



HARISH VASANTH & ASSOCIATES  
CHARTERED ACCOUNTANTS

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

## INDEPENDENT AUDITOR'S REPORT

To  
The Board of Trustees  
SRI ADICHUNCHANAGIRI SHIKSHANA TRUST®  
BGS Global Institute of Medical Science , Kengeri, Bengaluru.

We have audited the accompanying financial statements of **BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES, A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ("the Unit")**, which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31<sup>st</sup> March 2023.

### Opinion

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

### Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Unit in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Unit in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Unit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Unit or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Unit's financial reporting process



### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Unit's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

### **Report on other Legal and Regulatory Requirements**

We report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by the law have been kept by the Unit so far as appears from our examination of those books;
- c. The Financial Statements dealt with by this report are in agreement with the books of account;

### **For Harish Vasanth & Associates**

Chartered Accountants

  


Harish S G

Partner

M No: 218217

Date:

Place: Bengaluru

UDIN:

**BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES**  
**A Unit of SRI ADICHUNGANAGIRI SHIKSHANA TRUST @**  
 BGS Health & Education City  
 Uttarahalli Road, Adjacent to Abhinav Studio,  
 Kengeri, Bangalore - 560 060.

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

RECEIPTS		AMOUNT(₹)	AMOUNT(₹)	PAYMENTS		AMOUNT(₹)	AMOUNT(₹)
<b>To</b>	<b>OPENING BALANCES</b>			<b>By</b>	<b>ESTABLISHMENT EXPENSES</b>		
	Cash A/c		4,119		Gross Salary	33,05,52,262	
	Canara Bank A/c No - 2589	72,66,363			Interns Stipend A/c	4,38,86,631	
	Canara Bank A/c No - 2590	8,98,24,608			Provident Fund	48,21,165	
	Canara Bank A/c No - 2595	2,22,58,988			E S I Contribution	18,91,502	38,11,51,560
	Canara Bank A/c No - 5178	98,465					
	Canara Bank A/c No - 4813	43,06,960			<b>ADMINISTRATIVE EXPENSES</b>		
	Canara Bank A/c No -3915	5,98,799	12,43,54,183		Consultation Charges	29,44,000	
					Electricity Charges	2,25,04,528	
	<b>II TUITION &amp; OTHER FEE</b>				E-tds Filing Charges	47,230	
	Admission Fee	9,00,304			Exam Remuneration	19,46,955	
	Alumni Ass.	15,73,550			Examination Expenses	18,98,681	
	Application Fee	16,95,000			Legal Fees	3,89,400	
	Arrear Fees	4,12,17,056			Office Maintenance	64,883	
	Books / Record Books Fee	26,73,076			Postage & Courier Charges	1,761	
	Bus/transportation Fee	61,20,596			Printing & Stationery	15,63,308	
	Certificate Fee	12,600			Refreshment Charges	1,69,381	
	Cultural Activities Fee	34,81,000			Rent Paid For Staff Qua.	7,12,005	
	Examination Fee	39,06,934			Telephone Charges	1,35,465	
	Fee Pine	1,784			Transportation Charges	29,81,045	
	Graduation Day	39,82,500			Travelling & Conveyance	3,21,016	3,56,99,658
	Health Insurance	5,76,000					
	Helinet & E-services	49,10,000			<b>FEE REMITTANCE TO GOVT.</b>		
	Identity Card Fee	91,700			Admission Fee	9,13,800	
	Indian Red Cross Fee	2,01,100			Affiliation Fee	5,92,000	
	Internal Assessment Fee	25,19,200			Application/entry Fee	1,000	
	KSTBP/ISSWF	1,58,954			Examination Fee	41,73,500	
	Lab Fee	63,77,046			Helinet Fee	3,77,700	
	Lab Upgradation Fee	53,14,145			Registration Fee	8,53,372	
	Library	58,03,150			Renewal Fee	18,41,500	
	Magazine Fee	16,71,900			University / Board Fees	1,67,300	89,20,172
	Medical Exam Fee	7,71,300					
	Others	62,79,862			<b>FINANCIAL CHARGES</b>		
	Progress Report Fee	17,92,500			Bank Charges		14,040
	Registration Fee	6,31,200					
	Sports Fee	6,30,050			<b>RATES AND TAXES</b>		
	Sports Welfare Fund	400			Professional Tax (Institution)	2,500	
	Tuition Fee	1,03,32,64,727			Property Tax	63,53,161	63,55,661
	Welfare Associations	2,98,200	1,13,68,55,834				
					<b>LAB MAINTENANCE</b>		
	<b>UNIVERSITY FEE COLLECTION</b>				Lab Chemicals And Consumables Purchased		12,38,146
	Rgubs-admission Fee	12,450					
	Rgubs-sports Fee	22,91,350	23,03,800		<b>REPAIRS AND MAINTENANCE</b>		
					Annual Maintenance(jamc)	14,26,591	
	<b>SALE OF STUDENT MATERIALS</b>				Building Maintenance	67,96,835	
	Book Fee		1,731		Computer Maintenance	7,18,176	
					Departmental Maintenance	1,62,140	
	<b>RENTAL INCOME</b>				Electrical Maintenance	8,79,082	
	Staff Qtrs Rent Received		10,58,800		House Keeping Charges	43,39,718	
					House Keeping Expenses	5,210	
	<b>GENERAL INCOME</b>				Lab Maintenance	73,555	
	Cine/csls Registration Fee	4,22,342			Machinery Repairs & Maintenance	1,53,257	
	Exam Remuneration Received	25,19,670			Other Repairs & Maintenance	2,94,732	
	Magazine Subscription Received	1,84,100			Security Service Charges	14,54,887	1,63,04,283
	Photography Collection	2,53,102					
	Registration Fee	10,210					
	Sponsorship Received	2,42,000					
	Staff Mess Charges	3,54,320	39,85,944				
	<b>BALANCE C/F</b>		1,26,85,64,411		<b>BALANCE C/F</b>		44,96,83,521

