



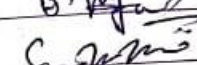


Minutes of the meeting of Internal Audit Committee held on 30/03/2023 in the room no.:

Dr. Md. S. Rahaman of the committee covered the meeting for the discussion on the following agenda.

Members Present.

1. Dr. Md. S. Rahaman	Convener
2. CH. Prasanna Kumar	Member. 
3. Y.V.K. DHARMENDRA	" 
4. B. PHANI KRISHNA	" 
5. B. VENKATESWARA RAO	" 
6. J. SAMIIVA RAO	" 
7. K. NAGA MALLESWARA RAO	" M.P.

Agenda of meeting.

To discuss the date of audit for the academic year 2022-23.

Any other matter with the permission of the chairman.

Resolutions:


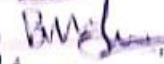
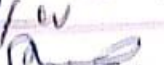
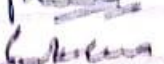


1. It is resolved to collect all the financial statements of the receipts and payments related to organised events from all the departments.

2. It is resolved to conduct Internal Audit and prepare report and submit to the concerned authority.

Minutes of the meeting of Internal Audit Committee held on 06/11/2022 in Room No:- 339.

Dr. Md. S. Rahaman of Committee covered the meeting for the discussion on the following agenda.

Members presents:-

1. Dr. Md. S. Rahaman	Convener.
2. Sri Ch. Prasanna Kumar.	Member 
3. Sri B. Venkateswara Rao.	" 
4. Sri V. K. Dharmendra	" 
5. Sri B. Phani Krishna.	" 
6. Sri J. Sambasiva Rao.	" 
7. Sri K. Naga Malleswara Rao.	" 

Agenda of meeting

To discuss the date of audit for the academic year, 2022-23.

Any other matters with the permission of the chairman.

Resolutions:


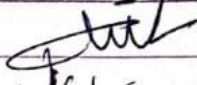

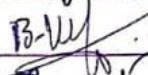

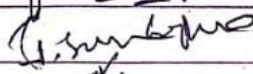

1. It is resolved to collect all the financial statements of the receipts and payments related to organized events from all the departments.

2. It is resolved to conduct Internal Audit and prepare report and submit to the concerned authority.

Minutes of the meeting of Internal Audit Committee held on 18/06/2022 in Room NO1-339.

Dr. Md. S. Rahaman of Committee covered the meeting for the discussion on the following agenda.

Members present:

- | | | |
|-------------------------------|----------|---|
| 1. Dr. Md. S. Rahaman | Convener |  |
| 2. Sri CH. Prasanna Kumar | Member |  |
| 3. Sri V.V.K. Dharmendras | " |  |
| 4. Sri B. Venkateswara Rao | " |  |
| 5. Sri B. Phani Krishna | " |  |
| 6. Sri J. Sambasiva Rao | " |  |
| 7. Sri K. Nagu Malleswara Rao | " |  |

Agenda of meeting:

→ To discuss the date of audit for the Academic year 2022-23.

→ Any other matter with the permission of the chairman.

Resolutions:-


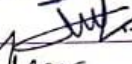
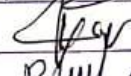
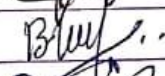
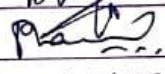
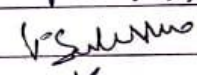

1. It is resolved to collect all the financial statements of the receipts and payments related to organised events from all the departments.

2. It is resolved to conduct Internal Audit and prepare report and submit to the concerned authority.

Minutes of the meeting of Internal Audit Committee held on
14/12/2021 in Room no 1239.

Dr. Md. S. Rahaman of Committee covered the meeting for the
discussions on the following agendas.

Members Present:

- | | | | |
|----|------------------------------|-----------|--|
| 1. | Dr. Md. S. Rahaman | Convener. |  |
| 2. | Sri. Ch. Prasanna Kumar | Member. |  |
| 3. | Sri. VVK. Dharamendrar | " |  |
| 4. | Sri. B. Venkateswar Rao | " |  |
| 5. | Sri. B. Phani Krishna | " |  |
| 6. | Sri. T. Sambasiva Rao | " |  |
| 7. | Sri. K. Nagar Mallikaraj Rao | " |  |

Agendas of meeting:

→ To discuss the date of audit for the academic year
Year 2021-22.

→ Any other matter with the permission of the chairman.

Resolutions

→ It is resolved to collect all the financial statements
of the receipts and payments relating to organized events
from all the departments.

→ It is resolved to conduct Internal Audit and
prepare report and submit to the concerned authority.

Minutes of Internal Audit Committee held on 14/3/2021 in Room no. 389.

Dr. Md. S. Raheman of committee convened the meeting for the discussion on the following agenda.

Members Present:

1. Dr. Md. S. Raheman
2. Mr. CH. Prassanna Kumar
3. Mr. VVK. Dharmendra
4. Mr. B. Venkateswara Rao
5. Mr. B. Phani Krishna
6. Mr. J. Sambasiva Rao
7. Mr. K. Naga Malleswara Rao

[Handwritten signatures and initials corresponding to the list of members present.]

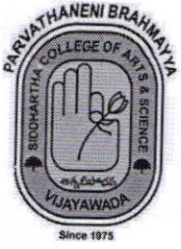
Agenda of Meetings:

Due to Covid the Internal Audit Finance Committee has not been completed the Audit for the academic year 2020-21 to discuss the points.

Any other matter with the permission of the Chairman.

Resolutions:

1. The Committee will complete the Audit for the academic year.
2. It is resolved to collect all the financial statements of receipt & payments relating organized events from all the departments.
3. It is resolved to conduct internal audit and prepare report and submit to the concerned authority.
4. The Committee recommended to complete audit for the academic year 2020-21 as soon as possible with in the academic year.



PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE
 Siddhartha Nagar, Vijayawada-520010
 An Autonomous College under the Jurisdiction of Krishna University, Machilipatnam
 Re-accredited at 'A+' by the NAAC

INTERNAL FINANCIAL AUDIT

Audit Report Form


Financial Year: 2021-2022


Period covered in the current audit 01.04.2021 to 31.03.2022

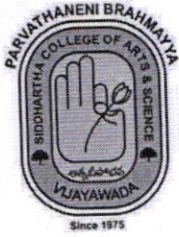
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2	BankAccountStatement	Yes	Available
3	Policiesmattersrelatedtofinanced account	Yes	Available
4	General maintains account	Yes	Available
5	Audit fee and advertisement account	Yes	Available
6	Finance committee minutes record	Yes	Available
7	Un-aided general fund account	Yes	Available
8	University renewal fee account	Yes	Available
9	Management Grants	Yes	Available
10	Funds andDonationsgranted totheinstitutions	Yes	Available
11	Studentenrolmentandadmission Particulars	Yes	Available
12	Receipts of tuition feesfrom Students	Yes	Available
13	Receiptsexams fee	Yes	Available
14	Insurance account	Yes	Available
15	Annual day expenses account	Yes	Available
16	Concessionoffeesrecords.	Yes	Available

17	Scholarship account records.	Yes	Available
18	Repairs and renewals	Yes	Available
19	Salaries paid and salary register	Yes	Available
20	Increment amount given to staff based on performance appraisal	Yes	Available
21	Staff PF/EPF fund register	Yes	Available
22	Establishment expense vouchers	Yes	Available
23	College balance sheet	Yes	Available
24	Tax deduction at source (TDS) Files	Yes	Available
25	Tax collection and income-tax	Yes	Available
26	Expenses spent on library items, sport equipment, books, furniture, events and many more	Yes	Available
27	Petty case expenditures	Yes	Available
28	Check capital expenditure, income from endowments and legacies and interest & dividend from investments	Yes	Available

Note: No Discriminations found


Internal Financial Audit Committee
In-charge


Principal
PRINCIPAL
PARVATANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010



PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE
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INTERNAL FINANCIAL AUDIT

Audit Report Form


Financial Year: 2020-2021

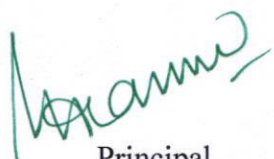
Period covered in the current audit 01.04.2020 to 31.03.2021

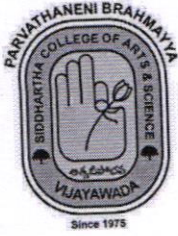
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13	Receiptsexams fee	Yes	Available
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15	Annual day expenses account	Yes	Available
16	Concessionoffeesrecords.	Yes	Available

17	Scholarship account records.	Yes	Available
18	Repairs and renewals	Yes	Available
19	Salaries paid and salary register	Yes	Available
20	Increment amount given to staff based on performance appraisal	Yes	Available
21	Staff PF/EPF fund register	Yes	Available
22	Establishment expense vouchers	Yes	Available
23	College balance sheet	Yes	Available
24	Tax deduction at source (TDS) Files	Yes	Available
25	Tax collection and income-tax	Yes	Available
26	Expenses spent on library items, sport equipment, books, furniture, events and many more	Yes	Available
27	Petty case expenditures	Yes	Available
28	Check capital expenditure, income from endowments and legacies and interest & dividend from investments	Yes	Available

Note: No Discriminations found


Internal Financial Audit Committee
In-charge


Principal
PRINCIPAL
PARVATANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010



PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE

Siddhartha Nagar, Vijayawada-520010

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INTERNAL FINANCIAL AUDIT

Audit Report Form

Financial Year: 2019-2020


Period covered in the current audit

01.04.2019 to 31.03.2020

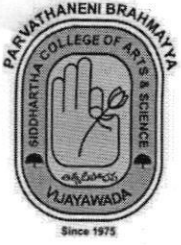
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8	University renewal fee account	Yes	Available
9	Management Grants	Yes	Available
10	Funds andDonationsgranted totheinstitutions	Yes	Available
11	Studentenrolmentandadmission Particulars	Yes	Available
12	Receipts of tuition feesfrom Students	Yes	Available
13	Receiptsexams fee	Yes	Available
14	Insurance account	Yes	Available
15	Annual day expenses account	Ycs	Available
16	Concessionoffeesrecords.	Ys	Available

17	Scholarshipaccountrecords.	Yes	Available
18	Repairs and renewals	Yes	Available
19	Salariespaidand salaryregister	Yes	Available
20	Incrementamountgiventostaff basedonperformanceappraisal	Yes	Available
21	StaffPF/EPFfundregister	Yes	Available
22	Establishment expensevouchers	Yes	Available
23	College balancesheet	Yes	Available
24	Taxdeductionatsource(TDS) Files	Yes	Available
25	Taxcollectionand income-tax	Yes	Available
26	Expensesspentonlibraryitems, sportsequipment,books,furniture, events and many more	Yes	Available
27	Pettycaseexpenditures	Yes	Available
28	Checkcapitalexpenditure,income fromendowments andlegacies andinterest ÷nd form investments	Yes	Available

Note: No Discriminations found


Internal Financial Audit Committee
In-charge


Principal
PARVATANENI BRAHMAYYA
DODHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA-520 010



PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE

Siddhartha Nagar, Vijayawada-520010

An Autonomous College under the Jurisdiction of Krishna University, Machilipatnam

Re-accredited at 'A+' by the NAAC

INTERNAL FINANCIAL AUDIT

Audit Report Form

Financial Year: 2018-2019

Period covered in the current audit

01.04.2018 to 31.03.2019

SL.NO	Information	Availability YES/NO	Remarks
1	Bank Account Particulars	Yes	Available
2	Bank Account Statement	Yes	Available
3	Policies matters related to financed account	Yes	Available
4	General maintains account	Yes	Available
5	Audit fee and advertisement account	Yes	Available
6	Finance committee minutes record	Yes	Available
7	Un-aided general fund account	Yes	Available
8	University renewal fee account	Yes	Available
9	Management Grants	Yes	Available
10	Funds and Donations granted to the institutions	Yes	Available
11	Student enrolment and admission Particulars	Yes	Available
12	Receipts of tuition fees from Students	Yes	Available
13	Receipts exams fee	Yes	Available
14	Insurance account	Yes	Available
15	Annual day expenses account	Yes	Available
16	Concession fees records.	Yes	Available

17	Scholarship account records.	Yes	Available
18	Repairs and renewals	Yes	Available
19	Salaries paid and salary register	Yes	Available
20	Increment amount given to staff based on performance appraisal	Yes	Available
21	Staff PF/EPF fund register	Yes	Available
22	Establishment expense vouchers	Yes	Available
23	College balance sheet	Yes	Available
24	Tax deduction at source (TDS) Files	Yes	Available
25	Tax collection and income-tax	Yes	Available
26	Expenses spent on library items, sport equipment, books, furniture, events and many more	Yes	Available
27	Petty case expenditures	Yes	Available
28	Check capital expenditure, income from endowments and legacies and interest & dividend from investments	Yes	Available

Note: No Discriminations found

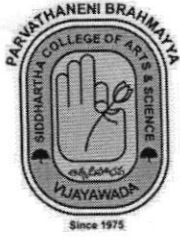


Internal Financial Audit Committee

In-charge



Principal
 PARVATANENI BRAHMAYYA
 HARTHA COLLEGE OF ARTS & SCIENCE
 VIJAYAWADA-520 010



PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE

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INTERNAL FINANCIAL AUDIT

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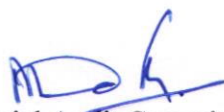
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Note: No Discriminations found

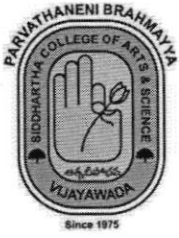


Internal Financial Audit Committee

In-charge



Principal
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 VIJAYAWADA - 520 010



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INTERNAL FINANCIAL AUDIT

Audit Report Form

Financial Year: 2022-2023

Period covered in the current audit

01.04.2022 to 31.03.2023

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Note: No Discriminations found



Internal Financial Audit Committee

In-charge



Principal
PRINCIPAL
 PARVATANENI BRAHMAYYA
 DHARMA COLLEGE OF ARTS & SCIENC
 VIJAYAWADA - 520 010



AUDITORS' REPORT

To **PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE,**

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science**, Siddhartha Nagar, Vijayawada, NTR District, Andhra Pradesh ("the Society"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure for the year then ended, and notes to the financial statements.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity at 31st March, 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.

BASIS FOR 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 Society in accordance with the ethical requirements that are relevant to our audit of financial statements, and we have fulfilled our responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

MANAGEMENT'S AND MEMBERS RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

AUDITORS' 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. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 financial 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 the effectiveness of the society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 society'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 society 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.

REPORT

We report that:

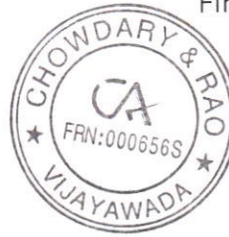
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the society.
- c) so far as it appears from our examination of those books.
- d) The Statement of Affairs, the Income & Expenditure Account dealt with by this Report are in agreement with the books of account.

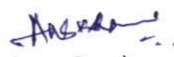


In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:

- a) In the case of the Statement of Affairs, of the State of Affairs of the Society, as at 31st March, 2023.
- b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure, for the Year Ended on that date.

For Chowdary & Rao
Chartered Accountants
Firm Reg. No: 000656S




(A.R.S. Krishna Rao)
Partner
Mem.No: 027450

Place: Vijayawada
Date: 16.09.2023

ParvathaneniBrahmayya Siddhartha Degree College of Arts & Science,
Siddhartha Nagar
Vijayawada-520010.

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2023

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Value Difference, if any, between the Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of accounts.
4. Payments attracting TDS provisions under Income Tax Act, 1961 were not identifiable since party wise details were not maintained by the institution in view of cash basis of accounting followed.
5. During the year Expenditure incurred towards replacement cost of assets / assets having shorter useful life were charged to revenue as per management's accounting policy.
6. During the current year accounts of Aided General fund, Aided Special fund and Unaided Special fund divisions were merged with accounts of Unaided General funds.
7. Previous year figures were re-grouped and reclassified wherever considered necessary.

**For ParvathaneniBrahmayya Siddhartha Degree
College of Arts & Science**




Principal

**Parvathaneni Brahmayya
Siddhartha College of Arts & Science.**

Vijayawada-10
Place: Vijayawada

Date: 16-09-2023


Secretary


Treasurer



**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
LABBIPET
VIJAYAWADA**

Year Ending: 31.03.2023
Assessment Year: 2023-2024

Status: CHARITABLE TRUST
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

<i>Particulars</i>	<i>Details Rs.</i>	<i>Total Rs.</i>
Income		
Total Income received	12,50,19,464	
Corpus Donations received	-	
		12,50,19,464
Less: Exemption U/s. 11(1)(d)		-
		12,50,19,464
Less: Exemption U/s. 11(1)(a) @ 15%		1,87,52,920
		10,62,66,544
Income of the trust which should have been spent for charitable purpose		
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	9,82,48,476	
Add :Expenditure towards capital assets	43,00,730	
Less : Provision for gratuity	-	
	-	
		10,25,49,206
Excess/(Short) Utilisation		(37,17,338)
Amount invested in specified Fund		14,10,65,631
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-
UDIN NO-23027450BGUIRY4203		

CONSOLIDATED STATEMENT OF AFFAIRS AS AT 31.03.2023

PARTICULARS	Sch.No.	Current Year	Previous Year
CAPITAL FUND	1	9,77,12,146	7,09,41,159
OTHER FUNDS			
Volleyball tournament Fund		30,33,456	30,33,456
Current Liabilities Due to S.A.G.T.E	2	17,45,43,135	16,94,35,668
Other Current Liabilities	3	78,55,755	83,23,362
Total		28,31,44,497	25,17,33,646
FIXED ASSETS			
As per schedule	4	14,06,48,113	13,63,47,383
CURRENT ASSETS, LOANS AND ADVANCES			
a. Current Assets			
Cash in Hand		49,176	48,011
Balance with banks	5	14,10,65,631	11,22,81,810
b. Loans & Advances			
Advances	6	13,81,577	30,56,442
Total		28,31,44,497	25,17,33,646

per our report of even date



CHOWDARY & RAO

Chartered Accountants

FRN:000656S

R.S. KRISHNA RAO

Partner - M. No. 027450

UDIN: 23029450BGVIRY4203

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

Place: Vijayawada
Date:

PRINCIPAL
Parvataneni Brahmaya
Siddhartha College of Arts & Science
Vijayawada-10.

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

PARTICULARS	Sch.No.	Current Year	Previous Year
INCOME			
Examination Fee		1,25,49,855	80,74,175
Fee Collections	7	10,58,42,254	7,90,08,505
Other Collections	8	11,54,593	11,01,914
Interest received from bank	9	16,54,892	11,45,394
Interest on Fd		37,12,772	27,15,339
UGC Receipts	10	62,282	92,408
Autonomous Receipts	11	6,291	4,05,922
CPE Receipts	12	36,525	46,498
Teaching Grant			2,12,02,055
TOTAL(A)		12,50,19,464	11,37,92,210
EXPENDITURE			
Salaries	13	6,30,31,274	7,19,52,288
Administrative Expenses	14	2,75,17,005	1,87,78,371
Examination Expenses		51,11,436	31,96,090
Bank charges		5,176	3,669
CPE Expenses	15	36	36,851
UGC Expenses	16	260	13,13,640
Tuition Fee Paid to Govt		25,83,289	-
TOTAL(B)		9,82,48,476	9,52,80,909
To Excess of Income over Expenditure (A-B)		2,67,70,987	1,85,11,301

per our report of even date

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer



For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S

[Signature]

(A.R.S. KRISHNA RAO)
Partner - M.No. 027480

UDIN: 23029450B6UJRY4203

Place: Vijayawada
Date:

PRINCIPAL
Parvataneni Brahmaya
Siddhartha College of Arts & Science
Vijayawada-10.

CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31.03.2023

PARTICULARS	Sch.No	Current Year	Previous year
RECEIPTS		in Rs.	in Rs.
Opening Balance			
Cash on hand		48,011	37,772
Balance with banks		5,45,36,635	3,92,09,204
Fee Collections	A	11,83,71,313	8,70,52,919
Other Collections	B	12,60,058	11,02,227
Interest received on Savings Bank	C	16,54,892	11,45,394
Interest on Fixed Deposits		37,12,772	27,15,339
		-	
Salary Deductions	D	41,32,918	31,21,189
Fixed deposits matured		6,57,13,136	5,25,13,380
Other Capital Receipts	E	1,379	10,87,636
CPE Receipts	F	36,525	46,498
UGC Receipts	G	62,282	92,408
Autonomous Receipts	H	6,291	4,05,922
Advances Received		9,27,399	10,46,693
SAGATE		32,10,928	5,03,50,150
Provision for Gratuity		-	28,49,091
Amount Received from Un Aided Special Fund		-	11,50,000
TOTAL		25,36,74,539	24,39,25,822
PAYMENTS			
Salaries	I	6,34,18,294	5,07,30,758
Salary Deductions		41,32,918	31,21,189
Administrative Expenses	J	2,37,49,952	1,71,59,481
Examination Expenses		51,11,436	9,52,791
Bank Charges		5,176	3,669
Tuition Fee Paid to Govt		25,83,289	-
Fixed Deposit Invested		8,88,43,155	5,77,45,168
Other Advances		40,22,700	31,24,502
Staff Advances		-	23,29,415
TDS Receivable		4,88,032	4,83,545
CPE Expenses	K	36	15,76,822
UGC Expenses	L	260	13,13,640
Autonomous Expenses	M	-	4,00,000
Purchase of Fixed Assets	N	10,34,450	-
Scholarship UG		45,231	-
PG Unit Capital Fund B/f During the Year		-	3,93,53,107
PF Unit Fixed Assets B/f During the Year		-	95,46,205
PF Unit Deposits B/f During the Year		-	3,50,879
Advance to PG General Fund		-	11,50,000
Closing Balance			
Cash in Hand		49,175	48,011
Balance with Banks		6,01,90,436	5,45,36,635
TOTAL		25,36,74,539	24,39,25,822

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN:000656S



(A.R.S. KRISHNA RAO)
Partner - M.No. 027450

UDIN:2022450BGUJRY4203

[Signature]

Principal

[Signature]
Secretary

[Signature]
Treasurer

Place: Vijayawada
Date:

PRINCIPAL
Parvataneni Brahmaya
Siddhartha College of Arts & Science
Vijayawada-10.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

GROUPING SCHEDULES FOR CONSOLIDATED STATEMENT OF AFFAIRS AS AT 31.03.2023

Particulars	Current Year	Previous Year
	in Rs.	in Rs.
<u>Schedule-1: CAPITAL FUND</u>		
Opening balance	7,09,41,159	9,16,27,978
Add: Advances from UGC, CPE, AUTONOMOUS	-	-
Add: Bank Balances B/f During the Year	-	-
Add : Advances relating to MRP Programme	-	2,49,469
Less: Fees & Others	-	1,06,477
Less: Staff Advances	-	-
Less : Examination Surplus	-	-
Add: PG Examination Capital Balance B/f During the Year	-	28,09,617
Less: PG General Fund Capital Balance B/f During the Year	-	4,21,50,729
	7,09,41,159	5,24,29,858
Add: Excess of Income over Expenditure during the Year	2,67,70,987	1,85,11,301
	9,77,12,146	7,09,41,159
<u>Schedule-2: CURRENT LIABILITIES</u>		
I.) Due to SAGTE		
Opening balance	16,94,46,783	11,82,87,963
Add: During the Year 2021-22	56,66,758	13,37,351
Less: Repaid During Year	7,93,781	2,78,172
Less: TDS on Fixed Deposit	4,21,488	3,53,529
Less: TDS on Electricity Deposit	-	2,460
Add: Closing SAGTE Balance of PG General Fund	6,44,863	5,04,44,515
	17,45,43,135	16,94,35,668
	17,45,43,135	16,94,35,668
<u>Schedule-3: OTHER CURRENT LIABILITIES</u>		
Fees & Others	-	-
Scholarships-UG	33,03,250	33,48,481
Scholarships-PG	10,03,414	10,03,414
Others	7,00,000	7,00,000
Pension contribution(Madhu)	-	-
Provision for Gratuity	28,49,091	28,49,091
	78,55,755	79,00,986
<u>Schedule-5: BALANCE WITH BANKS</u>		
In Savings Bank:		
Canara Bank(35825)	17,85,123	7,99,697
Canara Bank(35882)	11,19,199	10,87,322
Canara Bank(36011)	7,78,569	7,50,875
SBI(36144)	4,995	22,702
SBI	38,366	38,366
Canara Bank(35897)	1,20,44,170	2,22,03,180
Canara Bank (35700)	36,52,255	35,93,168
SBI(8906)	33,512	-
Canara Bank(35660)	15,48,570	11,62,220
Canara Bank(35859)	11,08,290	20,32,883
Bank(Cpe,Ugc,Autonomous)	34,72,313	33,67,249

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Canara Bank(36007)	68,25,613	64,47,482
Canara Bank(36144)	42,90,659	27,97,622
A/c No.35618	12,59,629	19,66,966
A/c No.35767	-	22,03,448
Syn.Bank(A/c No.35622)	28,07,462	27,20,920
Synd. Bank (A/c.No.4306)	1,94,21,714	33,42,536
In Fixed Deposits		
1) Fixed Deposits Invested	8,08,75,192	5,77,45,174
	14,10,65,631	11,22,81,810

Particulars	Current Year	Previous Year
Schedule-6:LOANS & ADVANCES		
Deposits recoverable:		
Electricity Deposit	4,86,935	4,86,935
Gas Deposit	15,296	15,296
Telephone Deposit	5,301	5,301
Water Deposit	46,525	46,525
Advances:		
Micro Care Pvt Ltd	-	-
P.Subhakar	50,000	50,000
Krishna University	33,270	33,270
Laser Technologies Ltd	-	17,08,140
Others	7,00,000	7,00,000
M.Ramesh Principal	-	10,975
PQD Software	44,250	-
	13,81,577	30,56,442

**SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2023**

Particulars	Current Year	Previous Year
Schedule-7:FEE COLLECTIONS		
Admission fee	9,25,775	11,12,250
Tuition fee	8,35,79,000	7,09,45,848
Special Fee Collections		
Special Fee	2,12,42,108	
Registration fee	-	
Library Fines	19,108	
Miscellaneous Fee	-	
Brekages	71,776	
Late Fines	4,487	

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Internal Examination Fee	-	-
	10,58,42,254	7,20,58,098
<u>Schedule-8:OTHER COLLECTIONS</u>		
Canteen electricity	49,429	36,329
Income from Fines	4,92,480	31,850
Miscellaneous Income	1,68,064	73,299
Yoga Fees		
Resource Income Generation	4,44,620	1,70,469
	11,54,593	3,11,947
<u>Schedule-9:INTEREST RECEIVED FROM BANKS</u>		
Savings Bank Interest	15,16,096	10,09,088
Interest from Fines	34,437	33,953
Interest from Scholarships	1,04,359	1,02,353
	16,54,892	11,45,394

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**


Partirculars	Current Year	Previous Year
<u>Schedule-10: UGC GRANTS</u>	62,282	92,408
Interest received from bank		
<u>Schedule-11:AUTONOMOUS GRANTS</u>	-	4,00,000
Grant Received	6,291	5,922
Interest received from bank		4,05,922
<u>Schedule-12: CPE GRANTS</u>	36,525	46,498
Interest received from bank		
<u>Schedule-13:SALARIES</u>	5,50,44,514	6,81,99,870
Salaries	5,12,507	5,41,481
ESI contribution by the Management	29,85,362	22,39,327
PF contribution by the Management	35,69,344	5,70,960
Gratuity Expenses	6,19,584	-
Special Allowance	2,99,963	4,00,650
Honorarium Expenses	6,30,31,274	7,19,52,288
<u>Schedule-14:ADMINISTRATIVE EXPENSES</u>	11,04,294	13,535
Printing & Stationery	27,140	22,420
Audit fee	1,24,002	10,285
Travelling Expenses	2,05,675	47,865
Greenary Expenses	20,29,640	6,66,222
Electricity charges	2,87,856	3,57,675
Management cash award	1,56,376	2,32,047
Advertisement charges	66,35,987	9,56,767
Campus maintainance & Repairs	31,43,158	19,71,597
House keeping expenses	-	48,460
Miscellaneous expenses	11,66,953	17,73,369
Lease of land	3,68,635	2,62,755
BOM & BOS Expenses		

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

Partirculars	Current Year	Previous Year
Renewals and Subscriptjns	2,12,864	1,47,543
Seminars and Guest lectures	92,876	53,936
Training and Placement expenses	1,27,928	24,880
University charges	34,55,575	31,54,070
MRP Expenses	-	1,20,268
Property tax	11,90,355	1,98,392
Student Events & Others	-	1,06,315
Student Fee Refund Expenses	-	2,99,100
Insurance Charges	-	51,060
Internet Charges	2,30,618	2,10,258
Workshop & Seminars	36,490	36,490
Transportation Charges	-	14,400
Orientation FDP	-	2,280
ARFC Reg Fee	2,45,000	-
Autonomous Review Expenses	4,57,060	-
Block Grant Expenses	1,90,509	-
College annual day expense	3,16,028	-
Computer maintenance	6,32,764	-
Games Expenses	8,83,084	54,673
General Expenses	5,03,500	1,16,396
Municipal Water Charges	3,488	1,744
Postage & Telephone charges	44,337	23,051
VMC User Fee Charges	21,000	-
Youth Festival Expenses	2,07,738	-
Laboratory expenses	1,69,760	10,97,920
Library Reading room & Journals	1,27,165	73,136
Internal Exam. expenses	97,334	2,06,450
College union expenses	-	32,195
Students amenities expenses	-	1,37,689
Identity cards	-	15,775
Repairs and Maintenance	18,04,306	50,00,445
Add on Course Expenses	15,750	-
A.M.C Expenses & Add on course expenses	1,11,673	-
Green Audit Expenses	-	23,600
Gym Expenses	1,29,200	96,000
ID Card Expenses	88,185	51,200
Inhouse & Community Service Expenses	1,11,500	-
Internal Resource Expenses	4,38,750	42,780
IQAC Expenses	-	12,190
N.S.S Expenses	25,963	-
Social Service league	-	29,500
Students aminities	1,88,457	7,88,416
Subscription Books & Journals	80,807	1,93,222
Yoga gym expenses	27,225	-
	-	-
	-	-
	-	-
	-	-
	2,75,17,005	1,87,78,371

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Schedule-15: CPE EXPENSES		
	36	651
Bank Charges	-	27,700
Teaching Facilities	-	-
Research Facilities	-	5,500
Extension Activities	-	3,000
Other activities	36	36,851
Schedule-16: UGC EXPENSES		
	260	260
Bank charges	-	-
Engagement of Project staff	-	-
Honorarium	-	-
Other Expenses	-	-
Workshop/Seminars	-	-
Minor Research Project Expenses	-	13,13,380
Amount Refunded to UGC	260	13,13,640
Schedule-17: AUTONOMOUS EXPENSES		
	-	-
Bank charges	-	-
Upgradation of syllabus on regular basis	-	-
Renovation and Repairs	-	-
Guest/Visiting faculty	-	-


PRINCIPAL
 Parvataneni Brahmayya
 Siddhartha College of Arts & Science
 Vijayawada-10.

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Schedule: 4 FIXED ASSETS

Name of the Asset	Balance as on 1.04.2022	Additons	Deductions	Balance as on 31.03.2023
UG Assets				
Air Conditioners		2,24,601		2,24,601
Buildings	3,71,14,851	-	-	3,71,14,851
Furniture	10,80,048	-	-	10,80,048
Laboratory equipment	9,99,527	-	-	9,99,527
Library books	3,949	-	-	3,949
Library Furniture	8,100	-	-	8,100
Gym equipment	7,77,565	1,72,500	-	9,50,065
Audiovisual equipment	32,650	-	-	32,650
Safety equipment	16,88,377	-	-	16,88,377
Telephone (Intercom)	79,336	-	-	79,336
Electricity equipment	15,84,066	-	-	15,84,066
Ceiling fans	30,415	-	-	30,415
Computers	25,33,578	32,66,280	-	57,99,858
Solar unit 10KW	3,75,000	-	-	3,75,000
CCTV CAMERAS	11,80,000	-	-	11,80,000
Web Seminar Library Hall	38,58,166	-	-	38,58,166
PG Assets				
Air Conditioners	1,85,179	-	-	1,85,179
Building-PG	36,29,947	-	-	36,29,947
CCB Telephones	689	-	-	689
Computer	1,58,204	-	-	1,58,204
Computer Equipments	6,22,964	-	-	6,22,964
Duplicate Machine	3,021	-	-	3,021
Electrical Power Boards	9,887	-	-	9,887
EPA Bx Intercom Tel System	7,939	-	-	7,939
E Pass LAN Machine	6,302	-	-	6,302
Fans	31,856	-	-	31,856
Furnitures-PG	11,11,620	-	-	11,11,620
Glass & Plastic Wares	73,666	-	-	73,666
LaboratoryEquipments	11,35,004	-	-	11,35,004
Laboratory Installation	19,707	-	-	19,707
Library Book-PG	19,85,096	-	-	19,85,096
Modi Xerox	34,961	-	-	34,961
Motor Pump Set	3,966	-	-	3,966
Parking Shed	5,17,642	-	-	5,17,642
Refrigarator	1,969	-	-	1,969
Water Coolers	6,004	-	-	6,004
Water Purifier	582	-	-	582

Assets acquired from UGC & AUTONOMOUS Grants	Balance as on 1.04.2022	Additons	Deductions	Balance as on 31.03.2023
UGC				
Equipments	1,10,21,621	-	-	1,10,21,621
Library	11,16,356	-	-	11,16,356
Furnitures	1,01,188	-	-	1,01,188
Building	40,13,407	-	-	40,13,407
Autonomous				
Equipments	1,04,12,362	-	-	1,04,12,362
Library	37,01,179	-	-	37,01,179
Furnitures	48,72,510	-	-	48,72,510
CPE				
Equipments	1,12,02,679	-	-	1,12,02,679
Library	16,16,652	-	-	16,16,652
Computers	29,42,580	-	-	29,42,580
CCTV Cameras	28,750	-	-	28,750
Teleprompter	10,956	-	-	10,956
Furnitures	5,67,268	-	-	5,67,268
	11,24,99,341	36,63,381	-	11,61,62,722

EXAMIANTION FUND
Schedule: **FIXED ASSETS**

Name of the Asset	Opening balance Rs	Additons Rs	Deductions Rs	Total Rs
Computers	2,66,215	80,800	-	3,47,015
Digital copy printer	11,41,330	1,10,920	-	12,52,250
Fans	2,285	-	-	2,285
Furniture	56,743	-	-	56,743
Labling Mission	14,200	-	-	14,200
Telugu Type writer	8,990	-	-	8,990
Printer and Scanner	2,77,680	-	-	2,77,680
Equipment	73,522	-	-	73,522
Air Conditioners	36,500	-	-	36,500
	18,77,466	1,91,720	-	20,69,186

AIDED GENERAL FUND


Schedule-:FIXED ASSETS				
Name of the Asset	Opening balance Rs	Additons Rs	Deductions Rs	Total Rs
Furniture	6,85,792	-	-	6,85,792
Water cooler	63,750	-	-	63,750
Library & Others	28,885	-	-	28,885
LED TV	55,500	-	-	55,500
Labaratory Equipment	77,373	-	-	77,373
	9,11,300	-	-	9,11,300

AIDED SPECIAL FUND
Schedule: FIXED ASSETS

Name of the Asset	Opening balance Rs	Additons Rs	Deductions Rs	Total Rs
Building	1,59,339	-	-	1,59,339
Library Books	8,73,650	-	-	8,73,650
Library equipment	81,746	-	-	81,746
Library Furniture	27,805	-	-	27,805
Labaratory Equipment	38,76,291	-	-	38,76,291
Office Equipment	1,30,500	-	-	1,30,500
Scientific Calculators	12,100	-	-	12,100
Audio Visual Equipment	16,515	-	-	16,515
College Union Equipment	16,130	-	-	16,130
Computer(Mouse)	2,500	-	-	2,500
	51,96,576	-	-	51,96,576

UN AIDED SPECIAL FUND
Schedule: FIXED ASSETS

Name of the Asset	Opening Balance Rs	Additons Rs	Deductions Rs	Total Rs
Air Conditioner	-	-	-	-
Building	25,238	-	-	25,238
CC Camera	-	47,094	-	47,094
Computers	11,84,000	1,01,290	-	12,85,290
Computer (Server)	10,71,900	-	-	10,71,900
Furniture	8,78,550	2,48,626	-	11,27,176
Games Equipment (GYM)	51,525	-	-	51,525
Lab Furniture	2,94,400	-	-	2,94,400
Laboratory equipment	79,40,723	-	-	79,40,723
Library Books	6,28,016	35,119	-	6,63,135
Library Equipment	5,90,610	-	-	5,90,610
Office Equipment	1,02,023	13,500	-	1,15,523
Solar power unit	30,00,000	-	-	30,00,000
Vaccum Cleaner	-	-	-	-
Water coolers	95,715	-	-	95,715
Xerox Machine	-	-	-	-
	1,58,62,700	4,45,629	-	1,63,08,329
TOTAL:-	13,63,47,383	43,00,730	-	14,06,48,113


PRINCIPAL
Parvataneni Brahmayya
Siddhartha College of Arts & Science
Vijayawada-10.

Vijayawada-10
Bharathi College of Arts & Science
Rayachoti Bhanu
PRINCIPAL

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

SCHEDULES FOR CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED

Particulars	Current Year	Previous Year
Schedule-A:FEE COLLECTIONS		
Tuition fee	8,35,79,000	7,09,45,848
Admission fee	9,25,775	11,12,250
Special Fee	2,13,16,683	
Examination Fee	1,25,49,855	95,20,311
	11,83,71,313	8,15,78,409
Schedule-B:OTHER COLLECTIONS		
Canteen electricity	57,818	43,273
Income from Fines	5,16,075	55,269
Miscellaneous Income	2,33,965	35,968
Yoga Fees	-	7,89,967
Resource Income Generation	4,52,200	1,77,750
	12,60,058	11,02,227
Schedule-C:INTEREST RECEIVED FROM BANKS		
Savings Bank Interest	15,16,096	10,09,088
Interest from Fines	34,437	33,953
Interest from Scholarships	1,04,359	1,02,353
	16,54,892	11,45,394
Schedule-D:SALARY DEDUCTIONS		
Professional tax	3,30,400	2,18,650
EPF	27,37,746	20,67,060
GLIC	30,294	30,393
Income Tax	3,97,579	6,89,500
ESIC	1,13,253	1,15,586
LIC	5,23,646	-
Covid-19 Relief Fund	-	-
	41,32,918	31,21,189
Schedule-E:Other Capital Receipts		
Capital Fund	-	2,17,935
Fee & Others Received	9,92,370	8,40,777
Fee & Others Paid	9,90,991	9,74,490
Scholarships Received-UG & PG	-	10,03,414
Scholarships Paid-UG & PG	-	-
	1,379	10,87,636
Schedule-F: CPE RECEIPTS		
Interest received from bank	36,525	46,498
Schedule-G: UGC RECEIPTS		
Interest received from bank	62,282	92,408
Schedule-H:AUTONOMOUS RECEIPTS		
Grant Received	-	-
Advances received from SAGATE	-	4,00,000
Interest received from bank	6,291	5,922
	6,291	4,05,922
Schedule-I:SALARIES		
Salaries	5,50,36,111	4,69,97,815
ESI contribution by the Management	5,12,507	5,41,481
PF contribution by the Management	29,85,362	22,39,327
Gratuity Expenses	35,69,344	5,70,960
Honorarium Expenses	2,73,010	3,81,175
Special Allowance	6,19,584	-
Pension	4,22,376	-
	6,34,18,294	5,07,30,758

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Particulars	Current Year	Previous Year
Schedule-J:ADMINISTRATIVE EXPENSES		
A.M.C Expenses & Add on course expenses	1,27,423	-
Advertisement charges	1,53,977	2,40,910
ARFC Reg Fee	2,45,000	-
Audit fee	25,140	21,320
Autonomous Review Expenses	77,442	-
Block Grant Expenses	75,020	2,79,098
BOM & BOS Expenses	1,07,420	1,04,103
Campus maintainance & Repairs	59,25,993	8,37,711
College Annual Day Expenses	2,25,020	29,195
Computer Maintenance	13,935	-
Electricity Charges	6,12,644	-
Games Expenses	8,22,786	10,075
General Expenses	4,45,678	1,01,472
Green Audit Expenses	-	23,600
Greenary Expenses	2,05,675	47,865
Gym Expenses	1,29,200	96,000
House keeping expenses	30,81,144	19,38,181
ID Cards Expenses	88,185	-
Inhouse & Community Service Expenses	1,11,500	-
Insurance Charges	-	51,060
Internal Exam. expenses	-	1,56,019
Internal Resource Expenses	-	42,780
Internet Charges	2,30,618	2,10,258
IQAC Expenses	-	8,190
Laboratory expenses	-	9,78,840
Lease of Land	10,68,059	16,79,184
Library Reading room & Journals	-	67,527
Management cash award	2,87,856	3,57,675
Miscalleaneous Expenses	-	48,460
Municipal Water Charges	3,488	1,744
NSS Expenses & Yoga	-	-
Postage and Telephone Charges	44,337	11,185
Printing & Stationery	11,03,810	25,401
Property Tax	11,90,355	-
Renewals and Subscriptions	2,06,864	1,43,043
Repairs & Maintenance	-	49,51,368
Seminar,Work shop & Guest Lectures	51,638	13,515
Social Service league	-	22,000
Student Fee Refund Expenses	-	2,78,900
Students aminities	-	7,81,474
Subscription Books & Journals	-	1,93,222
Training and Placement expenses	35,757	3,781
Transporatation Charges	-	14,256
Travelling Expenses	1,17,202	5,695
University charges	34,55,575	31,54,070
VMC User Fee Charges	21,000	-
Youth Festival Expenses	1,63,348	-
	2,04,53,089	1,69,29,177

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Particulars	Current Year	Previous Year
Schedule-K: CPE Expenses		
Recurring		
Bank charges	36	651
Teaching Facilities	-	27,700
Research Facilities	-	-
Extension Activities	-	5,500
Other activities	-	-
Non-Recurring		
Teaching Facilities	-	-
Other activities	-	46,335
	-	17,559
Loans & Advances		
Micro Care Computer Pvt Ltd	-	-
K Vani Sree	-	14,71,290
TS Krishna	-	4,787
	-	3,000
	36	15,76,822
Schedule-L: UGC Expenses		
Recurring		
Bank charges	260	260
Engagement to Project Staff	-	-
Honorarium	-	-
Workshop/Seminars	-	-
Amount Refunded to UGC	-	13,13,380
Minor Research Project Expenses	-	-
Other Expenses	-	-
	260	13,13,640

Particulars	Current Year	Previous Year
Schedule-M: Autonomous Expenses		
Recurring		
Bank charges	-	-
Guest/ visiting faculty	-	-
Upgradation of syllabus on regular basis	-	-
Renovation & repairs	-	-
Non-Recurring		
Library Books & Journals	-	-
Advance refunded to SAGTE	-	4,00,000
	-	4,00,000
Schedule N : Purchase of Fixed Assets		
Air Conditioners	2,24,601	-
Gym Equipment	1,72,500	-
Digital Copy Printer	1,10,920	-
Furniture	2,48,626	-
Library Books	35,119	-
Office Equipment	13,500	-
CC Cameras	47,094	-
Computer	1,82,090	-
TOTAL	10,34,450	-

(Signature)
PRINCIPAL
Parvathaneni Brahmayya
Siddhartha College of Arts & Science
Vijayawada-10.

PRINCIPAL
Feroz Khan
Sri Lanka College of Arts & Science
Vijayawada-10

UDIN: 23027450BGUIRY4203

MRN/Name: 027450/RADHA SRI
KRISHNA RAO A

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Financial Figures/Particulars:

Financial Year: 01-04-2022-31-03-2023

PAN of the Assessee/ Auditee: AABTS1271J

**Any Comment/
Recommendation/ Adverse
Comment:** None

Capital Fund as on 31.03.2023: Rs.9,77,12,146/-

Document description: Audit of Financial
Statements



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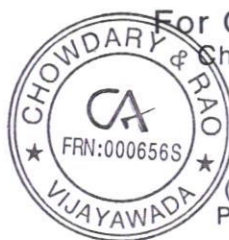
AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)** Siddhartha Nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2022 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha Nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha Nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha Nagar, Vijayawada, Krishna District as at 31st March, 2022.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.

Place: Vijayawada
Date :12-09-2022



For CHOWDARY & RAO
Chartered Accountants
FRN:000656S

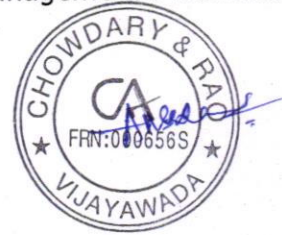
A.R.S. Krishna Rao
(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2022

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.
5. Based on Management Decision with effect from 08-09-20221 accounts of UG & PG division were merged into a single unit i.e, Un Aided General Funds Account. No provision towards gratuity was made in the merged accounts towards the estimated liability in PG General Fund Unit.
6. Payments attracting TDS provisions under Income Tax Act, 1961 were not identifiable since party wise details were not maintained by the institution in view of cash basis of accounting followed.
7. During the year Expenditure incurred towards replacement cost of assets / assets having shorter useful life were charged to revenue as per management's accounting policy.

For Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science



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Principal

PRINCIPAL

PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA
Date: 12/09/2022

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Secretary

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Treasurer

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

UNAIDED GENERAL FUNDS WITH EXAMINATION

Year Ending: 31.03.2022
Assessment Year: 2022-23

Status:
PAN:

CHARITABLE TRUST
AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

<i>Particulars</i>	<i>Details Rs.</i>	<i>Total Rs.</i>
Income		
Total Income received	8,29,69,967	
Corpus Donations received	-	
		8,29,69,967
Less: Exemption U/s. 11(1)(d)		-
		8,29,69,967
Less: Exemption U/s. 11(1)(a) @ 15%		1,24,45,495
		7,05,24,472
Income of the trust which should have been spent for charitable purpose		7,05,24,472
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	6,50,69,263	
Expenditure towards capital assets	30,11,261	
		6,80,80,524
(Excess)/Short Utilisation		24,43,948
Amount Invested in Specified Funds		8,90,27,878
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

STATEMENT OF AFFAIRS (UN AIDED GENERAL FUNDS & EXAMINATION) AS AT 31.03.2022

PARTICULARS	Sch.No.	Current Year	Previous Year
		in Rs.	in Rs.
CAPITAL FUND	1	2,91,03,191	5,04,00,607
OTHER FUNDS			
Volleyball tournament Fund		30,33,456	30,33,456
Current Liabilities	2	16,62,99,617	11,44,01,912
Other Current Liabilities	3	79,00,986	33,75,717
Total		20,63,37,253	17,12,11,692
FIXED ASSETS			
As per schedule	4	11,43,76,807	10,18,07,346
CURRENT ASSETS, LOANS AND ADVANCES			
a. Current Assets			
Cash in Hand		29,194	26,239
Balance with banks	5	8,90,27,878	6,77,97,195
b. Loans & Advances			
Advances	6	29,03,374	15,80,910
Total		20,63,37,253	17,12,11,692

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN:000656S

[Handwritten Signature]

Principal

[Handwritten Signature]

Secretary

[Handwritten Signature]

Treasurer

[Handwritten Signature]

(K.B.S. KRISHNA RAO)
Partner - M. No. 027450



PRINCIPAL
PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010.
Date: 31-03-2022

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

**INCOME AND EXPENDITURE ACCOUNT (UN-AIDED GENERAL FUNDS & EXAMINATION) FOR
THE YEAR ENDED 31.03.2022**

PARTICULARS	Sch.No.	Current Year in Rs.	Previous Year in Rs.
INCOME			
Examination Fee		80,74,175	27,15,525
Fee Collections	7	7,13,93,684	2,51,12,564
Other Collections	8	1,55,654	11,96,402
Interest received from bank	9	7,36,365	5,47,268
Interest on Fd		20,65,261	20,88,509
UGC Receipts	10	92,408	82,096
Autonomous Receipts	11	4,05,922	14,733
CPE Receipts	12	46,498	1,05,037
TOTAL(A)		8,29,69,967	3,18,62,134
EXPENDITURE			
Salaries	13	5,07,50,233	2,49,40,067
Administrative Expenses	14	97,71,034	41,14,246
Examination Expenses		31,96,090	12,76,235
Bank charges		1,415	40,555
CPE Expenses	15	36,851	4,93,442
UGC Expenses	16	13,13,640	4,74,058
Autonomous Expenses	17	-	1,44,473
TOTAL(B)		6,50,69,263	3,14,83,076
To Excess of Income over Expenditure (A-B)		1,79,00,704	3,79,058

per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN:000656S

A. S. Krishna Rao

[Signature]

Principal

[Signature]

Secretary

[Signature]
Treasurer

A. S. KRISHNA RAO
Partner M. No. 027450



Place: Vijayawada
Date: 12-09-2022

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

**RECEIPTS & PAYMENTS (UNAIDED GENERAL FUNDS & EXAMINATION) FOR THE YEAR
ENDED 31.03.2022**

PARTICULARS	Sch.No.	Current Year	Previous Year
		in Rs.	in Rs.
RECEIPTS			
Opening Balance			
Cash on hand		26,238	11,382
Balance with banks		2,77,83,815	1,56,76,561
Fee Collections	A	7,94,67,859	2,86,23,389
Other Collections	B	1,45,359	11,94,342
Interest received on Savings Bank	C	7,36,365	5,47,646
Interest on Fixed Deposits		20,65,261	20,74,045
Salary Deductions	D	31,21,189	17,32,368
Fixed deposits matured		4,00,13,380	3,45,52,385
Other Capital Receipts	E	10,87,636	49,57,231
CPE Receipts	F	46,498	1,05,036
UGC Receipts	G	92,408	82,096
Autonomous Receipts	H	4,05,922	94,733
Advances Received		8,69,380	32,814
SAGATE		5,03,50,150	1,26,03,215
Provision for Gratuity		28,49,091	
Amount Received from Un Aided Special Fund		11,50,000	-
TOTAL		21,02,10,551	10,22,87,244
PAYMENTS			
Salaries	I	5,07,30,758	2,49,29,060
Salary Deductions		31,21,189	17,32,368
Administrative Expenses	J	85,09,127	23,04,809
Examination Expenses		9,52,793	4,02,853
Bank Charges		1,415	40,555
Fixed Deposit Invested		4,47,25,106	4,00,00,000
Other Advances		26,47,500	32,14,590
Staff Advances		22,96,521	28,000
TDS Receivable		3,53,529	3,07,090
CPE Expenses	K	15,76,822	8,97,132
UGC Expenses	L	13,13,640	4,74,058
Autonomous Expenses	M	4,00,000	1,46,676
PG Unit Capital Fund B/f During the Year		3,93,53,107	-
PF Unit Fixed Assets B/f During the Year		95,46,205	-
PF Unit Deposits B/f During the Year		3,50,879	-
Closing Balance			
Cash in Hand		29,193	26,238
Balance with Banks		4,43,02,765	2,77,83,815
TOTAL		21,02,10,551	10,22,87,244

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN:000656S

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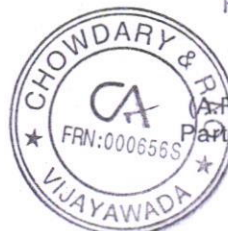
Principal

PRINCIPAL

[Signature]

Secretary

[Signature]
Treasurer



[Signature]

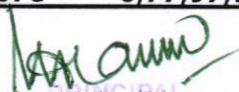
(A.P. S. KRISHNA RAO)
Partner - M. No. 027450

ARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.
Date: 12.09.2022

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2022

Particulars	Current Year	Previous Year
	in Rs.	in Rs.
<u>Schedule-1:CAPITAL FUND</u>		
Opening balance	5,04,00,607	6,33,89,332
Add:Advances from UGC, CPE, AUTONOMOUS	-	85,000
Add:Bank Balances B/f During the Year	-	15,80,885
Add : Advances relating to MRP Programme	2,49,469	-
Less:Fees & Others	1,06,477	-
Less:Staff Advances	-	2,69,430
Less : Examination Surplus	-	1,47,64,238
Add:PG Examination Capital Balance B/f During the Year	28,09,617	-
Less:PG General Fund Capital Balance B/f During the Year	4,21,50,729	-
	1,12,02,487	5,00,21,549
Add: Excess of Income over Expenditure during the Year	1,79,00,704	3,79,058
	2,91,03,191	5,04,00,607
<u>Schedule-2:CURRENT LIABILITIES</u>		
I.) Due to SAGTE		
Opening balance	11,40,01,912	9,95,75,773
Add: During the Year 2021-22	13,37,351	1,47,34,313
Less:Repaid During Year	2,78,172	-
Less: TDS on Fixed Deposit	3,53,529	3,08,174
Less: TDS on Electricity Deposit	2,460	-
Add:Closing SAGTE Balance of PG General Fund	5,04,44,515	-
	16,51,49,617	11,40,01,912
II)Amount Due to Un Aided Special Fund	11,50,000	-
III).Advances(AUTONOMOUS) SAGTE	-	4,00,000
	16,62,99,617	11,44,01,912
<u>Schedule-3: OTHER CURRENT LIABILITIES</u>		
I)Fees & Others	-	27,236
II)Scholarships-UG	33,48,481	33,48,481
III)Scholarships-PG	10,03,414	-
IV)Others	7,00,000	-
IV)Provision for Gratuity	28,49,091	-
	79,00,986	33,75,717
<u>Schedule-5:BALANCE WITH BANKS</u>		
In Savings Bank:		
Canara Bank(35825)	7,99,697	-
Canara Bank(35882)	10,87,322	-
Canara Bank(36011)	7,50,875	-
SBI(36144)	22,702	-
SBI	38,366	-
Canara Bank(35897)	2,22,03,180	92,82,413
Canara Bank (35700)	35,93,168	34,91,050
SBI(8906)	-	4,875
Canara Bank(35660)	11,62,220	11,74,943
Canara Bank(35859)	20,32,883	15,47,919
Bank(Cpe,Ugc,Autonomous)	33,67,249	54,12,883
Canara Bank(36007)	64,47,482	68,69,732
Canara Bank(36144)	27,97,622	-
In Fixed Deposits		
1) Fixed Deposits Invested	4,47,25,112	4,00,13,380
	8,90,27,878	6,77,97,195


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VIJAYAWADA - 520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

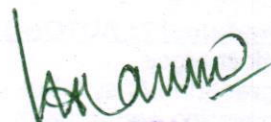
Particulars	Current Year in Rs.	Previous Year in Rs.
<u>Schedule-6:LOANS & ADVANCES</u>		
Deposits recoverable:		
Electricity Deposit	3,38,168	28,050
Gas Deposit	15,296	-
Telephone Deposit	1,000	-
Water Deposit	46,525	-
Advances:		
Micro Care Pvt Ltd	-	14,71,290
P.Subhakar	50,000	50,000
Krishna University	33,270	-
Laser Technologies Ltd	17,08,140	-
Others	7,00,000	-
M.Ramesh Principal	10,975	-
Staff advances(Minor Research Project)	-	31,570
	29,03,374	15,80,910

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

Particulars	Current Year in Rs.	Previous Year in Rs.
<u>Schedule-7:FEE COLLECTIONS</u>		
Admission fee	11,12,250	-
Tuition fee	7,02,81,434	2,51,12,564
	7,13,93,684	2,51,12,564
<u>Schedule-8:OTHER COLLECTIONS</u>		
Canteen electricity	36,329	45,049
Income from Fines	31,850	11,46,633
Miscellaneous Income	26,306	4,720
Resource Income Generation	61,169	-
	1,55,654	11,96,402
<u>Schedule-9:INTEREST RECEIVED FROM BANKS</u>		
Savings Bank Interest	6,00,059	3,73,110
Interest from Fines	33,953	28,310
Interest from Scholarships	1,02,353	1,45,848
	7,36,365	5,47,268

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Partirculars	Current Year	Previous Year
Schedule-10: UGC GRANTS		
Interest received from bank	in Rs. 92,408	in Rs. 82,096
Schedule-11: AUTONOMOUS GRANTS		
Grant Received	4,00,000	-
Interest received from bank	5,922	14,733
	4,05,922	14,733
Schedule-12: CPE GRANTS		
Interest received from bank	46,498	1,05,037
Schedule-13: SALARIES		
Salaries	4,69,97,815	2,24,48,438
ESI contribution by the Management	5,41,481	4,34,840
PF contribution by the Management	22,39,327	14,94,758
Gratuity Expenses	5,70,960	4,63,070
Honorarium Expenses	4,00,650	98,961
	5,07,50,233	2,49,40,067
Schedule-14: ADMINISTRATIVE EXPENSES		
Printing & Stationery	-	38,864
Audit fee	12,980	12,980
Travelling Expenses	-	10,576
Greenary Expenses	-	93,767
Electricity charges	6,66,222	5,80,543
Management cash award	3,57,675	-
Advertisement charges	2,32,047	41,081
Campus maintainance & Repairs →	← 9,56,767	86,857
House keeping expenses	19,71,597	14,00,128
Miscellaneous expenses	46,775	-
Lease of land	17,73,369	9,41,850
BOM & BOS Expenses	1,50,669	1,05,913


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 VIJAYAWADA - 520 010.


**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Partirculars	Current Year	Previous Year
	in Rs.	in Rs.
Renewals and Subscriptions	1,47,543	45,484
Seminars and Guest lectures	26,176	-
Training and Placement expenses	2,184	5,709
University charges	25,83,055	4,85,970
MRP Expenses	1,20,268	-
Property tax	1,98,392	2,64,524
Student Events & Others	1,06,315	-
Student Fee Refund Expenses	2,99,100	-
Insurance Charges	51,060	-
Internet Charges	15,670	-
Workshop & Seminars	36,490	-
Transportation Charges	14,400	-
Orientation FDP	2,280	-
	97,71,034	41,14,246
<u>Schedule-15: CPE EXPENSES</u>		
Bank Charges	651	39
Teaching Facilities	27,700	3,39,886
Research Facilities	-	99,442
Extension Activities	5,500	7,648
Other activities	3,000	46,427
	36,851	4,93,442
<u>Schedule-16: UGC EXPENSES</u>		
Bank charges	260	-
Engagement of Project staff	-	46,500
Honorarium	-	1,89,000
Other Expenses	-	8,518
Workshop/Seminars	-	7,540
Minor Research Project Expenses	-	2,07,502
Amount Refunded to UGC	13,13,380	14,998
	13,13,640	4,74,058
<u>Schedule-17: AUTONOMOUS EXPENSES</u>		
Bank charges	-	148
Upgradation of syllabus on regular basis	-	71,850
Renovation and Repairs	-	70,975
Guest/Visiting faculty	-	1,500
	-	1,44,473

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Schedule: 4 FIXED ASSETS

Name of the Asset	Balance as on 1.04.2021	Additons	Deductions	Balance as on 31.03.2022
UG Assets				
Buildings	3,71,14,851	-	-	3,71,14,851
Furniture	10,80,048	-	-	10,80,048
Laboratory equipment	9,99,527	-	-	9,99,527
Library books	3,949	-	-	3,949
Library Furniture	8,100	-	-	8,100
Gym equipment	7,77,565	-	-	7,77,565
Audiovisual equipment	32,650	-	-	32,650
Safety equipment	16,88,377	-	-	16,88,377
Telephone (Intercom)	79,336	-	-	79,336
Electricity equipment	15,84,066	-	-	15,84,066
Ceiling fans	30,415	-	-	30,415
Computers	25,33,578	-	-	25,33,578
Solar unit 10KW	3,75,000	-	-	3,75,000
CCTV CAMERAS	11,80,000	-	-	11,80,000
Web Seminar Library Hall	38,58,166	-	-	38,58,166
PG Assets				
Air Conditioners	-	1,85,179	-	1,85,179
Building-PG	-	36,29,947	-	36,29,947
CCB Telephones	-	689	-	689
Computer	-	1,58,204	-	1,58,204
Computer Equipments	-	6,22,964	-	6,22,964
Duplicate Machine	-	3,021	-	3,021
Electrical Power Boards	-	9,887	-	9,887
EPA Bx Intercom Tel System	-	7,939	-	7,939
E Pass LAN Machine	-	6,302	-	6,302
Fans	-	31,856	-	31,856
Furnitures-PG	-	11,11,620	-	11,11,620
Glass & Plastic Wares	-	73,666	-	73,666
LaboratoryEquipments	-	11,35,004	-	11,35,004
Laboratory Installation	-	19,707	-	19,707
Library Book-PG	-	19,85,096	-	19,85,096
Modi Xerox	-	34,961	-	34,961
Motor Pump Set	-	3,966	-	3,966
Parking Shed	-	5,17,642	-	5,17,642
Refrigarator	-	1,969	-	1,969
Water Coolers	-	6,004	-	6,004
Water Purifier	-	582	-	582


PRINCIPAL
PARVATHANENI BRAHMAYYA
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VIJAYAWADA - 520 010.

**Assets acquired from UGC &
AUTONOMOUS Grants**


UGC				
Equipments	1,10,21,621	-	-	1,10,21,621
Library	11,16,356	-	-	11,16,356
Furnitures	1,01,188	-	-	1,01,188
Building	40,13,407	-	-	40,13,407
Autonomous				
Equipments	1,04,12,362	-	-	1,04,12,362
Library	37,01,179	-	-	37,01,179
Furnitures	48,72,510	-	-	48,72,510
CPE				
Equipments	1,12,02,679	-	-	1,12,02,679
Library	15,87,677	28,975	-	16,16,652
Computers	-	29,42,580	-	29,42,580
CCTV Cameras	-	28,750	-	28,750
Teleprompter	-	10,956	-	10,956
Furnitures	5,67,268	-	-	5,67,268
	9,99,41,875	1,25,57,466	-	11,24,99,341

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**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Schedule: 2 FIXED ASSETS

Name of the Asset	Opening balance Rs	Additons Rs	Deductions Rs	Total Rs
Computers	2,54,220	11,995	-	2,66,215
Digital copy printer	11,41,330	-	-	11,41,330
Fans	2,285	-	-	2,285
Furniture	56,743	-	-	56,743
Labling Mission	14,200	-	-	14,200
Telugu Type writer	8,990	-	-	8,990
Printer and Scanner	2,77,680	-	-	2,77,680
Equipment	73,522	-	-	73,522
Air Conditioners	36,500	-	-	36,500
	18,65,471	11,995	-	18,77,466


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VIJAYAWADA - 520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE
(UNAIDED GENERAL WITH EXAMINATION FUNDS)**

Financial Year:2021-22

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**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

UNAIDED GENERAL UTILIZATION

Year Ending: 31.03.2022
Assessment Year: 2022-23

Status:
PAN:

CHARITABLE TRUST
AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

<i>Particulars</i>	<i>Details Rs.</i>	<i>Total Rs.</i>
Income		
Total Income received	7,32,22,245	
Corpus Donations received	-	
	-	7,32,22,245
Less: Exemption U/s. 11(1)(d)		-
		7,32,22,245
Less: Exemption U/s. 11(1)(a) @ 15%		1,09,83,337
		6,22,38,908
Income of the trust which should have been spent for charitable purpose		6,22,38,908
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	5,93,51,295	
Expenditure towards capital assets	30,11,261	
	6,23,62,556	
(Excess)/Short Utilisation		(1,23,648)
Amount Invested in Specified Funds		1,55,49,075
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

STATEMENT OF AFFAIRS (UN AIDED GENERAL FUNDS) AS AT 31ST MARCH, 2022

LIABILITIES		Sch.No.	Current Year	Previous Year
			in Rs.	in Rs.
<u>CAPITAL FUND</u>	1		27,16,790	3,08,53,577
<u>OTHER FUNDS</u>				
Volleyball tournament Fund			30,33,456	30,33,456
<u>CURRENT LIABILITIES</u>				
Advances	2		15,23,87,233	10,01,95,519
Other Current liabilities	3		79,00,986	33,75,717
Total			16,60,38,465	13,74,58,269
<u>FIXED ASSETS</u>				
As per schedule	4		11,24,99,341	9,99,41,875
<u>CURRENT ASSETS, LOANS AND ADVANCES</u>				
<u>a. Current Assets</u>				
Cash on Hand			29,013	8,019
Balance with banks	5		5,06,06,737	3,59,27,463
<u>b. Loans & Advances</u>				
Advances	6		29,03,374	15,80,910
Total			16,60,38,465	13,74,58,269

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Principal

[Handwritten Signature]

Secretary

[Handwritten Signature]

Treasurer

PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.
Date: 12-09-2022.

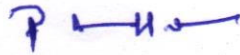
**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Sch.No.	Current Year	Previous Year
INCOME		in Rs.	in Rs.
Fee Collections	7	7,13,93,684	2,51,12,564
Other Collections	8	1,55,654	11,96,402
Interest Received from Bank	9	5,32,864	3,80,072
Interest on FD		5,95,215	5,32,114
UGC Grants	10	92,408	82,096
AUTONOMOUS Grants	11	4,05,922	14,733
CPE Grants	12	46,498	1,05,037
TOTAL(A)		7,32,22,245	2,74,23,018
EXPENDITURE			
Salaries	13	4,82,28,531	2,27,67,233
Administrative Expenses	14	97,71,034	41,14,246
Bank Charges		1,239	32,313
CPE Expenditure	15	36,851	4,93,442
UGC Expenditure	16	13,13,640	4,74,058
Autonomous Expenditure	17	-	1,44,473
TOTAL(B)		5,93,51,295	2,80,25,765
To Excess of Income over Expenditure (A-B)		1,38,70,950	-6,02,747



Principal



Secretary



Treasurer

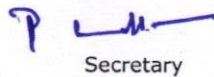
PRINCIPAL
Place: Vijayawada
Date: 12-09-2022
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

RECEIPTS & PAYMENTS (UNAIDED GENERAL FUNDS) FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Sch.No.	Current Year	Previous Year
		Details	in Rs.
		in Rs.	in Rs.
RECEIPTS			
Opening Balance			
Cash on hand		8,018	11,069
Balance with banks		<u>2,09,14,083</u>	85,59,447
Fee Collections	A	7,13,93,684	2,59,07,864
Other Collections	B	1,45,359	11,94,342
Interest from Banks	C	5,32,864	3,80,450
Interest on Fixed Deposits		5,95,215	5,17,650
Salary Deductions	D	29,50,708	15,64,582
SAGATE		5,03,50,150	1,26,03,215
Fixed Deposits Matured		1,50,13,380	1,04,93,892
Other Capital Receipts	E	10,87,636	49,57,231
CPE Grants	F	46,498	1,05,036
UGC Grants	G	92,408	82,096
Autonomous Grants	H	4,05,922	94,733
Amount Received from Un Aided Special Fund		11,50,000	-
Provision for Gratuity		28,49,091	-
Advances Received		8,16,156	-
TOTAL		16,83,51,174	6,64,71,609
PAYMENTS			
Salaries	I	4,82,09,056	2,27,56,226
Salary Deductions		29,50,708	15,64,582
Administrative Expenses	J	85,09,127	23,04,809
Bank charges		1,239	32,313
Staff Advance Paid		-	28,000
Advances Paid		26,47,500	23,11,590
Fixed Deposits Invested		1,55,49,075	1,50,00,000
TDS Receivable (SAGTE)		59,520	34,121
CPE Expenses	K	15,76,822	8,97,132
UGC Expenses	L	13,13,640	4,74,058
Autonomous Expenses	M	4,00,000	1,46,676
PG Capital Fund		4,21,50,729	-
PG Fixed Assets		95,46,205	-
Deposits-PG		3,50,879	-
Closing Balance			
Cash on hand		29,013	8,018
Balance with banks		<u>3,50,57,661</u>	2,09,14,083
TOTAL		16,83,51,174	6,64,71,609


Principal


Secretary


Treasurer


PRINCIPAL
Place: Vijayawada
Date: 12-09-2022
SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Schedule: 4 FIXED ASSETS

Name of the Asset	Balance as on 1.04.2021	Additons	Deductions	Balance as on 31.03.2022
UG Assets				
Buildings	3,71,14,851	-	-	3,71,14,851
Furniture	10,80,048	-	-	10,80,048
Laboratory equipment	9,99,527	-	-	9,99,527
Library books	3,949	-	-	3,949
Library Furniture	8,100	-	-	8,100
Gym equipment	7,77,565	-	-	7,77,565
Audiovisual equipment	32,650	-	-	32,650
Safety equipment	16,88,377	-	-	16,88,377
Telephone (Intercom)	79,336	-	-	79,336
Electricity equipment	15,84,066	-	-	15,84,066
Ceiling fans	30,415	-	-	30,415
Computers	25,33,578	-	-	25,33,578
Solar unit 10KW	3,75,000	-	-	3,75,000
CCTV CAMERAS	11,80,000	-	-	11,80,000
Web Seminar Library Hall	38,58,166	-	-	38,58,166
PG Assets				
Air Conditioners	-	1,85,179	-	1,85,179
Building-PG	-	36,29,947	-	36,29,947
CCB Telephones	-	689	-	689
Computer	-	1,58,204	-	1,58,204
Computer Equipments	-	6,22,964	-	6,22,964
Duplicate Machine	-	3,021	-	3,021
Electrical Power Boards	-	9,887	-	9,887
EPA Bx Intercom Tel System	-	7,939	-	7,939
E Pass LAN Machine	-	6,302	-	6,302
Fans	-	31,856	-	31,856
Furnitures-PG	-	11,11,620	-	11,11,620
Glass & Plastic Wares	-	73,666	-	73,666
LaboratoryEquipments	-	11,35,004	-	11,35,004
Laboratory Installation	-	19,707	-	19,707
Library Book-PG	-	19,85,096	-	19,85,096
Modi Xerox	-	34,961	-	34,961
Motor Pump Set	-	3,966	-	3,966
Parking Shed	-	5,17,642	-	5,17,642
Refrigarator	-	1,969	-	1,969
Water Coolers	-	6,004	-	6,004
Water Purifier	-	582	-	582

Assets acquired from UGC & AUTONOMOUS Grants				
UGC				
Equipments	1,10,21,621	-	-	1,10,21,621
Library	11,16,356	-	-	11,16,356
Furnitures	1,01,188	-	-	1,01,188
Building	40,13,407	-	-	40,13,407
Autonomous				
Equipments	1,04,12,362	-	-	1,04,12,362
Library	37,01,179	-	-	37,01,179
Furnitures	48,72,510	-	-	48,72,510
CPE				
Equipments	1,12,02,679	-	-	1,12,02,679
Library	15,87,677	28,975	-	16,16,652
Computers	-	29,42,580	-	29,42,580
CCTV Cameras	-	28,750	-	28,750
Teleprompter	-	10,956	-	10,956
Furnitures	5,67,268	-	-	5,67,268
	9,99,41,875	1,25,57,466		11,24,99,341


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SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS

Particulars	Current Year in Rs.	Previous Year in Rs.
<u>Schedule-1: CAPITAL FUND</u>		
Opening balance	3,08,53,577	4,48,24,107
Add: Advances from UGC, CPE, AUTONOMOUS	-	85,000
Add: Bank Balances B/f During the Year	-	15,80,885
Add : Advances relating to MRP Programme	2,49,469	-
Less: Fees & Others	1,06,477	-
Less: Staff Advances	-	2,69,430
Less : Examination Surplus	-	1,47,64,238
Less: PG General Fund Capital Balance B/f During the Year	4,21,50,729	-
	-1,11,54,160	3,14,56,324
Add: Excess of Income over Expenditure	1,38,70,950	-6,02,747
	27,16,790	3,08,53,577
<u>Schedule-2: CURRENT LIABILITIES</u>		
I). Due to SAGTE		
Opening Balance	9,97,95,519	8,50,96,411
Add: Recieved During the Year 2021-22	13,37,351	1,47,34,313
Less: Repaid During Year	2,78,172	-
Less: TDS on Fixed Deposit	59,520	35,205
Less: TDS on Electricity Deposit	2,460	-
Add: Closing SAGTE Balance of PG General Fund	5,04,44,515	-
	15,12,37,233	9,97,95,519
II) Amount Due to Un Aided Special Fund	11,50,000	-
III). Advances (AUTONOMOUS) SAGTE	-	4,00,000
	15,23,87,233	10,01,95,519
<u>Schedule-3: OTHER CURRENT LIABILITIES</u>		
I) Fees & Others	-	27,236
II) Scholarships-UG	33,48,481	33,48,481
III) Scholarships-PG	10,03,414	-
IV) Others	7,00,000	-
IV) Provision for Gratuity	28,49,091	-
	79,00,986	33,75,717
<u>Schedule-5: BALANCE WITH BANKS</u>		
In Savings Bank		
Canara Bank(35825)	7,99,697	-
Canara Bank(35882)	10,87,322	-
Canara Bank(36011)	7,50,875	-
SBI(36144)	22,702	-
SBI	38,366	-
Canara Bank(35897)	2,22,03,180	92,82,413
Canara Bank (35700)	35,93,168	34,91,050
SBI(8906)	-	4,875
Canara Bank(35660)	11,62,220	11,74,943
Canara Bank(35859)	20,32,883	15,47,919
Bank(Cpe,Ugc,Autonomous)	33,67,249	54,12,883
	3,50,57,662	2,09,14,083
In Fixed Deposits		
1) Fixed Deposits Invested	1,55,49,075	1,50,13,380
	5,06,06,737	3,59,27,463


**PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.**

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Particulars	Current Year in Rs.	Previous Year in Rs.
Schedule-6: LOANS & ADVANCES		
Deposits recoverable:		
Electricity Deposit	3,38,168	28,050
Gas Deposit	15,296	-
Telephone Deposit	1,000	-
Water Deposit	46,525	-
Advances:		
Micro Care Pvt Ltd	-	14,71,290
P.Subhakar	50,000	50,000
Krishna University	33,270	-
Laser Technologies Ltd	17,08,140	-
M.Ramesh Principal	10,975	-
Others	7,00,000	-
Staff advances(Minor Research Project)	-	31,570
	29,03,374	15,80,910

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

Particulars	Current Year Rs.	Previous Year Rs.
Schedule-7: FEE COLLECTIONS		
Admission fee	11,12,250	-
Tuition fee	7,02,81,434	2,51,12,564
	7,13,93,684	2,51,12,564
Schedule-8: OTHER COLLECTIONS		
Canteen electricity	36,329	45,049
Income from Fines	31,850	11,46,633
Miscellaneous Income	26,306	4,720
Resource Income Generation	61,169	-
	1,55,654	11,96,402
Schedule-9: INTEREST RECEIVED FROM BANKS		
Savings Bank Interest	3,96,558	2,05,914
Interest from Fines	33,953	28,310
Interest from Scholarships	1,02,353	1,45,848
	5,32,864	3,80,072
Schedule-10: UGC GRANTS		
Interest received from bank	92,408	82,096
Schedule-11: AUTONOMOUS GRANTS		
Grant Received	4,00,000	-
Interest received from bank	5,922	14,733
	4,05,922	14,733
Schedule-12: CPE GRANTS		
Interest received from bank	46,498	1,05,037
Schedule-13: SALARIES		
Salaries	4,46,61,174	2,04,51,908
ESI contribution by the Management	5,15,317	4,09,597
PF contribution by the Management	20,80,430	13,43,697
Gratuity Expenses	5,70,960	4,63,070
Honorarium Expenses	4,00,650	98,961
	4,82,28,531	2,27,67,233

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Particulars	Current Year Rs.	Previous Year Rs.
<u>Schedule-14: ADMINISTRATIVE EXPENSES</u>		
Advertisement charges	2,32,047	41,081
Audit fee	12,980	12,980
BOM & BOS Expenses	1,50,669	1,05,913
Campus maintainance & Repairs	9,56,767	86,857
Electricity charges	6,66,222	5,80,543
Greenary Expenses	-	93,767
House keeping expenses	19,71,597	14,00,128
Lease of land	17,73,369	9,41,850
Management cash award	3,57,675	-
Miscellaneous expenses	46,775	-
Printing & Stationery	-	38,864
Travelling Expenses	-	10,576
Insurance Charges	51,060	-
Internet Charges	15,670	-
MRP Expenses	1,20,268	-
Orientation FDP	2,280	-
Property tax	1,98,392	2,64,524
Renewals and Subscriptions	1,47,543	45,484
Seminars and Guest lectures	26,176	-
Student Events & Others	1,06,315	-
Student Fee Refund Expenses	2,99,100	-
Training and Placement expenses	2,184	5,709
Transportation Charges	14,400	-
University charges	25,83,055	4,85,970
Workshop & Seminars	36,490	-
	97,71,034	41,14,246
<u>Schedule-15: CPE EXPENSES</u>		
Bank Charges	651	39
Teaching Facilities	27,700	3,39,886
Research Facilities	-	99,442
Extension Activities	5,500	7,648
Other activities	3,000	46,427
	36,851	4,93,442
<u>Schedule-16: UGC EXPENSES</u>		
Bank charges	260	-
Engagement of Project staff	-	46,500
Honorarium	-	1,89,000
Other Expenses	-	8,518
Workshop/Seminars	-	7,540
Minor Research Project Expenses	-	2,07,502
Amount Refunded to UGC	13,13,380	14,998
	13,13,640	4,74,058
<u>Schedule-17: AUTONOMOUS EXPENSES</u>		
Bank charges	-	148
Upgradation of syllabus on regular basis	-	71,850
Renovation and Repairs	-	70,975
Guest/Visiting faculty	-	1,500
	-	1,44,473


**PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.**

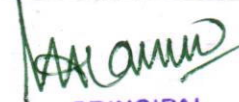
**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

**SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED
31.03.2022**

Particulars	Current Year Rs.	Previous Year Rs.
<u>Schedule-A:FEE COLLECTIONS</u>		
Admission fee	11,12,250	-
Tuition fee	7,02,81,434	2,59,07,864
	7,13,93,684	2,59,07,864
<u>Schedule-B:OTHER COLLECTIONS</u>		
Canteen electricity	43,273	47,709
Income from Fines	31,850	11,46,633
Miscellaneous Income	1,786	-
Resource Income Generation	68,450	-
	1,45,359	11,94,342
<u>Schedule-C:INTEREST RECEIVED FROM BANKS</u>		
Savings Bank Interest	3,96,558	2,05,914
Interest from Fines	33,953	28,688
Interest from Scholarships	1,02,353	1,45,848
	5,32,864	3,80,450
<u>Schedule-D:SALARY DEDUCTIONS</u>		
Professional tax	2,05,050	1,47,900
EPF	19,20,391	12,28,414
GLIC	26,248	25,211
Income Tax	6,89,500	500
ESIC	1,09,519	94,815
Covid-19 Relief Fund	-	67,742
	29,50,708	15,64,582
<u>Schedule-E:Other Capital Receipts</u>		
Capital Fund	2,17,935	15,80,885
Fee & Others Received	8,40,777	27,865
Fee & Others Paid	9,74,490	-
Scholarships Received-UG & PG	10,03,414	1,17,83,652
Scholarships Paid-UG & PG	-	84,35,171
	10,87,636	49,57,231
<u>Schedule-F: CPE GRANT</u>		
Interest received from bank	46,498	1,05,036
	46,498	1,05,036
<u>Schedule-G: UGC GRANT</u>		
Interest received from bank	92,408	82,096
	92,408	82,096
<u>Schedule-H: AUTONOMOUS GRANT</u>		
Grant Received	4,00,000	-
Advances rereived from SAGATE	-	80,000
Interest received from bank	5,922	14,733
	4,05,922	94,733
<u>Schedule-I:SALARIES</u>		
Salaries	4,46,61,174	2,04,51,908
ESI contribution by the Management	5,15,317	4,09,597
PF contribution by the Management	20,80,430	13,43,697
Gratuity Expenses	5,70,960	4,63,070
Honorarium Expenses	3,81,175	87,954
	4,82,09,056	2,27,56,226
<u>Schedule-J:ADMINISTRATIVE EXPENSES</u>		
Printing & Stationery	-	38,864
Audit fee	11,880	12,155
Block Grant Expenses	2,79,098	-
Travelling Expenses	-	10,576
Greenary Expenses	-	93,767

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Particulars	Current Year	Previous Year
	Rs.	Rs.
Management cash award	3,57,675	5,832
Advertisement charges	2,27,623	40,494
Campus maintainance & Repairs	8,37,711	79,445
House keeping expenses	19,38,181	13,79,592
Insurance Charges	51,060	-
Renewals and Subscriptions	1,43,043	45,484
Lease of Land	16,79,184	-
Training and Placement expenses	2,184	6,087
University charges	25,83,055	4,86,600
BOM & BOS Expenses	42,832	1,05,913
Miscalleanous Expenses	46,775	-
Internet Charges	15,670	-
Transporatation Charges	14,256	-
Student Fee Refund Expenses	2,78,900	-
	85,09,127	23,04,809
<u>Schedule-K: CPE EXPENSES</u>		
Recurring		
Bank charges	651	39
Teaching Facilities	27,700	3,39,886
Research Facilities	-	99,442
Extension Activities	5,500	7,648
Other activities	-	46,427
	33,851	4,93,442
Non-Recurring		
Teaching Facilities	46,335	49,717
Other activities	17,559	3,53,973
Loans & Advances		
Micro Care Computer Pvt Ltd	14,71,290	-
K Vani Sree	4,787	-
TS Krishna	3,000	-
	15,76,822	8,97,132
<u>Schedule-L: UGC EXPENSES</u>		
Recurring		
Bank charges	260	-
Engagement to Project Staff	-	46,500
Honorarium	-	1,89,000
Workshop/Seminars	-	7,540
Amount Refunded to UGC	13,13,380	14,998
Minor Research Project Expenses	-	2,07,502
Other Expenses	-	8,518
	13,13,640	4,74,058
<u>Schedule-M: AUTONOMOUS EXPENSES</u>		
Recurring		
Bank charges	-	148
Guest/ visiting faculty	-	1,500
Upgradation of syllabus on regular basis	-	71,850
Rennovation & repairs	-	70,975
	-	1,44,473
Non-Recurring		
Library Books & Journals	-	2,203
Advance refunded to SAGTE	4,00,000	2,203
	4,00,000	1,46,676


**PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.**

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

EXAMINATION UTILIZATION

Year Ending: 31.03.2022
Assessment Year: 2022-23

Status:
PAN:

CHARITABLE TRUST
AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

<i>Particulars</i>	<i>Details Rs.</i>	<i>Total Rs.</i>
Income		
Total Income received	97,47,722	
Corpus Donations received	-	
		97,47,722
Less: Exemption U/s. 11(1)(d)		-
		97,47,722
Less: Exemption U/s. 11(1)(a) @ 15%		14,62,158
		82,85,564
Income of the trust which should have been spent for charitable purpose		82,85,564
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	57,17,968	
Expenditure towards capital assets	-	
		57,17,968
Short Utilization of Income for the Year		25,67,596
Amount Invested in Specified Funds		3,84,21,141
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

STATEMENT OF AFFAIRS (EXAMINATIONS) AS AT 31ST MARCH, 2022

LIABILITIES	Sch.No.	Current Year	Previous Year
		Details	in Rs.
			in Rs.
<u>CAPITAL FUND</u>			
Opening balance		1,95,47,030	
Add:PG Examination Capital Fund		28,09,617	
Add:Excess of income over expenditure		40,29,754	1,95,47,030
<u>CURRENT LIABILITIES</u>			
Due to SAGTE	1	1,39,12,384	1,42,06,393
Total		4,02,98,787	3,37,53,423
<u>FIXED ASSETS</u>			
As per separate schedule	2	18,77,466	18,65,471
<u>CURRENT ASSETS</u>			
<u>Cash and Bank Balances:</u>			
Cash in hand		180	18,220
Balance with banks	3	3,84,21,141	3,18,69,732
Total		4,02,98,787	3,37,53,423

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Principal

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Secretary

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Treasurer

PRINCIPAL

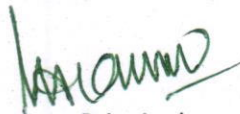
Place: Vijayawada
Date: 12-09-2022

PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

INCOME & EXPENDITURE OF (EXAMINATIONS) FOR THE YEAR ENDED 31-03-2022

PARTICULARS	Sch.No.	Current Year	Previous Year
INCOME		Rs.	Rs.
Examination fee		80,74,175	27,15,525
Interest received from bank		2,03,501	1,67,196
Interest on Fixed Deposits		14,70,046	15,56,395
TOTAL(A)		97,47,722	44,39,116
EXPENDITURE			
Salaries	4	25,21,702	21,72,834
Examination expenses		31,96,090	12,76,235
Bank charges		176	8,242
			-
TOTAL(B)		57,17,968	34,57,311
To Excess of Income over expenditure (A-B)		40,29,754	9,81,805



Principal



Secretary



Treasurer

PRINCIPAL

PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010
Date: 02-09-2022

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Sch.No.	Current Year	Previous Year
		Details in Rs.	in Rs.
RECEIPTS			
Opening Balance:			
Cash in hand		18,220	313
Balance with banks		68,69,732	71,17,114
Examination fee		80,74,175	27,15,525
Interest received from bank		2,03,501	1,67,196
Salary Deductions		1,70,481	1,67,786
Interest on FD		14,70,046	15,56,395
PG Examination Capital Fund		27,97,622	-
Fixed deposits matured		2,50,00,000	2,40,58,493
Loans & Advances:			
B.Vasanthi		53,224	32,814
TOTAL		4,46,57,003	3,58,15,638
PAYMENTS			
Salaries		25,21,702	21,72,834
Salary Deductions	A	1,70,481	1,67,786
Examination Expenses		9,52,793	4,02,853
Bank charges		176	8,242
TDS Recievable		2,94,009	2,72,969
Fixed deposit		2,91,76,037	2,50,00,000
Loans & Advances:			
A.Vithal Rao		14,00,000	6,50,000
B.Vasanthi		8,96,521	2,53,000
Closing Balance:			
Cash in hand		180	18,220
Balance with banks		92,45,104	68,69,732
TOTAL		4,46,57,003	3,58,15,638

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer


PRINCIPAL
Place: Vijayawada
Date: 12-09-2022
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.

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PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

Schedule: 2 FIXED ASSETS


Name of the Asset	Opening balance Rs	Additons Rs	Deductions Rs	Total Rs
Computers	2,54,220	11,995	-	2,66,215
Digital copy printer	11,41,330	-	-	11,41,330
Fans	2,285	-	-	2,285
Furniture	56,743	-	-	56,743
Labling Mission	14,200	-	-	14,200
Telugu Type writer	8,990	-	-	8,990
Printer and Scanner	2,77,680	-	-	2,77,680
Equipment	73,522	-	-	73,522
Air Conditioners	36,500	-	-	36,500
	18,65,471	11,995	-	18,77,466


PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2022

Particulars	Current Year	Previous Year
<u>Schedule-1:CURRENT LIABILITIES</u>	Details	in Rs.
Due to SAGTE		
Opening balance	1,42,06,393	1,44,79,362
Less: Tds on Fixed Deposit	2,94,009	2,72,969
	1,39,12,384	1,42,06,393
<u>Schedule-3: BALANCE WITH BANKS</u>		
In Savings bank		
Canara Bank(36007)	64,47,482	68,69,732
Canara Bank(36144)	27,97,622	-
In Fixed Deposit	2,50,00,000	2,50,00,000
Add:Purchased During Year	30,00,000	
Add: Interest during the year	11,76,037	-
	3,84,21,141	3,18,69,732
<u>Schedule-4:SALARIES</u>		
Salaries	23,36,641	19,96,530
P.F Contribution By Management	1,58,897	1,51,061
ESIC contribution by the Management	26,164	25,243
	25,21,702	21,72,834
<u>Schedule-A:SALARY DEDUCTIONS</u>		
Professional Tax	13,600	13,200
EPF	1,46,669	1,38,968
GLIC	4,145	4,145
ESIC	6,067	5,857
Covid-19 Relief Fund	-	5,616
	1,70,481	1,67,786


 PRINCIPAL
 PARVATHANENI BRAHMAYYA
 SIDDHARTHA COLLEGE OF ARTS & SCIENCE
 VIJAYAWADA - 520 010



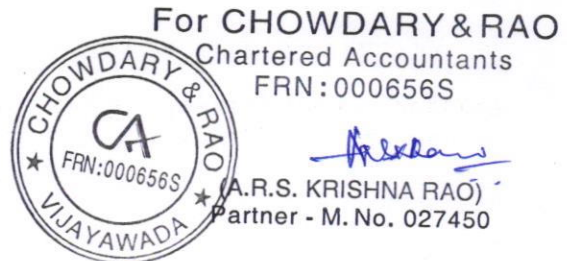
AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)** Siddhartha Nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2022 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha Nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha Nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha Nagar, Vijayawada, Krishna District as at 31st March, 2022.
 - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income for the Year Ended on that date.

Place: Vijayawada
Date :12-09-2022



Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2022

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.
5. Payments attracting TDS provisions under Income Tax Act, 1961 were not identifiable since party wise details were not maintained by the institution in view of cash basis of accounting followed.
6. During the year Expenditure incurred towards replacement cost of assets / assets having shorter useful life were charged to revenue as per management's accounting policy.

**For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science**



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Principal

PRINCIPAL

PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA-520 010

Date: 12-09-2022

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Secretary

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Treasurer

PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010

UNAIDED SPECIAL UTILIZATION

Year Ending: 31.03.2022
Assessment Year: 2022-23

Status:
PAN:

CHARITABLE TRUST
AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

<i>Particulars</i>	<i>Details Rs.</i>	<i>Total Rs.</i>
Income		
Total Income received	78,35,140	
Corpus Donations received	-	
		78,35,140
Less: Exemption U/s. 11(1)(d)		-
		78,35,140
Less: Exemption U/s. 11(1)(a) @ 15%		-
		11,75,271
Income of the trust which should have been spent for charitable purpose		66,59,869
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	86,71,004	
Expenditure towards capital assets	-	
		86,71,004
(Excess)/Short Utilisation		-20,11,135
Amount Invested in Specified Funds		1,63,62,598
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

STATEMENT OF AFFAIRS (UN AIDED SPECIAL FUNDS) AS AT 31ST MARCH, 2022

LIABILITIES	Sch.No.	Current Year		Previous Year
		Details	in Rs.	in Rs.
<u>CAPITAL FUND</u>				
Opening balance		3,45,94,407		3,45,94,407
Add: Excess of income over expenditure		<u>-8,35,864</u>	3,37,58,543	
Total			3,37,58,544	3,45,94,407
<u>FIXED ASSETS</u>				
As per separate schedule	1		1,58,62,700	1,58,62,700
<u>CURRENT ASSETS, LOANS AND ADVANCES</u>				
<u>a) Cash and Bank Balances</u>				
Cash in hand		1,104		992
Balance with banks	2	<u>1,63,62,598</u>	1,63,63,702	1,84,73,343
<u>b) Loans and advances</u>				
Advances	3		11,50,000	
<u>c) Other current asset</u>				
SAGTE			3,82,141	2,57,372
Total			3,37,58,544	3,45,94,407

per our report of even date

For **CHOWDARY & RAO**

Chartered Accountants
FRN: 000656S



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

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Principal

PRINCIPAL

[Handwritten Signature]

Secretary

[Handwritten Signature]

Treasurer

PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010
Date: 12-09-2022

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

INCOME AND EXPENDITURE ACCOUNT (UN-AIDED SPECIAL) FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Sch No	Current Year	Previous Year
INCOME		in Rs.	in Rs.
Special Fee Collections	4	59,84,117	64,17,546
Other Income	5	9,46,260	-
Interest received from bank		2,54,685	2,95,063
Interest on FD		6,50,078	3,32,725
TOTAL		78,35,140	70,45,334
EXPENDITURE			
Special Fee Expenses	6	86,59,310	26,69,413
Audit Fee		9,440	1,770
Bank Charges		2,254	7,510
TOTAL		86,71,004	26,78,693
To Excess of Expenditure over Income (A-B)		-8,35,864	43,66,641

per our report of even date

For CHOWDARY & RAO

Chartered Accountants
FRN: 000656S



(A. S. KRISHNA RAO)
Partner - M. No. 027450

[Handwritten Signature]

Principal

[Handwritten Signature]

Secretary

[Handwritten Signature]

Treasurer

PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010
Date: 12/03/2022

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

RECEIPTS & PAYMENTS (UNAIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31.03.2022

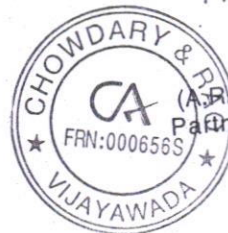
PARTICULARS	Sch.No.	Current Year	Previous Year
		in Rs.	in Rs.
RECEIPTS			
Opening Balance			
Cash on hand		992	30,582
Balance with banks		59,73,343	1,02,67,321
Special Fee Collections	A	59,84,117	64,17,546
Other Income	B	9,27,107	-
Interest received from bank		2,54,685	2,95,063
Interest on FD		6,50,078	3,32,725
Fixed deposits matured		1,25,00,000	45,45,047
Loans and advances (asset)		94,752	50,523
TOTAL		2,63,85,077	2,19,38,808
PAYMENTS			
Special Fee Expenses	C	83,35,221	21,09,877
Audit Fee		9,440	1,770
Bank Charges		2,254	7,510
TDS receivable (SAGTE)		1,30,016	94,407
Furniture		-	38,350
Laboratory equipment		-	-
Library Books		-	-
Office Equipment		-	2,500
Solar Power Unit		-	6,00,000
Advancce to PG General Fund		11,50,000	-
Loans and advances (asset)		3,94,441	6,10,059
Fixed Deposits Invested		1,30,20,062	1,25,00,000
Closing Balances			
Cash in Hand		1,104	992
Balance with banks		33,42,536	59,73,343
TOTAL		2,63,85,077	2,19,38,808

per our report of even date
For **CHOWDARY & RAO**
Chartered Accountants
FRN:000656S

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer



[Signature]
(A) S. KRISHNA RAO
Partner - M. No. 027450

PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA
Date: 31.03.2022

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

GROUPING SCHEDULES OF STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2022

Particulars	Current Year	Previous Year
	in Rs.	in Rs.
<u>Schedule-2: BALANCE WITH BANKS</u>		
In Savings bank		
Synd. Bank (A/c.No.4306)	33,42,535.99	59,73,343
In Fixed deposit	1,30,20,062	1,25,00,000
	1,63,62,598	1,84,73,343
<u>Schedule-3: LOANS AND ADVANCES</u>		
Advance given for expenses	11,50,000	-
	11,50,000	-

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

Particulars	Current Year	Previous Year
	Rs.	Rs.
<u>Schedule-4: SPECIAL FEE COLLECTIONS</u>		
Special fee	45,08,220	63,18,300
Other Collections		
Internal Examination Fee	14,46,136	-
Teaching Class Fee	-	81,774
Library Fines	23,419	14,412
Lab Breakage Fee	6,342	3,060
	59,84,117	64,17,546
<u>Schedule-5: OTHER INCOME</u>		
Internal Resource Income	1,09,300	-
Yoga Fees	7,89,967	-
Miscellaneous Income	46,993	-
	9,46,260	-
<u>Schedule-6: SPECIAL FEE EXPENSES</u>		
BOS Expenses	50,815	-
College day expenses	-	34,920
College union expenses	-	50,476
Drama Expenses	-	8,300
Games expenses	37,598	1,56,290
General Expenses	14,924	-
Green Audit Expenses	-	-
Greenary Expenses	-	-
Gym Expenses	-	-
ID Card Expenses	51,200	-
Internal Exam. expenses	-	1,15,214
Internal Resource Expenses	-	-

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

Internet Charges	-	-
IQAC Expenses	4,000	-
Laboratory expenses	75,386	8,41,615

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

Particulars	Current Year	Previous Year
Library Reading room & Journals	-	95,437
Postage & Telephone Expenses	-	-
Repairs & Maintenance	35,790	55,046
Seminar & Guest Lectures	14,245	-
Social Service league	7,500	3,050
Students amenities	6,942	7,31,782
Subscription Books & Journals	-	1,00,145
Training and Placement Expenses	21,099	8,448
Travelling & Conveyance	4,590	-
University Expenses	-	4,59,690
Youth Festival Expenses	-	9,000
	3,24,089	26,69,413

SCHEDULES FOR RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

Particulars	Current Year	Previous Year
<u>Schedule-A:SPECIAL FEE COLLECTIONS</u>	Rs.	Rs.
Special fee	45,08,220	63,18,300
Other Collections		
Internal Examination Fee	14,46,136	-
Library Fines	23,419	14,412
Teaching Class Fee	-	81,774
Lab Breakage Fee	6,342	3,060
	59,84,117	64,17,546
<u>Schedule-B:OTHER INCOME</u>		
Internal Resource Income	1,09,300	-
Yoga Fees Received	7,89,967	-
Miscellaneous Income	27,840	-
	9,27,107	-
<u>Schedule-C:SPECIAL FEE EXPENSES</u>		
BOS Expenses	61,271	-
College day expenses	-	34,920
College union expenses	29,195	50,476
Drama Expenses	-	8,300
Games expenses	10,075	1,56,290
General Expenses	73,214	-
Green Audit Expenses	23,600	-
Greenary Expenses	47,865	-
Gym Expenses	96,000	-

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

Internal Exam. expenses	1,56,019	1,15,214
Internal Resource Expenses	42,780	-
Internet Charges	1,94,588	-
IQAC Expenses	8,190	

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

Schedule-6:SPECIAL FEE EXPENSES

BOS Expenses	1,12,086	-
College day expenses	-	34,920
College union expenses	29,195	50,476
Drama Expenses	-	8,300
Games expenses	47,673	1,56,290
General Expenses	88,138	-
Green Audit Expenses	23,600	-
Greenary Expenses	47,865	-
Gym Expenses	96,000	-
ID Card Expenses	51,200	-
Internal Exam. expenses	1,56,019	1,15,214
Internal Resource Expenses	42,780	-
Internet Charges	1,94,588	-
IQAC Expenses	12,190	-
Laboratory expenses	10,54,226	8,41,615
Library Reading room & Journals	67,527	95,437
Postage & Telephone Expenses	11,866	-
Repairs & Maintenance	49,87,158	55,046
Seminar & Guest Lectures	27,760	-
Social Service league	29,500	3,050
Students amenities	7,88,416	7,31,782
Subscription Books & Journals	1,93,222	1,00,145
Training and Placement Expenses	22,696	8,448
Travelling & Conveyance	4,590	-
University Expenses	5,71,015	4,59,690
Youth Festival Expenses	-	9,000
	86,59,310	26,69,413


PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

Schedule: 1 FIXED ASSETS

Name of the Asset	Opening Balance Rs	Additons Rs	Deductions Rs	Total Rs
Air Conditioner	-	-	-	-
Building	25,238	-	-	25,238
CC Camera	-	-	-	-
Computers	11,84,000	-	-	11,84,000
Computer (Server)	10,71,900	-	-	10,71,900
Furniture	8,78,550	-	-	8,78,550
Games Equipment (GYM)	51,525	-	-	51,525
Lab Furniture	2,94,400	-	-	2,94,400
Laboratory equipment	79,40,723	-	-	79,40,723
Library Books	6,28,016	-	-	6,28,016
Library Equipment	5,90,610	-	-	5,90,610
Office Equipment	1,02,023	-	-	1,02,023
Solar power unit	30,00,000	-	-	30,00,000
Vaccum Cleaner	-	-	-	-
Water coolers	95,715	-	-	95,715
Washing Machine	-	-	-	-
	1,58,62,700	-	-	1,58,62,700

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PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE
(UNAIDED SPECIAL FUNDS)
Financial Year:2021-22**

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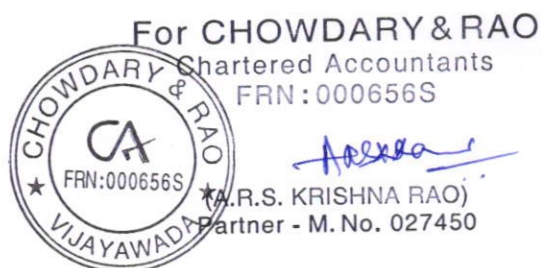
AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)** Siddhartha Nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2022 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha Nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha Nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha Nagar, Vijayawada, Krishna District as at 31st March, 2022.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.

Place: Vijayawada
Date :12-09-2022

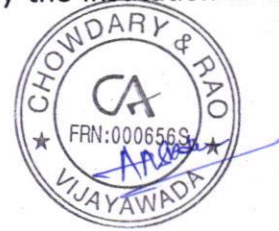


Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2022

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.
5. Payments attracting TDS provisions under Income Tax Act, 1961 were not identifiable since party wise details were not maintained by the institution in view of cash basis of accounting followed.

For Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science



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Principal

PRINCIPAL

PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010

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Secretary

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Treasurer

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

AIDED SPECIAL UTILIZATION

Year Ending:2021-22
Assessment Year:2022-23

Status: CHARITABLE TRI
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

<i>Particulars</i>	<i>Details Rs.</i>	<i>Total Rs.</i>
Income		
Total Income received	10,32,576	
Corpus Donations received	-	
		10,32,576
Less: Exemption U/s. 11(1)(d)		-
		10,32,576
Less: Exemption U/s. 11(1)(a) @ 15%		1,54,886
		8,77,690
Income of the trust which should have been spent for charitable purpose		8,77,690
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	2,63,198	
Expenditure towards capital assets	-	
		2,63,198
(Excess)/Short Utilisation		6,14,492
Amount Invested in Specified Funds		27,20,920
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

STATEMENT OF AFFAIRS (AIDED SPECIAL FUNDS) AS AT 31ST MARCH, 2022

PARTICULARS	Sch.No.	Current Year		Previous Year
		Details	in Rs.	in Rs.
LIABILITIES				
CAPITAL FUND				
Opening balance		71,56,396		71,56,396
Less: Excess of Income over Expenditure		<u>7,69,378</u>	79,25,774	
Total			79,25,776	71,56,398
FIXED ASSETS				
As per separate schedule	1		51,96,576	51,96,576
CURRENT ASSETS, LOANS AND ADVANCES				
a. Current Assets				
Cash on hand		181		181
Balance with banks	2	<u>27,20,920</u>	27,21,101	19,51,543
b. Loans & Advances				
SAGATE			8,096	8,096
Total			79,25,776	71,56,398

per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



A.R.S. Krishna Rao
(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

INCOME & EXPENDITURE (AIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31-03-2022

PARTICULARS	Sch.No.	Current Year	Previous Year
INCOME		Rs.	Rs.
Special Fee Collections	3	9,66,290	19,50,403
Interest Received from bank		66,286	62,666
Interest on Fixed Deposit		-	21,123
TOTAL(A)		10,32,576	20,34,192
EXPENDITURE			
Special Fee Expenses	4	2,63,198	20,20,809
Bank charges		-	865
TOTAL(B)		2,63,198	20,21,674
Excess of Income over Expenditure (A-B)		7,69,378	12,518

per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



Ans...
B. S. KRISHNA RAO
Partner - M. No. 027450

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA
Place: Vijayawada
Date: 12-09-2022

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

RECEIPTS & PAYMENTS (AIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Sch.No.	Current Year		Previous Year
		Details	in Rs.	in Rs.
RECEIPTS				
Opening Balance				
Cash on hand		181		12,848
Balance with banks		<u>19,51,543</u>	19,51,724	14,84,046
Special Fee Collections	A		9,66,290	7,26,639
Interest Received from bank			66,286	38,862
Interest on FD			-	21,052
Fd matured			-	3,28,686
TOTAL			29,84,300	26,12,137
PAYMENTS				
Special Fee Expenses	B		2,30,304	4,64,988
Bank charges			-	1,890
Library Books			-	2,363
Loans & Advances:				
Ch.Venkateswarulu		7,025		15,000
A Venkatesh		3,000		-
G.Chakravarthi		-		10,000
K.Poornima Jyothi		10,869		15,000
Principal P.B.S.C		-		1,51,170
V Sailaja		5,000		-
N Srinivas Rao		<u>7,000</u>	32,894	-
Closing Balance				
Cash in Hand		181		181
Balance with banks		<u>27,20,920</u>	27,21,101	19,51,543
TOTAL			29,84,300	26,12,137

per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



A.R.S. Krishna Rao
(A.R.S. KRISHNA RAO)
Partner - M.No. 027450

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010
Date: 12-09-2022

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

**GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2022
[AIDED SPECIALFUNDS]**

Particulars	Current Year	Previous Year
	in Rs.	in Rs.
<u>Schedule-2: BALANCE WITH BANKS</u>		
In Savings bank		
Syn.Bank(A/c No.35622)	27,20,920	19,51,543

SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

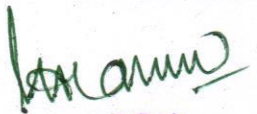
Particulars	Current Year	Previous Year
	in Rs.	in Rs.
<u>Schedule-3: SPECIAL FEE COLLECTIONS</u>		
Special Fee	9,57,980	18,51,923
Registration fee	-	94,470
Library Fines	-	3,810
Miscellaneous Fee	-	200
Brekages	8,310	-
	9,66,290	19,50,403
<u>Schedule-4: SPECIAL FEE EXPENSES</u>		
Laboratory expenses	43,694	4,32,547
Library Reading room & Journals	5,609	22,194
Internal Exam. expenses	50,431	3,22,084
College union expenses	3,000	43,320
Games expenses	7,000	62,533
College callender expenses	-	35,280
Students amenities expenses	1,37,689	8,01,386
University services	-	2,21,430
Medical Inspection expenses	-	9,530
Identity cards	15,775	4,515
College day expenses	-	5,588
Social Service Expenses	-	-
Magzine Printing Expenses	-	60,402
	2,63,198	20,20,809

K. Anand
PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022


Particulars	Current Year	Previous Year
<u>Schedule-A:SPECIAL FEE COLLECTIONS</u>	in Rs.	in Rs.
Special Fee	9,57,980	7,20,170
Library Fines	-	690
Brekages	8,310	5,779
	9,66,290	7,26,639
<u>Schedule-B:SPECIAL FEE EXPENSES</u>		
Laboratory expenses	31,669	29,018
Library Reading room & Journals	5,609	18,926
Internal Exam. expenses	50,431	1,92,819
Students amenities expenses	1,26,820	1,16,315
ID Card Expenses	15,775	-
University services & Expenses	-	1,07,910
	2,30,304	4,64,988


PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010

Schedule: 1 FIXED ASSETS

Name of the Asset	Opening balance Rs	Additons Rs	Deductions Rs	Total Rs
Building	1,59,339	-	-	1,59,339
Library Books	8,73,650	-	-	8,73,650
Library equipment	81,746	-	-	81,746
Library Furniture	27,805	-	-	27,805
Labaratory Equipment	38,76,291	-	-	38,76,291
Office Equipment	1,30,500	-	-	1,30,500
Scientific Calculators	12,100	-	-	12,100
Audio Visual Equipment	16,515	-	-	16,515
College Union Equipment	16,130	-	-	16,130
Computer(Mouse)	2,500	-	-	2,500
	51,96,576	-	-	51,96,576


PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE
(AIDED SPECIAL FUNDS)**

Financial Year:2021-22

22027450AZOXEC6642

**PARVATANENI BRAHMAYYA SIDDARTHA COLLEGE OF ARTS SCIENCES-POST GRADUATE
VIJAYAWADA-520010**

General Fee Funds

Year Ending: 31.03.2022
Assessment Year: 2022-23

Status: Charitable Trust
PAN: AABTS1271J

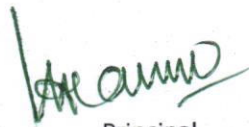
COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	1,05,29,867	
Corpus Donations received	-	
	<hr/>	1,05,29,867
Less: Exemption U/s. 11(1)(d)		-
		<hr/>
		1,05,29,867
Less: Exemption U/s. 11(1)(a) @ 15%		-
		<hr/>
Income of the trust which should have been spent for charitable purpose		1,05,29,867
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	1,79,84,936	
Add: Provision for Gratuity	3,85,700	
Less: Depreciation	23,91,521	
Expenditure towards capital assets	-	
	<hr/>	
	1,59,79,114	
Less: Restricted to actual receipts		1,05,29,867
		<hr/>
(Excess)/Short Utilisation		(54,49,247)
Amount Invested in Specified Funds		26,98,963
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

**PARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS SCIENCE-POST GRADUATE
VIJAYAWADA-520010**

STATEMENT OF AFFAIRS (GENERAL FUNDS) AS AT 31ST MARCH 2022

Particulars	Sch. No.	Current Year in Rs.	Previous Year in Rs.
LIABILITIES:			
CAPITAL FUND			
as per schedule	1	(4,21,50,729)	(3,46,95,660)
CURRENT LIABILITIES			
Due to SAGTE	2	5,04,44,514	4,64,85,576
Other Liabilities	3	50,02,504	41,07,336
Total		1,32,96,290	1,58,97,252
ASSETS:			
FIXED ASSETS			
As per separate schedule	4	95,46,204	1,19,37,726
CURRENT ASSETS, LOANS & ADVANCES			
a.Current Assets			
Cash & Bank balances:			
Cash		244	93
Bank	5	26,98,963	36,08,554
b.Loans and Advances			
PBSC Degree[Un Aided General Fund]		7,00,000	-
c.Deposits			
	6	3,50,879	3,50,879
Total		1,32,96,290	1,58,97,252



Principal



Secretary



Treasurer

PRINCIPAL
PARVATANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS SCIENCE
VIJAYAWADA-520010
Date: 12-09-2022

**PARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS SCIENCE-POST GRADUATE
VIJAYAWADA-520010**

INCOME & EXPENDITURE (GENERAL FUND) FOR THE YEAR 31ST MARCH, 2022			
PARTICULARS	Sch.No	Current Year	Previous Year
		in Rs.	in Rs.
INCOME			
Fee Collections	7	1,03,98,905	1,12,05,612
Other collections	8	23,995	34,006
Interest Received from Bank	9	1,06,967	1,39,190
TOTAL (A)		1,05,29,867	1,13,78,808
EXPENDITURE			
Salaries	10	1,22,77,504	1,88,92,400
College General Maintenance	11	1,33,179	2,44,336
Repairs & Mainatanance		43,304	40,517
Postage & Telephone	12	10,497	1,15,585
Administrative Expenses	13	6,07,718	5,07,888
Other Expenses	14	4,07,127	13,07,420
Prior Period Items		10,24,496	26,71,564
Audit fee		8,850	8,851
Bank Charges		207	8,856
Property Tax		1,98,392	2,64,523
Gratutity Expenses		8,82,140	4,12,058
Depreciation		23,91,521	16,35,217
TOTAL (B)		1,79,84,936	2,61,09,215
To Excess Of Expenditure Over Income (A-B)		-74,55,069	-1,47,30,407

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Principal

[Handwritten Signature]

Secretary

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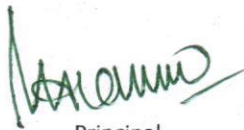
Treasurer

PRINCIPAL
PARVATANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA-520010
Place: Vijayawada
Date: 12-09-2022

**PARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS SCIENCE-POST GRADUATE
VIJAYAWADA-520010**

RECEIPTS AND PAYMENTS (GENERAL FUNDS) FOR THE YEAR ENDED 31ST MARCH,2022

PARTICULARS	Sch.No	Current Year	Previous Year
		in Rs.	in Rs.
RECEIPTS	Details		
Opening Balance			
Cash on hand	93		6,365
Cash at bank	<u>36,08,554</u>	36,08,647	80,70,518
Fee Collections	A	1,03,98,905	1,12,05,612
Other Collections	B	27,642	32,044
Interest Received from Bank	C	1,10,076	1,39,190
Capital fund		-	6,97,637
Salary Recoveries	D	9,30,739	16,76,818
P.G. Examination		-	200
Scholarship Received		-	41,70,454
Fee & Others		2,93,100	-
Advances			
From SAGATE		36,00,000	68,75,000
PBSC Degree[Un Aided Special Fund]		11,50,000	-
Refund of advances		-	4,000
TOTAL		2,01,19,109	3,28,77,838
PAYMENTS			
Salaries	E	1,22,80,067	1,88,74,792
College General Maintenance	F	1,33,134	2,43,141
Repairs & Mainatanance		43,304	37,767
Postage & Telephone	G	10,497	1,15,585
Administrative Expenses	H	54,960	25,462
Other Expenses	I	4,03,764	10,22,176
Audit fee		8,100	8,288
Bank Charges		336	8,856
Provision For Gratuity		21,61,470	37,71,219
Fixed Assets	J	-	45,330
Repaid to SAGATE		3,96,785	-
Salary Recoveries		9,30,739	16,76,818
P.B.S.C Degree		7,00,000	2,72,716
Fee & Others		2,96,747	-
Scholarships Paid		-	31,67,041
Closing Balance			
Cash on hand	244		93
Cash at bank	<u>26,98,962</u>	26,99,206	36,08,554
TOTAL		2,01,19,109	3,28,77,838



Principal



Secretary




Treasurer

PRINCIPAL
PARVATANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.
Place: Vijayawada
Date: 12-08-2022

**PARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS SCIENCE-POST GRADUATE
VIJAYAWADA-520010**

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2022

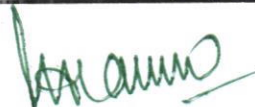
Particulars	Current Year in Rs.	Previous Year in Rs.
Schedule 1 -:CAPITAL FUND		
Balance as on 01.04.2021	(3,46,95,660)	-2,06,62,890
Add:Bank Balances B/f During the Year	-	6,97,637
Add :Excess of Expenditure over income	(74,55,069)	-1,47,30,407
	-4,21,50,729	-3,46,95,660
Schedule-2 :CURRENT LIABILITIES		
Due to SAGTE		
Balance as on 01.04.2021	4,64,85,576	3,88,35,645
Add: Received during 2021-22	43,55,723	76,49,931
Less: Amount Repaid	3,96,785	-
	5,04,44,514	4,64,85,576
Schedule-3:OTHER LIABILITIES		
PBSC Degree[Un Aided Special Fund]	11,50,000	-
Provision for Gratuity	28,49,091	31,03,922
Scholarship	10,03,413	10,03,413
	50,02,504	41,07,336
Schedule-5:CASH AT BANK		
In Savings Bank:		
Cash at Bank (35825)	7,99,698	17,17,946
Cash at Bank (SBI)	38,366	38,366
Cash at Bank (SBI) Director	22,702	71,294
Canara bank (35882)	10,87,322	10,56,586
Canara Bank (36011)	7,50,875	7,24,362
	26,98,963	36,08,554
Schedule-6: DEPOSITS,LOANS & ADVANCES		
Deposits:		
Electrical Deposits	2,88,058	2,88,058
Gas Deposits	15,296	15,296
Telephone Deposits	1,000	1,000
Water Deposits	46,525	46,525
	3,50,879	3,50,879


PRINCIPAL
 PARVATANENI BRAHMAYYA
 SIDDHARTHA COLLEGE OF ARTS & SCIENCE
 VIJAYAWADA - 520 010.

**PARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS SCIENCE-POST GRADUATE
VIJAYAWADA-520010**

**GROUPING SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31.03.2022**

Particulars	Current Year in Rs.	Previous Year in Rs.
Schedule-7:FEE COLLECTIONS		
Tuition fee	1,03,85,055	96,65,572
Registration fee	9,000	33,500
Special fee	4,850	15,06,540
	1,03,98,905	1,12,05,612
Schedule-8:OTHER COLLECTIONS		
Miscellaneous Receipts and late fee	23,995	14,006
Sale of scrap	-	20,000
	23,995	34,006
Schedule-9:INTEREST RECEIVED FROM BANK		
Interest On Scholarship A/c	30,972	53,173
Bank Interest	75,995	86,017
	1,06,967	1,39,190
Schedule-10 :SALARIES		
Salaries	1,16,47,626	1,78,19,145
P.F.Employer Contribution	4,95,572	9,32,556
PF Admin Charges	37,739	-
Honararium & Incentives	28,250	9,999
ESI Employer Contribution	68,317	1,30,700
	1,22,77,504	1,88,92,400
Schedule-11:COLLEGE GENERAL MAINTENANCE		
General Maintenance Expenses	74,239	34,685
Renewals & Subscription expenses	18,408	2,05,901
Seminar & Guest Lecturer Expenses	40,532	3,750
	1,33,179	2,44,336
Schedule-12:POSTAGE & TELEPHONE EXPENSES		
Postage & Telephone	10,497	20,277
Internet Charges	-	95,308
	10,497	1,15,585
Schedule-13:ADMINISTRATIVE EXPENSES		
Printing & Stationary	30,894	16,715
Advertisement	14,605	-
Electricity Charges	5,52,479	4,81,426
Travelling & Convoyance	9,740	9,747
	6,07,718	5,07,888



 PRINCIPAL
 PARVATANENI BRAHMAYYA
 SIDDHARTHA COLLEGE OF ARTS & SCIENCE
 VIJAYAWADA - 520 010

**PARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS SCIENCE-POST GRADUATE
VIJAYAWADA-520010**

Partirculars	Current Year	Previous Year
	in Rs.	in Rs.
Schedule-14:OTHER EXPENSES		
University Affiliation Expenses	80,000	10,42,230
AICTE Expenses	20,282	-
ID Crads	11,205	-
BOS Expenses	23,750	-
Lab Expenses		-
Insurance Charges	15,480	33,360
Housing Keeping Charges	2,56,410	2,31,830
	4,07,127	13,07,420


**GROUPING SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED
31.03.2022**

Partirculars	Current Year	Previous Year
	in Rs.	in Rs.
Schedule-A:FEE COLLECTIONS		
Tuition fee	1,03,85,055	96,65,572
special fee	4,850	15,06,540
Registration Fees	9,000	33,500
	1,03,98,905	1,12,05,612
Schedule-B:OTHER COLLECTIONS		
Miscellaneous Receipts and late fee	27,642	12,044
Sale of Scrap	-	20,000
	27,642	32,044
Schedule-C:INTEREST RECEIVED FROM BANK		
Interest From Scholarship bank a/c	30,972	53,173
Interest on SB Accounts	79,104	86,018
	1,10,076	1,39,190
Schedule-D:SALARY DEDUCTIONS		
P.F	4,89,315	8,58,492
E.S.I.C	15,839	30,269
L.I.C	2,96,307	5,16,947
G.L.I.C	2,128	4,017
Professional Tax	56,150	82,150
T.D.S	71,000	1,27,000
Covid-19	-	57,943
	9,30,739	16,76,818
Schedule-E :SALARIES		
Salaries	1,16,50,189	1,78,01,537
P.F.Employer Contribution	4,95,572	9,32,556
PF Admin Charges	37,739	-
Honararium & Incentives	28,250	9,999
ESI Employer Contribution	68,317	1,30,700
	1,22,80,067	1,88,74,792


PRINCIPAL
 PARVATANENI BRAHMAYYA
 SIDDHARTHA COLLEGE OF ARTS & SCIENCE
 VIJAYAWADA - 520 010.

**PARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS SCIENCE-POST GRADUATE
VIJAYAWADA-520010**

Particulars	Current Year in Rs.	Previous Year in Rs.
Schedule-F:COLLEGE GENERAL MAINTENANCE		
General Maintenance Expenses	74,194	33,490
Renewals & Subscription expenses	18,408	2,05,901
Seminar & Guest Lecturer Expenses	40,532	3,750
	1,33,134	2,43,141
Schedule-G:POSTAGE & TELEPHONE EXPENSES		
Postage & Telephone	10,497	20,277
Internet Charges	-	95,308
	10,497	1,15,585
Schedule-H:ADMINISTRATIVE EXPENSES		
Printing & Stationary	30,894	15,731
Advertisement	14,326	-
Travelling & Conveyance	9,740	9,731
	54,960	25,462
Schedule-I:OTHER EXPENSES		
University Affiliation Expenses	80,000	7,85,360
AICTE Expenses	20,282	-
ID Cards	11,205	-
BOS Expenses	23,750	-
Insurance Charges	15,480	33,360
Housing Keeping Charges	2,53,047	2,03,456
	4,03,764	10,22,176
Schedule-J :FIXED ASSETS		
Library books	-	45,330


PRINCIPAL
PARVATANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.

PARVATANENI BRAHMYA SIDDHARTHA COLLEGE OF ARTS SCIENCE POST GRADUATE
VIJAYAWADA-520010

Fixed Assets Schedule :4

SI No	Particulars	Rate %	Balance as on 01.04.21		Additions during the year		Total Rs.	Deductions Rs.	Total depreciation for the year Rs.	W.D.V. on 31.03.22 Rs.
			Rs.	Rs.	> 180 days Rs.	< 180 days Rs.				
1	Air Conditioners	15	2,17,858	-	-	-	2,17,858	-	32,679	1,85,179
2	Building	10	40,33,274	-	-	-	40,33,274	-	4,03,327	36,29,946
3	C.C.B. Telephones	15	811	-	-	-	811	-	122	689
4	Computer	40	2,63,673	-	-	-	2,63,673	-	1,05,469	1,58,204
5	Duplicating Machine	15	3,554	-	-	-	3,554	-	533	3,021
6	Electricity Power Boards	15	11,633	-	-	-	11,633	-	1,745	9,888
7	E.P.A.BX.Inter Com Tel Sys	15	9,340	-	-	-	9,340	-	1,401	7,939
8	Fans	15	37,478	-	-	-	37,478	-	5,622	31,856
9	Furnitures	10	12,35,134	-	-	-	12,35,134	-	1,23,513	11,11,620
10	Laboratory Equipments	15	13,35,299	-	-	-	13,35,299	-	2,00,295	11,35,004
11	Laboratory Installations	15	23,186	-	-	-	23,186	-	3,478	19,708
12	Library Books	40	33,08,490	-	-	-	33,08,490	-	13,23,396	19,85,094
13	Modi Xerox	15	41,131	-	-	-	41,131	-	6,170	34,961
14	Motor Pumpset	15	4,666	-	-	-	4,666	-	700	3,966
15	Water Coolers	15	7,064	-	-	-	7,064	-	1,060	6,005
16	Epass Sim Lan Machine	15	7,413	-	-	-	7,413	-	1,112	6,301
17	Parking Shed	10	5,75,158	-	-	-	5,75,158	-	57,516	5,17,642
18	Computer Equipments	15	7,32,900	-	-	-	7,32,900	-	1,09,935	6,22,965
19	Glassware & Plastic	15	86,666	-	-	-	86,666	-	13,000	73,666
20	Refrigerator	15	2,316	-	-	-	2,316	-	347	1,969
21	Water Purifier	15	683	-	-	-	683	-	102	580
	Total		1,19,37,726	-	-	-	1,19,37,726	-	23,91,521	95,46,204



PRINCIPAL
PARVATANENI BRAHMYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.



AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)** Siddhartha Nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2022 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha Nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha Nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha Nagar, Vijayawada, Krishna District as at 31st March, 2022.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure, for the Year Ended on that date.

Place: Vijayawada
Date :12-09-2022



CHOWDARY & RAO
Chartered Accountants
FRN:000656S

A.R.S. Krishna Rao
(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2022

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. In respect of aided posts deductions towards Provident Fund contribution, LIP, Profession Tax, Income Tax, etc. were made / remitted directly by the disbursing authorities. However, these items were shown as receipts and payments in the books of accounts of the college.
5. Payments attracting TDS provisions under Income Tax Act, 1961 were not identifiable since party wise details were not maintained by the institution in view of cash basis of accounting followed.
6. During the year under audit consequent to a governmental decision Aided sections were discontinued from Sept,2021 onwards the fee collections and expenses incurred were accounted for in Un-aided section after that date .

For Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science



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Principal

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Secretary

[Handwritten signature in blue ink]

Treasurer

PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
Place: Vijayawada
Date: 12-09-2022

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

AIDED GENERAL UTILIZATION

Year Ending: 31.03.2022
Assessment Year: 2022-23

Status:
PAN:

CHARITABLE TRUST
AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

<i>Particulars</i>	<i>Details Rs.</i>	<i>Total Rs.</i>
Income		
Total Income received	2,19,54,527	
Corpus Donations received	-	
	<hr/>	2,19,54,527
Less: Exemption U/s. 11(1)(d)		-
		<hr/>
		2,19,54,527
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization for the year)		32,93,179
		<hr/>
Income of the trust which should have been spent for charitable purpose		1,86,61,348
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	2,12,02,055	
Expenditure towards capital assets	-	
	<hr/>	2,12,02,055
(Excess)/Short Utilisation		<hr/>
		(25,40,707)
Amount Invested in Specified Funds		41,70,414
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

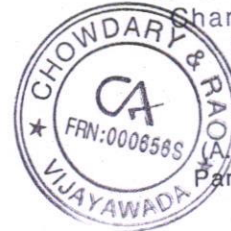
STATEMENT OF AFFAIRS(AIDED GENERAL FUNDS) AS ON 31.03.2022

LIABILITIES	Sch.No.	Current Year		Previous Year
		Details	in Rs.	in Rs.
<u>CAPITAL FUND</u>				
Opening Balance		-5,23,432		-5,23,432
Add: Excess of Income over Expenditure during the year		<u>6,77,083</u>	1,53,651	
<u>CURRENT LIABILITIES</u>				
Due to SAGTE			46,76,288	46,76,288
Other Current Liabilities	1		4,22,376	4,22,376
TOTAL			52,52,315	45,75,232
<u>FIXED ASSETS</u>				
As per separate schedule	2		9,11,300	9,11,300
<u>CURRENT ASSETS, LOANS AND ADVANCES</u>				
<u>a. Current Assets</u>				
Cash on hand			17,533	10,361
Balance with banks	3		41,70,414	35,00,503
<u>b. Loans & Advances</u>				
Deposits recoverable	4		1,53,068	1,53,068
TOTAL			52,52,315	45,75,232

per our report of even date

For CHOWDARY & RAO

Chartered Accountants
FRN: 000656S



R.S. KRISHNA RAO
Partner - M. No. 027450

Principal

Secretary

Treasurer

PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE
VIJAYAWADA -520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

INCOME AND EXPENDITURE(AIDED GENERAL) FOR THE PERIOD ENDED 31.03.2022

PARTICULARS	Sch.No.	Current Year	Previous Year
INCOME		in Rs.	in Rs.
Fee Collections	5	6,64,414	9,88,656
Interest received from bank		88,058	31,683
Teaching grant		2,12,02,055	2,84,90,601
TOTAL		2,19,54,527	2,95,10,940
EXPENDITURE			
Salaries		2,12,02,055	2,84,90,601
Administrative Expenses	6	75,389	3,11,864
TOTAL		2,12,77,444	2,88,02,465
Excess of Income over Expenditure (A-B)		6,77,083	7,08,475

per our report of even date

For CHOWDARY & RAO

Chartered Accountants
FRN:000656S



A.P.S. KRISHNA RAO
Partner - M. No. 027450

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Principal

[Handwritten Signature]

Secretary

[Handwritten Signature]

Treasurer

PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010
Place: Vijayawada
Date: 12-09-2022

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

RECEIPTS AND PAYMENTS ACCOUNT(AIDED GENERAL) FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Sch.No.	Details	Current Year in Rs.	Previous Year in Rs.
RECEIPTS				
Opening Balance				
Cash on hand		10,361		17,533
Balance with banks		35,00,503	35,10,864	27,84,406
Fee Collections	A		6,64,414	9,88,656
Interest received from bank			88,058	31,683
Advance form Principal PBSC			82,561	2,833
TOTAL			43,45,899	38,25,113
PAYMENTS				
Administrative Expenses	B		75,389	2,83,084
Advance to Principal PBSC			82,561	31,163
Closing Balances				
Cash on hand		17,533		10,361
Balance with banks		41,70,414	41,87,947	35,00,503
TOTAL			43,45,899	38,25,113

per our report of even date

For **CHOWDARY & RAO**

Chartered Accountants
FRN:000656S



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

[Signature]

Principal

[Signature]

Secretary

[Signature]

Treasurer

PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE
Vijayawada
Date: 12-09-2022

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS AS ON 31.03.2022

Particulars	Current Year Details	Previous Year in Rs.
<u>Schedule-1: OTHER CURRENT LIABILITIES</u>		
Pension contribution(Madhu)	4,22,376	3,40,881
Add: During this year	-	81,495
	4,22,376	4,22,376
<u>Schedule-2:FIXED ASSETS</u>		
Furniture	6,85,792	6,85,792
Water cooler	63,750	63,750
Library & Others	28,885	28,885
LED TV	55,500	55,500
Labaratory Equipment	77,373	77,373
	9,11,300	9,11,300
<u>Schedule-3: BALANCE WITH BANKS</u>		
In Savings Bank:		
A/c No.35618	19,66,966	19,39,115
A/c No.35767	22,03,448	15,61,388
	41,70,414	35,00,503
<u>Schedule-4: DEPOSITS RECOVERABLE</u>		
Telephone Deposit	4,301	4,301
Electricity deposit	1,48,767	1,48,767
	1,53,068	1,53,068

Karanna
**PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.**

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

Particulars	Current Year	Previous Year
<u>Schedule-5:FEE COLLECTIONS</u>		
Tuition fee	6,64,414	9,88,656
	6,64,414	9,88,656
<u>Schedule-6:ADMINISTRATIVE EXPENSES</u>		
Repairs & Maintenance	-	13,287
Printing & Stationery	-	13,535
Postage & Telephone charges	-	11,185
General maintenance	-	28,258
Miscellaneous Expenses	-	1,685
Sanitary charges	-	-
Travelling Allowances	-	5,695
Bank Charges	-	-
Water bill	-	1,744
Audit Fee	-	450
University Charges	-	28,330
Renewal and Subscriptions	-	-
	-	1,04,169

SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2022

Particulars	Current Year	Previous Year
<u>Schedule-A:FEE COLLECTIONS</u>		
Tuition fee	6,64,414	9,88,656
	6,64,414	9,88,656
<u>Schedule-B:ADMINISTRATIVE EXPENSES</u>		
Repairs & Maintenance	13,287	14,932
Printing & Stationery	13,535	16,693
Postage & Telephone charges	11,185	33,310
General maintenance	28,258	48,340
Miscellaneous Expenses	1,685	4,956.00
Sanitary charges	-	3,949
Travelling Allowances	5,695	7,910
Bank Charges	-	2,352
Water bill	1,744	4,796
Audit Fee	-	6,630
Renewal and Subscriptions	-	1,39,216
	75,389	2,83,084

(Signature)
PRINCIPAL
PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE
(AIDED GENERAL FUNDS)**

Financial Year:2021-22

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**PARVATANENI BRAHMAYYA SIDDARTHA COLLEGE OF ARTS SCIENCES-POST GRADUATE
VIJAYAWADA-520010**

Examination Fund

Year Ending: 31.03.2022
Assessment Year: 2022-23

Status: Charitable Trust
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

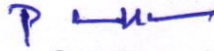
Particulars	Details Rs.	Total Rs.
Income		
Total Income received	19,93,636	
Corpus Donations received	-	
		19,93,636
Less: Exemption U/s. 11(1)(d)		-
		19,93,636
Less: Exemption U/s. 11(1)(a) @ 15%		2,99,045
		16,94,591
Income of the trust which should have been spent for charitable purpose		16,94,591
Amount Utilized		
Total expenditure as per Income and Expenditure account	13,04,757	
Less: Depreciation	7,997	
	12,96,760	
Expenditure towards capital assets	-	
		12,96,760
(Excess)/Short Utilisation		3,97,831
Amount Invested in Specified Funds		27,97,622
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

**PARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS SCIENCE-POST GRADUATE
VIJAYAWADA-520010**

STATEMENT OF AFFAIRS (EXAMINATIONS) AS AT 31ST MARCH, 2022

Particulars	Current Year		Previous Year
	Details	in Rs.	in Rs.
LIABILITIES:			
CAPITAL FUND			
Opening Balance	21,20,738		
Less: Excess of Income over Expenditure	<u>6,88,879</u>	28,09,617	21,20,738
Total		28,09,617	21,20,738
ASSETS:			
FIXED ASSETS			
Computer		11,995	19,992
CURRENT ASSETS			
Cash and Bank Balances:			
Cash in hand		-	-
Cash at bank	<u>27,97,622</u>	27,97,622	21,00,746
Total		28,09,617	21,20,738


Principal


Secretary

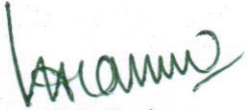

Treasurer

PRINCIPAL
PARVATANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA - 520 010
Date: 17.09.2022

**PARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS SCIENCE-POST GRADUATE
VIJAYAWADA-520010**

**INCOME & EXPENDITURE OF (EXAMINATIONS) FOR THE YEAR ENDED
31-03-2022**

PARTICULARS	Current Year	Previous Year
INCOME	in Rs.	in Rs.
Examination fee	19,23,165	17,01,054
Interest received from bank	70,471	48,488
TOTAL (A)	19,93,636	17,49,542
EXPENDITURE		
Salaries	3,19,871	2,79,871
Examination expenses	9,70,920	7,73,719
Bank charges	5,969	-
Depreciation	7,997	8,330
TOTAL (B)	13,04,757	10,61,920
To Excess of Income over Expenditure (A-B)	6,88,879	6,87,622



Principal



Secretary



Treasurer

PRINCIPAL
PARVATANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA
Date: 12-09-2022

**PARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS SCIENCE-POST GRADUATE
VIJAYAWADA-520010**

RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Current Year	Previous Year
Details	in Rs.	in Rs.
RECEIPTS		
Opening Balance:		
Cash in hand	-	-
Cash at bank	<u>21,00,746</u>	20,96,850
Examination fee	19,23,165	7,30,595
Interest received from bank	70,471	48,255
Salary Recoveries	2,400	3,175
TOTAL	40,96,782	28,78,875
PAYMENTS		
Salaries	3,19,871	2,72,000
Examination Expenses	1,82,234	16,462
Bank charges	5,969	2,492
Salary Recoveries paid	2,400	3,175
Loans & Advances:		
A Vithal rao	7,38,686	2,00,000
R sambi reddy	<u>50,000</u>	2,80,000
Loan Repaid To General Fund	-	4,000
Closing Balance:		
Cash in hand	-	-
Cash at bank	<u>27,97,622</u>	21,00,746
TOTAL	40,96,782	28,78,875

Brahmayya

Principal

PRINCIPAL

PARVATANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE
VIJAYAWADA-520010
Date: 12-09-2022

P. Sambireddy

Secretary

S. V. S.

Treasurer



AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2021 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2021.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.

Place: Vijayawada
Date : 15.11.2021



CHOWDARY & RAO
Chartered Accountants
FRN:000656S

Alexa
(A.R.S. KRISHNA RAO)
Partner - M.No. 027450

**Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science,
(General Funds Un-Aided & Examinations)**
Siddhartha Nagar
Vijayawada-520 010

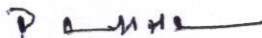
NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2021

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.
5. Based on Management Decision an amount of Rs.4,720 in Advances(Autonomous) was written off during the Year.
6. Since the Assessee is following cash basis of accounting and in absence of party wise payments list, it is not possible for us to verify the compliance of provisions of Section 40(a)(ia) of Income Tax Act 1961.However on random verification of a sample of transactions we have found the compliance to be satisfactory.
7. Reimbursement Bank Accounts Operated in Banks were brought in Books of the Institution and were Capitalised.

**For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science**



Principal
Principal


Secretary


Treasurer



Parvathaneni Brahmayya Siddhartha
College of Arts & Science
Vijayawada
Date: 15.11.2021
VIJAYAWADA-520 010.

UNAIDED GENERAL FUNDS WITH EXAMINATION

Year Ending: 31.03.2021
Assessment Year: 2021-2022

Status: CHARITABLE TRUST
PAN: AABTS1271J

**COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE
U/S. 11**

<i>Particulars</i>	<i>Details Rs.</i>	<i>Total Rs.</i>
Income		
Total Income received	3,18,62,134	
Corpus Donations received	-	
	-	3,18,62,134
Less: Exemption U/s. 11(1)(d)		-
		3,18,62,134
Less: Exemption U/s. 11(1)(a) @ 15%		47,79,320
		2,70,82,814
Income of the trust which should have been spent for charitable purpose		2,70,82,814
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	3,14,83,076	
Expenditure towards capital assets	7,12,879	
	3,21,95,955	
(Excess)/Short Utilisation		(51,13,141)
Amount Invested in Specified Funds		6,77,97,195
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

**STATEMENT OF AFFAIRS (UN AIDED GENERAL FUNDS & EXAMINATION) AS AT 31ST MARCH,
2021**

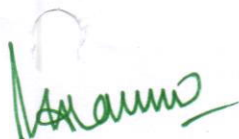
LIABILITIES	Sch.No.	Current Year	Previous Year
CAPITAL FUND	1	in Rs. 5,04,00,607	in Rs. 6,33,89,332
OTHER FUNDS			
Volleyball tournament Fund		30,33,456	30,33,456
Current Liabilities	2	11,44,01,912	9,99,80,493
Other Current Liabilities	3	33,75,717	-
Total		17,12,11,692	16,64,03,281
FIXED ASSETS	4	10,18,07,346	10,10,94,467
As per schedule			
CURRENT ASSETS, LOANS AND ADVANCES			
a. Current Assets			
Cash in Hand		26,238	11,383
Balance with banks	5	6,77,97,195	5,02,32,141
b. Loans & Advances			
Advances	6	15,80,910	1,50,65,288
Total		17,12,11,692	16,64,03,281

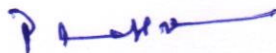
per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN:000656S


Principal


Secretary


Treasurer





(R.S. KRISHNA RAO)
Partner - M.No. 027450

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
Date: 15.11.2021
VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

**INCOME AND EXPENDITURE ACCOUNT (UN-AIDED GENERAL FUNDS & EXAMINATION) FOR THE
YEAR ENDED 31.03.2021**

PARTICULARS	Sch.No.	Current Year	Previous Year
		in Rs.	in Rs.
INCOME			
Examination Fee		27,15,525	70,27,070
Fee Collections	7	2,51,12,564	1,58,70,830
Other Collections	8	11,96,402	66,006
Interest received from bank	9	5,47,268	2,64,966
Interest on Fd		20,88,509	22,04,253
UGC Receipts	10	82,096	16,71,022
Autonomous Receipts	11	14,733	20,32,546
CPE Receipts	12	1,05,037	1,89,087
TOTAL(A)		3,18,62,134	2,93,25,780
EXPENDITURE			
Salaries	13	2,49,40,067	2,88,35,637
Administrative Expenses	14	41,14,246	87,94,702
Examination Expenses		12,76,235	27,54,912
Bank charges		40,555	771
CPE Expenses	15	4,93,442	8,93,912
UGC Expenses	16	4,74,058	36,015
Autonomous Expenses	17	1,44,473	5,62,073
TOTAL(B)		3,14,83,076	4,18,78,022
To Excess of Income over Expenditure (A-B)		3,79,058	-1,25,52,242

per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

Place: Vijayawada
Date: 15/11/2021
VIJAYAWADA-520 010

RECEIPTS & PAYMENTS (UNAIDED GENERAL FUNDS & EXAMINATION) FOR THE YEAR
ENDED 31.03.2021

PARTICULARS	Sch.No.	Current Year	Previous Year
RECEIPTS		in Rs.	in Rs.
Opening Balance			
Cash on hand		11,382	7,888
Balance with banks		1,56,76,561	1,37,89,352
Fee Collections	A	2,86,23,389	2,31,36,060
Other Collections	B	11,94,342	65,118
Interest received on Savings Bank	C	5,47,646	2,64,966
Interest on Fixed Deposits		20,74,045	22,04,253
Salary Deductions	D	17,32,368	19,18,003
Fixed deposits matured		3,45,52,385	3,25,71,653
Other Capital Receipts	E	49,57,231	-
CPE Receipts	F	1,05,036	1,89,087
UGC Receipts	G	82,096	16,71,021
Autonomous Receipts	H	94,733	35,32,546
Advances Refunded:			
Staff Advance Recovered		32,814	1,51,824
Siddhartha Academy		1,26,03,215	2,08,00,000
TOTAL		10,22,87,244	10,03,01,771
PAYMENTS			
Salaries	I	2,49,29,060	2,88,35,637
Salary Deductions		17,32,368	19,18,003
Administrative Expenses	J	23,04,809	59,70,714
Examination Expenses		4,02,853	27,54,912
Bank Charges		40,555	771
Digital copy printer		-	3,63,440
Solar power unit		-	3,75,000
Computers		-	25,33,578
Fixed Deposit Invested		4,00,00,000	3,45,55,580
Other Advances		32,14,590	-
Staff Advances		28,000	10,67,501
TDS Receivable		3,07,090	2,20,326
CPE Expenses	K	8,97,132	23,52,253
UGC Expenses	L	4,74,058	1,63,515
Autonomous Expenses	M	1,46,676	35,02,598
Closing Balance			
Cash in Hand		26,238	11,382
Balance with Banks		2,77,83,815	1,56,76,561
TOTAL		10,22,87,244	10,03,01,771

per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S



Arundhan

A.R.S. KRISHNA RAO
Partner - M. No. 027450

Arundhan

Principal

Principal

[Signature]

Secretary

[Signature]

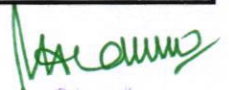
Treasurer

Parvathani Brahmaya Siddhartha
Place: Vijayawada
Date: 15.11.2021
VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS

Particulars	Current Year	Previous Year
	in Rs.	in Rs.
<u>Schedule-1:CAPITAL FUND</u>		
Opening balance	6,33,89,332	7,60,24,452
Add:Advances from UGC, CPE, AUTONOMOUS	85,000	-
Add:Bank Balances B/f During the Year	15,80,885	-
Less : Autonomous (UGC)	-	-3,21,038
Less:Staff Advances	2,69,430	-
Less : Examination Surplus	1,47,64,238	-
	5,00,21,549	7,57,03,414
Add: Excess of Income over Expenditure during the year	3,79,058	-1,23,14,082
	5,04,00,607	6,33,89,332
<u>Schedule-2:CURRENT LIABILITIES</u>		
I.) Due to SAGTE		
Opening balance	9,95,75,773	7,63,26,669
Add: During the Year 2020-21	1,47,34,313	2,34,69,430
Less: Tds on Fixed Deposit	3,08,174	2,20,326
	11,40,01,912	9,95,75,773
II).Advances(AUTONOMOUS) SAGTE		
	4,00,000	4,04,720
	11,44,01,912	9,99,80,493
<u>Schedule-3: OTHER CURRENT LIABILITIES</u>		
I)Fees & Others	27,236	-
II)Scholarships	33,48,481	-
	33,75,717	-
<u>Schedule-5:BALANCE WITH BANKS</u>		
In Savings Bank:		
Canara Bank(36007)	68,69,732	71,17,114
Canara Bank(35897)	92,82,413	4,74,274
Canara Bank(35700)	34,91,050	-
SBI(8906)	4,875	-
Canara Bank(35660)	11,74,943	-
Canara Bank(35859)	15,47,919	-
Bank(Cpe,Ugc,Autonomous)	54,12,883	80,85,173
In Fixed Deposits	-	-
1) Fixed Deposits Invested	4,00,13,380	3,45,55,580
	6,77,97,195	5,02,32,141



Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

Schedule: 4 FIXED ASSETS

Name of the Asset	Op Bal Rs	Additons Rs	Deductions Rs	Total Rs
1) Buildings	3,71,14,851	-	-	3,71,14,851
2) Furniture	10,80,048	-	-	10,80,048
3) Laboratory equipment	9,99,527	-	-	9,99,527
4) Library books	3,949	-	-	3,949
5) Library Furniture	8,100	-	-	8,100
6) Gym equipment	7,77,565	-	-	7,77,565
7) Audiovisual equipment	32,650	-	-	32,650
8) Safety equipment	16,88,377	-	-	16,88,377
9) Telephone (Intercom)	79,336	-	-	79,336
10) Electricity equipment	12,77,080	3,06,986	-	15,84,066
11) Ceiling fans	30,415	-	-	30,415
12) Assets acquired from UGC & AUTONOMOUS Grants				
UGC				
Equipments	1,10,21,621	-	-	1,10,21,621
Library	11,16,356	-	-	11,16,356
Furnitures	1,01,188	-	-	1,01,188
Building	40,13,407	-	-	40,13,407
Autonomous				
Equipments	1,04,12,362	-	-	1,04,12,362
Library	36,98,976	2,203	-	37,01,179
Furnitures	48,72,510	-	-	48,72,510
CPE				
Equipments	1,07,98,989	4,03,690	-	1,12,02,679
Library	15,87,677	-	-	15,87,677
Furnitures	5,67,268	-	-	5,67,268
13) Computers	25,33,578	-	-	25,33,578
14) Solar unit 10KW	3,75,000	-	-	3,75,000
15) CCTV CAMERAS	11,80,000	-	-	11,80,000
16) Web Seminar Library Hall	38,58,166	-	-	38,58,166
TOTAL	9,92,28,996	7,12,879	-	9,99,41,875

Schedule: 4 FIXED ASSETS(Examination)

Name of the Asset	Opening balance Rs	Additons Rs	Deductions Rs	Total Rs
Computers	2,54,220	-	-	2,54,220
Digital copy printer	11,41,330	-	-	11,41,330
Fans	2,285	-	-	2,285
Furniture	56,743	-	-	56,743
Labling Mission	14,200	-	-	14,200
Telugu Type writer	8,990	-	-	8,990
Printer and Scanner	2,77,680	-	-	2,77,680
Equipment	73,522	-	-	73,522
Air Conditioners	36,500	-	-	36,500
TOTAL	18,65,471	-	-	18,65,471

Malamma
Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

Particulars	Current Year	Previous Year
	in Rs.	in Rs.
<u>Schedule-6:LOANS & ADVANCES</u>		
Deposits recoverable		
Electricity Deposit	28,050	28,050
Advances		
<u>Advances(U.G.C, C.P.E, AUTONOMOUS)</u>		
Micro Care Pvt Ltd	14,71,290	-
P.Subhakar	50,000	-
Examination surplus amount	-	1,47,64,238
Staff advances(Minor Research Project)	31,570	2,73,000
	15,80,910	1,50,65,288

**SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31.03.2021**

Particulars	Current Year	Previous Year
	in Rs.	in Rs.
<u>Schedule-7:FEE COLLECTIONS</u>		
Admission fee	-	8,110
Tuition fee	2,51,12,564	1,58,62,720
	2,51,12,564	1,58,70,830
<u>Schedule-8:OTHER COLLECTIONS</u>		
Affiliation fee	-	2,38,160
Canteen electricity	45,049	41,100
Interest received (T.D.S)	-	888
Income from Fines	11,46,633	-
Miscellaneous Income	4,720	-
scrap sales	-	24,018
	11,96,402	66,006
<u>Schedule-9:INTEREST RECEIVED FROM BANKS</u>		
Savings Bank Interest	3,73,110	2,64,966
Interest from Fines	28,310	-
Interest from Scholarships	1,45,848	-
	5,47,268	2,64,966

K. Ramu
Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

Partirculars	Current Year	Previous Year
Schedule-10: UGC GRANTS	in Rs.	in Rs.
Grant Received	-	15,86,000
Interest received from bank	82,096	85,022
	82,096	16,71,022
Schedule-11:AUTONOMOUS GRANTS		
Grant Received	-	20,00,000
Interest received from bank	14,733	32,546
	14,733	20,32,546
Schedule-12: CPE GRANTS		
Grant Received	-	-
Interest received from bank	1,05,037	1,89,087
	1,05,037	1,89,087
Schedule-13:SALARIES		
Salaries	2,24,48,438	2,65,48,814
ESI contribution by the Management	4,34,840	5,24,037
PF contribution by the Management	14,94,758	15,76,644
Honorarium to Yoga	93,129	1,86,142
Incentive Expenses	5,832	-
Gratuity Expenses	4,63,070	-
	2,49,40,067	2,88,35,637
Schedule-14:ADMINISTRATIVE EXPENSES		
Printing & Stationery	38,864	86,750
Audit fee	12,980	11,800
Travelling Expenses	10,576	8,183
Greenary Expenses	93,767	-
Electricity charges	5,80,543	15,21,160
Management cash award	-	1,14,008
Advertisement charges	41,081	2,69,416
Campus maintainance & Repairs	86,857	21,30,273
House keeping expenses	14,00,128	17,05,938
Other Miscellaneous expenses	-	47,905
Lease of land	9,41,850	9,41,850
BOS Expenses	95,913	2,60,499
Renewals and Subscriptions	45,484	74,238



Principal
Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

Particulars	Current Year	Previous Year
	in Rs.	in Rs.
Seminars and Guest lectures	-	57,584
Training and Placement expenses	5,709	30,322
University charges	4,85,970	1,30,729
Youth Festival Expenses	-	1,36,857
Property tax	2,64,524	2,64,524
BOM Expenses	10,000	54,200
Student Fee Refund Expenses	-	49,211
NAAC EXP	-	3,91,116
NAAC FEE	-	3,95,300
ARC REG FEE	-	1,05,000
Orientation FDP	-	7,839
	41,14,246	87,94,702
<u>Schedule-15: CPE EXPENSES</u>		
Bank charges	39	251
Teaching Facility Phase I (Recurring)	-	2,18,000
Teaching Facilities	3,39,886	4,54,801
Research Facilities	99,442	92,252
Extension Activities	7,648	35,758
Other activities	46,427	92,850
	4,93,442	8,93,912
<u>Schedule-16: UGC EXPENSES</u>		
Bank charges	-	15
Engagement of Project staff	46,500	-
Honorarium	1,89,000	-
Other Expenses	8,518	-
Workshop/Seminars	7,540	-
Minor Research Project Expenses	2,07,502	-
Amount Refunded to UGC	14,998	-
Entrepreneurship expenses	-	36,000
	4,74,058	36,015
<u>Schedule-17: AUTONOMOUS EXPENSES</u>		
Bank charges	148	770
Upgradation of syllabus on regular basis	71,850	19,862
Orientation and re-training teachers	-	2,920
Re-designing courses and development of teaching/learning material	-	3,000
Work shops & Seminars	-	1,19,406
Renovation and Repairs	70,975	2,82,869
Extension activities	-	7,400
Guest/Visiting faculty	1,500	1,19,426
Capacity building for teachers	-	1,500
Development of area study programmes	-	4,920
	1,44,473	5,62,073

(Signature)


Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

**SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT (UN-AIDED GENERAL
FUNDS & EXAMINATIONS) FOR THE YEAR ENDED 31.3.21**

Particulars	Current Year	Previous Year
<u>Schedule-A: FEE COLLECTIONS</u>		
Tuition fee	2,59,07,864	1,61,08,990
Examination Fee	27,15,525	70,27,070
	2,86,23,389	2,31,36,060
<u>Schedule-B: OTHER COLLECTIONS</u>		
Income from Fines	11,46,633	-
Scrap Sales	-	24,018
Canteen electricity	47,709	41,100
	11,94,342	65,118
<u>Schedule-C: INTEREST RECEIVED FROM BANKS</u>		
Savings Bank Interest	3,73,110	80,923
Interest from Fines	28,688	-
Interest from Scholarships	1,45,848	-
	5,47,646	80,923
<u>Schedule-D: SALARY DEDUCTIONS</u>		
Professional tax	1,61,100	1,57,700
EPF	13,67,382	15,05,495
GLIC	29,356	31,374
Income Tax	6,357	51,000
ESIC	1,00,431	1,61,434
Kerala Fund	-	11,000
Covid-19 Relief Fund	67,742	-
	17,32,368	19,18,003
<u>Schedule-E: Other Capital Receipts</u>		
Capital Fund	15,80,885	-
Fee & Others	27,865	-
Scholarships Received	1,17,83,652	-
Scholarships Paid	84,35,171	-
	49,57,231	-
<u>Schedule-F: CPE RECEIPTS</u>		
Interest received from bank	1,05,036	1,89,087
	1,05,036	1,89,087
<u>Schedule-G: UGC RECEIPTS</u>		
Grant Received	-	15,86,000
Interest received from bank	82,096	85,021
	82,096	16,71,021
<u>Schedule-H: AUTONOMOUS RECEIPTS</u>		
Grant Received	-	20,00,000
Advances received from SAGATE	80,000	15,00,000
Interest received from bank	14,733	32,546
	94,733	35,32,546
<u>Schedule-I: SALARIES</u>		
Salaries	2,24,48,438	2,65,48,814
ESI contribution by the Management	4,34,840	6,51,054
PF contribution by the Management	14,94,758	14,49,627
Gratuity Expenses	4,63,070	-
Honorarium to Yoga	87,954	1,86,142
	2,49,29,060	2,88,35,637


 Principal
 Parvathaneni Brahmaya Siddhartha
 College of Arts & Science
 VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

Particulars	Current Year	Previous Year
<u>Schedule-J: ADMINISTRATIVE EXPENSES</u>		
Printing & Stationery	38,864	86,750
Audit fee	12,155	10,800
Travelling Expenses	10,576	8,183
Electricity charges	-	12,89,594
Greenary Expenses	93,767	-
Management cash award	5,832	54,008
Advertisement charges	40,494	2,57,762
Campus maintainance & Repairs	79,445	18,32,502
Other Miscellaneous expenses	-	16,77,348
Bank charges	-	23,712
House keeping expenses	13,79,592	-
Renewals and Subscriptions	45,484	57,584
Seminars and Guest lectures	-	19,956
Training and Placement expenses	6,087	1,05,039
Sanitary expense	-	26,526
NAAC expenses	-	3,95,300
Orientation FDP	-	30,000
ARC REG Fee	-	7,839
Student Fee Refund Expenses	-	49,211
University charges	4,86,600	-
BOM Expenses	10,000	-
BOS Expenses	95,913	38,600
	23,04,809	59,70,714

Particulars	Current Year	Previous Year
<u>Schedule-K: CPE Expenses</u>		
Recurring		
Bank charges	39	251
Teaching Facilities	3,39,886	6,97,125
Research Facilities	99,442	92,252
Extension activities	7,648	35,758
Other activities	46,427	92,850
	4,93,442	9,18,236
Non-Recurring		
Teaching Facilities	49,717	1,01,290
Research Facilities	-	11,98,207
Other activities	3,53,973	1,34,520
	4,03,690	14,34,017
	8,97,132	23,52,253
<u>Schedule-L: UGC Expenses</u>		
Recurring		
Bank charges	-	15
Engagement to Project Staff	46,500	-
Honorarium	1,89,000	-
Workshop/Seminars	7,540	-
Entrepreneurship	-	36,000
Advance for MRP for Dr.J.Durga prasad	-	77,500
P.Sudhakar for Unnatiya bharat abhiyan	-	50,000
Amount Refunded to UGC	14,998	-
Minor Research Project Expenses	2,07,502	-
Other Expenses	8,518	-
	4,74,058	1,63,515

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Principal

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

Particulars	Current Year	Previous Year
<u>Schedule-M: Autonomous Expenses</u>		
Recurring		
Bank charges	148	770
Guest/ visiting faculty	1,500	1,19,426
Upgradation of syllabus on regular basis	71,850	19,862
Orientation & retraining Teachers	-	2,920
Work shops & seminars	-	1,19,406
Renovation & repairs	70,975	2,82,869
Redesining of coaching& devlopment of teaching	-	3,000
Extension activities	-	7,400
Develpoment of area study programme	-	4,920
Capacity building for teachers	-	1,500
Renovation & repairs	-	-
	1,44,473	5,62,073
Non-Recurring		
Equipment	-	5,72,913
Furniture	-	7,79,134
Library Equipment	-	88,478
Library Books & Journals	2,203	-
	2,203	14,40,525
Advance refunded to SAGTE	-	15,00,000
	1,46,676	35,02,598

(Handwritten Signature)

Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**P.B SIDDHARTHA DEGREE COLLEGE
(UNAIDED GENERAL WITH EXAMINATION)**

21027450AAAAACZ5523



AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2021 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2021.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.

