

INDEPENDENT AUDITOR'S REPORT

To

The Principal,
Maharajah's College of Pharmacy.

Opinion

We have audited the financial statements of Maharajah's College of Pharmacy, Vizianagaram, which comprise the balance sheet as at March 31, 2023, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2023 and of its financial performance for the year then ended in accordance with Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Branch :

19-6-1/3, "Soubhagya"
Ananda Gajapathi Marg
VIZIANAGARAM - 535 002
Ph. : (08922) 224512 Mob : 9866058100

Branch :

Villa No. 8, Plot No. 38 C
Vasantha Valley, White Field
Kondapur, HYDERABAD - 500 081
Mob : 9930176486

Those charged with governance are responsible for overseeing the entity'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.

Emphasis of Matters:

1. We draw attention to Note No.2.6. to the financial statements which discloses the conversion of cash accounting system to mercantile account system, the expenditure related to previous year where no provision is not made due to cash accounting system is shown as Prior Period Expenditure to the extent of Rs.1402820 and accordingly the income related to previous financial year shown as Prior Period Income to the extent of Rs.16980635.

Other Matters

During the course of our audit we observed the following non-compliances of law and regulations and other matters stated below:

1. During the year the following amounts are paid to following employees by way of Gratuity out of College funds. It is informed to us that these amounts are not receivable from LIC Gratuity funds.
 - a) Dr.A.V.S.Sastry – 5,71,809.
 - b) M.Nakshatra and R.Sai Ram – 80,010.

Place:Vizianagaram

Date:

M/S Balaji Associates
Chartered Accountants
F.R.No:05929S


(P.S.C.Nageswara Rao)
Partner
M.No:028065

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MAHARAJAH'S COLLEGE OF PHARMACY
Significant Accounting Policies and Notes on Financial Statements

1. SIGNIFICANT ACCOUNTING POLICIES:

1.1 Method of Accounting

The accounts are prepared under the historical cost convention applying accrual method of accounting and as a going concern, complying with the general acceptable accounting principles.

Change of Accounting Policy

Till previous year the accounts are prepared under cash accounting system, however the method of accounting has been changed to mercantile accounting system w.e.f 01st April, 2022.

1.2 Revenue Recognition

a) The various fees collected from students, after considering drop-outs are accounted as and when accrue based on the defined terms.

b) Revenue from other services has been considered on accrual basis.

c) Interest income is recognized when accrued on timely basis.

1.3 Plant, Property and Equipment

The fixed assets initially recorded at Cost. Cost comprised the purchase price and any directly attributable cost of bring the asset to its working conditions for its intended use.


Depreciation is provided using written down value method on all fixed assets, at the rates and in the manner specified section.32 of Income Tax Act, 1961.

1.4 Borrowing Cost

Borrowing cost that is attributable to the acquisition or construction of the qualifying assets is capitalized as part of the cost of such assets. A qualified asset is one that necessarily takes a substantial period of time to get ready of its intended users or sale. All other borrowing costs are charged to revenue in the year of incurrence. The amount of borrowing cost capitalized during the year is NIL.

1.5 Investments

The investments are valued at cost.


PRINCIPAL
Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535092

MAHARAJAH'S COLLEGE OF PHARMACY
Significant Accounting Policies and Notes on Financial Statements

1.6 Grants

The specific grants received from various organizations has been shown separately in the balance sheet and expenditure incurred as specified has been debited to respective grant account .The Grants received for the purpose of acquisition of capital assets to the extent grant received has been shown as income and asset has been added to fixed assets of the respective college.

1.7 Provisions, Contingent Liabilities

Provisions involving substantial degree of estimation of measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingent Liabilities are not recognized but are disclosed in the notes.

2. NOTES OF ACCOUNTS FOR THE YEAR ENDING 31ST MARCH, 2023.

2.1 Contingent Liability


The contingent liability as on 31.03.2023 is Rs.NIL (PY: NIL)

2.3 Sundry receivables, payables and advances in the books of accounts are subject to confirmation and reconciliation.

2.4 During the year specific grant received is Rs.NIL. and Capital grant received is Rs.NIL and asset capitalized during the year is Rs NIL.

2.5 The internal transfers from trust to colleges and schools vice versa are shown as income and expenditure in respective accounts and in consolidation these amounts are adjusted.

2.6 There were prior period expenses of Rs.1402820 debited to Income and Expenditure Account and Rs.16980635 treated as prior period Income in Income and Expenditure Account. This is mainly due to change in accounting form from to cash to accrual basis.


PRINCIPAL
Maharajah's College of Pharmacy
Phoolbough, Vizianagaram-535002

MAHARAJAH'S COLLEGE OF PHARMACY
Receipts and Payments for the period 01.04.22 to 31.03.2023

Receipts		Amount	Amount	Payments		Amount	Amount
To	Opening Balances:			By	Salaries		
	Cash in Hand	739.00			Pharmacy Teaching staff salaries	7577611.00	
	Bank Accounts				Pharmacy Non teaching staff salaries	3394348.00	
	Andhra Bank 186	422347.94			EPF Employer contribution	745076.00	
	Andhra Bank 441	692445.66			ESI Employer contribution	101615.00	
	Andhra Bank 575	4758.90			Group Gratuity (LIC)	1851819.00	13670469.00
	Andhra Bank LIC Gratuity - 253111100000937	1834.00		By	Administrative Expenditure		
	Andhra Bank NSS Unit 511	4669.92			University Fees		
	Andhra Bank Workshop CA (253110100025820)	2162.88			Affiliation Fees	40000.00	
	Canara Bank 2406 (D.Pharmacy)	0.00			AFRC Fees	80000.00	
	Canara Bank Ec-10	4173926.58			Inspection Fees	55153.00	
	Canara Bank EC-38 (Library)	3721.00			NBA Registration Fees	212410.00	
	HDFC A/c No: 09	49316.90			Processing Fees	74800.00	
	HDFC A/c No: 10	218740.00			Registration Fees	45000.00	
	HDFC A/c No: 59104032020011 (Examination Fee)	102995.90			University Fees	1076380.00	1583743.00
	HDFC A/c No: 59104032020012 (Girls Hostel)	6323.00			Other Administrative Expenditure		
	HDFC A/c No: 59104032020013 (Boys Hostel)	6262.82			Advertisement charges	73585.00	
	HDFC A/c No: 59104032020014 (Transport)	60462.00			Audit fees	41300.00	
	HDFC A/c No: 59104032020015 (Misc)	44551.00			Bank charges	22990.40	
	IDFC A/c No: 10064350402 (NSS)	4786.00			Computer Maintenance	63280.00	
	IDFC A/c No: 10064352320 (Management)	202431.00			Contingent Expenses	124491.00	
	PAST EMPLOYEE GRATUITY CORPUS AB-48502	845228.80			E-Journals	27029.00	
	State Bank of India CA	162472.36	7010175.66		Electrical Maintenance	39404.00	
					Electricity charges	64221.00	
To	Tuition Fee				EPF Damages	16951.00	
	B-Pharmacy				EPF Late fee	239.00	
	1st Year	1358850.00			Examination Remuneration	45258.00	
	2nd Year	339000.00			Garden Maintenance	19950.00	
	3rd year	459910.00			General Expenses	32707.00	
	4th year	2314170.00	4471930.00		Guest Lecture	80000.00	
	D-Pharmacy				Internet charges	70800.00	
	1st Year	157200.00			Miscellaneous Expenses	38119.00	
	2nd Year	413200.00	570400.00		Part time Lecture Remuneration	27000.00	
	M-Pharmacy				Pharmacy council of India Payments	811409.00	
	2nd Year	368740.00	368740.00		Printer Maintenance	73168.00	
					Printing and Stationery	30817.00	
To	Tuition Fee Arrears				Regulating Bodies	18486.00	
	B-Pharmacy				Repairs and Maintenance	290677.00	
	1st Year	3036300.00			Sanitation charges	942074.00	
	2nd Year	4323550.00			SB TET Remuneration	42870.00	
	3rd year	2886990.00			Security charges	385900.00	
	4th year	1788840.00	12035680.00		Software for Feedback System	55000.00	
	D-Pharmacy				Travelling Expenses	10017.00	
	1st Year	1265100.00			Xerox charges	5280.00	
	2nd Year	1001250.00	2266350.00		Xerox Machine Maintenance	3400.00	3456422.40
	M-Pharmacy			By	Department Maintenance		
	1st Year	400495.00			Chemicals and Glassware	109898.00	109898.00
	2nd Year	1094085.00	1494580.00				
To	Admission Fees			By	Student Activities		
	B-Pharmacy				Annual Sports Day Celebration	76847.00	
	1st Year	186410.00			Campus interviews and placement Expense	6134.00	
	2nd Year	157070.00			Fee refund to Student	18000.00	
	3rd year	160000.00			Practicals and viva voice Expenditure	14930.00	
	4th year	220000.00	723480.00		Sports and Game expenditure	3505.00	
	D-Pharmacy				Student Welfare	69189.00	188605.00
	1st Year	173000.00					
	2nd Year	90000.00	263000.00	By	Vehicle Maintenance		
	M-Pharmacy				Car Insurance	7569.00	
	2nd Year	35935.00	35935.00		Car Maintenance	65967.00	73536.00
To	Admission Fee Arrears			By	Employee Recoveries Paid		
	B-Pharmacy				EPF Employee contribution	687768.00	
	1st Year	119680.00			ESI Employee contribution	23544.00	
	2nd Year	203720.00			Professional Tax	59850.00	771162.00
	4th year	9280.00	332680.00				


