

7/9/22
AG&SG SIDDHARTHA DEGREE COLLEGE(AIDED)
(GENERAL FUNDS) VUYYURU, KRISHNA DISTRICT

2021-22
ASST YEAR 2022-2023
PREV YEAR 2021-2022

SPONSORED BY SIDDHARTHA ACADEMY OF GENERAL AND TECHNICAL EDUCATION

UTILISATION OF INCOME

	AMOUNT
Income as per Income and expenditure account	<u>1,42,68,140</u>
85 % of the income to be utilised as per sec 11 (1)	1,21,27,919
Less: Amount Utilised on Expenditure as per Income & Expenditure a/c	1,45,41,917
Less: Deprecitaion	1,58,381
add: Assets purchased	- 1,43,83,536
Shortfall if any	<u>Nil</u>

Principal

2017-18

SIDDHARTHA ARTS & SCIENCE DEGREE COLLEGE (AIDED)
URU, KRISHNA DISTRICT

RECEIPTS AND PAYMENTS ACCOUNT OF GENERAL FUNDS FOR THE YEAR ENDED 31.03.2022

RECEIPTS	AMOUNT Rs. Ps	By	PAYMENTS	AMOUNT Rs. Ps
To Opening balance :				1,42,14,282.00
Cash on Hand	10,849.00		Salaries & Benefits	77,707.00
Union Bank a/c 392	3,07,045.50		Electricity Charges	11,259.00
Canara Bank A/c No:37412010001283	1,500.00		Printing & Stationery	8,815.00
			Postage Telephones	18,207.00
Tuition fee collected	55,338.00		Travel & conveyance	12,668.00
Miscellaneous income	0.00		Advertisement	18,646.65
Teaching Grant	1,42,12,802.00		Miscellaneous exp.	22,051.00
Interest on FD's			Repairs & Maintenance	
SAGTE	239.00		AG&SGS Degree college Special Fund	10,568.00
AG&SGS Degree college Special Fund	0.00		AG&SGS Degree college (UG Unaided Courses GF)	65,369.00
AG&SGS Degree college (UG Unaided Courses GF)	19,933.00		Closing balances:	
			Cash on Hand	0.00
			Union Bank a/c 392	1,48,235.85
			Canara Bank A/c No:37412010001283	0.00
	1,46,07,706.50			1,46,07,706.50

INCOME AND EXPENDITURE ACCOUNT OF GENERAL FUNDS FOR THE YEAR ENDED 31.03.2022

Prev Year Amt	EXPENDITURE	AMOUNT Rs. Ps.	Prev Year Amt	INCOME	AMOUNT Rs. Ps.
1,72,32,270	To Salaries & Benefits	1,42,14,282.00	3,75,598	By Tuition fee collected	55,338.00
58,531	Electricity Charges	77,707.00	1,72,26,200	Teaching Grant	1,42,12,802.00
4,960	Printing & Stationery	11,259.00	19,596	Miscellaneous income	0.00
18,590	Affiliation Fee	0.00	26,312	Bank Interest on FD'S	0.00
31,688	Postage Telephones	8815.00			
42,299	Repairs & Maintenance	22051.00			
0	Advertisement	12568.00			
2,500	Institution Profession Tax	0.00			
13,000	Travel & conveyance	18,207.00			
1,60,990	Miscellaneous exp.	18,646.65			
1,86,331	Depreciation	1,58,361.00	1,03,453	Excess of Expenditure over Income	2,73,776.65
1,77,51,159		1,45,41,916.65	1,77,51,159		1,45,41,916.65

STATEMENT OF AFFAIRS OF GENERAL FUNDS AS AT 31.03.2022

AS AT 31.03.2021	LIABILITIES	AMOUNT Rs. Ps.	AS AT 31.03.2021	ASSETS	AMOUNT Rs. Ps.
3,73,44,788	Due to SAGTE	3,73,45,027.00	10,55,877	Fixed Assets at WDV	8,97,498.21
1,87,233	Due to Late Mr RSD Winston	1,87,233.00	14,970	APSEB Deposit	14,970.00
26,30,667	AG&SGS Degree college (UG Unaided GF)	25,85,231.30	4,959	AG&SGS Degree college Special Fund	15,525.00
			4,05,860	Fixed deposits with Banks	4,05,860.00
			10,849	Cash on Hand	
			3,07,046	Union Bank (A/C - 392)	1,48,235.85
			1,500	Canara Bank A/c No:37412010001283	0.00
			3,83,61,628	Capital Fund	3,86,35,404.24
4,01,62,688	Total	4,01,17,491.30	4,01,82,688	Total	4,01,17,491.30

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 the Siddhartha Academy of General and technical education, Vijayawada on behalf of the institution are accounted on the basis of advices received from them. 2. Consequent to the issue of GOs by Government of Andhra Pradesh on Aided Private Educational Institutions, The institution has exercised the option by offering willingness to voluntarily surrender the aid in the form of surrendering all the duly sanctioned aided posts along with aided staff, but not assets, which has made the institution a private unaided one during the year under review. Further, expenditure other than aided staff salaries incurred after 08.09.2021 (Date of GO giving immediate effect) and interest on FDs are transferred to Unaided General Funds on the premise that income and expenditure not related to Aided General Fund should be presented under Unaided General Fund after the appointed date. 3. Depreciation @10% on Civil structures and @15% on Furniture and equipment is adjusted in accounts on opening balance of Assets as on 01.04.2019 and additions if any subsequent to that date. 4. Grouping Schedules enclosed from integral part of the statements. 5. Previous year figures are regrouped wherever necessary to make them comparable with those of current year and rounded off to the nearest rupee.

