

2019-20

# M. NANDA GOPAL

B Com, FCA, DISA

## CHARTERED ACCOUNTANT

M.No.212041

Off: D No.2-1-5, Kotha Bazar, Kavali-524201 Resi: 6-4-18 A, Raja Street, Kavali -524201

### AUDITORS' REPORT

1. I have examined the Balance sheet as at 31<sup>st</sup> March 2020 and the Income and Expenditure for the year ended on that date, attached here with of M/S PBR Visvodaya Institute of Technology & Science, Udayagiri Road, Kavali, Nellore district A.P.
2. I certify that the Balance sheet and the Income and Expenditure account are in agreement with the books of account maintained at the head office at Kavali.
3. (a) I report the following observations- / Comments / Discrepancies / inconsistencies:
  - b) Subject to above:-
    - a. I have obtained all the information and explanations which, to the best of my Knowledge and belief, were necessary for the purpose of the audit.
    - b) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of books.
    - c) In my opinion and to the best of my information and accounting to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-
      - i) In the case of Balance sheet, of the state of the affairs of the assessee as at 31<sup>st</sup> March 2020 and
      - ii) In case of the income and Expenditure account of the Income of the assessee for the year ended on the date.

Place: Kavali  
Date: 10-08-2020.



Signature: M. Nanda Gopal  
Name: M Nanda Gopal  
M. No: 212041

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2020

01.04.2019 TO 31.03.2020

Expenditure	Sch No.	Amount		Income	Sch No.	Amount	
		Rs.	P.			Rs.	P.
Administrative Charges	1	4269740.67		College Fee & Other Fee Collections	11	195562208.00	
Employee Cost	2	140781261.00		Other Income	12	2002237.50	
Seminors, Conferences , FDP & Training Expenses	3	2587692.91		Excess of Expenditure over income		1710370.62	
Function & Celebration Expenses	4	977949.00					
Examination Fees , Affiliation & Other Fees	5	5536955.00					
Repairs Maintenance & Consumables	6	1573454.00					
Sports Expenditure		84301.00					
Other Expenditure	7	7743806.00					
Labs & Library Softwares	8	19470.00					
Transportation Expenditure	9	9742641.00					
Hostel Expenditure	10	13643986.18					
Depreciation		12313559.36					
<b>Total</b>		<b>199274816.12</b>		<b>Total</b>		<b>199274816.12</b>	

*K. Ramana*

Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*B.K. Reddy*

Principal

PARVATHAREDDY BABUL REDDY  
VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
KAVALI-524201, SPSR Nellore Dist. Andhrapradesh.



For M/S D. SATYANARAYANA  
M.V. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS

*M. Chandan*  
PARTNER

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

BALANCE SHEET AS AT 31ST MARCH 2020

01.04.2019 TO 31.03.2020

Liabilities	Sch No.	Amount		Assets	Sch No.	Amount	
		Rs.	P.			Rs.	P.
CAPITAL ACCOUNT	13	133777085.61		FIXED ASSETS	16	88230731.66	
LOANS(LIBILITY)	14	19463887.00		CURRENT ASSETS			
CURRENT LIBILITIES	15	16775459		Cash & Bank Balances		23293682.07	
				Fixed Deposits		10366803.00	
				Loans, Advances & Other Assets		15754984.88	
				BRANCHES/DIVISION	17	32370230.00	
Total		170016431.61		Total		170016431.61	

*K. Ramana*  
Finance Officer  
PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*B.K. Babu Reddy*  
Principal  
PARVATHAREDDY BABUL REDDY  
VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
KAVALI-524201, SPSR Nellore Dist. Andhrapradesh.

For M/S D. SATYANARAYANA  
M.VENUGOPAL & CO  
CHARTERED ACCOUNTANTS



*M. Venugopal*  
PARTNER



PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31ST MARCH 2020

01.04.2019 TO 31.03.2020

Particulars	AMOUNT	
	Rs.	P.
<b>SCHEDULE - 1</b>		
<b>ADMINISTRATIVE CHARGES</b>		
Advertisement Charges	80708.00	
Audit Fee	300000.00	
Bank Charges	20770.02	
Electricity Charges	2159897.00	
House Keeping	27343.00	
Internet	396000.00	
Library Journals	168580.00	
Libry Delnet	13570.00	
Miscellaneous Expenses	9745.65	
Printing & Stationery	162852.00	
Refreshments	63246.00	
<b>Rates,taxes and Insurance</b>		
Insurance ( Building )	13068.00	
Municipal Tax	853961.00	<b>4269740.67</b>

<b>SCHEDULE - 2</b>		
<b>EMPLOYEE COST</b>		
Salaries of Teaching Staff	112606329.00	
Salaries of Non Teaching Staff	27600332.00	
Staff Uniforms	15015.00	
Staff Welfare	4000.00	
Provident Fund	555585.00	<b>140781261.00</b>

<b>SCHEDULE - 3</b>		
<b>SEMINARS, CONFERENCE, FDP &amp; TRAINING EXPENSES</b>		
EEE	36800.00	
CSE	516550.00	
ME	157350.00	
H&S	80590.00	
ECE	196020.00	
MBA	48200.00	
Membership Fee for Faculty	148000.00	
Guest Lecturer	7300.00	
Placement & Training	1396882.91	<b>2587692.91</b>

*K. Ramana*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
SRSR Nallate



For M/S D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS

*M. Nandav. J. P.*  
PARTNER

*B. K. Babu*

Principal

PARVATHAREDDY BABUL REDDY  
VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
KAVALI-524201, SRSR Nallate Dist. Andhrapradesh.

<b>SCHEDULE - 4</b>		
<b>FUNCTION &amp; CELEBRATION EXPENSES</b>		
FUNCTIONS	222909.00	
ECE EVENTS	430000.00	
EEE EVENTS	129900.00	
MBA EVENTS	98940.00	
ME EVENTS	96200.00	<b>977949.00</b>

<b>SCHEDULE - 5</b>		
<b>EXAMINATION FEES, AFFILIATION FEES &amp; OTHER FEES</b>		
Examination Fees to University	4314355.00	
AICTE Processing Fee	320000.00	
APPEMC Association Fee	50200.00	
APSCHE Processing Fee	274300.00	
JNTU University Fee	578100.00	<b>5536955.00</b>

<b>SCHEDULE - 6</b>		
<b>REPAIRS, MAINTENANCE &amp; CONSUMIBLES</b>		
Garden Maintenance	5427.00	
Repairs & Maintenance	320830.00	
<b>DEPT. MAINTENANCE</b>		
EEE	74000.00	
CSE	71562.00	
ME	19320.00	
ECE	269895.00	
MBA	23940.00	
<b>LAB CONSUMIBLES</b>		
EEE	11500.00	
ME	227940.00	
ECE	60027.00	
Computer Lab	139130.00	
H&S	21593.00	
<b>LAB MAINTENANCE &amp; SPARES</b>		
EEE	5400.00	
ME	32020.00	
Computer Lab	290870.00	<b>1573454.00</b>

<b>SCHEDULE - 7</b>		
<b>OTHER EXPENDITURE</b>		
Admission Work(Advt)	32093.00	
Admission Work (Travelling)	210744.00	
Alumni Expenditure	55632.00	
Bank Interest	483168.00	
Exam Expenditure	1080142.00	
ECE LAB Manuals	163050.00	
Govt. Plan Approval	4893605.00	
Governing Body Expenses	19135.00	
ID Cards	31144.00	
Municipal Water Connection	58268.00	
NBA Expenses	14360.00	
Postage	843.00	
Social Services	564043.00	
Water Plant	12500.00	
Telephone Charges	117864.00	
Travelling	7215.00	<b>7743806.00</b>

For M/S D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS



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PARTNER

*B. K. Babu Reddy*

Principal

PARVATHAREDDY BABUL REDDY  
VISOODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
KAVALI-524201, SPSR Nellore-Dist. Andhrapradesh.

*K. Raju Reddy*  
Finance Officer

PBR VISOODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE,  
VISOODAYA CAMPUS, KAVALI - 524 201

<b>SCHEDULE - 8</b>		
<b>LABS &amp; LIBRARY SOFTWARES</b>		
Library Software	19470.00	19470.00
<b>SCHEDULE - 9</b>		
<b>TRANSPORTATION EXPENDITURE</b>		
Vehicle Maintenance (Cars)	1326141.00	
Vehicle Maintenance ( Buses )	7585827.00	
Vehicle Insurance ( Buses )	816234.00	
Vehicle Insurance ( Cars)	14439.00	9742641.00
<b>SCHEDULE - 10</b>		
<b>HOSTEL EXPENDITURE</b>		
Mess Bill Payments	13422429.18	
Repaires & Maintenance	221557.00	13643986.18

<b>SCHEDULE - 11</b>		
<b>COLLEGE FEE COLLECTIONS</b>		
Bus Fee Collections	9860420.00	
College Fee Collections	162137230.00	
Hostel Fee Collections	15601080.00	
Examination Fee Collections	7963478.00	195562208.00

<b>SCHEDULE - 12</b>		
<b>OTHER INCOME</b>		
Interest Received	1630749.58	
Online Exam Remuneration	237235.41	
NCC & NSS	41500.00	
Library Dues Collections	8576.00	
Miscellaneous Income	62726.51	
Miscellaneous Income(Mess)	21450.00	2002237.50

*K. Ramana*  
**Finance Officer**  
 PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
 VISVODAYA CAMPUS - KAVALI - 524 201  
 SPSR Nellore (Dt.) A.P.

