43 Minute 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 presents. COAVERER Dr. Md. S. Rahaman MAG Member. CH. Prasanna Kumar 3. V.V.K. DHARMENDRA B. PHANI KRISHNA B. VENKATESWARA RAD J. SAMLIVA RAD 7. K. NAGA MALLEDWARA RAD To discuss the date of andly for the academic year Agenda of meeting. 2012-23. of the chairman. Any other matter with the permission Recolutions: It is resolved to collect all the financial statements the necessity and payments related to organised events from departments. It is resolved to conduct Internal Audit and prepare report and submit to the concerned authority.

41 Menula of the meeting of Internal Audit committee Dr. Md. S. Rahaman of committee covered the moeding for the discussion on the following agenda. Members presents to 1. Dr. Md. C. Rahaman Convener. ANNE Member 3. St CH. Masanna Kuman B. Shi E. Wakakanan R.D. 4. Si Wilk Dharmendra 11 L. Sri. & Phant Knichten n 6. Sri J. Sambaston Rip. nt 4. Sri K. Naga Malleswara Rup. 11 Agenda of Meeting To discuss the data of audit for the readout your. 2033-28. Any others matters with the permissions of the chairman. Resolutions . 1. It is resolved to addeet all the financial statements of the secripts and payments substict to enganised ennes from all the dependentes . 3. It is peoplered to conduct Internal Andis and progenic hypert and Intended to the concerned anthority.

Minutes of the meeting of Internel Ander Committee held on 18/06/2022 in Room NOI- 339 Dr. Md. S. Rahaman of Committee covered the needing for the discussion on the following agenda Members presents? 1. Dr. Md.S. Rahaman Convener 2. Sri CH. Pravanna Kumar Mein 3. Sri V.V.K. Dharmendra 4. Sri B. VentatesuxaRad ч 5. Sri. B. Phani Krishna 6. Sri J. Sambasiva Rao 100 7. Sri K. Nager Mallesware Reso 9 Agenda of meeting I To discuss the date of audit for the Academic year 2022-23 Any other matter with the permission of the chairman. Resolutions:-It is revolved to collect all the financial statements the receipts and payments related to organised events from all the departments It is resolved to conduct Internal Audit and Repare Report and Submit to the concerned authori

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the meeting of Internal Audit Committee held on Minutes of 1ste west in Room no 133 of Committee Covered the meeting Md. S. Kahaman discussions on the following agendar. Members Presents: M. Dr. Md. S. Rabaman Convener Sni. CH. Prasannas Kumar Member. Sri VUK. Dharmendry Si B. Venketerner Roso 4. tri B. Phani Krishna fri J. Sampasing Ruso Si t. Naga Mallesse Rave ¥. meeting Agenda of acidemicyan > To discon the deterof audit for the Year 2021-22. I Any other matter with the permission the chairman . Resolutionss + It is sepolved to collect all the tionard of the secrepts and payments relating to organized events 2 It is resolved to conducted Internal Audiot Prepare segus and Submit to the Concerned authority

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35 Minutes of Enternal Audit committee held on 10/3/2021 in Room NOX 389. for the discussion Reheman of committee convend the meeting Dr. Md.S. following agenda Members & present. M Dr. Md. S. Raheman MA Mr. CH. Prassance Ku Mr. VVK. Dharmendre .2 Mr. B. Venketernin Mr. B. Phans Krihne Mr. J. Sambusan Revo Mr. K. Naga Malleswarkus Fr Agenda of Meeting: Finance Committee has not Cavid the Internal Audit Die disconin Audit for the acad been Completed the points a the Chairman. Any other matter with the gernioning Repolution The Committee will complete the Audit for the academic year. all the financial statements resolved to collect departments payment selativy organized encets from all the prepare Conducted internal audit and at is resolved to wit to the concurred anthrosty seconsended to complete audit Committee year 2020-21 as soon as possible with in the academic years

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# 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

	Information	Availability YES/NO	Remarks
1	BankAccountParticulars	Yes	Available
2	BankAccountStatement	Yes	Available
3	Policiesmattersrelatedtofinanced account	Yes	Available
4	General maintains account	Yes	Available
5	Audit fee and advertisement account	Yes	Available
	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
	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	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 &dividend form investments	Yes	Available

Note: No Discriminations found

Internal Financial Audit Committee In-charge

(Aranni)

Principal PRINCIPAL PARVATANENI BRAHMAYYA SIDDHARTHA 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: 2020-2021

Period covered in the current audit

01.04.2020 to 31.03.2021

SL.NO	Information	Availability YES/NO	Remarks
1	BankAccountParticulars	Yes	Available
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	Scholarshipaccountrecords.	Yes	Available
18	Repairs and renewals	Yes	Available
19	Salariespaidand salaryregister	Yes	Available
20	Incrementamountgiventostaff basedonperformanceappraisal	Yes	Available
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27	Pettycaseexpenditures	Yes	Available
28	Checkcapitalexpenditure,income fromendowments andlegacies andinterest &dividend form investments	Yes	Available

Note: No Discriminations found

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Internal Financial Audit Committee In-charge

ALAMM?

Principal PRINCIPAL PARVATANENI BRAHMAYYA DIDDHARTHA COLLEGE OF ARTS & SCIENCI-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: 2019-2020

Period covered in the current audit

01.04.2019 to 31.03.2020

SL.NO	Information	Availability YES/NO	Remarks
1	BankAccountParticulars	Yes	Available
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
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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
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27	Pettycaseexpenditures	Yes	Available
28	Checkcapitalexpenditure,income fromendowments andlegacies andinterest &dividend form investments	Yes	Available

Note: No Discriminations found

Internal Financial Audit Committee

In-charge

Princi-

PRINCIPAL PARVATANENI BRAHMAYYA ODHARTHA 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

#### INTERNALFINANCIALAUDIT

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	BankAccountParticulars	Yes	Available
2	BankAccountStatement	Yes	Available
3	Policiesmattersrelatedtofinanced account	Yes	Available
4	General maintains account	Yes	Available
5	Audit fee and advertisement account	Yes	Available
	Finance committee minutes record	Yes	Available
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27	Pettycaseexpenditures	Yes	Available
28	Checkcapitalexpenditure,income fromendowments andlegacies andinterest &dividend form investments	Yes	Available

Note: No Discriminations found

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Internal Financial Audit Committee

In-charge

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PRIVIDE ID AL PARVATANENI BRAHMAYYA THARTHA 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

#### INTERNALFINANCIALAUDIT

#### Audit Report Form

#### Financial Year: 2018-2019

Period covered in the current audit

01.04.2018 to 31.03.2019

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27	Pettycaseexpenditures	Yes	Available
28	Checkcapitalexpenditure,income fromendowments andlegacies andinterest &dividend form investments	Yes	Available

Note: No Discriminations found

Internal Financial Audit Committee

In-charge

Anam

PARVATANENI BRAHMAYYA DHARTHA 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: 2022-2023

Period covered in the current audit

01.04.2022 to 31.03.2023

SL.NO	Information	Availability YES/NO	Remarks
1	BankAccountParticulars	Yes	Available
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27	Pettycaseexpenditures	Yes	Available
28	Checkcapitalexpenditure,income From endowments and legacies And interest & dividend form investments	Yes	Available

Note: No Discriminations found

Internal Financial Audit Committee In-charge

Waramm?

Principal PRINCIPAL PARVATANENI BRAHMAYYA "DDHARTHA COLLEGE OF ARTS & SCIENC VIJAYAWADA \$520 010

CHOWDARY & RAO CHARTERED ACCOUNTANTS

#### AUDITORS' REPORT

TOPARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE,

#### REPORT ON THE AUDIT OF THE FINAMCIAL STATEMENTS

#### OPINION

We have audited the accompanying financial statements of **ParvathaneniBrahmayya 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 theSociety 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. I:: 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, # 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone: 2494045, 2494080 www.chowdaryandrao.com Branches at: Visakhapatnam, Hyderabad & Rajahmundry

CHOWDARY & RAO CHARTERED ACCOUNTANTS

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 Incomeover Expenditure, for the Year Ended on that date.

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

> > > Anska !!

Partner

DARI (A.R.S.Krishna Rao) RN:0006565 Mem.No: 027450

Place: Vijayawada Date: 16.09.2023

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone : 2494045, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry

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

### NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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.
- 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

easurer

DARK RN:0006565 YAW

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PriPcincipal Secretary Parvathaneni Brahmayya Siddharatha College of Arts & Science MI IAYA Place: Vtjayawada Date: 16-09-2023

Year Ending: 31.03.2023 Assessment Year: 2023-2024

Status: CHARITABLE TRUST PAN: AABTS1271J

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

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 Liabilties Due to S.A.G.T.E	2	17,45,43,135	16,94,35,668
Other Current Liabilties	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>b.Loans &amp; Advances</b> Advances	6	13,81,577	30,56,442

**CONSOLIDATED STATEMENT OF AFFAIRS AS AT 31.03.2023** 

Total

rincipal

Secretary

Treasurer

per our report of even date CHOWDARY& RAO AA a Accountants ARN:000656S A G Ó Adsuda FRN:000656S F. \* AR.S. KRISHNA RAO) 4YAWA Partner - M. No. 027455 UDINI 23027450BGUIRY4203

25,17,33,646

28,31,44,497

Place: Vijayawada Date:

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

PARTICULARS	Sch.No.	Current Year	Previous Year
INCOME			
Examination Fee		1,25,49,855	80,74,175
Fee Collections	7	10,58,42,254	7,90,08,50
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

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

per our report of even date

DARLER CHOWDARY&RAO

ncipal

Secretary



Place: Vijayawada Date:

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

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

#### CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31.03.2023

per our report of even date

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Principal

JJ a

Secretary

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For CHOWDARY&RAO DAR Chartered Accountants FRN:000656S С 0 Z D AO A AASKA FRN:000656S \* A.B.S. KRISHNA RAO) nner - M. No. 027450 R AYAWAO 027450BGUIRY4203

Place: Vijayawada Date:

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

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	Particulars	Current Year	Previous Year
Schedule-1:CAPI		in Rs.	in Rs.
Opening balance	TALIOND	7.00.44.450	0.46.03.03
	n UGC, CPE, AUTONOMOUS	7,09,41,159	9,16,27,978
Add:Bank Balances	B/f During the Year	-	an according a fille
	ating to MRP Programme		2,49,469
Less: Fees & Others	5 123.00.01.01	_	1,06,47
Less:Staff Advance		-	1,00,47
Less : Examination	Surplus	-	a (=1)
Add:PG Examination	on Capital Balance B/f During the Year	-	28,09,61
Less:PG General Fu	and Capital Balance B/f During the Year	-	4,21,50,729
		7,09,41,159	5,24,29,858
Add: Example of Inco	E		
Add: Exess of Incol	me over Expenditure during the Year	2,67,70,987	1,85,11,301
		9,77,12,146	7,09,41,159
Schedule-2:CURR I.) Due to SAGTE	ENT LIABILITIES		
Opening balance		16,94,46,783	11,82,87,963
Add: During the Ye		56,66,758	13,37,351
Less:Repaid During		7,93,781	2,78,172
Less: TDS on Fixed	Deposit	4,21,488	3,53,529
Less: TDS on Electr	icity 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
Merani (Jan Tangar			
ويرفك وتجريح والمراجع	······································	Real Property lies and the second sec	
		17,45,43,135	16,94,35,668
Schedule-3: OTHE	ER CURRENT LIABILITIES		
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	n(Madhu)	• • • • • • • • •	.,,
Provision for Gratuit	Σ <b>γ</b>	28,49,091	28,49,091
		78,55,755	79,00,986
Schedule-5-BALA	NCE WITH BANKS		
Cileute-J.DALAI			
n Savings Bank:		17,85,123	7,99,697
n Savings Bank: Canara Bank(35825		11,19,199	10,87,322
n Savings Bank: Canara Bank(35825 Canara Bank(35882	)	11/10/100	
n Savings Bank: Canara Bank(35825 Canara Bank(35882 Canara Bank(36011	)	7,78,569	
n Savings Bank: Canara Bank(35825 Canara Bank(35882 Canara Bank(36011 SBI(36144)	)		7,50,875 22,702
n Savings Bank: Canara Bank(35825 Canara Bank(35882 Canara Bank(36011 SBI(36144) SBI		7,78,569	7,50,875 22,702
n Savings Bank: Canara Bank(35825 Canara Bank(35882 Canara Bank(36011 CBI(36144) CBI Canara Bank(35897		7,78,569 4,995 38,366 1,20,44,170	7,50,875 22,702 38,366
n Savings Bank: Canara Bank(35825 Canara Bank(35882 Canara Bank(36011 GBI(36144) GBI Canara Bank(35897 Canara Bank (35700		7,78,569 4,995 38,366	7,50,875 22,702
n Savings Bank: Canara Bank(35825 Canara Bank(35882 Canara Bank(36011 CBI(36144) Canara Bank(35897 Canara Bank (35700 BI(8906)	) ) ))	7,78,569 4,995 38,366 1,20,44,170	7,50,875 22,702 38,366 2,22,03,180
n Savings Bank: Canara Bank(35825 Canara Bank(35882 Canara Bank(36011 SBI Canara Bank(35897 Canara Bank (35700 SBI(8906) Canara Bank(35660	) ) )) )) ))	7,78,569 4,995 38,366 1,20,44,170 36,52,255	7,50,875 22,702 38,366 2,22,03,180 35,93,168 -
n Savings Bank: Canara Bank(35825 Canara Bank(35882 Canara Bank(36011 CBI(36144) Canara Bank(35897 Canara Bank (35700 Canara Bank (35700)		7,78,569 4,995 38,366 1,20,44,170 36,52,255 33,512	7,50,875 22,702 38,366 2,22,03,180

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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	5 <b>-</b> - 1	-
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	2-0	10,975
PQD Software	44,250	
,	13,81,577	30,56,442

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

Partirculars	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	
Miscallenous Fee	-	
Brekages	71,776	
Late Fines	4,487	

Internal Examination Fee

5.36,44,05.4 5,12,807 28,65,346 28,68,346 35,68,346 5,99,35,36 5,90,35,374 6,30,35,374

3,88,63.

	10,58,42,254	7,20,58,098
Schedule-8:OTHER COLLECTIONS		
Canteen electricity	49,429	36,329
Income from Filles	4,92,480	31,850
Miscalleanous Income Yoga Fees	1,68,064	73,299
Resource Income Generation	4,44,620	1,70,469
	11,54,593	3,11,947
Schedule-9: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

Partirculars	Current Year	Previous Year
<u>Schedule-10: UGC GRANTS</u> Interest received from bank	62,282	92,408
<u>Schedule-11:AUTONOMOUS GRANTS</u> Grant Received Interest received from bank	6,291	4,00,000 5,922 4,05,922
<u>Schedule-12: CPE GRANTS</u> Interest received from bank	36,525	46,498
Schedule-13:SALARIES Salaries ESI contribution by the Management PF contribution by the Management Gratuity Expenses Special Allowance Honorarium Expenses	5,50,44,514 5,12,507 29,85,362 35,69,344 6,19,584 2,99,963 <b>6,30,31,27</b> 4	6,81,99,870 5,41,481 22,39,327 5,70,960 - 4,00,650 7,19,52,288
Schedule-14:ADMINISTRATIVE EXPENSES Printing & Stationery Audit fee Travelling Expenses Greenary Expenses Electricity charges Management cash award Advertisement charges Campus maintainance & Repairs House keeping expenses Miscellaneous expenses Lease of land BOM & BOS Expenses	11,04,294 27,140 1,24,002 2,05,675 20,29,640 2,87,856 1,56,376 66,35,987 31,43,158 - 11,66,953 3,68,635	13,535 22,420 10,285 6,66,222 3,57,675 2,32,04 9,56,76 19,71,59 48,46 17,73,36 2,62,75

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Partirculars	Current Year	Previous Year
Renewals and Subsrciptions	2 42 064	
Seminars and Guest lectures	2,12,864	1,47,543
Training and Placement expenses	92,876	53,936
University charges	1,27,928	24,880
MRP Expenses	34,55,575	31,54,070
Property tax	-	1,20,268
Student Events & Others	11,90,355	1,98,392
Student Fee Refund Expenses	· · ·	1,06,315
Insurance Charges	-	2,99,100
Internet Charges		51,060
Workshop & Seminars	2,30,618	2,10,258
Transportation Charges	36,490	36,490
Orientation FDP	-	14,400
ARFC Reg Fee	-	2,280
Autonomous Review Expenses	2,45,000	in a constant
Block Grant Expenses	4,57,060	
College annual day expense	1,90,509	in the second second second
Computer maintenance	3,16,028	transferration and
Games Expenses	6,32,764	Normal In Designation
General Expenses	8,83,084	54,673
Municipal Water Charges	5,03,500	1,16,396
Postage & Telephone charges	3,488	1,744
/MC User Fee Charges	44,337	23,051
Youth Festival Expenses	21,000	-
aboratory expenses	2,07,738	-
ibrary Reading room & Journals	1,69,760	10,97,920
Internal Exam. expenses	1,27,165	73,136
College union expenses	97,334	2,06,450
Students amenities expenses	-	32,195
dentity cards	-	1,37,689
Repairs and Maintenance		15,775
Add on Course Expenses	18,04,306	50,00,445
.M.C Expenses & Add on course expenses	15,750	
Green Audit Expenses	1,11,673	
Sym Expenses	-	23,600
D Card Expenses	1,29,200	96,000
nhouse & Community Service Expenses	88,185	51,200
nternal Resource Expenses	1,11,500	-
QAC Expenses	4,38,750	42,780
.S.S Expenses	-	12,190
ocial Service league	25,963	-
tudents aminities	-	29,500
ubscription Books & Journals	1,88,457	7,88,416
oga gym expenses	80,807	1,93,222
	27,225	-
	-	-
	-	-
	-	
	2,75,17,005	1,87,78,371

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

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

#### Schedule: 4 FIXED ASSETS

Name of the Asset	Balance as on 1.04.2022	Additons	Deductions	Balance as on 31.03.2023
UG Assets				- GIICOILOLD
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	TEL LD. 21			50,50,100
Air Conditioners	1,85,179	-	-	1,85,179
Building-PG	36,29,947	-	6200	36,29,947
CCB Telephones	689	-	219 x 24 da	689
Computer	1,58,204	un directed a		1,58,204
Computer Equipments	6,22,964	-		
Duplicate Machine	3,021	_		6,22,964
Electrical Power Boards	9,887	_		3,021
PA Bx Intercom Tel System	7,939	-	_	9,887
Pass LAN Machine	6,302		-	7,939
ans	31,856	_	-	6,302
urnitures-PG	11,11,620		-	31,856
Glass & Plastic Wares	73,666	-	-	11,11,620
abaratoryEquipments	11,35,004	-	-	73,666
aboratory Installation	19,707	-	-	11,35,004
ibrary Book-PG	19,85,096			19,707
1odi Xerox	34,961	Sectorements of the	and a second	19,85,096
lotor Pump Set	3,966		-	34,961
arking Shed	5,17,642			3,966
efrigarator	1,969			5,17,642
Vater Coolers	6,004	_		1,969
Vater Purifier	582			6,004 582

Assets acquired from UGC & AUTONOMOUS Grants	Balance as on 1.04.2022	Additons	Deductions	Balance as on 31.03.2023
UGC				1,10,21,621
Equipments	1,10,21,621	-	-	11,16,356
Library	11,16,356	-	-	1,01,188
Furnitures	1,01,188	-	-	40,13,407
Building	40,13,407	-	-	40,13,407
Autonomous			-	1,04,12,362
Equipments	1,04,12,362	-		37,01,179
Library	37,01,179	×		48,72,510
Furnitures	48,72,510	-	-	10// 2/020
CPE				1,12,02,679
Equipments	1,12,02,679	-	-	16,16,652
Library	16,16,652	-	-	
	29,42,580	-	-	29,42,580
Computers	28,750	-	-	28,750
CCTV Cameras	10,956	-	-	10,956
Teleprompter	5,67,268	_	-	5,67,268
Furnitures	11,24,99,341	36,63,381	-	11,61,62,722

### EXAMIANTION FUND

Schedule: FIXED ASSETS Name of the Asset	Opening balance	Additons	Deductions Rs	Total Rs
14	Rs	Rs	K3	3,47,015
Computers	2,66,215	80,800 1,10,920	2	12,52,250
Digital copy printer	11,41,330 2,285	1,10,520	-	2,285
Fans	56,743	-	-	56,743
Furniture Labling Mission	14,200	-	-	14,200
Telugu Type writer	8,990	-	-	8,990 2,77,680
Printer and Scanner	2,77,680	-	-	73,522
Equipment	73,522 36,500	-		36,500
Air Conditioners	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
	6,85,792	-	-	6,85,792
Furniture	63,750	8-	-	63,750
Water cooler			-	28,885
Library & Others	28,885	-		55,500
	55,500	-	-	
LED TV	77,373	-	-	77,373
Labaratory Equipment	9,11,300	-	-	9,11,300

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#### AIDED SPECIAL FUND Schedule: FIXED ASSETS

Name of the Asset	Opening balance	Additons Rs	Deductions Rs	Total Rs
	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	Additons	Deductions	Total
	Rs	Rs	Rs	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	-	-	-	a i de <b>j_</b> fi a
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

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

PRENDCRAL Parentariani Brahmayya Bidhadra Collego of Arta & Relence Vijayawada-t0.

SCHEDULES FOR CONSOLIDATED RECEIPTS AND PA Partirculars	Current Year	and the second
Schedule-A:FEE COLLECTIONS	current fear	Previous Year
Tuition fee	8 35 30 000	
Admission fee	8,35,79,000	7,09,45,848
Special Fee	9,25,775	11,12,250
Examination Fee	2,13,16,683	05.00
	1,25,49,855	95,20,311
Schedule-B:OTHER COLLECTIONS	11,83,71,313	8,15,78,409
Canteen electricity	57,818	and a state of the second
Income from Fines	5,16,075	43,273
Miscalleanous Income	2,33,965	55,269
Yoga Fees	2,55,905	35,968
Resource Income Generation	4,52,200	7,89,967
		1,77,750
Schedule-C:INTEREST RECEIVED FROM BANKS	12,60,058	11,02,227
Savings Bank Interest	15 46 006	
Interest from Fines	15,16,096	10,09,088
Interest from Scholarships	34,437	33,953
	1,04,359	1,02,353
	16,54,892	11,45,394
Schedule-D:SALARY DEDUCTIONS		
Professional tax		
EPF	3,30,400	2,18,650
GLIC	27,37,746	20,67,060
Income Tax	30,294	30,393
ESIC	3,97,579	6,89,500
LIC	1,13,253	1,15,586
Covid-19 Relief Fund	5,23,646	Secol Rights - 1
	-	13634 (ALL -
	41,32,918	31,21,189
Schedule-E:Other Capital Receipts		- Let I and set
Capital Fund		441100000000000000000000000000000000000
Fee & Others Received	-	2,17,935
Fee & Others Paid	9,92,370	8,40,777
Scholarships Received-UG & PG	9,90,991	9,74,490
Scholarships Paid-UG & PG	-	10,03,414
Scholarships Faid-0G & PG		
	1,379	10,87,636
Schedule-F: CPE RECEIPTS		
nterest received from bank		이 왜 다니아들말을 다.
nice est received from bank	36,525	46,498
Schedule-G: UGC RECEIPTS		-
nterest received from bank		
interest received from bank	62,282	92,408
		52,100
chedule-H:AUTONOMOUS RECEIPTS Grant Received		
		4,00,000
dvances rereived from SAGATE	-	1,00,000
nterest received from bank	6,291	5,922
chedule 7.041 apres	6,291	4,05,922
chedule-I:SALARIES	-,	4,05,922
alaries	5,50,36,111	4,69,97,815
SI contribution by the Management	5,12,507	5,41,481
F contribution by the Management	29,85,362	
ratuity Expenses	35,69,344	22,39,327
onorarium Expenses	2,73,010	5,70,960
pecial Allowance	6,19,584	3,81,175
ension	4,22,376	
	6,34,18,294	5,07,30,758
	0.34 18 /0/	

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Partirculars	Current Year	Previous Year
Schedule-J:ADMINISTRATIVE EXPENSES		
A.M.C Expenses & Add on course expenses	1,27,423	2 40 010
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 <b>,993</b>	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
	4,45,678	1,01,472
General Expenses	-	23,600
Green Audit Expenses	2,05,675	47,865
Greenary Expenses	1,29,200	96,000
Gym Expenses	30,81,144	19,38,181
House keeping expenses	88,185	-
ID Cards Expenses	1,11,500	-
Inhouse & Community Service Expenses		51,060
Insurance Charges		1,56,019
Internal Exam. expenses		42,780
Internal Resource Expenses	2,30,618	2,10,258
Internet Charges	2,50,010	8,190
IQAC Expenses		9,78,840
Laboratory expenses	10 69 050	16,79,184
Lease of Land	10,68,059	67,527
Library Reading room & Journals	0.07.056	3,57,675
Management cash award	2,87,856	48,460
Miscalleanous Expenses	-	1,744
Municipal Water Charges	3,488	1,744
NSS Expenses & Yoga	44.007	11 105
Postage and Telephone Charges	44,337	11,185
Printing & Stationery	11,03,810	25,401
Property Tax	11,90,355	
Renewals and Subsrciptions	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	-
	1,63,348	-
Youth Festival Expenses		
	2,04,53,089	1,69,29,177

Partirculars	Current Year	Dent
Schedule-K: CPE Expenses	current real	Previous Year
Recurring		
Bank charges		
Teaching Facilities	36	65.
Research Facilities	-	27,700
Extension Activities	-	-
Other activities	-	5,500
Non-Recurring	· -	-
Teaching Facilities	-	-
Other activities	-	46,335
		17,559
Loans & Advances		-
Micro Care Computer Pvt Ltd	-	-
K Vani Sree	u <del>d</del>	14,71,290
TS Krishna	-	4,787
	-	3,000
Schedule-L: UGC Expenses Recurring	36	15,76,822
Bank charges		
Engagement to Project Staff	260	260
Honorarium	-	-
Workshop/Seminars		-
Amount Refunded to UGC	-	-
Alinor Research Project Expenses	<b>7</b> .1	13,13,380
Other Expenses		
the Expenses	-	-
	260	13,13,640

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

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

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Audit and Assurance Functions

Any Other Audit not covered above

01-04-2022-31-03-2023

16-09-2023

01-11-2023 | 13:31:36

None

Financial Figures/Particulars:

**Financial Year:** 

UDIN:

MRN/Name:

Firm Registration No.:

Document type:

Document sub type:

Document Date:

Create Date/Time:

PAN of the Assessee/ Auditee: AABTS1271J

Any Comment/ Recommendation/ Adverse Comment:

Capital Fund as on 31.03.2023:

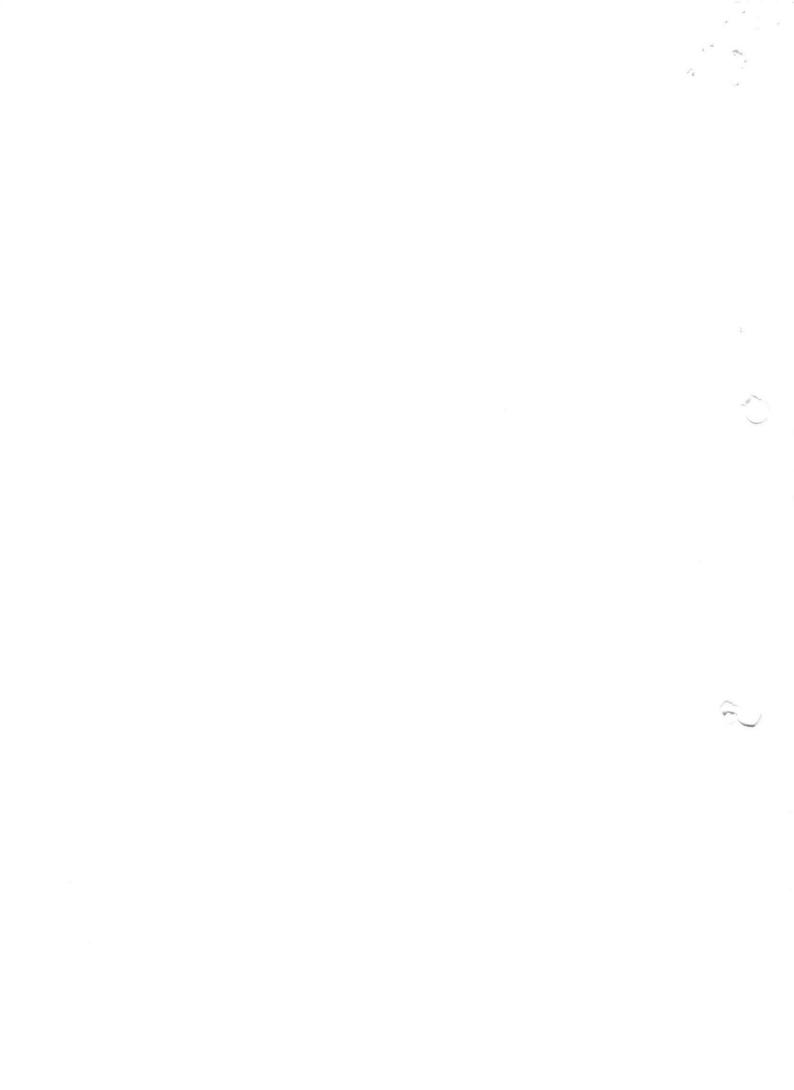
Document description:

Audit of Financial Statements

Rs.9,77,12,146/-



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AUDITOR'S REPORT

**CHOWDARY & RAO** 

**CHARTERED ACCOUNTANTS** 

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.

- 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.
- 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

DAR For CHOWDARY&RAO hartered Accountants FRN:000656S Anskar FRN:000656S (A.R.S. KRISHNA RAO) AYAWAS Partner - M. No. 027450

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone : 2494045, 2494080 www.chowdaryandrao.com 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 31<sup>ST</sup> 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.
- 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.
- 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



Principal PRINCIPAL ARVATANENI BRAHMAYYA DOHARTHA COLLEGE OF ARTS & SCIENCE VIJAYADA DA 1 220 918022

Secretary

#### UNAIDED GENERAL FUNDS WITH EXAMINATION

Year Ending: 31.03.2022 Assessment Year: 2022-23	Status: PAN:	CHARITABLE TRUST AABTS1271J
<b>COMPUTATION OF TOTAL INCOME APPLIED</b> Particulars	Details	Total
	Rs.	Rs.
Income		
Total Income received Corpus Donations received	8,29,69,967	
Less: Exemption U/s. 11(1)(d)	а. — — — — — — — — — — — — — — — — — — —	8,29,69,967
Less: Exemption U/s. 11(1)(a) @ 15%		8,29,69,967 1,24,45,495
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 Expenditure towards capital assets	6,50,69,263 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		-

PARTICULARS	Sch.No.	<b>Current Year</b>	<b>Previous Year</b>
CAPITAL FUND	1	in Rs. 2,91,03,191	in Rs. 5,04,00,607
OTHER FUNDS Volleyball tournament Fund		30,33,456	30,33,456
Current Liabilties	2	16,62,99,617	11,44,01,912
Other Current Liabilties	3	79,00,986	33,75,717
Total	2	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 Balance with banks	5	29,194 8,90,27,878	26,239 6,77,97,195
<b>b.Loans &amp; Advances</b> Advances	6	29,03,374	15,80,910
Total		20,63,37,253	17,12,11,692

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

per our report of even date

For CHOWDARY & RAO Chartered Accountants FRN: 000656S

Parine - M. No. 027450

NDAR(K. B.S. KRISHNA RAO)

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Principal

Secretary

PRINCIPAL ARVARIANCENIVERAVEWACA IJAYAWADA - 5 NCE SIDF

Treasurer

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FRN:0006565

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

PARTICULARS	Sch.No.	Current Year	<b>Previous Year</b>
		in Rs.	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-I	3)	1,79,00,704	3,79,058
			ort of even date

For CHOWDARY&RAO

Chartered Accountants FRN:000656S

Assian

Principal

Secretary

Place: Vijayawada Date: 12-09-2022

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NDA RUTE, KRISHNA RAO) Partrer M. No. 027450

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ENDED 31.03.2022			
PARTICULARS	Sch.No.	Current Year	Previous Year
RECEIPTS		in Rs.	in Rs.
Opening Balance Cash on hand Balance with banks Fee Collections Other Collections Interest received on Savings Bank Interest on Fixed Deposits	A B C	26,238 2,77,83,815 7,94,67,859 1,45,359 7,36,365 20,65,261	11,382 1,56,76,561 2,86,23,389 11,94,342 5,47,646 20,74,045
Salary Deductions Fixed deposits matured Other Capital Receipts CPE Receipts UGC Receipts Autonomous Receipts Advances Received SAGATE Provision for Gratuity Amount Received from Un Aided Special Fund	D E F G H	31,21,189 4,00,13,380 10,87,636 46,498 92,408 4,05,922 8,69,380 5,03,50,150 28,49,091 11,50,000	17,32,368 3,45,52,385 49,57,231 1,05,036 82,096 94,733 32,814 1,26,03,215
TOTAL		21,02,10,551	10,22,87,244
PAYMENTS Salaries Salary Deductions Administrative Expenses Examination Expenses Bank Charges	I J	5,07,30,758 31,21,189 85,09,127 9,52,793 1,415	2,49,29,060 17,32,368 23,04,809 4,02,853 40,555
Fixed Deposit Invested Other Advances Staff Advances TDS Receivable CPE Expenses UGC Expenses Autonomous Expenses PG Unit Capital Fund B/f During the Year PF Unit Fixed Assets B/f During the Year PF Unit Deposits B/f During the Year	K L M	4,47,25,106 26,47,500 22,96,521 3,53,529 15,76,822 13,13,640 4,00,000 3,93,53,107 95,46,205 3,50,879	4,00,00,000 32,14,590 28,000 3,07,090 8,97,132 4,74,058 1,46,676
<u>Closing Balance</u> Cash in Hand Balance with Banks		29,193 4,43,02,765	26,238 2,77,83,815
TOTAL		21,02,10,551	10,22,87,244

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

Principal

Secretary

easurer

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Chartered Accountants FRN:000656S NDARL Answer A.A.S. KRISHNA RAO) FRN:0006565 Partner - M. No. 027450

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per our report of even date For CHOWDARY&RAO

PRINCIPAL ARVRIAGENNAJAWAW SIDDHARTH/Date 550 ENCE VIJAY

#### **GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2022**

Particulars	Current Year	<b>Previous Year</b>
	in Rs.	in Rs.
Schedule-1:CAPITAL FUND		
Opening balance	5,04,00,607	6,33,89,33
Add:Advances from UGC, CPE, AUTONOMOUS	- 1-2	85,000
Add:Bank Balances B/f During the Year	· _	15,80,885
Add : Advances relating to MRP Programme	2,49,469	10000-10
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	1,17,01,250
Less: PG General Fund Capital Balance B/f During the Year	4,21,50,729	
Lessin o benefair and capital balance by balang the rear	1,12,02,487	5,00,21,549
	1,12,02,407	5,00,21,54
Add: Exess of Income over Expenditure during the Year	1,79,00,704	3,79,058
	2,91,03,191	5,04,00,607
Schedule-2:CURRENT LIABILITIES		
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		1,47,54,51.
Less: TDS on Fixed Deposit	2,78,172	2 00 17
Less: TDS on Electricity Deposit	3,53,529	3,08,174
	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	- 16,62,99,617	4,00,000
I)Fees & Others II)Scholarships-UG III)Scholarships-PG IV)Others	33,48,481 10,03,414 7,00,000	27,236 33,48,481 - -
IV)Provision for Gratuity	28,49,091	-
	79,00,986	33,75,717
Schedule-5:BALANCE WITH BANKS In Savings Bank:	· .	
Canara Bank(35825)	7,99,697	
Canara Bank(35882)	10,87,322	State of the set
Canara Bank(36011)	7,50,875	
SBI(36144)	22,702	Start Land Langed
SBI	38,366	and the second second second
Canara Bank(35897)		02 02 412
Canara Bank (35700)	2,22,03,180	92,82,413
	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 07 445	
T) They behosics thrested	4,47,25,112	4,00,13,380
	8,90,27,878	6,77,97,195
		1 anno
	VAVA	1 mil
	• P	RINGIPAL

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

Partirculars	Current Year	Previous Year
Schedule-7:FEE COLLECTIONS	in Rs.	in Rs.
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
Miscalleanous Income	26,306	4,720
Resource Income Generation	61,169	-
Resource income deneration	1,55,654	11,96,402
A LALE ANTITEDEST RECEIVED FROM BANKS		
Schedule-9:INTEREST RECEIVED FROM BANKS	6,00,059	3,73,110
Savings Bank Interest	33,953	28,310
Interest from Fines	1,02,353	1,45,848
Interest from Scholarships	7,36,365	5,47,268

Partirculars	Current Year	<b>Previous Year</b>
Schedule-10: UGC GRANTS	in Rs.	in Rs.
Interest received from bank	92,408	82,096
Schedule-11:AUTONOMOUS GRANTS	1. A 1.245 A.	
Grant Received	1 00 000	
Interest received from bank	4,00,000	-
	5,922 <b>4,05,922</b>	14,733 14,733
Schedule-12: CPE GRANTS		PACTAL OF CHERRY
Interest received from bank	46 408	1 05 027
	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	1. 1	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	Cold to the program
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	The Annual State
Lease of land	17,73,369	9,41,850
BOM & BOS Expenses	1,50,669	1,05,913

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ARVATANENI DRAMATA SIDDHARTHA COLLEGE OF ARTS & SCIENCE VIJAYAWADA - 520 010.