Per our report of even date
For RAJESWAR & CO.,
Chartered Accountants,

Principal

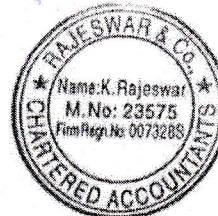
Secretary

Treasurer

Date 13.09.2022
Place Vijayawada

(K Rajeswar)
Proprietor

ICAI MEMBERSHIP NUMBER 023575
ICAI UDIN 22023575ARZTBA4530

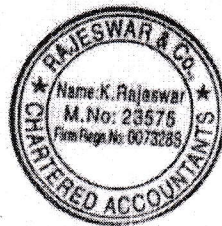


AG&SG SIDDHARTHA ARTS & SCIENCE DEGREE COLLEGE (AIDED)
VUYURU, KRISHNA DISTRICT

General Funds (AIDED)

GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2022

		Current year	Previous Year			
		Rs. Ps	Rs			
Salaries and Benefits to Staff						
Staff salaries	Rs. Ps	1,42,12,802.00	1,72,26,200.00			
Uniform to watchman		1,480.00	6,070			
		1,42,14,282.00	1,72,32,270.00			
Miscellaneous expenses						
Water charges						
Lights to Watchman		1,770.00	1,100			
Inspection Committee Expenses		0.00	6,000			
Certification fee paid to Auditors		0.00	4,720			
Bank Charges		846.65	6			
Miscellaneous expenses		1,660.00	27,334			
Web site renewal		14,370.00	17,532			
Tally renewal		0.00	4,248			
Fire Safety Certificate		0.00	1,00,050			
		18,646.65	1,60,990			
Repairs and Maintenance						
Repairs and up keeping exp		2,400.00	1,500			
Sanitary expenses		7,896.00	25,246			
Generator maintenance		11,755.00	15,553			
		22,051.00	42,299			
Miscellaneous Income						
Affiliation Fee		0.00	19,360			
Admission Fee		0.00	236			
		0.00	19,596			
Fixed Assets						
	Rate	As on 01.04.2021	Add/Deduct for the Year	Total	Depreciation for the year	As on 31.03.22
Furniture & Equipment	15%	8,39,184.29	0.00	8,39,184.29	1,25,878.00	7,13,306.29
Computer lab Furniture	15%	10,781.15	0.00	10,781.15	1,617.00	9,164.14
Water plant	15%	20,320.31	0.00	20,320.31	3,048.00	17,272.32
English Lab	15%	58,120.79	0.00	58,120.79	8,718.00	49,402.79
Fire Fighting Equipment	15%	1,22,088.05	0.00	1,22,088.05	18,313.00	1,03,775.05
Laser Printer	15%	5,382.63	0.00	5,382.63	807.00	4,575.62
		10,55,877.21	0.00	10,55,877.21	1,58,381.00	8,97,496.21
Capital Fund						
Op Balance					3,83,61,627.59	3,82,58,174
Add : Deficit for the year					2,73,776.65	1,03,453
					3,86,35,404.24	3,83,61,628



19/22
19/22

AG&SG SIDDHARTHA DEGREE COLLEGE(AIDED)
(SPECIAL FUNDS) VUYYURU, KRISHNA DISTRICT

2021-22

ASST YEAR 2022-2023
PREV YEAR 2021-2022

SPONSORED BY SIDDHARTHA ACADEMY OF GENERAL AND TECHNICAL EDUCATION

UTILISATION OF INCOME

AMOUNT

Income as per Income and expenditure account		<u>77,934</u>
85 % of the income to be utilised as per sec 11 (1)		66,244
Less: Amount Utilised on		
Expenditure as per Income & Expenditure a/c	2,73,952	
Less: Depreciation	1,05,952	1,68,000
Shortfall if any		<u>0</u>

Principal

ODHARTHA ARTS & SCIENCE DEGREE COLLEGE (AIDED)
U, KRISHNA DISTRICT

RECEIPTS AND PAYMENT ACCOUNT OF SPECIAL FUNDS FOR THE YEAR ENDED 31.03.2022

RECEIPTS	AMOUNT Rs. Ps	PAYMENTS	AMOUNT Rs. Ps
Opening balance:			
To Cash on Hand	3,915.00	By Special Fee Expenditure	1,87,999.90
Union Bank a/c 393	13,11,563.35	AG&SGS Degree college Unaided Aided SF	31,330.00
Special fee Receipts	77,934.00		
Library Deposit Refundable	2,000.00	Closing balances:	
Lab deposit	5,000.00	Cash on Hand	704.00
AG&SGS Degree college Aided GF	10,566.00	Union Bank a/c 393	12,10,944.45
	14,10,978.35		14,10,978.35

