



**PARVATHANENI BRAHMAYYA  
SIDDHARTHA COLLEGE OF ARTS & SCIENCE**

Siddhartha Nagar, VIJAYAWADA - 520 010, Andhra Pradesh  
Autonomous, NAAC A+ Grade, ISO Certified Institution



## **6.4.3**

### **Internal and External Financial Audit Statements**

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**2018-2023**



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

**INCOME AND EXPENDITURE ACCOUNT (UN-AIDED GENERAL FUNDS & EXAMINATION) FOR THE YEAR ENDED 31.03.2023**

PARTICULARS	Current Year
<b>INCOME</b>	
Examination Fee	1,25,49,855
Fee Collections	10,58,42,254
Other Collections	11,54,593
Interest received from bank	16,54,892
Interest on Fd	37,12,772
UGC Receipts	62,282
Autonomous Receipts	6,291
CPE Receipts	36,525
Teaching Grant	
<b>TOTAL(A)</b>	<b>12,50,19,464</b>
<b>EXPENDITURE</b>	
Salaries	6,30,31,274
Administrative Expenses	2,75,17,005
Examination Expenses	51,11,436
Bank charges	5,176
CPE Expenses	36
UGC Expenses	260
Autonomous Expenses	-
Special Fee Expenses	
Tuition Fee Paid to Govt	25,83,289
<b>TOTAL(B)</b>	<b>9,82,48,476</b>
<b>To Excess of Income over Expenditure (A-B)</b>	<b>2,67,70,987</b>



**Internal Audit Co-ordinator**



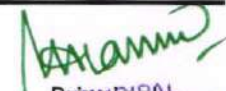
**Principal**  
**PRINCIPAL**  
**PARVATHANENI BRAHMAYYA**  
**SIDDHARTHA COLLEGE OF ARTS & SCIENCE**  
**VIJAYAWADA - 520 010.**

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

**INCOME & EXPENDITURE (AIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31-03-2023**

<b>PARTICULARS</b>	<b>Current Year</b>
<b>INCOME</b>	Rs.
Special Fee Collections	6,175
Interest Received from bank	80,367
Interest on Fixed Deposit	-
<b>TOTAL(A)</b>	<b>86,542</b>
<b>EXPENDITURE</b>	
Special Fee Expenses	-
Bank charges	-
<b>TOTAL(B)</b>	<b>-</b>
<b>To Excess of Income over Expenditure (A-B)</b>	<b>86,542</b>


  
Internal Audit Co-ordinator

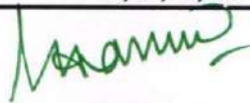
  
Principal  
PARVATHANENI BRAHMAYYA  
SIDDHARTHA COLLEGE OF ARTS & SCIENCE  
VIJAYAWADA - 520 010

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

INCOME AND EXPENDITURE ACCOUNT (UN-AIDED SPECIAL) FOR THE YEAR  
ENDED 31.03.2023

PARTICULARS	Sch No	Current Year
<b>INCOME</b>		in Rs.
Special Fee Collections	4	2,13,31,304
Other Income	5	5,48,842
Interest received from bank		3,89,534
Interest on FD		6,65,438
<b>TOTAL</b>		<b>2,29,35,118</b>
<b>EXPENDITURE</b>		
Special Fee Expenses	6	58,18,642
Audit Fee		3,540
Bank Charges		779
<b>TOTAL</b>		<b>58,22,961</b>
<b>To Excess of Expenditure over Income (A-B)</b>		<b>1,71,12,157</b>

  
Internal Audit Co-ordinator

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



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

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

#### Members Present.

1. Dr. Md. S. Rahaman
2. CH. Prasanna Kumar
3. Y. V. K. DHARMENDRA
4. B. PHANI KRISHNA
5. B. VENKATESWARA RAO
6. J. SAMIIVA RAO
7. K. NAGA MALESWARA RAO

Convener

Member.

"

"

"

"

"

#### Agenda of meeting.

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

Any other matter with the permission of the chairman.

#### Resolutions:

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

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

Minutes of Internal Audit Committee held on 14/3/2021 in Room no. 329.

Dr. Md. S. Raheman of Committee convene the meeting for the discussion on the following agenda.

Members Present:

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

*[Signatures]*  
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*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*  
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Agenda of Meetings:

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

Any other matter with the permission of the Chairmen.

Resolutions:

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





**CHOWDARY & RAO**  
CHARTERED ACCOUNTANTS

### 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 for 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*  
(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 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.
5. During the year Expenditure incurred towards replacement cost of assets / assets having shorter useful life were charged to revenue as per management's accounting policy.
6. During the current year accounts of Aided General fund, Aided Special fund and Unaided Special fund divisions were merged with accounts of Unaided General funds.
7. Previous year figures were re-grouped and reclassified wherever considered necessary.

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




Principal

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

**VIJAYAWADA**

Place: Vijayawada  
Date: 16-09-2023

  
Secretary

  
Treasurer





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

Year Ending: 31.03.2023  
Assessment Year: 2023-2024

Status: CHARITABLE TRUST  
PAN: AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	12,50,19,464	
Corpus Donations received	-	12,50,19,464
Less: Exemption U/s. 11(1)(d)		-
		12,50,19,464
Less: Exemption U/s. 11(1)(a) @ 15%		1,87,52,920
		10,62,66,544
Income of the trust which should have been spent for charitable purpose		
<b>Amount Utilized for Charitable Purpose</b>		
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
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	-
Tax Thereon		-
<b>REFUND DUE</b>		-
<b>UDIN NO-23027450BGUIRY4203</b>		

## 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
<b>OTHER FUNDS</b>			
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
<b>Total</b>		<b>28,31,44,497</b>	<b>25,17,33,646</b>
<b>FIXED ASSETS</b>			
As per schedule	4	14,06,48,113	13,63,47,383
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>			
<b>a. Current Assets</b>			
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
<b>Total</b>		<b>28,31,44,497</b>	<b>25,17,33,646</b>

per our report of even date



CHOWDARY &amp; RAO

Chartered Accountants

FRN: 000656S

R.S. KRISHNA RAO

Partner - M. No. 027455

UDIN: 23029450BGVIRY4203

Principal

Secretary

Treasurer

Place: Vijayawada  
Date:

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

## CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

PARTICULARS	Sch.No.	Current Year	Previous Year
<b>INCOME</b>			
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
<b>TOTAL(A)</b>		<b>12,50,19,464</b>	<b>11,37,92,210</b>
<b>EXPENDITURE</b>			
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	-
<b>TOTAL(B)</b>		<b>9,82,48,476</b>	<b>9,52,80,909</b>
<b>To Excess of Income over Expenditure (A-B)</b>		<b>2,67,70,987</b>	<b>1,85,11,301</b>

per our report of even date

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer



For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S

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

Place: Vijayawada  
Date:

UDIN: 23029450B6UJRY4203

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
<b>RECEIPTS</b>		in Rs.	in Rs.
<b>Opening Balance</b>			
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
<b>TOTAL</b>		<b>25,36,74,539</b>	<b>24,39,25,822</b>
<b>PAYMENTS</b>			
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
<b>Closing Balance</b>			
Cash in Hand		49,175	48,011
Balance with Banks		6,01,90,436	5,45,36,635
<b>TOTAL</b>		<b>25,36,74,539</b>	<b>24,39,25,822</b>

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



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

UDIN: 2022450BG UIRY4203

*[Signature]*

Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

Place: Vijayawada  
Date:

**PRINCIPAL**  
Parvathaneni 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.
<b><u>Schedule-1: CAPITAL FUND</u></b>		
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
	<b>9,77,12,146</b>	<b>7,09,41,159</b>
<b><u>Schedule-2: CURRENT LIABILITIES</u></b>		
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
	<b>17,45,43,135</b>	<b>16,94,35,668</b>
	<b>17,45,43,135</b>	<b>16,94,35,668</b>
<b><u>Schedule-3: OTHER CURRENT LIABILITIES</u></b>		
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
	<b>78,55,755</b>	<b>79,00,986</b>
<b><u>Schedule-5: BALANCE WITH BANKS</u></b>		
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
	<b>14,10,65,631</b>	<b>11,22,81,810</b>

Particulars	Current Year	Previous Year
<b><u>Schedule-6:LOANS &amp; ADVANCES</u></b>		
<b>Deposits recoverable:</b>		
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
<b>Advances:</b>		
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	-
	<b>13,81,577</b>	<b>30,56,442</b>

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

Particulars	Current Year	Previous Year
<b><u>Schedule-7:FEE COLLECTIONS</u></b>		
Admission fee	9,25,775	11,12,250
Tuition fee	8,35,79,000	7,09,45,848
<b>Special Fee Collections</b>		
Special Fee	2,12,42,108	
Registration fee	-	
Library Fines	19,108	
Miscellaneous Fee	-	
Brekeages	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**

**Schedule-8:OTHER COLLECTIONS**

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
	<b>11,54,593</b>	<b>3,11,947</b>

**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
	<b>16,54,892</b>	<b>11,45,394</b>

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

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

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

Particulars	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 amenities	1,88,457	7,88,416
Subscription Books & Journals	80,807	1,93,222
Yoga gym expenses	27,225	-
	-	-
	-	-
	-	-
	-	-
	<b>2,75,17,005</b>	<b>1,87,78,371</b>



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

**Schedule-15: CPE EXPENSES**


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

**Schedule-16: UGC EXPENSES**

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

**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**

<b>Name of the Asset</b>	<b>Balance as on 1.04.2022</b>	<b>Additons</b>	<b>Deductions</b>	<b>Balance as on 31.03.2023</b>
<b>UG Assets</b>				
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
<b>PG Assets</b>				
Air Conditioners	1,85,179	-	-	1,85,179
Building-PG	36,29,947	-	-	36,29,947
CCB Telephones	689	-	-	689
Computer	1,58,204	-	-	1,58,204
Computer Equipments	6,22,964	-	-	6,22,964
Duplicate Machine	3,021	-	-	3,021
Electrical Power Boards	9,887	-	-	9,887
EPA Bx Intercom Tel System	7,939	-	-	7,939
E Pass LAN Machine	6,302	-	-	6,302
Fans	31,856	-	-	31,856
Furnitures-PG	11,11,620	-	-	11,11,620
Glass & Plastic Wares	73,666	-	-	73,666
LaboratoryEquipments	11,35,004	-	-	11,35,004
Laboratory Installation	19,707	-	-	19,707
Library Book-PG	19,85,096	-	-	19,85,096
Modi Xerox	34,961	-	-	34,961
Motor Pump Set	3,966	-	-	3,966
Parking Shed	5,17,642	-	-	5,17,642
Refrigarator	1,969	-	-	1,969
Water Coolers	6,004	-	-	6,004
Water Purifier	582	-	-	582

Assets acquired from UGC & AUTONOMOUS Grants	Balance as on 1.04.2022	Additons	Deductions	Balance as on 31.03.2023
<b>UGC</b>				
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
<b>Autonomous</b>				
Equipments	1,04,12,362	-	-	1,04,12,362
Library	37,01,179	-	-	37,01,179
Furnitures	48,72,510	-	-	48,72,510
<b>CPE</b>				
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
	<b>11,24,99,341</b>	<b>36,63,381</b>	-	<b>11,61,62,722</b>

#### 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
	<b>18,77,466</b>	<b>1,91,720</b>	-	<b>20,69,186</b>

#### 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
	<b>9,11,300</b>	-	-	<b>9,11,300</b>



**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
	<b>51,96,576</b>	-	-	<b>51,96,576</b>

**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	-	-	-	-
	<b>1,58,62,700</b>	<b>4,45,629</b>	-	<b>1,63,08,329</b>
<b>TOTAL:-</b>	<b>13,63,47,383</b>	<b>43,00,730</b>	-	<b>14,06,48,113</b>

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

PRINCIPAL  
Payamant Bishmoy  
Bharati College of Arts & Science  
Vijayawada-10.

**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
<b>Schedule-A:FEE COLLECTIONS</b>		
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
	<b>11,83,71,313</b>	<b>8,15,78,409</b>
<b>Schedule-B:OTHER COLLECTIONS</b>		
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
	<b>12,60,058</b>	<b>11,02,227</b>
<b>Schedule-C:INTEREST RECEIVED FROM BANKS</b>		
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
	<b>16,54,892</b>	<b>11,45,394</b>
<b>Schedule-D:SALARY DEDUCTIONS</b>		
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	-	-
	<b>41,32,918</b>	<b>31,21,189</b>
<b>Schedule-E:Other Capital Receipts</b>		
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	-	-
	<b>1,379</b>	<b>10,87,636</b>
<b>Schedule-F: CPE RECEIPTS</b>		
Interest received from bank	36,525	46,498
<b>Schedule-G: UGC RECEIPTS</b>		
Interest received from bank	62,282	92,408
<b>Schedule-H:AUTONOMOUS RECEIPTS</b>		
Grant Received	-	4,00,000
Advances rereived from SAGATE	-	-
Interest received from bank	6,291	5,922
	<b>6,291</b>	<b>4,05,922</b>
<b>Schedule-I:SALARIES</b>		
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	-
	<b>6,34,18,294</b>	<b>5,07,30,758</b>

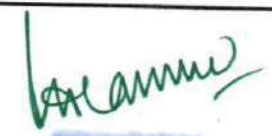


**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE**  
**VIJAYAWADA -520 010**

Particulars	Current Year	Previous Year
<b>Schedule-J:ADMINISTRATIVE EXPENSES</b>		
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
Miscellaneous 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 amenities	-	7,81,474
Subscription Books & Journals	-	1,93,222
Training and Placement expenses	35,757	3,781
Transportation 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	-
	<b>2,04,53,089</b>	<b>1,69,29,177</b>

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

Particulars	Current Year	Previous Year
<b>Schedule-K: CPE Expenses</b>		
<b>Recurring</b>		
Bank charges	36	651
Teaching Facilities	-	27,700
Research Facilities	-	-
Extension Activities	-	5,500
Other activities	-	-
<b>Non-Recurring</b>		
Teaching Facilities	-	46,335
Other activities	-	17,559
<b>Loans &amp; Advances</b>		
Micro Care Computer Pvt Ltd	-	-
K Vani Sree	-	14,71,290
TS Krishna	-	4,787
		3,000
	<b>36</b>	<b>15,76,822</b>
<b>Schedule-L: UGC Expenses</b>		
<b>Recurring</b>		
Bank charges	260	260
Engagement to Project Staff	-	-
Honorarium	-	-
Workshop/Seminars	-	-
Amount Refunded to UGC	-	-
Minor Research Project Expenses	-	13,13,380
Other Expenses	-	-
	<b>260</b>	<b>13,13,640</b>
<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>Schedule-M: Autonomous Expenses</b>		
<b>Recurring</b>		
Bank charges	-	-
Guest/ visiting faculty	-	-
Upgradation of syllabus on regular basis	-	-
Renovation & repairs	-	-
<b>Non-Recurring</b>		
Library Books & Journals	-	-
Advance refunded to SAGTE	-	4,00,000
	<b>-</b>	<b>4,00,000</b>
<b>Schedule N : Purchase of Fixed Assets</b>		
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	-
<b>TOTAL</b>	<b>10,34,450</b>	<b>-</b>

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

PRINCIPAL  
Pavani Bhatnagar  
Sri Lanka College of Arts & Science  
Vijayawada-10



**UDIN:** 23027450BGUIRY4203

**MRN/Name:** 027450/RADHA SRI  
KRISHNA RAO A

**Firm Registration No.:** 000656S

**Document type:** Audit and Assurance  
Functions

**Document sub type:** Any Other Audit not  
covered above

**Document Date:** 16-09-2023

**Create Date/Time:** 01-11-2023 | 13:31:36

**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





**Parvathaneni Brahmayya Siddhartha College of Arts & Science**  
**VIJAYAWADA**  
**U.G Courses**

ME AND EXPENDITURE TO UN AIDED GENERAL FEE FUNDS & EXAMINTIONS FOR THE YEAR ENDED ON 31ST MARCH 22

PARTICULRS	General Fund	Examinatin Fund	Current Year
<b>INCOME</b>			
Fee Collections	7,13,93,684	80,74,175	7,94,67,859
Other collections	1,55,654	-	1,55,654
Interest Received from Bank	11,28,079	16,73,547	28,01,626
UGC Grants	92,408	-	92,408
Autonomous Grants	4,05,922	-	4,05,922
CPE Grants	46,498	-	46,498
<b>TOTAL</b>	<b>7,32,22,245</b>	<b>97,47,722</b>	<b>8,29,69,967</b>
<b>EXPENDITURE</b>			
Salaries	4,82,28,531	25,21,702	5,07,50,233
Examinations Expenses	-	31,96,090	31,96,090
Administrative Expenses	97,71,034	-	97,71,034
CPE Expenses	36,851	-	36,851
UGC Expenses	13,13,640	-	13,13,640
Autonomous Expenses	-	-	-
Bank Charges	1,239	176	1,415
<b>Total</b>	<b>5,93,51,295</b>	<b>57,17,968</b>	<b>6,50,69,263</b>
<b>To Excess of Income Over Expenditure</b>	<b>1,38,70,950</b>	<b>40,29,754</b>	<b>1,79,00,704</b>

Internal Audit Co-ordinator \*

Principal


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

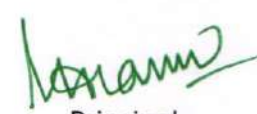


**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE  
VIJAYAWADA - 520 010**

**IE & EXPENDITURE (AIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31-03-2019**

<b>PARTICULARS</b>	<b>Current Year</b>
<b>INCOME</b>	Rs.
Special Fee Collections	9,66,290
Interest Received from bank	66,286
Interest on Fixed Deposit	-
<b>TOTAL(A)</b>	<b>10,32,576</b>
<b>EXPENDITURE</b>	
Special Fee Expenses	2,63,198
Bank charges	-
<b>TOTAL(B)</b>	<b>2,63,198</b>
<b>To Excess of Income over Expenditure (A-B)</b>	<b>7,69,378</b>


  
Internal Audit Co-ordinator

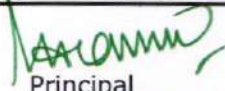
  
Principal  
PRINCIPAL  
PARVATHANENI BRAHMAYYA  
SIDDHARTHA COLLEGE OF ARTS & SCIENCE  
VIJAYAWADA - 520 010

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

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

<b>PARTICULARS</b>	<b>Current Year</b>
<b>INCOME</b>	in Rs.
Special Fee Collections	59,84,117
Other Income	9,46,260
Interest received from bank	2,54,685
Interest on FD	6,50,078
<b>TOTAL</b>	<b>78,35,140</b>
<b>EXPENDITURE</b>	
Special Fee Expenses	86,59,310
Audit Fee	9,440
Bank Charges	2,254
<b>TOTAL</b>	<b>86,71,004</b>
<b>To Excess of Income over expenditure (A-B)</b>	<b>-8,35,864</b>







  
Internal Audit Co-ordinator

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

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

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

Members present:-

1. Dr. Md. S. Rahaman	CONVENOR.
2. Sri CH. Prasanna Kumar.	Member 
3. Sri B. Venkateswar Rao.	" 
4. Sri V. K. Dharmendra	" 
5. Sri. B. Phani Krishna.	" 
6. Sri J. Sambasiva Rao.	" 
7. Sri K. Nagar Malleswara Rao.	" 

Agenda of meeting

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

Any other matters with the permission of the chairman.

Resolutions:

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


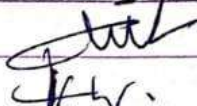
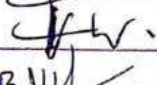
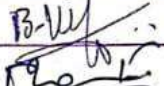
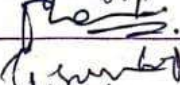


2. It is resolved to conduct Internal Audit and prepare  
report and submit to the concerned authority.



Minutes of the meeting of Internal Audit Committee  
held on 18/06/2022 in Room NO- 339.

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

Members presents:

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

Agenda of meeting:

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

→ Any other matter with the permission of the chairman.

Resolutions:-

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

2. It is resolved to conduct Internal Audit and  
prepare Report and Submit to the concerned authority.



**CHOWDARY & RAO**  
CHARTERED ACCOUNTANTS

**AUDITOR'S REPORT**

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

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

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

Place: Vijayawada  
Date : 15.11.2021



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



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

Siddhartha Nagar  
Vijayawada-520 010

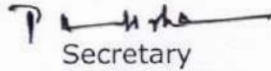
**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2021.**

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



Secretary



Treasurer



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



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

**Examination Fund**

Year Ending: 31.03.2021  
Assessment Year: 2021-22

Status: Charitable Trust  
PAN: AABTS1271J

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

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

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

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

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

per our report of even date

For **CHOWDARY & RAO**

Chartered Accountants

FRN: 000656S

*Brahma*  
Principal

Principal

*P. Anu*  
Secretary

*S.V.*  
Treasurer



*Arshana*  
R. S. RISHNA RAO  
Partner M. No. 027450

Parvataneni Brahmayya Siddhartha  
College of Arts & Sciences  
Vijayawada  
Date: 15.11.2021

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

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

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

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

*[Signature]*

Principal  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer



*[Signature]*  
(A.R.) & (P.)  
Partner  
M. No. 027450

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

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

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

PARTICULARS	Current Year		Previous Year
	Details	In Rs.	In Rs.
<b>RECEIPTS</b>			
<b>Opening Balance:</b>			
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
<b>TOTAL</b>		<b>28,78,875</b>	<b>31,94,490</b>
<b>PAYMENTS</b>			
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
<b>Loans &amp; Advances:</b>			
A Vithal rao	2,00,000		
R sambi reddy	2,80,000	4,80,000	-
Loan Repaid To General Fund		4,000	-
<b>Closing Balance:</b>			
Cash in hand	-		
Cash at bank	21,00,746	21,00,746	20,96,850
<b>TOTAL</b>		<b>28,78,875</b>	<b>31,94,490</b>

per our report of even date

For **CHOWDARY & RAO**

Chartered Accountants

FRN: 000656S



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

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Principal

Principal

Parvataneni Brahmayya Siddhartha

College of Arts & Sciences

Vijayawada

*Handwritten signature*

Secretary

*Handwritten signature*  
Treasurer

Date: 15.5.2021



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

21027450AAAADB7889



**CHOWDARY & RAO**  
CHARTERED ACCOUNTANTS

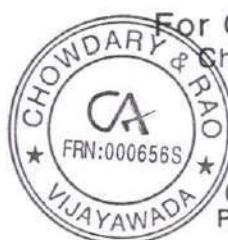
**AUDITOR'S REPORT**

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

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

Place: Vijayawada  
Date :12-09-2022



For CHOWDARY & RAO  
Chartered Accountants  
FRN:000656S

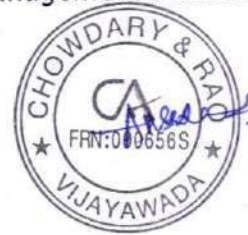
*Anshu*  
(A.R.S. KRISHNA RAO)  
Partner - M. No. 027450

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

**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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.
4. Value Difference, if any, between the Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.
5. Based on Management Decision with effect from 08-09-20221 accounts of UG & PG division were merged into a single unit i.e, Un Aided General Funds Account. No provision towards gratuity was made in the merged accounts towards the estimated liability in PG General Fund Unit.
6. Payments attracting TDS provisions under Income Tax Act, 1961 were not identifiable since party wise details were not maintained by the institution in view of cash basis of accounting followed.
7. During the year Expenditure incurred towards replacement cost of assets / assets having shorter useful life were charged to revenue as per management's accounting policy.

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



*[Handwritten signature in green ink]*

Principal  
PRINCIPAL

*[Handwritten signature in blue ink]*

Secretary

*[Handwritten signature in blue ink]*  
Treasurer

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



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

**UNAIDED GENERAL FUNDS WITH EXAMINATION**

Year Ending: 31.03.2022  
Assessment Year: 2022-23

Status:  
PAN:

CHARITABLE TRUST  
AABTS1271J

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

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



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

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

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

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN:000656S

Principal

Secretary

Treasurer

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



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

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

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

PARTICULARS	Sch.No.	Current Year in Rs.	Previous Year in Rs.
<b>INCOME</b>			
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
<b>TOTAL(A)</b>		<b>8,29,69,967</b>	<b>3,18,62,134</b>
<b>EXPENDITURE</b>			
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
<b>TOTAL(B)</b>		<b>6,50,69,263</b>	<b>3,14,83,076</b>
<b>To Excess of Income over Expenditure (A-B)</b>		<b>1,79,00,704</b>	<b>3,79,058</b>

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN:000656S

Principal

Secretary

Treasurer

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



Place: Vijayawada  
Date: 12-09-2022

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

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

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

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN:000656S

Principal

**PRINCIPAL**

Secretary

Treasurer



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

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



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

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

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

*[Signature]*  
PRINCIPAL  
PARVATHANENI BRAHMAYYA  
SIDDHARTHA COLLEGE OF ARTS & SCIENCE  
VIJAYAWADA - 520 010



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

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

**SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022**

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

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

Particulars	Current Year	Previous Year
<b><u>Schedule-10: UGC GRANTS</u></b>	in Rs.	in Rs.
Interest received from bank	92,408	82,096
<b><u>Schedule-11: AUTONOMOUS GRANTS</u></b>		
Grant Received	4,00,000	-
Interest received from bank	5,922	14,733
	<b>4,05,922</b>	<b>14,733</b>
<b><u>Schedule-12: CPE GRANTS</u></b>		
Interest received from bank	46,498	1,05,037
<b><u>Schedule-13: SALARIES</u></b>		
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
	<b>5,07,50,233</b>	<b>2,49,40,067</b>
<b><u>Schedule-14: ADMINISTRATIVE EXPENSES</u></b>		
Printing & Stationery	-	38,864
Audit fee	12,980	12,980
Travelling Expenses	-	10,576
Greenary Expenses	-	93,767
Electricity charges	6,66,222	5,80,543
Management cash award	3,57,675	-
Advertisement charges	2,32,047	41,081
Campus maintainance & Repairs →	← 9,56,767	86,857
House keeping expenses	19,71,597	14,00,128
Miscellaneous expenses	46,775	-
Lease of land	17,73,369	9,41,850
BOM & BOS Expenses	1,50,669	1,05,913

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

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

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



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

**Schedule: 4 FIXED ASSETS**

<b>Name of the Asset</b>	<b>Balance as on 1.04.2021</b>	<b>Additons</b>	<b>Deductions</b>	<b>Balance as on 31.03.2022</b>
<b>UG Assets</b>				
Buildings	3,71,14,851	-	-	3,71,14,851
Furniture	10,80,048	-	-	10,80,048
Laboratory equipment	9,99,527	-	-	9,99,527
Library books	3,949	-	-	3,949
Library Furniture	8,100	-	-	8,100
Gym equipment	7,77,565	-	-	7,77,565
Audiovisual equipment	32,650	-	-	32,650
Safety equipment	16,88,377	-	-	16,88,377
Telephone (Intercom)	79,336	-	-	79,336
Electricity equipment	15,84,066	-	-	15,84,066
Ceiling fans	30,415	-	-	30,415
Computers	25,33,578	-	-	25,33,578
Solar unit 10KW	3,75,000	-	-	3,75,000
CCTV CAMERAS	11,80,000	-	-	11,80,000
Web Seminar Library Hall	38,58,166	-	-	38,58,166
<b>PG Assets</b>				
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
Laboratory Equipments	-	11,35,004	-	11,35,004
Laboratory Installation	-	19,707	-	19,707
Library Book-PG	-	19,85,096	-	19,85,096
Modi Xerox	-	34,961	-	34,961
Motor Pump Set	-	3,966	-	3,966
Parking Shed	-	5,17,642	-	5,17,642
Refrigarator	-	1,969	-	1,969
Water Coolers	-	6,004	-	6,004
Water Purifier	-	582	-	582

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


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

1790-1800

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

**Schedule: 2 FIXED ASSETS**

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

  
**PRINCIPAL**  
**PARVATHANENI 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**

22027450AZOXOZ8306

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

**UNAIDED GENERAL UTILIZATION**

Year Ending: 31.03.2022  
Assessment Year: 2022-23

Status:  
PAN:

CHARITABLE TRUST  
AABTS1271J

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

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

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

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

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

Principal

Secretary

Treasurer

PRINCIPAL

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




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

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

<b>PARTICULARS</b>	<b>Sch.No.</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>INCOME</b>		in Rs.	in Rs.
Fee Collections	7	7,13,93,684	2,51,12,564
Other Collections	8	1,55,654	11,96,402
Interest Received from Bank	9	5,32,864	3,80,072
Interest on FD		5,95,215	5,32,114
UGC Grants	10	92,408	82,096
AUTONOMOUS Grants	11	4,05,922	14,733
CPE Grants	12	46,498	1,05,037
<b>TOTAL(A)</b>		<b>7,32,22,245</b>	<b>2,74,23,018</b>
<b>EXPENDITURE</b>			
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
<b>TOTAL(B)</b>		<b>5,93,51,295</b>	<b>2,80,25,765</b>
<b>To Excess of Income over Expenditure (A-B)</b>		<b>1,38,70,950</b>	<b>-6,02,747</b>