*B.K. Reddy*  
**Principal**  
 PARVATHAREDDY BABUL REDDY  
 VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
 KAVALI-524201, SPSR Nellore Dist. Andhrpradesh.

For M/S D. SATYANARAYANA  
 M.VENUGOPAL & CO  
 CHARTERED ACCOUNTANTS  
  
*M. Venugopal*  
**PARTNER**



PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2020

01.04.2019 TO 31.03.2020

PARTICULARS		AMOUNT	
		Rs.	P.
<b>SCHEDULE -13</b>			
<b>CAPITAL ACCOUNT</b>			
AICITE Capital Grants	2059485.00		
Building Fund	19628176.00		
NBA Capital Grants	1100000.00		
Non-Corpus Fund	109932393.61		
UGC Grants	1057031.00		<b>133777085.61</b>
<b>SCHEDULE -14</b>			
<b>LOANS(LIBILITY)</b>			
<b>Secured Loans</b>			
BOI O.D 86972511000000	17500000.00		
Sundaram Finance Limited	1963887.00		<b>19463887.00</b>
<b>SCHEDULE -15</b>			
<b>CURRENT LIBILITIES</b>			
DST(FEST) NEW DELHI	1275000.00		
Visvodaya Society	8000000.00		
Sundry Creditors	7150459.00		
AICTE GRANTS	350000.00		<b>16775459</b>
<b>SCHEDULE -16</b>			
<b>FIXED ASSETS</b>			
BUILDINGS	56238007.43		
AIR CONDITIONS	991145.87		
AQVA U.V.WATERSYSTEMS	4864.34		
BIO METRIC ATTENDENCE S	306675.21		
C.C.CAMERAS	49598.52		
COMPUTER CENTRE	2112820.05		
COOLERS	136725.13		
ECE LAB	1109636.77		
EEE LAB	822290.51		
ELECTRICAL FITTINGS	528241.85		
FURNITURE	2665209.71		
FREEZER	24624.00		
FIRE SOFTY	705618.00		
GENERATOR	159771.74		
GENERATOR (HOSTEL)	76749.93		
HONDA CAR	304243.41		
LIBRARY BOOKS	1507173.96		
LIBRARY FURNITURE	218290.23		
LCD PROJECTORS & STAND	33082.02		

For M/S D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS

M. Venugopal  
PARTNER

M. No. 2041  
Chartered Accountants

B. K. Reddy

*K. Ramesh*  
Finance Officer  
PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

Principal  
PARVATHAREDDY BABUL REDDY  
VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
KAVALI-524201, SPSR Nellore Dist. Andhrapradesh.

PARTICULARS		AMOUNT	
		Rs.	P.
ME LAB	452024.10		
M TECH LABS	131580.81		
OFFICE EQUIPMENTS	222788.12		
PHYSICS LAB & CHEMISTR	268903.13		
R&D CENTRE	430201.68		
R&D LAB EQUIPMENT	59766.06		
Research&Development(S V S	76765.63		
Research&Development(N SE	3132.04		
Research&Development(C V S	84399.28		
RESEARCH PROJECTS (A.BH	161882.83		
RESEARCH PROJECTS (B.SU	232766.92		
RESEARCH & PROJECTS(CV	229764.81		
RESEARCH PROJECTS(D PA	106950.21		
RESEARCH PROJECTS (IJ M	76425.00		
RESEARCH PROJECTS (J.S	131157.48		
RESEARCH & PROJECTS(K V	1296858.86		
RESEARCH PROJECTS(VV S	136098.52		
SOUND SYSTEMS	48955.16		
STEEM COOKING	52106.02		
SOLAR POWER	5157533.25		
TATA INDICA CAR	227109.23		
VEHICLES	10456301.62		
VIDEO CONFERENCE EQUIP	157812.22		
WATER COOLER	34680.00		
			<b>88230731.66</b>
<b>SCHEDULE -17</b>			
<b>BRANCHES/DIVISION</b>			
VEC BRANCHES			<b>32370230.00</b>

*K. Ramu*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

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Principal

PARVATHAREDDY BABUL REDDY  
VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
KAVALI-524201, SPSR Nellore Dist. Andhrapradesh.

For M/S D. SATYANARAYANA  
M.VENUGOPAL & CO  
CHARTERED ACCOUNTANTS



*M. Venugopal*  
PARTNER



**PBR VISVODAYA INSTITUTE OF TECHNOLOGY & SCINENCE, KAVALI**  
**FIXED ASSETS AS ON 31-03-2020**

Particulars	Depreci	1-Apr-2019 to 31-Mar-2020					Closing Balance
		Opening Balance	Transactions		Total	Depreciation	
			Additions 19-20	Deletions			
BUILDINGS	10%	60656190.93	1830484.00		62486674.93	6248667.49	56238007.43
AIR CONDITIONS	15%	1166053.96	0.00		1166053.96	174908.09	991145.87
AQVA U.V.WATERSYSTEMS	15%	5722.75	0.00		5722.75	858.41	4864.34
BIO METRIC ATTENDENCE SYSTEM(H)	15%	360794.36	0.00		360794.36	54119.15	306675.21
C.C.CAMERAS	15%	58351.20	0.00		58351.20	8752.68	49598.52
COMPUTER CENTRE	40%	1720016.74	1801350.00		3521366.74	1408546.70	2112820.05
COOLERS	15%	160853.09	0.00		160853.09	24127.96	136725.13
ECE LAB	15%	1024750.02	280705.00		1305455.02	195818.25	1109636.77
EEE LAB	15%	812861.60	154539.00		967400.60	145110.09	822290.51
ELECTRICAL FITTINGS	10%	553435.39	33500.00		586935.39	58693.54	528241.85
FURNITURE	10%	2699643.12	261701.00		2961344.12	296134.41	2665209.71
FREEZER	10%	27360.00	0.00		27360.00	2736.00	24624.00
FIRE SOFTY	10%	0.00	784020.00		784020.00	78402.00	705618.00
GENERATOR	15%	187966.75	0.00		187966.75	28195.01	159771.74
GENERATOR (HOSTEL)	15%	90294.03	0.00		90294.03	13544.10	76749.93
HONDA CAR	15%	357933.42	0.00		357933.42	53690.01	304243.41
LIBRARY BOOKS	15%	1649591.84	123554.00		1773145.84	265971.88	1507173.96
LIBRARY FURNITURE	10%	242544.70	0.00		242544.70	24254.47	218290.23
LCD PROJECTORS & STANDS	10%	36757.80	0.00		36757.80	3675.78	33082.02
ME LAB	15%	531793.06	0.00		531793.06	79768.96	452024.10
M TECH LABS	15%	154800.95	0.00		154800.95	23220.14	131580.81
OFFICE EQUIPMENTS	15%	260703.68	1400.00		262103.68	39315.55	222788.12
PHYSICS LAB & CHEMISTRY LAB	15%	93793.62	222563.00		316356.62	47453.49	268903.13
R&D CENTRE	15%	506119.63	0.00		506119.63	75917.94	430201.68
R&D LAB EQUIPMENT	15%	70313.01	0.00		70313.01	10546.95	59766.06
Research&Development(S V)	15%	90312.50	0.00		90312.50	13546.88	76765.63



For M/S. D. SATYANARAYANA  
 SUDHAKAR PAL & CO.  
 CHARTERED ACCOUNTANTS  
 PARTNER

*K. Raju*  
 Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
 VISVODAYA CAMPUS - KAVALI - 524 201

*B. K. Reddy*  
 Principal

PARVATHAREDDY BABUL REDDY  
 VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
 KAVALI-524201, SPSR Nellore Dist. Andhrapradesh



Particulars	Depreci	1-Apr-2019 to 31-Mar-2020					Closing Balance
		Opening	Transactions		Total	Depreciation	
		Balance	Additions 19-20	Deletions			
Research&Development(N SESHIAIAH))	15%	3684.75	0.00		3684.75	552.71	3132.04
Research&Development(C V SUBBAREDD	15%	99293.27	0.00		99293.27	14893.99	84399.28
RESEARCH PROJECTS (A.BHAKTA VATC	15%	190450.39	0.00		190450.39	28567.56	161882.83
RESEARCH PROJECTS (B.SUNEEL)	15%	273843.43	0.00		273843.43	41076.52	232766.92
RESEARCH & PROJECTS(CVK SUVARCH	15%	270311.54	0.00		270311.54	40546.73	229764.81
RESEARCH PROJECTS(D PAVAN KUMAR	15%	125823.77	0.00		125823.77	18873.57	106950.21
RESEARCH PROJECTS (IJ MADHUKAR)	15%	89911.77	0.00		89911.77	13486.77	76425.00
RESEARCH PROJECTS (J.S KIRAN KUMA	15%	154302.92	0.00		154302.92	23145.44	131157.48
RESEARCH & PROJECTS(K VENKATA RA	15%	1525716.31	0.00		1525716.31	228857.45	1296858.86
RESEARCH PROJECTS(VV SUNIL KUMA	15%	160115.91	0.00		160115.91	24017.39	136098.52
SOUND SYSTEMS	10%	54394.63	0.00		54394.63	5439.46	48955.16
STEEM COOKING	10%	57895.58	0.00		57895.58	5789.56	52106.02
SOLAR POWER	10%	5730592.50	0.00		5730592.50	573059.25	5157533.25
TATA INDICA CAR	15%	267187.33	0.00		267187.33	40078.10	227109.23
VEHICLES	15%	12301531.31	0.00		12301531.31	1845229.70	10456301.62
VIDEO CONFERENCE EQUIPMENT	15%	185661.44	0.00		185661.44	27849.22	157812.22
WATER COOLER	15%	40800.00	0.00		40800.00	6120.00	34680.00
<b>Grand Total</b>		<b>95050475.01</b>	<b>5493816.00</b>	<b>0.00</b>	<b>100544291.01</b>	<b>12313559.36</b>	<b>88230731.66</b>

*K. Ramana*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*B.K. Reddy*  
Principal

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KAVALI-524201, SPSR Nellore Dist. Andhrapradesh.



