

**AUDITOR'S REPORT**

TO THE MEMBERS OF R.V.R. & J.C. COLLEGE OF ENGINEERING

We have audited the attached statement of affairs of R.V.R. & J.C. College of Engineering, Chowdavaram, Guntur-19 as at 31<sup>st</sup> March, 2023 and its income & expenditure account for the year ended on that date. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on audit.

We conducted the audit in accordance with accounting principles generally accepted in India, which require that we plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes an assessment of the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that the audit provides a responsible basis for our opinion.

We report that:

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
- b. In our opinion, proper books of accounts as required by law have been kept by the institution so far as appears from examination of such books.
- c. The statement of affairs and income & expenditure account dealt with by this report are in agreement with the books of account.
- d. In our opinion, the statement of affairs and income and expenditure account dealt with by this report comply with general accounting and audit principles accepted in India.
- e. In our opinion and according to the explanations given to us and to the best of our knowledge, the accounts give a true and a fair view.
  - i. In the case of statement of affairs, of the state of affairs of the institution as at 31<sup>st</sup> March 2023.
  - ii. In the case of income and expenditure account, of the excess of income over expenditure for the year ended on that date.

PLACE: GUNTUR  
DATE : 04-09-2023



For CHEVUTURI ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn No 000632S  
*B. Raghunadha Rao*  
(RAGHUNADHA RAO BALINENI)  
PARTNER  
ICAI Memb No:28105

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023**

PREVIOUS YEAR Rs.	EXPENDITURE	DETAILS Rs. Ps.	TOTAL Rs. Ps.	PREVIOUS YEAR Rs.	INCOME	DETAILS Rs. Ps.	TOTAL Rs. Ps.
	To <b>Salaries</b>						
23,90,31,017	" Teaching Staff Salaries	23,83,75,392.00		40,12,44,200	" Tuition Fee		40,82,25,800.00
6,20,64,493	Add: Non-teaching Staff Salaries	6,46,10,948.00	30,29,86,340.00	43,68,500	" Special & Common Services Fee		22,03,350.00
				56,455	" Fines		1,08,256.00
93,22,341	" Management Contribution to PF		78,18,979.00	4,44,04,897	" Interest received (as per schedule)		5,26,53,316.00
3,58,339	" PF Administration Charges		3,25,790.00	5,492	" Insurance Claims received		6,982.00
3,30,510	" Insurance Fund		3,25,810.00	37,97,461	" Miscellaneous Income (as per schedule)		43,44,680.30
3,63,643	" ESI Contribution		4,08,838.00	82,00,000	" Rent received		82,00,000.00
75,859	" Staff Welfare Expenses		81,328.00	1,76,63,568	" Examination Fee collected		2,36,96,219.00
1,06,967	" Traveling expenses		3,42,146.00	0	" Bus Charges		77,09,157.51
2,39,255	" Conveyance Charges		2,01,140.00				
18,76,727	" Printing & Stationery		18,54,597.00				
3,670	" Postage & Telegrams		22,300.00				
51,74,144	" Telephone & Internet Charges		40,77,049.00				
16,235	" Freight & Handling Charges		11,468.00				
8,77,959	" Expenses for CRT & Placements		9,63,365.00				
9,54,391	" Students Welfare Expenses		12,37,213.80				
81,85,866	" Advertisement Charges		81,93,438.00				
14,11,552	" Repairs & Maintenance Charges		24,23,818.00				
17,29,631	" Insurance		17,03,429.00				
7,19,459	" Vehicle Maintenance		6,24,048.00				
37,44,561	" Electricity Charges		62,54,297.00				
13,362	" Bank Charges		10,109.31				
5,21,622	" Electrical Maintenance		4,91,252.00				
5,000	" Professional Tax		5,000.00				
24,20,792	" Miscellaneous Expenses (as per schedule)		44,42,745.65				
18,08,867	" SSMA & AMC Charges		9,33,062.00				
2,18,300	" Audit Fee		3,11,520.00				
4,95,752	" Subscriptions & Contributions		10,11,074.00				
7,03,894	" Seminar Expenses		8,17,901.00				
99,07,546	" Fee paid to University & Government		85,42,700.00				
3,02,670	" Software License Fee		0.00				
62,914	" City Centre Maintenance		71,836.00				
59,02,007	" Maintenance of Buildings		51,66,442.00				
1,23,570	" Plantation Maintenance		50,450.00				
<b>35,90,72,905</b>	Balance C/F .....		<b>36,17,10,285.76</b>	<b>47,97,40,573</b>	Balance C/F .....		<b>50,71,47,760.81</b>



