

PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY ASST YEAR 2025-2026  
KANURU, VIJAYAWADA - 520007.  
SPONSERED BY SIDDHARTHA ACADEMY OF GENERAL AND TECHNICAL EDUCATION

UTILISATION OF INCOME

Income as per Income and expenditure account				<u>36,85,07,195</u>
85 % of the income to be utilised as per sec 11 (1)				31,32,31,115
Less: Amount Utilised on				
Expenditure as per Income & Expenditure a/c			34,77,75,117	
Less Depreciation	58,07,641			
Less: Disallowance u/s 36 Employee contribution	3,82,307		61,89,948	
to PF Remitted late			34,15,85,170	
Add : Net addition of assets			38,68,610	34,54,53,780
Shortfall if any				0

  
PRINCIPAL  
PRASAD V.POTLURI  
SIDDHARTHA INSTITUTE OF TECHNOLOGY  
KANURU,VIJAYAWADA-520 007

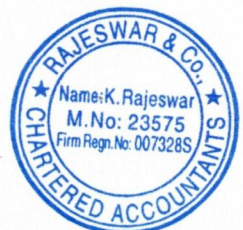
STATEMENT OF AFFAIRS as at 31.03.2025

(Amount in Rs. Rs Ps )


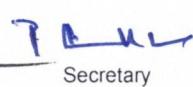
	Particulars	Note	31 March 2025	31 March 2024
I	<b>SOURCES OF FUNDS</b>			
1	<b>CAPITAL FUND AND RESERVES</b>			
(a)	Capital fund	3	42,45,32,032.30	40,37,99,955.12
(b)	Reserves and surplus	4		-
			42,45,32,032.30	40,37,99,955.12
2	<b>Non-current liabilities</b>			
(a)	Long-term borrowings	5	-	-
(b)	Deferred tax liabilities (Net)	6	-	-
(c)	Other long-term liabilities	7	27,45,960.00	28,09,960.00
(d)	Long-term provisions	8	-	-
			27,45,960.00	28,09,960.00
3	<b>Current liabilities</b>			
(a)	Short-term borrowings	5	-	-
(b)	Trade payables			
(c)	Other current liabilities	10	71,97,667.76	80,62,648.27
(d)	Short-term provisions	8	-	-
			71,97,667.76	80,62,648.27
	<b>Total</b>		<b>43,44,75,660.06</b>	<b>41,46,72,563.39</b>
II	<b>APPLICATION OF FUNDS</b>			
1	<b>Non-current assets</b>			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	11	4,90,59,678.44	5,12,66,889.76
(ii)	Intangible assets	11	-	-
(iii)	Capital work in progress	11	1,52,897.00	-
(iv)	Intangible asset under development	11	-	-
(b)	Non-current investments	12	9,14,00,000.00	6,58,29,160.67
(c)	Deferred tax assets (Net)	6	-	-
(d)	Long Term Loans and Advances	13	17,74,553.23	14,21,332.23
(e)	Other non-current assets	14	-	-
			14,23,87,128.67	11,85,17,382.66
2	<b>Current assets</b>			
(a)	Current investments	12	-	-
(b)	Inventories	15	-	-
(c)	Trade receivables	16	-	-
(d)	Cash and bank balances	17	27,17,93,117.88	27,82,18,950.81
(e)	Short Term Loans and Advances	13	1,55,00,190.92	1,78,84,634.65
(f)	Other current assets	18	47,95,222.59	51,595.27
			29,20,88,531.39	29,61,55,180.73
	<b>Total</b>		<b>43,44,75,660.06</b>	<b>41,46,72,563.39</b>
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY

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



  
Principal

   
Treasurer Secretary

Proprietor  
ICAI Membership number 023575  
ICAI FIRM REG NO 0007328S

VIJAYAWADA  
Dt 25.09.2025



Statement of INCOME AND EXPENDITURE for the year ended 31.03.2025


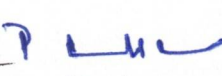
		(Amount in Rs.Ps)		
	Particulars	Note	31 March 2025	31 March 2024
I	Revenue from operations	19	31,30,70,143.00	27,51,07,131.00
II	Other Income	20	5,54,37,051.51	4,14,54,304.60
III	<b>Total Income (I+II)</b>		<b>36,85,07,194.51</b>	<b>31,65,61,435.60</b>
IV	<b>Expenses:</b>			
(a)	Cost of goods sold	21	-	-
(b)	Employee benefits expense	22	24,54,18,820.00	24,22,50,596.00
(c)	Finance costs	23	-	-
(d)	Depreciation and amortization expense	24	58,07,640.63	58,80,487.44
(e)	Other expenses	25	9,65,48,656.70	6,65,71,476.56
	<b>Total expenses</b>		<b>34,77,75,117.33</b>	<b>31,47,02,560.00</b>
V	<b>Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)</b>		<b>2,07,32,077.18</b>	<b>18,58,875.60</b>
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	<b>Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)</b>		<b>2,07,32,077.18</b>	<b>18,58,875.60</b>
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	<b>Profit before, partners' remuneration and tax (VII-VIII)</b>		<b>2,07,32,077.18</b>	<b>18,58,875.60</b>
X	Partners' remuneration*			
XI	Profit before tax (IX- X)			
XII	Tax expense:			
(a)	Current tax		-	-
(b)	Excess/ Short provision of tax relating to earlier years		-	-
(c)	Deferred tax charge/ (benefit)	6	-	-
			-	-
XIII	<b>Profit/(Loss) for the period from continuing operations (IXI-XII)</b>		<b>2,07,32,077.18</b>	<b>18,58,875.60</b>
XIVII	Profit/(loss) from discontinuing operations		-	-
XVIII	Tax expense of discontinuing operations		-	-
XIVI	<b>Profit/(loss) from discontinuing operations (after tax) (XIVII-XVIII)</b>		<b>-</b>	<b>-</b>
XVII	<b>Profit/(Loss) for the year (XIII+XIVI)</b>		<b>2,07,32,077.18</b>	<b>18,58,875.60</b>
	The accompanying notes are an integral part of the financial statements			

\* wherever applicable

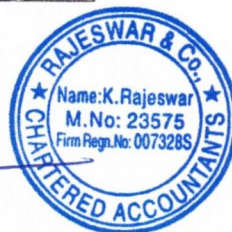
For PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY

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

  
Principal

   
Treasurer Secretary

  
Proprietor  
ICAI Membership number 023575  
ICAI FIRM REG NO 0007328S



VIJAYAWADA  
Dt 25.09.2025

Note - 1 Brief about the entity : PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY (PVPSIT) is Sponsored by SIDDHARTHA ACADEMY OF GENERAL AND TECHNICAL EDUCATION and is engaged in providing Technical education to students for BTECH, MTECH, MBA Courses since 1998 and is affiliated to JNTU Kakinada

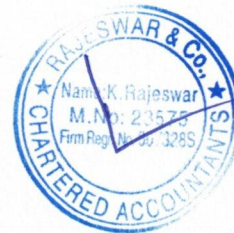
Note - 2 Significant Accounting Policies

