

6.4.1 - Institution conducts internal and external financial audits regularly

Internal Financial Audit – Page No.2

External Financial Audit – Page Nos.3 to 23


P.B. SIDDHARTHA COLLEGE OF ARTS & SCIENCE :: VIJAYAWADA - 10

Internal Audit Financial Committee report for the year 2022-23

Date	Department	Activity	Registration Fee (Rs.)	Sponsorship (Rs.)	Philanthropists (Rs.)	Total Amount received (Rs.)	Total Expenditure (Rs.)	Balance (Rs.)
06-04-2023	Electronics	Electrovision	16,200	33,000	60,087	1,09,287	109287	0
12-05-2023	Computer Science (PG)	Vibahava	4,600	0	1,08,960	1,13,560	108100	5,460
03-01-2023	Computer Science (UG)	Blizkriege2k23	28,100	95,000	1,87,750	3,10,850	3,00,627	10,223
08-03-2023	Women Empowerment Committee	Womens' day	0	0	54,500	54,500	40610	13,890
	Total		48,900	1,28,000	4,11,297	5,88,197	5,58,624	29,573

Total Amount raised through consultancy Rs.1,76,900/-

Total Amount raised through Philanthropists - Rs.4,11,297/-


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



AUDITORS' REPORT

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

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

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

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

BASIS FOR OPINION

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

MANAGEMENT'S AND MEMBERS RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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



they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

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

REPORT

We report that:

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



CHOWDARY & RAO
CHARTERED ACCOUNTANTS

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

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

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




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

Place: Vijayawada
Date: 16.09.2023

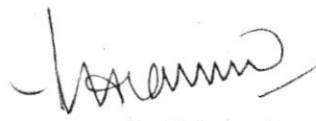
ParvathaneniBrahmayya Siddhartha Degree College of Arts & Science,
Siddhartha Nagar
Vijayawada-520010.

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

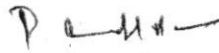
1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Value Difference, if any, between the Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest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

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





Principal



Secretary



Treasurer

Parvathaneni Brahmayya
Siddhartha College of Arts & Science

VIJAYAWADA
Place: Vijayawada

Date: 16-09-2023

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

Year Ending: 31.03.2023
Assessment Year: 2023-2024

Status: CHARITABLE TRUST
PAN: AABTS1271J

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

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

CONSOLIDATED STATEMENT OF AFFAIRS AS AT 31.03.2023

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

per our report of even date


For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



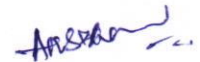
Principal



Secretary



Treasurer



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

Place: Vijayawada

Date:

UDIN: 23027450BBUIR4428

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


CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

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

per our report of even date

For CHOWDARY & RAO
Chartered Accountants
FRN: 000656S


Principal


Secretary


Treasurer


(A.R.S. KRISHNA RAO)
Partner - M. No. 027430

Place: Vijayawada
Date:

UDIN: 23027450BG, UIRY4203

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

CONSOLIDATED RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31.03.2023

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

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


 Principal


 Secretary


 Treasurer


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

Place: Vijayawada
 Date:

UDIN: 23027450BGUIRYH203

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

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

GROUPING SCHEDULES FOR CONSOLIDATED STATEMENT OF AFFAIRS AS AT 31.03.2023

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule-15: CPE EXPENSES


Bank Charges	36	651
Teaching Facilities	-	27,700
Research Facilities	-	-
Extension Activities	-	5,500
Other activities	-	3,000
	36	36,851

Schedule-16: UGC EXPENSES

Bank charges	260	260
Engagement of Project staff	-	-
Honorarium	-	-
Other Expenses	-	-
Workshop/Seminars	-	-
Minor Research Project Expenses	-	-
Amount Refunded to UGC	-	13,13,380
	260	13,13,640

Schedule-17: AUTONOMOUS EXPENSES

Bank charges	-	-
Upgradation of syllabus on regular basis	-	-
Renovation and Repairs	-	-
Guest/Visiting faculty	-	-
	-	-


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

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

Schedule: 4 FIXED ASSETS

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

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

EXAMINATION FUND

Schedule: FIXED ASSETS

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

AIDED GENERAL FUND

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


AIDED SPECIAL FUND
Schedule: FIXED ASSETS

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

UN AIDED SPECIAL FUND
Schedule: FIXED ASSETS

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

TOTAL:-	13,63,47,383	43,00,730	-	14,06,48,113
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**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA -520 010**

SCHEDULES FOR CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED

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


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

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

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

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

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


PRINCIPAL
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 Siddhartha College of Arts & Science
 Vijayawada-10.

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Financial Figures/Particulars:

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

PAN of the Assessee/ Auditee: AABTS1271J

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

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

Document description: Audit of Financial
Statements

