03-2022. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express our opinion on these financial statements based on the audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion and report that:

a) We have obtained all the information and explanations which to the best of my knowledge and belief is necessary for the purpose of my audit.
b) In our opinion, proper Books of Accounts as required by law have been kept by the Institutions so far as it appears from our examination of such Books.
c) The Balance Sheet and the Income and Expenditure Account referred to in our report, are in agreement with the Books of Accounts.
d) In our opinion the Balance Sheet as on 31-03-2022 and the Income and Expenditure account for the year ended on that date, comply with the Accounting Standards.

T. Pei Reddy

RAMASAMY KOTESWARA RAO AND CO. LLP Chartered Accountants FRN No: S200084

e) In our Opinion and to the best of our information and according to the explanations given to us the said accounts read with the notes there on give a true and fair view;

i) In the case of Balance Sheet the State of affairs of the Institution as at 31-03-2022 and

ii) In the case of Income and Expenditure Account, the Excess of Expenditure Over Income of the Institution for the period ended on that date.

T. Pari Reddy

RAMASAMY KOTESWARA RAO AND Co. LLP
Chartered Accountants
FRN No: S200084

SIGNIFICANT ACOUNTING POLICIES & NOTES TO ACCOUNTS

Significant accounting Policies:

1. **BASIS OF ACCOUNTING:**

   a) The Financial statements have been prepare under the historical cost convention, on the basis of going concern and in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.

   b) Accounting Policies not specifically referred to otherwise are in consonance with prudent accounting principles.

   c) All income and expenditure items, having material bearing on the financial statements, are recognized on accrual basis

2. **FIXED ASSETS:**

   Fixed Assets are stated at written down value less Depreciation.

3. **DEPRECIATION:**

   Depreciation on Fixed Assets have been provided on written down value method as per the rates prescribed by the Income Tax Act, 1961.

T. Prireeth

RAMASAMY KOTESWARA RAO AND CO. LLP
Chartered Accountants
FRN No: S200084

RAMASAMY KOTESWARA RAO AND CO LLP
CHARTERED ACCOUNTANTS

Form No. 10B
[*See* Rule 17B]

Audit report under section 12A(b) of the Income Tax Act, 1961 in the case of charitable or religious trusts or institutions

*I/We have examined the balance sheet of HINDU COLLEGE OF PHARMACY as at 31st March ,2022 and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

Subject to the notes given in the annexure hereto, we have obtained all the information and explanations which to the best of my/our knowledge and belief were necessary for the purposes of the audit. In my/our opinion, proper books of account have been kept by the above named trust so far as appears form my/our examination of the Books.

In my/our opinion and to the best of our information and according to explanations given to us In my/our opinion, proper books of account have been kept by the head office and the branches of the above-named trust/institution visited by *me/us so far as appears from *my/our examination the said accounts give true and fair view:

(i) in the case of balance sheet of the state of affairs of the above named trust/institution as at 31st March 2022, and

(ii) in the case of the Income & Expenditure Account of Loss for the year ended 31st March, 2022.

The prescribed particulars are annexed hereto.

T. Pavi Reddy

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Signed
Accountant

UDIN: 22236759ANYCZC5484

RAMASAMY KOTESWARA RAO AND Co. LLP Chartered Accountants FRN No: S200084

(5)

ANNEXURE
Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable, or religious purposes in India during that year.	43514311/-
2.	Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	NIL
3.	Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly/in part only for such purposes.	NIL
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details).	NIL
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2).	NIL
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	NIL
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section (11)(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof.	NO
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :	NO
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NO
	(b has ceased to remain invested in any security referred to in) section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii), or section 11(2)(b)(iii), or	NO
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, details thereof.	NO

T. Pri Reddy

RAMASAMY KOTESWARA RAO AND Co. LLP Chartered Accountants FRN No: S200084

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any. NO

2. Whether any land, building or other property of the trust/institution was made or continued to be made, available for the use of any such person during the previous year ? If so, give details of the property and the amount of rent or compensation charged, if any. NO

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise ? If so, give details. NO

4. Whether the services of the trust/institution were made available to any such person during the previous year ? If so, give details thereof together with remuneration or compensation received, if any. NO

5. Whether any share, security, or other property was purchased by or on behalf of the trust/institution during the previous year from any such person ? If so, give details thereof together with the consideration paid. NO

6. Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person ? If so, give details thereof together with the consideration received. NO

7. Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person ? If so, give details thereof together with the amount of income or value of property so diverted. NO

8. Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner ? If so, give details. NO

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	*Name and address of the concern*	*Where the concern is a company, No. and class of shares held*	*Nominal value of the Investment*	*Income from the Investment*	*Whether the amount in col. (4) exceeded 5% of the capital of the concern during the previous year say, Yes/No.*
(1)	(2)	(3)	(4)	(5)	(6)
Total	---------NIL---------				

T. Peru Reddy

Signed
Accountant

RAMASAMY KOTESWARA RAO AND Co. LLP Chartered Accountants FRN No: S200084

GUIDE LINES

1. Report should be furnished for that year only in which the income (without considering the provisions of sections 11 and 12) of the charitable trust or institution, inclusive of voluntary contributions, exceed Rs. 50,000.

2. This report should be furnished along with the return of income of the relevant year to the assessing officer. Failure to do so, the trust/institution will not be entitled to the benefit of sections 11 and 12.

3. For purposes of filling of parts II of the Annexure, auditor can accept the list of persons covered by section 13(3) as provided by managing trustees, as correct. Refer for details *Circular No. 143, dated 20-8-1994.*

T. Pari Reddy

HARASAMY KOTESWARA RAO AND Co. LLP
Chartered Accountants
FRN No: S200084

HINDU COLLEGE OF PHARMACY
AMARAVATHI ROAD
GUNTUR

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2022

	RECEIPTS			PAYMENTS	
To	**OPENING BALANCES:**		By	Adiministration Exp	2,04,360.00
	Union Bank of India				
	Sri Nagar Colony Branch		By	Advertisement	2,27,941.00
	SB A/c No.5321	27,14,455.40	By	Affiliations & Commission	24,40,127.40
	SB A/c No.5332	2,25,085.90	By	Animal House Maintenance	27,000.00
	SB A/c No.5292	2,17,105.80	By	Audit fee	30,000.00
	Bank of Baroda CA A/c No. 59770200000001	1,02,789.70	By	Bank Charges	15,972.44
	Bank of Baroda SB A/c No: 59770100000308	9,72,711.60	By	Campus Interviews	22,100.00
	SBI Muthyala Reddy Nagar, Guntur CA A/c No.31067114998	56,152.46	By	Celebratrion Exp	1,99,240.00
			By	Chemicals (Labouratory)	4,79,512.00
To	College Fees Collections	1,36,25,777.00	By	College Bus Charges	5,70,000.00
To	Fees receivable	3,35,87,202.44	By	College Fees Refund	1,05,000.00
To	Bank Interest	1,12,299.00	By	Computer Maintenance	3,500.00
To	Sale of Applications	2,64,300.00	By	Donations	26,500.00
To	Migration Fee	27,600.00	By	Electricity	3,54,853.00
To	Staff Loan Recovery	3,58,000.00	By	EPF	5,83,161.00
To	Misc. Income	1,24,938.00	By	ESI	80,751.00
To	Lab Breakage Fee	2,64,655.00	By	GMC Trade Licencse	2,000.00
To	BOB - Rent received	10,82,880.00	By	Guest Lecturer Exp	45,600.00
To	FDR's Matured	2,01,80,868.00	By	GST on Bank of Baroda Rent	1,82,736.00
To	Hindu College High school Council	8,00,000.00	By	Insurance	42,374.00
To	Bus Collection Fees	5,000.00	By	Intercum Service Exp	10,000.00
			By	Internet Exp	89,710.50
			By	ISO Expenses	18,000.00
			By	Kartheeka Vana Samaradhana Exp	1,56,160.00
			By	Library Journals	2,28,162.20
			By	Lift Maintenance	68,140.00
			By	Migration fee (ANU)	26,000.00
			By	Miscellaneous Exp	2,74,154.00
			By	NCC Students Exp	69,960.00
			By	Sadar	49,395.00
			By	News Paper and Advertising Exp	9,000.00
			By	Postage	4,175.00
			By	Printing & Stationary	4,93,605.00
			By	Professional Service Fee	4,500.00
			By	Property Tax	8,66,631.00
			By	Repairs	1,50,410.00
			By	Salaries	2,46,81,158.00
			By	Seminar Exp	15,000.00