  
Principal

  
Secretary

  
Treasurer

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

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

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

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

Principal

Secretary

Treasurer

Place: Vijayawada

Date: 12-09-2022

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

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

**Schedule: 4 FIXED ASSETS**

<b>Name of the Asset</b>	<b>Balance as on 1.04.2021</b>	<b>Additons</b>	<b>Deductions</b>	<b>Balance as on 31.03.2022</b>
<b>UG Assets</b>				
Buildings	3,71,14,851	-	-	3,71,14,851
Furniture	10,80,048	-	-	10,80,048
Laboratory equipment	9,99,527	-	-	9,99,527
Library books	3,949	-	-	3,949
Library Furniture	8,100	-	-	8,100
Gym equipment	7,77,565	-	-	7,77,565
Audiovisual equipment	32,650	-	-	32,650
Safety equipment	16,88,377	-	-	16,88,377
Telephone (Intercom)	79,336	-	-	79,336
Electricity equipment	15,84,066	-	-	15,84,066
Ceiling fans	30,415	-	-	30,415
Computers	25,33,578	-	-	25,33,578
Solar unit 10KW	3,75,000	-	-	3,75,000
CCTV CAMERAS	11,80,000	-	-	11,80,000
Web Seminar Library Hall	38,58,166	-	-	38,58,166
<b>PG Assets</b>				
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
Laboratory Equipments	-	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
Refrigerator	-	1,969	-	1,969
Water Coolers	-	6,004	-	6,004
Water Purifier	-	582	-	582



**Assets acquired from UGC &  
AUTONOMOUS Grants**

<b>UGC</b>	<b>1,10,21,621</b>	-	-	<b>1,10,21,621</b>
Equipments	11,16,356	-	-	11,16,356
Library	1,01,188	-	-	1,01,188
Furnitures	40,13,407	-	-	40,13,407
<b>Building</b>				
<b>Autonomous</b>	<b>1,04,12,362</b>	-	-	<b>1,04,12,362</b>
Equipments	37,01,179	-	-	37,01,179
Library	48,72,510	-	-	48,72,510
Furnitures				
<b>CPE</b>	<b>1,12,02,679</b>	-	-	<b>1,12,02,679</b>
Equipments	15,87,677	28,975	-	16,16,652
Library	-	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				
	<b>9,99,41,875</b>	<b>1,25,57,466</b>	-	<b>11,24,99,341</b>

*[Signature]*  
**PRINCIPAL**  
**ARVATANENI BRAHMAYYA**  
**SIDDHARTHA COLLEGE OF ARTS & SCIENCE**  
**VIJAYAWADA - 520 010.**

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

**GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS**

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

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

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

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

**SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022**

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



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

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

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

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

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

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

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

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

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



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

**EXAMINATION UTILIZATION**

Year Ending: 31.03.2022  
Assessment Year: 2022-23

Status:  
PAN:

CHARITABLE TRUST  
AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	97,47,722	
Corpus Donations received	-	
	97,47,722	97,47,722
Less: Exemption U/s. 11(1)(d)		-
		97,47,722
Less: Exemption U/s. 11(1)(a) @ 15%		14,62,158
		82,85,564
Income of the trust which should have been spent for charitable purpose		82,85,564
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	57,17,968	
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
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>

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

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

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

Principal

Secretary

Treasurer

**PRINCIPAL**

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

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

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

<b>PARTICULARS</b>	<b>Sch.No.</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>INCOME</b>		<b>Rs.</b>	<b>Rs.</b>
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
<b>TOTAL(A)</b>		<b>97,47,722</b>	<b>44,39,116</b>
<b>EXPENDITURE</b>			
Salaries	4	25,21,702	21,72,834
Examination expenses		31,96,090	12,76,235
Bank charges		176	8,242
			-
<b>TOTAL(B)</b>		<b>57,17,968</b>	<b>34,57,311</b>
<b>To Excess of Income over expenditure (A-B)</b>		<b>40,29,754</b>	<b>9,81,805</b>



Principal



Secretary



Treasurer

**PRINCIPAL**

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



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

**RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2022**

PARTICULARS	Sch.No.	Current Year	Previous Year
		Details in Rs.	in Rs.
<b>RECEIPTS</b>			
<b>Opening Balance:</b>			
Cash in hand		18,220	313
Balance with banks		68,69,732	71,17,114
Examination fee		80,74,175	27,15,525
Interest received from bank		2,03,501	1,67,196
Salary Deductions		1,70,481	1,67,786
Interest on FD		14,70,046	15,56,395
PG Examination Capital Fund		27,97,622	-
Fixed deposits matured		2,50,00,000	2,40,58,493
<b>Loans &amp; Advances:</b>			
B.Vasanthi		53,224	32,814
<b>TOTAL</b>		<b>4,46,57,003</b>	<b>3,58,15,638</b>
<b>PAYMENTS</b>			
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
<b>Loans &amp; Advances:</b>			
A.Vithal Rao		14,00,000	6,50,000
B.Vasanthi		8,96,521	2,53,000
<b>Closing Balance:</b>			
Cash in hand		180	18,220
Balance with banks		92,45,104	68,69,732
<b>TOTAL</b>		<b>4,46,57,003</b>	<b>3,58,15,638</b>

Principal

Secretary

Treasurer

PRINCIPAL

Place: Vijayawada

Date: 12-09-2022

SIDDHARTHA COLLEGE OF ARTS & SCIENCE


VIJAYAWADA - 520 010.



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

**Schedule: 2 FIXED ASSETS**

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


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



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

**GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2022**

Particulars	Current Year	Previous Year
<b><u>Schedule-1:CURRENT LIABILITIES</u></b>	Details	in Rs.
Due to SAGTE		
Opening balance	1,42,06,393	1,44,79,362
Less: Tds on Fixed Deposit	2,94,009	2,72,969
	<b>1,39,12,384</b>	<b>1,42,06,393</b>
<b><u>Schedule-3:BALANCE WITH BANKS</u></b>		
In Savings bank		
Canara Bank(36007)	64,47,482	68,69,732
Canara Bank(36144)	27,97,622	-
In Fixed Deposit	2,50,00,000	2,50,00,000
Add:Purchased During Year	30,00,000	
Add: Interest during the year	11,76,037	-
	<b>3,84,21,141</b>	<b>3,18,69,732</b>
<b><u>Schedule-4:SALARIES</u></b>		
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
	<b>25,21,702</b>	<b>21,72,834</b>
<b><u>Schedule-A:SALARY DEDUCTIONS</u></b>		
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
	<b>1,70,481</b>	<b>1,67,786</b>

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



**CHOWDARY & RAO**  
CHARTERED ACCOUNTANTS

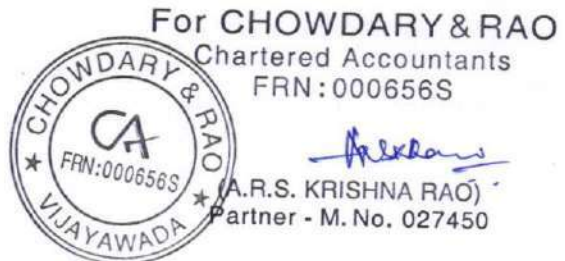
**AUDITOR'S REPORT**

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

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

Place: Vijayawada  
Date :12-09-2022





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

**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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.
4. Value Difference, if any, between the of Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.
5. Payments attracting TDS provisions under Income Tax Act, 1961 were not identifiable since party wise details were not maintained by the institution in view of cash basis of accounting followed.
6. During the year Expenditure incurred towards replacement cost of assets / assets having shorter useful life were charged to revenue as per management's accounting policy.

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



Principal

PRINCIPAL

Secretary

Treasurer

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

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

**UNAIDED SPECIAL UTILIZATION**

Year Ending: 31.03.2022  
Assessment Year: 2022-23

Status:  
PAN:

CHARITABLE TRUST  
AABTS1271J

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

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



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

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

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

per our report of even date

For **CHOWDARY & RAO**

Chartered Accountants  
FRN: 000656S



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

Principal

**PRINCIPAL**

Secretary

Treasurer

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

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

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

PARTICULARS	Sch No	Current Year	Previous Year
<b>INCOME</b>		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
<b>TOTAL</b>		<b>78,35,140</b>	<b>70,45,334</b>
<b>EXPENDITURE</b>			
Special Fee Expenses	6	86,59,310	26,69,413
Audit Fee		9,440	1,770
Bank Charges		2,254	7,510
<b>TOTAL</b>		<b>86,71,004</b>	<b>26,78,693</b>
<b>To Excess of Expenditure over Income (A-B)</b>		<b>-8,35,864</b>	<b>43,66,641</b>

per our report of even date

For CHOWDARY & RAO

Chartered Accountants  
FRN:000656S



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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

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

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

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

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

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



*[Signature]*

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

*[Signature]*  
Treasurer

*[Signature]*  
Secretary

*[Signature]*  
Principal

**PRINCIPAL**  
PARVATHANENI BRAHMAYYA  
SIDDHARTHA COLLEGE OF ARTS & SCIENCE  
VIJAYAWADA  
Date: 12.09.2022



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

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

Particulars	Current Year	Previous Year
	in Rs.	in Rs.
<b><u>Schedule-2: BALANCE WITH BANKS</u></b>		
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
	<b>1,63,62,598</b>	<b>1,84,73,343</b>
<b><u>Schedule-3: LOANS AND ADVANCES</u></b>		
Advance given for expenses	11,50,000	-
	<b>11,50,000</b>	<b>-</b>

**SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022**

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

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

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

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

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

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

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



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

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

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

**Schedule-6:SPECIAL FEE EXPENSES**

BOS Expenses	1,12,086	-
College day expenses	-	34,920
College union expenses	29,195	50,476
Drama Expenses	-	8,300
Games expenses	47,673	1,56,290
General Expenses	88,138	-
Green Audit Expenses	23,600	-
Greenary Expenses	47,865	-
Gym Expenses	96,000	-
ID Card Expenses	51,200	-
Internal Exam. expenses	1,56,019	1,15,214
Internal Resource Expenses	42,780	-
Internet Charges	1,94,588	-
IQAC Expenses	12,190	-
Laboratory expenses	10,54,226	8,41,615
Library Reading room & Journals	67,527	95,437
Postage & Telephone Expenses	11,866	-
Repairs & Maintenance	49,87,158	55,046
Seminar & Guest Lectures	27,760	-
Social Service league	29,500	3,050
Students 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
	<b>86,59,310</b>	<b>26,69,413</b>

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

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

**Schedule: 1 FIXED ASSETS**

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

*(Signature)*

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



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

22027450AZOXZR5232



**CHOWDARY & RAO**  
CHARTERED ACCOUNTANTS

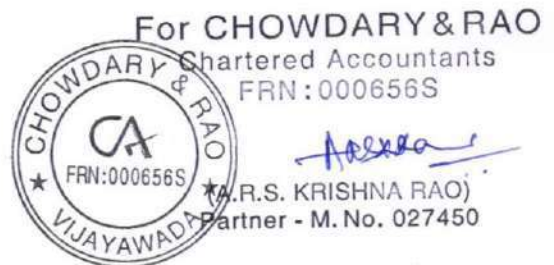
**AUDITOR'S REPORT**

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

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

Place: Vijayawada  
Date :12-09-2022



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

**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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.
4. Value Difference, if any, between the Fixed Deposits reinvested and face value of deposit as per Interest Statement obtained from bank was accounted as interest in the books of account.
5. Payments attracting TDS provisions under Income Tax Act, 1961 were not identifiable since party wise details were not maintained by the institution in view of cash basis of accounting followed.

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





Principal

PRINCIPAL



Secretary



Treasurer

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



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

**AIDED SPECIAL UTILIZATION**

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

Status: CHARITABLE TRI  
PAN: AABTS1271J

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

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



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

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

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

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



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

Principal

Secretary

Treasurer

**PRINCIPAL**

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

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

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

PARTICULARS	Sch.No.	Current Year	Previous Year
<b>INCOME</b>		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
<b>TOTAL(A)</b>		<b>10,32,576</b>	<b>20,34,192</b>
<b>EXPENDITURE</b>			
Special Fee Expenses	4	2,63,198	20,20,809
Bank charges		-	865
<b>TOTAL(B)</b>		<b>2,63,198</b>	<b>20,21,674</b>
<b>Excess of Income over Expenditure (A-B)</b>		<b>7,69,378</b>	<b>12,518</b>

per our report of even date  
For CHOWDARY & RAO

Chartered Accountants  
FRN: 000656S



S. KRISHNA RAO  
Partner - M. No. 027450

Principal

Secretary

Treasurer

Place: Vijayawada

Date: 12-09-2022

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

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

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

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



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

*(Signature)*  
Principal

*(Signature)*  
Secretary

*(Signature)*  
Treasurer

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




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

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

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

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

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

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



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

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


Particulars	Current Year	Previous Year
<b><u>Schedule-A:SPECIAL FEE COLLECTIONS</u></b>	in Rs.	in Rs.
Special Fee	9,57,980	7,20,170
Library Fines	-	690
Brekages	8,310	5,779
	<b>9,66,290</b>	<b>7,26,639</b>
<b><u>Schedule-B:SPECIAL FEE EXPENSES</u></b>		
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
	<b>2,30,304</b>	<b>4,64,988</b>

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

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

**Schedule: 1 FIXED ASSETS**

Name of the Asset	Opening balance	Additons	Deductions	Total
	Rs	Rs	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
	<b>51,96,576</b>	<b>-</b>	<b>-</b>	<b>51,96,576</b>

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

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

**Financial Year:2021-22**

22027450AZOEXEC6642

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

**General Fee Funds**

Year Ending: 31.03.2022  
Assessment Year: 2022-23

Status: Charitable Trust  
PAN: AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	1,05,29,867	
Corpus Donations received	-	1,05,29,867
Less: Exemption U/s. 11(1)(d)		-
		1,05,29,867
Less: Exemption U/s. 11(1)(a) @ 15%		-
Income of the trust which should have been spent for charitable purpose		1,05,29,867
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	1,79,84,936	
Add: Provision for Gratuity	3,85,700	
Less: Depreciation	23,91,521	
Expenditure towards capital assets	-	
	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
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>



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

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

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



Principal

**PRINCIPAL**

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



Secretary




Treasurer

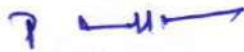
**PARVATANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS SCIENCE-POST GRADUATE  
VIJAYAWADA-520010**

**INCOME & EXPENDITURE (GENERAL FUND) FOR THE YEAR 31ST MARCH, 2022**

PARTICULARS	Sch.No	Current Year in Rs.	Previous Year in Rs.
<b>INCOME</b>			
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
<b>TOTAL (A)</b>		<b>1,05,29,867</b>	<b>1,13,78,808</b>
<b>EXPENDITURE</b>			
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
<b>TOTAL (B)</b>		<b>1,79,84,936</b>	<b>2,61,09,215</b>
<b>To Excess Of Expenditure Over Income (A-B)</b>		<b>-74,55,069</b>	<b>-1,47,30,407</b>



Principal



Secretary



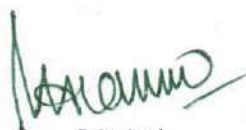
Treasurer

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

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

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

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



Principal



Secretary



Treasurer


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



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

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

Particulars	Current Year	Previous Year
	in Rs.	in Rs.
<b>Schedule 1 :-CAPITAL FUND</b>		
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
	<b>-4,21,50,729</b>	<b>-3,46,95,660</b>
<b>Schedule-2 :CURRENT LIABILITIES</b>		
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	-
	<b>5,04,44,514</b>	<b>4,64,85,576</b>
<b>Schedule-3:OTHER LIABILITIES</b>		
PBSC Degree[Un Aided Special Fund]	11,50,000	-
Provision for Gratuity	28,49,091	31,03,922
Scholarship	10,03,413	10,03,413
	<b>50,02,504</b>	<b>41,07,336</b>
<b>Schedule-5:CASH AT BANK</b>		
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
	<b>26,98,963</b>	<b>36,08,554</b>
<b>Schedule-6: DEPOSITS,LOANS &amp; ADVANCES</b>		
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
	<b>3,50,879</b>	<b>3,50,879</b>

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



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

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

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

*[Signature]*  
PRINCIPAL  
PARVATANENI BRAHMAYYA  
SIDDHARTHA COLLEGE OF ARTS & SCIENCE  
VIJAYAWADA - 520 010

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

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

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

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

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

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

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

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



PARVATANENI BRAHMAIYYA SIDDHARTHA COLLEGE OF ARTS SCIENCES POST GRADUATE  
VIJAYAWADA-520010

Fixed Assets Schedule :4

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

*[Signature]*

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





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

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

Place: Vijayawada  
Date :12-09-2022



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

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

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

**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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.
4. In respect of aided posts deductions towards Provident Fund contribution, LIP, Profession Tax, Income Tax, etc. were made / remitted directly by the disbursing authorities. However, these items were shown as receipts and payments in the books of accounts of the college.
5. Payments attracting TDS provisions under Income Tax Act, 1961 were not identifiable since party wise details were not maintained by the institution in view of cash basis of accounting followed.
6. During the year under audit consequent to a governmental decision Aided sections were discontinued from Sept, 2021 onwards the fee collections and expenses incurred were accounted for in Un-aided section after that date .

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





Principal



Secretary



Treasurer

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



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

**AIDED GENERAL UTILIZATION**

Year Ending: 31.03.2022  
Assessment Year: 2022-23

Status:  
PAN:

CHARITABLE TRUST  
AABTS1271J

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

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

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

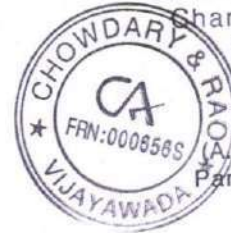
**STATEMENT OF AFFAIRS(AIDED GENERAL FUNDS) AS ON 31.03.2022**

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

per our report of even date

For CHOWDARY & RAO

Chartered Accountants  
FRN: 000656S



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

Principal

PRINCIPAL

Secretary

Treasurer

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



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

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

PARTICULARS	Sch.No.	Current Year	Previous Year
<b>INCOME</b>		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
<b>TOTAL</b>		<b>2,19,54,527</b>	<b>2,95,10,940</b>
<b>EXPENDITURE</b>			
Salaries		2,12,02,055	2,84,90,601
Administrative Expenses	6	75,389	3,11,864
<b>TOTAL</b>		<b>2,12,77,444</b>	<b>2,88,02,465</b>
<b>Excess of Income over Expenditure (A-B)</b>		<b>6,77,083</b>	<b>7,08,475</b>

per our report of even date

For CHOWDARY & RAO

Chartered Accountants  
FRN:000656S



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

*[Signature]*

Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer

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

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

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

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

per our report of even date

For CHOWDARY & RAO

Chartered Accountants  
FRN: 000656S



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

*[Signature]*  
Principal

*[Signature]*  
Secretary

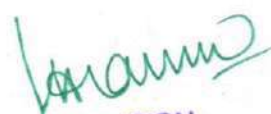
*[Signature]*  
Treasurer

Principal  
Parvathaneni Brahmaya  
Siddhartha Degree College of Arts & Science  
Vijayawada  
Date: 12-09-2022

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

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

Particulars	Current Year	Previous Year
	Details	In Rs.
<b><u>Schedule-1: OTHER CURRENT LIABILITIES</u></b>		
Pension contribution(Madhu)	4,22,376	3,40,881
Add: During this year	-	81,495
	<b>4,22,376</b>	<b>4,22,376</b>
<b><u>Schedule-2:FIXED ASSETS</u></b>		
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
	<b>9,11,300</b>	<b>9,11,300</b>
<b><u>Schedule-3:BALANCE WITH BANKS</u></b>		
In Savings Bank:		
A/c No.35618	19,66,966	19,39,115
A/c No.35767	22,03,448	15,61,388
	<b>41,70,414</b>	<b>35,00,503</b>
<b><u>Schedule-4:DEPOSITS RECOVERABLE</u></b>		
Telephone Deposit	4,301	4,301
Electricity deposit	1,48,767	1,48,767
	<b>1,53,068</b>	<b>1,53,068</b>

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



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

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

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

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

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

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



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

**Financial Year:2021-22**

22027450AZOUOT8618

**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**

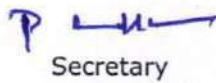
Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	19,93,636	
Corpus Donations received	-	19,93,636
Less: Exemption U/s. 11(1)(d)		-
		19,93,636
Less: Exemption U/s. 11(1)(a) @ 15%		2,99,045
Income of the trust which should have been spent for charitable purpose		16,94,591
<b>Amount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

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

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

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

  
Principal

  
Secretary

  
Treasurer

PRINCIPAL  
PARVATANENI BRAHMAYYA  
SIDDHARTHA COLLEGE OF ARTS & SCIENCE  
VIJAYAWADA - 520 010  
Date: 17.04.2022



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

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

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



Principal

**PRINCIPAL**



Secretary



Treasurer

PARVATANENI BRAHMAYYA  
SIDDHARTHA COLLEGE OF ARTS & SCIENCE  
VIJAYAWADA-520010  
Date: 12-04-2022

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

**RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2022**

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

Principal

**PRINCIPAL**

Secretary

Treasurer

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

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

INCOME AND EXPENDITURE ACCOUNT (UN-AIDED GENERAL FUNDS & EXAMINATION) FOR THE YEAR ENDED (2021) 30-03-2021

PARTICULARS	Un-Aided General Funds	Examination	Combined (Un-Aided General Funds & Examination)
	Rs.	Rs.	
<b>INCOME</b>			
Examination Fee	-	27,15,525	27,15,525
Fee Collections	2,51,12,564	-	2,51,12,564
Other Collections	11,96,402	-	11,96,402
Interest received from bank	3,80,072	1,67,196	5,47,268
Interest on Fd	5,32,114	15,56,395	20,88,509
UGC Receipts	82,096	-	82,096
Autonomous Receipts	14,733	-	14,733
CPE Receipts	1,05,037	-	1,05,037
<b>TOTAL</b>	<b>2,74,23,018</b>	<b>44,39,116</b>	<b>3,18,62,134</b>
<b>EXPENDITURE</b>			
Salaries	2,27,67,233	21,72,834	2,49,40,067
Administrative Expenses	41,14,246	-	41,14,246
Examination Expenses	-	12,76,235	12,76,235
Bank charges	32,313	8,242	40,555
CPE Expenses	4,93,442	-	4,93,442
UGC Expenses	4,74,058	-	4,74,058
Autonomous Expenses	1,44,473	-	1,44,473
<b>TOTAL</b>	<b>2,80,25,765</b>	<b>34,57,311</b>	<b>3,14,83,076</b>
<b>To Excess of Expenditure over Income (A-B)</b>	<b>-6,02,747</b>	<b>9,81,805</b>	<b>3,79,058</b>

Internal Audit Co-ordinator

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

PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE VIJAYAWADA-520010  
**INCOME AND EXPENDITURE ACCOUNT (UN-AIDED SPECIAL) FOR THE YEAR ENDED**  
**31.03.2021**

PARTICULARS	Current Year
<b>INCOME</b>	Rs.
Special Fee Collections	64,17,546
Interest received from bank	2,95,063
Interest on FD	3,32,725
<b>TOTAL</b>	<b>70,45,334</b>
<b>EXPENDITURE</b>	
Special Fee Expenses	26,69,413
Audit Fee	1,770
Bank Charges	7,510
<b>TOTAL</b>	<b>26,78,693</b>
<b>To Excess of Income over expenditure (A-B)</b>	<b>43,66,641</b>

Internal Audit Co-ordinator

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



PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS & SCIENCE VIJAYAWADA-520010  
**INCOME & EXPENDITURE (AIDED SPECIAL FUNDS) FOR THE**  
**YEAR ENDED 31-03-2021**

PARTICULARS	Current Year
<b>INCOME</b>	Rs.
Special Fee Collections	7,26,639
Interest Received from bank	38,862
Interest on Fixed Deposit	21,052
<b>TOTAL</b>	<b>7,86,553</b>
<b>EXPENDITURE</b>	6,56,158
Special Fee Expenses Bank charges	1,890
<b>TOTAL</b>	<b>6,58,048</b>
<b>To Excess of Income over Expenditure (A-B)</b>	
<b>1,28,505</b>	



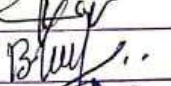
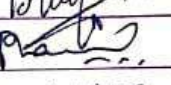
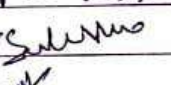
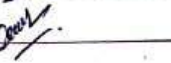
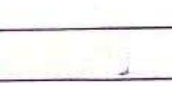
  
Internal Audit Co-ordinator

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

Minutes of the meeting of Internal Audit Committee held on  
14th Nov. in Room no 1339.

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

Members Present:

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

Agenda of meeting:

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

→ Any other matter with the permission of the chairman.

Resolutions

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

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



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

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

Place: Vijayawada  
Date : 15.11.2021



Chartered Accountants  
FRN: 000656S

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



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

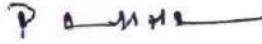
**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2021**

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. Based on Management Decision an amount of Rs.4,720 in Advances(Autonomous) was written off during the Year.
6. Since the Assessee is following cash basis of accounting and in absence of party wise payments list, it is not possible for us to verify the compliance of provisions of Section 40(a)(ia) of Income Tax Act 1961.However on random verification of a sample of transactions we have found the compliance to be satisfactory.
7. Reimbursement Bank Accounts Operated in Banks were brought in Books of the Institution and were Capitalised.

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



Principal  
Principal

  
Secretary

  
Treasurer



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



**UNAIDED GENERAL FUNDS WITH EXAMINATION**

Year Ending: 31.03.2021  
Assessment Year: 2021-2022

Status: CHARITABLE TRUST  
PAN: AABTS1271J

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

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

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

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

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

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



*[Signature]*

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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

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

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

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

PARTICULARS	Sch.No.	Current Year	Previous Year
		in Rs.	in Rs.
<b>INCOME</b>			
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
<b>TOTAL(A)</b>		<b>3,18,62,134</b>	<b>2,93,25,780</b>
<b>EXPENDITURE</b>			
Salaries	13	2,49,40,067	2,88,35,637
Administrative Expenses	14	41,14,246	87,94,702
Examination Expenses		12,76,235	27,54,912
Bank charges		40,555	771
CPE Expenses	15	4,93,442	8,93,912
UGC Expenses	16	4,74,058	36,015
Autonomous Expenses	17	1,44,473	5,62,073
<b>TOTAL(B)</b>		<b>3,14,83,076</b>	<b>4,18,78,022</b>
<b>To Excess of Income over Expenditure (A-B)</b>		<b>3,79,058</b>	<b>-1,25,52,242</b>

per our report of even date  
For CHOWDARY & RAO

Chartered Accountants  
FRN: 000656S



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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

Place: Vijayawada

Date: 15.11.2021

VIJAYAWADA-520 010.



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

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

per our report of even date  
For CHOWDARY & RAO

Chartered Accountants  
FRN: 000656S



*Arjun*

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

*S.V.*  
Treasurer

*[Signature]*  
Secretary

*[Signature]*  
Principal

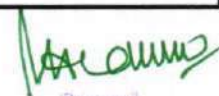
Place: Vijayawada  
Date: 15.11.2021  
VIJAYAWADA-520 010.



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

**GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS**

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



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

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

**Schedule: 4 FIXED ASSETS**

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

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

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

*Principal*  
Principal

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

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

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

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

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



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



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

Partirculars	Current Year	Previous Year
<b>Schedule-10: UGC GRANTS</b>	in Rs.	in Rs.
Grant Received	-	15,86,000
Interest received from bank	82,096	85,022
	<b>82,096</b>	<b>16,71,022</b>
<b>Schedule-11:AUTONOMOUS GRANTS</b>		
Grant Received	-	20,00,000
Interest received from bank	14,733	32,546
	<b>14,733</b>	<b>20,32,546</b>
<b>Schedule-12: CPE GRANTS</b>		
Grant Received	-	-
Interest received from bank	1,05,037	1,89,087
	<b>1,05,037</b>	<b>1,89,087</b>
<b>Schedule-13:SALARIES</b>		
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	-
	<b>2,49,40,067</b>	<b>2,88,35,637</b>
<b>Schedule-14:ADMINISTRATIVE EXPENSES</b>		
Printing & Stationery	38,864	86,750
Audit fee	12,980	11,800
Travelling Expenses	10,576	8,183
Greenary Expenses	93,767	-
Electricity charges	5,80,543	15,21,160
Management cash award	-	1,14,008
Advertisement charges	41,081	2,69,416
Campus maintainance & Repairs	86,857	21,30,273
House keeping expenses	14,00,128	17,05,938
Other Miscellaneous expenses	-	47,905
Lease of land	9,41,850	9,41,850
BOS Expenses	95,913	2,60,499
Renewals and Subscriptions	45,484	74,238



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

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

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

*Brahmayya*

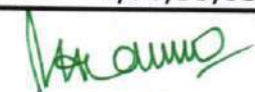
Principal

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

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

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

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

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



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

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

Particulars	Current Year	Previous Year
<b><u>Schedule-K: CPE Expenses</u></b>		
<b>Recurring</b>		
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
	<b>4,93,442</b>	<b>9,18,236</b>
<b>Non-Recurring</b>		
Teaching Facilities	49,717	1,01,290
Research Facilities	-	11,98,207
Other activities	3,53,973	1,34,520
	<b>4,03,690</b>	<b>14,34,017</b>
	<b>8,97,132</b>	<b>23,52,253</b>
<b><u>Schedule-L: UGC Expenses</u></b>		
<b>Recurring</b>		
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	-
	<b>4,74,058</b>	<b>1,63,515</b>

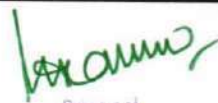
*[Signature]*

Principal

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

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

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



Principal

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

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

21027450AAAAACZ5523





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

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

Place: Vijayawada  
Date : 15.11.2021



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

**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**

*[Signature]*

Principal  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer



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

**AIDED SPECIAL UTILIZATION**

Status: CHARITABLE TRI  
PAN: AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	7,86,553	
Corpus Donations received	-	
		7,86,553
Less: Exemption U/s. 11(1)(d)		-
		7,86,553
Less: Exemption U/s. 11(1)(a) @ 15%		1,17,983
		6,68,570
Income of the trust which should have been spent for charitable purpose		
<b>Amount Utilized for Charitable Purpose</b>		
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
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	-
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>



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

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

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

per our report of even date

Principal

Secretary

Treasurer



For CHOWDARY & RAO

Chartered Accountants  
FRN: 000656S

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

Principal  
Place: Vijayawada  
Date: 15.11.2021  
VIJAYAWADA-520 010.