M/S D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS

*M. Nandagopal*  
PARTNER

82

2020-21

# M. NANDA GOPAL

B Com, FCA, DISA

## CHARTERED ACCOUNTANT

M.No.212041

Off: D No.2-1-5, Kotha Bazar, Kavali-524201 Resi: 6-4-18 A, Raja Street, Kavali -524201

### AUDITORS' REPORT

1. I have examined the Balance sheet as at 31<sup>st</sup> March 2021 and the Income and Expenditure for the year ended on that date, attached here with of M/S PBR Visvodaya Institute of Technology & Science, Udayagiri Road, Kavali, Nellore district A.P.
2. I certify that the Balance sheet and the Income and Expenditure account are in agreement with the books of account maintained at the head office at Kavali.
3. (a) I report the following observations- / Comments / Discrepancies / inconsistencies:

b) Subject to above:-

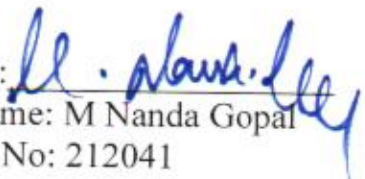
a. I have obtained all the information and explanations which, to the best of my Knowledge and belief, were necessary for the purpose of the audit.

b) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of books.

c) In my opinion and to the best of my information and accounting to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-

- i) In the case of Balance sheet, of the state of the affairs of the assessee as at 31<sup>st</sup> March 2021 and
- ii) In case of the income and Expenditure account of the Income of the assessee for the year ended on the date.

Place: Kavali  
Date: 13-08-2021

Signature:   
Name: M Nanda Gopal  
M. No: 212041





PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2021

01.04.2020 TO 31.03.2021

Expenditure	Sch No.	Amount		Income	Sch No.	Amount	
		Rs.	P.			Rs.	P.
Administrative Charges	1	2578500.78		College Fee & Other Fee Collections	11	149882330.00	
Employee Cost	2	145716694.50		Other Income	12	2250546.48	
Seminors, Conferences , FDP & Training Expenses	3	556903.07		Excess of Expenditure over income		33712736.69	
Function & Celebrtion Expenses	4	125855.00					
Examination Fees , Affiliation& Other Fees	5	9666465.00					
Repairs Maintenance & Consumbles	6	262982.00					
Other Expenditure	7	4484109.74					
Labs & Library Softwares	8	152835.00					
Transportation Expenditure	9	4268710.00					
Hostel Expenditure	10	6563701.00					
Depreciation		11468857.08					
Total		185845613.17		Total		185845613.17	

*K. Ramesh*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*P. Ramesh*

Principal  
PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.



*M. S. D. Satyanarayana*  
PARTNER

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

BALANCE SHEET AS AT 31ST MARCH 2021

01.04.2020 TO 31.03.2021

Liabilities	Sch No.	Amount		Assets	Sch No.	Amount	
		Rs.	P.			Rs.	P.
CAPITAL ACCOUNT	13	100064348.92		FIXED ASSETS	16	82186784.58	
LOANS(LIBILITY)	14	30924300.72		CURRENT ASSETS			
CURRENT LIABILITIES	15	53389869.36		Cash & Bank Balances		9472757.3	
				Fixed Deposits		9456954.00	
				Deposits(Assets)		950570.00	
				Loans, Advances & Other Assets		182500.00	
				Sundry Debtors		55478632.03	
				BRANCHES/DIVISION	17	26650321.09	
Total		184378519.00		Total		184378519.00	

*K. Ramesh*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*Borkem*

Principal  
PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.



For M/S D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS

*M. Venugopal*  
PARTNER

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENSE STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

01.04.2020 TO 31.03.2021

Particulars		AMOUNT	
		Rs.	P.
<b>SCHEDULE - 1</b>			
<b>ADMINISTRATIVE CHARGES</b>			
Advertisement Charges	52008.00		
Audit Fee	100000.00		
Bank Charges	22784.78		
Electricity Charges	1104882.00		
House Keeping	15063.00		
Internet	144650.00		
Miscellaneous Expenses	29600.00		
Office Maintenance	12744.00		
Printing & Stationery	208257.00		
Refreshments	17691.00		
Software Maintenance	6100.00		
<b>Rates, taxes and Insurance</b>			
Insurance ( Building )	13068.00		
Municipal Tax	851653.00		<b>2578500.78</b>

<b>SCHEDULE - 2</b>			
<b>EMPLOYEE COST</b>			
Salaries of Teaching Staff	118212623.00		
Salaries of Non Teaching Staff	26957935.00		
Provident Fund & ESI	546136.50		<b>145716694.50</b>

<b>SCHEDULE - 3</b>			
<b>SEMINARS, CONFERENCE, FDP &amp; TRAINING EXPENSES</b>			
EEE	55000.00		
CSE	75000.00		
ECE	55450.00		
Student Chapter & club Activities	62500.00		
Placement & Training	308953.07		<b>556903.07</b>

<b>SCHEDULE - 4</b>			
<b>FUNCTION &amp; CELEBRATION EXPENSES</b>			
Functions	24280.00		
CSE EVENTS	15000.00		
EEE EVENTS	18000.00		
MBA EVENTS	47575.00		
ME EVENTS	21000.00		<b>125855.00</b>

<b>SCHEDULE - 5</b>			
<b>EXAMINATION FEES, AFFILIATION FEES &amp; OTHER FEES</b>			
Examination Fees to University	4025515.00		
JNTU Inspection & Processing Fee	21500.00		
JNTU Affiliation Fee	669200.00		
APPEMC Association Fee	42500.00		
APSCHE Processing Fee	155000.00		

*K. Ramesh*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*Ramesh*

Principal

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

M. D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS  
*M. Venugopal*  
PARTNER





New Courses Framing Fee	75000.00	
AFRC Processing Fee	85000.00	
JNTU University Fee	4592750.00	9666465.00

<b>SCHEDULE - 6</b>		
<b>REPAIRS , MAINTENANCE &amp; CONSUMBLES</b>		
Garden Maintenance	3730.00	
Repairs & Maintenance	137486.00	
<b>DEPT. MAINTENANCE</b>		
EEE	12000.00	
<b>LAB CONSUMBLES</b>		
EEE	3279.00	/
ME	23040.00	/
ECE	22246.00	/
H&S	36751.00	/
<b>LAB MAINTENANCE &amp; SPARES</b>		
EEE	24450.00	262982.00

<b>SCHEDULE - 7</b>		
<b>OTHER EXPENDITURE</b>		
Admission Work(Advt)	3024.00	
Admission Work (Travelling)	75140.00	
Bank Interest	1493740.74	
Donations	460757.00	/
Exam Expenditure	853061.00	/
Generator Maintenance	5700.00	
Institution Professional Tax	7500.00	
Induction Programme	8500.00	
Parents Meeting	10500.00	
FFC Expenses	14720.00	/
NBA Expenses	229305.00	/
NAAC Expenses	424074.00	/
Postage	328.00	
DR Visvodaya Sevasamithi Expense	767606.00	
Transport charges	850.00	
Telephone Charges	110476.00	
Travelling	18828.00	4484109.74

<b>SCHEDULE - 8</b>		
<b>LABS &amp; LIBRARY</b>		
Library Software	12000.00	/
Library Journals	109365.00	/
Librry AMC	31470.00	152835.00

<b>SCHEDULE - 9</b>		
<b>TRANSPORTATION EXPENDITURE</b>		
Vehicle Maintenance (Cars)	861111.00	
Vehicle Maintenance ( Buses )	3251928.00	
Vehicle Insurance ( Buses )	127601.00	/
Vehicle Insurance ( Cars)	28070.00	4268710.00

<b>SCHEDULE - 10</b>		
<b>HOSTEL EXPENDITURE</b>		
Mess Bill Payments	6511201.00	/
Repaires & Maintenance	52500.00	6563701.00

<b>SCHEDULE - 11</b>		
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*B. Ramana*

Finance Officer  
PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*B. Srinivas*

Principal  
PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.



*M. Srinivas*  
PARTNER

COLLEGE FEE COLLECTIONS		
Bus Fee Collections	559850.00	
College Fee Collections	140970525.00	
Hostel Fee Collections	779600.00	
Examination Fee Collections	7572355.00	<b>149882330.00</b>

SCHEDULE - 12		
OTHER INCOME		
Interest Received	1958295.75	
Online Exam Remuneration	272955.41	
Miscellaneous Income	19295.32	<b>2250546.48</b>

*K. Ramesh*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*B. Srinivas*

Principal  
PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.