T. Peri Reddy

RAMASWAMY KOTESWARA RAO AND Co. LLP Chartered Accountants FRN No: S200084

HINDU COLLEGE OF PHARMACY
AMARAVATHI ROAD
GUNTUR

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2022

RECEIPTS			PAYMENTS	
		By	TDS on salary	1,80,934.00
		By	Telephone Charges	29,830.00
		By	Travelling Exp	41,490.00
		By	Toner	31,290.00
		By	Webpro Solutions Exp	25,370.00
		By	Building Construction Exp (College)	45,800.00
		By	Womens Hostel Building Construction	2,48,89,753.00
		By	CC Tv Cemeras	1,74,950.00
		By	Computers	2,52,396.00
		By	Dlp Projector	69,000.00
		BY	Equipments(Lab)	2,10,900.00
		BY	Furniture	21,900.00
		BY	Glass Ware (Labs)	1,50,635.00
		BY	Invertor Battery	25,000.00
		BY	New Biometric Machine	19,250.00
		By	Land Cultivation Expenses (chebrol)	1,75,000.00
		By	Covid Expenses	1,50,890.00
		By	College Website Expenses	19,000.00
		By	Pooja	2,630.00
		By	Water Tax	2,450.00
		By	Clinical Training Facilities	1,75,000.00
		By	College Dep. Cubboards Exp	23,700.00
		By	College SMS Expenses	7,000.00
		By	FDP Programme	58,400.00
		By	National Seminar Expenses	39,935.00
		By	Professional Tax	98,000.00
		By	Xerox Machine AMC Charges	26,000.00
		By	Sports Material	28,000.00
		By	Research Lab Expenses	56,500.00
		By	Fees Receivable	27,150.00
		By	Fixed Deposits (Asset)	93,00,000.00
		By	Loans & Advances (Asset)	3,71,000.00
			Bank of Baroda, SB A/c. No.59770100000308	16,10,893.04
			Bank of Baroda, CA A/c. No. 59770200000001	2,03,405.70
			SBI, Muthyalareddy Nagar, CA A/c No.31067114998	32,997.36

T. Prakash

RAMASAMY KOTESWARA RAO AND Co. LLP Chartered Accountants FRN No: S200084

HINDU COLLEGE OF PHARMACY
AMARAVATHI ROAD
GUNTUR

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2022

RECEIPTS		PAYMENTS	
		Union Bank of India, Sri Nagar Colony Branch, Guntur	
		Savings Bank A/c No.5292	68,599.37
		Savings Bank A/c No.5321	31,27,552.00
		Savings Bank A/c No.5332	92,331.29
	7,47,21,820.30		7,47,21,820.30

UDIN: 22236759ANYCZC5484

T. Pari Reddy

RAMASAMY KOTESWARA RAO AND Co. LLP Chartered Accountants FRN No: S200084

HINDU COLLEGE OF PHARMACY
GUNTUR
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