- The Financial Statements are prepared on historical cost convention and in accordance with generally accepted practices following Cash method of accounting for recognising Income / expenditure , except noted otherwise.
- Amount spent /received as adjusted by sponsoring body M/S SIDDHARTHA ACADEMY OF GENERAL AND TECHNICAL EDUCATION (SAGTE) on behalf of the Institution are accounted on accrual basis as per advises received from them.
- Expenditure incurred on additions to equipment /Assets Which in the opinion of the Management are not of enduring in nature, are charged to Income and expenditure account under the head Repairs, Replacement ,Maintenance and Upkeep
- Short term employee benefits such as salaries, wages, bonus and incentives which fall due within 12 months of the period in which the employee renders the related services which entitles him to avail such benefits are recognised on an undiscounted basis and charged to the Income and Expenditure account.
- Defined Contribution Plans - Contributions made to the Recognised Provident Fund & Employee State Insurance Corporation are expensed to the Income and Expenditure Account. The Institution obligation is limited to the amount to be contributed by it.
- Defined Benefit Plans - The Institution is paying yearly premium for Employees Group Gratuity under a Master Policy of Life Insurance Corporation of India
- In the absence of more than one distinguishable business/ geographical segment, segment information is not given.
- Depreciation charged under Written down value method @ 10% on Civil structures( finished and in use) and 15% on Equipment grouped under Fixed assets
- Provisions are recognized when the present obligation of a past event gives rise to a probable outflow, embodying economic benefits on settlement and the amount of obligation can be reliably estimated.
- Investments being long term investments are carried in the financial statements at cost. Provision for dimuntion, if any is made to recognise a decline, other than temporary, in the value of investments.
- The carrying amount of assets is reviewed at each Balance Sheet date to check whether there is any indication of impairment based on internal/external factors. An impairment loss will be recognised wherever the carrying amount of an asset exceeds its estimated recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use. In assessing the value in use, the estimated future cash flows are discounted to the present value using the weighted average cost of capital.
- A disclosure for a contingent liability is made when there is a possible obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognised nor disclosed in the financial statements.
- Advances due from/ to persons/ parties are stated as per books of account and are subject to confirmation and reconciliation.
- Reconciliation by student wise for Caution deposit payable is pending.
- Previous year figures are regrouped wherever necessary to make them comparable with those of the current year

Note - 3 Capital Fund

(Amount in Rs.Ps)

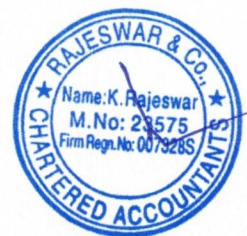
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted				
1	Corpus Funds	-	-		-
2	General Funds	40,37,99,955.12	2,07,32,077.18		42,45,32,032.30
3	Designated Funds	-	-		-
(B)	Restricted Funds	-	-		-
		40,37,99,955.12	2,07,32,077.18		42,45,32,032.30
	Previous Year (PY)	40,19,41,079.52	18,58,875.60		40,37,99,955.12





(Amount in Rs.Ps)

4	Reserves and surplus	31 March 2025	31 March 2024
(a)	Capital Reserve	-	-
(b)	Revaluation Reserve	-	-
(c)	Other Reserve (Please specify)	-	-
(d)	Undistributed Surplus (Balance from statement of profit and loss)	-	-
	<b>Total</b>	-	-
		Long Term	
		31 March 2025	31 March 2024
5	Borrowings		
	<u>Secured</u>		
(a)	Term loans		
	from banks	-	-
	from other parties	-	-
(b)	Loans repayable on demand		
	from banks	NA	NA
	from other parties	NA	NA
(c)	Deferred payment liabilities	-	-
(d)	Loans and advances from related parties	-	-
(e)	Long term/current maturities of finance lease obligation	-	-
(f)	Other loans advances (specify nature)	-	-
	<b>Total (A)</b>	-	-
	<u>Unsecured</u>		
(a)	Term loans		
	from banks	-	-
	from other parties	-	-
(b)	Loans repayable on demand		
	from banks	NA	NA
	from other parties	NA	NA
(c)	Deferred payment liabilities	-	-
(d)	Loans and advances from related parties	-	-
(e)	Long term/current maturities of finance lease obligation	-	-
(f)	Other loans advances (specify nature)	-	-
	<b>Total (B)</b>	-	-
	<b>Total (A) + (B)</b>	-	-
	<b>Foot Note:</b>		
(i)	Nature of the Security to be specified separately.		
(ii)	Terms of repayment of terms loans and other loans shall be stated.		
(iii)	Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head shall be disclosed.		
6	Deferred tax liabilities/(asset) (Net)	31 March 2025	31 March 2024
	Deferred tax asset		
	Expenses provided but allowable in Income Tax on payment basis	-	-
	Provision for doubtful debts	-	-
	Difference between book depreciation & tax depreciation	-	-
	Others (please specify)	-	-
	<b>Gross deferred tax asset (A)</b>	-	-
	Deferred tax liability		
	Difference between book depreciation & tax depreciation	-	-
	Others (please specify)	-	-
	<b>Gross deferred tax liability (B)</b>	-	-
	<b>Net deferred tax liability/(asset) (B-A)</b>	-	-



(Amount in Rs.Ps)

7	Other long-term liabilities	45,747.00	31 March 2024								
	Advance from customers	-	-								
	Others (please specify) Caution Deposit	27,45,960.00	28,09,960.00								
	<b>Total Other long-term liabilities</b>	<b>27,45,960.00</b>	<b>28,09,960.00</b>								
8	Provisions	<table> <tr> <th colspan="2">Long term</th><th colspan="2">Short term</th></tr> <tr> <th>45,747.00</th><th>31 March 2024</th><th>45,747.00</th><th>31 March 2024</th></tr> </table>		Long term		Short term		45,747.00	31 March 2024	45,747.00	31 March 2024
Long term		Short term									
45,747.00	31 March 2024	45,747.00	31 March 2024								
(a)	Provision for employee benefits										
	Provision for gratuity	-	-								
	Provision for leave Encashment	-	-								
(b)	Other provisions										
	Provision for Income tax [net of advance tax of Rs.____ (previous year Rs.____)]	-	-								
	Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-								
	Other (specify nature)	-	-								
	<b>Total Provisions</b>	<b>-</b>	<b>-</b>								
9	Trade payables	45,747.00	31 March 2024								
(a)	Total outstanding dues of micro, small and medium enterprises	-	-								
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	-								
	<b>Total Trade payables</b>	<b>-</b>	<b>-</b>								
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:											
	Particulars	45,747.00	31 March 2024								
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:										
	Principal	-	-								
	Interest	-	-								
	<b>Total</b>	<b>-</b>	<b>-</b>								
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-								
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-								
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-								
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-								
10	Other current liabilities	45,747.00	31 March 2024								
(a)	Current maturities of finance lease obligations	-	-								
(b)	Interest accrued but not due on borrowings	-	-								
(c)	Interest accrued and due on borrowings	-	-								
(d)	Income received in advance	-	-								
(e)	Unearned revenue	-	-								
(f)	Goods and Service tax payable	97,853.93	1,81,210.00								
(g)	TDS payable	2,81,203.00	40,162.00								
(h)	Other payables (specify nature) Balances payable	23,83,319.50	31,83,397.66								
	<b>Due to SAGTE</b>	<b>44,35,291.33</b>	<b>46,57,878.61</b>								
	<b>Total Other current liabilities</b>	<b>71,97,667.76</b>	<b>80,62,648.27</b>								





