

PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY ASST YEAR 2025-2026
KANURU, VIJAYAWADA - 520007. PREV YEAR 2024-2025
SPONSORED 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 to PF Remitted late	3,82,307 61,89,948
Add : Net addition of assets	34,15,85,170 38,68,610 34,54,53,780
Shortfall if any	0



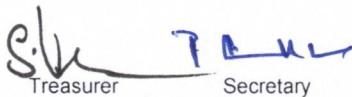
PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY
VIJAYAWADA 520007

STATEMENT OF AFFAIRS as at 31.03.2025

Particulars		Note	(Amount in Rs. Rs Ps)	
			31 March 2025	31 March 2024
I	SOURCES OF FUNDS			
1	CAPITAL FUND AND RESERVES			
(a)	Capital fund	3	42,45,32,032.30	40,37,99,955.12
(b)	Reserves and surplus	4	42,45,32,032.30	-
2	Non-current liabilities			
(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	-	-
3	Current liabilities			
(a)	Short-term borrowings	5	-	-
(b)	Trade payables	10	71,97,667.76	80,62,648.27
(c)	Other current liabilities	8	-	-
(d)	Short-term provisions		71,97,667.76	80,62,648.27
	Total		43,44,75,660.06	41,46,72,563.39
II	APPLICATION OF FUNDS			
1	Non-current assets			
(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	-	-
	Total		14,23,87,128.67	11,85,17,382.66
2	Current assets			
(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
	Total		29,20,88,531.39	29,61,55,180.73
	Brief about the Entity	1	43,44,75,660.06	41,46,72,563.39
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

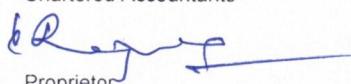
For PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY

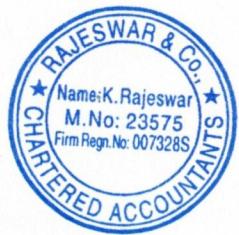

Principal


Treasurer

Secretary

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


Proprietor
ICAI Membership number 023575
ICAI FIRM REG NO 0007328S



PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY
VIJAYAWADA 520007

Statement of INCOME AND EXPENDITURE for the year ended 31.03.2025

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
III	Total Income (I+II)			36,85,07,194.51
IV	Expenses:			
(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
	Total expenses			34,77,75,117.33
	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)			
V				2,07,32,077.18
VI	Exceptional items (specify nature & provide note/delete if none)			-
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)			2,07,32,077.18
VIII	Extraordinary Items (specify nature & provide note/delete if none)			-
IX	Profit before, partners' remuneration and tax (VII-VIII)			2,07,32,077.18
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)			-
	Profit/(Loss) for the period from continuing operations (IXI-XII)			2,07,32,077.18
XIII				18,58,875.60
XIV	Profit/(loss) from discontinuing operations			-
XV	Tax expense of discontinuing operations			-
XVI	Profit/(loss) from discontinuing operations (after tax) (XIV-XV)			-
XVII	Profit/(Loss) for the year (XIII+XVI)			2,07,32,077.18
	The accompanying notes are an integral part of the financial statements			18,58,875.60

* wherever applicable

For PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY


Principal


Treasurer

Secretary

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


Proprietor

ICAI Membership number 023575
ICAI FIRM REG NO 00073285



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

a. 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.

b. 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.

c. 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

d. 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

e. In the absence of more than one distinguishable business/ geographical segment, segment information is not given.

f. Depreciation charged under Written down value method @ 10% on Civil structures(finished and in use) and 15% on Equipment grouped under Fixed assets

g. 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.

h. Investments being long term investments are carried in the financial statements at cost. Provision for diminution, if any is made to recognise a decline, other than temporary, in the value of investments.

i. 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.

j. 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.

2. Advances due from/to persons/ parties are stated as per books of account and are subject to confirmation and reconciliation.