Place: Vijayawada
Date : 15.11.2021



CHOWDARY & RAO
Chartered Accountants
FRN:000656S

Arishan
R. S. KRISHNA RAO
Partner - M. No. 027450

**Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science,
(Special Funds-Aided)**

Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2021

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.
5. Since the Assessee is following cash basis of accounting and in absence of party wise payments list, it is not possible for us to verify the compliance of provisions of Section 40(a)(ia) of Income Tax Act 1961. However on random verification of a sample of transactions we have found the compliance to be satisfactory.

**For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science**

K. Ramana

Principal
Principal

P. K. M. S.
Secretary

S. V.
Treasurer



Parvathaneni Brahmayya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 15.11.2021
VIJAYAWADA-520 010.

AIDED SPECIAL UTILIZATION

Status: CHARITABLE TRU
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

<i>Particulars</i>	<i>Details Rs.</i>	<i>Total Rs.</i>
Income		
Total Income received	7,86,553	
Corpus Donations received	-	
		7,86,553
Less: Exemption U/s. 11(1)(d)		-
		7,86,553
Less: Exemption U/s. 11(1)(a) @ 15%		1,17,983
		6,68,570
Income of the trust which should have been spent for charitable purpose		
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	6,58,048	
Expenditure towards capital assets	2,363	
		6,60,411
(Excess)/Short Utilisation		8,159
Amount Invested in Specified Funds		19,51,542
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010

STATEMENT OF AFFAIRS (AIDED SPECIAL FUNDS) AS AT 31ST MARCH, 2021

PARTICULARS	Sch.No.	Current Year		Previous Year
		Details	in Rs.	in Rs.
LIABILITIES				
CAPITAL FUND				
Opening balance		70,27,891		70,27,891
Less: Excess of Income over Expenditure		<u>1,28,505</u>	71,56,396	
Total			71,56,398	70,27,892
FIXED ASSETS				
As per separate schedule	1		51,96,576	51,94,213
CURRENT ASSETS, LOANS AND ADVANCES				
a. Current Assets				
Cash on hand		181		12,848
Balance with banks	2	<u>19,51,542</u>	19,51,723	18,12,732
b. Loans & Advances				
SAGATE		<u>8,096</u>	8,096	8,096
Total			71,56,398	70,27,892

per our report of even date

Principal

Secretary

Treasurer



For CHOWDARY & RAO

Chartered Accountants
FRN:000656S

(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Principal

Principal

Parvathani Brahmaya Siddhartha Degree College, Vijayawada

Date: 15.11.2021

VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

INCOME & EXPENDITURE (AIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31-03-2021

PARTICULARS	Sch.No.	Current Year	Previous Year
INCOME		Rs.	Rs.
Special Fee Collections	3	7,26,639	19,50,403
Interest Received from bank		38,862	62,666
Interest on Fixed Deposit		21,052	21,123
TOTAL(A)		7,86,553	20,34,192
EXPENDITURE			
Special Fee Expenses	4	6,56,158	20,20,809
Bank charges		1,890	865
TOTAL(B)		6,58,048	20,21,674
To Excess of Income over Expenditure (A-B)		1,28,505	12,518

per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

Principal
Place: Vijayawada
Date: 15.11.2021
VIJAYAWADA-520 010

PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010

RECEIPTS & PAYMENTS (AIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31.03.2021

PARTICULARS	Sch.No.	Current Year		Previous Year
		Details	in Rs.	in Rs.
RECEIPTS				
Opening Balance				
Cash on hand		12,848		2,062
Balance with banks		<u>14,84,046</u>	14,96,894	15,22,658
Special Fee Collections	A		7,26,639	19,50,403
Interest Received from bank			38,862	62,666
Interest on FD			21,052	21,130
Fd matured			3,28,686	3,07,563
TOTAL			26,12,137	38,66,483
PAYMENTS				
Special Fee Expenses	B		4,64,988	20,40,029
Bank charges			1,890	865
FD Invested			-	3,28,693
Library Books			2,363	-
Loans & Advances:				
Ch.Venkateswarulu		15,000		
G.Chakravarthi		10,000		
K.Poornima Jyothi		15,000		
Principal P.B.S.C		<u>1,51,170</u>	1,91,170	-
Closing Balance				
Cash in Hand		181		12,848
Balance with banks		<u>19,51,543</u>	19,51,724	14,84,046
TOTAL			26,12,137	38,66,483

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN:000656S



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

Parvathaneni Brahmaya Siddhartha
Place: Vijayawada
College of Arts & Science
Date: 15.11.2021
VIJAYAWADA-520 010.

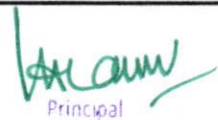
**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2021 [AIDED SPECIALFUNDS]

Particulars	Current Year		Previous Year
	Details	in Rs.	in Rs.
Schedule-2: BALANCE WITH BANKS			
In Savings bank			
Syn.Bank(A/c No.35622)	19,51,542		14,84,046
In Fixed deposit	-		3,07,563
Add: Interest on FD	-		21,123
Less:Matured During Year	-		-
		19,51,542	18,12,732

SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

Particulars	Current Year		Previous Year
	Details	in Rs.	in Rs.
Schedule-3: SPECIAL FEE COLLECTIONS			
Special Fee	7,20,170		18,51,923
Registration fee	-		94,470
Library Fines	690		3,810
Miscellaneous Fee	-		200
Brekages	5,779		-
		7,26,639	19,50,403
Schedule-4: SPECIAL FEE EXPENSES			
Laboratory expenses	54,018		4,32,547
Library Reading room & Journals	18,926		22,194
Internal Exam. expenses	1,92,819		3,22,084
College union expenses	-		43,320
Games expenses	-		62,533
College callender expenses	-		35,280
Students amenities expenses	1,31,315		8,01,386
University services	2,59,080		2,21,430
Medical Inspection expenses	-		9,530
Identity cards	-		4,515
College day expenses	-		5,588
Social Service Expenses	-		-
Magzine Printing Expenses	-		60,402
		6,56,158	20,20,809


Principal

Parvathaneni Brahmeyya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010**

SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

Particulars	Current Year	Previous Year
Schedule-A:SPECIAL FEE COLLECTIONS	Details	in Rs.
Special Fee	7,20,170	18,51,923
Registration fee	-	94,470
Library Fines	690	3,810
Miscellaneous Fee	-	200
Brekages	5,779	-
	7,26,639	19,50,403
Schedule-B:SPECIAL FEE EXPENSES		
Laboratory expenses	29,018	4,32,547
Library Reading room & Journals	18,926	22,194
Internal Exam. expenses	1,92,819	3,22,084
College union expenses	-	43,320
Games expenses	-	62,533
College callender expenses	-	35,280
Students amenities expenses	1,16,315	8,01,386
University services & Expenses	1,07,910	2,21,430
Medical Inspection expenses	-	9,530
College day expenses	-	4,515
Electrical expenses	-	5,588
Magzine Printing Expenses	-	19,220
Training & Placement Expenses	-	60,402
	4,64,988	20,40,029

Schedule: 1 FIXED ASSETS

Name of the Asset	Opening balance	Additons	Deductions	Total
	Rs	Rs	Rs	Rs
Building	1,59,339	-	-	1,59,339
Library Books	8,71,287	2,363	-	8,73,650
Library equipment	81,746	-	-	81,746
Library Furniture	27,805	-	-	27,805
Labaratory Equipment	38,76,291	-	-	38,76,291
Office Equipment	1,30,500	-	-	1,30,500
Scientific Calculators	12,100	-	-	12,100
Audio Visual Equipment	16,515	-	-	16,515
College Union Equipment	16,130	-	-	16,130
Computer(Mouse)	2,500	-	-	2,500
	51,94,213	2,363	-	51,96,576



Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**P.B SIDDHARTHA DEGREE COLLEGE
(AIDED SPECIAL FUNDS)**

21027450AAAACY2522



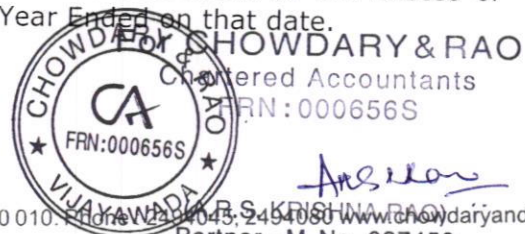
AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2021 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2021.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.

Place: Vijayawada
Date : 15.11.2021



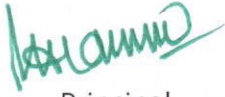
**Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science,
(Special Funds-Un-Aided)**

Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2021

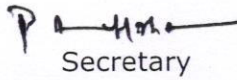
1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.
5. Since the Assessee is following cash basis of accounting and in absence of party wise payments list, it is not possible for us to verify the compliance of provisions of Section 40(a)(ia) of Income Tax Act 1961. However on random verification of a sample of transactions we have found the compliance to be satisfactory.

**For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science**



Principal

Principal



Secretary



Treasurer



Parvathaneni Brahmayya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 15.11.2021

UNAIDED SPECIAL UTILIZATION

Year Ending: 31.03.2021
Assessment Year: 2021-2022

Status: CHARITABLE TRU
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	70,45,334	
Corpus Donations received	-	70,45,334
Less: Exemption U/s. 11(1)(d)		-
Less: Exemption U/s. 11(1)(a) @ 15%		70,45,334
Income of the trust which should have been spent for charitable purpose		10,56,800
		59,88,534
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	26,78,693	
Expenditure towards capital assets	6,40,850	33,19,543
(Excess)/Short Utilisation		26,68,991
Amount Invested in Specified Funds		1,84,73,343
NET TAXABLE INCOME		NIL
Total Income Returned	-	-
Tax Thereon		-
REFUND DUE		-

PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010

STATEMENT OF AFFAIRS (UN AIDED SPECIAL FUNDS) AS AT 31ST MARCH, 2021

LIABILITIES	Sch.No.	Current Year		Previous Year
		Details	in Rs.	in Rs.
CAPITAL FUND				
Opening balance		3,02,27,766		3,02,27,766
Add: Excess of income over expenditure		<u>43,66,641</u>	3,45,94,407	
Total			3,45,94,407	3,02,27,765
FIXED ASSETS				
As per separate schedule	1		1,58,62,700	1,52,21,850
CURRENT ASSETS, LOANS AND ADVANCES				
a) Cash and Bank Balances				
Cash in hand		992		30,582
Balance with banks	2	<u>1,84,73,343</u>	1,84,74,335	1,48,12,368
b) Loans and advances				
Advances	3		-	15,000
c) Other current asset				
SAGTE			2,57,372	1,62,965
Total			3,45,94,407	3,02,42,765

per our report of even date

For CHOWDARY & RAO

Chartered Accountants
FRN: 000656S



(R.S. KRISHNA RAO)
Partner - M. No. 027450

[Signature]

Principal

Principal

[Signature]

Secretary

[Signature]

Treasurer

Place: Vijayawada
Date: 15.11.2021
Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010

INCOME AND EXPENDITURE ACCOUNT (UN-AIDED SPECIAL) FOR THE YEAR ENDED 31.03.2021

PARTICULARS	Sch No	Current Year	Previous Year
INCOME		in Rs.	in Rs.
Special Fee Collections	4	64,17,546	1,14,23,936
Interest received from bank		2,95,063	3,64,746
Interest on FD		3,32,725	2,97,593
TOTAL		70,45,334	1,20,86,275
EXPENDITURE			
Special Fee Expenses	5	26,69,413	42,60,415
Audit Fee		1,770	-
Bank Charges		7,510	1,337
TOTAL		26,78,693	42,61,752
To Excess of Income over expenditure (A-B)		43,66,641	78,24,523

per our report of even date



For CHOWDARY & RAO
Chartered Accountants
FRN:000656S

(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

Place: Vijayawada
Date: 15.11.2021
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010

RECEIPTS & PAYMENTS (UNAIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31.03.2021

PARTICULARS	Sch.No.	Current Year		Previous Year
		Details	in Rs.	in Rs.
RECEIPTS				
Opening Balance				
Cash on hand		30,582		781
Balance with banks		<u>1,02,67,321</u>	1,02,97,903	65,11,649
Special Fee Collections	A		64,17,546	1,14,23,936
Loans and advances (asset)			50,523	70,123
Interest received from bank			2,95,063	3,64,746
Interest on FD			3,32,725	2,97,593
Fixed deposits matured			45,45,047	43,06,973
TOTAL			2,19,38,809	2,29,75,800
PAYMENTS				
Special Fee Expenses	B		21,09,877	36,35,540
Audit Fee			1,770	-
Bank Charges			7,510	1,337
TDS receivable (SAGTE)			94,407	59,519
Laboratory equipment			-	3,89,481
Lab Furniture			-	18,775
Furniture			38,350	-
Water Cooler			2,500	46,500
Office Equipment			-	-
Computer (Server)			-	61,500
Solar Power Unit			6,00,000	24,00,000
Computer			-	-
Loans and advances (asset)			6,10,059	15,20,198
Fixed Deposits Invested			1,25,00,000	45,45,047
Closing Balances				
Cash in Hand		992		30,582
Balance with banks		<u>59,73,343</u>	59,74,335	1,02,67,321
TOTAL			2,19,38,809	2,29,75,800

per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



(A.R.S. KRISHNA RAO)
Partner - M.No. 027450

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
Date: 15.11.2021
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010

GROUPING SCHEDULES OF STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2021

Particulars	Current Year		Previous Year
	Details	in Rs.	in Rs.
Schedule-2: BALANCE WITH BANKS			
In Savings bank			
Synd. Bank (A/c.No.4306)	59,73,343		1,02,67,321
In Fixed deposit	1,25,00,000		45,45,047
		1,84,73,343	1,48,12,368
Schedule-3: LOANS AND ADVANCES			
Advance given for expenses	-		15,000
		-	15,000


SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
Schedule-4: SPECIAL FEE COLLECTIONS			
Special fee	63,18,300		1,11,59,455
Other Collections			
Registration Fee	-		2,56,520
Teaching Class Fee	81,774		-
Library Fines	14,412		7,961
Lab Breakage Fee	3,060		-
		64,17,546	1,14,23,936
Schedule-5: SPECIAL FEE EXPENSES			
Sports day expenses	-		38,805
Laboratory expenses	8,41,615		6,41,300
Library Reading room & Journals	95,437		75,159
Internal Exam. expenses	1,15,214		3,18,952
College union expenses	50,476		2,90,069
Games expenses	1,56,290		3,97,165
College calender expenses	-		88,200
Social Service league	3,050		5,000
Students amenities	7,86,828		13,05,282
Drama Expenses	8,300		-
Youth Festival Expenses	9,000		-
Magazine expenses	1,00,145		59,376
University services	4,59,690		6,74,640
Medical Inspection expenses			50,550
College day expenses	34,920		1,91,420
Training and Placement Expenses	8,448		75,067
Student Fee Refund Expenses	-		45,930
N.S.S Expenses	-		3,500
		26,69,413	42,60,415

PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010

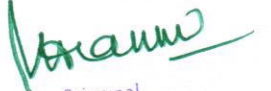
SCHEDULES FOR RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<u>Schedule-A:SPECIAL FEE COLLECTIONS</u>			
Special fee	63,18,300		1,11,59,455
<u>Other Collections</u>			
Registration Fee	-		2,56,520
Library Fines	14,412		7,961
Teaching Class Fee	81,774		-
Lab Breakage Fee	3,060		-
		64,17,546	1,14,23,936
<u>Schedule-B:SPECIAL FEE EXPENSES</u>			
Laboratory expenses	7,70,417		4,97,769
Library Reading room & Journals	95,437		43,886
Repairs & Maintenance	55,046		7,080
Internal Exam. expenses	1,15,214		3,15,502
College union expenses	50,476		2,87,099
Games expenses	1,56,290		2,57,165
College calender expenses	-		88,200
Social Service league	3,050		2,000
Students aminities	7,20,582		12,06,731
Drama Expenses	8,300		-
Magazine expenses	1,00,145		59,376
University services	-		6,74,640
College day expenses	34,920		1,21,800
Training and Placement Expenses	-		24,862
N.S.S Expenses	-		3,500
Student Fee Refund Expenses	-		45,930
		21,09,877	36,35,540


Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

Schedule: 1 FIXED ASSETS

Name of the Asset	Opening Balance Rs	Additons Rs	Deductions Rs	Total Rs
1) Building	25,238	-	-	25,238
2) Water coolers	95,715	-	-	95,715
3) Games Equipment (GYM)	51,525	-	-	51,525
4) Labaratory Equipment	79,40,723	-	-	79,40,723
5) Lab Furniture	2,94,400	-	-	2,94,400
6) Office Equipment	99,523	2,500	-	1,02,023
7) Library Books	6,28,016	-	-	6,28,016
8) Library Equipment	5,90,610	-	-	5,90,610
9) Computer (Server)	10,71,900	-	-	10,71,900
10)Solar power unit	24,00,000	6,00,000	-	30,00,000
11) Computer	11,84,000	-	-	11,84,000
12)Furniture	8,40,200	38,350	-	8,78,550
	1,52,21,850	6,40,850	-	1,58,62,700


Principal
Parvathaneni Brahmeyya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**P.B SIDDHARTHA DEGREE COLLEGE
(UNAIDED SPECIAL FUNDS)**

21027450AAAADA1623



AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science - Post-Graduate
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2021 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2021.
 - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income for the Year Ended on that date.

Place: Vijayawada
Date : 15.11.2021



CHOWDARY & RAO
Chartered Accountants
FRN : 000656S

A.R.S. Krishna Rao

(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)

Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2021

1. Depreciation on Fixed Assets is provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Provision for gratuity was made in the accounts based on an estimate prepared by the management. Short Provision on account of such estimate was included in Prior Period Items in Income & Expenditure.
4. Previous year items were re-grouped and reclassified wherever considered necessary.
5. Prior Period Items includes an amount of Rs.26,71,564 as Short Provision of Gratuity.
6. Since the Assessee is following cash basis of accounting and in absence of party wise payments list, it is not possible for us to verify the compliance of provisions of Section 40(a)(ia) of Income Tax Act 1961. However on random verification of a sample of transactions we have found the compliance to be satisfactory.
7. Reimbursement Bank Accounts Operated in Banks were brought in Books of the Institution and were Capitalised.

**For Post-Graduate Centre of Parvathaneni Brahmayya
Siddhartha College of Arts & Science**

Kalamur

Principal

Principal

Parvathaneni Brahmayya Siddhartha

College, Vijayawada

Date: 15.11.2021

VIJAYAWADA-520 010.

P. K. M.

Secretary

S. V.

Treasurer



General Fee Funds

Year Ending: 31.03.2021
Assessment Year: 2021-22

Status: Charitable Trust
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	1,13,78,808	
Corpus Donations received	-	1,13,78,808
Less: Exemption U/s. 11(1)(d)		-
		1,13,78,808
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization for the year)		-
Income of the trust which should have been spent for charitable purpose		1,13,78,808
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	2,61,09,215	
Add: Gratuity paid in during current year claimed on Actual basis	37,71,219	
Less: Provision for Gratuity	4,12,058	
Less: Depreciation	16,35,217	
Expenditure towards capital assets	45,330	
	2,78,78,489	
Less: Restricted to actual receipts		1,13,78,808
(Excess)/Short Utilisation		-
Amount Invested in Specified Funds		36,08,554
NET TAXABLE INCOME		NIL
Total Income Returned	-	-
Tax Thereon		-
REFUND DUE		-

**Parvataneni Brahmaya Siddhartha College
of Arts & Sciences-Post Graduate
Vijayawada**

STATEMENT OF AFFAIRS (GENERAL FUNDS) AS AT 31ST MARCH 2021

Particulars	Sch.No.	Current Year	Previous Year
		in Rs.	in Rs.
LIABILITIES:			
CAPITAL FUND			
as per schedule	1	(3,46,95,660)	(2,06,62,890)
CURRENT LIABILITIES			
Due to SAGTE	2	4,64,85,576	3,88,35,645
Other Liabilities	3	41,07,336	37,91,519
Total		1,58,97,252	2,19,64,275
ASSETS:			
FIXED ASSETS			
As per separate schedule	4	1,19,37,726	1,35,27,613
CURRENT ASSETS, LOANS & ADVANCES			
<u>a. Current Assets</u>			
Cash & Bank balances:			
Cash		93	6,365
Bank	5	36,08,554	80,70,518
<u>b. Loans and Advances</u>			
Advances	6	3,50,879	3,59,779
Total		1,58,97,252	2,19,64,275

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



(A.R.S. KRISHNA RAO)

Partner - M. No. 027450

[Signature]

Principal

Principal

[Signature]

Secretary

[Signature]
Treasurer

Parvataneni Brahmaya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 15.11.2021
VIJAYAWADA-520 010.

**Parvataneni Brahmayya Siddhartha College
of Arts & Sciences-Post Graduate
Vijayawada**

INCOME & EXPENDITURE (GENERAL FUND) FOR THE YEAR 31ST MARCH, 2021

PARTICULARS	Sch.No	Current Year	Previous Year
		in Rs.	in Rs.
INCOME			
Fee Collections	7	1,12,05,612	1,54,31,899
Other collections	8	34,006	23,450
Interest Received from Bank	9	1,39,190	7,42,614
TOTAL (A)		1,13,78,808	1,61,97,963
EXPENDITURE			
Salaries	10	1,88,92,400	2,23,95,032
College General Maintenance	11	2,44,336	4,52,966
Repairs & Mainatanance		40,517	1,86,805
Postage & Telephone	12	1,15,585	1,58,551
Administrative Expenses	13	5,07,888	12,37,717
Other Expenses	14	13,07,420	17,41,149
Prior Period Items		26,71,564	85,127
Audit fee		8,851	8,260
Bank Charges		8,856	3,642
Property Tax		2,64,523	2,64,522
Gratutity Expenses		4,12,058	5,25,855
Depreciation		16,35,217	19,41,135
TOTAL (B)		2,61,09,215	2,90,00,761
To Excess Of Expenditure Over Income (A-B)		-1,47,30,407	-1,28,02,799

per our report of even date
For CHOWDARY & RAO

Chartered Accountants
FRN: 000656S



Arsalan
A.R.S. KRISHNA RAO
Partner - M.No. 027450

(Signature)

Principal
Principal

(Signature)

Secretary

(Signature)
Treasurer

Parvataneni Brahmayya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 15.11.2021

Post Graduate Centre of Parvataneni Brahmayya Siddhartha College
of Arts & Sciences Post Graduate

Vijayawada

RECEIPTS AND PAYMENTS (GENERAL FUNDS) FOR THE YEAR ENDED 31ST MARCH, 2021				
PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
Opening Balance				16,044
Cash on hand		6,365		
Cash at bank		<u>80,70,518</u>	80,76,883	31,62,116
Capital fund			6,97,637	
Fee Collections	A		1,12,05,612	1,54,31,899
Other Collections	B		32,044	23,450
Interest Received from Bank	C		1,39,190	1,62,533
Salary Recoveries	D		16,76,818	18,27,231
P.G. Examination			200	
FDR Matured			-	1,20,22,350
Scholarship Received			41,70,454	
Advances				
From SAGATE			68,75,000	40,00,000
Refund of advances			4,000	1,116
TOTAL			3,28,77,839	3,66,46,739
PAYMENTS				
Salaries	E		1,88,74,792	2,23,83,240
College General Maintenance	F		2,43,141	4,23,582
Repairs & Mainatanance			37,767	1,85,927
Postage & Telephone	G		1,15,585	1,58,551
Administrative Expenses	H		25,462	10,96,314
Other Expenses	I		10,22,176	17,34,059
Audit fee			8,288	7,560
Bank Charges			8,856	3,642
Provision For Gratuity			37,71,219	-
Fixed Assets	J		45,330	7,09,350
Repaid to SAGATE			-	5,000
Advances for Expenses			-	35,400
Salary Recoveries			16,76,818	18,27,231
P.B.S.C Degree			2,72,716	
Scholarships Paid			31,67,041	
Closing Balance				
Cash on hand			93	6,365
Cash at bank			<u>36,08,554</u>	80,70,518
TOTAL			3,28,77,839	3,66,46,739

per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



(P.S. KRISHNA RAO)
Partner - M.No. 027450

[Signature]

Principal

Principal

[Signature]

Secretary

[Signature]

Treasurer

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 15.11.2021
VIJAYAWADA-520 010.

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2021

Particulars	Current Year		Previous Year
	Details	in Rs.	in Rs.
<u>Schedule 1 -:CAPITAL FUND</u>			
Balance as on 01.04.2020	(2,06,62,890)		-78,60,091
Add:Bank Balances B/f During the Year	6,97,637		-
Add :Excess of Expenditure over income	(1,47,30,407)		-1,28,02,799
		-3,46,95,660	-2,06,62,890
<u>Schedule-2 :CURRENT LIABILITIES</u>			
Due to SAGTE			3,27,55,120
Balance as on 01.04.2020	3,88,35,645		61,75,512
Add: Received during 2020-21	76,49,931		89,987
Less:TDS on Fixed Deposit	-		5,000
Less: Amount Repaid	-		
		4,64,85,576	3,88,35,645
<u>Schedule-3:OTHER LIABILITIES</u>			
Provision for Gratuity	31,03,922		37,91,519
Scholarship	10,03,413		
		41,07,336	37,91,519
<u>Schedule-5:CASH AT BANK</u>			
In Savings Bank:			
Cash at Bank (SY)	17,17,946		38,366
Cash at Bank (SBI)	38,366		8,180
Cash at Bank (SBI) Director	71,294		80,23,972
Canara bank (35882)	10,56,586		
Canara Bank (36011)	7,24,362		
		36,08,554	80,70,518
<u>Schedule-6: DEPOSITS,LOANS & ADVANCES</u>			
Deposits:			
Electrical Deposits	2,88,058		2,88,058
Gas Deposits	15,296		15,296
Telephone Deposits	1,000		1,000
Water Deposits	46,525		46,525
Loans & Advances:			
Loans & advances	-		8,900
		3,50,879	3,59,779

K. Ramu

Principal

Parvataneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

GROUPING SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

Particulars	Current Year		Previous Year
	Details	in Rs.	in Rs.
<u>Schedule-7:FEE COLLECTIONS</u>			
Tuition fee	96,65,572		1,32,51,099
Registration fee	33,500		-
special fee	15,06,540		21,80,800
		1,12,05,612	1,54,31,899
<u>Schedule-8:OTHER COLLECTIONS</u>			
Miscellaneous Receipts and late fee	14,006		23,450
Sale of scrap	20,000		
		34,006	23,450
<u>Schedule-9:INTEREST RECEIVED FROM BANK</u>			
Interest on Fixed Deposits	-		5,80,081
Interest On Scholarship A/c	53,173		
Bank Interest	86,017		1,62,533
		1,39,190	7,42,614
<u>Schedule-10 :SALARIES</u>			
Salaries	1,78,19,145		2,11,84,560
P.F.Employer Contribution	9,32,556		10,51,145
Inservite Expenses	9,999		
ESI Employer Contribution	1,30,700		1,59,327
		1,88,92,400	2,23,95,032
<u>Schedule-11:COLLEGE GENERAL MAINTENANCE</u>			
General Maintence Expences	34,685		72,583
Renewals & Subcription expenses	2,05,901		2,11,024
Seminar & Guest Lecturer Expenses	3,750		34,920
College Annual Day Expenses	-		1,34,439
Youth Festival Expenses	-		-
		2,44,336	4,52,966
<u>Schedule-12:POSTAGE & TELEPHONE EXPENSES</u>			
Postage & Telephone	20,277		31,921
Internet Charges	95,308		1,26,630
		1,15,585	1,58,551
<u>Schedule-13:ADMINISTRATIVE EXPENSES</u>			
Printing & Stationary	16,715		37,938
Advertisement	-		42,294
Electricity Charges	4,81,426		11,33,263
Travelling & Convayance	9,747		24,222
		5,07,888	12,37,717
<u>Schedule-14:OTHER EXPENSES</u>			
University Affiliation Expenses	10,42,230		10,48,513
Lab Expenses	-		2,10,873
Insurance Charges	33,360		65,160
Housing Keeping Charges	2,31,830		4,16,603
		13,07,420	17,41,149



GROUPING SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

Particulars	Current Year		Previous Year
	Details	in Rs.	in Rs.
<u>Schedule-A:FEE COLLECTIONS</u>			
Tuition fee	96,65,572		1,32,51,099
special fee	15,06,540		21,80,800
Registration Fees	33,500		
		1,12,05,612	1,54,31,899
<u>Schedule-B:OTHER COLLECTIONS</u>			
Miscellaneous Receipts and late fee	12,044		23,450
Sale of Scrap	20,000		
		32,044	23,450
<u>Schedule-C:INTEREST RECEIVED FROM BANK</u>			
Interest on Fixed Deposits	-		4,90,094
Interest From Scholarship bank a/c	53,173		
Interest on SB Accounts	86,018		1,62,533
		1,39,190	6,52,627
<u>Schedule-D:SALARY DEDUCTIONS</u>			
P.F	8,58,492		9,70,289
E.S.I.C	30,269		45,258
L.I.C	5,16,947		4,69,396
G.L.I.C	4,017		4,088
Professional Tax	82,150		96,700
T.D.S	1,27,000		2,41,500
Covid-19	57,943		-
		16,76,818	18,27,231
<u>Schedule-E :SALARIES</u>			
Salaries	1,78,01,537		2,11,72,768
P.F.Employer Contribution	9,32,556		10,51,145
Insentive expenses	9,999		
ESI Employer Contribution	1,30,700		1,59,327
		1,88,74,792	2,23,83,240
<u>Schedule-F:COLLEGE GENERAL MAINTENANCE</u>			
General Maintence Expenses	33,490		72,583
Renewals & Subcription expenses	2,05,901		2,11,024
Seminar & Guest Lecturer Expenses	3,750		14,000
College Annual Day Expenses	-		1,25,975
Youth Festival Expenses	-		-
		2,43,141	4,23,582
<u>Schedule-G:POSTAGE & TELEPHONE EXPENSES</u>			
Postage & Telephone	20,277		31,921
Intenet Charges	95,308		1,26,630
		1,15,585	1,58,551



Principal
Parvataneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

Parvataneni Brahmaya Siddhartha College
of Arts & Sciences-Post Graduate
Vijayawada

Particulars	Current Year		Previous Year
	Details	in Rs.	in Rs.
Schedule-H:ADMINISTRATIVE EXPENSES			
Printing & Stationary	15,731		37,938
Advertisement	-		41,488
Electricity Charges	-		9,92,666
Travelling & Convayance	9,731		24,222
		25,462	10,96,314
Schedule-I:OTHER EXPENSES			
University Affiliation Expenses	7,85,360		10,48,513
Lab Expenses	-		2,10,873
Insurance Charges	33,360		65,160
Housing Keeping Charges	2,03,456		4,09,513
		10,22,176	17,34,059
Schedule-J :FIXED ASSETS			
Library books	45,330		
Computers	-		7,09,350
		45,330	7,09,350

Bhanna

Principal
Parvataneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**Parvataneni Brahmaya Siddhartha College
of Arts & Sciences-Post Graduate
Vijayawada**

Fixed Assets Schedule :4

Sl No	Particulars	Rate %	01.04.20 Rs.	Additions during the year		Total Rs.	Deductions Rs.	depreciation Rs.	31.03.21 Rs.
				> 180 days Rs.	< 180 days Rs.				
1	Air Conditioners	15	2,56,303	-	-	2,56,303	-	38,445	2,17,858
2	Building	10	44,81,415	-	-	44,81,415	-	4,48,142	40,33,274
3	C.C.B.Telephones	15	954	-	-	954	-	143	811
4	Computer	40	4,39,455	-	-	4,39,455	-	1,75,782	2,63,673
5	Duplicating Machine	15	4,181	-	-	4,181	-	627	3,554
6	Electricity Power Boards	15	13,685	-	-	13,685	-	2,053	11,633
7	E.P.A.BX.Inter Com Tel Sys	15	10,988	-	-	10,988	-	1,648	9,340
8	Fans	15	44,091	-	-	44,091	-	6,614	37,478
9	Furnitures	10	13,72,371	-	-	13,72,371	-	1,37,237	12,35,134
10	Laboratory Equipments	15	15,70,940	-	-	15,70,940	-	2,35,641	13,35,299
11	Laboratory Installations	15	27,277	-	-	27,277	-	4,092	23,186
12	Library Books	10	36,28,252	-	45,330	36,73,582	-	3,65,092	33,08,490
13	Modi Xerox	15	48,389	-	-	48,389	-	7,258	41,131
14	Motor Pumpset	15	5,489	-	-	5,489	-	823	4,666
15	Water Coolers	15	8,311	-	-	8,311	-	1,247	7,064
16	Epass Sim Lan Machine	15	8,722	-	-	8,722	-	1,308	7,413
17	Parking Shed	10	6,39,064	-	-	6,39,064	-	63,906	5,75,158
18	Computer Equipments	15	8,62,235	-	-	8,62,235	-	1,29,335	7,32,900
19	Glassware & Plastic	15	1,01,960	-	-	1,01,960	-	15,294	86,666
20	Refrigerator	15	2,725	-	-	2,725	-	409	2,316
21	Water Purifier	15	803	-	-	803	-	121	683
	Total		1,35,27,613	-	45,330	1,35,72,943	-	16,35,217	1,19,37,726

Principal

Parvataneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**RECEIPTS & PAYMENTS (SCHOLARSHIPS) FOR THE YEAR ENDED ON
31ST MARCH 2021**

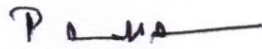
PARTICULARS	AMOUNT(IN RS.)
RECEIPTS	
Opening balance	
Cash at Bank	20,56,954
Interest Income	53,173
Scholarships Recieved	21,13,500
TOTAL	42,23,627
PAYMENTS	
Scholarships Paid	31,67,041
Closing balance	
Cash at Bank	10,56,586
TOTAL	42,23,627



PRINCIPAL

Principal

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
Place: Vijayawada
VIJAYAWADA-520 010.
Date :



SECRETARY



TREASURER

**P.B SIDDHARTHA P.G COLLEGE
(GENERAL FUNDS)**

21027450AAAADC4248



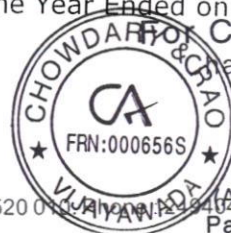
AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2021 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2021.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure, for the Year Ended on that date.

Place: Vijayawada
Date : 15.11.2021



CHOWDARY & RAO
Chartered Accountants
FRN:000656S

A. S. Krishna Rao
A. S. KRISHNA RAO
Partner - M. No. 027450

**Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science,
(General Funds-Aided)**

Siddhartha Nagar
Vijayawada-520 010

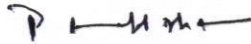
NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2021

1. Depreciation on Fixed Assets is not provided for in the books of accounts..
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. In respect of aided posts deductions towards Provident Fund contribution, LIP, Profession Tax, Income Tax, etc. were made / remitted directly by the disbursing authorities. However, these items were shown as receipts and payments in the books of accounts of the college.
5. Since the Assesse is following cash basis of accounting and in absence of party wise payments list, it is not possible for us to verify the compliance of provisions of Section 40(a)(ia) of Income Tax Act 1961. However on random verification of a sample of transactions we have found the compliance to be satisfactory.

**For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science**



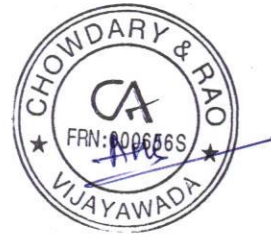
Principal



Secretary



Treasurer



Parvathaneni Brahmayya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 15/01/2021

AIDED GENERAL UTILIZATION

Year Ending: 31.03.2021
Assessment Year: 2021-2022

Status:
PAN:

CHARITABLE TRUST
AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

<i>Particulars</i>	<i>Details Rs.</i>	<i>Total Rs.</i>
Income		
Total Income received	2,95,10,940	
Corpus Donations received	-	2,95,10,940
Less: Exemption U/s. 11(1)(d)		-
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization for the year)		44,26,641
Income of the trust which should have been spent for charitable purpose		2,50,84,299
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	2,88,02,465	
Expenditure towards capital assets	-	2,88,02,465
(Excess)/Short Utilisation		(37,18,166)
Amount Invested in Specified Funds		35,00,503
NET TAXABLE INCOME		NIL
Total Income Returned	-	-
Tax Thereon		-
REFUND DUE		-

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

STATEMENT OF AFFAIRS(AIDED GENERAL FUNDS) AS ON 31.03.2021

LIABILITIES	Sch.No.	Current Year		Previous Year
		Details	in Rs.	in Rs.
CAPITAL FUND				
Opening Balance		-12,31,907		-12,31,907
Add: Excess of Income over Expenditure during the year		<u>7,08,475</u>	-5,23,432	
CURRENT LIABILITIES				
Due to SAGTE			46,76,288	46,75,838
Other Current Liabilities	1		4,22,376	4,22,376
TOTAL			45,75,232	38,66,307
FIXED ASSETS				
per separate schedule	2		9,11,300	9,11,300
CURRENT ASSETS, LOANS AND ADVANCES				
a. Current Assets				
Cash on hand			10,361	17,533
Balance with banks	3		35,00,503	27,84,406
b. Loans & Advances				
Deposits recoverable	4		1,53,068	1,53,068
TOTAL			45,75,232	38,66,307

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

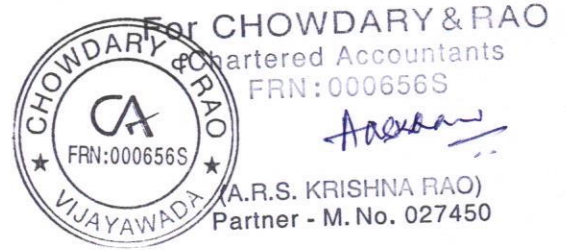
Place: Vijayawada
Date: 15.11.2021
VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

INCOME AND EXPENDITURE FOR THE PERIOD ENDED 31.03.2021

PARTICULARS	Sch.No.	Current Year	Previous Year
INCOME		in Rs.	in Rs.
Fee Collections	5	9,88,656	15,21,769
Other Collections	6	-	37,815
Interest received from bank		31,683	52,728
Teaching grant		2,84,90,601	5,12,72,873
TOTAL		2,95,10,940	5,28,85,185
EXPENDITURE			
Salaries		2,84,90,601	5,12,72,873
Administrative Expenses	7	3,11,864	5,38,597
TOTAL		2,88,02,465	5,18,11,470
Excess of Income over Expenditure (A-B)		7,08,475	10,73,715

per our report of even date




Principal
Principal


Secretary


Treasurer

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 15.11.2021
VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

PARTICULARS	Sch.No.	Current Year	Previous Year
	Details	in Rs.	in Rs.
RECEIPTS			
Opening Balance			
Cash on hand	17,533		2,590
Balance with banks	<u>27,84,406</u>	28,01,939	17,81,134
Fee Collections	A	9,88,656	15,21,769
Other Collections	B	-	37,815
Interest received from bank		31,683	52,728
Advance form Principal PBSC		2,833	-
TOTAL		38,25,113	33,96,038
PAYMENTS			
Administrative Expenses	C	2,83,084	5,38,597
Advance to Principal PBSC		31,163	-
LED TV		-	55,500
Closing Balances			
Cash on hand	10,361		17,533
Balance with banks	<u>35,00,503</u>	35,10,864	27,84,406
TOTAL		38,25,113	33,96,038

per our report of even date

For CHOWDARY & RAO

Chartered Accountants
FRN: 000656S



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

Place: Vijayawada
Date: 15.11.2021
VIJAYAWADA-520 010.

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS AS ON 31.03.2021

Particulars	Current Year		Previous Year
	Details	in Rs.	in Rs.
Schedule-1: OTHER CURRENT LIABILITIES			
Pension contribution(Madhu)	4,22,376		3,40,881
Add: During this year	-		81,495
		4,22,376	4,22,376
Schedule-2:FIXED ASSETS			
Furniture	6,85,792		6,85,792
Water cooler	63,750		63,750
Library & Others	28,885		28,885
LED TV	55,500		55,500
Labaratory Equipment	77,373		77,373
		9,11,300	9,11,300
Schedule-3:BALANCE WITH BANKS			
In Savings Bank:			
A/c No.35618	19,39,115		12,23,000
A/c No.35767	15,61,388		15,61,388
A/c No.3789	-		18
		35,00,503	27,84,406
Schedule-4:DEPOSITS RECOVERABLE			
Telephone Deposit	4,301		4,301
Electricity deposit	1,48,767		1,48,767
		1,53,068	1,53,068

SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

Particulars	Current Year		Previous Year
Schedule-5:FEE COLLECTIONS			
Admission fee	-		3,000
Tuition fee	9,88,656		15,18,769
		9,88,656	15,21,769
Schedule-6:OTHER COLLECTIONS			
Affiliation fee	-		37,815
		-	37,815


Principal

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Schedule-7:ADMINISTRATIVE EXPENSES		
Audit Fee	7,080	
Repairs	14,932	66,790
Printing & Stationery	16,693	1,13,428
Telephone charges	33,310	18,965
Electricity Charges	-	79,205
General maintenance	48,340	1,35,523
Sanitary charges	3,949	23,895
Travelling Allowances	7,910	4,056
Bank Charges	2,352	-
Water bill	4,796	-
Other Miscellaneous expenses	4,956	-
Renewal and Subscriptions	1,39,216	29,870
University Charges	28,330	28,330
Greenery Expenses	-	28,755
Students Fee Refund Expenses	-	9,780
	3,11,864	5,38,597

SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2021

Particulars	Current Year	Previous Year
Schedule-A:FEE COLLECTIONS		
Admission fee	-	3,000
Tuition fee	9,88,656	15,18,769
	9,88,656	15,21,769
Schedule-B:OTHER COLLECTIONS		
Affiliation fee	-	37,815
	-	37,815
Schedule-C:ADMINISTRATIVE EXPENSES		
Repairs & Maintenance	14,932	66,790
Printing & Stationery	16,693	1,13,428
Postage & Telephone charges	33,310	18,965
Electricity Charges	-	79,205
General maintenance	48,340	1,35,523
Miscellaneous Expenses	4,956	-
Sanitary charges	3,949	23,895
Travelling Allowances	7,910	4,056
Bank Charges	2,352	-
Water bill	4,796	-
Audit Fee	6,630	-
Renewal and Subscriptions	1,39,216	29,870
University Charges	-	28,330
Greenery expenses	-	28,755
Student Fee Refund expenses	-	9,780
	2,83,084	5,38,597

**P.B SIDDHARTHA DEGREE COLLEGE
(AIDED GENERAL FUNDS)**

21027450AAAACX5305



AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science - Post-Graduate
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2021 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2021.
 - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income, for the Year Ended on that date.

Place: Vijayawada
Date : 15.11.2021



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)

Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2021.

1. Depreciation on Fixed Assets provided in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were regrouped and reclassified wherever considered necessary.

**For Post-Graduate Centre of Parvathaneni Brahmayya
Siddhartha College of Arts & Science**

Principal
Principal

Secretary

Treasurer



Parvathaneni Brahmayya Siddhartha
College of Arts & Science
Vijayawada
Date: 3.11.2021
VIJAYAWADA-520 010.

**Parvataneni Brahmayya Siddartha College
of Arts & Sciences-Post Graduate
Vijayawada**

Examination Fund

Year Ending: 31.03.2021
Assessment Year: 2021-22

Status: Charitable Trust
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Details Rs.	Total Rs.
Income			
Total Income received		7,78,850	
Corpus Donations received		-	
			7,78,850
Less: Exemption U/s. 11(1)(d)			-
			7,78,850
Less: Exemption U/s. 11(1)(a) @ 15%			-
			7,78,850
Income of the trust which should have been spent for charitable purpose			7,78,850
Amount Utilized			
Total expenditure as per Income and Expenditure account	7,84,282		
Less: Depreciation	13,328	7,70,954	
Expenditure towards capital assets		-	
			7,70,954
(Excess)/Short Utilisation			7,896
Amount Invested in Specified Funds			21,00,746
NET TAXABLE INCOME			NIL
Total Income Returned		-	
Tax Thereon			-
REFUND DUE			-

**Parvataneni Brahmaya Siddhartha College
of Arts & Sciences-Post Graduate
Vijayawada**

STATEMENT OF AFFAIRS (EXAMINATIONS) AS AT 31ST MARCH, 2021

Particulars	Current Year		Previous Year
	Details	in Rs.	in Rs.
LIABILITIES:			
CAPITAL FUND			
Opening Balance	21,26,170		
Less: Excess of Expenditure over Income	<u>-5,432</u>	21,20,738	21,26,170
Unsecured Loans		-	4,000
Total		21,20,738	21,30,170
ASSETS:			
FIXED ASSETS			
Computer		19,992	33,320
CURRENT ASSETS			
Cash and Bank Balances:			
Cash in hand		-	-
Cash at bank	<u>21,00,746</u>	21,00,746	20,96,850
Total		21,20,738	21,30,170

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S

Brahma

Principal
Principal

P. Anand
Secretary

S.V.
Treasurer



A.R. S. RISHNA RAO
Partner
M. No. 027450

Parvataneni Brahmaya Siddhartha
College of Arts & Sciences
Place: Vijayawada
Date: 15.11.2021
VIJAYAWADA-520 010

**Parvataneni Brahmayya Siddhartha College
of Arts & Sciences-Post Graduate
Vijayawada**

INCOME & EXPENDITURE OF EXAMINATIONS FOR THE YEAR ENDED 31-03-2021

PARTICULARS	Current Year	Previous Year
INCOME	in Rs.	in Rs.
Examination fee	7,30,595	17,01,054
Interest received from bank	48,255	48,488
TOTAL (A)	7,78,850	17,49,542
EXPENDITURE		
Salaries	2,72,000	2,79,871
Examination expenses	4,96,462	7,73,719
Bank charges	2,492	-
Depreciation	13,328	8,330
TOTAL (B)	7,84,282	10,61,920
To Excess of Expenditure over Income (A-B)	-5,432	6,87,622

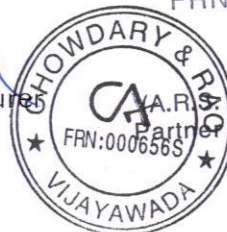
per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S

[Signature]

Principal
Principal

[Signature]
Secretary

[Signature]
Treasurer



[Signature]
A.R. KRISHNA RAO
Partner
M. No. 027450

Parvataneni Brahmayya Siddhartha
College of Arts & Science
Date: 15.11.2021
VIJAYAWADA-520 010.