11 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars / Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	
Gross Block								
At 1 April 2024		4,84,49,144.52	20,81,196.07	4,45,366.43	23,002.06	2,68,180.69		5,12,66,889.76
Additions			25,42,600.00			13,26,010.00		38,68,610.00
Deductions/Adjustments						2,68,180.69		2,68,180.69
At 1 April 2023		5,38,32,382.80	24,48,465.96	5,23,960.50	27,061.25	3,15,506.69		5,71,47,377.20
Additions								
Deductions/Adjustments								
At 31 March 2025		4,84,49,144.52	46,23,796.07	4,45,366.43	23,002.06	13,26,010.00	-	5,48,67,319.07
At 31 March 2024		5,38,32,382.80	24,48,465.96	5,23,960.50	27,061.25	3,15,506.69	-	5,71,47,377.20
Depreciation/Adjustments								
At 1 April 2025		48,44,914.45	6,93,569.41	66,804.96	3,450.31	1,98,901.50		58,07,640.63
Additions								
Deductions/Adjustments								
At 1 April 2024		53,83,238.28	3,67,269.89	78,594.08	4,059.19	47,326.00		58,80,487.44
Additions								
Deductions/Adjustments								
At 31 March 2025		48,44,914.45	6,93,569.41	66,804.96	3,450.31	1,98,901.50	-	58,07,640.63
At 31 March 2024		53,83,238.28	3,67,269.89	78,594.08	4,059.19	47,326.00	-	58,80,487.44
Net Block								
At 31 March 2025		4,36,04,230.07	39,30,226.66	3,78,561.46	19,551.75	11,27,108.50	-	4,90,59,678.44
At 31 March 2024		4,84,49,144.52	20,81,196.07	4,45,366.42	23,002.06	2,68,180.69	-	5,12,66,889.76

(Amount in Rs.)

Particulars / Assets	INTANGIBLE ASSETS									Total
	Goodwill	Brands/trademarks	Computer Software	Mining Rights	Masthead and publishing title	Copyrights/patents	Receptile/formulae/model/design prototype	Liscense and franchise	Others (specify nature)	
Gross Block										
At 1 April 2024										
Additions										
Deductions/Adjustments										
At 1 April 2023										
Additions										
Deductions/Adjustments										
At 31 March 2025										
At 31 March 2024										
Amortization/Adjustment										
At 1 April 2024										
Additions										
Deductions/Adjustments										
At 1 April 2023										
Additions										
Deductions/Adjustments										
At 31 March 2025										
At 31 March 2024										
Net Block										
At 31 March 2025										
At 31 March 2024										

Assets under lease to be separately specified under each class of asset.

Capital Work In Progress	31 March 2025	31 March 2024
Opening Balance		-
Add: Additions during the year	1,52,897.00	-
(3 Upper floors on canteen building u/c)		-
Less: Capitalized during the year		-
Closing Balance (B)	1,52,897.00	-

Intangible assets under development	31 March 2025	31 March 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-



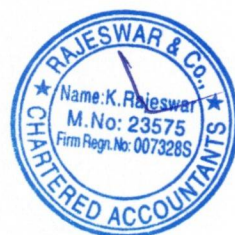
(Amount in Rs.Ps)

12	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2025			As at 31 March 2024	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	<u>Trade Investments -Quoted</u>					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	<u>Other Investments</u>					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(i)	Other non-current investments (specify nature)			-		-
	<b>Total Investments</b>			-		-
	<u>Trade Investments - Unquoted</u>					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	<u>Other Investments</u>					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds		28,15,241.16	9,14,00,000.00		6,58,29,160.67
(h)	Other non-current investments (specify nature)			-		-
(i)	Investments property			-		-
	<b>Total Investments</b>			9,14,00,000.00		6,58,29,160.67
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-		-
	Aggregate amount of Un-quoted investments.		28,15,241.16	9,12,86,759.17		-
	Aggregate Provision for diminution in value of investments.			-		-
	Footnote 1: Details of investment in partnership firm					
	Name of partner with % share in profits of such firm			31 March 2025		31 March 2024
	ABC			-		-
	XYZ			-		-
	Mr. A			-		-
	<b>Total capital of the firm (Amount in Rs.)</b>			-		-
	<b>Current Investments</b>					
	<u>Trade (valued at lower of cost or market value) - Quoted</u>					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	<b>Net current investments</b>			-		-
	<u>Trade (valued at lower of cost or market value) - Unquoted</u>					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	<b>Net current investments</b>			-		-
	<b>Grand Total</b>			-		-
	Aggregate value of quoted investments and market value thereof.			-		-
	Aggregate value of quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-