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

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

PARTICULARS	Sch.No.	Current Year	Previous Year
<b>INCOME</b>		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
<b>TOTAL(A)</b>		<b>7,86,553</b>	<b>20,34,192</b>
<b>EXPENDITURE</b>			
Special Fee Expenses	4	6,56,158	20,20,809
Bank charges		1,890	865
<b>TOTAL(B)</b>		<b>6,58,048</b>	<b>20,21,674</b>
<b>To Excess of Income over Expenditure (A-B)</b>		<b>1,28,505</b>	<b>12,518</b>

per our report of even date

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



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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

Place: Vijayawada  
Date: 15.11.2021  
VIJAYAWADA-520 010

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

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

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

per our report of even date

For **CHOWDARY & RAO**

Chartered Accountants

FRN:000656S



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

*[Signature]*  
 Principal

*[Signature]*  
 Secretary

*[Signature]*  
 Treasurer

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



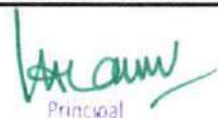
**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE**  
**VIJAYAWADA - 520 010**

**GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2021 [AIDED SPECIALFUNDS ]**

Particulars	Current Year		Previous Year
	Details	in Rs.	in Rs.
<b><u>Schedule-2: BALANCE WITH BANKS</u></b>			
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	-		-
		<b>19,51,542</b>	<b>18,12,732</b>

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

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

  
Principal

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

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

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

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

**Schedule: 1 FIXED ASSETS**

Name of the Asset	Opening balance	Additions	Deductions	Total
	Rs	Rs	Rs	Rs
Building	1,59,339	-	-	1,59,339
Library Books	8,71,287	2,363	-	8,73,650
Library equipment	81,746	-	-	81,746
Library Furniture	27,805	-	-	27,805
Laboratory 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
	<b>51,94,213</b>	<b>2,363</b>	<b>-</b>	<b>51,96,576</b>



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

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

21027450AAAAACY2522





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

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

Place: Vijayawada  
Date : 15.11.2021



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

*Aravind*  
Partner - M. No. 027450

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

Siddhartha Nagar  
Vijayawada-520 010

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

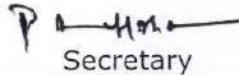
1. Depreciation on Fixed Assets is not provided for in the books of accounts.
2. Fee receipts and expenditure are recognized on cash basis.
3. Previous year items were re-grouped and reclassified wherever considered necessary.
4. Value Difference, if any, between the amount of Fixed Deposits reinvested 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



Treasurer



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

UNAIDED SPECIAL UTILIZATION

Year Ending: 31.03.2021  
Assessment Year: 2021-2022

Status: CHARITABLE TRUST  
PAN: AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
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 have been spent for charitable purpose		59,88,534
<b>Amount Utilized for Charitable Purpose</b>		
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
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	-
Tax Thereon		-
<b>REFUND DUE</b>		



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

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

STATEMENT OF AFFAIRS (UN AIDED SPECIAL FUND) AS AT 31.03.2019				
LIABILITIES	Sch.No.	Current Year		Previous Year
		Details	in Rs.	in Rs.
<b>CAPITAL FUND</b>				
Opening balance		3,02,27,766		3,02,27,766
Add:Exess of income over expenditure		<u>43,66,641</u>	3,45,94,407	
<b>Total</b>			<b>3,45,94,407</b>	<b>3,02,27,765</b>
<b>FIXED ASSETS</b>				
As per separate schedule	1		1,58,62,700	1,52,21,850
<b>CURRENT ASSETS,LOANS AND ADVANCES</b>				
<b>a) Cash and Bank Balances</b>				
Cash in hand		992		30,582
Balance with banks	2	<u>1,84,73,343</u>	1,84,74,335	1,48,12,368
<b>b) Loans and advances</b>				
Advances	3		-	15,000
<b>c) Other current asset</b>				
SAGTE			2,57,372	1,62,965
<b>Total</b>			<b>3,45,94,407</b>	<b>3,02,42,765</b>
per our report of even date				

per our report of even date

For CHOWDARY & RAO

Chartered Accountants  
FRN: 000656S



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

Principal

Secretary

Treasurer

Principal

Place: Vijayawada

Date: 15.11.2021

VIJAYAWADA-520 010.

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

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

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

per our report of even date



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

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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

Place: Vijayawada  
Date: 15.11.2021  
VIJAYAWADA-520 010.

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

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

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

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



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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

Place: Vijayawada  
Date: 15.11.2021  
VIJAYAWADA-520 010.



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

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

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

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

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

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

**SCHEDULES FOR RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021**

Particulars	Current Year	Previous Year
<b><u>Schedule-A:SPECIAL FEE COLLECTIONS</u></b>	Rs.	Rs.
Special fee	63,18,300	1,11,59,455
<b><u>Other Collections</u></b>		
Registration Fee	-	2,56,520
Library Fines	14,412	7,961
Teaching Class Fee	81,774	-
Lab Breakage Fee	3,060	-
	<b>64,17,546</b>	<b>1,14,23,936</b>
<b><u>Schedule-B:SPECIAL FEE EXPENSES</u></b>		
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
	<b>21,09,877</b>	<b>36,35,540</b>

*[Signature]*  
Principal  
Parvathaneni Brahmeyya Siddhartha  
College of Arts & Science  
VIJAYAWADA-520 010.

**Schedule: 1 FIXED ASSETS**

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

*(Signature)*  
Principal  
Parvathaneni Brahmayya Siddhanta  
College of Arts & Science  
Vijayawada-520 010



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

21027450AAAADA1623



**AUDITOR'S REPORT**

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

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

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

Place: Vijayawada  
Date : 15.11.2021



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

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

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

Siddhartha Nagar  
Vijayawada-520 010

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

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

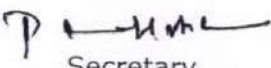
  
Principal

Principal

Place: Vijayawada

Date: 15.11.2021

VIJAYAWADA-520 010.

  
Secretary

  
Treasurer





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

**General Fee Funds**

Year Ending: 31.03.2021  
Assessment Year: 2021-22

Status: Charitable Trust  
PAN: AABTS1271J

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

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

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

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

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

per our report of even date

For CHOWDARY & RAO

Chartered Accountants  
FRN: 000656S



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

*[Signature]*

Principal  
Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer

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

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

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

PARTICULARS	Sch.No	Current Year in Rs.	Previous Year in Rs.
<b>INCOME</b>			
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
<b>TOTAL (A)</b>		<b>1,13,78,808</b>	<b>1,61,97,963</b>
<b>EXPENDITURE</b>			
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
<b>TOTAL (B)</b>		<b>2,61,09,215</b>	<b>2,90,00,761</b>
<b>To Excess Of Expenditure Over Income (A-B)</b>		<b>-1,47,30,407</b>	<b>-1,28,02,799</b>

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



*Arshana*

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

*Arshana*

Principal

*Arshana*

Secretary

*S.V.*

Treasurer

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



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

Vijayawada

RECEIPTS AND PAYMENTS (GENERAL FUNDS) FOR THE YEAR ENDED 31ST MARCH, 2021				
PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<b>RECEIPTS</b>				
Opening Balance				16,044
Cash on hand		6,365		
Cash at bank		<u>80,70,518</u>	80,76,883	31,62,116
Capital fund			6,97,637	
Fee Collections	A		1,12,05,612	1,54,31,899
Other Collections	B		32,044	23,450
Interest Received from Bank	C		1,39,190	1,62,533
Salary Recoveries	D		16,76,818	18,27,231
P.G. Examination			200	
FDR Matured			-	1,20,22,350
Scholarship Received			41,70,454	
<b>Advances</b>				
From SAGATE			68,75,000	40,00,000
Refund of advances			4,000	1,116
<b>TOTAL</b>			<b>3,28,77,839</b>	<b>3,66,46,739</b>
<b>PAYMENTS</b>				
Salaries	E		1,88,74,792	2,23,83,240
College General Maintenance	F		2,43,141	4,23,582
Repairs & Mainatanance			37,767	1,85,927
Postage & Telephone	G		1,15,585	1,58,551
Administrative Expenses	H		25,462	10,96,314
Other Expenses	I		10,22,176	17,34,059
Audit fee			8,288	7,560
Bank Charges			8,856	3,642
Provision For Gratuity			37,71,219	-
Fixed Assets	J		45,330	7,09,350
Repaid to SAGATE			-	5,000
Advances for Expenses			-	35,400
Salary Recoveries			16,76,818	18,27,231
P.B.S.C Degree			2,72,716	
Scholarships Paid			31,67,041	
<b>Closing Balance</b>				
Cash on hand		93		6,365
Cash at bank		<u>36,08,554</u>	36,08,647	80,70,518
<b>TOTAL</b>			<b>3,28,77,839</b>	<b>3,66,46,739</b>

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



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

*[Signature]*

Principal

Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer

Parvataneni Brahmayya Siddhartha

College of Arts & Science

Place: Vijayawada

Date: 15.11.2021

VIJAYAWADA-520 010.

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

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2021

Particulars	Current Year	Previous Year
	Details	
	in Rs.	in Rs.
<b><u>Schedule 1 :-CAPITAL FUND</u></b>		
Balance as on 01.04.2020	(2,06,62,890)	-78,60,091
Add: Bank Balances B/f During the Year	6,97,637	-
Add : Excess of Expenditure over income	(1,47,30,407)	-1,28,02,799
	<b>-3,46,95,660</b>	<b>-2,06,62,890</b>
<b><u>Schedule-2 :CURRENT LIABILITIES</u></b>		
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	-	-
	<b>4,64,85,576</b>	<b>3,88,35,645</b>
<b><u>Schedule-3:OTHER LIABILITIES</u></b>		
Provision for Gratuity	31,03,922	37,91,519
Scholarship	10,03,413	-
	<b>41,07,336</b>	<b>37,91,519</b>
<b><u>Schedule-5:CASH AT BANK</u></b>		
<u>In Savings Bank:</u>		
Cash at Bank (SY)	17,17,946	38,366
Cash at Bank (SBI)	38,366	8,180
Cash at Bank (SBI) Director	71,294	80,23,972
Canara bank (35882)	10,56,586	-
Canara Bank (36011)	7,24,362	-
	<b>36,08,554</b>	<b>80,70,518</b>
<b><u>Schedule-6: DEPOSITS,LOANS &amp; ADVANCES</u></b>		
<u>Deposits:</u>		
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
<u>Loans &amp; Advances:</u>		
Loans & advances	-	8,900
	<b>3,50,879</b>	<b>3,59,779</b>

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

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

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

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

Principal

Parvataneni Brahmayya Siddhartha

College of Arts & Science

VIJAYAWADA-520 010.



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

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

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



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

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

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

*Brahm*

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

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

**Fixed Assets Schedule :4**

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

Principal



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

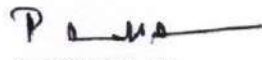
PARTICULARS	AMOUNT(IN RS.)
<b>RECEIPTS</b>	
Opening balance	
Cash at Bank	20,56,954
Interest Income	53,173
Scholarships Recieved	21,13,500
<b>TOTAL</b>	<b>42,23,627</b>
<b>PAYMENTS</b>	
Scholarships Paid	31,67,041
Closing balance	
Cash at Bank	10,56,586
<b>TOTAL</b>	<b>42,23,627</b>



PRINCIPAL

Principal

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



SECRETARY



TREASURER

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

21027450AAAADC4248



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

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

Place: Vijayawada  
Date : 15.11.2021



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

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



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

Siddhartha Nagar  
Vijayawada-520 010

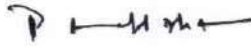
**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2021**

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**



Principal  
Principal



Secretary



Treasurer



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

**AIDED GENERAL UTILIZATION**

Year Ending: 31.03.2021  
 Assessment Year: 2021-2022

Status:  
 PAN:

CHARITABLE TRUST  
 AABTS1271J

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

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

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

**STATEMENT OF AFFAIRS(AIDED GENERAL FUNDS) AS ON 31.03.2021**

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

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



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

Principal

Secretary

Treasurer

Place: Vijayawada  
Date: 15.11.2021  
VIJAYAWADA-520 010

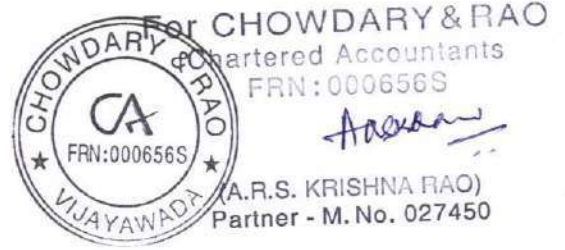


**PARVATHANENI BRAHMAYYA SIDDHARTHA DEGREE COLLEGE OF ARTS AND SCIENCE  
VIJAYAWADA -520 010**

**INCOME AND EXPENDITURE FOR THE PERIOD ENDED 31.03.2021**

<b>PARTICULARS</b>	<b>Sch.No.</b>	<b>Current Year</b>	<b>Previous Year</b>
		in Rs.	in Rs.
<b>INCOME</b>			
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
<b>TOTAL</b>		<b>2,95,10,940</b>	<b>5,28,85,185</b>
<b>EXPENDITURE</b>			
Salaries		2,84,90,601	5,12,72,873
Administrative Expenses	7	3,11,864	5,38,597
<b>TOTAL</b>		<b>2,88,02,465</b>	<b>5,18,11,470</b>
<b>Excess of Income over Expenditure (A-B)</b>		<b>7,08,475</b>	<b>10,73,715</b>

per our report of even date



  
Principal

  
Secretary

  
Treasurer

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

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

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021**

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

per our report of even date

For CHOWDARY & RAO

Chartered Accountants  
FRN: 000656S



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

Principal

Secretary

Treasurer

Principal

Place: Vijayawada

Date: 15.11.2021  
VIJAYAWADA-520 010.

**GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS AS ON 31.03.2021**

Particulars	Current Year		Previous Year
	Details	in Rs.	in Rs.
<b><u>Schedule-1: OTHER CURRENT LIABILITIES</u></b>			
Pension contribution(Madhu)	4,22,376		3,40,881
Add: During this year	-		81,495
		<b>4,22,376</b>	<b>4,22,376</b>
<b><u>Schedule-2:FIXED ASSETS</u></b>			
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
		<b>9,11,300</b>	<b>9,11,300</b>
<b><u>Schedule-3:BALANCE WITH BANKS</u></b>			
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
		<b>35,00,503</b>	<b>27,84,406</b>
<b><u>Schedule-4:DEPOSITS RECOVERABLE</u></b>			
Telephone Deposit	4,301		4,301
Electricity deposit	1,48,767		1,48,767
		<b>1,53,068</b>	<b>1,53,068</b>

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

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

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



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

**Schedule-7:ADMINISTRATIVE EXPENSES**

Audit Fee	7,080	
Repairs	14,932	66,790
Printing & Stationery	16,693	1,13,428
Telephone charges	33,310	18,965
Electricity Charges	-	79,205
General maintenance	48,340	135,523
Sanitary charges	3,949	23,895
Travelling Allowances	7,910	4,056
Bank Charges	2,352	-
Water bill	4,796	-
Other Miscellaneous expenses	4,956	-
Renewal and Subscriptions	1,39,216	29,870
University Charges	28,330	28,330
Greenery Expenses	-	28,755
Students Fee Refund Expenses	-	9,780
	<b>3,11,864</b>	<b>5,38,597</b>

**SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2021**

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

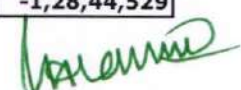
**P.B SIDDHARTHA DEGREE COLLEGE  
(AIDED GENERAL FUNDS)**

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**PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIEN**

<b>INCOME AND EXPENDITURE ACCOUNT (UN-AIDED GENERAL FUNDS &amp; EXAMINATION) FOR THE YEAR ENDED 31.03.2020</b>			
	<b>Un-Aided General Funds</b>	<b>Examination</b>	<b>Combined (Un-Aided General Funds &amp; Examination)</b>
<b>INCOME</b>	Rs.	Rs.	
Examination Fee	-	70,27,070	70,27,070
Fee Collections	1,58,70,830	-	1,58,70,830
Other Collections	3,04,166	-	3,04,166
Interest received from bank	80,923	1,84,043	2,64,966
Interest on Fd	6,54,052	15,50,201	22,04,253
Examination surplus amount received	-	-	-
UGC RECEIPTS	16,71,022	-	16,71,022
CPE RECEIPTS	20,32,546	-	20,32,546
AUTONOMOUS RECEIPTS	1,89,087	-	1,89,087
<b>TOTAL</b>	<b>2,08,02,626</b>	<b>87,61,314</b>	<b>2,95,63,940</b>
<b>EXPENDITURE</b>			
Salaries	2,66,30,182	22,05,455	2,88,35,637
Administrative Expenses	87,94,702	-	87,94,702
Examination Expenses	-	27,54,912	27,54,912
Bank charges	750	21	771
CPE Expenses	8,93,912	-	8,93,912
UGC Expenses	36,015	-	36,015
Autonomous Expenses	5,62,073	-	5,62,073
<b>TOTAL</b>	<b>3,69,17,634</b>	<b>49,60,388</b>	<b>4,18,78,022</b>
<b>To Excess of Income over expenditure</b>	<b>-1,61,15,008</b>	<b>38,00,926</b>	<b>-1,28,44,529</b>


  
Internal Audit Co-ordinator

  
Principal  
PARVATHANENI BRAHMAYYA  
SIDDHARTHA COLLEGE OF ARTS & SCIENCE  
JAYAWADA - 520 010



INCOME & EXPENDITURE OF AIDED SPECIAL FUNDS FOR THE YEAR ENDED 31-03-2020			
PARTICULARS		Current Year	
<b>INCOME</b>		Rs.	Rs.
Special Fee Collections	3		19,50,403
Interest Received from bank			62,666
Interest on Fixed Deposit			21,123
<b>TOTAL</b>			<b>20,34,192</b>
<b>EXPENDITURE</b>			
Special Fee Expenses	4		20,40,029
Bank charges			865
Audit Expenses			-
<b>TOTAL</b>			<b>20,40,894</b>
<b>To Excess of Expenditure over Income (A-B)</b>			<b>-6,702</b>

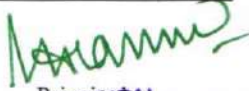
  
Internal Audit Co-ordinator

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

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

PARTICULARS	Current Year
<b>INCOME</b>	Rs.
Special Fee Collections	1,14,23,936
Interest received from bank	3,64,745
Interest on FD	2,97,593
<b>TOTAL</b>	<b>1,20,86,274</b>
<b>EXPENDITURE</b>	42,60,415
Special Fee Expenses Bank Charges	1,336
<b>TOTAL</b>	<b>42,61,751</b>
<b>To Excess of Income over expenditure (A-B)</b>	

  
Internal Audit Co-ordinator

  
Principal  
PARVATANENI BRAHMAYYA  
SRI DHARMA COLLEGE OF ARTS & SCIENCE  
WILAYAWADA - 520 010



minutes of the meeting of Internal Audit Committee held on 12/06/2019 in room 339

Members present:

- |                                |          |                               |
|--------------------------------|----------|-------------------------------|
| 1. Dr. M. S. Raham             | Convener | <i>M. S. Raham</i>            |
| 2. Sri Ch. Prasanna Kumar      | Member.  | <i>Ch. Prasanna Kumar</i>     |
| 3. Sri VVK. Dharmendra         | "        | <i>VVK. Dharmendra</i>        |
| 4. Sri B. Venkateswar Rao      | "        | <i>B. Venkateswar Rao</i>     |
| 5. Sri. B. Phani Krishna       | "        | <i>B. Phani Krishna</i>       |
| 6. Sri J. Sambasiva Rao        | "        | <i>J. Sambasiva Rao</i>       |
| 7. Sri. K. Naga Malleswara Rao | "        | <i>K. Naga Malleswara Rao</i> |

Agenda of the meeting -

→ To discuss the dates of audit for the academic year 2019-20.

→ Any other matter with the permission of the chairman relating to internal financial audit.

Resolution: → It is resolved to collect all the financial statements of the Receipts and Payments relating to department events from all the departments.


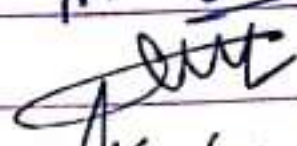
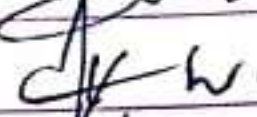
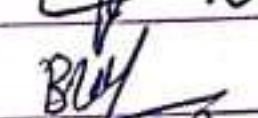
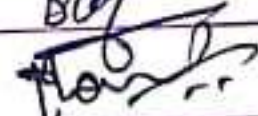
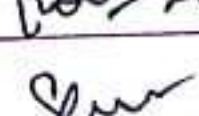
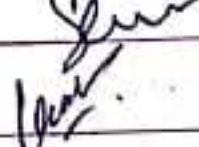
→ It is resolved to conduct internal audit and prepare report and submit to the concerned authorities.



Minutes of the meeting of Internal Audit Committee held on 21/12/2019 in Room NO 339.

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

Members Present

1. Dr. Md. S. Rahaman	Convener	
2. Mr. CH. Prasanna Kumar	member	
3. Mr. VVK. Dharmendra	"	
4. Mr. B. Venkateswara Rao	"	
5. Mr. B. Phani Krishna	"	
6. Mr. J. Sambasiva Rao	"	
7. Mr. K. Naga Malleswar Rao	"	

Agenda of Meeting:

- To discuss the date of audit for the academic year 2019-20.

- Any other matter with the permission of the Chairman

Resolutions:

1. It is ~~also~~ resolved to collect all the financial statements of the receipts and payments relating to Organised events from all the departments

2. It is resolved to conduct internal audit and prepare Report and Submit to the concerned authority.





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

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

Place: Vijayawada  
Date: 21.11.2020



For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S

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

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

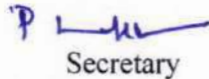
**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2020**

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. In respect of aided posts deductions towards Provident Fund contribution, LIP, Profession Tax, Income Tax, etc. were made / remitted directly by the disbursing authorities. Hence, these items were not shown as receipts and payments in the books of accounts of the college.
5. Since the Assessee is following cash basis of accounting and in absence of party wise payments list, it is not possible for us to verify the compliance of provisions of Section 40(a)(ia) of Income Tax Act 1961. However in random verification of a sample of transactions we have found the compliance to be satisfactory.

For Parvathaneni Brahmayya Siddhartha Degree College  
of Arts & Science



Principal  
Principal



Secretary



Treasurer



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

Place: Vijayawada  
Date: 21.11.2020



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

**AIDED GENERAL UTILIZATION**

Year Ending: 31.03.2020  
Assessment Year: 2020-2021

Status:  
PAN:

CHARITABLE TRUST  
AABTS1271J

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

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

**STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME**

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

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

STATEMENT OF AFFAIRS(AIDED GENERAL FUNDS) AS ON 31.03.2020

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

Principal

Principal

Secretary

Treasurer

Per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



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

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

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

**INCOME AND EXPENDITURE FOR THE PERIOD ENDED 31.03.2020**

PARTICULARS		Current Year	Previous Year
<b>INCOME</b>		<b>Rs.</b>	<b>Rs.</b>
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
<b>TOTAL</b>		<b>5,28,85,185</b>	<b>3,12,69,266</b>
<b>EXPENDITURE</b>			
Salaries		5,12,72,873	2,98,03,560
Administrative Expenses	7	5,38,597	6,19,494
<b>TOTAL</b>		<b>5,18,11,470</b>	<b>3,04,23,054</b>
<b>Excess of Income over Expenditure (A-B)</b>		<b>10,73,715</b>	<b>8,46,212</b>

*[Signature]*

Principal  
Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer

**Per our report of even date**

For CHOWDARY & RAO  
Chartered Accountants  
FRN:000656S



*[Signature]*

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

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



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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

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

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



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

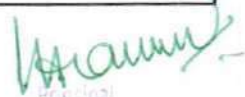
PARVATHANENI BRAHMAYYA SIDDHARTHA COLLEGE OF ARTS AND SCIENCE  
VIJAYAWADA -520 010

**GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS AS ON 31.03.2020**

Particulars	Current Year	Previous Year
	Rs.	Rs.
<b>Schedule-1: OTHER CURRENT LIABILITIES</b>		
Pension contribution(Madhu)	4,22,376	3,40,881
Add: During this year	-	81,495
	4,22,376	4,22,376
<b>Schedule-2:FIXED ASSETS</b>		
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
<b>Schedule-3:BALANCE WITH BANKS</b>		
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
<b>Schedule-4:DEPOSITS RECOVERABLE</b>		
Telephone Deposit	4,301	4,301
Electricity deposit	1,48,767	1,48,767
	1,53,068	1,53,068

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

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

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

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

**Schedule-7:ADMINISTRATIVE EXPENSES**

Repairs	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	72,921
Sanitary charges	23,895	25,783
Travelling Allowances	4,056	14,592
Conveyance Charges	-	1,426
Bank Charges	-	6
Water bill	-	806
Other Miscellaneous expenses	-	14,221
Renewal and Subscriptions	29,870	27,870
University Charges	28,330	25,766
Greenery Expenses	28,755	
Students Fee Refund Expenses	9,780	10,035
	<b>5,38,597</b>	<b>6,19,494</b>

**SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2020**

Particulars	Current Year	Previous Year
<b>Schedule-A:FEE COLLECTIONS</b>		
Admission fee	3,000	-
Tuition fee	15,18,769	13,29,475
	<b>15,21,769</b>	<b>13,29,475</b>
<b>Schedule-B:OTHER COLLECTIONS</b>		
Application Fee	-	82,000
Affiliation fee	37,815	-
Miscellaneous Fee	-	5,870
	<b>37,815</b>	<b>87,870</b>
<b>Schedule-C:SALARY DEDUCTIONS</b>		
LIC premium	-	4,05,116
GSLIC	-	10,800
Profession Tax	-	61,800
Income Tax	-	24,51,000
EPWF	-	11,840
Kerala Relief Fund	-	7,400
NGD DAY	-	1,950
PF	-	86,840
NSC BONDS	-	-
Flag day	-	-
	<b>-</b>	<b>30,36,746</b>

**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	72,921
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	
Student Fee Refund expenses	9,780	10,035
	<b>5,38,597</b>	<b>6,19,494</b>

Principal

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



**P.B SIDDHARTHA AIDED GENERAL FUND**

20027450AAAAACE4401



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

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

Place: Vijayawada

Date: 21.11.2020

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



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

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

**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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



Principal  
Principal



Secretary



Treasurer



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

Place: Vijayawada  
Date: 21.11.2020



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

**UNAIDED GENERAL UTILIZATION**

Year Ending: 31.03.2020  
Assessment Year: 2020-2021

Status:  
PAN:

CHARITABLE TRUST  
AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	2,08,02,626	
Corpus Donations received	-	
		2,08,02,626
Less: Exemption U/s. 11(1)(d)		-
		2,08,02,626
Less: Exemption U/s. 11(1)(a) @ 15%		-
		2,08,02,626
Income of the trust which should have been spent for charitable purpose		2,08,02,626
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	3,69,17,634	
Expenditure towards capital assets	82,23,077	
	4,51,40,711	
Less: Restricted to available 85% funds	2,43,38,085	
		2,08,02,626
Net Taxable Income		-
Amount Invested in Specified Funds		1,90,53,338
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>

**STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME**

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

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

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

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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

