

Viswam Engineering College
Angallu-Madanapalle- Chittoor (Dist).

Income and Expenditure Statement
1-Apr-21 to 31-Mar-22

Particulars	1-Apr-21 to 31-Mar-22	Particulars	1-Apr-21 to 31-Mar-22
Indirect Expenses	6,01,41,570.80	Indirect Income	5,20,05,122.00
Salaries to Teaching Staff	1,85,08,015.00	Sale of Scrap	35,900.00
Salaries to Non Teaching Staff	49,02,230.00	Tution Fee	4,81,94,350.00
Affiliation Fee	3,24,800.00	Special Fee	8,68,900.00
AICTE Renewal Fee	2,70,000.00	Transport Fee	15,06,767.00
Electricity Charges	5,14,543.00	Hostel Fee	7,22,750.00
Vehicle Maintenance -Fuel	54,54,100.00	Miscellaneous Fee	2,85,078.00
Vehicle Taxes	49,129.00	Other Income	74,845.00
Insurance on Vehicles	6,00,874.00	Interest Received	20,791.00
Audit Fee & Expenses	41,300.00	Application Fee	2,01,650.00
Functions&Seminars	8,955.00	Electricity Charges Received	76,926.00
Internet Expenses	1,60,400.00	Exam Fees Received	30,215.00
Lab Maintenance	18,129.00	Uniforms	(-)13,050.00
Sports / Tournament Exp	5,190.00		
News Papers & Periodicals	9,000.00	Excess of expenditure over income	81,36,448.80
R & M Buildings	9,93,098.00		
R & M - Electricals	17,13,443.00		
R&M Vehicles	4,53,551.00		
Bank Charges	81,238.66		
Locker Rent	7,080.00		
Depreciation	1,10,47,839.00		
Interest on Term Loan - ADB	22,82,543.00		
Interest Paid on Chola Loans	16,15,794.00		
Advertisement	2,52,990.00		
Canteen Exp	19,85,115.00		
Garden Maintenance	1,96,825.00		
Guest Faculty Expenses	2,19,000.00		
Rates & Taxes	2,500.00		
Office / College Maintenance	6,23,934.00		
Pooja Expenses	6,767.00		
Postage&Courier	110.00		
Printing & Stationery	4,66,269.00		
Telephone Charges	92,477.14		
Transport Inwards	1,750.00		
Security Services	10,77,468.00		
Admin Charges	36,252.00		
Canvassing	3,15,134.00		
Conveyance & Travelling Expenses	2,58,532.00		
I D Cards	24,520.00		
Inspection Charges	31,970.00		
Insurance on Buildings	1,07,878.00		
Interest on SOD	40,62,951.00		
Miscellaneous Expenses	1,54,000.00		
PLACEMENT EXPENSES	680.00		
Professional Fee	1,00,000.00		
R&M Others	7,65,110.00		
Softwares Renewal Expenses	1,947.00		
Spot/MQ Admision Processing Fee	2,81,400.00		
TALLY RENEWAL FEE	14,740.00		
Total	6,01,41,570.80	Total	6,01,41,570.80

For **PRAVEEN REDDY & CO.**

Chartered Accountants

M. PRAVEEN REDDY
Proprietor

F.R.N. 014013S. M. No. 230410

For **Viswam Educational Society**

Secretary-Cum-Correspondent

Viswam Engineering College
Angallu-Madanapalle- Chittoor (Dist).