Partirculars	Current Year	<b>Previous Year</b>
Partilediars	in Rs.	in Rs.
Renewals and Subsrciptions	1,47,543	45,484
Seminars and Guest lectures	26,176	
Seminars and Guest rectures	2,184	5,709
Fraining and Placement expenses	25,83,055	4,85,970
Jniversity charges	1,20,268	-
MRP Expenses	1,98,392	2,64,524
Property tax	1,06,315	
Student Events & Others	2,99,100	-
Student Fee Refund Expenses	51,060	-
Insurance Charges	15,670	
Internet Charges	36,490	-
Workshop & Seminars	14,400	-
Transportation Charges	2,280	<u> </u>
Orientation FDP	97,71,034	41,14,246
	97,71,034	41/1 (/2 !)
Schedule-15: CPE EXPENSES		
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
Other activities	36,851	4,93,442
Schedule-16: UGC EXPENSES	2.60	
Bank charges	260	46,500
Engagement of Project staff		1,89,000
Honorarium	-	
Other Expenses	-	8,518
Workshop/Seminars	-	7,540
Minor Research Project Expenses	-	2,07,502
Amount Refunded to UGC	13,13,380	14,998 4,74,058
	13,13,640	4,74,058
Schedule-17: AUTONOMOUS EXPENSES	·	148
Bank charges		71,850
Upgradation of syllabus on regular basis		70,975
Renovation and Repairs		1,500
Guest/Visiting faculty	-	1,44,473
TO ME ADAMAYAYAYAY		

#### Schedule: 4 FIXED ASSETS

Name of the Asset	Balance as on 1.04.2021	Additons	Deductions	Balance as on 31.03.2022
UG Assets		second data and the		and all and a second second
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	la finan dia <del>g</del> a	-	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	10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	6,22,964	-	6,22,964
Duplicate Machine	-	3,021	-	3,021
Electrical Power Boards		9,887	-	9,887
EPA Bx Intercom Tel System	107 - S-	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
LabaratoryEquipments	2 C 1 C 1 C 1 C 1 C 1 C 1 C 1 C 1 C 1 C	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	2	1,969
Water Coolers	·	6,004	-	6,004
Water Purifier		582		582

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				the second s
Assets acquired from UGC & AUTONOMOUS Grants				
<b>UGC</b> Equipments Library Furnitures Building	1,10,21,621 11,16,356 1,01,188 40,13,407	-	-	1,10,21,62 11,16,350 1,01,18 40,13,40
<b>Autonomous</b> Equipments Library Furnitures	1,04,12,362 37,01,179 48,72,510	-	-	1,04,12,36 37,01,17 48,72,51
<b>CPE</b> Equipments Library Computers CCTV Cameras Teleprompter	1,12,02,679 15,87,677 - - 5,67,268	28,975 29,42,580 28,750 10,956		1,12,02,67 16,16,65 29,42,58 28,75 10,95 5,67,26
Furnitures	9,99,41,875	1,25,57,466	-	11,24,99,34

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

### PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE (UNAIDED GENERAL WITH EXAMINATION FUNDS) Financial Year:2021-22

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#### UNAIDED GENERAL UTILIZATION

Year Ending: 31.03.2022 Assessment Year: 2022-23	Status: PAN:	CHARITABLE TRUST AABTS1271J
COMPUTATION OF TOTAL INCOME APPLIEL		URPOSE U/S. 11
Particulars	Details Rs.	Total Rs.
Income		
Total Income received 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%		7,32,22,245 1,09,83,337
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 Expenditure towards capital assets	5,93,51,295 30,11,261 6,23,62,556	
(Excess)/Short Utilisation Amount Invested in Specified Funds		(1,23,648) 1,55,49,075
NET TAXABLE INCOME		NIL
Total Income Returned Tax Thereon		-
REFUND DUE		-

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

PRINCIPAL AFPIATANENI BRAHMAYYA ARTHA COLLEGE OF ARTS SCIENCE VI Date A A2709 520 220.

Principal

SIDDHAR

Secretary

Treasurer

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			
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		
		- 100 - 100			
TOTAL(A)		7,32,22,245	2,74,23,018		
EXPENDITURE	· · · · ·	5			
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)	- a	5,93,51,295	2,80,25,765		
To Excess of Income over Expenditure (A-B)		1,38,70,950	-6,02,747		

m Principal ARVAPAGEL VIAV

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Secretary

Treasurer

PARTICULARS	Sch.No.	Curren	t Year	<b>Previous Yea</b>
RECEIPTS		Details	in Rs.	in Rs.
Opening Balance				
Cash on hand		8,018		11,06
Balance with banks	_	2,09,14,083	2,09,22,101	85,59,44
Fee Collections	А		7,13,93,684	2,59,07,86
Other Collections	В		1,45,359	11,94,34
Interest from Banks	С		5,32,864	3,80,45
Interest on Fixed Deposits			5,95,215	5,17,65
Salary Deductions	D		29,50,708	15,64,58
SAGATE			5,03,50,150	1,26,03,21
Fixed Deposits Matured			1,50,13,380	1,04,93,89
Other Capital Receipts	E F		10,87,636	49,57,23
CPE Grants	F		46,498	1,05,03
UGC Grants	G		92,408	82,09
Autonomous Grants	н		4,05,922	94,73
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	6,64,71,60
PAYMENTS				
Salaries	I	· · · · ·	4,82,09,056	2,27,56,22
Salary Deductions	- 11		29,50,708	15,64,58
Administrative Expenses	J		85,09,127	23,04,80
Bank charges			1,239	32,31
Staff Advance Paid			·	28,00
Advances Paid			26,47,500	23,11,59
Fixed Deposits Invested			1,55,49,075	1,50,00,00
TDS Receivable (SAGTE)			59,520	34,12
CPE Expenses	к		15,76,822	8,97,13
UGC Expenses	L		13,13,640	4,74,05
Autonomous Expenses	М		4,00,000	1,46,67
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		8,01
Balance with banks		3,50,57,661	3,50,86,674	2,09,14,08

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

Principal

Secretary

easurer

PRINCIPAL APVAT Place: Vijayawada BIDDHATTAC Date: 12-09-2022 IENCE

#### Schedule: 4 FIXED ASSETS

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Name of the Asset	Balance as on 1.04.2021	Additons	Deductions	Balance as on 31.03.2022
UG Assets		NEXA NATIONAL		and the second
Buildings	3,71,14,851	- 10 - 10 -	-	3,71,14,851
Furniture	10,80,048	-	-	10,80,048
Laboratory equipment	9,99,527		- E	9,99,527
Library books	3,949	S Statistics	-	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	5 a > a <b>-</b> a	-	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	and the second	-	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	- 2	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
_abaratoryEquipments		11,35,004	-	11,35,004
_aboratory 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

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

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

GROUPING SCHEDULES FOR STATE	Current Year	Previous Yea
Faruculars	in Rs.	in Rs.
Schedule-1:CAPITAL FUND	in KS.	in RS.
Opening balance	2 09 52 577	4 49 24 10
	3,08,53,577	4,48,24,10
Add:Advances from UGC, CPE, AUTONOMOUS	-	85,00
Add:Bank Balances B/f During the Year		15,80,88
Add : Advances relating to MRP Programme	2,49,469	
Less:Fees & Others	1,06,477	
Less:Staff Advances	-	2,69,43
Less : Examination Surplus		1,47,64,23
Less:PG General Fund Capital Balance B/t During the		
Year	4,21,50,729	5
	-1,11,54,160	3,14,56,32
Add:Excess of Income over Expenditure	1,38,70,950	-6,02,74
		6796310
	27,16,790	3,08,53,57
Schedule-2:CURRENT LIABILITIES		
I).Due to SAGTE		
Opening Balance	9,97,95,519	8,50,96,41
Add: Recieved During the Year 2021-22	13,37,351	1,47,34,31
Less:Repaid During Year	2,78,172	
Less: TDS on Fixed Deposit	59,520	35,20
Less: TDS on Electricity Deposit	2,460	00/20
Add: Closing SAGTE Balance of PG General Fund	5,04,44,515	-
	15,12,37,233	0.07.05.51
II)Amount Due to Un Aided Special Fund	11,50,000	9,97,95,51
III).Advances(AUTONOMOUS) SAGTE	11,50,000	4,00,00
	15,23,87,233	10,01,95,519
Schedule-3: OTHER CURRENT LIABILITIES		
I)Fees & Others		27 22
II)Scholarships-UG	22 40 401	27,23
	33,48,481	33,48,48
III)Scholarships-PG	10,03,414	C. Marken Start Start
IV)Others	7,00,000	Hadan America
IV)Provision for Gratuity	28,49,091	
	79,00,986	33,75,71
Schedule-5:BALANCE WITH BANKS		
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)	55,95,100	
Canara Bank(35660)	11 62 220	4,87
Canara Bank(35859)	11,62,220	11,74,943
	20,32,883	15,47,919
Bank(Cpe,Ugc,Autonomous)	33,67,249	54,12,883
To Final Departure	3,50,57,662	2,09,14,083
In Fixed Deposits		
1) Fixed Deposits Invested	1,55,49,075 5,06,06,737	1,50,13,380
		3,59,27,463

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

Particulars	Current Year	Previous Year
T ut trouters	in Rs.	in Rs.
Schedule-6:LOANS & ADVANCES Deposits recoverable: Electricity Deposit Gas Deposit Telephone Deposit Water Deposit	<b>3,38,1</b> 68 <b>15,296</b> <b>1,000</b> <b>46,525</b>	28,050 - - -
Advances: Micro Care Pvt Ltd P.Subhakar Krishna University Laser Technologies Ltd M.Ramesh Principal Others	50,000 33,270 17,08,140 10,975 7,00,000	14,71,290 50,000 - - - -
Staff advances(Minor Research Project)	-	31,570
	29,03,374	15,80,910

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FO	R THE YEAR END	ED 31.03.2022
Partirculars	<b>Current Year</b>	Previous Year
Schedule-7:FEE COLLECTIONS	Rs.	Rs.
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		15 0 10
Canteen electricity	36,329	45,049
Income from Fines	31,850	11,46,633
Miscalleanous Income	26,306	4,720
Resource Income Generation	61,169	-
	1,55,654	11,96,402
Schedule-9:INTEREST RECEIVED FROM BANKS	2 06 550	2.05.014
Savings Bank Interest	3,96,558	2,05,914
Interest from Fines	33,953	28,310 1,45,848
Interest from Scholarships	1,02,353	3,80,072
	5,32,864	3,80,072
Schedule-10: UGC GRANTS	92,408	82,096
Interest received from bank	92,400	02,050
C L L L MANTONOMOUS CRANTS	1 <u>8</u>	
Schedule-11:AUTONOMOUS GRANTS	4,00,000	-
Grant Received Interest received from bank	5,922	14,733
Interest received from bank	4,05,922	14,733
Schedule-12: CPE GRANTS	.,,.	2
Interest received from bank	46,498	1,05,037
Intelest received from bank		
Schedule-13:SALARIES		
Salaries	4,46,61,174	
ESI contribution by the Management	5,15,317	4,09,597
PF contribution by the Management	20,80,430	
Gratuity Expenses	5,70,960	
Honorarium Expenses	4,00,650	
A TANK IN AN A TANK IN	4,82,28,531	2,27,67,233

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Schedule-14:ADMINISTRATIVE EXPENSES	Rs.	Rs.
Schedule-14:ADMINISTRATIVE EXPENSES		1101
Advertisement charges	2,32,047	41,081
Audit fee	12,980	12,980
BOM & BOS Expenses	1,50,669	1,05,913
	9,56,767	86,857
Campus maintainance & Repairs		
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	and a second second based	38,864
Travelling Expenses		10,576
Insurance Charges	51,060	
Internet Charges	15,670	-1-10 Sec. 20
MRP Expenses		m. Solenout
	1,20,268 (	
Orientation FDP	2,280/	-
Property tax	1,98,392	2,64,524
Renewals and Subsrciptions	1,47,543	45,484
Seminars and Guest lectures	26,176	
Student Events & Others	1,06,315	-
Student Fee Refund Expenses	2,99,100	And the property of
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
Schedule-15: CPE EXPENSES		
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
Schodula 16, UCC EVDENSES	· · · · · · · · · · · · · · · · · · ·	
Schedule-16: UGC EXPENSES Bank charges	260	
	200	46 500
Engagement of Project staff		46,500
Honorarium	-	1,89,000
Other Expenses	and the second	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
Schedule-17: AUTONOMOLIS EXPENSES		
Schedule-17: AUTONOMOUS EXPENSES		1 4 4
Bank charges	strand the strand the second second	148
Upgradation of syllabus on regular basis	-	71,850
Renovation and Repairs	a contraction of the state	70,975
Guest/Visiting faculty		1,500

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SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD EN	DED
31.03.2022	

Partirculars	Current Year	Previous Year
Partirculars Schedule-A:FEE COLLECTIONS	Rs.	Rs.
Admission fee	11,12,250	-
Tuition fee	7,02,81,434	2,59,07,864
	7,13,93,684	2,59,07,864
Schedule-B:OTHER COLLECTIONS	43,273	47,709
Canteen electricity	31,850	11,46,633
Income from Fines	1,786	-
Miscalleanous Income	68,450	-
Resource Income Generation	1,45,359	11,94,342
Schedule-C:INTEREST RECEIVED FROM BANKS		0.05.014
Savings Bank Interest	3,96,558	2,05,914
Interest from Fines	33,953	28,688 1,45,848
Interest from Scholarships	1,02,353	3,80,450
	5,32,864	5,00,450
Schedule-D:SALARY DEDUCTIONS	2,05,050	1,47,900
Professional tax	19,20,391	
EPF	26,248	25,211
GLIC	6,89,500	500
Income Tax ESIC	1,09,519	94,815
Covid-19 Relief Fund	-	67,742
	20 50 709	15,64,582
	29,50,708	15,04,502
and the Descripto		
Schedule-E:Other Capital Receipts	2,17,935	15,80,885
Capital Fund Fee & Others Received	8,40,777	
Fee & Others Paid	9,74,490	
Scholarships Received-UG & PG	10,03,414	
Scholarships Paid-UG & PG	-	84,35,171 49,57,231
	10,87,636	49,57,251
Schedule-F: CPE GRANT Interest received from bank	46,498	1,05,036
Interest received from bank	46,498	1,05,036
Schedule-G: UGC GRANT		
Interest received from bank	92,408	THE OWNER WHEN THE PARTY OF T
	92,408	82,096
Schedule-H: AUTONOMOUS GRANT	4,00,000	
Grant Received	4,00,000	80,000
Advances rereived from SAGATE	5,922	
Interest received from bank	4,05,922	
Schedule-I:SALARIES		
Salaries	4,46,61,17	4 2,04,51,908
ESI contribution by the Management	5,15,31	
PF contribution by the Management	20,80,43	
Gratuity Expenses	5,70,96 3,81,17	
Honorarium Expenses	4,82,09,05	the second se
	1,02,00,00	
Schedule-J:ADMINISTRATIVE EXPENSES		
Printing & Stationery		38,86
Audit fee	11,88	
Block Grant Expenses	2,79,09	0 - 10 E7
Travelling Expenses	-	10,57 93,76
Greenary Expenses		55,70

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	Current Year	Previous Yea
	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	13,79,59
Insurance Charges	51,060	
Renewals and Subsrciptions	1,43,043	45,484
Lease of Land		45,40
	16,79,184	C 00
Training and Placement expenses	2,184	6,08
University charges	25,83,055	4,86,60
BOM & BOS Expenses	42,832	1,05,91
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
Schedule-K: CPE EXPENSES		
Recurring	1 P	
Bank charges	651	3
Teaching Facilities	27,700	3,39,88
Research Facilities	-	99,44
Extension Activities	5,500	7,64
Other activities	-	46,42
	33,851	4,93,442
Non-Recurring		.,,.
Teaching Facilities	46,335	49,71
Other activities	17,559	3,53,973
	1,,000	0,00,070
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
	10,70,022	0,57,157
Schedule-L: UGC EXPENSES		
Recurring		
Bank charges	260	· · · · · · · · · · · · · · · · · · ·
Engagement to Project Staff	-	46,500
Honorarium		
	· · · · · · · · · · · · · · · · · · ·	1,89,000
Workshop/Seminars	12 12 200	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
Schedule-M: AUTONOMOUS EXPENSES		
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	e 10770	-,,-/3
Library Books & Journals	· · · · · · · · · · · · · · · · · · ·	2 202
	- Ky	2,203
		2,203
Advance refunded to SAGTE	4,00,000	1,46,676

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PRINCIPAL ARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE VIJAYAVVADA - 520 010.

#### EXAMINATION UTILIZATION

Year Ending: 31.03.2022 Assessment Year: 2022-23		Status: PAN:	CHARITABLE TRUST AABTS1271J	
COM	IPUTATION OF TOTAL INCOME APPLIED	FOR CHARITABLE P	URPOSE U/S. 11	
	Particulars	Details Rs.	Total Rs.	
Іпсоте				
	Total Income received Corpus Donations received	97,47,722		
4 4	Less: Exemption U/s. 11(1)(d)		97,47,722	
	Less: Exemption U/s. 11(1)(a) @ 15%		97,47,722 14,62,158	
	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 Expenditure towards capital assets	57,17,968	57,17,968	
	Short Utilization of Income for the Year		25,67,596	
	Amount Invested in Specified Funds		3,84,21,141	
1.1	NET TAXABLE INCOME		NIL	
	Total Income Returned Tax Thereon	-	-	
	REFUND DUE			

LIABILITIES	Sch.No.	Curren	Current Year	
		Details	in Rs.	in Rs.
CAPITAL FUND Opening balance		1,95,47,030		
Add:PG Examination Capital Fund		28,09,617		
Add: Excess of income over expenditure	· · · · · ·	40,29,754	2,63,86,401	1,95,47,030
CURRENT LIABILITIES				
Due to SAGTE	1		1,39,12,384	1,42,06,393
Total			4,02,98,787	3,37,53,423
FIXED ASSETS				
As per separate schedule	2		18,77,466	18,65,471
CURRENT ASSETS				
Cash and Bank Balances:				
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

Principal

easurer

Principal Secretary PRINCIPAL PRINCIPAL SIDDHARDHACOLE 00 2022 SCIENCE VJAYAWADA 2022 10

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
	2	e 10 	
TOTAL(B)		57,17,968	34,57,311
To Excess of Income over expenditure (A-B)		40,29,754	9,81,805

Principal Secretary PRINCIPAL ARVRIACEN VIJAVANA da SIDDHARTH DALE F5 00 82 025 CIENCE VIJAYAWADA - 520 010.

Treasurer

PARTICULARS	Sch.No.	Sch.No. Curren		22 Previous Year	
RECEIPTS		Details	in Rs.	in Rs.	
Opening Balance:					
Cash in hand		18,220		313	
Balance with banks		68,69,732	68,87,952	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 Loans & Advances:			2,50,00,000	2,40,58,493	
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	92,45,284	68,69,732	
TOTAL			4,46,57,003	3,58,15,638	

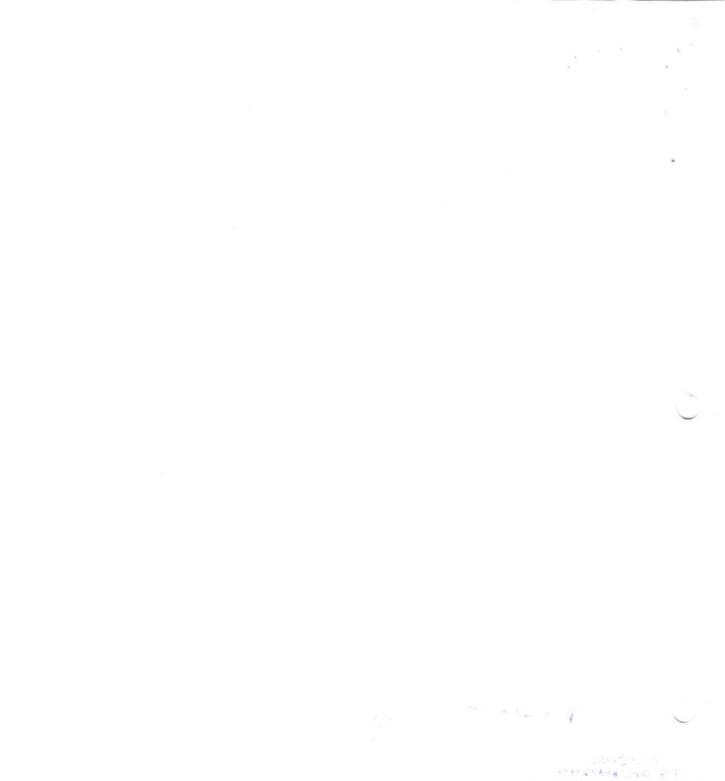
Principal

Secretary

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PRINCIPAL PROSEANEIR SAWARAYYA SIDDHARTAKEOLESOBORO28 & SCIENCE VIJAYAWADA - 520 010,

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#### 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	e	-	14,200
Telugu Type writer	8,990		1 1 <b>-</b> 1	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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ARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE VIJAYAWADA - 520 010.

Partirculars	Current Year	Previous Year
Schedule-1:CURRENT LIABILITIES Due to SAGTE	Details	in Rs.
Opening balance	1,42,06,393	1,44,79,362
Less: Tds on Fixed Deposit	2,94,009	2,72,969
그는 것은 것이 같은 것이 없는 것이 없는 것이 없다.	1,39,12,384	1,42,06,393
	8	
Schedule-3:BALANCE WITH BANKS		
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
Schedule-4:SALARIES	22.26.644	10.04 500
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
Schedule-A:SALARY DEDUCTIONS		
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

#### **GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2022**

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ARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCF VIJAYAWADA - 520 010.

CHOWDARY & RAO CHARTERED ACCOUNTANTS

#### AUDITOR'S REPORT

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.

- 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.
- 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

To

For CHOWDARY&RAO Chartered Accountants DARI FRN:000656S RN:000656S A.R.S. KRISHNA RAO) artner - M. No. 027450

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone : 2494045, 2494080 www.chowdaryandrao.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 31<sup>ST</sup> 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.
- 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



Principal Sec PRINCIPAL ARVATANENI BRAHMAYYA BIDDHARTHA COLLEGE OF ARTS & SCIENCE VIJA VARGETA VISOV OVER da Date: 12-09-2022

Secretary

easurer

#### UNAIDED SPECIAL UTILIZATION

Year Ending: 31.03.2022 Assessment Year: 2022-23	Status: PAN:	CHARITABLE TRUST AABTS1271J
COMPUTATION OF TOTAL INCO	ME APPLIED FOR CHARITABLE PU	RPOSE U/S. 11
Particulars	Details Rs.	Total Rs.
Income		
Total Income received	78,35,14	40
Corpus Donations received		
Loss Examplies II/a 11/1/d)		78,35,140
Less: Exemption U/s. 11(1)(d)		78,35,140
Less: Exemption U/s. 11(1)(a) @	15%	11,75,27
Income of the trust which should		66,59,869
have been spent for charitable pu	rpose	
Amount Utilized for Charitable Purpose		
Total expenditure as per		
Income and Expenditure account	86,71,00	
Expenditure towards capital asset		86,71,004
(Excess)/Short Utilisation		-20,11,13
Amount Invested in Specified Fur	nds	1,63,62,59
NET TAXABLE INCO	IME	NIL

Tax Thereon REFUND DUE

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LIABILITIES	Sch.No.	Curren	t Year	<b>Previous Year</b>
		Details	in Rs.	in Rs.
CAPITAL FUND				a kikim mu
Opening balance		3,45,94,407		3,45,94,407
Add:Exess of income over expenditure	-	-8,35,864	3,37,58,543	
			2 27 50 544	2 45 04 407
Total			3,37,58,544	3,45,94,407
FIXED ASSETS				
As per separate schedule	1		1,58,62,700	1,58,62,700
CURRENT ASSETS, LOANS AND ADVANCES				
a) Cash and Bank Balances				
Cash in hand		1,104		992
Balance with banks	2	1,63,62,598	1,63,63,702	1,84,73,343
b) Loans and advances				
Advances	3		11,50,000	
c) Other current asset				-
SAGTE			3,82,141	2,57,372
Total		47.45	3,37,58,544	3,45,94,407

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Secretary

Treasurer

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Chartered Accountants DARY FRN:000656S N ¢ 1 Anlad A P (A.R.S. KRISHNA RAO) Partner - M. No. 027450 FRN:000656S AYAWP

For CHOWDARY&RAO

ARVATARIANE MIAVAVATA ARVATARIANE MIAVAVATA JIDDHARTHA COLATER DE-0912022 IENCE VIJAYAWADA - 520 910

Principal

PARTICULARS	Sch No	Curr	ent Year	<b>Previous Year</b>
INCOME		a series a s	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

Principal

Secretary

Treasurer

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NDAR ertered Accountants ARN:0006565 AO ALLA FRN:0006564/B.S. KRISHNA RAO) Partner - M. No. 027450 .

PRINCIPAL ARVATANENI BUIHAMANA SIDDHARTHA COLLEGE DE AND SSC VIJAYAWADA - 520 010. ENCE

PARTICULARS	Sch.No.	Current Year	<b>Previous Year</b>
RECEIPTS		in Rs.	in Rs.
Opening Balance			
Cash on hand		992	30,582
Balance with banks		59,73,343	1,02,67,321
Special Fee Collections	А	59,84,117	64,17,546
Other Income	В	9,27,107	-
Interest received from bank		2,54,685	2,95,06
Interest on FD		6,50,078	3,32,72
Fixed deposits matured		1,25,00,000	45,45,04
Loans and advances ( asset )		94,752	50,523
TOTAL		2,63,85,077	2,19,38,80
PAYMENTS			
Special Fee Expenses	С	83,35,221	21,09,87
Audit Fee		9,440	1,770
Bank Charges		2,254	7,510
TDS receivable (SAGTE)		1,30,016	94,40
Furniture		-	38,350
Laboratory equipment		_	_
Library Books		-	·
Office Equipment		· · · · ·	2,50
Solar Power Unit		_	6,00,00
Adavnce to PG General Fund		11,50,000	-
Loans and advances ( asset )		3,94,441	6,10,05
Fixed Deposits Invested		1,30,20,062	1,25,00,000
Closing Balances		1,50,20,002	1,25,00,00
Cash in Hand		1,104	993
Balance with banks			
balance with banks		33,42,536	59,73,343
TOTAL		2,63,85,077	2,19,38,808
		Chartere	ort of even dat VDARY & HA d Accountants :000656S
Principal Secretary	S.L. Treasurer	FON Patther	KRISHNA RAO) - M. No. 027450

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

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Partirculars	Current Year	Previous Year
	in Rs.	in Rs.
Schedule-2:BALANCE WITH BANKS		
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
Schedule-3:LOANS AND ADVANCES		
Advance given for expenses	11,50,000	-
	11,50,000	

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED	31.03.2022
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Partirculars	Current Year	<b>Previous Year</b>
Schedule-4:SPECIAL FEE COLLECTIONS	Rs.	Rs.
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
Schedule-5:OTHER INCOME		
Internal Resource Income	1,09,300	
Yoga Fees	7,89,967	
Miscalleanous Income	46,993	
	9,46,260	-
Schedule-6:SPECIAL FEE EXPENSES		
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		

		- 1
La harren Charges	-	-
Internet Charges	4,000	· · ·
IQAC Expenses	75,386	8,41,615
Laboratory expenses	101000	

Current Year	<b>Previous Year</b>
	95,437
	- 10. Hos-24
35,790	55,046
14,245	
7,500	3,050
6,942	7,31,782
	1,00,145
21,099	8,448
4,590	
	4,59,690
	9,000
3,24,089	26,69,413
	- 35,790 14,245 7,500 6,942 - 21,099 4,590 -

Partirculars	Current Year	<b>Previous Year</b>
Schedule-A:SPECIAL FEE COLLECTIONS	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
Schedule-B:OTHER INCOME		
Internal Resource Income	1,09,300	
Yoga Fees Received	7,89,967	
Miscalleanous Income	27,840	-
	9,27,107	-
Schedule-C:SPECIAL FEE EXPENSES		
BOS Expenses	61,271	
College day expenses	്ക് ത്രം റ്റ്റം പ്രതിന്റെ സ്തിനം	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	

#### SCHEDULES FOR RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

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

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	2 i <del>-</del>
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	11 <sup>125</sup> 2 <b>-</b>
Social Service league	29,500	3,050
Students aminities	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
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ARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE VIJAYAWADA - 520 010.

Name of the Asset	Opening Balance	Additons	Deductions	Total
1	Rs	Rs	Rs	Rs
		a II		
Air Conditioner	-			25.220
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	, <u> </u>	-	1,02,023
Solar power unit	30,00,000	-		30,00,000
Vaccum Cleaner	· · · · · · · · · · · · · · · · ·	-	- · ·	· · · · · · · · · · · · · · · · · · ·
Mater coolers	95,715	-	-	95,715
. ox Machine	-	· -	· <b>-</b> · <sub>2</sub>	-
	1,58,62,700	_		1,58,62,700

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PRINCIPAL ARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE VIJAYAWADA - 520 810.

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

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**CHOWDARY & RAO CHARTERED ACCOUNTANTS** 

#### AUDITOR'S REPORT

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.
- 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.
- 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.
- 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

To

For CHOWDARY&RAO Chartered Accountants DARY FRN:000656S ARSXRO RN:000656S \*A.R.S. KRISHNA RAO) artner - M. No. 027450 AYAWF

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone : 2494045, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided) Siddhartha Nagar Vijayawada-520 010

# NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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.
- Previous year items were re-grouped and reclassified wherever considered necessary.
- 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



Principal Secretary PRINCIPAL ARVATALENE BRAHAAVAAda MODHARTHA COLLEGE OF ARIS & SCIENCE VILLAV DATEAL 12:0012022

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#### AIDED SPECIAL UTILIZATION

Year Ending:2021-22	Status:	CHARITABLE TRI
Assessment Year: 2022-23	PAN:	AABTS1271J

	Particulars	Details Rs.	Total Rs.
Income			78. – 6 Si V
	Total Income received	10,32,576	
1	Corpus Donations received	-	
		- 1 × - 1,0	10,32,576
	Less: Exemption U/s. 11(1)(d)		-
			10,32,576
	Less: Exemption U/s. 11(1)(a) @ 15%		1,54,886
	Income of the trust which should		8,77,690
	have been spent for charitable purpose		8,77,090
100			
Amount	Utilized for Charitable Purpose		
	Total expenditure as per		
	Income and Expenditure account	2,63,198	
	Expenditure towards capital assets		
		· · · · · · · · · · · · · · · · · · ·	2,63,198
1 A		2 N -	
	(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		-

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

PARTICULARS	Sch.No.	Current	Current Year	
	8-30 July 1	Details	in Rs.	in Rs.
LIABILITIES				
CAPITAL FUND				
Opening balance		71,56,396		71,56,396
Less: Excess of Income over Expenditure		7,69,378	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				
Current Assets				
Cash on hand		181		181
Balance with banks	2	27,20,920	27,21,101	19,51,543
b.Loans & Advances				
SAGATE			8,096	8,096
방송 방송 이 것이 같은 것이 많이 많이 많이 했다.				
Total			79,25,776	71,56,398

Secretary rincipal PRINCIPAL

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SIDDHARTHA COLL

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For CHOWDARY&RAO Chartered Accountants DARY FRN:000656S C 5 CE CA AASAA PO FRN:000656S \*(A.R.S. KRISHNA RAO) Partner - M. No. 027450 \* VAYAWADA

PARTICULARS	Sch.No.	<b>Current Year</b>	<b>Previous Year</b>
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
o Excess of Income over Expenditure (A-B)		7,69,378	12,518
		per our rep For CHO	oort of even date WDARY&RA

Secretary

Principal

PRINCIPAL Place: Vijayawada CIENCE SIDOHARTRA COLLEGE 04404

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DARP artered Accountants RN:000656S CHO Ansch PO VA FRN:0006566A B/S. KRISHNA RAO) Partner - M. No. 027450 \* AYAWP

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PARTICULARS	Sch.No.	Sch.No. Current		<b>Previous Year</b>	
RECEIPTS		Details	in Rs.	in Rs.	
Opening Balance					
Cash on hand		181		12,848	
Balance with banks		19,51,543	19,51,724	14,84,046	
Special Fee Collections	А		9,66,290	7,26,639	
Interest Received from bank			66,286	38,862	
Interest on FD			-	21,052	
Fd matured		A Constant Constant	-	3,28,686	
TOTAL			29,84,300	26,12,137	
PAYMENTS					
Special Fee Expenses	В		2,30,304	4,64,988	
Bank charges				1,890	
Library Books				2,363	
oans & 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		7,000	32,894	-	
Closing Balance					
Cash in Hand		181		181	
Balance with banks	a a trade <u>se</u>	27,20,920	27,21,101	19,51,543	
TOTAL		A	29,84,300	26,12,137	

# per our report of even date

Principal

CIENCE

PRINCIPAL

ARVALLEDE VIRBY AWAY

IDDHARTH

Secretary

Treasurer



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

Partirculars	Current Year	<b>Previous Year</b>
	in Rs.	in Rs.
Schedule-2:BALANCE WITH BANKS		
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

Partirculars	Current Year	<b>Previous Year</b>
Schedule-3:SPECIAL FEE COLLECTIONS	in Rs.	in Rs.
Special Fee	9,57,980	18,51,923
Registration fee	-	94,470
Library Fines		3,810
Miscallenous Fee		200
Brekages	8,310	
	9,66,290	19,50,403
Schedule-4:SPECIAL FEE EXPENSES		
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	1	60,402
	2,63,198	20,20,809

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ARVATANENI BRAHMAYYA SIUDHARTHA COLLEGE OF ARTS & SCIENCE VIJAYAWADA - 520 010.

#### SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

Partirculars	Current Year	<b>Previous Year</b>	
Schedule-A:SPECIAL FEE COLLECTIONS	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	
Schedule-B:SPECIAL FEE EXPENSES			
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	

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PRINCIPAL ARVATANENI 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
Building	1,59,339	-		1,59,339
Library Books	8,73,650	s	· _ ·	8,73,650
Library equipment	81,746	-	<del></del>	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

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SIDDHARTHA COLLEGE OF ARTS & SCIENCE VIJAYAWADA - 520 010.

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

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#### **General Fee Funds**

Year Ending: 31.03.2022 Assessment Year: 2022-23 Status: Charitable Trust PAN: AABTS1271J

Particulars	Details Rs.	Total Rs.
Income		
Total Income received	1,05,29,867	
Corpus Donations received	-	1,05,29,867
Less: Exemption U/s. 11(1)(d)		1,05,29,807
		1,05,29,867
Less: Exemption U/s. 11(1)(a) @ 15%		-
	· · · · · · · · · · · · · · · · · · ·	
Income of the trust which should		1,05,29,867
have been spent for charitable purpose		
Amount Utilized for Charitable Purpose		
Total expenditure as per		
Income and Expenditure account	1,79,84,936	
Add: Provision for Grartuity	3,85,700	
Less: Depreciation	23,91,521	
Expenditure towards capital assets	-	
	1,59,79,114	
Less:Restricted to actual receipts		1,05,29,867
(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		-

STATEMENT OF AFFAIRS (GENERA Particulars	Sch. No.	Current Year	Previous Year
LIABILITIES:		in Rs.	in Rs.
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	2	1,32,96,290	1,58,97,252
ASSETS:		5	
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	- L
c.Deposits	6	3,50,879	3,50,879
			1 50 07 05
Total	A	1,32,96,290	1,58,97,25

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11. Secretary

Principal PRINCIPAL ARVATANENI BRAHMAYYA SIDDHARTHA COLOGE WIJAWAW SOLENCE VIJAYAWAQA12589-2022

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INCOME& EXPENDITURE (GENI PARTICULARS	Sch.No	Current Year	<b>Previous Year</b>
		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

Secretary

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Principal PRINCIPAL ARVATANENI BRAHMAYYA SIDDHARTHACOPIASE: VIJAYA WadaNCE VIJAYA Date: 12-09-2022

PARTICULARS	Sch.No		<b>Current Year</b>	Previous Year
RECEIPTS		Details	in Rs.	in Rs.
Opening Balance				
Cash on hand		93		6,365
Cash at bank	_	36,08,554	36,08,647	80,70,518
Fee Collections	А		1,03,98,905	1,12,05,612
Other Collections	В		27,642	32,044
Interest Received from Bank	С		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	Н		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		26,98,962	26,99,206	36,08,554

Principal PRINCIPAL

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ARVATANENI BRAHM SIDDHARTHA COLLEGE OF ART VIJAYAWADA 1 520

Secretary

Treasurer

Partirculars	Current Year	<b>Previous Year</b>
AND PROPERTY OF THE ACCOUNT OF THE A	in Rs.	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	a successive the
	5,04,44,514	4,64,85,576
Schedule-3:OTHER LIABILITIES		
PBSC Degree[Un Aided Special Fund]	11,50,000	-
Provision for Gratutity	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

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PRINCIPAL ARVATANENI BRAHMAYYA SIBBHARTHA COLLEGE OF ARTS & SCIENCE VIJAYAWADA - 520 010.