**Parvataneni Brahmaya Siddhartha College
of Arts & Sciences-Post Graduate
Vijayawada**

RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2021

PARTICULARS	Current Year		Previous Year
	Details	in Rs.	in Rs.
RECEIPTS			
Opening Balance:			
Cash in hand	-		
Cash at bank	20,96,850	20,96,850	14,42,549
Examination fee		7,30,595	17,01,054
Interest received from bank		48,255	48,488
Salary Recoveries		3,175	2,400
TOTAL		28,78,875	31,94,490
PAYMENTS			
Salaries		2,72,000	2,79,871
Examination Expenses		16,462	7,73,719
Bank charges		2,492	-
Computer		-	41,650
Salary Recoveries paid		3,175	2,400
Loans & Advances:			
A Vithal rao	2,00,000		
R sambi reddy	2,80,000	4,80,000	-
Loan Repaid To General Fund		4,000	-
Closing Balance:			
Cash in hand	-		
Cash at bank	21,00,746	21,00,746	20,96,850
TOTAL		28,78,875	31,94,490

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



(R.S. KRISHNA RAO)
Partner - M. No. 027450

[Signature]

Principal

Principal

Parvataneni Brahmaya Siddhartha

College of Arts & Sciences

Vijayawada

Date: 15.5.21.2021

[Signature]

Secretary

[Signature]
Treasurer

[Signature]

**P.B SIDDHARTHA P.G COLLEGE
(EXAMINATION)**

21027450AAAADB7889



AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2020 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2020.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure, for the Year Ended on that date.

Place: Vijayawada
Date : 21.11.2020



For CHOWDARY & RAO
Chartered Accountants
FRN:000656S

A.R.S. KRISHNA RAO
Partner - M. No. 027450

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2020

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. In respect of aided posts deductions towards Provident Fund contribution, LIP, Profession Tax, Income Tax, etc. were made / remitted directly by the disbursing authorities. Hence, these items were not shown as receipts and payments in the books of accounts of the college.
5. Since the Assessee is following cash basis of accounting and in absence of party wise payments list, it is not possible for us to verify the compliance of provisions of Section 40(a)(ia) of Income Tax Act 1961. However in random verification of a sample of transactions we have found the compliance to be satisfactory.

For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science

Principal
Principal

Secretary

Treasurer



Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010

Place: Vijayawada
Date: 21.11.2020

AIDED GENERAL UTILIZATION

Year Ending: 31.03.2020
Assessment Year: 2020-2021

Status:
PAN:

CHARITABLE TRUST
AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	5,28,85,185	
Corpus Donations received	-	
	-	5,28,85,185
Less: Exemption U/s. 11(1)(d)		-
		5,28,85,185
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization for the year)		8,46,212
		5,20,38,973
Income of the trust which should have been spent for charitable purpose		5,20,38,973
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	5,18,11,470	
Expenditure towards capital assets	-	
	-	5,18,11,470
Net Taxable Income		2,27,503
Amount Invested in Specified Funds		27,84,406
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.No	Ass.Year	Opening	Utilization in (Excess) / Short	Cumulative excess Application
		excess Application		
1	2015-2016	-	(2,99,861)	2,99,861
2	2016-2017	2,99,861	(3,38,505)	6,38,366
3	2017-2018	6,38,366	(97,546)	7,35,912
4	2018-19	7,35,912	-	7,35,912
5	2019-20	7,35,912	-	7,35,912
6	2020-21	7,35,912	227503	5,08,409

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

STATEMENT OF AFFAIRS(AIDED GENERAL FUNDS) AS ON 31.03.2020

LIABILITIES	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
CAPITAL FUND				
Opening Balance		-23,05,622		-23,05,622
Add: Excess of Income over Expenditure during the year		<u>10,73,715</u>	-12,31,907	
CURRENT LIABILITIES				
Due to SAGTE			46,75,838	46,75,838
Other Current Liabilities	1		4,22,376	4,22,376
TOTAL			38,66,308	27,92,592
FIXED ASSETS				
As per separate schedule	2		9,11,300	8,55,800
CURRENT ASSETS, LOANS AND ADVANCES				
a. Current Assets				
Cash on hand			17,533	2,590
Balance with banks	3		27,84,406	17,81,134
b. Loans & Advances				
Deposits recoverable	4		1,53,068	1,53,068
TOTAL			38,66,308	27,92,592

[Signature]

Principal
Principal

[Signature]

Secretary

[Signature]

Treasurer

Per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S

Parvathaneni Brahmaya Siddhartha
Place: Vijayawada
College of Arts & Science
VIJAYAWADA-520 010.



(A.R.S. KRISHNA RAO)
Partner M. No. 027450

[Signature]

INCOME AND EXPENDITURE FOR THE PERIOD ENDED 31.03.2020

PARTICULARS		Current Year		Previous Year
		Rs.	Rs.	Rs.
INCOME				
Fee.Collections	5		15,21,769	13,29,475
Other Collections	6		37,815	87,870
Interest received from bank			52,728	48,361
Teaching grant			5,12,72,873	2,98,03,560
TOTAL			5,28,85,185	3,12,69,266
EXPENDITURE				
Salaries			5,12,72,873	2,98,03,560
Administrative Expenses	7		5,38,597	6,19,494
TOTAL			5,18,11,470	3,04,23,054
Excess of Income over Expenditure (A-B)			10,73,715	8,46,212

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Principal
Principal

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Secretary

[Handwritten Signature]

Treasurer

Per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN:000656S

Parvathani Brahmaya Siddhartha
Place: Vijayawada
Date: Arts & Science
VIJAYAWADA-520 010.



[Handwritten Signature]

(A.P.S. KRISHNA RAO)
Partner - M.No. 027450

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
OPENING BALANCE				
Cash on hand		2,590		2,972
Balance with banks		<u>17,81,134</u>	17,83,724	9,34,539
Fee Collections	A		15,21,769	13,29,475
Other Collections	B		37,815	87,870
Interest received from bank			52,728	48,361
Salary Deductions	C		-	30,36,746
Teaching grant			5,12,72,873	2,98,03,560
Advance form SAGATE			-	-
TOTAL			5,46,68,911	3,52,43,525
PAYMENTS				
Salaries				
Teaching staff & Non-teaching staff			5,12,72,873	2,98,03,560
Salary Deductions			-	30,36,746
Administrative Expenses	D		5,38,597	6,19,494
LED TV			55,500	-
Closing Balances				
Cash on hand		17533		2,590
Balance with banks		<u>27,84,406</u>	28,01,939	17,81,134
TOTAL			5,46,68,911	3,52,43,525

[Signature]

Principal
Principal

[Signature]

Secretary

[Signature]

Treasurer

Per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN:000656S

Parvathani Brahmaya Siddhartha
Place: Vijayawada
Coll of Arts & Science
VIJAYAWADA-520 010.



[Signature]
R.S. KRISHNA RAO
Partner - M. No. 027450

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS AS ON 31.03.2020

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
Schedule-1: OTHER CURRENT LIABILITIES			
Pension contribution(Madhu)	4,22,376		3,40,881
Add: During this year	-		81,495
		4,22,376	4,22,376
Schedule-2:FIXED ASSETS			
Furniture	6,85,792		6,85,792
Water cooler	63,750		63,750
Library & Others	28,885		28,885
LED TV	55,500		
Labaratory Equipment	77,373		77,373
		9,11,300	8,55,800
Schedule-3:BALANCE WITH BANKS			
In Savings Bank:			
A/c No.35618	12,23,000		8,66,403
A/c No.35767	15,61,388		9,14,713
A/c No.3789	18		18
		27,84,406	17,81,134
Schedule-4:DEPOSITS RECOVERABLE			
Telephone Deposit	4,301		4,301
Electricity deposit	1,48,767		1,48,767
		1,53,068	1,53,068

SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

Particulars	Current Year		Previous Year
Schedule-5:FEE COLLECTIONS			
Admission fee	3,000		-
Tuition fee	15,18,769		13,29,475
		15,21,769	13,29,475
Schedule-6:OTHER COLLECTIONS			
Application Fee	-		82,000
Affiliation fee	37,815		-
Miscellaneous Fee	-		5,870
		37,815	87,870

(Handwritten Signature)

Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

Schedule-7:ADMINISTRATIVE EXPENSES		
Repairs	66,790	82,539
Printing & Stationery	1,13,428	51,463
Telephone charges	18,965	23,871
Electricity Charges	79,205	2,68,195
General maintenance	1,35,523	72921
Sanitary charges	23,895	25,783
Travelling Allowances	4,056	14,592
Conveyance Charges	-	1,426
Bank Charges	-	6
Water bill	-	806
Other Miscellaneous expenses	-	14,221
Renewal and Subscriptions	29,870	27,870
University Charges	28,330	25,766
Greenery Expenses	28,755	
Students Fee Refund Expenses	9,780	10,035
	5,38,597	6,19,494

SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2020

Particulars	Current Year	Previous Year
Schedule-A:FEE COLLECTIONS		
Admission fee	3,000	-
Tuition fee	15,18,769	13,29,475
		15,21,769
Schedule-B:OTHER COLLECTIONS		
Application Fee	-	82,000
Affiliation fee	37,815	-
Miscellaneous Fee	-	5,870
		37,815
Schedule-C:SALARY DEDUCTIONS		
LIC premium	-	4,05,116
GSLIC	-	10,800
Profession Tax	-	61,800
Income Tax	-	24,51,000
EPWF	-	11,840
Kerala Relief Fund	-	7,400
NGD DAY	-	1,950
PF	-	86,840
NSC BONDS	-	-
Flag day	-	-
		30,36,746

Schedule-D:ADMINISTRATIVE EXPENSES		
Repairs	66,790	82,539
Printing & Stationery	1,13,428	51,463
Telephone charges	18,965	23,871
Electricity Charges	79,205	2,68,195
General maintenance	1,35,523	72921
Sanitary charges	23,895	25,783
Travelling Allowances	4,056	14,592
Conveyance Charges	-	1,426
Bank Charges	-	6
Water bill	-	806
Other Miscellaneous expenses	-	14,221
Renewal and Subscriptions	29,870	27,870
University Charges	28,330	25,766
Greenery expenses	28,755	
Student Fee Refund expenses	9,780	10,035
	5,38,597	6,19,494

[Signature]
Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

P.B SIDDHARTHA AIDED GENERAL FUND

20027450AAAAACE4401



AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2020 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2020.
 - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income for the Year Ended on that date.

Place: Vijayawada

Date: 21.11.2020



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2020

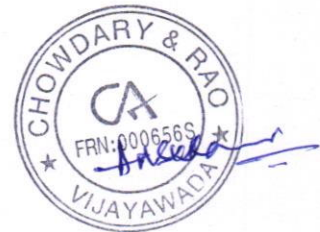
1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.
5. Since the Assessee is following cash basis of accounting and in absence of party wise payments list, it is not possible for us to verify the compliance of provisions of Section 40(a)(ia) of Income Tax Act 1961. However in random verification of a sample of transactions we have found the compliance to be satisfactory.
6. Advance given to Autonomous(UGC) has been written off.
7. An amount of Rs. 17,49,127 which is recoverable from P.B.S P.G college has been adjusted to SAGTE A/C.

For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science

Principal
Principal

Secretary

Treasurer



Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010
Place: Vijayawada
Date: 21.11.2020

UNAIDED GENERAL UTILIZATION

Year Ending: 31.03.2020
Assessment Year: 2020-2021

Status:
PAN:

CHARITABLE TRUST
AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	2,08,02,626	
Corpus Donations received	-	
	-----	2,08,02,626
Less: Exemption U/s. 11(1)(d)		-

Less: Exemption U/s. 11(1)(a) @ 15%		-

Income of the trust which should have been spent for charitable purpose		2,08,02,626
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	3,69,17,634	
Expenditure towards capital assets	82,23,077	

	4,51,40,711	
Less: Restricted to available 85% funds	2,43,38,085	
	-----	2,08,02,626
Net Taxable Income		-
Amount Invested in Specified Funds		1,90,53,338
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.No	Ass.Year	Opening excess Application	Utilization in (Excess)/ Short	Cumulative excess Application
1	2015-16	-	(13,51,248)	(13,51,248)
2	2016-17	(13,51,248)	-	(13,51,248)
3	2017-18	(13,51,248)	4,15,638	(9,35,610)
4	2018-19	(9,35,610)	-	(9,35,610)
5	2019-20	(9,35,610)	-	(9,35,610)
6	2020-21	(9,35,610)	-	(9,35,610)

PARVATHANENI BRAHMYAYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

STATEMENT OF AFFAIRS (UN AIDED GENERAL FUNDS) AS AT 31ST MARCH, 2020

LIABILITIES	Sch.No.	Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
CAPITAL FUND	1		4,48,24,107		6,12,60,153
OTHER FUNDS					
Volleyball tournament Fund			30,33,456		30,33,456
CURRENT LIABILITIES					
Advances	2		8,55,01,131		6,20,97,106
Total			13,33,58,693		12,63,90,715
FIXED ASSETS					
As per schedule	3		9,92,28,996		9,10,05,919
CURRENT ASSETS, LOANS AND ADVANCES					
a. Current Assets					
Cash on Hand			11,069		7,709
Balance with banks	4		1,90,53,338		1,84,64,635
b. Loans & Advances					
Advances	5		1,50,65,288		1,69,12,453
Total			13,33,58,693		12,63,90,715

[Signature]
Principal

Principal

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
Place: Vijayawada
Date:

[Signature]
Secretary

[Signature]
Treasurer

Per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S



[Signature]
(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
INCOME				
Fee Collections	6		1,58,70,830	1,46,94,020
Other Collections	7		3,04,166	2,89,410
Interest received from bank			80,923	1,50,472
Interest on Fd			6,54,052	7,57,485
UGC Grants	8		16,71,022	-
CPE Grants	9		20,32,546	-
AUTONOMOUS Grants	10		1,89,087	-
Examination surplus amount received			-	36,39,442
TOTAL			2,08,02,626	1,95,30,829
EXPENDITURE				
Salaries	11		2,66,30,182	2,17,96,130
Administrative Expenses	12		87,94,702	86,33,714
Bank charges			750	1,822
CPE EXPENDITURE	13		8,93,912	11,11,747
UGC EXPENDITURE	14		36,015	1,43,773
AUTONOMOUS EXPENDITURE	15		5,62,073	6,88,172
TOTAL			3,69,17,634	3,23,75,358
To Excess of Income over expenditure (A-B)			-1,61,15,008	-1,28,44,529

K. Anand

Principal
Principal

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.
Place: Vijayawada
Date:

P. Anand
Secretary

S. M.
Treasurer

Per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



A. S. Krishna Rao
R.S. KRISHNA RAO
Partner - M. No. 027450

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

RECEIPTS & PAYMENTS (UNAUDITED GENERAL FUNDS) FOR THE YEAR ENDED 31.03.2020

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
<u>Opening Balance</u>				
Cash on hand		7,708		7,708
Balance with banks		<u>85,59,390</u>	85,67,098	1,06,16,583
Fee Collections	A		1,61,08,990	1,46,94,020
Other Collections	B		65,118	2,89,410
Interest received on Savings Account			80,923	1,50,472
Interest on Fixed Deposits			6,54,052	7,57,485
Salary Deductions	C		16,99,932	16,13,432
Volley ball A/c amount(Fixed deposit)			-	41,48,330
Staff Advance Recovered			1,51,824	-
SAGATE			2,08,00,000	81,00,000
Fixed deposits matured			99,05,245	50,60,515
CPE Grants	D		1,89,086	98,62,366
UGC Grants	E		16,71,021	1,93,379
AUTONOMOUS Grants	F		35,32,546	33,27,314
TOTAL			6,34,25,835	5,88,21,014
PAYMENTS				
Salaries	G		2,66,30,182	2,17,96,130
Salary Deductions			16,99,932	16,13,432
Administrative Expenses	H		59,70,714	66,32,136
Bank charges			750	1,822
Staff Advance Paid			10,67,501	4,26,977
Web Seminar Library Hall			-	49,666
Furniture			-	90,800
Solar unit 10KW			3,75,000	
Computers			25,33,578	-
Fixed Deposits Invested			57,32,691	53,95,283
Volleyball Tournament FD reinvested			47,61,200	45,09,962
PG Course			-	17,49,127
TDS Receivable (SAGTE)			65,405	61,085
CPE EXPENSES	I		23,52,253	44,75,800
UGC EXPENSES	J		1,63,515	1,43,773
AUTONOMOUS EXPENSES	K		35,02,598	33,07,923
<u>Closing Balance</u>				
Cash on hand		11,069		7,708
Balance with banks		<u>85,59,447</u>	85,70,516	85,59,390
TOTAL			6,34,25,835	5,88,21,014

Brahmayya

Principal
Principal

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA
Date:

P. Lakshmi
Secretary

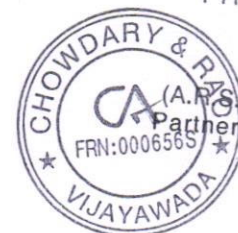
S. Lakshmi
Treasurer

Per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN:000656S




A. Krishna Rao
KRISHNA RAO
- M. No. 027450

PARVATHANENI BRAHMYAYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS

Particulars	Current Year	Previous Year
<u>Schedule-1: CAPITAL FUND</u>		
	Rs.	Rs.
Opening balance	6,12,60,153	5,94,15,615
Less : Autonomous (GUC)	3,21,038	
	6,09,39,115	
Less; Aided General Fund (Written Off)	-	-1,00,000
Add: CPE Grant	-	98,62,366
Add: UGC Grant	-	1,93,379
Add: AUTONOMOUS Grant	-	24,22,594
Less: Internal Management Loan	-	-8,00,000
Less: Excess of income over expenditure during the year	<u>-1,61,15,008</u>	-1,28,44,529
Add: CPE CASH & BANK BAL	-	10,94,868
Add: UGC CASH & BANK BAL	-	18,11,069
Add: AUTONOMOUS CASH & BANK BAL	-	2,04,791
	<u>4,48,24,107</u>	<u>6,12,60,153</u>
<u>Schedule-2: CURRENT LIABILITIES</u>		
I). Due to SAGTE		
Opening balance	6,16,92,386	4,69,03,870
Add: Recd During the Year 2019-20	2,34,69,430	1,48,49,601
Less: TDS on Fixed Deposit	65,405	61,085
	<u>8,50,96,411</u>	<u>6,16,92,386</u>
II). Advances (AUTONOMOUS) SAGTE		
Others	4,00,000	4,04,720
	<u>4,720</u>	
	8,55,01,131	6,20,97,106
<u>Schedule-4: BALANCE WITH BANKS</u>		
In Savings Bank	85,59,447	85,59,390
In Fixed Deposits		99,05,245
1) Fixed Deposits Invested	57,32,691	-
2) Volleyball Tournament FD reinvested	47,61,200	-
	<u>1,90,53,338</u>	<u>1,84,64,635</u>
<u>Schedule-5: LOANS & ADVANCES</u>		
<u>Deposits recoverable</u>		
Electricity Deposit	28,050	28,050
<u>Advances</u>		
Autonomous (U.G.C.)	-	3,21,038
Staff advances	2,73,000	-
Principal PBSC	-	50,000
P.G Courses	-	17,49,127
	<u>3,01,050</u>	
Examination surplus amount	1,47,64,238	1,47,64,238
Add: During the year 2019-20	<u>1,47,64,238</u>	-
	1,50,65,288	1,69,12,453



Principal
Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

Schedule: 3 FIXED ASSETS

Name of the Asset	Op Bal Rs	Additons Rs	Deductions Rs	Total Rs
1) Buildings	3,71,14,851	-	-	3,71,14,851
2) Furniture	10,80,048	-	-	10,80,048
3) Laboratory equipment	9,99,527	-	-	9,99,527
4) Library books	3,949	-	-	3,949
5) Library Furniture	8,100	-	-	8,100
6) Gym equipment	7,77,565	-	-	7,77,565
7) Audiovisual equipment	32,650	-	-	32,650
8) Safety equipment	16,88,377	-	-	16,88,377
9) Telephone (Intercom)	79,336	-	-	79,336
10) Electricity equipment	17,123	12,59,957	-	12,77,080
11) Ceiling fans	30,415	-	-	30,415
12) Assets acquired from UGC & AUTONOMOUS				
Grants				
UGC				
Equipments	1,10,21,621	-	-	1,10,21,621
Library	11,16,356	-	-	11,16,356
Furnitures	1,01,188	-	-	1,01,188
Building	40,13,407	-	-	40,13,407
Autonomous				
Equipments	98,39,449	5,72,913	-	1,04,12,362
Library	36,10,498	88,478	-	36,98,976
Furnitures	40,93,376	7,79,134	-	48,72,510
CPE				
Equipments	93,64,972	14,34,017	-	1,07,98,989
Library	15,87,677	-	-	15,87,677
Furnitures	5,67,268	-	-	5,67,268
13) Computers	-	25,33,578	-	25,33,578
14) Solar unit 10KW	-	3,75,000	-	3,75,000
15) CCTV CAMERAS	-	11,80,000	-	11,80,000
16) Web Seminar Library Hall	38,58,166	-	-	38,58,166
	9,10,05,919	82,23,077	-	9,92,28,996



Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

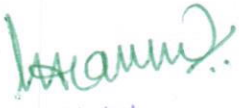
Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<u>Schedule-6:FEE COLLECTIONS</u>			
Admission fee	8,110		-
Tuition fee	1,58,62,720		1,46,94,020
		1,58,70,830	1,46,94,020
<u>Schedule-7:OTHER COLLECTIONS</u>			
Application Fee	-		2,37,150
Affiliation fee	2,38,160		-
Canteen electricity	41,100		52,260
Interest received (T.D.S)	888		-
scrap sales	24,018		-
		3,04,166	2,89,410
<u>Schedule-8: UGC Grants</u>			
Grant Received	15,86,000		-
Interest received from bank	85,022		-
		16,71,022	-
<u>Schedule-9:AUTONOMOUS Grants</u>			
Grant Received	20,00,000		-
Interest received from bank	32,546		-
		20,32,546	-
<u>Schedule-10: CPE Grants</u>			
Grant Received	-		-
Interest received from bank	1,89,087		-
		1,89,087	-
<u>Schedule-11:SALARIES</u>			
Salaries(Un-aided)	2,45,24,284		1,98,03,235
ESI contribution by the Management	4,97,083		5,61,573
PF contribution by the Management	14,22,673		12,62,344
Honorarium to Yoga	1,86,142		1,68,978
		2,66,30,182	2,17,96,130
<u>Schedule-12:ADMINISTRATIVE EXPENSES</u>			
Printing & Stationery	86,750		69,910
Audit fee	11,800		9,720
Travelling Expenses	8,183		8,809
Telephone charges	-		1,150
Electricity charges	15,21,160		11,85,211
Management cash award	1,14,008		51,892
Advertisement charges	2,69,416		2,51,354
Campus maintainance & Repairs	21,30,273		34,88,931
House keeping expenses	17,05,938		12,28,471
Other Miscellaneous expenses	47,905		1,03,109
Lease of land	9,41,850		8,97,000
BOS Expenses	2,60,499		1,81,397
Renewals and Subscriptions	74,238		88,600
Seminars and Guest lectures	57,584		87,624
Training and Placement expenses	30,322		5,007
University charges	1,30,729		2,11,575
Youth Festival Expenses	1,36,857		2,75,450
Property tax	2,64,524		2,64,524
BOM Expenses	54,200		31,554
Municipal Water Charges	-		22,530
Sports Day Expenses	-		1,18,856
Student Fee Refund Expenses	49,211		51,040
NAAC EXP	3,91,116		-
NAAC FEE	3,95,300		-
ARC REG FEE	1,05,000		-
Orientation FDP	7,839		-
		87,94,702	86,33,714

(Signature)
Principal

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

Schedule-13: CPE EXPENSES		
Recurring		
Bank charges	251	686
Teaching Facility Phase I (Recurring)	2,18,000	1,19,367
Teaching Facilities	4,54,801	3,41,265
Research Facilities	92,252	4,69,068
Extension activities	35,758	8,975
Other activities	92,850	1,72,386
	8,93,912	11,11,747
Schedule-14: UGC EXPENSES		
Recurring		
Bank charges	15	18
UGC Grant Refund	-	1,10,255
Seminar / Symposia	-	17,500
UGC Grants Received for Seminar	-	16,000
Entrepreneurship expenses	36,000	1,43,773
	36,015	1,43,773
Schedule-15: AUTONOMOUS EXPENDITURE		
Recurring		
Bank charges	770	272
Guest/ visiting faculty	1,19,426	79,982
Orientation & retraining Teachers	2,920	21,340
Work shops & seminars	1,19,406	1,55,764
Upgradation of syllabus on regular basis	19,862	-
Re-designing courses and development of teaching/learning material	3,000	-
Extension activities	7,400	-
Capacity building for teachers	1,500	-
Development of area study programmes	4,920	-
Renovation & repairs	2,82,869	4,30,814
	5,62,073	6,88,172


 Principal
 Parvathaneni Brahmayya Siddhartha
 College of Arts & Science
 VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2020

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
Schedule-A:FEE COLLECTIONS			
Admission fee	8,110		
Tuition fee	1,61,00,880		1,46,94,020
		1,61,08,990	1,46,94,020
Schedule-B:OTHER COLLECTIONS			
Application Fee	-		2,37,150
Canteen electricity	41,100		52,260
scrap sales	24,018		-
		65,118	2,89,410
Schedule-C:SALARY DEDUCTIONS			
Professional tax	1,44,700		1,10,550
EPF	13,63,368		11,61,332
GLIC	27,150		27,416
Income Tax	1,53,714		49,400
ESIC	11,000		2,07,208
Kerala fund	-		57,526
		16,99,932	16,13,432
Schedule-D: CPE Grants			
Grant Received	-		97,00,000
Interest received from bank	1,89,086		1,62,366
		1,89,086	98,62,366
Schedule-E: UGC Grants			
Grant Received	15,86,000		66,000
Interest received from bank	85,020		1,27,379
		16,71,020	1,93,379
Schedule-F:AUTONOMOUS Grants			
Grant Received	20,00,000		24,00,000
Advances received from SAGATE	15,00,000		9,00,000
Advances	-		4,720
Interest received from bank	32,546		22,594
		35,32,546	33,27,314
Schedule-G:SALARIES			
Salaries(Un-aided)	2,45,24,284		1,98,03,235
ESI contribution by the Management	4,97,083		5,61,573
PF contribution by the Management	14,22,673		12,62,344
Honorarium to Yoga	1,86,142		1,68,978
		2,66,30,182	2,17,96,130
Schedule-H:ADMINISTRATIVE EXPENSES			
Printing & Stationery	86,750		69,910
Audit fee	10,800		9,720
Travelling Expenses	8,183		8,809
Telephone charges	-		1,150
Electricity charges	12,89,594		11,85,211
Management cash award	54,008		51,892
Advertisement charges	2,57,762		2,51,354
Campus maintainance & Repairs	18,32,502		32,02,855
House keeping expenses	16,77,348		12,14,494
Other Miscellaneous expenses	23,712		80,147
Renewals and Subscriptions	38,600		88,600
Seminars and Guest lectures	57,584		27,432
Training and Placement expenses	19,956		5,007
University charges	1,05,039		2,11,575
Yoga day expenses	-		-
BOM Expenses	26,526		31,554
Municipal Water Charges	-		22,530
Sports Day Expenses	-		1,18,856
NAAC Fees	3,95,300		-
NAAC expenses	30,000		-
Orientation FDP	7,839		51,040
Student Fee Refund Expenses	49,211		-
		59,70,714	66,32,136
Schedule-I: CPE EXPENSES			
Recurring			
Bank charges	251		686
Teaching Facility Phase I (Recurring)	2,42,324		1,19,367
Teaching Facilities	4,54,801		3,41,265
Research Facilities	92,252		4,69,068
Extension activities	35,758		8,975
Other activities	92,850		1,72,386
	9,18,236		11,11,747

(Signature)

Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

Particulars	Current Year	Previous Year
Non-Recurring		
Teaching Facilities	1,01,290	15,13,551
Research Facilities	11,98,207	8,67,226
Extension activities	-	4,23,880
Other activities	1,34,520	5,59,396
	<u>14,34,017</u>	<u>33,64,053</u>
	23,52,253	44,75,800
Schedule-J: UGC EXPENSES		
Recurring		
Bank charges	15	18
UGC Grant Refund	-	1,10,255
Seminar / Symposia	-	17,500
Entrepreneurship	36,000	-
Advance for MRP by Dr.J.Durga prasad	77,500	-
P. Subhakar for Unnat Bharath Abhiyan	50,000	-
UGC Grants Received for Seminar	-	16,000
	<u>-</u>	<u>16,000</u>
	1,63,515	1,43,773
Schedule-K: AUTONOMOUS EXPENSES		
Recurring		
Bank charges	770	272
Guest/ visiting faculty	1,19,426	79,982
Orientation & retraining Teachers	2,920	21,340
Work shops & seminars	1,19,406	1,55,764
Upgradation of syllabus on regular basis	19,862	-
Re-designing courses and development of teaching/learning material	3,000	-
Extension activities	7,400	-
Capacity building for teachers	1,500	-
Development of area study programmes	4,920	-
Renovation & repairs	<u>2,82,869</u>	<u>4,30,814</u>
	5,62,073	6,88,172
Non-Recurring		
Equipment	5,72,913	8,71,695
Furniture	7,79,134	3,29,788
Library Books & Journals	88,478	1,18,268
	<u>14,40,525</u>	<u>13,19,751</u>
Advance refunded to SAGTE	15,00,000	13,00,000
	<u>35,02,598</u>	<u>33,07,923</u>

(Signature)

Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

P.B.SIDDHARTHA UNAIDED GENERAL FUND

20027450AAAAACG3410



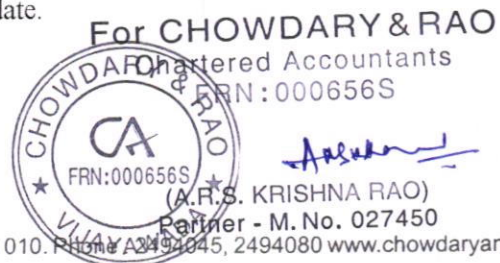
AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2020 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2020.
 - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income for the Year Ended on that date.

Place: Vijayawada
Date : 21.11.2020

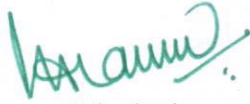


Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2020

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.
5. Since the Assessee is following cash basis of accounting and in absence of party wise payments list, it is not possible for us to verify the compliance of provisions of Section 40(a)(ia) of Income Tax Act 1961. However in random verification of a sample of transactions we have found the compliance to be satisfactory.

For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science



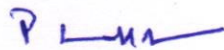
Principal

Principal

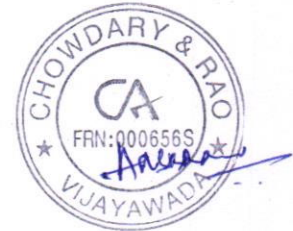
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010

Place: Vijayawada

Date: 21.11.2020


Secretary


Treasurer



AIDED SPECIAL UTILIZATION

Year Ending: 31.03.2020
Assessment Year: 2020-2021

Status:
PAN:

CHARITABLE TRUST
AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	20,34,192	
Corpus Donations received	-	
	-	20,34,192
Less: Exemption U/s. 11(1)(d)		-
		20,34,192
Less: Exemption U/s. 11(1)(a) @ 15%		19,889
		20,14,303
Income of the trust which should have been spent for charitable purpose		20,14,303
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	20,40,894	
Expenditure towards capital assets	-	
	-	20,40,894
Net Taxable Income		-26,591
Amount Invested in Specified Funds		18,12,732
NET TAXABLE INCOME		NIL
Total Income Returned	-	-
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.No	Ass.Year	Opening excess Application	Utilization in (Excess) / Short	Cumulative excess Application
1	2015-2016	-	(24,154)	24,154
2	2016-2017	24,154	4,00,301	(3,76,147)
3	2017-2018	(3,76,147)	1,17,459	(4,93,606)
4	2018-2019	(4,93,606)	-	(4,93,606)
5	2019-2020	(4,93,606)	-	(4,93,606)
6	2020-21	(4,93,606)	-26,591	(5,20,197)

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

STATEMENT OF AFFAIRS (AIDED SPECIAL FUNDS) AS AT 31ST MARCH, 2020				
LIABILITIES	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<u>CAPITAL FUND</u>				
Opening balance		70,34,593		70,34,593
Less: Excess of Expenditure over Income		<u>-6,702</u>	70,27,891	
Total			70,27,892	70,34,593
<u>FIXED ASSETS</u>				
As per separate schedule	1		51,94,213	51,94,213
<u>CURRENT ASSETS, LOANS AND ADVANCES</u>				
<u>a. Current Assets</u>				
Cash on hand		12,848		2,062
Balance with banks	2	<u>18,12,732</u>	18,25,580	18,30,221
<u>b. Loans & Advances</u>				
SAGATE		<u>8,096</u>	8,096	8,096
Total			70,27,892	70,34,593

(Signature)

Principal

Principal

Place: Vijayawada
Parvathani Brahmaya Siddhartha
Date: College of Arts & Science
VIJAYAWADA-520 010.

(Signature)

Secretary

(Signature)

Treasurer

Per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



(Signature)

(A. S. KRISHNA RAO)
Partner - M. No. 027450

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

RECEIPTS & PAYMENTS (AIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31.03.2020				
PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
Opening Balance		2,062		204
Cash on hand		15,22,658	15,24,720	15,24,630
Balance with banks				
Special Fee Collections	A		19,50,403	18,85,940
Interest Received from bank			62,666	84,984
Interest on FD			21,130	20,004
Fd matured			3,07,563	2,89,567
TOTAL			38,66,483	38,05,330
PAYMENTS				
Special Fee Expenses	B		20,40,029	19,31,739
Audit Expenses			-	6,490
Bank charges			865	514
TDS receivable			-	2,008
FD Invested			3,28,693	3,07,563
Library equipment			-	32,296
Closing Balance		12,848		2,062
Cash in Hand		14,84,046	14,96,894	15,22,658
Balance with banks				
TOTAL			38,66,483	38,05,330

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

Principal
Place: Vijayawada
Parvath Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

Per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN:000656S



[Signature]
(A.R.S. KRISHNA RAO)
Partner - M.No. 027450

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2020 [AIDED SPECIALFUNDS]		
Particulars	Current Year	Previous Year
Schedule-2: BALANCE WITH BANKS		
In Savings bank	14,84,046	15,22,658
Syn.Bank(A/c No.35622)	3,07,563	2,89,567
In Fixed deposit	21,123	17,996
Add: Interest on FD		
	18,12,732	18,30,221

Schedule: 1 FIXED ASSETS				
Name of the Asset	Opening balance Rs	Additions Rs	Deductions Rs	Total Rs
Building	1,59,339			1,59,339
Library Books	8,71,287			8,71,287
Library equipment	81,746	-		81,746
Library Furniture	27,805			27,805
Labaratory Equipment	38,76,291			38,76,291
Office Equipment	1,30,500			1,30,500
Scientific Calculators	12,100			12,100
Audio Visual Equipment	16,515			16,515
College Union Equipment	16,130			16,130
Computer(Mouse)	2,500		-	2,500
	51,94,213	-	-	51,94,213

(Handwritten Signature)

Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020			
Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
Schedule-3:SPECIAL FEE COLLECTIONS			
Special Fee	18,51,923		18,53,825
Registration fee	94,470		15,300
Tournament fee	-		6,000
Library Fines	3,810		6,495
Miscellaneous Fee	200		
Brekages	-		4,320
	19,50,403	19,50,403	18,85,940
Schedule-4:SPECIAL FEE EXPENSES			
Tournament expenses	-		24,080
Laboratory expenses	4,32,547		4,77,037
Library Reading room & Journals	22,194		98,615
Internal Exam. expenses	3,22,084		2,22,661
College union expenses	43,320		3,000
Games expenses	62,533		1,46,284
College callender expenses	35,280		-
Students amenities expenses	8,01,386		4,67,664
Youth festival expenses	-		15,953
University services	2,21,430		1,63,895
Poor students expenses	-		6,700
Medical Inspection expenses	9,530		9,599
Debit balances written off	-		28,860
Identity cards	4,515		1,28,783
College day expenses	5,588		-
New Wiring & Led Light Works	-		76,730
Social Service Expenses	-		14,352
Student Fee Refund	19,220		14,175
Magzine Printing Expenses	60,402		
Training & Placement Expenses	-		33,351
	20,40,029	20,40,029	19,31,739

(Signature)

Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020			
Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<u>Schedule-A:SPECIAL FEE COLLECTIONS</u>			
Special Fee	18,51,923		18,53,825
Registration fee	94,470		15,300
Tournament fee	-		6,000
Library Fines	3,810		6,495
Miscellaneous Fee	200		
Brekages	-		4,320
		19,50,403	18,85,940
<u>Schedule-B:SPECIAL FEE EXPENSES</u>			
Tournament expenses	-		24,080
Laboratory expenses	4,32,547		4,77,037
Library Reading room & Journals	22,194		98,615
Internal Exam. expenses	3,22,084		2,22,661
College union expenses	43,320		3,000
Games expenses	62,533		1,46,284
College callender expenses	35,280		-
Students amenities expenses	8,01,386		4,67,664
Youth festival expenses	-		15,953
University services & Expenses	2,21,430		1,63,895
Poor students expenses	-		6,700
Medical Inspection expenses	9,530		9,599
Identity cards	-		28,860
College day expenses	4,515		1,28,783
Electrical expenses	5,588		-
New Wiring & Led Light Works	-		76,730
Social Service Expenses	-		14,352
Student Fee Refund	-		14,175
Magzine Printing Expenses	19,220		
Training & Placement Expenses	60,402		33,351
		20,40,029	19,31,739

(Signature)

Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

P. B SIDDHARTHA AIDED SPECIAL FUND

20027450AAAAACEF5701



AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2020 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2020.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.

For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



A.R.S. Krishna Rao
(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Place: Vijayawada
36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520010. Phone: 2494045, 2494080 www.chowdaryand Rao.com
Branches at: Visakhapatnam, Hyderabad & Rajahmundry

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2020

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.
5. Since the Assessee is following cash basis of accounting and in absence of party wise payments list, it is not possible for us to verify the compliance of provisions of Section 40(a)(ia) of Income Tax Act 1961. However in random verification of a sample of transactions we have found the compliance to be satisfactory.

For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science

Principal
Principal

Secretary

Treasurer



Parvathaneni Brahmayya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 21.11.2020
VIJAYAWADA-520 010

UNAIDED SPECIAL UTILIZATION

Year Ending: 31.03.2020
Assessment Year: 2020-2021

Status:
PAN:

CHARITABLE TRUST
AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	1,20,86,274	
Corpus Donations received	-	
	-----	1,20,86,274
Less: Exemption U/s. 11(1)(d)		-

		1,20,86,274
Less: Exemption U/s. 11(1)(a) @ 15%		-

		18,12,941
Income of the trust which should have been spent for charitable purpose		1,02,73,333
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	42,61,751	
Expenditure towards capital assets	37,56,456	
	-----	80,18,207
Short Utilization of Income for the Year		-----
		22,55,126
Amount Invested in Specified Funds		1,48,12,368
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.No	Ass.Year	Opening excess Application	Utilization in (Excess) / Short	Cumulative excess Application
1	2015-2016	-	63,662	(63,662)
2	2016-2017	(63,662)	(1,12,928)	49,266
3	2017-2018	49,266	6,99,007	(6,49,741)
4	2018-2019	(6,49,741)	17,24,703	10,74,962
5	2019-2020	10,74,962	44,33,367	55,08,329
6	2020-2021	55,08,329	22,55,126	77,63,455

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

STATEMENT OF AFFAIRS (UN AIDED SPECIAL FUNDS) AS AT 31ST MARCH, 2020

LIABILITIES	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
CAPITAL FUND				
Opening balance		2,24,03,243		2,24,03,243
Add: Excess of income over expenditure		<u>78,24,523</u>	3,02,27,766	
Total			3,02,27,765	2,24,03,243
FIXED ASSETS				
As per separate schedule	1		1,52,21,850	1,14,65,394
CURRENT ASSETS, LOANS AND ADVANCES				
a) Cash and Bank Balances				
Cash in hand		30,582		781
Balance with banks	2	<u>1,48,12,368</u>	1,48,42,950	1,08,18,622
b) Loans and advances				
Advances	3		-	15,000
c) Other current asset				
SAGTE			1,62,965	1,03,446
Total			3,02,27,765	2,24,03,243

[Handwritten Signature]

Principal
Principal

[Handwritten Signature]
Secretary

[Handwritten Signature]
Treasurer

Place: Vijayawada
Parvathani Brahmaya Siddhartha
College of Arts & Science
Date:
VIJAYAWADA-520 010.

Per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

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PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

INCOME AND EXPENDITURE ACCOUNT (UN-AIDED SPECIAL) FOR THE YEAR ENDED 31.03.2020

PARTICULARS	Sch No	Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
INCOME					
Special Fee Collections	4		1,14,23,936		1,00,46,420
Interest received from bank			3,64,745		2,67,792
Interest on FD			2,97,593		2,60,983
TOTAL			1,20,86,274		1,05,75,195
EXPENDITURE					
Special Fee Expenses	5		42,60,415		32,30,425
Bank Charges			1,336		438
TOTAL			42,61,751		32,30,863
To Excess of Income over expenditure (A-B)			78,24,523		73,44,332

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Principal
Principal

Place: Vijayawada
Parvathani Brahmaya Siddhartha
Date: _____
College of Arts & Science
VIJAYAWADA-520 010.

[Handwritten Signature]
Secretary

[Handwritten Signature]
Treasurer

Per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



[Handwritten Signature]
(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

RECEIPTS & PAYMENTS (UNAIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31.03.2020

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
Opening Balance				
Cash on hand		781		4,893
Balance with banks		65,11,649	65,12,430	7,08,874
Special Fee Collections	A		1,14,23,936	1,00,46,420
Loans and advances (asset)			15,000	
Interest received from bank			3,64,745	2,67,792
Interest on FD			2,97,593	2,60,983
Fixed deposits matured			43,06,973	41,00,000
TOTAL			2,29,20,677	1,53,88,962
PAYMENTS				
Special Fee Expenses	B		43,07,835	31,75,425
Bank Charges			1,336	438
Repairs & Maintenance			7,080	-
TDS receivable (SAGTE)			59,519	54,010
Laboratory equipment			3,89,481	32,700
Lab Furniture			18,775	1,01,986
Library Books			-	-
Library Equipment			-	67,500
Furniture			8,40,200	
Computer (Server)			-	-
SOLAR POWER UNIT 24KW			24,00,000	
Computer			61,500	11,22,500
Loans and advances (asset)				15,000
Fixed Deposits Invested			45,45,047	43,06,973
Closing Balances				
Cash in Hand		30,582		781
Balance with banks		1,02,59,321	1,02,89,903	65,11,649
TOTAL			2,29,20,677	1,53,88,962

[Signature]

Principal

[Signature]

Secretary

[Signature]

Treasurer

Per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN:000656S

Place: Vijayawada
Date: _____
Parvathani Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.



[Signature]
(A.P.S. KRISHNA RAO)
Partner - M.No. 027450

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2020 [UN AIDED SPECIALFUNDS]

Particulars	Current Year		Previous Year	
Schedule: 1 FIXED ASSETS				
Name of the Asset	Opening Balance Rs	Additions Rs	Deductions Rs	Total Rs
1) Building	25,238		-	25,238
2) Water coolers	49,215	46,500	-	95,715
3) Games Equipment (GYM)	51,525		-	51,525
4) Laboratory Equipment	7551242	3,89,481	-	79,40,723
5) Lab Furniture	2,75,625	18,775	-	2,94,400
6) Office Equipment	99,523	-	-	99,523
7) Library Books	6,28,016	-	-	6,28,016
8) Library Equipment	5,90,610	-	-	5,90,610
9) Computer (Server)	10,71,900	-	-	10,71,900
10) Solar power unit	-	24,00,000	-	24,00,000
11) Computer	1122500	61,500	-	11,84,000
12) Furniture	0	8,40,200	-	8,40,200
	1,14,65,394	37,56,456	-	1,52,21,850
Schedule-2: BALANCE WITH BANKS				
In Savings bank				
Synd. Bank (A/c.No.4306)		1,02,67,321		65,11,649
In Fixed deposit		45,45,047		43,06,973
			1,48,12,368	1,08,18,622
Schedule-3: LOANS AND ADVANCES				
Advance given for expenses		-		15,000
			-	15,000

(Signature)

Principal

Parvathani Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.



PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
Schedule-4:SPECIAL FEE COLLECTIONS			
Special fee	1,11,59,455		99,90,730
Registration Fee	2,56,520		32,750
Library Fines	7,961		17,310
Lab Breakage Fee	-		5,630
	-	1,14,23,936	1,00,46,420
Schedule-5:SPECIAL FEE EXPENSES			
Sports day expenses	38,805		30,000
Laboratory expenses	6,41,300		8,28,556
Library Reading room & Journals	75,159		40,783
Internal Exam. expenses	3,18,952		4,22,679
College union expenses	2,90,069		28,327
Games expenses	3,97,165		2,02,019
College calender expenses	88,200		39,155
Social Service league	5,000		10,501
Students amenities	13,05,282		8,02,713
Poor students	-		20,000
Identity cards	-		26,720
Magazine expenses	59,376		55,216
University services	6,74,640		5,31,926
Medical Inspection expenses	50,550		27,307
College day expenses	1,91,420		82,710
Training and Placement Expenses	75,067		38,563
Student Fee Refund Expenses	45,930		43,250
N.S.S Expenses	3,500		
	-	42,60,415	32,30,425

(Signature)

Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

SCHEDULES FOR RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<u>Schedule-A:SPECIAL FEE COLLECTIONS</u>			
Special fee	1,11,59,455		99,90,730
Registration Fee	2,56,520		32,750
Library Fines	7,961		17,310
Lab Breakage Fee	-		5,630
	-	1,14,23,936	1,00,46,420
<u>Schedule-B:SPECIAL FEE EXPENSES</u>			
Sports day expenses	38,805		30,000
Laboratory expenses	6,41,300		7,73,556
Library Reading room & Journals	75,159		40,783
Internal Exam. expenses	3,18,952		4,22,679
College union expenses	2,90,069		28,327
Games expenses	3,97,165		2,02,019
College calender expenses	88,200		39,155
Social Service league	5,000		10,501
Students amenities	13,44,702		8,02,713
Poor students	-		20,000
Identity cards	-		26,720
Magazine expenses	59,376		55,216
University services	6,74,640		5,31,926
Medical Inspection expenses	50,550		27,307
College day expenses	1,99,420		82,710
Training and Placement Expenses	75,067		38,563
N.S.S Expenses	45,930		
Student Fee Refund Expenses	3,500		43250
	-	43,07,835	31,75,425

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Principal

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

P.B SIDDHARTHA UNAIDED SPECIAL FUND

20027450AAAAACH1048



AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Examinations)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2020 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Examinations)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Examinations)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Examinations)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2020.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.



For **CHOWDARY & RAO**
Chartered Accountants
FRN:000656S

A.R.S. Krishna Rao

(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science,
(Examinations)
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2020

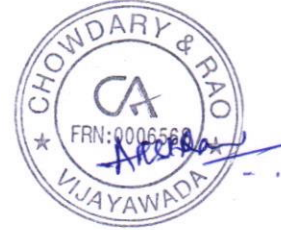
1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.

For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science

Principal
Principal

Secretary

Treasurer



Parvathaneni Brahmayya Siddhartha
College of Arts & Science
Vijayawada-520 010
Place: Vijayawada
Date: 21.11.2020

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA - 520 010

EXAMINATION UTILIZATION

Year Ending: 31.03.2020
Assessment Year: 2020-2021

Status:
PAN:

CHARITABLE TRUST
AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	87,61,314	
Corpus Donations received	-	
	87,61,314	87,61,314
Less: Exemption U/s. 11(1)(d)		-
		87,61,314
Less: Exemption U/s. 11(1)(a) @ 15%		13,14,197
		74,47,117
Income of the trust which should have been spent for charitable purpose		74,47,117
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	49,60,388	
Expenditure towards capital assets	3,63,440	
	53,23,828	53,23,828
Short Utilization of Income for the Year		21,23,289
Amount Invested in Specified Funds		3,11,78,803
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.No	Ass.Year	Opening excess Application	Utilization in (Excess) / Short	Cumulative excess Application
1	2015-2016	-	11,58,275	(11,58,275)
2	2016-2017	(11,58,275)	14,80,616	(26,38,891)
3	2017-2018	(26,38,891)	11,22,893	(37,61,784)
4	2018-19	(37,61,784)	20,48,167	(17,13,617)
5	2019-20	(17,13,617)	23,61,883	6,48,266
6	2020-21	6,48,266	21,23,289	27,71,555

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

STATEMENT OF AFFAIRS (EXAMINATIONS) AS AT 31ST MARCH, 2020

LIABILITIES	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<u>CAPITAL FUND</u>				
Opening balance		1,47,64,299		1,47,64,299
Add: Excess of income over expenditure		38,00,926	1,85,65,225	
<u>CURRENT LIABILITIES</u>				
Due to SAGTE	1		1,44,79,362	1,46,34,283
Total			3,30,44,587	2,93,98,582
<u>FIXED ASSETS</u>				
As per separate schedule	2		18,65,471	15,02,031
<u>CURRENT ASSETS</u>				
<u>Cash and Bank Balances:</u>				
Cash in hand			313	180
Balance with banks	3		3,11,78,803	2,78,96,371
Total			3,30,44,587	2,93,98,582

(Signature)

Principal

(Signature)

Secretary

(Signature)

Treasurer

Place: Vijayawada
Date: _____
College of Arts & Science
VIJAYAWADA-520 010.