	D-Pharmacy								
	1st Year	10000.00	10000.00	By	TDS paid on				
	2nd Year				Advertisement charges	1230.00			
	M-Pharmacy				Audit fees	3500.00			
	1st year	3000.00			Feedback system software	550.00			
	2nd Year	18000.00	21000.00		Garden Maintenance	199.00			
To	NBA Fees				Internet Charges	1200.00			
	B-Pharmacy				P Cap Software	1800.00			
	1st Year	91999.00			Printing charges	490.00			
	2nd Year	120000.00			Repair Works	544.00			
	3rd year	120000.00			Salaries	56616.00			
	4th year	164000.00	495999.00		Sanitation charges	16003.00			
					Security charges	3271.00			85403.00
To	NBA Fee Arrears			By	Dr.Reddy's (SMT Programme)				116550.00
	B-Pharmacy			By	Gratuity claim received from LIC reimbursed to staff				634295.00
	1st year	111000.00		By	Dr.Reddy's (BSc Programme)				125150.00
	2nd year	150000.00		By	Excess payment to Care Services				2123.00
	4th year	10260.00	271260.00	By	Purchase of Fixed Assets				
To	UDF Fee				General Equipment	116767.00			
	B-Pharmacy				Computers	23600.00			
	1st year	181590.00			HP Printer	17750.00			
	2nd year	41930.00			Library Books	77500.00			
	3rd year	35600.00			Mobile Phones	28000.00			
	4th year	48060.00	307180.00		P Cap Software	106200.00			369817.00
	M-Pharmacy								
	2nd year	4325.00	4325.00	By	Staff Advance given				
To	UDF Fee Arrears				Principal Sir	332500.00			
	B-Pharmacy				Festival Advance	100500.00			433000.00
	1st year	468600.00		By	Internal Transfers				
	2nd year	64390.00			Repayment to MVGR College of Engineering	3705405.00			
	3rd year	890.00			Advance to School of Management Studies	1000000.00			4705405.00
	4th year	880.00	534760.00	By	Closing Balances:				
	M-Pharmacy				Cash in Hand	739.00			
	2nd year	2595.00			Andhra Bank 186	180590.92			
	1st year	11730.00	14325.00		Andhra Bank 441	1219629.86			
To	Other Fee Receipts from Students	13000.00	13000.00		Andhra Bank 575	4758.90			
To	Interest				Andhra Bank LIC Gratuity -253111100000937	1001247.22			
	Interst on SB	48696.00	48696.00		Andhra Bank NSS Unit 511	4321.82			
To	Other Income				Andhra Bank Workshop CA (253110100025820)	2222.88			
	Library Fines	12026.00			Canara Bank 2406 (D.Pharmracy)	876903.00			
	Mobile Fines	2300.00			Canara Bank Ec-10	3450917.58			
	Non uniform Fine	580.00			Canara Bank EC-38 (Library)	188115.00			
	Library Book Bank	57553.00			HDFC A/c No: 09	50813.90			
	Sale of Applications	12600.00	85059.00		HDFC A/c No: 10	275184.00			
To	Other Receipts				HDFC A/c No: 59104032020011 (Examination Fee)	106120.90			
	Remuneration received from examinations	64524.00			HDFC A/c No: 59104032020012 (Girls Hostel)	6515.00			
	Breakage Fines	123016.00			HDFC A/c No: 59104032020013 (Boys Hostel)	6452.82			
	Processing fee collected from students	75824.00			HDFC A/c No: 59104032020014 (Transport)	62296.00			
	Fruits Sold	980.00			HDFC A/c No: 59104032020015(Misc)	45902.00			
	Miscellaneous income	150.00			IDFC A/c No: 10064350402 (NSS)	4981.00			
	Other Receipts	11790.00	276284.00		IDFC A/c No: 10064352320 (Management)	210721.00			
To	Gratuity claim received from LIC		634295.00		PAST EMPLOYEE GRATUITY CORPUS AB-48502	869229.10			
To	Corpus Fund	517550.00	517550.00		State Bank of India CA	7595.36			8575257.26
To	Employee Recoveries								
	EPF Employee contribution	630302.00							
	ESI Employee contribution	21677.00							
	Professional Tax	54950.00	706929.00						

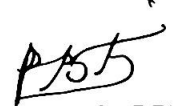
TDS deducted on					
Advertisement charges	1230.00				
Audit fees	3500.00				
Feedback system software	550.00				
Garden Maintenance	199.00				
Internet Charges	1200.00				
P Cap Software	1800.00				
Printing charges	490.00				
Repair Works	544.00				
Salaries	36086.00				
Sanitation charges	16003.00				
Security charges	3271.00	64873.00			
To Staff advance recovered					
Pardha Saradhi WI	5000.00				
Principal sir	224500.00				
Festival Advance	92850.00	322350.00			
To Internal Transfers					
Repayment by School of Management Studies	1000000.00	1000000.00			
Total		34900835.66	Total		34900835.66

As per our report on even date

For BALAJI ASSOCIATES
Chartered Accountants
Firm Regd.No. 05929S

(P.S.C. NAGESWARA RAO)
PARTNER
M.No. 28065


PRINCIPAL
Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002


CORRESPONDENT
Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002

MAHARAJAH'S COLLEGE OF PHARMACY
Income and Expenditure for the period 01.04.22 to 31.03.2023

Expenditure		Amount	Amount		Income	Amount	Amount
By	Salaries			To	Tuition Fee		
	Pharmacy Teaching staff salaries	7577611.00			B-Pharmacy		
	Pharmacy Non teaching staff salaries	3394348.00			1st Year	4356000.00	
	EPF Employer contribution	682822.00			2nd Year	3960000.00	
	ESI Employer contribution	93555.00			3rd year	3420000.00	
	Group Gratuity (LIC)	1851819.00	13600155.00		4th year	3360000.00	15096000.00
By	Administrative Expenditure				D-Pharmacy		
	University Fees				1st Year	1500000.00	
	Affiliation Fees	40000.00			2nd Year	1300000.00	2800000.00
	AFRC Fees	80000.00			M-Pharmacy		
	Inspection Fees	55153.00			2nd Year	760100.00	760100.00
	NBA Registration Fees	212410.00		To	Admission Fees		
	Processing Fees	74800.00			B-Pharmacy		
	Registration Fees	45000.00			1st Year	287170.00	
	University Fees	1014175.00	1521538.00		2nd Year	268260.00	
					3rd year	228550.00	
By	Other Administrative Expenditure				4th year	224000.00	1007980.00
	Advertisement charges	73585.00			D-Pharmacy		
	Audit fees	41300.00			1st Year	180000.00	
	Bank charges	22990.40			2nd Year	104000.00	284000.00
	Computer Maintenance	63280.00			M-Pharmacy		
	Contingent Expenses	124491.00			2nd Year	63000.00	63000.00
	E-Journals	27029.00					
	Electrical Maintenance	39404.00		To	NBA Fees		
	Electricity charges	64221.00			B-Pharmacy		
	EPF Damages	16951.00			1st Year	141000.00	
	EPF Late fee	239.00			2nd Year	198000.00	
	Examination Remuneration	45258.00			3rd year	168000.00	
	Garden Maintenance	19950.00			4th year	168000.00	675000.00
	General Expenses	32707.00					
	Guest Lecture	80000.00		To	UDF Fee		
	Internet charges	70800.00			B-Pharmacy		
	Miscellaneous Expenses	38119.00			1st year	336830.00	
	Part time Lecture Remuneration	27000.00			2nd year	88740.00	
	Pharmacy council of India Payments	811409.00			3rd year	50730.00	
	Printer Maintenance	73168.00			4th year	54840.00	531140.00
Printing and Stationery	30817.00			M-Pharmacy			
Regulating Bodies	18486.00			2nd year	9515.00	9515.00	
Repairs and Maintenance	290677.00		To	Other Fee Receipts from Students		13000.00	
Sanitation charges	884803.00						
SB TET Remuneration	42870.00		To	Interest			
Security charges	416558.00			Interest on SB	48696.00	48696.00	
Software for Feedback System	55000.00						
Travelling Expenses	10017.00		To	Other Income			
Xerox charges	5280.00			Library Fines	12026.00		
Xerox Machine Maintenance	3400.00	3429809.40		Mobile Fines	2300.00		
				Non uniform Fine	580.00		
By	Department Maintenance				Library Book Bank	57553.00	
	Chemicals and Glassware	109898.00	109898.00		Sale of Applications	12600.00	55059.00
By	Student Activities			To	Other Receipts		
	Annual Sports Day Celebration	76847.00			Remuneration received from examinations	64524.00	
	Campus interviews and placement Expense	6134.00			Breakage Fines	123016.00	
	Fee refund to Student	18000.00			Processing fee collected from students	75824.00	
	Practicals and viva voice Expenditure	14930.00			Fruits Sold	980.00	
	Sports and Game expenditure	3505.00			Miscellaneous income	150.00	
	Student Welfare	69189.00	188605.00		Other Receipts	11790.00	276284.00
By	Vehicle Maintenance			To	Surplus from Dr.Reddy's Programme		150550.00
	Car Insurance	7569.00		To	Prior period Income		16980635.00
	Car Maintenance	73567.00	73536.00				
By	Prior Period Expenditure		1402820.00				
	Depreciation		1431478.00				
	Excess of Income over Expenditure		17023119.60				
Total			38780959.00	Total			38780959.00

(P.S. NAGESWARA RAO)
PARTNER
M.No. 28065

Principal
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Phoolbaugh, Vizianagaram-535002

CORRESPONDENT
Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002

MAHARAJ'S COLLEGE OF PHARMACY
Balance Sheet as on 31st March 2023

Liabilities	Amount	Amount	Assets	Amount	Amount
Corpus Fund:			Fixed Assets		10033715.50
Opening Balance	19299977.32				
Add: Collected during the year	517550.00		Current Assets		
Closing Balance		19817527.32	Deposits		6000.00
			Gas Deposit		
General Fund			Staff Advance		
Opening Balance	-9608072.16		Principal Sir	108000.00	
Add: Excess of Income over Expenditure	17023119.60		Festival Advance	90450.00	198450.00
Closing Balance		7415047.44			
			Receivables		
Current Liabilities			Admission Fee Receivable	332565.00	
Provisions			NBA Fee Receivable	179001.00	
Akshaya Manpower Services	54915.00		Tuition Fee Receivable	13245030.00	
Balaji Associates	37800.00		UDF Fee Receivable	229150.00	13985746.00
Care Services	111054.00				
Orange Technology Management	17400.00		Other Current Assets		
University fees Payable	1014175.00	1235344.00	TDS Receivable	52650.00	
			NSS Unit	5425.00	58075.00
TDS Payable on					
Audit fees	3500.00		Internal Transfers		
Internet charges	300.00		MR PG College	4103461.00	
Sanitation services	1952.00		MR Women's College	300000.00	
Security charges	469.00	6221.00	School of Management Studies	425000.00	4828461.00
Internal Transfers			Cash and Bank Balances		
Advance from MANSAS Trust	7530565.00		Cash in Hand	739.00	
MVGR College of Engineering	1681000.00	9211565.00			
			Andhra Bank 186	180590.92	
			Andhra Bank 441	1219629.86	
			Andhra Bank 575	4758.90	
			Andhra Bank LIC Gratuity -253111100000937	1001247.22	
			Andhra Bank NSS Unit 511	4321.82	
			Andhra Bank Workshop CA (253110100025820)	2222.88	
			Canara Bank 2406 (D.Pharmacy)	876903.00	
			Canara Bank Ec-10	3450917.58	
			Canara Bank EC-38 (Library)	188115.00	
			HDFC A/c No: 09	50813.90	
			HDFC A/c No: 10	275184.00	
			HDFC A/c No: 59104032020011 (Examination Fee)	106120.90	
			HDFC A/c No: 59104032020012 (Girls Hostel)	6515.00	
			HDFC A/c No: 59104032020013 (Boys Hostel)	6452.82	
			HDFC A/c No: 59104032020014 (Transport)	62296.00	
			HDFC A/c No: 59104032020015(Misc)	45902.00	
			IDFC A/c No: 10064350402 (NSS)	4981.00	
			IDFC A/c No: 10064352320 (Management)	210721.00	
			PAST EMPLOYEE GRATUITY CORPUS AB-48502	869229.10	
			State Bank of India CA	7595.36	5575257.26
Total		37685704.76	Total		37685704.76