13	Loans and advances (Secured)		Long Term		Short Term	
			31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Capital advances					
	Considered good		-	-	-	-
	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
(b)	Loans advances to partners or relative of partners	(a)	-	-	-	-
(c)	Other loans and advances (specify nature)		-	-	-	-
	Prepaid expenses		-	-	-	-
	Advance tax and tax deducted at source [Net of provision for income tax of Rs. ____ (previous year Rs. ____)]		-	-	-	-
	CENVAT credit receivable		-	-	-	-
	VAT credit receivable		-	-	-	-
	Service tax credit receivable		-	-	-	-
	GST input credit receivable		-	-	-	-
	Security Deposits		-	-	-	-
	Balance with government authorities		-	-	-	-
	Total (a)+(b) (A)	(b)	-	-	-	-
B	Loans and advances (Unsecured)		Long Term		Short Term	
			31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Capital advances					
	Considered good		-	-	-	-
	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
(b)	Loans advances to partners or relative of partners	(a)	-	-	-	-
(c)	Other loans and advances (specify nature)		-	-	1,55,00,190.92	1,78,84,634.65
	Prepaid expenses		-	-	-	-
	Advance tax and tax deducted at source [Net of provision for income tax of Rs. ____ (previous year Rs. ____)]		-	-	-	-
	CENVAT credit receivable		-	-	-	-
	VAT credit receivable		-	-	-	-
	Service tax credit receivable		-	-	-	-
	GST input credit receivable		-	-	-	-
	Security Deposits		17,74,553.23	14,21,332.23	-	-
	Balance with government authorities		-	-	-	-
	Total (a)+(b) (B)	(b)	17,74,553.23	14,21,332.23	1,55,00,190.92	1,78,84,634.65
			17,74,553.23	14,21,332.23	1,55,00,190.92	1,78,84,634.65
	Total (A + B)		17,74,553.23	14,21,332.23	1,55,00,190.92	1,78,84,634.65
14	Other non-current assets				31 March 2025	31 March 2024
(a)	Security Deposits				-	-
(b)	Prepaid expenses				-	-
(c)	Others (Specify nature)				-	-
	Total other non-current other assets				-	-
15	Inventories				31 March 2025	31 March 2024
(a)	Raw materials				-	-
(b)	Work-in-progress				-	-
(c)	Finished goods				-	-
(d)	Stock-in-trade				-	-
(e)	Stores and spares				-	-
(f)	Loose Tools				-	-
(g)	Others (Specify nature)				-	-
	[Goods in transit to be disclosed under relevant sub-head of inventories]				-	-
	Total				-	-
16	Trade receivables				31 March 2025	31 March 2024
	Outstanding for a period less than 6 months from the date they are due for receipt				-	-
(a)	Secured Considered good				-	-
(b)	Unsecured Considered good				-	-
(c)	Doubtful				-	-
	Less: Provision for doubtful receivables				-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt				-	-
(a)	Secured Considered good				-	-
(b)	Unsecured Considered good				-	-
(c)	Doubtful				-	-
	Less: Provision for doubtful receivables				-	-
	Unbilled receivables				-	-
	Total				-	-
17	Cash and Bank Balances				31 March 2025	31 March 2024
A	Cash and cash equivalents					
(a)	In Savings accounts				3,51,56,836.33	1,02,77,674.03
	cash on hand				12,583.00	59,590.20
(b)	Cash credit account (Debit balance)				-	-
(c)	Fixed Deposits				-	-
	Deposits with original maturity of less than three months				-	-
(d)	Cheques, drafts on hand				-	-
	Total	(I)			3,51,69,419.33	1,03,37,264.23
B	Other bank balances					
(a)	Bank Deposits					
(i)	Earmarked Bank Deposits					
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date				21,85,49,392.54	24,39,61,856.17
(iii)	Margin money or deposits under lien				-	-
(iv)	Others (specify nature) Bank accounts earmarked				1,80,74,306.01	2,39,19,830.41
	Total other bank balances	(II)			23,66,23,698.55	26,78,81,686.58
	Total Cash and bank balances	(I+II)			27,17,93,117.88	27,82,18,950.81
18	Other current assets				31 March 2025	31 March 2024
	(Specify nature)					
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)					
(a)	Interest accrued but not due on deposits				47,95,222.59	51,595.27
(b)	Interest accrued and due on deposits				-	-
	Total				47,95,222.59	51,595.27



(Amount in Rs.Ps)

		31 March 2025	31 March 2024
<b>19 Revenue from operations</b>			
(a) Sale of products		-	-
(b) Sale of services		31,30,70,143.00	27,51,07,131.00
(c) Grants or donations received		-	-
(d) Other operating revenue		-	-
Revenue from operations (Gross)		31,30,70,143.00	27,51,07,131.00
Less: Excise duty		-	-
Revenue from operations (Net)		31,30,70,143.00	27,51,07,131.00
<b>20 Other income</b>			
(a) Interest income		1,46,37,637.79	1,81,11,099.27
(b) Dividend income		-	-
(c) Net gain on sale of investments		2,55,84,134.34	1,06,80,019.38
(d) Other non-operating income (Please specify)		-	-
<b>Other Fee receipts</b>		51,03,350.00	41,79,450.00
<b>Mis.recipits</b>		1,01,11,929.38	84,83,735.95
<b>Total other income</b>		5,54,37,051.51	4,14,54,304.60
<b>21 Cost of goods sold (Delete whatever is not applicable)</b>			
<b>(A) Cost of raw material consumed</b>			
<b>Raw material consumed</b>			
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		-	-
(iii) Less: Inventory at the end of the year		-	-
<b>Cost of raw material consumed</b>	(I)	-	-
<b>Packing material consumed (if considered as part of raw material)</b>			
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		-	-
(iii) Less: Inventory at the end of the year		-	-
<b>Cost of packing material consumed</b>	(II)	-	-
<b>Other materials (purchased intermediates and components)</b>			
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		-	-
(iii) Less: Inventory at the end of the year		-	-
<b>Cost of other material consumed</b>	(III)	-	-
<b>Total raw material consumed (A)</b>	(I+II+III)	-	-
<b>B Purchases of stock-in-trade</b>			
(i) ...		31 March 2025	31 March 2024
(ii) ...		-	-
(iii) ...		-	-
<b>Total (B)</b>		-	-
<b>C Changes in inventories of finished goods, work in progress and stock-in trade</b>			
<b>Inventories at the beginning of the year:</b>			
(i) Stock-in-trade		-	-
(ii) Work in progress		-	-
(iii) Finished goods		-	-
<b>Inventories at the end of the year:</b>	(I)	-	-
(i) Stock-in-trade		-	-
(ii) Work in progress		-	-
(iii) Finished goods		-	-
<b>(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)</b>	(II)	-	-
<b>Total (A+B+C)</b>		-	-





<b>22 Employee benefits expense</b> (Including contract labour)	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) Salaries, wages, bonus and other allowances	22,18,33,213.00	21,60,08,273.00
(b) Contribution to provident and other funds	49,91,402.00	52,20,185.00
(c) Gratuity expenses	1,85,91,666.00	2,09,64,065.00
(d) Staff welfare expenses	2,539.00	58,073.00
<b>Total Employee benefits expense</b>	<b>24,54,18,820.00</b>	<b>24,22,50,596.00</b>
<b>23 Finance cost</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) Interest expense (other than interest on partners' capital/member' capital)	-	-
(i) On bank loan	-	-
(ii) On assets on finance lease	-	-
(b) Interest on partners' capital/member' capital	-	-
(c) Other borrowing costs	-	-
(d) Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
<b>Total Finance cost</b>	<b>-</b>	<b>-</b>
<b>24 Depreciation and amortization expense</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) on tangible assets (Refer note 11)	58,07,640.63	58,80,487.44
(b) on intangible assets (Refer note 11)	-	-
<b>Total Depreciation and amortization expense</b>	<b>58,07,640.63</b>	<b>58,80,487.44</b>
<b>25 Other Expenses</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) Consumption of stores and spare parts	-	-
(b) Power and fuel	57,61,979.00	47,43,458.13
(c) Rent	-	-
(d) Repairs , and maintenance - Buildings	2,29,63,979.00	1,48,67,366.00
(e) Repairs, Replacements and maintenance - Machinery	4,29,46,895.00	2,10,78,879.00
(f) Insurance	13,923.00	13,923.00
(g) Rent, Rates and taxes, excluding, taxes on income	12,30,290.00	12,07,062.95
(h) Labour charges	-	-
(i) Travelling expenses	2,10,398.00	1,57,676.00
(j) Auditor's remuneration	35,400.00	31,270.00
(k) Printing and stationery	5,12,546.00	4,50,608.00
(l) Communication expenses	13,15,015.00	13,17,782.00
(m) Legal and professional charges	1,29,161.00	10,000.00
(n) Advertisement and publicity	9,05,015.00	12,87,388.00
(o) Business promotion expenses	-	-
(p) Commission	-	-
(q) Clearing and forwarding charges	-	-
(r) Loss on sale of Property, Plant and Equipment	-	-
(s) Loss on foreign exchange transactions (net)	-	-
(t) Loss on cancellation of forward contracts	-	-
(u) Loss on sale of investments (net)	-	-
(v) Provision for diminution in value of investments	-	-
(w) Provision for doubtful debts	-	-
(x) Affiliation ,Application , Accreditation ,Membership etc	24,18,950.00	56,28,775.00
(y) Miscellaneous expenses	1,81,05,105.70	1,57,77,288.48
<b>Total</b>	<b>9,65,48,656.70</b>	<b>6,65,71,476.56</b>