**Per our report of even date**

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



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

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

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

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020**

PARTICULARS	Sch.No.	Current Year	Previous Year
<b>INCOME</b>			
Fee Collections	6	Rs. 1,58,70,830	Rs. 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
<b>TOTAL</b>		<b>2,08,02,626</b>	<b>1,95,30,829</b>
<b>EXPENDITURE</b>			
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
<b>TOTAL</b>		<b>3,69,17,634</b>	<b>3,23,75,358</b>
<b>To Excess of Income over expenditure (A-B)</b>		<b>-1,61,15,008</b>	<b>-1,28,44,529</b>

Principal  
Principal

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

Secretary

Treasurer

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



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



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

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

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

*Brahmayya*

Principal  
Principal

Parvathaneni Brahmaya Siddhartha  
College of Arts & Science  
VIJAYAWADA  
Date:

*P. Lakshmi*  
Secretary

*S. K. R.*  
Treasurer

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




*Anand*  
KRISHNA RAO  
Partner - M. No. 027450

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

**GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS**

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

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

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

**Schedule: 3 FIXED ASSETS**

Name of the Asset	Op Bal Rs	Additons Rs	Deductions Rs	Total Rs
1) Buildings	3,71,14,851	-	-	3,71,14,851
2) Furniture	10,80,048	-	-	10,80,048
3) Laboratory equipment	9,99,527	-	-	9,99,527
4) Library books	3,949	-	-	3,949
5) Library Furniture	8,100	-	-	8,100
6) Gym equipment	7,77,565	-	-	7,77,565
7) Audiovisual equipment	32,650	-	-	32,650
8) Safety equipment	16,88,377	-	-	16,88,377
9) Telephone (Intercom)	79,336	-	-	79,336
10) Electricity equipment	17,123	12,59,957	-	12,77,080
11) Ceiling fans	30,415	-	-	30,415
<b>12) Assets acquired from UGC &amp; AUTONOMOUS</b>				
<b>Grants</b>				
<b>UGC</b>				
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
<b>Autonomous</b>				
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
<b>CPE</b>				
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
	<b>9,10,05,919</b>	<b>82,23,077</b>	<b>-</b>	<b>9,92,28,996</b>

  
Principal

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



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

**SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020**

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

*(Signature)*  
Principal

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

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

**Schedule-13: CPE EXPENSES**

**Recurring**

Bank charges	251		686
Teaching Facility Phase I (Recurring )	2,18,000		1,19,367
Teaching Facilities	4,54,801		3,41,265
Research Facilities	92,252		4,69,068
Extension activities	35,758		8,975
Other activities	92,850		1,72,386
		8,93,912	11,11,747

**Schedule-14: UGC EXPENSES**

**Recurring**

Bank charges	15		18
UGC Grant Refund	-		1,10,255
Seminar / Symposia	-		17,500
UGC Grants Received for Seminar	-		16,000
Entrepreneurship expenses	36,000	36,015	1,43,773

**Schedule-15: AUTONOMOUS EXPENDITURE**

**Recurring**

Bank charges	770		272
Guest/ visiting faculty	1,19,426		79,982
Orientation & retraining Teachers	2,920		21,340
Work shops & seminars	1,19,406		1,55,764
Upgradation of syllabus on regular basis	19,862		-
Re-designing courses and development of teaching/learning material	3,000		-
Extension activities	7,400		-
Capacity building for teachers	1,500		-
Development of area study programmes	4,920		-
Renovation & repairs	2,82,869		4,30,814
		5,62,073	6,88,172

*[Signature]*

Principal

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

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

**SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2020**


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

*(Signature)*



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

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

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

**P.B.SIDDHARTHA UNAIDED GENERAL FUND**

20027450AAAAACG3410



**CHOWDARY & RAO**  
CHARTERED ACCOUNTANTS

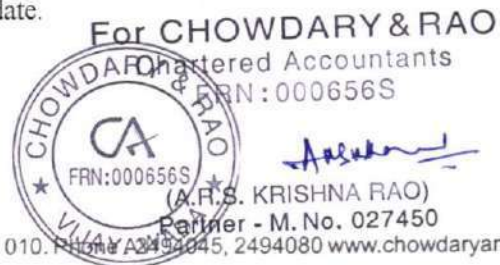
**AUDITOR'S REPORT**

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

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

Place: Vijayawada  
Date : 21.11.2020





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


**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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.

For Parvathaneni Brahmayya Siddhartha Degree College  
of Arts & Science



Principal

  
Secretary

  
Treasurer



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

Place: Vijayawada  
Date: 21.11.2020

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

**AIDED SPECIAL UTILIZATION**

Year Ending: 31.03.2020  
Assessment Year: 2020-2021

Status:  
PAN:

CHARITABLE TRUST  
AABTS1271J

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

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

**STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME**

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

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

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

*[Signature]*

Principal

Principal

Place: Vijayawada

Date: \_\_\_\_\_

VIJAYAWADA-520 010.

*[Signature]*

Secretary

*[Signature]*

Treasurer

**Per our report of even date**

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



*[Signature]*

(A. S. KRISHNA RAO)

Partner - M. No. 027450



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

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

*[Signature]*

Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer

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

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



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

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

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

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

*[Signature]*

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

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

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

*[Signature]*

Principal

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



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

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

*(Signature)*

Principal

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

**P.B SIDDHARTHA AIDED SPECIAL FUND**

20027450AAAAACF5701



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

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

For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S



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

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



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

**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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.

For Parvathaneni Brahmayya Siddhartha Degree College  
of Arts & Science

Principal  
Principal

Secretary

Treasurer



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

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

**UNAIDED SPECIAL UTILIZATION**

Year Ending: 31.03.2020  
Assessment Year: 2020-2021

Status:  
PAN:

CHARITABLE TRUST  
AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	1,20,86,274	
Corpus Donations received	-	
		1,20,86,274
Less: Exemption U/s. 11(1)(d)		-
		1,20,86,274
Less: Exemption U/s. 11(1)(a) @ 15%		18,12,941
		1,02,73,333
Income of the trust which should have been spent for charitable purpose		
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	42,61,751	
Expenditure towards capital assets	37,56,456	
		80,18,207
Short Utilization of Income for the Year		22,55,126
Amount Invested in Specified Funds		1,48,12,368
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	-
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>

**STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME**

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

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

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

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

*[Signature]*

Principal  
Principal

*[Signature]*

Secretary

*[Signature]*  
Treasurer

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

**Per our report of even date**

**For CHOWDARY & RAO**

Chartered Accountants

FRN: 000656S



*[Signature]*

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



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

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

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

*[Signature]*

Principal

Place: Vijayawada

Parvathani Brahmaya Siddhartha

Date:

College of Arts & Science

VIJAYAWADA-520 010.

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

**Per our report of even date**

For CHOWDARY & RAO

Chartered Accountants

FRN:000656S



*[Signature]*

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

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

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

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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

**Per our report of even date**

For CHOWDARY & RAO  
Chartered Accountants  
FRN:000656S

Place: Vijayawada  
Date:

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



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

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

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

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



*[Signature]*  
Digitized

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



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

**SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020**

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



Principal

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

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

**SCHEDULES FOR RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020**

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

*M. Ramu*

Principal

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

**P.B SIDDHARTHA UNAIDED SPECIAL FUND**

20027450AAAAACH1048





**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.



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

*(Signature)*

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

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

**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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

Principal  
Principal

Secretary

Treasurer



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

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

**EXAMINATION UTILIZATION**

Year Ending: 31.03.2020  
Assessment Year: 2020-2021

Status:  
PAN:

CHARITABLE TRUST  
AABTS1271J

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

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

**STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME**

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



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

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

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

*[Signature]*

Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer

Place: Vijayawada

Date:

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

**Per our report of even date**

For CHOWDARY & RAO  
Chartered Accountants  
FRN:000656S



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

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

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

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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

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

**Per our report of even date**

For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S



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

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

**RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2020**

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<b>RECEIPTS</b>				
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
<b>TOTAL</b>			<b>3,68,75,938</b>	<b>3,22,47,162</b>
<b>PAYMENTS</b>				
Salaries			22,05,455	19,62,075
Salary Deductions	A		2,18,071	2,05,823
Examination Expenses			27,54,912	18,78,834
Bank charges			21	378
TDS Receivable			1,54,921	1,48,051
Fixed deposit			2,40,61,689	2,26,66,409
Computers			-	76,000
Digital Copy Printer			3,63,440	
Equipment			-	42,950
Air Conditioners			-	36,500
Closing Balance:				
Cash in hand		313		180
Balance with banks		71,17,114	71,17,427	52,29,962
<b>TOTAL</b>			<b>3,68,75,938</b>	<b>3,22,47,162</b>

*[Signature]* Principal  
*[Signature]* Secretary

*[Signature]* Treasurer

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

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



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



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

**GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2020[EXAMINATIONS]**

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<b><u>Schedule-1: CURRENT LIABILITIES</u></b>			
Due to SAGTE			
Opening balance	1,46,34,283		1,47,82,334
Less: Tds on Fixed Deposit	1,54,921		1,48,051
		1,44,79,362	1,46,34,283
<b><u>Schedule: 2 FIXED ASSETS</u></b>			
Name of the Asset	Opening balance Rs	Additons Rs	Deductions Rs
Computers	2,54,220	-	-
Digital copy printer	7,77,890	3,63,440	-
Fans	2,285	-	-
Furniture	56,743	-	-
Labling Mission	14,200	-	-
Telugu Type writer	8,990	-	-
Printer and Scanner	2,77,680	-	-
Equipment	73,522	-	-
Air Conditioners	36,500.00	-	-
	15,02,031	3,63,440	-
			18,65,471
<b><u>Schedule-3: BALANCE WITH BANKS</u></b>			
In Savings bank	71,17,114		52,29,962
In Fixed deposit	2,26,66,409		2,13,45,725
Add: Interest during the year	13,95,280		13,20,684
		2,40,61,689	3,11,78,803
			2,78,96,371
<b><u>Schedule-4: SALARIES</u></b>			
Salaries	20,24,530		17,77,937
P.F. contribution by the Management	1,53,971		1,46,645
ESIC contribution by the Management	26,954		37,493
		22,05,455	19,62,075
<b><u>Schedule-A: SALARY DEDUCTIONS</u></b>			
Professional Tax	13,000		12,200
EPF	1,42,127		1,35,254
GLIC	4,224		4,145
ESIC	7,720		13,873
Income tax	51,000		35,600
Kerala	-		4,751
		2,18,071	2,05,823

*[Signature]*

Principal

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

**P.B SIDDHARTHA EXAMINATION**

20027450AAAACR2403



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

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

For CHOWDARY & RAO  
Chartered Accountants  
FRN:000656S



Place: Vijayawada

#36-1A-7, 2nd Floor, 1st Lane, Mogalarajpuram, Vijayawada-520 010. Phone : 2494045/2494080 www.chowdaryand Rao.com  
Branches at : Visakhapatnam, Hyderabad & Rajahmundry

Date: 21.11.2020

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



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



Principal

Principal

  
Secretary

  
Treasurer



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

Place: Vijayawada  
Date: 21.11.2020

P.B.S.COLLEGE OF ARTS & SCIENCE

VIJAYAWADA-10.

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

LIABILITIES	Sch.No.	Current Year		Combined Gen & Exam		Previous Year
		General Fund	Examinatin Fund	Total	Total	
		Rs.		Rs.		Rs.
<b>CAPITAL FUND</b>						
as per schedule	1	4,48,24,107	1,85,65,225	6,33,89,332		7,60,24,452
<b>CURRENT LIABILITIES</b>						
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
<b>Total</b>		<b>13,33,58,694</b>	<b>3,30,44,587</b>	<b>16,64,03,281</b>		<b>15,57,89,297</b>
<b>FIXED ASSETS</b>						
As per separate schedule	3	9,92,28,996	18,65,471	10,10,94,467		9,25,07,950
<b>CURRENT ASSETS,, LOANS &amp; ADVANCES</b>						
<b>a.Current Assets</b>						
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>b.Loans and Advances</b>						
Advances	5	1,50,65,288	-	1,50,65,288		1,69,12,453
<b>Total</b>		<b>13,33,58,694</b>	<b>3,30,44,587</b>	<b>16,64,03,281</b>		<b>15,57,89,297</b>

Per our report of even date

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

For CHOWDARY & RAO  
Chartered Accountants  
FRN:000656S



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

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

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

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

PARTICULRS	Sch.No.	Combined Gen & Exam			Previous Year Rs.
		Current Year General Fund	Current Year Examinatin Fund	Total	
<b>INCOME</b>					
Fee Collections	6	1,58,70,830	70,27,070	2,28,97,900	2,05,76,210
Other collections	7	3,04,166		3,04,166	2,89,410
Miscellaneous Receipts		-	-		1,50,472
Interest Received from Bank		7,34,975	17,34,244	24,69,219	23,56,024
UGC Grants	8	16,71,022		16,71,022	-
Autonomous Grants	9	20,32,546		20,32,546	-
Autonomous Grants	10	1,89,087		1,89,087	-
Examination Surpuls Amount				-	36,39,442
<b>TOTAL</b>		<b>2,08,02,626</b>	<b>87,61,314</b>	<b>2,95,63,940</b>	<b>2,70,11,558</b>
<b>EXPENDITURE</b>					
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
<b>TOTAL</b>		<b>3,69,17,634</b>	<b>49,60,388</b>	<b>4,18,78,022</b>	<b>3,62,16,645</b>
<b>To Excess of Expenditure over Income</b>		<b>-1,61,15,008</b>	<b>38,00,926</b>	<b>1,23,14,082</b>	<b>92,05,087</b>

**Per our report of even date**

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



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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

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



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

Per our report of even date

For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S



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

P. Lakshmi  
Secretary

S. V.  
Treasurer

V. Anand  
Principal

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

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

**GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS**

Particulars	General Fund	Examination Fund	Total Amount Rs.
<b><u>Schedule-1: CAPITAL FUND</u></b>			
Opening balance	Rs. 6,12,60,153	Rs. 1,47,64,299	Rs.
Less : Autonomous (UGC)	3,21,038		
	6,09,39,115		
Less: Excess of income over expenditure during the year	1,61,15,008	38,00,926	
	4,51,45,145	4,48,24,107	1,85,65,225
			6,33,89,332
<b><u>Schedule-2: CURRENT LIABILITIES</u></b>			
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
			9,95,75,773
II). Advances (AUTONOMOUS) SAGTE	4,00,000		
Others	4,720	4,04,720	4,04,720
	8,55,01,131		9,95,75,773
<b><u>Schedule-4: BALANCE WITH BANKS</u></b>			
In Savings Bank	85,59,447	71,17,114	
In Fixed Deposits			
1) Fixed Deposits Invested	57,32,691	2,26,66,409	
2) Volleyball Tournament FD reinvested	47,61,200		
Add: Fresh Deposits during 2019-20	-	13,95,280	-
	1,90,53,338	3,11,78,803	5,02,32,141
<b><u>Schedule-5: LOANS &amp; ADVANCES</u></b>			
Deposits recoverable			
Electricity Deposit	28,050		
Advances			
Autonomous (U.G.C.)	-		
Staff advances	2,73,000		
Principal PBSC	-	3,01,050	
P.G Courses	-		
Examination surplus amount	1,47,64,238		
Add: During the year 2019-20		1,47,64,238	
	1,50,65,288		1,50,65,288

**SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020**

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

Principal

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

**Schedule-12: ADMINISTRATIVE EXPENSES**

Printing & Stationery	86,750		
Audit fee	11,800		
Travelling Expenses	8,183		
Telephone charges	-		
Electricity charges	15,21,160		
Management cash award	1,14,008		
Advertisement charges	2,69,416		
Campus maintainance & Repairs	21,30,273		
House keeping expenses	17,05,938		
Other Miscellaneous expenses	47,905		
Lease of land	9,41,850		
Advocate charges	-		
BOS Expenses	2,60,499		
Renewals and Subscriptions	74,238		
Seminars and Guest lectures	57,584		
Training and Placement expenses	30,322		
University charges	1,30,729		
Yoga day expenses	-		
Youth Festival Expenses	1,36,857		
Greenary expenses	-		
Property tax	2,64,524		
Sanitary expense	-		
BOM Expenses	54,200		
Municipal Water Charges	-		
Sports Day Expenses	-		
Student Fee Refund Expenses	49,211		
NAAC EXP	3,91,116		
NAAC FEE	3,95,300		
Electricity Transformer installation charges	-		
ARC REG FEE	1,05,000		
Orientation FDP	7,839		
Examination Expenses		27,54,912	
	<b>87,94,702</b>	<b>27,54,912</b>	<b>1,15,49,614</b>

**Schedule-13: CPE EXPENSES**

<b>Recurring</b>			
Bank charges	251		
Teaching Facility Phase I (Recurring )	2,18,000		
Teaching Facilities	4,54,801		
Research Facilities	92,252		
Extension activities	35,758		
Other activities	92,850		
		<b>8,93,912</b>	<b>8,93,912</b>

**Schedule-14: UGC EXPENSES**

<b>Recurring</b>			
Bank charges	15		
UGC Grant Refund	-		
Seminar / Symposia	-		
UGC Grants Received for Seminar	-		
Entrepreneurship expenses	36,000	<b>36,015</b>	<b>36,015</b>

**Schedule-15: AUTONOMOUS EXPENDITURE**

<b>Recurring</b>			
Bank charges	770		
Guest/ visiting faculty	1,19,426		
Orientation & retraining Teachers	2,920		
Work shops & seminars	1,19,406		
Upgradation of syllabus on regular basis	19,862		
Re-designing courses and development of teaching/learning material	3,000		
Extension activities	7,400		
Capacity building for teachers	1,500		
Development of area study programmes	4,920		
Renovation & repairs	2,82,869		
	<b>5,62,073</b>		<b>5,62,073</b>

*[Signature]*

Principal

Chaitanyani Brahmayya Siddhartha  
College of Arts & Science  
VijayAWADA-520 010.



**Schedule: 3 FIXED ASSETS**

Name of the Asset	Op Bal Rs	Additons Rs	Deductions Rs	Total Rs
1) Buildings	3,71,14,851	-	-	3,71,14,851
2) Furniture	10,80,048	-	-	10,80,048
3) Laboratory equipment	9,99,527	-	-	9,99,527
4) Library books	3,949	-	-	3,949
5) Library Furniture	8,100	-	-	8,100
6) Gym equipment	7,77,565	-	-	7,77,565
7) Audiovisual equipment	32,650	-	-	32,650
8) Safety equipment	16,88,377	-	-	16,88,377
9) Telephone (Intercom)	79,336	-	-	79,336
10) Electricity equipment	17,123	12,59,957	-	12,77,080
11) Ceiling fans	30,415	-	-	30,415
<b>12) Assets acquired from UGC &amp; AUTONOMOUS Grants</b>				
<b>UGC</b>				
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
<b>Autonomous</b>				
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
<b>CPE</b>				
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
	<b>9,10,05,919</b>	<b>82,23,077</b>	<b>-</b>	<b>9,92,28,996</b>

9,92,28,996

**Examinations Fund**
**Schedule: 2 FIXED ASSETS**

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

18,65,471

Total:

10,10,94,467



Principal

Parvathaneni Brahmayya Siddhartha  
College of Arts & Science  
VADAYAWADA-528 010

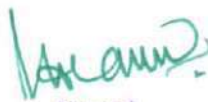
**SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT (UN-AIDED GENERAL FUNDS & EXAMINATIONS) FOR THE YEAR ENDED 31.3.20**

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

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



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

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



**CHOWDARY & RAO**  
CHARTERED ACCOUNTANTS

**AUDITOR'S REPORT**

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

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

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

Place: Vijayawada  
Date :21.11.2020



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

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

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

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



Principal

Principal

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

Place: Vijayawada  
Date: 21.11.2020

  
Secretary

  
Treasurer





**Post Graduate Centre of Parvathaneni Brahmayya Siddartha College  
of Arts & Sciences Vijayawada (General fee funds)**

Year Ending: 31.03.2020  
Assessment Year: 2020-21

Status: Charitable Trust  
PAN: AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	1,61,97,963	
Corpus Donations received	-	1,61,97,963
Less: Exemption U/s. 11(1)(d)		-
		1,61,97,963
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization for the year)		-
Income of the trust which should have been spent for charitable purpose		1,61,97,963
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	2,90,00,761	
Less: Provision for Gratuity	5,25,855	
Less: Depreciation	19,41,135	
Expenditure towards capital assets	7,09,350	
	2,72,43,121	
Less: Restricted to actual receipts		1,61,97,963
Net taxable income		-
Amount Invested in Specified Funds		80,70,518
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	-
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>

**STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME**

Sl.	Ass.Year	Opening Excess Application	Utilization in (Excess) / Short	Cumulative Excess Application
1	2015-2016	-	(65,13,735)	(65,13,735)
2	2016-2017	(65,13,735)	(52,81,706)	(1,17,95,441)
3	2017-2018	(1,17,95,441)	19,88,420	(98,07,021)
4	2018-2019	(98,07,021)	-	(98,07,021)
5	2019-2020	(98,07,021)	-	(98,07,021)
6	2020-2021	(98,07,021)	(1,10,45,159)	(2,08,52,180)

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

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

Particulars	Sch.No.	Current Year	Previous Year
<b>LIABILITIES:</b>		Rs.	Rs.
<b>CAPITAL FUND</b>			
as per schedule	1	(2,06,62,890)	(78,60,091)
<b>CURRENT LIABILITIES</b>			
Due to SAGTE	2	3,88,35,645	3,27,55,120
Other Liabilities	3	37,91,519	50,14,791
<b>Total</b>		<b>2,19,64,275</b>	<b>2,99,09,820</b>
<b>ASSETS:</b>			
<b>FIXED ASSETS</b>			
As per separate schedule	4	1,35,27,613	1,47,59,398
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
<b>a. Current Assets</b>			
Cash & Bank balances:			
Cash		6,365	16,044
Bank	5	80,70,518	1,47,79,499
<b>b. Loans and Advances</b>			
Advances	6	3,59,779	3,54,879
<b>Total</b>		<b>2,19,64,275</b>	<b>2,99,09,820</b>

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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

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



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

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

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

**INCOME & EXPENDITURE (GENERAL FUND) FOR THE YEAR 31ST MARCH, 2020**

PARTICULARS		Current Year Rs.	Previous Year Rs.
<b>INCOME</b>			
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
<b>TOTAL (A)</b>		<b>1,61,97,963</b>	<b>1,95,58,632</b>
<b>EXPENDITURE</b>			
Salaries	10	2,23,95,032	2,10,91,876
College General Maintenance	11	4,52,966	4,93,270
Repairs & Mainatanance		1,86,805	3,88,148
Postage & Telephone	12	1,58,551	2,21,429
Administrative Expenses	13	12,37,717	13,75,667
Other Expenses	14	17,41,149	21,27,114
BOS Expenses		-	62,036
Excess Provision of Earlier Years write off		85,127	-
Audit fee		8,260	11,100
Bank Charges		3,642	496
Property Tax		2,64,522	2,64,522
Gratutity Paid		5,25,855	6,50,919
Depreciation		19,41,135	15,50,566
<b>TOTAL (B)</b>		<b>2,90,00,761</b>	<b>2,82,37,143</b>
<b>To Excess Of Expenditure Over Income (A-B)</b>		<b>(1,28,02,799)</b>	<b>(86,78,511)</b>

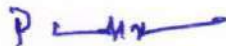
per our report of even date

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

For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S



Principal  
Principal



Secretary

Parvathaneni Brahmayya Siddhartha

College of Arts & Science

Place: Vijayawada

Date: VIJAYAWADA-520 010

  
Treasurer



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



**Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College  
of Arts & Sciences Vijayawada**

**RECEIPTS AND PAYMENTS (GENERAL FUNDS) FOR THE YEAR ENDED 31ST MARCH, 2020**

PARTICULARS	Sch.No.	Current Year	Previous Year
		Rs.	Rs.
<b>RECEIPTS</b>			
Opening Balance			
Cash on hand		16,044	707
Cash at bank		31,62,116	53,93,495
Fee Collections	A	1,54,31,899	1,87,48,953
Other Collections	B	23,450	28,919
Interest Received from Bank	C	1,62,533	1,24,939
Salary Recoveries	D	18,27,231	18,20,695
Library Books		-	6,737
FDR Matured		1,20,22,350	-
<b>Advances</b>			
From SAGATE		40,00,000	33,00,000
Refund of advances		1,116	-
<b>TOTAL</b>		<b>3,66,46,739</b>	<b>2,94,24,445</b>
<b>PAYMENTS</b>			
Salaries	E	2,23,83,240	1,93,42,749
College General Maintenance	F	4,23,582	3,22,927
Repairs & Mainatanance		1,85,927	3,78,328
Postage & Telephone	G	1,58,551	2,21,429
Administrative Expenses	H	10,96,314	13,74,467
Other Expenses	I	17,34,059	18,62,818
Audit fee		7,560	11,100
Bank Charges		3,642	496
Gratutity Paid		-	1,71,675
Fixed Assets	J	7,09,350	3,16,022
Repaid to SAGATE		5,000	-
Advances for Expenses		35,400	4,23,579
Salary Recoveries		18,27,231	18,20,695
Closing Balance			
Cash on hand		6,365	16,044
Cash at bank		80,70,518	31,62,116
<b>TOTAL</b>		<b>3,66,46,739</b>	<b>2,94,24,445</b>

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

per our report of even date

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

*[Signature]*

Principal  
Principal

*[Signature]*

Secretary

*[Signature]*  
Treasurer



*[Signature]*  
Partner - M. No. 027450

Parvathaneni Brahmayya Siddhartha  
Place: Vijayawada  
Date: VIJAYAWADA-520 010

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

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2020

Particulars	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
<b>Statement of Affairs</b>				
<b>Schedule 1 :-CAPITAL FUND</b>				
Balance as on 01.04.2019	(78,60,091)			8,18,420
Add :Excess of Expenditure over income	(1,28,02,799)			86,78,511
		-2,06,62,890		-78,60,091
<b>Schedule-2 :CURRENT LIABILITIES</b>				
Due to SAGTE				
Balance as on 01.04.2019	3,27,55,120			2,93,02,397
Add: Received during 2019-20	61,75,512			35,88,638
Less:TDS on Fixed Deposit	89,987			1,35,915
Less: Amount Repaid	5,000			-
		3,88,35,645		3,27,55,120
<b>Schedule-3:OTHER LIABILITIES</b>				
Provision for Gratuity	37,91,519			32,65,664
P.B.S. College Degree	-			17,49,127
		37,91,519		50,14,791
<b>Schedule-5:CASH AT BANK</b>				
<b>In Savings Bank:</b>				
Cash at Bank (SY)	38,366			38,366
Cash at Bank (SBI)	8,180			9,424
Cash at Bank (SBI) Director	80,23,972			31,14,326
<b>In Fixed Deposits:</b>				
Bank Deposits (F.D)	-			85,127
Syn Bank Corp Fund (F.D)	-			1,15,32,256
		80,70,518		1,47,79,499
<b>Schedule-6: DEPOSITS,LOANS &amp; ADVANCES</b>				
<b>Deposits:</b>				
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
<b>Loans &amp; Advances:</b>				
Loans & advances	8,900			4,000
		3,59,779		3,54,879

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

<b>Schedule-7:FEE COLLECTIONS</b>				
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
<b>Schedule-8:OTHER COLLECTIONS</b>				
Miscellaneous Receipts and late fee	23,450			28,919
		23,450		28,919
<b>Schedule-9:INTEREST RECEIVED FROM BANK</b>				
Interest on Fixed Deposits	5,80,081			6,55,821
Bank Interest	1,62,533			1,24,939
		7,42,614		7,80,760

*(Signature)*

Principal

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

<b><u>Schedule-10 :SALARIES</u></b>			
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
		<b>2,23,95,032</b>	<b>2,10,91,876</b>
<b><u>Schedule-11:COLLEGE GENERAL MAINTENANCE</u></b>			
General Maintenance Expenses	72,583		1,00,879
Renewals & Subscription 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
		<b>4,52,966</b>	<b>4,93,270</b>
<b><u>Schedule-12:POSTAGE &amp; TELEPHONE EXPENSES</u></b>			
Postage & Telephone	31,921		20,736
Internet Charges	1,26,630		2,00,693
		<b>1,58,551</b>	<b>2,21,429</b>
<b><u>Schedule-13:ADMINISTRATIVE EXPENSES</u></b>			
Printing & Stationary	37,938		15,916
Advertisement	42,294		1,99,262
Electricity Charges	11,33,263		11,16,067
Travelling & Conveyance	24,222		44,422
		<b>12,37,717</b>	<b>13,75,667</b>
<b><u>Schedule-14:OTHER EXPENSES</u></b>			
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		3,36,234
<b>TOTAL</b>		<b>17,41,149</b>	<b>21,27,114</b>