As per our report on even date

For BALAJI ASSOCIATES
Chartered Accountants
Firm Regd. No. 05929S

(P.S.C. NAGESWARA RAO)
PARTNER
M.No. 28065

[Signature]
PRINCIPAL

Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002

[Signature]
CORRESPONDENT

Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002

MAHARAJAH'S COLLEGE OF PHARMACY
Depreciation statement as on 31st March 2023

Particulars	Opening balance as on 01.04.2022		Additions during the year		Deletions during the year	Total	Depreciation Rate	Depreciation	Closing balance as on 31.03.2023
	01.04.2022	01.10.2022	01.04.2022 to 30.09.2022	01.10.2022 to 31.03.2023					
Building									
B-Block Building	3342814.56	0.00	0.00	0.00	0.00	3342814.56	10%	334281.00	3008533.56
Buildings	826544.56	0.00	0.00	0.00	0.00	826544.56	10%	82654.00	743890.56
Building 1st Floor	408114.51	0.00	0.00	0.00	0.00	408114.51	10%	40811.00	367303.51
	4577473.63	0.00	0.00	0.00	0.00	4577473.63		457746.00	4119727.63
Equipment									
Lab Equipment	1676188.51	0.00	0.00	0.00	0.00	1676188.51	15%	251428.00	1424760.51
	1676188.51	0.00	0.00	0.00	0.00	1676188.51		251428.00	1424760.51
General Equipment									
Biometric Attendance System	23317.70	0.00	0.00	0.00	0.00	23317.70	15%	3498.00	19819.70
CC Camera System	209427.00	0.00	0.00	0.00	0.00	209427.00	15%	31414.00	178013.00
General Equipment	148194.27	78767.00	38000.00	0.00	0.00	264961.27	15%	33837.00	231124.27
Generator	106334.79	0.00	0.00	0.00	0.00	106334.79	15%	15950.00	90384.79
Water Cooler SS 2040 G	21721.37	0.00	0.00	0.00	0.00	21721.37	15%	3258.00	18463.37
	508995.13	78767.00	38000.00	0.00	0.00	625762.13		87957.00	537805.13
Air Conditioner									
Aqua Guard Water purifier	101047.79	0.00	0.00	0.00	0.00	101047.79	15%	15157.00	85890.79
Bar Code Printer	4582.35	0.00	0.00	0.00	0.00	4582.35	15%	687.00	3895.35
Bar Code Scanner	5159.29	0.00	0.00	0.00	0.00	5159.29	15%	774.00	4385.29
Car	886.17	0.00	0.00	0.00	0.00	886.17	15%	133.00	753.17
Compound Wall	323643.45	0.00	0.00	0.00	0.00	323643.45	15%	48547.00	275096.45
Computers	350917.20	0.00	0.00	0.00	0.00	350917.20	10%	35092.00	315825.20
Deep Freezer	107486.40	23600.00	0.00	0.00	0.00	131086.40	40%	52435.00	78651.40
	9148.93	0.00	0.00	0.00	0.00	9148.93	15%	1372.00	7776.93

Drilling Machine	2560.20	0.00	0.00	0.00	0.00	2560.20	15%	384.00	2176.20
Fans	5712.75	0.00	0.00	0.00	0.00	5712.75	15%	857.00	4855.75
Fire Safety Products	189871.97	0.00	0.00	0.00	0.00	189871.97	15%	28481.00	161390.97
Furniture and Fixtures	1870256.61	0.00	0.00	0.00	0.00	1870256.61	10%	187026.00	1683230.61
Hostel Furniture	122314.05	0.00	0.00	0.00	0.00	122314.05	10%	12231.00	110083.05
HP Printer	3207.75	0.00	17750.00	0.00	0.00	20957.75	15%	1812.00	19145.75
Internal Roads	547016.18	0.00	0.00	0.00	0.00	547016.18	10%	54702.00	492314.18
Laser Printer	8670.00	0.00	0.00	0.00	0.00	8670.00	15%	1301.00	7369.00
Library Books	97240.90	0.00	77500.00	0.00	0.00	174740.90	40%	54396.00	120344.90
Mobile Phones	0.00	0.00	28000.00	0.00	0.00	28000.00	15%	2100.00	25900.00
P Cap Software	0.00	106200.00	0.00	0.00	0.00	106200.00	25%	26550.00	79650.00
Projectors	189099.88	0.00	0.00	0.00	0.00	189099.88	15%	28365.00	160734.88
Refrigerator	1664.34	0.00	0.00	0.00	0.00	1664.34	15%	250.00	1414.34
Samsung Printer	1385.40	0.00	0.00	0.00	0.00	1385.40	15%	208.00	1177.40
Server	77711.00	0.00	0.00	0.00	0.00	77711.00	15%	11657.00	66054.00
Smart Board	27665.80	0.00	0.00	0.00	0.00	27665.80	15%	4150.00	23515.80
Solar Equipment	91437.04	0.00	0.00	0.00	0.00	91437.04	40%	36575.00	54862.04
Street Lights	111026.15	0.00	0.00	0.00	0.00	111026.15	15%	16654.00	94372.15
Xerox Machine	83007.63	0.00	0.00	0.00	0.00	83007.63	15%	12451.00	70556.63
Total	11095376.50	167800.00	202017.00	0.00	0.00	11465193.50		1431478.00	10033715.50

Prasanna
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PSB
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Income & Expenditure Statement
1-Apr-2022 to 31-Mar-2023

Particulars	1-Apr-2022 to 31-Mar-2023	Particulars	1-Apr-2022 to 31-Mar-2023
Indirect Expenses	2,17,57,839.40	Direct Incomes	2,12,39,735.00
Administration Exp	78,59,181.40	Admission Fees	13,54,980.00
Department Maintenance	1,09,898.00	NBA Fees	6,75,000.00
Salaries	1,36,00,155.00	Tution Fee	1,86,69,100.00
Students Activities	1,88,605.00	UDF FEE	5,40,655.00
Excess of Income over Expenditure	1,70,23,119.60	Indirect Incomes	1,75,41,224.00
		Fines	14,906.00
		Other Receipts	12,920.00
		Breakage Fees A/c	1,23,016.00
		Interest on SB A/c	48,696.00
		LIBRARY BOOK BANK A/C	57,553.00
		Prior Period Income	1,69,80,635.00
		Processing Fee Collected From Students A/c	75,824.00
		Remuneration Received From Examinations A/c	64,524.00
		Sale of Applications	12,600.00
		Surplus From Bsc Programme A/c	1,50,550.00
Total	3,87,80,959.00	Total	3,87,80,959.00



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Balance Sheet
1-Apr-2022 to 31-Mar-2023

Liabilities	as at 31-Mar-2023	Assets	as at 31-Mar-2023
Capital Account	2,72,32,574.76	Fixed Assets	1,00,33,715.50
Corpus Fund A/c	1,98,17,527.32	BUILDINGS	41,19,727.63
General Fund A/c	74,15,047.44	Equipment	14,24,760.51
Loans (Liability)		General Equipment	5,37,805.13
Current Liabilities	1,04,47,705.00	AIR CONDITIONER A/C	85,890.79
Provisions	12,35,344.00	Aqua Guard Water Purifier A/c	3,895.35
TDS Payable	6,221.00	Barcode Printer A/c	4,385.29
Advance From MANSAS A/c	75,30,565.00	Barcode Scanner A/c	753.17
Advance From MVGR Engineering College A/c	16,81,000.00	Car (AP 31CW 7793) A/C	2,75,096.45
NSS Unit A/c	(-)5,425.00	COMPOUND WALL A/C	3,15,825.20
Excess of Expenditure over Income		Computers	78,651.40
Opening Balance		Deep Freezer A/c	7,776.93
Current Period	1,70,23,119.60	Drilling Machine A/c	2,176.20
Less: Transferred	1,70,23,119.60	Fans A/c	4,855.75
		Fire Safety Products A/c	1,61,390.97
		Furniture and Fixtures A/c	16,83,230.61
		HOSTEL FURNITURE A/C	1,10,083.05
		HP Printer A/c	19,145.75
		Internal Roads A/c	4,92,314.18
		Laser Printer	7,369.00
		Library Books A/c	1,20,344.90
		Mobile Phones	25,900.00
		P Cap Software	79,650.00
		PROJECTOR A/C	1,60,734.88
		Refrigerator A/c	1,414.34
		Samsung Printer A/c	1,177.40
		Server (HPE ML 150 GEN9 E5 260 V4)	66,054.00
		Smart Board A/c	23,515.80
		Solar Equipment A/c	54,862.04
		Street Lights A/c	94,372.15
		Xerox Machine A/c	70,556.63
		Current Assets	2,76,46,564.26
		Deposits (Asset)	6,000.00
		Loans & Advances (Asset)	1,98,450.00
		Cash-in-hand	739.00
		Bank Accounts	85,74,518.26
		Receivables	1,39,85,746.00
		Advance to M.R.P.G.College A/c	41,03,461.00
		Advance to M.R. Womens College A/c	3,00,000.00
		Advance to School of Management Studies (MBA) A/c	4,25,000.00
		TDS Receivable A/c	52,650.00
Total	3,76,80,279.76	Total	3,76,80,279.76