Balance Sheet
1-Apr-21 to 31-Mar-22

Liabilities		as at 31-Mar-22	Assets		as at 31-Mar-22
Capital Account		4,52,35,838.47	Fixed Assets		9,08,33,268.00
Building Fund A/c	1,14,80,000.00		Vehicles	1,13,34,926.00	
General Fund	51,55,048.00		Address Systems	15,425.00	
Reserves & Surplus	<u>2,86,00,790.47</u>		BIO MATRIC DEVICE	1,51,126.00	
Loans (Liability)		5,77,82,012.94	Black Boards	1,42,032.00	
Bank OD A/c	3,15,05,042.27		Book Bank Library	20,31,565.00	
Secured Loans	93,95,814.00		Building- Mechanical Department	50,99,822.00	
VES-Term Loan(037030100156351)/UBI	<u>1,68,81,156.67</u>		Buildings	14,55,858.00	
Current Liabilities		63,01,638.20	Canteen Building	35,89,575.00	
Sundry Creditors	4,56,419.12		Canteen Equipments	12,95,294.00	
Caution Deposit	2,96,500.00		CC CAMERA	68,497.00	
Condonation Fee	1,87,407.52		College Building A/c	3,01,28,206.00	
E.P.F. A/C-EE&ER	26,512.00		Computers & Softwares	1,96,308.00	
ESI A/C (EE&ER)	1,392.00		Electrical Equipement	9,70,527.00	
Exam Fee & Expenses (Regular)	3,52,187.64		Fire Safety Equipment	4,14,014.00	
Exam Fee & Expenses(Suppli)	4,13,973.28		Furniture & Fixtures	17,59,361.00	
IUT FEES A/C	14,43,200.00		Generator	49,843.00	
JNTU Fee	10,11,300.00		Hostel Building	2,26,98,038.00	
P.C.FEE A/C	48,524.00		Lab Equipment	30,25,708.00	
Professional Tax	9,000.00		Land Cost	37,44,905.00	
PROJECT VIVA A/C	1,09,602.64		L.C.D. Projector	1,32,642.00	
Salary Payable	16,74,209.00		Library Equipment	1,53,735.00	
ST Scholarship	3,500.00		Motors	62,340.00	
TDS	<u>2,67,911.00</u>		Office Equipment	1,63,809.00	
Branch / Divisions		7,33,30,524.66	Printers	33,623.00	
Viswam B.Ed College	46,22,802.00		Solar Energy Systems	10,39,659.00	
Viswam Degree College	7,77,55,908.58		Solar Water Heating Systems A/c	4,05,927.00	
Viswam Jr College	77,89,872.08		Sports Material	94,216.00	
Viswam School (CBSE)	<u>(-)1,68,38,058.00</u>		T V & Dvd	704.00	
Suspense A/c			UPS A/C	2,38,676.00	
			Water Treatment Plant	55,691.00	
			WIP- Building	1,49,568.00	
			Xerox Machine	<u>1,31,648.00</u>	
			Current Assets		8,36,80,297.47
			Deposits (Asset)	79,090.00	
			Loans & Advances (Asset)	(-)9,53,000.00	
			Sundry Debtors	8,23,37,117.00	
			Cash-in-hand	9,757.50	
			Bank Accounts	18,98,075.97	
			Cholamandalam-TDS Receivable	3,58,702.00	
			TCS Receivable	1,21,895.00	
			TDS Receivable	<u>(-)1,71,340.00</u>	
			Excess of expenditure over income		81,36,448.80
			Opening Balance	9,43,603.72	
			Current Period	81,36,448.80	
			Less: Transferred	<u>(-)9,43,603.72</u>	
Total		18,26,50,014.27	Total		18,26,50,014.27

For PRAVEEN REDDY & CO.
Chartered Accountants

M. PRAVEEN REDDY
Proprietor
F.R.N. 014013S. M. No. 230410

For Viswam Educational Society

Secretary-Cum-Correspondent

Viswam Engineering College
Angallu-Madanapalle- Chittoor (Dist).