Previous Year		Expenditure	Current Year	Previous Year		Income	Current Year
2,08,600.00	To	Adiministration Exp	2,04,360.00	2,91,86,281.00	By	Fees Collections	4,22,95,652.44
2,89,772.00	To	Advertisement	2,27,941.00	62,177.00	By	Misc. Income	1,24,938.00
9,84,134.80	To	Affiliation & Commission	24,40,127.40	2,30,500.00	By	Sale of Applications	2,64,300.00
-	To	Alumini Meet Expenses	-	90,849.00	By	Bank Interest	1,12,299.00
36,450.00	To	Animal House Maintance	27,000.00	27,30,050.00	By	Interest on FDRs (Including Accurred)	19,54,373.00
-	To	Animal Meeting Expense	-	2,53,250.00	By	Lab Breakage Fee	2,64,255.00
30,000.00	To	Audit fee	30,000.00	17,300.00	By	Migration Fee	28,000.00
3,333.78	To	Bank Charges	15,972.71	9,31,869.00	By	Bank of Baroda Rent	9,00,144.00
1,67,508.00	To	GST Paid on BOB Rent	1,82,736.00	1,67,508.00	By	GST on BOB Rent	1,82,736.00
17,400.00	To	Campus Interviews	22,100.00	-	By	Bus Collection Fees	5,000.00
80,930.00	To	Celebratrion Exp	1,99,240.00	-			
2,26,000.00	To	Chebrolu Land Cultuvation Exp	1,75,000.00				
1,68,247.00	To	Chemicals (Labouratory)	4,79,512.00	69,88,856.34	By	Excess of Expenditure Over Income	-
5,40,000.00	To	College Bus Charges	5,70,000.00				
1,11,750.00	To	College Fees Refund	1,05,000.00				
22,500.00	To	Computer Maintances	3,500.00				
9,500.00	To	College Website Exp	19,000.00				
7,00,000.00	To	Covid Exp	1,50,890.00				
77,14,090.00	To	Depreciation	96,30,007.13				
9,06,000.00	To	Donations	26,500.00				
2,45,099.55	To	Electricity	3,76,150.00				
3,01,260.00	To	EPF	5,86,480.00				
96,472.00	To	ESI	80,751.00				
2,100.00	To	GMC Trade Licencse	2,000.00				
5,000.00	To	Guest Lecturer Exp	45,600.00				
35,231.00	To	Insurance	40,040.00				
19,167.00	To	Intercum Service Exp	10,000.00				
1,22,681.00	To	Internet Exp	86,238.50				
30,000.00	To	ISO Expenses	18,000.00				
1,16,000.00	To	Kartheeka Vana Samaradhana Exp	1,56,160.00				
50,455.00	To	Library Journals	2,28,162.20				
70,376.00	To	Lift Maintance	68,140.00				
24,020.00	To	Medical Garden Maintance	-				
27,500.00	To	Migration fee (ANU)	26,000.00				
2,21,330.23	To	Miscellaneous Exp	2,74,154.00				
6,610.00	To	National Pharmacy Week Exp	-				
16,200.00	To	NCC Students Exp	69,960.00				
22,265.00	To	News Papers Exp	9,000.00				
5,050.00	To	Pooja	2,630.00				
1,500.00	To	Postage	4,175.00				
4,15,391.00	To	Printing & Stationary	4,93,605.00				
15,000.00	To	Professional Service Fee	4,500.00				
10,07,287.00	To	Property Tax	8,75,231.00				
75,750.00	To	Repairs	1,50,410.00				
40,390.00	To	Sadar	49,395.00				
2,48,86,984.98	To	Salaries	2,46,90,691.00				
21,060.00	To	Seminar Exp	15,000.00				
-	To	FDP Program Exp	58,400.00				
-	To	Sports Material	28,000.00				
24,914.00	To	Telephone Charges	29,817.00				
18,010.00	To	Travelling Exp	41,490.00				
15,490.00	To	Tonner	31,290.00				
4,900.00	To	Water Plant Exp	-				
1,785.00	To	Water Tax	2,450.00				
24,000.00	To	Webpro Solutions Exp	25,370.00				
3,500.00	To	Alumini Fees	-				

RAMASAMY KOTESWARA RAO AND Co. LLP
Chartered Accountants
FRN No. S200084

HINDU COLLEGE OF PHARMACY
GUNTUR
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

Previous Year		Expenditure	Current Year	Previous Year		Income	Current Year
3,76,288.00	To	ESI Damages & Late Fee	-				
4,248.00	To	Tally Renewal Expenses	-				
13,000.00	To	Tally Training Expenses	-				
76,110.00	To	Webinar Exp	-				
-	To	Professional Tax	98,000.00	-			
-	To	Research Lab Expenses	56,500.00	-			
-	To	Xerox Machine AMC Charges	26,000.00	-			
-	To	Clinical Training Facilities	1,75,000.00	-			
-	To	College Dep Cubboards Exp	23,700.00	-			
-	To	College SMS Exp	7,000.00	-			
-	To	National Seminar Expenses	39,935.00	-			
-	To	Excess of Income Over Expenditure	26,17,386.50	-			
4,06,58,640.34			4,61,31,697.44	4,06,58,640.34			4,61,31,697.44

UDIN: 22236759ANYCZC5484

T. Peri Reddy

RAMASAMY KOTESWARA RAO AND Co. LLP Chartered Accountants FRN No: S200084

HINDU COLLEGE OF PHARMACY
GUNTUR
CURRENT LIABILITIES & PROVISIONS AS ON 31-03-2022.

