G SIDDHARTHA ARTS & SCIENCE DEGREE COLLEGE (UN AIDED COURSES) YURU, KRISHNA DISTRICT

T OF OFNIEDAL FUNDO FOR THE VEAD ENDED 21 02 2022

		RECEIPTS AND F	PAYMENTS ACCOUNT	OF GENERAL FUN	DS FOR THE YEAR ENDED 31.03.2022		
	RECEIPTS		AMOUNT Rs. Ps	PAYME	NTS		AMOUNT Rs. Ps
[19:01:01:04]	To Opening Cash and Bank Bala	2000		Bv	Salaries & Benefits		2,05,04,287.00
성은 기계들었		ances		· · · · · · · · · · · · · · · · · · ·	Affiliation fee		1,33,400.00
	Cash on hand	4 070 00			Electricity charges		2,47,079.00
	UG College	4,970.00					6,29,761.10
	PG Centre	31,205.00	36,175.00		Miscellaneous Expenses		
	Bank Balances College:				Institutional Professional tax		2,500.00
	UG College	29,50,156.84			Examination Cell expenditure		23,94,374.60
	PG Centre	28,09,354.04	57,59,510.88		Autonomous division expenses		2,96,015.00
	Bank Balances UGC:		2,03,983.81		Printing and stationery		35,100.00
h	Balik Balances 000.		2,00,000.01		Communication exp		46,264.00
					Travel and conveyance		24,350.00
	Tuition fee		76,29,777.00				
	Other fee received		2,45,100.00		Repairs and maintenance		3,29,375.00
	Examination Cell Receipts		31,96,777.00		Audit fee		11,800.00
	Bank Interest		1,03,350.00				
	Miscellaneous Income		18,090.00	/	Buildings under construction		5,86,000.00
	Autonomous Grant arrears re	eceived	3,98,967.00		Capital Grants Utilised		1,30,48,732.25
	Autonomous Grant arrours re				Equipment purchases		0.00
					AGSGS Degree Unaided Special Fund		11,97,848.00
			1 22 42 407 27		SAGTE		0.00
	Capital Grants received		1,32,43,407.27				4,00,000.00
	AGSGS Degree Unaided Spe	ecial Fund	39,74,486.00		SAGTE(UGC)		
	AGSGS Degree Aided GF		65,369.00		AGSGS Degree Aided GF		19,933.00
	Student Deposits refundable		1,06,700.00		Closing Cash and Bank Balances :		
			11,22,270.00		Cash on hand		
	Provision for Gratuity					43 503 00	
	SAGTE		83,98,144.00		UG College	12,503.00	
					PG Centre	7,741.00	20,244.00
					Bank Balances College:		
2					UG College	32,59,417.14	
					PG Centre	8,01,826.64	40,61,243.78
					Bank Balances UGC:	8,01,820.04	5,13,800.23
			4,45,02,106.96				4,45,02,106.96
	INCO	OME AND EXPENDITU	RE ACCOUNT OF GEN	ERAL FUNDS (UN AI	DED COURSES) FOR THE YEAR ENDED 31	.03.2022	
rev Year	Expenditure		Amount Rs Ps	Prev Year Amt	Income		Amount Rs Ps
Amt `							
1,13,91,842	To Salaries and Benefits		2,05,04,287.00	22,56,410 By	luition fee		76,29,777.00
63,390	Affilaition fee		1,33,400.00	17,45,461	Other fee received	이 가지 않는 것이 같이 같이 많이 많이 했다.	2,45,100.00
44,475	Electricity charges		2,47,079.00	8,91,187	Examination Cell receipts		31,96,777.00
16,05,470	Examination Cell expenses		23,94,374.60	14,894	Autonomous grant arreras recd		3,98,967.00
93,743	Autonomous division expense	20	2,96,015.00	2,575	Bank Interest		1,03,350.00
55,745	Printing and Stationery		35,100.00	1,87,531	Miscellaneous Income		18,090.00
	Communication expenses		46,264.00	1,07,001	Miscellaricous income		10,000.00
	Institution Profession tax		2,500.00				
	Repairs and Maintenance		3,29,375.00				
910 an 120 f	Travel and Conveyance		24,350.00				
11,800	Audit fee		11,800.00				
1,08,939	Miscellaneous Expenses		6,29,761.10				
13,56,650	Depreciation		13,36,605.00	96,28,251	Excess of expenditure over income		1,43,98,849.70
1,46,76,309			2,59,90,910.70	1,46,76,309			2,59,90,910.70
		STATEMENT OF	AFFAIRS OF GENE	RAL FUNDS (UG UN	AIDED COURSES) AS AT 31.03.2022		
AS AT	LIABILITIES		AMOUNT	AS AT	ASSETS		Amount
31.03.21			Rs Ps	31.03.21			Rs Ps
4,21,59,764	Capital Grants Received		5,54,03,171.54	1,10,69,649	Fixed Assets at WDV		1,06,17,870.72
13,12,245	Student Deposits Refundable		14,42,144.56	1,37,08,777	Building under construction		1,42,94,777.00
42,62,318	Provision for Gratuity		61,08,687.00	5,72,63,341	Assets acquired under Capital Grants		7,03,12,072.85
4,74,53,272	Due to SAGTE		5,73,46,116.23	4,08,261	Advances Recoverable		4,25,061,10
1,66,18,351	Due to SAGTE(UGC)		1,62,18,350.75	26,30,667	AGSGS Degree college (Aided)GF		
495			1,02,10,000.10	4,970	Cash On Hand		25,85,231.30
700	AGSGS Degree Un aided SE	: 일 전에 물러진	29 03 855 30	29 50 157	Bank Balances (College)		20,244.00