3. Reconciliation by student wise for Caution deposit payable is pending.

4 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)

			31 March 2025	31 March 2024
4	Reserves and surplus			
(a)	Capital Reserve		-	-
(b)	Revaluation Reserve		-	-
(c)	Other Reserve (Please specify)		-	-
(d)	Undistributed Surplus (Balance from statement of profit and loss)		-	-
	Total		-	-
5	Borrowings			
	<u>Secured</u>			
(a)	Term loans from banks from other parties		-	-
(b)	Loans repayable on demand from banks from other parties		NA NA	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)			-
	Total (A)		-	-
	<u>Unsecured</u>			
(a)	Term loans from banks from other parties		-	-
(b)	Loans repayable on demand from banks from other parties		NA NA	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)		-	-
	Total (B)		-	-
	Total (A) + (B)		-	-
	Foot Note:			
(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			Charge/ (benefit) for the year
	Expenses provided but allowable in Income Tax on payment basis		-	-
	Provision for doubtful debts		-	-
	Difference between book depreciation & tax depreciation		-	-
	Others (please specify)		-	-
	Gross deferred tax asset (A)		-	-
	Deferred tax liability			
	Difference between book depreciation & tax depreciation		-	-
	Others (please specify)		-	-
	Gross deferred tax liability (B)		-	-
	Net deferred tax liability/(asset) (B-A)		-	-



(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
	Total Other long-term liabilities		27,45,960.00	28,09,960.00
8	Provisions			
		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)	-	-	-
	Total Provisions	-	-	-
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		-	-
	Total Trade payables	-	-	-
	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	-	-	-
	Total	-	-	-
	(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 Due to SAGTE	23,83,319.50	31,83,397.66	
	Total Other current liabilities	44,35,291.33	46,57,878.61	
		71,97,667.76	80,62,648.27	



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

Particulars /Assets	INTANGIBLE ASSETS									(Amount in Rs.)
	Goodwill	Brands/trademarks	Computer Software	Mining Rights	Trademark and publishing title	Copyrights/patents	Receipe/formulae/model/design prototype	License 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	Intangible assets under development	31 March 2025	31 March 2024
Opening Balance			Opening Balance		
Add: Additions during the year	1,52,897.00		Add: Additions during the year		
(3 Upper floors on canteen building u/c)					
Less: Capitalized during the year			Less: Capitalized during the year		
Closing Balance (B)	1,52,897.00		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	
Trade Investments - Quoted						
(a)	Investments in Other Entities					
	Less: Provision for diminution in value of investments			-	-	
(b)	Investments in partnership firm (Refer footnote 1)			-	-	
Other Investments						
(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)			-	-	
	Total Investments			-	-	
Trade Investments - Unquoted						
(a)	Investments in Other Entities			-	-	
	Less: Provision for diminution in value of investments			-	-	
(b)	Investments in partnership firm (Refer footnote 1)			-	-	
Other Investments						
(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)	Other non-current investments (specify nature)			-	-	
(i)	Investments property			-	-	
	Total Investments			-	-	
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.					
	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					
	ABC					
	XYZ					
	Mr. A					
Total capital of the firm (Amount in Rs.)						
Current Investments		Face Value	As at 31 March 2025		As at 31 March 2024	
			Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	
Trade (valued at lower of cost or market value) - Quoted						
(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)			-	-	
	Net current investments			-	-	
Trade (valued at lower of cost or market value) - Unquoted						
(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)			-	-	
	Net current investments			-	-	
	Grand Total			-	-	
Aggregate value of quoted investments and market value thereof.						
	Aggregate value of quoted investments.			-	-	
	Aggregate Provision for diminution in value of investments.			-	-	



		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
13	Loans and advances (Secured)				
A	(a) Capital advances Considered good Doubtful Less: Provision for doubtful advances				
(b)	Loans advances to partners or relative of partners				
(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	Loans and advances (Unsecured)				
(a)	Capital advances Considered good Doubtful Less: Provision for doubtful advances				
(b)	Loans advances to partners or relative of partners				
(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) (B)				
	Total (A + B)				
14	Other non-current assets				
(a)	Security Deposits			31 March 2025	31 March 2024
(b)	Prepaid expenses				
(c)	Others (Specify nature)				
	Total other non-current other assets				
15	Inventories				
(a)	Raw materials			31 March 2025	31 March 2024
(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				
	Outstanding for a period less than 6 months from the date they are due for receipt			31 March 2025	31 March 2024
(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				
A	<u>Cash and cash equivalents</u>				
(a)	In Savings accounts cash on hand			31 March 2025	31 March 2024
(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)			
B	<u>Other bank balances</u>				
(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				
(iii)	Margin money or deposits under lien			21,85,49,392.54	24,39,61,856.17
(iv)	Others (specify nature) Bank accounts earmarked				
	Total other bank balances	(ii)			
	Total Cash and bank balances	(i+ii)			
18	Other current assets				
	(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				



