

FINANCIAL STATEMENTS

JSS PHARMACY COLLEGE

OOTY

FY 2022-2023



AUDIT REPORT

**The Principal,
JSS COLLEGE OF PHARMACY,
OOTACAMUND.**

Opinion:

We have audited the financial statements of **J.S.S COLLEGE OF PHARMACY, OOTACAMUND** which comprise the Balance Sheet as at 31st March, 2023 and the Receipt & Payment Account, the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

In our opinion and to the best of our information, and according to the explanations given to us, the aforesaid financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Karnataka Societies Registration Act, 1960 and give a true and fair view of the State of Affairs of the College as at 31st March 2023 and its Surplus for the year ended on that date.

Basis for Opinion:

We conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. 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 Association 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 on the financial statements.

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

The Management of **J.S.S COLLEGE OF PHARMACY, OOTACAMUND** is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Karnataka Societies Registration Act, 1960 and generally accepted accounting principles and to provide for such internal controls as the Executive Committee determines it 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, the Executive Committee is responsible for assessing the Association'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 the Executive Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the Association'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 the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Association's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our

Opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

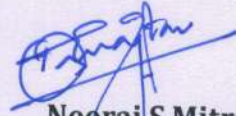
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Mysuru
Date: October 30, 2023

For Madhavan & Co.,
Chartered Accountants
ICAI FRN.001909S



Neeraj S Mitran
Partner
ICAI M No:235401



J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
ROCKLANDS, OOTACAMUND- 643001

Consolidated Receipts & Payment Accounts for the year ended March 31, 2023

Particulars		Current Year		Previous year	
		March 31, 2023		March 31, 2022	
Receipts	Note	Amount	Amount		
Cash & Cash equivalent	8	1,96,94,888		2,96,53,011	
Deposit (Liability)	1	83,171		1,66,832	
Sundry Creditors	2	9,24,84,600		7,62,93,572	
Grant Received	3	37,77,233		71,68,094	
Loans Liability	4	1,71,65,768		1,13,98,776	
Other Liability	5	2,48,41,747		2,23,80,548	
Prepaid Expenses	7	29,57,819		54,901	
Grant Utilisation	9.1	1,32,589		78,620	
Fee Income	10	20,49,27,328		16,11,82,243	
Interest Income	11	14,03,650		10,00,295	
Other Income	12	6,62,289		16,76,543	
Fees Receivables		28,37,18,447		14,86,17,688	
Fee Received in Advance		31,50,000		17,70,000	
Total		65,49,99,529		46,14,41,122	
Payments	Note	Amount	Amount		
Deposit Liability	1	4,26,072		1,02,770	
Sundry Creditors	2	9,14,86,249		7,76,32,321	
Grant Expenses	3	51,73,213		55,14,011	
Loans Liability	4	1,84,09,941		-	
Other Liability	5	2,74,48,875		2,50,40,746	
Deposit (Asset)	6	11,01,03,498		2,00,00,000	
Prepaid Expenses	7	54,62,235		26,51,135	
Fixed Asset	9	30,12,408		77,85,229	
Grant Asset	9.1	1,32,589		78,620	
Salary Expenses	13	8,01,26,938		8,14,73,687	
Employee Benefit Expenses	13.1	1,08,88,452		1,66,51,520	
Academic Expenses	14	1,23,89,011		39,60,763	
Administrative Expenses	15	1,73,48,620		1,46,55,598	
Fees Receivables		22,55,51,023		18,26,99,834	
Fee Received in Advance		17,70,000			
Administration Cost		20,00,000		20,00,000	
Advertisement Cost		15,00,000		15,00,000	
Cash & Cash equivalent	8	4,17,70,405		1,96,94,888	
Total		65,49,99,529		46,14,41,122	

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.

vide our report of even date
for **MADHAVAN & CO.,**
Chartered Accountants
ICAI FRN 001909S

for **J.S.S COLLEGE OF PHARMACY, Ooty**


N. Venkatesh Mitran
Partner
ICAI M No.235401


Principal
PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

Place: Mysuru
Date: October 30, 2023




J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
ROCKLANDS, OOTACAMUND- 643001

Consolidated Income & Expenditure Account for the year ended March 31, 2023

Particulars		Current Year		Previous year	
		March 31, 2023		March 31, 2022	
Income	Note	Amount	Amount	Amount	Amount
Fee Income	10	20,49,27,328		16,11,82,243	
Interest Income	11	14,03,650		10,00,295	
Other Income	12	6,62,289		16,76,543	
Total		20,69,93,267		16,38,59,081	
Expenditure	Note	Amount	Amount	Amount	Amount
Salary Expenses	13	8,01,26,938		8,14,73,687	
Employee Benefit Expenses	13.1	1,08,88,452		1,66,51,520	
Academic Expenses	14	1,23,89,011		39,60,763	
Administrative Expenses	15	1,73,48,620		1,46,55,598	
Administration Cost		20,00,000		20,00,000	
Advertisement Cost		15,00,000		15,00,000	
Sub-Total(A)		12,42,53,021		12,02,41,568	
Surplus Before Depreciation		8,27,40,246		4,36,17,513	
Add: Grant Depreciation	9.1	29,12,980		34,18,601	
Less: Depreciation	9	(75,01,432)		(81,46,487)	
Net Surplus		7,81,51,794		3,88,89,627	

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.


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for MADHAVAN & CO.,
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ICAI FRN 001909S


Neeraj S Mitran
Partner
ICAI M No.235401

Place: Mysuru
Date: October 30, 2023



for J.S.S COLLEGE OF PHARMACY, Ooty


Principal

PRINCIPAL

J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
ROCKLANDS, OOTACAMUND- 643001

Consolidated Balance sheet as on March 31, 2023

Balance Sheet Particulars	Note	Current Year	Previous year
		March 31, 2023	March 31, 2022
		Amount	Amount
SOURCES :			
CAPITAL FUND		7,16,92,138	3,28,02,512
Add: Net Surplus		7,81,51,794	3,88,89,627
Sub Total		14,98,43,932	7,16,92,138
Deposit (Liability)	1	6,24,634	9,67,535
Sundry Creditors	2	28,61,046	18,62,695
Grant	3	97,91,948	1,11,87,928
Loans Liability	4	5,29,38,745	5,41,82,918
Other Liability	5	84,53,803	1,10,60,931
Endowment Fund		1,50,000	1,50,000
Fee Received In Advance		31,50,000	17,70,000
Grant Utilization	9.1	1,65,50,215	1,93,30,606
Total		24,43,64,323	17,22,04,751
APPLICATIONS :			
Fixed Asset	9	3,01,49,253	3,17,25,297
Grant Asset	9.1	1,65,50,215	1,93,30,606
Fees Receivable		(5,37,996)	5,76,29,428
Deposit (Asset)	6	15,09,70,211	4,08,66,713
Prepaid Expenses	7	54,62,235	29,57,819
Cash & Cash equivalent	8	4,17,70,405	1,96,94,888
Total		24,43,64,323	17,22,04,751

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.

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Neeraj S Mitran
Partner
ICAI M.No.235401

Place: Mysuru
Date: October 30, 2023



for J.S.S COLLEGE OF PHARMACY, Ooty


Principal
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J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
ROCKLANDS, OOTACAMUND- 643001

Notes forming part of Balance sheet

1 Deposit (Liability)

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
Security Deposit	9,40,035	83,171	4,26,072	5,97,134
EMD	27,500	-	-	27,500
Total	9,67,535	83,171	4,26,072	6,24,634

2 Sundry Creditors

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
Services	9,60,527	49,65,036	54,10,924	5,14,639
Expenses	9,02,168	8,75,19,564	8,60,75,325	23,46,407
Total	18,62,695	9,24,84,600	9,14,86,249	28,61,046

3 Grant

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
AICTE	5,90,664	-	3,53,051	2,37,613
Aayush Project	2,81,147	-	-	2,81,147
DBT	10,17,325	-	5,69,330	4,47,995
DRDO	1,53,974	-	-	1,53,974
DST	(7,36,362)	3,89,636	20,35,911	(23,82,637)
DST- Women	11,40,328	62,192	7,44,616	4,57,904
Grant-Interest	25,03,707	6,32,682	-	31,36,389
ICMR	20,70,853	14,49,330	12,18,282	23,01,901
JSS Latrobe University	12,93,335	-	-	12,93,335
JSS AHER Grant	2,26,009	4,57,940	2,36,103	4,47,846
Modrobs	(3,47,056)	-	-	(3,47,056)
TIFAC	7,74,944	66,912	15,920	8,25,936
QIP	18,71,325	-	-	18,71,325
SDP	(23,954)	-	-	(23,954)
Suspense Receipt	4,68,875	7,18,541	-	11,87,416
Travel Grants	(97,186)	-	-	(97,186)
Total	1,11,87,928	37,77,233	51,73,213	97,91,948

4 Loans Liability

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
JSS AHER	2,68,94,715	53,52,220	17,42,188	3,05,04,747
AHER Remittance	2,65,37,519	82,92,000	1,12,91,250	2,35,38,269
Advance - Others	14,02,567	29,44,889	44,30,048	(82,592)
Advance-Staff	(2,15,378)	2,04,820	2,04,820	(2,15,378)
Advance-MVP	(4,36,505)	3,71,839	7,41,635	(8,06,301)
Total	5,41,82,918	1,71,65,768	1,84,09,941	5,29,38,745

5 Other Liability

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
Salary Deduction	41,51,168	1,12,63,491	1,54,14,659	-
Duties & Taxes	1,01,204	9,50,583	10,29,169	22,618
Fellowships	32,32,366	1,02,75,684	82,36,566	52,71,484
Grant under Process	20,12,470	-	-	20,12,470
Incentives	5,46,074	-	-	5,46,074
IOH Account	3,06,204	-	-	3,06,204
Journals (SIG)	2,09,526	-	-	2,09,526
Workshops and Seminars	5,01,919	23,51,989	27,68,481	85,427
Total	1,10,60,931	2,48,41,747	2,74,48,875	84,53,803

6 Deposit (Asset)

Particulars	Balance as on April 1, 2022	Receipts	Payments	Balance as on March 31, 2023
EMD	65,000	-	-	65,000
Fixed Deposit	4,00,00,000	1,00,00,000	12,00,00,000	15,00,00,000
Gas Deposit	25,700	-	-	25,700
Stability Fund	1,00,000	-	-	1,00,000
KEB Deposit	6,00,013	-	1,03,498	7,03,511
Water Deposit	26,000	-	-	26,000
Security Deposit	50,000	-	-	50,000
Total	4,08,66,713	1,00,00,000	12,01,03,498	15,09,70,211

7 Prepaid Expenses

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
Prepaid- Smart Campus Development	3,06,684	3,06,684	-	-
Prepaid- Gratuity	26,19,085	26,19,085	34,97,094	34,97,094
Prepaid-affiliation	-	-	19,47,000	19,47,000
Prepaid- Vehicle Insurance	32,050	32,050	18,141	18,141
TOTAL	29,57,819	29,57,819	54,62,235	54,62,235

8 Cash & Cash equivalent

Particulars	March 31, 2023	March 31, 2022
Cash	47,466	50,866
Cash at Bank	4,17,22,939	1,96,44,022
Total	4,17,70,405	1,96,94,888