: 2 :

35,90,72,905	Balance B/F .....	36,17,10,285.76	47,97,40,573	Balance B/F ....	50,71,47,760.81
44,55,000	" TDS/TCS	52,78,441.88			
9,99,600	" Matching grants for Projects	4,52,373.00			
1,04,34,518	" Examination expenses	1,27,02,654.08			
24,89,948	" Bus Expenditure	0.00			
1,35,89,961	" Gratuity Fund	1,39,87,703.00			
11,50,950	" Fee written-off	20,50,400.00			
14,03,794	" Loss on Equipment written-off (as per schedule)	8,51,949.00			
4,50,75,447	" Depreciation for the year	4,08,01,473.00			
4,10,68,450	" Excess of Income over Expenditure	6,93,12,481.09			
-----		-----	-----		-----
47,97,40,573		50,71,47,760.81	47,97,40,573		50,71,47,760.81

For R.V.R. & J.C.College of Engineering, Chowdavaram, Guntur

Examined and found correct



(Dr.KOLLA SRINIVAS)  
PRINCIPAL



(R.GOPALA KRISHNA)  
SECRETARY & CORRESPONDENT



(Dr.K.KRISHNA PRASAD)  
TREASURER



(Dr.R.SRINIVAS)  
PRESIDENT



For CHEVUTURI ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn No.000632S  
  
(RAGHUNADHA RAO BALINENI)  
PARTNER  
ICAI Memb No:28105

PLACE: GUNTUR  
DATE : 04-09-2023

**CONSOLIDATED STATEMENT OF AFFAIRS AS AT 31-03-2023**

AS AT 31.03.2022	LIABILITIES	DETAILS Rs. Ps.	TOTAL Rs. Ps.	AS AT 31.03.20202	ASSETS	DETAILS Rs. Ps.	TOTAL Rs. Ps.
1,13,36,18,797	<u>CAPITAL FUND:</u> Balance as on 1.4.2022	1,13,36,18,797.36		99,43,47,346	<u>FIXED ASSETS:</u> (As per the statement enclosed)		1,01,06,73,591.62
	Add: Contributions recd. for IR Projects	0.00					
		<u>1,13,36,18,797.36</u>					
	Add: Excess of Income over expenditure in General Funds	6,93,12,481.09			<u>CURRENT ASSETS, LOANS &amp; ADVANCES :</u>		
		<u>1,20,29,31,278.45</u>			<u>CASH &amp; BANK BALANCES :</u>		
	Less: Excess of Expenditure over Income in Special Funds	54,80,453.78	1,19,74,50,824.67	1,31,394	Cash on Hand	34,052.66	
				8,92,56,009	Cash at Union Bank of India	7,54,94,325.88	
58,90,75,807	<u>RESERVES:</u>			1,13,95,18,256	FDRs at Union Bank of India	<u>1,27,13,85,633.00</u>	1,34,69,14,011.54
	Depreciation Reserve	58,90,75,807.22			<u>OTHER CURRENT ASSETS &amp; ADVANCES:</u>		
	Add: Additions during the year	4,08,01,473.00		2,11,35,051	<u>INTEREST RECEIVABLE ON FDRs:</u>	2,79,63,243.00	
		<u>62,98,77,280.22</u>		39,42,23,066	<u>FEE RECEIVABLE:</u> (As per schedule)	38,98,00,546.00	
	Less: Depreciation on deductions	59,99,964.80	62,38,77,315.42	35,80,103	<u>ADVANCES RECOVERABLE:</u> (As per schedule)	12,45,451.00	
56,38,61,593	<u>IN CURRENT ACCOUNT WITH NAGARJUNA EDUCATION SOCIETY :</u>			21,70,449	<u>DEPOSITS RECOVERABLE:</u>	<u>21,70,449.00</u>	1,76,80,93,700.54