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BALANCE B/F		1,26,85,64,411	BALANCE B/F		44,96,83,521
* <b>HOSPITAL COLLECTIONS</b>			* <b>VEHICLE MAINTENANCE</b>		
Covid Lab Collection	2,96,910		Fuel For Vehicle	13,73,269	
Nursing Posting Collection	3,30,000	6,26,910	Vehicle Insurance	84,219	
* <b>INTEREST RECEIVED</b>			Vehicle Other Maintenance	1,79,526	
Interest On SB		44,08,425	Vehicle Repair Charges	26,483	16,63,497
* <b>GRANTS RECEIVED FROM OTHERS</b>			* <b>ADVANCES RECEIVED (LIABILITY)</b>		
BGS Global Institute Of Nursing Sciences, Kengeri		26,57,208	Covid Lab Collection - Radial	1,71,54,983	
* <b>DEPOSITS MADE</b>			Fee Advance Received	20,00,000	
Rental Deposit Made	60,000		Glas Fee Collection	2,84,000	
Sri Maruthi Service Station	2,00,000	2,60,000	Hostel Fee Collection	17,43,750	
* <b>ADVANCE TO CONTRACTORS</b>			Reserch Activity	3,79,286	2,15,62,019
Accrate Additive Labs Pvt Ltd	7,78,000		* <b>STUDENTS ACTIVITIES EXPENSES</b>		
Advanced Power & Infra Solutions	30,00,000		Cme Function Expenses	52,015	
Energen Hybrid Systems	3,37,500		Function Expenses / Graduation Day Exp.	37,54,613	
Global Floors	5,00,000		Gifts Awards And Prizes	3,92,000	
Global Medical Systems	24,00,000		Internet/website Charges	13,04,376	
Gold Jaguars Lifts	11,57,000		Magazines Journals & News Papers	20,660	
Icom Infra Pvt Ltd	8,94,900		Medical Expenses	2,63,240	
Opal Designs & Engineers	9,22,996		Other Expenses	26,388	
Vision Light House	18,14,252		Photography Charges	2,73,740	
Warden Security Systems	3,33,940	1,24,38,588	Pooja Expenses	2,36,140	
* <b>ADVANCE FOR MATERIALS</b>			Purchase Of Books And Diaries	11,30,367	
Helix Pvt Ltd	9,80,000		Software - Online Class Support Charges	4,26,13,068	
Bharathi Publications	91,23,164		Sports Expenses	1,44,810	
Inflorescbece Garden Services Lip	4,10,000		Students Data Management Expenses	1,64,574	
Inspire Bio Supplies	5,50,000	1,10,63,164	Water Charges	93,727	5,04,69,718
* <b>FEE ADVANCES / DEPOSITS</b>			* <b>GRANTS GIVEN TO OTHERS</b>		
Advance/Deposit		28,81,72,499	BGS Global Institute Of Nursing Sciences, Kengeri		26,57,208
* <b>INTRA-TRUST RECEIPTS</b>			* <b>FEE REFUNDS MADE</b>		