9 Fixed Asset

Particulars	Balance as on April 1, 2022	Addition > 180 days	Addition < 180 days	Deletion	Total	Rate	Depreciation	Balance as on March 31, 2023
Building	1,12,20,820	-	-	-	1,12,20,820	10%	11,22,082	1,00,98,732
Computers & Software	5,68,327	-	-	-	5,68,327	40%	2,27,331	3,40,996
Software	23,07,506	-	-	-	23,07,506	25%	5,76,877	17,30,629
Equipments	95,49,124	2,18,288	3,42,867	-	1,01,10,279	15%	14,90,828	86,19,451
Furniture & Fixture	44,97,692	14,000	1,31,995	-	46,43,687	10%	4,57,768	41,85,919
Books	14,41,785	16,753	5,40,885	-	19,99,423	15%	2,59,347	17,40,076
Patents	8,59,538	-	-	-	8,59,538	0%	-	8,59,538
Vehicle	12,80,507	17,47,620	-	-	30,28,127	15%	4,54,219	25,73,908
Total	3,17,25,299	19,96,661	10,15,747	-	3,47,37,707		45,88,452	3,01,49,249
9.1 Grant Asset								
Particulars	Balance as on April 1, 2022	Addition < 180 days	Addition > 180 days	Deletion	Total	Rate	Depreciation	Balance as on March 31, 2023
Grant-Equipment	1,93,12,145	-	89,639	-	1,94,01,784	15%	29,03,545	1,64,98,239
Grant-Computer & Software	14,234	-	42,950	-	57,184	25%	8,927	48,257
Grant-Furniture & Fixtures	2,513	-	-	-	2,513	10%	251	2,262
Grant-Books	1,714	-	-	-	1,714	15%	257	1,457
Total	1,93,30,606	-	1,32,589	-	1,94,63,195		29,12,980	1,65,50,215



J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
ROCKLANDS, OOTACAMUND- 643001
Notes forming part of Income & Expenditure a/c

10 Fee Income

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Admission Fee	4,01,500	-	6,87,500	-
Alumni Association Fee	3,86,000	-	6,87,500	68,400
Application/Calendar/Syllabus Fee	4,14,250	-	7,05,250	-
Campus Development Fee	4,14,250	-	7,05,250	-
CME/Seminar Fee	5,15,664	-	9,99,300	69,025
College Day Fee	4,01,500	-	6,87,500	-
College Maintenances Fee	6,02,250	-	10,31,250	-
Golden Jubilee Fee	5,71,000	-	8,38,000	-
Graduation Day Fee	3,01,750	-	2,31,250	-
I.A.P.R Fee	2,32,700	-	2,13,500	-
Identity Card Fee	90,050	-	1,42,300	-
Library/Journal Fee	3,11,000	-	4,09,500	-
Insurance	55,000	-	-	-
Laboratory Maintenances Fee	3,76,000	-	6,52,000	-
Library/Internet & RR Fee	13,41,500	25,73,217	23,17,500	14,85,746
Magazine Fee	2,00,750	2,26,500	3,43,750	-
Medical Exam/Health Care Fee	10,38,750	-	10,42,750	-
Sports Fee	4,01,500	-	6,87,500	8,500
Student Group Insurance	4,47,000	17,61,000	18,80,000	-
Red Cross Fee/NPW Fee/KTBF/KSWF	3,38,857	79,875	2,13,500	-
Tuition Fee	20,38,77,019	31,50,370	15,21,73,126	38,34,312
Total	21,27,18,290	77,90,962	16,66,48,226	54,65,983

11 Interest Income

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Bank Interest	12,28,157	-	4,16,980	-
Interest on FD	1,75,493	-	5,83,315	-
Total	14,03,650	-	10,00,295	-

12 Other income

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Blazer and Track Suit	13,08,360	18,63,613	5,80,000	8,000
Breakages & Fine	2,54,327	-	1,44,228	1,840
Improvement Sessional Fee	1,72,618	-	22,285	1,000
IOH /Grants /Sponsored	2,39,314	-	6,53,628	-
Sale of Scrap	4,03,126	-	3,520	-
TC	29,978	-	23,601	100
Testing Charges	18,000	-	39,000	-
Library Collection	1,00,179	-	2,21,221	-
Total	25,25,902	18,63,613	16,87,483	10,940

13 Salary Expenses

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Salary	47,38,056	8,48,64,994	3,63,123	8,18,36,810
Total	47,38,056	8,48,64,994	3,63,123	8,18,36,810

13.1 Employment Benefit Expenses

Daily Wages	-	9,77,655	-	7,78,906
Annual Gratuity	-	55,86,257	-	1,16,64,986
ESI	-	84,043	2,047	82,040
PF	-	21,29,161	81,811	21,50,485
Stipend	-	20,92,310	-	20,58,961
Staff Welfare Expenses	-	19,026	-	-
Total	-	1,08,88,452	83,858	1,67,35,378



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14 Academic Expenses

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Affiliation & Inspection	-	12,21,836	-	10,13,536
Clinical Fee	-	3,08,000	-	4,92,000
GST Charges	-	1,14,946	-	-
Int on GST	-	93,324	-	-
Lab/Equipment's & Other Maintenance (Refer-14.1)	-	97,93,669	-	22,43,951
Seminar & Conference	-	5,17,774	-	1,57,675
Smart Campus Development	-	3,06,684	-	34,076
Reading Room	-	32,778	-	19,525
Total	-	1,23,89,011	-	39,60,763

14.1 Lab/Equipment & Other Maintenance

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
✓ Animal Maintenance	-	4,20,960	-	2,43,329
AMC	-	16,88,793	-	92,065
✓ Computer/Lab equipment/UPS/Other Maintenance	-	34,77,573	-	14,42,335
Lab Consumables/ Glassware's	-	42,06,343	-	4,66,222
Total	-	97,93,669	-	22,43,951

15 Administrative Expenses

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Advertisement & Publicity	-	2,80,202	-	74,400
ACPE Certification Expenses	-	-	-	1,74,497
Audit Fee	-	3,53,900	-	2,74,400
Bank Charges	-	85,216	-	1,26,317
Donation In Kind	-	-	-	47,200
Electricity & water Charges	-	34,61,930	-	29,57,171
Founders Day, Freshers Day & Other	-	3,08,075	-	4,59,546
Fright & Transportation	-	4,902	-	9,853
Green Campus Expense (Refer 15.2)	-	76,453	-	87,390
Hospitality Charges	-	14,54,408	-	7,94,540
Jayanthi & Other Celebration	-	17,00,170	-	1,01,725
Practical record Book	-	6,05,000	-	-
Other Expenses	-	84,344	5,792	3,00,249
Office Expenses	-	8,34,482	-	4,82,295
Postal Charges	-	34,300	-	42,560
Professional Charges	-	60,850	-	1,853
Printing & Stationery	-	9,42,619	-	12,60,214
Rent, Rates & Taxes	-	20,97,198	-	12,54,806
✓ Repairs & Maintenance (Refer 15.1)	-	32,82,003	-	46,72,986
Telephone expenditure	-	85,857	-	78,832
Travelling Expenses	-	1,09,937	-	1,23,676
Security Charges	-	14,86,774	-	13,36,880
Total	-	1,73,48,620	5,792	1,46,61,390

15.1 Repairs & Maintenance

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
✓ Vehicle Maintenance	-	13,11,372	-	28,44,364
Building Maintenance	-	19,70,631	-	18,28,622
Total	-	32,82,003	-	46,72,986

15.2 Green Campus Expense

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
✓ Bio Medical Waste	-	14,000	-	14,000
Garden Maintenance	-	62,453	-	73,390
Total	-	76,453	-	87,390

vide our report of even date
for MADHAVAN & CO.,
Chartered Accountants
ICAI FRN 001909S


Neeraj S. Mitran
Partner
ICAI M No.235401

Place: Mysuru
Date: October 30, 2023



for J.S.S COLLEGE OF PHARMACY, Ooty


Principal
PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

**JSS College of Pharmacy,
OOTACAMUND.
FINANCIAL NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR
ENDED March 31, 2023**

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS:

1. Institute follows Accrual Method of accounting.
2. **Revenue Recognition:** Receipts /collections towards Fee received/ receivable from Students is treated as revenue receipts.
3. **Grant Receipts:** Revenue grants, if any, received from the government are treated as income. Specific capital grants with/without end use criteria are treated as liability.
4. **Fixed Assets and Depreciation:** Assets acquired during the year are capitalized on the basis of cost of acquisition along with all other expenses incurred for putting the asset into use. JSS AHER provides depreciation on a Written down Method, at the rates specified under the Income Tax Rules & as amended from time to time.
5. Specific Funds collected are treated as liability.
6. There are no contingent liabilities as on the date of the Balance sheet.

For Madhavan & Co.,
Chartered Accountants
ICAI FRN.001909S

JSS COLLEGE OF PHARMACY, OOTACAMUND


Neeraj S Mitran
Partner
ICAI M No: 235401

Place: Mysuru
Date: October 30, 2023




PRINCIPAL
PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
College Account
ROCKLANDS, OOTACAMUND- 643001

Receipts & Payment Accounts for the year ended March 31, 2023

Receipts	Note	March 31, 2023	March 31, 2022
		Amount	Amount
Cash & Cash Equivalents			
Cash & Bank Balance	12	20,84,722	1,27,29,106
Fee Incomes	1	20,74,85,563	16,24,88,089
Other Income	2	6,44,289	17,14,993
Interest Income:			
Interest on SB		11,19,683	2,90,146
Interest on FD		1,75,493	5,83,315
AHER Remittance	7	82,92,000	1,18,56,190
Salary Deductions	8	1,12,63,491	1,31,97,784
Fixed Deposits	10	1,00,00,000	-
Loans and Advances	11	88,77,168	48,80,827
Prepaid Expenses	13	29,57,819	54,901
Security Deposit	14	83,171	1,66,832
Sundry Creditors	15	9,24,34,950	7,62,30,245
Fee Receivables		28,37,18,447	14,85,40,693
Fee Received in Advance	16	31,50,000	17,70,000
Duties and Tax	17	8,08,161	7,13,197
Total		63,30,94,957	43,52,16,316
Payments:			
Salary Expenses	3	8,00,54,258	8,14,03,687
Employee Benefit expenses	3.1	1,08,74,002	1,66,34,495
Administrative Expenses	4	1,73,01,864	1,34,01,449
Academic Activities	5	1,47,38,682	65,89,948
JSS AHER Transfers	6	35,00,000	35,00,000
AHER Remittance	7	1,12,91,250	2,34,440
Salary Deductions	8	1,54,14,659	1,48,50,186
Fixed Assets	9	30,12,408	78,07,904
Deposits (Asset)	10	12,01,03,498	2,00,00,000
Loans and Advances	11	71,29,291	50,88,801
Prepaid Expenses	13	54,62,235	26,51,135
Security Deposit	14	4,26,072	1,02,770
Sundry Creditors	15	9,14,86,249	7,75,38,245
Fee Received in Advance		17,70,000	-
Fee Receivables		22,55,50,138	18,26,58,237
Duties and Tax	17	8,24,661	6,70,297
Cash & Bank Balance	12	2,41,55,691	20,84,722
Total		63,30,94,957	43,52,16,316

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.

vide our report of even date
for MADHAVAN & CO.,
 Chartered Accountants
 ICAI FRN 001909S


Neeraj S Mitran
 Partner
 ICAI M No.235401

Place: Mysuru
 Date: October 30, 2023



for J.S.S COLLEGE OF PHARMACY, Ooty


Principal
J.S.S. COLLEGE OF PHARMACY
 Rockland's, Ootacamund-643 001

J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
College Account
ROCKLANDS, OOTACAMUND- 643001

Income & Expenditure Account for the year ended March 31, 2023

Particulars	Note	March 31, 2023	March 31, 2022
		Amount	Amount
Income			
Fee Incomes	1	20,74,85,563	16,24,88,089
Other Income	2	6,44,289	17,14,993
Interest Income		12,95,176	8,73,461
Total		20,94,25,028	16,50,76,543
Expenditure			
Salary Expenses	3	8,00,54,258	8,14,03,687
Employee Benefit expenses	3.1	1,08,74,002	1,66,34,495
Administrative Expenses	4	1,73,01,864	1,34,01,449
Academic Activities	5	1,47,38,682	65,89,948
JSS AHER	6	35,00,000	35,00,000
Total		12,64,68,806	12,15,29,579
Surplus Before Depreciation		8,29,56,222	4,35,46,963
Less: Depreciation	9	(45,72,380)	(47,08,372)
Net Surplus		7,83,83,842	3,88,38,591

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.