	As per last year's Statement of Affairs	56,38,61,592.75					
	Add: Received during the year	89,00,000.00					
		<u>57,27,61,592.75</u>					
	Less: Repaid during the year	0.00	57,27,61,592.75				
1,03,57,923	<u>IN CURRENT ACCOUNT WITH SPECIAL FEE ACCOUNT:</u>						
	As per last year's Statement of Affairs	1,03,57,922.81					
	Add: Received during the year	16,45,270.00					
		<u>1,20,03,192.81</u>					
	Less: Repaid during the year	57,58,799.00					
		<u>62,44,393.81</u>					
	Add: Excess of Expenditure over Income in Special Funds A/c.	54,80,453.78	1,17,24,847.59				
8,61,75,412	Poor & Merit Scholarship Fund	8,61,75,412.36					
	Add: Received during the year	0.00					
		<u>8,61,75,412.36</u>					
	Add: Excess of Income over Expenditure	40,05,800.20	9,01,81,212.56				
<u>2,38,30,89,532</u>	Balance C/F ... ..		<u>2,49,59,95,792.99</u>	<u>2,64,43,61,674</u>	Balance C/F ... ..		<u>2,77,87,67,292.16</u>




<b>2,38,30,89,532</b>	Balance B/F ... ..	<b>2,49,59,95,792.99</b>	<b>2,64,43,61,674</b>	Balance B/F ... ..	<b>2,77,87,67,292.16</b>
15,84,73,548	Gratuity Fund	15,84,73,547.96			
	Add: Received during the year	<u>1,39,87,703.00</u>			
		17,24,61,250.96			
	Add: Excess of Income over Expenditure	<u>32,48,193.00</u>	17,57,09,443.96		
	<b>CURRENT LIABILITIES:</b>				
78,033	Sundry Creditors	0.00			
3,43,27,686	Salaries Payable	3,53,79,451.00			
2,62,30,555	University services fee payable	2,95,62,135.00			
	Deposits received for distribution of				
22,43,968	Awards	27,43,968.00			
43,30,134	Tuition fee payable	41,38,160.00			
44,400	Common Services Fee Payable	37,000.00			
4,17,147	Interest on Endowment Deposits payable to Meritorious students	<u>3,17,733.00</u>	7,21,78,447.00		
	<b>DEPOSITS REFUNDABLE:</b>				
36,63,856	Bus Deposits	36,63,856.00			
2,43,80,000	Buses Security Deposit	<u>2,78,90,000.00</u>	3,15,53,856.00		
1,02,320	<b>SCHOLARSHIPS A/C:</b>				
	As per last year's Statement of Affairs	1,02,320.04			
	Add: Received during the year	<u>44,500.00</u>			
		1,46,820.04			
	Less: Disbursed during the year	<u>70.80</u>	1,46,749.24		
	<b>Amounts Payable to</b>				
69,80,495	AICTE/JGC/Uty/SDC/SAE India etc.				
	As per last year's Statement of Affairs	69,80,494.43			
	Add: Received during the year	<u>25,62,156.92</u>			
		95,42,651.35			
	Less: Expenditure during the year	<u>63,59,648.38</u>	31,83,002.97		
<b>2,64,43,61,674</b>		<b>2,77,87,67,292.16</b>	<b>2,64,43,61,674</b>		<b>2,77,87,67,292.16</b>