BGS Global Institute Of Allied Health Sciences, Kengeri		14,57,118	Advance/Deposit		53,50,000
* <b>ADVANCES RECEIVED (LIABILITY)</b>			* <b>INTRA-TRUST PAYMENT</b>		
Covid Lab Collection - Radial	1,71,54,983		BGS GIMS Hospital, Kengeri	11,25,041	
Fee Advance Received	52,44,992		BGS GIMS - Hostel, Kengeri	6,46,583	
Glas Fee Collection	2,84,000		sri Adichunchanagiri Shikshana Trust,Kengeri	27,32,00,000	27,49,71,624
Hostel Fee Collection	17,43,750		* <b>OUTSTANDING LIABILITIES</b>		
Reserch Activity	36,10,664	2,90,38,389	Fee Advance	1,00,000	
* <b>RENTAL ADVANCE RECEIVED</b>			Scholarship	7,06,987	8,06,987
Rental Advance Received		67,500	* <b>STATUTORY LIABILITIES</b>		
* <b>OUTSTANDING LIABILITIES</b>			Gst Payable	59,400	
Fee Advance	1,00,000		Salary Recovery - E S I	4,35,631	
Scholarship	2,51,442	3,51,442	Salary Recovery - LIC	12,22,240	
* <b>STATUTORY LIABILITIES</b>			Salary Recovery - P F	44,52,506	
Gst Payable	59,400		Salary Recovery - P T	12,39,600	
Salary Recovery - E S I	4,35,631		Salary Recovery - T D S	2,35,28,500	
Salary Recovery - LIC	12,22,240		T D S (General) Recovery	44,67,266	3,54,05,143
Salary Recovery - P F	44,52,506		* <b>ADVANCE FOR MATERIALS</b>		
Salary Recovery - P T	12,39,600		Bharathi Publications	94,88,881	
Salary Recovery - T D S	2,35,28,500		Inflorescbece Garden Services Lip	4,10,000	
T D S (General) Recovery	44,67,266	3,54,05,143	Inspire Bio Supplies	5,50,000	1,04,48,881
* <b>OUTSTANDING LIABILITIES</b>			* <b>ADVANCE TO CONTRACTORS</b>		
Retention Money (advance Power & Infra Solu	4,50,000		Accrate Additive Labs Pvt Ltd	7,78,000	
Retention Money (energen Hybrid System)	1,35,000		Advanced Power & Infra Solutions	36,00,000	
Retention Money (icom Infra Pvt Ltd )	1,69,291		Energen Hybrid Systems	3,37,500	
Retention Money (opal Design Engineers )	78,205	8,32,496	Icom Infra Pvt Ltd	8,94,900	
			Opal Designs & Engineers	9,22,996	
			Rakshalire & Safety Pvt Ltd	30,00,000	
			Vision Light House	18,14,252	
			Warden Security Systems	3,33,940	1,24,81,588
			Global Floors	8,00,000	
<b>BALANCE C/F</b>		<b>1,65,53,43,293</b>	<b>BALANCE C/F</b>		<b>86,55,00,185</b>