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for MADHAVAN & CO.,
Chartered Accountants
ICAI FRN 001909S


Neeraj S Mitran
Partner
ICAI M No.235401

Place: Mysuru
Date: October 30, 2023



for J.S.S COLLEGE OF PHARMACY, Ooty


Principal

J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
College Account
ROCKLANDS, OOTACAMUND- 643001

Balance sheet as on March 31, 2023

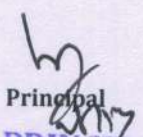
Particulars	Note	March 31, 2023		March 31, 2022	
		Amount	Amount	Amount	Amount
LIABILITIES:					
Capital Fund:					
(As per last B/S)		6,76,04,059		2,87,65,467	
Add: Net Surplus		7,83,83,842	14,59,87,901	3,88,38,591	6,76,04,059
Endowment Fund			1,50,000		1,50,000
Salary deductions	8		-		41,51,168
Loans and Advances	11		3,32,30,378		3,14,82,501
Security Deposit	14		6,24,634		9,67,535
Sundry Creditors	15		22,69,236		13,20,535
Fee Received in Advance	16		31,50,000		17,70,000
Duties & Tax	17		26,400		42,900
AHER Remittance					
(As per last B/S)		2,65,37,519		1,49,15,766	
Add: Received during the Year		82,92,000		1,18,56,190	
Less: Paid during the Year		(1,12,91,250)	2,35,38,269	(2,34,440)	2,65,37,516
Total			20,89,76,820		13,40,26,217
ASSETS					
Fixed Assets	9		2,96,19,843		3,11,79,814
Deposits	10		15,08,55,211		4,07,51,713
Prepaid Expenses	13		54,62,235		29,57,819
Fee Receivables			(11,16,160)		5,70,52,149
Cash & Bank Balance	12		2,41,55,691		20,84,722
Total			20,89,76,820		13,40,26,217

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.

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ICAI FRN 001909S

for J.S.S COLLEGE OF PHARMACY, Ooty


Neeraj S. Mitran
Partner
ICAI M No.235401


Principal
PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

Place: Mysuru
Date: October 30, 2023



J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
College Account
ROCKLANDS, OOTACAMUND- 643001
Notes forming part of Income & Expenditure a/c

1 Fee Incomes	Particulars	March 31, 2023		March 31, 2022	
		Receipts	Payments	Receipts	Payments
	Tuition Fees	20,38,77,019	31,50,370	15,19,93,226	38,34,312
	College Fees (Refer.1.1)	87,46,414	19,87,500	1,44,75,100	1,45,925
	Total	21,26,23,433	51,37,870	16,64,68,326	39,80,237

1.1	Particulars	March 31, 2023		March 31, 2022	
		Receipts	Payments	Receipts	Payments
	Alumina Association	3,86,000	-	6,87,500	68,400
	Identity Card Fees	90,050	-	1,42,300	-
	Admission Fees	4,01,500	-	6,87,500	-
	Application Fees	4,14,250	-	7,05,250	-
	Graduation Day Fees	3,01,750	-	2,31,250	-
	I.A.P.R. Fees	2,32,700	-	2,13,500	-
	Magazine Fees	2,00,750	2,26,500	3,43,750	-
	Red Cross Fee/NPW Fee/KTBF/KSWF	2,44,000	-	2,13,500	-
	Golden Jubilee Fund	5,71,000	-	8,38,000	-
	College Day Fees	4,01,500	-	6,87,500	-
	Journal/Placement Cell Fees	3,11,000	-	4,09,500	-
	Campus Development Fees	4,14,250	-	7,05,250	-
	Lab Maintenance Fee	3,76,000	-	6,52,000	-
	Medical Examination/Health Card Fees	46,250	-	4,80,250	-
	Sports Fees	4,01,500	-	6,87,500	8,500
	Comprehensive Health Care Plan Insurance	9,92,500	-	5,62,500	-
	I.L.I. Seminar Fees	55,000	-	89,500	-
	Student Group Insurance Policy Fees	5,15,664	-	9,99,300	69,025
	College Maintenance Fees	4,47,000	17,61,000	17,90,500	-
	Internet Fees	6,02,250	-	10,31,250	-
		13,41,500	-	23,17,500	-
	TOTAL	87,46,414	19,87,500	1,44,75,100	1,45,925

2 Other Income	Particulars	March 31, 2023		March 31, 2022	
		Receipts	Payments	Receipts	Payments
	Blazer and Track Suit Fees	13,08,360	18,63,613	5,80,000	8,000
	Breakages/Fines	2,54,327	-	3,24,128	1,840
	Improvement Sessional Fee	1,72,618	-	2,41,781	-
	IOH Grants	2,39,314	-	6,53,628	-
	Sale of Old Scrap items/ Vehicle	4,03,126	-	3,520	100
	T.C. Fees	29,978	-	23,601	6,76,575
	Sponsoring Society Fee/ Library Collection	1,00,179	-	5,74,850	-
	Total	25,07,902	18,63,613	24,01,508	6,86,515

3 Salary Expenses	Particulars	March 31, 2023		March 31, 2022	
		Receipts	Payments	Receipts	Payments
	Salary to Staff	47,38,056	8,47,92,314	3,63,123	8,17,66,810
	Total	47,38,056	8,47,92,314	3,63,123	8,17,66,810
3.1	Employee Benefit expenses	-	-	-	20,53,924
	Mgmt. Contribution PF	-	21,16,661	-	77,718
	Mgmt. Contribution ESI	-	82,093	-	7,78,906
	Daily Wages	-	9,77,655	-	1,16,64,986
	Group Gratuity Scheme	-	55,86,257	-	20,58,961
	Stipend to Students	-	20,92,310	-	-
	Staff Uniform	-	19,026	-	-
	Total	-	1,08,74,002	-	1,66,34,495

4 Administrative Expenses	Particulars	March 31, 2023		March 31, 2022	
		Receipts	Payments	Receipts	Payments
	Advertisement Expenses	-	2,80,202	-	74,400
	Audit Fees	-	3,06,500	-	2,74,400
	Bank Charges	-	72,647	-	1,22,367
	College Day Expenses	-	13,01,324	-	-
	Electricity & Water Charges	-	34,61,930	-	29,57,171
	Freight Charges	-	4,902	-	9,853
	Guest Hospitality	-	14,44,753	-	7,93,770
	Office Expenses	-	8,34,482	-	6,56,792
	Postage and Telegram	-	34,300	-	42,560
	Printing & Stationery	-	9,42,619	-	12,59,134
	Practical Record Book	-	6,05,000	-	-
	Rents ,Rates & Taxes	-	20,97,198	-	12,54,806
	Founders Day Expenses	-	3,08,075	-	4,59,546
	Security Charges	-	14,86,774	-	13,36,880
	TA/DA	-	1,02,527	-	1,70,876
	Telephone Charges	-	85,857	-	78,832
	Sports Expenses	-	3,98,846	-	231,551
	News Paper	-	32,778	-	19,525
	Exam Expense	-	84,344	-	51,126
	Professional Charges	-	58,350	-	14,500
	Repairs and Maintenance (Refer-4.1)	-	32,82,003	-	35,05,970
	Green campus Expenses (Refer-4.2)	-	76,453	-	87,390
	Total	-	1,73,01,864	-	1,34,01,449



4.1 Repairs and Maintenance	Particulars	March 31, 2023		March 31, 2022	
		Receipts	Payments	Receipts	Payments
	Building Maintenance		19,70,631	-	28,44,364
	Vehicle Maintenance		13,11,372	-	6,61,606
	Total		32,82,003		35,05,970

4.2 Green campus Expenses	Particulars	March 31, 2023		March 31, 2022	
		Receipts	Payments	Receipts	Payments
	Bio Medical waste		14,000	-	14,000
	Garden Maintenance		62,453	-	73,390
	Total		76,453		87,390

5 Academic Activities	Particulars	March 31, 2023		March 31, 2022	
		Receipts	Payments	Receipts	Payments
	Affiliation Fees		12,21,836	-	10,13,536
	Smart Campus Development		3,06,684	-	34,076
	Clinical Fee	-	3,08,000	-	4,92,000
	GST Charges	-	16,524	-	-
	Interest on GST	-	15,194	-	-
	Library Journals/ News letter		25,73,217	-	14,85,746
	Workshops/Seminars		5,09,558	-	1,54,675
	Lab Equipment Maintenance (Refer-5.1)		97,87,669	-	34,09,915
	Total		1,47,38,682		65,89,948

5.1 Lab Equipment Maintenance	Particulars	March 31, 2023		March 31, 2022	
		Receipts	Payments	Receipts	Payments
	AMC		16,88,793	-	92065
	Animal Maintenance		4,20,960	-	243329
	Computer Lab/Equipment /UPS/other Maintenance		24,39,177	-	1442335
	Lab Consumables & Glassware		42,00,343	-	465170
	Networking & IT Expenses		10,38,396	-	1167016
	Total		97,87,669		34,09,915

6 JSS AHER Transfers	Particulars	March 31, 2023		March 31, 2022	
		Receipts	Payments	Receipts	Payments
	Administrative Cost	-	20,00,000	-	20,00,000
	Advertisement Cost	-	15,00,000	-	15,00,000
	Total		35,00,000		35,00,000

7 AHER Remittance	Particulars	March 31, 2023		March 31, 2022	
		Receipts	Payments	Receipts	Payments
	AHER Fees	82,92,000	1,12,91,250	1,16,21,750	-
	Total	82,92,000	1,12,91,250	1,16,21,750	-



Salary Deduction

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
Statutory deductions				
ESI Daily Wages Employee	-	5,622	5,622	-
ESI Employee	-	13,406	13,406	-
GSLI	-	87,020	87,020	-
Income Tax	-	68,14,916	68,14,916	-
L I C	-	21,45,898	21,45,898	-
PF Daily Wages Employee	-	90,418	90,418	-
PF Employee	-	18,60,701	18,60,701	-
Professional Tax	-	2,42,760	2,42,760	-
Non Statutory Deductions				
Covid Relief Fund	-	-	-	-
1 day salary	238	-	238	-
Flood Relief Fund	1,90,272	-	1,90,272	-
Friends Association	55,636	-	55,636	-
JSS Credit Co-operative Society	1,35,000	-	1,35,000	-
Mess Bill(Staff)	7,01,844	-	7,01,844	-
One % Salary	4,521	-	4,521	-
Retired Employees Felicitation Committee	1,16,547	244	1,16,791	-
Staff Children College Fee	52,750	-	52,750	-
Staff Qtrs. Rent	18,99,703	1,740	19,01,443	-
Staff Qurts E B	2,11,181	-	2,11,181	-
Staff School Fee(School Fee)	3,93,075	-	3,93,075	-
Suttur Free School Fund	3,90,401	766	3,91,167	-
TOTAL	41,51,168	1,12,63,491	1,54,14,659	-

9 Fixed Asset

Particulars	Balance as on April 1, 2022	Additions > 180 Days	Additions < 180 Days	Total	Rate	Amount	Balance as on March 31, 2023
Buildings	1,12,20,820			1,12,20,820	10%	11,22,082	1,00,98,739
Furniture	42,80,354	14,000	1,31,995	44,26,349	10%	4,36,035	39,90,314
Name Board	19,402			19,402	10%	1,940	17,462
Sports Items	1,37,204			1,37,204	10%	13,720	1,23,484
U.P.S.	3,05,578			3,05,578	15%	45,837	2,59,741
Television	92,734			92,734	15%	13,910	78,824
Vehicle	12,80,507	17,47,620		30,28,127	15%	4,54,219	25,73,908
Computers	5,64,440			5,64,440	40%	2,25,776	3,38,664
Library Books	14,41,294	16,753	5,40,885	19,98,932	15%	2,59,273	17,39,659
Software	23,07,506			23,07,506	25%	5,76,877	17,30,629
Equipment							
Battery	5,83,027			5,83,027	15%	87,454	4,95,573
Patents	4,34,963			4,34,963	0%	-	4,34,963
Smart Class Room Equipment's	1,92,877			1,92,877	15%	28,932	1,63,945
Office Equipment	86,232		1,36,013	2,22,245	15%	23,136	1,99,109
Lab Equipment	66,33,623	1,54,874	2,06,854	69,95,351	15%	10,33,789	59,61,562
Mike set & Amplifier	12,319			12,319	15%	1,848	10,471
Printer	86,606	13,750		1,00,356	15%	15,053	85,303
Projectors	2,17,832	49,664		2,67,496	15%	40,124	2,27,372
Wi Fi Device	2,31,616			2,31,616	15%	34,742	1,96,874
Solar/LED Lights	5,07,332			5,07,332	15%	76,100	4,31,232
CC TV	4,88,737			4,88,737	15%	73,311	4,15,426
Water Purifiers	54,811			54,811	15%	8,222	46,589
TOTAL	3,11,79,814	19,96,661	10,15,747	3,41,92,222		45,72,380	2,96,19,843