SCHEDULE:A

			CURRENT YEAR 2021-22	PREVIOUS YEAR 2020-21
A)	CURRENT LIABILITIES :-			
	1 Bank of baroda Rent Advance		5,07,600	5,07,600
		Total :A	5,07,600	5,07,600
B)	PROVISIONS:-			
	Salaries		19,83,291	19,73,758
	EPF		50,298	46,979
	ESI		7,341	7,341
	Electricity		56,350	35,053
	Telephone		1,164	1,177
	Audit Fee		30,000	30,000
	Inter Net		-	3,472
	Professional Tax		8,600	-
		TOTAL: B	21,37,044	20,97,780
		TOTAL A+B	**26,44,644**	**26,05,380**

SCHEDULE:B

CURRENT ASSETS LOANS & ADVANCES :		CURRENT YEAR 2021-22	PREVIOUS YEAR 2020-21
Staff Loan (opening)		6,70,285	6,10,285
Add: Staff Loan given during the year		3,71,000	3,25,000
		10,41,285	9,35,285
Less : Staff Loan Recovery		3,58,000	2,65,000
		6,83,285	6,70,285
Hindu College & High School Council		1,14,15,876	1,22,15,876
	Total	**1,20,99,161**	**1,28,86,161**

T. Peri Reddy

SAMY KOTESWARA RAO AND Co. LLP
Chartered Accountants
FRN No: S200084

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HINDU COLLEGE OF PHARMACY
GUNTUR
CURRENT LIABILITIES & PROVISIONS AS ON 31-03-2022.

SCHEDULE:D

Fixed Deposits :-	CURRENT YEAR 2021-22	PREVIOUS YEAR 2020-21
Union Bank of India Sri Nagar Colony Branch, Guntur	87,58,300	2,27,25,641
Union Bank of India Brodipet Branch Guntur	45,88,709	65,93,133
Indian Bank Brodipet Branch Guntur	45,02,698	49,36,396
The Guntur Women Co-Op. Urban Bank Ltd	-	22,54,104
Bank of Baroda Amaravathi Road Branch Guntur	2,31,04,232	1,33,71,160
Electricity Deposit	2,13,410	2,13,410
GAS Deposit	5,826	5,826
	4,11,73,175	**5,00,99,670**

SCHEDULE: E

FEES RECEIVABLE :-	CURRENT YEAR 2021-22	PREVIOUS YEAR 2020-21
Fee Receivable	**3,66,72,623**	**4,15,62,800**

SCHEDULE: F

PRE PAID EXPENSES :	CURRENT YEAR 2021-22	PREVIOUS YEAR 2020-21
Insurance	10,594	8,260
Lift maintenance	20,617	20,617
Liabrary Journals	1,29,095	1,29,095
	1,60,306	1,57,972
Misc.Expenses(Assets)		
TDS Receivables	4,00,531	4,56,641
	5,60,837	6,14,613
Less: Income Tax Refund	-	2,37,043
	5,60,837	**3,77,570**

RAMASAMY KOTESWARA RAO AND Co. LLP Chartered Accountants FRN No: S200084

T. Peri Reddy

HINDU COLLEGE OF PHARMACY
GUNTUR
CURRENT LIABILITIES & PROVISIONS AS ON 31-03-2022.

		CURRENT YEAR 2021-22
	SALARIES	
	Salaries	2,42,08,644
	Add : TDS	1,80,934
	Closing Out Standing	19,83,291
1		2,63,72,869
	Less : Opeing out Standing	19,73,758
		2,43,99,111
	Add : EPF Recovery	2,91,580
		2,46,90,691
	EPF	
	EPF	5,83,161
	Add : Closing Outstanding	50,298
		6,33,459
2	Less : Opening Outstanding	46,979
		5,86,480
	less: EPF Recovery	-
		5,86,480
	TELEPHONE	
	Tele Phone	29,830
	Add : Closing Outstanding	1,164
		30,994
3	Less : Opeing Outstanding	1,177
		29,817
	ELECTRICITY:	
	Electricity	3,54,853
	Add : Closing Outstanding	56,350
		4,11,203
4	Less: Opening Outstanding	35,053
		3,76,150
	Less: Recovery of Electricity	-
		3,76,150
	INSURANCE	
	Insurance	37,706
	Less : Closing Prepaid	10,594
		48,300
5	Add : Opening Prepaid	8,260
		40,040

T. Ravi Reddy

RAMASAMY KOTESWARA RAO AND Co. LLP Chartered Accountants FRN No: S200084

HINDU COLLEGE OF PHARMACY
GUNTUR
CURRENT LIABILITIES & PROVISIONS AS ON 31-03-2022.