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BALANCE B/F		1,65,53,43,293	BALANCE B/F		86,55,00,186
			* FEE ADVANCES / DEPOSITS		
			Advance/Deposit		32,48,40,977
			* DEPOSITS MADE		
			B G Enterprises (Fuel Station)	2,00,000	
			Electricity Deposit Made	6,20,362	
			Rental Deposit Made	1,50,000	9,70,362
			* FIXED ASSETS		
			(As per schedule)		6,54,10,218
			* CLOSING BALANCES		
			Canara Bank A/c No - 2589	1,20,31,249	
			Canara Bank A/c No - 2500	34,88,58,792	
			Canara Bank A/c No - 2595	2,95,59,014	
			Canara Bank A/c No - 5178	1,01,351	
			Canara Bank A/c No - 4813	77,14,811	
			Canara Bank A/c No -3915	3,56,333	39,86,21,530
<b>TOTAL</b>		<b>1,65,53,43,293</b>	<b>TOTAL</b>		<b>1,65,53,43,293</b>

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorized Signatory

Place :Kengeri  
Date :

As per our report of even date annexed

For Harish Vasanth & Associates

CHARTERED ACCOUNTANTS

(Firm Registration No. 1280/2015)

Harish S G

Partner

M No : 21821

UDIN:



**BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES**  
**A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST @**  
 BGS Health & Education City  
 Utterahalli Road, Adjacent to Abhiman Studio,  
 Kengeri, Bangalore - 560 060.

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

EXPENDITURE	AMOUNT(₹)	AMOUNT(₹)	INCOME	AMOUNT(₹)	AMOUNT(₹)
<b>To ESTABLISHMENT EXPENSES</b>			<b>By TUITION &amp; OTHER FEE</b>		
Gross Salary	33,05,52,262		Admission Fee	9,00,304	
Interns Stipend A/c	4,38,86,631		Alumni Ass.	15,73,550	
Provident Fund	48,21,165		Application Fee	16,95,000	
E S I Contribution	18,91,502	<b>38,11,51,560</b>	Arrear Fees	4,12,17,056	
<b>* ADMINISTRATIVE EXPENSES</b>			Books / Record Books Fee	26,73,076	
Consultation Charges	29,44,000		Bus/transportation Fee	61,20,596	
Electricity Charges	2,25,04,528		Certificate Fee	12,600	
E-tds Filing Charges	47,230		Cultural Activities Fee	34,81,000	
Exam Remuneration	19,46,955		Examination Fee	39,06,934	
Examination Expenses	18,98,681		Fee Fine	1,784	
Legal Fees	3,89,400		Graduation Day	39,82,500	
Office Maintenance	84,883		Health Insurance	5,76,000	
Postage & Courier Charges	1,761		Helinet & E-services	49,10,000	
Printing & Stationery	15,63,308		Identity Card Fee	91,700	
Refreshment Charges	1,69,381		Indian Red Cross Fee	2,01,100	
Rent Paid For Staff Qua.	7,12,005		Internal Assessment Fee	25,19,200	
Telephone Charges	1,35,465		KSTBF/KSSWF	1,58,954	
Transportation Charges	29,81,045		Lab Fee	63,77,046	
Travelling & Conveyance	3,21,016	<b>3,56,99,658</b>	Lab Upgradation Fee	53,14,145	
<b>* FEE REMITTANCE TO GOVT.</b>			Library	58,03,150	
Admission Fee	9,13,800		Magazine Fee	16,71,900	
Affiliation Fee	5,92,000		Medical Exam Fee	7,71,300	
Application/entry Fee	1,000		Others	62,79,862	
Examination Fee	41,73,500		Progress Report Fee	17,92,500	
Helinet Fee	3,77,700		Registration Fee	6,31,200	
Registration Fee	8,53,372		Sports Fee	6,30,050	
Renewal Fee	18,41,500		Sports Welfare Fund	400	
University / Board Fees	1,67,300	<b>89,20,172</b>	Tuition Fee	1,03,32,64,727	
<b>FINANCIAL CHARGES</b>			Welfare Associations	2,98,200	<b>1,13,68,55,834</b>
Bank Charges		<b>14,040</b>	<b>* UNIVERSITY FEE COLLECTION</b>		
<b>* RATES AND TAXES</b>			Rguhs-admission Fee	12,450	
Professional Tax (institution)	2,500		Rguhs-sports Fee	22,91,350	<b>23,03,800</b>
Property Tax	63,53,161	<b>63,55,661</b>	<b>* SALE OF STUDENT MATERIALS</b>		
<b>* LAB MAINTENANCE</b>			Book Fee		<b>1,731</b>
Lab Chemicals And Consumbles Purchased		<b>12,38,146</b>	<b>* RENTAL INCOME</b>		
			Staff Qtrs Rent Received		<b>10,58,800</b>
<b>BALANCE C/F</b>		<b>43,33,79,238</b>	<b>BALANCE C/F</b>		<b>1,14,02,20,165</b>