For M/S D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS

*M. Venugopal*  
PARTNER

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

01.04.2020 TO 31.03.2021

PARTICULARS		AMOUNT	
		Rs.	P.
<b>SCHEDULE -13</b>			
<b>CAPITAL ACCOUNT</b>			
AICITE Capital Grants	2059485.00		
Building Fund	19628176.00		
NBA Capital Grants	1100000.00		
Non-Corpus Fund	76219656.92		
UGC Grants	1057031.00	<b>100064348.92</b>	
<b>SCHEDULE -14</b>			
<b>LOANS(LIBILITY)</b>			
<b>Secured Loans</b>			
FDR LOAN A/C No.090553350008387	2908013.00		
FDR LOAN A/C No.869761110000430	1907483.00		
BOI O.D 869725110000001	25000000.00		
SUNDARAM FINANCE LOANS	1108804.72	<b>30924300.72</b>	
<b>SCHEDULE -15</b>			
<b>CURRENT LIABILITIES</b>			
DST(FEST) NEW DELHI	1400000.00		
Sundry Creditors	407322.00		
Visvodaya Society	51232547.36		
AICTE GRANTS	350000.00	<b>53389869.36</b>	
<b>SCHEDULE -16</b>			
<b>FIXED ASSETS</b>			
BUILDINGS	50614206.69		
AIR CONDITIONS	866673.99		
AQVA U.V.WATERSYSTEMS	4134.69		
BIO METRIC ATTENDENCE SYSTEM(H)	260673.93		
C.C.CAMERAS	42158.74		
COMPUTER CENTRE	2139018.03		
COOLERS	116216.36		
ECE LAB	943191.25		
EEE LAB	736964.88		
ELECTRICAL FITTINGS	475417.66		
FURNITURE	2398688.74		
FREEZER	22161.60		
FIRE SOFTY	1198996.20		
GENERATOR	135805.98		
GENERATOR (HOSTEL)	65237.44		
HONDA CAR	258606.90		
LIBRARY BOOKS	1281097.87		
LIBRARY FURNITURE	196461.21		

*B. Ramesh*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*P. Ramesh*

Principal  
PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.



M/S D. SATYANARAYANA  
D. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS

*D. Narasimha*  
PARTNER



PARTICULARS		AMOUNT	
		Rs.	P.
LCD PROJECTORS & STANDS	29773.82		
ME LAB	384220.48		
M TECH LABS	111843.69		
OFFICE EQUIPMENTS	239179.91		
PHYSICS LAB & CHEMISTRY LAB	291558.61		
R&D CENTRE	365671.43		
R&D LAB EQUIPMENT	50801.15		
Research&Development(S V SUBBA RAO))	65250.78		
Research&Development(N SESHIAIAH))	2662.23		
Research&Development(C V SUBBAREDDY)	71739.38		
RESEARCH PROJECTS (A.BHAKTA VATCHALA)	137600.41		
RESEARCH PROJECTS (B.SUNEEL)	197851.88		
RESEARCH & PROJECTS(CVK SUVARCHALA)	195300.09		
RESEARCH PROJECTS(D PAVAN KUMAR)	90907.68		
RESEARCH PROJECTS (IJ MADHUKAR)	64961.25		
RESEARCH PROJECTS (J.S KIRAN KUMAR)	111483.86		
RESEARCH & PROJECTS(K VENKATA RAO)	1102330.03		
RESEARCH PROJECTS(VV SUNIL KUMAR)	115683.74		
SOUND SYSTEMS	44059.65		
STEEM COOKING	46895.42		
SOLAR POWER	7446779.33		
TATA INDICA CAR	193042.85		
VEHICLES	8887856.37		
VIDEO CONFERENCE EQUIPMENT	134140.39		
WATER COOLER	29478.00		
			<b>82186784.58</b>
<b>CURRENT ASSETS</b>			
<b>SCHEDULE -17</b>			
<b>BRANCHES/DIVISION</b>			
VEC BRANCHES			<b>26650321.09</b>

*b. Rao*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*B. Venugopal*

P. Venugopal  
PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.



For M/S D. SATYANARAYANA  
M.VENUGOPAL & CO  
CHARTERED ACCOUNTANTS

*M. Venugopal*  
PARTNER

**PBR VISVODAYA INSTITUTE OF TECHNOLOGY & SCINENCE, KAVALI**  
**FIXED ASSETS AS ON 31-03-2021**

Particulars	Depreci	1-Apr-2020 to 31-Mar-2021					
		Opening	Transactions				Closing
		Balance	Additions 20-21	Deletions	Total	Depreciation	Balance
BUILDINGS	10%	56238007.43	0.00		56238007.43	5623800.74	50614206.69
AIR CONDITIONS	15%	991145.87	52000.00		1043145.87	156471.88	886673.99
AQVA U.V.WATERSYSTEMS	15%	4864.34	0.00		4864.34	729.65	4134.69
BIO METRIC ATTENDENCE SYSTEM(H)	15%	306675.21	0.00		306675.21	46001.28	260673.93
C.C.CAMERAS	15%	49598.52	0.00		49598.52	7439.78	42158.74
COMPUTER CENTRE	40%	2112820.05	1452210.00		3565030.05	1426012.02	2139018.03
COOLERS	15%	136725.13	0.00		136725.13	20508.77	116216.36
ECE LAB	15%	1109636.77	0.00		1109636.77	166445.52	943191.25
EEE LAB	15%	822290.51	44727.00		867017.51	130052.63	736964.88
ELECTRICAL FITTINGS	10%	528241.85	0.00		528241.85	52824.18	475417.66
FURNITURE	10%	2665209.71	0.00		2665209.71	266520.97	2398688.74
FREEZER	10%	24624.00	0.00		24624.00	2462.40	22161.60
FIRE SOFTY	10%	705618.00	626600.00		1332218.00	133221.80	1198996.20
GENERATOR	15%	159771.74	0.00		159771.74	23965.76	135805.98
GENERATOR (HOSTEL)	15%	76749.93	0.00		76749.93	11512.49	65237.44
HONDA CAR	15%	304243.41	0.00		304243.41	45636.51	258606.90
LIBRARY BOOKS	15%	1507173.96	0.00		1507173.96	226076.09	1281097.87
LIBRARY FURNITURE	10%	218290.23	0.00		218290.23	21829.02	196461.21
LCD PROJECTORS & STANDS	10%	33082.02	0.00		33082.02	3308.20	29773.82
ME LAB	15%	452024.10	0.00		452024.10	67803.61	384220.48
M TECH LABS	15%	131580.81	0.00		131580.81	19737.12	111843.69
OFFICE EQUIPMENTS	15%	222788.12	58600.00		281388.12	42208.22	239179.91
PHYSICS LAB & CHEMISTRY LAB	15%	268903.13	74107.00		343010.13	51451.52	291558.61
R&D CENTRE	15%	430201.68	0.00		430201.68	64530.25	365671.43
R&D LAB EQUIPMENT	15%	59766.06	0.00		59766.06	8964.91	50801.15
Research&Development(S V SUBBA RAJU)	15%	76765.63	0.00		76765.63	11634.84	65250.78

*[Signature]*  
 Finance Officer  
 PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
 VISVODAYA CAMPUS - KAVALI - 524 201  
 SPSR Nellore (Dt.) A.P.

*[Signature]*  
 Principal  
 PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
 VISVODAYA CAMPUS - KAVALI - 524 201  
 SPSR Nellore (Dt.) A.P.

*[Circular Stamp]*  
 M. VENKOPAL & CO  
 CHARTERED ACCOUNTANTS  
 896491  
 1163484  
 41  
 M. Narayana  
 PARTNER



Particulars	Depreci	1-Apr-2020 to 31-Mar-2021					Closing Balance
		Opening	Transactions		Total	Depreciation	
		Balance	Additions 20-21	Deletions			
Research&Development(N SESHIAH))	15%	3132.04	0.00		3132.04	469.81	2662.23
Research&Development(C V SUBBAREDDY)	15%	84399.28	0.00		84399.28	12659.89	71739.38
RESEARCH PROJECTS (A.BHAKTA VATCHALA)	15%	161882.83	0.00		161882.83	24282.42	137600.41
RESEARCH PROJECTS (B.SUNEEL)	15%	232766.92	0.00		232766.92	34915.04	197851.88
RESEARCH & PROJECTS(CVK SUVARCHALA)	15%	229764.81	0.00		229764.81	34464.72	195300.09
RESEARCH PROJECTS(D PAVAN KUMAR)	15%	106950.21	0.00		106950.21	16042.53	90907.68
RESEARCH PROJECTS (IJ MADHUKAR)	15%	76425.00	0.00		76425.00	11463.75	64961.25
RESEARCH PROJECTS (J.S KIRAN KUMAR)	15%	131157.48	0.00		131157.48	19673.62	111483.86
RESEARCH & PROJECTS(K VENKATA RAO)	15%	1296858.86	0.00		1296858.86	194528.83	1102330.03
RESEARCH PROJECTS(VV SUNIL KUMAR)	15%	136098.52	0.00		136098.52	20414.78	115683.74
SOUND SYSTEMS	10%	48955.16	0.00		48955.16	4895.52	44059.65
STEEM COOKING	10%	52106.02	0.00		52106.02	5210.60	46895.42
SOLAR POWER	10%	5157533.25	3116666.00		8274199.25	827419.93	7446779.33
TATA INDICA CAR	15%	227109.23	0.00		227109.23	34066.38	193042.85
VEHICLES	15%	10456301.62	0.00		10456301.62	1568445.24	8887856.37
VIDEO CONFERENCE EQUIPMENT	15%	157812.22	0.00		157812.22	23671.83	134140.39
WATER COOLER	15%	34680.00	0.00		34680.00	5202.00	29478.00
<b>Grand Total</b>		<b>88230731.66</b>	<b>5424910.00</b>	<b>0.00</b>	<b>93655641.66</b>	<b>11468857.08</b>	<b>82186784.58</b>

*bravee*  
 Finance Officer  
 PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
 VISVODAYA CAMPUS - KAVALI - 524 201  
 SPGR Nellore (DL) A.P.