10 Deposits (Asset)

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
Tamil Nadu Electricity Board	6,00,013		1,03,498	7,03,511
Gas Cylinder Deposit	25,700			25,700
Water Deposit	26,000			26,000
Stability Fund	1,00,000			1,00,000
Fixed Deposits	4,00,00,000	1,00,00,000	12,00,00,000	15,00,00,000
TOTAL	4,07,51,713	1,00,00,000	12,01,03,498	15,08,55,211



11 Loans & Advance

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
Advance-Inter A/c				
QIP A/c	5,00,000	-	-	5,00,000
TIFAC CORE HD	(2,00,000)	-	10,600	(2,10,600)
Grant A/c	13,04,881	3,400	-	13,08,281
Total A	16,04,881	3,400	10,600	15,97,681
Advance-Inter A/c				
DC Bill Advance	(10,000)	-	-	(10,000)
Exam Fee-Guest House	12,80,000	-	-	12,80,000
Hostel Management A/c	17,74,282	-	10,00,000	7,74,282
JSS Development A/c	(6,54,878)	-	-	(6,54,878)
The Principal JSS CP Ooty	2,73,093	4,36,966	4,21,043	2,89,016
The Warden JSSCP Hostel Ooty	15,72,291	14,36,323	22,76,005	7,32,609
Advance to Principal	(6,00,000)	10,71,600	7,33,000	(2,61,400)
Total B	36,34,788	29,44,889	44,30,048	21,49,629
Advance-MVP				
JSS Mahavidyapeetha Mysuru	(5,90,255)	1,45,500	1,45,500	(5,90,255)
Mediclaime-MVP	1,53,750	2,26,339	5,96,135	(2,16,046)
Total C	(4,36,505)	3,71,839	7,41,635	(8,06,301)
Advances :				
Advance to Basavanna HK(AO)	(24,360)	-	-	(24,360)
Advance to Anand Vijay Kumar	(9,000)	-	-	(9,000)
Advance to Dr Jayaprakash	(20,454)	-	-	(20,454)
Advance to Gurumallappa	(2,735)	-	-	(2,735)
Advance to Gurumallappa(Imprest)	(1,097)	-	-	(1,097)
Advance to Shivaprasad	(13,000)	-	-	(13,000)
Advance to Senthil	(25,000)	-	-	(25,000)
Advance to Shivaprasad P T	(17,007)	-	-	(17,007)
Advance to Veerabhadraswamy	(1,846)	-	-	(1,846)
Advance to Dr. Arun	(1,576)	-	-	(1,576)
Dr Ponnu Shankar- World Health Day	(25,000)	-	-	(25,000)
Mohan Kumar B	(28,552)	-	-	(28,552)
Mr. Jayashankar M	(6,165)	-	-	(6,165)
R. Ashok	(16,136)	-	-	(16,136)
Dr Justin	-	15,785	15,785	-
Dr Krishnaveni	-	11,046	11,046	-
Dr Praveen	-	1,670	1,670	-
Dr P vasanth Raj	-	2,229	2,229	-
Dr Vadivelan	-	4,030	4,030	-
Jayaprakash MR	-	1,350	1,350	-
Shivaprasad TS	-	18,710	18,710	-
Saravana K	(12,700)	-	-	(12,700)
Advance Other-Twinkles Printers	-	1,50,000	1,50,000	-
Sivakumar-Driver-Salary to be Recovered	(10,750)	-	-	(10,750)
Total D	(2,15,378)	2,04,820	2,04,820	(2,15,378)
JSSAHER	2,68,94,715	53,52,220	17,42,188	3,05,04,747
Total E	2,68,94,715	53,52,220	17,42,188	3,05,04,747
Total(A+B+C+D+E)	3,14,82,501	88,77,168	71,29,291	3,32,30,378

12 Cash & Bank balance

Particulars	March 31, 2023	March 31, 2022
Cheque-in-transit		
Cash on hand	10,175	10,175
Cash at Bank:		
Imprest A/c No.: 12675	7,33,721	8,47,248
Punjab National Bank- A/c No.: 99357	2,28,31,133	6,47,815
Punjab National Bank- A/c No.: 26394	44,232	43,055
Punjab National Bank- A/c No.: 2395	5,36,430	5,36,430
Total	2,41,55,691	20,84,722

13 Prepaid Expenses

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
Prepaid-Smart Campus Development	3,06,684	3,06,684	-	-
Prepaid- Gratuity	26,19,085	26,19,085	34,97,094	34,97,094
Prepaid -affiliation	-	-	19,47,000	19,47,000
Prepaid- Vehicle Insurance	32,050	32,050	18,141	18,141
TOTAL	29,57,819	29,57,819	54,62,235	54,62,235

14 Security Deposit

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
Security Deposits				
M/S Atlanta Water Proofing Co.	5,894	-	-	5,894
A.Eswanth,Ooty	4,98,720	-	4,26,072	72,648
J.Babu,Ooty	7,627	-	-	7,627
Jebamani Builders & Transporters,	2,73,741	31,473	-	3,05,214
K.S.Murugendraswamy	1,14,208	-	-	1,14,208
Rajasekaran	-	18,600	-	18,600
Vinayaka Electricals, Mysuru	-	33,098	-	33,098
R.Ashok,Ooty	8,640	-	-	8,640
Sapthagiri Enterprises	18,336	-	-	18,336
Sri Saars Electricals	12,869	-	-	12,869
EMD				
Mr. A Eswanth	27,500	-	-	27,500
Total	9,67,535	83,171	4,26,072	6,24,634



J.S.S COLLEGE OF PHARMACY,Ooty
(Constituent College of JSS AHER)
College Account
ROCKLANDS, OOTACAMUND- 643001
Notes forming part of Balance sheet

15 **Sundry Creditors**

Particulars	Balance as on April 1, 2022	Receipts	Payments	Balance as on March 31, 2023
Achme Communication,	-	6,91,757	6,67,744	24,013
Allied Publishers Subscription Agency,New Delhi	-	7,13,369	6,99,799	13,570
A V R & Co.	1,27,711	4,50,755	5,78,466	-
C.Govindan & Co.	58,839	10,05,403	9,59,145	1,05,097
Champaka Feeds & Foods	-	1,38,000	1,10,400	27,600
Dr Jeyaprakash M R	-	750	-	750
Education Supllies Bengaluru	25,694	1,04,801	1,30,495	-
Gem Park Ooty	16,358	28,573	44,931	-
Jayam Scientific Co.	-	11,11,560	1,29,890	9,81,670
JSSCP Development Fund A/c	1,350	10,81,453	9,92,033	90,770
JSS Mahavidyapeetha Mysore	-	17,81,400	17,71,200	10,200
Kalaikathir Achchagam	-	2,12,000	-	2,12,000
Lalitha Shree	-	16,000	12,000	4,000
Madhavan & Co.	1,78,200	3,35,350	3,19,150	1,94,400
Mr Shivarama Krishnana	-	2,400	-	2,400
M/s Adyar Gate Hotels Ltd	-	1,25,224	1,13,224	12,000
M/s New Central Plywoods & Hardwares, Ooty	8,060	39,487	47,547	-
M/s Viji Studio	-	14,500	7,500	7,000
Mukambika Enterprises	-	44,000	34,810	9,190
Rishi Indane Gas Service	-	7,017	-	7,017
R K Infotech	-	1,27,709	1,03,970	23,739
Shree Thirumalai Book Centre,Ooty	25	1,32,154	1,32,179	-
Siddhalinga Mart Aruvanakadu	863	1,83,939	1,84,802	-
Sri Balaji Fancy Stores	8,265	2,10,290	1,83,854	34,701
Sri Krishna Stores	-	22,503	17,803	4,700
Sri Mahaalakshmi Scientific Company (CBE)	5,09,319	5,71,240	10,80,559	-
Sri Venkateswara Trader Coimbatore	-	9,880	4,180	5,700
Supreme Security Solutions CBE	1,29,360	15,52,320	15,52,320	1,29,360
TEC Craaft Scientific Instruments	19,411	6,70,508	6,42,133	47,786
Thayananth R	-	6,378	-	6,378
The General Agencies	1,000	13,245	13,095	1,150
The Nilgiris Pest Control Agencies	-	28,667	12,980	15,687
The Precision Scientific Co,(CBE)	83,821	12,09,901	12,81,775	11,947
The Principal JSSPS Ooty	37,996	6,000	43,996	-
The Standard Book Company	18,234	92,319	1,10,553	-
Universal Scientific Company	2,334	6,08,522	5,85,878	24,978
Water (India) Private Limited	20,650	56,586	77,236	-
Your Selves	-	9,12,706	9,12,706	-
Expenses Payable	-	-	-	-
Stipend Payable	-	20,92,310	19,38,277	1,54,033
Gratuity Payable	55,731	25,62,796	25,14,796	1,03,731
GSLI Payable	17,314	41,515	57,160	1,669
Salary Payable	-	7,34,19,663	7,34,17,663	2,000
Total	13,20,535	9,24,34,950	9,14,86,249	22,69,236




16 Fee Received in Advance

Particulars	Amount	Amount
B Pharma 2023-24		
I B Pharm		2,00,000
D Pharma 2023-24		
M Pharma 2023-24		
I M Pharm Analysis	7,50,000	
I M Pharma (R A) NRI	2,00,000	
I M Pharm Biotechnology	6,50,000	
I M Pharm (I P)	3,00,000	
I M Pharm (NRI) Pharmaceutics	2,00,000	
I M Pharm (Pharmaceutics)	1,50,000	
I M Pharm (Pharma Cology)	2,50,000	
I M Pharm Q A	4,00,000	
I M Pharm (R A)	50,000	29,50,000
Total		31,50,000

17 Duties & Taxes

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
GST	23,760	3,22,544	3,22,544	23,760
TDS	19,140	4,85,617	5,02,117	2,640
Total	42,900	8,08,161	8,24,661	26,400

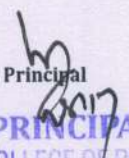
vide our report of even date
for MADHAVAN & CO.,
Chartered Accountants
ICAI FRN 001909S


Neeraj S. Mitran
Partner
ICAI M No.235401

Place: Mysuru
Date: October 30, 2023



for J.S.S COLLEGE OF PHARMACY, Ooty


Principal
PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
Grant Account
ROCKLANDS, OOTACAMUND- 643001