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

31.03.2022		Previous Year
Partirculars	Current Year	in Rs.
	in Rs.	111 115.
Schedule-7:FEE COLLECTIONS	1,03,85,055	96,65,572
Tuition fee	9,000	33,500
Registration fee	4,850	15,06,540
Special fee	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		4 70 40 445
Salaries	1,16,47,626	
P.F.Employer Contribution	4,95,572	
PF Admin Charges	37,739	
Honararium & Incentives	28,250	
ESI Employer Contribution	68,317	And in case of the second s
	1,22,77,504	1,88,92,400
Schedule-11:COLLEGE GENERAL MAINTENANCE		
General Maintence Expences	74,239	
Renewals & Subcription expenses	18,408	
Seminar & Guest Lecturer Expenses	40,532	A REAL PROPERTY OF THE OWNER WATER OF THE OWNER W
	1,33,179	2,44,336
Schedule-12:POSTAGE & TELEPHONE EXPENSES		
Postage & Telephone	10,497	20,277
Internet Charges	-	95,308
Million Commission	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 & Convayance	9,740	9,747
	6,07,718	5,07,888
	1	

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PPINCIPAL ARVATANSNI BRAHMAYYA SIEDHARTHA COLLEGE OF ARTS & SCIENCE VIJAYAWADA - 520 010.

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Partirculars	Current Year	Previous Year
10 In 11 In 12	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		the state and
Insurance Charges	15,480	33,360
Housing Keeping Charges	2,56,410	2,31,830
kaa keelaa	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
202-32	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
49X,63,04 . 19.22	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
PRINCIPAL	1,10,076	1,39,190
Schedule-D:SALARY DEDUCTIONS		
P.F. AL VENALIN	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
말 같아요. 그는 것이야 없는 것 같아요. 그는 것 같	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

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

Partirculars	Current Year	Previous Year
Fartheuturs	in Rs.	in Rs.
Schedule-F:COLLEGE GENERAL MAINTENANCE		12
General Maintence Expenses	74,194	33,490
Renewals & Subcription expenses	18,408	2,05,901
Seminar & Guest Lecturer Expenses	40,532	3,750
Seminar & Guest Lecturer Expenses	1,33,134	2,43,141
Schedule-G:POSTAGE & TELEPHONE EXPENSES		
Postage & Telephone	10,497	20,277
Intenet Charges	-	95,308
	10,497	1,15,585
Schedule-H:ADMINISTRATIVE EXPENSES		45 701
Printing & Stationary	30,894	15,731
Advertisement	14,326	-
Travelling & Convayance	9,740	9,731
n	54,960	25,462
Schedule-I:OTHER EXPENSES		7 05 260
University Affiliation Expenses	80,000	7,85,360
AICTE Expenses	20,282	-
ID Crads	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	-	45,330
Library books	_	15,550

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Ham ARVATANENI BRAMMAYYA SIDDHARTHA GULLEGE OF ARTS & SCIENCE VIJAYAWADA - 520 010.

24 (1797) 27 (24) 1999 X (24) - 200 (24) 2999 X (25) - 200 (25) 200 (25) - 200 (25) 200 (25) - 200 (25)

SI No	Particulars	Rate	Balance as on 01.04.21	Additions during the year	ing the year	Total	Deductions	Total depreciation for the year	W.D.V. on 31.03.22
		%	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				> 180 days	< 180 days				
1	Air Conditioners	15	2,17,858	•	1	2,17,858	1	32,679	1,85,179
2	Building	10	40,33,274		•	40,33,274	1	4,03,327	36,29,946
e	C.C.B.Telephones	15	811	•	•	811	1	122	689
4	Computer	40	2,63,673	•	•	2,63,673	1	1,05,469	1,58,204
ß	Duplicating Machine	15	3,554		ı	3,554	ı	533	3,021
9	Electricity Power Boards	15	11,633		•	11,633	1	1,745	9,888
2	E.P.A.BX.Inter Com Tel Sys	15	9,340		•	9,340	1	1,401	2,939
8	Fans	15	37,478	•	1	37,478	1	5,622	31,856
6	Furnitures	10	12,35,134		•	12,35,134	•	1,23,513	11,11,620
10	Laboratory Equipments	15	13,35,299		1	13,35,299	T	2,00,295	11,35,004
11	Laboratory Installations	15	23,186	1	,	23,186	I	3,478	19,708
12	Library Books	40	33,08,490	T	1	33,08,490	I	13,23,396	19,85,094
13	Modi Xerox	15	41,131	1	1	41,131		6,170	34,961
14	Motor Pumpset	15	4,666	1	1	4,666	1	700	3,966
15	Water Coolers	15	7,064	,	'	7,064	ı	1,060	6,005
16	Epass Sim Lan Machine	15	7,413	1	1	7,413	ı	1,112	6,301
17	Parking Shed	10	5,75,158	1		5,75,158	1	57,516	5,17,642
18		15	7,32,900	'	'	7,32,900	ı	1,09,935	6,22,965
19		15	86,666	ī	'	86,666	1	13,000	73,666
20	Refrigerator	15	2,316	ı	1	2,316	1	347	1,969
21	Water Purifier	15	683	1	T	683	1	102	580
								•	
	Total		1 10 37 776			1.19.37.726		23,91,521	95,46,204

APRINCIPAL ARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF APTS & SCIENCE VILAYAWYADA - 520 010.

CHOWDARY & RAO CHARTERED ACCOUNTANTS

#### AUDITOR'S REPORT

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.
- 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.
- 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.
- 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

То

DARDAN CHOWDARY&RAO artered Accountants FRN:000656S N:0006565 (A.R.S. KRISHNA RAO) YAWAC Partner - M. No. 027450

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone : 2494045, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry

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

Siddhartha Nagar Vijayawada-520 010

# NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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.
- 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.
- 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



Principal Secretary PRINCIPAL ARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE VIJA Place: 12-09-2022

#### AIDED GENERAL UTILIZATION

Year Ending: 31.03.2022	Status:	CHARITABLE TRUST
Assessment Year: 2022-23	PAN:	AABTS1271J

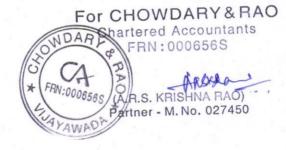
	Particulars	Details	Total
		Rs.	Rs.
come			
come			
Total Income received		2,19,54,527	
Corpus Donations recei	ived		
			2,19,54,52
Less: Exemption U/s. 1	1(1)(d)		-
Less Everation 11/c 1	1(1)(-) @ 150(		2,19,54,52
Less: Exemption U/s. 1	ned since there is excess utilization	ation for the year)	32,93,17
(Exemption is not claim	ied since there is excess utilize		
Income of the trust wh	ich should		1,86,61,34
have been spent for ch	aritable purpose		
nount Utilized for Charitabl	e Purpose		
Total expenditure as pe	ar		
Income and Expenditure		2,12,02,055	
Expenditure towards ca		_,,,	
			2,12,02,05
(Excess)/Short Utilisati	on		(25,40,70)
Amount Invested in Sp	becified Funds		41,70,414
NET T.	AXABLE INCOME		NIL
Total Income Returned	1		
Tax Thereon			
REFUND DUE			

LIABILITIES	Sch.No.	Current	Year	<b>Previous Year</b>
		Details	in Rs.	in Rs.
CAPITAL FUND				
Opening Balance		-5,23,432		-5,23,432
Add: Excess of Income over Expenditure				
during the year		6,77,083	1,53,651	
CURRENT LIABILITIES				
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
FIXED ASSETS				
As per separate schedule	2		9,11,300	9,11,300
			5,11,500	5,11,500
CURRENT ASSETS, LOANS AND ADVANCES				
a.Current Assets				
Cash on hand			17,533	10,361
Balance with banks	3		41,70,414	35,00,503
b. Loans & Advances				
Deposits recoverable	4		1 52 069	1 52 000
	4		1,53,068	1,53,068
TOTAL			52,52,315	45,75,232

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Secretary incipal RINCIPAL BRAHMAYYA VEN SIDDA 22010.

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

PARTICULARS	Sch.No.	Current Year	<b>Previous Year</b>
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)	the second second	6,77,083	7,08,475

per our report of even date

For CHOWDARY&RAO

Principal

PRINCIP

ARVATANENI BRAHMAYYA

VIJADate: 12-09-2022

Secretary



(

Chartered Accountants DARL FRN:000656S Anena FRN:00065634. RIS. KRISHNA RAO) Partner - M. No. 027450 D AYAWAD

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PARTICULARS	Sch.No.		<b>Current Year</b>	<b>Previous Year</b>
RECEIPTS		Details	in Rs.	in Rs.
Opening Balance				
Cash on hand		10,361		17,533
Balance with banks	1991 - Alexandre	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				
dministrative Expenses	В		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

#### UNT (ATDED CENERAL) FOR THE YEAR ENDED 31 03 2022

per our report of even date

For CHOWDARY&RAO Chartered Accountants

Principal

Secretary

SIDDHA de: Vijayawada & SCIENCE Date: 12-09-2022010.

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NDARY d FRN:000656S CA PO Ane AO FRN:000656S \* A.R.S. KRISHNA RAO) Partner - M. No. 027450 D AYAWP

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Partirculars	Current Year	<b>Previous Year</b>
	Details	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
Schodule DEIVED ASSETS		
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	19,66,966	19,39,115
A/c No.35767	22,03,448	15,61,388
	41,70,414	35,00,503
Schodula ADEDOSITE DECOVEDABLE		
Schedule-4:DEPOSITS RECOVERABLE	4 201	4,301
Telephone Deposit	4,301 1,48,767	1,48,767
Electricity deposit		
	1,53,068	1,53,068

#### GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS AS ON 31.03.2022

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ARVATANENI BRAHMAYYA IDDHARTHA COLLEGE OF ARTS & SCIENCE VIJAYAWADA - 520 010.

Partirculars	Current Year	<b>Previous Year</b>
Schedule-5:FEE COLLECTIONS		
Tuition fee	6,64,414	9,88,656
	6,64,414	9,88,656
말 같은 것 같은 것 같은 것 같은 것 같은 것 같이 많이 많이 했다.		
Schedule-6:ADMINISTRATIVE EXPENSES		
Repairs & Maintenance	-	13,287
Printing & Stationery	-	13,535
Postage & Telephone charges		11,185
General maintenance		28,258
Miscallenous Expenses	-	1,685
Sanitary charges	· · · · ·	
Travelling Allowances	s=	5,695
Bank Charges	i i i i a e y	
Water bill		1,744
Audit Fee	-	450
University Charges	-	28,330
Renewal and Subscriptions		-
	-	1,04,169

#### SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

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

Partirculars	Current Year	Previous Year
Schedule-A:FEE COLLECTIONS		
Tuition fee	6,64,414	9,88,656
	6,64,414	9,88,656
Schedule-B:ADMINISTRATIVE EXPENSES		
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
Miscallenous 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

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PRINCIPAL ARVATANENI BRAHMAYYA SIJUHARTHA 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 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	19,93,636 2,99,045
Income of the trust which should have been spent for charitable purpose		16,94,591
Total expenditure as per Income and Expenditure account Less:Depreciation Expenditure towards capital assets	13,04,757 7,997 12,96,760	
		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

Particulars	Current	Year	Previous Year	
LIABILITIES:	Details	in Rs.	in Rs.	
CAPITAL FUND				
Opening Balance	21,20,738			
Less:Excess of Income over Expenditure	6,88,879	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	27,97,622	27,97,622	21,00,746	
Total		28,09,617	21,20,738	

Principal

L Secretary

PRINCIPAL ARVATRIEU BRIJUWADA SIDDHARTHA COLLEGE OF MOS \$ 6515 VIJAYAWADA - 520 010 ENCE

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

51-05-2022				
PARTICULARS	Current Year	<b>Previous Year</b>		
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		

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

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Principal PRINCIPAL ARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE UPVRW 3 GBIENCE VIJAY DALECH 2- 69 (2012)

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

PARTICULARS	Current	Current Year		
RECEIPTS	Details	Details in Rs.		
Opening Balance:				
Cash in hand			· · · · · · · · · ·	
Cash at bank	21,00,746	21,00,746	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	50,000	7,88,686	2,80,000	
Loan Repaid To General Fund		-	4,000	
Closing Balance:				
Cash in hand			-	
Cash at bank	27,97,622	27,97,622	21,00,746	
TOTAL		40,96,782	28,78,875	

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Secretary

easurer

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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.

AUDITOR'S REPORT

- 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.
- 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 ARY & RAO

FRN:000656S

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Place: Vijayawada Date : 15.11.2021

To

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawaka-9 Branches at : Visakhapatnam, Hyderabad & Rajahmundry

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

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Chartered Accountants

FRN:000656S

20 010. Phone 2494045, 2494080 www.chowdaryandrao.com

**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

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

Siddhartha Nagar Vijayawada-520 010

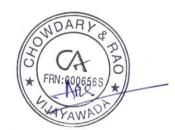
#### NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2021

- 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.
- Management Decission Rs.4,720 in 5. Based on an amount of 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 Parvathan Platen what a wada Colle Date 15.19.2021 VUAYAWADA-520 010.

Secretary



#### UNAIDED GENERAL FUNDS WITH EXAMINATION

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

	0/5.11		
	Particulars	Details Rs.	Total Rs.
Income			
	Total Income received 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%	-	3,18,62,134 47,79,320
	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 Expenditure towards capital assets	3,14,83,076 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		-

## 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 Liabilties	2	11,44,01,912	9,99,80,493
Other Current Liabilties	3	33,75,717	-
Total		17,12,11,692	16,64,03,281
FIXED ASSETS As per schedule	4	10,18,07,346	10,10,94,467
CURRENT ASSETS, LOANS AND ADVANCES a.Current Assets Cash in Hand Balance with banks	5	26,238 6,77,97,195	11,383 5,02,32,141
<u>b.Loans &amp; Advances</u> 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

Principal

Secretary

Treasurer

Chartered Accountants DARY FRN:000656S đ CE PO A AREXAN FRN:000656S AR.S. KRISHNA RAO) Partner - M. No. 027450 AYAWAS

Papiateeriv Bayawa didhartha Datesi 51112821ience VIJAYAWADA-520 010.

Principal

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

PARTICULARS	Sch.No.	Current Year	Previous Year
INCOME		in Rs.	in Rs.
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
		1,00,007	1,00,007
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
UGC Expenses	16 17	4,74,058 1,44,473	5,62,073

M Principal

Secretary

easurer

For CHOWDARY & PART

FRN:000656S DARY d Anexan RAO A A.R.S. KRISHNA RAO) FRN:000656S AYAWA

PRASHIBA

Place: Vijayawada hartha. Date: 15:141:2024 anse VIJAYAWADA-520 010.

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

ENDE	D 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	В	11,94,342	65,118
Interest received on Savings Bank	С	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 F	49,57,231	-
CPE Receipts	F	1,05,036	1,89,087
UGC Receipts	G	82,096	16,71,021
Autonomous Receipts	н	94,733	35,32,546
Advances Refunded:			1 51 00 1
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	М	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
		For CHOV	port of even date VDARY&RAO
		Chartered	d Accountants : 000656S
		E CA E	A

Principal

Secretary

Treasurer

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Ange 0 A.R.S. KRISHNA RAO) FRN:000656S JAYAWP

Parvat Place Pr Vijaya wada ha Cobate 91 51 1.2021 VIJAYA WADA-520 010.

Principal

Particulars	<b>Current Year</b>	Previous Year
	in Rs.	in Rs.
Schedule-1:CAPITAL FUND		
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: Exess of Income over Expenditure	3,79,058	-1,23,14,082
during the year	5,04,00,607	6,33,89,332
Schedule-2:CURRENT LIABILITIES 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
	3,08,174	2,20,320
Less: Tds on Fixed Deposit	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	
I)rees & Others	27,230	
II)Scholarships	33,48,481	-
	33,75,717	-
Schedule-5:BALANCE WITH BANKS		
In Savings Bank:		
Canara Bank(36007)	68,69,732	71,17,114
Canara Bank(35897)	92,82,413	4,74,27
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	80,85,17
In Fixed Deposits		-
1) Fixed Deposits Invested	4,00,13,380	3,45,55,58
	6,77,97,195	5,02,32,14

#### **GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS**



College of Arts & Science VIJAYAWADA-520 010.

Schedule: 4 FIXED ASSETS	Op Bal	Additons	Deductions	Total
Name of the Asset	Rs	Rs	Rs	Rs
	3,71,14,851	-	-	3,71,14,851
1) Buildings	10,80,048	-	-	10,80,048
2) Furniture	9,99,527	_	-	9,99,527
3) Laboratory equipment	3,949		-	3,949
4) Library books	8,100	-	-	8,100
5) Library Furniture	7,77,565	-	-	7,77,565
6) Gym equipment	32,650	-	-	32,650
7) Audiovisual equipment	16,88,377	-	-	16,88,377
8) Safety equipment		-	-	79,336
9) Telephone (Intercom)	79,336	3,06,986		15,84,066
10) Electricity equipment	12,77,080	3,00,900		30,415
11) Ceiling fans	30,415	-		50,111
12)Assets acquired from UGC & AUTONOMOUS				
Grants				
UGC	1 10 21 (21		· · · ·	1,10,21,62
Equipments	1,10,21,621		20	11,16,35
Library	11,16,356	_	_	1,01,18
Furnitures	1,01,188		_	40,13,40
Building	40,13,407			
Autonomous	1,04,12,362	_	_	1,04,12,36
Equipments	36,98,976	2,203	-	37,01,17
Library	48,72,510	-	-	48,72,51
Furnitures				
CPE	1,07,98,989	4,03,690	-	1,12,02,67
Equipments	15,87,677	-	-	15,87,67
Library	5,67,268		-	5,67,26
Furnitures	5,07,200		-	-
	25,33,578	-	-	25,33,57
13)Computers	3,75,000	-	-	3,75,00
14)Solar unit 10KW	11,80,000	-	- 1	11,80,00
15)CCTV CAMERAS	38,58,166	-	-	38,58,16
16) Web Seminar Library Hall	30,30,100			
TOTAL	9,92,28,996	7,12,879	-	9,99,41,87

#### Schedule: 4 FIXED ASSETS(Examination)

Name of the Asset	Opening balance Rs	Additons Rs	Deductions Rs	Total Rs
<b>2</b>	2,54,220	-	-	2,54,220
Computers	11,41,330	-	-	11,41,330
Digital copy printer	2,285	-	-	2,285
Fans	56,743	-	-	56,743
Furniture	14,200	-	2 L 1	14,200
Labling Mission		-	-	8,990
Telugu Type writer	8,990			2,77,680
Printer and Scanner	2,77,680	-		73,522
Equipment	73,522			36,500
Air Conditioners	36,500	-		18,65,471
TOTAL	18,65,471	-	-	10,05,471

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

Current Year	<b>Previous Year</b>
in Rs.	in Rs.
28,050	28,050
14,71,290	-
50,000	-
-	1,47,64,238
31,570	2,73,000
15,80,910	1,50,65,288
	in Rs. 28,050 14,71,290 50,000 - 31,570

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

Partirculars	<b>Current Year</b>	<b>Previous Year</b>
Schedule-7:FEE COLLECTIONS	in Rs.	in Rs.
Admission fee	-	8,110
Tuition fee	2,51,12,564	1,58,62,720
	2,51,12,564	1,58,70,830
Schedule-8:OTHER COLLECTIONS		
Affiliation fee	-	2,38,160
Canteen electricity	45,049	41,100
Interest received (T.D.S)	-	888
Income from Fines	11,46,633	-
Miscalleanous Income	4,720	
scrap sales		24,018
	11,96,402	66,006
Schedule-9:INTEREST RECEIVED FROM BANKS		
Savings Bank Interest	3,73,110	2,64,966
Interest from Fines	28,310	2,04,500
Interest from Scholarships	1,45,848	-
Interest nom Scholdrampa	5,47,268	2,64,966

An anna Principal

Parvathaneni Brahmayya Siddhartha College of Arts & Science VIJAYAWADA-520 019.

Partirculars	Current Year	<b>Previous Year</b>
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 Subsrciptions	45,484	74,238

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

VIJAYAWADA-10.		
Partirculars	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	<u></u>	1,36,857
Property tax	2,64,524	2,64,524
BOM Expenses	10,000	54,200
Student Fee Refund Expenses	3 <del>-</del> 3	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
Schedule-15: CPE EXPENSES		
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
Schedule-16: UGC EXPENSES Bank charges Engagement of Project staff Honorarium Other Expenses Workshop/Seminars Minor Research Project Expenses Amount Refunded to UGC Entrepreneurship expenses	46,500 1,89,000 8,518 7,540 2,07,502 14,998 - - <b>4,74,058</b>	15 - - - - - 36,000 <b>36,015</b>
Schedule-17: AUTONOMOUS EXPENSES		770
Bank charges	148	770
Upgradation of syllabus on regular basis	71,850	19,862
Orientation and re-training teachers	. <del></del>	2,920
Re-designing courses and development of	-	3,000
teaching/learning material		1 10 400
Work shops & Seminars Renovation and Repairs	-	1,19,406
Extension activities	70,975	2,82,869
Guest/Visiting faculty	1 500	7,400
Capacity building for teachers	1,500	1,19,426
Development of area study programmes	-	1,500
bevelopment of area study programmes	-	4,920
-	1,44,473	5,62,073

## PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE

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

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

Partirculars	Current Year	Previous Year
Schedule-A:FEE COLLECTIONS		
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
Schedule-B:OTHER COLLECTIONS		
Income from Fines	11,46,633	-
Scrap Sales Canteen electricity	-	24,018
- currectificity	47,709	41,100
Schedule-C:INTEREST RECEIVED FROM BANKS	11,94,342	65,118
Savings Bank Interest	3,73,110	80,923
Interest from Fines	28,688	60,925
Interest from Scholarships	1,45,848	-
-	5,47,646	80,923
	-,,	00,520
Schedule-D:SALARY DEDUCTIONS		
Professional tax	1,61,100	1,57,700
EPF	13,67,382	15,05,495
GLIC	29,356	31,374
Income Tax ESIC	6,357	51,000
Kerala Fund	1,00,431	1,61,434
Covid-19 Relief Fund	67,742	11,000
-	17,32,368	19,18,003
	17,32,308	19,18,003
Schedule-E:Other Capital Receipts		1
Capital Fund	15,80,885	-
Fee & Others	27,865	-
Scholarships Received	1,17,83,652	· -
Scholarships Paid	84,35,171	-
	49,57,231	-
Schedule-F: CPE RECEIPTS		
Interest received from bank	1,05,036	1,89,087
-	1,05,036	1,89,087
Schedule-G: UGC RECEIPTS	1,05,050	1,09,007
Grant Received	-	15,86,000
Interest received from bank	82,096	85,021
-	82,096	16,71,021
Schedule-H:AUTONOMOUS RECEIPTS	/	
Grant Received	-	20,00,000
Advances rereived from SAGATE	80,000	15,00,000
Interest received from bank	14,733	32,546
Schodula TICALADITO	94,733	35,32,546
Schedule-I:SALARIES Salaries	2.24.42.45	
ESI contribution by the Management	2,24,48,438	2,65,48,814
PF contribution by the Management	4,34,840	6,51,054
Gratuity Expenses	14,94,758	14,49,627
Honorarium to Yoga	4,63,070 87,954	1 06 142
	<b>2,49,29,060</b>	1,86,142 <b>2,88,35,637</b>
		2,00,35,037
	A	AL OULD A
	(V V	Oriented

Principal Parvathaneni Brahmayya Siddhartha College of Arts & Science

VIJAVAWADA-520 010.

Partirculars	Current Year	Previous Year
Schedule-J:ADMINISTRATIVE EXPENSES		
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 Subsrciptions	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

Partirculars	Current Year	<b>Previous Year</b>
Schedule-K: CPE Expenses		
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
Schedule-L: UGC Expenses		
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
		1 all 12
		Alam

Principal Parvathaneni Brahmayya Siddhartha College of Arts & Science VIJAYAWADA-520 910.

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Partirculars	Current Year	Previous Year
Schedule-M: Autonomous Expenses		
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
Rennovation & 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
Rennovation & 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

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

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

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AUDITOR'S REPORT

CHOWDARY & RAO CHARTERED ACCOUNTANTS

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. NDARY CHOWDARY & RAO

Place: Vijayawada Date : 15.11.2021

To

rtered Accountants FRN:000656S FRN:000656S Anerdon

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 01 Property 29 45, 2

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

Siddhartha Nagar Vijayawada-520 010

#### NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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



Parvathanopiace. Vijavawada Colleg Date. 155919.2021 VIJAYAWADA-520 010.

#### AIDED SPECIAL UTILIZATION

	Status: PAN:	CHARITABLE TE AABTS1271J
COMPUTATION OF TOTAL INCOME APPLIED FO	OR CHARITABLE PURPOSE L	I/S. 11
Particulars	Details Rs.	Total Rs.
ncome		
Total Income received Corpus Donations received	7,86,553	
Less: Exemption U/s. 11(1)(d)		7,86,553
Less: Exemption U/s. 11(1)(a) @ 15%		7,86,553 1,17,983
Income of the trust which should have been spent for charitable purpose		6,68,570
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	5 <u> </u>	-
REFUND DUE		-

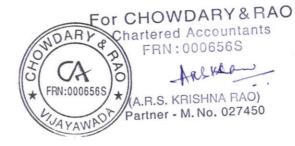
PARTICULARS	Sch.No.	FUNDS) AS AT 31ST MARCH, Current Year		Previous Year
		Details	in Rs.	in Rs.
CAPITAL FUND Opening balance		70,27,891		70,27,89
Less: Excess of Income over Expenditure		1,28,505	71,56,396	
Total			71,56,398	70,27,892
EIVED ASSETS				
FIXED ASSETS As per separate schedule	1		51,96,576	51,94,21
UPPENT ACCETC LOANS AND ADVANCES				
URRENT ASSETS, LOANS AND ADVANCES a.Current Assets				
Cash on hand		181		12,84
Balance with banks	2	19,51,542	19,51,723	18,12,73
b.Loans & Advances				
SAGATE		8,096	8,096	8,09
		1.7		
Total			71,56,398	70,27,89

per our report of even date

Secretary

Principal Principal Parvati- TtaceahVijayawadata Con. Jate: A15.11c2021 VIJAYAWADA-520 010.

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PARTICULARS	Sch.No.	<b>Current Year</b>	<b>Previous Year</b>
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

Secretary Principal Principal Place: Vijava Siddhartha

Date: 1

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per our report of even date For CHOWDARY & RAO Chartered Accountants FRN:000656S DARY f ARSida PO X \* (A.R.S. KRISHNA RAO) Partner - M. No. 027450 FRN:000656S AYAW

PARTICULARS	Sch.No.	Current Year		<b>Previous Year</b>
RECEIPTS		Details	in Rs.	in Rs.
Opening Balance				
Cash on hand		12,848		2,062
Balance with banks		14,84,046	14,96,894	15,22,658
Special Fee Collections	А		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				
Decial Fee Expenses	В		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		1,51,170	1,91,170	р. — тул
Closing Balance				
Cash in Hand		181		12,848
Balance with banks	_	19,51,543	19,51,724	14,84,046

#### TOTAL

26,12,137 38,66,483

### per our report of even date



Principal Principal

Date:

Place: Vijavawada

Secretary

Treasurer

Partirculars	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

Partirculars	Current	Current Year		
Schedule-3:SPECIAL FEE COLLECTIONS	Details	in Rs.	in Rs.	
Special Fee	7,20,170		18,51,923	
Registration fee	-		94,470	
Library Fines	690		3,810	
Miscallenous 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	25		4,515	
College day expenses	-		5,588	
Social Service Expenses			-	
Magzine Printing Expenses	-		60,402	
		6,56,158	20,20,809	

Principal Parvathaneni Brahmayya Siddhartha

College of Arts & Science VIJAYAWADA-520 010.

Partirculars	Current Y	<b>Previous Year</b>	
Schedule-A:SPECIAL FEE COLLECTIONS	Details	in Rs.	in Rs.
Special Fee	7,20,170		18,51,923
Registration fee	-		94,470
Library Fines	690		3,810
Miscallenous 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
lege 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
Electircal expenses	~ <b>_</b>		5,588
Magzine Printing Expenses	÷.,		19,220
Training & Placement Expenses	-		60,402
		4,64,988	20,40,029

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#### 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
rary 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	-	x <del></del>	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

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

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

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CHOWDARY & RAO CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

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.
- 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

To

that date. HOWDARY&RAO ered Accountants RN:000656S FRN:000656S Argulan

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010 Horawa 245 S45 Bold Www.chowdaryandrao.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 31<sup>ST</sup> 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 Secretary

Silver



Principal Parvathaneni Brahmeyya Siddhartha College Places Vijayawada VIJAYDate: 105.111,2021

### UNAIDED SPECIAL UTILIZATION

Year Ending: 31.03.2021 Assessment Year: 2021-2022 Status: CH/ PAN: AAI

CHARITABLE TRI AABTS1271J

	OMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE Particulars	Details	Total
	, articular c	Rs.	Rs.
Income			
	Total Income received	70,45,334	
	Corpus Donations received	-	70,45,334
	Less: Exemption U/s. 11(1)(d)	_	-
			70,45,334
	Less: Exemption U/s. 11(1)(a) @ 15%	_	10,56,800
	Income of the trust which should		59,88,534
	have been spent for charitable purpose		
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		

STATEMENT OF AFFAIRS (UN AID LIABILITIES	Sch.No.	Current	Year	<b>Previous</b> Year
LIADILITILO		Details	in Rs.	in Rs.
<u>CAPITAL FUND</u> Opening balance Add:Exess of income over expenditure	-	3,02,27,766 43,66,641	3,45,94,407	3,02,27,766
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 Balance with banks	2 _	992 1,84,73,343	1,84,74,335	30,582 1,48,12,368
Loans and advances Advances	3		-	15,000
<b>c) Other current asset</b> SAGTE			2,57,372	1,62,965
Total			3,45,94,407	3,02,42,765

per our report of even date

Principal

Secretary

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Principal Parv**Blasseni Vila Via Via de**ldhartha **Davese 15 Arts 20 Scl**ence VIJAYAWADA-520 010.

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

Treasurer

per our report of even date

For CHOWDARY&RAO ARY hartered Accountants FRN:000656S PO ARSKAAN FRN:000656S (A.R.S. KRISHNA RAO) AYAWP Partner - M. No. 027450

Principal

Secretary

Principal Place: Vijavawada (Date: 01 5411 2921nce VIJAYAWADA-520 010.

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RECEIPTS & PAYMENTS (UNA PARTICULARS	Sch.No.	Current	Year	<b>Previous Year</b>
RECEIPTS		Details	in Rs.	in Rs.
Opening Balance				
Cash on hand		30,582		781
Balance with banks		1,02,67,321	1,02,97,903	65,11,649
balance with banks	-			
Special Fee Collections	А		64,17,546	1,14,23,936
_oans 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
-ixed deposits matured				
TOTAL			2,19,38,809	2,29,75,800
YMENTS				
Special Fee Expenses	В		21,09,877	36,35,54
Audit Fee			1,770	-
Bank Charges			7,510	1,33
Dalik Charges				
TDS receivable (SAGTE)			94,407	59,51
Laboratory equipment			-	3,89,48
Lab Furniture			-	18,77
Furniture			38,350	-
Water Cooler				46,50
			2,500	-
Office Equipment			-	61,50
Computer (Server)			6,00,000	24,00,00
Solar Power Unit				-
Computer			6,10,059	15,20,19
Loans and advances ( asset )			1,25,00,000	45,45,04
Fixed Deposits Invested				
Closing Balances		992		30,58
⊿sh in Hand		59,73,343	59,74,335	1,02,67,32
Balance with banks	-	5577575151		
TOTAL			2,19,38,809	2,29,75,80

Aranno 7 -

Secretary

Principal Principal Parvaplace: Wijayawadahartha

Callese of 5419 202900 VUAYAWADA-520 010.

Treasurer

For CHOWDARY & RAO Chartered Accountants

FRN:000656S

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

ARCHON

ARY

FRN:0006565

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Details         in Rs.         in Rs.           Schedule-2:BALANCE WITH BANKS         59,73,343         1,02,67,323           In Savings bank         59,73,343         1,02,67,323           Synd. Bank (A/c.No.4306)         1,25,00,000         45,45,043           In Fixed deposit         1,84,73,343         1,48,12,368           Schedule-3:LOANS AND ADVANCES         15,000         15,000	GROUPING SCHEDULES OF STATEMENT Partirculars	Current		<b>Previous Year</b>
In Savings bank       59,73,343       1,02,67,323         Synd. Bank (A/c.No.4306)       1,25,00,000       45,45,047         In Fixed deposit       1,25,00,000       45,45,047         Schedule-3:LOANS AND ADVANCES		Details	in Rs.	in Rs.
Synd. Bank (A/c.No.4306)       59,73,343       1,02,67,323         In Fixed deposit       1,25,00,000       45,45,043         Schedule-3:LOANS AND ADVANCES       1,500       15,000	Schedule-2:BALANCE WITH BANKS			
In Fixed deposit       1,25,00,000       45,45,043         1,84,73,343       1,48,12,368         Schedule-3:LOANS AND ADVANCES       15,000			t:	1 02 67 221
In Fixed deposit       1,23,00,000         1,84,73,343       1,48,12,368         Schedule-3:LOANS AND ADVANCES       15.000	Synd. Bank (A/c.No.4306)	S-REALINE PERSONAL CONTRACTOR		
Schedule-3:LOANS AND ADVANCES		1,25,00,000		45,45,047
15.00			1,84,73,343	1,48,12,368
Advance given for expenses15,00	Schedule-3:LOANS AND ADVANCES			15.000
	Advance given for expenses	<del>.</del>		15,000
		Contraction of the second s		

SCHEDULES FOR INCOME 8	EXPENDITURE ACCOUNT FOR	R THE YEAR ENDED 31.03.2021

Partirculars	Current	Year	<b>Previous Year</b>	
Schedule-4:SPECIAL FEE COLLECTIONS	Rs.	Rs.	Rs.	
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	
	50,476		2,90,069	
College union expenses	1,56,290		3,97,165	
Games expenses College calender expenses	-//		88,200	
Social Service league	3,050		5,000	
Students aminities	7,86,828		13,05,282	
	8,300		-	
Drama Expenses	9,000		-	
Youth Festival Expenses	1,00,145		59,376	
Magazine expenses	4,59,690		6,74,640	
University services	.,,		50,550	
Medical Inspection expenses	34,920		1,91,420	
College day expenses	8,448		75,067	
Training and Placement Expenses			45,930	
Student Fee Refund Expenses			3,500	
N.S.S Expenses		/		
	Alann	26,69,413	42,60,415	

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

SCHEDULES FOR RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021				
Partirculars	Current	Year	Previous Year	
Schedule-A:SPECIAL FEE COLLECTIONS	Rs.	Rs.	Rs.	
Special fee	63,18,300		1,11,59,455	
Other Collections				
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	
Schedule-B:SPECIAL FEE EXPENSES				
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	

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Parvathaneni Brahmayya Siddhartha College of Arts & Science VUAYAWADA-530 010.

#### Schedule: 1 FIXED ASSETS

Name of the Asset	Opening Balance	Additons	Deductions	Total
	Rs	Rs	Rs	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
	99,523	2,500	-	1,02,023
<ul><li>6) Office Equipment</li><li>7) Library Books</li></ul>	6,28,016	-		6,28,016
8) Library Equipment	5,90,610	-	n n <b>-</b>	5,90,610
	10,71,900	-	2	10,71,900
9) Computer (Server)	24,00,000	6,00,000		30,00,000
10)Solar power unit	11,84,000	-, , -	-	11,84,000
11) Computer 12)Furniture	8,40,200	38,350	-	8,78,550
12)Fulfillule				
	1,52,21,850	6,40,850	-	1,58,62,700

branno Principal

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

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

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CHOWDARY & RAO CHARTERED ACCOUNTANTS

#### AUDITOR'S REPORT

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.

- 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.
- 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

To

DAFO CHOWDARY& RAO rtered Accountants FRN:000656S FRN:000656S (A.R.S. KRISHNA RAO) AYAWP Partner - M. No. 027450

#36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone : 2494045, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry 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 31<sup>ST</sup> 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.
- 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

Hamme

Principal

Secretary



Principal Parvath Plancoral Vigay awadaha Coll Qate: Ar5: 13:2021 VIJAYAWADA-520 010.