	LIFT MAINTANCE	
	Lift Maintance	88,757
	Less : Closing Prepaid	20,617
		68,140
6		

	LIBRARY JOURNALS	
	Library Journals	3,57,257
	Less : Closing Prepaid	1,29,095
		2,28,162
7		

	COLLEGE FEES:	
	Fees recived as per receipts & Payments	1,36,25,777
	Fees Receivable Received	3,35,60,052
	Add : Closing fees receivable	3,66,72,623
8		8,38,58,452
	Less : Opening Fee Receivable	4,15,62,800
		4,22,95,652

	INTERNET :	
	Internet	89,711
	Add: Closing Out Standing	-
		89,711
9	Less: Opening Out Standing	3,472
		86,239

	ESI :	
	ESI	80,751
	Add: Closing Out Standing	7,341
		88,092
10	Less: Opening Out Standing	7,341
		80,751

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RAMASAMY KOTESWARA RAO AND Co. LLP
Chartered Accountants
FRN No: S200084

HINDU COLLEGE OF PHARMACY
GUNTUR
STATEMENT OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31.03.2022

S.NO.	NAME OF THE ASSET	WDR AS ON 1.4.2021	ADDITIONS BEFORE 30-9-21	AFTER 01-10-2021	DELE TION S	TOTAL	RATE OF DEP	AMOUNT OF DEPRECIATION	WD VAS ON 31.03.2022
1	CD Colour Printer	130.73	-	-		130.73	40%	52	78.44
2	Computers	8,74,988.37	-	2,52,396.00		11,27,384.37	40%	4,00,475	7,26,909.82
3	Liabrary Books	2,33,596.92	-	-		2,33,596.92	40%	93,439	1,40,158.15
37	Soul Soft Ware	15,614.13	-	-		15,614.13	40%	6,246	9,368.48
4	A C Machines	7,32,661.03	-	-		7,32,661.03	15%	1,09,899	6,22,761.88
5	Bio Metric Machine	33,283.61	-	-		33,283.61	15%	4,993	28,291.07
7	CC TV Cameras	3,98,655.02	-	1,74,950.00		5,73,605.02	15%	72,920	5,00,685.52
8	Cooler	6,186.81	-	-		6,186.81	15%	928	5,258.79
9	DLP Projector	3,15,573.54	-	69,000.00		3,84,573.54	15%	52,511	3,32,062.51
12	Exide Battery	18,117.81	-	-		18,117.81	15%	2,718	15,400.14
13	Fax Machine	2,533.24	-	-		2,533.24	15%	380	2,153.25
14	Fire Safety instruments	2,92,068.21	-	-		2,92,068.21	15%	43,810	2,48,257.98
17	Generator	66,201.60	-	-		66,201.60	15%	9,930	56,271.36
16	Glass Ware(Labouatory)	3,30,845.84	10,700.00	1,39,935.00		4,81,480.84	15%	61,727	4,19,753.84
18	Glassware	1,47,559.00	-	-		1,47,559.00	15%	22,134	1,25,425.15
19	Gym Equipments	4,36,630.54	-	-		4,36,630.54	15%	65,495	3,71,135.96
20	Inter com	14,786.42	-	-		14,786.42	15%	2,218	12,568.46
21	Invertor	33,436.25	25,000.00	-		58,436.25	15%	8,765	49,670.81
23	Lab Iron Stools	33,860.61	-	-		33,860.61	15%	5,079	28,781.52
25	LCD Projector	1,26,308.86	-	-		1,26,308.86	15%	18,946	1,07,362.53
26	LED Display Screen	2,11,796.40	-			2,11,796.40	15%	31,769	1,80,026.94

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HINDU COLLEGE OF PHARMACY
GUNTUR
STATEMENT OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31.03.2022