For R.V.R. &amp; J.C.College of Engineering, Chowdavaram, Guntur

Examined and found correct

  
(Dr.KOLLA SRINIVAS)  
PRINCIPAL

  
(B.GOPALA KRISHNA)  
SECRETARY & CORRESPONDENT

  
(Dr.K.KRISHNA PRASAD)  
TREASURER

  
(Dr.R.SRINIVAS)  
PRESIDENT



For CHEVUTURI ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn No 000632S  
  
(RAGHUNADHA RAO BALINENI)  
PARTNER  
ICAI Memb No:28105

GENERAL FUNDS  
DETAILS OF FIXED ASSETS AS ON 31-03-2023

Sl. No.	Name of the Asset	Rate of Depreciation (%)	GROSS BLOCK					DEPRECIATION BLOCK				NET BLOCK													
			Amount Spent up to 31.03.2022		Additions during the year (above 180 days)		Additions during the year (below 180 days)		Deductions/ Written off during the year		Total amount spent up to 31.03.2023		Depreciation up to 31.03.2022		Depreciation for the year		Depreciation on deductions		Total depreciation up to 31.03.2023		As on 31.03.2023		As on 31.03.2022		
			Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	
1	Land at Chowdavaram	0	66,57,006.50		0.00		0.00		0.00	66,57,006.50		0.00		0.00		0.00		0.00		0.00		66,57,006.50		66,57,006.50	
2	Land at SVN Colony	0	70,21,050.00		0.00		0.00		0.00	70,21,050.00		0.00		0.00		0.00		0.00		0.00		70,21,050.00		70,21,050.00	
3	Land at T.Nagar	0	9,00,85,600.00		0.00		0.00		0.00	9,00,85,600.00		0.00		0.00		0.00		0.00		0.00		9,00,85,600.00		9,00,85,600.00	
4	Buildings	10%	24,01,71,416.82		0.00	31,49,053.00		0.00	24,33,20,469.82	15,19,93,826.82		89,76,212.00		0.00		10,00,00,007.02		0.00		0.00		8,23,51,432.00		8,01,77,591.00	
5	Roads	10%	1,09,51,487.17		0.00			0.00	1,09,51,487.17	62,24,171.17		4,72,732.00		0.00		66,96,903.17		0.00		0.00		42,54,584.00		47,27,316.00	
6	Bore Well	15%	14,37,990.50		0.00			0.00	14,37,990.50	9,93,949.50		66,606.00		0.00		10,60,555.50		0.00		0.00		3,77,435.00		4,44,041.00	
7	Compound Fencing	10%	2,91,096.90		0.00			0.00	2,91,096.90	2,42,697.90		4,840.00		0.00		2,47,537.90		0.00		0.00		43,559.00		48,399.00	
8	Compound Wall	10%	1,48,53,175.76		0.00			0.00	1,48,53,175.76	91,17,882.76		5,73,529.00		0.00		96,91,411.76		0.00		0.00		51,61,764.00		57,35,293.00	
9	Sri GRR Statue	0	55,264.70		0.00			0.00	55,264.70			0.00		0.00		0.00		0.00		0.00		55,264.70		55,264.70	
10	Statue(Sculpture)	0	1,80,300.00		0.00			0.00	1,80,300.00			0.00		0.00		0.00		0.00		0.00		1,80,300.00		1,80,300.00	
11	Construction Equipment	15%	24,855.00		0.00			0.00	24,855.00	24,569.00		43.00		0.00		24,612.00		0.00		0.00		243.00		286.00	