Contd....2



BALANCE B/F		43,33,79,238	BALANCE B/F		1,14,02,20,165
<b>* REPAIRS AND MAINTENANCE</b>			<b>* GENERAL INCOME</b>		
Annual Maintenance(amc)	14,26,591		Cme/eds Registration Fee	4,22,342	
Building Maintenance	67,96,835		Exam Remuneration Received	25,19,670	
Computer Maintenance	7,18,176		Magazine Subscription Received	1,84,100	
Departmental Maintenance	1,62,140		Photography Collection	2,53,102	
Electrical Maintenance	8,79,082		Registration Fee	10,210	
House Keeping Charges	43,39,718		Sponsorship Received	2,42,000	
House Keeping Expenses	5,210		Staff Mess Charges	3,54,520	39,85,944
Lab Maintenance	73,555				
Machinery Repairs & Maintenance	1,53,257		<b>* HOSPITAL COLLECTIONS</b>		
Other Repairs & Maintenance	2,94,732		Covid Lab Collection	2,96,910	
Security Service Charges	14,54,987	1,63,04,283	Nursing Posting Collection	3,30,000	6,26,910
<b>* VEHICLE MAINTENANCE</b>			<b>* INTEREST RECEIVED</b>		
Fuel For Vehicle	13,73,269		Interest On SB		44,08,425
Vehicle Insurance	84,219				
Vehicle Other Maintenance	1,79,526		<b>* GRANTS RECEIVED FROM OTHERS</b>		
Vehicle Repair Charges	26,483	16,63,497	BGS Global Institute Of Nursing Sciences, Kengeri		26,57,208
<b>* STUDENTS ACTIVITIES EXPENSES</b>					
Cme Function Expenses	52,015				
Function Expenses / Graduation Day Ex	37,54,613				
Gifts Awards And Prizes	3,92,000				
Internet/website Charges	13,04,376				
Magazines Journals & News Papers	20,660				
Medical Expenses	2,63,240				
Other Expenses	26,388				
Photography Charges	2,73,740				
Pooja Expenses	2,36,140				
Purchase Of Books And Diaries	11,30,367				
Software - Online Class Support Charges	4,26,13,068				
Sports Expenses	1,44,810				
Students Data Management Expenses	1,64,574				
Water Charges	93,727	5,04,69,718			
<b>* GRANTS GIVEN TO OTHERS</b>					
BGS Global Institute Of Nursing Sciences, Kengeri		26,57,208			
<b>* DEPRECIATION</b>					
		4,06,74,380			
<b>* EXCESS OF INCOME OVER EXPENDITURE</b>					
		60,67,50,328			
<b>TOTAL</b>		<b>1,15,18,98,652</b>	<b>TOTAL</b>		<b>1,15,18,98,652</b>