#### **General Fee Funds**

Year Ending: 31.03.2021 Assessment Year: 2021-22 Status: Charitable Trust PAN: AABTS1271J

Particulars	Details Rs.	Total Rs.
Income		
Total Income received Corpus Donations received	1,13,78,808	
Less: Exemption U/s. 11(1)(d)	-	1,13,78,80
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization f	or 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 Add: Gratuity paid in during current year	2,61,09,215	
claimed on Actual basis Less:Provision for Gratuity	37,71,219 4,12,058	
Less:Depreciation Expenditure towards capital assets	16,35,217 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	-	

Particulars	Sch.No.	<b>Current Year</b>	<b>Previous Year</b>
LIABILITIES:		in Rs.	in Rs.
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			
a.Current Assets			
Cash & Bank balances:			
Cash		93	6,365
Bank	5	36,08,554	80,70,518
b.Loans and Advances			
Advances	6	3,50,879	3,59,779
Total		1,58,97,252	2,19,64,275

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FRN:000656S

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per our report of even date CHOWDARY& RAO DARKartered Accountants N:000656S

Principal Principal

Parvathanegi Brahmavya Siddhartha College of Arts & Science VIJATAWADA-520 J10221

Secretary

Treasurer

KRISHNA RAO) JAYAW RO er - M. No. 027450

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PARTICULARS	Sch.No	Current Year	<b>Previous Year</b>
		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

	per our repo	ort of even date
To Excess Of Expenditure Over Income (A-B)	-1,47,30,407	-1,28,02,799
TOTAL (B)	2,61,09,215	2,90,00,761

Principal

Principal

Secretary

Treasurer

5

Chartered Accountants DARY FRN:000656S CA PO FRN:0006565(A, FLS. KRISHNA RAO) Parher - M. No. 027450 AYAWP

For CHOWDARY&RAO

Parvaihaneni **Brahmayya Sid**dhartha Collage of Arts & Science Vijayawada Vijayawada Date: 15.11.2021

### Post Graduate Centre of Parvataneni Brahmayya Siddartha College of Arts & Sciences Post Graduate

#### Vijayawada

RECEIPTS AND PAYMER	TS (GENERAL	FUNDS) FUR I	HE YEAR ENDED 31S	Previous Year
PARTICULARS	Sch.No.		current rear	Rs.
RECEIPTS		Rs.	Rs.	1(3:
Opening Balance				16,044
Cash on hand		6,365		
Cash at bank		80.70.518	80,76,883	31,62,116
Capital fund			6,97,637	
	٨		1,12,05,612	1,54,31,899
Fee Collections	A B		32,044	23,450
Other Collections			1,39,190	1,62,533
Interest Received from Bank	C		16,76,818	18,27,231
Salary Recoveries	D		200	
P.G. Examination			-	1,20,22,350
FDR Matured			41,70,454	
Scholarship Received			41,70,101	
Advances			68,75,000	40,00,000
From SAGATE			4,000	1,116
Refund of advances			1,000	,
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	1,85,92
Postage & Telephone	G		1,15,585	1,58,55
Administrative Expenses	Н		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	7,09,35
	,		-	5,00
Repaid to SAGATE Advances for Expenses			-	35,40
			16,76,818	18,27,23
Salary Recoveries			2,72,716	
P.B.S.C Degree			31,67,041	
Scholarships Paid				
Closing Balance		93		6,36
cash on hand		36.08.554	36,08,647	80,70,51
Cash at bank	-	50.00.004	30,00,010	
TOTAL			3,28,77,839	3,66,46,73

Principal Principal Parvathaneni Brahmayya Siddhartha College of Vijayawadance Date:15.11.2021 VijAyAWADA-520 U10.

Secretary



per our report of even date For CHOWDARY&RAO NDAR Chartered Accountants FRN:000656S RAO ARSDOR C A FRN:0006565 A.R.S. KRISHNA RAO) Ranner - M. No. 027450 AYAWAO

### GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2021

Partirculars	Curren	t Year	<b>Previous Year</b>
Calculated Community	Details	in Rs.	in Rs.
Schedule 1 -: CAPITAL FUND			
Balance as on 01.04.2020	(2,06,62,890)		-78,60,093
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
Schedule-2 :CURRENT LIABILITIES			
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	-		5,000
Schedule-3:OTHER LIABILITIES		4,64,85,576	3,88,35,645
Provision for Gratutity	21 02 022		
Scholarship	31,03,922		37,91,519
	10,03,413	44.07.004	
Schedule-5:CASH AT BANK		41,07,336	37,91,519
In Savings Bank:			
Cash at Bank (SY)	17 17 010		
Cash at Bank (SBI)	17,17,946		38,366
Cash at Bank (SBI) Director	38,366		8,180
Canara bank (35882)	71,294		80,23,972
Canara Bank (36011)	10,56,586		
	7,24,362		
Schedule-6: DEPOSITS,LOANS & ADVANCES		36,08,554	80,70,518
Deposits:			
Electrical Deposits	2,88,058		2,88,058
Gas Deposits	15,296		
Telephone Deposits	1,000		15,296
Water Deposits	46,525		1,000
Loans & Advances:	10/020		46,525
Loans & advances	-		8,900
F.		3,50,879	<b>3,59,779</b>
		5,50,675	5,55,179

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

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

Partirculars	Curren	t Year	Previous Year
	Details	in Rs.	in Rs.
Schedule-7:FEE COLLECTIONS			
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
Schodula BOTHER COLLECTIONS			
Schedule-8:OTHER COLLECTIONS Miscellaneous Receipts and late fee			
Sale of scrap	14,006	_	23,450
sale of sciap	20,000		
		34,006	23,450
Schedule-9:INTEREST RECEIVED FROM BANK			
Interest on Fixed Deposits	-		E 00.001
Interest On Scholarship A/c	53,173		5,80,081
Bank Interest	86,017		1 62 522
	00,017	1 20 100	1,62,533
Schedule-10 :SALARIES		1,39,190	7,42,614
Salaries	1,78,19,145		2 11 04 56
P.F.Employer Contribution	9,32,556		2,11,84,56
Insenvite Expenses	9,999		10,51,14
ESI Employer Contribution	1,30,700		1 50 22
	1,30,700	1,88,92,400	1,59,32 2,23,95,032
		1,00,92,400	2,23,95,032
Schedule-11:COLLEGE GENERAL MAINTENANCE			
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	-		1,0 1, 10
-		2,44,336	4,52,966
Schedule-12:POSTAGE & TELEPHONE EXPENSES Postage & Telephone	20.277		
Internet Charges	20,277		31,921
-	95,308		1,26,630
		1,15,585	1,58,551
Schedule-13:ADMINISTRATIVE EXPENSES			
Printing & Stationary	16,715		27.020
Advertisement	10,715		37,938
Electricity Charges	4,81,426		42,294
Travelling & Convayance	9,747		11,33,263
-	5,747	5,07,888	24,222 <b>12,37,717</b>
		0,07,000	12,57,717
Schedule-14:OTHER EXPENSES			
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
Housing Keeping Charges		13,07,420	17,41,149
Principal		, , ,	,,
Parvathaneni Brahmeyya Siddhartha	E		

College of Arts & Science VIJAYAWADA-520 010.

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

Partirculars	Currer	nt Year	<b>Previous Year</b>
	Details	in Rs.	in Rs.
Schedule-A:FEE COLLECTIONS			
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
Schedule-B:OTHER COLLECTIONS			
Miscellaneous Receipts and late fee	12,044		23,450
Sale of Scrap	20,000		
		32,044	23,450
Schedule-C:INTEREST RECEIVED FROM BANK			
Interest on Fixed Deposits	-		4,90,094
Interest From Scholarship bank a/c	53,173		
Interest on SB Accounts	86,018		1,62,533
Schodulo DICALADY DEDUCTIONS		1,39,190	6,52,627
Schedule-D:SALARY DEDUCTIONS P.F			
E.S.I.C	8,58,492		9,70,289
L.I.C	30,269		45,258
G.L.I.C	5,16,947		4,69,396
	4,017		4,088
Professional Tax	82,150	8 E	96,700
T.D.S	1,27,000		2,41,500
Covid-19	57,943		-
Schodula E (CALADIEC		16,76,818	18,27,231
Schedule-E :SALARIES Salaries			
	1,78,01,537		2,11,72,768
P.F.Employer Contribution	9,32,556		10,51,145
Insentive expenses ESI Employer Contribution	9,999		
Lot Employer contribution	1,30,700	-	1,59,327
		1,88,74,792	2,23,83,240
chedule-F:COLLEGE GENERAL MAINTENANCE			
General Maintence Expenses	33,490		70 500
Renewals & Subcription expenses			72,583
Seminar & Guest Lecturer Expenses	2,05,901		2,11,024
College Annual Day Expenses	3,750		14,000
Youth Festival Expenses	-		1,25,975
i oddi i oddial Expenses	-		-
Chedule-G:POSTAGE & TELEPHONE EXPENSES		2,43,141	4,23,582
Postage & Telephone	20 222		24.05
Intenet Charges	20,277 95,308		31,921
	93,300	1 15 505	1,26,630
		1,15,585	1,58,551

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

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

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Principal Farvachaneni Brahmayya Siddhartha College of Arts & Science /HAYAWADA-520 010.

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

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

Fixed Assets Schedule :4

SI No	Particulars	Rate	01.04.20	Additions du	Additions during the year	Total	Deductions	depreciation	31.03.21
		%	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				> 180 days	< 180 days				
	Air Conditioners	15	2,56,303	ı	1	2,56,303	1	38,445	2.17.858
2	Building	10	44,81,415	1	ı	44,81,415	1	4,48,142	40,33,274
m	C.C.B.Telephones	15	954	1	1	954	1	143	811
4		40	4,39,455	I	I	4,39,455	1	1,75,782	2,63,673
IJ	Duplicating Machine	15	4,181	1	1	4,181	ï	627	3,554
9	Electricity Power Boards	15	13,685	I	I	13,685	ï	2,053	11,633
	E.P.A.BX.Inter Com Tel Sys	15	10,988	1	r	10,988	ĩ	1,648	9,340
00	Fans	15	44,091	1	I	44,091	1	6,614	37,478
σ	Furnitures	10	13,72,371	ı	J	13,72,371	ī	1,37,237	12,35,134
10	Laboratory Equipments	15	15,70,940	ī	ı	15,70,940	I	2,35,641	13,35,299
11	Laboratory Installations	15	27,277	ł	ı	27,277	i	4,092	23,186
12	Library Books	10	36,28,252	1	45,330	36,73,582	,	3,65,092	33,08,490
13		15	48,389	ĩ	I	48,389	1	7,258	41,131
4		15	5,489	Ĩ	1	5,489	I	823	4,666
15	Water Coolers	15	8,311	1	ı	8,311	1	1,247	7,064
16	Epass Sim Lan Machine	15	8,722	I	ı	8,722	I	1,308	7,413
17	Parking Shed	10	6,39,064	ı	ı	6,39,064	I	63,906	5.75,158
18	Computer Equipments	15	8,62,235	1	ı	8,62,235	1	1,29,335	7,32,900
61	Glassware & Plastic	15	1,01,960	1		1,01,960	1	15,294	86,666
20	Refrigerator	15	2,725	ı	I	2,725	1	409	2,316
21	Water Purifier	15	803	ı	1	803		121	683
	-						In route	0	
	I OTAI		1,35,27,613	1	45,330	1,35,72,943	A	16,35,217	1,19,37,726
			,			C	Principal		

### 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

Ananni

P . 1 1

SECRETARY

JRER

PRINCIPAL Principal

Parvathaneni Brahmayya Siddhartha College of Arts & Science VIJAVAWADA-529 ava wada Date :

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

21027450AAAADC4248

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.

AUDITOR'S REPORT

- 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.
- 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 NDARDO, CHOWDARY & RAO NDARDO, CHOWDARY & RAO

Place: Vijayawada Date : 15.11.2021

To

artered Accountants FRN:000656S C FRN:000656S Arenda

**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 Aliyon Partner - M. No. 027450 Branches at : Visakhapatnam, Hyderabad & Rajahmundry

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

Siddhartha Nagar Vijayawada-520 010

#### NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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

Secretary

Principal Principal Parvathaneni Brahmeyye Siddhartha Colle Place 1 VijaSy & Wada VI Date 01570 912021



#### AIDED GENERAL UTILIZATION

Year Ending: 31.03.2021	Status:	CHARITABLE TRUST
Assessment Year: 2021-2022	PAN:	AABTS1271J

	COMPUTATION OF TOTAL INCOME APPLIE Particulars	Details	Total
	, and called a	Rs.	Rs.
Income			
-	Total Income received	2,95,10,940	
	Corpus Donations received		2,95,10,940
	Less: Exemption U/s. 11(1)(d)		-
			2,95,10,940
	Less: Exemption U/s. 11(1)(a) @ 15%	ilization for the year)	44,26,641
	(Exemption is not claimed since there is excess ut	lization for the year)	
	Income of the trust which should		2,50,84,299
	have been spent for charitable purpose		
Amoun	t Utilized for Charitable Purpose		
	Total expenditure as per		
	Income and Expenditure account	2,88,02,465	
	Expenditure towards capital assets		2,88,02,465
$\cap$	(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		-

LIABILITIES	Sch.No.	Current	Year	Previous Year
		Details	in Rs.	in Rs.
CAPITAL FUND				12 21 007
Opening Balance		-12,31,907		-12,31,907
Add: Excess of Income over Expenditure		7 00 175	F 22 422	
during the year	_	7,08,475	-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
Fred 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
			45 75 222	29 66 207

TOTAL

45,75,232 38,66,307 per our report of even date

cipal

Secretary

Treasurer

For CHOWDARY&RAO ARY artered Accountants FRN:000656S CHO PO XARCA AR.S. KRISHNA RAO) M No. 027450 FRN:000656S \* VAYAWA Partner - M. No. 027450

Principal PaRlace:::Vijayawadadokistha Date::::15:14:2021.conce VIJAYAWADA-520.016

PARTICULARS	Sch.No.	Current Year	<b>Previous Year</b>
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

DARY CHOWDARY & RAO artered Accountants FRN:000656S S PO A Agerba O FRN:000656S \* A.R.S. KRISHNA RAO) Partner - M. No. 027450 LUAYAWA9

Treasurer

rvathaneni Brahmewa Siddhartha Place: Vijayawada College of Arts & Science Date: 15 11-29310.

Principal Principal

Secretary

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

per our report of even date

Eor CHOWDARY & RAO Chartered Accountants DARY FRN:000656S ¢ 5 C Apendro CE PO  $\mathbb{A}$ \*A.R.S. KRISHNA RAO) artner - M. No. 027450 FRN:000656S LIJAYAWAO

cipal

Secretary

Principal

ParPlace: Vijayawada Siddhartha Date: 15.11.2021 VIJAYAWADA-520 010. C. Treasurer

Partirculars	Current Year		<b>Previous Year</b>	
	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	3	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

Partirculars	Current Year	Previous Year
Schedule-5:FEE COLLECTIONS		
Admission fee	-	3,000
Tuition fee	9,88,656	15,18,769
	9,88,6	56 15,21,769
Schedule-6:OTHER COLLECTIONS		
Affiliation fee	:	37,815
		37,815

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Parvathaneni Brahmayya Siddhartha College of Arts & 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		135523
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
Freenery Expenses	-		28,755
Students Fee Refund Expenses	-		9,780
		3,11,864	5,38,597

Partirculars	Current Year		<b>Previous Year</b>	
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	
chedule-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	
Miscallenous 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	
Greenary expenses	_		28,755	
Student Fee Refund expenses	-		9,780	
		2,83,084	5,38,597	
			Principal	

Parvathaneni Brahmayya Siddhart 173 College of Arts & Science VIJAYAWADA-520 010.

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

21027450AAAACX5305

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

AUDITOR'S REPORT

**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

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
  - 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

Place: Vijayawada Date : 15.11.2021

Expenditure over Income, for the Year Ended on that date ARAO artered Accountants FRN:000656S FRN:000656S A.R.S. KRISHNA RAO) AYAWAS Partner - M. No. 027450

#36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone: 2494045, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry

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 31<sup>ST</sup> 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



Principal Parvathan Platent S. 192021 CollegDatesrd S. 192021 VIJAYAWADA-520 010.

#### **Examination Fund**

Year Ending: 31.03.2021 Assessment Year: 2021-22 Status: Charitable Trust PAN: AABTS1271J

Particulars	Details Rs.	Details Rs.	Total Rs.
Income			
Total Income received Corpus Donations received	~~	7,78,850	7,78,85
Less: Exemption U/s. 11(1)(d)		-	-
Less: Exemption U/s. 11(1)(a) @ 15%			7,78,85
Income of the trust which should have been spent for charitable purpose		-	7,78,85
Amount Utilized Total expenditure as per		8	
Income and Expenditure account Less:Depreciation	7,84,282 13,328	7,70,954	
Expenditure towards capital assets	_	-	7,70,95
(Excess)/Short Utilisation		_	7,89
Amount Invested in Specified Funds			21,00,74
NET TAXABLE INCOME			NIL
Total Income Returned Tax Thereon	E.	-	-
REFUND DUE			-

Particulars	Current	Year I	Previous Year
LIABILITIES:	Details	in Rs.	in Rs.
CAPITAL FUND			
Opening Balance	21,26,170		
Less:Excess of Expenditure over Income	-5,432	21,20,738	21,26,17
Unsecured Loans		-	4,000
Total		21,20,738	21,30,170
ASSETS: FIXED ASSETS Computer		19,992	33,32
CURRENT ASSETS Cash and Bank Balances: Cash in hand Cash at bank	21,00,746	21,00,746	20,96,85
Total		21,20,738	21,30,17
Principal Principal Ini Brahmeyya Siddhartha Place: Wijayawada Date: 4.521 1,2021	C. Treasurer	per our repo For CHOWDA Chartered Acc FRN : 000 WDAR / C FRN : 000 MDAR / C FRN : 000 FRN : 000 FRN : 000 FRN : 000 FRN : 000 FRN : 000	656S

PARTICULARS	Current Year	<b>Previous Year</b>
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	nan kana di kara kanan di kana di kana kana di Kara yang di kanan kanya kanan kanya kanan kanan kanan kanan ka	
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 ren	ort-of even date

41 Secretary

For CHOWDARY evendote

Chartered Accountants FRN:000656S DARL Anexa KRISHNA RAO) M. No. 027450 Treasurer FRN:000656 AYAWA

Principal Principal

Parvathanem Brace: Vijayawada College Date: 15, 11, 2021 VIJAYAWADA-520 010.

#### **RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2021**

PARTICULARS	TCULARS Current Year		Previous Year
RECEIPTS	Details	in Rs.	in Rs.
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 rep For CHOW[	oort of even date DARY&RAO

Treasurer

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Principal Principal Parvathaneni Brahmayya Siddhartha Collegeade ANija sawada VIDate 15.521.2021

Secretary

Anexa KRISHNA RAO) - M. No. 027450

Chartered Accountants FRN:000656S

DARY

FRN:0006

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P.B SIDDHARTHA P.G COLLEGE (EXAMINATION)

21027450AAAAAB1889

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**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

Chartered Accountants

FRN:000656S

\*A.R.S. KRISHNA RAO)

Partner - M. No. 027450

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.

- 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.
- 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.
     For CHOWDARY and

ARY

FRN:000656S

Place: Vijayawada Date : 21.11.2020

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# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Porte 1949, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided) Siddhartha Nagar Vijayawada-520 010

# NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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.
- 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 Parvathaneni Brahmayya Siddhartha College of Arts & Science VIJAYA Place: Vijayawada Date: 21.11.2020

Secretary

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### AIDED GENERAL UTILIZATION

Year Ending: 31.03.2020	Status:	CHARITABLE TRUST
Assessment Year: 2020-2021	PAN:	AABTS1271J

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

Particulars	Details Rs.	Total Rs.
Income		
Total Income received Corpus Donations received	5,28,85,185	
Less: Exemption U/s. 11(1)(d)	0	5,28,85,185
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess ut	ilization for the year)	5,28,85,185 8,46,212
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 Expenditure towards capital assets	5,18,11,470	
Net Taxable Income		5,18,11,470 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

SI.No	Ass.Year	Opening	Utilization in	Cumulative
		excess Application	(Excess) / Short	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

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		10,73,715	-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
ETVED ACCETC				
FIXED ASSETS	2		0 11 200	0 55 000
As per separate schedule	2		9,11,300	8,55,800
CUDDENT ACCETC LOANS AND ADV	NCEC			
CURRENT ASSETS, LOANS AND ADVA	ANCES			
a.Current Assets			17 522	2 500
Cash on hand Balance with banks	3		17,533	2,590
Dalarice with Daliks	3		27,84,406	17,81,134
b. Lòans & Advances				
Deposits recoverable	4		1,53,068	1,53,068
TOTAL			38,66,308	27,92,592

Principal

Secretary



# Per our report of even date

Principal Parvathace: Vijayawaya Siddhartha C:Dates of Arts & Science VIIAYAWADA-520 010. For CHOWDARY & RAO Chartered Accountants ERN: 000656S AASWA FOR ARY FRN:00PSAFFOR KRISHNA RAO) \* HUAYAWPST

INCOME AND	EXPEND	<b>TURE FOR THE</b>	PERIOD ENDED	31.03.2020	
PARTICULARS				Current Year	Previous Year
INCOME			Rs.	Rs.	Rs.
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 Expenditor	ure (A-B)			10,73,715	8,46,212

41 am Principal

Secretary

reasurer

Principal Con Date: f Arts & Science VIJAYAWADA-520 010.

For CHOWDARY&RAO Chartered Accountants

(A.R.S. KRISHNA RAO)

FRN:0006568 ther - M. No. 027450

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Per our report of even date

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FRN:000656S

RECEIPTS AND PAY PARTICULARS	Sch.No.	Current Yea		Previous Year
RECEIPTS		Rs.	Rs.	Rs.
OPENING BALANCE				
Cash on hand		2,590		2,972
Balance with banks		17,81,134	17,83,724	9,34,539
Fee Collections	А		15,21,769	13,29,475
Other Collections	В		37,815	87,870
Interest received from bank			52,728	48,361
Salary Deductions	С		-	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			E 12 72 072	2,98,03,560
Teaching staff & Non-teaching staff			5,12,72,873	30,36,746
Salary Deductions			5,38,597	6,19,494
Administrative Expenses LED TV	D		55,500	
Closing Balances			55,500	
Cash on hand		17533		2,590
Balance with banks		27,84,406	28,01,939	17,81,134
TOTAL			5,46,68,911	3,52,43,525

AAA Principal

11 Secretary



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X FRN:000656S

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

Parvath Place: <sup>B</sup>Vijayawada Siddhartha Coll Dateof Arts & Science

VIJAYAWADA-520 010.

Aneron R.S. KRISHNA RAO) Pariner - M. No. 027450

Partirculars		<b>Current Year</b>	<b>Previous Year</b>
	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

Partirculars	Current Year		<b>Previous Year</b>
Schedule-5:FEE COLLECTIONS			
Admission fee	3,000		÷ .
Tuition fee	15,18,769		13,29,475
	1	5,21,769	13,29,475
Schedule-6:OTHER COLLECTIONS			
Application Fee	-		82,000
Affiliation fee	37,815		-
Miscelleneous Fee	-		5,870
		37,815	87,870
			1

Principal

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

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	7292
Sanitary charges	23,895	25,783
Travelling Allowances	4,056	14,592
Conveyance Charges	-	1,426
Bank Charges		-,
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	
itudents Fee Refund Expenses	9,780	10,035
	5.38	6,19,494

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Partirculars	Current Year		Previous Year
Schedule-A:FEE COLLECTIONS Admission fee Tuition fee	3,000 15,18,769	G	13,29,475
Schedule-B:OTHER COLLECTIONS Application Fee		15,21,769	13,29,47
Affiliation fee	37,815		82,000
liscelleneous Fee	57,815		5,870
		37,815	87,870
Schedule-C:SALARY DEDUCTIONS			
LIC premium	-		4,05,110
GSLIC	·		10,800
Profession Tax Income Tax	-		61,800
EPWF	-		24,51,000
Kerala Relief Fund	-		11,840
NGD DAY	-		7,400
PF	-		1,950
VSC BONDS			86,840
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
Greenary expenses	28,755		20/1 00
Student Fee Refund expenses	9,780		10,035
		5,38,597	6,19,494

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### P.B SIDDHARTHA AIDED GENERAL FUND

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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.

AUDITOR'S REPORT

**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

FRN:000656S

A.R.S. KRISHNA RAO)

- 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.
- 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 AO over Income for the Year Ended on that date DAR For CHOWDARY & HAO

RN:000656S

# Place: Vijayawada

To

Date 21 11 2020 # 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone 2494045, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided) Siddhartha Nagar Vijavawada-520 010

# NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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

Secretary

Principal Principal Parvathaneni Brahmayya Siddhartha College of Arts & Science VIIAVA Place: Vijayawada Date: 21.11.2020



# UNAIDED GENERAL UTILIZATION

 Year Ending: 31.03.2020
 Status:
 CHARITABLE TRUST

 Assessment Year: 2020-2021
 PAN:
 AABTS1271J

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

Particula	ars	Details Rs.	Rs.
Income			
Total Income received Corpus Donations received	ived	2,08,02,626	
Less: Exemption U/s. 1	11(1)(d)		2,08,02,626
Less: Exemption U/s. 1	11(1)(a) @ 15%		2,08,02,626
Income of the trust wh have been spent for ch			2,08,02,626
Amount Utilized for Charitable	e Purpose		
Total expenditure as per Income and Expenditur Expenditure towards ca	re account	3,69,17,634 82,23,077 4,51,40,711	
Less:Restricted to avai	lable 85% funds	2,43,38,085	2,08,02,626
Net Taxable Income Amount Invested in S	pecified Funds	=	- 1,90,53,338
NET TAXABLE	INCOME		NIL
Total Income Returned Tax Thereon	d		- 10 - 1
REFUND DUE			-

#### STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

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

. LIABILITIES	Sch.No.		Current Year	Previous Year
		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

Principal

Principal

Parvathaneni Brahmayya Siddhartha

College of Arts & Science VIJAY Place: A Vijayawada Date:

1 Secretary



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# Per our report of even date

FRN:000656S FRN:000656S FRN:000656S FRN:000656S FRN:000656S

PARTICULARS	Sch.No.		Current Year	Previous Year
INCOME		Rs.	Rs.	Rs.
Fee Collections	6 7		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

11 Principal

Principal

Parvathaneni Brahmayya Siddhartha College of Arts & Science

VIJAYAWADA-520 010. Place: Vijayawada

Date:

**A** 4 Secretary

CIV Treasurer DARY CH

JAYAN

# n date

For CHOWDARY & RAO Chartered Accountants FRN:000656S

FRN:000656S Amer - M. No. 027450

PARTICULARS	Sch.No.		Current Year	Previous Year
RECEIPTS		Rs.	Rs.	Rs.
Opening Balance				
Cash on hand		7,708		7,70
Balance with banks		85,59,390	85,67,098	1,06,16,58
			,,	-////
Fee Collections	A		1,61,08,990	1,46,94,020
Other Collections	В		65,118	2,89,410
Interest received on Savings Account			80,923	1,50,472
Interest on Fixed Deposits			6,54,052	7,57,48
Salary Deductions	С		16,99,932	16,13,432
Volley ball A/c amount(Fixed deposit)			-	41,48,330
Staff Advance Recovered			1,51,824	+1,+0,550
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			
AUTONOMOUS Grants	F		16,71,021	1,93,379
	1		35,32,546	33,27,314
TOTAL			6,34,25,835	5,88,21,014
PAYMENTS		1		
Salaries	G		2,66,30,182	2,17,96,130
Salary Deductions			16,99,932	16,13,432
Administrative Expenses	н		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	90,800
Computers			25,33,578	
Fixed Deposits Invested			57,32,691	E2 0E 202
Volleyball Tournament FD reinvested				53,95,283
PG Course			47,61,200	45,09,962
TDS Receivable (SAGTE)			-	17,49,127
CPE EXPENSES			65,405	61,085
JGC EXPENSES	I		23,52,253	44,75,800
AUTONOMOUS EXPENSES	J		1,63,515	1,43,773
RUTUNUMUUS EXPENSES	к		35,02,598	33,07,923
Closing Balance				
Cash on hand		11,069		7,708
Balance with banks		85,59,447	85,70,516	85,59,390
	-	00,00,777	05,70,510	05,59,590

HAnginin?

Principal Principal Parvathaneni Brahmayya Siddhartha

College of Arts & Science VIJAyPlace: AVijayawada

Date:

Secretary

P

Treasurer

Per our report of even date

For CHOWDARY & RAO Chartered Accountants FRN:000656S

DARY A ANSKE FRN:0006565 KRISHNA RAO) С I C 4 LIJAYAW

#### GROUPING SCHEDULES FOR STATEMENT OFAFFAIRS

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

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

#### Schedule: 3 FIXED ASSETS

Name of the Asset	Op Bal	Additons	Deductions	Total
	Rs	Rs	Rs	Rs
1) Buildings	3,71,14,851	-	-	3,71,14,851
2) Furniture	10,80,048	-	-	10,80,048
<ol><li>Laboratory equipment</li></ol>	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
<ol><li>Audiovisual equipment</li></ol>	32,650	-	-	32,650
<ol><li>Safety equipment</li></ol>	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	- 3	-	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

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

SCHEDULES FOR INCOME & EXPENDITUR Partirculars	Current		Previous Year
Schedule-6:FEE COLLECTIONS	Rs.	Rs.	Rs.
Admission fee	8,110		-
Tuition fee	1,58,62,720		1,46,94,02
			2
		1,58,70,830	1,46,94,02
Schedule-7:OTHER COLLECTIONS Application Fee			
Application fee			2,37,15
Canteen electricity	2,38,160		52.20
Interest received (T.D.S)	41,100 888		52,26
scrap sales	24,018		-
	21,010	3,04,166	2,89,41
		-,,	_,,
Schedule-8: UGC Grants Grant Received			
nterest received from bank	15,86,000		-
interest received from bank	85,022	16,71,022	
Schedule-9:AUTONOMOUS Grants		16,71,022	-
Grant Received	20,00,000		
interest received from bank	32,546		_
	02/010 _	20,32,546	
Schedule-10: CPE Grants			
Grant Received	-		-
interest received from bank	1,89,087		-11
		1,89,087	
Schedule-11:SALARIES			
Salaries(Un-aided)	2,45,24,284		1,98,03,23
SI contribution by the Management	4,97,083		5,61,57
PF contribution by the Management	14,22,673		12,62,34
Honorarium to Yoga	1,86,142		1,68,978
Schedule-12:ADMINISTRATIVE EXPENSES		2,66,30,182	2,17,96,130
Printing & Stationery	86,750		69,910
Audit fee	11,800		9,720
ravelling Expenses	8,183		8,809
elephone charges			1,150
ectricity charges	15,21,160		11,85,211
lanagement cash award	1,14,008		51,892
Advertisement charges	2,69,416		2,51,354
Campus maintainance & Repairs	21,30,273		34,88,93
louse keeping expenses	17,05,938		12,28,47
Other Miscellaneous expenses	47,905		1,03,109
ease of land	9,41,850		8,97,000
BOS Expenses	2,60,499		1,81,39
Renewals and Subsrciptions	74,238		88,600
Seminars and Guest lectures	57,584		87,624
raining and Placement expenses	30,322		5,00
Iniversity charges	1,30,729		2,11,57
outh Festival Expenses	1,36,857		2,75,450
roperty tax	2,64,524		2,64,524
OM Expenses	54,200		31,554
	-		22,530
Iunicipal Water Charges	-		1,18,856
ports Day Expenses			
ports Day Expenses itudent Fee Refund Expenses	49,211		51,040
ports Day Expenses itudent Fee Refund Expenses IAAC EXP	3,91,116		51,040
ports Day Expenses itudent Fee Refund Expenses IAAC EXP IAAC FEE			51,040
ports Day Expenses itudent Fee Refund Expenses IAAC EXP	3,91,116		51,040 - - -

87,94,702

86,33,714

Principal

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

Schedule-13: CPE EXPENSES			
Recurring	251		
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
Schedule-14: UGC EXPENSES		8,93,912	11,11,747
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	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	10,001		
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		4,30,814
		5,62,073	- 6,88,172

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

Partirculars		Current	Year I	Previous Year
Schedule-A:FEE COLLECTIONS		Rs.	Rs.	Rs.
Admission fee		8,110		
Tuition fee	-	1,61,00,880		1,46,94,020
Sabadula BIOTHER COLLECTIONS			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		1,10,55
EPF GLIC		13,63,368 27,150		11,61,332 27,410
Income Tax		1,53,714		49,40
ESIC		11,000		2,07,20
Kerala fund		-		57,52
	-		16 00 000 -	16 12 12
Schedule-D: CPE Grants			16,99,932	16,13,43
Grant Received		-		97,00,00
nterest received from bank		1,89,086		1,62,36
	-		1,89,086	98,62,36
Schedule-E: UGC Grants				
Grant Received	1	15,86,000		66,00
nterest received from bank	-	85,020	16,71,020	1,27,379
Schedule-F:AUTONOMOUS Grants			10,71,020	1,95,57
Grant Received		20,00,000		24,00,000
dvances rereived from SAGATE		15,00,000		9,00,00
dvances		-		4,72
nterest received from bank	-	32,546	25 22 546	22,594
Schedule-G:SALARIES			35,32,546	33,27,314
Salaries(Un-aided)		2,45,24,284		1,98,03,23
ESI contribution by the Management		4,97,083		5,61,57
PF contribution by the Management		14,22,673		12,62,34
Honorarium to Yoga	-	1,86,142	2 66 20 102	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		8,80
Telephone charges Electricity charges		12,89,594		1,150 11,85,21
Management cash award		54,008		51,892
Advertisement charges		2,57,762		2,51,354
Campus maintainance & Repairs		18,32,502		32,02,85
House keeping expenses		16,77,348		12,14,49
Other Miscellaneous expenses		23,712		80,14
Renewals and Subsrciptions Seminars and Guest lectures		38,600		88,60
Training and Placement expenses		57,584 19,956		27,43
University charges		1,05,039		2,11,57
Yoga day expenses		-,,		-//
BOM Expenses		26,526		31,554
Municipal Water Charges				22,53
Sports Day Expenses NAAC Fees		2 05 200		1,18,850
NAAC rees NAAC expenses		3,95,300 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		680
eaching 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	HARCanny?	35,758		8,975
		02 050		1,72,386
Other activities	1000 Con	92,850 9,18,236		11,11,74

Principal ryathaneni Brahmayya Siddhartha Coilege of Arts & Science VIJAYAWADA-520 010.

on-Recurring	1 01 200		15,13,551
eaching Facilities	1,01,290		8,67,226
Research Facilities	11,98,207		4,23,880
Extension activities	1 24 520		5,59,396
Other activities	1,34,520		33,64,053
	14,34,017	23,52,253	44,75,800
Partirculars	Current	Year	Previous Year
Schedule-J: UGC EXPENSES			
ecurring	15		18
Bank charges	15		1,10,255
JGC Grant Refund			17,500
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		16,000
JGC Grants Received for Seminar			
		1,63,515	1,43,773
Schedule-K:AUTONOMOUS EXPENSES			
lecurring			-
Bank charges	770		272
Guest/ visiting faculty	1,19,426		79,982
prientation & retraining Teachers	2,920		21,340
Vork shops & seminars	1,19,406		1,55,764
Upgradation of syllabus on regular basis	19,862		-
Re-designing courses and development of			
	3,000		-
eaching/learning material	7,400		
Extension activities	1,500		-
Capacity building for teachers	4,920		-
Development of area study programmes	2,82,869		4,30,814
tennovation & repairs	2,02,009	5,62,073	6,88,172
Ion-Recurring			0 71 605
quipment	5,72,913		8,71,695 3,29,788
urniture	7,79,134		
ibrary Books & Journals	88,478	14,40,525	1,18,268
		14,40,525	
	15,00,000		13,00,000
Advance refunded to SAGTE	15,00,000	35,02,598	33,07,923

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

#### P.B.SIDDHARTHA UNAIDED GENERAL FUND

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CHOWDARY & RAO CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

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.
- 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

For CHOWDARY&RAO OAROhastered Accountants N:000656S FRN:0006565 (A.R.S. KRISHNA RAO) artner - M. No. 027450

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Public A2494645, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided) Siddhartha Nagar Vijayawada-520 010

# NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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.
- 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 Brahmavya Siddhartha College of Arts & Science VIJAYAWADA-520 010

Place: Vijayawada Date: 21.11.2020

Secretary



### AIDED SPECIAL UTILIZATION

Year Ending: 31.03.2020 Assessment Year: 2020-2021	Status: PAN:	CHARITABLE TRUST AABTS1271J
COMPUTATION OF TOTAL INCOME APP	PLIED FOR CHARITABLE PURPO	SE U/S. 11
Particulars	Details Rs.	Total Rs.
Income		
Total Income received Corpus Donations received	20,34,192	
Less: Exemption U/s. 11(1)(d)		20,34,192
Less: Exemption U/s. 11(1)(a) @ 15%		20,34,192 19,889
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 Expenditure towards capital assets	20,40,894	
		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		-

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

STATEMENT OF AFFAIRS (AIDED SPEC LIABILITIES Sch.No.		Current	Previous Year		
			Rs.	Rs.	Rs.
CAPITAL FUND			70 24 503		70,34,593
Opening balance	auge Incomo		70,34,593 -6,702	70,27,891	70,54,555
Less: Excess of Expenditure	over income	_	-0,702	70,27,091	
Total				70,27,892	70,34,593
FIXED ASSETS As per separate schedule		1		51,94,213	51,94,213
CURRENT ASSETS, LOANS a.Current Assets	AND ADVANC	<u>ES</u>			
Cash on hand			12,848		2,06
Balance with banks		2 _	18,12,732	18,25,580	18,30,22
b.Loans & Advances					
SAGATE		_	8,096	8,096	8,09
Total				70,27,892	70,34,59

Angun)! Secretary Principal

easurer

Per our report of even date

For CHOWDARY & RAO Chartered Accountants FRN: 000656S

ARY (A.B.S. KRISHNA RAO) Patter - M. No. 027450 FRN:0006565 + AYAN

Principal ParvathBlace ByJiayawada College of Arts & Science VIJAYAWADA-520 010

CEIPTS & PAYMENTS (AID	TO COECTAL E	UNDS) FOR THE Y	EAR ENDED 31.	03.2020
CEIPTS & PAYMENTS (AID	ED SPECIAL P	Current Y	'ear Pre	evious Year
PARTICULARS	Sch.No.	Rs.	Rs.	Rs.
CEIPTS		2.11		204
ening Balance ash on hand		2,062 15,22,658	15,24,720	15,24,630
alance with banks			19,50,403	18,85,940
pecial Fee Collections	A		62,666	84,984
terest Received from bank			21,130	20,004 2,89,567
terest on FD			3,07,563 38,66,483	38,05,330
l matured TOTAL			38,00,400	
YMENTS	В		20,40,029	19,31,739 6,490
pecial Fee Expenses udit Expenses	5		- 865	514
ink charges			-	2,008 3,07,563
S receivable Invested			3,28,693	32,296
rary equipment				2,062
osing Balance ash in Hand		12,848 14,84,046	14,96,894	15,22,658
alance with banks				
			38,66,483	38,05,330
TOTAL			Dee	
			Perou	r report of CHOWDAF
2		01	For (	CHOWDAF

ACON Secretary

S.W. Treasurer

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

FRN:000656S DARY CHO alopa FRN:000656 Partner - M. No. 027450 LIJAYAN

Chartered Accountants

GROUPING SCHEDULES FOR THE YEAR EN	Current Year	Previous Year
Partirculars Schedule-2:BALANCE WITH BANKS In Savings bank Syn.Bank(A/c No.35622) In Fixed deposit	14,84,046 3,07,563 21,123	15,22,65 2,89,56 17,99
Add: Interest on FD	18,1	2,732 18,30,22

Schedule: 1 FIXED ASSET Name of the Asset	Opening balance	Additons Rs	Deductions Rs	Total Rs
Building Library Books Library equipment Library Furniture Labaratory Equipment Office Equipment Scientific Calculators Audio Visual Equipment College Union Equipment	Rs 1,59,339 8,71,287 81,746 27,805 38,76,291 1,30,500 12,100 16,515 16,130 2,500	-	-	1,59,339 8,71,287 81,746 27,805 38,76,291 1,30,500 12,100 16,515 16,130 2,500 <b>51,94,21</b>
Computer(Mouse)	51,94,213	-		

51,94,213

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

SCHEDULES FOR INCOME AND EXPENDITUR	Current	Year	Previous Year	
Partirculars Schedule-3:SPECIAL FEE COLLECTIONS Special Fee	Rs. 18,51,923	Rs.	Rs. 18,53,825 15,300	
Registration fee	94,470		6,000	
ournament fee	3,810		6,495	
ibrary Fines Miscallenous Fee	200		4,320	
Brekages		19,50,403	18,85,940	
Schedule-4:SPECIAL FEE EXPENSES	-		24,080	
Tournament expenses	4,32,547		4,77,03	
aboratory expenses	22,194		98,61	
ibrary Reading room & Journals	3,22,084		2,22,66 3,00	
Internal Exam. expenses College union expenses	43,320		1,46,28	
Games expenses	62,533 35,280			
College callender expenses	8,01,386		4,67,66	
Students amenities expenses	-		15,95	
Youth festival expenses	2,21,430		1,63,89 6,70	
University services Poor students expenses	-		9,59	
Medical Inspection expenses	9,530		28,86	
Debit balances written off	4,515		1,28,78	
Identity cards	5,588		- 76,73	
College day expenses New Wiring & Led Light Works			14,35	
Social Service Expenses	-		14,17	
Student Fee Refund	19,220 60,402			
Magzine Printing Expenses	-		33,35	
Training & Placement Expenses		20,40,029	9 19,31,73	

HARONNY?