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Capital Account

Group Summary

1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Corpus Fund A/c	1,92,99,977.32 Cr		5,17,550.00	1,98,17,527.32 Cr
General Fund A/c	96,08,072.16 Dr		1,70,23,119.60	74,15,047.44 Cr
Grand Total	96,91,905.16 Cr		1,75,40,669.60	2,72,32,574.76 Cr




PRINCIPAL

Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002

General Fund A/c
Ledger Account

1-Apr-2022 to 31-Mar-2023

Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-4-2022	To Opening Balance			96,08,072.16	
31-3-2023	By Profit & Loss A/c <i>Being profit transfer</i>	Journal	54		1,70,23,119.60
	To Closing Balance			96,08,072.16 74,15,047.44	1,70,23,119.60
				1,70,23,119.60	1,70,23,119.60

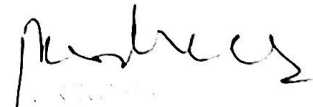

PRINCIPAL
Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002

Current Liabilities

Group Summary

1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Provisions		2,123.00	12,37,467.00	12,35,344.00 Cr
Aksaya Manpower Services A/c			54,915.00	54,915.00 Cr
Balaji Associates			37,800.00	37,800.00 Cr
Care Services (Sanitation Charges) A/c		2,123.00	1,13,177.00	1,11,054.00 Cr
Orange Technology Management			17,400.00	17,400.00 Cr
University Fee Payable			10,14,175.00	10,14,175.00 Cr
TDS Payable	20,530.00 Cr	85,403.00	71,094.00	6,221.00 Cr
TDS on Advertisement Charges A/c		1,230.00	1,230.00	
TDS ON AUDIT FEE A/C		3,500.00	7,000.00	3,500.00 Cr
TDS on Feedbank System Software		550.00	550.00	
TDS on Garden Maint. A/c		199.00	199.00	
TDS on Internet Charges A/c		1,200.00	1,500.00	300.00 Cr
TDS on P Cap Software		1,800.00	1,800.00	
TDS on Printing Exp A/c		490.00	490.00	
TDS on Repairs Works		544.00	544.00	
TDS on Salaries A/c	20,530.00 Cr	56,616.00	36,086.00	
TDS on Sanitation Services A/c		16,003.00	17,955.00	1,952.00 Cr
TDS on Security Charges A/c		3,271.00	3,740.00	469.00 Cr
Advance From MANSAS A/c	75,30,565.00 Cr			75,30,565.00 Cr
Advance From MVGR Engineering College A/c	53,86,405.00 Cr	37,05,405.00		16,81,000.00 Cr
Bsc Programme (Dr.Reddy's) A/c	2,75,700.00 Cr	2,75,700.00		
Education Loan A/c		1,05,000.00	1,05,000.00	
EPF Employee Contribution A/c	57,466.00 Cr	6,87,768.00	6,30,302.00	
ESI Employee Contribution A/c	1,867.00 Cr	23,544.00	21,677.00	
Gratuity Staff Claims		6,34,295.00	6,34,295.00	
NSS Unit A/c	5,425.00 Dr			5,425.00 Dr
Pharmacy Non-Teaching Staff Salaries Payable A/c		28,52,945.00	28,52,945.00	
Pharmacy Teaching Staff Salaries Payable A/c		71,65,149.00	71,65,149.00	
P.Tax (Staff) Payable A/c	4,900.00 Cr	59,850.00	54,950.00	
SMT Programme (Dr.Reddy's) A/c	1,16,550.00 Cr	1,16,550.00		
Grand Total	1,33,88,558.00 Cr	1,57,13,732.00	1,27,72,879.00	1,04,47,705.00 Cr


 Mahabaleswari Engineering College
 Bangalore

Fixed Assets

Group Summary

1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
BUILDINGS	45,77,473.63 Dr		4,57,746.00	41,19,727.63 Dr
<i>B- Block Building</i>	33,42,814.56 Dr		3,34,281.00	30,08,533.56 Dr
<i>Buildings A/c</i>	8,26,544.56 Dr		82,654.00	7,43,890.56 Dr
<i>Buildng 1st Floor A/c</i>	4,08,114.51 Dr		40,811.00	3,67,303.51 Dr
Equipment	16,76,188.51 Dr		2,51,428.00	14,24,760.51 Dr
<i>Lab Equipment A/c</i>	16,76,188.51 Dr		2,51,428.00	14,24,760.51 Dr
General Equipment	5,08,995.13 Dr	1,16,767.00	87,957.00	5,37,805.13 Dr
<i>Biometric Attendance Systeme A/c</i>	23,317.70 Dr		3,498.00	19,819.70 Dr
<i>C C Camera System A/c</i>	2,09,427.00 Dr		31,414.00	1,78,013.00 Dr
<i>General Equipment A/c</i>	1,48,194.27 Dr	1,16,767.00	33,837.00	2,31,124.27 Dr
<i>Generator A/c</i>	1,06,334.79 Dr		15,950.00	90,384.79 Dr
<i>Water Cooler SS 2040 G A/c</i>	21,721.37 Dr		3,258.00	18,463.37 Dr
AIR CONDITIONER A/C	1,01,047.79 Dr		15,157.00	85,890.79 Dr
<i>Aqua Guard Water Purifier A/c</i>	4,582.35 Dr		687.00	3,895.35 Dr
<i>Barcode Printer A/c</i>	5,159.29 Dr		774.00	4,385.29 Dr
<i>Barcode Scanner A/c</i>	886.17 Dr		133.00	753.17 Dr
<i>Car (AP 31CW 7793) A/C</i>	3,23,643.45 Dr		48,547.00	2,75,096.45 Dr
COMPOUND WALL A/C	3,50,917.20 Dr		35,092.00	3,15,825.20 Dr
<i>Computers</i>	1,07,486.40 Dr	23,600.00	52,435.00	78,651.40 Dr
<i>Deep Freezer A/c</i>	9,148.93 Dr		1,372.00	7,776.93 Dr
<i>Drilling Machine A/c</i>	2,560.20 Dr		384.00	2,176.20 Dr
<i>Fans A/c</i>	5,712.75 Dr		857.00	4,855.75 Dr
<i>Fire Safety Products A/c</i>	1,89,871.97 Dr		28,481.00	1,61,390.97 Dr
<i>Furniture and Fixtures A/c</i>	18,70,256.61 Dr		1,87,026.00	16,83,230.61 Dr
HOSTEL FURNITURE A/C	1,22,314.05 Dr		12,231.00	1,10,083.05 Dr
<i>HP Printer A/c</i>	3,207.75 Dr	17,750.00	1,812.00	19,145.75 Dr
<i>Internal Roads A/c</i>	5,47,016.18 Dr		54,702.00	4,92,314.18 Dr
<i>Laser Printer</i>	8,670.00 Dr		1,301.00	7,369.00 Dr
<i>Library Books A/c</i>	97,240.90 Dr	77,500.00	54,396.00	1,20,344.90 Dr
<i>Mobile Phones</i>		28,000.00	2,100.00	25,900.00 Dr
<i>P Cap Software</i>		1,06,200.00	26,550.00	79,650.00 Dr
PROJECTOR A/C	1,89,099.88 Dr		28,365.00	1,60,734.88 Dr
<i>Refrigerator A/c</i>	1,664.34 Dr		250.00	1,414.34 Dr
<i>Samsung Printer A/c</i>	1,385.40 Dr		208.00	1,177.40 Dr
<i>Server (HPE ML 150 GEN9 E5 260 V4)</i>	77,711.00 Dr		11,657.00	66,054.00 Dr
<i>Smart Board A/c</i>	27,665.80 Dr		4,150.00	23,515.80 Dr
<i>Solar Equipment A/c</i>	91,437.04 Dr		36,575.00	54,862.04 Dr
<i>Street Lights A/c</i>	1,11,026.15 Dr		16,654.00	94,372.15 Dr
<i>Xerox Machine A/c</i>	83,007.63 Dr		12,451.00	70,556.63 Dr
Grand Total	1,10,95,376.50 Dr	3,69,817.00	14,31,478.00	1,00,33,715.50 Dr

Musker
PRINCIPAL

Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002

Current Assets
Group Summary
1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Deposits (Asset)	6,000.00 Dr			6,000.00 Dr
Gas Deposit	6,000.00 Dr			6,000.00 Dr
Loans & Advances (Asset)	87,800.00 Dr	4,58,000.00	3,47,350.00	1,98,450.00 Dr
Advances	87,800.00 Dr	4,58,000.00	3,47,350.00	1,98,450.00 Dr
Other Advances A/c	5,000.00 Dr		5,000.00	
Advance to Pardha Saradhi WI A/c	5,000.00 Dr		5,000.00	
Staff Advances		3,57,500.00	2,49,500.00	1,08,000.00 Dr
Advance to Mr.K.Jagadeesh		25,000.00	25,000.00	
Advance to Principal Sir A/c		3,32,500.00	2,24,500.00	1,08,000.00 Dr
Festival Advance to Staff A/c	82,800.00 Dr	1,00,500.00	92,850.00	90,450.00 Dr
Cash-in-hand	739.00 Dr			739.00 Dr
Bank Accounts	70,09,436.66 Dr	3,24,07,618.00	3,08,42,536.40	85,74,518.26 Dr
Receivables		1,39,85,746.00		1,39,85,746.00 Dr
Admission Fee Receivable		3,32,565.00		3,32,565.00 Dr
NBA Fee Receivable		1,79,001.00		1,79,001.00 Dr
Tution Fee Receivable		1,32,45,030.00		1,32,45,030.00 Dr
Udf Fee Receivable		2,29,150.00		2,29,150.00 Dr
Advance to M.R.P.G.College A/c	41,03,461.00 Dr			41,03,461.00 Dr
Advance to M.R. Womens College A/c	3,00,000.00 Dr			3,00,000.00 Dr
Advance to School of Management Studies (MBA) A/c	4,25,000.00 Dr	10,00,000.00	10,00,000.00	4,25,000.00 Dr
TDS Receivable A/c	52,650.00 Dr			52,650.00 Dr
Grand Total	1,19,85,086.66 Dr	4,78,51,364.00	3,21,89,886.40	2,76,46,564.26 Dr