INCOME AND EXPENDITURE ACCOUNT OF SPECIAL FUNDS FOR THE YEAR ENDED 31.03.2022

Prev Year Amt	Expenditure	Amount Rs. Ps.	Prev Year Amt	Income	Amount Rs. Ps.
2,64,169	To Special Fee expenditure	1,87,999.90	8,52,945	By Special Fee receipts	77,934.00
1,23,866	Depreciation	1,06,952.00			
4,64,910	Excess of Income over Expenditure	0.00		Excess of Expenditure over Income	1,96,017.90
8,52,945		2,73,951.90	8,52,945		2,73,951.90

STATEMENT OF AFFAIRS OF SPECIAL FUNDS AS AT 31.03.2022

AS AT 31.03.21	LIABILITIES	AMOUNT Rs Ps	AS AT 31.03.21	ASSETS	AMOUNT Rs Ps
	Capital Fund Balance	19,01,696.59	7,46,237	Fixed assets at WDV	6,40,285.24
	Less: Deficit	1,06,017.90	0	AG&SGS Degree college (un Aided)SF	31,330.00
19,01,697		17,95,678.69			
56,560	Caution Deposit	56,560.00			
98,500	Library Deposit refundable	1,00,500.00			
	Lab deposit refundable	5,000.00	3,915	Cash on Hand	704.00
4,959	AG&SGS Degree college (Aided)GF	15,625.00	13,11,563	Cash at Bank A/C No. 393	12,10,944.45
20,61,716	Total	18,83,263.69	20,61,716	Total	18,83,263.69

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 2. Consequent to the issue of GOs by Government of Andhra Pradesh on Aided Private Educational Institutions, The institution has exercised the option by offering willingness to voluntarily surrender the aid in the form of surrendering all the duly sanctioned aided posts along with aided staff, but not assets which has made the institution a private unaided one during the year under review. Further, expenditure incurred after 08.09.2021 (Date of GO giving immediate effect) was transferred to Unaided Special Funds on the premise that income / expenditure not related to Aided Special Fund should be presented under Unaided Special Fund after the appointed date 3. Caution Deposit balance is subject to reconciliation student wise 4. Depreciation @10% on Civil structures and @15% on Furniture and equipment is adjusted in accounts on opening balance of Assets as on 01.04.2019 and additions if any, subsequent to that date 5. Grouping Schedules enclosed from integral part of the statements. 6. Previous year figures are regrouped wherever necessary to make them comparable with those of current year and rounded off to the nearest rupee.

Per our report of even date
For RAJESWAR & CO.,
Chartered Accountants,

Principal

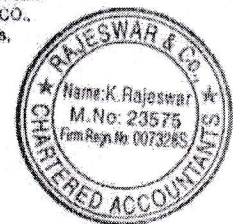
Secretary

Treasurer

Date 13.09.2022
Place Vijayawada

(K Rajeswar)
Proprietor

ICAI MEMBERSHIP NUMBER 023575
ICAI UDIN 22023575ARZUAC0091



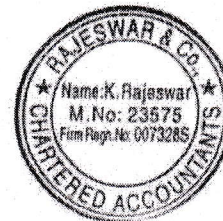
**AG&SG SIDDHARTHA ARTS & SCIENCE DEGREE COLLEGE (AIDED)
VUYURU, KRISHNA DISTRICT**

GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2022

SPECIAL FUNDS(AIDED)

	Current year Rs. Pcs	Previous Year Rs
Special Fee receipts :		
Library & Reading room		52,600
Lab fee & Breakages		4,05,374
Internal Assessment Fee		35,200
Special Fee	77,934.00	3,59,771
	77,934.00	8,52,945
Special Fee expenditure :		
Library & Reading room exp	10,645.00	29,180
Lab fee & Breakages	39,341.00	35,022
Internal Assessment Fee	2,250.00	12,940
Sports and games	57,378.00	0
Special Fee	0.00	1,86,695
Student ID cards expenses	7,980.00	0
Bank Charges	5.90	332
University Services Fee	37,800.00	0
Youth festival fee	12,600.00	0
	1,67,999.90	2,64,169

Fixed Assets	Rate	As on 01.04.2021	Add/Deduct for the Year	Total	Depreciation for the year	As on 31.03.22
Building and Compound wall	10%	1,19,695.32	0.00	1,19,695.32	11970.00	107725.32
Furniture	15%	1,04,253.14	0.00	1,04,253.14	15638.00	88615.14
Fans & Electrical Equipment	15%	11,825.88	0.00	11,825.88	1774.00	10051.88
Audio Visual Equipment	15%	12,365.59	0.00	12,365.59	1855.00	10510.59
Library books	15%	2,38,388.91	0.00	2,38,388.91	35758.00	202630.91
Library Equipment	15%	8,164.25	0.00	8,164.25	1225.00	6939.25
Lab equipment	15%	2,51,544.16	0.00	2,51,544.16	37732.00	213812.15
		7,46,237.24	0.00	7,46,237.24	1,05,952.00	6,40,285.24