12	Electrical Installations	15%	1,35,32,131.67		1,43,388.00	11,90,980.00		0.00	1,48,66,499.67	1,05,57,137.67		5,57,081.00		0.00		1,11,14,218.67		0.00		0.00		37,52,281.00		29,74,994.00	
13	Canteen Equipment	15%	24,34,700.12		0.00	1,43,868.00		5,015.00	25,73,553.12	17,36,691.12		1,15,387.00		4,321.00		18,47,757.12		0.00		0.00		7,25,796.00		6,98,009.00	
14	Tools & Implements	40%	23,843.92		0.00			0.00	23,843.92	23,843.92		0.00		0.00		23,843.92		0.00		0.00		0.00		0.00	
15	Office Equipment	15%	1,05,63,080.86		6,490.00	6,49,974.00		0.00	1,12,19,544.86	62,37,124.86		6,98,615.00		0.00		69,35,739.86		0.00		0.00		42,83,805.00		43,25,956.00	
16	Car (AP7BH2448)	15%	7,59,400.00		0.00			0.00	7,59,400.00	6,48,601.00		16,620.00		0.00		6,65,221.00		0.00		0.00		94,179.00		1,10,799.00	
17	Car (AP7DS 6669)	15%	8,71,648.00		0.00			0.00	8,71,648.00	4,50,651.00		63,150.00		0.00		5,13,801.00		0.00		0.00		3,57,847.00		4,20,997.00	
18	Mini Bus (AP7TC3555)	15%	15,72,855.00		0.00			0.00	15,72,855.00	13,40,892.00		34,794.00		0.00		13,75,686.00		0.00		0.00		1,97,169.00		2,31,963.00	
19	Auto (AP 7TE5445)	15%	4,07,034.00		0.00			0.00	4,07,034.00	2,96,121.00		16,637.00		0.00		3,12,758.00		0.00		0.00		94,276.00		1,10,913.00	
20	Watertanker (AP7TH 6858)	15%	18,59,200.00		0.00			0.00	18,59,200.00	9,61,474.00		1,34,659.00		0.00		10,96,133.00		0.00		0.00		7,63,067.00		8,97,726.00	
21	Furniture	10%	4,34,51,093.12		0.00	12,84,534.00		0.00	4,47,35,627.12	3,11,39,216.12		12,95,414.00		0.00		3,24,34,630.12		0.00		0.00		1,23,00,997.00		1,23,11,877.00	
22	Generator Equipment	15%	56,89,160.00		0.00			0.00	56,89,160.00	50,47,320.00		96,276.00		0.00		51,43,596.00		0.00		0.00		5,45,564.00		6,41,840.00	
23	Telephones	15%	11,47,112.62		0.00	33,330.00		0.00	11,80,442.62	9,04,124.62		38,948.00		0.00		9,43,072.62		0.00		0.00		2,37,370.00		2,42,988.00	
24	Other Equipment	15%	10,30,000.00		0.00			0.00	10,30,000.00	8,15,217.00		32,217.00		0.00		8,47,434.00		0.00		0.00		1,82,566.00		2,14,783.00	
25	Dispensary Equipment	15%	39,286.00		0.00			0.00	39,286.00	19,915.00		2,906.00		0.00		22,821.00		0.00		0.00		16,465.00		19,371.00	
26	Audio Visual Lab Equipment	15%	94,94,112.14		3,59,760.00	14,94,440.00		0.00	1,13,48,312.14	62,16,265.14		6,57,724.00		0.00		68,73,989.14		0.00		0.00		44,74,323.00		32,77,847.00	
27	Fire Extinguishers	15%	5,27,483.08		0.00			0.00	5,27,483.08	4,38,344.08		13,371.00		0.00		4,51,715.08		0.00		0.00		75,768.00		89,139.00	
28	Plantation Equipment	15%	10,23,145.50		0.00			0.00	10,23,145.50	6,59,086.50		54,609.00		0.00		7,13,695.50		0.00		0.00		3,09,450.00		3,64,059.00	