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory

Place :Kengeri  
Date :

As per our report of even date annexed  
For Harish Vasanth & Associates  
CHARTERED ACCOUNTANTS  
(Firm Registration No. 0123615)

Harish S G  
Partner  
M No : 218217  
UDIN:



**BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES**  
**A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®**  
 BGS Health & Education City  
 Uttarahalli Road, Adjacent to Abhiman Studio,  
 Kengeri, Bangalore - 560 060.

**BALANCE SHEET AS ON 31ST MARCH, 2023**

<b>LIABILITIES</b>	<b>AMOUNT(₹)</b>	<b>AMOUNT(₹)</b>	<b>ASSETS</b>	<b>AMOUNT(₹)</b>	<b>AMOUNT(₹)</b>
<b>CAPITAL FUND</b>			<b>FIXED ASSETS</b>		<b>28,17,87,386</b>
<b>Add: INTRA TRUST RECEIPTS</b>			(As per Schedule - 1)		
BGS Global Institute Of Allied Health S	14,57,118		<b>CURRENT ASSETS, LOAN &amp; ADVANCE</b>		
<b>Less: INTRA TRUST PAYMENTS</b>			Deposit Income Tax Dept.	5,77,560	
BGS GIMS Hospital, Kengeri	11,25,041		B G Enterprises	2,00,000	
BGS GIMS - Hostel, Kengeri	6,46,583		Electricity Deposit	12,46,992	
sri Adichunchanagiri Shikshana Trust,K	27,32,00,000	<b>(27,35,14,506)</b>	Rental Deposit	3,04,000	<b>23,28,552</b>
<b>GENERAL RESERVE FUND</b>			<b>ADVANCES</b>		
Opening Balance	33,77,29,850		(As per Schedule - 2)		<b>1,71,88,881</b>
Add: Surplus During the Year	60,67,50,328		<b>CASH &amp; BANK BALANCES</b>		
<b>CLOSING BALANCE</b>		94,44,80,178	Canara Bank A/c No - 2589	1,20,31,249	
<b>CURRENT LIABILITY</b>			Canara Bank A/c No - 2590	34,88,58,792	
<b>FEE ADVANCE/DEPOSITS</b>			Canara Bank A/c No - 2595	2,95,59,014	
Opening balance	5,78,12,792		Canara Bank A/c No - 5178	1,01,351	
Add: Receipts during the year	29,44,17,491		Canara Bank A/c No - 4813	77,14,811	
Less: Adjusted during the year	33,21,90,977	<b>2,00,39,306</b>	Canara Bank A/c No - 3915	3,56,333	<b>39,86,21,550</b>
<b>SCHOLARSHIP</b>					
Opening Balance	7,65,963				
Add: Receipts during the year	2,51,442				
Less: Refund during the year	7,06,987	<b>3,10,418</b>			
<b>FUNDS</b>					
Hillside College deposit	50,000				
Advance Received	1,23,600				
Deposits- Staff quarters	1,57,500	<b>3,31,100</b>			
<b>Research Activity - Grant</b>					
Opening Balance	38,12,999				
Add: Receipts during the year	36,10,664				
Less: Refund during the year	3,79,286	<b>70,44,377</b>			
<b>Rental Advance Received</b>					
Opening Balance	1,10,500				
Add: Receipts during the year	67,500				
Less: Refund during the year	-	<b>1,78,000</b>			
<b>Other Advance</b>					
Opening Balance	2,25,000				
Add: Receipts during the year	-				
Less: Refund during the year	-	<b>2,25,000</b>			
<b>Outstanding Liability</b>					
Retention Money (advance Power & Infra Solution)	4,50,000				
Retention Money (energen Hybrid System)	1,35,000				
Retention Money (from Infra Pvt Ltd)	1,69,291				
Retention Money (spal Design Engineers)	78,205	<b>8,32,496</b>			
<b>TOTAL</b>		<b>69,99,26,369</b>	<b>TOTAL</b>		<b>69,99,26,369</b>