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Bank Accounts

Group Summary

1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Andhra Bank 186 A/c	4,22,347.94 Dr		2,41,757.02	1,80,590.92 Dr
Andhra Bank 441 A/c	6,92,445.66 Dr	5,27,550.00	365.80	12,19,629.86 Dr
Andhra Bank 575 A/c	4,758.90 Dr			4,758.90 Dr
Andhra Bank LIC Gratuity -253111100000937 A/c	1,834.00 Dr	34,86,114.00	24,86,700.78	10,01,247.22 Dr
Andhra Bank NSS Unit 511 A/c	4,669.92 Dr		348.10	4,321.82 Dr
Andhra Bank Workshop CA (253110100025820) A/c	2,162.88 Dr	60.00		2,222.88 Dr
Canara Bank A/c 2406 (D.Pharmacy A/c)		8,77,500.00	597.00	8,76,903.00 Dr
Canara Bank Ec-10 A/c	41,73,926.58 Dr	2,46,13,616.00	2,53,36,625.00	34,50,917.58 Dr
Canara Bank EC-38 (Library) A/c	3,721.00 Dr	1,85,086.00	692.00	1,88,115.00 Dr
HDFC A/c No: 09	49,316.90 Dr	1,497.00		50,813.90 Dr
HDFC A/c No: 10	2,18,740.00 Dr	56,444.00		2,75,184.00 Dr
HDFC A/c No: 59104032020011 (Examination Fee)	1,02,995.90 Dr	3,125.00		1,06,120.90 Dr
HDFC A/c No: 59104032020012 (Girls Hostel)	6,323.00 Dr	192.00		6,515.00 Dr
HDFC A/c No: 59104032020013 (Boys Hostel)	6,262.82 Dr	190.00		6,452.82 Dr
HDFC A/c No: 59104032020014 (Transport)	60,462.00 Dr	1,834.00		62,296.00 Dr
HDFC A/c No: 59104032020015(Misc)	44,551.00 Dr	1,351.00		45,902.00 Dr
IDFC A/c No: 10064350402 (NSS)	4,786.00 Dr	195.00		4,981.00 Dr
IDFC A/c No: 10064352320 (Management)	2,02,431.00 Dr	8,290.00		2,10,721.00 Dr
PAST EMPLOYEE GRATUITY CORPUS AB-48502 A/C	8,45,228.80 Dr	24,018.00	17.70	8,69,229.10 Dr
State Bank of India CA A/c	1,62,472.36 Dr	26,20,556.00	27,75,433.00	7,595.36 Dr
Grand Total	70,09,436.66 Dr	3,24,07,618.00	3,08,42,536.40	85,74,518.26 Dr



PRINCIPAL


Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002

State Bank of India CA A/c
Reconciliation Statement

1-Mar-2023 to 31-Mar-2023

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
31-3-2023	Canara Bank Ec-10 A/c	MAHARAJAH'S COLLEGE OF PHARMACY - 2022-23	Contra	Cheque/DD	026924	31-3-2023	3-4-2023	1,35,884.00	
	Ch No: 026924, Date: 31.03.2023 towards payment for EPF,ESI, PT, Income tax for Teaching & Non-Teaching staff for the month of March-2023.								
31-3-2023	EPF Employee Contribution A/c		Payment	Cheque	026924	31-3-2023	4-4-2023		1,07,818.00
	Ch No: 026924, Date:31.03.2023 EPF for the month of March -2023.								
31-3-2023	ESI Employee Contribution A/c		Payment	Cheque	026924	31-3-2023	4-4-2023		10,723.00
	Ch no: 026924, Date: 31.03.2023 Esi for the month of March -2023.								
31-3-2023	P.Tax (Staff) Payable A/c		Payment	Cheque	026924	31-3-2023	4-4-2023		4,300.00
	Ch No: 026924, Date:31.03.2023 P T for the month of March-2023.								
31-3-2023	TDS on Salaries A/c	Income Tax Payment	Payment	Cheque	026924	31-3-2023	4-4-2023		13,043.00
	Ch No: 026924, Date: 31.03.2023 towards payment for Income tax for the month of March-2023								
1-3-2023	TDS on Salaries A/c	Income Tax Payment	Payment.	Cheque	026911	1-3-2023	28-4-2023		13,043.00
	Ch No: 026911 towards payment for Income tax for the month of February-2023								

Balance as per Company Books : 7,595.36
Amounts not reflected in bank : 1,35,884.00 1,48,927.00
Balance as per Bank : 20,638.36


 PRINCIPAL
 Maharajah's College of Pharmacy
 Phoolbaugh, Vizianagaram-535002

Andhra Bank LIC Gratuity -25311110000937 A/c
Reconciliation Statement

1-Mar-2023 to 31-Mar-2023

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
31-3-2023	Canara Bank Ec-10 A/c	MAHARAJAHS COLLEGE OF PHARMACY - 2022-23	Contra	Cheque	295941	31-3-2023	3-4-2023	10,00,000.00	
								Balance as per Company Books :	10,01,247.22
								Amounts not reflected in bank :	10,00,000.00
								Balance as per Bank :	1,247.22



PRINCIPAL

Maharaja's College of Pharmacy
Bhubaneswar, Odisha - 751002

Canara Bank Ec-10 A/c
Reconciliation Statement

1-Mar-2023 to 31-Mar-2023

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
31-3-2023	Pharmacy Non-Teaching Staff Salaries A/c		Payment	Cheque	026925	31-3-2023	3-4-2023		15,000.00
31-3-2023	Andhra Bank LSC Gratuity 253111100009331 A/c	MAHARAJAH'S COLLEGE OF PHARMACY - 2022-23	Contra	Cheque/DD	295941	31-3-2023	3-4-2023		10,00,000.00
31-3-2023	State Bank of India CA A/c	MAHARAJAH'S COLLEGE OF PHARMACY - 2022-23	Contra	Cheque	026924	31-3-2023	3-4-2023		1,35,884.00
31-3-2023	Pharmacy Teaching Staff Salaries Payable A/c		Payment	Cheque	026924	31-3-2023	3-4-2023		8,06,846.00
								Balance as per Company Books :	34,50,917.58
								Amounts not reflected in bank :	19,57,730.00
								Balance as per Bank :	54,08,647.58


PRINCIPAL

Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002

Direct Incomes
Group Summary
1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
		3,63,680.00	17,18,660.00	13,54,980.00 Cr
Admission Fees				
B-Pharmacy Admission Fees				
Admission Fees (1st B-Ph) A/c			2,87,170.00	2,87,170.00 Cr
Admission Fees (2nd B-Ph) A/c			2,68,260.00	2,68,260.00 Cr
Admission Fees (3rd B-Ph) A/c			2,28,550.00	2,28,550.00 Cr
Admission Fees (4th B-Ph) A/c			2,24,000.00	2,24,000.00 Cr
D-Pharmacy Admission Fees				
Admission Fee (IInd D-Ph)			2,84,000.00	2,84,000.00 Cr
Admission Fees (1st D-Ph) A/c			1,04,000.00	1,04,000.00 Cr
M-Pharmacy Admission Fees				
Admission Fees (2nd M-Ph) A/c			1,80,000.00	1,80,000.00 Cr
Admission Fees Arrears (M-Ph) A/c		63,000.00	63,000.00	63,000.00 Cr
ADMN 1st B Pharm (Arrears)	3,000.00		3,000.00	
ADMN Fee 2nd B Pharm (Arrears)	1,19,680.00		1,19,680.00	
ADMN FEE 2ND D PHARM ARREARS	2,03,720.00		2,03,720.00	
ADMN Fee 2nd M. Pharma (Arrears)	10,000.00		10,000.00	
ADMN Fee 4th B Pharm (Arrears)	18,000.00		18,000.00	
	9,280.00		9,280.00	
	2,71,260.00		9,46,260.00	6,75,000.00 Cr
NBA Fees				
NBA 1st B. Pharmacy			1,41,000.00	1,41,000.00 Cr
NBA 2nd B Pharmacy			1,98,000.00	1,98,000.00 Cr
NBA 3rd B. Pharmacy			1,68,000.00	1,68,000.00 Cr
NBA 4th B. Pharmacy			1,68,000.00	1,68,000.00 Cr
NBA Fee 1st B Pharm (Arrears)	1,11,000.00		1,11,000.00	
NBA Fee 2nd B Pharm (Arrears)	1,50,000.00		1,50,000.00	
NBA Fee 4th B Pharm (Arrears)	10,260.00		10,260.00	
	1,57,96,610.00		3,44,65,710.00	1,86,69,100.00 Cr
Tution Fee				
B-Pharmacy Tution Fees				
Tution Fees (IIIrd B-Ph) A/c			1,50,96,000.00	1,50,96,000.00 Cr
Tution Fees (IInd B-Ph) A/c			34,20,000.00	34,20,000.00 Cr
Tution Fees (Ist B-Ph) A/c			39,60,000.00	39,60,000.00 Cr
Tution Fees (IV B-Ph) A/c			43,56,000.00	43,56,000.00 Cr
D-Pharmacy Tution Fees				
Tution Fees (IInd D-Ph) A/c			33,60,000.00	33,60,000.00 Cr
Tution Fees (Ist D-Ph) A/c			28,00,000.00	28,00,000.00 Cr
M-Pharmacy Tution Fees				
Tution Fees (IInd M.Ph) A/c			13,00,000.00	13,00,000.00 Cr
Tution Fees (Ist M.Ph) A/c			15,00,000.00	15,00,000.00 Cr
Tution Fees (Ist D-Ph) A/c			7,60,100.00	7,60,100.00 Cr
Tution Fee Arrears		1,57,96,610.00	1,57,96,610.00	
B-Ph Arrears		1,20,35,680.00	1,20,35,680.00	
IIIrd B-Ph Tution Fees Arrears A/c		28,86,990.00	28,86,990.00	
IInd B-Ph Tution Fees Arrears A/c		43,23,550.00	43,23,550.00	
Ist B-Ph Tution Fees Arrears A/c		30,36,300.00	30,36,300.00	
IVth B.Ph Tution Fees Arrears A/c		17,88,840.00	17,88,840.00	
D-Ph Arrears		22,66,350.00	22,66,350.00	
IInd D-Ph Tution Fee Arrears A/c		10,01,250.00	10,01,250.00	
Ist D-Ph Tution Fees Arrears A/c		12,65,100.00	12,65,100.00	
M-Ph Arrears		14,94,580.00	14,94,580.00	
IInd M-Ph Tution Fees Arrars A/c		10,94,085.00	10,94,085.00	
Ist M-Ph Tution Fees Arrears A/c		4,00,495.00	4,00,495.00	
Other Fee REceipts From Students			13,000.00	13,000.00 Cr
Carried Over		1,64,31,550.00	3,71,30,630.00	2,06,99,080.00 Cr

continued ...