Per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN:000656S



(Signature)
A.R.S. KRISHNA RAO
Partner - M. No. 027450

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

INCOME & EXPENDITURE OF EXAMINATIONS FOR THE YEAR ENDED 31-03-2020

PARTICULARS	Current Year		Previous Year
INCOME	Rs.	Rs.	Rs.
Examination fee		70,27,070	58,82,190
Interest received from bank		1,84,043	1,29,804
Interest on Fixed Deposits		15,50,201	14,68,735
TOTAL		87,61,314	74,80,729
EXPENDITURE			
Salaries	4	22,05,455	19,62,075
Examination expenses		27,54,912	18,78,834
Bank charges		21	378
TOTAL		49,60,388	38,41,287
To Excess of Income over expenditure (A-B)		38,00,926	36,39,442

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Principal

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Secretary

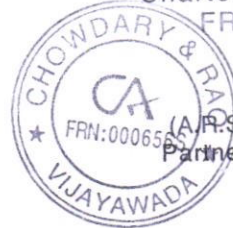
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Treasurer

Place: Vijayawada
Parvathani Brahmaya Siddhartha
Date: _____
College of Arts & Science
VIJAYAWADA-520 010

Per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



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(A.P.S. KRISHNA RAO)
Partner - M.No. 027450

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2020

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
Opening Balance:				
Cash in hand		180		180
Balance with banks		52,29,962	52,30,142	32,14,705
Examination fee			70,27,070	58,82,190
Interest received from bank			1,84,043	1,29,804
Salary Deductions			2,18,071	2,05,823
Interest on FD			15,50,201	14,68,735
Fixed deposits matured			2,26,66,409	2,13,45,725
TOTAL			3,68,75,938	3,22,47,162
PAYMENTS				
Salaries			22,05,455	19,62,075
Salary Deductions	A		2,18,071	2,05,823
Examination Expenses			27,54,912	18,78,834
Bank charges			21	378
TDS Receivable			1,54,921	1,48,051
Fixed deposit			2,40,61,689	2,26,66,409
Computers			-	76,000
Digital Copy Printer			3,63,440	
Equipment			-	42,950
Air Conditioners			-	36,500
<u>Closing Balance:</u>				
Cash in hand		313		180
Balance with banks		71,17,114	71,17,427	52,29,962
TOTAL			3,68,75,938	3,22,47,162

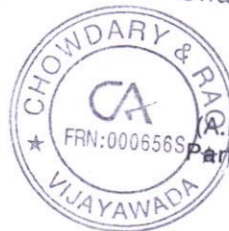
[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

Place: Vijayawada
Date: _____
Parvathani Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

Per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



[Signature]
(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2020 [EXAMINATIONS]

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
Schedule-1: CURRENT LIABILITIES			
Due to SAGTE			
Opening balance	1,46,34,283		1,47,82,334
Less: Tds on Fixed Deposit	1,54,921		1,48,051
	1,44,79,362		1,46,34,283
Schedule: 2 FIXED ASSETS			
Name of the Asset	Opening balance	Additons	Deductions
	Rs	Rs	Rs
Computers	2,54,220	-	-
Digital copy printer	7,77,890	3,63,440	-
Fans	2,285	-	-
Furniture	56,743	-	-
Labling Mission	14,200	-	-
Telugu Type writer	8,990	-	-
Printer and Scanner	2,77,680	-	-
Equipment	73,522	-	-
Air Conditioners	36,500.00	-	-
	15,02,031	3,63,440	18,65,471
Schedule-3: BALANCE WITH BANKS			
In Savings bank	71,17,114		52,29,962
In Fixed deposit	2,26,66,409		2,13,45,725
Add: Interest during the year	13,95,280		13,20,684
		2,40,61,689	3,11,78,803
Schedule-4: SALARIES			
Salaries	20,24,530		17,77,937
P.F. contribution by the Management	1,53,971		1,46,645
ESIC contribution by the Management	26,954		37,493
		22,05,455	19,62,075
Schedule-A: SALARY DEDUCTIONS			
Professional Tax	13,000		12,200
EPF	1,42,127		1,35,254
GLIC	4,224		4,145
ESIC	7,720		13,873
Income tax	51,000		35,600
Kerala	-		4,751
		2,18,071	2,05,823

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Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

P.B SIDDHARTHA EXAMINATION

20027450AAAACR2403



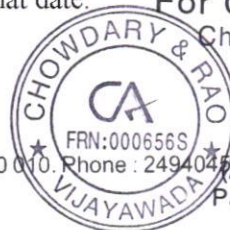
AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2020 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2020.
 - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income for the Year Ended on that date.

For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



Alexandra

A.R.S. KRISHNA RAO
Partner - M. No. 027450

Place: Vijayawada

36-11-7, Santhi Nagar, 1st Lane, Mogalrajapuram, Vijayawada-520 010. Phone : 2494045/2494080 www.chowdaryand Rao.com
Date: 21.11.2020

Branches at : Visakhapatnam, Hyderabad & Rajahmundry

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2020

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.

For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science

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Principal
Principal

[Handwritten Signature]

Secretary

[Handwritten Signature]

Treasurer



Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010

Place: Vijayawada
Date: 21.11.2020

P.B.S.COLLEGE OF ARTS & SCIENCE

VIJAYAWADA-10.

STATEMENT OF AFFAIRS (UN AIDED GENERAL FUNDS & EXAMINATIONS) AS AT 31ST MARCH, 2020

LIABILITIES	Sch.No.	Current Year		Combined Gen & Exam	Previous Year
		General Fund	Examinatin Fund	Total	
		Rs.		Rs.	Rs.
CAPITAL FUND					
as per schedule	1	4,48,24,107	1,85,65,225	6,33,89,332	7,60,24,452
CURRENT LIABILITIES					
Volley Ball Tournament Fund		30,33,456	-	30,33,456	30,33,456
SAGTE	2	8,55,01,131	1,44,79,362	9,99,80,493	7,67,31,389
Total		13,33,58,694	3,30,44,587	16,64,03,281	15,57,89,297
FIXED ASSETS					
As per separate schedule	3	9,92,28,996	18,65,471	10,10,94,467	9,25,07,950
CURRENT ASSETS,, LOANS & ADVANCES					
a.Current Assets					
Cash & Bank balances:					
Cash		11,069	313	11,382	7,889
Bank	4	1,90,53,338	3,11,78,803	5,02,32,141	4,63,61,006
b.Loans and Advances					
Advances	5	1,50,65,288	-	1,50,65,288	1,69,12,453
Total		13,33,58,694	3,30,44,587	16,64,03,281	15,57,89,297

Per our report of even date

Parvathaneni
Principal

P. K. R.
Secretary

S. V.
Treasurer

For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S



A.R.S. Krishna Rao
(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Principal
Parvathaneni Brahmaya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: VIJAYAWADA-520 010.

**P.B.S.COLLEGE OF ARTS & SCIENCE
VIJAYAWADA**

INCOME AND EXPENDITURE TO UN AIDED GENERAL FEE FUND & EXAMINTIONS FOR THE YEAR ENDED ON 31ST MARCH,2020

PARTICULRS	Sch.No.	Combined Gen & Exam			Previous Year Rs.
		Current Year General Fund	Current Year Examinatin Fund	Total	
INCOME					
Fee Collections	6	1,58,70,830	70,27,070	2,28,97,900	2,05,76,210
Other collections	7	3,04,166	-	3,04,166	2,89,410
Miscellaneous Receipts		-	-	-	1,50,472
Interest Received from Bank		7,34,975	17,34,244	24,69,219	23,56,024
UGC Grants	8	16,71,022	-	16,71,022	-
Autonomous Grants	9	20,32,546	-	20,32,546	-
Autonomous Grants	10	1,89,087	-	1,89,087	-
Examination Surpuls Amount		-	-	-	36,39,442
TOTAL		2,08,02,626	87,61,314	2,95,63,940	2,70,11,558
EXPENDITURE					
Salaries	11	2,66,30,182	22,05,455	2,88,35,637	2,37,58,205
Examinations Expenses		-	27,54,912	27,54,912	18,78,834
Administrative Expenses	12	87,94,702	-	87,94,702	86,33,714
Bank Charges		750	21	771	2,200
CPE Expenses	13	8,93,912	-	8,93,912	11,11,747
UGC Expenses	14	36,015	-	36,015	1,43,773
Autonomous Expenses	15	5,62,073	-	5,62,073	6,88,172
TOTAL		3,69,17,634	49,60,388	4,18,78,022	3,62,16,645
To Excess of Expenditure over Income		-1,61,15,008	38,00,926	1,23,14,082	92,05,087

Per our report of even date

Parvathani
Principal

P. S. S.
Secretary

S.V.
Treasurer

Principal
Parvathaneni Brahmaya Siddhartha
College of Arts & Science
Place: Vijayawada
Date:

For CHOWDARY & RAO
Chartered Accountants
FRN:000656S

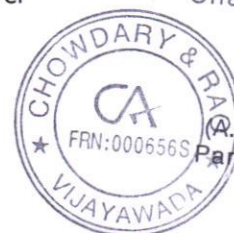


A.R.S. Krishna Rao
A.R.S. KRISHNA RAO
Partner - M. No. 027450

RECEIPTS & PAYMENTS (UNAIDED GENERAL FUNDS & EXAMINATION) FOR THE YEAR ENDED 31.03.2020			
PARTICULARS	Sch.No.	Unaided General Funds	Examinations
		Rs.	Rs.
RECEIPTS			
Opening Balance			180
Cash on hand		7,708	
Balance with banks		85,59,390	52,29,962
Fee Collections	A	1,61,08,990	70,27,070
Other Collections	B	65,118	-
Miscellaneous receipts		-	-
Interest received on Savings Account		80,923	1,84,043
Interest on Fixed Deposits		6,54,052	15,50,201
Salary Deductions	C	16,99,932	2,18,071
Fixed deposits matured		99,05,244	2,26,66,409
Volley ball A/c amount(Fixed deposit)		-	-
CPE Receipts	D	1,89,087	-
UGC Receipts	E	16,71,021	-
Autonomous Receipts	F	35,32,546	-
Advances Refunded:			
Staff Advance Recovered		1,51,824	-
Siddhartha Academy		2,08,00,000	-
TOTAL		6,34,25,835	3,68,75,938
PAYMENTS			
Salaries	G	2,66,30,182	22,05,455
Salary Deductions		16,99,932	2,18,071
Administrative Expenses	H	59,70,714	-
Examination Expenses		-	27,54,912
Bank Charges		750	21
Staff Advance Paid		10,67,501	-
Web Seminar Library Hall		-	-
Furniture		-	-
Air Conditioners		-	-
Equipment		-	-
Digital copy printer		-	3,63,440
Solar power unit		3,75,000	-
Computers		25,33,578	-
Fixed Deposits Invested		1,04,93,891	2,40,61,689
Volleyball Tournament FD reinvested		-	-
TDS Receivable		65,405	1,54,921
PG Courses		-	-
CPE Expenses	I	23,52,253	-
UGC Expenses	J	1,63,515	-
Autonomous Expenses	K	35,02,598	-
<u>Closing Balance</u>			
Cash on hand		11,069	313
Balance with banks		85,59,447	71,17,114
TOTAL		6,34,25,835	3,68,75,938

Per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

[Signature]
Principal

Principal

[Signature]
Secretary

Secretary

[Signature]
Treasurer

Treasurer

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010
Place: Vijayawada
Date:

P.B.S.COLLEGE OF ARTS & SCIENCE
(Un Aided General Fund & Examination Fund)

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS

Particulars	General Fund	Examination Fund	Total Amount Rs.
Schedule-1: CAPITAL FUND			
	Rs.	Rs.	Rs.
Opening balance	6,12,60,153	1,47,64,299	
Less : Autonomous (UGC)	3,21,038		
	6,09,39,115		
Less: Excess of income over expenditure during the year	<u>1,61,15,008</u>	<u>38,00,926</u>	
	<u>4,51,45,145</u>	<u>4,48,24,107</u>	<u>6,33,89,332</u>
Schedule-2: CURRENT LIABILITIES			
I). Due to SAGTE			
Opening balance	6,16,92,386		
Add: Recd During the Year 2019-20	2,34,69,430	1,46,34,283	
Less: TDS on Fixed Deposit	65,405		
		1,54,921	
	<u>8,50,96,411</u>	<u>8,50,96,411</u>	<u>1,44,79,362</u>
II). Advances (AUTONOMOUS) SAGTE			
Others	4,00,000	-	-
	<u>4,720</u>	<u>4,04,720</u>	<u>4,04,720</u>
	8,55,01,131		9,95,75,773
Schedule-4: BALANCE WITH BANKS			
In Savings Bank	85,59,447	71,17,114	
In Fixed Deposits			
1) Fixed Deposits Invested	57,32,691	2,26,66,409	
2) Volleyball Tournament FD reinvested	47,61,200		
Add: Fresh Deposits during 2019-20	-	13,95,280	-
	<u>1,90,53,338</u>	<u>3,11,78,803</u>	<u>5,02,32,141</u>
Schedule-5: LOANS & ADVANCES			
Deposits recoverable			
Electricity Deposit	28,050		
Advances			
Autonomous (U.G.C.)	-		
Staff advances	2,73,000		
Principal PBSC	-		
P.G Courses	-	3,01,050	
Examination surplus amount	1,47,64,238		
Add: During the year 2019-20		1,47,64,238	
	<u>1,50,65,288</u>	<u>-</u>	<u>1,50,65,288</u>

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
Schedule-6: FEE COLLECTIONS			
Admission fee	8,110		-
Re-admission fee	-		-
Tuition fee	1,58,62,720		-
Late fee fines	-		-
Examination Fee			70,27,070
		<u>1,58,70,830</u>	<u>70,27,070</u>
			<u>2,28,97,900</u>
Schedule-7: OTHER COLLECTIONS			
Sale of application forms	-		
Group personal accident insurance	-		
Affiliation fee	2,38,160		
Canteen electricity	41,100		
Interest received (T.D.S)	888		
scrap sales	24,018		
		<u>3,04,166</u>	<u>3,04,166</u>
Schedule-8: UGC Grants			
Grant Received	15,86,000		-
Interest received from bank	85,022		-
		<u>16,71,022</u>	<u>16,71,022</u>
Schedule-9: AUTONOMOUS Grants			
Grant Received	20,00,000		-
Interest received from bank	32,546		-
		<u>20,32,546</u>	<u>20,32,546</u>
Schedule-10: CPE Grants			
Grant Received	-		-
Interest received from bank	1,89,087		-
		<u>1,89,087</u>	<u>1,89,087</u>
Schedule-11: SALARIES			
Salaries (Un-aided)	2,45,24,284		20,24,530
ESI contribution by the Management	4,97,083		26,954
PF contribution by the Management	14,22,673		1,53,971
Guest faculty/Honorarium (TAX)	-		
Honorarium to Yoga	1,86,142		
		<u>2,66,30,182</u>	<u>22,05,455</u>
			<u>2,88,35,637</u>

(Signature)

Principal

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VJAYAWADA-520 610.

Schedule-12: ADMINISTRATIVE EXPENSES			
Printing & Stationery	86,750		
Audit fee	11,800		
Travelling Expenses	8,183		
Telephone charges	-		
Electricity charges	15,21,160		
Management cash award	1,14,008		
Advertisement charges	2,69,416		
Campus maintainance & Repairs	21,30,273		
House keeping expenses	17,05,938		
Other Miscellaneous expenses	47,905		
Lease of land	9,41,850		
Advocate charges	-		
BOS Expenses	2,60,499		
Renewals and Subscriptions	74,238		
Seminars and Guest lectures	57,584		
Training and Placement expenses	30,322		
University charges	1,30,729		
Yoga day expenses	-		
Youth Festival Expenses	1,36,857		
Greenary expenses	-		
Property tax	2,64,524		
Sanitary expense	-		
BOM Expenses	54,200		
Municipal Water Charges	-		
Sports Day Expenses	-		
Student Fee Refund Expenses	49,211		
NAAC EXP	3,91,116		
NAAC FEE	3,95,300		
Electricity Transformer installation charges	-		
ARC REG FEE	1,05,000		
Orientation FDP	7,839		
Examination Expenses		27,54,912	
	87,94,702	27,54,912	1,15,49,614
Schedule-13: CPE EXPENSES			
Recurring			
Bank charges	251		
Teaching Facility Phase I (Recurring)	2,18,000		
Teaching Facilities	4,54,801		
Research Facilities	92,252		
Extension activities	35,758		
Other activities	92,850		
	8,93,912	-	8,93,912
Schedule-14: UGC EXPENSES			
Recurring			
Bank charges	15		
UGC Grant Refund	-		
Seminar / Symposia	-		
UGC Grants Received for Seminar	-		
Entrepreneurship expenses	36,000	36,015	36,015
			36,015
Schedule-15: AUTONOMOUS EXPENDITURE			
Recurring			
Bank charges	770		
Guest/ visiting faculty	1,19,426		
Orientation & retraining Teachers	2,920		
Work shops & seminars	1,19,406		
Upgradation of syllabus on regular basis	19,862		
Re-designing courses and development of teaching/learning material	3,000		
Extension activities	7,400		
Capacity building for teachers	1,500		
Development of area study programmes	4,920		
Rennovation & repairs	2,82,869		
		5,62,073	5,62,073

(Signature)

Principal
Sri Mathaneni Brahmavira Siddhartha
College of Arts & Science
VIRAYAWADA-520 010.

Schedule: 3 FIXED ASSETS

Name of the Asset	Op Bal Rs	Additons Rs	Deductions Rs	Total Rs
1) Buildings	3,71,14,851	-	-	3,71,14,851
2) Furniture	10,80,048	-	-	10,80,048
3) Laboratory equipment	9,99,527	-	-	9,99,527
4) Library books	3,949	-	-	3,949
5) Library Furniture	8,100	-	-	8,100
6) Gym equipment	7,77,565	-	-	7,77,565
7) Audiovisual equipment	32,650	-	-	32,650
8) Safety equipment	16,88,377	-	-	16,88,377
9) Telephone (Intercom)	79,336	-	-	79,336
10) Electricity equipment	17,123	12,59,957	-	12,77,080
11) Ceiling fans	30,415	-	-	30,415
12) Assets acquired from UGC & AUTONOMOUS Grants				
UGC				
Equipments	1,10,21,621	-	-	1,10,21,621
Library	11,16,356	-	-	11,16,356
Furnitures	1,01,188	-	-	1,01,188
Building	40,13,407	-	-	40,13,407
Autonomous				
Equipments	98,39,449	5,72,913	-	1,04,12,362
Library	36,10,498	88,478	-	36,98,976
Furnitures	40,93,376	7,79,134	-	48,72,510
CPE				
Equipments	93,64,972	14,34,017	-	1,07,98,989
Library	15,87,677	-	-	15,87,677
Furnitures	5,67,268	-	-	5,67,268
13) Computers	-	25,33,578	-	25,33,578
14) Solar unit 10KW	-	3,75,000	-	3,75,000
15) CCTV CAMERAS	-	11,80,000	-	11,80,000
16) Web Seminar Library Hall	38,58,166	-	-	38,58,166
	9,10,05,919	82,23,077	-	9,92,28,996

9,92,28,996

Examinations Fund

Schedule: 2 FIXED ASSETS

Name of the Asset	Opening balance Rs	Additons Rs	Deductions Rs	Total Rs
Computers	2,54,220	-	-	2,54,220
Digital copy printer	7,77,890	3,63,440	-	11,41,330
Fans	2,285	-	-	2,285
Furniture	56,743	-	-	56,743
Labling Mission	14,200	-	-	14,200
Telugu Type writer	8,990	-	-	8,990
Printer and Scanner	2,77,680	-	-	2,77,680
Equipment	73,522	-	-	73,522
Air Conditioners	36,500.00	-	-	36,500
	15,02,031	3,63,440	-	18,65,471

18,65,471

Total:

10,10,94,467

(Handwritten Signature)

Principal


Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-528 610.

SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT (UN-AIDED GENERAL FUNDS & EXAMINATIONS) FOR THE YEAR ENDED 31.3.20

Particulars	Unaided General Funds	Examinations
	Rs.	Rs.
<u>Schedule-A:FEE COLLECTIONS</u>		
Admission fee	8,110	-
Re-admission fee	-	-
Tuition fee	1,58,62,720	-
Late fee fines	-	-
Examination Fee	2,38,160	70,27,070
	1,61,08,990	70,27,070
<u>Schedule-B:OTHER COLLECTIONS</u>		
Sale of application forms	-	-
Group personal accident insurance	-	-
Affiliation fee	-	-
Canteen electricity	41,100	-
Scrap sales	24,018	-
	65,118	-
<u>Schedule-C:SALARY DEDUCTIONS</u>		
Professional tax	1,44,700	13,000
EPF	13,63,368	1,42,127
GLIC	27,150	4,224
ESIC	1,53,714	7,720
Kerela	11,000	-
Income Tax	-	51,000
	16,99,932	2,18,071
<u>Schedule-D: CPE RECEIPTS</u>		
Grant Received	-	-
Interest received from bank	1,89,087	-
	1,89,087	-
<u>Schedule-E: UGC RECEIPTS</u>		
Grant Received	15,86,000	-
Interest received from bank	85,021	-
	16,71,021	-
<u>Schedule-F:AUTONOMOUS RECEIPTS</u>		
Grant Received	20,00,000	-
Advances rereived from SAGATE	15,00,000	-
Advances	-	-
Interest received from bank	32,546	-
	35,32,546	-
<u>Schedule-G:SALARIES</u>		
Salaries	2,45,24,284	20,24,530
ESI contribution by the Management	4,97,083	1,53,971
PF contribution by the Management	14,22,673	26,954
Honorarium to Yoga	1,86,142	-
	2,66,30,182	22,05,455

Schedule-H: ADMINISTRATIVE EXPENSES		
Printing & Stationery	86,750	-
Audit fee	10,800	-
Travelling Expenses	8,183	-
Telephone charges	-	-
Electricity charges	12,89,594	-
Management cash award	54,008	-
Advertisement charges	2,57,762	-
Campus maintainance & Repairs	18,32,502	-
Other Miscellaneous expenses	16,77,348	-
Bank Charges	23,712	-
Lease of Land	-	-
House keeping expenses	-	-
Advocate charges	-	-
BOS Expenses	38,600	-
Renewals and Subscriptions	57,584	-
Seminars and Guest lectures	19,956	-
Training and Placement expenses	1,05,039	-
University charges	-	-
Yoga day expenses	-	-
Youth Festival Expenses	-	-
Greenary expenses	-	-
Property tax	-	-
Sanitary expense	26,526	-
BOM Expenses	-	-
Municipal Water Charges	-	-
Sports Day Expenses	-	-
NAAC Fees	-	-
NAAC expenses	3,95,300	-
Orientation FDP	30,000	-
ARC REG Fee	7,839	-
Student Fee Refund Expenses	49,211	-
	59,70,714	-
Schedule-I: CPE Expenses		
Recurring		
Bank charges	251	
Teaching Facility Phase I (Recurring)	2,42,324	
Teaching Facilities	4,54,801	
Research Facilities	92,252	
Extension activities	35,758	
Other activities	92,850	
	9,18,236	-
Non-Recurring		
Teaching Facilities	1,01,290	
Research Facilities	11,98,207	
Extension activities	-	
Other activities	1,34,520	
	14,34,017	-
	23,52,253	
Schedule-J: UGC Expenses		
Recurring		
Bank charges	15	
UGC Grant Refund	-	
Seminar / Symposia	-	
UGC Grants Received for Seminar	-	
Entrepreneurship	36,000	
Advance for MRP for Dr.J.Durga prasad	77,500	
P.Sudhakar for Unnatiya bharat abhiyan	50,000	
	1,63,515	-

Schedule-K: Autonomous Expenses	
Recurring	
Bank charges	770
Guest/ visiting faculty	1,19,426
Orientation & retraining Teachers	2,920
Work shops & seminars	1,19,406
Renovation & repairs	2,82,869
Redesining of coaching& devlopment of teaching	3,000
Extension activities	7,400
Develpoment of area study programme	4,920
Capacity building for teachers	1,500
Upgradation of syllabus on regular basis	19,862
	5,62,073
Non-Recurring	
Equipment	5,72,913
Furniture	7,79,134
Library Books & Journals	-
Library Equipment	88,478
	14,40,525
	15,00,000
Advance refunded to SAGTE	35,02,598


Principal
Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.



AUDITOR'S REPORT

To
The Members of
ParvathaneniBrahmayya Siddhartha Degree College of Arts & Science - Post-Graduate
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Post-Graduate Centre of ParvathaneniBrahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2020 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Post-Graduate Centre of ParvathaneniBrahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Post-Graduate Centre of ParvathaneniBrahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Post-Graduate Centre of ParvathaneniBrahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2020.
 - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income for the Year Ended on that date.

Place: Vijayawada
Date :21.11.2020



For CHOWDARY & RAO
Chartered Accountants
FRN:000656S
(Signature)
(A/R. S. KRISHNA RAO)
Partner - M. No. 027450

Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2020

1. Depreciation on Fixed Assets is provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Provision for gratuity was made in the accounts based on an estimate prepared by the management.
4. Previous year items were re-grouped and reclassified wherever considered necessary.
5. Excess interest credited to fixed deposit in earlier years written off.
6. An amount of Rs.17,49,127 which is due to P.B.S Degree College has been adjusted through SAGTE A/C.
7. Since the Assessee is following cash basis of accounting and in absence of party wise payments list, it is not possible for us to verify the compliance of provisions of Section 40(a)(ia) of Income Tax Act 1961. However in random verification of a sample of transactions we have found the compliance to be satisfactory.

For Post-Graduate Centre of Parvathaneni Brahmayya
Siddhartha College of Arts & Science




Principal

Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

Place: Vijayawada

Date: 21.11.2020


Secretary


Treasurer



**Post Graduate Centre of Parvathaneni Brahmayya Siddartha College
of Arts & Sciences Vijayawada (General fee funds)**

Year Ending: 31.03.2020
Assessment Year: 2020-21

Status: Charitable Trust
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	1,61,97,963	
Corpus Donations received	-	1,61,97,963
Less: Exemption U/s. 11(1)(d)		-
		1,61,97,963
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization for the year)		-
Income of the trust which should have been spent for charitable purpose		1,61,97,963
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	2,90,00,761	
Less: Provision for Gratuity	5,25,855	
Less: Depreciation	19,41,135	
Expenditure towards capital assets	7,09,350	
	2,72,43,121	1,61,97,963
Less: Restricted to actual receipts		-
Net taxable income		80,70,518
Amount Invested in Specified Funds		
NET TAXABLE INCOME		NIL
Total Income Returned	-	-
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.	Ass.Year	Opening Excess Application	Utilization in (Excess) / Short	Cumulative Excess Application
1	2015-2016	-	(65,13,735)	(65,13,735)
2	2016-2017	(65,13,735)	(52,81,706)	(1,17,95,441)
3	2017-2018	(1,17,95,441)	19,88,420	(98,07,021)
4	2018-2019	(98,07,021)	-	(98,07,021)
5	2019-2020	(98,07,021)	-	(98,07,021)
6	2020-2021	(98,07,021)	(1,10,45,159)	(2,08,52,180)

Post Graduate Centre of Parvataneni Brahmayya Siddhartha College
of Arts & Sciences Vijayawada

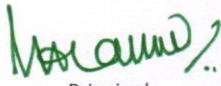
STATEMENT OF AFFAIRS (GENERAL FUNDS) AS AT 31ST MARCH 2020

Particulars	Sch.No.	Current Year	Previous Year
		Rs.	Rs.
LIABILITIES:			
CAPITAL FUND			
as per schedule	1	(2,06,62,890)	(78,60,091)
CURRENT LIABILITIES			
Due to SAGTE	2	3,88,35,645	3,27,55,120
Other Liabilities	3	37,91,519	50,14,791
Total		2,19,64,275	2,99,09,820
ASSETS:			
FIXED ASSETS			
As per separate schedule	4	1,35,27,613	1,47,59,398
CURRENT ASSETS, LOANS & ADVANCES			
a. Current Assets			
Cash & Bank balances:			
Cash		6,365	16,044
Bank	5	80,70,518	1,47,79,499
b. Loans and Advances			
Advances	6	3,59,779	3,54,879
Total		2,19,64,275	2,99,09,820

per our report of even date

For Post Graduate Centre of Parvathaneni Brahmayya
Siddhartha College of Arts & Sciences

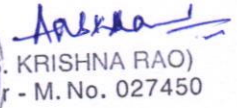
For **CHOWDARY & RAO**
Chartered Accountants
FRN : 000656S


Principal


Secretary


Treasurer




A.P.S. KRISHNA RAO
Partner - M. No. 027450

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.
Place: Vijayawada
Date:

**Post Graduate Centre of Parvataneni Brahmayya Siddhartha College
of Arts & Sciences Vijayawada**

INCOME & EXPENDITURE (GENERAL FUND) FOR THE YEAR 31ST MARCH, 2020

PARTICULARS		Current Year Rs.	Previous Year Rs.
INCOME			
Fee Collections	7	1,54,31,899	1,87,48,953
Other collections	8	23,450	28,919
Interest Received from Bank	9	7,42,614	7,80,760
TOTAL (A)		1,61,97,963	1,95,58,632
EXPENDITURE			
Salaries	10	2,23,95,032	2,10,91,876
College General Maintenance	11	4,52,966	4,93,270
Repairs & Mainatanance		1,86,805	3,88,148
Postage & Telephone	12	1,58,551	2,21,429
Administrative Expenses	13	12,37,717	13,75,667
Other Expenses	14	17,41,149	21,27,114
BOS Expenses		-	62,036
Excess Provision of Earlier Years write off		85,127	-
Audit fee		8,260	11,100
Bank Charges		3,642	496
Property Tax		2,64,522	2,64,522
Gratutity Paid		5,25,855	6,50,919
Depreciation		19,41,135	15,50,566
TOTAL (B)		2,90,00,761	2,82,37,143
To Excess Of Expenditure Over Income (A-B)		(1,28,02,799)	(86,78,511)

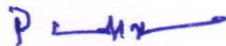
per our report of even date

For Post Graduate Centre of Parvathaneni Brahmayya
Siddhartha College of Arts & Sciences

For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S



Principal
Principal



Secretary

Parvathaneni Brahmayya Siddhartha

College of Arts & Science

Vijayawada-520 010.

Date:


Treasurer





(A.P.S.) KRISHNA RAO
Partner - M. No. 027450

Post Graduate Centre of Parvataneni Brahmayya Siddhartha College
of Arts & Sciences Vijayawada

RECEIPTS AND PAYMENTS (GENERAL FUNDS) FOR THE YEAR ENDED 31ST MARCH, 2020

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
Opening Balance				
Cash on hand		16,044		707
Cash at bank		<u>31,62,116</u>	31,78,160	53,93,495
Fee Collections	A		1,54,31,899	1,87,48,953
Other Collections	B		23,450	28,919
Interest Received from Bank	C		1,62,533	1,24,939
Salary Recoveries	D		18,27,231	18,20,695
Library Books			-	6,737
FDR Matured			1,20,22,350	-
Advances				
From SAGATE			40,00,000	33,00,000
Refund of advances			1,116	-
TOTAL			3,66,46,739	2,94,24,445
PAYMENTS				
Salaries	E		2,23,83,240	1,93,42,749
College General Maintenance	F		4,23,582	3,22,927
Repairs & Mainatanance			1,85,927	3,78,328
Postage & Telephone	G		1,58,551	2,21,429
Administrative Expenses	H		10,96,314	13,74,467
Other Expenses	I		17,34,059	18,62,818
Audit fee			7,560	11,100
Bank Charges			3,642	496
Gratuity Paid			-	1,71,675
Fixed Assets	J		7,09,350	3,16,022
Repaid to SAGATE			5,000	-
Advances for Expenses			35,400	4,23,579
Salary Recoveries			18,27,231	18,20,695
Closing Balance				
Cash on hand		6,365		16,044
Cash at bank		<u>80,70,518</u>	80,76,883	31,62,116
TOTAL			3,66,46,739	2,94,24,445

For Post Graduate Centre of Parvathaneni Brahmayya
Siddhartha College of Arts & Sciences

per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S



Principal
Principal

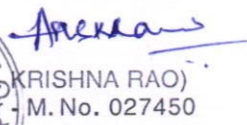


Secretary



Treasurer




Partner - M. No. 027450

Parvathaneni Brahmayya Siddhartha
Place: Vijayawada
Date: VIJAYAWADA-520 010

Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College
of Arts & Sciences Vijayawada

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2020

Particulars	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
Statement of Affairs				
Schedule 1 --:CAPITAL FUND				
Balance as on 01.04.2019	(78,60,091)			8,18,420
Add :Excess of Expenditure over Income	(1,28,02,799)			86,78,511
		-2,06,62,890		-78,60,091
Schedule-2 :CURRENT LIABILITIES				
Due to SAGTE				
Balance as on 01.04.2019	3,27,55,120			2,93,02,397
Add: Received during 2019-20	61,75,512			35,88,638
Less:TDS on Fixed Deposit	89,987			1,35,915
Less: Amount Repaid	5,000			-
		3,88,35,645		3,27,55,120
Schedule-3:OTHER LIABILITIES				
Provision for Gratuity	37,91,519			32,65,664
P.B.S. College Degree	-			17,49,127
		37,91,519		50,14,791
Schedule-5:CASH AT BANK				
In Savings Bank:				
Cash at Bank (SY)	38,366			38,366
Cash at Bank (SBI)	8,180			9,424
Cash at Bank (SBI) Director	80,23,972			31,14,326
In Fixed Deposits:				
Bank Deposits (F.D)	-			85,127
Syn Bank Corp Fund (F.D)	-			1,15,32,256
		80,70,518		1,47,79,499
Schedule-6: DEPOSITS, LOANS & ADVANCES				
Deposits:				
Electrical Deposits	2,88,058			2,88,058
Gas Deposits	15,296			15,296
Telephone Deposits	1,000			1,000
Water Deposits	46,525			46,525
Loans & Advances:				
Loans & advances	8,900			4,000
		3,59,779		3,54,879

GROUPING SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

Schedule-7:FEE COLLECTIONS				
Tuition fee	1,32,51,099			1,67,45,673
special fee	21,80,800			20,03,280
		1,54,31,899		1,87,48,953
Schedule-8:OTHER COLLECTIONS				
Miscellaneous Receipts and late fee	23,450			28,919
		23,450		28,919
Schedule-9:INTEREST RECEIVED FROM BANK				
Interest on Fixed Deposits	5,80,081			6,55,821
Bank Interest	1,62,533			1,24,939
		7,42,614		7,80,760

(Signature)

Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

Schedule-10 :SALARIES			
Salaries	2,11,84,560		1,98,42,337
P.F.Employer Contribution	10,51,145		10,56,825
ESI Employer Contribution	1,59,327		1,92,714
		2,23,95,032	2,10,91,876
Schedule-11:COLLEGE GENERAL MAINTENANCE			
General Maintenance Expences	72,583		1,00,879
Renewals & Subscription expences	2,11,024		1,51,540
Seminar & Guest Lecturer Expences	34,920		1,16,140
College Annual Day Expences	1,34,439		68,711
Youth Festival Expences	-		56,000
		4,52,966	4,93,270
Schedule-12:POSTAGE & TELEPHONE EXPENSES			
Postage & Telephone	31,921		20,736
Internet Charges	1,26,630		2,00,693
		1,58,551	2,21,429
Schedule-13:ADMINISTRATIVE EXPENSES			
Printing & Stationary	37,938		15,916
Advertisement	42,294		1,99,262
Electricity Charges	11,33,263		11,16,067
Travelling & Convoyance	24,222		44,422
		12,37,717	13,75,667
Schedule-14:OTHER EXPENSES			
University Affiliation Expences	10,48,513		13,35,295
Lab Expences	2,10,873		3,89,225
Insurance Charges	65,160		66,360
Housing Keeping Charges	4,16,603		3,36,234
TOTAL		17,41,149	21,27,114

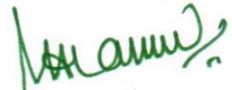
GROUPING SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

Schedule-A:FEE COLLECTIONS			
Tuition fee	1,32,51,099		1,67,45,673
special fee	21,80,800		20,03,280
		1,54,31,899	1,87,48,953
Schedule-B:OTHER COLLECTIONS			
Miscellaneous Receipts and late fee	23,450		28,919
		23,450	28,919
Schedule-C:INTEREST RECEIVED FROM BANK			
Interest on Fixed Deposits	4,90,094		6,55,821
Interest on SB Accounts	1,62,533		1,24,939
		6,52,627	7,80,760
Schedule-D:SALARY DEDUCTIONS			
P.F	9,70,289		9,71,876
E.S.I.C	45,258		71,117
L.I.C	4,69,396		4,38,738
G.L.I.C	4,088		4,214
Professional Tax	96,700		88,550
T.D.S	2,41,500		2,46,200
		18,27,231	18,20,695
Schedule-E :SALARIES			
Salaries	2,11,72,768		1,82,02,726
P.F.Employer Contribution	10,51,145		9,65,656
ESI Employer Contribution	1,59,327		1,74,367
		2,23,83,240	1,93,42,749

K. Anand
Principal

K. Anandani Brahmayya Siddhartha
College of Arts & Science
W. RAMAVADA-520 010.

<u>Schedule-F:COLLEGE GENERAL MAINTENANCE</u>		
General Maintence Expenses	72,583	1,00,879
Renewals & Subscription expenses	2,11,024	1,33,540
Seminar & Guest Lecturer Expenses	14,000	39,797
College Annual Day Expenses	1,25,975	42,711
Youth Festival Expenses	-	6,000
	4,23,582	3,22,927
<u>Schedule-G:POSTAGE & TELEPHONE EXPENSES</u>		
Postage & Telephone	31,921	20,736
Intenet Charges	1,26,630	2,00,693
	1,58,551	2,21,429
<u>Schedule-H:ADMINISTRATIVE EXPENSES</u>		
Printing & Stationary	37,938	15,916
Advertisement	41,488	1,99,262
Electricity Charges	9,92,666	11,16,067
Travelling & Convayance	24,222	43,222
	10,96,314	13,74,467
<u>Schedule-I:OTHER EXPENSES</u>		
University Affiliation Expenses	10,48,513	10,85,295
Lab Expenses	2,10,873	3,89,225
Insurance Charges	65,160	66,360
Housing Keeping Charges	4,09,513	3,21,938
	17,34,059	18,62,818
<u>Schedule-J :FIXED ASSETS</u>		
Air Conditioners	-	3,16,022
Computers	7,09,350	-
	7,09,350	3,16,022


 Principal
 Basuathaneni Brahmayya Siddhartha
 College of Arts & Science
 MITYAWADA-570 010.

Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College
of Arts & Sciences Vijayawada

Fixed Assets Schedule :4

Sl No	Particulars	Rate %	01.04.19 Rs.	Additions during the year		Total Rs.	Deductions Rs.	depreciation for Rs.	31.03.20 Rs.
				> 180 days Rs.	< 180 days Rs.				
1	Air Conditioners	15	3,01,533	-	-	3,01,533	-	45,230	2,56,303
2	Building	10	49,79,350	-	-	49,79,350	-	4,97,935	44,81,415
3	C.C.B.Telephones	15	1,122	-	-	1,122	-	168	954
4	Computer	40	23,075	7,09,350	-	7,32,425	-	2,92,970	4,39,455
5	Duplicating Machine	15	4,919	-	-	4,919	-	738	4,181
6	Electricity Power Boards	15	16,101	-	-	16,101	-	2,415	13,685
7	E.P.A.BX.Inter Com Tel Sys	15	12,927	-	-	12,927	-	1,939	10,988
8	Fans	15	51,872	-	-	51,872	-	7,781	44,091
9	Furnitures	10	15,24,857	-	-	15,24,857	-	1,52,486	13,72,371
10	Laboratory Equipments	15	18,48,165	-	-	18,48,165	-	2,77,225	15,70,940
11	Laboratory Installations	15	32,091	-	-	32,091	-	4,814	27,277
12	Library Books	10	40,31,391	-	-	40,31,391	-	4,03,139	36,28,252
13	Modi Xerox	15	56,929	-	-	56,929	-	8,539	48,389
14	Motor Pumpset	15	6,458	-	-	6,458	-	969	5,489
15	Water Coolers	15	9,777	-	-	9,777	-	1,467	8,311
16	Epass Sim Lan Machine	15	10,261	-	-	10,261	-	1,539	8,722
17	Parking Shed	10	7,10,071	-	-	7,10,071	-	71,007	6,39,064
18	Computer Equipments	15	10,14,394	-	-	10,14,394	-	1,52,159	8,62,235
19	Glassware & Plastic	15	1,19,953	-	-	1,19,953	-	17,993	1,01,960
20	Refrigerator	15	3,206	-	-	3,206	-	481	2,725
21	Water Purifier	15	945	-	-	945	-	142	803
	Total		1,47,59,398	7,09,350	-	1,54,68,748	-	19,41,135	1,35,27,613

Brahmayya
Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

P.B SIDDHARTHA PG GENERAL FUND

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AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science - Post-Graduate
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2020 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2020.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure, for the Year Ended on that date.

Place: Vijayawada

Date : 21.11.2020

36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520010, Phone: 52494045, 2494080 www.chowdaryand Rao.com

Branches at : Visakhapatnam, Hyderabad & Rajahmundry



For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S

A.R.S. Krishna Rao
(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts &
Science, (Examination Funds)
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2020

1. Depreciation on Fixed Assets provided in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Current year items were regrouped and reclassified wherever considered necessary.

For Post-Graduate Centre of Parvathaneni Brahmayya
Siddhartha College of Arts & Science

Principal

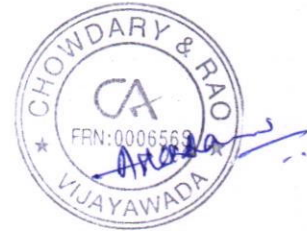
Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010

Place: Vijayawada
Date: 21.11.2020

Secretary

Treasurer



**Post Graduate Centre of Parvataneni Brahmayya Siddartha College
of Arts & Sciences - Examination Fund
Vijayawada**

Year Ending: 31.03.2020
Assessment Year: 2020-21

Status: Charitable Trust
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Details Rs.	Total Rs.
Income			
Total Income received		17,49,542	
Corpus Donations received		-	17,49,542
Less: Exemption U/s. 11(1)(d)			17,49,542
Less: Exemption U/s. 11(1)(a) @ 15%			2,62,431
Income of the trust which should have been spent for charitable purpose			14,87,110
Amount Utilized			
Total expenditure as per Income and Expenditure account	10,61,920		
Less: Depreciation	8,330	10,53,590	
Expenditure towards capital assets		41,650	10,95,240
Short Utilization of income for the year			3,91,870
Amount Invested in Specified Funds			20,96,850
NET TAXABLE INCOME			NIL
Total Income Returned		-	-
Tax Thereon			-
REFUND DUE			-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.No	Ass.Year	Opening Excess Application	Utilization in (Excess) / Short	Cumulative Excess Application
1	2018-19	-	2,68,886	2,68,886
2	2019-20	2,68,886	7,86,163	10,55,049
3	2020-21	10,55,049	3,91,870	6,63,179

**Post Graduate Centre of Parvataneni Brahmayya Siddhartha College
of Arts & Sciences - Examination Fund
Vijayawada**

STATEMENT OF AFFAIRS (EXAMINATIONS) AS AT 31ST MARCH, 2020

Particulars	Sch.No.	Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
LIABILITIES:					
CAPITAL FUND					
Balance as on 01-04-2019		14,38,549		3,86,550	14,38,549
Add: Excess of income over expenditure		<u>6,87,622</u>	21,26,170	<u>10,51,999</u>	
Unsecured Loans			4,000		4,000
Total			21,30,170		14,42,549
ASSETS:					
FIXED ASSETS					
Computer			33,320		-
CURRENT ASSETS					
Cash and Bank Balances:					
Cash in hand		-		-	
Cash at bank		<u>20,96,850</u>	20,96,850		14,42,549
Total			21,30,170		14,42,549

[Signature]

Principal

[Signature]

Secretary

[Signature]

Treasurer

per our report of even date
For **CHOWDARY & RAO**
Chartered Accountants
FRN: 000656S

[Signature]

(R.S. KRISHNA RAO)
Partner - M. No. 027450



Parvataneni Brahmayya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: VIJAYAWADA-520 010.

Post Graduate Centre of Parvataneni Brahmaya Siddhartha College
of Arts & Sciences - Examination Fund
Vijayawada

INCOME & EXPENDITURE OF EXAMINATIONS FOR THE YEAR ENDED 31-03-2020

PARTICULARS	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
INCOME				
Examination fee		17,01,054		17,54,030
Interest received from bank		48,488		18,206
TOTAL (A)		17,49,542		17,72,236
EXPENDITURE				
Salaries		2,79,871		2,64,000
Examination expenses		7,73,719		4,56,192
Bank charges		-		45
Depreciation		8,330		-
TOTAL (B)		10,61,920		7,20,237
To Excess of Income over expenditure (A-B)		6,87,622		10,51,999

[Signature]

Principal
Principal

[Signature]

Secretary

[Signature]

Treasurer

per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S

[Signature]

Parvataneni Brahmaya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: VIJAYAWADA-520 010.



A.R.S. KRISHNA RAO
Partner - M. No. 027450

Post Graduate Centre of Parvataneni Brahmayya Siddhartha College
of Arts & Sciences - Examination Fund
Vijayawada

RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2020

PARTICULARS	Sch.No.	Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
RECEIPTS					
Opening Balance:					
Cash in hand		-		-	
Cash at bank		14,42,549	14,42,549	3,90,550	3,90,550
Examination fee			17,01,054		17,54,030
Interest received from bank			48,488		18,206
Salary Deductions(Professtional Tax)			2,400		-
TOTAL			31,94,490		21,62,786
PAYMENTS					
Salaries			2,79,871		2,64,000
Examination Expenses			7,73,719		4,56,192
Bank charges			-		45
Computer			41,650		-
Salary Deductions(Professtional Tax)			2,400		-
Closing Balance:					
Cash in hand		-		-	
Cash at bank		20,96,850	20,96,850	14,42,549	14,42,549
TOTAL			31,94,490		21,62,786

[Signature]

Principal

[Signature]

Secretary

[Signature]

Treasurer

per our report of even date
For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S

[Signature]

Parvataneni Brahmayya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: _____
VIJAYAWADA-520 010.



P.B SIDDHARTHA PG EXAMINATION

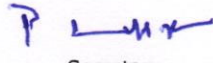
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Post Graduate Courses of Parvataneni Brahmayya
Siddhartha College of Arts & Sciences
VIJAYAWADA

STATEMENT OF AFFAIRS (GENERAL FUNDS & EXAMINATIONS) AS AT 31ST MARCH, 2020

LIABILITIES	Sch.No.	Current Year	Current Year	Combined Gen &	Previous Year
		General Fund	Examinatin Fund	Exam Fund	
		Rs.		Total	Rs.
CAPITAL FUND					
as per schedule	1	(2,06,62,890)	21,26,170	(1,85,36,720)	-64,21,542
CURRENT LIABILITIES					
Due to SAGTE	2	3,88,35,646	-	3,88,35,646	3,27,55,120
Other Liabilities	3	37,91,519	4,000	37,95,519	50,18,790
Total		2,19,64,275	21,30,170	2,40,94,445	3,13,52,368
FIXED ASSETS					
As per separate schedule	4	1,35,27,613	33,320	1,35,60,933	1,47,59,398
CURRENT ASSETS,, LOANS & ADVANCES					
a. Current Assets					
Cash & Bank balances:					
Cash		6,365	-	6,365	16,044
Bank	5	80,70,518	20,96,850	1,01,67,368	1,62,22,048
b. Loans and Advances					
Advances	6	3,59,779		3,59,779	3,54,879
Total		2,19,64,275	21,30,170	2,40,94,445	3,13,52,368


Principal


Secretary


Treasurer

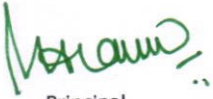
Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 10.