29	Hostel Equipment	15%	1,87,857.86		0.00			0.00	1,87,857.86	1,81,741.86		917.00		0.00		1,82,658.86		0.00		0.00		5,199.00		6,116.00	
30	Buses	15%	2,55,40,000.00		33,30,000.00		9,80,000.00		2,78,90,000.00	1,55,63,301.00		19,42,323.00		6,22,123.00		1,68,83,501.00		1,10,06,499.00		0.00		99,76,699.00		99,76,699.00	
31	NSS Equipment	15%	4,996.00		0.00			0.00	4,996.00	4,740.00		38.00		0.00		4,778.00		0.00		0.00		218.00		256.00	
32	A.C. Units	15%	1,27,22,823.00		0.00	24,91,989.00		6,99,050.00	1,45,15,762.00	75,33,371.00		9,50,500.00		6,00,268.00		78,83,603.00		0.00		0.00		66,32,159.00		51,89,452.00	
33	Energy Park Equipment	15%	1,31,455.00		0.00			0.00	1,31,455.00	1,24,671.00		1,018.00		0.00		1,25,689.00		0.00		0.00		5,766.00		6,784.00	
34	Water Plant Equipment	15%	6,81,693.00		0.00			0.00	6,81,693.00	5,65,653.00		17,406.00		0.00		5,83,059.00		0.00		0.00		98,634.00		1,16,040.00	
35	Musical Instruments Equipment	15%	3,60,613.00		0.00	1,02,238.00		0.00	4,62,851.00	2,01,164.00		31,585.00		0.00		2,32,749.00		0.00		0.00		2,30,102.00		1,59,449.00	
36	Lift	15%	54,25,000.00		0.00			0.00	54,25,000.00	28,05,507.00		3,92,924.00		0.00		31,98,431.00		0.00		0.00		22,26,569.00		26,19,493.00	
37	Solar Plant	40%	3,24,64,958.00		0.00			0.00	3,24,64,958.00	2,57,64,650.00		26,80,123.00		0.00		2,84,44,773.00		0.00		0.00		40,20,185.00		67,00,308.00	
38	Lab Equipments (as per statement enclosed)	-	20,31,27,536.15		16,56,495.00	53,37,742.00		49,56,174.75	20,51,65,598.40	15,33,06,503.15		1,02,88,177.00		46,09,989.75		15,89,84,690.40		0.00		0.00		4,61,80,908.00		4,98,21,033.00	
39	Women's Hostel Assets (as per statement enclosed)	-	3,34,20,765.71		0.00	3,08,790.00		0.00	3,37,29,555.71	2,50,98,344.71		8,90,936.00		0.00		2,59,89,280.71		0.00		0.00		77,40,275.00		83,22,421.00	
40	Women's Hostel -II Assets (as per statement enclosed)	-	3,48,88,616.00		4,91,032.00	2,31,870.00		81,500.00	3,55,30,018.00	1,98,90,038.00		16,57,790.00		55,158.00		2,14,92,670.00		0.00		0.00		1,40,37,348.00		1,49,98,578.00	
41	Men's Hostel Assets (as per statement enclosed)	-	17,92,36,503.32		0.00	7,72,186.00		1,30,174.05	17,98,78,515.27	10,19,47,001.32		80,26,366.00		1,08,105.05		10,98,65,262.27		0.00		0.00		7,00,13,253.00		7,72,89,502.00	
			<b>99,43,47,346.42</b>		<b>59,87,165.00</b>	<b>1,71,90,994.00</b>		<b>68,51,913.80</b>	<b>1,01,06,73,591.62</b>	<b>58,90,75,807.22</b>		<b>4,08,01,473.00</b>		<b>59,99,964.80</b>		<b>62,38,77,315.42</b>						<b>38,67,96,276.20</b>		<b>40,52,71,539.20</b>	