MAHARAJAH'S COLLEGE OF PHARMACY -- 2022-23

Direct Incomes Group Summary : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		1,64,31,550.00	3,71,30,630.00	2,06,99,080.00 Cr
UDF FEE		5,49,085.00	10,89,740.00	5,40,655.00 Cr
UDF 1st B Pharmacy			3,36,830.00	3,36,830.00 Cr
UDF 1st Year B Pharm (Arrears)		4,68,600.00	4,68,600.00	
UDF 2ND B PHARM (ARREARS)		64,390.00	64,390.00	
UDF 2nd M Pharmacy			9,515.00	9,515.00 Cr
Udf 2nd M Pharmacy (Arrears)		2,595.00	2,595.00	
UDF 2nd Yr B.Pharmacy			88,740.00	88,740.00 Cr
Udf 3rd B Pharmacy			50,730.00	50,730.00 Cr
UDF 3RD B PHARM (ARREARES)		890.00	890.00	
UDF 4th B Pharmacy			54,840.00	54,840.00 Cr
UDF Fee 4th B Pharm (Arrears)		880.00	880.00	
UDF M Pharmacy Arrears		11,730.00	11,730.00	
Grand Total		1,69,80,635.00	3,82,20,370.00	2,12,39,735.00 Cr




PRINCIPAL

Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002

Indirect Incomes
Group Summary
1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
			14,906.00	14,906.00 Cr
Fines			12,026.00	12,026.00 Cr
Library Fines A/c			2,300.00	2,300.00 Cr
Mobile Fine A/c			580.00	580.00 Cr
Non Uniform Fine A/c			12,920.00	12,920.00 Cr
Other Receipts			980.00	980.00 Cr
Fruits Sold A/c			150.00	150.00 Cr
MISC.INCOME A/C			11,790.00	11,790.00 Cr
OTHER RECEIPTS A/C			1,23,016.00	1,23,016.00 Cr
Breakage Fees A/c			48,696.00	48,696.00 Cr
Interest on SB A/c			1,73,000.00	57,553.00 Cr
LIBRARY BOOK BANK A/C		1,15,447.00		1,69,80,635.00 Cr
Prior Period Income			75,824.00	75,824.00 Cr
Processing Fee Collected From Students A/c			64,524.00	64,524.00 Cr
Remuneration Received From Examinations A/c			12,600.00	12,600.00 Cr
Sale of Applications			1,50,550.00	1,50,550.00 Cr
Surplus From Bsc Programme A/c				
Grand Total		1,15,447.00	1,76,56,671.00	1,75,41,224.00 Cr


PRINCIPAL
 Maharaja's College of Pharmacy
 Bangalore

Indirect Expenses

Group Summary

1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Administration Exp		78,66,381.40	7,200.00	78,59,181.40 Dr
Guestlecture		80,000.00		80,000.00 Dr
Guest Lecture A/c		80,000.00		80,000.00 Dr
Telephone Bills		70,800.00		70,800.00 Dr
Internet Charges		70,800.00		70,800.00 Dr
University Fees		15,21,538.00		15,21,538.00 Dr
Affiliation Fees A/c		40,000.00		40,000.00 Dr
AFRC FEE A/c		80,000.00		80,000.00 Dr
Inspection Fees A/c		55,153.00		55,153.00 Dr
NBA Reg Exp A/c		2,12,410.00		2,12,410.00 Dr
Processing Fees Paid A/c		74,800.00		74,800.00 Dr
Registration Fees A/c		45,000.00		45,000.00 Dr
University Fees		10,14,175.00		10,14,175.00 Dr
Vehicle Maintenance		73,536.00		73,536.00 Dr
Car Insurance (AP 31 CW 7793) A/c		7,569.00		7,569.00 Dr
Car Maintenance (AP 31CW 7793) A/c		65,967.00		65,967.00 Dr
Advertisement A/c		73,585.00		73,585.00 Dr
Audit Fees A/c		41,300.00		41,300.00 Dr
Bank Charges A/c		22,990.40		22,990.40 Dr
Computer Maintenance A/c		63,280.00		63,280.00 Dr
Contingent Expencess		1,24,491.00		1,24,491.00 Dr
DEPRECIATION A/c		14,31,478.00		14,31,478.00 Dr
E Journals A/c		27,029.00		27,029.00 Dr
Electrical Repairs & Main.A/c		39,404.00		39,404.00 Dr
Electricity Charges A/c		64,221.00		64,221.00 Dr
EPF Damages A/c		16,951.00		16,951.00 Dr
EPF Late Fee Paid A/c		239.00		239.00 Dr
Garden Maintanance Works		19,950.00		19,950.00 Dr
General Expenses A/c		32,707.00		32,707.00 Dr
Misc.Expenses A/c		38,119.00		38,119.00 Dr
Part Time Lecturers Remuneration A/c		34,200.00	7,200.00	27,000.00 Dr
Pharmacy Council of India Payments(PCI)		8,11,409.00		8,11,409.00 Dr
Printing Charges		73,168.00		73,168.00 Dr
Printing & Stationary A/c		30,817.00		30,817.00 Dr
PRIOR PERIOD EXPENSES		14,02,820.00		14,02,820.00 Dr
Regulating Bodies		18,486.00		18,486.00 Dr
Remuneration Paid to Examinations A/c		45,258.00		45,258.00 Dr
Repairs and Maintenance A/c		2,90,677.00		2,90,677.00 Dr
Sanitation Service Charges A/c		8,84,803.00		8,84,803.00 Dr
SBTET Examinations A/c		42,870.00		42,870.00 Dr
Security Service Charges A/c		4,16,558.00		4,16,558.00 Dr
Software for Feedback System		55,000.00		55,000.00 Dr
Travelling Expenses A/c		10,017.00		10,017.00 Dr
Xerox Charges A/c		5,280.00		5,280.00 Dr
Xerox Machine Maintenance A/c		3,400.00		3,400.00 Dr
Department Maintenance		1,09,898.00		1,09,898.00 Dr
Chemicals and Glassware A/c		1,09,898.00		1,09,898.00 Dr
Salaries		1,36,21,000.00	20,845.00	1,36,00,155.00 Dr
EPF Employer Contribution A/c		6,82,822.00		6,82,822.00 Dr
ESI Employer Contribution A/c		93,555.00		93,555.00 Dr
Carried Over		2,15,97,279.40	28,045.00	2,15,69,234.40 Dr

continued ...

MAHARAJAH'S COLLEGE OF PHARMACY -- 2022-23

Indirect Expenses Group Summary : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		2,15,97,279.40	28,045.00	2,15,69,234.40 Dr
Group Gratuity (LIC) A/c		18,51,819.00		18,51,819.00 Dr
Pharmacy Non-Teaching Staff Salaries A/c		34,15,193.00	20,845.00	33,94,348.00 Dr
Pharmacy Teaching Staff Salaries A/c		75,77,611.00		75,77,611.00 Dr
Students Activities		1,88,605.00		1,88,605.00 Dr
Annual Sports Day Celebrations A/c		76,847.00		76,847.00 Dr
Campus Interviews and Placement Exp A/c		6,134.00		6,134.00 Dr
Fee Refund to Student		18,000.00		18,000.00 Dr
Practicals & Viva Voce Ependiture A/c		14,930.00		14,930.00 Dr
Sports and Games Exp. A/c		3,505.00		3,505.00 Dr
Student Welfare A/c		69,189.00		69,189.00 Dr
Grand Total		2,17,85,884.40	28,045.00	2,17,57,839.40 Dr

**PRINCIPAL**Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002

Trial Balance
1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	96,91,905.16 Cr		1,75,40,669.60	2,72,32,574.76 Cr
Corpus Fund A/c	1,92,99,977.32 Cr		5,17,550.00	1,98,17,527.32 Cr
General Fund A/c	96,08,072.16 Dr		1,70,23,119.60	74,15,047.44 Cr
Current Liabilities	1,33,88,558.00 Cr	1,57,13,732.00	1,27,72,879.00	1,04,47,705.00 Cr
Provisions		2,123.00	12,37,467.00	12,35,344.00 Cr
Aksaya Manpower Services A/c			54,915.00	54,915.00 Cr
Balaji Associates			37,800.00	37,800.00 Cr
Care Services (Sanitation Charges) A/c		2,123.00	1,13,177.00	1,11,054.00 Cr
Orange Technology Management			17,400.00	17,400.00 Cr
University Fee Payable			10,14,175.00	10,14,175.00 Cr
TDS Payable	20,530.00 Cr	85,403.00	71,094.00	6,221.00 Cr
TDS on Advertisement Charges A/c		1,230.00	1,230.00	
TDS ON AUDIT FEE A/C		3,500.00	7,000.00	3,500.00 Cr
TDS on Feedbank System Software		550.00	550.00	
TDS on Garden Maint. A/c		199.00	199.00	
TDS on Internet Charges A/c		1,200.00	1,500.00	300.00 Cr
TDS on P Cap Software		1,800.00	1,800.00	
TDS on Printing Exp A/c		490.00	490.00	
TDS on Repairs Works		544.00	544.00	
TDS on Salaries A/c	20,530.00 Cr	56,616.00	36,086.00	
TDS on Sanitaton Services A/c		16,003.00	17,955.00	1,952.00 Cr
TDS on Security Charges A/c		3,271.00	3,740.00	469.00 Cr
Advance From MANSAS A/c	75,30,565.00 Cr			75,30,565.00 Cr
Advance From MVGR Engineering College A/c	53,86,405.00 Cr	37,05,405.00		16,81,000.00 Cr
Bsc Programme (Dr.Reddy's) A/c	2,75,700.00 Cr	2,75,700.00		
Education Loan A/c		1,05,000.00	1,05,000.00	
EPF Employee Contribution A/c	57,466.00 Cr	6,87,768.00	6,30,302.00	
ESI Employee Contribution A/c	1,867.00 Cr	23,544.00	21,677.00	
Gratuity Staff Claims		6,34,295.00	6,34,295.00	
NSS Unit A/c	5,425.00 Dr			5,425.00 Dr
Pharmacy Non-Teaching Staff Salaries Payable A/c		28,52,945.00	28,52,945.00	
Pharmacy Teaching Staff Salaries Payable A/c		71,65,149.00	71,65,149.00	
P.Tax (Staff) Payable A/c	4,900.00 Cr	59,850.00	54,950.00	
SMT Programme (Dr.Reddy's) A/c	1,16,550.00 Cr	1,16,550.00		
Fixed Assets	1,10,95,376.50 Dr	3,69,817.00	14,31,478.00	1,00,33,715.50 Dr
BUILDINGS	45,77,473.63 Dr		4,57,746.00	41,19,727.63 Dr
B- Block Building	33,42,814.56 Dr		3,34,281.00	30,08,533.56 Dr
Buildings A/c	8,26,544.56 Dr		82,654.00	7,43,890.56 Dr
Buildng 1st Floor A/c	4,08,114.51 Dr		40,811.00	3,67,303.51 Dr
Equipment	16,76,188.51 Dr		2,51,428.00	14,24,760.51 Dr
Lab Equipment A/c	16,76,188.51 Dr		2,51,428.00	14,24,760.51 Dr
General Equipment	5,08,995.13 Dr	1,16,767.00	87,957.00	5,37,805.13 Dr
Biometric Attendance Systeme A/c	23,317.70 Dr		3,498.00	19,819.70 Dr
C C Camera System A/c	2,09,427.00 Dr		31,414.00	1,78,013.00 Dr
General Equipment A/c	1,48,194.27 Dr	1,16,767.00	33,837.00	2,31,124.27 Dr
Generator A/c	1,06,334.79 Dr		15,950.00	90,384.79 Dr
Water Cooler SS 2040 G A/c	21,721.37 Dr		3,258.00	18,463.37 Dr
AIR CONDITIONER A/C	1,01,047.79 Dr		15,157.00	85,890.79 Dr
Aqua Guard Water Purifier A/c	4,582.35 Dr		687.00	3,895.35 Dr
Barcode Printer A/c	5,159.29 Dr		774.00	4,385.29 Dr
Barcode Scanner A/c	886.17 Dr		133.00	753.17 Dr
Carried Over	1,19,85,086.66 Cr	1,60,83,549.00	3,17,45,026.60	2,76,46,564.26 Cr