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

SCHEDULES FOR RECEIPTS AND PAYMENTS Partirculars	Current	Previous Year	
Schedule-A:SPECIAL FEE COLLECTIONS	Rs.	Rs.	Rs.
Special Fee	18,51,923	1131	18,53,825
Registration fee	94,470		15,300
Tournament fee	51,170		6,000
Library Fines	3,810		6,495
Miscallenous Fee	200		0,155
Brekages	-		4,320
		19,50,403	18,85,940
Schedule-B: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		1,40,204
Students amenities expenses Youth festival expenses	8,01,386		1 67 664
Jniversity services & Expenses	-		4,67,664
oor students expenses	2,21,430		15,953
Addical Inspection expenses			1,63,895
dentity cards	9,530		6,700
ollege day expenses	-		9,599
lectircal expenses	4,515		28,860
ew Wiring & Led Light Works	5,588		1,28,783
Ocidi Service Expenses	-		-
ludent Fee Refund	-		76,730
agzine Printing Exponent	-		14,352
aining & Placement Expenses	19,220		14,175
	60,402		
			33,351

20,40,029 19,31,739

OULU Principal

College of Arts & Science VIJAYAWADA-520 010.

### P.B SIDDHARTHA AIDED SPECIAL FUND

20027450AAAACE5701

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# AUDITOR'S REPORT

**CHOWDARY & RAO** CHARTERED ACCOUNTANTS

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

То

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:

# 36-11-7: Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520010. Phone: 249 Brandate at Wishin 2020, m, Hyderabad & Rajahmundry

- In the case of the Balance Sheet, of the State of Affairs of the Parvathaneni a) 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

DARI

FRN:0006565

9YAW

Partner - M. No. 027450

Answer

645, 2494080 www.chowdaryandrao.com

Chartered Accountants

FRN:000656S

\*/ (A.R.S. KRISHNA RAO)

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 31<sup>ST</sup> 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.
- Previous year items were re-grouped and reclassified wherever considered necessary.
- 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

Secretary

reasurer



Principal Principal Parvathaneni Brahmayya Siddhartha College of Arts Vijayawada VIJAYAWADA 500 bio Date: 21.11.2020

#### UNAIDED SPECIAL UTILIZATION

Year Ending: 31.03.2020 Assessment Year: 2020-2021	Status: PAN:	CHARITABLE TRUST
COMPUTATION OF TOTAL INCOME APPLIE	D FOR CHARITABLE PURPOS	SE U/S. 11
Particulars	Details Rs.	Total Rs.
Income		
Total Income received 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%		1,20,86,274 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 Expenditure towards capital assets	42,61,751 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

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

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

Principal

Secretary



Per our report of even date

For CHOWDARY&RAO Chartered Accountants FRN:000656S DARY ARCHA (A.R.S. KRISHNA RAO) FRN:0006383rtper - M. No. 027450 -6 AYAWP

Principal ParvathBlace: Mijaxawadajiddhartha College of Arts & Science VIJAYAWADA-520 010-

# 216

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

Acoun

Principal

Secretary

Treasure

# Per our report of even date

Principal Parvati Place: Vijayawada Date: College of Arts & Science VIJAYAWADA-520 010. For CHOWDARY & RAO Chartered Accountants FRN: 000656S (A.R.S. KRISHNA RAO) FRN:000656S KRISHNA RAO) \* FRN:000656S

PARTICULARS	Sch.No.	Current	Current Year	
RECEIPTS		Rs.	Rs.	Rs.
Opening Balance				
Cash on hand		781		4,89
Balance with banks		65,11,649	65,12,430	7,08,87
Buildinge men builly		03,11,049	05,12,450	7,00,07
Special Fee Collections	А		1,14,23,936	1,00,46,42
Loans and advances ( asset )			15,000	-/00/10/12
Interest received from bank			3,64,745	2,67,79
Interest on FD			2,97,593	2,60,98
Fixed deposits matured			43,06,973	41,00,000
indea appoints interarea			45,00,575	41,00,00
TOTAL			2,29,20,677	1,53,88,962
PAYMENTS				
Special Fee Expenses	В		43,07,835	31,75,42
Bank Charges			1,336	43
Repairs & Maintenance			7,080	-
TDS receivable (SAGTE)			59,519	54,010
Laboratory equipment			3,89,481	32,70
Lab Furniture			18,775	1,01,98
Library Books			10,775	1,01,90
Library Equipment			-	67,50
Furniture			0 40 200	07,50
			8,40,200	
Computer (Server)			-	-
SOLAR POWER UNIT 24KW			24,00,000	11 22 50
Computer			61,500	11,22,50
Loans and advances ( asset )				15,00
Fixed Deposits Invested			45,45,047	43,06,97
Closing Balances				
Cash in Hand		30,582		78
Balance with banks		1,02,59,321	1,02,89,903	65,11,64
TOTAL			2,29,20,677	1,53,88,962

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

Principal P

Con Date: Arts & Science

VIJAYAWADA-520 010.

Secretary



Per our report of even date For CHOWDARY&RAO

Chartered Accountants FRN:000656S ARY Aaspa (ARS KRISHNA RAO) Parter - M. No. 027450 . . FRN:0006565, \* AYAWP

Partirculars		Curren	t Year	Previous Year	
Schedule: 1 FIXED ASSETS					
Name of the Asset	Opening Balance	Additons	Deductions	Total	
	Rs	Rs	Rs	Rs	
1) Building	25,238		-	25,23	
<ol><li>Water coolers</li></ol>	49,215	46,500	-	95,71	
<ol><li>Games Equipment (GYM)</li></ol>	51,525		-	51,525	
<ol> <li>Labaratory Equipment</li> </ol>	7551242	3,89,481	-	79,40,723	
5) Lab Furniture	2,75,625	18,775	-	2,94,400	
<ol><li>Office Equipment</li></ol>	99,523	-	-	99,523	
7) Library Books	6,28,016	-	-	6,28,010	
<ol><li>Library Equipment</li></ol>	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	
<u>Schedule-2:BALANCE WITH E</u> n Savings bank	ANKS				
Synd. Bank (A/c.No.4306) In Fixed deposit		1,02,67,321 45,45,047		65,11,649 43,06,973	
	-		1,48,12,368	1,08,18,622	
Schedule-3:LOANS AND ADV	ANCES		1,48,12,368	1,08,18,622	

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



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Partirculars	Current	Previous Year	
Schedule-4:SPECIAL FEE COLLECTIONS	Rs.	Rs.	Rs.
Special fee	1,11,59,455		99,90,730
Registration Fee	2,56,520		32,75
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		8,28,55
Library Reading room & Journals	75,159		40,78
Internal Exam. expenses	3,18,952		4,22,67
College union expenses	2,90,069		28,32
Games expenses	3,97,165		2,02,019
College calender expenses	88,200		39,15
Social Service league	5,000		10,50
Students aminities	13,05,282		8,02,71
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
Fraining and Placement Expenses	75,067		38,563
tudent Fee Refund Expenses	45,930		43,250
.S.S Expenses	3,500		45,250
		42,60,415	32,30,425

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Principal Polioticheni Brahmayya Siddhartha Celloge of Arts & Science VoltraWADA-520 010.

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

Vor anno

Principal Desathaneni Brahmayya Siddhartha Dellege of Arts & Science V.JAYAWADA-520 010.

## P.B SIDDHARTHA UNAIDED SPECIAL FUND

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# **CHOWDARY & RAO** CHARTERED ACCOUNTANTS

#### 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 ARY for CHOWDARY & RAO

Chartered Accountants FRN:000656S

Partner - M. No. 027450

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FRN:0006565

494045 2494080 www.c Ist Lane, Mogalarajpuram, Vijayawada-520010 anam, Hyderabad & Rajahmundry

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

## NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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.
- 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

Secretary



Principal Principal Parvathanent Brahmayya Siddhartha College of Arts & Science VHAYAWPIAce: Vijayawada Date: 21.11.2020

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#### **EXAMINATION UTILIZATION**

Year Ending: 31.03.2020 Assessment Year: 2020-2021	Status: PAN:	CHARITABLE TRUST AABTS1271J
COMPUTATION OF TOTAL INCOME API	PLIED FOR CHARITARI E PUR	DOSE ILS 11
Particulars	Details Rs.	Total Rs.
Income		
Total Income received Corpus Donations received	87,61,3	14
Less: Exemption U/s. 11(1)(d)		87,61,314
Less: Exemption U/s. 11(1)(a) @ 15%		87,61,314 13,14,197
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 Expenditure towards capital assets	49,60,38 3,63,44	
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

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

LIABILITIES	Sch.No.	ATIONS) AS AT 31ST MARCH, 2020 Current Year		Previous Year	
CAPITAL FUND		Rs.	Rs.	Rs.	
Opening balance Add:Excess of income over expenditure		1,47,64,299 38,00,926	1,85,65,225	1,47,64,299	
CURRENT LIABILITIES Due to SAGTE	1		1,44,79,362	1,46,34,283	
Total			3,30,44,587	2,93,98,582	
FIXED ASSETS As per separate schedule	2		18,65,471	15,02,031	
CURRENT ASSETS Cash and Bank Balances:					
Cash in hand Balance with banks	3		313 3,11,78,803	180 2,78,96,371	
Total			3,30,44,587	2,93,98,582	

Treasurer

Principal P

JA ¥ Secretary

# Per our report of even date

For CHOWDARY&R Chartered Accountants DAR FRN:000656S A FRN:0006565 A.R.S. KRISHNA RAO) Parmer - M. No. 027450 D \* AYAWA

Principal Place: Vijayawada Siddhartha Date: Chings of Arts & Science VIJAYAWADA-520 010

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

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

al

Principal Principal Parvather Brance Syljayawada Date: College of Arts & Science

VIJAYAWADA-520 010.

asurer

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Secretary

## Per our report of even date

For CHOWDARY&RAO Chartered Accountants ARL FRN:000656S AREXAD FRN:00065 Parimer - M. No. 027450 AYAWA

PARTICULARS	ENTS (EXAMINATION Sch.No.	Curren	Previous Year	
RECEIPTS		Rs.	Rs.	Rs.
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	/0/000
Equipment			-	42,950
Air Conditioners			-	36,500
Closing Balance:				50,500
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

the ann Principal Secretary

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

Treasurer

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VAYAWA

Per our report of even date For CHOWDARY&RAO

Chartered Accountants FRN:000656S DARY Ansan 1 (A FRN:0006565 Panner - M. No. 027450

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Partirculars	S FOR THE YEAR EN	Current Year		Previous Year	
<u>Schedule-1:CURRENT LIABILITIES</u> Due to SAGTE		Rs.	Rs.	Rs.	
Opening balance Less: Tds on Fixed Deposit		1,46,34,283		1,47,82,334	
		1,54,921		1,48,05	
			1,44,79,362	1,46,34,283	
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	-	- 3 <del>-</del>	14,200	
Telugu Type writer	8,990	-	-	8,990	
Printer and Scanner	2,77,680	-	-	2,77,680	
Equipment Air Conditioners	73,522	-	-	73,522	
	36,500.00	-		36,500	
	15,02,031	3,63,440		18,65,471	
Schedule-3: BALANCE WITH BANKS					
n Savings bank		71,17,114		52,29,962	
In Fixed deposit	-	2,26,66,409		CITER STORE CONTRACTOR CONTRACTOR	
dd: Interest during the year		13,95,280	2 40 61 690	2,13,45,725	
5		13,95,280	2,40,61,689	13,20,684	
Schedule-4:SALARIES			3,11,78,803	2,78,96,371	
Salaries		20,24,530		17,77,937	
P.F. contribution by the Management		1,53,971			
ESIC contribution by the Management		26,954		1,46,645	
		20,554		37,493	
Schedule-A:SALARY DEDUCTIONS			22,05,455	19,62,075	
Professional Tax		12.000			
EPF		13,000		12,200	
GLIC		1,42,127		1,35,254	
SIC		4,224 7,720		4,145	
ncome tax				13,873	
Kerala		51,000		35,600	
		-	2,18,071	4,751 2,05,823	

Principes Contege of Arts & Science

VIJAYAWADA-520 010.

#### P.B SIDDHARTHA EXAMINATION

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### AUDITOR'S REPORT

То 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, Eor CHOWDARY&RAO NDARY

Place: Vijayawada

# 36 atte7, Santhi Megar, 1st Lane, Mogalarajpuram, Vijayawada-520 (10. Branches at : Visakhapatnam, Hyderabad & Rajahmundry

FRN:0006565/ Rhone: 2494045A2494080 wchowdaryandrao.com Partner - M. No. 027450

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FRN:0006565

Chartered Accountants

FRN:000656S

endo

**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

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 31<sup>ST</sup> 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

Secretary

asurer



Principal Principal Parvathaneni Brahmayya Siddhartha College of Arts & Science VIJAYAWPlace: 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

				Combined Gen &	
LIABILITIES	Sch.No.	<b>Current Year</b>	Current Year	Exam	Previous Yea
		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

14 12 Secretary



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Per our report of even date

Principal Parvathaneni Brahmayya Siddhartha

College of Arts & Science Place: Vijayawada 010. Date:

For CHOWDARY&RAO Chartered Accountants FRN:000656S DARY d Aaskaa

A.R.S. KRISHNA RAO) FRN:000656S \*Partner - M. No. 027450 AYAWA

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

				Combined Gen &	
PARTICULRS	Sch.No.	<b>Current Year</b>	Current Year	Exam	<b>Previous Year Rs</b>
		General Fund	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		-	-	0/0 //200	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	20,00,021
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
				=/00/00/010	2//0/22/000
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

Principal Principal

Parvathaneni Brahmayya Sidduerdia

College of Arts & Science

VI Place: Vijayawada

Date:

D C 44 Secretary

Per our report of even date

Silver For CHOWDARY&RAO Chartered Accountants FRN:000656S DARY ¢ Ansale J PA.R.S. KRISHNA RAO) Refither - M. No. 027450 14 0 FRN:000656S, \* AYAW

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PARTICULARS	Sch.No. Una	0 31.03.2020 aided General Funds	Examinations
RECEIPTS	Seninter ente	Rs.	Rs.
Opening Balance			
Cash on hand		7,708	180
		85,59,390	52,29,962
Balance with banks		00/00/000	8
ee Collections	А	1,61,08,990	70,27,070
Other Collections	В	65,118	-
Aiscellaneous receipts		-	-
interest received on Savings	Account	80,923	1,84,043
	Account	6,54,052	15,50,20
nterest on Fixed Deposits	6	16,99,932	2,18,07
Salary Deductions	С		2,26,66,40
Fixed deposits matured		99,05,244	2,20,00,40
/olley ball A/c amount(Fixed	d 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	-
Siddhar tha Academy			
TOTAL		6,34,25,835	3,68,75,93
PAYMENTS	-	2,66,30,182	22,05,45
Salaries	G	16,99,932	2,18,07
Salary Deductions		59,70,714	
Administrative Expenses	н	59,70,714	27,54,91
Examination Expenses		750	2/10/11/2
Bank Charges		10,67,501	-
Staff Advance Paid		10,67,501	-
Web Seminar Library Hall		-	-
Furniture		-	-
Air Conditioners		-	-
Equipment		-	3,63,44
Digital copy printer		3 75 000	5,05,44
Solar power unit		3,75,000	-
Computers		25,33,578	2,40,61,68
Fixed Deposits Invested		1,04,93,891	2,40,01,00
Volleyball Tournament FD r	einvested	65,405	1,54,92
TDS Receivable		05,405	1,51,52
PG Courses		-	-
CPE Expenses	I	23,52,253	_
UGC Expenses	J	1,63,515	-
Autonomous Expenses	К	35,02,598	
Closing Balance			
Cash on hand		11,069	31
Baiance with banks		85,59,447	71,17,11
			3,68,75,93

Principal

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

P 1100 Secretary

Per our report of even date For CHOWDARY&RAO

Cibr

Chartered Accountants FRN:000656S FRN:000656S FRN:000656S FRN:000656S Fartner - M. No. 027450

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

Particulars		General Fund	Examination Fund	Total Amount Rs.
	0	D-		D-
Schedule-1:CAPITAL FUND	Rs.	Rs.	4 47 64 555	Rs.
Opening balance	6,12,60,153		1,47,64,299	
Less : Autonomous (UGC)	3,21,038			
	6,09,39,115			
Less: Exess of income over expenditure	1,61,15,008		38,00,926	
during the year				
	4,51,45,145	4,48,24,107	1,85,65,225	6,33,89,33
Schedule-2:CURRENT LIABILITIES			<u></u>	
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	
	8,50,96,411	8,50,96,411	1,44,79,362	9,95,75,77
I).Advances(AUTONOMOUS) SAGTE	4,00,000	· .		
Others	4,720	4,04,720	٢	4,04,72
		8,55,01,131		9,95,75,77
Schedule-4:BALANCE WITH BANKS				
in Savings Bank	85,59,447		71,17,114	
n Fixed Deposits				
<ol> <li>Fixed Deposits Invested</li> </ol>	57,32,691		2,26,66,409	
2)Volleyball Tournament FD reinvested	47,61,200			
Add: Fresh Deposits during 2019-20	-		13,95,280	-
		1,90,53,338	3,11,78,803	5,02,32,141
Schedule-5:LOANS & ADVANCES Deposits recoverable				
Electricity Deposit	28,050			
Advances	28,050			
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	af.	
		1,50,65,288		1,50,65,288

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

Partirculars	Curren	nt Year	Pre	evious Year
Schedule-6:FEE COLLECTIONS	Rs.	Rs.		Rs.
Admission fee	8,110			-
Re-admission fee				-
Tuition fee	1,58,62,720			
Late fee fines	-			-
Examination Fee			70,27,070	
		1,58,70,830	70,27,070	2,28,97,90
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		-	-
		3,04,166		3,04,16
Schedule-8: UGC Grants				
Grant Received	15,86,000			-
Interest received from bank	85,022			-
		16,71,022	-	16,71,02
Schedule-9:AUTONOMOUS Grants				
Grant Received	20,00,000			-
nterest received from bank	32,546			
		20,32,546	-	20,32,54
Schedule-10: CPE Grants				
Grant Received	-			-
nterest received from bank	1,89,087			-
		1,89,087	-	1,89,08
Schedule-11:SALARIES				
Salaries(Un-aided)	2,45,24,284		20,24,530	
SI contribution by the Management	4,97,083		26,954	
F contribution by the Management	14,22,673		1,53,971	
Suest faculty/Honorarium (TAX)	-			
Ionorarium to Yoga	<ul> <li>1,86,142</li> </ul>			
Principal				
		2,66,30,182	22,05,455	2,88,35,63
Parvathaneni Brahmayya Sidd	hartha			
6 11 1 1 1 1 1				

College of Arts & Science VIJAYAWADA-520 010.

	The later second	5,62,073		-
evelopment of area study programmes ennovation & repairs	4,920 2,82,869			-
apacity building for teachers	1,500			
xtension activities	7,400			-
aching/learning material	3,000			
e-designing courses and development of				
pgradation of syllabus on regular basis	19,862			
ork shops & seminars	1,19,406			
ientation & retraining Teachers	2,920			
est/ visiting faculty	1,19,426			
ank charges	770			
chedule-15: AUTONOMOUS EXPENDITURE ecurring				
ntrepreneurship expenses	36,000	36,015		36,01
GC Grants Received for Seminar				
eminar / Symposia				
GC Grant Refund	- 15			
ink charges	15			
hedule-14: UGC EXPENSES curring				
bodulo-14 UCC EXPENSES		8,93,912	-	8,93,93
ther activities	92,850			
xtension activities	35,758			
esearch Facilities	92,252			
eaching Facilities	4,54,801			
ank charges aching Facility Phase I (Recurring )	251 2,18,000			
ecurring				
chedule-13: CPE EXPENSES				
		87,94,702	27,54,912	1,15,49,6
xamination Expenses			27,54,912	
rientation FDP	7,839			
RC REG FEE	1,05,000			
ectricity Transformer installation charges				
AAC FEE	3,95,300			
AAC EXP	3,91,116			
tudent Fee Refund Expenses	49,211			
ports Day Expenses				
lunicipal Water Charges	54,200			
OM Expenses	-			
roperty tax anitary expense	2,64,524			
reenary expenses				
outh Festival Expenses	1,36,857			
oga day expenses				
niversity charges	1,30,729			
raining and Placement expenses	30,322			
eminars and Guest lectures	57,584			
enewals and Subsrciptions	2,60,499 74,238			
Advocate charges 30S Expenses	2 60 400			
ease of land	9,41,850			
Other Miscellaneous expenses	47,905			
louse keeping expenses	17,05,938			
Campus maintainance & Repairs	21,30,273			
dvertisement charges	2,69,416			
lanagement cash award	1,14,008			
electricity charges	15,21,160			
Fravelling Expenses Felephone charges	8,183			
Francelling Evenence				
	11,800			
Printing & Stationery Audit fee	86,750 11,800			

Principal

Consthaneni Brahmayya Siddhartha Consel of Arts & Science VUAYAWADA-520 010

Name of the Asset	Op Bal	Additons	Deductions	Total
	Rs	Rs	Rs	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	17.0	-	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	1710		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		a chera terra		
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

Examinations Fund

Name of the Asset	Opening balance	Additons	Deductions	Total
	Rs	Rs	Rs	Rs
Computers	2,54,220		-	2,54,220
Digital copy printer	7,77,890	3,63,440	-	11,41,330
Fans	2,285	-	( <del></del> .	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	-	19 <b>4</b> 1	73,522
Air Conditioners	36,500.00	-		36,500
	15,02,031	3,63,440		18,65,471

Total:

9,92,28,996

ton anni

18,65,471 10,10,94,467

Principal Parvathaneni Brahmayya Siddhartha College of Arts & Science VIJAYAWADA-520 G10

EXAMINATIONS) FOR 1	THE YEAR ENDED 31.3.20	Examinations
Partirculars	Unaided General Funds	Rs.
Schedule-A:FEE COLLECTIONS	Rs.	KS.
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
Schedule-B:OTHER COLLECTIONS		
Sale of application forms	-	-
Group personal accident insurance	-	-
Affiliation fee	-	-
Canteen electricity	41,100	-
Scrap sales	24,018	-
	65,118	-
Schedule-C:SALARY DEDUCTIONS		
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
Income rax	16,99,932	2,18,071
Schedule-D: CPE RECEIPTS		
Grant Received	1,89,087	
Interest received from bank	1,89,087	
	1,89,087	
Schedule-E: UGC RECEIPTS	15 96 000	
Grant Received	15,86,000 85,021	
Interest received from bank		•
	16,71,021	
Schedule-F:AUTONOMOUS RECEIPTS	22.22.020	
Grant Received	20,00,000	
Advances rereived from SAGATE	15,00,000	
Advances	-	
Interest received from bank	32,546	÷ .
	35,32,546	
Schedule-G:SALARIES		20 24 520
Salaries	2,45,24,284	20,24,530
ESI contribution by the Management	4,97,083	1,53,97
PF contribution by the Management	14,22,673	26,95
Honorarium to Yoga	1,86,142	-
	2,66,30,182	22,05,455

# SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT(UN-AIDED GENERAL FUNDS &

Schedule-H:ADMINISTRATIVE EXPENSES	06 750	_
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	38,600	-
BOS Expenses	57,584	-
Renewals and Subsrciptions	19,956	-
Seminars and Guest lectures	1,05,039	-
Training and Placement expenses	1,05,059	
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	3,95,300	
NAAC expenses	30,000	
Orientation FDP	7,839	
ARC REG Fee	49,211	-
Student Fee Refund Expenses	59,70,714	-
	55,70,714	-
Schedule-I: CPE Expenses		
Becurring		
Recurring	251	
Bank charges	2,42,324	
Teaching Facility Phase I (Recurring )	4,54,801	
Teaching Facilities	92,252	
Research Facilities	35,758	
Extension activities		
Other activities	92,850	-
	9,18,236	-
Non-Recurring	1 01 200	
Teaching Facilities	1,01,290	
Research Facilities	11,98,207	
Extension activities	-	
Other activities	1,34,520	
	14,34,017	-
	23,52,253	
	<ul> <li>Second and Second and Seco</li></ul>	
Schedule-J: UGC Expenses		
Recurring		
Bank charges	15	
	-	
UGC Grant Refund		
UGC Grant Refund Seminar / Symposia	-	
Seminar / Symposia	-	
Seminar / Symposia UGC Grants Received for Seminar	- - 36,000	
Seminar / Symposia UGC Grants Received for Seminar Entrepreneurship	- - 36,000 77,500	
Seminar / Symposia UGC Grants Received for Seminar	- - 36,000 77,500 50,000	

Recurring		
Bank charges	770	
Guest/ visiting faculty	1,19,426	
Orientation & retraining Teachers	2,920	
Work shops & seminars	1,19,406	
Rennovation & repairs	2,82,869	
Redesining of coaching& devlopment of teaching	3,000	
Extension activities	7,400	
Development 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	
Advance refunded to SACTE	15,00,000	
Advance refunded to SAGTE	35,02,598	

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Principal Parvathaneni Brahmayya Siddhartha College of Arts & Science VIJAYAWADA-520 010. AUDITOR'S REPORT

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.

- 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.
- 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.
- 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

ARY Chartered Accountants RN:000656S ARSEA t (ARS. KRISHNA RAO)

**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone : 2494045, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry

## NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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.
- Provision for gratuity was made in the accounts based on an estimate prepared by the management.
- 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

VIJAVAWADA-520 010.

Place: Vijayawada Date: 21.11.2020

Secretary



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 07 06
Less: Exemption U/s. 11(1)(d)		1,61,97,96
	-	1,61,97,96
Least Examplian $U/a$ , $11(1)(a) \otimes 1E0($		
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		1,61,97,96
have been spent for charitable purpose		
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 7,09,350	
Expenditure towards capital assets	2,72,43,121	
Less:Restricted to actual receipts		1,61,97,96
Net taxable income	-	-
Amount Invested in Specified Funds		80,70,51
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-
REFUND DUE		-

#### STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

SI.	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 Siddartha College of Arts & Sciences Vijayawada

Particulars	Sch.No.	Cui	rrent Year	<b>Previous Year</b>
LIABILITIES:		Rs.	Rs.	Rs.
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

For Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Sciences

Secretary

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Principal Principal

Parvathaneni Brahmayya Siddhartha College of Arts & Science VIJAYAWADA-520 010. Place: Vijayawada Date: per our report of even date

For CHOWDARY & RAO Chartered Accountants FRN:000656S

ARY C. Treasurer (A. CS. KRISHNA RAO) FRN:0006 Bartagr - M. No. 027450 CH AYAY

#### Post Graduate Centre of Parvataneni Brahmayya Siddartha College of Arts & Sciences Vijayawada

PARTICULARS	Curre	ent 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		5000 10 10 10 10 10 10 10 10 10 10 10 10	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)

For Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Sciences

Secretary

Principal

Parvathaneni Brahmayya Siddhartha Piace: VijayawadaScience Date: YAWADA-520 010 per our report of even date For CHOWDARY&RAO

Chartered Accountants FRN:000656S DARY Allahan

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### Post Graduate Centre of Parvataneni Brahmayya Siddartha College of Arts & Sciences Vijayawada

PARTICULARS	Sch.No.		HE YEAR ENDED 31ST Current Year	Previous Year
RECEIPTS		Rs.	Rs.	Rs.
Opening Balance				
Cash on hand		16,044		707
Cash at bank	-	31,62,116	31,78,160	53,93,495
Fee Collections	А		1,54,31,899	1,87,48,953
Other Collections	В		23,450	28,919
Interest Received from Bank	С		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	Н		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
Gratutity Paid			-	1,71,67
Fixed Assets	J		7,09,350	3,16,022
Repaid to SAGATE			5,000	-
Advances for Expenses			35,400	4,23,57
Salary Recoveries			18,27,231	18,20,69
Closing Balance				
Cash on hand		6,365		16,04
Cash at bank		80,70,518	80,76,883	31,62,110
TOTAL			3,66,46,739	2,94,24,445

For Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Sciences

Principal Principal Parvathaneni Brahmayya Siddhartha Place:gVijáyawa@acience Date: ayawaDA-520 010.