*Uth*  
Secretary & Correspondent  
R.V.R. & J.C. College of Engineering  
Chandramoulipuram,  
CHOWDAVARAM-522 019



**INCOME & EXPENDITURE ACCOUNT RELATING TO SPECIAL FUNDS FOR THE YEAR ENDED 31st MARCH 2023**

PREVIOUS YEAR	EXPENDITURE	DETAILS	TOTAL	PREVIOUS YEAR	INCOME	DETAILS	TOTAL
Rs.		Rs. Ps.	Rs. Ps.	Rs.		Rs. Ps.	Rs. Ps.
27,100	To ECE Lab Maintenance	1,41,342.00		11,74,500	By Fee for the year		12,51,500.00
1,52,353	" Mechanical Lab Maintenance	1,50,380.00					
1,29,969	" Civil Lab Maintenance	60,437.00		3,574	" Miscellaneous Receipts		0.00
20,203	" Computer Lab Maintenance	28,830.00					
1,029	" CSBS Lab Maintenance	9,875.00		0	" Credit balances written back		42,882.00
2,122	" CSE-IOT Lab Maintenance	983.00					
4,772	" CSE-AL&ML Lab Maintenance	642.00					
13,795	" IT Lab Maintenance	18,655.00					
80,362	" EEE Lab Maintenance	56,429.00					
1,37,195	" Chemical Engg. Lab Maintenance	1,07,563.82		59,49,052	" Excess of Expenditure over Income (Transfer to General Fee Account)		54,80,453.78
98,945	" Chemistry Lab Maintenance	46,535.19					
8,589	" Physics Lab Maintenance	8,788.00	6,30,460.01				
41,042	" Audio-Visual Lab Maintenance		37,593.00				
7,56,536	" Generator Maintenance		7,47,507.00				
3,37,017	" Games & Sports Expenses		5,27,776.77				
13,720	" Library Maintenance		929.00				
72,596	" Newspapers & Magazines		74,387.00				
29,98,698	" Journals		32,32,891.00				
6	" Bank Charges		295.00				
2,750	" Fee written-off		3,750.00				
538	" Loss on Equipment written-off		1.00				
22,27,789	" Depreciation for the year		15,19,246.00				
<b>71,27,126</b>			<b>67,74,835.78</b>	<b>71,27,126</b>			<b>67,74,835.78</b>