MAHARAJAH'S COLLEGE OF PHARMACY -- 2022-23

Trial Balance : 1-Apr-2022 to 31-Mar-2023

Particulars

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,19,85,086.66 Cr	1,60,83,549.00	3,17,45,026.60	2,76,46,564.26 Cr
Car (AP 31CW 7793) A/C	3,23,643.45 Dr		48,547.00	2,75,096.45 Dr
COMPOUND WALL A/C	3,50,917.20 Dr		35,092.00	3,15,825.20 Dr
Computers	1,07,486.40 Dr	23,600.00	52,435.00	78,651.40 Dr
Deep Freezer A/c	9,148.93 Dr		1,372.00	7,776.93 Dr
Drilling Machine A/c	2,560.20 Dr		384.00	2,176.20 Dr
Fans A/c	5,712.75 Dr		857.00	4,855.75 Dr
Fire Safety Products A/c	1,89,871.97 Dr		28,481.00	1,61,390.97 Dr
Furniture and Fixtures A/c	18,70,256.61 Dr		1,87,026.00	16,83,230.61 Dr
HOSTEL FURNITURE A/C	1,22,314.05 Dr		12,231.00	1,10,083.05 Dr
HP Printer A/c	3,207.75 Dr	17,750.00	1,812.00	19,145.75 Dr
Internal Roads A/c	5,47,016.18 Dr		54,702.00	4,92,314.18 Dr
Laser Printer	8,670.00 Dr		1,301.00	7,369.00 Dr
Library Books A/c	97,240.90 Dr	77,500.00	54,396.00	1,20,344.90 Dr
Mobile Phones		28,000.00	2,100.00	25,900.00 Dr
P Cap Software		1,06,200.00	26,550.00	79,650.00 Dr
PROJECTOR A/C	1,89,099.88 Dr		28,365.00	1,60,734.88 Dr
Refrigerator A/c	1,664.34 Dr		250.00	1,414.34 Dr
Samsung Printer A/c	1,385.40 Dr		208.00	1,177.40 Dr
Server (HPE ML 150 GEN9 E5 260 V4)	77,711.00 Dr		11,657.00	66,054.00 Dr
Smart Board A/c	27,665.80 Dr		4,150.00	23,515.80 Dr
Solar Equipment A/c	91,437.04 Dr		36,575.00	54,862.04 Dr
Street Lights A/c	1,11,026.15 Dr		16,654.00	94,372.15 Dr
Xerox Machine A/c	83,007.63 Dr		12,451.00	70,556.63 Dr
Current Assets	1,19,85,086.66 Dr	4,78,51,364.00	3,21,89,886.40	2,76,46,564.26 Dr
Deposits (Asset)	6,000.00 Dr			6,000.00 Dr
Gas Deposit	6,000.00 Dr			6,000.00 Dr
Loans & Advances (Asset)	87,800.00 Dr	4,58,000.00	3,47,350.00	1,98,450.00 Dr
Advances	87,800.00 Dr	4,58,000.00	3,47,350.00	1,98,450.00 Dr
Other Advances A/c	5,000.00 Dr		5,000.00	
Advance to Pardha Saradhi WI A/c	5,000.00 Dr		5,000.00	
Staff Advances		3,57,500.00	2,49,500.00	1,08,000.00 Dr
Advance to Mr.K.Jagadeesh		25,000.00	25,000.00	
Advance to Principal Sir A/c		3,32,500.00	2,24,500.00	1,08,000.00 Dr
Festival Advance to Staff A/c	82,800.00 Dr	1,00,500.00	92,850.00	90,450.00 Dr
Cash-in-hand	739.00 Dr			739.00 Dr
Cash	719.00 Dr			719.00 Dr
Cash (Library)	20.00 Dr			20.00 Dr
Bank Accounts	70,09,436.66 Dr	3,24,07,618.00	3,08,42,536.40	85,74,518.26 Dr
Andhra Bank 186 A/c	4,22,347.94 Dr		2,41,757.02	1,80,590.92 Dr
Andhra Bank 441 A/c	6,92,445.66 Dr	5,27,550.00	365.80	12,19,629.86 Dr
Andhra Bank 575 A/c	4,758.90 Dr			4,758.90 Dr
Andhra Bank LIC Gratuity -253111100000937 A/c	1,834.00 Dr	34,86,114.00	24,86,700.78	10,01,247.22 Dr
Andhra Bank NSS Unit 511 A/c	4,669.92 Dr		348.10	4,321.82 Dr
Andhra Bank Workshop CA (253110100025820) A/c	2,162.88 Dr	60.00		2,222.88 Dr
Canara Bank A/c 2406 (D.Pharmacy A/c)		8,77,500.00	597.00	8,76,903.00 Dr
Canara Bank Ec-10 A/c	41,73,926.58 Dr	2,46,13,616.00	2,53,36,625.00	34,50,917.58 Dr
Canara Bank EC-38 (Library) A/c	3,721.00 Dr	1,85,086.00	692.00	1,88,115.00 Dr
HDFC A/c No: 09	49,316.90 Dr	1,497.00		50,813.90 Dr
HDFC A/c No: 10	2,18,740.00 Dr	56,444.00		2,75,184.00 Dr
HDFC A/c No: 59104032020011 (Examination Fee)	1,02,995.90 Dr	3,125.00		1,06,120.90 Dr
HDFC A/c No: 59104032020012 (Girls Hostel)	6,323.00 Dr	192.00		6,515.00 Dr
HDFC A/c No: 59104032020013 (Boys Hostel)	6,262.82 Dr	190.00		6,452.82 Dr
HDFC A/c No: 59104032020014 (Transport)	60,462.00 Dr	1,834.00		62,296.00 Dr
HDFC A/c No: 59104032020015(Misc)	44,551.00 Dr	1,351.00		45,902.00 Dr
IDFC A/c No: 10064350402 (NSS)	4,786.00 Dr	195.00		4,981.00 Dr
Carried Over		6,39,34,913.00	6,39,34,913.00	

continued ...