**Post Graduate Courses of Parvathaneni Brahmaya
Siddhartha College of Arts & Sciences
VIJAYAWADA**

INCOME AND EXPENDITURE TO GENERAL FEE FUNDS & EXAMINTIONS FOR THE YEAR ENDED ON 31ST MARCH, 2019

PARTICULRS	Sch.No.	Combined Gen & Exam			Previous Year Rs.
		Current Year General Fund	Current Year Examinatin Fund	Total	
INCOME					
Fee Collections	7	1,54,31,899	17,01,054	1,71,32,953	2,05,02,983
Other collections	8	23,450	-	23,450	28,919
Interest Received from Bank	9	7,42,614	48,488	7,91,102	7,98,966
TOTAL		1,61,97,963	17,49,542	1,79,47,505	2,13,30,868
EXPENDITURE					
Salaries	10	2,23,95,032	2,79,871	2,26,74,903	2,13,55,876
Examinations Expenses		-	7,73,719	7,73,719	4,56,192
College General Maintenance	11	4,52,966	-	4,52,966	4,93,270
Repairs & Mainatanance		1,86,805	-	1,86,805	3,88,148
Postage & Telephone	12	1,58,551	-	1,58,551	2,21,429
Administrative Expenses	13	12,37,717	-	12,37,717	13,75,667
Other Expenses	14	17,41,149	-	17,41,149	21,27,114
Excess Provision of Earlier Year					
Write Off		85,127	-	85,127	0
BOS Expenses		-	-	-	62,036
Audit fee		8,260	-	8,260	11,100
Bank Charges		3,642	-	3,642	541
Property Tax		2,64,522	-	2,64,522	2,64,522
Gratutity Paid		5,25,855	-	5,25,855	6,50,919
Depreciation		19,41,135	8,330	19,49,465	15,50,566
TOTAL		2,90,00,761	10,61,920	3,00,62,681	2,89,57,380
To Excess of Expenditure over Income		1,28,02,798	6,87,622	1,21,15,176	(76,26,512)



Principal

Principal

Parvathaneni Brahmaya Siddhartha

College of Arts & Science

Place, Vijayawada

Date:



Secretary



Treasurer

STATEMENT OF AFFAIRS (GENERAL FUNDS & EXAMINATIONS) AS AT 31ST MARCH, 2020

Grouping Schedules

Particulars	General Fund		Examination Fund		General Fund & Examination Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Statement of Affairs					
Schedule 1 :- CAPITAL FUND					
Balance as on 01.04.2019	-78,60,091		14,38,549		
Less: Excess of Expenditure over income	<u>-1,28,02,799</u>		<u>6,87,622</u>		
		-2,06,62,890	21,26,171		-1,85,36,719
Schedule-2 : CURRENT LIABILITIES					
Due to SAGTE					
Balance as on 01.04.2018	3,27,55,120		-		
Add: Received during 2018-19	61,75,512				
Less: TDS on Fixed Deposit	<u>94,987</u>				
		3,88,35,645	-		3,88,35,645
Schedule-3: OTHER LIABILITIES					
Provision for Gratuity	37,91,519				
TDS Payable					
Un Secured Loans			4,000		
		37,91,519	4,000		37,95,519
Schedule-5 CASH AT BANK					
In Savings Bank:					
Cash at Bank (SY)	38,366				
Cash at Bank (SBI)	8,180				
Cash at Bank Syndicate	80,23,972		20,96,850		
In Fixed Deposits:					
Bank Deposits (F.D)					
		80,70,518	20,96,850		1,01,67,368
Schedule-6: DEPOSITS, LOANS & ADVANCES					
Deposits:					
Electrical Deposits	2,88,058		-		
Gas Deposits	15,296		-		
Telephone Deposits	1,000		-		
Water Deposits	46,525		-		
Loans & Advances:					
Loans & advances	<u>8,900</u>				
		3,59,779	-		3,59,779
Income & expenditure a/c					
Schedule-7: FEE COLLECTIONS					
Tuition fee	1,54,31,899		17,01,054		
		1,54,31,899	17,01,054		1,71,32,953
Schedule-8: OTHER COLLECTIONS					
Miscellaneous Receipts and late fee	23,450				
		23,450	-		23,450
Schedule-9: INTEREST RECEIVED FROM BANK					
Accrued Interest syn Corp	5,80,081		48,488		
Bank Interest	<u>1,62,533</u>				
		7,42,614	48,488		7,91,102
Schedule-10 : SALARIES					
Salaries	2,11,84,560		2,79,871		
P.F. Employer Contribution	10,51,145				
ESI Employer Contribution	<u>1,59,327</u>				
		2,23,95,032	2,79,871		2,26,74,903
Schedule-11: COLLEGE GENERAL MAINTENANCE					
General Maintenance Expences	72,583				
Renewals & Subscription expenses	2,11,024				
Seminar & Guest Lecturer Expenses	34,920				
College Annual Day Expenses	1,34,439				
Youth Festival Expenses	<u>-</u>				
		4,52,966	-		4,52,966
Schedule-12: POSTAGE & TELEPHONE EXPENSES					
Postage & Telephone	31,921				
Internet Charges	<u>1,26,630</u>				
		1,58,551	-		1,58,551
Schedule-13: ADMINISTRATIVE EXPENSES					
Printing & Stationary	37,938				
Advertisement	42,294				
Electricity Charges	11,33,263				
Travelling & Convavance	<u>24,222</u>				
		12,37,717	-		12,37,717
Schedule-14: OTHER EXPENSES					
University Affiliation Expenses	10,48,513				
Lab Expenses	2,10,873				
Insurance Charges	65,160				
Housing Keeping Charges	<u>4,16,603</u>				
		17,41,149	-		17,41,149

(Signature)

Principal

Parvataneni Brahmayya Siddhartha

College of Arts & Sciences

Vijayawada - 520 010

**Post Graduate Courses of Parvataneni Brahmayya
Siddhartha College of Arts & Sciences
VIJAYAWADA**

PG General Fund & Examination Fund

Schehle :4

Fixed Assets Schedule

SI No	Particulars	Rate %	01.04.19 Rs.	Additions during the year		Total Rs.	Deductions Rs.	Total depreciation for the year Rs.	W.D.V. on 31.03.20 Rs.
				> 180 days Rs.	< 180 days Rs.				
1	Air Conditioners	15	3,01,534	-	-	3,01,534	-	45,230	2,56,304
2	Building	10	49,79,351	-	-	49,79,351	-	4,97,935	44,81,416
3	C.C.B.Telephones	15	1,122	-	-	1,122	-	168	954
4	Computer	40	23,075	7,09,350	-	7,32,425	-	2,92,970	4,39,455
5	Duplicating Machine	15	4,919	-	-	4,919	-	738	4,181
6	Electricity Power Boards	15	16,100	-	-	16,100	-	2,415	13,685
7	E.P.A.BX.Inter Com Tel Sys	15	12,927	-	-	12,927	-	1,939	10,988
8	Fans	15	51,873	-	-	51,873	-	7,781	44,092
9	Furnitures	10	15,24,856	-	-	15,24,856	-	1,52,486	13,72,370
10	Laboratory Equipments	15	18,48,165	-	-	18,48,165	-	2,77,225	15,70,940
11	Laboratory Installations	15	32,090	-	-	32,090	-	4,814	27,277
12	Library Books	10	40,31,392	-	-	40,31,392	-	4,03,139	36,28,253
13	Modi Xerox	15	56,929	-	-	56,929	-	8,539	48,390
14	Motor Pumpset	15	6,458	-	-	6,458	-	969	5,489
15	Water Coolers	15	9,778	-	-	9,778	-	1,467	8,311
16	Epess Sim Lan Machine	15	10,261	-	-	10,261	-	1,539	8,722
17	Parking Shed	10	7,10,071	-	-	7,10,071	-	71,007	6,39,064
18	Computer Equipments	15	10,14,394	-	-	10,14,394	-	1,52,159	8,62,235
19	Glassware & Plastic	15	1,19,953	-	-	1,19,953	-	17,993	1,01,960
20	Refrigerator	15	3,205	-	-	3,205	-	481	2,724
21	Water Purifier	15	945	-	-	945	-	142	803
Total			1,47,59,398	7,09,350	-	1,54,68,748	-	19,41,135	1,35,27,613

Fixed Assets Schedule Examination Fund

SI No	Particulars	Rate %	01.04.19 Rs.	Additions during the year		Total Rs.	Deductions Rs.	Total depreciation for the year Rs.	W.D.V. on 31.03.20 Rs.
				> 180 days Rs.	< 180 days Rs.				
1	Computers	40		-	41,650	41,650	-	8,330	33,320

Total:- **1,35,60,933**

(Signature)

Principal

Parvataneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.



AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure, for the Year Ended on that date.

Place: Vijayawada
Date: 26.10.2019

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S



A.R.S. Krishna Rao
(A.R.S. Krishna Rao)
Partner

Mem.No: 027450

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)

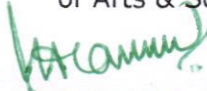
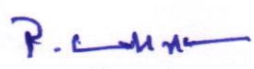
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2019

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. In respect of aided posts deductions towards Provident Fund contribution, LIP, Profession Tax, Income Tax, etc. were made / remitted directly by the disbursing authorities. Hence, these items were not shown as receipts and payments in the books of accounts of the college.

For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S



Principal
Director
Parvathaneni Brahmayya
Siddhartha College of Arts & Science,
VIJAYAWADA-10
Place: Vijayawada
Date: 26.10.2019


Treasurer




R.S.Krishna Rao)
Partner
Mem.No: 027450

STATE
copy

AIDED GENERAL UTILIZATION

Year Ending: 31.03.2019
Assessment Year: 2019-2020

Status: CHARITABLE TRUST
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	3,12,69,266	
Corpus Donations received	-	3,12,69,266
Less: Exemption U/s. 11(1)(d)		-
		3,12,69,266
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization for the year)		8,46,212
Income of the trust which should have been spent for charitable purpose		3,04,23,054
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	3,04,23,054	
Expenditure towards capital assets	-	3,04,23,054
Net Taxable Income		-
Amount Invested in Specified Funds		17,81,134
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.No	Ass.Year	Opening excess Application	Utilization in (Excess) / Short	Cumulative excess Application
1	2015-2016	-	(2,99,861)	2,99,861
2	2016-2017	2,99,861	(3,38,505)	6,38,366
3	2017-2018	6,38,366	(97,546)	7,35,912
4	2018-19	7,35,912	-	7,35,912
5	2019-20	7,35,912	-	7,35,912

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

STATEMENT OF AFFAIRS (AIDED GENERAL FUNDS) AS ON 31.03.2019

Particulars	Sch.No.	Current Year	Previous Year
		Rs.	Rs.
LIABILITIES:			
CAPITAL FUND			
Opening Balance		-31,51,834	-31,51,834
Add: Excess of Income over Expenditure during the year		8,46,212	-23,05,622
CURRENT LIABILITIES			
Due to SAGTE		46,75,838	46,75,838
Other Current Liabilities	1	4,22,376	4,22,376
TOTAL		27,92,593	19,46,380
ASSETS:			
FIXED ASSETS			
As per separate schedule	2	8,55,800	8,55,800
CURRENT ASSETS, LOANS AND ADVANCES			
a. Current Assets			
Cash on hand		2,590	2,972
Balance with banks	3	17,81,134	9,34,539
b. Loans & Advances			
Deposits recoverable	4	1,53,068	1,53,068
TOTAL		27,92,593	19,46,380

per our report of even date


Principal
Principal



Secretary


Treasurer

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 26.10.2019

For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S




(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

INCOME AND EXPENDITURE FOR THE PERIOD ENDED 31.03.2019

PARTICULARS		Current Year	Previous Year
INCOME		Rs.	Rs.
Fee Collections	5	13,29,475	13,16,660
Other Collections	6	87,870	1,72,035
Interest received from bank		48,361	30,005
Teaching grant		2,98,03,560	3,00,30,604
TOTAL (A)		3,12,69,266	3,15,49,304
EXPENDITURE			
Salaries		2,98,03,560	3,06,81,704
Administrative Expenses	7	6,19,494	5,08,413
Other Expenses	8	-	1,05,384
Property tax		-	1,32,263
TOTAL (B)		3,04,23,054	3,14,27,764
Excess of Income over Expenditure (A-B)		8,46,212	1,21,540

per our report of even date

[Signature]

Principal
Principal

[Signature]

Secretary

[Signature]

Treasurer

For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



[Signature]

A.R.S. KRISHNA RAO
Partner - M. No. 027450

Place: Vijayawada
Date: 26.10.2019
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

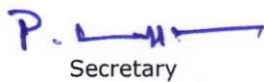
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
<u>OPENING BALANCE</u>				
Cash on hand		2,972		17,533
Balance with banks		<u>9,34,539</u>	9,37,511	5,53,837
Fee Collections	A		13,29,475	13,16,660
Other Collections	B		87,870	1,72,035
Interest received from bank			48,361	30,005
Salary Deductions	C		30,36,746	47,32,798
Teaching grant			2,98,03,560	3,00,30,604
Staff advances			-	5,000
Advance form SAGATE			-	2,53,926
Pension contribution (Madhu)			-	81,495
TOTAL			3,52,43,525	3,71,93,893
PAYMENTS				
<u>Salaries</u>				
Teaching staff & Non-teaching staff			2,98,03,560	3,06,81,704
Salary Deductions			30,36,746	47,32,798
Administrative Expenses	D		6,19,494	6,81,192
Other Expenses	E		-	23,424
Property tax			-	1,32,263
Staff advances			-	5,000
Extra Seats Fee Paid			-	-
<u>Closing Balances</u>				
Cash on hand		2590		2,972
Balance with banks		<u>17,81,134</u>	17,83,724	9,34,539
TOTAL			3,52,43,525	3,71,93,893

per our report of even date


Principal

Principal


Secretary

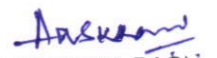
Secretary


Treasurer

Treasurer



For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S


(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Place: Vijayawada Siddhartha

Date: 26.10.2019

VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS AS ON 31.03.2019

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
Schedule-1: OTHER CURRENT LIABILITIES			
Pension contribution(Madhu)	4,22,376		3,40,881
Add: During this year	-		81,495
	4,22,376	4,22,376	4,22,376
Schedule-2: FIXED ASSETS			
Furniture	6,85,792		6,85,792
Water cooler	63,750		63,750
Library & Others	28,885		28,885
Labaratory Equipment	77,373		77,373
	8,55,800	8,55,800	8,55,800
Schedule-3: BALANCE WITH BANKS			
In Savings Bank:			
A/c No.35618	8,66,403		6,59,808
A/c No.35767	9,14,713		2,74,713
A/c No.3789	18		18
	17,81,134	17,81,134	9,34,539
Schedule-4: DEPOSITS RECOVERABLE			
Telephone Deposit	4,301		4,301
Electricity deposit	1,48,767		1,48,767
	1,53,068	1,53,068	1,53,068

SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

Particulars	Current Year		Previous Year
Schedule-5: FEE COLLECTIONS			
Admission fee	-		3,080
Re-admission fee	-		30
Tuition fee	13,29,475		13,04,250
Late fee fines	-		9,300
	13,29,475	13,29,475	13,16,660
Schedule-6: OTHER COLLECTIONS			
Sale of application forms	82,000		52,700
Affiliation fee	-		37,455
GSLIC Fee	-		81,880
Miscellaneous Fee	5,870		
	87,870	87,870	1,72,035

(Signature)
Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

Schedule-7:ADMINISTRATIVE EXPENSES

Repairs	82,539		50,846
Printing & Stationery	51,463		43,898
Telephone charges	23,871		27,360
Electricity Charges	2,68,195		2,45,246
General maintenance	72,921		32,498
Sanitary charges	25,783		10,454
Travelling Allowances	14,592		14,013
Conveyance Charges	1,426		2,084
Bank Charges	6		259
Water bill	806		22,474
Other Miscellaneous expenses	14,221		31,411
Renewal and Subscriptions	27,870		27,870
University Charges	25,766		
Students Fee Refund Expenses	10035		-
		6,19,494	5,08,413

Schedule-8:OTHER EXPENSES

Group personal accident insurance	-		81,960
Affiliation fee	-		23,424
		-	1,05,384

SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2019

Particulars	Current Year	Previous Year
Schedule-A:FEE COLLECTIONS		
Admission fee	-	3,080
Re-admission fee	-	30
Tuition fee	13,29,475	13,04,250
Late fee fines	-	9,300
	-----	-----
	13,29,475	13,16,660
Schedule-B:OTHER COLLECTIONS		
Sale of application forms	82,000	52,700
Affiliation fee	-	37,455
GSLIC Fee	-	81,880
Miscellaneous Fee	5,870	-
	-----	-----
	87,870	1,72,035
Schedule-C:SALARY DEDUCTIONS		
LIC premium	4,05,116	12,45,174
GSLIC	10,800	32,100
Profession Tax	61,800	65,600
Income Tax	24,51,000	21,93,900
EPWF	11,840	-
Kerala Relief Fund	7,400	-
NGD DAY	1,950	-
PF	86,840	-
NSC Bonds	-	11,93,974
Flag day	-	2,050
	-----	-----
	30,36,746	47,32,798

Principal
Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

Schedule-D:ADMINISTRATIVE EXPENSES

Repairs	82,539		1,41,665
Printing & Stationery	51,463		43,898
Telephone charges	23,871		27,360
Electricity Charges	2,68,195		2,45,246
General maintenance	72921		32498
Sanitary charges	25,783		10,454
Travelling Allowances	14,592		14,013
Conveyance Charges	1,426		2,084
Bank Charges	6		259
Water bill	806		22,474
Other Miscellaneous expenses	14,221		31,411
Renewal and Subscriptions	27,870		1,09,830
University Charges	25,766		-
Students Fee Refund Expenses	10035		-
		6,19,494	6,81,192

Schedule-E:OTHER EXPENSES

Group personal accident insurance	-		-
Affiliation fee	-		23,424
		-	23,424


Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010

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AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
 - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income for the Year Ended on that date.

Place: Vijayawada
Date: 26.10.2019

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S



A.R.S. Krishna Rao
(A.R.S.Krishna Rao)
Partner

Mem.No: 027450

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)

Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2019

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.

For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science

For Chowdary & Rao

Chartered Accountants
& Firm Reg.No: 000656S

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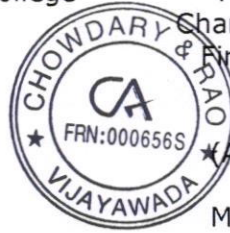
Director

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Secretary

[Handwritten Signature]

Treasurer



(A.R.S.Krishna Rao)
Partner
Mem.No: 027450

Parvathaneni Brahmayya
Siddhartha College of Arts & Science
VIJAYAWADA-10

Place: Vijayawada
Date: 26.10.2019

UNAIDED GENERAL UTILIZATION

Year Ending: 31.03.2019
Assessment Year: 2019-2020

Status: CHARITABLE TRUST
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	1,95,30,829	
Corpus Donations received	-	1,95,30,829
Less: Exemption U/s. 11(1)(d)		1,95,30,829
Less: Exemption U/s. 11(1)(a) @ 15%		-
Income of the trust which should have been spent for charitable purpose		1,95,30,829
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	3,23,75,358	
Expenditure towards capital assets	99,59,270	
	4,23,34,628	
Less: Restricted to available 85% funds	2,28,03,799	1,95,30,829
Net Taxable Income		-
Amount Invested in Specified Funds		1,84,64,635
NET TAXABLE INCOME		NIL
Total Income Returned	-	-
Tax Thereon		-
REFUND DUE		

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.No	Ass.Year	Opening excess Application	Utilization in (Excess)/ Short	Cumulative excess Application
1	2015-16	-	(13,51,248)	(13,51,248)
2	2016-17	(13,51,248)	-	(13,51,248)
3	2017-18	(13,51,248)	4,15,638	(9,35,610)
4	2018-19	(9,35,610)	-	(9,35,610)
5	2019-20	(9,35,610)	-	(9,35,610)

STATEMENT OF AFFAIRS (UN AIDED GENERAL FUNDS) AS AT 31ST MARCH, 2019

Particulars	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
LIABILITIES:				
CAPITAL FUND	1		6,12,60,153	5,94,15,615
OTHER FUNDS				
Volleyball tournament Fund			30,33,456	30,33,456
CURRENT LIABILITIES				
Advances	2		6,20,97,106	4,69,03,870
Total			12,63,90,715	10,93,52,941
ASSETS:				
FIXED ASSETS				
As per schedule	3		9,10,05,919	8,10,46,649
CURRENT ASSETS, LOANS AND ADVANCES				
a. Current Assets				
Cash on Hand			7,708	478
Balance with banks	4		1,84,64,635	1,67,21,930
b. Loans & Advances				
Advances	5		1,69,12,453	1,15,83,884
Total			12,63,90,715	10,93,52,941

per our report of even date

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



[Signature]
A.R.S. KRISHNA RAO
Partner - M. No. 027450

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 26.10.2019

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
INCOME				
Fee Collections	6		1,46,94,020	2,61,91,135
Other Collections	7		2,89,410	5,32,036
Miscellaneous receipts			-	11,42,200
Interest received from bank			1,50,472	3,83,481
Interest on Fd			7,57,485	3,60,004
Examination surplus amount received			36,39,442	30,68,069
TOTAL (A)			1,95,30,829	3,16,76,925
EXPENDITURE				
Salaries	8		2,17,96,130	1,81,02,382
Administrative Expenses	9		86,33,714	57,92,269
Other Expenses	10		-	3,04,895
Bank charges			1,822	6
CPE EXPENDITURE	11		11,11,747	-
UGC EXPENDITURE	12		1,43,773	-
AUTONOMOUS EXPENDITURE	13		6,88,172	-
TOTAL (B)			3,23,75,358	2,41,99,552
To Excess of Income over expenditure (A-B)			-1,28,44,529	74,77,373

per our report of even date


Principal

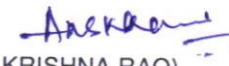

Secretary


Treasurer

For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S

Parvathaneni Brahmayya Siddhartha
Place: Vijayawada
College of Arts and Science
Date: 26.10.2019
VIJAYAWADA-520 010.




A.R.S. KRISHNA RAO
Partner - M. No. 027450

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

RECEIPTS & PAYMENTS (UNAIDED GENERAL FUNDS) FOR THE YEAR ENDED 31.03.2019

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
Opening Balance				
Cash on hand		7,708		50,477
Balance with banks		1,06,16,583	1,06,24,291	24,82,671
Fee Collections	A		1,46,94,020	2,61,91,135
Other Collections	B		2,89,410	5,32,036
Miscellaneous receipts			-	11,42,200
Interest received on Savings Account			1,50,472	3,83,481
Interest on Fixed Deposits			7,57,485	3,38,451
Salary Deductions	C		16,13,432	12,80,164
Volley ball A/c amount(Fixed deposit)			41,48,330	39,11,634
Staff Advance Recovered			-	-
Siddhartha Academy			81,00,000	8,51,795
Fixed deposits matured			50,60,515	50,00,000
CPE RECEIPTS	D		98,62,366	-
UGC RECEIPTS	E		1,93,379	-
AUTONOMOUS RECEIPTS	F		33,27,314	-
TOTAL			5,88,21,014	4,21,64,044
PAYMENTS				
Salaries	G		2,17,96,130	1,81,02,382
Salary Deductions			16,13,432	12,80,164
Administrative Expenses	H		66,32,136	57,01,450
Other Expenses	I		-	3,04,895
Bank charges			1,822	6
Audit fee Payable			-	1,500
Staff Advance Paid			4,26,977	10,000
Web Seminar Library Hall			49,666	-
Furniture			90,800	-
Library furniture			-	-
Fixed Deposits Invested			53,95,283	50,60,515
Volleyball Tournament FD reinvested			45,09,962	41,48,330
PG Course			17,49,127	-
TDS Receivable (SAGTE)			61,085	41,240
CPE EXPENSES	J		44,75,800	-
UGC EXPENSES	K		1,43,773	-
AUTONOMOUS EXPENSES	L		33,07,923	-
Closing Balance				
Cash on hand		7,708		477
Balance with banks		85,59,390	85,67,098	75,13,085
TOTAL			5,88,21,014	4,21,64,044

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN : 000656S

[Signature]

Principal

[Signature]

Secretary

[Signature]

Treasurer



[Signature]

(A) S. KRISHNA RAO

Partner - M. No. 027450

Parvathani Brahmaya Siddhartha

College of Arts and Science

Place: Vijayawada

Date: 26.10.2019

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
Schedule-1: CAPITAL FUND			
Opening balance	5,94,15,615		1,13,06,234
Less: Aided General Fund (Written Off)	-1,00,000		-
Add: CPE Grant	98,62,366		4,06,32,008
Add: UGC Grant	1,93,379		
Add: AUTONOMOUS Grant	24,22,594		
Less: Internal Management Loan	-8,00,000		
Add: Excess of income over expenditure during the year	-1,28,44,529		74,77,373
Add: CPE CASH & BANK BAL	10,94,868		
Add: UGC CASH & BANK BAL	18,11,069		
Add: AUTONOMOUS CASH & BANK BAL	2,04,791		
	6,12,60,153	6,12,60,153	5,94,15,615
Schedule-2: CURRENT LIABILITIES			
I). Due to SAGTE			
Opening balance	4,69,03,870		4,69,03,870
Add: During the Year 2018-19	1,48,49,601		-
Less: Tds on Fixed Deposit	61,085		-
	6,16,92,386	6,16,92,386	4,69,03,870
II). Advances (AUTONOMOUS)			
	4,04,720	4,04,720	
		6,20,97,106	
Schedule-4: BALANCE WITH BANKS			
In Savings Bank	85,59,390		75,13,085
In Fixed Deposits	99,05,245		92,08,845
Add: Fresh Deposits during 2018-19	-		-
		1,84,64,635	1,67,21,930
Schedule-5: LOANS & ADVANCES			
Deposits recoverable:-			
Electricity Deposit		28,050	28,050
Advances:-			
Autonomous (U.G.C.)	3,21,038		3,21,038
Due from Aided general funds	-		1,00,000
Principal PBSC	50,000		10,000
P.G Courses	17,49,127	21,20,165	-
Examination surplus amount	1,11,24,796		1,11,24,796
Add: During the year 2018-19	36,39,442	1,47,64,238	
		1,69,12,453	1,15,83,884

Schedule: 3 FIXED ASSETS

Name of the Asset	Op Bal Rs	Additions Rs	Deductions Rs	Total Rs
1) Buildings	1,91,76,055	13,26,500	-	2,05,02,555
2) Women's Hostel building under construction	1,66,12,296	-	-	1,66,12,296
3) Furniture	9,89,248	90,800	-	10,80,048
4) Laboratory equipment	9,99,527	-	-	9,99,527
5) Library books	3,949	-	-	3,949
6) Library Furniture	8,100	-	-	8,100
7) Gym equipment	7,77,565	-	-	7,77,565
8) Audiovisual equipment	32,650	-	-	32,650
9) Safety equipment	16,88,377	-	-	16,88,377
10) Telephone (Intercom)	79,336	-	-	79,336
11) Electricity equipment	17,123	-	-	17,123
12) Ceiling fans	30,415	-	-	30,415
13) Assets acquired from UGC & AUTONOMOUS	4,06,32,008	46,83,804	-	4,53,15,812
Grants				
14) Web Seminar Library Hall	-	38,58,166	-	38,58,166
	8,10,46,649	99,59,270	-	9,10,05,919

Manana

Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

Particulars	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
Schedule-6:FEE COLLECTIONS				
Admission fee	-	-	-	6,260
Re-admission fee	-	-	-	75
Tuition fee	1,46,94,020	-	2,61,59,270	-
Late fee fines	-	-	-	25,530
		1,46,94,020	2,61,91,135	
Schedule-7:OTHER COLLECTIONS				
Sale of application forms	2,37,150	-	1,39,120	-
Group personal accident insurance	-	-	1,82,090	-
Affiliation fee	-	-	1,73,615	-
Canteen electricity	52,260	-	33,408	-
scrap sales	-	-	3,803	-
		2,89,410	5,32,036	
Schedule-8:SALARIES				
Salaries(Un-aided)	1,98,03,235	-	1,64,86,426	-
ESI contribution by the Management	5,61,573	-	4,53,842	-
PF contribution by the Management	12,62,344	-	10,06,214	-
Guest faculty/Honorarium (TAX)	-	-	-	-
Honorarium to Yoga	1,68,978	-	1,55,900	-
		2,17,96,130	1,81,02,382	
Schedule-9:ADMINISTRATIVE EXPENSES				
Printing & Stationery	69,910	-	49,350	-
Audit fee	9,720	-	9,120	-
Travelling Expenses	8,809	-	270	-
Telephone charges	1,150	-	3,779	-
Electricity charges	11,85,211	-	11,20,707	-
Management cash award	51,892	-	1,01,276	-
Advertisement charges	2,51,354	-	1,49,711	-
Campus maintainance & Repairs	34,88,931	-	16,74,846	-
House keeping expenses	12,28,471	-	5,83,959	-
Other Miscellaneous expenses	1,03,109	-	43,073	-
Lease of land	8,97,000	-	8,98,119	-
Advocate charges	-	-	22,500	-
BOS Expenses	1,81,397	-	1,05,616	-
Renewals and Subscriptions	88,600	-	1,47,499	-
Seminars and Guest lectures	87,624	-	53,499	-
Training and Placement expenses	5,007	-	1,41,988	-
University charges	2,11,575	-	6,589	-
Yoga day expenses	-	-	1,26,344	-
Youth Festival Expenses	2,75,450	-	3,46,800	-
Greenary expenses	-	-	60,000	-
Property tax	2,64,524	-	1,32,262	-
Sanitary expense	-	-	14,962	-
BOM Expenses	31,554	-	-	-
Municipal Water Charges	22,530	-	-	-
Sports Day Expenses	1,18,856	-	-	-
Student Fee Refund Expenses	51,040	-	-	-
		86,33,714	57,92,269	
Schedule-10:OTHER EXPENSES				
Group personal accident insurance	-	-	1,82,280	-
Affiliation fee	-	-	1,22,615	-
		-	3,04,895	
Schedule-11: CPE EXPENSES				
Recurring				
Bank charges	686	-	-	-
Teaching Facility Phase I (Recurring)	1,19,367	-	-	-
Teaching Facilities	3,41,265	-	-	-
Research Facilities	4,69,068	-	-	-
Extension activities	8,975	-	-	-
Other activities	1,72,386	-	-	-
		11,11,747	-	-
Schedule-12: UGC EXPENSES				
Recurring				
Bank charges	18	-	-	-
UGC Grant Refund	1,10,255	-	-	-
Seminar / Symposia	17,500	-	-	-
UGC Grants Received for Seminar	16,000	-	-	-
		1,43,773	-	-
Schedule-13: AUTONOMOUS EXPENDITURE				
Recurring				
Bank charges	272	-	-	-
Guest/ visiting faculty	79,982	-	-	-
Orientation & retraining Teachers	21,340	-	-	-
Work shops & seminars	1,55,764	-	-	-
Renovation & repairs	4,30,814	-	-	-
		6,88,172	-	-

(Signature)

Principal

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2019

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
Schedule-A:FEE COLLECTIONS			
Admission fee	-	-	6,260
Re-admission fee	-	-	75
Tuition fee	1,46,94,020	-	2,61,59,270
Late fee fines	-	-	25,530
Electricity fee	-	-	-
		1,46,94,020	2,61,91,135
Schedule-B:OTHER COLLECTIONS			
Sale of application forms	2,37,150	-	1,39,120
Group personal accident insurance	-	-	1,82,090
Affiliation fee	-	-	1,73,615
Canteen electricity	52,260	-	33,408
scrap sales	-	-	3,803
		2,89,410	5,32,036
Schedule-C:SALARY DEDUCTIONS			
Professional tax	1,10,550	-	81,850
EPF	11,61,332	-	9,60,109
GLIC	27,416	-	27,310
Income Tax	49,400	-	37,100
ESIC	2,07,208	-	1,73,795
Kerala fund	57,526	-	-
		16,13,432	12,80,164
Schedule-D: CPE RECEIPTS			
Grant Received	97,00,000	-	-
Interest received from bank	1,62,366	-	-
		98,62,366	-
Schedule-E: UGC RECEIPTS			
Grant Received	66,000	-	-
Interest received from bank	1,27,379	-	-
		1,93,379	-
Schedule-F:AUTONOMOUS RECEIPTS			
Grant Received	24,00,000	-	-
Advances received from SAGATE	9,00,000	-	-
Advances	4,720	-	-
Interest received from bank	22,594	-	-
		33,27,314	-
Schedule-G:SALARIES			
Salaries(Un-aided)	1,98,03,235	-	1,64,86,426
ESI contribution by the Management	5,61,573	-	4,53,842
PF contribution by the Management	12,62,344	-	10,06,214
Honorarium to Yoga	1,68,978	-	1,55,900
		2,17,96,130	1,81,02,382
Schedule-H:ADMINISTRATIVE EXPENSES			
Printing & Stationery	69,910	-	49,350
Audit fee	9,720	-	9,120
Travelling Expenses	8,809	-	270
Telephone charges	1,150	-	3,779
Electricity charges	11,85,211	-	11,20,707
Management cash award	51,892	-	1,01,276
Advertisement charges	2,51,354	-	1,49,711
Campus maintainance & Repairs	32,02,855	-	16,74,846
House keeping expenses	12,14,494	-	5,83,959
Other Miscellaneous expenses	80,147	-	43,073
Lease of land	-	-	8,07,300
Advocate charges	-	-	22,500
BOS Expenses	-	-	1,05,616
Renewals and Subscriptions	88,600	-	1,47,499
Seminars and Guest lectures	27,432	-	53,499
Training and Placement expenses	5,007	-	1,41,988
University charges	2,11,575	-	6,589
Yoga day expenses	-	-	1,26,344
Youth Festival Expenses	-	-	3,46,800
Greenary expenses	-	-	60,000
Property tax	-	-	1,32,262
Sanitary expense	-	-	14,962
BOM Expenses	31,554	-	-
Municipal Water Charges	22,530	-	-
Sports Day Expenses	1,18,856	-	-
Student Fee Refund Expenses	51,040	-	-
		66,32,136	57,01,450
Schedule-I:OTHER EXPENSES			
Group personal accident insurance	-	-	1,82,280
Affiliation fee	-	-	1,22,615
		-	3,04,895
Schedule-J: CPE EXPENSES			
Recurring			
Bank charges	686	-	-
Teaching Facility Phase I (Recurring)	1,19,367	-	-
Teaching Facilities	3,41,265	-	-
Research Facilities	4,69,068	-	-
Extension activities	8,975	-	-
Other activities	1,72,386	-	-
	11,11,747	-	-
Non-Recurring			
Teaching Facilities	15,13,551	-	-
Research Facilities	8,67,226	-	-
Extension activities	4,23,880	-	-
Other activities	5,59,396	-	-
	33,64,053	-	-
		44,75,800	-

Karim
Principal

Schedule-K: UGC EXPENSES			
Recurring			
Bank charges	18		-
UGC Grant Refund	1,10,255		-
Seminar / Symposia	17,500		-
UGC Grants Received for Seminar	16,000		-
		1,43,773	-
Schedule-L:AUTONOMOUS EXPENSES			
Recurring			
Bank charges	272		-
Guest/ visiting faculty	79,982		-
Orientation & retraining Teachers	21,340		-
Work shops & seminars	1,55,764		-
Renovation & repairs	4,30,814		-
	6,88,172		-
Non-Recurring			
Equipment	8,71,695		-
Furniture	3,29,788		-
Library Books & Journals	1,18,268		-
	13,19,751		-
Advance refunded to SAGTE	13,00,000		-
		33,07,923	-

(Handwritten Signature)

Principal
Parvathaneni Brahmavva Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.



AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.

Place: Vijayawada
Date: 26.10.2019

For Chowdary & Rao
Chartered Accountants
FRN Reg.No: 000656S



Aashka
(R.S.Krishna Rao)
Partner
Mem.No: 027450


Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)
Siddhartha Nagar
Vijayawada-520 010


NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2019

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.

For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S


Principal
Parvathaneni Brahmayya
Siddhartha College of Arts & Science
VIJAYAWADA-10
Place: Vijayawada
Date: 26.10.2019


Secretary


Treasurer



A.R.S.Krishna Rao)
Partner
Mem.No: 027450

AIDED SPECIAL UTILIZATION

Year Ending: 31.03.2019
Assessment Year: 2019-2020

Status: CHARITABLE TRUST
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	19,90,928	
Corpus Donations received	-	
		19,90,928
Less: Exemption U/s. 11(1)(d)		-
		19,90,928
Less: Exemption U/s. 11(1)(a) @ 15%		19,889
		19,71,039
Income of the trust which should have been spent for charitable purpose		19,71,039
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	19,38,743	
Expenditure towards capital assets	32,296	
		19,71,039
Net Taxable Income		0
Amount Invested in Specified Funds		18,30,221
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.No	Ass.Year	Opening excess Application	Utilization in (Excess) / Short	Cumulative excess Application
1	2015-2016	-	(24,154)	24,154
2	2016-2017	24,154	4,00,301	(3,76,147)
3	2017-2018	(3,76,147)	1,17,459	(4,93,606)
4	2018-2019	(4,93,606)	-	(4,93,606)
5	2019-2020	(4,93,606)	0	(4,93,606)

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

STATEMENT OF AFFAIRS (AIDED SPECIAL FUNDS) AS AT 31ST MARCH, 2019

Particulars	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
LIABILITIES:				
CAPITAL FUND				
Opening balance		69,82,407		69,82,407
Add : Excess of income over expenditure		<u>52,185</u>	70,34,592	
DEPOSITS REFUNDABLE				
As per Schedule	1		-	-
Total			70,34,593	69,82,407
ASSETS:				
FIXED ASSETS				
As per separate schedule	2		51,94,213	51,61,917
CURRENT ASSETS, LOANS AND ADVANCES				
a. Current Assets				
Cash on hand		2,062		204
Balance with banks	3	<u>18,30,221</u>	18,32,283	18,14,197
b. Loans & Advances				
Due to General Funds		-		
SAGATE		<u>8,096</u>	8,096	6,088
Total			70,34,593	69,82,407

per our report of even date

[Signature]

Principal
Principal

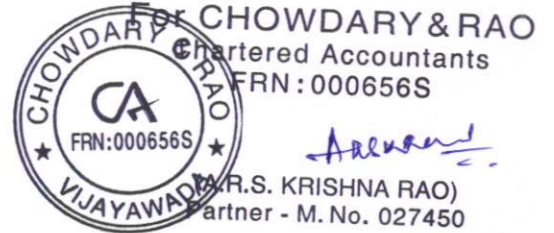
[Signature]

Secretary

[Signature]

Treasurer

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 26.10.2019



PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

INCOME & EXPENDITURE OF AIDED SPECIAL FUNDS FOR THE YEAR ENDED 31-03-2019

PARTICULARS	Current Year		Previous Year
	Rs.	Rs.	Rs.
INCOME			
Special Fee Collections	4	18,85,940	14,71,760
Interest Received from bank		84,984	86,144
Interest on Fixed Deposit		20,004	18,968
Caution deposits written off		-	4,46,535
TOTAL (A)		19,90,928	20,23,407
EXPENDITURE			
Special Fee Expenses	5	19,31,739	20,16,006
Bank charges		514	24
Audit Expenses		6,490	-
TOTAL (B)		19,38,743	20,16,030
To Excess of Income over expenditure (A-B)		52,185	7,377

per our report of even date

[Signature]

Principal

Principal

Parvathaneni Brahmayya Siddhartha

Place: Vijayawada

Date: 26.10.2019

[Signature]

Secretary

[Signature]

Treasurer



CHOWDARY & RAO

Chartered Accountants

FRN: 000656S

[Signature]

(R.S. KRISHNA RAO)

Partner - M. No. 027450

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

RECEIPTS & PAYMENTS (AIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31.03.2019

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
Opening Balance				
Cash on hand		204		356
Balance with banks		<u>15,24,630</u>	15,24,834	22,61,524
Special Fee Collections	A		18,85,940	14,71,760
Interest Received from bank			84,984	86,144
Interest on FD			20,004	19,008
Caution Deposit			-	-
Fd matured			2,89,567	2,72,503
TOTAL			38,05,330	41,11,295
PAYMENTS				
Special Fee Expenses	B		19,31,739	20,16,006
Audit Expenses			6,490	-
Bank charges			514	24
TDS receivable			2,008	1,944
FD Invested			3,07,563	2,89,567
Laboratory equipment			-	2,36,638
Library Books			-	39,782
Computer(Mouse)			-	2,500
Library equipment			32,296	-
Closing Balance				
Cash in Hand		2,062		204
Balance with banks		<u>15,22,658</u>	15,24,720	15,24,630
TOTAL			38,05,330	41,11,295

per our report of even date



Principal



Secretary



Treasurer

For CHOWDARY & RAO



Chartered Accountants
FRN : 000656S



A.S. KRISHNA RAO
Partner - M. No. 027450

Place: Vijayawada
Date: 26.10.2019
Parvathani Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2019

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
Schedule-1: DEPOSITS REFUNDABLE			
General Caution deposit:			
Opening balance	-		4,46,535
Add: Receipts during the year	-		-
Less: Written off during the year	-		4,46,535
	-----	-	-
Schedule-3: BALANCE WITH BANKS			
In Savings bank			
Syn.Bank(A/c No.35622)	15,22,658		15,24,630
In Fixed deposit	2,89,567		2,72,503
Add: Interest on FD	17,996		17,064
	-----		-----
		18,30,221	18,14,197

Schedule: 2 FIXED ASSETS

Name of the Asset	Opening balance	Additions	Deductions	Total
	Rs	Rs	Rs	Rs
Building	1,59,339			1,59,339
Library Books	8,71,287			8,71,287
Library equipment	49,450	32,296		81,746
Library Furniture	27,805			27,805
Labaratory Equipment	38,76,291			38,76,291
Office Equipment	1,30,500			1,30,500
Scientific Calculators	12,100			12,100
Audio Visual Equipment	16,515			16,515
College Union Equipment	16,130			16,130
Computer(Mouse)	2,500		-	2,500
	-----	-----	-----	-----
	51,61,917	32,296	-	51,94,213



Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
Schedule-4:SPECIAL FEE COLLECTIONS			
Special Fee	18,53,825		
Registration fee	15,300		
Matriculation fee	-		42,980
Tournament fee	6,000		54,480
Laboratory fee	-		5,27,100
Library & Reading room fee	-		68,100
Internal Exam. fee	-		1,02,150
To College Union fee	-		81,720
Games fee	-		1,02,150
Poor students Aid fee	-		6,810
Audio-visual fee	-		23,835
College callender fee	-		20,430
Magazine fee	-		68,100
Identity cards fee	-		34,050
Medical Inspection fee	-		13,620
Students Amenities fee	-		81,720
Social Service league fee	-		10,215
Drama fee	-		68,100
Youth Festival fee	-		36,774
University Service fee	-		1,09,641
Library Fines	6,495		12,365
Brekages	4,320		7,420
	18,85,940		14,71,760
Schedule-5:SPECIAL FEE EXPENSES			
Matriculation			-
Tournament expenses	24,080		49,859
Laboratory expenses	4,77,037		3,07,778
Library Reading room & Journals	98,615		23,386
Internal Exam. expenses	2,22,661		1,51,927
College union expenses	3,000		2,990
Games expenses	1,46,284		1,12,643
College callender expenses	-		19,729
Students amenities expenses	4,67,664		1,16,108
Drama expenses	-		50,000
Youth festival expenses	15,953		32,784
University services	1,63,895		99,035
Poor students expenses	6,700		6,810
Medical Inspection expenses	9,599		5,015
Debit balances written off	28,860		-
Identity cards	1,28,783		18,425
College day expenses	-		91,765
Electrical expenses			
New Wiring & Led Light Works	76,730		
Social Service Expenses	14,352		
Student Fee Refund	14,175		
Training & Placement Expenses	33,351		9,27,752
	19,31,739		20,16,006



Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<u>Schedule-A:SPECIAL FEE COLLECTIONS</u>			
Special Fee	18,53,825		-
Registration fee	15,300		-
Matriculation fee	-		42,980
Tournament fee	6,000		54,480
Laboratory fee	-		5,27,100
Library & Reading room fee	-		68,100
Internal Exam. fee	-		1,02,150
College Union fee	-		81,720
Games fee	-		1,02,150
Poor students Aid fee	-		6,810
Audio-visual fee	-		23,835
College callender fee	-		20,430
Magazine fee	-		68,100
Identity cards fee	-		34,050
Medical Inspection fee	-		13,620
Students Amenities fee	-		81,720
Social Service league fee	-		10,215
Drama fee	-		68,100
Youth Festival fee	-		36,774
University Service fee	-		1,09,641
Library Fines	6,495		12,365
Brekages	4,320		7,420
	4,320		7,420
		18,85,940	14,71,760
<u>Schedule-B:SPECIAL FEE EXPENSES</u>			
Matriculation			-
Tournament expenses	24,080		49,859
Laboratory expenses	4,77,037		3,07,778
Library Reading room & Journals	98,615		23,386
Internal Exam. expenses	2,22,661		1,51,927
College union expenses	3,000		2,990
Games expenses	1,46,284		1,12,643
College callender expenses	-		19,729
Students amenities expenses	4,67,664		1,16,108
Drama expenses	-		50,000
Youth festival expenses	15,953		32,784
University services & Expenses	1,63,895		99,035
Poor students expenses	6,700		6,810
Medical Inspection expenses	9,599		5,015
Identity cards	28,860		18,425
College day expenses	1,28,783		91,765
Electrical expenses	-		9,27,752
New Wiring & Led Light Works	76,730		-
Social Service Expenses	14,352		-
Student Fee Refund	14,175		-
Training & Placement Expenses	33,351		-
	33,351		-
		19,31,739	20,16,006

M. Lakshmi

Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

19027450AAAAAEC2000



AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.

Place: Vijayawada
Date: 26.10.2019



For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S

A.R.S. Krishna Rao
(A.R.S.Krishna Rao)
Partner

Mem.No: 027450

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)
Siddhartha Nagar
Vijayawada-520 010

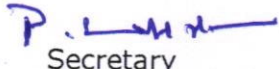
NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2019

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.

For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S


Director


Secretary


Treasurer



R. S. Krishna Rao)
Partner
Mem.No: 027450

Principal
Parvathaneni Brahmayya
Siddhartha College of Arts & Science
VIJAYAWADA-520 010
Place: Vijayawada
Date: 26.10.2019

UNAIDED SPECIAL UTILIZATION

Year Ending: 31.03.2019
Assessment Year: 2019-2020

Status: CHARITABLE TRUST
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	1,05,75,195	
Corpus Donations received	-	
	-----	1,05,75,195
Less: Exemption U/s. 11(1)(d)		-

Less: Exemption U/s. 11(1)(a) @ 15%		15,86,279

Income of the trust which should have been spent for charitable purpose		89,88,916
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	32,30,863	
Expenditure towards capital assets	13,24,686	
	-----	45,55,549
Short Utilization of Income for the Year		-----
		44,33,367
Amount Invested in Specified Funds		1,08,18,622
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.No	Ass.Year	Opening excess Application	Utilization in (Excess) / Short	Cumulative excess Application
1	2015-2016	-	63,662	(63,662)
2	2016-2017	(63,662)	(1,12,928)	49,266
3	2017-2018	49,266	6,99,007	(6,49,741)
4	2018-2019	(6,49,741)	17,24,703	10,74,962
5	2019-2020	10,74,962	44,33,367	55,08,329

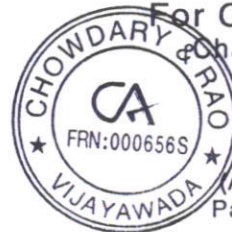
PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

STATEMENT OF AFFAIRS (UN AIDED SPECIAL FUNDS) AS AT 31ST MARCH, 2019

Particulars	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
LIABILITIES:				
CAPITAL FUND				
Opening balance		1,50,58,911		1,50,58,911
Add: Excess of income over expenditure		<u>73,44,332</u>	2,24,03,243	
DEPOSITS REFUNDABLE				
General Caution Deposit	1		-	-
Total			2,24,03,243	1,50,58,911
ASSETS:				
FIXED ASSETS				
As per separate schedule	2		1,14,65,394	1,01,40,708
CURRENT ASSETS, LOANS AND ADVANCES				
a) Cash and Bank Balances				
Cash in hand		781		4,893
Balance with banks	3	<u>1,08,18,622</u>	1,08,19,403	48,08,874
b) Loans and advances				
Advances	4		15,000	55,000
c) Other current asset				
SAGTE(TDS Receivable)			1,03,446	49,436
Total			2,24,03,243	1,50,58,911

per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

[Signature]

Principal
Principal

[Signature]
Secretary

[Signature]
Treasurer

Place: Vijayawada
Date: 26.10.2019
Parvathani Brahmayya Siddhartha
College of Arts and Science
VIJAYAWADA -520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

INCOME AND EXPENDITURE ACCOUNT(UN-AIDED SPECIAL) FOR THE YEAR ENDED 31.03.2019

PARTICULARS	Sch No	Current Year		Previous Year
		Rs.	Rs.	Rs.
INCOME				
Special Fee Collections	5		1,00,46,420	32,86,348
Interest received from bank			2,67,792	59,767
Interest on FD			2,60,983	1,49,436
General Caution Deposit Written off			-	3,66,520
TOTAL (A)			1,05,75,195	38,62,071
EXPENDITURE				
Special Fee Expenses	6		32,30,425	15,57,625
Bank Charges			438	433
Repairs & Maintenance			-	-
TOTAL (B)			32,30,863	15,58,058
To Excess of Income over expenditure (A-B)			73,44,332	23,04,013

per our report of even date

[Signature]

Principal

Principal

[Signature]

Secretary

[Signature]

Treasurer



For CHOWDARY & RAO
Chartered Accountants
FRN: 0006565

[Signature]
(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Place: Vijayawada
Date: 26.10.2019
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

RECEIPTS & PAYMENTS (UNAIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31.03.2019

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
Opening Balance				
Cash on hand		4,893		5,337
Balance with banks		7,08,874	7,13,767	2,78,900
Special Fee Collections	A		1,00,46,420	32,86,348
Interest received from bank			2,67,792	59,767
Interest on FD			2,60,983	1,25,000
Caution Deposit			-	-
Breakages			-	-
Fixed deposits matured			41,00,000	40,00,000
TOTAL			1,53,88,962	77,55,352
PAYMENTS				
Special Fee Expenses	B		31,75,425	15,57,625
Bank Charges			438	433
Repairs & Maintenance			-	-
TDS receivable (SAGTE)			54,010	1,25,000
Laboratory equipment			32,700	1,76,763
Lab Furniture			1,01,986	-
Library Books			-	53,664
Library Equipment			67,500	1,200
Computer (Server)			-	10,71,900
Computer			11,22,500	
Loans and advances (asset)			15,000	55,000
Fixed Deposits Invested			43,06,973	40,00,000
Closing Balances				
Cash in Hand		781		4,893
Balance with banks		65,11,649	65,12,430	7,08,874
TOTAL			1,53,88,962	77,55,352

per our report of even date

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer



CHOWDARY & RAO
Chartered Accountants
FRN : 000656S

[Signature]

A.R.S. KRISHNA RAO
Partner - M. No. 027450

Place: Vijayawada
Date: 26.10.2019
VIJAYAWADA-520 010,

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2019

Particulars	Current Year		Previous Year	
	Rs.	Rs.	Rs.	
Schedule-1: DEPOSITS REFUNDABLE				
General Caution deposit:				
Opening balance	-		3,66,520	
Add: Receipts during the year	-		-	
Less: Written off during the year	-		3,66,520	
	-----	-	-----	
			-	
Schedule: 2 FIXED ASSETS				
Name of the Asset	Opening Balance Rs	Additons Rs	Deductions Rs	Total Rs
1) Building	25,238		-	25,238
2) Water coolers	49,215		-	49,215
3) Games Equipment (GYM)	51,525		-	51,525
4) Labaratory Equipment	7518542	32,700	-	75,51,242
5) Lab Furniture	1,73,639	1,01,986	-	2,75,625
6) Office Equipment	99,523		-	99,523
7) Library Books	6,28,016		-	6,28,016
8) Library Equipment	5,23,110	67,500	-	5,90,610
9) Computer (Server)	10,71,900		-	10,71,900
10) Computer		11,22,500	-	11,22,500
	-----	-----	-	-----
	1,01,40,708	13,24,686	-	1,14,65,394
Schedule-3: BALANCE WITH BANKS				
In Savings bank				
Synd. Bank (A/c.No.4306)		65,11,649		7,08,874
In Fixed deposit		43,06,973		41,00,000
		-----		-----
			1,08,18,622	48,08,874
Schedule-4: LOANS AND ADVANCES				
Advance given for expenses		15,000		55,000
		-----	15,000	55,000

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Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<u>Schedule-5:SPECIAL FEE COLLECTIONS</u>			
Special fee	99,90,730		
Registration Fee	32,750		
Matriculation fee	-		84,140
Tournament fee	-		1,22,105
Laboratory fee	-		12,18,200
Library & Reading room fee	-		1,50,500
Internal Exam. fee	-		2,29,300
College Union fee	-		1,81,970
Games fee	-		2,27,650
Poor students Aid fee	-		15,300
Audio-visual fee	-		53,410
College calender fee	-		45,780
Magazine fee	-		1,52,600
Identity cards fee	-		76,300
Medical Inspection fee	-		30,560
Students Aminties fee	-		1,83,120
Social Service league	-		22,890
University services	-		2,44,786
Drama fee	-		1,52,600
Youth Festival fee	-		82,404
Library Fines	17,310		12,733
Lab Breakage Fee	5,630		
	1,00,46,420		32,86,348
<u>Schedule-6:SPECIAL FEE EXPENSES</u>			
Matriculation	-		-
Sports day expenses	30,000		1,11,544
Laboratory expenses	8,28,556		1,48,110
Library Reading room & Journals	40,783		85,849
Internal Exam. expenses	4,22,679		1,93,142
College union expenses	28,327		31,990
Games expenses	2,02,019		2,29,131
College calender expenses	39,155		21,246
Social Service league	10,501		-
Audio-visual expenses	-		-
Students aminties	8,02,713		1,57,729
Drama expenses	-		-
Youth festival	-		1,23,344
Poor students	20,000		15,300
Identity cards	26,720		55,605
Magazine expenses	55,216		54,075
University services	5,31,926		2,19,760
Medical Inspection expenses	27,307		5,000
College day expenses	82,710		1,05,800
Training and Placement Expenses	38,563		
Student Fee Refund Expenses	43,250		
	32,30,425		15,57,625




Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

SCHEDULES FOR RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019

Particulars	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
<u>Schedule-4:SPECIAL FEE COLLECTIONS</u>				
Special fee	99,90,730			-
Registration Fee	32,750			-
Matriculation fee	-			84,140
Tournament fee	-			1,22,105
Laboratory fee	-			12,18,200
Library & Reading room fee	-			1,50,500
Internal Exam. fee	-			2,29,300
College Union fee	-			1,81,970
Games fee	-			2,27,650
Poor students Aid fee	-			15,300
Audio-visual fee	-			53,410
College calender fee	-			45,780
Magazine fee	-			1,52,600
Identity cards fee	-			76,300
Medical Inspection fee	-			30,560
Students Aminties fee	-			1,83,120
Social Service league	-			22,890
University services	-			2,44,786
Drama fee	-			1,52,600
Youth Festival fee	-			82,404
Library Fines	17,310			12,733
Lab Breakage Fee	5,630			-
	5,630		1,00,46,420	32,86,348
<u>Schedule-5:SPECIAL FEE EXPENSES</u>				
Matriculation	-			-
Sports day expenses	30,000			1,11,544
Laboratory expenses	7,73,556			1,48,110
Library Reading room & Journals	40,783			85,849
Internal Exam. expenses	4,22,679			1,93,142
College union expenses	28,327			31,990
Games expenses	2,02,019			2,29,131
College calender expenses	39,155			21,246
Social Service league	10,501			-
Audio-visual expenses	-			-
Students aminties	8,02,713			1,57,729
Drama expenses	-			-
Youth festival	-			1,23,344
Poor students	20,000			15,300
Identity cards	26,720			55,605
Magazine expenses	55,216			54,075
University services	5,31,926			2,19,760
Medical Inspection expenses	27,307			5,000
College day expenses	82,710			1,05,800
Training and Placement Expenses	38,563			-
Student Fee Refund Expenses	43,250			0
	43,250		31,75,425	15,57,625


 Principal
 Parvathaneni Brahmayya Siddhartha
 College of Arts & Science
 VIJAYAWADA-520 010.

