



**Sri Dharmasthala Manjunatheshwara College**  
(Autonomous), Ujire-574 240, Dakshina Kannada, Karnataka State

## **4.2.2 & 4.2.3**

### **Books Audit statement**



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## SDM EDUCATIONAL SOCIETY/TRUST

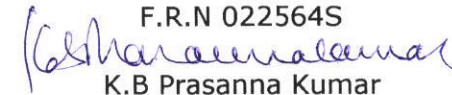
**SRI DHARMASTHALA MANJUNATHESHWARA AIDED DEGREE COLLEGE UJIRE****Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2023.**

| Sl. No. | Particulars          | Net Block         |                                |                               |                     | Depreciation                   |                                |                               |                          |                     | Net Block         |                   |
|---------|----------------------|-------------------|--------------------------------|-------------------------------|---------------------|--------------------------------|--------------------------------|-------------------------------|--------------------------|---------------------|-------------------|-------------------|
|         |                      | Opening Balance   | Deductions during the year (-) | Additions during the year (+) | Closing Balance (=) | Opening Balance (Depreciation) | Deductions during the year (-) | Depreciation for the year (+) | Rate of Depreciation (%) | Closing Balance (=) | Current Year      | Previous Year     |
| 1       | Land                 | 0                 | 0                              | 0                             | 0                   | 0                              | 0                              | 0                             | 0                        | 0                   | 0                 | 0                 |
| 2       | Civil Constructions  | 0                 | 0                              | 0                             | 0                   | 0                              | 0                              | 0                             | 10                       | 0                   | 0                 | 0                 |
| 3       | Furniture            | 9,117,322         | 0                              | 0                             | 9,117,322           | 0                              | 0                              | 911,732                       | 10                       | 911,732             | 8,205,590         | 9,117,322         |
| 4       | Vehicles             | 0                 | 0                              | 0                             | 0                   | 0                              | 0                              | 0                             | 15                       | 0                   | 0                 | 0                 |
| 5       | Machinery & Equipmen | 18,787,505        | 0                              | 1,906,578                     | 20,694,083          | 0                              | 0                              | 2,995,183                     | 15                       | 2,995,183           | 17,698,900        | 18,787,505        |
| 6       | Computers & Software | 236,478           | 0                              | 34,810                        | 271,288             | 0                              | 0                              | 108,515                       | 40                       | 108,515             | 162,773           | 236,478           |
| 7       | Library              | 1,469,233         | 0                              | 160,607                       | 1,629,840           | 0                              | 0                              | 234,561                       | 15                       | 234,561             | 1,395,279         | 1,469,233         |
| 8       | Miscellaneous Items  | 18,775            | 0                              | 0                             | 18,775              | 0                              | 0                              | 2,816                         | 15                       | 2,816               | 15,959            | 18,775            |
|         | <b>Total</b>         | <b>29,629,313</b> | <b>0</b>                       | <b>2,101,995</b>              | <b>31,731,308</b>   | <b>0</b>                       | <b>0</b>                       | <b>4,252,807</b>              |                          | <b>4,252,807</b>    | <b>27,478,501</b> | <b>29,629,313</b> |
|         | <b>Previous Year</b> | <b>31,437,577</b> | <b>0</b>                       | <b>2,696,906</b>              | <b>34,134,483</b>   | <b>0</b>                       | <b>0</b>                       | <b>4,505,170</b>              |                          | <b>4,505,170</b>    | <b>29,629,313</b> | <b>31,437,577</b> |

For RAO KUMAR &amp; CO

Chartered Accountant

F.R.N 022564S

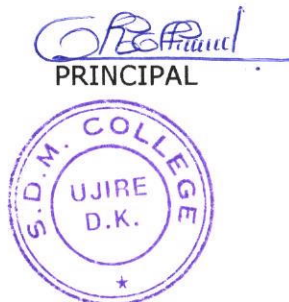


K.B Prasanna Kumar

Partner

Reg No. 019708

UDIN :23019708BGUAIU756;