MAHARAJAH'S COLLEGE OF PHARMACY -- 2022-23

Trial Balance : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		6,39,34,913.00	6,39,34,913.00	
IDFC A/c No: 10064352320 (Management)	2,02,431.00 Dr	8,290.00		2,10,721.00 Dr
PAST EMPLOYEE GRATUITY CORPUS AB-48502 A/c	8,45,228.80 Dr	24,018.00	17.70	8,69,229.10 Dr
State Bank of India CA A/c	1,62,472.36 Dr	26,20,556.00	27,75,433.00	7,595.36 Dr
Receivables		1,39,85,746.00		1,39,85,746.00 Dr
Admission Fee Receivable		3,32,565.00		3,32,565.00 Dr
NBA Fee Receivable		1,79,001.00		1,79,001.00 Dr
Tuition Fee Receivable		1,32,45,030.00		1,32,45,030.00 Dr
Udf Fee Receivable		2,29,150.00		2,29,150.00 Dr
Advance to M.R.P.G. College A/c	41,03,461.00 Dr			41,03,461.00 Dr
Advance to M.R. Womens College A/c	3,00,000.00 Dr			3,00,000.00 Dr
Advance to School of Management Studies (MBA) A/c	4,25,000.00 Dr	10,00,000.00	10,00,000.00	4,25,000.00 Dr
TDS Receivable A/c	52,650.00 Dr			52,650.00 Dr
Direct Incomes		1,69,80,635.00	3,82,20,370.00	2,12,39,735.00 Cr
Admission Fees		3,63,680.00	17,18,660.00	13,54,980.00 Cr
B-Pharmacy Admission Fees			10,07,980.00	10,07,980.00 Cr
Admission Fees (1st B-Ph) A/c			2,87,170.00	2,87,170.00 Cr
Admission Fees (2nd B-Ph) A/c			2,68,260.00	2,68,260.00 Cr
Admission Fees (3rd B-Ph) A/c			2,28,550.00	2,28,550.00 Cr
Admission Fees (4th B-Ph) A/c			2,24,000.00	2,24,000.00 Cr
D-Pharmacy Admission Fees			2,84,000.00	2,84,000.00 Cr
Admission Fee (IInd D-Ph)			1,04,000.00	1,04,000.00 Cr
Admission Fees (1st D-Ph) A/c			1,80,000.00	1,80,000.00 Cr
M-Pharmacy Admission Fees			63,000.00	63,000.00 Cr
Admission Fees (2nd M-Ph) A/c			63,000.00	63,000.00 Cr
Admission Fees Arrears (M-Ph) A/c		3,000.00	3,000.00	
ADMN 1st B Pharm (Arrears)		1,19,680.00	1,19,680.00	
ADMN Fee 2nd B Pharm (Arrears)		2,03,720.00	2,03,720.00	
ADMN FEE 2ND D PHARM ARREARS		10,000.00	10,000.00	
ADMN Fee 2nd M. Pharma (Arrears)		18,000.00	18,000.00	
ADMN Fee 4th B Pharm (Arrears)		9,280.00	9,280.00	
NBA Fees		2,71,260.00	9,46,260.00	6,75,000.00 Cr
Tuition Fee		1,57,96,610.00	3,44,65,710.00	1,86,69,100.00 Cr
B-Pharmacy Tutition Fees			1,50,96,000.00	1,50,96,000.00 Cr
Tuition Fees (IIIrd B-Ph) A/c			34,20,000.00	34,20,000.00 Cr
Tuition Fees (IInd B-Ph) A/c			39,60,000.00	39,60,000.00 Cr
Tuition Fees (Ist B-Ph) A/c			43,56,000.00	43,56,000.00 Cr
Tuition Fees (IV B-Ph) A/c			33,60,000.00	33,60,000.00 Cr
D-Pharmacy Tutition Fees			28,00,000.00	28,00,000.00 Cr
Tuition Fees (IInd D-Ph) A/c			13,00,000.00	13,00,000.00 Cr
Tuition Fees (Ist D-Ph) A/c			15,00,000.00	15,00,000.00 Cr
M-Pharmacy Tutition Fees			7,60,100.00	7,60,100.00 Cr
Tuition Fees (IInd M.Ph) A/c			7,60,100.00	7,60,100.00 Cr
Tuition Fee Arrears		1,57,96,610.00	1,57,96,610.00	
B-Ph Arrears		1,20,35,680.00	1,20,35,680.00	
IIIrd B-Ph Tutition Fees Arrears A/c		28,86,990.00	28,86,990.00	
IInd B-Ph Tutition Fees Arrears A/c		43,23,550.00	43,23,550.00	
Ist B-Ph Tutition Fees Arrears A/c		30,36,300.00	30,36,300.00	
IVth B.Ph Tutition Fees Arrears A/c		17,88,840.00	17,88,840.00	
D-Ph Arrears		22,66,350.00	22,66,350.00	
IInd D-Ph Tutition Fee Arrears A/c		10,01,250.00	10,01,250.00	
Ist D-Ph Tutition Fees Arrears A/c		12,65,100.00	12,65,100.00	
M-Ph Arrears		14,94,580.00	14,94,580.00	
IInd M-Ph Tutition Fees Arrars A/c		10,94,085.00	10,94,085.00	
Ist M-Ph Tutition Fees Arrears A/c		4,00,495.00	4,00,495.00	
Carried Over		8,09,15,548.00	10,21,55,283.00	2,12,39,735.00 Cr

continued ...

MAHARAJAH'S COLLEGE OF PHARMACY -- 2022-23

Final Balance : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		8,09,15,548.00	10,21,55,283.00	2,12,39,735.00 Cr
Other Fee REceipts From Students			13,000.00	13,000.00 Cr
UDF FEE		5,49,085.00	10,89,740.00	5,40,655.00 Cr
UDF 1st B Pharmacy			3,36,830.00	3,36,830.00 Cr
UDF 1st Year B Pharm (Arrears)		4,68,600.00	4,68,600.00	
UDF 2ND B PHARM (ARREARS)		64,390.00	64,390.00	
UDF 2nd M Pharmacy			9,515.00	9,515.00 Cr
Udf 2nd M Pharmacy (Arrears)		2,595.00	2,595.00	
UDF 2nd Yr B.Pharmacy			88,740.00	88,740.00 Cr
Udf 3rd B Pharmacy			50,730.00	50,730.00 Cr
UDF 3RD B PHARM (ARREARES)		890.00	890.00	
UDF 4th B Pharmacy			54,840.00	54,840.00 Cr
UDF Fee 4th B Pharm (Arrears)		880.00	880.00	
UDF M Pharmacy Arrears		11,730.00	11,730.00	
Indirect Incomes		1,15,447.00	1,76,56,671.00	1,75,41,224.00 Cr
Fines			14,906.00	14,906.00 Cr
Library Fines A/c			12,026.00	12,026.00 Cr
Mobile Fine A/c			2,300.00	2,300.00 Cr
Non Uniform Fine A/c			580.00	580.00 Cr
Other Receipts			12,920.00	12,920.00 Cr
Fruits Sold A/c			980.00	980.00 Cr
MISC.INCOME A/C			150.00	150.00 Cr
OTHER RECEIPTS A/C			11,790.00	11,790.00 Cr
Breakage Fees A/c			1,23,016.00	1,23,016.00 Cr
Interest on SB A/c			48,696.00	48,696.00 Cr
LIBRARY BOOK BANK A/C		1,15,447.00	1,73,000.00	57,553.00 Cr
Prior Period Income			1,69,80,635.00	1,69,80,635.00 Cr
Processing Fee Collected From Students A/c			75,824.00	75,824.00 Cr
Remuneration Received From Examinations A/c			64,524.00	64,524.00 Cr
Sale of Applications			12,600.00	12,600.00 Cr
Surplus From Bsc Programme A/c			1,50,550.00	1,50,550.00 Cr
Indirect Expenses		2,17,85,884.40	28,045.00	2,17,57,839.40 Dr
Administration Exp		78,66,381.40	7,200.00	78,59,181.40 Dr
Guestlecture		80,000.00		80,000.00 Dr
Guest Lecture A/c		80,000.00		80,000.00 Dr
Telephone Bills		70,800.00		70,800.00 Dr
Internet Charges		70,800.00		70,800.00 Dr
University Fees		15,21,538.00		15,21,538.00 Dr
Affiliation Fees A/c		40,000.00		40,000.00 Dr
AFRC FEE A/c		80,000.00		80,000.00 Dr
Inspection Fees A/c		55,153.00		55,153.00 Dr
NBA Reg Exp A/c		2,12,410.00		2,12,410.00 Dr
Processing Fees Paid A/c		74,800.00		74,800.00 Dr
Registration Fees A/c		45,000.00		45,000.00 Dr
University Fees		10,14,175.00		10,14,175.00 Dr
Vehicle Maitenance		73,536.00		73,536.00 Dr
Car Insurance (AP 31 CW 7793) A/C		7,569.00		7,569.00 Dr
Car Maintenance (AP 31CW 7793) A/C		65,967.00		65,967.00 Dr
Advertisement A/c		73,585.00		73,585.00 Dr
Audit Fees A/c		41,300.00		41,300.00 Dr
Bank Charges A/c		22,990.40		22,990.40 Dr
Computer Maintenance A/c		63,280.00		63,280.00 Dr
Contingent Expences		1,24,491.00		1,24,491.00 Dr
DEPRECIATION A/C		14,31,478.00		14,31,478.00 Dr
E Journals A/c		27,029.00		27,029.00 Dr
Carried Over		10,28,16,879.40	11,98,39,999.00	1,70,23,119.60 Cr

continued ...

MAHARAJAH'S COLLEGE OF PHARMACY -- 2022-23

Trial Balance : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		10,28,16,879.40	11,98,39,999.00	1,70,23,119.60 Cr
Electrical Repairs & Main A/c		39,404.00		39,404.00 Dr
Electricity Charges A/c		64,221.00		64,221.00 Dr
EPF Damages A/c		16,951.00		16,951.00 Dr
EPF Late Fee Paid A/c		239.00		239.00 Dr
Garden Maintenance Works		19,950.00		19,950.00 Dr
General Expenses A/c		32,707.00		32,707.00 Dr
Misc. Expenses A/c		38,119.00		38,119.00 Dr
Part Time Lecturers Remuneration A/c		34,200.00	7,200.00	27,000.00 Dr
Pharmacy Council of India Payments(PCI)		8,11,409.00		8,11,409.00 Dr
Printing Charges		73,168.00		73,168.00 Dr
Printing & Stationary A/c		30,817.00		30,817.00 Dr
PRIOR PERIOD EXPENSES		14,02,820.00		14,02,820.00 Dr
Regulating Bodies		18,486.00		18,486.00 Dr
Remuneration Paid to Examinations A/c		45,258.00		45,258.00 Dr
Repairs and Maintenance A/c		2,90,677.00		2,90,677.00 Dr
Sanitation Service Charges A/c		8,84,803.00		8,84,803.00 Dr
SBTET Examinations A/c		42,870.00		42,870.00 Dr
Security Service Charges A/c		4,16,558.00		4,16,558.00 Dr
Software for Feedback System		55,000.00		55,000.00 Dr
Travelling Expenses A/c		10,017.00		10,017.00 Dr
Xerox Charges A/c		5,280.00		5,280.00 Dr
Xerox Machine Maintenance A/c		3,400.00		3,400.00 Dr
Department Maintenance		1,09,898.00		1,09,898.00 Dr
Chemicals and Glassware A/c		1,09,898.00		1,09,898.00 Dr
Salaries		1,36,21,000.00	20,845.00	1,36,00,155.00 Dr
EPF Employer Contribution A/c		6,82,822.00		6,82,822.00 Dr
ESI Employer Contribution A/c		93,555.00		93,555.00 Dr
Group Gratuity (LIC) A/c		18,51,819.00		18,51,819.00 Dr
Pharmacy Non-Teaching Staff Salaries A/c		34,15,193.00	20,845.00	33,94,348.00 Dr
Pharmacy Teaching Staff Salaries A/c		75,77,611.00		75,77,611.00 Dr
Students Activities		1,88,605.00		1,88,605.00 Dr
Annual Sports Day Celebrations A/c		76,847.00		76,847.00 Dr
Campus Interviews and Placement Exp A/c		6,134.00		6,134.00 Dr
Fee Refund to Student		18,000.00		18,000.00 Dr
Practicals & Viva Voce Expenditure A/c		14,930.00		14,930.00 Dr
Sports and Games Exp. A/c		3,505.00		3,505.00 Dr
Student Welfare A/c		69,189.00		69,189.00 Dr
Profit & Loss A/c		1,70,23,119.60		1,70,23,119.60 Dr
Grand Total		11,98,39,999.00	11,98,39,999.00	


PRINCIPAL

Maharajah's College of Pharmacy
Phoolbaugh, Vizianagaram-535002