Secretary

FRN:000656S ARY DACKE **KRISHNA RAO**) Treasurer CH M. No. 027450 rtner ERN .00

per our report of even date For CHOWDARY&RAO

Chartered Accountants

Post Graduate Centre of Parvathaneni Brahmayya Siddartha College of Arts & Sciences Vijayawada

Partirculars	Current Y	ear	Previous Year		
Statement of Affairs	Rs.	Rs.	Rs.		
Schedule 1 -: CAPITAL FUND					
Balance as on 01.04.2019	(78,60,091)		8,18,42		
Add :Excess of Expenditure over income	(1,28,02,799)		86,78,51		
		-2,06,62,890	-78,60,09		
Schedule-2 :CURRENT LIABILITIES					
Balance as on 01.04.2019	3,27,55,120		2,93,02,39		
Add: Received during 2019-20	61,75,512		35,88,63		
Less:TDS on Fixed Deposit	89,987		1,35,91		
Less: Amount Repaid	5,000		-		
		3,88,35,645	3,27,55,12		
Schedule-3:OTHER LIABILITIES					
Provision for Gratutity	37,91,519		32,65,66		
P.B.S. College Degree	-		17,49,12		
		37,91,519	50,14,79		
Schedule-5:CASH AT BANK					
n Savings Bank:					
Cash at Bank (SY)	38,366		38,36		
Cash at Bank (SBI)	8,180		9,42		
Cash at Bank (SBI) Director	80,23,972		31,14,32		
n Fixed Deposits:					
Bank Deposits (F.D)	-		85,12		
Syn Bank Corp Fund (F.D)	-		1,15,32,25		
Schedule-6: DEPOSITS, LOANS & ADVANCES		80,70,518	1,47,79,499		
Deposits:					
Electrical Deposits	2,88,058		2,88,05		
Gas Deposits	15,296		15,29		
Telephone Deposits	1,000		1,00		
Water Deposits	46,525		46,52		
Loans & Advances:	40/323		40,52		
Loans & advances	8,900		4,00		
	0,750	3,59,779	3,54,879		

GROUPING SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

Tuition fee	1,32,51,099		1,67,45,673
special fee	21,80,800	2 (2)	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	2		
Interest on Fixed Deposits	5,80,081		6,55,821
Bank Interest	1,62,533		1,24,939
		7,42,614	7,80,760

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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 MAINTEN			
General Maintence Expences	72,583		1,00,879
Renewals & Subcription expenses	2,11,024		1,51,540
Seminar & Guest Lecturer Expenses	34,920		1,16,140
College Annual Day Expenses	1,34,439		68,711
Youth Festival Expenses	-		56,000
		4,52,966	4,93,270
Schedule-12:POSTAGE & TELEPHONE EXPER	ISES		
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 & Convayance	24,222		44,422
	1	12,37,717	13,75,667
Schedule-14:OTHER EXPENSES			
University Affiliation Expenses	10,48,513		13,35,295
Lab Expenses	2,10,873		3,89,225
Insurance Charges	65,160		66,360
Housing Keeping Charges	4,16,603	1.000	3,36,234
		17,41,149	21,27,114

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

Principal Principal Exclusioneni Brahmayya Siddhartha Colloge of Arts & Science

Schedule-F:COLLEGE GENERAL MAINTENANCE	72,583		1,00,87
General Maintence Expenses	2,11,024		1,33,54
Renewals & Subcription expenses			39,79
Seminar & Guest Lecturer Expenses	14,000		
College Annual Day Expenses	1,25,975		42,71
Youth Festival Expenses	-		6,00
		4,23,582	3,22,927
Schedule-G:POSTAGE & TELEPHONE EXPENSES			
Postage & Telephone	31,921		20,736
Intenet Charges	1,26,630	the second s	2,00,693
		1,58,551	2,21,42
Schedule-H:ADMINISTRATIVE EXPENSES			
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
Schedule-I:OTHER EXPENSES			
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
Schedule-J :FIXED ASSETS			
Air Conditioners		-	3,16,022
Computers		7,09,350	-
		7,09,350	3,16,022

3,16,022 Principal

College of Arts & Science

Post Graduate Centre of Parvathaneni Brahmayya Siddartha College of Arts & Sciences Vijayawada

Fixed Assets Schedule :4

SI No	Particulars	Rate	01.04.19	Additions duri	ng the year	Total	Deductions	depreciation for	31.03.20
		%	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				> 180 days	< 180 days				
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	44,81,41
3	C.C.B.Telephones	15	1,122	-		1,122	-	168	95
4	Computer	40	23,075	7,09,350	-	7,32,425	-	2,92,970	4,39,45
5	Duplicating Machine	15	4,919		-	4,919	-	738	4,18
6	Electricity Power Boards	15	16,101	-	-	16,101	-	2,415	13,68
7	E.P.A.BX.Inter Com Tel Sys	15	12,927	-	-	12,927	-	1,939	10,98
8	Fans	15	51,872	-	-	51,872	-	7,781	44,09
9	Furnitures	10	15,24,857		-	15,24,857	-	1,52,486	13,72,37
10	Laboratory Equipments	15	18,48,165	-	-	18,48,165	-	2,77,225	15,70,94
11	Laboratory Installations	15	32,091	-	-	32,091	-	4,814	27,27
12	Library Books	10	40,31,391	-	-	40,31,391	-	4,03,139	36,28,25
13	Modi Xerox	15	56,929	~	-	56,929	-	8,539	48,38
14	Motor Pumpset	15	6,458	-	-	6,458	-	969	5,48
15	Water Coolers	15	9,777			9,777	-	1,467	8,31
16	Epass Sim Lan Machine	15	10,261	-	-	10,261	-	1,539	8,72
17	Parking Shed	10	7,10,071	-	-	7,10,071	-	71,007	6,39,06
18	Computer Equipments	15	10,14,394	-	-	10,14,394	-	1,52,159	8,62,23
19	Glassware & Plastic	15	1,19,953	-	-	1,19,953	-	17,993	1,01,96
20	Refrigerator	15	3,206	-	-	3,206	-	481	2,72
21	Water Purifier	15	945	-	-	945	-	142	80
	Total		1,47,59,398	7,09,350		1,54,68,748	-	19,41,135	1,35,27,61

Ananne Principal

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

#### P.B SIDDHARTHA PG GENERAL FUND

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https://udin.icai.org/print-udin/15267124

# **AUDITOR'S REPORT**

CHOWDARY & RAO CHARTERED ACCOUNTANTS

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.
- 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. For CHOWDARY&RAO

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9-Rhone584

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# Place: Vijayawada

То

Date: 21.11.2020 # 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-5200 Branches at : Visakhapatnam, Hyderabad & Rajahmundry Chartered Accountants

FRN:000656S

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

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4045, 2494080 www.chowdaryandrao.com

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 31<sup>ST</sup> 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

Secretary

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

ARI

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 Corpus Donations received		17,49,542	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 Less:Depreciation	10,61,920 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

SI.No	Ass.Year	Opening Excess Application	Utilization in (Excess) / Short	Cumulative Excess Application
	2018-19	-	2,68,886	2,68,886
	2019-20	2,68,886	7,86,163	10,55,049
	2020-21	10,55,049	3,91,870	6,63,179

STATEMENT OF AFFAI Particulars	Sch.No.	Currer	nt Year	Previous Year		
LIABILITIES:		Rs.	Rs.	Rs.	Rs.	
CAPITAL FUND						
Balance as on 01-04-2019		14,38,549		3,86,550		
Add:Excess of income over expenditure		6,87,622	21,26,170	10,51,999	14,38,549	
Unsecured Loans			4,000		4,000	
Total			21,30,170		14,42,549	
ASSETS:						
FIXED ASSETS			22.220			
Computer			33,320		-	
CURRENT ASSETS						
Cash and Bank Balances:						
Cash in hand		-			-	
Cash at bank		20,96,850	20,96,850		14,42,549	
Total		and the second secon	21,30,170		14,42,549	

Treasurer

DARY

FRN:000656S

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the and

Secretary

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

Principal

Collegee: Vijavawada ence Date: Vijavawada ence Vijavawada o 010.

ARExa AR.S. KRISHNA RAO) Partner - M. No. 027450

PARTICULARS	Current Year			ous Year
INCOME	Rs.	Rs. 17,01,054	Rs.	Rs. 17,54,030
Examination fee				18,206
Interest received from bank		48,488		10,200
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

Principal

Parvathancur Bratinayya Siddhartha Coffage: Vijayawada rence Plate WADA-520 010.

٨ 110 Secretary

Treasurer

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

AREAD

Partner - M. No. 027450

ARY

RN:0006565

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PARTICULARS	Sch.No.	Current Year		Previo	us Year	
RECEIPTS		Rs.	Rs.	Rs.	Rs.	
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	

Treasurer

Hanni

Principal Place: Vijayawada Place: Vijayawada Date: Vijayawada VijatawaDA-520 010.

Secretary

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

Anexaa

AR SERRISHNA RAO) Partner M No. 027450 0 y A 0 () FRN:000656S 4 VAYAW

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#### P.B SIDDHARTHA PG EXAMINATION

20027450AAAACJ4738

# Post Graduate Courses of Parvataneni Brahmayya Siddartha College of Arts & Sciences VIJAYAWADA

LIABILITIES	Sch.No.	Current Year	Current Year	Combined Gen & Exam Fund	Previous Year
		General Fund	Examinatin Fund	Total	
	5 - 3 m - 9 3	Rs.		Rs.	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	<b>-</b> 10	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

F 11 1 Secretary

easurer

Principal Parvathaneni Brahmayya Siddhartha College of Arts & Science Place: Vijayawada 10 Date:

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# Post Graduate Courses of Parvataneni Brahmayya Siddartha College of Arts & Sciences VIJAYAWADA

				E YEAR ENDED ON 31ST MA Combined Gen &	
PARTICULRS	Sch.No.	<b>Current Year</b>	Current Year	Exam	Previous Year Rs
		General Fund	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	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	2,13,30,86
EXPENDITURE	10	2 22 05 022	2,79,871	2,26,74,903	2,13,55,87
Salaries	10	2,23,95,032	7,73,719		4,56,19
Examinations Expenses		4 52 000	7,73,719	4,52,966	4,93,27
College General Maintenance	11	4,52,966	-	1,86,805	3,88,14
Repairs & Mainatanance		1,86,805	-		2,21,42
Postage & Telephone	12	1,58,551	-	1,58,551	13,75,66
Administrative Expenses	13	12,37,717		12,37,717	
Other Expenses Excess Provision of Earlier Year	14	17,41,149	-	17,41,149	21,27,11
Write Off		85,127		85,127	
BOS Expenses			-	-	62,03
Audit fee		8,260	-	8,260	11,10
Bank Charges		3,642	-	3,642	54
Property Tax		2,64,522	-	2,64,522	2,64,52
Gratutity Paid		5,25,855		5,25,855	6,50,91
Depreciation		19,41,135		19,49,465	15,50,56
	TOTAL	2,90,00,761	10,61,920	3,00,62,681	2,89,57,38
	TOTAL	2,00,00,701			
To Excess of Expenditure over	Income	1,28,02,798	6,87,622	1,21,15,176	(76,26,512

Ham Principal

PLAND Secretary

CIM asurer

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

Post Graduate Centre of Parvataneni Brahmayya Siddartha College of Arts & Sciences Vijayawada <u>STATEMENT OF AFFAIRS ( GENERAL FUNDS & EXAMINATIONS ) AS AT 31ST MARCH, 2020</u>

	ouping Schedule		Examination	General Fund & Examination
Partirculars	General		Fund Rs.	Total Rs.
tatement of Affairs	Rs.	Rs.	KS.	K5.
Schedule 1 -: CAPITAL FUND				
Balance as on 01.04.2019	-78,60,091		14,38,549	
ess:Excess of Expenditure over income	-1,28,02,799		6,87,622	1 05 26 710
		-2,06,62,890	21,26,171	-1,85,36,719
Schedule-2 :CURRENT LIABILITIES				
ue to SAGTE	3,27,55,120		-	
alance as on 01.04.2018 dd: Received during 2018-19	61,75,512			
ess:TDS on Fixed Deposit	94,987			3,88,35,645
		3,88,35,645	-	3,00,33,043
Schedule-3:OTHER LIABILITIES	37,91,519			
Provision for Gratutity	57,51,515			
DS Payble			-	-
In Secured Loans			4,000	37,95,519
		37,91,519	4,000	37,95,519
Schedule-5CASH AT BANK				
n Savings Bank:	20.200			
Cash at Bank (SY)	38,366 8,180			
Cash at Bank (SBI)	80,23,972		20,96,850	
Cash at Bank Syndicate n Fixed Deposits:	00/20/07 2			
Bank Deposits (F.D)				
			20.00.050	1,01,67,368
		80,70,518	20,96,850	1,01,07,508
Schedule-6: DEPOSITS,LOANS & ADVANCES				
Deposits:	2,88,058		-	
Electrical Deposits	15,296		-	
Gas Deposits Telephone Deposits	1.000		-	
Water Deposits	46,525		-	
Loans & Advances:				
Loans & advances	8.900			3,59,779
		3,59,779		
Fuition fee	1,54,31,899	1,54,31,899	17,01,054	1,71,32,953
Schedule-8:OTHER COLLECTIONS				
Miscellaneous Receipts and late fee	23,450	22 450		23,450
		23,450	-	25,450
A STATEDERT DECETVED EDOM BANK				
Schedule-9:INTEREST RECEIVED FROM BANK Accrued Interest syn Corp	5,80,081			
Bank Interest	1,62,533		48,488	7,91,102
built interest		7,42,614	48,488	7,91,102
Schedule-10 :SALARIES	2.11.84.560		2.79.87	1
				-
Salaries			2.79.07	-
P.F.Employer Contribution	10.51.145			
	10.51.145	2,23.95.03		2,26,74,903
P.F.Employer Contribution ESI Employer Contribution	10.51.145	2,23,95.03		2,26,74,903
P.F.Employer Contribution ESI Employer Contribution	10.51.145 1.59.327	2,23.95.03		2,26,74,903
P.F.Employer Contribution ESI Employer Contribution  Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences	10.51.145 1.59.327 72.583	2,23.95.03		2,26,74,903
P.F.Employer Contribution ESI Employer Contribution <u>Schedule-11:COLLEGE GENERAL MAINTENANCE</u> General Maintence Expences Renewals & Subcription expenses	10.51.145 1.59.327	2,23.95.03		2,26,74,903 
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses	10.51.145 1.59.327 72.583 2.11.024	2.23.95.03		2,26,74,903
P.F.Employer Contribution ESI Employer Contribution <u>Schedule-11:COLLEGE GENERAL MAINTENANCE</u> General Maintence Expences Renewals & Subcription expenses	10.51.145 1.59.327 72.583 2.11.024 34.920		2 2,79,871	-
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses	10.51.145 1.59.327 72.583 2.11.024 34.920	2,23,95.03 4,52,966	2 2,79,871	- 2,26,74,903 - 4,52,960
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses	10.51.145 1.59.327 72.583 2.11.024 34.920		2 2,79,871	-
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses Schedule-12:POSTAGE & TELEPHONE EXPENSES	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439 31,921		2 2,79,871	-
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439	4,52,966	2 2,79,871	4,52,96
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses Youth Festival Expenses Schedule-12:POSTAGE & TELEPHONE EXPENSES Postage & Telephone	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439 31,921		2 2,79,871	4,52,96
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses Youth Festival Expenses Schedule-12:POSTAGE & TELEPHONE EXPENSES Postage & Telephone Intenet Charges	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439 31,921	4,52,966	2 2,79,871	4,52,96
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses Youth Festival Expenses Schedule-12:POSTAGE & TELEPHONE EXPENSES Postage & Telephone Intenet Charges Schedule-13:ADMINISTRATIVE EXPENSES	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439 31,921 1,26,630 37,938	4,52,966	2 2,79,871	4,52,96
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses Youth Festival Expenses Schedule-12:POSTAGE & TELEPHONE EXPENSES Postage & Telephone Intenet Charges Schedule-13:ADMINISTRATIVE EXPENSES Printing & Stationary	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439 	4,52,966	2 2,79,871	4,52,96
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses Youth Festival Expenses Schedule-12:POSTAGE & TELEPHONE EXPENSES Postage & Telephone Intenet Charges Schedule-13:ADMINISTRATIVE EXPENSES	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439 	4,52,966	2 2,79,871	4,52,96
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses Schedule-12:POSTAGE & TELEPHONE EXPENSES Postage & Telephone Intenet Charges Schedule-13:ADMINISTRATIVE EXPENSES Printing & Stationary Advertisement	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439 	4,52,966 1,58,551	2 2,79,871	4,52,96
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses Youth Festival Expenses Schedule-12:POSTAGE & TELEPHONE EXPENSES Postage & Telephone Intenet Charges Schedule-13:ADMINISTRATIVE EXPENSES Printing & Stationarv Advertisement Electricity Charges	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439 	4,52,966	2 2,79,871	4,52,96
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses Youth Festival Expenses Schedule-12:POSTAGE & TELEPHONE EXPENSES Postage & Telephone Intenet Charges Schedule-13:ADMINISTRATIVE EXPENSES Printing & Stationarv Advertisement Electricity Charges Travelling & Convavance	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439 	4,52,966 1,58,551	2 2,79,871	4,52,96
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses Youth Festival Expenses Schedule-12:POSTAGE & TELEPHONE EXPENSES Postage & Telephone Intenet Charges Schedule-13:ADMINISTRATIVE EXPENSES Printina & Stationary Advertisement Electricity Charges Travelling & Convavance Schedule-14:OTHER EXPENSES	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439 1.34.439 31,921 1,26,630 37,938 42,294 11,33,263 24,222 10,48,513	4,52,966 1,58,551	2 2,79,871	-
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses Youth Festival Expenses Schedule-12:POSTAGE & TELEPHONE EXPENSES Postage & Telephone Intenet Charges Schedule-13:ADMINISTRATIVE EXPENSES Printina & Stationarv Advertisement Electricity Charaes Travellina & Convavance Schedule-14:OTHER EXPENSES University Affiliation Expenses	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439 31,921 1,26,630 37,938 42,294 11,33,263 24,222 10,48,513 2,10,873	4,52,966 1,58,551	2 2,79,871	4,52,960
P.F.Employer Contribution ESI Employer Contribution Schedule-11:COLLEGE GENERAL MAINTENANCE General Maintence Expences Renewals & Subcription expenses Seminar & Guest Lecturer Expenses College Annual Day Expenses Youth Festival Expenses Youth Festival Expenses Schedule-12:POSTAGE & TELEPHONE EXPENSES Postage & Telephone Intenet Charges Schedule-13:ADMINISTRATIVE EXPENSES Printina & Stationary Advertisement Electricity Charges Travelling & Convavance Schedule-14:OTHER EXPENSES	10.51.145 1.59.327 72.583 2.11.024 34.920 1.34.439 1.34.439 31,921 1,26,630 37,938 42,294 11,33,263 24,222 10,48,513	4,52,966 1,58,551	2 2,79,871	4,52,960

Aname? Principal Panashaneni Brahmayya Siddhartha Culture of Arts & Scien 262

## Post Graduate Courses of Parvataneni Brahmayya Siddartha College of Arts & Sciences VIJAYAWADA PG General Fund & Examination Fund

Schehle :4

Fixed Assets Schedule

20 21	Refrigerator Water Purifier Total	15 15	3,205 945 <b>1,47,59,398</b>	- - 7,09,350	-	3,205 945 <b>1,54,68,748</b>		481 142 19,41,135	2,72 80 1,35,27,61
19	Glassware & Plastic	15	1,19,953	-	-	1,19,953	-	17,993	1,01,96
18	Computer Equipments	15	10,14,394	-	-	10,14,394	-	1,52,159	8,62,23
17	Parking Shed	10	7,10,071		-	7,10,071	-	71,007	6,39,06
1000	Epass Sim Lan Machine	15	10,261	-	-	10,261	-	1,539	8,72
15	Water Coolers	15	9,778	-	-	9,778	-	1,467	8,31
	Motor Pumpset	15	6,458	-	-	6,458	-	969	5,48
	Modi Xerox	15	56,929		-	56,929	-	8,539	48,39
12	Library Books	10	40,31,392	-		40,31,392	-	4,03,139	36,28,25
11	Laboratory Installations	15	32,090	-	-	32,090	-	4,814	27,27
10	Laboratory Equipments	15	18,48,165	-	-	18,48,165	-	2,77,225	15,70,94
	Furnitures	10	15,24,856	-	-	15,24,856	-	1,52,486	13,72,3
8	Fans	15	51,873	-	-	51,873	-	7,781	44,09
0	E.P.A.BX.Inter Com Tel Sys	15	12,927	-	-	12,927	-	1,939	10,9
-	Duplicating Machine Electricity Power Boards	15	16,100	-	-	16,100	-	2,415	13,6
4	Computer	15	4,919	-	-	4,919	-	738	4,1
	C.C.B.Telephones	40	23,075	7,09,350	-	7,32,425	-	2,92,970	4,39,4
	Building	10 15	49,79,351 1,122	-		1,122	-	168	9
1.177	Air Conditioners	15	3,01,534	-		49,79,351	_	4,97,935	44,81,41
				> 180 days	< 180 days	3,01,534	-	45,230	2,56,30
NO	Farticulars	%	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
il No	Particulars	Rate	01.04.19	Additions during the year		Total	Deduction	n for the year	W.D.V. or 31.03.20
					line the			depreciatio	

# Fixed Assets Schedule Examination Fund

SI No	Particulars Rate %	Pate 01	01.04.19	Additions duri year		ring the Total		depreciatio n for the year	W.D.V. on 31.03.20
51 110			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Computers	40		> 180 days	< 180 days 41,650	41,650	-	8,330	33,320

#### 1,35,60,933

Total:-

Principal

Parvathaneni Brahmayya Siddhartha College of Arts & Science VIDAVAWADA-520 010, AUDITOR'S REPORT

CHOWDARY & RAO CHARTERED ACCOUNTANTS

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

To

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.
- 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
Date: 20.10.2019	Chartered Accountants
	O P
	(J. (FRN:000656S)) (A.R.S.Krishna Rao)
	(A.R.S.Krishna Rao)
# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpu	ram, Vijayawada-520 (14) 2494045, 2494080 www.chowdaryandrao.com
Branches at Visakhanatnam, Hyderahad & Raia	

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

# NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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 For Chowdary & Rao of Arts & Science hartered Accountants DARY irm Reg.No: 000656S . 1  $\lambda$ 0 rincipai Parvathanont Brahmayya Secretary FRN:0006565, (AR.S.Krishna Rao) surer

Siddharatha College of Arts & Science, VIJAYAWAADA-10 Place: Vijayawada Date: 26.10.2019

Partner Mem.No: 027450 gal or

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

#### AIDED GENERAL UTILIZATION

Year Ending: 31.03.2019	Status:	CHARITABLE TRUST
Assessment Year: 2019-2020	PAN:	AABTS1271J

COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11 Particulars Details Total Rs. Rs. Income 3,12,69,266 Total Income received 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% 8,46,212 (Exemption is not claimed since there is excess utilization for the year) 3,04,23,054 Income of the trust which should have been spent for charitable purpose Amount Utilized for Charitable Purpose Total expenditure as per 3,04,23,054 Income and Expenditure account Expenditure towards capital assets 3,04,23,054 Net Taxable Income 17,81,134 Amount Invested in Specified Funds NET TAXABLE INCOME NIL Total Income Returned Tax Thereon **REFUND DUE** 

#### STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

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

STATEMENT OF AFFAIRS (AIDED GENERAL FUNDS) AS ON 31.03.2019						
Particulars	Sch.No.	No. Current Year		Previous Year		
LIABILITIES:	2	Rs.	Rs.	Rs.		
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:			27,52,555	15,40,500		
FIXED ASSETS						
As per separate schedule	2		8,55,800	8,55,800		
CURRENT ASSETS, LOANS AND ADVANCES	5					
a.Current Assets	2					
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 02 502	10 46 280		
IUIAL			27,92,593	19,46,380		

Principal Secretary Principal

easurer

For CHOWDARY&RAO Chartered Accountants ARY æ FRN:000656S 2 RO  $\lambda$ ARCA FRN:0006565 \* (A.R.S. KRISHNA RAO) Partner - M. No. 027450 AYANP

per our report of even date

Place Wijayawada 0 Date: 26.10.2019

Parvathaneni Brahmayya Siddhartha

College of Arts & Science

PARTICULARS			Current Year	Previous Year
INCOME		Rs.	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

411 (al

Principal

ParPlace: Vijayawada Siddhartha

Date: 26:10.2019 cience

VIJAYAWADA-520 010.

M 4 Secretary



per our report of even date

For CHOWDARY&RAO Chartered Accountants ARY FRN:000656S æ 0 AREN R FRN:0006565 (A.R.S. KRISHNA RAO) JAYAW

PARTICULARS	Sch.No.	Curren	t Year	Previous Year
RECEIPTS		Rs.	Rs.	Rs.
OPENING BALANCE				
Cash on hand		2,972		17,53
Balance with banks		9,34,539	9,37,511	5,53,83
Fee Collections	A		13,29,475	13,16,66
Other Collections	В		87,870	1,72,03
Interest received from bank			48,361	30,00
Salary Deductions	С		30,36,746	47,32,798
Teaching grant			2,98,03,560	3,00,30,604
Staff advances			-	5,00
Advance form SAGATE			-	2,53,92
Pension contribution (Madhu)			-	81,49
TOTAL			3,52,43,525	3,71,93,893
PAYMENTS				
Salaries				
Teaching staff & Non-teaching staff			2,98,03,560	3,06,81,70
Salary Deductions			30,36,746	47,32,79
Administrative Expenses	D		6,19,494	6,81,19
Other Expenses	E		-	23,42
Property tax			-	1,32,26
				E 00
			-	5,00
Extra Seats Fee Paid			-	5,00
Extra Seats Fee Paid Closing Balances			-	-
<u>Closing Balances</u> Cash on hand		2590	-	- 2,97
Extra Seats Fee Paid Closing Balances	_	2590 17,81,134	- - 17,83,724	5,00 - 2,97 9,34,53

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Principal Secretary

Principal Principal Principal Date: Vijayawadāiddhartha Date: 26.1012019: ience VijayawaDA-520 010.

Treasurer

per our report of even date

For CHOWDARY&RAO Chartered Accountants ARY æ FRN:000656S C CH C X FRN:0006565 ARSKAN + (A.R.S. KRISHNA RAO) V Partner - M. No. 027450 AYAN

GROUPING SCHEDULES FOR STATEM Partirculars	Current	Year	Previous Year	
	Rs.	Rs.	Rs.	
Schedule-1: OTHER CURRENT LIABILITIES				
Pension contribution(Madhu)	4,22,376		3,40,88	
Add: During this year	-	4 22 276	81,49	
		4,22,376	4,22,370	
Schedule-2:FIXED ASSETS				
Furniture	6,85,792		6,85,79	
Water cooler	63,750		63,75	
Library & Others	28,885		28,88	
Labaratory Equipment	77,373		77,37	
		8,55,800	8,55,80	
Schedule-3:BALANCE WITH BANKS				
In Savings Bank:	0.66.400		6,59,80	
A/c No.35618	8,66,403		2,74,71	
A/c No.35767	9,14,713 18		2,74,71	
A/c No.3789	10		-	
		17,81,134	9,34,53	
Schedule-4:DEPOSITS RECOVERABLE	4 201		4,30	
Telephone Deposit	4,301		1,48,76	
Electricity deposit	1,48,767		1,40,70	
		1,53,068	1,53,06	

SCHEDULES FOR INCOME AND EXPENDI Partirculars	Current	Year	Previous Year	
<b>Schedule-5:FEE COLLECTIONS</b> Admission fee Re-admission fee Tuition fee Late fee fines	- - 13,29,475 -		3,080 30 13,04,250 9,300	
<b>Schedule-6:OTHER COLLECTIONS</b> Sale of application forms Affiliation fee GSLIC Fee	82,000	13,29,475	13,16,660 52,700 37,455 81,880	
1iscelleneous Fee	5,870	87,870	1,72,03	

Manan Principal

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

Schedule-7:ADMINISTRATIVE EXPENSES		
Repairs	82,539	50,840
Printing & Stationery	51,463	43,898
Telephone charges	23,871	27,360
Electricity Charges	2,68,195	2,45,24
General maintenance	72921	3249
Sanitary charges	25,783	10,454
Travelling Allowances	14,592	14,013
Conveyance Charges	1,426	2,08
Bank Charges	6	25
Water bill	806	22,47
Other Miscellaneous expenses	14,221	31,41
Renewal and Subscriptions	27,870	27,87
	25,766	,
University Charges Students Fee Refund Expenses	10035	-
Students ree Refund Expenses	10055	6,19,494 5,08,41
		0,19,494 5,00,41
Schedule-8:OTHER EXPENSES	_	81,96
Group personal accident insurance	-	23,42
Affiliation fee		- 1,05,38
		- 1,03,38

Partirculars	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		2.4 BB		
Sale of application forms	82,000		52,700	
Affiliation fee	-		37,455	
GSLIC Fee	-		81,880	
Miscelleneous 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	

anny Principal

Parvathaneni Brahmayya Siddhartha Cullege of Arts & 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		3 K	
Group personal accident insurance	-		1. <del></del> 6.
Affiliation fee	-		23,424
			23,424

Marian

Parvathaneni Brahmayya Siddhartha College of Arts & Science VIJAYAWADA-520 010. 19027450AAAAEB8989

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#### AUDITOR'S REPORT

**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

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.
- 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

То

For Chowdary & Rao Chartered Accountants DARI Finn Reg.No: 0006565 Anen 0 N:000656S (A.R.S.Krishna Rao) Partner AYAWADP

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone: 2494045, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry 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 31<sup>ST</sup> 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.
- Previous year items were re-grouped and reclassified wherever considered necessary.
- 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

Treasurer

Director Pervatharioni Brahmayya Siddharatha College of Arts & Science VIJA Place: Vijayawada Date: 26.10.2019 ollege For Chowdary & Rao AR / Chartered Accountants Frm Reg.No: 000656S FRN:000656S A.R.S.Krishna Rao) Partner Mem.No: 027450

# UNAIDED GENERAL UTILIZATION

Year Ending: 31.03.2019 Assessment Year: 2019-2020	PAN:	CHARITABLE TRUST AABTS1271J
COMPUTATION OF TOTAL INCOME APPL	<b>LIED FOR CHARITABLE PURPOS</b> Details	Total
Particulars	Rs.	Rs.
Income		
	1,95,30,829	
Total Income received 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 Expenditure towards capital assets	3,23,75,358 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

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

STATEMENT OF AFFAIRS Particulars	Sch.No.	Curr	ent Year	Previous Year
LIABILITIES: CAPITAL FUND	1	Rs.	Rs. 6,12,60,153	Rs. 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 Balance with banks	4		7,708 1,84,64,635	478 1,67,21,930
<u>b.Loans &amp; Advances</u> Advances	5		1,69,12,453	1,15,83,884
Total			12,63,90,715	10,93,52,941

9.W Treasurer

CHON

AYAWP

ncipal Principal

Secretary

per our report of even date

Parvathaneni Brahmayya Siddhartha Colle Aface: vijayawada<sup>Ccence</sup> VijDatevi26;10.2019 010.

DARY Chartered Accountants FRN:000656S e ¢ PO A Aasaa FRN:000656S も .R.S. KRISHNA RAO) artner - M. No. 027450

Eor CHOWDARY&RAO

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PARTICULARS	Sch.No.	Current Year	Previous Year	
INCOME		Rs. Rs.	Rs.	
Fee Collections	6	1,46,94,020	2,61,91,13	
Other Collections	7	2,89,410	5,32,036	
Miscellaneous receipts			11,42,200	
Interest received from bank		1,50,472	3,83,48	
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	1,81,02,38	
Administrative Expenses	9	86,33,714	57,92,26	
Other Expenses	10		3,04,89	
Bank charges		1,822		
CPE EXPENDITURE	11	11,11,747	-	
UGC EXPENDITURE	12	1,43,773	-	
AUTONOMOUS EXPENDITURE	13	6,88,172	-	
TOTAL (B)		3,23,75,358	2,41,99,55	
To Excess of Income over expenditure (A-B)		-1,28,44,529	74,77,373	

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NDARY &

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FRN:000656S

VAYAWAD

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ALC

M Secretary

per our report of even date

Principal Principal Parvathaneni Brahmayya Siddhartha Place: Vijayawada Colle Date: 26:10:2019 VIJAYAWADA-520 010.

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For CHOWDARY&RAO Chartered Accountants FRN:000656S

Anexan A.R.S. KRISHNA RAO) \*Partner - M. No. 027450

PARTICULARS	ITS (UNAIDED GENERAL FUI Sch.No.	Current	Year	Previous Year
RECEIPTS		Rs.	Rs.	Rs.
Opening Balance				
Cash on hand		7,708		50,47
Balance with banks		1,06,16,583	1,06,24,291	24,82,67
Fee Collections	А		1,46,94,020	2,61,91,13
Other Collections	В		2,89,410	5,32,03
Miscellaneous receipts			-	11,42,20
Interest received on Savings Account			1,50,472	3,83,48
Interest on Fixed Deposits			7,57,485	3,38,45
Salary Deductions	С		16,13,432	12,80,16
Volley ball A/c amount(Fixed deposit)			41,48,330	39,11,63
Staff Advance Recovered			-	-
Siddhartha Academy			81,00,000	8,51,79
Fixed deposits matured			50,60,515	50,00,00
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	1,81,02,38
Salary Deductions			16,13,432	12,80,16
Administrative Expenses	н		66,32,136	57,01,45
Other Expenses	I		-	3,04,89
Bank charges			1,822	
Audit fee Payable			-	1,50
Staff Advance Paid			4,26,977	10,00
Web Seminar Library Hall			49,666	-
Furniture			90,800	-
Library furniture			-	-
Fixed Deposits Invested			53,95,283	50,60,51
Volleyball Tournament FD reinvested			45,09,962	41,48,33
PG Course			17,49,127	
TDS Receivable (SAGTE)			61,085	41,24
CPE EXPENSES	J		44,75,800	-
UGC EXPENSES	ĸ		1,43,773	-
AUTONOMOUS EXPENSES	L		33,07,923	
Closing Balance				
Cash on hand		7,708		47
Balance with banks		85,59,390	85,67,098	75,13,08
TOTAL			5,88,21,014	4,21,64,04

C.M.

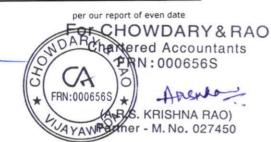
#### (UNATED CENERAL FUNDE ) FOR THE VEAR ENDED 21 02 2010

Principal

1.1 4 Secretary

Principal Parraneni Brahmayya Siddhartha

Place: VijâyāwadaScience VijDate: 26.10.2019 010



Particulars	ULES FOR STATEMENT OF AFFAIRS Current	Year	Previous Year
Particulars			
Schedule-1:CAPITAL FUND	Rs.	Rs.	Rs.
Opening balance	5,94,15,615		1,13,06,23
ess:Aided General Fund (Written Off)	-1,00,000		-
Add: CPE Grant	98,62,366		4,06,32,00
Add: UGC Grant	1,93,379		
	24,22,594		
Add: AUTONOMOUS Grant	-8,00,000		
Less: Internal Management Loan			
Add: Exess of income over expenditure during the year	-1,28,44,529		74,77,37
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	5,94,15,61
Schedule-2:CURRENT LIABILITIES			
I).Due to SAGTE			
Opening balance	4,69,03,870		4,69,03,87
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	4,69,03,87
II).Advances(AUTONOMOUS)	4,04,720	4,04,720	
		6,20,97,106	
Schedule-4:BALANCE WITH BANKS			
In Savings Bank	85,59,390		75,13,08
In Fixed Deposits	99,05,245		92,08,84
Add: Fresh Deposits during 2018-19	-		
		1,84,64,635	1,67,21,93
Schedule-5:LOANS & ADVANCES			
Deposits recoverable:-		30.050	20.00
Electricity Deposit		28,050	28,05
Advances:-			2 24 0
Autonomous (U.G.C.)	3,21,038		3,21,03
Due from Aided general funds			1,00,00
Principal PBSC	50,000		10,00
P.G Courses	17,49,127	21,20,165	-
Examination surplus amount	1,11,24,796		1,11,24,7
Add: During the year 2018-19	36,39,442	1,47,64,238	
		1,69,12,453	1,15,83,88

Name of the Asset	Op Bal Rs	Additons 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	10-51	-	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	1 L L L L L L L L L L L L L L L L L L L	-	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

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Principal Parvathaneni Brahmavya Słdzhartha College of Arts & Science VIJAYAWADA-520 010.

Partirculars	Current		evious Year
chedule-6:FEE COLLECTIONS	Rs.	Rs.	Rs. 6,2
dmission fee e-admission fee	-		0,2
uition fee	1,46,94,020		2,61,59,2
ate fee fines			25,5
		1,46,94,020	2,61,91,1
thedule-7:OTHER COLLECTIONS le of application forms	2,37,150		1,39,1
oup personal accident insurance			1,82,0
filiation fee	-		1,73,6
inteen electricity	52,260		33,4
rap sales		2,89,410	3,8 5,32,0
hedule-8:SALARIES alaries(Un-aided)	1,98,03,235		1,64,86,4
I contribution by the Management	5,61,573		4,53,
contribution by the Management	12,62,344		10,06,
iest faculty/Honorarium (TAX) phorarium to Yoga	1,68,978		1,55,
		2,17,96,130	1,81,02,
hedule-9:ADMINISTRATIVE EXPENSES	69,910	Marine State State	49,
inting & Stationery Idit fee	9,720		9,
avelling Expenses	8,809		
lephone charges	1,150		3,
ectricity charges	11,85,211		11,20,
anagement cash award	51,892		1,01,
ivertisement charges	2,51,354 34,88,931		1,49, 16,74,
ampus maintainance & Repairs	34,88,931 12,28,471		5,83,
ouse keeping expenses ther Miscellaneous expenses	1,03,109		43,
ease of land	8,97,000		8,98,
dvocate charges	-,,		22,
OS Expenses	1,81,397		1,05,
enewals and Subsrciptions	88,600		1,47,
eminars and Guest lectures	87,624		53,
aining and Placement expenses	5,007		1,41, 6,
niversity charges	2,11,575		1,26,
oga day expenses outh Festival Expenses	2,75,450		3,46,
reenary expenses			60,
roperty tax	2,64,524		1,32,
anitary expense	4 - 192 <u>-</u>		14,
OM Expenses	31,554		
unicipal Water Charges	22,530 1,18,856		
ports Day Expenses tudent Fee Refund Expenses	51,040		
		86,33,714	57,92,
chedule-10:OTHER EXPENSES			1,82,
roup personal accident insurance ffiliation fee	-		1,22,
		-	3,04,
chedule-11: CPE EXPENSES			
ank charges	686		
eaching Facility Phase I (Recurring )	1,19,367		
eaching Facilities	3,41,265		
esearch Facilities	4,69,068 8,975		
Extension activities the activities	1,72,386		
		11,11,747	
<u>chedule-12: UGC EXPENSES</u> ecurring			
ank charges	18		
IGC Grant Refund	1,10,255 17,500		
eminar / Symposia GC Grants Received for Seminar	16,000		
		1,43,773	
chedule-13: AUTONOMOUS EXPENDITURE			
ecurring ank charges	272		
uest/ visiting faculty	79,982		
rientation & retraining Teachers	21,340		
ork shops & seminars	1,55,764		
ennovation & repairs	4,30,814		
		6,88,172	
		1	-
		1A	H all

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

Partirculars	TS ACCOUNT FOR THE PERIOD E Current	Year Pr	Previous Year	
chedule-A:FEE COLLECTIONS	Rs.	Rs.	Rs. 6,26	
dmission fee e-admission fee	-		7	
uition fee	1,46,94,020		2,61,59,27	
ate fee fines	-		25,53	
lectricity fee		1,46,94,020	2,61,91,13	
chedule-B:OTHER COLLECTIONS		1,10,3 1,020	2222 222	
ale of application forms	2,37,150		1,39,12	
roup personal accident insurance	-		1,82,09	
filiation fee anteen electricity	52,260		33,40	
rap sales			3,80	
todulo CICALARY DEDUCTIONS		2,89,410	5,32,03	
chedule-C:SALARY DEDUCTIONS ofessional tax	1,10,550		81,8	
F	11,61,332		9,60,10	
LIC	27,416		27,3	
come Tax	49,400		37,10	
SIC erala fund	2,07,208 57,526		1,/3,/3	
			12.00.1	
hedule-D: CPE RECEIPTS		16,13,432	12,80,10	
ant Received	97,00,000		-	
erest received from bank	1,62,366	98,62,366	-	
chedule-E: UGC RECEIPTS		501021500		
ant Received	66,000 1,27,379			
erest received from bank	1,27,379	1,93,379	-	
chedule-F:AUTONOMOUS RECEIPTS	24,00,000			
ant Received vances rereived from SAGATE	9,00,000	2		
vances	4,720 22,594			
erest received from bank	22,394	33,27,314		
chedule-G:SALARIES			1 64 96 4	
alaries(Un-aided)	1,98,03,235		1,64,86,4	
SI contribution by the Management	5,61,573 12,62,344		10,06,2	
contribution by the Management phorarium to Yoga	1,68,978		1,55,90	
		2,17,96,130	1,81,02,3	
chedule-H:ADMINISTRATIVE EXPENSES				
inting & Stationery	69,910		49,3	
udit fee	9,720		9,1	
ravelling Expenses	8,809 1,150		3,7	
elephone charges ectricity charges	11,85,211		11,20,7	
anagement cash award	51,892		1,01,2	
dvertisement charges	2,51,354		1,49,7	
ampus maintainance & Repairs	32,02,855		16,74,8	
ouse keeping expenses	12,14,494		5,83,9 43,0	
ther Miscellaneous expenses	80,147		8,07,3	
ease of land	-		22,5	
dvocate charges OS Expenses	-		1,05,6	
enewals and Subsrciptions	88,600		1,47,4	
eminars and Guest lectures	27,432		53,4	
aining and Placement expenses	5,007		1,41,9 6,5	
niversity charges	2,11,575		1,26,3	
oga day expenses			3,46,8	
outh Festival Expenses reenary expenses	-		60,0	
roperty tax	-		1,32,2	
anitary expense	-		14,9	
OM Expenses	31,554			
unicipal Water Charges	22,530 1,18,856		100 100	
ports Day Expenses tudent Fee Refund Expenses	51,040		-	
		66,32,136	57,01,4	
chedule-I:OTHER EXPENSES roup personal accident insurance	-		1,82,2	
filiation fee	-	_	1,22,6	
chedule-J: CPE EXPENSES			3,04,0	
ecurring			۵. ۲	
ank charges	686 1,19,367		-	
aching Facility Phase I (Recurring ) eaching Facilities	3,41,265		-	
esearch Facilities	4,69,068			
Extension activities	8,975			
ther activities	1,72,386 11,11,747	_		
on-Recurring	11,11,/4/			
eaching Facilities	15,13,551			
lesearch Facilities	8,67,226			
Extension activities	4,23,880 5,59,396			
	5,57,570			
)ther activities	33,64,053			

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Parvathaneni Brahmayya Siddhartha College of Arts & Science VIJAYAWADA-520-010. 282

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		-
Rennovation & repairs	4,30,814		-
	6,88,172		-
Non-Recurring			
Equipment	8,71,695		-
Furniture	3,29,788		5
Library Books & Journals	1,18,268		-
	13,19,751		-
Advance refunded to SAGTE	13,00,000		
		33,07,923	-

Principal

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

AUDITOR'S REPORT

ťο 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.