*Booem*  
 Principal  
 PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
 VISVODAYA CAMPUS - KAVALI - 524 201  
 SPGR Nellore (DL) A.P.



M/S D. SATYANARAYANA  
 M. VENUGOPAL & CO  
 CHARTERED ACCOUNTANTS

*D. Sathya*  
 PARTNER



# M. NANDA GOPAL

B Com, FCA, DISA

## CHARTERED ACCOUNTANT

M.No.212041

Off: D No.2-1-5, Kotha Bazar, Kavali-524201 Resi: 6-4-18 A, Raja Street, Kavali -524201

### AUDITORS' REPORT

1. I have examined the Balance sheet as at 31<sup>st</sup> March 2022 and the Income and Expenditure for the year ended on that date, attached here with of M/S PBR Visvodaya Institute of Technology & Science, Udayagiri Road, Kavali, Nellore district A.P.
2. I certify that the Balance sheet and the Income and Expenditure account are in agreement with the books of account maintained at the head office at Kavali.
3. (a) I report the following observations- / Comments / Discrepancies / inconsistencies:

b) Subject to above:-

a. I have obtained all the information and explanations which, to the best of my Knowledge and belief, were necessary for the purpose of the audit.

b) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of books.

c) In my opinion and to the best of my information and accounting to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-

- i) In the case of Balance sheet, of the state of the affairs of the assessee as at 31<sup>st</sup> March 2022 and
- ii) In case of the income and Expenditure account of the Income of the assessee for the year ended on the date.

Place:Kavali  
Date: 14-08-2022



Signature: *M. Nanda Gopal*

Name: M Nanda Gopal

M. No: 212041

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2022

01.04.2021 TO 31.03.2022

Expenditure	Sch No.	Amount		Income	Sch No.	Amount	
		Rs.	P.			Rs.	P.
Administrative Charges	1	5396280.40		College Fee & Other Fee Collections	9	174763780.00	
Employee Cost	2	175607800.00		Other Income	10	2391844.00	
Seminors, Conferences , FDP & Training Expenses	3	1138390.84		Excess of Expenditure over income		52036835.75	
Function & Celebrtion Expenses		5310.00					
Examination Fees , Affiliation & Other Fees	4	7700835.00					
Repairs Maintenance & Consumbles	5	2158354.00					
Sports Expenditure		290475.00					
Other Expenditure	6	9119696.61					
Transportation Expenditure	7	3445113.08					
Hostel Expenditure	8	13945976.82					
Depreciation		10384228.00					
Total		229192459.75		Total		229192459.75	

*K. Ramulu*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*Bon*

Principal  
PARATHAREDDY BARKU REDDY  
VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
KAVALI-524 201, SPSR Nellore Dist., A.P.



For M/S D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS

*M. Chandley*  
PARTNER

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

BALANCE SHEET AS AT 31ST MARCH 2022

01.04.2021 TO 31.03.2022

Liabilities	Sch No.	Amount		Assets	Sch No.	Amount	
		Rs.	P.			Rs.	P.
CAPITAL ACCOUNT	11	48027513.17		FIXED ASSETS	14	76515430.86	
LOANS(LIBILITY)	12	55589439.69		CURRENT ASSETS			
				Cash & Bank Balances		16953050.00	
CURRENT LIBILITIES	13	35545493.00		Fixed Deposits		35343978.00	
				Loans, Advances & Other Assets		1759701.00	
				BRANCHES/DIVISION	15	8590286.00	
Total		139162445.86		Total		139162445.86	

*K. Ramana*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*Bm*

Principal  
PARATHAREDDY RADUL REDDY  
VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
KAVALI (Dt.) SPSR Nellore Dist, A.P.

For M/S D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS



*M. Venugopal*  
PARTNER



PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31ST MARCH 2022

01.04.2021 TO 31.03.2022

Particulars	AMOUNT	
	Rs.	P.
<b>SCHEDULE - 1</b>		
<b>ADMINISTRATIVE CHARGES</b>		
Advertisement Charges	43789.00	
Audit Fee	125000.00	
Bank Charges	16724.40	
Electricity Charges	3341972.00	
House Keeping	68774.00	
Internet	139370.00	
Library Journals	268889.00	
Library Delnet	13570.00	
Miscellaneous Expenses	15966.00	
Printing & Stationery	342366.00	
Refreshments	22163.00	
<b>Rates, taxes and Insurance</b>		
Insurance ( Building )	13068.00	
Professional Tax	2500.00	
Municipal Tax	982129.00	5396280.40

<b>SCHEDULE - 2</b>		
<b>EMPLOYEE COST</b>		
Salaries of Teaching Staff	145335195.00	
Salaries of Non Teaching Staff	29846299.00	
Provident Fund & ESI	426306.00	175607800

<b>SCHEDULE - 3</b>		
<b>SEMINARS, CONFERENCE, FDP &amp; TRAINING EXPENSES</b>		
EEE	1145.00	
CSE	141200.00	
ME	43200.00	
ECE	103450.00	
TECHNOFEST /Workshops	220665.00	
Faculty Development Programme	20600.00	
Students Chapter & Club Activities	9580.00	
Guest Lecturer	133513.00	
Placement & Training	465037.84	1138390.84

<b>SCHEDULE - 4</b>		
<b>EXAMINATION FEES, AFFILIATION FEES &amp; OTHER FEES</b>		
Examination Fees to University	3787060.00	
AICTE Processing Fee	210000.00	
IIT Membership Fee	25000.00	
APSCHE Processing Fee	208475.00	
Autonomous Membership Fee	150000.00	

*V. Suresh*  
Finance Officer  
PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*Ron*  
Principal  
PARATHAREDDY SURESH REDDY  
VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
KAVALI-524 201, SPSW Nellore Dist., A.P.

For M/S D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS



*M. Venugopal*  
PARTNER

JNTU University Fee	455900.00	
JNTU Affiliation Fee	2864400.00	7700835.00

<b>SCHEDULE - 5</b>		
<b>REPAIRS , MAINTENANCE &amp; CONSUMBLES</b>		
Generator Maintenance	58163.00	
Garden Maintenance	13052.00	
Repairs & Maintenance ( Buildings )	1494247.00	
<b>LAB CONSUMBLES</b>		
EEE	41922.00	
ME	117498.00	
ECE	240395.00	
Computer Lab	64912.00	
H&S	128165.00	2158354.00

<b>SCHEDULE - 6</b>		
<b>OTHER EXPENDITURE</b>		
Admission Work(Advt)	65104.00	
Admission Work (Travelling)	136555.00	
Autonomous Expenses	833302.17	
APPEMC Association Fee	42500.00	
Bank Interest	5293990.40	
FDR Loan Interest	41787.00	
Exam Expenditure	1245054.04	
Food Safety Certificate	4000.00	
Governing Body Expenses	30000.00	
NBA Expenses	617527.00	
NAAC Expenses	652956.00	
Postage	1066.00	
Social Services	22500.00	
Transport	10760.00	
Telephone Charges	109980.00	
Travelling	12615.00	9119696.61

<b>SCHEDULE - 7</b>		
<b>TRANSPORTATION EXPENDITURE</b>		
Vehicle Maintenance (Cars)	450393.00	
Vehicle Maintenance ( Buses )	2800324.00	
Vehicle Insurance ( Buses )	113902.00	
Vehicle Insurance ( Cars)	77102.00	
Printing	2500.00	
Bank Charges	892.08	3445113.08

<b>SCHEDULE - 8</b>		
<b>HOSTEL EXPENDITURE</b>		
Mess Bill Payments ( HOSTEL EXPENDITURE )	13208465.00	
Repaires & Maintenance	729278.00	
Bank Charges	5733.82	
Printing	2500.00	13945976.82

<b>SCHEDULE - 9</b>		
<b>COLLEGE FEE COLLECTIONS</b>		
Bus Fee Collections	3830470.00	
College Fee Collections	139352900.00	
Hostel Fee Collections	23457575.00	
Examination Fee Collections	8122835.00	174763780.00

*V. Ramana*  
 Financial Officer  
 PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
 VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
 KAVALI - 524 201  
 SPSR Nellore Dist. A.P.

*Bm*  
 Principal  
 PARATHAREDDY BABUL REDDY  
 VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
 KAVALI-524 201, SPSR Nellore Dist., A.P.

For M/S D. SATYANARAYANA  
 M. VENUGOPAL & CO  
 CHARTERED ACCOUNTANTS



*M. Venugopal*  
 PARTNER

<b>SCHEDULE - 10</b>		
<b>OTHER INCOME</b>		
Interest Received	592420.00	
Old Computers <i>Other Income</i>	1799424.00	<b>2391844.00</b>

*K. Rao*  
**Finance Officer**  
 PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
 VISVODAYA CAMPUS - KAVALI - 524 201  
 SPSR Nellore (Dt.) A.P.

*Bon*

**Principal**  
**PARATHAREDDY BABUL REDDY**  
 VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
 KAVALI-524 201, SPSR Nellore Dist., A.P.