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



		31 March 2025	31 March 2024
22	Employee benefits expense (Including contract labour)		
(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
	Total Employee benefits expense	24,54,18,820.00	24,22,50,596.00
23	Finance cost	31 March 2025	31 March 2024
(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)	-	-
	Total Finance cost	-	-
24	Depreciation and amortization expense	31 March 2025	31 March 2024
(a)	on tangible assets (Refer note 11)	58,07,640.63	58,80,487.44
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	58,07,640.63	58,80,487.44
25	Other Expenses	31 March 2025	31 March 2024
(a)	Consumption of stores and spare parts	57,61,979.00	47,43,458.13
(b)	Power and fuel	-	-
(c)	Rent	2,29,63,979.00	1,48,67,366.00
(d)	Repairs , and maintenance - Buildings	4,29,46,895.00	2,10,78,879.00
(e)	Repairs, Replacements and maintenance - Machinery	13,923.00	13,923.00
(f)	Insurance	12,30,290.00	12,07,062.95
(g)	Rent, Rates and taxes, excluding, taxes on income	2,10,398.00	1,57,676.00
(h)	Labour charges	35,400.00	31,270.00
(i)	Travelling expenses	5,12,546.00	4,50,608.00
(j)	Auditor's remuneration	13,15,015.00	13,17,782.00
(k)	Printing and stationery	1,29,161.00	10,000.00
(l)	Communication expenses	9,05,015.00	12,87,388.00
(m)	Legal and professional charges	-	-
(n)	Advertisement and publicity	-	-
(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
	Total	9,65,48,656.70	6,65,71,476.56



PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, KANURU, VIJAYAWADA - 520007.				
NOTES ON ACCOUNTING POLICIES AND PROCEEDURES AND SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31.03.2025				
II Grouping Schedules for Income and Expenditure items for the Year Ending 31.03.2025				
	NOTE	Current Year	Previous Year	
Capital Fund :				
Balance at the beginning of the year		40,37,99,955.12	40,19,41,080	
Add : Surplus for the year		2,09,13,213.64	18,58,876	
	3	42,47,13,168.76	40,37,99,955	
Caution Deposit	7	Amount	Amount	
Balance as on 01.04.2023		28,09,960.00	32,84,560.00	
Add: Received during the Year		0.00	0.00	
		28,09,960.00	32,84,560	
Less: Repaid during the year			4,74,600.00	
LESS Transferred to OSA		64,000.00	0.00	
		27,45,960.00	28,09,960	
Current Liabilities & Provisions				
Siddhartha Academy of General & Tech	10	44,35,291.33	46,57,878.61	
Autonomous Division		10,06,515.00	9,22,655.00	
Bharti Airtel Ltd (Rent Advance)		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	
		23,83,319.50	31,83,397.66	
Goods and Service tax payable	10	97,854	1,81,210	
TDS payable	10	2,81,203	40,162	

Other payables (specify nature)	10	-	-
MUTUAL FUND INVESTEMENT			
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
Deposits Recoverable Long Term			
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
Advance Recoverable Short Tteam			
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 lakkshmi 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	
Craftronics 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 Works		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

Cash and Bank Balances

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	PRINCIPAL PRASAD V.POTLURI	1,902.13	1,839.13

IEEE 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 - ICRAIME-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 ICRAIME		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
FIXED DEPOSIT			
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	