2021-22
2

AG&SG SIDDHARTHA DEGREE COLLEGE(UN AIDED)
(GENERAL FUNDS) VUYYURU, KRISHNA DISTRICT

ASST YEAR 2022-2023
PREV YEAR 2021-2022

SPONSORED BY SIDDHARTHA ACADEMY OF GENERAL AND TECHNICAL EDUCATION

UTILISATION OF INCOME

AMOUNT

Income as per Income and expenditure account			<u>1,15,92,061</u>
85 % of the income to be utilised as per sec 11 (1)			98,53,252
Less: Amount Utilised on Expenditure as per Income & Expenditure a/c add: Additions to Assets		2,59,90,911	
		2,59,90,911	
Less: Depreciation on assets	13,36,605		
Provision for Gratuity	11,22,270	24,58,875	2,35,32,036
Shortfall if any			<u>Nil</u>

Principal

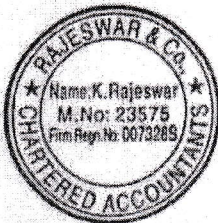
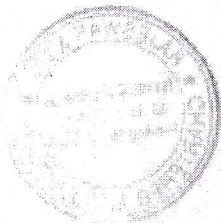
2021-22
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AG&SG SIDDHARTHA ARTS & SCIENCE DEGREE COLLEGE (UNAIDED COURSES)
VUYURU, KRISHNA DISTRICT

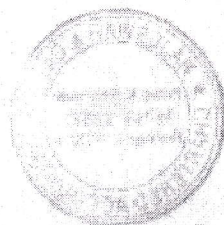
GENERAL FUNDS - UNAIDED

GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2022

	Current year Rs. Ps	Previous-Year Rs
Tution Fee received	6,91,182.00	22,56,410
Tution Fee received	47,98,635.00	
Tution fee arrears recd	54,89,817.00	22,56,410
PG Centre TUTION FEE COLLECTED	80,000.00	10,06,983
Tution Fee	20,59,960.00	34,62,811
Tution Fee arrears	21,39,960.00	44,69,794
	76,29,777.00	67,26,204
Other Fee received	72,500.00	
Admission Fee arrears recd	51,000.00	
Registration fee arrears	0.00	2,53,500
Registration fee	0.00	12,12,736
Admission fee		2,52,000
Lab fee		27,225
Affiliation fee	1,23,500.00	17,45,461
PG Centre : Other Fee received	44,800.00	
Registration fee	76,800.00	
Admission fee arrears	0.00	
Admission fee	1,21,600.00	
	2,45,100.00	17,45,461
Examination Cell receipts	29,21,960.00	7,24,605
Exam Fee collected	84,400.00	85,600
Consolidate marks list Fee	15,000.00	
Instant Fee	1,250.00	500
RIA Fee	69,000.00	13,800
Revaluation Fee	79,260.00	34,620
Condonation Fee	25,907.00	32,062
Exam cell bank account	31,96,777.00	8,91,187
Bank interest	13,637.00	2,575
SB account bank interest	899.00	
Bank interest received (Autonomous)	19,933.00	
Bank Interest on FD in Aided GF	68,881.00	
PG centre sb interest	1,03,350.00	2,575
Miscellaneous income	12,000.00	0
Student verification fee	4,500.00	0
Misc receipts	1,590.00	0
PG Practical Examination (KU)	0.00	1,37,531
Balances credited back	18,090.00	1,37,531
Autonomous division expenses	17,200.00	
Guest Faculty	34,043.00	
Repairs and maintenance	2,22,786.00	
Workshops and seminars	21888.00	
Expenditure on BOS	118.00	
Bank charges (Autonomous)	2,96,015.00	



