



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

**4.2.2 & 4.2.3**

**Audit statement of Books**



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

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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, 2024.

| 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            | 8,205,590         | 0                              | 0                             | 8,205,590           | 0                              | 0                              | 820,559                       | 10                       | 820,559             | 7,385,031         | 8,205,590         |
| 4       | Vehicles             | 0                 | 0                              | 0                             | 0                   | 0                              | 0                              | 0                             | 15                       | 0                   | 0                 | 0                 |
| 5       | Machinery & Equipmen | 17,698,900        | 0                              | 1,013,333                     | 18,712,233          | 0                              | 0                              | 2,778,214                     | 15                       | 2,778,214           | 15,934,019        | 17,698,900        |
| 6       | Computers & Software | 162,773           | 0                              | 0                             | 162,773             | 0                              | 0                              | 65,109                        | 40                       | 65,109              | 97,664            | 162,773           |
| 7       | Library              | 1,395,279         | 0                              | 243,028                       | 1,638,307           | 0                              | 0                              | 233,164                       | 15                       | 233,164             | 1,405,143         | 1,395,279         |
| 8       | Miscellaneous Items  | 15,959            | 0                              | 750                           | 16,709              | 0                              | 0                              | 2,506                         | 15                       | 2,506               | 14,203            | 15,959            |
|         | <b>Total</b>         | <b>27,478,501</b> | <b>0</b>                       | <b>1,257,111</b>              | <b>28,735,612</b>   | <b>0</b>                       | <b>0</b>                       | <b>3,899,552</b>              |                          | <b>3,899,552</b>    | <b>24,836,060</b> | <b>27,478,501</b> |
|         | <b>Previous Year</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> |

For RAO KUMAR & CO  
Chartered Accountant  
F.R.N 022564S

K.B Prasanna Kumar  
Partner  
Reg No. 019708

UDIN :24019708BKADAW3192

PLACE : UJIRE  
Date:27-09-2024



PRINCIPAL

PLACE : MANGALORE.  
Date:27-09-2024





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**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, 2024.**

| Sl. No. | Particulars           | Net Block         |                                             |                                     |                        | Depreciation         |                                                 |                                     |                                        |                        | Net Block            |                      |
|---------|-----------------------|-------------------|---------------------------------------------|-------------------------------------|------------------------|----------------------|-------------------------------------------------|-------------------------------------|----------------------------------------|------------------------|----------------------|----------------------|
|         |                       | Opening Balance   | Deduct<br>ions<br>during<br>the<br>year (-) | Additions<br>during the<br>year (+) | Closing<br>Balance (=) | Opening<br>Balance   | Deduct<br>ions<br>during<br>the<br>year (-<br>) | Depreciation<br>for the year<br>(+) | Rate<br>of<br>Depre<br>ciatio<br>n (%) | Closing<br>Balance (=) | Current Year         | Previous Year        |
| 1       | Land                  | 0                 | 0                                           | 0                                   | 0                      | 0                    | 0                                               | 0.00                                | 0                                      | 0                      | 0.00                 | 0.00                 |
| 2       | Civil Constructions   | 0                 | 0                                           | 0                                   | 0                      | 0                    | 0                                               | 0.00                                | 10                                     | 0                      | 0.00                 | 0.00                 |
| 3       | Furniture             | 16,145,259        | 0                                           | 298,741                             | 16,444,000             | 9,461,079            | 0                                               | 702,224.00                          | 10                                     | 10,163,303             | 6,280,697.00         | 6,684,180.00         |
| 4       | Vehicles              | 0                 | 0                                           | 0                                   | 0                      | 0                    | 0                                               | 0.00                                | 15                                     | 0                      | 0.00                 | 0.00                 |
| 5       | Machinery & Equipment | 8,626,843         | 0                                           | 578,430                             | 9,205,273              | 5,594,725            | 0                                               | 509,758.00                          | 15                                     | 6,104,483              | 3,100,790.00         | 3,032,118.00         |
| 6       | Computers & Software  | 3,506,182         | 0                                           | 97,240                              | 3,603,422              | 3,194,404            | 0                                               | 144,159.00                          | 40                                     | 3,338,563              | 264,859.00           | 311,778.00           |
| 7       | Library               | 1,344,134         | 0                                           | 60,972                              | 1,405,106              | 1,150,845            | 0                                               | 33,566.00                           | 15                                     | 1,184,411              | 220,695.00           | 193,289.00           |
| 8       | Miscellaneous Items   | 148,414           | 0                                           | 20,996                              | 169,410                | 99,894               | 0                                               | 8,853.00                            | 15                                     | 108,747                | 60,663.00            | 48,520.00            |
|         | <b>Total</b>          | <b>29,770,832</b> | <b>0</b>                                    | <b>1,056,379</b>                    | <b>30,827,211</b>      | <b>19,500,947</b>    | <b>0</b>                                        | <b>1,398,560.00</b>                 |                                        | <b>20,899,507</b>      | <b>9,927,704.00</b>  | <b>10,269,885.00</b> |
|         | <b>Previous Year</b>  | <b>29,081,117</b> | <b>0</b>                                    | <b>689,715</b>                      | <b>29,770,832</b>      | <b>18,007,532.83</b> | <b>0</b>                                        | <b>1,493,414.00</b>                 |                                        | <b>19,500,947</b>      | <b>10,269,885.00</b> | <b>11,073,584.00</b> |

For RAO KUMAR & CO  
Chartered Accountant  
F.R.N 022564S

*K.B. Prasanna Kumar*  
K.B. PRASANNA KUMAR, Partner  
Membership Reg. No. 019708  
UDIN : 24019708BKADAW3192

*[Signature]*  
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