FRN:000656S

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Place: Vijayawada Date: 26.10.2019

For Chowdary & Rao Chartered Accountants ARIDA Reg.No: 0006565 Aasaka

R.S.Krishna Rao)

Mem.No: 027450

Partner

**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

Mem.No: 027450 2 2494080 www.chowdaryandrao.com # 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Pho Branches at : Visakhapatnam, Hyderabad & Rajahmundry

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

Vijayawada-520 010

## NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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.
- 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

Siddharatha College of Arts & Science VIJAYAWAADA-10 Place: Vijayawada Date: 26.10.2019 Treasurer

For Chowdary & Rao Chartered Accountants Ch

#### AIDED SPECIAL UTILIZATION

Year Ending: 31.03.2019Status:CHARITABLE TRUSTAssessment Year: 2019-2020PAN:AABTS1271J

Particulars	Details Rs.	Total Rs.
Income		
Total Income received Corpus Donations received	19,90,928	
Less: Exemption U/s. 11(1)(d)		19,90,928
Less: Exemption U/s. 11(1)(a) @ 15%		19,90,928 19,889
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 Expenditure towards capital assets	19,38,743 32,296	19,71,039
Net Taxable Income		
Amount Invested in Specified Funds		18,30,221
NET TAXABLE INCOME		NIL
Total Income Returned Tax Thereon	-	-

#### STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

SI.No	Ass.Year	Opening excess Application	Utilization in (Excess) / Short	Cumulative excess Application
1	2015-2016 2016-2017	- 24,154	(24,154) 4,00,301	24,154 (3,76,147)
3	2017-2018	(3,76,147)		(4,93,606)
4	2018-2019	(4,93,606)		(4,93,606)
5	2019-2020	(4,93,606)	0	(4,93,606)

Particulars	Sch.No. Curre		AT 31ST MAR nt Year	Previous Year
LIABILITIES: CAPITAL FUND		Rs.	Rs.	Rs.
Opening balance		69,82,407		60.92.40
Add : Exess of income over expenditure		52,185	70,34,592	69,82,407
DEPOSITS REFUNDABLE				
As per Schedule	1		-	-
Total			70,34,593	69,82,407
ASSETS:			70,34,333	09,82,407
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	18,30,221	18,32,283	18,14,197
b.Loans & Advances				
Due to General Funds				
SAGATE		-		
		8,096	8,096	6,088
Total			70,34,593	69,82,407

per our report of even date

Principal

Secretary

Treasurer

CHOWDARY&RAO ARPA rtered Accountants RN:000656S X C FRN:000656S AR.S. KRISHNA RAO) artner - M. No. 027450 AYAWA

Principal Parvathaneni Brahmayya Siddhartha

Place: Vijayawada Date: 26.10.2019

PARTICULARS		NDS FOR THE YEAR ENDE Current Year		Previous Year	
INCOME Special Fee Collections Interest Received from bank Interest on Fixed Deposit Caution deposits written off	4	Rs.	Rs. 18,85,940 84,984 20,004 -	Rs. 14,71,760 86,144 18,968 4,46,535	
TOTAL (A) EXPENDITURE			19,90,928	20,23,407	
Special Fee Expenses Bank charges Audit Expenses	5		19,31,739 514 6,490	20,16,006 24 -	
TOTAL (B)			19,38,743	20,16,030	
To Excess of Income over expenditure (A-B)			52,185	7,377	

Onn

Secretary



TARE CHOWDARY& RAO ered Accountants N:0006565 A 0 FRN:000656S S. KRISHNA RAO) AYAWD rtner - M. No. 027450

per our report of even date

Principal Parvathaneni Brahmayya Siddhartha

Principal

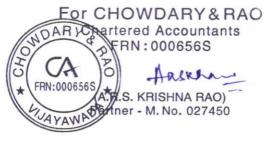
C Place: Vijayawada nce Date: 26,10,2019 0

PARTICULARS	Sch.No.	Currer	nt Year	Previous Year
RECEIPTS		Rs.	Rs.	Rs.
Opening Balance				
Cash on hand		204		350
Balance with banks		15,24,630	15,24,834	22,61,524
Special Fee Collections	А		18,85,940	14,71,76
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	В		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			NO.00	
Cash in Hand		2,062		204
Balance with banks		15,22,658	15,24,720	15,24,630
TOTAL			38,05,330	41,11,295

per our report of even date

Principal Principal ParvathBlaceB.Vijayawada hartha Collegte: 126,10,2019 Collegte: 26,10,2019 VIJAYAWADA-520 010. Secretary

Treasurer



Partirculars	Current	Year	Previous Year
Schedule-1:DEPOSITS REFUNDABLE	Rs.	Rs.	Rs.
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		-	-
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	Additons	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

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

SCHEDULES FOR INCOME AND EXPENDE	TURE ACCOUNT FOR THE YEAR E	NDED 31.03.2019
Partirculars	Current Year	Previous Year
Schedule-4:SPECIAL FEE COLLECTIONS	Rs. Rs.	Rs.
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	-	
Magazine fee		20,430
Identity cards fee		68,100
Medical Inspection fee		34,050
Students Amenities fee	-	13,620
Social Service league fee	-	81,720
Drama fee	-	10,215
Youth Festival fee	8 <b>7</b> .	68,100
Jniversity Service fee	-	36,774
	-	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		-
Fournament expenses	24,080	49,859
_aboratory expenses	4,77,037	3,07,778
ibrary Reading room & Journals	98,615	23,386
nternal 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
outh festival expenses	15,953	32,784
Iniversity services	1,63,895	99,035
Poor students expenses	6,700	6,810
Addical Inspection expenses	9,599	5,015
Debit balances written off	28,860	5,015
dentity cards	1,28,783	18,425
College day expenses	1,20,703	
electrical expenses	-	91,765
lew Wiring & Led Light Works	76 730	
ocial Service Expenses	76,730	
	14,352	
Student Fee Refund	14,175	
raining & Placement Expenses	33,351	9,27,752
	19,31,739	20,16,006

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

Schedule-A:SPECIAL FEE COLLECTIONS         Rs.         <	SCHEDULES FOR RECEIPTS AND PAYME		ENDED 31.03.2019
Special Fee         18,53,825         -           Matriculation fee         15,300         -           Matriculation fee         -         42,90           Tournament fee         6,000         54,44           Library Reading room fee         -         68,11           Library Reading room fee         -         68,11           Library Reading room fee         -         68,11           College Union fee         -         10,2,11           College Callender fee         -         10,2,11           Poor students Aid fee         -         23,83           College callender fee         -         23,43           College callender fee         -         20,44           Madio-visual fee         -         68,11           Jorama fee         -         10,21           Youth Festival fee         -         10,27           University Service league fee         -         10,27           Tournament expenses         24,080         4,320           Tournament expenses         24,080         49,85           Dibrary Fines         6,495         12,33           Tournament expenses         24,080         49,85           Ollega vinine expenses	Partirculars	Current Year	Previous Year
Registration fee       15,300       -         Matriculation fee       -       42,90         Laboratory fre       -       5,27,11         Library & Reading room fee       -       1,02,11         Internal Exam. fee       -       1,02,11         College Union fee       -       6,810         Torusament fee       -       1,02,11         Poor students Ald fee       -       6,810         College Union fee       -       6,810         College Callender fee       -       6,810         College Callender fee       -       20,43         College Callender fee       -       20,43         College Callender fee       -       34,00         Madical Inspection fee       -       34,00         Students Amenities fee       -       10,21         Drama fee       -       36,77         Drama fee       -       36,77         Drama fee       -       10,9,66         Library Fines       6,495       12,36         Brekages       4,300       49,85         Outry Fines       24,080       49,85         Collegue union expenses       2,22,661       1,51,92         Colleg			Rs.
Matriculation fee       42.90         Tournament fee       6,000         Library & Reading room fee       -         Library & Reading room fee       -         Internal Exam. fee       -         College Union fee       -         Games fee       -         Poor students Aid fee       -         Audio-visual fee       -         College callender fee       -         Magazine fee       -         Students Amentities fee       -         Students Amentities fee       -         Tormame fee       -         Youth Festival fee       -         University Service fees       -         Library Fines       6,495         Tournament expenses       24,080         Laboratory expenses       24,080         College callender expenses       2,22,661         Library Fines       -         College callender expenses       -         College callender ex			-
Tournament fee         6,000         5,2,7,10           Laboratory fee         -         5,2,7,10           Library & Reading room fee         -         1,02,11           Internal Exam, fee         -         1,02,11           College Union fee         -         1,02,11           Games fee         -         1,02,11           Poor students Aid fee         -         6,81           Audio-visual fee         -         23,83           College callender fee         -         20,43           Magazine fee         -         23,83           College callender fee         -         24,44           Medical Inspection fee         -         34,00           Students Amenities fee         -         10,21           Prama fee         -         66,71           Outh Festival fee         -         10,21           University Service league fee         -         10,21           Tournament expenses         24,080         7,44           Schedule=B:SPECIAL FEE EXPENSES         14,71,76           Matriculation         -         -           Tournament expenses         24,080         49,85           Laboratory expenses         3,000         2,93 <td></td> <td>15,300</td> <td>-</td>		15,300	-
Tournament fee         6,000         54,44           Libratory fee         -         5,27,11           Libraty & Reading room fee         -         102,15           Internal Exam. fee         -         102,15           College Union fee         -         102,15           College Union fee         -         102,15           College calleder fee         -         6,83           Audio-visual fee         -         20,43           College calleder fee         -         20,43           Magazine fee         -         20,43           Medical Inspection fee         -         34,00           Medical Inspection fee         -         10,21           Students Amenities fee         -         81,77           Social Service league fee         -         10,21           Drama fee         -         36,77           University Service fee         -         10,92,66           Library Fines         6,495         12,32           Brekages         4,320         7,44           Autioutation         -         10,92,66           Tournament expenses         24,080         49,85           Library Reading room & Journals         98,615	Matriculation fee	-	42,980
Laboratory fee       -       5,27,11         Library & Reading room fee       -       68,11         Internal Exam, fee       -       10,21         College Union fee       -       81,72         Games fee       -       10,21         Poor students Aid fee       -       6,81         Audio-visual fee       -       23,83         College callender fee       -       23,83         College callender fee       -       68,10         Identity cards fee       -       68,10         Identity cards fee       -       13,62         Students Amenities fee       -       10,21         Social Service league fee       -       10,21         Drama fee       -       10,21         Youth Festival fee       -       10,21         Townserity Service fee       -       10,94         Library Fines       6,495       12,23         Brekages       4,320       7,42         Tournament expenses       24,080       49,85         Laboratory expenses       4,77,037       3,07,77         Duray Reading room & Journals       98,615       23,36         Internal Exam, expenses       1,46,284       1,12,64 </td <td></td> <td>6,000</td> <td>54,480</td>		6,000	54,480
Library & Reading room fee       -       68,11         College Union fee       -       1,02,11         Games fee       -       1,02,11         Poor students Aid fee       -       2,38         Audio-visual fee       -       20,44         Magazine fee       -       20,44         Magazine fee       -       68,10         College calleder free       -       20,44         Magazine fee       -       68,10         College calleder free       -       20,44         Magazine fee       -       68,10         Students Amenities fee       -       81,72         Stocial Service league fee       -       10,21         Drama fee       -       68,10         Ubrary Fines       6,495       12,32         Brekages       4,320       7,42         Schedule-B:SPECIAL FEE EXPENSES       -       14,71,76         Matriculation       -       10,21         Tournament expenses       2,22,661       1,51,92         Laboratory expenses       3,000       2,398         College callender expenses       1,62,844       11,26,41         College callender expenses       1,63,895       999,03	Laboratory fee	-	5,27,100
Internal Exam. fee       -       1,02,11         College Union fee       -       81,77         Games fee       -       1,02,11         Poor students Aid fee       -       23,83         College callender fee       -       20,43         Magazine fee       -       20,44         Identity cards fee       -       68,10         Madical Inspection fee       -       68,10         Students Amenities fee       -       81,77         Social Service league fee       -       81,77         Drama fee       -       68,10         Youth Festival fee       -       68,10         University Service fee       -       10,2,21         University Service fee       -       10,2,21         University Service fee       -       10,2,67         Ubrary Fines       6,495       12,33         Brekages       4,320       7,42         Schedule-S:SPECIAL FEE EXPENSES       18,85,940       14,71,76         Matriculation       -       19,72         College callender expenses       2,22,661       1,51,92         College callender expenses       -       19,72         College callender expenses       -	Library & Reading room fee	-	68,100
College Union fee       -       81,77         Games fee       -       1,02,11         Poor students Aid fee       -       23,82         Audio-visual fee       -       20,43         Magazine fee       -       20,44         Magazine fee       -       20,44         Magazine fee       -       20,44         Magazine fee       -       68,10         Medical Inspection fee       -       13,62         Students Amenities fee       -       10,21         Drama fee       -       68,10         Youth Festival fee       -       10,22         Drama fee       -       10,23         Brekages       4,320       7,42         Watriculation       -       12,36         Tournament expenses       24,080       49,85         Laboratory expenses       4,77,037       3,07,77         Library Reading room & Journals       98,615       23,38         Internal Exam. expenses       2,22,661       1,12,46         College union expenses       -       10,72         Gulley expenses       1,62,684       1,2,69         College callender expenses       -       10,72         S	Internal Exam. fee	-	
Games fee       -       1,02,11         Poor students Ald fee       -       6,81         Audio-visual fee       -       20,42         College callender fee       -       20,43         Magazine fee       -       68,10         Identity cards fee       -       68,10         Medical Inspection fee       -       81,72         Students Amenities fee       -       81,72         Youth Festival fee       -       10,22         Trama fee       -       10,92,64         Library Fines       6,495       12,38         Brekages       4,320       7,42         Schedule-B:SPECIAL FEE EXPENSES       14,71,76         Matriculation       -       10,92,64         Tournament expenses       24,080       49,85         Laboratory expenses       2,22,661       1,51,92         College union expenses       2,22,661       1,51,92         College union expenses       -       19,72         College union expenses       -       19,72	College Union fee	-	81,720
Poor students Aid fee       -       6,83         Audio-visual fee       -       23,83         College callender fee       -       20,44         Magazine fee       -       68,10         Identity cards fee       -       13,62         Students Amenities fee       -       13,62         Students Amenities fee       -       13,67         Students Amenities fee       -       10,21         Drama fee       -       68,10         Youth Festival fee       -       10,21         Drams fee       -       36,77         University Service fee       -       1,09,64         Library Fines       6,495       12,38         Brekages       4,320       7,42         Schedule-B:SPECIAL FEE EXPENSES       18,85,940       14,71,76         Matriculation       -       -       1,09,64         Tournament expenses       24,080       49,85       23,38         Internal Exam. expenses       2,22,661       1,51,92       24,93         College callender expenses       -       19,72       3,07,77         Students amenities expenses       1,46,284       1,12,64       1,15,192         College callender expenses	Games fee	-	
Audio-visual fee       -       23,82         College callender fee       -       20,43         Magazine fee       -       34,00         Identity cards fee       -       34,00         Medical Inspection fee       -       13,62         Students Amenities fee       -       10,21         Drama fee       -       68,10         Youth Festival fee       -       36,77         University Service fee       -       1,09,64         Library Fines       6,495       12,32         Brekages       4,320       7,42         Schedule-B:SPECIAL FEE EXPENSES       18,85,940       14,71,76         Matriculation       -       10,85,940       14,71,76         Tournament expenses       24,080       49,85       14,71,703         Laboratory expenses       4,77,037       3,07,77       15,192         College union expenses       2,22,661       1,151,92       19,72         College union expenses       2,22,661       1,16,102       19,72         Students amenities expenses       1,46,284       1,12,64       1,12,94         College callender expenses       1,59,53       32,78       19,72         Students expenses       15,95	Poor students Aid fee	-	
College callender fee       -       20,42         Magazine fee       -       68,10         Identity cards fee       -       34,00         Medical Inspection fee       -       13,62         Students Amenities fee       -       10,21         Drama fee       -       68,10         Youth Festival fee       -       10,21         Drama fee       -       36,77         University Service fee       -       1,09,64         Library Fines       6,495       12,33         Brekages       4,320       7,42         Schedule-B:SPECIAL FEE EXPENSES       18,85,940       14,71,76         Matriculation       -       18,85,940       14,71,763         Tournament expenses       24,080       49,85       23,38         Iaboratory expenses       2,22,661       1,51,92       23,38         Internal Exam. expenses       2,46,284       11,26,40       2,99         College callender expenses       -       10,02       7,42         College callender expenses       -       19,72       3,000       2,99         Guitar Exam. expenses       1,46,284       1,12,64       11,91,02       19,72         Students amenities expense	Audio-visual fee	-	
Magazine fee       -       66,17         Identity cards fee       -       34,05         Medical Inspection fee       -       13,65         Students Amenities fee       -       81,72         Social Service league fee       -       10,21         Drama fee       -       66,102         Youth Festival fee       -       66,102         University Service fee       -       1,09,64         Library Fines       6,495       12,23         Brekages       4,320       7,42         Schedule-B:SPECIAL FEE EXPENSES       18,85,940       14,71,76         Matriculation       -       -       13,07,77         Tournament expenses       24,080       49,85       23,38         Laboratory expenses       2,2,661       1,51,92       2,92         College union expenses       3,000       2,99       3,000       2,99         Games expenses       1,46,284       1,12,64       1,61,00       19,72         College callender expenses       15,953       32,78       99,03         Poor students expenses       16,700       6,81       16,101         Drama expenses       1,28,783       99,73       9,77,75         Yout		-	
Identity cards fee       -       34,00         Medical Inspection fee       -       13,62         Students Amenities fee       -       10,21         Drama fee       -       10,21         Drama fee       -       68,10         Youth Festival fee       -       10,21         Drama fee       -       36,77         University Service fee       -       1,09,64         Library Fines       6,495       12,36         Brekages       4,320       7,44         Schedule-B:SPECIAL FEE EXPENSES       7,40       14,71,76         Matriculation       -       10,85,940       14,71,76         Tournament expenses       2,4,080       49,85       23,38         Laboratory expenses       2,4,080       49,855       23,38         Ithernal Exam. expenses       2,22,661       1,51,92       23,38         Identities expenses       3,000       2,99       3000       2,99         College callender expenses       -       19,72       32,78         Students amenities expenses       1,63,895       99,03       9,03         Poor students expenses       16,3095       99,03       9,03         Poor students expenses		-	
Medical Inspection fee       -       13,62         Students Amenities fee       -       81,72         Social Service league fee       -       10,21         Drama fee       -       68,11         Youth Festival fee       -       36,77         University Service fee       -       1,09,64         Library Fines       6,495       12,33         Brekages       4,320       7,42         Schedule-B:SPECIAL FEE EXPENSES       18,85,940       14,71,76         Matriculation       -       10,21         Tournament expenses       24,080       49,85         Laboratory expenses       4,77,037       3,07,77         Library Reading room & Journals       98,615       23,38         Internal Exam. expenses       2,22,661       1,51,92         College union expenses       1,46,284       1,12,64         College callender expenses       -       19,72         Students amenities expenses       1,63,895       99,030         University services & Expenses       1,63,895       99,03         University services & Expenses       1,28,783       91,76         College day expenses       1,28,783       91,76         Identity cards       28,860 <td></td> <td>-</td> <td></td>		-	
Students Amenities fee       -       81,72         Social Service league fee       -       10,21         Drama fee       -       36,77         Youth Festival fee       -       1,09,64         Ubrary Fines       6,495       12,36         Brekages       4,320       7,42         Schedule-B:SPECIAL FEE EXPENSES       18,85,940       14,71,76         Matriculation       -       -         Tournament expenses       24,080       49,85         Laboratory expenses       4,77,037       3,07,77         Library Reading room & Journals       98,615       23,38         Internal Exam. expenses       2,22,661       1,51,92         College union expenses       1,46,284       1,12,64         College callender expenses       -       19,72         Students amenities expenses       15,953       32,78         University services & Expenses       1,63,895       99,90         Poor students expenses       6,700       6,81         Medical Inspection expenses       -       9,27,75         Students amenities expenses       1,28,783       91,76         Poor students expenses       1,28,783       91,76         College day expenses       -<		-	
Social Service league fee         -         10,21           Drama fee         -         68,10           Vouth Festival fee         -         1,09,54           Library Fines         6,495         12,36           Brekages         -         1,09,164           Schedule-B:SPECIAL FEE EXPENSES         14,71,76           Matriculation         -         -           Tournament expenses         24,080         49,85           Laboratory expenses         4,77,037         3,07,77           Library Reading room & Journals         98,615         23,38           Laboratory expenses         2,22,661         1,51,92           College union expenses         2,22,661         1,51,92           College union expenses         3,000         2,99           Games expenses         1,46,784         1,12,64           College callender expenses         -         19,72           Students amenities expenses         1,593         32,78           University services & Expenses         1,63,895         99,03           Poor students expenses         5,900         6,81           Medical Inspection expenses         -         9,72,75           College day expenses         1,28,783         91,76 <td></td> <td></td> <td></td>			
Drama fee       -       68,10         Youth Festival fee       -       36,77         University Service fee       -       1,09,64         Library Fines       6,495       12,33         Brekages       4,320       7,42         Schedule-B:SPECIAL FEE EXPENSES       18,85,940       14,71,76         Matriculation       -       24,080       49,85         Laboratory expenses       2,22,661       1,51,92         College union expenses       2,22,661       1,51,92         College callender expenses       3,000       2,99         Games expenses       4,67,664       1,16,10         Drama expenses       15,953       32,78         University services & Expenses       16,3,895       99,03         Poor students expenses       9,599       5,010         Identity cards       28,860       18,42         College day expenses       9,599       5,01         Identity cards       28,860       18,42         College day expenses       9,770       9,775         Stodents expenses       9,599       5,01         Identity cards       28,860       18,42         College day expenses       1,28,730       -      <			
Youth Festival fee       -       36,77         University Service fee       -       1,09,64         Library Fines       6,495       12,36         Brekages       4,320       7,42         Schedule-B:SPECIAL FEE EXPENSES         Matriculation       -       -         Tournament expenses       24,080       49,85         Laboratory expenses       4,77,037       3,07,77         Library Reading room & Journals       98,615       23,38         Internal Exam. expenses       2,22,661       1,51,92         College union expenses       3,000       2,99         Games expenses       1,467,664       1,16,10         Drama expenses       -       19,72         Students amenities expenses       15,953       32,78         University services & Expenses       1,63,895       99,03         Poor students expenses       6,700       6,81         Medical Inspection expenses       9,599       5,01         Identity cards       28,860       18,42         College day expenses       -       9,727         Identity cards       28,860       18,42         College day expenses       -       9,775         New Wiring &			
University Service fee-1,09,64Library Fines6,49512,36Brekages4,3207,42Schedule-B:SPECIAL FEE EXPENSES18,85,94014,71,76Matriculation-18,85,94014,71,76Tournament expenses24,08049,85523,38Laboratory expenses4,77,0373,07,77Library Reading room & Journals98,61523,38Internal Exam. expenses2,22,6611,51,92College culiender expenses3,0002,99Games expenses1,46,2841,12,64College callender expenses-19,72Students expenses15,95332,78University services & Expenses1,63,89599,03Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses1,28,78391,76Electircal expenses14,352-New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses3,351-			
Library Fines       6,495       12,36         Brekages       4,320       7,42         Schedule-B:SPECIAL FEE EXPENSES       18,85,940       14,71,76         Matriculation       18,85,940       14,71,76         Tournament expenses       24,080       49,85         Laboratory expenses       4,77,037       3,07,77         Library Reading room & Journals       98,615       23,38         Internal Exam. expenses       2,22,661       1,51,92         College union expenses       3,000       2,99         Games expenses       1,46,284       1,12,64         College union expenses       -       19,72         Students amenities expenses       -       19,72         Students amenities expenses       -       19,72         University services & Expenses       1,63,895       99,03         University services & Expenses       6,700       6,81         Medical Inspection expenses       9,599       5,01         Identity cards       28,860       18,42         College day expenses       -       92,755         New Wiring & Led Light Works       76,730       -         Social Service Expenses       14,352       -         Student Fee Refund		-	
Brekages         4,320         7,42           Schedule-B:SPECIAL FEE EXPENSES         18,85,940         14,71,76           Matriculation         -         18,85,940         14,71,76           Tournament expenses         24,080         49,85         14,71,76           Laboratory expenses         24,080         49,85         23,38           Laboratory expenses         2,22,661         1,51,92         20           College union expenses         2,22,661         1,12,64         2,99           Games expenses         1,46,284         1,12,64         1,12,64           College callender expenses         4,67,664         1,16,10         14,610           Drama expenses         15,953         32,78         39,00         2,99           Youth festival expenses         16,706         6,81         1,46,283         1,46,284         1,12,64           University services & Expenses         1,63,895         99,03         30,00         2,978         32,78           University services & Expenses         6,700         6,81         4,42         34,42         34,42         34,42         34,42         34,42         34,42         34,42         34,42         34,42         34,42         34,42         34,42         34,42 <td></td> <td>-</td> <td></td>		-	
Schedule-B:SPECIAL FEE EXPENSESMatriculationTournament expenses24,080Laboratory expenses4,77,037Library Reading room & Journals98,615Internal Exam, expenses2,22,661College union expenses3,000College callender expenses1,46,284College callender expenses1,46,684College callender expenses15,953Students amenities expenses16,3,895University services & Expenses6,700Medical Inspection expenses28,860College day expenses1,28,783University cards28,860Schedulty Cards28,860Social Service Expenses14,352Student Fee Refund14,175Training & Placement Expenses33,351			
Schedule-B:SPECIAL FEE EXPENSESMatriculationTournament expenses24,08049,85Laboratory expenses4,77,0373,07,77Library Reading room & Journals98,61523,38Internal Exam. expenses2,22,6611,51,92College union expenses2,22,6611,21,92Games expenses1,46,2841,12,64College callender expenses1,46,2841,16,10Drama expenses4,67,6641,16,10Drama expenses15,95332,78University services & Expenses1,63,89599,03Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses1,28,78391,76Electircal expenses14,352-New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-	Diekages		7,420
Matriculation-Tournament expenses24,08049,85Laboratory expenses4,77,0373,07,77Library Reading room & Journals98,61523,38Internal Exam. expenses2,22,6611,51,92College union expenses3,0002,99Games expenses1,46,2841,12,64College callender expenses4,67,6641,16,10Drama expenses-50,00Youth festival expenses1,63,89599,03Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses1,28,78391,76Electircal expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-	Schodula BISBECIAL FEE EXPENSES	18,85,	,940 14,71,760
Tournament expenses24,08049,85Laboratory expenses4,77,0373,07,77Library Reading room & Journals98,61523,38Internal Exam. expenses2,22,6611,51,92College union expenses3,0002,99Games expenses1,46,2841,12,64College callender expenses-19,72Students amenities expenses4,67,6641,16,10Drama expenses-50,00Youth festival expenses1,63,89599,03University services & Expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-			
Laboratory expenses4,77,0373,07,77Library Reading room & Journals98,61523,38Internal Exam. expenses2,22,6611,51,92College union expenses3,0002,99Games expenses1,46,2841,12,64College callender expenses-19,72Students amenities expenses4,67,6641,16,10Drama expenses-50,00Youth festival expenses1,63,89599,03Poor students expenses6,7006,81University services & Expenses9,5995,01Identity cards28,86018,42College day expenses-9,27,75New Wiring & Led Light Works76,730-Student Fee Refund14,175-Training & Placement Expenses33,351-		24.000	-
Library Reading room & Journals98,61523,38Internal Exam. expenses2,22,6611,51,92College union expenses3,0002,99Games expenses1,46,2841,12,64College callender expenses-19,72Students amenities expenses4,67,6641,16,10Drama expenses-50,00Youth festival expenses15,95332,78University services & Expenses1,63,89599,03Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-			
Internal Exam. expenses2,22,6611,51,92College union expenses3,0002,99Games expenses1,46,2841,12,64College callender expenses-19,72Students amenities expenses4,67,6641,16,10Drama expenses-50,00Youth festival expenses15,95332,78University services & Expenses1,63,89599,03Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-			
College union expenses3,0002,99Games expenses1,46,2841,12,64College callender expenses-19,72Students amenities expenses4,67,6641,16,10Drama expenses-50,00Youth festival expenses15,95332,78University services & Expenses1,63,89599,03Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses-9,27,75New Wiring & Led Light Works76,730-Student Fee Refund14,175-Training & Placement Expenses33,351-			
Games expenses1,46,2841,12,64College callender expenses-19,72Students amenities expenses4,67,6641,16,10Drama expenses-50,00Youth festival expenses15,95332,78University services & Expenses1,63,89599,03Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-			
College callender expenses-19,72Students amenities expenses4,67,6641,16,10Drama expenses-50,00Youth festival expenses15,95332,78University services & Expenses1,63,89599,03Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses1,28,78391,76Electircal expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-			2,990
Students amenities expenses4,67,6641,16,10Drama expenses-50,00Youth festival expenses15,95332,78University services & Expenses1,63,89599,03Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses1,28,78391,76Electircal expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-		1,46,284	
Drama expenses-50,00Youth festival expenses15,95332,78University services & Expenses1,63,89599,03Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses1,28,78391,76Electircal expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-			19,729
Youth festival expenses15,95332,78University services & Expenses1,63,89599,03Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses1,28,78391,76Electircal expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-		4,67,664	1,16,108
University services & Expenses1,63,89599,03Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses1,28,78391,76Electircal expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-		-	50,000
Poor students expenses6,7006,81Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses1,28,78391,76Electircal expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-		15,953	32,784
Medical Inspection expenses9,5995,01Identity cards28,86018,42College day expenses1,28,78391,76Electircal expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-		1,63,895	99,035
Identity cards28,86018,42College day expenses1,28,78391,76Electircal expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-		6,700	6,810
Identity cards28,86018,42College day expenses1,28,78391,76Electircal expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-	Medical Inspection expenses	9,599	5,015
College day expenses1,28,78391,76Electircal expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-	Identity cards	28,860	18,425
Electircal expenses-9,27,75New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-	College day expenses	1,28,783	91,765
New Wiring & Led Light Works76,730-Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-			9,27,752
Social Service Expenses14,352-Student Fee Refund14,175-Training & Placement Expenses33,351-		76,730	
Student Fee Refund     14,175     -       Training & Placement Expenses     33,351     -			-
Training & Placement Expenses 33,351 -			-
			-
19 31 739 20 16 00		33,331	
		10 31	739 20,16,006

Principal Parvathaneni Brahmayya Siddhartha

College of Arts & Science VIJAYAWADA-520 010.

19027450AAAAEC2000

AUDITOR'S REPORT

**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

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 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.
- 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

To

For Chowdary & Rao Shartered Accountants Reg.No: 000656S 0 A.R.S.Krishna Rao) FRN:000656S \* Partner AYAN

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone : 2494045, 2494080 www.chewdaryandrao.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 31<sup>ST</sup> 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

um Director Secretary Pervathaneni Brahmayya

Siddharatha College of Arts & Science VIJAYAYA & Dave Place: Vijayawada Date: 26.10.2019 For Chowdary & Rao AR Fartered Accountants Finn Reg.No: 000656S FRN:0006566A P.S.Krishna Rao) Partner Partner

# UNAIDED SPECIAL UTILIZATION

Year Ending: 31.03.2019Status:CHARITABLE TRUSTAssessment Year: 2019-2020PAN:AABTS1271J

Particulars	Details Rs.	Total Rs.
Income		
Total Income received Corpus Donations received	1,05,75,195	
Less: Exemption U/s. 11(1)(d)		1,05,75,195
Less: Exemption U/s. 11(1)(a) @ 15%		1,05,75,195 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 Expenditure towards capital assets	32,30,863 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

SI.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

Particulars	Sch.No.	Current	Year	Previous Year
LIABILITIES:		Rs.	Rs.	Rs.
CAPITAL FUND				
Opening balance		1,50,58,911		1,50,58,911
Add: Exess of income over expend	iture	73,44,332	2,24,03,243	1,00,00,011
DEPOSITS REFUNDABLE				
General Caution Deposit	1		9220	
	-		-	-
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	ADTAILED			
Cash in hand		781		1.000
Balance with banks	3	1,08,18,622	1,08,19,403	4,893
	-	1,00,10,022	1,00,19,405	48,08,874
b) Loans and advances				
Advances	4		15,000	FF 000
			15,000	55,000
) Other current asset				
SAGTE(TDS Receivable)			1,03,446	49,436
			1,05,440	49,430
Total			2,24,03,243	1,50,58,911

Principal

Principal ParvPlacesnVijayawadaiddhartha

Secretary

Treasurer

n

CHO

ARE CHOWDARY&RAO contartered Accountants TRAD FRN:000656S FRN:000656S Aasuan. \* A.R.S. KRISHNA RAO) AYAWADA

Partner - M. No. 027450

per our report of even date

Date: 26.10.2019 ience VUAYAWADA-520 010.

PARTICULARS	Sch No	Current Year		Previous Year	
INCOME		Rs.	Rs.	Rs.	
Special Fee Collections	5		1,00,46,420	32,86,348	
Interest received from bank			2,67,792	59,76	
Interest on FD			2,60,983	1,49,430	
General Caution Deposit Writter	n off			3,66,520	
TOTAL (A)			1,05,75,195	38,62,071	
EXPENDITURE					
Special Fee Expenses	6		32,30,425	15,57,62	
Bank Charges			438	43	
Repairs & Maintenance			<del>-</del> 1	-	
TOTAL (B)			32,30,863	15,58,058	
To Excess of Income over ex	(A-B)		73,44,332	23,04,01	

Principal

Principal

Eor CHOWDARY&RAO reasurer Secretary FRN:000656S FRN:000656S 0 AR Parva Place: Vijayawadadhartha C Pate: 26,10.2019 nce en 7 A.R.S. KRISHNA RAO) Partner - M. No. 027450 VIJAYAWADA-520 010. A 3 ON. \*

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per our report of even date

RECEIPTS & PAYMENTS (UN PARTICULARS	Sch.No.	Current		Previous Year
RECEIPTS		Rs.	Rs.	Rs.
Opening Balance				
Cash on hand		4,893		5,33
Balance with banks		7,08,874	7,13,767	2,78,900
Special Fee Collections	А		1,00,46,420	32,86,34
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	В		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

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Principal Principal ParvarPlace:BVijayawadahartha Date: 26.10.2019 ce

Secretary

asurer

per our report of even date

DAR CHOWDARY& RAO artered Accountants C RN:000656S PO A () Answer FRN:000656S R.S. KRISHNA RAO) AYAWADA Partner - M. No. 027450

VIJAYAWADA-520 010.