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11,18,06,445

AGSGS Degree Un aided SF

Total

13,94,22,325.38

29,03,855.30

2,35,66,639 11,18,06,445

29,50,157

2,03,984

3,65,92,024.40 13,94,22,325.38

40,61,243,78

5.13.800.23

Notes: 1. Statements are prepared on historical cost convention with generally accepted accounting practices except where noted otherwise, following Cash Method of accounting for recognizing income/Expenses. However, amount spent/received as adjusted by Siddhartha Academy of General and technical education, Vijayawada on behalf of the Institution are accounted on the basis of advices received from them. 2. The Financial Statements for the year include the assets and laibilities balances as of 01.04.2021 and Transactions for the financial year 2021-2022 of Post Graduate Centre (General Funds), hitherto maintained seperately, consequent to a decision of the management to combine the same for presentation , Further to the above and Aided GF expenditure / Income incurred/earned after 08.09.2021 (Date of GO giving immediate effect) was also added to expenditure/income of Un aided Genearl funds consequent to GOs issued by Government of AP on aided Private Educational Institutions and option excercised by the institution to remain as Unaided Institution from the appointed date 3. Provision for Gratuity is made in the accounts amounting to Rs 1122270 taking 03.04.1997 as the starting date for entitlement 4. RUSA grant received and utilised andmaintained seperatelyprior to 31.03.2021 by the College are brought into books by making necessary adjutment to Capital grant and Fixed assets Schedule. However no depreciation is charged on assets acquired under Capital grants as per existing practice 4.Depreciation @10% on Civil structures and @15% on Furniture and equipment, as per income tax rules, is adjusted in accounts on opening balance of Assets as on 01.04.2019 and additions , if any, subsequent to that date 6. Previous year figures are regrouped wherever necessary and rounded off to the nearest rupee. However, they may not be strictly comparable with those of current year for the reason of inclusion of opening balances as at 01.04.2021 and transactions relating to Post Graduate Centre (General Funds) and Rusa grant fund transactions and Aided GF transactions . 7. Grouping Schedules attached form an integral part of the finnacial Statements

Gauel Principal Date 13.09.2022

-M V Secretary

Per our report of even date For RAJESWAR & CO., Chartered Accountants, e f (K Rajeswir) Proprietor

Bank Balances (College)

Total

Bank Balances (UGC)

Capital Fund balance



Capital Grants Received	4,17,56,607.17 4,17,51,503	
UGC/ AGSGS Degree College Grants:	4,08,261.10 4,08,261	
Minor Research project grant (ICSSR IMPRESS)	1,00,74,822.27 / -	
RUSA GRANT	31,63,481.00 -	
PD Green Channal (Rusa Grant)	51,05,481.00 /	
	5,54,03,171.54 4,21,59,764	
Student Deposits Refundable	12.27.244.56 12.27,245	
Schlorship payable	1.01,000.00 85,000	
Library deposit refundable	84,500.00 -	
Lab deposit refundable	7,400.00 1,200	
PG CENTRE Library deposit returnable	22,000.00 22,000	
P G centre caution deposit	같은 물건 것을 물었다. 이렇게 가지 않는 것 것 같은 것을 물었다.	
	14,42,144.56 13,35,445	
Due to SAGTE	5,58,51,416.23 4,74,53,272	
UG College	14,94,700.00	
PG Centre		
	5,73,46,116.23 4,74,53,272	
Provision for Gratuity	53.02.029.00 42,62,318	
UG College PG Centre	8,06,658.00 7,24,099	
	61,08,687.00 49,86,417	
Due to AGSGS UN AIDED Special Fund		
Balance due to Special Funds PG Centre	1,27,217.30	
add :P G Centre Special Fund receipts	39,74,486.00	
	41,01,703.30	
Less PG Centre Special Fund payments	11,97,848.00	
	29,03,855.30	