<b>PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY,</b>			
<b>KANURU, VIJAYAWADA - 520007.</b>			
<b>NOTES ON ACCOUNTING POLICIES AND PROCEEDURES AND SCHEDULES FORMING PART OF</b>			
<b>ACCOUNTS FOR THE YEAR ENDED 31.03.2025</b>			
<b>II Grouping Schedules for Income and Expenditure items for the Year Ending 31.03.2025</b>			
	<b>NOTE</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>Capital Fund :</b>			
Balance at the beginning of the year		40,37,99,955.12	40,19,41,080
Add : Surplus for theyear		2,09,13,213.64	18,58,876
	<b>3</b>	<b>42,47,13,168.76</b>	<b>40,37,99,955</b>
<b>Caution Deposit</b>			
	<b>7</b>	<b>Amount</b>	<b>Amount</b>
Balance as on 01.04.2023		28,09,960.00	32,84,560.00
Add:Received during the Year		0.00	0.00
		<b>28,09,960.00</b>	<b>32,84,560</b>
Less:Repaid during the year			4,74,600.00
LESS Transferred to OSA		64,000.00	0.00
		<b>27,45,960.00</b>	<b>28,09,960</b>
<b>Current Liabilities &amp; Provisions</b>			
Siddhartha Academy of General & Tech	<b>10</b>	<b>44,35,291.33</b>	<b>46,57,878.61</b>
Autonomous Division		10,06,515.00	9,22,655.00
Bharti Airtel ltd ( Rent Advence)		45,000.00	45,000.00
projects			
ICSSR project NAIK		2,401.00	94,609.00
Computer Science india		82,684.84	-
IETE Student forum		1,07,468.64	98,075.64
ISTE Student forum		4,63,869.95	3,89,498.95
G Phani Prasanthi RPS project		9,207.07	14,057.07
Science and Engineering Board		27,263.00	7,17,049.00
ADROITEC Engineering Solutions P Ltd		0.00	1,83,697.00
HOD ECE Dept		0.00	4,000.00
M NAGA SWAPNA SRI ME		0.00	2,00,500.00
D Moulali		4,294.00	0.00
HOD MBA		40,950.00	0.00
K Nithin kumar		2,000.00	0.00
S R Enterprises		69,850.00	0.00
N Venkata Narendra		1,000.00	0.00
T Rajesh (Full Stack Mastery)		18,000.00	0.00
PFMS/AICTE		58,800.00	0.00
UNNATI BHARATH ABHIYAN		0.00	91,000.00
D RAGALEELA EEE		2,25,000.00	0.00
WOMEN & CHILD DEVELOPMENT		0.00	3,37,140.00
Scholorship payable		1,14,000	-
Excess fee remitted by the student		1,05,016	86,116
		<b>23,83,319.50</b>	<b>31,83,397.66</b>
Goods and Service tax payable	<b>10</b>	<b>97,854</b>	<b>1,81,210</b>
TDS payable	<b>10</b>	<b>2,81,203</b>	<b>40,162</b>



Other payables (specify nature)	10	-	-
<b>MUTUAL FUND INVESTEMENT</b>			
State Bank of India MF		0.00	2,80,47,329.33
Canara Bank MF		0.00	3,77,81,831.34
HSBC MUTUAL FUND		5,60,00,000.00	
ICICI PRUDENTIAL MUTUAL FUND		3,54,00,000.00	
	12	9,14,00,000.00	6,58,29,161
<b>Deposits Recoverable Long Term</b>			
Capt Y.V. Rajendra Prasad Gas Deposit		2,000.00	2,000.00
Electricity Deposit		7,26,767.00	7,26,767.00
Electricity Deposit (Hostel)		1,29,060.00	1,29,060.00
Telephone Deposit		22,000.00	22,000.00
T Koteswara Rao ( Bus hire deposit)		1,00,000.00	1,00,000.00
Bhagyanagar Gas Limited		38,271.00	0.00
Bharti Airtel Ltd A/c		7,56,455.23	4,41,505.23

	13	17,74,553.23	14,21,332.23
<b>Advance Recoverable Short Term</b>			
A Ashok Babu ECE		25,000.00	0.00
Asishkumar Naik CE		40,000.00	0.00
B Surya Prasada Rao		50,000.00	20,000.00
B Vishnuvardhan Asst Prof. IT Dept		63,600.00	0.00
B Tirupathi Reddy IT		0.00	30,000.00
B V SATISH BABU IT		30,000.00	0.00
Ch Chandramohan IT		30,000.00	30,000.00
Ch Gangadhar and P Venumadhav		1,60,000.00	30,000.00
CH MOHAN SUMANTH ME		30,000.00	0.00
D BHARADWAJA I T		30,000.00	0.00
Ch.Kishore Reddy Asst Prof ME		0.00	20,000.00
Ch Padmanabha Raju		0.00	20,000.00
C Subba Rao		0.00	30,000.00
D Kavitha Asst prof IT		30,000.00	30,000.00
D Leela Dharani IT		30,000.00	30,000.00
V Jagadish C E Dept		30,000.00	30,000.00
E Kavitha M E Dept		45,000.00	45,000.00
G Lakshmi I T Dept		0.00	30,000.00
G Reshma IT		30,000.00	30,000.00
HOD CSE		0.00	6,000.00
HOD FE Department		0.00	6,250.00
HOD MECH		0.00	43,656.00
HOD IT		2,000.00	0.00
I M V Krishna		30,000.00	0.00
J Ravindra babu, D Sdwati and VSD Rekha		20,000.00	20,000.00
K ARUNA KUMARI ECE		40,000.00	0.00
K DEEPAK CE		20,000.00	0.00
K Divya CE Dept		0.00	26,000.00
K I V VANDANA ASST PROF ME		25,000.00	45,000.00
K SYAMPRAKASH CE Dept		20,000.00	0.00
K SRIVIJAYA I T		30,000.00	0.00
M ANUPAMA CE		30,000.00	0.00
M NAGA SWAPNA SRI ME		47,500.00	0.00
K PRASHANTHI CE Dept		0.00	26,000.00
L Madhavi Devi & B Swati Lakshmi ECE		0.00	30,000.00
M Dhadurya Naik MBA		0.00	23,914.00
M RADHA DEVI ME		44,327.00	44,327.00
M RAJYA LAKSHMI ASST PROF ME		30,000.00	45,000.00
G.Bala Krishna Asst Prof ME		85,000.00	55,000.00
P.Gopala Krishnaiah Asst Prof ME		38,356.00	38,356.00
Ch.Vidya Asst Prof Mech		16,839.00	16,839.00