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

As per our report of even date annexed  
**For Harish Vasanth & Associates**  
 CHARTERED ACCOUNTANTS  
 (Firm Registration No.0123613)

Authorized Signatory

Place :Kengeri  
 Date :

Harish S G  
 Partner  
 M No : 218217  
 UDIN:





**BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES**  
**A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST @**  
 BGS Health & Education City  
 Uttarahalli Road, Adjacent to Abhiman Studio,  
 Kengeri, Bangalore - 560 060.

**SCHEDULE TO FIXED ASSETS & DEPRECIATION AS AN 31ST MARCH 2023**

Sl. No	Particulars	W.D.V as on 01.04.2022	Additions		Deletions	Total	Depreciation		W D V as on 31.03.2023
			>180 days	<180days			Rate	Amount	
<b>I Land &amp; Buildings</b>									
1	BGS Statue	81,931	-	-	-	81,931	5%	4,097	77,834
2	Interior Decoration	29,01,100	5,65,050	-	-	34,66,150	5%	1,73,308	32,92,843
3	Building	31,46,610	51,46,495	-	-	82,93,105	5%	4,14,655	78,78,450
<b>II Furniture &amp; Fixtures</b>									
3	Aluminum Partition	13,55,166	-	-	-	13,55,166	10%	1,35,517	12,19,649
4	Furniture & Fixtures	5,95,76,706	19,80,378	1,52,20,471	-	7,67,77,555	10%	69,16,732	6,98,60,823
5	Electrical fittings	91,86,873	24,44,251	42,62,559	-	1,58,93,683	10%	13,76,240	1,45,17,443
6	Matters and Pillows	10,07,075	-	8,42,520	-	18,49,595	10%	1,42,834	17,06,762
<b>III Equipments</b>									
7	Electrical Equipments	37,07,741	-	77,44,500	-	1,14,52,241	15%	11,36,999	1,03,15,242
8	Air Conditioner	29,25,256	-	-	-	29,25,256	15%	4,38,788	24,86,468
9	Medical Equipments	12,34,74,111	63,41,132	29,92,166	-	13,28,07,409	15%	1,96,96,699	11,31,10,710
10	X- RAY Equipments	18,46,923	-	-	-	18,46,923	15%	2,77,038	15,69,885
11	Laundry Equipments	9,15,253	-	-	-	9,15,253	15%	1,37,288	7,77,965
12	Fire Fighting Equipments	1,30,168	-	-	-	1,30,168	15%	19,525	1,10,643
13	Office Equipments	1,16,545	-	-	-	1,16,545	15%	17,482	99,063
14	Sports Equipment	2,71,576	-	-	-	2,71,576	15%	40,736	2,30,840
15	Bio Metric Device	1,03,140	-	-	-	1,03,140	15%	15,471	87,669
<b>IV Teaching Aids</b>									
16	Lab Equipments	41,17,142	-	12,72,799	-	53,89,941	15%	7,13,031	46,76,910
17	Teaching Aids	1,18,214	-	-	-	1,18,214	15%	17,732	1,00,482
18	Library Books	2,57,46,536	-	98,05,761	-	3,55,52,297	15%	45,97,412	3,09,54,885
19	Medical Moulds	2,07,149	-	-	-	2,07,149	15%	31,072	1,76,077
20	Microscopes	55,54,118	-	-	-	55,54,118	15%	8,33,118	47,21,000
21	Music Items	5,06,030	-	-	-	5,06,030	15%	75,905	4,30,126
22	Projector	11,78,483	-	-	-	11,78,483	15%	1,76,772	10,01,711
23	T.V tape Recorders	1,02,950	-	-	-	1,02,950	15%	15,443	87,508
<b>V Hostel Equipments</b>									
24	Hostel Equipments	1,52,867	-	-	-	1,52,867	15%	22,930	1,29,937
<b>VI Plant &amp; Machinery</b>									
25	Plant & Machinery	59,486	-	-	-	59,486	15%	8,923	50,563
26	UPS System	8,25,723	-	-	-	8,25,723	15%	1,23,858	7,01,865
27	Camera	3,73,128	-	4,67,150	-	8,40,278	15%	91,005	7,49,273
28	Xerox Machine	2,32,738	-	-	-	2,32,738	15%	34,911	1,97,827
29	Lift	18,40,440	13,57,000	-	-	31,97,440	15%	4,79,616	27,17,824
30	RO Plant	4,19,328	-	-	-	4,19,328	15%	62,899	3,56,429
31	Water Purification	56,393	-	-	-	56,393	15%	8,459	47,934
32	Generators	3,92,386	-	-	-	3,92,386	15%	58,858	3,33,528
33	Intercom And Telephone	68,661	-	-	-	68,661	15%	10,299	58,362
34	Refrigerators	4,79,604	-	-	-	4,79,604	15%	71,941	4,07,663
35	Network Equipments	1,55,517	-	-	-	1,55,517	40%	62,207	93,310
36	Solar Equipments	985	-	-	-	985	40%	394	591
<b>VII Computers</b>									
37	Computer	9,79,321	-	37,91,340	-	47,70,661	40%	11,49,996	36,20,665
38	Printer	1,21,454	-	85,078	-	2,06,532	40%	65,597	1,40,935
39	Software	17,78,596	70,800	-	-	18,49,396	40%	7,39,758	11,09,638
<b>VIII Vehicles</b>									
	Car	8,38,128	10,20,768	-	-	18,58,896	15%	2,78,834	15,80,062
<b>TOTAL</b>		<b>25,70,51,551</b>	<b>1,89,25,874</b>	<b>4,64,84,344</b>	<b>-</b>	<b>32,24,61,769</b>		<b>4,06,74,380</b>	<b>28,17,87,386</b>