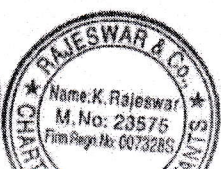
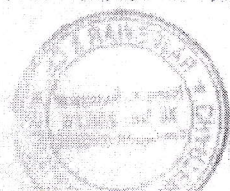
Examination Cell Expenses		
Revaluation fee refund	1,800.00	900
Remuneration to Paper Setters	2,40,955.00	61,248
Remuneration to the Examiners	276532.00	1,77,875
Remuneration for Examinations	4,47,742.60	1,21,940
Remuneration to Other Staff	1,18,149.00	22,420
Salaries and allowances	4,89,878.00	6,50,197
EPF	0.00	19,045
ESI	0.00	10,188
Postage	6,010.00	1,370
Travel expenses	40,850.00	52,400
Outstation work allowance	14,800.00	12,500
Printing and Stationery	5,49,550.00	3,33,421
Maintenance of Computers	88,099.00	28,140
Telephones	6,824.00	13,626
Handling Charges	23,575.00	9,050
Bank charges	3,774.00	10,070
Provisionals Fee to University	19,110.00	20,988
Misc expenses	66,726.00	60,292
	23,94,374.60	16,05,470
Salaries and Benefits		
Salaries to Adhoc Teaching Staff	1,09,68,598.00	66,65,865
Salaries to Adhoc non-teaching staff	33,30,354.00	34,79,790
Gratuity Paid	1,02,150.00	0
Gratuity provision	10,39,711.00	1,86,328
EPF	2,30,010.00	1,83,974
ESIC	10,22,676.00	2,43,878
Uniform to watchman	5,825.00	0
	1,66,99,424.00	1,07,59,835
P G Centre : Salaries and Benefits to Staff		
Adhoc teaching staff	24,93,895.00	15,61,850
Non teaching staff	6,87,765.00	7,11,960
Teaching staff remuneration	1,26,133.00	16,500
ESIC	77,832.00	52,147
PF contribution	3,33,026.00	1,83,974
Gratuity Provision	82,559.00	79,257
Uniform to watchman	3653.00	2,978
	38,04,863.00	26,08,666
	2,05,04,287.00	1,33,68,501
Affiliation Fee		
Affiliation Fee	79,400.00	38,080
Initial recognition fee	39,000.00	
Change of group fee		5,310
Inspection fee		20,000
Ratification fee paid to KU	15,000.00	
AFRC Course registration fee		
	1,33,400.00	63,390
Electricity Charges		
UG College	1,59,325.00	
PG Centre	87,754.00	
	2,47,079.00	
Printing and Stationery		
UG College	8,000.00	
Aided GF	4,850.00	
Aided SF	3,800.00	
PG Centre	18,650.00	
	35,100.00	
Communication Expenses		
UG College	14,552.00	
Aided GF	8,330.00	
PG Centre	23,382.00	
	46,264.00	



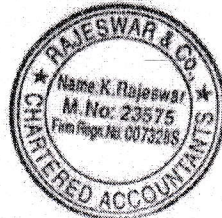
Repairs and maintenance		
AMC Charges	9,000.00	
Repairs and upkeep	2,70,784.00	
Generator maintenance	4043.00	
Sanitary expenses	8,190.00	
IRIS Biometric device	9,499.00	
Aided GF	7,700.00	
	3,09,216.00	0
P G Centre :Repairs ,Maintenance and renewals		
Sanitary exp	6,795.00	4,100
Generator maintenance	13,364.00	3,861
	20,159.00	7,961
	3,29,375.00	7,961
Miscellaneous expenses		
Advertisement charges	14,364.00	4,310
Bank Charges	6,478.70	3,808
ISO Certification charges	53,100.00	0
Office expenses	10,780.00	0
Bank Charges Schlorship account	0.00	1,180
Workshop expenses	0.00	22,393
Expenditure on Meetings of GB&Committees	164710.00	70,168
Certification charges	0.00	7,080
Fire safty compliance expenses	219101.00	0
Late payment/filing charges paid for TDS	30850.00	0
Interest paid on late remittance of PF	126.00	0
Miscellaneous expenses	18,150.00	0
	5,17,659.70	1,08,939
P G Centre : Miscellaneous expenses		
Miscellaneous expenses	1,857.00	2,800
Advertisement	95,855.00	0
JKC fee	0.00	3,540
Resarch journals	0.00	7,970
Bank charges	389.40	0
Guest Faculty	0.00	0
Faculty incentive for Research papers	14,000.00	0
Inspection Committee Expenses	0.00	0
	1,12,101.40	14,310
	6,29,761.10	1,23,249
Advance Recoverable		
Dr G Veeraju (ICSSR IMPRESS) Advance	4,08,261.10	4,08,261.10
Electricity Deposit PG Centre	16,800.00	
	4,25,061.10	4,08,261.10
CASH AND BANK BALANCES		
Cash on Hand		
Cash imprest	4,951.00	4,951
Cash on Hand (Exam cell)	7,072.00	
	480.00	19
	12,503.00	4,970
Bank Balances College:		
Bank account 429		0
Canara bank -061111011000777	3,04,689.60	
Canara Bank (Exam Cell)	50,933.64	8,66,091
Canara Bank 33876(Principal)	15,63,147.01	7,33,995
Union Bank 30470(Principal)	13,117.11	41,317
Union bank 60018 NSS 1	94,235.90	75,109
Union bank 60027 NSS 2	1,278.00	1,200
SBI a/c 39063 Scholorship account	1,318.00	1,238
SBI a/c 41551	12,25,415.56	12,26,065
	5,282.32	5,142
	32,59,417.14	29,50,156.84
Bank Balances UGC:		
Canara Bank (Autonomous grant)	31,509.42	30,669
Canara Bank 1283 (Rusa Grant)	1,90,376.42	
Canara Bank a/c 30272	2,91,914.39	1,73,314
	5,13,800.23	2,03,984
CAPITAL FUND		
Op balance Dr Balance	2,35,66,638.68	1,39,38,388
Transfer from AGSGS PG GF Cr balance	13,73,463.98	2,21,93,174.70
Add:Deficit for the year		1,43,98,849.70
		96,28,251
	3,65,92,024.40	2,35,66,639