P.Anusha Asst Prof Mech			90,000.00	42,857.00
P.Anusha Seed money			47,500.00	0.00
P PAVANI FE			2,00,000.00	0.00
PHANI PRASHANTHI ME			30,000.00	0.00
PRASHANTH A CSE			60,400.00	0.00
Praveena Bai & T Maha lakshmi ECE			75,000.00	75,000.00
P RAVI PRAKASH I T			40,000.00	0.00
R DANIEL CSE			76,000.00	0.00
P Sai Venkata Bharath C E Dept			0.00	25,000.00
Sd Abdul Kalam ME			25,000.00	25,000.00
S LAKSHMI TULASI F E Dept			50,000.00	0.00
T HARITHA ECE			35,000.00	25,000.00
T J PRASANNA KUMAR ASST PROF ME			20,000.00	20,000.00
T Preethi Rangamani F E Dept			20,000.00	0.00
T PULLA RAO FED			0.00	42,000.00
V RASHMI I T			30,000.00	0.00
V RATNA KUMARI ECE			0.00	1,60,000.00
V Siva Parvathi IT			0.00	40,000.00
Womens Hostel PVPSIT			71,55,816.92	1,40,06,090.65
NANO PROJECT T PAVANI FED			26.00	
Crafronics India P Ltd			0.00	93,810.00
Electronic Engineering Co I Pvt Ltd			1,26,250.00	0.00
Hydraulic & Engineering Instruments			33,866.00	0.00
ISHRAE PG PROJECT			13,000.00	0.00
WOMAN and CHILD DEVELOPMENT			2,24,760.00	0.00
VIDYUT Integrated Engineering Woks			0.00	70,800.00
VIDYUT Spares for EEE Depart			0.00	23,200.00
TUV SUD South Asia pvt ltd			1,52,221.00	0.00
VIJAYA SOLAR SYSTEMS			51,20,000.00	0.00
The Advanced Communications Systems & Services			1,400.00	0.00
LAKSHMI PRIYA ENTERPRISES			29,888.00	0.00
KRISHNA COMPUTER PERIPHERALS			25,000.00	0.00
MICROCARE COMPUTERS PVT LTD			0.00	2,134.00
PVPSIT OSA			55,035.00	0.00
Narayan Prasad Electrical Works for EEE Dept			0.00	5,19,450.00
RIYA INC			24,605.00	0.00
EE Operations APSEB			0.00	2,46,600.00
SAO APSPDCL			0.00	1,37,000.00
SESI EEE			4,156.00	3,962.00
SMART NET SOLUTIONS			6,03,095.00	9,02,349.00
Standard Electronics			29,550.00	0.00
Sri ARADHYA INTERIORS IND P LTD			0.00	6,23,040.00
	13		1,55,00,190.92	1,78,84,634.65
<b>Cash and Bank Balances</b>				
Canara bank (5892)			25,58,313.30	19,31,670.04
Canara bank (5908)			2,99,58,597.56	68,39,931.32
Examination Division 5931			1,52,744.47	95,173.15
State Bank of India 32173601938			1,42,963.50	1,00,908.50
Canara bank 3367.220.57215			1,382.13	1,336.13
Canara bank 3367.220.58390			8,738.00	1,844.00
Canara bank 3367.220.58410 XEROX			27,435.43	1,640.43
Canara bank 3367.220.22333 (Consultancy)			11,87,381.36	8,25,063.36
Canara bank 3367.220.19275 (Fines)			11,12,939.23	4,07,786.23
Canara Bank 33672010004479			6,341.35	72,320.87
	17		3,51,56,836.33	1,02,77,674.03
Cash on hand	17		12,583.00	59,590.20
Earmarked Bank accounts				
Canara bank (5927) Caution Deposit			1,61,76,702.90	2,18,43,615.90
BUSINESS INCUBATOR UNDER MSME SCHEME 3367 201 4633			1,902.13	1,839.13



I EEE PVPSIT STUDENT BRANCH 3367.201.4464		9,654.79	9,337.79
Canara bank 33672010004652 - P ANUSHA SERB		29,622.71	7,19,408.71
Canara bank 33672010004667 - Women & child welfare		83,847.96	83,909.96
Canara bank 33672010004671 - ISHARE P G Project		1,752.63	1,142.63
Canara bank 33672010004686 - ICRA ME-24		1,000.49	47,661.49
Canara bank 33672010005133 - J P MORGAN CSE		3,216.63	1,814.63
Canara bank 33672010005148 - PHANI PRASHANTHI		9,207.07	14,057.07
Canara bank 33672010004445 ICSSR NAIK		4,026.87	1,431.35
Canara Bank 33672200013964 J V D		8,02,307.21	6,50,556.21
Canara Bank 33672200032915 ISTE		4,63,869.95	3,89,498.95
Canara Bank 33672200039922 IETE Student Forum		1,07,888.64	98,075.64
Canara Bank 33672200044458 AICTE IDEA LAB		1,006.00	1,340.76
Canara Bank 33672200054837 PMKVY ICRA ME		49,357.00	47,126.00
Canara bank 33672010004690 - NANO FED		1,728.62	1,466.62
Canara bank 3367.220.33680 CSI		82,684.84	0.00
Canara bank 3367.220.58424 STTP ME		2,39,435.57	1,259.57
Canara bank 33672010005466 EEE		5,094.00	6,288.00
	17	1,80,74,306.01	2,39,19,830.41
		5,32,43,725.34	3,42,57,094.64
<b>FIXED DEPOSIT</b>			
CB 140008415834		5,90,358.11	5,88,734.11
CB 140008416210		5,90,358.11	5,88,734.11
CB 140008416748		5,90,358.11	5,88,734.11
CB 140008415259		5,90,358.11	5,88,734.11
CB 140008349395		5,90,286.77	5,88,763.77
CB 140008348848		15,15,332.25	15,11,423.25
CB 140016298843		6,03,456.75	5,93,405.75
CB 140022286136		7,91,596.46	7,70,424.46
CB 140003610366		13,05,768.00	12,35,373.00
CB 140008506046		27,15,334.00	27,07,398.00
CB 140008304763		2,73,114.79	2,72,409.79
CB 140008305302		14,05,718.93	14,02,093.93
CB 140008305842		2,81,252.00	2,80,527.00
CB 140008448395		8,41,874.33	8,39,558.33
CB 140008306305		1,36,558.94	1,36,206.94
CB 140022286711		23,94,454.77	23,30,940.77
CB 140041766817		6,98,601.13	6,67,945.13
CB 140019192503		19,75,360.38	19,31,475.38
CB 140019088870		16,09,773.11	15,74,287.11
CB 140015013596		-	1,92,32,727.23
CB 140015013657		1,96,21,798.39	1,93,37,243.39
CB 130011220644		-	1,61,72,312.00
CB 140071851189		-	5,43,504.00
CB 140183212002		5,61,673.00	
CB 140071851736		-	10,87,008.00
CB 140183214897		11,23,346.00	
CB 145000458460		-	2,17,24,525.00
CB 145000563239		2,29,95,569.00	
CB 130031687551		4,45,21,466.00	4,26,87,581.00
CB 140106575877		6,38,702.00	6,26,957.00
CB 135000144597		-	4,44,98,949.00
CB 135000202530		-	2,03,24,789.00
CB 130052758047		2,00,00,000.00	
CB 130052758590		2,00,00,000.00	
CB 130052720082		2,00,00,000.00	
CB 140217101326		1,00,00,000.00	