For M/S D. SATYANARAYANA  
 M. VENUGOPAL & CO  
 CHARTERED ACCOUNTANTS  
  
*M. Venugopal*  
**PARTNER**



PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

01.04.2021 TO 31.03.2022

PARTICULARS		AMOUNT	
		Rs.	P.
<b>SCHEDULE -11</b>			
<b>CAPITAL ACCOUNT</b>			
AICITE Capital Grants	2059485.00		
Building Fund	19628176.00		
NBA Capital Grants	1100000.00		
Non-Corpus Fund	24182821.17		
UGC Grants	1057031.00	<b>48027513.17</b>	

<b>SCHEDULE -12</b>			
<b>LOANS(LIBILITY)</b>			
<b>Secured Loans</b>			
BOI O.D 869725110000001	55335754.97		
Sundaram Finance Limited	253684.72	<b>55589439.69</b>	

<b>SCHEDULE -13</b>			
<b>CURRENT LIABILITIES</b>			
DST(FEST) NEW DELHI	1400000.00		
Visvodaya Society	33321651.00		
Sundry Creditors	473842.00		
AICTE GRANTS	350000.00	<b>35545493</b>	

<b>SCHEDULE -14</b>			
<b>FIXED ASSETS</b>			
Admn.Block	5889581.28		
Building Construction	4076957.14		
Building Construction (H)	10790522.65		
Building Construction	17438286.97		
Building Construction	7003146.52		
Laboratory Block	737624.80		
M R Mohan Reddy Block	728011.48		
Womens Hostel	638109.74		
Workshop Building	187906.95		
Air Conditions	1032110.36		
Aqua Water Systems	3514.64		
Bio Matric Systems	225741.17		
Bio Matric Systems (H)	33384.83		
C C Cameras	35835.42		
Coolers	226028.85		
Water Cooler(H)	25056.30		
Freezer (H)	18836.60		

*Ravulakonda*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*Bm*

Principal  
PARATHANADU BABUL REDDY  
VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
KAVALI - 524 201, SPSR Nellore Dist., A.P.

For M/S D. SATYANARAYANA  
M.VENUGOPAL & CO  
CHARTERED ACCOUNTANTS

*M. Handley*  
PARTNER



Computers	2687408.76	
ECE Lab	1045079.90	
EEE Lab	664438.20	
Electrical Fittings	403454.94	
Electrical Fittings(H)	24421.50	
Solar Power	6702101.10	
Furniture & Fixtures	2144352.29	
Furniture & Fixtures (H)	63772.92	
Fire Safety	1079096.58	
Generator	115434.77	
Generator (H)	55452.42	
Honda Car	219816.22	
Library	1104191.51	
Library Furniture	176814.97	
LCD Projectors	26796.60	
ME Lab	326587.00	
Office Equipment	203302.15	
M Tech Labs	95066.55	
Sound Systems	37451.00	
Steem Cooking	39861.11	
Vehicles	7490829.15	
Tata Indica Car	164086.22	
Physics Lab	64582.90	
Chemistry Lab	183242.15	
Video Conference Equipment	120726.00	
R & D Centre	310820.35	
R & D Lab Equipments	43180.97	
Research Projects Labs (SV)	55463.1715	
Research Projects Labs (CV)	60978.15	
Research Projects Labs (NS)	2262.7	
Research Projects Labs (AB)	116960	
Research Projects Labs (BS)	168173.35	
Research Projects Labs (CVK)	166005	
Research Projects Labs (DP)	77270.95	
Research Projects Labs (IJ)	55216.85	
Research Projects Labs (JS)	94761.4	
Research Projects Labs (KV)	936980.5	
Research Projects Labs (VVS)	98334.88	76515430.86

*K. Ramesh*  
 Finance Officer  
 FOR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
 VISVODAYA CAMPUS - KAVALI - 524 201  
 SPSR Nellore (Dt.) A.P.

*Bm*

Principal  
 PARATHI SURESH REDDY  
 VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
 KAVALI-524 201, SPSR Nellore Dist., A.P.

<b>SCHEDULE -15</b>		
<b>BRANCHES/DIVISION</b>		
VEC BRANCHES	8590286.00	
<b>ASSETS</b>		
INVESTMENTS	35343978.00	
CURRENT ASSETS	1759701.00	

For M/S D. SATYANARAYANA  
 M.VENUGOPAL & CO  
 CHARTERED ACCOUNTANTS



*D. Venugopal*  
 PARTNER



**PBR VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE, KAVALI**  
**STATEMENT OF FIXED ASSETS AND DEPRECIATION AS ON 31/03/2022**

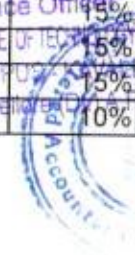
PARTICULARS	Rate of Dep.	Written down value as on 01/04/2021	Additons		Deletions	Total	Depreciation for the year	Written down value as on 31/03/2022
			Before 30/09/2021	After 30/09/2021				
ADMN.BLOCK	10%	65,43,979	-	-	-	65,43,979	6,54,398	58,89,581
BUILDING CONSTURCTION	10%	33,22,485	5,25,266	6,46,296	-	44,94,047	4,17,090	40,76,957
BUILDING CONSTURCTION(H)	10%	1,10,65,594	-	8,75,251	-	1,19,40,845	11,50,322	1,07,90,523
BUILDING CONSTRUCTION	10%	1,93,54,594	-	20,160	-	1,93,74,754	19,36,467	1,74,38,287
BUILDING CONSTRUCTION	10%	77,81,274	-	-	-	77,81,274	7,78,127	70,03,147
LABORATORY BLOCK	10%	8,19,583	-	-	-	8,19,583	81,958	7,37,625
MR MOHAN REDDY BLOCK	10%	8,08,902	-	-	-	8,08,902	80,890	7,28,011
WOMENS HOSTEL	10%	7,09,011	-	-	-	7,09,011	70,901	6,38,110
WORKSHOP BUILDING	10%	2,08,786	-	-	-	2,08,786	20,879	1,87,907
AIR CONDITIONS	15%	8,86,674	2,83,500	40,500	-	12,10,674	1,78,564	10,32,110
AQUA WATER SYSTEMS	15%	4,135	-	-	-	4,135	620	3,515
BIO MATRIC SYSTEMS	15%	2,27,818	37,760	-	-	2,65,578	39,837	2,25,741
BIO MATRIC SYSTEMS(H)	15%	32,856	-	5,900	-	38,756	5,371	33,385
CC CAMERAS	15%	42,159	-	-	-	42,159	6,324	35,835
COOLERS	15%	1,16,216	1,49,700	-	-	2,65,916	39,887	2,26,029
WATER COOLER (H)	15%	29,478	-	-	-	29,478	4,422	25,056
FREEZER ( H )	15%	22,161	-	-	-	22,161	3,324	18,837
COMPUTERS	40%	21,39,018	7,78,892	11,70,828	-	40,88,738	14,01,330	26,87,409
ECE LAB	15%	9,43,191	1,26,083	1,47,240	-	12,16,514	1,71,434	10,45,080
EEE LAB	15%	7,36,965	44,727	-	-	7,81,692	1,17,254	6,64,438
ELECTRICAL FITTINGS	10%	4,48,283	-	-	-	4,48,283	44,828	4,03,455
ELECTRICAL FITTINGS ( H )	10%	27,135	-	-	-	27,135	2,714	24,422
SOLAR POWER	10%	74,46,779	-	-	-	74,46,779	7,44,678	67,02,101
FURNITURE & FIXTURES	10%	23,27,830	-	51,900	-	23,79,730	2,35,378	21,44,352
FURNITURE & FIXTURES(h)	10%	70,859	-	-	-	70,859	7,086	63,773
FIRE SAFETY	10%	11,98,996	-	-	-	11,98,996	1,19,900	10,79,097
GERNATOR	15%	1,35,806	-	-	-	1,35,806	20,371	1,15,435
GERNATOR(H)	15%	65,238	-	-	-	65,238	9,786	55,452
HONDA CAR	15%	2,58,607	-	-	-	2,58,607	38,791	2,19,816
LIBRARY	15%	12,81,098	611	15,934	-	12,97,643	1,93,451	11,04,192
LIBRARY FURNITURE	10%	1,96,461	-	-	-	1,96,461	19,646	1,76,815

*M. Venugopal*  
 Finance Officer  
 PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
 VISVODAYA CAMPUS, KAVALI  
 SPSR Nellore Dist.

*B. Parathareddy Babul Reddy*  
 Principal

For M/S **SATYANARAYANA M. VENUGOPAL & CO**  
 CHARTERED ACCOUNTANTS

*J. Nandaleep*  
 PARTNER



**PARATHAREDDY BABUL REDDY**  
 VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
 KAVALI-521 201, SPSR Nellore Dist.