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES



Authorized Signatory

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 Uttarahalli Road, Adjacent to Abhiman Studio,  
 Kengeri, Bangalore - 560 060.

**2- schedule of Advance For Materials/Equipments/ Contractors as on 31st March 2023**

Sl No	Particulars	Balance as on 01.04.2022	Paid During the year	Adjusted During the Year	Balance as on 31.03.2023
1	Advanced Power & Infra Solutions	-	36,00,000	30,00,000	6,00,000
2	Accreate Additive Labs Pvt Ltd	-	7,78,000	7,78,000	-
3	Bharathi Publications	91,23,164	94,88,881	91,23,164	94,88,881
4	Energen Hybrid Systems	-	3,37,500	3,37,500	-
5	Global Medical Systems	24,00,000	-	24,00,000	-
6	Global Quality Training & Assessors Pvt Ltd	2,00,000	-	-	2,00,000
7	Gold Jaguars Lifts	11,57,000	-	11,57,000	-
8	Icom Infra Pvt Ltd	-	8,94,900	8,94,900	-
9	Inflorescebece Garden Services Llp	-	4,10,000	4,10,000	-
10	Inspire Bio Supplies	-	5,50,000	5,50,000	-
11	Helix Pvt Ltd	9,80,000	-	9,80,000	-
12	Rakshafire & Safety Pvt Ltd	-	30,00,000	-	30,00,000
13	Opal Designs & Engineers	-	9,22,996	9,22,996	-
14	Rotary Foundation	39,00,000	-	-	39,00,000
15	Vision Light House	-	18,14,252	18,14,252	-
16	Global Floors	-	8,00,000	8,00,000	-
17	Warden Security Systems	-	3,33,940	3,33,940	-
	<b>TOTAL</b>	<b>1,77,60,164</b>	<b>2,29,30,469</b>	<b>2,35,01,752</b>	<b>1,71,88,881</b>