<b>Power and Fuel</b>				
Electricity charges			47,55,756.00	41,69,778
Generator Expenses			10,06,223.00	5,73,680
	<b>25</b>		<b>57,61,979.00</b>	<b>47,43,458</b>
<b>Repairs and Maintenance</b>				
Repairs and Maintenance				
Repairs and maintenance - civil works			7,93,326	4,91,568
Repairs and maintenance - Auditorium			15,58,168	
Repairs and maintenance - ECE			53,89,812	
Repairs and maintenance - GENERAL			45,91,828	
Repairs and maintenance - T & P CELL			19,00,571	
Seminar hall air conditionres			7,42,614	
Repairs and maintenance				1,43,75,798
Repairs and maintenance CSD			366945	
Repairs and maintenance CSE			1466695	
Repairs and maintenance CSM			913138	
Repairs and maintenance CSM,CSD			123213	
Repairs and maintenance FE			1122300	
Repairs and maintenance MBA			38355	
Repairs and maintenance CE			799649	
Repairs and maintenance EEE			935254	
Repairs and maintenance IT			1131742	
Repairs and maintenance MECH			1065294	
FURNITURE NSS			25,075.00	
	<b>25</b>		<b>2,29,63,979</b>	<b>1,48,67,366</b>
Replacement of Lab Equipment I T			18,50,920.00	4,35,680
Replacement of Lab Equipment AIML			1,06,17,591.00	19,55,060
Replacement of Lab Equipment CIVIL			12,965.00	1,35,864
Replacement of Lab Equipment C S E			12,06,588.00	23,62,464
Replacement of Lab Equipment E E E			15,01,405.00	1,24,000
Replacement of Lab Equipment F E			65,700.00	38,000
Replacement of Lab Equipment LIBRARY			36,816.00	0
Replacement of Lab Equipment M B A			1,01,835.00	0
Replacement of Lab Equipment M E			1,82,367.00	4,01,008
Replacement of Lab Equipment D S			42,96,280.00	1,64,640
Replacement of Lab Equipment E C E			59,92,507.00	7,07,604
Vehicle Maintenance			2,19,674.00	1,35,278
Electrical repairs & maintenance			27,17,629.00	2,56,893
Furniture General			15,222.00	10,49,566
Gardening Expenses			74,372.00	92,545
Repairs and Maintenance buses			36,75,357.00	31,25,510
Repairs and Maintenance house keeping			73,76,357.00	69,56,780
Reverse Osmosis plant expenses			51,448.00	21,932
Solar plant expenses			8,056.00	21,921
Books and Journals	<b>25</b>		29,43,806.00	30,36,234
Printers General				57,900
	<b>25</b>		<b>4,29,46,895.00</b>	<b>2,10,78,879.00</b>

Solor plant insurance	<b>25</b>		<b>13,923.00</b>	<b>13,923</b>
<b>Rent, Rates and taxes, excluding, taxes on income</b>				



GST (RCM)			3,98,330.00	3,88,006.95
Profession Tax			2,500.00	2,500.00
Panchayat (House)Tax paid			4,11,048.00	4,04,654.00
Panchayat (Ladies Hostel House)Tax paid			4,18,412.00	4,11,902.00
	25		12,30,290.00	12,07,063
<b>Affiliation ,Application , Accreditation ,Membership etc</b>				
NAAC fee			0.00	9,73,500.00
Membership fee AICTE etc			50,000.00	10,25,000.00
JNTUK Affiliation Fee			1,38,900.00	0.00
JNTUK Common Service Fee, Infra Fee, Registration Fee			22,30,050.00	36,30,275.00
	25		24,18,950.00	56,28,775
<b>Travel and Conveyance :</b>				
Travel expenses			1,61,414.00	1,40,522.00
Travel expenses (Industrial Tour)			48,984.00	17,154.00
	25		2,10,398.00	1,57,676
Auditor's remuneration	25		35,400.00	31,270
Printing and stationery	25		5,12,546.00	4,50,608
<b>Communication expenses</b>				
Internet Expenses			12,21,890.00	12,45,490
Postage			43,693.00	23,841
Telephone exp			49,432.00	48,451
	25		13,15,015.00	13,17,782
Advertisement and publicity	25		9,05,015.00	12,87,388
Professional charges			1,29,161	10,000
<b>Miscellaneous Expenses</b>				
Bank Charges			19,706.00	28,323.10
E Returns or E TDS filling			68,600.00	70,800.00
Exam Cell expenses			81,350.00	38,524.00
Faculty Devolopment Training prog a/c			4,06,696.00	4,57,073.00
Guest Lecture Expenses			1,23,489.00	94,094.00
Hospitality Expenses			0.00	51,793.00
Honorariums paid			1,08,000.00	0.00
Identity Cards			1,46,900.00	1,37,680.00
ISO audit Expenses			37,543.00	62,309.00
Independence Day Expenses			12,917.00	13,308.00
Institute Innovation Cell Exp (SIH)			7,320.00	13,700.00
Miscellaneous Expenses			3,80,816.20	2,15,175.76
NCC CARE TAKER expenses			1,09,733.00	1,03,023.00
News Letter Expenses			10,000.00	10,000.00
News papers & Periodicals			27,994.00	28,146.00
N S S Unit Expenses			86,494.00	1,52,004.00
Patent Fee			9,000.00	4,500.00
R & D Project expenses (Staff)			8,45,311.00	10,26,566.62
R&D Project exp ( Students)			1,27,567.00	1,56,837.00
Research Paper Publication Expenses			7,89,328.00	9,48,332.00
Seminar & work shop expenses			9,42,300.00	4,94,562.00
Souvenir Exp			7,500.00	2,30,671.00
Share of Consultancy charges to Staff			3,94,464.00	7,07,244.00
Student centre expenses(TP)			50,12,959.00	34,22,317.00
Student Programs Exp			5,55,368.50	7,93,954.00
Student Insurance			1,02,159.00	0.00
Students aminities			22,480.00	0.00
Technofest SITAR 2K 25 expenses			4,47,230.00	4,70,860.00
Sports & Games			7,86,846.00	9,20,988.00