PARTICULARS	Rate of Dep.	Written down value as on 01/04/2021	Additons		Deletions	Total	Depreciation for the year	Written down value as on 31/03/2022
			Before 30/09/2021	After 30/09/2021				
LCD PROJECTS	10%	29,774		-	-	29,774	2,977	26,797
ME LAB	15%	3,84,220	-	-	-	3,84,220	57,633	3,26,587
OFFICE EQUIPMENTS	15%	2,39,179	-	-	-	2,39,179	35,877	2,03,302
M TECH LABS	15%	1,11,843				1,11,843	16,776	95,067
SOUND SYSTEMS	15%	44,060				44,060	6,609	37,451
STEEM COOKING	15%	46,895				46,895	7,034	39,861
VEHICLES	15%	88,87,856		15,02,326	17,10,000	86,80,182	11,89,353	74,90,829
TATA INDICA CAR	15%	1,93,043				1,93,043	28,956	1,64,086
PHYSICS LAB	15%	75,980				75,980	11,397	64,583
CHEMISTREY LAB	15%	2,15,579	-			2,15,579	32,337	1,83,242
VIDEO CONFERENCE EQUIP	10%	1,34,140				1,34,140	13,414	1,20,726
R&D CENTRE	15%	3,65,671				3,65,671	54,851	3,10,820
R&D LAB EQUIPMENTS	15%	50,801				50,801	7,620	43,181
RESEARCH PROJECTS LABS(SV)	15%	65,251				65,251	9,788	55,463
RESEARCH PROJECTS LABS(CV)	15%	71,739				71,739	10,761	60,978
RESEARCH PROJECTS LABS(NS)	15%	2,662				2,662	399	2,263
RESEARCH PROJECTS LABS(AB)	15%	1,37,600				1,37,600	20,640	1,16,960
RESEARCH PROJECTS LABS(BS)	15%	1,97,851				1,97,851	29,678	1,68,173
RESEARCH PROJECTS LABS(CVK)	15%	1,95,300				1,95,300	29,295	1,66,005
RESEARCH PROJECTS LABS(DP)	15%	90,907				90,907	13,636	77,271
RESEARCH PROJECTS LABS(IJ)	15%	64,961				64,961	9,744	55,217
RESEARCH PROJECTS LABS(JS)	15%	1,11,484				1,11,484	16,723	94,761
RESEARCH PROJECTS LABS(KV)	15%	11,02,330				11,02,330	1,65,350	9,36,981
RESEARCH PROJECTS LABS(VVS)	15%	1,15,688				1,15,688	17,353	98,335
<b>TOTAL</b>		<b>8,21,86,784</b>	<b>19,46,539</b>	<b>44,76,335</b>	<b>17,10,000</b>	<b>8,68,99,659</b>	<b>1,03,84,228</b>	<b>7,65,15,431</b>

*V. Ramesh*  
Finance Officer  
PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524201  
SPSR Nellore (Dt.) A.P.

For M/S D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS  
*D. Manoj Reddy*  
PARTNER

*Bm*  
Principal  
PARATHAREDDY BABUL REDDY  
VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
KAVALI-524 201, SPSR Nellore Dist., A.P.

# M. NANDA GOPAL

B Com, FCA, DISA

## CHARTERED ACCOUNTANT

M.No.212041

Off: D No.2-1-5, Kotha Bazar, Kavali-524201 Resi: 6-4-18 A, Raja Street, Kavali -524201

### AUDITORS' REPORT

1. I have examined the Balance sheet as at 31<sup>st</sup> March 2023 and the Income and Expenditure for the year ended on that date, attached here with of M/S PBR Visvodaya Institute of Technology & Science, Udayagiri Road, Kavali, Nellore district A.P.
2. I certify that the Balance sheet and the Income and Expenditure account are in agreement with the books of account maintained at the head office at Kavali.
3. (a) I report the following observations- / Comments / Discrepancies / inconsistencies:

b) Subject to above:-

a. I have obtained all the information and explanations which, to the best of my Knowledge and belief, were necessary for the purpose of the audit.

b) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of books.

c) In my opinion and to the best of my information and accounting to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-

- i) In the case of Balance sheet, of the state of the affairs of the assessee as at 31<sup>st</sup> March 2023 and
- ii) In case of the income and Expenditure account of the Income of the assessee for the year ended on the date.

Place:Kavali  
Date: 26-10-2023



Signature: *M. Nanda Gopal*

Name: M Nanda Gopal

M. No: 212041



PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2023

01.04.2022 TO 31.03.2023

Expenditure	Sch No.	Amount		Income	Sch No.	Amount	
		Rs.	P.			Rs.	P.
Administrative Charges	1	4294614.58		College Fee & Other Fee Collections	12	237561019.15	
Employee Cost	2	195947947.00		Other Income	13	2664132.02	
Seminors, Conferences , FDP & Training Expenses	3	1964391.89		Excess of Expenditure over income		30717953.15	
Research & Development	4	211359.00					
Function & Celebration Expenses	5	160550.00					
Examination Fees , Affiliation & Other Fees	6	11419973.00					
Repairs Maintenance & Consumables	7	1742492.16					
Sports Expenditure	8	58220.00					
Other Expenditure	9	4382129.03					
Transportation Expenditure	10	5234468.68					
Hostel Expenditure	11	30309555.98					
Depreciation		15217403.00					
<b>Total</b>		<b>270943104.32</b>		<b>Total</b>		<b>270943104.32</b>	

*K. Ramesh*  
Finance Officer

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*Pom*

Principal  
PARVATHAREDDY BABUL REDDY  
VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
(AUTONOMOUS)  
KAVALI - 524201 SPSR Nellore Dist. A.P



M/S D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS

*J. Nandaleep*  
PARTNER

PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

BALANCE SHEET AS ON 31ST MARCH 2023

01.04.2022 TO 31.03.2023

Liabilities	Sch No.	Amount		Assets	Sch No.	Amount	
		Rs.	P.			Rs.	P.
CAPITAL ACCOUNT	14	66006404.35		FIXED ASSETS	17	97411419.80	
LOANS(LIBILITY)	15	53709448.96		CURRENT ASSETS			
CURRENT LIBILITIES	16	2249167.00		Cash & Bank Balances		7603800.18	
				Fixed Deposits		15486395.00	
				Loans, Advances & Sundry Debtors		1463405.33	
Total		121965020.31		Total		121965020.31	

*K. Ramesh*

Finance Officer  
PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
VISVODAYA CAMPUS - KAVALI - 524 201  
SPSR Nellore (Dt.) A.P.

*Bon*

Principal  
PARVATHAREDDY BABUL REDDY  
VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE  
(AUTONOMOUS)  
KAVALI - 524201 SPSR Nellore Dist. A P



For M/S D. SATYANARAYANA  
M. VENUGOPAL & CO  
CHARTERED ACCOUNTANTS

*D. Nanda Reddy*  
PARTNER



PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

SCHEDULES ANNEXED TO AND FORMATING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31 ST MARCH 2023

01.04.2022 TO 31.03.2023

Particulars	AMOUNT	
	Rs.	P.
<b>SCHEDULE - 1</b>		
<b>ADMINISTRATIVE CAHRGES</b>		
Advertisement Charges	182067.00	
Audit Fee	150000.00	
Bank Charges	17379.67	
Electricity Charges	1148293.00	
House Keeping	66754.00	
Internet	469816.91	
Miscellaneous Expenses	5393.00	
News Papers & Magazines	15334.00	
Office Maintenance	2000.00	
Printing & Stationery	1014055.00	
Refreshments	90822.00	
<b>Rates,taxes and Insurance</b>		
Insurance ( Building )	13068.00	
Professional Tax	2500.00	
Municipal Tax	1117132.00	4294614.58

<b>SCHEDULE - 2</b>		
<b>EMPLOYEE COST</b>		
Salaries of Teaching Staff	162346249.00	
Salaries of Non Teaching Staff	33071613.00	
Provident Fund & ESI	530085.00	195947947.00

<b>SCHEDULE - 3</b>		
<b>SEMINORS, CONFERENCE, FDP &amp; TRAINING EXPENSES</b>		
ECE	213000.00	
EEE	10382.00	
CSE	334105.00	
ME	23080.00	
CIVIL	60100.00	
MBA	23720.00	
TECHHERTZ-ECE	199940.00	
VISVOSTAV- ECE	221126.26	
Workshop Staff	32250.00	
Students Chapter & Club Activities	17636.00	
Guest Lecturer CSE	73500.00	
Guest Lecturer ECE	24375.00	
Guest Lecturer - ME	8000.00	
Placement & Training	723177.63	1964391.89

<b>SCHEDULE - 4</b>		
<b>RESEARCH &amp; DEVELOPMENT</b>		
Faculty Development Programme		211359.00

*K. Ravee*  
 Finance Officer  
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<b>SCHEDULE - 5</b>		
<b>FUNCTIONS &amp; CELEBRATION EXPENSES</b>		<b>160550.00</b>

<b>SCHEDULE - 6</b>		
<b>EXAMINATION FEES, AFFILIATION FEES &amp; OTHER FEES</b>		
Examination Fees to University	3122225.00	
AICTE Processing Fee	495000.00	
EEE Membership Fee	23870.00	
INNOVATION CENTRE Membership Fee	100000.00	
APSCHE Processing Fee	131600.00	
APHERMC Processing Fee	110000.00	
JNTU Recognition Fee	1345300.00	
JNTU Inspection & Processing Fee	26500.00	
JNTU University Fee	6038978.00	
JNTU Affiliation Fee	26500.00	<b>11419973.00</b>

<b>SCHEDULE - 7</b>		
<b>REPAIRS, MAINTENANCE &amp; CONSUMBLES</b>		
Generator Maintenance	105503.00	
Garden Maintenance	4660.00	
Repairs & Maintenance	587801.00	
<b>LAB CONSUMBLES</b>		
Software	5340.00	
Software - ECE	550000.00	
EEE	15943.00	
ME	180427.00	
ECE	134067.00	
Computer Lab	48154.16	
H&S	110597.00	<b>1742492.16</b>

<b>SCHEDULE - 8</b>		
<b>SPORTS EXPENDITURE</b>		<b>58220.00</b>

<b>SCHEDULE - 9</b>		
<b>OTHER EXPENDITURE</b>		
Academic Council Expenses	30000.00	
Admission Work (Travelling)	55770.00	
Autonomous Expenses	32500.00	
AICTE Expenses	112223.40	
Alumni Expenditure	238500.00	
APPEMC Association Fee	85000.00	
DEPT. Maintenance- ECE	148370.00	
FFC Expenditure	130304.00	
Exam Expenditure	2085393.92	
Events - CSE	183890.00	
Food Safety Certificate	5000.00	
General Maintenance	20357.00	
Governing Body Expenses	37530.00	
Interest on Vehicles Loan	108968.96	
Industrial Visit - ECE	27800.00	
Industrial Visit - MBA	5000.00	
Library Misc	100.00	
NBA Expenses.	484694.75	