**GROUPING SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020**

<b><u>Schedule-A:FEE COLLECTIONS</u></b>			
Tuition fee	1,32,51,099		1,67,45,673
special fee	21,80,800		20,03,280
		<b>1,54,31,899</b>	<b>1,87,48,953</b>
<b><u>Schedule-B:OTHER COLLECTIONS</u></b>			
Miscellaneous Receipts and late fee	23,450		28,919
		<b>23,450</b>	<b>28,919</b>
<b><u>Schedule-C:INTEREST RECEIVED FROM BANK</u></b>			
Interest on Fixed Deposits	4,90,094		6,55,821
Interest on SB Accounts	1,62,533		1,24,939
		<b>6,52,627</b>	<b>7,80,760</b>
<b><u>Schedule-D:SALARY DEDUCTIONS</u></b>			
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
		<b>18,27,231</b>	<b>18,20,695</b>
<b><u>Schedule-E :SALARIES</u></b>			
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
		<b>2,23,83,240</b>	<b>1,93,42,749</b>

*[Signature]*

Principal

Dr. Lakshmi Brahmayya Siddhartha  
College of Arts & Science  
W. JAYAWADA-570 010



<b><u>Schedule-F:COLLEGE GENERAL MAINTENANCE</u></b>		
General Maintenance Expenses	72,583	1,00,879
Renewals & Subscription expenses	2,11,024	1,33,540
Seminar & Guest Lecturer Expenses	14,000	39,797
College Annual Day Expenses	1,25,975	42,711
Youth Festival Expenses	-	6,000
	<b>4,23,582</b>	<b>3,22,927</b>
<b><u>Schedule-G:POSTAGE &amp; TELEPHONE EXPENSES</u></b>		
Postage & Telephone	31,921	20,736
Internet Charges	1,26,630	2,00,693
	<b>1,58,551</b>	<b>2,21,429</b>
<b><u>Schedule-H:ADMINISTRATIVE EXPENSES</u></b>		
Printing & Stationary	37,938	15,916
Advertisement	41,488	1,99,262
Electricity Charges	9,92,666	11,16,067
Travelling & Conveyance	24,222	43,222
	<b>10,96,314</b>	<b>13,74,467</b>
<b><u>Schedule-I:OTHER EXPENSES</u></b>		
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
	<b>17,34,059</b>	<b>18,62,818</b>
<b><u>Schedule-J :FIXED ASSETS</u></b>		
Air Conditioners	-	3,16,022
Computers	7,09,350	-
	<b>7,09,350</b>	<b>3,16,022</b>

*[Handwritten Signature]*

Principal

Bharathangudi Brahmayya Siddhartha

College of Arts & Science

WADDA-570 010

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

Fixed Assets Schedule :4

SI No	Particulars	Rate %	01.04.19 Rs.	Additions during the year		Total Rs.	Deductions Rs.	depreciation for Rs.	31.03.20 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	44,81,415
3	C.C.B. Telephones	15	1,122	-	-	1,122	-	168	954
4	Computer	40	23,075	7,09,350	-	7,32,425	-	2,92,970	4,39,455
5	Duplicating Machine	15	4,919	-	-	4,919	-	738	4,181
6	Electricity Power Boards	15	16,101	-	-	16,101	-	2,415	13,685
7	E.P.A.BX.Inter Com Tel Sys	15	12,927	-	-	12,927	-	1,939	10,988
8	Fans	15	51,872	-	-	51,872	-	7,781	44,091
9	Furnitures	10	15,24,857	-	-	15,24,857	-	1,52,486	13,72,371
10	Laboratory Equipments	15	18,48,165	-	-	18,48,165	-	2,77,225	15,70,940
11	Laboratory Installations	15	32,091	-	-	32,091	-	4,814	27,277
12	Library Books	10	40,31,391	-	-	40,31,391	-	4,03,139	36,28,252
13	Modi Xerox	15	56,929	-	-	56,929	-	8,539	48,389
14	Motor Pumpset	15	6,458	-	-	6,458	-	969	5,489
15	Water Coolers	15	9,777	-	-	9,777	-	1,467	8,311
16	Epass Sim Lan Machine	15	10,261	-	-	10,261	-	1,539	8,722
17	Parking Shed	10	7,10,071	-	-	7,10,071	-	71,007	6,39,064
18	Computer Equipments	15	10,14,394	-	-	10,14,394	-	1,52,159	8,62,235
19	Glassware & Plastic	15	1,19,953	-	-	1,19,953	-	17,993	1,01,960
20	Refrigerator	15	3,206	-	-	3,206	-	481	2,725
21	Water Purifier	15	945	-	-	945	-	142	803
	<b>Total</b>		<b>1,47,59,398</b>	<b>7,09,350</b>	<b>-</b>	<b>1,54,68,748</b>	<b>-</b>	<b>19,41,135</b>	<b>1,35,27,613</b>

*Principal*

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

**P.B SIDDHARTHA PG GENERAL FUND**

20027450AAAAACK3248





**CHOWDARY & RAO**  
CHARTERED ACCOUNTANTS

### AUDITOR'S REPORT

To

The Members of

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

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

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

Place: Vijayawada

Date : 21.11.2020

# 36-11-7, Santhi Nagar, 1st Lane, Mogalarajpuram, Vijayawada-520010. Phone: 2494045, 2494080 www.chowdaryand Rao.com

Branches at : Visakhapatnam, Hyderabad & Rajahmundry



For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S

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

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

**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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

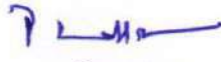


Principal

Principal

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

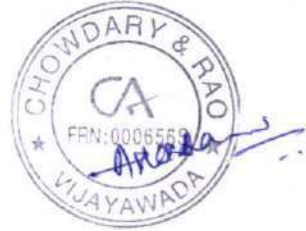
Place: Vijayawada  
Date: 21.11.2020



Secretary



Treasurer



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

Year Ending: 31.03.2020  
Assessment Year: 2020-21

Status: Charitable Trust  
PAN: AABTS1271J

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

Particulars	Details Rs.	Details Rs.	Total Rs.
<b>Income</b>			
Total Income received		17,49,542	
Corpus Donations received		-	17,49,542
Less: Exemption U/s. 11(1)(d)			17,49,542
Less: Exemption U/s. 11(1)(a) @ 15%			2,62,431
Income of the trust which should have been spent for charitable purpose			14,87,110
<b>Amount Utilized</b>			
Total expenditure as per Income and Expenditure account	10,61,920	10,53,590	
Less: Depreciation	8,330	41,650	
Expenditure towards capital assets			10,95,240
Short Utilization of income for the year			3,91,870
Amount Invested in Specified Funds			20,96,850
<b>NET TAXABLE INCOME</b>			<b>NIL</b>
Total Income Returned		-	-
Tax Thereon			-
<b>REFUND DUE</b>			

**STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME**

Sl.No	Ass.Year	Opening Excess Application	Utilization in (Excess) / Short	Cumulative Excess Application
1	2018-19	-	2,68,886	2,68,886
2	2019-20	2,68,886	7,86,163	10,55,049
3	2020-21	10,55,049	3,91,870	6,63,179



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

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

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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

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



*[Signature]*

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

Place: Vijayawada  
Date: VIJAYAWADA-520 010

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

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

PARTICULARS	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
<b>INCOME</b>				
Examination fee		17,01,054		17,54,030
Interest received from bank		48,488		18,206
<b>TOTAL (A)</b>		<b>17,49,542</b>		<b>17,72,236</b>
<b>EXPENDITURE</b>				
Salaries		2,79,871		2,64,000
Examination expenses		7,73,719		4,56,192
Bank charges		-		45
Depreciation		8,330		-
<b>TOTAL (B)</b>		<b>10,61,920</b>		<b>7,20,237</b>
<b>To Excess of Income over expenditure (A-B)</b>		<b>6,87,622</b>		<b>10,51,999</b>

*[Signature]*

Principal  
Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer

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

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



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

Post Graduate Centre of Parvataneni Brahmayya Siddhartha College  
of Arts & Sciences - Examination Fund  
Vijayawada

RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2020

PARTICULARS	Sch.No.	Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS</b>					
<u>Opening Balance:</u>					
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		-
<b>TOTAL</b>			<b>31,94,490</b>		<b>21,62,786</b>
<b>PAYMENTS</b>					
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		-
<u>Closing Balance:</u>					
Cash in hand		-		-	
Cash at bank		20,96,850	20,96,850	14,42,549	14,42,549
<b>TOTAL</b>			<b>31,94,490</b>		<b>21,62,786</b>

*[Signature]*

Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer

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

*[Signature]*

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





**P.B SIDDHARTHA PG EXAMINATION**

20027450AAAAACJ4738

Post Graduate Courses of Parvataneni Brahmayya  
Siddhartha College of Arts & Sciences  
VIJAYAWADA

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

LIABILITIES	Sch.No.	Current Year	Current Year	Combined Gen &	Previous Year
		General Fund	Examinatin Fund	Exam Fund	
		Rs.		Total	Rs.
<b><u>CAPITAL FUND</u></b>					
as per schedule	1	(2,06,62,890)	21,26,170	(1,85,36,720)	-64,21,542
<b><u>CURRENT LIABILITIES</u></b>					
Due to SAGTE	2	3,88,35,646	-	3,88,35,646	3,27,55,120
Other Liabilities	3	37,91,519	4,000	37,95,519	50,18,790
<b>Total</b>		<b>2,19,64,275</b>	<b>21,30,170</b>	<b>2,40,94,445</b>	<b>3,13,52,368</b>
<b><u>FIXED ASSETS</u></b>					
As per separate schedule	4	1,35,27,613	33,320	1,35,60,933	1,47,59,398
<b><u>CURRENT ASSETS,, LOANS &amp; ADVANCES</u></b>					
<b><u>a. Current Assets</u></b>					
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><u>b. Loans and Advances</u></b>					
Advances	6	3,59,779		3,59,779	3,54,879
<b>Total</b>		<b>2,19,64,275</b>	<b>21,30,170</b>	<b>2,40,94,445</b>	<b>3,13,52,368</b>

  
Principal

  
Secretary

  
Treasurer

Principal

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

**Post Graduate Courses of Parvataneni Brahmayya  
Siddhartha College of Arts & Sciences  
VIJAYAWADA**

**INCOME AND EXPENDITURE TO GENERAL FEE FUNDS & EXAMINTIONS FOR THE YEAR ENDED ON 31ST MARCH, 2019**

INCOME AND EXPENDITURE TO GENERAL FEE FUNDS & EXAMINATIONS FOR THE YEAR ENDED ON 31ST MARCH, 2015					
PARTICULRS	Sch.No.	Current Year	Current Year	Combined Gen &	Previous Year Rs.
		General Fund	Examinatin Fund	Exam Total	
<b>INCOME</b>					
Fee Collections	7	1,54,31,899	17,01,054	1,71,32,953	2,05,02,983
Other collections	8	23,450	-	23,450	28,919
Interest Received from Bank	9	7,42,614	48,488	7,91,102	7,98,966
<b>TOTAL</b>		<b>1,61,97,963</b>	<b>17,49,542</b>	<b>1,79,47,505</b>	<b>2,13,30,868</b>
<b>EXPENDITURE</b>					
Salaries	10	2,23,95,032	2,79,871	2,26,74,903	2,13,55,876
Examinations Expenses		-	7,73,719	7,73,719	4,56,192
College General Maintenance	11	4,52,966	-	4,52,966	4,93,270
Repairs & Mainatanance		1,86,805	-	1,86,805	3,88,148
Postage & Telephone	12	1,58,551	-	1,58,551	2,21,429
Administrative Expenses	13	12,37,717	-	12,37,717	13,75,667
Other Expenses	14	17,41,149	-	17,41,149	21,27,114
Excess Provision of Earlier Year					
Write Off		85,127	-	85,127	0
BOS Expenses		-	-	-	62,036
Audit fee		8,260	-	8,260	11,100
Bank Charges		3,642	-	3,642	541
Property Tax		2,64,522	-	2,64,522	2,64,522
Gratutity Paid		5,25,855	-	5,25,855	6,50,919
Depreciation		19,41,135	8,330	19,49,465	15,50,566
<b>TOTAL</b>		<b>2,90,00,761</b>	<b>10,61,920</b>	<b>3,00,62,681</b>	<b>2,89,57,380</b>
<b>To Excess of Expenditure over Income</b>		<b>1,28,02,798</b>	<b>6,87,622</b>	<b>1,21,15,176</b>	<b>(76,26,512)</b>



Principal

Principal

Parvataneni Brahmayya Siddhartha

College of Arts & Science

Place: Vijayawada

Date:



Secretary



Treasurer



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

**Grouping Schedules**

Particulars	General Fund		Examination Fund	General Fund & Examination Total
	Rs.	Rs.	Rs.	Rs.
<b>Statement of Affairs</b>				
<b>Schedule 1 :-CAPITAL FUND</b>				
Balance as on 01.04.2019	-78,60,091		14,38,549	
Less:Excess of Expenditure over income	-1,28,02,799		6,87,622	
		<b>-2,06,62,890</b>	<b>21,26,171</b>	<b>-1,85,36,719</b>
<b>Schedule-2 :CURRENT LIABILITIES</b>				
Due to SAGTE				
Balance as on 01.04.2018	3,27,55,120		-	
Add: Received during 2018-19	61,75,512			
Less:TDS on Fixed Deposit	94,987			
		<b>3,88,35,645</b>	<b>-</b>	<b>3,88,35,645</b>
<b>Schedule-3:OTHER LIABILITIES</b>				
Provision for Gratuity	37,91,519			
TDS Payble				
Un Secured Loans			4,000	
		<b>37,91,519</b>	<b>4,000</b>	<b>37,95,519</b>
<b>Schedule-5CASH AT BANK</b>				
In Savings Bank:				
Cash at Bank (SY)	38,366			
Cash at Bank (SBI)	8,180			
Cash at Bank Syndicate	80,23,972		20,96,850	
In Fixed Deposits:				
Bank Deposits (F.D)				
		<b>80,70,518</b>	<b>20,96,850</b>	<b>1,01,67,368</b>
<b>Schedule-6: DEPOSITS,LOANS &amp; ADVANCES</b>				
Deposits:				
Electrical Deposits	2,88,058		-	
Gas Deposits	15,296		-	
Telephone Deposits	1,000		-	
Water Deposits	46,525		-	
Loans & Advances:				
Loans & advances	8,900		-	
		<b>3,59,779</b>	<b>-</b>	<b>3,59,779</b>
<b>Income &amp; expenditure a/c</b>				
<b>Schedule-7:FEE COLLECTIONS</b>				
Tuition fee	1,54,31,899		17,01,054	
		<b>1,54,31,899</b>	<b>17,01,054</b>	<b>1,71,32,953</b>
<b>Schedule-8:OTHER COLLECTIONS</b>				
Miscellaneous Receipts and late fee	23,450			
		<b>23,450</b>	<b>-</b>	<b>23,450</b>
<b>Schedule-9:INTEREST RECEIVED FROM BANK</b>				
Accrued Interest syn Corp	5,80,081			
Bank Interest	1,62,533		48,488	
		<b>7,42,614</b>	<b>48,488</b>	<b>7,91,102</b>
<b>Schedule-10 :SALARIES</b>				
Salaries	2,11,84,560		2,79,871	
P.F.Employer Contribution	10,51,145		-	
ESI Employer Contribution	1,59,327		-	
		<b>2,23,95,032</b>	<b>2,79,871</b>	<b>2,26,74,903</b>
<b>Schedule-11:COLLEGE GENERAL MAINTENANCE</b>				
General Maintenance Expenses	72,583		-	
Renewals & Subscription expenses	2,11,024			
Seminar & Guest Lecturer Expenses	34,920			
College Annual Day Expenses	1,34,439			
Youth Festival Expenses	-			
		<b>4,52,966</b>	<b>-</b>	<b>4,52,966</b>
<b>Schedule-12:POSTAGE &amp; TELEPHONE EXPENSES</b>				
Postage & Telephone	31,921			
Intenet Charges	1,26,630			
		<b>1,58,551</b>	<b>-</b>	<b>1,58,551</b>
<b>Schedule-13:ADMINISTRATIVE EXPENSES</b>				
Printing & Stationary	37,938			
Advertisement	42,294			
Electricity Charges	11,33,263			
Travelling & Convavance	24,222			
		<b>12,37,717</b>	<b>-</b>	<b>12,37,717</b>
<b>Schedule-14:OTHER EXPENSES</b>				
University Affiliation Expenses	10,48,513			
Lab Expenses	2,10,873			
Insurance Charges	65,160			
Housing Keeping Charges	4,16,603			
		<b>17,41,149</b>	<b>-</b>	<b>17,41,149</b>

*[Signature]*

Principal

Parvataneni Brahmaya Siddhartha

College of Arts & Science

Vijayawada-520 010

**Post Graduate Courses of Parvataneni Brahmayya  
Siddhartha College of Arts & Sciences  
VIJAYAWADA  
PG General Fund & Examination Fund**

Schehle :4

**Fixed Assets Schedule**

Sl No	Particulars	Rate %	01.04.19 Rs.	Additions during the year		Total Rs.	Deductions Rs.	Total depreciation for the year Rs.	W.D.V. on 31.03.20 Rs.
				Rs.	Rs.				
				> 180 days	< 180 days				
1	Air Conditioners	15	3,01,534	-	-	3,01,534	-	45,230	2,56,304
2	Building	10	49,79,351	-	-	49,79,351	-	4,97,935	44,81,416
3	C.C.B.Telephones	15	1,122	-	-	1,122	-	168	954
4	Computer	40	23,075	7,09,350	-	7,32,425	-	2,92,970	4,39,455
5	Duplicating Machine	15	4,919	-	-	4,919	-	738	4,181
6	Electricity Power Boards	15	16,100	-	-	16,100	-	2,415	13,685
7	E.P.A.BX.Inter Com Tel Sys	15	12,927	-	-	12,927	-	1,939	10,988
8	Fans	15	51,873	-	-	51,873	-	7,781	44,092
9	Furnitures	10	15,24,856	-	-	15,24,856	-	1,52,486	13,72,370
10	Laboratory Equipments	15	18,48,165	-	-	18,48,165	-	2,77,225	15,70,940
11	Laboratory Installations	15	32,090	-	-	32,090	-	4,814	27,277
12	Library Books	10	40,31,392	-	-	40,31,392	-	4,03,139	36,28,253
13	Modi Xerox	15	56,929	-	-	56,929	-	8,539	48,390
14	Motor Pumpset	15	6,458	-	-	6,458	-	969	5,489
15	Water Coolers	15	9,778	-	-	9,778	-	1,467	8,311
16	Epass Sim Lan Machine	15	10,261	-	-	10,261	-	1,539	8,722
17	Parking Shed	10	7,10,071	-	-	7,10,071	-	71,007	6,39,064
18	Computer Equipments	15	10,14,394	-	-	10,14,394	-	1,52,159	8,62,235
19	Glassware & Plastic	15	1,19,953	-	-	1,19,953	-	17,993	1,01,960
20	Refrigerator	15	3,205	-	-	3,205	-	481	2,724
21	Water Purifier	15	945	-	-	945	-	142	803
	<b>Total</b>		<b>1,47,59,398</b>	<b>7,09,350</b>	<b>-</b>	<b>1,54,68,748</b>	<b>-</b>	<b>19,41,135</b>	<b>1,35,27,613</b>

**Fixed Assets Schedule Examination Fund**

Sl No	Particulars	Rate %	01.04.19 Rs.	Additions during the year		Total Rs.	Deductions Rs.	Total depreciation for the year Rs.	W.D.V. on 31.03.20 Rs.
				Rs.	Rs.				
				> 180 days	< 180 days				
1	Computers	40		-	41,650	41,650	-	8,330	33,320

Total:- **1,35,60,933**

*(Signature)*  
Principal

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

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

**INCOME AND EXPENDITURE ACCOUNT (UN-AIDED GENERAL FUNDS & EXAMINATION) FOR  
THE YEAR ENDED 31.03.2019**

PARTICULARS	Un-Aided General Funds	Examination	Combined (Un-Aided General Funds & Examination)
<b>INCOME</b>	Rs.	Rs.	
Examination Fee	-	58.82.190	58.82.190
Fee Collections	1.46.94.020	-	1.46.94.020
Other Collections	2.89.410	-	2.89.410
Interest received from bank	1.50.472	1.29.804	2.80.276
Interest on Fd	7.57.485	14.68.735	22.26.220
Examination surplus amount received	36,39,442	-	36,39,442
<b>TOTAL (A)</b>	<b>1.95.30.829</b>	<b>74.80.729</b>	<b>2.70.11.559</b>
<b>EXPENDITURE</b>			
Salaries	2.17.96.130	19.62.075	2.37.58.205
Administrative Expenses	86.33.714	-	86.33.714
Examination Expenses	-	18.78.834	18.78.834
Bank charges	1.822	378	2.200
CPE Expenses	11.11.747	-	11.11.747
UGC Expenses	1.43.773	-	1.43.773
Autonomous Expenses	6,88,172	-	6,88,172
<b>TOTAL (B)</b>	<b>3.23.75.358</b>	<b>38.41.287</b>	<b>3.62.16.645</b>
<b>To Excess of Income over expenditure (A-</b>	<b>-1.28.44.529</b>	<b>36.39.442</b>	<b>-92.05.086</b>


Internal Audit Co-ordinator

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



**INCOME & EXPENDITURE OF AIDED SPECIAL FUNDS FOR THE YEAR ENDED 31-03-2019**

PARTICULARS	Current Year	
		Rs.
<b>INCOME</b>		
Special Fee Collections		18,85,940
Interest Received from bank		84,984
Interest on Fixed Deposit		20,004
Caution deposits written off		-
<b>TOTAL (A)</b>		<b>19,90,928</b>
<b>EXPENDITURE</b>		
Special Fee Expenses		19,31,739
Bank charges		514
Audit Expenses		6,490
<b>TOTAL (B)</b>		<b>19,38,743</b>
<b>To Excess of Income over expenditure (A-B)</b>		<b>52,185</b>

  
Internal Audit Co-ordinator  
Principal  
PRINCIPAL  
PARVATANENI BRAHMAYYA  
BHODHARTHA COLLEGE OF ARTS & SCIENCE  
VIJAYAWADA - 520 010

**INCOME AND EXPENDITURE ACCOUNT (UN-AIDED SPECIAL) FOR THE YEAR ENDED 31.03.2019**

PARTICULARS	Current Year
<b>INCOME</b>	Rs.
Special Fee Collections	1,00,46,420
Interest received from bank	2,67,792
Interest on FD	2,60,983
General Caution Deposit Written off	-
<b>TOTAL (A)</b>	<b>1,05,75,195</b>
<b>EXPENDITURE</b>	
Special Fee Expenses	32,30,425
Bank Charges	438
Repairs & Maintenance	-
<b>TOTAL (B)</b>	<b>32,30,863</b>
<b>To Excess of Income over expenditure (A-B)</b>	<b>73,44,332</b>

  
Internal Audit Co-ordinator


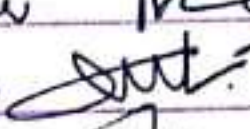
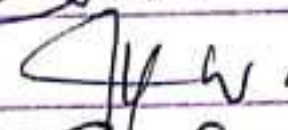

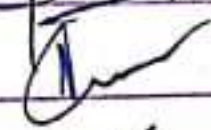
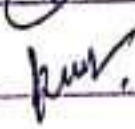
  
Principal  
PRINCIPAL  
PARVATANENI BRAHMAYYA  
DHARMA COLLEGE OF ARTS & SCIENCE  
W. JAYAWADA - 520 010



Minutes of the meeting of internal audit committee  
held on 20/12/18 in Room No. 839.

Dr. Md. S. Rahaman of Committee convened the meeting  
for the discussions on the following agenda.

Members present

- |                                 |          |   |
|---------------------------------|----------|---|
| 1. Dr. Md. S. Rahaman           | Convenor |    |
| 2. Mr. Ch. Prasanna Kumar       | member   |    |
| 3. Mr. VUK. Dharmendras         | "        |    |
| 4. Mrs. G. Lalitha Madhavi      | "        |   |
| 5. Mr. J. Suman Sivarao         | "        |  |
| 6. Mr. R. Nagar Mallenavara Rao | Pres.    |  |

Agenda of the meeting.

- i) Discussion on standardize the format of receipt & payment
- ii) Financial information regarding the departmental events
- iii) Any other matter with the permission of the chairman.

After having discussion on the above agenda the members made the following resolutions.

1. Receipt & Payment Statement should be prepared in the given format by all the departments and submitted to the committee & college office
2. All the Heads / Dy. Heads are required to provide information regarding the source and expenditure of the funds for conducting departmental activities like state level events, seminars, workshops etc
3. Departmental heads are required to provide financial statements of receipt & payments within 10 days after the completion of the event.



Minutes of the meeting of Internal Audit Committee held on 12/7/18 in Room ARO 339

Dr. Md. S. Rahaman Chairman Committee convened the meeting for the discussions on the following agenda.

Members present

- |                               |          |
|-------------------------------|----------|
| 1. Dr. Md. S. Rahaman.        | Chairman |
| 2. Mr. Ch. Prasanna Kumar.    | Members  |
| 3. Mr. VVK. Dharmendran.      | "        |
| 4. Mrs. G. Lalitha Madhavi.   | "        |
| 5. Mr. J. Samba Sivarao       | "        |
| 6. Mr. K. Naga Malleswara Rao | "        |

*[Signatures]*  
Just.  
Off. Secy.  
Secy.

Agenda of the meeting.

- i) Discussion on standardise the format of receipts and payment.
- ii) Financial information regarding the departmental events.
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After having discussion on the above agenda the members made the following resolutions.

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- 2) All the heads / Dy heads are required to provide information regarding the source and expenditure of the funds for conducting departmental activities like state level events, seminar, workshop etc.
- 3) Departmental heads are required to provide financial statements of receipts and payments within 10 days after the completion of the event.





**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, (General Funds-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
  - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
  - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure, for the Year Ended on that date.

Place: Vijayawada  
Date: 26.10.2019

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



(A.R.S.Krishna Rao)  
Partner

Mem.No: 027450

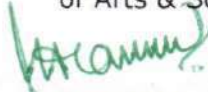
**Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Aided)**

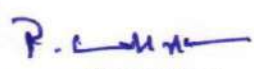
Siddhartha Nagar  
Vijayawada-520 010

**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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  
of Arts & Science

  
**Principal**  
**Parvathaneni Brahmayya**  
**Siddhartha College of Arts & Science,**  
**VIJAYAWADA-10**  
Place: Vijayawada  
Date: 26.10.2019

  
**Secretary**

  
**Treasurer**

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



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



### AIDED GENERAL UTILIZATION

Year Ending: 31.03.2019  
Assessment Year: 2019-2020

Status: CHARITABLE TRUST  
PAN: AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	3,12,69,266	
Corpus Donations received	-	3,12,69,266
Less: Exemption U/s. 11(1)(d)		-
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization for the year)		3,12,69,266 8,46,212
Income of the trust which should have been spent for charitable purpose		3,04,23,054
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	3,04,23,054	
Expenditure towards capital assets	-	3,04,23,054
Net Taxable Income		-
Amount Invested in Specified Funds		17,81,134
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	-
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>

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

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

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

**STATEMENT OF AFFAIRS (AIDED GENERAL FUNDS) AS ON 31.03.2019**

Particulars	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<b><u>LIABILITIES:</u></b>				
<b><u>CAPITAL FUND</u></b>				
Opening Balance		-31,51,834		-31,51,834
Add: Excess of Income over Expenditure during the year		<u>8,46,212</u>	-23,05,622	
<b><u>CURRENT LIABILITIES</u></b>				
Due to SAGTE			46,75,838	46,75,838
Other Current Liabilities	1		4,22,376	4,22,376
<b>TOTAL</b>			<b>27,92,593</b>	<b>19,46,380</b>
<b><u>ASSETS:</u></b>				
<b><u>FIXED ASSETS</u></b>				
As per separate schedule	2		8,55,800	8,55,800
<b><u>CURRENT ASSETS, LOANS AND ADVANCES</u></b>				
<b><u>a. Current Assets</u></b>				
Cash on hand			2,590	2,972
Balance with banks	3		17,81,134	9,34,539
<b><u>b. Loans &amp; Advances</u></b>				
Deposits recoverable	4		1,53,068	1,53,068
<b>TOTAL</b>			<b>27,92,593</b>	<b>19,46,380</b>

per our report of even date

  
Principal  
Principal

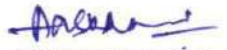
  
Secretary

  
Treasurer

Parvathaneni Brahmaya Siddhartha  
College of Arts & Science  
Place: Vijayawada  
Date: 26.10.2019



For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S

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

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

**INCOME AND EXPENDITURE FOR THE PERIOD ENDED 31.03.2019**

PARTICULARS		Current Year	Previous Year
<b>INCOME</b>			
Fee Collections	5	Rs. 13,29,475	Rs. 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
<b>TOTAL (A)</b>		<b>3,12,69,266</b>	<b>3,15,49,304</b>
<b>EXPENDITURE</b>			
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
<b>TOTAL (B)</b>		<b>3,04,23,054</b>	<b>3,14,27,764</b>
<b>Excess of Income over Expenditure (A-B)</b>		<b>8,46,212</b>	<b>1,21,540</b>

per our report of even date

*[Signature]*

Principal  
Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer

For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S



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

Place: Vijayawada  
Date: 26.10.2019  
VIJAYAWADA-520 010



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

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019**

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<b>RECEIPTS</b>				
<u>OPENING BALANCE</u>				
Cash on hand		2,972		17,533
Balance with banks		<u>9,34,539</u>	9,37,511	5,53,837
Fee Collections	A		13,29,475	13,16,660
Other Collections	B		87,870	1,72,035
Interest received from bank			48,361	30,005
Salary Deductions	C		30,36,746	47,32,798
Teaching grant			2,98,03,560	3,00,30,604
Staff advances			-	5,000
Advance form SAGATE			-	2,53,926
Pension contribution (Madhu)			-	81,495
<b>TOTAL</b>			<b>3,52,43,525</b>	<b>3,71,93,893</b>
<b>PAYMENTS</b>				
<u>Salaries</u>				
Teaching staff & Non-teaching staff			2,98,03,560	3,06,81,704
Salary Deductions			30,36,746	47,32,798
Administrative Expenses	D		6,19,494	6,81,192
Other Expenses	E		-	23,424
Property tax			-	1,32,263
Staff advances			-	5,000
Extra Seats Fee Paid			-	-
<u>Closing Balances</u>				
Cash on hand		2590		2,972
Balance with banks		<u>17,81,134</u>	17,83,724	9,34,539
<b>TOTAL</b>			<b>3,52,43,525</b>	<b>3,71,93,893</b>

per our report of even date

  
Principal

  
Secretary

  
Treasurer



For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S

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

Place: Vijayawada  
Date: 26.10.2019  
VIJAYAWADA-520 010.