Receipts & Payment Accounts for the year ended March 31, 2023

Particulars	Note	March 31, 2023		March 31, 2022	
		Amount	Amount	Amount	Amount
RECEIPTS:					
Opening Balances:					
Cash on Hand - EMDP		40,691		40,691	
Cash at Bank:					
JSSCPO-LatrobeAHER Grant A/c(Bank)		13,00,938		13,00,938	
Punjab National Bank No.99542		1,20,28,745	1,33,70,374	1,10,17,359	1,23,58,988
Grants Received	1		29,91,780		66,47,478
Fellowship	2		1,02,75,684		80,14,266
Workshops and Seminars	3		22,17,488		3,93,805
Suspense			7,18,541		4,66,850
GST			1,24,494		43,876
TOTAL			2,96,98,361		2,79,25,263
PAYMENTS:					
Bank Charges			11,389		3,396
Expenses against Grants:					
Recurring Expenses	4		51,57,293		50,33,391
Non- Recurring Expenses	4		-		-
Fellowship	2		82,36,566		91,45,424
Workshops and Seminars	3		26,83,401		3,20,245
Loans and Advances			3,400		-
Journals SIG					31,380
Grant under Process					20,022
GST			1,67,340		1,030
Closing Balances:					
Cash on Hand - EMDP			37,291	40,691	
Cash at Bank:					
JSSCPO-LatrobeAHER Grant A/c(Bank)		15,91,507		13,00,938	
Punjab National Bank No.99542		1,18,10,174	1,34,01,681	1,20,28,745	1,33,70,374
TOTAL			2,96,98,361		2,79,25,263

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.

vide our report of even date
for **MADHAVAN & CO.,**
Chartered Accountants
ICAI FRN 001909S


Neeraj S Mitran
Partner
ICAI M No.235401

Place: Mysuru
Date: October 30, 2023



for **J.S.S COLLEGE OF PHARMACY, Ooty**


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J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
Grant Account
ROCKLANDS, OOTACAMUND- 643001


Income & Expenditure Account for the year ended March 31, 2023

INCOME	Note	March 31, 2023	March 31, 2022
		Amount	Amount
TOTAL		-	-
EXPENDITURE		March 31, 2023	March 31, 2022
Administrative Expenses			
Bank Charges		11,389	3,396
Total		11,389	3,396
Deficit before Depreciation		(11,389)	(3,396)
Add: Grant Depreciation	4	28,60,449	33,56,323
Less: Depreciation	4	(28,60,449)	(33,56,323)
Net Deficit		(11,389)	(3,396)

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.

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ICAI FRN 001909S

for J.S.S COLLEGE OF PHARMACY, Ooty


Neeraj S Mitran
Partner
ICAI M No.235401


Principal
PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

Place: Mysuru
Date: October 30, 2023



J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
Grant Account
ROCKLANDS, OOTACAMUND- 643001

Balance sheet as on March 31, 2023

Particulars	Note	March 31, 2023		March 31, 2022	
		Amount	Amount	Amount	Amount
LIABILITIES:					
Capital Fund:					
(As Per Last B/s)		12,22,373		12,25,770	
Less: Net Deficit		(11,389)	12,10,984	(3,396)	12,22,373
Grant	1		59,07,271		80,72,784
Grant Utilised Account	4		1,62,51,741		1,89,79,601
Grants Under Process (As per last B/s)			20,12,470		20,12,470
Management Account (As per last B/s)			2,68,917		2,68,917
Suspense			11,87,416		4,68,875
Sundry Creditors			5,38,000		5,38,000
Journals SIG			2,09,526		2,09,526
Duties & Taxes					
GST					
(As per last B/s)		42,846			
Add: Received During the Year		1,24,494		43,876	
Less: Paid During the Year		(1,67,340)		(1,030)	42,846
Current Liabilities					
Fellowship	2	52,71,484		32,32,366	
Workshops and Seminars	3	36,006	53,07,490	5,01,919	37,34,285
TOTAL			3,28,93,814		3,55,49,677
ASSETS:					
Fixed Assets	5		1,62,51,741		1,89,79,601
Loans and Advances	5		32,03,101		31,99,701
Cash and Bank Balances:					
Cash		37,291		40,691	
Cash at Bank:					
JSSCPO-LatrobeAHER Grant A/c(Bank)		15,91,507		13,00,938	
Punjab National Bank- A/c No.: 99542		1,18,10,174	1,34,38,972	1,20,28,745	1,33,70,374
TOTAL			3,28,93,814		3,55,49,677

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.

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for **MADHAVAN & CO.,**
Chartered Accountants
ICAI FRN 001909S


Neeraj S. Mitran
Partner
ICAI M No 235401

Place: Mysuru
Date: October 30, 2023



for **J.S.S COLLEGE OF PHARMACY, Ooty**


Principal
PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

J.S.S COLLEGE OF PHARMACY, Dooty
(Constituent College of JSS AHER)
Grant Account
ROCKLANDS, OOTACAMUND- 643001

GRANT SURPLUS AS ON March 31, 2023

Sl. No.	Grant Details	Balance as on April 1, 2022	Receipt	Total	Utilised dg. the Year		Returned/ Transfer to Grant under Process A/c	Total	Balance as on March 31, 2023
					Non-Recurring Expenses	Recurring Expenses			
1	AICTE New Delhi Projects:	(10,761)		(10,761)					(10,761)
2	AICTE - RPS Project - Dr. K Gowthamarajan	13,058		13,058		16,363		16,363	(3,305)
3	AICTE MODROB-Dr.Ashish Wadhvani	(2,333)		(2,333)					(2,333)
4	AICTE - CYAT Pharmaceuticals - Dr.Jawahar	47,248		47,248		45,450		45,450	1,798
5	AICTE RPS-Dr. S Jubie	5,43,452		5,43,452		2,91,238		2,91,238	2,52,214
6	Ayush Project - Dr.B.Duraiswamy:								
	Ayush Project-Dr.B.Duraiswamy	2,81,147		2,81,147					2,81,147
7	DBT Projects:								
	DBT Project - Dr. S Ponnushankar	(51,414)		(51,414)					(51,414)
	DBT Project Dr. Samantha/TK Praveen	(2,71,538)		(2,71,538)					(2,71,538)
	DBT NE Project Dr.TK Praveen	1,01,648		1,01,648		76,484		76,484	25,164
	DBT NER Project Dr.K Gowthamarajan	3,05,618		3,05,618		3,00,218		3,00,218	5,400
	DBT Twinning Project - K.Samanta/Ashish Wadhvani	38,788		38,788					38,788
	DBT -NE-Ovarian Tumors-MJNC	4,76,465		4,76,465					4,76,465
	DBT-VHTS Project-MJNC Chandrashekar	41,458		41,458					41,458
	DBT Bristol Myers Squibb Dr K Gowthamarajan	3,76,300		3,76,300		1,92,628		1,92,628	1,83,672
14	DRDO Project - M.J.Nanjan/MJNC:								
	DRDO Project - Dr. Nanjan	1,53,974		1,53,974					1,53,974
15	DST Projects:								
	DST FIET Programme - Dr. N Krishnaveni	(14,91,462)		(14,91,462)					(14,91,462)
	DST FIET Programme - Dr. K Elango	1,26,533		1,26,533					1,26,533
	DST Phytopharmacy & Pharmacognosy - Dr.S.P.Dhanabai	63,913		63,913					63,913
	DST R&D Pharmaceutical Chemistry Dr.Azai Azam	2,00,508		2,00,508					2,00,508
	DST SERB - Dr. Gowtham Rajan	51,589		51,589					51,589
	DST-Pharm.Evol,Anticancer- Dr.S.P.Dhanabai(Pretoria)	16,401		16,401					(4,795)
	DST SERB New Project - Afzal Azam	16,401		16,401		21,196		21,196	
	DST FIET - Dr. K. Gowthamarajan - Equipments	(20,39,370)	89,636	(19,49,734)		91,470		91,470	(20,41,204)
	DST (New) Project - Dr. T. K. Praveen	3,93,493		3,93,493		4,22,295		4,22,295	(28,802)
	DST Project- KrishnaVenil, Receipts	10,65,000		10,65,000		7,00,464		7,00,464	3,64,536
	DST SERB New Project - Dr A Justin	7,27,607	3,00,000	10,27,607		7,28,102		7,28,102	2,99,505
	DST UZBEK Project - Dr TK Praveen	1,49,426		1,49,426		72,384		72,384	77,042
27	DST Women's Projects:								
	DST Womens Scientist Scheme - Ms. Manal Mohammed	19,301		19,301					19,301
	DST Womens Scientist Scheme - Ms. Sonam Patel	46,212		46,212		14,573		14,573	31,639
	DST Womens Scientist Scheme - Ms. Nivishna Venkatraj	1,64,357		1,64,357					1,64,357
	DST Womens Scientist Scheme - Ms. Gomathi Priya	15,897		15,897					15,897
	DST Womens Scientist Scheme - Ms. Mohsina Hyder	3,32,052		3,32,052		1,65,802		1,65,802	1,66,250
	DST Womens Scientist Scheme - Ms. Sandhya CH	(3,542)		(3,542)					(3,542)
	DST WS Scheme - Rihana Begam Patrool	5,66,052	62,192	6,28,244		5,64,241		5,64,241	64,003
33	JSS - LatrobeAHER - Dr.Anand Vijaykumar:								
	JSSCP0-LatrobeAHER Dr. Anand Vijaykumar	12,93,335	4,51,828	17,45,163		37,02,908		37,02,908	12,93,335
	C/F	37,40,411	4,51,828	41,92,239		37,02,908		37,02,908	4,89,331



	B/F	37,40,411	4,51,828	41,92,239	37,02,908	37,02,908	4,89,331
34	JSS AHER-- Deepa S				12500.00		(12,500)
35	JSS AHER = Dr A Justin				49972.00		(49,972)
36	JSSAHER Dr. Kahaayati Moudgil	1,800	12500.00	14,300			14,300
37	JSS AHER Grant - Dr: Gomathi Swaminathan	25,000	50000.00	75,000			55,249
38	JSSAHER Grant - Dr: Karri Narayana Reddy	11,129		11,129			11,129
39	JSSAHER Grant Dr:N Nagaswamy Venkatesh	25,000		25,000			25,000
40	JSS AHER Grant - Dr: R. Kallirajan	6,783		6,783			6,783
41	JSS AHER Grant - Dr: R. Suresh Kumar	18,468		18,468			18,468
42	JSS AHER Grant - Dr: S. Jubie (New)	18,345		18,345			1,696
43	JSS AHER Grant - Dr: Srikanth Jupudi	19,370		19,370			19,370
44	JSS AHER Grant - Dr: Swathi Swaroop	4,622		4,622			4,622
45	JSS AHER Grant - Mr. G. Ramu	8,759		8,759			3,660
46	JSS AHER Grant - Mr. Podilla Nareesh						
47	JSS AHER Grant - Mr. Saravanan J	15,844		15,844			
48	JSS AHER Grant - Ms. Priyadarshini	25,000	12500.00	37,500			37,500
49	JSS AHER Grant - Ms. Sharumathi	12,500	25000.00	37,500			37,500
50	JSS AHER Grant - Ms. Shilpa T N						
51	JSS AHER GRANT- RAMYA GADE						
52	JSS AHER GRANTS- AKEY KRISHNA SWAROOP		12500.00	12,500			(12,500)
53	JSSAHER GRANT- SANGAMITHRA		12500.00	12,500			(12,500)
54	JSS AHER GRANTS - JAWAHAR		12500.00	12,500			12,500
55	JSS AHER GRANTS - KALAKOTLA SHANKER		12500.00	12,500			12,500
56	JSS AHER GRANTS- PUTTA VIJAY KUMAR		12500.00	12,500			12,500
57	JSSAHER GRANTS - RAMESH		50000.00	50,000			50,000
58	JSS AHER GRANTS- SYED SUHAIB AHMED		5000.00	5,000			50,000
59	JSS AHER - P Prudvi Raj		12500.00	12,500			(7,500)
60	JSSAHER RESEARCH - ANANDHAJOTHI		12500.00	12,500			12,500
61	JSSAHER RESEARCH - DEEPALAKSHMI		12500.00	12,500			
62	JSS AHER RESEARCH GRANT - DIVYA BHARGAVI		12500.00	12,500			12,500
63	JSSAHER Research Grant Mr. Prabhakar	8,095	50000.00	58,095			58,095
64	JSSAHER Research Grant Ms. Anjali P B	3,680	12500.00	16,180			16,180
65	JSSAHER Research Grant Ms. Nikitha	60		60			(9,967)
66	JSSAHER Research Grant Ms. Sai Vyshnavi	12,500		12,500			12,500
67	JSSAHER Research Grant Ms. S. K. Janani	(117)		12,323			(60)
68	JSSAHER RESEARCH - JAGDISH CHAND		12440.00	12,323			
69	JSSAHER RESEARCH - MOHAMMED ZUBAIR		12500.00	12,500			1,177
70	JSSAHER RESEARCH - MURTHANNAGARI VIVEK REDDY		12500.00	12,500			12,500
71	JSSAHER RESEARCH - UMAIR WAHEDI		12500.00	12,500			4,947
72	JSS AHER- T Indhumathi						
73	JSS University Project-Dr.B.Gowramma	3,159	12500.00	12,500			15,659
74	JSS University Project-Dr.N.Jawahar	2	12500.00	15,659			12,500
75	JSS University Project-Dr.S.Gomathy	7,862	12500.00	12,502		2	7,862
76	JSS University Project-Dr.S.Jubie	(2,935)		(2,935)			(2,935)
77	JSS University Project-Mrs.Asha Spandana	1,003		1,003			1,003
78	JSS University Project-Mr.Vedpal	80	3000.00	3,080			3,080
79	Travel Grant-AICTE-Dhampal	(1,05,044)		(1,05,044)			(1,05,044)
81	Travel Grant-Dr.N.Krishnaveni	7,858		7,858			7,858
82	ICMR:						
83	ICMR Project: Dr. N Krishnaveni	13,99,540	10,32,633	24,32,173			18,15,072
84	ICMR Project Dr. Ashish D Wadwani	6,71,313	4,16,697	10,88,010			4,86,829
85	Modrobs - Dr.Duraiswamy	(3,47,056)		(3,47,056)			(3,47,056)
86	Bank Interest	25,03,707	6,32,682	31,36,389			31,36,389
	TOTAL	80,72,784	29,91,780	1,10,64,564	51,57,293	51,57,293	59,07,271