HFDC 50300773739258			1,08,49,494.10	1,05,63,646.50
KVB 88731/406			1,18,32,967.00	1,15,16,255.00
KVB 96741/148			1,69,04,462.00	1,64,49,190.00
	17		21,85,49,392.54	24,39,61,856.17
Interest accrued but not due on deposits				
Interest receivable on FDR			47,37,658.80	
Interest receivable on APSPDCL deposit	18		57,563.79	51,595.27
			47,95,222.59	51,595.27
Tution Fee received				
TUITION FEE A/C			22,22,92,974.00	15,12,85,658.00
TUITION FEE A/C Previous years			9,07,60,669.00	12,35,38,473.00
Advance Tution Fee			16,500.00	2,83,000.00
	19		31,30,70,143.00	27,51,07,131
Interest received				
Bank Interest received			1,45,73,668.00	1,80,53,604.00
Interest on APSPDCL deposit			63,969.79	57,495.27
	20		1,46,37,637.79	1,81,11,099
Income from Mutual Funds				
Canara Robeco			1,54,92,518.24	77,83,720
State Bank of India			1,00,91,616.10	
Nippon limited				28,96,299
	20		2,55,84,134.34	1,06,80,019.38
Other Fee Receipts				
Application and registration Fee			9,000.00	0.00
Miscellaneous fee			43,69,000.00	40,15,000.00
Miscellaneous Fee (Previous Years)			4,95,350.00	16,450.00
Discontinued fee			2,30,000.00	1,48,000.00
	20		51,03,350.00	41,79,450
Miscellaneous receipts				
Examination Division receipts			1,43,184.00	46,000.00
Fines (Library & Dicipline)			7,33,767.00	6,56,504.00
Consultancy Charges			10,72,218.00	13,51,459.00
Bus Fee a/c			55,98,750.00	38,79,500.00
Bharti Airtel (Tower Rent)			1,98,000.00	1,98,000.00
Scrap Sales			4,19,765.00	4,04,616.00
FDP & Seminar Registration Fee			6,89,572.00	9,61,691.00
Hostel Room rent received			7,26,500.00	6,81,500.00
Electricity charges book stall			8,905.00	10,110.00
Book Stall rent			10,169.00	20,339.00
Electricity charges (Bharti Airtel Ltd)			2,39,219.38	2,74,016.95
Auditorium Rent			33,050.00	0.00
Profit on sale of asset			2,38,830.00	0.00
	20		1,01,11,929.38	84,83,736
Salaries and wages :			Rs Ps	Rs
Salaries and Allowances	22		22,18,33,213.00	21,60,08,273
Employer contribution to PF,EDLI and admn char	22		48,65,404.00	50,82,397
Employer contribution to ESI	22		1,25,998.00	1,37,788
Gratuity paid to LIC	22		1,83,52,200.00	1,83,52,200
Gratuity paid to Staff	22		2,39,466.00	26,11,865
Staff Welfare Exp	22		2,539.00	58,073
	22	<i>PRINCIPAL</i>	24,54,18,820.00	24,22,50,596

Power and Fuel				
Electricity charges		47,55,756.00	41,69,778	
Generator Expenses		10,06,223.00	5,73,680	
	25	57,61,979.00	47,43,458	
Repairs and Maintenance				
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 conditioners		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		
	25	2,29,63,979	1,48,67,366	
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	25	29,43,806.00	30,36,234	
Printers General	25	4,29,46,895.00	2,10,78,879.00	
Solar plant insurance	25	13,923.00	13,923	
Rent, Rates and taxes, excluding, taxes on income				

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
Affiliation ,Application , Accredition ,Membership etc			
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
Travel and Conveyance :			
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
Communication expenses			
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
Miscellaneous Expenses			
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 Development 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 amnities		22,480.00	0.00
Technofest SITAR 2K 25 expenses	PRINCIPAL PRASAD V.POTLURI	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
Enterpreneur development expenses		21,613.00	38,392.00
International Photagrahy 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
Felicitation 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
Schedule for Fixed Assets							4	
Name of the Asset	%	WDV upto 31.03.2024	Additions	Total	Deductions	Total	Dep. for the year	WDV as on 31.03.2025
BUILDINGS								
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
Total		4,84,49,144.52	-	4,84,49,144.52	-	4,84,49,144.52	48,44,914.45	4,36,04,230.07
PLANT & EQUIPMENT								
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
Total		20,81,196.07	25,42,600.00	46,23,796.07	-	46,23,796.07	6,93,569.41	39,30,226.66
OFFICE EQUIPMENT								
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
Total		4,45,366.43	-	4,45,366.43	-	4,45,366.43	66,804.96	3,78,561.46
Furniture	15%	23,002.06	0.00	23,002.06		23,002.06	3,450.31	19,551.75
Motor Car	15%	2,68,180.69	1326010.00	15,94,190.69	2,68,180.69	13,26,010.00	1,98,901.50	11,27,108.50
GRAND TOTAL		5,12,66,889.76	38,68,610.00	5,51,35,499.76	2,68,180.69	5,48,67,319.07	58,07,640.63	4,90,59,678.44



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