S.NO.	NAME OF THE ASSET	WDR AS ON 1.4.2021	ADDITIONS BEFORE 30-9-21	AFTER 01-10-2021	DELETIONS	TOTAL	RATE OF DEP	AMOUNT OF DEPRECIATION	WD VAS ON 31.03.2022
27	LED Lights	59,678.00	-	-		59,678.00	15%	8,952	50,726.30
28	LED Screen	36,125.00	-	-		36,125.00	15%	5,419	30,706.25
29	Library Card Reader	4,689.50	-	-		4,689.50	15%	703	3,986.08
30	Lift & Fittings	7,22,500.00	-	-		7,22,500.00	15%	1,08,375	6,14,125.00
31	Matric Finger printer Scanner	67,409.42	-	-		67,409.42	15%	10,111	57,298.01
32	Mikeset	4,204.51	-	-		4,204.51	15%	631	3,573.83
33	Printers	75,718.00	-	-		75,718.00	15%	11,358	64,360.30
34	Refrigirator	11,515.25	-	-		11,515.25	15%	1,727	9,787.96
35	Scanner Printer	7,064.16	-	-		7,064.16	15%	1,060	6,004.54
36	Solar Systems	15,64,130.53	-	-		15,64,130.53	15%	2,34,620	13,29,510.95
39	Type Writer	211.43	-	-		211.43	15%	32	179.72
40	Water Cooler	22,893.63	-	-		22,893.63	15%	3,434	19,459.59
41	Water purifier	5,920.71	-	-		5,920.71	15%	888	5,032.60
42	Water Tank	45,670.20	-	-		45,670.20	15%	6,851	38,819.67
44	Xerox Machine	2,43,165.18	-	-		2,43,165.18	15%	36,475	2,06,690.40
45	New Biometric Machine		19,250.00	-		19,250.00	15%	2,888	16,362.50
6	Building Constraction	4,23,52,581.80	40,100.00	5,700.00		4,23,98,381.80	10%	42,39,553	3,81,58,828.62
10	Electerical Fittings	61,907.33	-	-		61,907.33	10%	6,191	55,716.60
11	Equipment	63,79,369.83	10,900.00	2,00,000.00		65,90,269.83	10%	6,49,027	59,41,242.85
15	Furniture	10,52,261.46	-	21,900.00		10,74,161.46	10%	1,06,321	9,67,840.31

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HINDU COLLEGE OF PHARMACY
GUNTUR
STATEMENT OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31.03.2022

S.NO.	NAME OF THE ASSET	WDR AS ON 1.4.2021	ADDITIONS BEFORE 30-9-21	AFTER 01-10-2021	DELETIONS	TOTAL	RATE OF DEP	AMOUNT OF DEPRECIATION	WD VAS ON 31.03.2022
22	Womens Hostal Building	94,26,962.00	1,98,71,696.00	50,18,057.00		3,43,16,715.00	10%	31,80,769	3,11,35,946.35
43	Wheel Chair	1,912.58	-	-		1,912.58	10%	191	1,721.32
24	Land at Chebrolu	10750000	-	-		1,07,50,000.00	0%	-	1,07,50,000.00
38	Sri Vighneswara Swamy Statue	44,900.00	-	-		44,900.00	0%	-	44,900.00
		7,72,65,625	1,99,77,646	58,81,938	-	10,31,25,209		96,30,007	9,34,95,202

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HINDU COLLEGE OF PHARMACY

GUNTUR

DETAILS OF FDR'S AS ON 31-03-2022

		Opening Balance	FDR Made During the Year	FDR Matured	Interest on FDRs	Accrued Interest	Closing Balance
1	Union Bank of India Brodipet Gnt FDR	65,93,133		23,37,103	3,32,679	-	45,88,709
2	Union Bank of India Srinagar Colony Branch FDR	2,27,25,641	5,00,000	1,48,30,822	3,63,481	-	87,58,300
3	Bank of Baroda Amaravathi Road Branch FDR	1,33,71,160	88,00,000		9,33,072	-	2,31,04,232
4	The Guntur Women Co-Op Urban Bank FDr	22,54,104	-	23,27,769	73,665		-
5	Indian Bank Brodipet Branch Guntur	49,36,396		6,85,174	2,51,476	-	45,02,698
		4,98,80,434	**93,00,000**	**2,01,80,868**	**19,54,373**	**-**	**4,09,53,939**