vide our report of even date
for MADHAVAN & CO.,
Chartered Accountants
ICAI FRM 001909S
Mysuru - 570 008.

(Signature)
Neesha S. Mitran
Partner
ICAI M No.235401

Place: Mysuru
Date: October 30, 2023



for J.S.S COLLEGE OF PHARMACY, Ooty

Principal
PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

2 Fellowships

Particulars	Balance as on April 1, 2022	Receipt	Payments	Balance as on March 31, 2023
CICS Fellowship	(1,278)			(1,278)
CSIR Fellowship	31,578			31,578
DST C.V.Raman Fellowship	58,576			58,576
DST Inspire Fellowships	40,257	4,58,960	4,47,986	51,231
ICMR Fellowship	27,10,116	85,46,024	68,68,880	43,87,260
Lady Tata Memorial Trust	2,62,000	12,70,700	9,19,700	6,13,000
NAM S&T Fellowship	(76,378)			(76,378)
TNSCST	30,215			30,215
USA Fellowship	1,77,280			1,77,280
	32,32,366	1,02,75,684	82,36,566	52,71,484

3 Workshops & Seminars

Particulars	Balance as on April 1, 2022	Receipts	Payments	Balance as on March 31, 2023
1 Day Workshop Cology 20.03.19	2,400			2,400
1 Week Summar Traing - TK Praveen		2,966	2,966	-
2 Days Conference Dr. GNK Games on 18 & 19 Oct 19	(1,63,317)			(1,63,317)
2 Days E CTD Workshop Dr R Suresh Kumar		25,337	24,038	1,299
2 Days National Conference -Dr Kalakotla Shanker		30,000	9,000	21,000
2 Days National Workshop Afzal Azam March 2014	(50,000)			(50,000)
2 Days N Seminar Rd. B. Gowramma 9 April 2021	68,646			68,646
2 Days Seminar, Pharmaceutics (RA) 1 & 2 March 2019	(49,999)			(49,999)
2 Days Workshop Rd. Praveen 6 & 7 March 2020	5,034			5,034
3 Days Seminar - Dr S Jubie		48,000	44,465	3,535
3-Popular Lecturer Program, Rd. Praveen, Colony	11,157			11,157
AICTE STTP Rd. R. Kali Rajan	(128)			(128)
CEP Programme Dept. of Pharmacy Practice 2018-19	27,476			27,476
CSIR Workshop- Ms Priyadarshini	(20,000)	25,000	5,000	-
DBT DIVAKAR		8,000	8,000	-
DBT Popular Lecturer Programme - Saravanan J	8,000			8,000
DBT POPULAR LECTURER PROGRAMME - SATHIYA NARAYANARE	(14,000)	16,000	2,000	-
Dr K Shanker- National Seminar	1,74,665	28,200	1,66,951	35,914
DST CPCEA - TRAINING PROGRAMME		1,27,249	1,37,072	(9,823)
DST STUTI - TRAINING PROGRAMME			4,98,634	(4,98,634)
DST SYST Meeting, Rd. Ashish Wadhawani	1,07,301			1,07,301
IAS/INSA 3 Days Workshop Dr K Shanker		1,90,020	1,68,315	21,705
International Seminar A/c	2,07,037			2,07,037
LADY TATA - DR. PRIYANKA		25,200	24,000	1,200
National Workshop A.R.Srividya	(22,670)			(22,670)
National Workshop - Pharma Biotech	49,994			49,994
One Day Seminar-Dr.V.Senthil Kumar	7,119			7,119
Pharma NEST Conference Dr Kalirajan		30,000	8,515	21,485
SEMINAR - BABU		4,808	2,040	2,768
SEMINAR - DEEPALAKSHMI- (2 DAY SEMINAR		1,65,000	1,12,530	52,470
Seminar Dr B Gowramma - 9 & 10 Sep2022		25,000	25,000	-
Seminar Dr K Gowthamarajan		7,26,808	6,10,182	1,16,626
Seminar- Gomathy & Jubie Dept of Chemistry		2,31,950	2,57,565	(25,615)
SEMINAR - KARRI VVS NARAYANA REDDY - 2023		1,39,950	1,06,550	33,400
SEMINAR- PRIYANKA-2022		1,50,600	1,49,916	684
SOAP Program Dr. K. P. Arun Dept of P Practice	27,500			27,500
S T P Pharmacology on 2 to 15 May 2019	1,680			1,680
National Seminar	1,24,024	2,17,400	3,20,662	20,762
	5,01,919	22,17,488	26,83,401	36,006



4 Fixed Assets

Particulars	Balance as on April 1, 2022	Additions < 180 days	Additions > 180 days	Total	Rate	Depreciation	Balance as on March 31, 2023
AICTE New Delhi - Equipments:							
Computer-AICTE- R&D Project- Dr. Prasanth Kumar	318	-	-	318	40%	127	191
Cup Board	1,638	-	-	1,638	15%	246	1,392
Muse Cell Analyser System	7,28,674	-	-	7,28,674	15%	1,09,301	6,19,373
RPS- Parallel Synthesizer- Equipment	3,81,331	-	-	3,81,331	15%	57,200	3,24,131
Scientific Microwave Synthesizer- RPS	86,487	-	-	86,487	15%	12,973	73,514
Equipment - RPS Pharmacology	4,37,045	-	-	4,37,045	15%	65,557	3,71,488
Equipment-AICTE-RPS-Grant- Dr Elango	58,450	-	-	58,450	15%	8,768	49,682
Equipments -AICTE-RPS Project	2,76,953	-	-	2,76,953	15%	41,543	2,35,410
Printers	144	-	-	144	15%	22	122
Ayush Project - Dr.B.Duraiswamy - Equipments:							
Aayush Project -Dr.B.Duraiswamy	4,64,932	-	-	4,64,932	15%	69,740	3,95,192
DBT Projects - Equipments:							
DBT Equipments	64,488	-	-	64,488	15%	9,673	54,815
DBT -VHTS Project- MINC- Equipements	5,84,707	-	-	5,84,707	15%	87,706	4,97,001
DBT-NE-Ovarian Tumors-MINC Equipments	3,46,089	-	-	3,46,089	15%	51,913	2,94,176
Software and Computers	16,82,141	-	-	16,82,141	15%	2,52,321	14,29,820
	8,728	-	-	8,728	25%	2,182	6,546
DST Projects - Equipments:							
DST - Dr. K gowthamarajan- Equipment	19,67,817	-	89,639	20,57,456	15%	3,01,895	17,55,561
DST(new) T K Praveen - Equipment	7,45,585	-	-	7,45,585	15%	1,11,838	6,33,747
DST FIST - Dr. N. Krishnaveni - Equipment(Foreign)	37,92,084	-	-	37,92,084	15%	5,68,813	32,23,271
Computer	181	-	-	181	25%	45	136
DST - S.P.Dhanbal-Cash Counting Machine	2,248	-	-	2,248	15%	337	1,911
DST FIST Equipments - Dr. K Elango	33,61,424	-	-	33,61,424	15%	5,04,214	28,57,210
DST SERB -Silico Design	8,65,483	-	-	8,65,483	15%	1,29,822	7,35,661
DST-Pharmaceutics-Dr.Afzal Azam Equipments	55,535	-	-	55,535	15%	8,330	47,205
DST-Phytopharmacy & Pharmacognacy-Batteries	11,580	-	-	11,580	15%	1,737	9,843
DST-S.P.Dhanbal-Batteries	8,610	-	-	8,610	15%	1,292	7,318
DST-S.P.Dhanbal-IPAD	218	-	-	218	15%	33	185
DST-S.P.Dhanbal-Monitor	323	-	-	323	15%	48	275
Equipment - R & D	23,395	-	-	23,395	15%	3,509	19,886
Equipment - R & D Rajendran	35,858	-	-	35,858	15%	5,379	30,479
Equipment - R & D Vasudevan	4,015	-	-	4,015	15%	602	3,413
Equipment-DST- R&D Project- Dr. S P Dhanpal	1,23,834	-	-	1,23,834	15%	18,575	1,05,259
Equipments	7,16,003	-	-	7,16,003	15%	1,07,400	6,08,603
R & D - Dr.Dhanraj	75,498	-	-	75,498	15%	11,325	64,173
R & D - Dr.Meyya Nathan	1,13,186	-	-	1,13,186	15%	16,978	96,208
Software	4,313	-	-	4,313	25%	1,078	3,235
DST Women's Projects - Equipments:							
DST-Women Scientists-Table Top Balances	3,347	-	-	3,347	15%	502	2,845
Modrobs - Equipments:							
MODROB Pharmacognacy -Equipments	1,59,535	-	-	1,59,535	15%	23,930	1,35,605
MODROBS - Dhanraj	32,451	-	-	32,451	15%	4,868	27,583
MODROBS - Elango	3,94,309	-	-	3,94,309	15%	59,146	3,35,163
MODROBS - Equipments	1,00,627	-	-	1,00,627	15%	15,094	85,533
Modrobs Pharmacy Practice	7,703	-	-	7,703	15%	1,155	6,548
Computer & Software	91	-	42,950	43,041	25%	5,392	37,649
Computer & Software- EDC- Dr.Shankar	41	-	-	41	25%	10	31
Computers & Software- NAFETEC Projects Samantha	21	-	-	21	25%	5	16
EDC - Dr.Shankar	2,57,270	-	-	2,57,270	15%	38,591	2,18,679
Equipment	2,79,817	-	-	2,79,817	15%	41,973	2,37,844
Equipment - FIP Fellowship	938	-	-	938	15%	141	797
Equipment-CSIR Project	51,548	-	-	51,548	15%	7,732	43,816
IIPC - Equipments	4,226	-	-	4,226	15%	634	3,592
NAFETEC Projects - Samanta	6,46,539	-	-	6,46,539	15%	96,981	5,49,558
SDP - AICTE Grant - Dhanpal	11,823	-	-	11,823	15%	1,773	10,050
	1,89,79,601	-	1,32,589	1,91,12,190		28,60,449	1,62,51,741

5 Loans & Advances

Particulars	Opening Balance	Receipts	Payments	Balance as on 31.03.2022
Advance to Dr. N. Krishnaveni(MOFFPI)	1,06,990	-	-	1,06,990
Advance to Dr.S.P.Dhanbal	8,633	-	-	8,633
Advance to Dr. Md Afzal Azam(DST FIST)	26,228	-	-	26,228
Advance to DST STEM Project - Dr. N Krishnaveni	16,406	-	-	16,406
Advance to NAM Workshop	(1,11,202)	-	-	(1,11,202)
Advance To Rajanna	51,264	-	-	51,264
JSS Consultancy(CADRAT)	17,07,690	-	-	17,07,690
JSS Unifest Advance	(87,679)	-	-	(87,679)
M/s Schrodinger	1,76,490	-	-	1,76,490
College Account	13,04,881	-	3,400	13,08,281
	31,99,701	-	3,400	32,03,101

Note: The Financials of Grant A/c has been consolidated/merged with the Financials of JSS College of Pharmacy. UDIN is generated for consolidated financial statement of JSS College of Pharmacy. Therefore, separate UDIN is not generated for individual Grant A/c FS.