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

**GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS AS ON 31.03.2019**

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<b><u>Schedule-1: OTHER CURRENT LIABILITIES</u></b>			
Pension contribution(Madhu)	4,22,376		3,40,881
Add: During this year	-		81,495
		4,22,376	4,22,376
<b><u>Schedule-2: FIXED ASSETS</u></b>			
Furniture	6,85,792		6,85,792
Water cooler	63,750		63,750
Library & Others	28,885		28,885
Labaratory Equipment	77,373		77,373
		8,55,800	8,55,800
<b><u>Schedule-3: BALANCE WITH BANKS</u></b>			
In Savings Bank:			
A/c No.35618	8,66,403		6,59,808
A/c No.35767	9,14,713		2,74,713
A/c No.3789	18		18
		17,81,134	9,34,539
<b><u>Schedule-4: DEPOSITS RECOVERABLE</u></b>			
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 31.03.2019**

Particulars	Current Year		Previous Year
<b><u>Schedule-5: FEE COLLECTIONS</u></b>			
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
<b><u>Schedule-6: OTHER COLLECTIONS</u></b>			
Sale of application forms	82,000		52,700
Affiliation fee	-		37,455
GSLIC Fee	-		81,880
Miscellaneous Fee	5,870		
		87,870	1,72,035

*(Signature)*  
Principal

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

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

**Schedule-7:ADMINISTRATIVE EXPENSES**

Repairs	82,539	50,846
Printing & Stationery	51,463	43,898
Telephone charges	23,871	27,360
Electricity Charges	2,68,195	2,45,246
General maintenance	72,921	32,498
Sanitary charges	25,783	10,454
Travelling Allowances	14,592	14,013
Conveyance Charges	1,426	2,084
Bank Charges	6	259
Water bill	806	22,474
Other Miscellaneous expenses	14,221	31,411
Renewal and Subscriptions	27,870	27,870
University Charges	25,766	-
Students Fee Refund Expenses	10035	-
	<u>6,19,494</u>	<u>5,08,413</u>

**Schedule-8:OTHER EXPENSES**

Group personal accident insurance	-	81,960
Affiliation fee	-	23,424
	<u>-</u>	<u>1,05,384</u>

**SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2019**

Particulars	Current Year	Previous Year
<b><u>Schedule-A:FEE COLLECTIONS</u></b>		
Admission fee	-	3,080
Re-admission fee	-	30
Tuition fee	13,29,475	13,04,250
Late fee fines	-	9,300
	<u>13,29,475</u>	<u>13,16,660</u>
<b><u>Schedule-B:OTHER COLLECTIONS</u></b>		
Sale of application forms	82,000	52,700
Affiliation fee	-	37,455
GSLIC Fee	-	81,880
Miscellaneous Fee	5,870	-
	<u>87,870</u>	<u>1,72,035</u>
<b><u>Schedule-C:SALARY DEDUCTIONS</u></b>		
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
	<u>30,36,746</u>	<u>47,32,798</u>

*[Signature]*  
Principal

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



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

**Schedule-D:ADMINISTRATIVE EXPENSES**

Repairs	82,539	1,41,665
Printing & Stationery	51,463	43,898
Telephone charges	23,871	27,360
Electricity Charges	2,68,195	2,45,246
General maintenance	72,921	32,498
Sanitary charges	25,783	10,454
Travelling Allowances	14,592	14,013
Conveyance Charges	1,426	2,084
Bank Charges	6	259
Water bill	806	22,474
Other Miscellaneous expenses	14,221	31,411
Renewal and Subscriptions	27,870	1,09,830
University Charges	25,766	-
Students Fee Refund Expenses	10,035	-
	6,19,494	6,81,192

**Schedule-E:OTHER EXPENSES**

Group personal accident insurance	-	-
Affiliation fee	-	23,424
	-	23,424

  
Principal

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

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**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, (General Funds-Un-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
  - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
  - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income for the Year Ended on that date.

Place: Vijayawada  
Date: 26.10.2019

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



(A.R.S.Krishna Rao)  
Partner

Mem.No: 027450



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

Siddhartha Nagar  
Vijayawada-520 010

**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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

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

  
Director  
Parvathaneni Brahmayya  
Siddhartha College of Arts & Science  
VIJAYAWADA-10

  
Secretary

  
Treasurer



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

Place: Vijayawada  
Date: 26.10.2019

### UNAIDED GENERAL UTILIZATION

Year Ending: 31.03.2019  
Assessment Year: 2019-2020

Status: CHARITABLE TRUST  
PAN: AABTS12711

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	1,95,30,829	
Corpus Donations received	-	1,95,30,829
Less: Exemption U/s. 11(1)(d)		1,95,30,829
Less: Exemption U/s. 11(1)(a) @ 15%		-
Income of the trust which should have been spent for charitable purpose		1,95,30,829
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	3,23,75,358	
Expenditure towards capital assets	99,59,270	
	4,23,34,628	1,95,30,829
Less: Restricted to available 85% funds	2,28,03,799	-
Net Taxable Income		1,84,64,635
Amount Invested in Specified Funds		
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	-
Tax Thereon		-
<b>REFUND DUE</b>		

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

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

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

STATEMENT OF AFFAIRS (UN AIDED GENERAL FUNDS) AS AT 31ST MARCH, 2019

Particulars	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<b>LIABILITIES:</b>				
<b>CAPITAL FUND</b>	1		6,12,60,153	5,94,15,615
<b>OTHER FUNDS</b>				
Volleyball tournament Fund			30,33,456	30,33,456
<b>CURRENT LIABILITIES</b>				
Advances	2		6,20,97,106	4,69,03,870
<b>Total</b>			<b>12,63,90,715</b>	<b>10,93,52,941</b>
<b>ASSETS:</b>				
<b>FIXED ASSETS</b>				
As per schedule	3		9,10,05,919	8,10,46,649
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>				
<b>a. Current Assets</b>				
Cash on Hand			7,708	478
Balance with banks	4		1,84,64,635	1,67,21,930
<b>b. Loans &amp; Advances</b>				
Advances	5		1,69,12,453	1,15,83,884
<b>Total</b>			<b>12,63,90,715</b>	<b>10,93,52,941</b>

per our report of even date

*[Signature]*  
Principal  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

For CHOWDARY & RAO  
Chartered Accountants  
FRN : 000656S



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

Parvathaneni Brahmayya Siddhartha  
College of Arts & Science  
Place: Vijayawada  
Date: 26.10.2019



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

PARTICULARS	Sch.No.	Current Year	Previous Year
<b>INCOME</b>		Rs.	Rs.
Fee Collections	6	1,46,94,020	2,61,91,135
Other Collections	7	2,89,410	5,32,036
Miscellaneous receipts		-	11,42,200
Interest received from bank		1,50,472	3,83,481
Interest on Fd		7,57,485	3,60,004
Examination surplus amount received		36,39,442	30,68,069
<b>TOTAL (A)</b>		<b>1,95,30,829</b>	<b>3,16,76,925</b>
<b>EXPENDITURE</b>			
Salaries	8	2,17,96,130	1,81,02,382
Administrative Expenses	9	86,33,714	57,92,269
Other Expenses	10	-	3,04,895
Bank charges		1,822	6
CPE EXPENDITURE	11	11,11,747	-
UGC EXPENDITURE	12	1,43,773	-
AUTONOMOUS EXPENDITURE	13	6,88,172	-
<b>TOTAL (B)</b>		<b>3,23,75,358</b>	<b>2,41,99,552</b>
<b>To Excess of Income over expenditure (A-B)</b>		<b>-1,28,44,529</b>	<b>74,77,373</b>

per our report of even date

For CHOWDARY & RAO  
Chartered Accountants  
FRN:000656S



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

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

Parvathaneni Brahmayya Siddhartha  
Place: Vijayawada  
Date: 26.10.2019  
Vijayawada-520 010.

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

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

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<b>RECEIPTS</b>				
Opening Balance				
Cash on hand		7,708		50,477
Balance with banks		1,06,16,583	1,06,24,291	24,82,671
Fee Collections	A		1,46,94,020	2,61,91,135
Other Collections	B		2,89,410	5,32,036
Miscellaneous receipts			-	11,42,200
Interest received on Savings Account			1,50,472	3,83,481
Interest on Fixed Deposits			7,57,485	3,38,451
Salary Deductions	C		16,13,432	12,80,164
Volley ball A/c amount(Fixed deposit)			41,48,330	39,11,634
Staff Advance Recovered			-	-
Siddhartha Academy			81,00,000	8,51,795
Fixed deposits matured			50,60,515	50,00,000
CPE RECEIPTS	D		98,62,366	-
UGC RECEIPTS	E		1,93,379	-
AUTONOMOUS RECEIPTS	F		33,27,314	-
<b>TOTAL</b>			<b>5,88,21,014</b>	<b>4,21,64,044</b>
<b>PAYMENTS</b>				
Salaries	G		2,17,96,130	1,81,02,382
Salary Deductions			16,13,432	12,80,164
Administrative Expenses	H		66,32,136	57,01,450
Other Expenses	I		-	3,04,895
Bank charges			1,822	6
Audit fee Payable			-	1,500
Staff Advance Paid			4,26,977	10,000
Web Seminar Library Hall			49,666	-
Furniture			90,800	-
Library furniture			-	-
Fixed Deposits Invested			53,95,283	50,60,515
Volleyball Tournament FD reinvested			45,09,962	41,48,330
PG Course			17,49,127	-
TDS Receivable (SAGTE)			61,085	41,240
CPE EXPENSES	J		44,75,800	-
UGC EXPENSES	K		1,43,773	-
AUTONOMOUS EXPENSES	L		33,07,923	-
Closing Balance				
Cash on hand		7,708		477
Balance with banks		85,59,390	85,67,098	75,13,085
<b>TOTAL</b>			<b>5,88,21,014</b>	<b>4,21,64,044</b>

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



Adenda

(A.R.S. KRISHNA RAO)

Partner - M. No. 027450

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

Principal

Parvathaneni Brahmayya Siddhartha

College of Arts and Science

Place: Vijayawada  
Date: 26.10.2019

GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS

Particulars	Current Year		Previous Year
<b>Schedule-1: CAPITAL FUND</b>	Rs.	Rs.	Rs.
Opening balance	5,94,15,615		1,13,06,234
Less: Aided General Fund (Written Off)	-1,00,000		-
Add: CPE Grant	98,62,366		4,06,32,008
Add: UGC Grant	1,93,379		
Add: AUTONOMOUS Grant	24,22,594		
Less: Internal Management Loan	-8,00,000		
Add: Excess of Income over expenditure during the year	-1,28,44,529		74,77,373
Add: CPE CASH & BANK BAL	10,94,868		
Add: UGC CASH & BANK BAL	18,11,069		
Add: AUTONOMOUS CASH & BANK BAL	2,04,791		
	<b>6,12,60,153</b>	<b>6,12,60,153</b>	5,94,15,615
<b>Schedule-2: CURRENT LIABILITIES</b>			
I). Due to SAGTE			
Opening balance	4,69,03,870		4,69,03,870
Add: During the Year 2018-19	1,48,49,601		-
Less: Tds on Fixed Deposit	61,085		-
	<b>6,16,92,386</b>	<b>6,16,92,386</b>	4,69,03,870
II). Advances (AUTONOMOUS)	<b>4,04,720</b>	<b>4,04,720</b>	
		<b>6,20,97,106</b>	
<b>Schedule-4: BALANCE WITH BANKS</b>			
In Savings Bank	85,59,390		75,13,085
In Fixed Deposits	99,05,245		92,08,845
Add: Fresh Deposits during 2018-19	-		-
		<b>1,84,64,635</b>	1,67,21,930
<b>Schedule-5: LOANS &amp; ADVANCES</b>			
<b>Deposits recoverable:-</b>			
Electricity Deposit		28,050	28,050
<b>Advances:-</b>			
Autonomous (U.G.C.)	3,21,038		3,21,038
Due from Aided general funds	-		1,00,000
Principal PBSC	50,000		10,000
P.G Courses	17,49,127	21,20,165	-
Examination surplus amount	1,11,24,796		1,11,24,796
Add: During the year 2018-19	36,39,442	<b>1,47,64,238</b>	
		<b>1,69,12,453</b>	1,15,83,884

Schedule: 3 FIXED ASSETS

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

*Mani*  
Principal

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



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

**SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019**

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<b><u>Schedule-6:FEE COLLECTIONS</u></b>			
Admission fee	-		6,260
Re-admission fee	-		75
Tuition fee	1,46,94,020		2,61,59,270
Late fee fines	-		25,530
		1,46,94,020	2,61,91,135
<b><u>Schedule-7:OTHER COLLECTIONS</u></b>			
Sale of application forms	2,37,150		1,39,120
Group personal accident insurance	-		1,82,090
Affiliation fee	-		1,73,615
Canteen electricity	52,260		33,408
scrap sales	-		3,803
		2,89,410	5,32,036
<b><u>Schedule-8:SALARIES</u></b>			
Salaries(Un-aided)	1,98,03,235		1,64,86,426
ESI contribution by the Management	5,61,573		4,53,842
PF contribution by the Management	12,62,344		10,06,214
Guest faculty/Honorarium (TAX)	-		-
Honorarium to Yoga	1,68,978		1,55,900
		2,17,96,130	1,81,02,382
<b><u>Schedule-9:ADMINISTRATIVE EXPENSES</u></b>			
Printing & Stationery	69,910		49,350
Audit fee	9,720		9,120
Travelling Expenses	8,809		270
Telephone charges	1,150		3,779
Electricity charges	11,85,211		11,20,707
Management cash award	51,892		1,01,276
Advertisement charges	2,51,354		1,49,711
Campus maintainance & Repairs	34,88,931		16,74,846
House keeping expenses	12,28,471		5,83,959
Other Miscellaneous expenses	1,03,109		43,073
Lease of land	8,97,000		8,98,119
Advocate charges	-		22,500
BOS Expenses	1,81,397		1,05,616
Renewals and Subscriptions	88,600		1,47,499
Seminars and Guest lectures	87,624		53,499
Training and Placement expenses	5,007		1,41,988
University charges	2,11,575		6,589
Yoga day expenses	-		1,26,344
Youth Festival Expenses	2,75,450		3,46,800
Greenary expenses	-		60,000
Property tax	2,64,524		1,32,262
Sanitary expense	-		14,962
BOM Expenses	31,554		-
Municipal Water Charges	22,530		-
Sports Day Expenses	1,18,856		-
Student Fee Refund Expenses	51,040		-
		86,33,714	57,92,269
<b><u>Schedule-10:OTHER EXPENSES</u></b>			
Group personal accident insurance	-		1,82,280
Affiliation fee	-		1,22,615
		-	3,04,895
<b><u>Schedule-11: CPE EXPENSES</u></b>			
<b>Recurring</b>			
Bank charges	686		-
Teaching Facility Phase I (Recurring )	1,19,367		-
Teaching Facilities	3,41,265		-
Research Facilities	4,69,068		-
Extension activities	8,975		-
Other activities	1,72,386		-
		11,11,747	-
<b><u>Schedule-12: UGC EXPENSES</u></b>			
<b>Recurring</b>			
Bank charges	18		-
UGC Grant Refund	1,10,255		-
Seminar / Symposia	17,500		-
UGC Grants Received for Seminar	16,000		-
		1,43,773	-
<b><u>Schedule-13: AUTONOMOUS EXPENDITURE</u></b>			
<b>Recurring</b>			
Bank charges	272		-
Guest/ visiting faculty	79,982		-
Orientation & retraining Teachers	21,340		-
Work shops & seminars	1,55,764		-
Renovation & repairs	4,30,814		-
		6,88,172	-

*[Signature]*

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

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

**SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2019**

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<b><u>Schedule-A: FEE COLLECTIONS</u></b>			
Admission fee	-	-	6,260
Re-admission fee	-	-	75
Tuition fee	1,46,94,020	-	2,61,59,270
Late fee fines	-	-	25,530
Electricity fee	-	-	-
		1,46,94,020	2,61,91,135
<b><u>Schedule-B: OTHER COLLECTIONS</u></b>			
Sale of application forms	2,37,150	-	1,39,120
Group personal accident insurance	-	-	1,82,090
Affiliation fee	-	-	1,73,615
Canteen electricity	52,260	-	33,408
scrap sales	-	-	3,803
		2,89,410	5,32,036
<b><u>Schedule-C: SALARY DEDUCTIONS</u></b>			
Professional tax	1,10,550	-	81,850
EPF	11,61,332	-	9,60,109
GLIC	27,416	-	27,310
Income Tax	49,400	-	37,100
ESIC	2,07,208	-	1,73,795
Kerala fund	57,526	-	-
		16,13,432	12,80,164
<b><u>Schedule-D: CPE RECEIPTS</u></b>			
Grant Received	97,00,000	-	-
Interest received from bank	1,62,366	-	-
		98,62,366	-
<b><u>Schedule-E: UGC RECEIPTS</u></b>			
Grant Received	66,000	-	-
Interest received from bank	1,27,379	-	-
		1,93,379	-
<b><u>Schedule-F: AUTONOMOUS RECEIPTS</u></b>			
Grant Received	24,00,000	-	-
Advances received from SAGATE	9,00,000	-	-
Advances	4,720	-	-
Interest received from bank	22,594	-	-
		33,27,314	-
<b><u>Schedule-G: SALARIES</u></b>			
Salaries(Un-aided)	1,98,03,235	-	1,64,86,426
ESI contribution by the Management	5,61,573	-	4,53,842
PF contribution by the Management	12,62,344	-	10,06,214
Honorarium to Yoga	1,68,978	-	1,55,900
		2,17,96,130	1,81,02,382
<b><u>Schedule-H: ADMINISTRATIVE EXPENSES</u></b>			
Printing & Stationery	69,910	-	49,350
Audit fee	9,720	-	9,120
Travelling Expenses	8,809	-	270
Telephone charges	1,150	-	3,779
Electricity charges	11,85,211	-	11,20,707
Management cash award	51,892	-	1,01,276
Advertisement charges	2,51,354	-	1,49,711
Campus maintainance & Repairs	32,02,855	-	16,74,846
House keeping expenses	12,14,494	-	5,83,959
Other Miscellaneous expenses	80,147	-	43,073
Lease of land	-	-	8,07,300
Advocate charges	-	-	22,500
BOS Expenses	-	-	1,05,616
Renewals and Subscriptions	88,600	-	1,47,499
Seminars and Guest lectures	27,432	-	53,499
Training and Placement expenses	5,007	-	1,41,988
University charges	2,11,575	-	6,589
Yoga day expenses	-	-	1,26,344
Youth Festival Expenses	-	-	3,46,800
Greenary expenses	-	-	60,000
Property tax	-	-	1,32,262
Sanitary expense	-	-	14,962
BOM Expenses	31,554	-	-
Municipal Water Charges	22,530	-	-
Sports Day Expenses	1,18,856	-	-
Student Fee Refund Expenses	51,040	-	-
		66,32,136	57,01,450
<b><u>Schedule-I: OTHER EXPENSES</u></b>			
Group personal accident insurance	-	-	1,82,280
Affiliation fee	-	-	1,22,615
		-	3,04,895
<b><u>Schedule-J: CPE EXPENSES</u></b>			
<b>Recurring</b>			
Bank charges	686	-	-
Teaching Facility Phase I (Recurring )	1,19,367	-	-
Teaching Facilities	3,41,265	-	-
Research Facilities	4,69,068	-	-
Extension activities	8,975	-	-
Other activities	1,72,386	-	-
	11,11,747	-	-
<b>Non-Recurring</b>			
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	-

*K. Anand*  
Principal

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

<b>Schedule-K: UGC EXPENSES</b>			
<b>Recurring</b>			
Bank charges	18	-	-
UGC Grant Refund	1,10,255	-	-
Seminar / Symposia	17,500	-	-
UGC Grants Received for Seminar	16,000	-	-
		1,43,773	-
<b>Schedule-L: AUTONOMOUS EXPENSES</b>			
<b>Recurring</b>			
Bank charges	272	-	-
Guest/ visiting faculty	79,982	-	-
Orientation & retraining Teachers	21,340	-	-
Work shops & seminars	1,55,764	-	-
Renovation & repairs	4,30,814	-	-
	6,88,172	-	-
<b>Non-Recurring</b>			
Equipment	8,71,695	-	-
Furniture	3,29,788	-	-
Library Books & Journals	1,18,268	-	-
	13,19,751	-	-
Advance refunded to SAGTE	13,00,000	-	-
		33,07,923	-

*[Signature]*

Principal

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





**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, (Special Funds-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
  - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
  - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.

Place: Vijayawada  
Date: 26.10.2019

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



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

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

Siddhartha Nagar

Vijayawada-520 010


**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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.

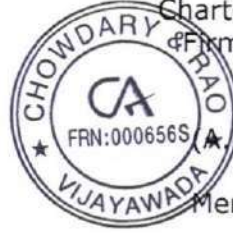
For Parvathaneni Brahmayya Siddhartha Degree College  
of Arts & Science

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

  
Principal  
Parvathaneni Brahmayya  
Siddhartha College of Arts & Science  
VIJAYAWADA-10  
Place: Vijayawada  
Date: 26.10.2019

  
Secretary

  
Treasurer



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

### AIDED SPECIAL UTILIZATION

Year Ending: 31.03.2019  
Assessment Year: 2019-2020

Status: CHARITABLE TRUST  
PAN: AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	19,90,928	
Corpus Donations received	-	19,90,928
Less: Exemption U/s. 11(1)(d)		-
Less: Exemption U/s. 11(1)(a) @ 15%		19,90,928
Income of the trust which should have been spent for charitable purpose		19,889
		19,71,039
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	19,38,743	
Expenditure towards capital assets	32,296	19,71,039
Net Taxable Income		0
Amount Invested in Specified Funds		18,30,221
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	-
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>

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

Sl.No	Ass.Year	Opening excess Application	Utilization in (Excess) / Short	Cumulative excess Application
1	2015-2016	-	(24,154)	24,154
2	2016-2017	24,154	4,00,301	(3,76,147)
3	2017-2018	(3,76,147)	1,17,459	(4,93,606)
4	2018-2019	(4,93,606)	-	(4,93,606)
5	2019-2020	(4,93,606)	0	(4,93,606)



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

**STATEMENT OF AFFAIRS (AIDED SPECIAL FUNDS) AS AT 31ST MARCH, 2019**

Particulars	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<b>LIABILITIES:</b>				
<b>CAPITAL FUND</b>				
Opening balance		69,82,407		69,82,407
Add : Excess of income over expenditure		<u>52,185</u>	70,34,592	
<b>DEPOSITS REFUNDABLE</b>				
As per Schedule	1		-	-
<b>Total</b>			<b>70,34,593</b>	<b>69,82,407</b>
<b>ASSETS:</b>				
<b>FIXED ASSETS</b>				
As per separate schedule	2		51,94,213	51,61,917
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>				
<b>a. Current Assets</b>				
Cash on hand		2,062		204
Balance with banks	3	<u>18,30,221</u>	18,32,283	18,14,197
<b>b. Loans &amp; Advances</b>				
Due to General Funds		-		
SAGATE		<u>8,096</u>	8,096	6,088
<b>Total</b>			<b>70,34,593</b>	<b>69,82,407</b>

per our report of even date

*[Signature]*

Principal  
Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer

Parvathaneni Brahmaya Siddhartha  
College of Arts & Science  
Place: Vijayawada  
Date: 26.10.2019



For CHOWDARY & RAO  
Chartered Accountants  
FRN : 000656S

*[Signature]*

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

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

**INCOME & EXPENDITURE OF AIDED SPECIAL FUNDS FOR THE YEAR ENDED 31-03-2019**

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

per our report of even date

*[Signature]*

Principal

Principal

Parvathaneni Brahmalya Siddhartha

Place: Vijayawada

Date: 26.10.2019

*[Signature]*

Secretary

*[Signature]*

Treasurer



**CHOWDARY & RAO**

Chartered Accountants

FRN: 000656S

*[Signature]*

S. KRISHNA RAO

Partner - M. No. 027450

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

**RECEIPTS & PAYMENTS (AIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31.03.2019**

PARTICULARS	Sch.No.	Current Year	Previous Year
RECEIPTS		Rs.	Rs.
Opening Balance			Rs.
Cash on hand		204	356
Balance with banks		15,24,630	22,61,524
Special Fee Collections	A	18,85,940	14,71,760
Interest Received from bank		84,984	86,144
Interest on FD		20,004	19,008
Caution Deposit		-	-
Fd matured		2,89,567	2,72,503
TOTAL		38,05,330	41,11,295
PAYMENTS			
Special Fee Expenses	B	19,31,739	20,16,006
Audit Expenses		6,490	-
Bank charges		514	24
TDS receivable		2,008	1,944
FD Invested		3,07,563	2,89,567
Laboratory equipment		-	2,36,638
Library Books		-	39,782
Computer(Mouse)		-	2,500
Library equipment		32,296	-
Closing Balance			
Cash in Hand		2,062	204
Balance with banks		15,22,658	15,24,630
TOTAL		38,05,330	41,11,295

per our report of even date

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

For CHOWDARY & RAO



Chartered Accountants  
FRN:000656S

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

Place: Vijayawada  
Date: 26.10.2019  
Parvathaneni Brahmaya Siddhartha  
College of Arts & Science  
VIJAYAWADA-520 010.



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

**SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2019**

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<b><u>Schedule-1:DEPOSITS REFUNDABLE</u></b>			
General Caution deposit:			
Opening balance	-		4,46,535
Add:Receipts during the year	-		-
Less: Written off during the year	-		4,46,535
			-
<b><u>Schedule-3:BALANCE WITH BANKS</u></b>			
In Savings bank			
Syn.Bank(A/c No.35622)	15,22,658		15,24,630
In Fixed deposit	2,89,567		2,72,503
Add: Interest on FD	17,996		17,064
		18,30,221	18,14,197

**Schedule: 2 FIXED ASSETS**

Name of the Asset	Opening balance	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
	<b>51,61,917</b>	<b>32,296</b>	<b>-</b>	<b>51,94,213</b>



Principal

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

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

**SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019**

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<b><u>Schedule-4:SPECIAL FEE COLLECTIONS</u></b>			
Special Fee	18,53,825		
Registration fee	15,300		
Matriculation fee	-		42,980
Tournament fee	6,000		54,480
Laboratory fee	-		5,27,100
Library & Reading room fee	-		68,100
Internal Exam. fee	-		1,02,150
To College Union fee	-		81,720
Games fee	-		1,02,150
Poor students Aid fee	-		6,810
Audio-visual fee	-		23,835
College callender fee	-		20,430
Magazine fee	-		68,100
Identity cards fee	-		34,050
Medical Inspection fee	-		13,620
Students Amenities fee	-		81,720
Social Service league fee	-		10,215
Drama fee	-		68,100
Youth Festival fee	-		36,774
University Service fee	-		1,09,641
Library Fines	6,495		12,365
Brekages	4,320		7,420
		18,85,940	14,71,760
<b><u>Schedule-5:SPECIAL FEE EXPENSES</u></b>			
Matriculation			-
Tournament expenses	24,080		49,859
Laboratory expenses	4,77,037		3,07,778
Library Reading room & Journals	98,615		23,386
Internal Exam. expenses	2,22,661		1,51,927
College union expenses	3,000		2,990
Games expenses	1,46,284		1,12,643
College callender expenses	-		19,729
Students amenities expenses	4,67,664		1,16,108
Drama expenses	-		50,000
Youth festival expenses	15,953		32,784
University services	1,63,895		99,035
Poor students expenses	6,700		6,810
Medical Inspection expenses	9,599		5,015
Debit balances written off	28,860		-
Identity cards	1,28,783		18,425
College day expenses	-		91,765
Electrical expenses			
New Wiring & Led Light Works	76,730		
Social Service Expenses	14,352		
Student Fee Refund	14,175		
Training & Placement Expenses	33,351		9,27,752
		19,31,739	20,16,006



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

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

**SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019**

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<b><u>Schedule-A:SPECIAL FEE COLLECTIONS</u></b>			
Special Fee	18,53,825		-
Registration fee	15,300		-
Matriculation fee	-		42,980
Tournament fee	6,000		54,480
Laboratory fee	-		5,27,100
Library & Reading room fee	-		68,100
Internal Exam. fee	-		1,02,150
College Union fee	-		81,720
Games fee	-		1,02,150
Poor students Aid fee	-		6,810
Audio-visual fee	-		23,835
College callender fee	-		20,430
Magazine fee	-		68,100
Identity cards fee	-		34,050
Medical Inspection fee	-		13,620
Students Amenities fee	-		81,720
Social Service league fee	-		10,215
Drama fee	-		68,100
Youth Festival fee	-		36,774
University Service fee	-		1,09,641
Library Fines	6,495		12,365
Brekages	4,320		7,420
		18,85,940	14,71,760
<b><u>Schedule-B:SPECIAL FEE EXPENSES</u></b>			
Matriculation			-
Tournament expenses	24,080		49,859
Laboratory expenses	4,77,037		3,07,778
Library Reading room & Journals	98,615		23,386
Internal Exam. expenses	2,22,661		1,51,927
College union expenses	3,000		2,990
Games expenses	1,46,284		1,12,643
College callender expenses	-		19,729
Students amenities expenses	4,67,664		1,16,108
Drama expenses	-		50,000
Youth festival expenses	15,953		32,784
University services & Expenses	1,63,895		99,035
Poor students expenses	6,700		6,810
Medical Inspection expenses	9,599		5,015
Identity cards	28,860		18,425
College day expenses	1,28,783		91,765
Electircal expenses	-		9,27,752
New Wiring & Led Light Works	76,730		-
Social Service Expenses	14,352		-
Student Fee Refund	14,175		-
Training & Placement Expenses	33,351		-
		19,31,739	20,16,006



Principal

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



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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, (Special Funds-Un-Aided)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
  - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Special Funds-Un-Aided)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
  - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.