Sports day expenses			29,261.00	0.00
Womens Cell			52,334.00	19,773.00
Engineers day expenses			12,929.00	7,600.00
Yoga Expenses			1,83,963.00	1,86,738.00
Skill development programme exp			0.00	5,620.00
Smart India Hackthan			1,14,240.00	9,78,034.00
Annual Day expenses			5,38,995.00	7,46,036.00
CODEASTRA 2023			0.00	1,72,482.00
Cosultancy work epenses			52,346.00	3,72,025.00
Cultural events expenses			35,362.00	5,955.00
Enterprenuer development expenses			21,613.00	38,392.00
International Photograhay day exp			0.00	4,340.00
MICROSOFT campus licence fee			17,18,810.00	3,74,013.00
certification charges paid			0.00	10,900.00
Music club (FE) expenses			0.00	59,800.00
National Science day exp			24,724.00	20,022.00
Republic day exp			14,773.00	13,164.00
Bureau of Indian Standards expenses			2,55,270.00	0.00
Felicitatation of sponsorship			58,501.00	0.00
International Conference(ICRAMIE 2024			21,062.00	0.00
International Relation expenses			3,712.00	0.00
Notice boards and white boards			2,500.00	0.00
Sponsorships to students			8,81,693.00	0.00
WATCH & Ward			22,12,947	21,09,610
Donations paid			2,00,000	-
	25		1,81,05,105.70	1,57,77,288.48

  
**PRINCIPAL**  
**PRASAD V.POTLURI**  
**SIDDHARTHA INSTITUTE OF TECHNOLOGY**  
**KANURU, VIJAYAWADA-520 007**

**RAJESWAR&CO,  
CHARTERED ACCOUNTANTS**

**40-1/1-12,"VIJAYAKRISHNA",  
MOGALRAJAPURAM,  
VIJAYAWADA 520010  
Cell : 9848157450  
Email ID :krajeswar@rediffmail.com**

To  
**PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY  
KANURU, VIJAYAWADA 520007**

**Certificate for UDIN Generated**

Sirs:

This is to Certify and Confirm that ICAI UDIN for Audited financial Statements of the following institutions/ Units are generated on 17.11.2025 for the Financial statements and report signed on 25.09.2025 Reference for ICAI UDIN is given hereunder:

01	PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY	25023575BMMAWU7057
02	PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY,(Autonomous Division)	25023575BMMAWV2698
03	PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY WOMENS HOSTEL	25023575BMMAWW1361

We advise you to take the above information on record and oblige

Place: Vijayawada  
Date : 17.11.2025

For RAJESWAR & CO  
CHARTERED ACCOUNTANTS



(K.RAJESWAR)  
PROPRIETOR

ICAI Membership number 23575





Name of the Asset	%	WDV upto 31.03.2024	Additions	Total	Deductions	Total	Dep. for the year	WDV as on 31.03.2025
<b>Schedule for Fixed Assets</b>								<b>4</b>
Name of the Asset	%	WDV upto 31.03.2024	Additions	Total	Deductions	Total	Dep. for the year	WDV as on 31.03.2025
<b>BUILDINGS</b>								
Buildings Cost Transferred from SAGTE	10%	3,64,80,542.08	0.00	3,64,80,542.08		3,64,80,542.08	36,48,054.21	3,28,32,487.87
Canteen Building	10%	1,19,68,602.44	0.00	1,19,68,602.44		1,19,68,602.44	11,96,860.24	1,07,71,742.20
<b>Total</b>		<b>4,84,49,144.52</b>	<b>-</b>	<b>4,84,49,144.52</b>	<b>-</b>	<b>4,84,49,144.52</b>	<b>48,44,914.45</b>	<b>4,36,04,230.07</b>
<b>PLANT &amp; EQUIPMENT</b>								
Electrical Equipment	15%	7,663.99	0.00	7,663.99		7,663.99	1,149.60	6,514.39
Laboratory Equipment	15%	11,692.56	0.00	11,692.56		11,692.56	1,753.88	9,938.68
Transformer 500Kva	15%	0.00	2542600.00	25,42,600.00		25,42,600.00	3,81,390.00	21,61,210.00
Fire Safety Equipment	15%	2,22,518.21	0.00	2,22,518.21		2,22,518.21	33,377.73	1,89,140.48
Solar Power Plant	15%	18,39,321.30	0.00	18,39,321.30		18,39,321.30	2,75,898.20	15,63,423.11
<b>Total</b>		<b>20,81,196.07</b>	<b>25,42,600.00</b>	<b>46,23,796.07</b>	<b>-</b>	<b>46,23,796.07</b>	<b>6,93,569.41</b>	<b>39,30,226.66</b>
<b>OFFICE EQUIPMENT</b>								
Aqua Guard	15%	844.92	0.00	844.92		844.92	126.74	718.18
Books and Journals	15%	54,025.94	0.00	54,025.94		54,025.94	8,103.89	45,922.05
Duplicating Machine	15%	7,617.05	0.00	7,617.05		7,617.05	1,142.56	6,474.49
Type Writers Telephones&Mike set	15%	3,374.54	0.00	3,374.54		3,374.54	506.18	2,868.36
Water Coolers	15%	1,74,846.73	0.00	1,74,846.73		1,74,846.73	26,227.01	1,48,619.72
LED TV	15%	1,78,944.53	0.00	1,78,944.53		1,78,944.53	26,841.68	1,52,102.85
ID Card Machine	15%	25,712.72	0.00	25,712.72		25,712.72	3,856.91	21,855.81
<b>Total</b>		<b>4,45,366.43</b>	<b>-</b>	<b>4,45,366.43</b>	<b>-</b>	<b>4,45,366.43</b>	<b>66,804.96</b>	<b>3,78,561.46</b>
<b>Furniture</b>	<b>15%</b>	<b>23,002.06</b>	<b>0.00</b>	<b>23,002.06</b>		<b>23,002.06</b>	<b>3,450.31</b>	<b>19,551.75</b>
<b>Motor Car</b>	<b>15%</b>	<b>2,68,180.69</b>	<b>1326010.00</b>	<b>15,94,190.69</b>	<b>2,68,180.69</b>	<b>13,26,010.00</b>	<b>1,98,901.50</b>	<b>11,27,108.50</b>
<b>GRAND TOTAL</b>		<b>5,12,66,889.76</b>	<b>38,68,610.00</b>	<b>5,51,35,499.76</b>	<b>2,68,180.69</b>	<b>5,48,67,319.07</b>	<b>58,07,640.63</b>	<b>4,90,59,678.44</b>

  
**PRINCIPAL**  
**PRASAD V.POTLURI**  
**SIDDHARTHA INSTITUTE OF TECHNOLOGY**  
**KANURU, VIJAYAWADA-520 007**