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HINDU COLLEGE OF PHARMACY

GUNTUR

DETAILS OF BUILDING CONSTRUCTION AS ON 31-03-2022

	BEFORE 30.09.2021	AFTER 1.10.2021	TOTAL
Carpentar Labour Charges A/c	2,36,000	191000	4,27,000
Electrical Material A/c	7,95,429	231410	10,26,839
Iron Material A/c	1528371	899590	24,27,961
Paints Material A/c	589259	397570	9,86,829
Plumber Labour Charges A/c	810000	210060	10,20,060
Sanitary & Hard Ware A/c	13,72,077	140611	15,12,688
Tiles Material A/c	6,53,188	67614	7,20,802
Wood A/c	19,86,425	147637	21,34,062
Cement	6,48,429	68700	7,17,129
Sand Material A/c	10,63,400	50000	11,13,400
Bricks A/c	12,61,200	82200	13,43,400
Window Grills	6,18,900	89600	7,08,500
GMC Expenses	3,58,574	0	3,58,574
Cement Cubboards	2,01,000	110400	3,11,400
Proclainer Expenses	40,400	20820	61,220
Slab Expenses	2,00,000	0	2,00,000
Pesticides	50,000	0	50,000
Masionary Labour Charges	51,53,600	604200	57,57,800
Painting Labour Charges	8,10,294	634750	14,45,044
Tiles Labour Charges	3,01,100	135934	4,37,034
Misce Expenses	3,39,956	259105	5,99,061
New Lift	8,32,500	227500	10,60,000
New Pumpset	-	46000	46,000
Fire Materials	1,00,000	40000	1,40,000
Iron Stair Case Expenses	-	300000	3,00,000
Total :	1,99,50,102	49,54,701	2,49,04,803

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HINDU COLLEGE OF PHARMACY
GUNTUR
DETAILS OF INTEREST ON FDRS ACCURED AS ON 31-03-2022

		INTEREST	TDS
1	Union Bank of India Sringar Colony Gnt	3,63,481	74249
2	Union Bank of India Brodipet Gnt	332679	59,386
4	Bank of Baroda Amaravathi Road Gnt	9,33,072	181074
5	Indian Bank Brodipet Branch Gnt	251476	26763
	Total :	**18,80,708**	**3,41,472**

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HINDU COLLEGE OF PHARMACY
GUNTUR
BALANCE SHEET AS ON 31-03-2022

LIABILITIES	2021-22	2020-21	ASSETS	2021-22	2020-21
CAPITAL FUND			**FIXED ASSETS**	9,34,95,202.33	7,72,65,625.46
As on 01.04.2021	17,70,25,699.32	18,19,44,875.66	As per Schedule-C		
Less: Excess of Expenditure Over Income		69,88,856.34	**CURRENT ASSETS**	1,20,99,161.00	1,28,86,161.00
Add: Excess of Income Over Expenditure	26,17,386.50		As per Schedule-B		
Caution Deposit		18,68,680.00	**DEPOSITS**	4,11,73,175.00	5,00,99,670.00
Alumini Association Fund		2,01,000.00	As per Schedule-D		
	17,96,43,085.82	**17,70,25,699.32**	**FEES RECEIVABLES**	3,66,72,623.00	4,15,62,800.00
Development Fund	68,49,048.00	68,49,048.00	As per Schedule-E		
CURRENT LIABILITIES			Prepaid Exp.-As per Schedule-F	5,60,837.00	3,77,570.00
& PROVISIONS					
As Per Schedule - A	**26,44,644.00**	**26,05,380.00**	**BANK BALANCES**		
			Union Bank of India SB A/c No. 5321	31,27,552.00	27,14,455.40
			SB A/c No.5332	92,331.29	2,25,085.90
			SB A/c No:5292	68,599.37	2,17,105.80
			State Bank of India, Muthyala Reddy Nagar, Guntur SB CA A/c No.31067114998	32,997.36	56,152.46
			Bank of Baroda SB A/c. No. 59770100000308	16,10,893.04	9,72,711.60
			Bank of Baroda CA A/c. No. 59770200000001	2,03,405.70	1,02,789.70
TOTAL	**18,91,36,777.82**	**18,64,80,127.32**	**TOTAL**	**18,91,36,777.82**	**18,64,80,127.32**

UDIN: 22236759ANYCZC5484

For Ramasamy Koteswara Rao And Co LLP
Chartered Accountants
FRN No. 010396S/S200084

T. Peri Reddy

Peri Reddy Talla
Partner
M No: 236759

RAMASAMY KOTESWARA RAO AND Co. LLP Chartered Accountants FRN No: S200084