*K. Ramesh*  
Finance Officer

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*P. Ram*

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NCC & NSS	42000.00	
NAAC Expenses	22000.00	
Postage	200.00	
Unnati Bharath Abhiyan	20000.00	
TDS Deductions (Deposits)	294116.00	
Transport	41290.00	
Telephone Charges	119842.00	
Travelling	51279.00	4382129.03

<b>SCHEDULE - 10</b>		
<b>TRANSPORTATION EXPENDITURE</b>		
Vehicle Maintenance (Cars)	540356.00	
Vehicle Maintenance ( Buses )	4398105.00	
Vehicle Insurance ( Buses )	249396.00	
Vehicle Insurance ( Cars)	45118.00	
Printing	1050.00	
Bank Charges	443.68	5234468.68

<b>SCHEDULE - 11</b>		
<b>HOSTEL EXPENDITURE</b>		
Mess Bill Payments ( HOSTEL EXPENDITURE )	29495662.00	
Repaires & Maintenance	810478.00	
Bank Charges	3415.98	30309555.98

<b>DEPRECIATION</b>		15217403.00
<b>TOTAL</b>		270943104.32

<b>SCHEDULE - 12</b>		
<b>COLLEGE FEE COLLECTIONS</b>		
Bus Fee Collections	7709000.00	
College Fee Collections	168642843.00	
Hostel Fee Collections	49631010.00	
Examination Fee Collections	11578166.15	237561019.15

<b>SCHEDULE - 13</b>		
<b>OTHER INCOME</b>		
Interest Received	2386005.46	
Other Income	278126.56	2664132.02
<b>GRAND TOTAL</b>		240225151.17

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For M/S D. SATYANARAYANA  
M.VENUGOPAL & CO  
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PBR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE, KAVALI

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

01.04.2022 TO 31.03.2023

PARTICULARS	AMOUNT	
	Rs.	P.
<b>SCHEDULE -14</b>		
<b>CAPITAL ACCOUNT</b>		
AICTE Capital Grants	2059485.00	
NBA Capital Grants	1100000.00	
VISVODAYA	68325020.18	
Non-Corpus Fund	-6535131.83	
UGC Grants	1057031.00	66006404.35
<b>SCHEDULE -15</b>		
<b>LOANS(LIBILITY)</b>		
<b>Secured Loans</b>		
BOI O.D 869725110000001		53709448.96
<b>SCHEDULE -16</b>		
<b>CURRENT LIBILITIES</b>		
DST(FEST) NEW DELHI	1400000.00	
Sundry Creditors	499167.00	
AICTE GRANTS	350000.00	2249167.00
<b>SCHEDULE -17</b>		
<b>FIXED ASSETS</b>		
ADMN.BLOCK	9202008.65	
BUILDING CONSTURCTION	3669261.30	
BUILDING CONSTURCTION(H)	9711470.70	
BUILDING CONSTRUCTION	15694458.30	
BUILDING CONSTRUCTION	6302832.30	
LABORATORY BLOCK	663862.50	
MR MOHAN REDDY BLOCK	655209.90	
WOMENS HOSTEL	7699971.00	
WORKSHOP BUILDING	169116.30	
AIR CONDITIONS	1612431.00	
AQUA WATER SYSTEMS	2987.75	
BIO MATRIC SYSTEMS	203614.95	
BIO MATRIC SYSTEMS(H)	28377.25	
CC CAMERAS	62504.75	
COOLERS	192124.65	
WATER COOLER (H)	21297.60	
FREEZER ( H )	16011.45	
COMPUTERS	12499130.80	
ECE LAB	1028386.95	

*K. Ramesh*  
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PARTICULARS		AMOUNT	
		Rs.	P.
EEE LAB	570042.30		
ELECTRICAL FITTINGS	363109.50		
ELECTRICAL FITTINGS ( H )	21979.80		
SOLAR POWER	6101112.65		
FURNITURE & FIXTURES	2264446.80		
FURNITURE & FIXTURES(h)	57395.70		
FIRE SAFETY	971187.30		
GERNATOR	98119.75		
GERNATOR(H)	47134.20		
HONDA CAR	186843.60		
LIBRARY	940900.68		
LIBRARY FURNITURE	159133.50		
LIBRARY DELNET	41001.50		
LIBRARY JOURNALS	774329.80		
XEROX MACHINES	266000.00		
LCD PROJECTS	24117.30		
ME LAB	277598.95		
OFFICE EQUIPMENTS	179743.28		
M TECH LABS	80806.95		
SOUND SYSTEMS	137283.35		
STEEM COOKING	33881.85		
VEHICLES	11994902.95		
TATA INDICA CAR	139473.10		
PHYSICS LAB	122961.85		
CHEMISTREY LAB	155755.70		
VIDEO CONFERENCE EQUIP	108653.40		
R&D CENTRE	264197.00		
R&D LAB EQUIPMENTS	36703.85		
RESEARCH PROJECTS LABS(SV)	47143.55		
RESEARCH PROJECTS LABS(CV)	51831.3		
RESEARCH PROJECTS LABS(NS)	1923.55		
RESEARCH PROJECTS LABS(AB)	99416		
RESEARCH PROJECTS LABS(BS)	142947.05		
RESEARCH PROJECTS LABS(CVK)	141104.25		
RESEARCH PROJECTS LABS(DP)	65680.35		
RESEARCH PROJECTS LABS(IJ)	46934.45		
RESEARCH PROJECTS LABS(JS)	80546.85		
RESEARCH PROJECTS LABS(KV)	796433.00		
RESEARCH PROJECTS LABS(VVS)	83584.75	97411419.80	

*K. Suresh*

Finance Officer

FOR VISVODAYA INSTITUTE OF TECHNOLOGY AND SCIENCE  
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*Bon*

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CHARTERED ACCOUNTANTS

*J. Nandakrishna*  
PARTNER







**PBR VISVODAYA INSTITUTE OF TECHNOLOGY & SCIENCE , KAVALI**  
**STATEMENT OF FIXED ASSETS AND DEPRECIATION AS ON 31/03/2023**

PARTICULARS	Rate of Dep.	Written down value as on 01/04/2022	Additions		Deletions	Total	Depreciation for the year	Written down value as on 31/03/2023
			Before 30/09/2022	After 30/09/2022				
ME LAB	15%	3,26,587	-	-	-	3,26,587	48,988	2,77,599
OFFICE EQUIPMENTS	15%	2,03,302	-	7,499	-	2,10,801	31,058	1,79,743
M TECH LABS	15%	95,067	-	-	-	95,067	14,260	80,807
SOUND SYSTEMS	15%	37,451	-	1,14,000	-	1,51,451	14,168	1,37,283
STEEM COOKING	15%	39,861	-	-	-	39,861	5,979	33,882
VEHICLES	15%	74,90,829	-	63,91,836	3,35,000	1,35,47,665	15,52,762	1,19,94,903
TATA INDICA CAR	15%	1,64,086	-	-	-	1,64,086	24,613	1,39,473
PHYSICS LAB	15%	64,583	80,078	-	-	1,44,661	21,699	1,22,962
CHEMISTREY LAB	15%	1,83,242	-	-	-	1,83,242	27,486	1,55,756
VIDEO CONFERENCE EQUIP	10%	1,20,726	-	-	-	1,20,726	12,073	1,08,653
R&D CENTRE	15%	3,10,820	-	-	-	3,10,820	46,623	2,64,197
R&D LAB EQUIPMENTS	15%	43,181	-	-	-	43,181	6,477	36,704
RESEARCH PROJECTS LABS(SV)	15%	55,463	-	-	-	55,463	8,319	47,144
RESEARCH PROJECTS LABS(CV)	15%	60,978	-	-	-	60,978	9,147	51,831
RESEARCH PROJECTS LABS(NS)	15%	2,263	-	-	-	2,263	339	1,924
RESEARCH PROJECTS LABS(AB)	15%	1,16,960	-	-	-	1,16,960	17,544	99,416
RESEARCH PROJECTS LABS(BS)	15%	1,68,173	-	-	-	1,68,173	25,226	1,42,947
RESEARCH PROJECTS LABS(CVK)	15%	1,66,005	-	-	-	1,66,005	24,901	1,41,104
RESEARCH PROJECTS LABS(DP)	15%	77,271	-	-	-	77,271	11,591	65,680
RESEARCH PROJECTS LABS(IJ)	15%	55,217	-	-	-	55,217	8,283	46,934
RESEARCH PROJECTS LABS(JS)	15%	94,761	-	-	-	94,761	14,214	80,547
RESEARCH PROJECTS LABS(KV)	15%	9,36,980	-	-	-	9,36,980	1,40,547	7,96,433
RESEARCH PROJECTS LABS(VVS)	15%	98,335	-	-	-	98,335	14,750	83,585
<b>TOTAL</b>		<b>7,65,15,431</b>	<b>1,27,70,749</b>	<b>2,36,77,643</b>	<b>3,35,000</b>	<b>11,26,28,823</b>	<b>1,52,17,403</b>	<b>9,74,11,420</b>

*b. Raveer*  
**Finance Officer**  
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**CHARTERED ACCOUNTANTS**  
*M. Sankar Reddy*  
**PARTNER**