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AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Examinations)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Examinations)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Examinations)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Examinations)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.

Place: Vijayawada
Date: 26.10.2019



For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S

A.R.S. Krishna Rao
(A.R.S. Krishna Rao)
Partner

Mem.No: 027450


**Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science,
(Examinations)**
Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2019

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.

For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S


Principal
Director
Parvathaneni Brahmayya
Siddhartha College of Arts & Science
VIJAYAWADA-10
Place: Vijayawada
Date: 26.10.2019


Secretary


Treasurer



A.R.S.Krishna Rao)
Partner
Mem.No: 027450

EXAMINATION UTILIZATION

Year Ending: 31.03.2019
Assessment Year: 2019-2020

Status: CHARITABLE TRUST
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	74,80,729	
Corpus Donations received	-	
	74,80,729	74,80,729
Less: Exemption U/s. 11(1)(d)		-
		74,80,729
Less: Exemption U/s. 11(1)(a) @ 15%		11,22,109
		63,58,620
Income of the trust which should have been spent for charitable purpose		63,58,620
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	38,41,287	
Expenditure towards capital assets	1,55,450	
	39,96,737	
Short Utilization of Income for the Year		23,61,883
Amount Invested in Specified Funds		2,78,96,371
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.No	Ass.Year	Opening excess Application	Utilization in (Excess) / Short	Cumulative excess Application
1	2015-2016	-	11,58,275	(11,58,275)
2	2016-2017	(11,58,275)	14,80,616	(26,38,891)
3	2017-2018	(26,38,891)	11,22,893	(37,61,784)
4	2018-19	(37,61,784)	20,48,167	(17,13,617)
5	2019-20	(17,13,617)	23,61,883	6,48,266

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

STATEMENT OF AFFAIRS (EXAMINATIONS) AS AT 31ST MARCH, 2019

Particulars	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
LIABILITIES:				
CAPITAL FUND				
Opening balance		1,11,24,857		1,11,24,857
Add: Excess of income over expenditure		<u>36,39,442</u>	1,47,64,299	
CURRENT LIABILITIES				
Due to SAGTE	1		1,46,34,283	1,47,82,334
Total			2,93,98,582	2,59,07,191
ASSETS:				
FIXED ASSETS				
As per separate schedule	2		15,02,031	13,46,581
CURRENT ASSETS				
<u>Cash and Bank Balances:</u>				
Cash in hand			180	180
Balance with banks	3		2,78,96,371	2,45,60,430
Total			2,93,98,582	2,59,07,191

per our report of even date



Principal
Principal



Secretary



Treasurer



For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S



(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 26.10.2019

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

INCOME & EXPENDITURE OF EXAMINATIONS FOR THE YEAR ENDED 31-03-2019

PARTICULARS	Current Year		Previous Year
INCOME	Rs.	Rs.	Rs.
Examination fee		58,82,190	52,23,274
Interest received from bank		1,29,804	56,910
Interest on Fixed Deposits		14,68,735	14,12,497
TOTAL (A)		74,80,729	66,92,681
EXPENDITURE			
Salaries		19,62,075	17,63,631
Examination expenses		18,78,834	18,60,495
Bank charges		378	486
			-
TOTAL (B)		38,41,287	36,24,612
To Excess of Income over expenditure (A-B)		36,39,442	30,68,069

per our report of even date

[Signature]

Principal
Principal

[Signature]

Secretary

[Signature]
Treasurer



For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S

[Signature]

(S.R.S. KRISHNA RAO)
Partner - M. No. 027450

Place: Vijayawada
Date: 26.10.2019
VIJAYAWADA-520 010

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2019

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
Opening Balance:				
Cash in hand		180		180
Balance with banks		<u>32,14,705</u>	32,14,885	15,75,133
Examination fee			58,82,190	52,23,274
Interest received from bank			1,29,804	56,910
Salary Deductions			2,05,823	1,56,923
Interest on FD			14,68,735	14,16,035
Fixed deposits matured			2,13,45,725	2,00,74,563
TOTAL			3,22,47,162	2,85,03,018
PAYMENTS				
Salaries	4		19,62,075	17,63,631
Salary Deductions	5		2,05,823	1,56,923
Examination Expenses			18,78,834	18,60,495
Bank charges			378	486
DS Receivable			1,48,051	1,44,877
Fixed deposit			2,26,66,409	2,13,45,721
Computers			76,000	16,000
Equipment			42,950	
Air Conditioners			36,500	-
Closing Balance:				
Cash in hand		180		180
Balance with banks		<u>52,29,962</u>	52,30,142	32,14,705
TOTAL			3,22,47,162	2,85,03,018

per our report of even date

[Signature]

Principal
Principal

[Signature]

Secretary

[Signature]

Treasurer



For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S

[Signature]

(A.S. KRISHNA RAO)
Partner - M. No. 027450

Parvathaneni Brahmavva Siddhartha
College of Arts & Science
Place: Vijayawada
Date: 26.10.2019

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010

GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2019 [EXAMINATIONS]

Particulars	Current Year		Previous Year	
	Rs.	Rs.	Rs.	
Schedule-1:CURRENT LIABILITIES				
Due to SAGTE				
Opening balance	1,47,82,334		1,49,23,673	
Less: Tds on Fixed Deposit	1,48,051		1,41,339	
	1,46,34,283		1,47,82,334	
Schedule: 2 FIXED ASSETS				
Name of the Asset	Opening balance Rs	Additons Rs	Deductions Rs	Total Rs
Computers	1,78,220	76,000	-	2,54,220
Digital copy printer	7,77,890	-	-	7,77,890
Fans	2,285	-	-	2,285
Furniture	56,743	-	-	56,743
Labling Mission	14,200	-	-	14,200
Telugu Type writer	8,990	-	-	8,990
Printer and Scanner	2,77,680	-	-	2,77,680
Equipment	30,572	42,950	-	73,522
Air Conditioners	-	36,500.00	-	36,500
Total	13,46,581	1,55,450	-	15,02,031
Schedule-3: BALANCE WITH BANKS				
In Savings bank		52,29,962		32,14,705
In Fixed deposit		2,13,45,725		2,00,74,567
Add: Fresh deposits during the		-		-
Add: Interest during the year		13,20,684	2,26,66,409	12,71,158
		2,78,96,371		2,45,60,430
Schedule-4: SALARIES				
Salaries		17,77,937		15,96,265
P.F. contribution by the Management		1,46,645		1,26,397
ESIC contribution by the Management		37,493		40,969
		19,62,075		17,63,631
Schedule-5: SALARY DEDUCTIONS				
Professional Tax		12,200		9,950
EPF		1,35,254		1,15,300
GLIC		4144.80		4,145
ESIC		13,873		15,128
Income tax		35,600		12,400
Kerala		4,751		-
Total		2,05,823		1,56,923


Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

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AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
 - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income for the Year Ended on that date.

Place: Vijayawada
Date: 26.10.2019

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S



A.R.S. Krishna Rao
(A.R.S.Krishna Rao)
Partner

Mem.No: 027450

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)

Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2019

1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the amount of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.

For Parvathaneni Brahmayya Siddhartha Degree College
of Arts & Science

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S

Handwritten signature in green ink

Handwritten signature in blue ink
Secretary

Handwritten signature in blue ink
Treasurer



(A.R.S.Krishna Rao)
Partner
Mem.No: 027450

Principal
Director
Parvathaneni Brahmayya
Siddhartha College of Arts & Science,
VIJAYAWADA-10
Place: Vijayawada
Date: 26.10.2019

UNAIDED GENERAL FUNDS WITH EXAMINATION

Year Ending: 31.03.2019
Assessment Year: 2019-2020

Status: CHARITABLE TRUST
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	2,70,11,559	
Corpus Donations received	-	
	-	2,70,11,559
Less: Exemption U/s. 11(1)(d)		-
		2,70,11,559
Less: Exemption U/s. 11(1)(a) @ 15%		
Income of the trust which should have been spent for charitable purpose		2,70,11,559
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	3,62,16,645	
Expenditure towards capital assets	1,01,14,720	
	4,63,31,365	
Less: Restricted to available 85% funds	1,93,19,806	
	-	2,70,11,559
Net Taxable Income		(0)
Amount Invested in Specified Funds		4,63,61,006
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.No	Ass.Year	Opening excess Application	Utilization in (Excess) / Short	Cumulative excess Application
1	2018-19	-	47,44,001	47,44,001
2	2019-20	47,44,001	(0)	47,44,001

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.

STATEMENT OF AFFAIRS (UN AIDED GENERAL FUNDS & EXAMINATION) AS AT 31ST MARCH, 2019

Particulars	Sch.No.	Un-Aided General Funds		Examination		Combined(Un-Aided General Funds & Examination)
		Rs.	Rs.	Rs.	Rs.	
LIABILITIES:						
CAPITAL FUND	1		6,12,60,153		1,47,64,299	7,60,24,453
OTHER FUNDS			30,33,456		-	30,33,456
Volleyball tournament Fund						
CURRENT LIABILITIES	2		6,20,97,106		1,46,34,283	7,67,31,389
Due to SAGTE						
Total			12,63,90,715		2,93,98,582	15,57,89,298
ASSETS:						
FIXED ASSETS	3		9,10,05,919		15,02,031	9,25,07,950
As per schedule						
CURRENT ASSETS, LOANS AND ADVANCES						
a. Current Assets			7,708		180	7,888
Cash on Hand						
Balance with banks	4		1,84,64,635		2,78,96,371	4,63,61,006
b. Loans & Advances	5		1,69,12,453		-	1,69,12,453
Advances						
Total			12,63,90,715		2,93,98,582	15,57,89,298

[Signature]
Principal

Principal

Principal

Parvathaneni Brahmayya Siddhartha

College of Arts & Science

Place: Vijayawada

Date: 26.10.2019

VIJAYAWADA-520 010.

[Signature]
Secretary

Secretary

[Signature]
Treasurer

Treasurer

For CHOWDARY & RAO

Chartered Accountants

FRN : 000656S



[Signature]

A.R.S. KRISHNA RAO
Partner - M. No. 027450

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

**INCOME AND EXPENDITURE ACCOUNT (UN-AIDED GENERAL FUNDS & EXAMINATION) FOR THE YEAR ENDED
31.03.2019**

PARTICULARS	Sch.No.	Un-Aided General Funds	Examination	Combined (Un-Aided General Funds & Examination)
INCOME		Rs.	Rs.	
Examination Fee		-	58,82,190	58,82,190
Fee Collections	6	1,46,94,020	-	1,46,94,020
Other Collections	7	2,89,410	-	2,89,410
Interest received from bank		1,50,472	1,29,804	2,80,276
Interest on Fd		7,57,485	14,68,735	22,26,220
Examination surplus amount received		36,39,442	-	36,39,442
TOTAL (A)		1,95,30,829	74,80,729	2,70,11,559
EXPENDITURE				
Salaries	8	2,17,96,130	19,62,075	2,37,58,205
Administrative Expenses	9	86,33,714	-	86,33,714
Examination Expenses	10	-	18,78,834	18,78,834
Bank charges		1,822	378	2,200
CPE Expenses	11	11,11,747	-	11,11,747
UGC Expenses	12	1,43,773	-	1,43,773
Autonomous Expenses	13	6,88,172	-	6,88,172
TOTAL (B)		3,23,75,358	38,41,287	3,62,16,645
To Excess of Income over expenditure (A-B)		-1,28,44,529	36,39,442	-92,05,086



Principal



Secretary



Treasurer

Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science

Place: Vijayawada
VIJAYAWADA-520 010.
Date: 26.10.2019

**RECEIPTS & PAYMENTS (UNAIDED GENERAL FUNDS & EXAMINATION) FOR THE YEAR ENDED
31.03.2019**

PARTICULARS	Sch.No.	Unaided		Combined(Un-Aided General Funds & Examination)
		General Funds	Examinations	
RECEIPTS		Rs.	Rs.	
<u>Opening Balance</u>				
Cash on hand		7,708	180	7,888
Balance with banks		1,06,16,583	32,14,705	1,38,31,288
Fee Collections	A	1,46,94,020	58,82,190	2,05,76,210
Other Collections	B	2,89,410	-	2,89,410
Miscellaneous receipts		-	-	-
Interest received on Savings Account		1,50,472	1,29,804	2,80,276
Interest on Fixed Deposits		7,57,485	14,68,735	22,26,220
Salary Deductions	C	16,13,432	2,05,823	18,19,255
Fixed deposits matured		50,60,515	2,13,45,725	2,64,06,240
Volley ball A/c amount(Fixed deposit)		41,48,330	-	41,48,330
CPE Receipts	D	98,62,366	-	98,62,366
UGC Receipts	E	1,93,379	-	1,93,379
Autonomous Receipts	F	33,27,314	-	33,27,314
Advances Refunded:				
Staff Advance Recovered		-	-	-
Siddhartha Academy		81,00,000	-	81,00,000
TOTAL		5,88,21,014	3,22,47,162	9,10,68,176
PAYMENTS				
Salaries	G	2,17,96,130	19,62,075	2,37,58,205
Salary Deductions		16,13,432	2,05,823	18,19,255
Administrative Expenses	H	66,32,136	-	66,32,136
Examination Expenses		-	18,78,834	18,78,834
Bank Charges		1,822	378	2,200
Staff Advance Paid		4,26,977	-	4,26,977
Web Seminar Library Hall		49,666	-	49,666
Furniture		90,800	-	90,800
Air Conditioners		-	36,500	36,500
Equipment		-	42,950	42,950
Computers		-	76,000	76,000
Fixed Deposits Invested		53,95,283	2,26,66,409	2,80,61,692
Volleyball Tournament FD reinvested		45,09,962	-	45,09,962
TDS Receivable		61,085	1,48,051	2,09,136
PG Courses		17,49,127	-	17,49,127
CPE Expenses	I	44,75,800	-	44,75,800
UGC Expenses	J	1,43,773	-	1,43,773
Autonomous Expenses	K	33,07,923	-	33,07,923
<u>Closing Balance</u>				
Cash on hand		7,708	180	7,888
Balance with banks		85,59,390	52,29,962	1,37,89,352
TOTAL		5,88,21,014	3,22,47,162	9,10,68,176

[Signature]
Principal

[Signature]
Secretary

[Signature]
Treasurer

For CHOWDARY & RAO



Chartered Accountants
FRN:000656S

[Signature]

(A.P.S. KRISHNA RAO)
Partner - M. No. 027450

Parvathaneni Brahmayya Siddhartha
Place: Vijayawada
Date: 26.10.2019
VIJAYAWADA-520 010

**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10.**

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS

Particulars	Un-Aided General Fund		Examination	
	Rs.	Rs.	Rs.	Rs.
Schedule-1: CAPITAL FUND				
Opening balance	5,94,15,615	5,93,15,615	1,11,24,857	
Less; Aided General Fund (Written Off)	-1,00,000		-	
Add: UGC Grant Received	1,24,78,339		-	
Less: Internal Management Loan	-8,00,000		-	
Add: Excess of income over expenditure during the year	-1,28,44,529		36,39,442	
	<u>31,10,728</u>		<u>-</u>	
Add: UGC, CPE & Autos Cash & Bank		6,12,60,153		1,47,64,299
Schedule-3: CURRENT LIABILITIES				
I.) Due to SAGTE				
Opening balance	4,69,03,870		1,47,82,334	
Add: During the Year 2018-19	1,48,49,601		-	
Less: Tds on Fixed Deposit	<u>61,085</u>	6,16,92,386	1,48,051	1,46,34,283
II) Add: Advance Internal Autonomous				
	4,04,720	4,04,720		
		<u>6,20,97,106</u>		<u>1,46,34,283</u>
Schedule-4: BALANCE WITH BANKS				
In Savings Bank	85,59,390		52,29,962	
In Fixed Deposits	99,05,245		2,13,45,725	
Add: Fresh Deposits during 2017-18	-		-	
Add: Interest during the year 2017-18	<u>-</u>		<u>13,20,684</u>	
		1,84,64,635		2,78,96,371
Schedule-5: LOANS & ADVANCES				
Deposits recoverable:				
Electricity Deposit		28,050	-	
Advances:				
Autonomous (U.G.C.)	3,21,038			
Due from Aided general funds	-			
Principal PBSC	50,000			
P.G Courses	<u>17,49,127</u>	21,20,165	-	
Examination surplus amount	1,11,24,796		-	
Add: During the year 2017-18	<u>36,39,442</u>	<u>1,47,64,238</u>	<u>-</u>	
		1,69,12,453		

Schedule: 2 FIXED ASSETS (UNAIDED GENERAL FUNDS)

Name of the Asset	Op Bal	Additons	Deductions	Total
	Rs			
1) Buildings	1,91,76,055	13,26,500	-	2,05,02,555
2) Women's Hostel building under construction	1,66,12,296	-	-	1,66,12,296
3) Furniture	9,89,248	90,800	-	10,80,048
4) Laboratory equipment	9,99,527	-	-	9,99,527
5) Library books	3,949	-	-	3,949
6) Library Furniture	8,100	-	-	8,100
7) Gym equipment	7,77,565	-	-	7,77,565
8) Audiovisual equipment	32,650	-	-	32,650
9) Safety equipment	16,88,377	-	-	16,88,377
10) Telephone (Intercom)	79,336	-	-	79,336
11) Electricity equipment	17,123	-	-	17,123
12) Ceiling fans	30,415	-	-	30,415
13) Assets acquired from UGC Grants	4,06,32,008	46,83,804	-	4,53,15,812
14) Web Seminar Library Hall	-	38,58,166	-	38,58,166
	8,10,46,649	99,59,270	-	9,10,05,919

(Signature)
Principal


Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

Schedule: 2 FIXED ASSETS (EXAMINATIONS)

Name of the Asset	Opening balance	Additons	Deductions	Total
	Rs	Rs	Rs	Rs
Computers	1,78,220	76,000	-	2,54,220
Digital copy printer	7,77,890	-	-	7,77,890
Fans	2,285	-	-	2,285
Furniture	56,743	-	-	56,743
Labling Mission	14,200	-	-	14,200
Telugu Type writer	8,990	-	-	8,990
Printer and Scanner	2,77,680	-	-	2,77,680
Equipment	30,572	42,950	-	73,522
Air Conditioners	-	36,500.00	-	36,500
	13,46,581	1,55,450	-	15,02,031

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

Particulars	Un-Aided General Fund		Examination	
	Rs.	Rs.	Rs.	Rs.
Schedule-6: FEE COLLECTIONS				
Tuition fee	1,46,94,020		-	
		1,46,94,020		
Schedule-7: OTHER COLLECTIONS				
Sale of application forms	2,37,150		-	
Canteen electricity	52,260		-	
		2,89,410		
Schedule-8: SALARIES				
Salaries(Un-aided)	1,98,03,235		17,77,937	
ESI contribution by the Management	5,61,573		37,493	
PF contribution by the Management	12,62,344		1,46,645	
Honorarium to Yoga	1,68,978		-	
		2,17,96,130		19,62,075
Schedule-9: ADMINISTRATIVE EXPENSES				
Printing & Stationery	69,910		-	
Audit fee	9,720		-	
Travelling Expenses	8,809		-	
Telephone charges	1,150		-	
Electricity charges	11,85,211		-	
Management cash award	51,892		-	
Advertisement charges	2,51,354		-	
Campus maintainance & Repairs	34,88,931		-	
House keeping expenses	12,28,471		-	
Other Miscellaneous expenses	1,03,109		-	
Lease of land	8,97,000		-	
BOS Expenses	1,81,397		-	
Renewals and Subscriptions	88,600		-	
Seminars and Guest lectures	87,624		-	
Training and Placement expenses	5,007		-	
University charges	2,11,575		-	
Youth Festival Expenses	2,75,450		-	
Property tax	2,64,524		-	
BOM Expenses	31,554		-	
Municipal Water Charges	22,530		-	
Sports Day Expenses	1,18,856		-	
Student Fee Refund Expenses	51,040		-	
		86,33,714		


 Principal
 Parvathaneni Brahmaya Siddhartha
 College of Arts & Science
 VIJAYAWADA-520 010.

Schedule-10: OTHER EXPENSES

Group personal accident insurance -
Affiliation fee -

Schedule-11: CPE Expenses**Recurring**

Bank charges	686		
Teaching Facility Phase I (Recurring)	1,19,367		
Teaching Facilities	3,41,265		
Research Facilities	4,69,068		
Extension activities	8,975		
Other activities	1,72,386		
		11,11,747	-

Schedule-12: UGC Expenses**Recurring**

Bank charges	18		
UGC Grant Refund	1,10,255		
Seminar / Symposia	17,500		
UGC Grants Received for Seminar	16,000		
		1,43,773	-

Schedule-13: Autonomous Expenses**Recurring**

Bank charges	272		
Guest/ visiting faculty	79,982		
Orientation & retraining Teachers	21,340		
Work shops & seminars	1,55,764		
Renovation & repairs	4,30,814		
		6,88,172	-



Principal
Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

**SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT (UN-AIDED GENERAL FUNDS & EXAMINATIONS)
FOR THE YEAR ENDED 31.3.19**

Particulars	Unaided General Funds	Examinations
Schedule-A: FEE COLLECTIONS	Rs.	Rs.
Admission fee	-	-
Re-admission fee	-	-
Tuition fee	1,46,94,020	-
Late fee fines	-	-
Examination Fee	-	58,82,190
	1,46,94,020	58,82,190
Schedule-B: OTHER COLLECTIONS		
Sale of application forms	2,37,150	-
Group personal accident insurance	-	-
Affiliation fee	-	-
Canteen electricity	52,260	-
Scrap sales	-	-
	2,89,410	-
Schedule-C: SALARY DEDUCTIONS		
Professional tax	1,10,550	12,200
EPF	11,61,332	1,35,254
GLIC	27,416	4,145
ESIC	2,07,208	13,873
Kerala	57,526	4,751
Income Tax	49,400	35,600
	16,13,432	2,05,823
Schedule-D: CPE RECEIPTS		
Grant Received	97,00,000	-
Interest received from bank	1,62,366	-
	98,62,366	-
Schedule-E: UGC RECEIPTS		
Grant Received	66,000	-
Interest received from bank	1,27,379	-
	1,93,379	-
Schedule-F: AUTONOMOUS RECEIPTS		
Grant Received	24,00,000	-
Advances received from SAGATE	9,00,000	-
Advances	4,720	-
Interest received from bank	22,594	-
	33,27,314	-
Schedule-G: SALARIES		
Salaries	1,98,03,235	17,77,937
ESI contribution by the Management	5,61,573	37,493
PF contribution by the Management	12,62,344	1,46,645
Honorarium to Yoga	1,68,978	-
	2,17,96,130	19,62,075
Schedule-H: ADMINISTRATIVE EXPENSES		
Printing & Stationery	69,910	-
Audit fee	9,720	-
Travelling Expenses	8,809	-
Telephone charges	1,150	-
Electricity charges	11,85,211	-
Management cash award	51,892	-
Advertisement charges	2,51,354	-
Campus maintainance & Repairs	32,02,855	-
Other Miscellaneous expenses	80,147	-
Bank Charges	-	-
Lease of Land	-	-
House keeping expenses	12,14,494	-
Advocate charges	-	-
BOS Expenses	-	-
Renewals and Subscriptions	88,600	-
Seminars and Guest lectures	27,432	-
Training and Placement expenses	5,007	-
University charges	2,11,575	-
Yoga day expenses	-	-
Youth Festival Expenses	-	-
Greenary expenses	-	-
Property tax	-	-
Sanitary expense	-	-
BOM Expenses	31,554	-
Municipal Water Charges	22,530	-
Sports Day Expenses	1,18,856	-
Student Fee Refund Expenses	51,040	-
	66,32,136	-

(Signature)

Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

Schedule-I: CPE Expenses	
Recurring	
Bank charges	686
Teaching Facility Phase I (Recurring)	1,19,367
Teaching Facilities	3,41,265
Research Facilities	4,69,068
Extension activities	8,975
Other activities	1,72,386
	11,11,747
Non-Recurring	
Teaching Facilities	15,13,551
Research Facilities	8,67,226
Extension activities	4,23,880
Other activities	5,59,396
	33,64,053
	44,75,800
Schedule-J: UGC Expenses	
Recurring	
Bank charges	18
UGC Grant Refund	1,10,255
Seminar / Symposia	17,500
UGC Grants Received for Seminar	16,000
	1,43,773
Schedule-K: Autonomous Expenses	
Recurring	
Bank charges	272
Guest/ visiting faculty	79,982
Orientation & retraining Teachers	21,340
Work shops & seminars	1,55,764
Renovation & repairs	4,30,814
	6,88,172
Non-Recurring	
Equipment	8,71,695
Furniture	3,29,788
Library Books & Journals	1,18,268
	13,19,751
Advance refunded to SAGTE	13,00,000
	33,07,923

K. Ramu

Principal

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

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AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science - Post-Graduate
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
 - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income for the Year Ended on that date.

Place: Vijayawada
Date: 26.10.2019

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S



Alexandra
A.R.S.Krishna Rao)
Partner

Mem.No: 027450

Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)

Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2019

1. Depreciation on Fixed Assets is provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Provision for gratuity was made in the accounts based on an estimate prepared by the management.
4. Previous year items were re-grouped and reclassified wherever considered necessary.

For Post-Graduate Centre of Parvathaneni Brahmayya
Siddhartha College of Arts & Science

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S



(A.R.S.Krishna Rao)
Partner
Mem.No: 027450

[Handwritten signature]
Director

[Handwritten signature]
Secretary

[Handwritten signature]
Treasurer

Place: Vijayawada
Date: 26.10.2019

Principal
Parvathaneni Brahmayya
Siddhartha College of Arts & Science,
VIJAYAWADA-10

**Post Graduate Centre of Parvathaneni Brahmayya Siddartha College
of Arts & Sciences Vijayawada (General fee funds)**

Year Ending: 31.03.2019
Assessment Year: 2019-2020

Status: Charitable Trust
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	1,95,58,632	
Corpus Donations received	-	
		1,95,58,632
Less: Exemption U/s. 11(1)(d)		-
		1,95,58,632
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization for the year)		-
		1,95,58,632
Income of the trust which should have been spent for charitable purpose		1,95,58,632
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	2,82,37,143	
Less: Provision for Gratuity	4,79,244	
Less: Depreciation	15,50,566	
Expenditure towards capital assets	3,16,022	
	2,65,23,355	
Less: Restricted to available 85% funds	69,64,723	
		1,95,58,632
Net taxable income		(0)
Amount Invested in Specified Funds		1,47,79,499
NET TAXABLE INCOME		NIL
Total Income Returned	-	-
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.	Ass.Year	Opening Excess Application	Utilization in (Excess) / Short	Cumulative Excess Application
1	2015-2016	-	(65,13,735)	(65,13,735)
2	2016-2017	(65,13,735)	(52,81,706)	(1,17,95,441)
3	2017-2018	(1,17,95,441)	19,88,420	(98,07,021)
4	2018-2019	(98,07,021)	-	(98,07,021)
5	2019-2020	(98,07,021)	-	(98,07,021)

Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College
of Arts & Sciences Vijayawada

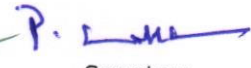
STATEMENT OF AFFAIRS (GENERAL FUNDS) AS AT 31ST MARCH 2019

Particulars	Sch.No.	Current Year	Previous Year
		Rs.	Rs.
LIABILITIES:			
CAPITAL FUND			
as per schedule	1	-78,60,091	8,18,420
CURRENT LIABILITIES			
Due to SAGTE	2	3,27,55,120	2,93,02,397
Other Liabilities	3	50,14,791	27,86,420
Total		2,99,09,820	3,29,07,237
ASSETS:			
FIXED ASSETS			
As per separate schedule		1,47,59,398	1,60,00,679
CURRENT ASSETS, LOANS & ADVANCES			
a. Current Assets			
Cash & Bank balances:			
Cash		16,044	707
Bank	4	1,47,79,499	1,64,90,973
b. Loans and Advances			
Advances	5	3,54,879	4,14,879
Total		2,99,09,820	3,29,07,237

For Post Graduate Centre of Parvathaneni Brahmayya
Siddhartha College of Arts & Sciences



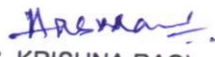
per our report of even date


Principal
Principal


Secretary

Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

Place: Vijayawada
Date: 26.10.2019

For CHOWDARY & RAO
Chartered Accountants
FRN:000656S

Treasurer


A.S. KRISHNA RAO
Partner - M. No. 027450

**Post Graduate Centre of Parvataneni Brahmayya Siddartha College
of Arts & Sciences Vijayawada**

INCOME AND EXPENDITURE (GENERAL FUNDS) FOR THE YEAR ENDED 31ST MARCH, 2019

PARTICULARS		Current Year Rs.	Previous Year Rs.
INCOME			
Fee Collections	6	1,87,48,953	2,41,10,817
Other collections	7	28,919	41,854
Interest Received from Bank	8	7,80,760	7,95,008
Credit Balances written back		-	18,18,300
TOTAL (A)		1,95,58,632	2,67,65,979
EXPENDITURE			
Salaries	9	2,10,91,876	2,08,33,081
College General Maintenance	10	4,93,270	3,95,179
Repairs & Mainatanance		3,88,148	6,09,083
Postage & Telephone	11	2,21,429	62,520
Administrative Expenses	12	13,75,667	12,42,470
Other Expenses	13	21,27,114	12,62,259
BOS Expenses		62,036	-
Audit fee		11,100	210
Bank Charges		496	4,071
Property Tax		2,64,522	2,64,523
Gratutity Paid		6,50,919	4,84,355
Depreciation		15,50,566	17,49,856
Debit balances written off		-	2,314
TOTAL (B)		2,82,37,143	2,69,09,921
To Excess Of Expenditure Over Income (A-B)		86,78,511	1,43,942

For Post Graduate Centre of Parvathaneni Brahmayya
Siddhartha College of Arts & Sciences

per our report of even date



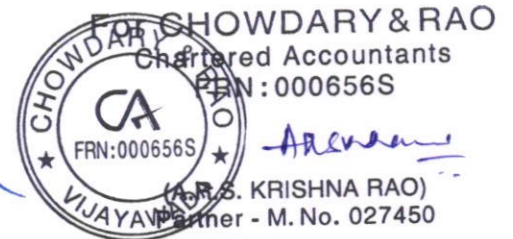
Principal
Principal



Secretary



Treasurer



Parvathaneni Brahmayya Siddhartha

Place: Vijayawada

Date: 26.10.2019

**Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College
of Arts & Sciences Vijayawada**

RECEIPTS AND PAYMENTS (GENERAL FUNDS) FOR THE YEAR ENDED 31ST MARCH, 2019

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
RECEIPTS				
Opening Balance				
Cash on hand		707		140
Cash at bank		<u>53,93,496</u>	53,94,203	27,95,013
Fee Collections	A		1,87,48,953	2,41,10,817
Other Collections	B		28,919	41,854
Interest Received from Bank	C		1,24,939	64,853
Salary Recoveries	D		18,20,695	18,28,510
Library Books			6,737	
Cautions Deposit			-	1,37,500
Advances				
Siddhartha Academy			33,00,000	28,00,000
Advances Refunded			-	60,049
TOTAL			2,94,24,445	3,18,38,736
PAYMENTS				
Fixed Assets	E		3,16,022	-
Library Books			-	89,307
Advances given			4,23,579	3,50,870
Salary Recoveries			18,20,695	18,28,510
Salaries	F		1,92,92,749	2,08,28,883
College General Maintenance	G		3,22,927	1,66,245
Repairs & Mainatanance			3,78,328	6,07,142
Postage & Telephone	H		2,21,429	62,100
Administrative Expenses	I		13,74,467	12,36,886
Other Expenses	J		18,62,818	12,62,259
Audit fee			11,100	8,260
Bank Charges			496	4,071
Gratuity Paid			1,71,675	-
Closing Balance				
Cash on hand		16,044		707
Cash at bank		<u>32,12,116</u>	32,28,160	53,93,496
TOTAL			2,94,24,445	3,18,38,736

per our report of even date

For Post Graduate Centre of Parvathaneni Brahmayya
Siddhartha College of Arts & Sciences

[Signature]

Principal

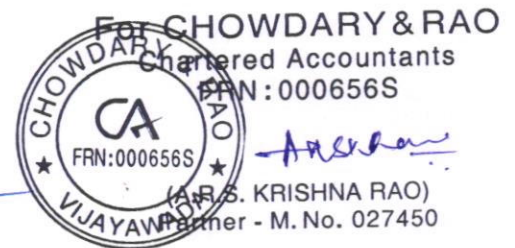
Principal

[Signature]

Secretary

[Signature]

Treasurer



Parvathaneni Brahmayya Siddhartha
Place: Vijayawada
Date: 26.10.2019

Post Graduate Centre of Parvathaneni Brahmaya Siddhartha College
of Arts & Sciences Vijayawada

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2019

Particulars	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
Statement of Affairs				
Schedule 1 :-CAPITAL FUND				
Balance as on 01.04.2018	8,18,420			9,62,362
Less:Excess of Expenditure over income	86,78,511			1,43,942
		-78,60,091		8,18,420
Schedule-2 :CURRENT LIABILITIES				
Due to SAGTE				
Balance as on 01.04.2018	2,93,02,397			2,63,77,819
Add: Received during 2018-19	35,88,638			30,71,279
Less:TDS on Fixed Deposit	1,35,915			1,46,701
		3,27,55,120		2,93,02,397
Schedule-3:OTHER LIABILITIES				
Provision for Gratuity	32,65,664			27,86,420
P.B.S. College Degree	17,49,127			-
		50,14,791		27,86,420
Schedule-4:CASH AT BANK				
In Savings Bank:				
Cash at Bank (SY)	38,366			53,50,747
Cash at Bank (SBI)	9,424			38,366
Cash at Bank (SBI) Director	31,14,326			4,383
In Fixed Deposits:				
Bank Deposits (F.D)	85,127			85,127
Syn Bank Corp Fund (F.D)	1,15,32,256			1,10,12,350
		1,47,79,499		1,64,90,973
Schedule-5: DEPOSITS,LOANS & ADVANCES				
Deposits:				
Electrical Deposits	2,88,058			2,88,058
Gas Deposits	15,296			15,296
Telephone Deposits	1,000			1,000
Water Deposits	46,525			46,525
Loans & Advances:				
Loans & advances	4,000			64,000
		3,54,879		4,14,879

GROUPING SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

Schedule-6:FEE COLLECTIONS				
Tuition fee	1,67,45,673			1,91,39,050
special fee	20,03,280			-
Seminar Fee				6,09,000
Libarary Fee				10,46,831
IUT Fee				60,800
Games Fee				60,800
Youth Festival Fee				60,800
K.U .Adm Fee				11,07,058
Lab Dev Fee				15,35,169
Campus Fee				4,83,309
ICSSRC Fee				8,000
		1,87,48,953		2,41,10,817
Schedule-7:OTHER COLLECTIONS				
Miscellaneous Receipts and late fee	28,919			41,854
		28,919		41,854
Schedule-8:INTEREST RECEIVED FROM BANK				
Accrued Interest syn Corp	6,55,821			7,30,155
Bank Interest	1,24,939			64,853
		7,80,760		7,95,008



Principal
Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010

Schedule-9 :SALARIES		
Salaries	1,98,42,337	1,95,61,410
P.F.Employer Contribution	10,56,825	10,66,090
ESI Employer Contribution	1,92,714	2,05,581
	2,10,91,876	2,08,33,081
Schedule-10:COLLEGE GENERAL MAINTENANCE		
General Maintenance Expenses	1,00,879	52,691
Renewals & Subscription expenses	1,51,540	50,151
Seminar & Guest Lecturer Expenses	1,16,140	86,875
Honarium	-	22,984
College Annual Day Expenses	68,711	1,12,478
Youth Festival Expenses	56,000	70,000
	4,93,270	3,95,179
Schedule-11:POSTAGE & TELEPHONE EXPENSES		
Postage & Telephone	20,736	15,530
Internet Charges	2,00,693	46,990
	2,21,429	62,520
Schedule-12:ADMINISTRATIVE EXPENSES		
Printing & Stationary	15,916	29,803
Advertisement	1,99,262	53,339
Electricity Charges	11,16,067	11,38,494
Travelling & Convoyance	44,422	20,834
	13,75,667	12,42,470
Schedule-13:OTHER EXPENSES		
University Affiliation Expenses	13,35,295	12,40,654
Lab Expenses	3,89,225	21,605
Insurance Charges	66,360	-
Housing Keeping Charges	3,36,234	-
TOTAL	21,27,114	12,62,259


GROUPING SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019

Schedule-A:FEE COLLECTIONS		
Tuition fee	1,67,45,673	1,91,39,050
special fee	20,03,280	-
Seminar Fee	-	6,09,000
Library Fee	-	10,46,831
IUT Fee	-	60,800
Games Fee	-	60,800
Youth Festival Fee	-	60,800
K.U .Adm Fee	-	11,07,058
Lab Dev Fee	-	15,35,169
Campus Fee	-	4,83,309
ICSSRC Fee	-	8,000
	1,87,48,953	2,41,10,817
Schedule-B:OTHER COLLECTIONS		
Miscellaneous Receipts and late fee	28,919	41,854
	28,919	41,854
Schedule-C:INTEREST RECEIVED FROM BANK		
Accrued Interest syn Corp	6,55,821	7,30,155
Bank Interest	1,24,939	64,853
	7,80,760	7,95,008
Schedule-D:SALARY DEDUCTIONS		
P.F	9,71,876	9,45,509
E.S.I.C	71,117	71,902
L.I.C	4,38,738	4,29,768
G.L.I.C	4,214	4,932
Professional Tax	88,550	82,000
T.D.S	2,46,200	2,94,400
	18,20,695	18,28,510
Schedule-E :FIXED ASSETS		
Air Conditioners	3,16,022	-
	3,16,022	-

(Signature)
Principal

Parvathaneni Brahmaya Siddhartha
College of Arts & Science
VHAYAWADA-520 010.

<u>Schedule-F :SALARIES</u>		
Salaries	1,82,02,726	1,95,57,212
P.F.Employer Contribution	9,15,656	10,66,090
ESI Employer Contribution	1,74,367	2,05,581
	1,92,92,749	2,08,28,883
<u>Schedule-G:COLLEGE GENERAL MAINTENANCE</u>		
General Maintence Expences	1,00,879	49,511
Renewals & Subscription expences	1,33,540	22,281
Seminar & Guest Lecturer Expences	39,797	7,975
College Annual Day Expences	42,711	86,478
Youth Festival Expences	6,000	-
	3,22,927	1,66,245
<u>Schedule-H:POSTAGE & TELEPHONE EXPENSES</u>		
Postage & Telephone	20,736	15,110
Intenet Charges	2,00,693	46,990
	2,21,429	62,100
<u>Schedule-I:ADMINISTRATIVE EXPENSES</u>		
Printing & Stationary	15,916	28,123
Advertisement	1,99,262	52,722
Electricity Charges	11,16,067	11,38,494
Travelling & Convayance	43,222	17,547
	13,74,467	12,36,886
<u>Schedule-J:OTHER EXPENSES</u>		
University Affiliation Expences	10,85,295	12,40,654
Lab Expences	3,89,225	21,605
Insurance Charges	66,360	
Housing Keeping Charges	3,21,938	
	18,62,818	12,62,259


 Principal
 Parvathaneni Brahmavya Siddhartha
 College of Arts & Science
 VIJAYAWADA-520 010.

Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College
of Arts & Sciences Vijayawada

Fixed Assets Schedule

Sl No	Particulars	Rate %	01.04.18 Rs.	Additions during the year		Total Rs.	Deductions Rs.	depreciation for Rs.	31.03.19 Rs.
				Rs.	Rs.				
				> 180 days	< 180 days				
1	Air Conditioners	15	21,874	1,25,072	1,90,950	3,37,896	-	36,363	3,01,533
2	Building	5	52,41,421	-	-	52,41,421	-	2,62,071	49,79,350
3	C.C.B.Telephones	15	1,320	-	-	1,320	-	198	1,122
4	Computer	60	57,688	-	-	57,688	-	34,613	23,075
5	Duplicating Machine	15	5,787	-	-	5,787	-	868	4,919
6	Electricity Power Boards	15	18,942	-	-	18,942	-	2,841	16,101
7	E.P.A.BX.Inter Com Tel Sys	15	15,209	-	-	15,209	-	2,281	12,927
8	Fans	15	61,026	-	-	61,026	-	9,154	51,872
9	Furnitures	10	16,94,285	-	-	16,94,285	-	1,69,429	15,24,857
10	Laboratory Equipments	15	21,74,312	-	-	21,74,312	-	3,26,147	18,48,165
11	Laboratory Installations	15	37,754	-	-	37,754	-	5,663	32,091
12	Library Books	10	44,86,061	-	-	44,79,324	6,737	4,47,932	40,31,391
13	Modi Xerox	15	66,975	-	-	66,975	-	10,046	56,929
14	Motor Pumpset	15	7,598	-	-	7,598	-	1,140	6,458
15	Water Coolers	15	11,503	-	-	11,503	-	1,725	9,777
16	Epass Sim Lan Machine	15	12,072	-	-	12,072	-	1,811	10,261
17	Parking Shed	5	7,47,443	-	-	7,47,443	-	37,372	7,10,071
18	Computer Equipments	15	11,93,405	-	-	11,93,405	-	1,79,011	10,14,394
19	Glassware & Plastic	15	1,41,122	-	-	1,41,122	-	21,168	1,19,953
20	Refrigerator	15	3,771	-	-	3,771	-	566	3,206
21	Water Purifier	15	1,112	-	-	1,112	-	167	945
	Total		1,60,00,679	1,25,072	1,90,950	1,63,09,964		15,50,566	1,47,59,398

Koramma

Principal
Parvathaneni Brahmayya Siddhartha
College of Arts & Science
VIJAYAWADA-520 010.

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AUDITOR'S REPORT

To
The Members of
Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science - Post-Graduate
Siddhartha Nagar
Vijayawada-520010

We have audited the attached Balance Sheet of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
 - a) In the case of the Balance Sheet, of the State of Affairs of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
 - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure, for the Year Ended on that date.

Place: Vijayawada
Date: 26.10.2019

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S



A.R.S. Krishna Rao
(A.R.S.Krishna Rao)
Partner
Mem.No: 027450

Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)


Siddhartha Nagar
Vijayawada-520 010

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2019

1. Depreciation on Fixed Assets is not provided in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Current year items were regrouped and reclassified wherever considered necessary.

For Post-Graduate Centre of Parvathaneni Brahmayya
Siddhartha College of Arts & Science

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S


Director
Parvathaneni Brahmayya
Siddhartha College of Arts & Science
VIJAYAWADA-10
Place: Vijayawada
Date: 26.10.2019


Secretary


Treasurer



(A.R.S.Krishna Rao)
Partner
Mem.No: 027450

**Post Graduate Centre of Parvataneni Brahmaya Siddartha College
of Arts & Sciences - Examination Fund
Vijayawada**

Year Ending: 31.03.2019
Assessment Year: 2019-2020

Status: Charitable Trust
PAN: AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	17,72,236	
Corpus Donations received	-	
	-	17,72,236
Less: Exemption U/s. 11(1)(d)		-
		17,72,236
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization for the year)		2,65,835
		15,06,400
Amount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account	7,20,237	
Expenditure towards capital assets	-	
	-	7,20,237
Short Utilization of income for the year		7,86,163
Amount Invested in Specified Funds		14,42,549
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

Sl.	Ass.Year	Opening Excess Application	Utilization in (Excess) / Short	Cumulative Excess Application
1	2018-19	-	2,68,886	2,68,886
2	2019-20	2,68,886	7,86,163	10,55,049

**Post Graduate Centre of Parvataneni Brahmayya Siddhartha College
of Arts & Sciences - Examination Fund
Vijayawada**

STATEMENT OF AFFAIRS (EXAMINATIONS) AS AT 31ST MARCH, 2019

Particulars	Sch.No.	Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
LIABILITIES:					
CAPITAL FUND					
Balance as on 01-04-2018		3,86,550		-	
Add: Excess of income over expenditure		<u>10,51,999</u>	14,38,549	<u>3,86,550</u>	3,86,550
Loans			4,000		4,000
Total			14,42,549		3,90,550
ASSETS:					
CURRENT ASSETS					
Cash and Bank Balances:					
Cash in hand		-		-	
Cash at bank		<u>14,42,549</u>	14,42,549		3,90,550
Total			14,42,549		3,90,550

per our report of even date

[Signature]
Principal

Principal

[Signature]
Secretary

Secretary

[Signature]
Treasurer

Treasurer

For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



[Signature]
R.S. KRISHNA RAO
Partner - M. No. 027450

Parvathani Brahmayya Siddhartha
Place: Vijayawada
College of Arts & Science
Date: 26.10.2019
VIJAYAWADA-520 010.

**Post Graduate Centre of Parvataneni Brahmaya Siddhartha College
of Arts & Sciences - Examination Fund
Vijayawada**

INCOME & EXPENDITURE OF EXAMINATIONS FOR THE YEAR ENDED 31-03-2019

PARTICULARS	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
INCOME				
Examination fee		17,54,030		7,81,945
Interest received from bank		18,206		2,484
TOTAL (A)		17,72,236		7,84,429
EXPENDITURE				
Salaries		264000		1,74,581
Examination expenses		4,56,192		2,23,048
Bank charges		45		250
TOTAL (B)		7,20,237		3,97,879
To Excess of Income over expenditure (A-B)		10,51,999		3,86,550

per our report of even date

[Signature]

Principal

[Signature]

Secretary

[Signature]

Treasurer

For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S



[Signature]

(A.R.S. KRISHNA RAO)
Partner - M. No. 027450

Place: Vijayawada
Date: 26.10.2019
VIJAYAWADA-520 010

**Post Graduate Centre of Parvataneni Brahmaya Siddhartha College
of Arts & Sciences - Examination Fund
Vijayawada**

RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2019

PARTICULARS	Sch.No.	Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
RECEIPTS					
Opening Balance:					
Cash in hand		-		-	
Cash at bank		3,90,550	3,90,550	-	-
Examination fee			17,54,030		7,81,945
Interest received from bank			18,206		2,484
Advances Recovered			-		4,000
TOTAL			21,62,786		7,88,429
PAYMENTS					
Salaries			264000		1,74,581
Examination Expenses			4,56,192		50,740
Bank charges			45		250
Advances			-		1,72,308
Closing Balance:					
Cash in hand					
Cash at bank		14,42,549	14,42,549	3,90,550	3,90,550
TOTAL			21,62,786		7,88,429

per our report of even date

[Signature]

Principal

Principal

[Signature]

Secretary

[Signature]

Treasurer

Parvathani Brahmaya Siddhartha
Place: Vijayawada
Date: 26.10.2019
VIJAYAWADA-520 010.



For CHOWDARY & RAO
Chartered Accountants
FRN : 000656S

[Signature]

(R.S. KRISHNA RAO)
Partner - M. No. 027450

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