Fixed Assets	Rate	As on 01.04.2021	Add/Deduct for the Year	Total	Depreciation for the year	As on 31.03.22
Assets transferred by SAGTE						
College Buildings	10%	63,85,438.32	0.00	63,85,438.32	6,38,544.00	57,46,894.32 ✓
Additional Class rooms	10%	19,92,461.49	0.00	19,92,461.49	1,99,246.00	17,93,215.49 ✓
Compound wall	10%	1,45,851.03	0.00	1,45,851.03	14,585.00	1,31,266.03 ✓
Cycle Shed	10%	6,07,564.80	0.00	6,07,564.80	60,756.00	5,46,808.80 ✓
Borewell	15%	1,38,756.13	0.00	1,38,756.13	20,813.00	1,17,943.13 ✓
Computer Lab furniture	15%	96,953.72	0.00	96,953.72	14,543.00	82,410.72 ✓
Games & Physics lab Equip	15%	4,02,632.63	0.00	4,02,632.63	60,396.00	3,42,237.63 ✓
Furniture	15%	1,78,652.58	0.00	1,78,652.58	26,798.00	1,51,854.58 ✓
Computers ,UPS,Scanner etc	15%	10,15,168.86	0.00	10,15,168.86	1,52,275.00	8,62,893.86 ✓
LCD projector	15%	89,012.00	0.00	89,012.00	13,352.00	75,660.00 ✓
Library Books	15%	17,157.93	0.00	17,157.93	2,574.00	14,583.93 ✓
		1,10,69,649.48	0.00	1,10,69,649.48	12,03,881.00	98,65,768.48
PG Centre (GF Assets)						
Library Books	15%	16,408.70	0.00	16,408.70	2461.00	13,947.70 ✓
Equipment	15%	6,87,411.79	0.00	6,87,411.79	103112.00	5,84,299.79 ✓
Furniture	15%	1,81,005.76	0.00	1,81,005.76	27151.00	1,53,854.76 ✓
		8,84,826.24	0.00	8,84,826.24	132724.00	7,52,102.24
		1,19,54,475.72	0.00	1,19,54,475.72	13,36,605.00	1,06,17,870.72 ✓
Assets acquired out of Capital Grants						
Assets Acquired with UGC Grants						
Woman Hostel Bldg a/c		78,18,963.00	0.00	78,18,963.00	0	78,18,963.00 ✓
Laboratory Bldg		98,53,090.00	0.00	98,53,090.00	0	98,53,090.00 ✓
Indoor Sports Training facility		97,14,225.00	0.00	97,14,225.00	0	97,14,225.00 ✓
Sports Equipment		15,42,423.00	0.00	15,42,423.00	0	15,42,423.00 ✓
Additional Assistance						
Computer equipments		13,07,690.00	0.00	13,07,690.00	0	13,07,690.00 ✓
Electrical equipment		1,73,353.00	0.00	1,73,353.00	0	1,73,353.00 ✓
Furniture		2,61,003.00	0.00	2,61,003.00	0	2,61,003.00 ✓
Office equipment		17,60,800.00	0.00	17,60,800.00	0	17,60,800.00 ✓
Solar equipment		16,90,050.00	0.00	16,90,050.00	0	16,90,050.00 ✓
XIV Merged Schemes						
Computers & Equipment :		8,72,744.00	0.00	8,72,744.00	0	8,72,744.00 ✓
Books for remedial coaching		2,55,053.00	0.00	2,55,053.00	0	2,55,053.00 ✓
Books and Journals incl Equipment		37,89,530.00	0.00	37,89,530.00	0	37,89,530.00 ✓
Lab Equipment		9,30,265.00	0.00	9,30,265.00	0	9,30,265.00 ✓
Common room & Women toilets		3,76,057.00	0.00	3,76,057.00	0	3,76,057.00 ✓
Additional Class Rooms		10,56,511.00	0.00	10,56,511.00	0	10,56,511.00 ✓
Xerox Machine(Exam reforms)		82,100.00	0.00	82,100.00	0	82,100.00 ✓
Equipment & Books under Autonomous grant		60,87,582.00	0.00	60,87,582.00	0	60,87,582.00 ✓
Civil work for E class room		2,51,353.00	0.00	2,51,353.00	0	2,51,353.00 ✓
Acoustics and Other exp for indoor stadium		7,29,978.00	0.00	7,29,978.00	0	7,29,978.00 ✓
Outdoor Stadium u/c		81,01,664.60	0.00	81,01,664.60	0	81,01,664.60 ✓
XII Plan Grant (PBG)Capital Grant (35) :		0.00	0.00	0.00	0	0.00 ✓
Instrumentation Maintenance Facility		1,01,037.00	0.00	1,01,037.00	0	1,01,037.00 ✓
Improvement of Existing Premises		66,638.00	0.00	66,638.00	0	66,638.00 ✓
Career & Counselling Cell		46,417.00	0.00	46,417.00	0	46,417.00 ✓
I.C.T Education		16,756.00	0.00	16,756.00	0	16,756.00 ✓
Minor Research Grant		2,36,078.00	0.00	2,36,078.00	0	2,36,078.00 ✓
IQAC GRANT		1,41,980.00	0.00	1,41,980.00	0	1,41,980.00 ✓
		5,72,63,340.60	0.00	5,72,63,340.60	0.00	5,72,63,340.60
Assets acquired out of RUSA GRANT						
Digital Computer Lab		0	20,09,601.05	20,09,601.05	0.00	20,09,601.05 ✓
E Campus management		0	4,55,632.20	4,55,632.20	0.00	4,55,632.20 ✓
Lab Equipment		0	6,57,160.00	6,57,160.00	0.00	6,57,160.00 ✓
LMS equipment		0	9,97,283.00	9,97,283.00	0.00	9,97,283.00 ✓
Virtual Class Rooms		0	17,65,575.00	17,65,575.00	0.00	17,65,575.00 ✓
Renovation work		0	40,00,000.00	40,00,000.00	0.00	40,00,000.00 ✓
		0	98,85,251.25	98,85,251.25	0.00	98,85,251.25
under PD Green Channal (RUSA)						
Up gradation of Class rooms		0	31,63,481.00	31,63,481.00	0.00	31,63,481.00 ✓
		0	31,63,481.00	31,63,481.00	0.00	31,63,481.00
Total		5,72,63,340.60	1,30,48,732.25	7,03,12,072.85	0.00	7,03,12,072.85 ✓