Signature to Schedule 1 to 7
Vide our report of Even date
For MADHAVAN & CO.,
Chartered Accountants
ICAI Firm Regn. No.: 01909S

Mheraj Samirani
Partner
ICAI M No: 235401

Place: Mysuru
Date: October 30, 2023

For JSS COLLEGE OF PHARMACY,
Ooty

[Signature]
PRINCIPAL

PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001



J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
Drug Lab Testing Account
ROCKLANDS, OOTACAMUND- 643001

Receipts & Payment Accounts for the year ended March 31, 2023

PARTICULARS	Note	March 31, 2023		March 31, 2022	
		Amount	Amount	Amount	Amount
RECEIPTS					
Opening Balances:					
Cash at Bank:					
Punjab National Bank No. 99418			4,04,812		4,28,592
Other Incomes:					
Testing Charges - E-Oil		18,000		39,000	
Bank Interest		-	18,000	6,676	45,676
Salary Deductions	2		25,404		27,238
Sundry Debtors	4		-		76,995
Fixed Asset	7		-		22,675
Sundry Creditors	6		49,650		63,327
Balance in Cash Ledger			-		1,080
GST			3,240		7,020
TOTAL			5,01,106	45,676	6,72,603
PAYMENTS					
Establishment Expenses:					
Salary		72,680		70,000	
Mgmt Contribution to PF		12,500		14,750	
Mgmt Contribution to ESI		1,950	87,130	2,275	87,025
Administrative Expenses	1		2,20,889		695
Salary Deductions	2		25,404		27,238
Loans and Advances	3		-		15,000
Fees Receivables	4		885		41,595
Sundry Creditors	6		-		94,076
GST			11,880		2,162
Closing Balances:					
Cash at Bank:					
Punjab National Bank No.99418			1,54,918		4,04,812
TOTAL			5,01,106		6,72,603

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.

vide our report of even date

for J.S.S COLLEGE OF PHARMACY, Ooty

for **MADHAVAN & CO.,**
Chartered Accountants
ICAI FRN 001909S

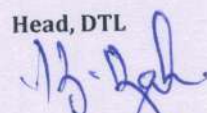

Neeraj S Mitran
Partner
ICAI M.No.235401

Place: Mysuru
Date: October 30, 2023




Principal
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

Head, DTL


DRUGS TESTING LABORATORY
(NABL ACCREDITED LAB)
J.S.S COLLEGE OF PHARMACY
UDHAGAMANDALAM - 643 001

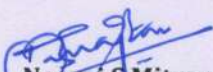
J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
Drug Lab Testing Account
ROCKLANDS, OOTACAMUND- 643001

Income & Expenditure Account for the year ended March 31, 2023

PARTICULARS	Note	March 31, 2023		March 31, 2022	
		Amount	Amount	Amount	Amount
INCOME :					
Other Income					
Testing Charges - E-Oil		18,000		39,000	
Bank Interest		-	18,000	6,676	45,676
TOTAL			18,000		45,676
EXPENDITURE :					
Establishment Expenses :					
Salary		72,680		70,000	
Mgmt Contribution to PF		12,500		14,750	
Mgmt Contribution to ESI		1,950	87,130	2,275	87,025
Administrative Expenses	1		2,20,889		695
Total			3,08,019		87,720
Deficit Before Depreciation			(2,90,019)		(42,044)
Less: Depreciation	7		(5,068)		(6,737)
Net Deficit			(2,95,087)		(48,781)

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.

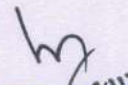
vide our report of even date
for MADHAVAN & CO.,
Chartered Accountants
ICAI FRN 001909S


Neeraj S Mitran
Partner
ICAI M No.235401


Place: Mysuru
Date: October 30, 2023



for J.S.S COLLEGE OF PHARMACY, Ooty


PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

Head, DTL


DRUGS TESTING LABORATORY
(NABL ACCREDITED LAB)
J.S.S COLLEGE OF PHARMACY
UDHAGAMANDALAM - 643001

J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
Drug Lab Testing Account
ROCKLANDS, OOTACAMUND- 643001

Balance sheet as on March 31, 2023

PARTICULARS	Note	March 31, 2023		March 31, 2022	
		Amount	Amount	Amount	Amount
LIABILITIES					
Corpus Fund:					
Opening Balance		8,38,974		8,87,756	
Less: Net Deficit		(2,95,087)	5,43,887	(48,781)	8,38,974
I.O.H Account:					
(As per Last B/s)			3,06,204		3,06,204
Incentive to Staff:					
(As per Last B/s)			5,46,074		5,46,074
Sundry Creditors					
	6		53,810		4,160
GST:					
(As per last B/s)		4,858		-	
Add: Deducted dg the year		3,240		7,020	
Less: Paid dg the year		(11,880)	(3,782)	(2,162)	4,858
TOTAL			14,46,193		17,00,271
ASSETS					
Fixed Assets					
	7		33,552		38,620
Loans and Advances					
	3		5,64,560		5,64,560
Fees Receivables					
	4		5,78,164		5,77,279
Deposits (Asset)					
	5		1,15,000		1,15,000
Closing Balances:					
Punjab National Bank No.99418			1,54,918		4,04,812
TOTAL			14,46,193		17,00,271

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.

vide our report of even date
for **MADHAVAN & CO.,**
Chartered Accountants
ICAI FRN 001909S


for **J.S.S COLLEGE OF PHARMACY, Ooty**


Neeraj S Mitran
Partner
ICAI M No.235401



Place: Mysuru
Date: October 30, 2023


Principal
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001
Head, DTL


DRUGS TESTING LABORATORY
(NABL ACCREDITED LAB)
J.S.S COLLEGE OF PHARMACY
UDHAGAMANDALAM - 643 001

J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
Drug Lab Testing Account
ROCKLANDS, OOTACAMUND- 643001
Notes forming part of Financial statement

1 Administrative Expenses

Particulars	March 31, 2023		March 31, 2022	
	Receipts	Payments	Receipts	Payments
Bank Charges		179	-	482
Consumables/Chemicals		-	5,792	-
Interest on GST	74,888		-	-
GST Annual return	98,422		-	3,072
Printing & Stationery			-	1,080
Professional Charges		47,400	-	1,853
TOTAL	-	2,20,889	5,792	6,487

2 Salary Deductions

Particulars	Balance as on April 1, 2022	Receipt	Payment	Balance as on March 31, 2023
ESI	-	2,640	2,640	-
PF	-	21,670	21,670	-
PT	-	840	840	-
1% Salary	-	60	60	-
1 Day salary	-	194	194	-
TOTAL	-	25,404	25,404	-

3 Loans and Advances

Particulars	Balance as on April 1, 2022	Receipts	Payments	Balance as on March 31, 2023
JSK Nagaraj	(400)			(400)
Tifac Core A/c	(63,489)			(63,489)
JSS Consultancy(CADRAT)	6,21,670			6,21,670
Mess & Est. Expenses	(38,221)			(38,221)
Dr. B Babu	45,000			45,000
TOTAL	5,64,560	-	-	5,64,560

4 Sundry Debtors

Particulars	Opening Balance	Receipts	Payments	Closing Balance
AGE E/M Wellington	1,770			1,770
Arial Inspection Services, Mumbai	3,506			3,506
Almia Traders, Coimbatore	60			60
ESIC, Medical College Chennai	3,304			3,304
Penta care Pharmaceutical & Equipment , Coimbatore	33,040			33,040
KMSCL ,Kerala	10,643			10,643
Surgji Net , Coimbatore	3,540			3,540
T N M S C Chennai	5,10,096			5,10,096
M/s Seven Hills Herbals, Kodaikenal	2,520			2,520
Ootacamad oil refinery	-		885	885
Basavaraj, Bangalore	8,800			8,800
TOTAL	5,77,279	-	885	5,78,164



5 Deposits (Asset)

Particulars	Balance as on April 1, 2022	Receipts	Payments	Balance as on March 31, 2023
Earnest Money Deposit:				
ESIC Hospital	30,000			30,000
KMSCL, Kerala	25,000			25,000
TNMSC Ltd	10,000			10,000
Security Deposit:				
KMSCL Kerala	50,000			50,000
TNMSC Ltd	-			-
TOTAL	1,15,000	-	-	1,15,000

6 Sundry Creditors

Particulars	Balance as on April 1, 2022	Receipts	Payments	Balance as on March 31, 2023
AVR & Co, Connor Madhavan & co	4,160	49,650	-	4,160 49,650
Total	4,160	49,650	-	53,810

7 Fixed Assets

Particulars	Balance as on April 1, 2022	Addition > 180 days	Addition < 180 days	Total	Rate	Depreciation	Balance as on March 31, 2023
Computer	3,844	-	-	3,844	40%	1,538	2,306
Furniture & Fixtures	33,713	-	-	33,713	10%	3,371	30,342
Library Book	491	-	-	491	15%	74	417
Printer	572	-	-	572	15%	86	486
TOTAL	38,620	-	-	38,620		5,068	33,552

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Neeja S. Mitran
Partner
ICAI M No. 235401

Place: Mysuru
Date: October 30, 2023

for J.S.S COLLEGE OF PHARMACY, Ooty

[Signature]
Head, DTL

[Signature]
Principal
PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001

DRUGS TESTING LABORATORY
(NABL ACCREDITED LAB)
J.S.S COLLEGE OF PHARMACY
UDHAGAMANDALAM - 643 001.

J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
TIFAC - COREHD
ROCKLANDS, OOTACAMUND- 643001

Receipts & Payment Accounts for the year ended March 31, 2023

RECEIPTS	Note	March 31, 2023		March 31, 2022	
		Amount	Amount	Amount	Amount
Cash at Bank: PNB A/c. 99409			12,71,569	-	15,73,392
Other Income Bank Interest		35,516		46,114	
Outside project		-	35,516	725	46,839
Work shop(Shanmugam)					47,560
Shree Herbal Project		19,352			
Srinivasa Rao Baratham		47,560	66,912	-	
Loans and Advances			20,600		
GST			14,688		10,600
Total			14,09,285		16,78,391
PAYMENTS					
		March 31, 2023		March 31, 2022	
Administration Expenses	1		35,054		4,822
Seminar/Projects Pukka Herbs Ltd UK		4,000		4,02,000	
Srinivasa Rao Baratham		11,920	15,920	-	4,02,000
GST			25,288		
Loans and Advances			10,000		
Closing Balances Cash at Bank: PNB A/c. 99409			13,23,023		12,71,569
Total			14,09,285		16,78,391

Income & Expenditure Account for the year ended March 31, 2023

INCOME	Note	March 31, 2023		March 31, 2022	
		Amount	Amount	Amount	Amount
Other Income Bank Interest		35,516		46,114	
Outside project		-	35,516	725	46,839
Total			35,516		46,839
EXPENDITURE					
Administration Expenses	1		35,054		4,822
Total			35,054		4,822
Surplus before Depreciation			462		42,017
Less: Depreciation	3		(11,005)		(12,779)
Net Deficit			(10,543)		29,238

Note: The Financials of college has been consolidated/merged with the Financials of AHER. UDIN is generated for consolidated financial statement of AHER and its constituent colleges. Therefore, separate UDIN is not generated for individual college FS.