# RECEIPTS & PAYMENTS (INATOED SPECIAL FUNDS) FOR THE YEAR ENDED 31 03 2010

Partirculars	Curre	nt Year	Previous Year
Schedule-1:DEPOSITS REFUNDABLE General Caution deposit:	Rs.	Rs.	Rs.
Opening balance	-		3,66,52
Add:Receipts during the year	-		-
Less:Written off during the year	-		3,66,52

#### Schedule: 2 FIXED ASSETS

Name of the Asset	Opening Balance	Additons	Deductions	Total
	Rs	Rs	Rs	Rs
1) Building	25,238		-	25,238
2) Water coolers	49,215		-	49,21
<ol><li>Games Equipment (GYM)</li></ol>	51,525		-	51,52
<ol> <li>Labaratory Equipment</li> </ol>	7518542	32,700	-	75,51,243
5) Lab Furniture	1,73,639	1,01,986	-	2,75,62
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
<b>Schedule-3:BALANCE WITH B</b> n Savings bank Synd. Bank (A/c.No.4306) In Fixed deposit		<b>13,24,686</b> 65,11,649 43,06,973	-	<b>1,14,65,39</b> 7,08,87 41,00,000
n Savings bank ynd. Bank (A/c.No.4306)	ANKS	65,11,649	- 1,08,18,622	7,08,87

Maraum)

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

Partirculars	E ACCOUNT FOR THE YEAR ENDED Current Year		Previous Year	
Schedule-5:SPECIAL FEE COLLECTIONS	Rs.	Rs.	Rs.	
Special fee	99,90,730			
Registration Fee	32,750			
Matriculation fee	-		84,14	
Tournament fee	-		1,22,10	
Laboratory fee			12,18,20	
Library & Reading room fee	-		1,50,50	
Internal Exam. fee	-		2,29,30	
College Union fee	-		1,81,97	
Games fee	-		2,27,65	
Poor students Aid fee			15,30	
Audio-visual fee	-3		53,41	
College calender fee	-		45,78	
Magazine fee	-		1,52,60	
Identity cards fee	-		76,30	
Medical Inspection fee	-		30,56	
Students Aminities fee	-		1,83,12	
Social Service league	-		22,89	
University services	-		2,44,78	
Drama fee	-		1,52,60	
Youth Festival fee	-		82,40	
ibrary Fines	17,310		12,73	
.ab Breakage Fee	5,630		12,75	
		1,00,46,420	32,86,348	
Schedule-6:SPECIAL FEE EXPENSES				
Matriculation				
Sports day expenses	30,000		-	
aboratory expenses	8,28,556		1,11,544	
ibrary Reading room & Journals			1,48,110	
nternal Exam. expenses	40,783		85,849	
College union expenses	4,22,679		1,93,142	
Games expenses	28,327		31,990	
College calender expenses	2,02,019		2,29,131	
Social Service league	39,155		21,246	
Audio-visual expenses	10,501		5 <b>-</b> 1 <sub>0</sub>	
Students aminities	-		-	
Drama expenses	8,02,713		1,57,729	
outh festival	-		-	
	-		1,23,344	
oor students	20,000		15,300	
dentity cards	26,720		55,605	
lagazine expenses	55,216		54,075	
niversity services	5,31,926		2,19,760	
ledical Inspection expenses	27,307		5,000	
ollege day expenses	82,710		1,05,800	
raining and Placement Expenses	38,563		1000 • 0000 • 0000 • 0000 • 0000	
udent Fee Refund Expenses	43,250			
		32,30,425	15,57,625	

Acem Principal

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

SCHEDULES FOR RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019						
Partirculars	Current Year	Previous Year				
Schedule-4:SPECIAL FEE COLLECTIONS	Rs. Rs.	Rs.				
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 Aminities 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				
Schedule-5:SPECIAL FEE EXPENSES						
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 aminities	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				
	31,75,4	425 15,57,625				

# 

AL OLIND Principal

Parvathaneni Brahmayya Siddhartha College of Aris & Science VUAYAWADA-520 010.

19027450AAAAEEA857

AUDITOR'S REPORT

**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

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.

- 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.
- 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.

FRN:000656S

For Chowdary & Rao

AR Ein Reg. No: 0006565

Chartered Accountants

Adlas

.R.S.Krishna Rao) Partner

Place: Vijayawada Date: 26.10.2019

To

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010 4 YAWP 2494045, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Examinations)

Siddhartha Nagar Vijayawada-520 010

# NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> 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.
- 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

Parvathaneni Brahmayya Siddharatha College of Arts & Science VIJAYAMAADA Place: VIJayawada Date: 26.10.2019

Ge For Chowdary & Rao Chartered Accountants Chartered Accountants Finn Reg.No: 000656S FRN:000656S FRN:0005 FRN:005 FRN:005

# **EXAMINATION UTILIZATION**

Year Ending: 31.03.2019 Assessment Year: 2019-2020

Status: PAN: CHARITABLE TRUST AABTS1271J

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

	Particulars	Details Rs.	Total Rs.
Income	8		
	Total Income received Corpus Donations received	74,80,729	
	Less: Exemption U/s. 11(1)(d)		74,80,729
	Less: Exemption U/s. 11(1)(a) @ 15%		74,80,729 11,22,109
	Income of the trust which should have been spent for charitable purpose		63,58,620
Amount	t Utilized for Charitable Purpose		
	Total expenditure as per Income and Expenditure account Expenditure towards capital assets	38,41,287 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

SI.No	Ass.Year	Opening excess Application	Utilization in (Excess) / Short	Cumulative excess Application
1 2 3 4 5	2015-2016 2016-2017 2017-2018 2018-19 2019-20	(11,58,275) (26,38,891) (37,61,784) (17,13,617)	11,22,893 20,48,167	(11,58,275) (26,38,891) (37,61,784) (17,13,617) 6,48,266

Particulars	Sch.No.	Current Year		<b>Previous Year</b>
LIABILITIES: CAPITAL FUND		Rs.	Rs.	Rs.
Opening balance		1,11,24,857		1,11,24,857
Add:Excess of income over expendence	liture	36,39,442	1,47,64,299	_//2 ./00/
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				
Cash and Bank Balances:				
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

easurer

Eor CHOWDARY& RAO DARY Shartered Accountants FRN:000656S 5 PO C ARSKO 1. FRN:000656S A.R.S. KRISHNA RAO) AYAWADA artner - M. No. 027450

Parvathaneni Brahmayya Siddhartha College of Arts & Science Place: Vijayawada<sub>10</sub> Date: 26.10.2019

PARTICULARS	Curre	ent Year	<b>Previous Year</b>	
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	

Principal

Secretary

asurer

CHOWDARY&RAO AR artered Accountants FRN:000656S 0 FRN:000656S Arlahn \* AYAWA Partner - M No. 0000 artner - M. No. 027450

per our report of even date

Principal Parva Place: Vijayawada hartha CDate: 26,10,2019nce VIJAYAWADA-520,010

RECEIPTS & PAYM	ENTS (EXAMINATION	S) FOR THE YEAR	ENDED 31.03.20	19
PARTICULARS	Sch.No.	Current Year		<b>Previous Year</b>
RECEIPTS		Rs.	Rs.	Rs.
Opening Balance:				
Cash in hand		180		180
Balance with banks		32,14,705	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			0/22/17/202	2,00,00,010
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	10,000
Air Conditioners			36,500	_
Closing Balance:			50,500	
Cash in hand		180		180
Balance with banks		52,29,962	52,30,142	32,14,705
TOTAL			3,22,47,162	2,85,03,018

#### 3,22,47,162 2,85,03,018

per our report of even date

Ham

Secretary

Principal Principal Parvathaneni Brahmavya Siddhartha

lace: Vijayawada Date: 26.10.2019

Treasurer

or CHOWDARY&RAO DARDhattered Accountants 0 P Ó FRN:0006565 Aneno A.H.S. KRISHNA RAO)

Partirculars		Currer	nt Year	Previous Year	
Schedule-1:CURRENT LIABILITIE	<u>s</u>	Rs.	Rs.	Rs.	
Due to SAGTE			0.000		
Opening balance		1,47,82,334		1,49,23,67	
Less: Tds on Fixed Deposit		1,48,051		1,41,33	
		1 1 1		2/12/00	
	•		1,46,34,283	1,47,82,33	
Schedule: 2 FIXED ASSETS				_/ / = _ / = =	
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	-			
Labling Mission	14,200	-	-	56,743	
Telugu Type writer	8,990	-	-	14,200	
Printer and Scanner	2,77,680	_	-	8,990	
Equipment	30,572	42,950	-	2,77,680	
Air Conditioners	50,572	36,500.00	-	73,522	
Total	13,46,581	1,55,450	-	36,500	
		1,00,400		15,02,031	
Schedule-3:BALANCE WITH BANKS	5				
n Savings bank		52,29,962		32,14,705	
In Fixed deposit		2,13,45,725		2,00,74,567	
Add: Fresh deposits during the		2/20/10//20		2,00,74,307	
add: Interest during the year		-	0.00.00.000	-	
du. Interest during the year	-	13,20,684	2,26,66,409	12,71,158	
Schodula 4:CALADITC			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	
SIC		13,873		15,128	
ncome 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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CHOWDARY & RAO CHARTERED ACCOUNTANTS

# AUDITOR'S REPORT

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.
- 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.

RN:0006565

Place: Vijayawada Date: 26.10.2019

То

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

Jasula 2.

(A.R.S.Krishna Rao)

Partner

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 0 10 444 94045, 2494080 www.chowdaryandrao.com 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 31<sup>ST</sup> 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

Siddharatha College of Arts & Science, VIJA Place: Vijayawada Date: 26.10.2019

e For Chowdary & Rao NOAR Chartered Accountants Finn Reg.No: 000656S FRN:000656S FRN:000656S A R.S.Krishna Rao) Partner Mem.No: 027450

# UNAIDED GENERAL FUNDS WITH EXAMINATION

Year Ending: 31.03.2019 Assessment Year: 2019-2020

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Status: PAN: CHARITABLE TRUST AABTS1271J

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

	Particulars	Details Rs.	Total Rs.
Incom	e		е - ц
	Total Income received	2,70,11,559	
	Corpus Donations received		
	Less: Exemption U/s. 11(1)(d)		2,70,11,559
	Less: Exemption U/s. 11(1)(a) @ 15%		2,70,11,559
	Income of the trust which should have been spent for charitable purpose		2,70,11,559
Amour	nt Utilized for Charitable Purpose		
	Total expenditure as per		
	Income and Expenditure account	3,62,16,645	
	Expenditure towards capital assets	<u>1,01,14,720</u> 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

SI.No	Ass.Year	Opening excess Application	Utilization in (Excess) / Short	Cumulative excess Application
1	2018-19	47,44,001	47,44,001	47,44,001
2	2019-20		(0)	47,44,001

Particulars	Sch.No.	Un-Aided General Funds	Examination	Combined(Un- Aided General Funds & Examination)	
		Rs. Rs.	Rs. Rs.		
IABILITIES: CAPITAL FUND	1	6,12,60,153	1,47,64,299	7,60,24,453	
OTHER FUNDS		30,33,456	-1	30,33,456	
CURRENT LIABILITIES	2	6,20,97,106	1,46,34,283	7,67,31,389	
Total		12,63,90,715	2,93,98,582	15,57,89,298	
ASSETS: TXED ASSETS as per schedule	3	9,10,05,919	15,02,031	9,25,07,950	
URRENT ASSETS, LOANS AND ADVANCES a.Current Assets Cash on Hand Balance with banks	4	7,708 1,84,64,635	180 2,78,96,371	7,888 4,63,61,000	
b Loans & Advances Advances	5	1,69,12,453	-	1,69,12,453	
Total		12,63,90,715	2,93,98,582	15,57,89,298	

#### TATEMENT OF AFFAIRS (UN AIDED GENERAL FUNDS & EXAMINATION) AS AT 31ST MARCH, 2019

Principal

4. Secretary

Principal Principal Parvathaneni Brahmavya Siddhartha College of Arts & Science

Place: Vijayawada lege of Arts & Science pate: 26.10.2019/{/AYAWADA-520 010.

C.UL Treasurer For CHOWDARY&RAO NDARYC FRN:000656S CHO PO Ж \* FRN:000656S .S. KRISHNA RAO) tner - M. No. 027450 AYAN

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 Examination Fee Fee Collections Other Collections Interest received from bank Interest on Fd Examination surplus amount received	6 7	Rs. 1,46,94,020 2,89,410 1,50,472 7,57,485 36,39,442	Rs. 58,82,190 - 1,29,804 14,68,735 -	58,82,190 1,46,94,020 2,89,410 2,80,276 22,26,220 36,39,442
TOTAL (A)		1,95,30,829	74,80,729	2,70,11,559
EXPENDITURE Salaries dministrative Expenses Examination Expenses Bank charges CPE Expenses UGC Expenses Autonomous Expenses	8 9 10 11 12 13	2,17,96,130 86,33,714 - 1,822 11,11,747 1,43,773 6,88,172	19,62,075 - 18,78,834 378 - - -	2,37,58,205 86,33,714 18,78,834 2,200 11,11,747 1,43,773 6,88,172
TOTAL (B)		3,23,75,358	38,41,287	3,62,16,64
To Excess of Income over expenditure (	A-B)	-1,28,44,529	36,39,442	-92,05,086

Secretary

Treasurer

Principal Principal Parvathaneni Brahmayya Siddhartha College of Arts & Science

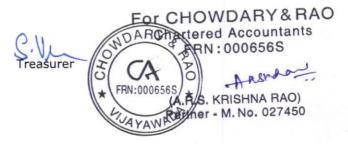
College of Arts & Science Place: Vijayawada Date: 26.10.2019

PARTICULARS	Sch.No.	Unaided General Funds	Examinations	Combined(Un-Aideo General Funds & Examination)
RECEIPTS		Rs.	Rs.	
Opening Balance				
Cash on hand		7,708	180	7,888
Balance with banks		1,06,16,583	32,14,705	1,38,31,288
Fee Collections	А	1,46,94,020	58,82,190	2,05,76,210
Other Collections	В	2,89,410		2,89,410
Miscellaneous receipts		-	2.	-
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	С	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 of	deposit)	41,48,330	1. <del></del>	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:		A 0		-
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	н	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 rein	vested	45,09,962	-	45,09,962
TDS Receivable	ivested	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	ĸ	33,07,923	-	33,07,923
Closing Balance				-
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

#### RECEIPTS & PAYMENTS (UNAIDED GENERAL FUNDS & EXAMINATION) FOR THE YEAR ENDED 31.03.2019



Parvathaneni Brahmavya Siddhartha Place: Vijayawada & Science Date: 26 10,2019,200 010.



Particulars	CHEDULES FOR STATI Un-Aided Gene	eral Fund	Examina	ation
Schedule-1:CAPITAL FUND Dpening balance Less; Aided General Fund (Written Off) Add: UGC Grant Received Less: Internal Management Loan Add: Exess of income over expenditure during the year	Rs. 5,94,15,615 -1,00,000 1,24,78,339 -8,00,000 -1,28,44,529	<b>Rs.</b> 13,15,615	Rs. 1,11,24,857	Rs.
Add: UGC, CPE & Autos Cash & Bank	( 31,10,728 <	6,12,60,153		1,47,64,299
Schedule-3:CURRENT LIABILITIES I.) Due to SAGTE Opening balance Add: During the Year 2018-19 Less: Tds on Fixed Deposit	4,69,03,870 1,48,49,601 61,085	6,16,92,386	1,47,82,334 - 1,48,051	1,46,34,283
II)Add: Advance Internal Autonomous	4,04,720	4,04,720	-	1,46,34,283
Schedule-4:BALANCE WITH BANKS In Savings Bank In Fixed Deposits Add: Fresh Deposits during 2017-18 Add: Interest during the year 2017-18	85,59,390 99,05,245 -	1,84,64,635	52,29,962 2,13,45,725 - 13,20,684	2,78,96,37
Schedule-5:LOANS & ADVANCES Deposits recoverable: Electricity Deposit Advances:		28,050	-	
Autonomous (U.G.C.) Due from Aided general funds Principal PBSC ( P.G Courses	3,21,038 50,000 17,49,127	21,20,165	-	
Examination surplus amount Add: During the year 2017-18	1,11,24,796 36,39,442	1,47,64,238 1,69,12,453	-	-

# Schedule: 2 FIXED ASSETS (UNAIDED GENERAL FUNDS)

Name of the Asset	Op Bal Rs	Additons Rs	Deductions Rs	Total Rs
	1,91,76,055	13,26,500	-	2,05,02,555
1) Buildings	1,66,12,296	-	-	1,66,12,296
2) Women's Hostel building under construction	9,89,248	90,800	-	10,80,048
3) Furniture		50,000	-	9,99,527
<ol> <li>Laboratory equipment</li> </ol>	9,99,527		-	3,949
5) Library books	3,949	-		8,100
6) Library Furniture	8,100	-		7,77,565
7) Gym equipment	7,77,565	-	-	32,650
B) Audiovisual equipment	32,650	-	-	
9) Safety equipment	16,88,377	-	-	16,88,377
	79,336	-		79,336
10) Telephone (Intercom)	17,123	-	-	17,123
11) Electricity equipment	30,415	-	-	30,415
12) Ceiling fans	4,06,32,008	46,83,804	-	4,53,15,812
13)Assets acquired from UGC Grants	4,00,52,000	38,58,166		38,58,166
14 Web Seminar Library Hall	8,10,46,649	99,59,270	-	9,10,05,919

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Parvathaneni Brahmayya Siddhartha CoHege of Arts & Science VUAYAWADA-520 010

#### Schedule: 2 FIXED ASSETS (EXAMINATIONS)

Name of the Asset	Opening balance	Additons	Deductions	Total
	Rs	Rs	Rs	Rs
Computars	1,78,220	76,000	-	2,54,220
Computers	7,77,890	-	-	7,77,890
Digital copy printer	2,285	-	8 <del></del>	2,285
Fans	56,743	-		56,743
Furniture	14,200	_	-	14,200
Labling Mission	8,990	-	-	8,990
Telugu Type writer	2,77,680	-	-	2,77,680
Printer and Scanner	30,572	42,950	-3	73,522
Equipment	50,572	36,500.00		36,500
Air Conditioners	13,46,581	1,55,450	-	15,02,031

Partirculars	Un-Aided Gen	NT FOR THE YEAR EN eral Fund	EXaminat	
Chedule-6:FEE COLLECTIONS	Rs.	Rs.	Rs. Rs	5.
uition fee	1,46,94,020		-	
	-1			
		1,46,94,020		
chedule-7:OTHER COLLECTIONS				
ale of application forms	2,37,150		-	
anteen electricity	52,260		-	
		2,89,410		
Schedule-8:SALARIES				
alaries(Un-aided)	1,98,03,235		17,77,937	
SI 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		-	
		10. see 10.000		10 (2 07
-		2,17,96,130		19,62,07
Schedule-9:ADMINISTRATIVE EXPENSES	60 040			
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 8,97,000		-	
Lease of land	1,81,397		-	
BOS Expenses	88,600		-	
Renewals and Subsrciptions	87,624		-	
Seminars and Guest lectures	5,007		-	
Training and Placement expenses			-	
University charges	2,11,575		-0	
Youth Festival Expenses	2,75,450		-	
Property tax	2,64,524 31,554		-	
BOM Expenses			-	
Municipal Water Charges	22,530		-	
Sports Day Expenses	1,18,856 51,040		-	
Student Fee Refund Expenses	51,040	86,33,714		

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

Schedule-10:OTHER EXPENSES Group personal accident insurance	-		
Affiliation fee		-	
			-
Schedule-11: CPE Expenses			
tecurring			
Bank charges	686		
eaching 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	
		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 42 772	
		1,43,773	-
Schedule-13: Autonomous Expenses			
curring	272		
Bank charges	79,982		
Guest/ visiting faculty	21,340		
Drientation & retraining Teachers	1,55,764		
Nork shops & seminars	4,30,814		
Rennovation & repairs	4,50,014		
		6,88,172	-

Principal

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

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		58,82,19
	1,46,94,020	58,82,190
Schedule-B:OTHER COLLECTIONS	-//	
Sale of application forms	2,37,150	-
Group personal accident insurance	2,57,150	
Affiliation fee		-
Canteen electricity	52,260	-
Scrap sales	52,200	
		-
	2,89,410	-
Schedule-C:SALARY DEDUCTIONS		
Professional tax	1,10,550	12,200
EPF	11,61,332	1,35,254
GLIC	27,416	4,14
ESIC	2,07,208	13,873
Kerela	57,526	4,75
Income Tax	49,400	35,600
	16,13,432	2,05,823
	And a second	_,,
Schedule-D: CPE RECEIPTS		
Grant Received	97,00,000	
nterest received from bank	1,62,366	
-		
	98,62,366	
Schedule-E: UGC RECEIPTS	<b>66 000</b>	
Grant Received	66,000	
nterest received from bank	1,27,379	
	1,93,379	
Schedule-F:AUTONOMOUS RECEIPTS		
Grant Received	24,00,000	
dvances rereived from SAGATE	9,00,000	
Advances	4,720	
nterest 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	37,49
PF contribution by the Management	12,62,344	
Honorarium to Yoga	1,68,978	1,46,64
		10 62 075
	2,17,96,130	19,62,075
Schodulo HADMINICTRATIVE EXPENSES		
Schedule-H:ADMINISTRATIVE EXPENSES	60.010	
Printing & Stationery	69,910	-
Audit fee	9,720	-
Travelling Expenses	8,809	-
elephone charges	1,150	
Electricity charges	11,85,211	12 <b>-</b>
fanagement cash award	51,892	-
Advertisement charges	2,51,354	-
Campus maintainance & Repairs	32,02,855	-
Other Miscellaneous expenses	80,147	-
Bank Charges		-
ease of Land	-	-
louse keeping expenses	12,14,494	-
Advocate charges	12,17,777	
	-	
BOS Expenses		-
Renewals and Subsrciptions	88,600	-
Seminars and Guest lectures	27,432	-
raining and Placement expenses	5,007	
Iniversity charges	2,11,575	-
'oga day expenses	-	
outh Festival Expenses	-	-
Greenary expenses	-	-
Property tax	-	-
Sanitary expense		
BOM Expenses	31,554	
	22,530	
Iunicipal Water Charges		
ports Day Expenses	1,18,856	
tudent Fee Refund Expenses	51,040	
	66,32,136	-

SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT(UN-AIDED GENERAL FUNDS & EXAMINATIONS) FOR THE YEAR ENDED 31.3.19

Manna? Principal

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

Schedule-I: CPE Expenses		
Recurring		
Bank charges	686	
Teaching Facility Phase I (Recurring ) Teaching Facilities	1,19,367	
Research Facilities	3,41,265	
Extension activities	4,69,068	
Other activities	8,975 1,72,386	
	11,11,747	
Non-Recurring	11,11,747	-
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	
	44,75,800	
Schedule-J: UGC Expenses		
Recurring		
Bank charges	18	
UGC Grant Refund	1,10,255	
Seminar / Symposia UGC Grants Received for Seminar	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	
Drientation & retraining Teachers	21,340	
Work shops & seminars	1,55,764	
Rennovation & repairs	4,30,814	
Non-Recurring	6,88,172	
auipment	8,71,695	
Furniture	3,29,788	
ibrary Books & Journals	1,18,268	
	13,19,751	
Advance refunded to SAGTE	13,00,000	
	33,07,923	-

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Parvathaneni Brahmavya Siddhartha College of Arts & Science VUAYAWADA-520 010.

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#### AUDITOR'S REPORT

**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

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.
- 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

To

FRN:000656S FRN:000655S FRN:0005 FRN:005 FRN:005 FRN:005 FRN:005 FRN:005 FRN:005 FRN:005

For Chowdary & Rao

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone : 2494045, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry

# 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 31<sup>ST</sup> 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

Siddharatha College of Arts &Science,

VIJAYAWAADA-10 Place: Vijayawada

Date: 26.10.2019

Parvatharien

Brahmayya

Secretary

SUIPP

For Chowdary & Rao Chartered Accountants DARY Firm Reg.No: 000656S A 0 A.R.S.Krishna Rao) FRN:000656S Partner Mem.No: 027450 AYAN

# 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

Particulars	Details	Total
	Rs.	Rs.
ncome		
Total Income received Corpus Donations received	1,95,58,632	
		1,95,58,63
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 utiliza	ation for the year)	
Income of the trust which should have been spent for charitable purpose		1,95,58,63
mount Utilized for Charitable Purpose		
Total expenditure as per		
Income and Expenditure account Less: Provision for Gratuity	2,82,37,143 4,79,244	
Less: Depreciation	15,50,566	
Expenditure towards capital assets	3,16,022	
Less:Restricted to available 85% funds	2,65,23,355 69,64,723	
Less:Restricted to available 65% funds	09,04,723	1,95,58,632
Net taxable income	-	()
Amount Invested in Specified Funds	-	1,47,79,499
NET TAXABLE INCOME		NIL
Total Income Returned	-	
Tax Thereon		-

#### STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME

SI.	Ass.Year	OpeningUtilizationExcess(Excess) /ApplicationShort		Cumulative Excess Application
1 2 3 4 5	2015-2016 2016-2017 2017-2018 2018-2019 2019-2020	(65,13,735) (1,17,95,441) (98,07,021) (98,07,021)	19,88,420	(65,13,735) (1,17,95,441) (98,07,021) (98,07,021) (98,07,021)

			AT 31ST MARCH 201	
Particulars	Sch.No.	Cur	rent Year	Previous Year
LIABILITIES:		Rs.	Rs.	Rs.
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

Principal Secretary

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

Place: Vijayawada Date: 26.10.2019 per our report of even date

For CHOWDARY & RAO C. DAR Partered Accountants FRN: 000656S FRN: 000656S FRN: 000656S FRN: 000656S FRN: 000656S FRN: 000656S

PARTICULARS	Currei	nt 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	2,08,33,08
College General Maintenance	10	4,93,270	3,95,179
Repairs & Mainatanance		3,88,148	6,09,083
Postage & Telephone	11	2,21,429	62,52
Administrative Expenses	12	13,75,667	12,42,47
Other Expenses	13	21,27,114	12,62,25
BOS Expenses		62,036	
Audit fee		11,100	21
Bank Charges		496	4,07
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

Principal Principal Secretary

Principal Parvathaneni Brahmayya Siddhartha Place: Vijayawâda ience Date: 26/10/2019010.

SHOWDARY& RAO ared Accountants N:000656S C Adenda \_ FRN:000656S \_ KRISHNA RAO) asurer AYAN mer - M. No. 027450

		FUNDS) FOR 1	THE YEAR ENDED 31S	
PARTICULARS	Sch.No.		Current Year	Previous Year
RECEIPTS		Rs.	Rs.	Rs.
Opening Balance				
Cash on hand		707		140
Cash at bank		53,93,496	53,94,203	27,95,013
Fee Collections	А		1,87,48,953	2,41,10,817
Other Collections	В		28,919	41,854
Interest Received from Bank	С		1,24,939	64,853
Salary Recoveries	D		18,20,695	18,28,510
Library Books			6,737	
Caution 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	н		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
Gratutity Paid			1,71,675	-
Closing Balance				
Cash on hand		16,044		707
Cash at bank	_	32,12,116	32,28,160	53,93,496
TOTAL			2,94,24,445	3,18,38,736

For Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Sciences

(ARCA)

Secretary

Principal Principal Parvathaneni Branmavya Siddhartha Place: Vijayawada cience Date: 26,10,2019 010

OWDARY&RAO ered Accountants æ N:000656S С FRN:000656S S. KRISHNA RAO)

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per our report of even date

her - M. No. 027450

AYAWP

Treasurer

Partirculars	Current Year		Previous Year
Statement of Affairs	Rs.	Rs.	Rs.
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 Gratutity	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		-1	-/- ///
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:	100340 • 000 1850 FCO		
Loans & advances	4,000		64,000
		3,54,879	4,14,879

GROUPING SCHEDULES FOR INCOME AN			020 51.05.2015
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
outh Festival Fee			60,800
K.U .Adm Fee			11,07,058
Lab Dev Fee			15,35,169
Campus Fee			4,83,309
CSSRC Fee			8,000
		1,87,48,953	2,41,10,817
Schedule-7:OTHER COLLECTIONS			
liscellaneous Receipts and late fee	28,919		41,854
		28,919	41,854
chedule-8:INTEREST RECEIVED FROM BAN	<u>IK</u>		
Accrued Interest syn Corp	6,55,821		7,30,155
Bank Interest	1,24,939		64,853
		7,80,760	7,95,008

Abranni 2 Principal

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

Schedule-9 :SALARIES			
Salaries	1,98,42,337		1,95,61,41
P.F.Employer Contribution	10,56,825		10,66,09
ESI Employer Contribution	1,92,714		2,05,58
		2,10,91,876	2,08,33,081
Schedule-10:COLLEGE GENERAL MAINTEN	ANCE		
General Maintence Expences	1,00,879		52,69
Renewals & Subcription expenses	1,51,540		50,15
Seminar & Guest Lecturer Expenses	1,16,140		86,87
Honarorium			22,98
College Annual Day Expenses	68,711		1,12,47
Youth Festival Expenses	56,000		70,00
		4,93,270	3,95,179
Schedule-11:POSTAGE & TELEPHONE EXPE	INSES		
Postage & Telephone	20,736		15,530
Intenet Charges	2,00,693		46,990
		2,21,429	62,520
Schedule-12:ADMINISTRATIVE EXPENSES	i -		
Printing & Stationary	15,916		29,803
Advertisement	1,99,262		53,339
Electricity Charges	11,16,067		11,38,494
Travelling & Convayance	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 AN	D PAYMENTS ACCOUN	T FOR THE YEAR END	ED 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
Libarary Fee	-		10,46,831
IUT Fee	-		60,800
Games Fee	-		60,800
outh Festival Fee	-		60,800
K.U .Adm Fee	-		11,07,058
Lab Dev Fee	-		15,35,169
Campus Fee	-		4,83,309
CSSRC Fee	-		8,000
		1,87,48,953	2,41,10,817
Schedule-B:OTHER COLLECTIONS			
liscellaneous 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
-	-11	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
-	2,40,200	18,20,695	18,28,510
Schedule-E :FIXED ASSETS		10,20,095	10,20,510
Nir Conditioners	3,16,022		
ar conditioners	5,10,022		-
		3,16,022	-

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

Schedule-F :SALARIES			
Salaries	1,82,02,726		1,95,57,213
P.F.Employer Contribution	9,15,656		10,66,09
ESI Employer Contribution	1,74,367		2,05,58
		1,92,92,749	2,08,28,883
Schedule-G:COLLEGE GENERAL MAINTENA	NCE		
General Maintence Expences	1,00,879		49,51
Renewals & Subcription expenses	1,33,540		22,28
Seminar & Guest Lecturer Expenses	39,797		7,97
College Annual Day Expenses	42,711		86,47
Youth Festival Expenses	6,000		
		3,22,927	1,66,245
Schedule-H:POSTAGE & TELEPHONE EXPEN	ISES		1772 - 1777 - 1777 - 1777 - 1777 - 1777 - 1777 - 1777 - 1777 - 1777 - 1777 - 1777 - 1777 - 1777 - 1777 - 1777 -
Postage & Telephone	20,736		15,110
Intenet Charges	2,00,693	and a second second	46,990
		2,21,429	62,100
Schedule-I:ADMINISTRATIVE EXPENSES			
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
Schedule-J:OTHER EXPENSES			
University Affiliation Expenses	10,85,295		12,40,654
Lab Expenses	3,89,225		21,605
Insurance Charges	66,360		
Housing Keeping Charges	3,21,938		
		18,62,818	12,62,259

Hon ann Principal

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

				Fixed Ass	ets Schedule				
SI No	Particulars	Rate	01.04.18	Additions duri	ng the year	Total	Deductions	depreciation for	31.03.19
		%	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				> 180 days	< 180 days				
1	Air Conditioners	15	21,874	1,25,072	1,90,950	3,37,896	-	36,363	3,01,53
2	Building	5	52,41,421	-	-	52,41,421	-	2,62,071	49,79,35
3	C.C.B.Telephones	15	1,320	-		1,320	-	198	1,12
4	Computer	60	57,688	-	-	57,688	-	34,613	23,07
5	Duplicating Machine	15	5,787	-	-	5,787	-	868	4,91
6	Electricity Power Boards	15	18,942		-	18,942	-	2,841	16,10
7	E.P.A.BX.Inter Com Tel Sys	15	15,209	-	-	15,209	-	2,281	12,92
8	Fans	15	61,026	-	-	61,026	-	9,154	51,87
9	Furnitures	10	16,94,285	-	-	16,94,285	-	1,69,429	15,24,85
10	Laboratory Equipments	15	21,74,312		-	21,74,312	-	3,26,147	18,48,16
11	Laboratory Installations	15	37,754			37,754	-	5,663	32,09
12	Library Books	10	44,86,061	-	-	44,79,324	6,737	4,47,932	40,31,39
13	Modi Xerox	15	66,975	-	-	66,975	-	10,046	56,92
14	Motor Pumpset	15	7,598		-	7,598	-	1,140	6,45
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

horranni Principal

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

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AUDITOR'S REPORT

**CHOWDARY & RAO** 

CHARTERED ACCOUNTANTS

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.

- 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.
- 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

To

For Chowdary & Rao Chartered Accountants ARY FIND Reg.No: 0006565 Ansul

FRN:0006565 \*(A.R.S.Krishna Rao) Partner HJAYANIA Mem.No: 027450

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone: 2494045, 2494080 www.chowdaryandrao.com Branches at : Visakhapatnam, Hyderabad & Rajahmundry 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 31<sup>ST</sup> 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

PDRetter Secretary Siddharatha College of Arts & Science VIJAYPIace Vijayawada Date: 26.10.2019

For Chowdary & Rao Chartered Accountants DARY Rirm Reg.No: 0006565 FRN:0006565 \*A.R.S.Krishna Rao) Partner VAYAN Mem.No: 027450

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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 Corpus Donations received	17,72,236	
Less: Exemption U/s. 11(1)(d)		17,72,23
		17,72,230
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization	ation for the year)	2,65,83
Income of the trust which should have been spent for charitable purpose		15,06,400
mount Utilized for Charitable Purpose		
Total expenditure as per Income and Expenditure account Expenditure towards capital assets	7,20,237	
		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

SI. Ass.Year	Opening	Utilization in	Cumulative	
	Excess	(Excess) /	Excess	
	Application	Short	Application	
1 2018-19	-	2,68,886	2,68,886	
2 2019-20	2,68,886	7,86,163	10,55,049	

Particulars	Sch.No.	Current Year		Previous Year	
LIABILITIES: CAPITAL FUND		Rs.	Rs.	Rs.	Rs.
Balance as on 01-04-2018		3,86,550			
Add:Excess of income over expenditure		10,51,999	14,38,549	3,86,550	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	-	14,42,549	14,42,549		3,90,550
Total			14,42,549		3,90,550

Principal Secretary

Principal

Parvathappni Brahmavva Siddhartha ----Collegate: 76:10:2019cience VIJAYAWADA-520 010.

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For CHOWDARY&RAO Chartered Accountants NDARL FRN:000656S đ ARLENA Anshan ... RN:0006565 LAWAD

#### **INCOME & EXPENDITURE OF EXAMINATIONS FOR THE YEAR ENDED 31-03-2019**

PARTICULARS	Current Year		Previous Year	
INCOME	Rs.	Rs.	Rs.	Rs.
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

C.

Treasurer

Principal Secretary

Principal

Parvathamace:BvijayawadaSiddhartha Coll Dates 26/10 2019 cience VIJAYAWADA-520 010

For CHOWDARY&RAO DAR Chartered Accountants FRN:000656S CHO (17) Answay FRN:000656 (AR.S. KRISHNA RAO) Ranner - M. No. 027450 AYAWAS

PARTICULARS RECEIPTS	Sch.No.	TONS) FOR THE YEAR ENDED 31 Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
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			21,02,780		7,00,425
Salaries			264000		1,74,581
Examination Expenses			4,56,192		50,740
Bank charges			45		
Advances			45		250
Closing Balance:					1,72,308
Cash in hand					
Cash at bank		14 42 540	14 42 540	-	2 00 55
	-	14,42,549	14,42,549	3,90,550	3,90,550
TOTAL			21,62,786		7,88,429

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Principal Principal

Secretary

Parvath Place: Vijayawada Siddhartha Coll Date: 26/10.2019 cience VUAYAWADA-520 010.

G. Treasurer CHOWDARY&RAO rtered Accountants OH RN:000656S Po 12 Askhan FRN:000656S \* AR.S. KRISHNA RAO) artner - M. No. 027450 AYAWP

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