 PLACE : UJIRE  
 Date: 17-04-2023

 PLACE : MANGALORE.  
 Date: 17-04-2023


## SDM. COLLEGE DEGREE (UNAIDED) UJIRE

**Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2023.**

| Sl. No. | Particulars          | Gross Block       |                                |                               |                     | Depreciation      |                                |                               |                          |                     | Net Block         |                   |
|---------|----------------------|-------------------|--------------------------------|-------------------------------|---------------------|-------------------|--------------------------------|-------------------------------|--------------------------|---------------------|-------------------|-------------------|
|         |                      | Opening Balance   | Deductions during the year (-) | Additions during the year (+) | Closing Balance (=) | Opening Balance   | Deductions during the year (-) | Depreciation for the year (+) | Rate of Depreciation (%) | Closing Balance (=) | Current Year      | Previous Year     |
| 1       | Land                 | 0                 | 0                              | 0                             | 0                   | 0                 | 0                              | 0                             | 0                        | 0                   | 0                 | 0                 |
| 2       | Civil Constructions  | 0                 | 0                              | 0                             | 0                   | 0                 | 0                              | 0                             | 10                       | 0                   | 0                 | 0                 |
| 3       | Furniture            | 3,893,899         | 0                              | 1,527,169                     | 5,421,068           | 2,394,134         | 0                              | 231,922                       | 10                       | 2,626,056           | 2,795,012         | 1,499,765         |
| 4       | Vehicles             | 1,184,584         | 0                              | 0                             | 1,184,584           | 1,000,264         | 0                              | 27,648                        | 15                       | 1,027,912           | 156,672           | 184,320           |
| 5       | Machinery & Equipmen | 13,083,173        | 0                              | 3,950,356                     | 17,033,529          | 8,245,483         | 0                              | 1,205,369                     | 15                       | 9,450,852           | 7,582,677         | 4,837,690         |
| 6       | Computers & Software | 17,835,802        | 0                              | 1,083,802                     | 18,919,604          | 10,146,004        | 0                              | 3,334,873                     | 40                       | 13,480,877          | 5,438,727         | 7,689,798         |
| 7       | Library              | 230,603           | 0                              | 7,195                         | 237,798             | 198,069           | 0                              | 5,420                         | 15                       | 203,489             | 34,309            | 32,534            |
| 8       | Miscellaneous Items  | 1,183,035         | 0                              | 114,679                       | 1,297,714           | 730,635           | 0                              | 76,461                        | 15                       | 807,096             | 490,618           | 452,400           |
|         | <b>Total</b>         | <b>37,411,096</b> | <b>0</b>                       | <b>6,683,201</b>              | <b>44,094,297</b>   | <b>22,714,589</b> | <b>0</b>                       | <b>4,881,693</b>              |                          | <b>27,596,282</b>   | <b>16,498,015</b> | <b>14,696,507</b> |
|         | <b>Previous Year</b> | <b>26,313,009</b> | <b>0</b>                       | <b>11,098,087</b>             | <b>37,411,096</b>   | <b>19,654,467</b> | <b>0</b>                       | <b>3,060,122</b>              |                          | <b>22,714,589</b>   | <b>14,696,507</b> | <b>6,658,542</b>  |

For RAO, KUMAR & CO.,  
CHARTERED ACCOUNTANTS  
F.R.N 022564S

K.B. PRASANNA KUMAR, Partner  
Membership Reg. No. 019708  
UDIN : 23019708BGUALW3070

PLACE : UJIRE  
Date : 30-10-2023



  
PRINCIPAL

PLACE : MANGALORE.  
Date : 30-10-2023



**SDM EDUCATIONAL SOCIETY/TRUST**  
**SRI DHARMASTHALA MANJUNATHESHWARA COLLEGE UJIRE PG COURSES**  
**Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2023.**

| Sl. No. | Particulars           | Net Block         |                                |                               |                     | Depreciation         |                                |                               |                          |                     | Net Block         |                   |
|---------|-----------------------|-------------------|--------------------------------|-------------------------------|---------------------|----------------------|--------------------------------|-------------------------------|--------------------------|---------------------|-------------------|-------------------|
|         |                       | Opening Balance   | Deductions during the year (-) | Additions during the year (+) | Closing Balance (=) | Opening Balance      | Deductions during the year (-) | Depreciation for the year (+) | Rate of Depreciation (%) | Closing Balance (=) | Current Year      | Previous Year     |
| 1       | Land                  | 0                 | 0                              | 0                             | 0                   | 0                    | 0                              | 0                             | 0                        | 0                   | 0                 | 0                 |
| 2       | Civil Constructions   | 0                 | 0                              | 0                             | 0                   | 0                    | 0                              | 0                             | 10                       | 0                   | 0                 | 0                 |
| 3       | Furniture             | 15,851,681        | 0                              | 293,578                       | 16,145,259          | 8,734,381            | 0                              | 726,698                       | 10                       | 9,461,079           | 6,684,180         | 7,117,300         |
| 4       | Vehicles              | 0                 | 0                              | 0                             | 0                   | 0                    | 0                              | 0                             | 15                       | 0                   | 0                 | 0                 |
| 5       | Machinery & Equipment | 8,261,605         | 0                              | 365,238                       | 8,626,843           | 5,075,807            | 0                              | 518,918                       | 15                       | 5,594,725           | 3,032,118         | 3,185,798         |
| 6       | Computers & Software  | 3,506,182         | 0                              | 0                             | 3,506,182           | 2,986,552            | 0                              | 207,852                       | 40                       | 3,194,404           | 311,778           | 519,630           |
| 7       | Library               | 1,323,768         | 0                              | 20,366                        | 1,344,134           | 1,118,532            | 0                              | 32,313                        | 15                       | 1,150,845           | 193,289           | 205,236           |
| 8       | Miscellaneous Items   | 137,881           | 0                              | 10,533                        | 148,414             | 92,261               | 0                              | 7,633                         | 15                       | 99,894              | 48,520            | 45,620            |
|         | <b>Total</b>          | <b>29,081,117</b> | <b>0</b>                       | <b>689,715</b>                | <b>29,770,832</b>   | <b>18,007,533</b>    | <b>0</b>                       | <b>1,493,414</b>              |                          | <b>19,500,947</b>   | <b>10,269,885</b> | <b>11,073,584</b> |
|         | <b>Previous Year</b>  | <b>28,738,403</b> | <b>0</b>                       | <b>342,714</b>                | <b>29,081,117</b>   | <b>16,294,071.80</b> | <b>0</b>                       | <b>1,713,461</b>              |                          | <b>18,007,533</b>   | <b>11,073,584</b> | <b>12,444,331</b> |

For RAO KUMAR &amp; CO

Chartered Accountant

F.R.N 022564S



K.B. PRASANNA KUMAR, Partner

Membership Reg. No. 019708

UDIN :23019708BGUALW3070

  
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