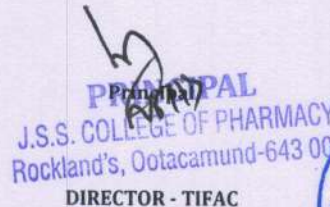
vide our report of even date
for **MADHAVAN & CO.**,
Chartered Accountants
ICAI FRN 001909S


Neeraj S. Mitran
Partner
ICAI M No. 235401

Place: Mysuru
Date: October 30, 2023



for J.S.S COLLEGE OF PHARMACY, Ooty


PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001
DIRECTOR - TIFAC



J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
TIFAC - COREHD
ROCKLANDS, OOTACAMUND- 643001

Balance sheet as on March 31, 2023

LIABILITIES	Note	March 31, 2023		March 31, 2022	
		Amount	Amount	Amount	Amount
Capital Fund (As per last B/s) Less: Net Deficit		8,29,523 (10,543)	8,18,980	8,00,285 29,238	8,29,523
Projects (As per last B/s) Add: Received dg the year Less: Paid Dg the year		7,74,944 66,912 (15,920)	8,25,936		7,74,944
Loans and Advances	2		1,73,967		1,63,367
GST (As per last B/s)		10,600 (10,600)	-		10,600
Total			18,18,883		17,78,434
ASSETS			March 31, 2023		March 31, 2022
FIXED ASSETS	3		4,95,860		5,06,865
Closing Balances Cash at Bank: PNB A/c. 99409			13,23,023		12,71,569
Total			18,18,883		17,78,434

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for MADHAVAN & CO.,
Chartered Accountants
ICAI FRN 001909S


Neeraj S Mitran
Partner
ICAI M No,235401

Place: Mysuru
Date: October 30, 2023



for J.S.S COLLEGE OF PHARMACY, Ooty


Principal
PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001
DIRECTOR - TIFAC



J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
TIFAC - COREHD
ROCKLANDS, OOTACAMUND- 643001

1 Administrative Expenses

Particulars	March 31, 2023	March 31, 2022
Bank Charges	531	-
National ayurveda research	7,966	-
TA/DA	7,410	-
Chemicals	6,000	1,052
Hospitality Charges	9,655	770
Interest on GST	3,242	-
Work shop/seminar	250	3,000
Total	35,054	4,822

2 Loans And Advances

Particulars	Balance as on April 1, 2022	Receipts	Payment	Balance as on March 31, 2023
Grant Account	(5,006)	-	-	(5,006)
Advance from College Account	2,00,000	10,600	-	2,10,600
DTL	(63,489)	-	-	(63,489)
National Ayurveda Research	-	10,000	10,000	-
Gene Editing Workshop	31,862	-	-	31,862
Total	1,63,367	20,600	10,000	1,73,967

3 Fixed Assets

Particulars	Balance as on April 1, 2022	Additions > 180 Days	Additions < 180 Days	Total	Rate	Depreciation Amount	Balance as on March 31, 2023
Computer	43	-	-	43	40%	18	25
Equipment	55,228	-	-	55,228	15%	8,285	46,943
Furniture	27,019	-	-	27,019	10%	2,702	24,317
Patents	4,24,575	-	-	4,24,575	0%	-	4,24,575
Total	5,06,865	-	-	5,06,865		11,005	4,95,860

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for **MADHAVAN & CO.,**
Chartered Accountants
ICAI FRN 001909S

Neeraj S Mitran
Partner
ICAI M No.235401

Place: Mysuru
Date: October 30, 2023



for J.S.S COLLEGE OF PHARMACY, Ooty

Principal
PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001
DIRECTOR - TIFAC



J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
Quality Improvement Programme A/c
ROCKLANDS, OOTACAMUND- 643001

Receipts & Payment Accounts for the year ended March 31, 2023

Receipts	Note	March 31, 2023	March 31, 2022
		Amount	Amount
Opening Balance:			
Cash at Bank:			
PNB-99445		25,63,411	25,62,932
Grant Receipts	1	-	5,126
Bank Interest		71,295	74,044
Total		26,34,706	26,42,102
Payments		March 31, 2023	March 31, 2022
		Amount	Amount
Professional charges		2,500	71
Bank Charges		40	-
Fixed Assets	2	-	78,620
Closing Balance:			
Cash at Bank:			
PNB-99445		26,32,166	25,63,411
Total		26,34,706	26,42,102

Income & Expenditure Account for the year ended March 31, 2023


Income	Note	March 31, 2023	March 31, 2022
		Amount	Amount
Bank Interest		71,295	74,044
Total		71,295	74,044
Expenditure		March 31, 2023	March 31, 2022
		Amount	Amount
Professional charges		2,500	71
Bank Charges		40	-
Total		2,540	71
Surplus Before Depreciation		68,755	73,973
Add: Grant Depreciation	2	52,739	67,524
Less: Depreciation	2	(52,739)	(67,524)
Net Surplus		68,755	73,973

Balance sheet as on March 31, 2023

Liabilities	Note	March 31, 2023		March 31, 2022	
		Amount	Amount	Amount	Amount
		Capital Fund:			
Opening Balance		11,97,210		11,23,237	
Add: Net Profit		68,755	12,65,965	73,973	11,97,210
Grant Surplus:	1		18,71,325		18,71,325
Grants Utilized	2		2,98,266		3,51,005
Total			34,35,557		34,19,541
Assets		March 31, 2023		March 31, 2022	
		Amount	Amount	Amount	Amount
Grant Assets:	2		2,98,266		3,51,005
Loans & Advances:	3		5,05,125		5,05,125
Cash at Bank:					
PNB-99445			26,32,166		25,63,411
Total			34,35,557		34,19,541

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vide our report of even date
for **MADHAVAN & CO.**,
Chartered Accountants
ICAI FRN 001909S


Madhav S. Maran
Partner
ICAI M No.235401

Place: Mysuru
Date: October 30, 2023



for J.S.S COLLEGE OF PHARMACY, Ooty


PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rockland's, Ootacamund-643 001
Head, QIP

J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
Quality Improvement Programme A/c
ROCKLANDS, OOTACAMUND - 643001

1 Grant Surplus

Grant Details	Balance as on April 1, 2022	Receipt	Total	Utilized during the year		Total	Balance as on March 31, 2023
				Non-Recurring Expenses	Recurring Expenses		
QIP Short Term Course	18,68,012		18,68,012			-	18,68,012
QIP Short Term Course 17-18	(1,64,059)		(1,64,059)			-	(1,64,059)
QIP Short Term Course 18-19	1,67,373		1,67,373			-	1,67,373
TOTAL	18,71,325	-	18,71,325	-	-	-	18,71,325

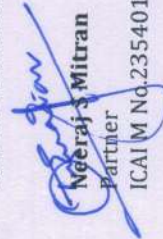
2 Grant Assets

Particulars	Balance as on April 1, 2022	ADDITIONS > 180 Days	ADDITIONS < 180 Days	Total	Rate	Depreciation	Closing Balance
Computers & Accessories	859	-	-	859	40%	344	515
Digital Camera	9,148	-	-	9,148	15%	1,372	7,776
Equipment	2,26,342	-	-	2,26,342	15%	33,951	1,92,391
Furniture	2,513	-	-	2,513	10%	251	2,262
Library Books	1,714	-	-	1,714	15%	257	1,457
Projector	1,10,429	-	-	1,10,429	15%	16,564	93,865
	3,51,005	-	-	3,51,005		52,739	2,98,266

3 Loans & Advance

Particulars	Balance as on April 1, 2022	Receipts	Payments	Balance as on March 31, 2023
Advance to College	5,00,000	-	-	5,00,000
Advance to Gowramma B	5,125	-	-	5,125
	5,05,125	-	-	5,05,125

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Nagesh J. Mitran
Partner
ICAI M No.235401



for J.S.S COLLEGE OF PHARMACY, Ooty

PRINCIPAL
J.S.S. COLLEGE OF PHARMACY
Rocklands, Ootacamund-643 001

Head, QIP

Place: Mysuru
Date: October 30, 2023

J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
NSS Account
ROCKLANDS, OOTACAMUND- 643001

Receipts & Payment Accounts for the year ended March 31, 2023

Receipts	March 31, 2023	
	Amount	Amount
OTHER INCOME;		
NSS Fee	94,857	
Bank Interest	1,072	95,929
Total		95,929
Payments	March 31, 2023	
	Amount	Amount
Expenses against Expenses		
NSS Camp Expenses	79,875	
Bank Charges	416	80,291
Closing Balance:		
Cash at Bank:		
PNB A/c No. 4390000100099524		15,638
Total		95,929

Income & Expenditure Account for the year ended March 31, 2023

Income	March 31, 2023	
	Amount	Amount
Other Income:		
NSS Income	94,857	
Bank Interest	1,072	95,929
Total		95,929
Expenditure	March 31, 2023	
	Amount	Amount
Expenses against Grants:		
NSS Camp Expenses	79,875	
Bank Charges	416	80,291
Total		80,291
Surplus/Deficit before Depreciation		15,638
Less: Depreciation		
Net Surplus		15,638

Balance sheet as on March 31, 2023

Liabilities	March 31, 2023	
	Amount	Amount
Capital Fund :		
Add: Net Surplus	15,638	15,638
Total		15,638
Assets	March 31, 2023	
	Amount	Amount
Closing Balance:		
Cash on Hand		
Cash at Bank:		
PNB A/c No. 4390000100099524	15,638	15,638
Total		15,638

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for **MADHAVAN & CO.,**
Chartered Accountants
ICAI FRN 001909S

for **J.S.S COLLEGE OF PHARMACY, Ooty**


Neera S. Mitran
Partner
ICAI M No. 235401


Principal

Place: Mysuru
Date: October 30, 2023



J.S.S COLLEGE OF PHARMACY, Ooty
(Constituent College of JSS AHER)
Seminar A/c
ROCKLANDS, OOTACAMUND- 643001

Receipts & Payment Accounts for the year ended March 31, 2023

Particulars	March 31, 2023
	Amount
RECEIPTS:	
Other income	
Bank Interest	591
Seminar & workshop	1,34,501
Total	1,35,092
PAYMENTS:	
Administrative expenses	
Bank Charges	14
Seminar & workshop	85,080
Closing Bank Balance:	
Punjab National Bank	49,998
Total	1,35,092

Income & Expenditure Account for the year ended March 31, 2023

Particulars	March 31, 2023
	Amount
INCOME:	
Other Income:	
Bank Interest	591
Total	591
EXPENDITURE:	
Administration Expenses	
Bank Charges	14
Total	14
Surplus before depreciation	577
Less: Depreciation	-
Net Surplus	577

Balance sheet as on March 31, 2023

LIABILITIES	March 31, 2023	
	Amount	Amount
Capital A/c		
Add: Net Profit	577	577
Seminar & workshop		
Add: Received dg the year	1,34,501	
Less: paid dg the year	(85,080)	49,421
Total		49,998
ASSETS		
March 31, 2023		
Closing Bank Balance:		
Punjab National Bank		49,998
Total		49,998

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for MADHAVAN & CO.,

for J.S.S COLLEGE OF PHARMACY, Ooty

Chartered Accountants
ICAI FRN 001909S


Neeraj S. Mithran
Partner
ICAI M No. 235401
Place: Mysuru
Date: October 30, 2023




Principal
J.S.S. COLLEGE OF PHARMACY
Rocklands, Ootacamund-643 001