Capital Grants Received		
UGC/ AGSGS Degree College Grants:		
Minor Research project grant (ICSSR IMPRESS)	4,17,58,607.17	4,17,51,503
RUSA GRANT	4,08,261.10	4,08,261
PD Green Channal (Rusa Grant)	1,00,74,822.27	-
	31,63,481.00	-
	5,54,03,171.54	4,21,59,764
Student Deposits Refundable		
Scholarship payable	12,27,244.56	12,27,245
Library deposit refundable	1,01,000.00	85,000
Lab deposit refundable	84,500.00	-
PG CENTRE Library deposit returnable	7,400.00	1,200
P G centre caution deposit	22,000.00	22,000
	14,42,144.56	13,35,445
Due to SAGTE		
UG College	5,58,51,416.23	4,74,53,272
PG Centre	14,94,700.00	-
	5,73,46,116.23	4,74,53,272
Provision for Gratuity		
UG College	53,02,029.00	42,62,318
PG Centre	8,08,658.00	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	



7/9/22
Cash bank
2021-22
AG&SG SIDDHARTHA DEGREE COLLEGE(UN AIDED)
(SPECIAL FUNDS) VUYYURU, KRISHNA DISTRICT

ASST YEAR 2022-2023
PREV YEAR 2021-2022

SPONSORED BY SIDDHARTHA ACADEMY OF GENERAL AND TECHNICAL EDUCATION

UTILISATION OF INCOME	AMOUNT
Income as per Income and expenditure account	3,05,698
85 % of the income to be utilised as per sec 11 (1)	2,59,843
Less: Amount Utilised on	
Expenditure as per Income & Expenditure a/c	16,23,165
Less: Depreciation on assets	17,973
	16,05,192
Shortfall if any	Nil

17-5
Principal

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

RECEIPTS AND PAYMENTS ACCOUNT OF SPECIAL FEE FUNDS FOR THE YEAR ENDED 31.03.2022

RECEIPTS	AMOUNT Rs. Ps	PAYMENTS	AMOUNT Rs. Ps
To Opening balance :		By Caution deposit repaid	16,05,192.25
Cash on Hand	430.00	Special fee expenditure	
Cash at bank	41,12,262.05		
Special fee Receipts	1,99,645.00	AGSGS Unaided GF	39,70,886.00
Bank Interest	1,06,053.00	Closing balances:	
AGSGS Unaided GF	11,94,248.00	Cash on Hand	516.00
AGSGS Aided SF	31,330.00	Cash at Bank a/c NO. 76994	67,373.80
	66,43,988.05		56,43,968.05

INCOME AND EXPENDITURE ACCOUNT OF SPECIAL FEE FUNDS (UN AIDED COURSES) FOR THE YEAR ENDED 31.03.2022

Prev Year Amt	Expenditure	Amount Rs Ps	Prev Year Amt	Income	Amount Rs Ps
5,80,094	To Special fee expenses	16,05,192.25	17,91,830	By Special fee receipts	1,99,645.00
	Depreciation	17,973.00	70,262	Bank Interest	1,06,053.00
12,81,898	Excess of income over Expenditure	0.00		Excess of expenditure over income	13,17,467.25
18,62,092		16,23,165.25	18,62,092		16,23,165.25