For R.V.R. & J.C.College of Engineering, Chowdavaram, Guntur

Examined and found correct



(Dr.KOLLA SRINIVAS)  
PRINCIPAL



(R.GOPALA KRISHNA)  
SECRETARY & CORRESPONDENT



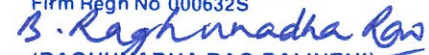
(Dr.K.KRISHNA PRASAD)  
TREASURER



(Dr.R.SRINIVAS)  
PRESIDENT



For CHEVUTURI ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn No 000632S

  
(RAGHUNADHA RAO BALINENI)  
PARTNER  
ICAI Memb No:28105

PLACE: GUNTUR  
DATE : 04-09-2023

**STATEMENT OF AFFAIRS RELATING TO SPECIAL FUNDS AS AT 31-03-2023**


AS AT 31.03.2022 Rs.	LIABILITIES	DETAILS Rs. Ps.	TOTAL Rs. Ps.	AS AT 31.03.2022 Rs.	ASSETS	DETAILS Rs. Ps.	TOTAL Rs. Ps.
2,92,01,095	<u>RESERVES:</u> Depreciation Reserve Add: Additions during the year	2,92,01,095.40 15,19,246.00 3,07,20,341.40		3,26,88,905	<u>FIXED ASSETS:</u> (As per the statement enclosed)		3,31,67,934.40
	Less: Depreciation on deductions	8,137.00	3,07,12,204.40		<u>CURRENT ASSETS, LOANS &amp; ADVANCES :</u> <u>CASH &amp; BANK BALANCES :</u>		
1,56,00,931	<u>CAUTION DEPOSITS REFUNDABLE:</u> As per last year's Statement of Affairs Add: Received during the year	1,56,00,931.00 0.00	1,56,00,931.00	20,043 7,67,309	Cash on Hand Cash at Union Bank of India	18,170.50 4,20,235.06	4,38,405.56
42,882	<u>CURRENT LIABILITIES:</u> Sundry Creditors		0.00	1,09,399	<u>Closing Stock of Chemicals &amp; Materials</u> Stock of Chem.Engg. Lab Chemicals		1,00,474.04
				81,345	Stock of Chemistry Lab Chemicals		45,628.91
				3,22,484	Stock of Sports Materials		71,094.90
				4,97,500	<u>SPECIAL FEE RECEIVABLE</u>		7,64,750.00
				1,03,57,923	<u>IN CURRENT ACCOUNT WITH GENERAL FUNDS ACCOUNT:</u> As per last year's Statement of Affairs Less: Received during the year	1,03,57,922.81 57,58,799.00 45,99,123.81	
					Add: Repaid during the year	16,45,270.00	
					Add: Excess of Expenditure over Income for the year	62,44,393.81 54,80,453.78	1,17,24,847.59
<b>4,48,44,908</b>			<b>4,63,13,135.40</b>	<b>4,48,44,908</b>			<b>4,63,13,135.40</b>


For R.V.R. & J.C.College of Engineering, Chowdavaram, Guntur

Examined and found correct

  
(Dr.KOLLA SRINIVAS)  
PRINCIPAL

  
(R.GOPALA KRISHNA)  
SECRETARY & CORRESPONDENT

  
(Dr.K.KRISHNA PRASAD)  
TREASURER

  
(Dr.R.SRINIVAS)  
PRESIDENT



For CHEVUTURI ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn No 000632S  
  
(B.RAGHUNADHA RAO BALINENI)  
PARTNER  
ICAI Memb No:28105



R.V.R. & J.C. COLLEGE OF ENGINEERING  
(A unit of Nagarijuna Education Society, Guntur)  
Chandramoulipuram, Chowdavaram, Guntur-522 019  
FINANCIAL YEAR 2022-23  
ASSESSMENT YEAR 2023-24

**SPECIAL FUNDS**

**DETAILS OF FIXED ASSETS AS ON 31.03.2023**

Sl. No.	Name of the Asset	Rate of Depreciation	GROSS BLOCK					DEPRECIATION BLOCK				NET BLOCK	
			Amount Spent up to 31.03.2022	Additions during the year (above 180 days)	Additions during the year (below 180 days)	Deductions/ Written off during the year	Total amount spent up to 31.03.2023	Depreciation up to 31.03.2022	Depreciation for the year	Depreciation on deductions	Total depreciation up to 31.03.2023	As on 31.03.2023	As on 31.03.2022
			Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.
1	Library Books	40%	2,56,26,575.37	1,33,449.00	3,53,718.00	0.00	2,61,13,742.37	2,44,75,922.37	5,84,384.00	0.00	2,50,60,306.37	10,53,436.00	11,50,653.00
2	Tools & Implements	15%	44,955.11	0.00	0.00	0.00	44,955.11	44,954.11	0.00	0.00	44,954.11	1.00	1.00
3	Sports Equipment	40%	70,17,374.92	0.00	0.00	8,138.00	70,09,236.92	46,80,218.92	9,34,862.00	8,137.00	56,06,943.92	14,02,293.00	23,37,156.00
			<b>3,26,88,905.40</b>	<b>1,33,449.00</b>	<b>3,53,718.00</b>	<b>8,138.00</b>	<b>3,31,67,934.40</b>	<b>2,92,01,095.40</b>	<b>15,19,246.00</b>	<b>8,137.00</b>	<b>3,07,12,204.40</b>	<b>24,55,730.00</b>	<b>34,87,810.00</b>

*Uth*  
**Secretary & Correspondent**  
**R.V.R. & J.C. College of Engineering**  
**Chandramoulipuram,**  
**CHOWDAVARAM-522 019**