Place: Vijayawada  
Date: 26.10.2019



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

*A.R.S. Krishna Rao*  
(A.R.S. Krishna Rao)  
Partner

Mem.No: 027450

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

Siddhartha Nagar  
Vijayawada-520 010

**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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

For Chowdary & Rao

Chartered Accountants

Firm Reg.No: 000656S

Director

Secretary

Treasurer



A.R.S.Krishna Rao)

Partner

Mem.No: 027450

Place: Vijayawada

Date: 26.10.2019



### UNAIDED SPECIAL UTILIZATION

Year Ending: 31.03.2019  
Assessment Year: 2019-2020

Status: CHARITABLE TRUST  
PAN: AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	1,05,75,195	
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%		15,86,279
Income of the trust which should have been spent for charitable purpose		89,88,916
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	32,30,863	
Expenditure towards capital assets	13,24,686	45,55,549
Short Utilization of Income for the Year		44,33,367
Amount Invested in Specified Funds		1,08,18,622
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	-
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>

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

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

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

**STATEMENT OF AFFAIRS (UN AIDED SPECIAL FUNDS) AS AT 31ST MARCH, 2019**

Particulars	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<b>LIABILITIES:</b>				
<b>CAPITAL FUND</b>				
Opening balance		1,50,58,911		1,50,58,911
Add: Excess of income over expenditure		<u>73,44,332</u>	2,24,03,243	
<b>DEPOSITS REFUNDABLE</b>				
General Caution Deposit	1		-	-
<b>Total</b>			<b>2,24,03,243</b>	<b>1,50,58,911</b>
<b>ASSETS:</b>				
<b>FIXED ASSETS</b>				
As per separate schedule	2		1,14,65,394	1,01,40,708
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>				
<b>a) Cash and Bank Balances</b>				
Cash in hand		781		4,893
Balance with banks	3	<u>1,08,18,622</u>	1,08,19,403	48,08,874
<b>b) Loans and advances</b>				
Advances	4		15,000	55,000
<b>c) Other current asset</b>				
SAGTE(TDS Receivable)			1,03,446	49,436
<b>Total</b>			<b>2,24,03,243</b>	<b>1,50,58,911</b>

per our report of even date

For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S



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

*[Signature]*

Principal  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

Place: Vijayawada  
Date: 26.10.2019  
Vijayawada -520 010.

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

**INCOME AND EXPENDITURE ACCOUNT(UN-AIDED SPECIAL) FOR THE YEAR ENDED 31.03.2019**

PARTICULARS	Sch No	Current Year	Previous Year
<b>INCOME</b>		Rs.	Rs.
Special Fee Collections	5	1,00,46,420	32,86,348
Interest received from bank		2,67,792	59,767
Interest on FD		2,60,983	1,49,436
General Caution Deposit Written off		-	3,66,520
<b>TOTAL (A)</b>		<b>1,05,75,195</b>	<b>38,62,071</b>
<b>EXPENDITURE</b>			
Special Fee Expenses	6	32,30,425	15,57,625
Bank Charges		438	433
Repairs & Maintenance		-	-
<b>TOTAL (B)</b>		<b>32,30,863</b>	<b>15,58,058</b>
<b>To Excess of Income over expenditure (A-B)</b>		<b>73,44,332</b>	<b>23,04,013</b>

per our report of even date



Principal



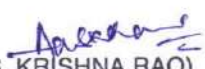
Secretary



Treasurer



For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S

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

Place: Vijayawada  
Date: 26.10.2019  
Parvathani Brahmaya Siddhartha  
College of Arts & Science  
VIJAYAWADA-520 010.



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

**RECEIPTS & PAYMENTS (UNAIDED SPECIAL FUNDS) FOR THE YEAR ENDED 31.03.2019**

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<b>RECEIPTS</b>				
<u>Opening Balance</u>				
Cash on hand		4,893		5,337
Balance with banks		<u>7,08,874</u>	7,13,767	2,78,900
Special Fee Collections	A		1,00,46,420	32,86,348
Interest received from bank			2,67,792	59,767
Interest on FD			2,60,983	1,25,000
Caution Deposit			-	-
Breakages			-	-
Fixed deposits matured			41,00,000	40,00,000
<b>TOTAL</b>			<b>1,53,88,962</b>	<b>77,55,352</b>
<b>PAYMENTS</b>				
Special Fee Expenses	B		31,75,425	15,57,625
Bank Charges			438	433
Repairs & Maintenance			-	-
TDS receivable (SAGTE)			54,010	1,25,000
Laboratory equipment			32,700	1,76,763
Lab Furniture			1,01,986	-
Library Books			-	53,664
Library Equipment			67,500	1,200
Computer (Server)			-	10,71,900
Computer			11,22,500	
Loans and advances ( asset )			15,000	55,000
Fixed Deposits Invested			43,06,973	40,00,000
<u>Closing Balances</u>				
Cash in Hand		781		4,893
Balance with banks		<u>65,11,649</u>	65,12,430	7,08,874
<b>TOTAL</b>			<b>1,53,88,962</b>	<b>77,55,352</b>

per our report of even date

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer



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

*[Signature]*

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

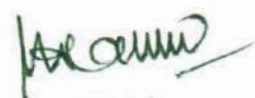
Place: Vijayawada  
Date: 26.10.2019  
Vijayawada-520 010.



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

**SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019**

Particulars	Current Year	Previous Year
<b><u>Schedule-5:SPECIAL FEE COLLECTIONS</u></b>	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	
	<b>1,00,46,420</b>	<b>32,86,348</b>
<b><u>Schedule-6:SPECIAL FEE EXPENSES</u></b>		
Matriculation	-	-
Sports day expenses	30,000	1,11,544
Laboratory expenses	8,28,556	1,48,110
Library Reading room & Journals	40,783	85,849
Internal Exam. expenses	4,22,679	1,93,142
College union expenses	28,327	31,990
Games expenses	2,02,019	2,29,131
College calender expenses	39,155	21,246
Social Service league	10,501	-
Audio-visual expenses	-	-
Students 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	
	<b>32,30,425</b>	<b>15,57,625</b>



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



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

**SCHEDULES FOR RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019**

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<b><u>Schedule-4:SPECIAL FEE COLLECTIONS</u></b>			
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
<b><u>Schedule-5:SPECIAL FEE EXPENSES</u></b>			
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
		31,75,425	15,57,625

*(Signature)*  
Principal

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

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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, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Examinations)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Examinations)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
  - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (Examinations)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
  - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure for the Year Ended on that date.

Place: Vijayawada  
Date: 26.10.2019



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

(A.R.S.Krishna Rao)  
Partner

Mem.No: 027450



**Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science,  
(Examinations)**

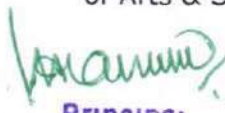
Siddhartha Nagar  
Vijayawada-520 010


**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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

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

  
Principal  
Parvathaneni Brahmayya  
Siddhartha College of Arts & Science  
VIJAYAWADA-10  
Place: Vijayawada  
Date: 26.10.2019

  
Secretary

  
Treasurer



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

### EXAMINATION UTILIZATION

Year Ending: 31.03.2019  
Assessment Year: 2019-2020

Status: CHARITABLE TRUST  
PAN: AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	74,80,729	
Corpus Donations received	-	
		74,80,729
Less: Exemption U/s. 11(1)(d)		-
		74,80,729
Less: Exemption U/s. 11(1)(a) @ 15%		11,22,109
Income of the trust which should have been spent for charitable purpose		63,58,620
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	38,41,287	
Expenditure towards capital assets	1,55,450	
		39,96,737
Short Utilization of Income for the Year		23,61,883
Amount Invested in Specified Funds		2,78,96,371
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	-
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>

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

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

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

**STATEMENT OF AFFAIRS (EXAMINATIONS) AS AT 31ST MARCH, 2019**

Particulars	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<b>LIABILITIES:</b>				
<b>CAPITAL FUND</b>				
Opening balance		1,11,24,857		1,11,24,857
Add: Excess of income over expenditure		<u>36,39,442</u>	1,47,64,299	
<b>CURRENT LIABILITIES</b>				
Due to SAGTE	1		1,46,34,283	1,47,82,334
<b>Total</b>			<b>2,93,98,582</b>	<b>2,59,07,191</b>
<b>ASSETS:</b>				
<b>FIXED ASSETS</b>				
As per separate schedule	2		15,02,031	13,46,581
<b>CURRENT ASSETS</b>				
<b>Cash and Bank Balances:</b>				
Cash in hand			180	180
Balance with banks	3		2,78,96,371	2,45,60,430
<b>Total</b>			<b>2,93,98,582</b>	<b>2,59,07,191</b>

per our report of even date



Principal

Principal



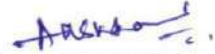
Secretary



Treasurer



For CHOWDARY & RAO  
Chartered Accountants  
FRN : 000656S



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

Parvathaneni Brahmayya Siddhartha  
College of Arts & Science  
Place: Vijayawada  
Date: 26.10.2019



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

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

<b>PARTICULARS</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>INCOME</b>	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
<b>TOTAL (A)</b>	<b>74,80,729</b>	<b>66,92,681</b>
<b>EXPENDITURE</b>		
Salaries	19,62,075	17,63,631
Examination expenses	18,78,834	18,60,495
Bank charges	378	486
<b>TOTAL (B)</b>	<b>38,41,287</b>	<b>36,24,612</b>
<b>To Excess of Income over expenditure (A-B)</b>	<b>36,39,442</b>	<b>30,68,069</b>

per our report of even date



Principal

Principal



Secretary



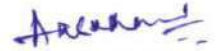
Treasurer



For CHOWDARY & RAO

Chartered Accountants

FRN:000656S



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

Place: Vijayawada

Date: 26.10.2019

VIJAYAWADA-520 010.

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

**RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2019**

PARTICULARS	Sch.No.	Current Year		Previous Year
		Rs.	Rs.	Rs.
<b>RECEIPTS</b>				
Opening Balance:				
Cash in hand		180		180
Balance with banks		<u>32,14,705</u>	32,14,885	15,75,133
Examination fee			58,82,190	52,23,274
Interest received from bank			1,29,804	56,910
Salary Deductions			2,05,823	1,56,923
Interest on FD			14,68,735	14,16,035
Fixed deposits matured			2,13,45,725	2,00,74,563
<b>TOTAL</b>			<b>3,22,47,162</b>	<b>2,85,03,018</b>
<b>PAYMENTS</b>				
Salaries	4		19,62,075	17,63,631
Salary Deductions	5		2,05,823	1,56,923
Examination Expenses			18,78,834	18,60,495
Bank charges			378	486
DS Receivable			1,48,051	1,44,877
Fixed deposit			2,26,66,409	2,13,45,721
Computers			76,000	16,000
Equipment			42,950	
Air Conditioners			36,500	-
Closing Balance:				
Cash in hand		180		180
Balance with banks		<u>52,29,962</u>	52,30,142	32,14,705
<b>TOTAL</b>			<b>3,22,47,162</b>	<b>2,85,03,018</b>

per our report of even date

For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S



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

*[Signature]*

Principal

Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer

Parvathaneni Brahmavva Siddhartha

College of Arts & Science

Place: Vijayawada

Date: 26.10.2019

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

**GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2019 [EXAMINATIONS]**

Particulars	Current Year		Previous Year
	Rs.	Rs.	Rs.
<b><u>Schedule-1:CURRENT LIABILITIES</u></b>			
Due to SAGTE			
Opening balance	1,47,82,334		1,49,23,673
Less: Tds on Fixed Deposit	1,48,051		1,41,339
		1,46,34,283	1,47,82,334
<b><u>Schedule: 2 FIXED ASSETS</u></b>			
Name of the Asset	Opening balance Rs	Additons Rs	Deductions Rs
			Total Rs
Computers	1,78,220	76,000	-
Digital copy printer	7,77,890	-	-
Fans	2,285	-	-
Furniture	56,743	-	-
Labling Mission	14,200	-	-
Telugu Type writer	8,990	-	-
Printer and Scanner	2,77,680	-	-
Equipment	30,572	42,950	-
Air Conditioners	-	36,500.00	-
<b>Total</b>	<b>13,46,581</b>	<b>1,55,450</b>	<b>-</b>
			<b>15,02,031</b>
<b><u>Schedule-3:BALANCE WITH BANKS</u></b>			
In Savings bank	52,29,962		32,14,705
In Fixed deposit	2,13,45,725		2,00,74,567
Add: Fresh deposits during the	-		-
Add: Interest during the year	13,20,684	2,26,66,409	12,71,158
		2,78,96,371	2,45,60,430
<b><u>Schedule-4:SALARIES</u></b>			
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
<b><u>Schedule-5:SALARY DEDUCTIONS</u></b>			
Professional Tax	12,200		9,950
EPF	1,35,254		1,15,300
GLIC	4144.80		4,145
ESIC	13,873		15,128
Income tax	35,600		12,400
Kerala	4,751		-
<b>Total</b>		<b>2,05,823</b>	<b>1,56,923</b>



Principal

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



19027450AAAAEF7435



**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, (General Funds Un-Aided & Examinations)** Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
  - a) In the case of the Balance Sheet, of the State of Affairs of the **Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science, (General Funds Un-Aided & Examinations)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
  - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income for the Year Ended on that date.

Place: Vijayawada  
Date: 26.10.2019

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



(A.R.S.Krishna Rao)  
Partner

Mem.No: 027450

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

Siddhartha Nagar

Vijayawada-520 010

**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 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

For Chowdary & Rao

Chartered Accountants

Firm Reg.No: 000656S

Principal

Parvathaneni Brahmayya

Siddhartha College of Arts & Science,

VIJAYAWADA-10

Place: Vijayawada

Date: 26.10.2019

Secretary

Treasurer



(A.R.S.Krishna Rao)

Partner

Mem.No: 027450



**UNAIDED GENERAL FUNDS WITH EXAMINATION**

Year Ending: 31.03.2019  
Assessment Year: 2019-2020

Status: CHARITABLE TRUST  
PAN: AABTS1271J

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

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	2,70,11,559	
Corpus Donations received	-	
		2,70,11,559
Less: Exemption U/s. 11(1)(d)		-
		2,70,11,559
Less: Exemption U/s. 11(1)(a) @ 15%		
Income of the trust which should have been spent for charitable purpose		2,70,11,559
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	3,62,16,645	
Expenditure towards capital assets	1,01,14,720	
	4,63,31,365	
Less: Restricted to available 85% funds	1,93,19,806	
		2,70,11,559
Net Taxable Income		(0)
Amount Invested in Specified Funds		4,63,61,006
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	-
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>

**STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME**

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

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

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

Particulars	Sch.No.	Un-Aided General Funds		Examination		Combined(Un-Aided General Funds & Examination)
		Rs.	Rs.	Rs.	Rs.	
<b>LIABILITIES:</b>						
<b>CAPITAL FUND</b>	1		6,12,60,153		1,47,64,299	7,60,24,453
<b>OTHER FUNDS</b>						
Volleyball tournament Fund			30,33,456		-	30,33,456
<b>CURRENT LIABILITIES</b>	2		6,20,97,106		1,46,34,283	7,67,31,389
Due to SAGTE						
<b>Total</b>			<b>12,63,90,715</b>		<b>2,93,98,582</b>	<b>15,57,89,298</b>
<b>ASSETS:</b>						
<b>FIXED ASSETS</b>	3		9,10,05,919		15,02,031	9,25,07,950
As per schedule						
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>						
<b>a. Current Assets</b>						
Cash on Hand			7,708		180	7,888
Balance with banks	4		1,84,64,635		2,78,96,371	4,63,61,006
<b>b. Loans &amp; Advances</b>	5		1,69,12,453		-	1,69,12,453
Advances						
<b>Total</b>			<b>12,63,90,715</b>		<b>2,93,98,582</b>	<b>15,57,89,298</b>

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S



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

Parvathaneni Brahmavva Siddhartha

College of Arts & Science

Place: Vijayawada

Date: 26.10.2019 VIJAYAWADA-520 010.

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

**INCOME AND EXPENDITURE ACCOUNT(UN-AIDED GENERAL FUNDS & EXAMINATION) FOR THE YEAR ENDED  
31.03.2019**

PARTICULARS	Sch.No.	Un-Aided General Funds	Examination	Combined(Un-Aided General Funds & Examination)
<b>INCOME</b>		Rs.	Rs.	
Examination Fee		-	58,82,190	58,82,190
Fee Collections	6	1,46,94,020	-	1,46,94,020
Other Collections	7	2,89,410	-	2,89,410
Interest received from bank		1,50,472	1,29,804	2,80,276
Interest on Fd		7,57,485	14,68,735	22,26,220
Examination surplus amount received		36,39,442	-	36,39,442
<b>TOTAL (A)</b>		<b>1,95,30,829</b>	<b>74,80,729</b>	<b>2,70,11,559</b>
<b>EXPENDITURE</b>				
Salaries	8	2,17,96,130	19,62,075	2,37,58,205
Administrative Expenses	9	86,33,714	-	86,33,714
Examination Expenses	10	-	18,78,834	18,78,834
Bank charges		1,822	378	2,200
CPE Expenses	11	11,11,747	-	11,11,747
UGC Expenses	12	1,43,773	-	1,43,773
Autonomous Expenses	13	6,88,172	-	6,88,172
<b>TOTAL (B)</b>		<b>3,23,75,358</b>	<b>38,41,287</b>	<b>3,62,16,645</b>
<b>To Excess of Income over expenditure (A-B)</b>		<b>-1,28,44,529</b>	<b>36,39,442</b>	<b>-92,05,086</b>



Principal



Secretary



Treasurer

Principal

Parvathaneni Brahmayya Siddhartha

College of Arts & Science

Place: Vijayawada

Date: 26.10.2019



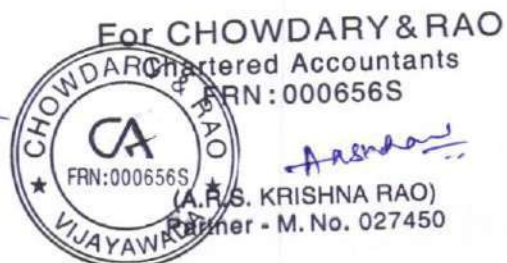
**RECEIPTS & PAYMENTS (UNAIDED GENERAL FUNDS & EXAMINATION) FOR THE YEAR ENDED  
31.03.2019**

PARTICULARS	Sch.No.	Unaided	Examinations	Combined(Un-Aided General Funds & Examination)
		General Funds		
<b>RECEIPTS</b>		Rs.	Rs.	
<u>Opening Balance</u>				
Cash on hand		7,708	180	7,888
Balance with banks		1,06,16,583	32,14,705	1,38,31,288
Fee Collections	A	1,46,94,020	58,82,190	2,05,76,210
Other Collections	B	2,89,410	-	2,89,410
Miscellaneous receipts		-	-	-
Interest received on Savings Account		1,50,472	1,29,804	2,80,276
Interest on Fixed Deposits		7,57,485	14,68,735	22,26,220
Salary Deductions	C	16,13,432	2,05,823	18,19,255
Fixed deposits matured		50,60,515	2,13,45,725	2,64,06,240
Volley ball A/c amount(Fixed deposit)		41,48,330	-	41,48,330
CPE Receipts	D	98,62,366	-	98,62,366
UGC Receipts	E	1,93,379	-	1,93,379
Autonomous Receipts	F	33,27,314	-	33,27,314
<b>Advances Refunded:</b>				
Staff Advance Recovered		-	-	-
Siddhartha Academy		81,00,000	-	81,00,000
<b>TOTAL</b>		<b>5,88,21,014</b>	<b>3,22,47,162</b>	<b>9,10,68,176</b>
<b>PAYMENTS</b>				
Salaries	G	2,17,96,130	19,62,075	2,37,58,205
Salary Deductions		16,13,432	2,05,823	18,19,255
Administrative Expenses	H	66,32,136	-	66,32,136
Examination Expenses		-	18,78,834	18,78,834
Bank Charges		1,822	378	2,200
Staff Advance Paid		4,26,977	-	4,26,977
Web Seminar Library Hall		49,666	-	49,666
Furniture		90,800	-	90,800
Air Conditioners		-	36,500	36,500
Equipment		-	42,950	42,950
Computers		-	76,000	76,000
Fixed Deposits Invested		53,95,283	2,26,66,409	2,80,61,692
Volleyball Tournament FD reinvested		45,09,962	-	45,09,962
TDS Receivable		61,085	1,48,051	2,09,136
PG Courses		17,49,127	-	17,49,127
CPE Expenses	I	44,75,800	-	44,75,800
UGC Expenses	J	1,43,773	-	1,43,773
Autonomous Expenses	K	33,07,923	-	33,07,923
<u>Closing Balance</u>				
Cash on hand		7,708	180	7,888
Balance with banks		85,59,390	52,29,962	1,37,89,352
<b>TOTAL</b>		<b>5,88,21,014</b>	<b>3,22,47,162</b>	<b>9,10,68,176</b>

Principal

Secretary

Treasurer



Parvathaneni Brahmaya Siddhartha  
Place: Vijayawada  
Date: 26.10.2019  
VIJAYAWADA-520 010


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

**GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS**

Particulars	Un-Aided General Fund		Examination	
<b>Schedule-1: CAPITAL FUND</b>	Rs.	Rs.	Rs.	Rs.
Opening balance	5,94,15,615	5,93,15,615	1,11,24,857	
Less: Aided General Fund (Written Off)	-1,00,000		-	
Add: UGC Grant Received	1,24,78,339		-	
Less: Internal Management Loan	-8,00,000			
Add: Excess of income over expenditure during the year	-1,28,44,529		36,39,442	
	<u>31,10,728</u>		<u>-</u>	
Add: UGC, CPE & Autos Cash & Bank		6,12,60,153		1,47,64,299
<b>Schedule-3: CURRENT LIABILITIES</b>				
I.) Due to SAGTE				
Opening balance	4,69,03,870		1,47,82,334	
Add: During the Year 2018-19	1,48,49,601		-	
Less: Tds on Fixed Deposit	61,085	6,16,92,386	1,48,051	1,46,34,283
	<u>4,04,720</u>	<u>4,04,720</u>		
II) Add: Advance Internal Autonomous		6,20,97,106		1,46,34,283
<b>Schedule-4: BALANCE WITH BANKS</b>				
In Savings Bank	85,59,390		52,29,962	
In Fixed Deposits	99,05,245		2,13,45,725	
Add: Fresh Deposits during 2017-18	-		-	
Add: Interest during the year 2017-18	-		13,20,684	
	<u>-</u>	<u>1,84,64,635</u>	<u>13,20,684</u>	<u>2,78,96,371</u>
<b>Schedule-5: LOANS &amp; ADVANCES</b>				
Deposits recoverable:				
Electricity Deposit		28,050	-	
Advances:				
Autonomous (U.G.C.)	3,21,038			
Due from Aided general funds	-			
Principal PBSC	50,000			
P.G Courses	17,49,127	21,20,165	-	
	<u>3,78,165</u>	<u>21,20,165</u>	<u>-</u>	
Examination surplus amount	1,11,24,796			
Add: During the year 2017-18	36,39,442	1,47,64,238	-	
	<u>1,47,64,238</u>	<u>1,47,64,238</u>	<u>-</u>	
		<b>1,69,12,453</b>		

**Schedule: 2 FIXED ASSETS (UNAIDED GENERAL FUNDS)**

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

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



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

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

**SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019**

Particulars	Un-Aided General Fund	Examination
	Rs.	Rs.
<b>Schedule-6:FEE COLLECTIONS</b>		
Tuition fee	1,46,94,020	-
		1,46,94,020
<b>Schedule-7:OTHER COLLECTIONS</b>		
Sale of application forms	2,37,150	-
Canteen electricity	52,260	-
		2,89,410
<b>Schedule-8:SALARIES</b>		
Salaries(Un-aided)	1,98,03,235	17,77,937
ESI contribution by the Management	5,61,573	37,493
PF contribution by the Management	12,62,344	1,46,645
Honorarium to Yoga	1,68,978	-
		19,62,075
	2,17,96,130	
<b>Schedule-9:ADMINISTRATIVE EXPENSES</b>		
Printing & Stationery	69,910	-
Audit fee	9,720	-
Travelling Expenses	8,809	-
Telephone charges	1,150	-
Electricity charges	11,85,211	-
Management cash award	51,892	-
Advertisement charges	2,51,354	-
Campus maintainance & Repairs	34,88,931	-
House keeping expenses	12,28,471	-
Other Miscellaneous expenses	1,03,109	-
Lease of land	8,97,000	-
BOS Expenses	1,81,397	-
Renewals and Subscriptions	88,600	-
Seminars and Guest lectures	87,624	-
Training and Placement expenses	5,007	-
University charges	2,11,575	-
Youth Festival Expenses	2,75,450	-
Property tax	2,64,524	-
BOM Expenses	31,554	-
Municipal Water Charges	22,530	-
Sports Day Expenses	1,18,856	-
Student Fee Refund Expenses	51,040	-
		86,33,714

*Principal*  
Principal  
Parvathaneni Brahmayya Siddhartha  
College of Arts & Science  
VIJAYAWADA-520 010.



**Schedule-10: OTHER EXPENSES**

Group personal accident insurance -  
Affiliation fee -

**Schedule-11: CPE Expenses****Recurring**

Bank charges	686		
Teaching Facility Phase I (Recurring )	1,19,367		
Teaching Facilities	3,41,265		
Research Facilities	4,69,068		
Extension activities	8,975		
Other activities	1,72,386		
		11,11,747	-

**Schedule-12: UGC Expenses****Recurring**

Bank charges	18		
UGC Grant Refund	1,10,255		
Seminar / Symposia	17,500		
UGC Grants Received for Seminar	16,000		
		1,43,773	-

**Schedule-13: Autonomous Expenses****Recurring**

Bank charges	272		
Guest/ visiting faculty	79,982		
Orientation & retraining Teachers	21,340		
Work shops & seminars	1,55,764		
Renovation & repairs	4,30,814		
		6,88,172	-



Principal  
Parvathaneni Brahmavva Siddhartha  
College of Arts & Science  
VIJAYAWADA-520 010.

**SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT(UN-AIDED GENERAL FUNDS & EXAMINATIONS)  
FOR THE YEAR ENDED 31.3.19**

Particulars	Unaided General Funds	Examinations
<b><u>Schedule-A:FEE COLLECTIONS</u></b>	Rs.	Rs.
Admission fee	-	-
Re-admission fee	-	-
Tuition fee	1,46,94,020	-
Late fee fines	-	-
Examination Fee	-	58,82,190
	<b>1,46,94,020</b>	<b>58,82,190</b>
<b><u>Schedule-B:OTHER COLLECTIONS</u></b>		
Sale of application forms	2,37,150	-
Group personal accident insurance	-	-
Affiliation fee	-	-
Canteen electricity	52,260	-
Scrap sales	-	-
	<b>2,89,410</b>	-
<b><u>Schedule-C:SALARY DEDUCTIONS</u></b>		
Professional tax	1,10,550	12,200
EPF	11,61,332	1,35,254
GLIC	27,416	4,145
ESIC	2,07,208	13,873
Kerala	57,526	4,751
Income Tax	49,400	35,600
	<b>16,13,432</b>	<b>2,05,823</b>
<b><u>Schedule-D: CPE RECEIPTS</u></b>		
Grant Received	97,00,000	-
Interest received from bank	1,62,366	-
	<b>98,62,366</b>	-
<b><u>Schedule-E: UGC RECEIPTS</u></b>		
Grant Received	66,000	-
Interest received from bank	1,27,379	-
	<b>1,93,379</b>	-
<b><u>Schedule-F:AUTONOMOUS RECEIPTS</u></b>		
Grant Received	24,00,000	-
Advances received from SAGATE	9,00,000	-
Advances	4,720	-
Interest received from bank	22,594	-
	<b>33,27,314</b>	-
<b><u>Schedule-G:SALARIES</u></b>		
Salaries	1,98,03,235	17,77,937
ESI contribution by the Management	5,61,573	37,493
PF contribution by the Management	12,62,344	1,46,645
Honorarium to Yoga	1,68,978	-
	<b>2,17,96,130</b>	<b>19,62,075</b>
<b><u>Schedule-H:ADMINISTRATIVE EXPENSES</u></b>		
Printing & Stationery	69,910	-
Audit fee	9,720	-
Travelling Expenses	8,809	-
Telephone charges	1,150	-
Electricity charges	11,85,211	-
Management cash award	51,892	-
Advertisement charges	2,51,354	-
Campus maintainance & Repairs	32,02,855	-
Other Miscellaneous expenses	80,147	-
Bank Charges	-	-
Lease of Land	-	-
House keeping expenses	12,14,494	-
Advocate charges	-	-
BOS Expenses	-	-
Renewals and Subscriptions	88,600	-
Seminars and Guest lectures	27,432	-
Training and Placement expenses	5,007	-
University charges	2,11,575	-
Yoga day expenses	-	-
Youth Festival Expenses	-	-
Greenary expenses	-	-
Property tax	-	-
Sanitary expense	-	-
BOM Expenses	31,554	-
Municipal Water Charges	22,530	-
Sports Day Expenses	1,18,856	-
Student Fee Refund Expenses	51,040	-
	<b>66,32,136</b>	-



Principal

Parvathaneni Brahmaya Siddhartha  
College of Arts & Science  
VIJAYAWADA-520 010

<b><u>Schedule-I: CPE Expenses</u></b>	
<b>Recurring</b>	
Bank charges	686
Teaching Facility Phase I (Recurring )	1,19,367
Teaching Facilities	3,41,265
Research Facilities	4,69,068
Extension activities	8,975
Other activities	1,72,386
	<b>11,11,747</b>
<b>Non-Recurring</b>	
Teaching Facilities	15,13,551
Research Facilities	8,67,226
Extension activities	4,23,880
Other activities	5,59,396
	<b>33,64,053</b>
	<b>44,75,800</b>
<b><u>Schedule-J: UGC Expenses</u></b>	
<b>Recurring</b>	
Bank charges	18
UGC Grant Refund	1,10,255
Seminar / Symposia	17,500
UGC Grants Received for Seminar	16,000
	<b>1,43,773</b>
<b><u>Schedule-K: Autonomous Expenses</u></b>	
<b>Recurring</b>	
Bank charges	272
Guest/ visiting faculty	79,982
Orientation & retraining Teachers	21,340
Work shops & seminars	1,55,764
Renovation & repairs	4,30,814
	<b>6,88,172</b>
<b>Non-Recurring</b>	
Equipment	8,71,695
Furniture	3,29,788
Library Books & Journals	1,18,268
	<b>13,19,751</b>
Advance refunded to SAGTE	<b>13,00,000</b>
	<b>33,07,923</b>

*(Signature)*

Principal

Parvathaneni Brahmavva Siddhartha  
College of Arts & Science  
VIJAYAWADA-520 010



19027450AAAAAED4343



**CHOWDARY & RAO**  
CHARTERED ACCOUNTANTS

### AUDITOR'S REPORT

To

The Members of

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science - Post-Graduate  
Siddhartha Nagar  
Vijayawada-520010

We have audited the attached Balance Sheet of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
  - a) In the case of the Balance Sheet, of the State of Affairs of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (General Funds)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
  - b) In the case of Income and Expenditure Statement of the Excess of Expenditure over Income for the Year Ended on that date.

Place: Vijayawada

Date: 26.10.2019

For Chowdary & Rao  
Chartered Accountants  
Firm Reg.No: 000656S



*A. R. S. Krishna Rao*  
A.R.S. Krishna Rao)  
Partner

Mem.No: 027450

**Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (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

For Chowdary & Rao  
Chartered Accountants  
Firm Reg.No: 000656S

*[Signature]*  
Principal  
Parvathaneni Brahmayya  
Siddhartha College of Arts & Science,  
VIJAYAWADA-10  
Place: Vijayawada  
Date: 26.10.2019

*[Signature]*  
Secretary

*[Signature]*  
Treasurer



(A.R.S.Krishna Rao)  
Partner  
Mem.No: 027450



**Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College  
of Arts & Sciences Vijayawada (General fee funds)**

Year Ending: 31.03.2019  
Assessment Year: 2019-2020

Status: Charitable Trust  
PAN: AABTS1271J

**COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11**

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	1,95,58,632	
Corpus Donations received	-	1,95,58,632
Less: Exemption U/s. 11(1)(d)		-
		1,95,58,632
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization for the year)		-
Income of the trust which should have been spent for charitable purpose		1,95,58,632
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	2,82,37,143	
Less: Provision for Gratuity	4,79,244	
Less: Depreciation	15,50,566	
Expenditure towards capital assets	3,16,022	
	2,65,23,355	
Less: Restricted to available 85% funds	69,64,723	1,95,58,632
Net taxable income		(0)
Amount Invested in Specified Funds		1,47,79,499
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	-
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>

**STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME**

Sl.	Ass.Year	Opening Excess Application	Utilization in (Excess) / Short	Cumulative Excess Application
1	2015-2016	-	(65,13,735)	(65,13,735)
2	2016-2017	(65,13,735)	(52,81,706)	(1,17,95,441)
3	2017-2018	(1,17,95,441)	19,88,420	(98,07,021)
4	2018-2019	(98,07,021)	-	(98,07,021)
5	2019-2020	(98,07,021)	-	(98,07,021)

Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College  
of Arts & Sciences Vijayawada

STATEMENT OF AFFAIRS (GENERAL FUNDS) AS AT 31ST MARCH 2019

Particulars	Sch.No.	Current Year	Previous Year
<b>LIABILITIES:</b>		Rs.	Rs.
<b>CAPITAL FUND</b>			
as per schedule	1	-78,60,091	8,18,420
<b>CURRENT LIABILITIES</b>			
Due to SAGTE	2	3,27,55,120	2,93,02,397
Other Liabilities	3	50,14,791	27,86,420
<b>Total</b>		<b>2,99,09,820</b>	<b>3,29,07,237</b>
<b>ASSETS:</b>			
<b>FIXED ASSETS</b>			
As per separate schedule		1,47,59,398	1,60,00,679
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
<b>a. Current Assets</b>			
Cash & Bank balances:			
Cash		16,044	707
Bank	4	1,47,79,499	1,64,90,973
<b>b. Loans and Advances</b>			
Advances	5	3,54,879	4,14,879
<b>Total</b>		<b>2,99,09,820</b>	<b>3,29,07,237</b>


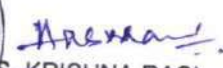
For Post Graduate Centre of Parvathaneni Brahmayya  
Siddhartha College of Arts & Sciences

per our report of even date

  
Principal  
  
Secretary

Parvathaneni Brahmayya Siddhartha  
College of Arts & Science  
VIJAYAWADA-520 010

Place: Vijayawada  
Date: 26.10.2019

For CHOWDARY & RAO  
Chartered Accountants  
FRN: 000656S  
  
  
A.S. KRISHNA RAO  
Partner - M. No. 027450

**Post Graduate Centre of Parvataneni Brahmayya Siddhartha College  
of Arts & Sciences Vijayawada**

**INCOME AND EXPENDITURE (GENERAL FUNDS) FOR THE YEAR ENDED 31ST MARCH, 2019**

PARTICULARS		Current Year Rs.	Previous Year Rs.
<b>INCOME</b>			
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
<b>TOTAL (A)</b>		<b>1,95,58,632</b>	<b>2,67,65,979</b>
<b>EXPENDITURE</b>			
Salaries	9	2,10,91,876	2,08,33,081
College General Maintenance	10	4,93,270	3,95,179
Repairs & Mainatanance		3,88,148	6,09,083
Postage & Telephone	11	2,21,429	62,520
Administrative Expenses	12	13,75,667	12,42,470
Other Expenses	13	21,27,114	12,62,259
BOS Expenses		62,036	-
Audit fee		11,100	210
Bank Charges		496	4,071
Property Tax		2,64,522	2,64,523
Gratutity Paid		6,50,919	4,84,355
Depreciation		15,50,566	17,49,856
Debit balances written off		-	2,314
<b>TOTAL (B)</b>		<b>2,82,37,143</b>	<b>2,69,09,921</b>
<b>To Excess Of Expenditure Over Income (A-B)</b>		<b>86,78,511</b>	<b>1,43,942</b>

For Post Graduate Centre of Parvathaneni Brahmayya  
Siddhartha College of Arts & Sciences

per our report of even date

*[Signature]*

Principal

Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer



*[Signature]*  
(A.R.S. KRISHNA RAO)  
Partner - M. No. 027450

Parvathaneni Brahmayya Siddhartha

Place: Vijayawada

Date: 26.10.2019



**Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College  
of Arts & Sciences Vijayawada**

**RECEIPTS AND PAYMENTS (GENERAL FUNDS) FOR THE YEAR ENDED 31ST MARCH, 2019**

PARTICULARS	Sch.No.	Current Year	Previous Year
		Rs.	Rs.
<b>RECEIPTS</b>			
Opening Balance			
Cash on hand		707	140
Cash at bank		53,93,496	27,95,013
Fee Collections	A	1,87,48,953	2,41,10,817
Other Collections	B	28,919	41,854
Interest Received from Bank	C	1,24,939	64,853
Salary Recoveries	D	18,20,695	18,28,510
Library Books		6,737	
Caution Deposit		-	1,37,500
<b>Advances</b>			
Siddhartha Academy		33,00,000	28,00,000
Advances Refunded		-	60,049
<b>TOTAL</b>		<b>2,94,24,445</b>	<b>3,18,38,736</b>
<b>PAYMENTS</b>			
Fixed Assets	E	3,16,022	-
Library Books		-	89,307
Advances given		4,23,579	3,50,870
Salary Recoveries		18,20,695	18,28,510
Salaries	F	1,92,92,749	2,08,28,883
College General Maintenance	G	3,22,927	1,66,245
Repairs & Mainatanance		3,78,328	6,07,142
Postage & Telephone	H	2,21,429	62,100
Administrative Expenses	I	13,74,467	12,36,886
Other Expenses	J	18,62,818	12,62,259
Audit fee		11,100	8,260
Bank Charges		496	4,071
Gratutity Paid		1,71,675	-
Closing Balance			
Cash on hand		16,044	707
Cash at bank		32,12,116	53,93,496
<b>TOTAL</b>		<b>2,94,24,445</b>	<b>3,18,38,736</b>

per our report of even date

For Post Graduate Centre of Parvathaneni Brahmayya  
Siddhartha College of Arts & Sciences

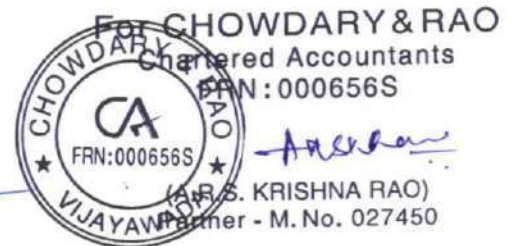
*[Signature]*

Principal

*[Signature]*

Secretary

*[Signature]*  
Treasurer



Parvathaneni Brahmayya Siddhartha  
Place: Vijayawada  
Date: 26/10/2019

Post Graduate Centre of Parvathaneni Brahmayya Siddhartha College  
of Arts & Sciences Vijayawada

**GROUPING SCHEDULES FOR STATEMENT OF AFFAIRS FOR THE YEAR ENDED 31.03.2019**

Particulars	Current Year	Previous Year
	Rs.	Rs.
<b>Statement of Affairs</b>		
<b>Schedule 1 :-CAPITAL FUND</b>		
Balance as on 01.04.2018	8,18,420	9,62,362
Less:Excess of Expenditure over income	86,78,511	1,43,942
	<b>-78,60,091</b>	<b>8,18,420</b>
<b>Schedule-2 :CURRENT LIABILITIES</b>		
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
	<b>3,27,55,120</b>	<b>2,93,02,397</b>
<b>Schedule-3:OTHER LIABILITIES</b>		
Provision for Gratuity	32,65,664	27,86,420
P.B.S. College Degree	17,49,127	-
	<b>50,14,791</b>	<b>27,86,420</b>
<b>Schedule-4:CASH AT BANK</b>		
<u>In Savings Bank:</u>		
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
<u>In Fixed Deposits:</u>		
Bank Deposits (F.D)	85,127	85,127
Syn Bank Corp Fund (F.D)	1,15,32,256	1,10,12,350
	<b>1,47,79,499</b>	<b>1,64,90,973</b>
<b>Schedule-5: DEPOSITS,LOANS &amp; ADVANCES</b>		
<u>Deposits:</u>		
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
<u>Loans &amp; Advances:</u>		
Loans & advances	4,000	64,000
	<b>3,54,879</b>	<b>4,14,879</b>

**GROUPING SCHEDULES FOR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019**

<b>Schedule-6:FEE COLLECTIONS</b>		
Tuition fee	1,67,45,673	1,91,39,050
special fee	20,03,280	-
Seminar Fee		6,09,000
Library Fee		10,46,831
IUT Fee		60,800
Games Fee		60,800
Youth Festival Fee		60,800
K.U .Adm Fee		11,07,058
Lab Dev Fee		15,35,169
Campus Fee		4,83,309
ICSSRC Fee		8,000
	<b>1,87,48,953</b>	<b>2,41,10,817</b>
<b>Schedule-7:OTHER COLLECTIONS</b>		
Miscellaneous Receipts and late fee	28,919	41,854
	<b>28,919</b>	<b>41,854</b>
<b>Schedule-8:INTEREST RECEIVED FROM BANK</b>		
Accrued Interest syn Corp	6,55,821	7,30,155
Bank Interest	1,24,939	64,853
	<b>7,80,760</b>	<b>7,95,008</b>



Principal  
Parvathaneni Brahmayya Siddhartha  
College of Arts & Science  
VIJAYAWADA-520 010

<b><u>Schedule-9 :SALARIES</u></b>			
Salaries	1,98,42,337		1,95,61,410
P.F.Employer Contribution	10,56,825		10,66,090
ESI Employer Contribution	1,92,714		2,05,581
		<b>2,10,91,876</b>	<b>2,08,33,081</b>
<b><u>Schedule-10:COLLEGE GENERAL MAINTENANCE</u></b>			
General Maintenance Expenses	1,00,879		52,691
Renewals & Subscription expenses	1,51,540		50,151
Seminar & Guest Lecturer Expenses	1,16,140		86,875
Honarium	-		22,984
College Annual Day Expenses	68,711		1,12,478
Youth Festival Expenses	56,000		70,000
		<b>4,93,270</b>	<b>3,95,179</b>
<b><u>Schedule-11:POSTAGE &amp; TELEPHONE EXPENSES</u></b>			
Postage & Telephone	20,736		15,530
Internet Charges	2,00,693		46,990
		<b>2,21,429</b>	<b>62,520</b>
<b><u>Schedule-12:ADMINISTRATIVE EXPENSES</u></b>			
Printing & Stationary	15,916		29,803
Advertisement	1,99,262		53,339
Electricity Charges	11,16,067		11,38,494
Travelling & Conveyance	44,422		20,834
		<b>13,75,667</b>	<b>12,42,470</b>
<b><u>Schedule-13:OTHER EXPENSES</u></b>			
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		-
<b>TOTAL</b>		<b>21,27,114</b>	<b>12,62,259</b>

**GROUPING SCHEDULES FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019**

<b><u>Schedule-A:FEE COLLECTIONS</u></b>			
Tuition fee	1,67,45,673		1,91,39,050
special fee	20,03,280		-
Seminar Fee	-		6,09,000
Library Fee	-		10,46,831
IUT Fee	-		60,800
Games Fee	-		60,800
Youth Festival Fee	-		60,800
K.U .Adm Fee	-		11,07,058
Lab Dev Fee	-		15,35,169
Campus Fee	-		4,83,309
ICSSRC Fee	-		8,000
		<b>1,87,48,953</b>	<b>2,41,10,817</b>
<b><u>Schedule-B:OTHER COLLECTIONS</u></b>			
Miscellaneous Receipts and late fee	28,919		41,854
		<b>28,919</b>	<b>41,854</b>
<b><u>Schedule-C:INTEREST RECEIVED FROM BANK</u></b>			
Accrued Interest syn Corp	6,55,821		7,30,155
Bank Interest	1,24,939		64,853
		<b>7,80,760</b>	<b>7,95,008</b>
<b><u>Schedule-D:SALARY DEDUCTIONS</u></b>			
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
		<b>18,20,695</b>	<b>18,28,510</b>
<b><u>Schedule-E :FIXED ASSETS</u></b>			
Air Conditioners	3,16,022		-
		<b>3,16,022</b>	<b>-</b>

*(Signature)*  
Principal



<b><u>Schedule-F :SALARIES</u></b>			
Salaries	1,82,02,726		1,95,57,212
P.F.Employer Contribution	9,15,656		10,66,090
ESI Employer Contribution	1,74,367		2,05,581
		<b>1,92,92,749</b>	<b>2,08,28,883</b>
<b><u>Schedule-G:COLLEGE GENERAL MAINTENANCE</u></b>			
General Maintenance Expenses	1,00,879		49,511
Renewals & Subscription expenses	1,33,540		22,281
Seminar & Guest Lecturer Expenses	39,797		7,975
College Annual Day Expenses	42,711		86,478
Youth Festival Expenses	6,000		-
		<b>3,22,927</b>	<b>1,66,245</b>
<b><u>Schedule-H:POSTAGE &amp; TELEPHONE EXPENSES</u></b>			
Postage & Telephone	20,736		15,110
Internet Charges	2,00,693		46,990
		<b>2,21,429</b>	<b>62,100</b>
<b><u>Schedule-I:ADMINISTRATIVE EXPENSES</u></b>			
Printing & Stationary	15,916		28,123
Advertisement	1,99,262		52,722
Electricity Charges	11,16,067		11,38,494
Travelling & Conveyance	43,222		17,547
		<b>13,74,467</b>	<b>12,36,886</b>
<b><u>Schedule-J:OTHER EXPENSES</u></b>			
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		
		<b>18,62,818</b>	<b>12,62,259</b>

*Brahma*  
Principal

Parvathaneni Brahmavya Siddhartha  
College of Arts & Science  
VIJAYAWADA-520 010.

**Post Graduate Centre of Parvathaneni Brahmavyya Siddhartha College  
of Arts & Sciences Vijayawada**

**Fixed Assets Schedule**

Sl No	Particulars	Rate %	01.04.18 Rs.	Additions during the year		Total Rs.	Deductions Rs.	depreciation for Rs.	31.03.19 Rs.
				Rs.	Rs.				
				> 180 days	< 180 days				
1	Air Conditioners	15	21,874	1,25,072	1,90,950	3,37,896	-	36,363	3,01,533
2	Building	5	52,41,421	-	-	52,41,421	-	2,62,071	49,79,350
3	C.C.B.Telephones	15	1,320	-	-	1,320	-	198	1,122
4	Computer	60	57,688	-	-	57,688	-	34,613	23,075
5	Duplicating Machine	15	5,787	-	-	5,787	-	868	4,919
6	Electricity Power Boards	15	18,942	-	-	18,942	-	2,841	16,101
7	E.P.A.BX.Inter Com Tel Sys	15	15,209	-	-	15,209	-	2,281	12,927
8	Fans	15	61,026	-	-	61,026	-	9,154	51,872
9	Furnitures	10	16,94,285	-	-	16,94,285	-	1,69,429	15,24,857
10	Laboratory Equipments	15	21,74,312	-	-	21,74,312	-	3,26,147	18,48,165
11	Laboratory Installations	15	37,754	-	-	37,754	-	5,663	32,091
12	Library Books	10	44,86,061	-	-	44,79,324	6,737	4,47,932	40,31,391
13	Modi Xerox	15	66,975	-	-	66,975	-	10,046	56,929
14	Motor Pumpset	15	7,598	-	-	7,598	-	1,140	6,458
15	Water Coolers	15	11,503	-	-	11,503	-	1,725	9,777
16	Epass Sim Lan Machine	15	12,072	-	-	12,072	-	1,811	10,261
17	Parking Shed	5	7,47,443	-	-	7,47,443	-	37,372	7,10,071
18	Computer Equipments	15	11,93,405	-	-	11,93,405	-	1,79,011	10,14,394
19	Glassware & Plastic	15	1,41,122	-	-	1,41,122	-	21,168	1,19,953
20	Refrigerator	15	3,771	-	-	3,771	-	566	3,206
21	Water Purifier	15	1,112	-	-	1,112	-	167	945
<b>Total</b>			<b>1,60,00,679</b>	<b>1,25,072</b>	<b>1,90,950</b>	<b>1,63,09,964</b>		<b>15,50,566</b>	<b>1,47,59,398</b>

*Parvathani*

Principal

Parvathaneni Brahmavyya Siddhartha  
College of Arts & Science  
VIJAYAWADA-520 020.

19027450AAAAEH3186





**CHOWDARY & RAO**  
CHARTERED ACCOUNTANTS

**AUDITOR'S REPORT**

To

The Members of

Parvathaneni Brahmayya Siddhartha Degree College of Arts & Science - Post-Graduate  
Siddhartha Nagar  
Vijayawada-520010

We have audited the attached Balance Sheet of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District, Andhra Pradesh at 31st March, 2019 and the Income and Expenditure Account for the Period Ended on that date, annexed thereto. These financial statements are the responsibility of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts have been kept by the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District far as it appears from our examination of those books.
4. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.
5. In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedules and notes thereon give a true and fair view:
  - a) In the case of the Balance Sheet, of the State of Affairs of the **Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**, Siddhartha nagar, Vijayawada, Krishna District as at 31st March, 2019.
  - b) In the case of Income and Expenditure Statement of the Excess of Income over Expenditure, for the Year Ended on that date.

Place: Vijayawada  
Date: 26.10.2019

For Chowdary & Rao  
Chartered Accountants  
Firm Reg.No: 000656S



*A.R.S. Krishna Rao*  
(A.R.S. Krishna Rao)  
Partner  
Mem.No: 027450

**Post-Graduate Centre of Parvathaneni Brahmayya Siddhartha College of Arts & Science, (Examination Funds)**

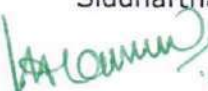
Siddhartha Nagar  
Vijayawada-520 010

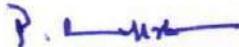
**NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2019**

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

For Chowdary & Rao  
Chartered Accountants  
Firm Reg.No: 000656S

  
**Director**  
**Parvathaneni Brahmayya**  
**Siddhartha College of Arts & Science**  
**VIJAYAWADA-10**  
Place: Vijayawada  
Date: 26.10.2019

  
Secretary

  
Treasurer



**A.R.S.Krishna Rao)**  
Partner  
Mem.No: 027450

**Post Graduate Centre of Parvataneni Brahmayya Siddartha College  
of Arts & Sciences - Examination Fund  
Vijayawada**

Year Ending: 31.03.2019  
Assessment Year: 2019-2020

Status: Charitable Trust  
PAN: AABTS1271J

**COMPUTATION OF TOTAL INCOME APPLIED FOR CHARITABLE PURPOSE U/S. 11**

Particulars	Details Rs.	Total Rs.
<b>Income</b>		
Total Income received	17,72,236	
Corpus Donations received	-	
		17,72,236
Less: Exemption U/s. 11(1)(d)		-
		17,72,236
Less: Exemption U/s. 11(1)(a) @ 15% (Exemption is not claimed since there is excess utilization for the year)		2,65,835
Income of the trust which should have been spent for charitable purpose		15,06,400
<b>Amount Utilized for Charitable Purpose</b>		
Total expenditure as per Income and Expenditure account	7,20,237	
Expenditure towards capital assets	-	
		7,20,237
Short Utilization of income for the year		7,86,163
Amount Invested in Specified Funds		14,42,549
<b>NET TAXABLE INCOME</b>		<b>NIL</b>
Total Income Returned	-	
Tax Thereon		-
<b>REFUND DUE</b>		<b>-</b>

**STATEMENT OF EXCESS/SHORT UTILIZATION OF INCOME**

Sl.	Ass.Year	Opening Excess Application	Utilization in (Excess) / Short	Cumulative Excess Application
1	2018-19	-	2,68,886	2,68,886
2	2019-20	2,68,886	7,86,163	10,55,049



**Post Graduate Centre of Parvataneni Brahmayya Siddhartha College  
of Arts & Sciences - Examination Fund  
Vijayawada**

**STATEMENT OF AFFAIRS (EXAMINATIONS) AS AT 31ST MARCH, 2019**

Particulars	Sch.No.	Current Year	Previous Year
		Rs.	Rs.
<b>LIABILITIES:</b>			
<b>CAPITAL FUND</b>			
Balance as on 01-04-2018		3,86,550	-
Add: Excess of income over expenditure		10,51,999	3,86,550
Loans		4,000	4,000
<b>Total</b>		<b>14,42,549</b>	<b>3,90,550</b>
<b>ASSETS:</b>			
<b>CURRENT ASSETS</b>			
<b>Cash and Bank Balances:</b>			
Cash in hand		-	-
Cash at bank		14,42,549	3,90,550
<b>Total</b>		<b>14,42,549</b>	<b>3,90,550</b>

per our report of even date

*[Signature]*  
Principal

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

**For CHOWDARY & RAO**  
Chartered Accountants  
FRN: 000656S



*[Signature]*  
R.S. KRISHNA RAO  
Partner - M. No. 027450

Parvathani Brahmayya Siddhartha  
Place: Vijayawada  
College of Arts & Science  
Date: 26.10.2019  
VIJAYAWADA-520 010.

**Post Graduate Centre of Parvataneni Brahmayya Siddhartha College  
of Arts & Sciences - Examination Fund  
Vijayawada**

**INCOME & EXPENDITURE OF EXAMINATIONS FOR THE YEAR ENDED 31-03-2019**

PARTICULARS	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
<b>INCOME</b>				
Examination fee		17,54,030		7,81,945
Interest received from bank		18,206		2,484
<b>TOTAL (A)</b>		<b>17,72,236</b>		<b>7,84,429</b>
<b>EXPENDITURE</b>				
Salaries		264000		1,74,581
Examination expenses		4,56,192		2,23,048
Bank charges		45		250
<b>TOTAL (B)</b>		<b>7,20,237</b>		<b>3,97,879</b>
<b>To Excess of Income over expenditure (A-B)</b>		<b>10,51,999</b>		<b>3,86,550</b>

per our report of even date

*[Signature]*

Principal

Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer

Place: Vijayawada  
Date: 26.10.2019  
VIJAYAWADA-520 010

**For CHOWDARY & RAO**  
Chartered Accountants  
FRN: 000656S



*[Signature]*

(A.P.S. KRISHNA RAO)  
Partner - M. No. 027450

**Post Graduate Centre of Parvataneni Brahmayya Siddhartha College  
of Arts & Sciences - Examination Fund  
Vijayawada**

RECEIPTS & PAYMENTS (EXAMINATIONS) FOR THE YEAR ENDED 31.03.2019					
PARTICULARS	Sch.No.	Current Year		Previous Year	
<b>RECEIPTS</b>		Rs.	Rs.	Rs.	Rs.
<u>Opening Balance:</u>					
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
<b>TOTAL</b>			<b>21,62,786</b>		<b>7,88,429</b>
<b>PAYMENTS</b>					
Salaries			264000		1,74,581
Examination Expenses			4,56,192		50,740
Bank charges			45		250
Advances			-		1,72,308
<u>Closing Balance:</u>					
Cash in hand		-		-	
Cash at bank		14,42,549	14,42,549	3,90,550	3,90,550
<b>TOTAL</b>			<b>21,62,786</b>		<b>7,88,429</b>

per our report of even date

*[Signature]*

Principal

Principal

*[Signature]*

Secretary

*[Signature]*

Treasurer



For CHOWDARY & RAO

Chartered Accountants

FRN: 000656S

*[Signature]*

(R.S. KRISHNA RAO)

Partner - M. No. 027450

Parvataneni Brahmayya Siddhartha  
Place: Vijayawada  
Date: 26.10.2019  
VIJAYAWADA-520 010



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