STATEMENT OF AFFAIRS OF SPECIAL FEE FUNDS (UG UNAIDED COURSES) AS AT 31.03.2022

AS AT 31.03.21	LIABILITIES	AMOUNT Rs Ps	AS AT 31.03.21	ASSETS	AMOUNT Rs Ps
40,79,092	Capital Fund Balance	30,08,882.95		Equipment at WDV	1,01,847.85
33,600	Caution Deposit	33,600.00	430	AGSGS UNAIDED GF	29,03,856.30
	AGSGS Aided SF	31,330.00	41,12,262	Cash on Hand	516.00
				Cash at Bank a/c NO. 76994	67,373.80
41,12,892	Total	30,73,592.95	41,12,692	Total	30,73,592.95

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. 2. The Financial Statements for the year include the assets and liabilities balances as of 01.04.2021 and Transactions for the financial year 2021-2022 of Post Graduate Centre (Special Funds), hitherto maintained separately, consequent to a decision of the management to combine the same for presentation Further to the above, Aided SF expenditure incurred after 08.09.2021 (Date of GO giving immediate effect) was also added to expenditure Un aided Special funds consequent to GOs issued by Government of AP on aided Private Educational Institutions and option exercised by the institution to remain as Unaided Institution from the appointed date. 4. Depreciation @10% on Civil structures and @15% on Furniture and equipment as per income tax rules, is adjusted in 4. Caution Deposit balance is subject to reconciliation student wise. 5. Grouping schedules form an integral part of the statements. 5. Previous year figures are 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 of 01.04.2021 and transactions relating to Post Graduate Centre (Special Funds)

Per our report of even date
For RAJESWAR & CO.,
Chartered Accountants,



Principal
Date 13.09.2022
Place Vijayawada

Secretary

Treasurer

(K Rajeswar)
Proprietor
ICAI MEMBERSHIP NUMBER 023575
ICAI UDIN 22023575ARZSKK5083

1000

AG&SG SIDDHARTHA ARTS & SCIENCE DEGREE COLLEGE(UG UNAIDED COURSES)
VUYYURU, KRISHNA DISTRICT

SPECIAL FUND - UNAIDED

GROUPING SCHEDULES FOR THE YEAR ENDED 31.03.2022

				Current year Rs. Ps	Previous Year Rs
Special Fee Receipts					
Special fee					11,69,527.00
Laboratory fee					5,30,403.00
Library and Reading room					55,700.00
Internal Assessment fee					36,200.00
Special Fee arrears recd				32,185.00	
				32,185.00	17,91,830.00
PG Centre Special Fee receipts					
Affiliation fee arrears				38,800.00	4,000
Internal Assessment fee arrears				7,000.00	0
Lab fee arrears				42,300.00	0
Special fee arrears				74,060.00	0
Library fee&Reading room arrears				5,300.00	0
Special fee				0.00	2,57,450
Internal Assessment fee				0.00	13,200
University affiliation fee				0.00	89,900
Lab fee				0.00	1,42,500
Library fee&Reading room				0.00	13,300
				1,67,460.00	5,20,350.00
				1,99,645.00	23,12,180.00
Special Fee expenditure :					
Special Fee				6,790.00	3,91,827.00
Laboratory expenses				1,78,481.00	1,00,394.95
Library and Reading room				81,302.00	70,100.00
Internal Assessment exp				3,041.00	17,743.00
Athletics and Games				92,073.00	
College Day				2,800.00	
Cultural programmes				20,398.00	
Literary and debating				7,600.00	
Medical examination fee				21,200.00	
Identity card expenses				8588	
Student insurance				118100	
University services fee				572130	
University Tournament fee				20340	
Youth festival fee				13560	
Bank charges				928.25	29.50
				11,47,332.25	5,80,094.45
P G centre Special Fee Expenditure					
Special fee expenses				0.00	1,35,304
Lab expenses				1,89,078.00	15,795
Internal Assessment exp				0.00	8,948
Affiliation fee paid				1,01,300.00	92,120
Student insurance				5,200.00	0
University services fee				1,34,552.00	0
Library fee&Reading room				0.00	0
				4,30,130.00	2,52,167
Aided Special fee expenses					
Library and reading room				105.00	
Lab breakages				27,625.00	
				27,730.00	
				16,05,192.25	8,32,261.45
PG Centre (SF Assets)					
Lab equipment	15%	48,757.19	0.00	48,757.19	7314.00
Furniture	15%	52,827.03	0.00	52,827.03	7924.00
Library books	15%	18,236.62	0.00	18,236.62	2735.00
		1,19,820.85	0.00	1,19,820.85	17,973.00
		1,19,820.85	0.00	1,19,820.85	1,01,847.85
CAPITAL FUND					
Op balance					40,79,092.05
add PG Centre (Special Fund) Capital Fund balance					2,47,038.15
					43,26,130.20
Less :Excess of Expenditure over income					13,17,467.25
					30,08,662.95
					40,79,092