Trial Balance
1-Apr-21 to 31-Mar-22

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	4,61,79,442.19 Cr			4,52,35,838.47 Cr
Building Fund A/c	1,14,80,000.00 Cr			1,14,80,000.00 Cr
General Fund	51,55,048.00 Cr			51,55,048.00 Cr
Reserves & Surplus	2,95,44,394.19 Cr	9,43,603.72		2,86,00,790.47 Cr
Loans (Liability)	7,72,25,307.34 Cr	7,47,13,660.00	5,52,70,365.60	5,77,82,012.94 Cr
Bank OD A/c	3,73,50,527.67 Cr	5,72,03,610.00	5,13,58,124.60	3,15,05,042.27 Cr
Secured Loans	1,82,23,166.00 Cr	1,04,43,146.00	16,15,794.00	93,95,814.00 Cr
VES-Term Loan(037030100156351)UBI	2,16,51,613.67 Cr	70,66,904.00	22,96,447.00	1,68,81,156.67 Cr
Current Liabilities	1,32,80,094.80 Cr	5,07,21,248.74	4,37,42,792.14	63,01,638.20 Cr
Sundry Creditors	29,35,022.00 Cr	1,73,82,325.02	1,49,03,722.14	4,56,419.12 Cr
Caution Deposit	3,34,000.00 Cr	1,02,500.00	65,000.00	2,96,500.00 Cr
Condonation Fee	1,96,407.52 Cr	9,000.00		1,87,407.52 Cr
E.P.F. A/C-EE&ER	27,880.00 Cr	5,40,310.00	5,38,942.00	26,512.00 Cr
ESI A/C (EE&ER)	1,392.00 Cr	27,306.00	27,306.00	1,392.00 Cr
Exam Fee & Expenses (Regular)	5,12,581.12 Cr	19,91,463.48	18,31,070.00	3,52,187.64 Cr
Exam Fee & Expenses(Suppli)	4,09,416.52 Cr	14,68,758.24	14,73,315.00	4,13,973.28 Cr
IUT FEES A/C	11,97,950.00 Cr	800.00	2,46,050.00	14,43,200.00 Cr
JNTU Fee	22,25,000.00 Cr	23,43,900.00	11,30,200.00	10,11,300.00 Cr
Panchayati Secretary Gram Panchayati,Angallu	4,47,207.00 Cr	4,47,207.00		
P.C.FEE A/C	32,249.00 Cr	61,325.00	77,600.00	48,524.00 Cr
Professional Tax	9,300.00 Cr	1,04,350.00	1,04,050.00	9,000.00 Cr
PROJECT VIVA A/C	7,35,625.64 Cr	9,92,823.00	3,66,800.00	1,09,602.64 Cr
Salary Payable	40,17,372.00 Cr	2,49,01,611.00	2,25,58,448.00	16,74,209.00 Cr
ST Scholarship	3,500.00 Cr			3,500.00 Cr
TDS	1,95,192.00 Cr	3,47,570.00	4,20,289.00	2,67,911.00 Cr
Fixed Assets	10,18,21,421.00 Dr	5,39,254.00	1,15,27,407.00	9,08,33,268.00 Dr
Vehicles	1,36,65,206.00 Dr		23,30,280.00	1,13,34,926.00 Dr
W.I.P. Buildings		1,49,568.00	1,49,568.00	
Address Systems	18,147.00 Dr		2,722.00	15,425.00 Dr
BIO MATRIC DEVICE	1,68,915.00 Dr	8,160.00	25,949.00	1,51,126.00 Dr
Black Boards	1,57,813.00 Dr		15,781.00	1,42,032.00 Dr
Book Bank Library	22,57,294.00 Dr		2,25,729.00	20,31,565.00 Dr
Building- Mechanical Department	56,66,469.00 Dr		5,66,647.00	50,99,822.00 Dr
Buildings	16,17,620.00 Dr		1,61,762.00	14,55,858.00 Dr
Canteen Building	39,88,417.00 Dr		3,98,842.00	35,89,575.00 Dr
Canteen Equipments	15,23,875.00 Dr		2,28,581.00	12,95,294.00 Dr
CC CAMERA		74,050.00	5,553.00	68,497.00 Dr
College Building A/c	3,34,75,785.00 Dr		33,47,579.00	3,01,28,206.00 Dr
Computers & Softwares	2,99,651.00 Dr	27,529.00	1,30,872.00	1,96,308.00 Dr
Electrical Equipement	11,41,796.00 Dr		1,71,269.00	9,70,527.00 Dr
Fire Safety Equipment	4,87,075.00 Dr		73,061.00	4,14,014.00 Dr
Furniture & Fixtures	19,54,846.00 Dr		1,95,485.00	17,59,361.00 Dr
Generator	58,639.00 Dr		8,796.00	49,843.00 Dr
Hostel Building	2,52,20,042.00 Dr		25,22,004.00	2,26,98,038.00 Dr
Lab Equipment	35,59,657.00 Dr		5,33,949.00	30,25,708.00 Dr
Land Cost	37,44,905.00 Dr			37,44,905.00 Dr
L.C.D. Projector	1,56,050.00 Dr		23,408.00	1,32,642.00 Dr
Library Equipment	1,80,865.00 Dr		27,130.00	1,53,735.00 Dr
Carried Over	3,48,63,423.33 Cr	12,69,17,766.46	11,05,40,564.74	1,84,86,221.61 Cr

For PRAVEEN REDDY & CO.
Chartered Accountants


M. PRAVEEN REDDY
Proprietor
P.R.N. 014013S. M. No. 230410

For Viswam Educational Society


Secretary-Cum-Correspondent

continued ...

Viswam Engineering College

Trial Balance : 1-Apr-21 to 31-Mar-22

Page 2

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	3,48,63,423.33 Cr	12,69,17,766.46	11,05,40,564.74	1,84,86,221.61 Cr
Motors	73,341.00 Dr		11,001.00	62,340.00 Dr
Office Equipment	1,92,717.00 Dr		28,908.00	1,63,809.00 Dr
Printers	27,458.00 Dr	12,099.00	5,934.00	33,623.00 Dr
Solar Energy Systems	12,23,128.00 Dr		1,83,469.00	10,39,659.00 Dr
Solar Water Heating Systems A/c	4,77,561.00 Dr		71,634.00	4,05,927.00 Dr
Sports Material	53,950.00 Dr	52,280.00	12,014.00	94,216.00 Dr
T V & Dvd	828.00 Dr		124.00	704.00 Dr
UPS A/C	2,08,972.00 Dr	66,000.00	36,296.00	2,38,676.00 Dr
Water Treatment Plant	65,519.00 Dr		9,828.00	55,691.00 Dr
WIP- Building		1,49,568.00		1,49,568.00 Dr
Xerox Machine	1,54,880.00 Dr		23,232.00	1,31,648.00 Dr
Current Assets	7,87,05,343.67 Dr	19,25,75,896.00	18,76,00,942.20	8,36,80,297.47 Dr
Deposits (Asset)	9,79,090.00 Dr		9,00,000.00	79,090.00 Dr
Loans & Advances (Asset)	1,73,000.00 Cr		7,80,000.00	9,53,000.00 Cr
Sundry Debtors	7,70,72,964.00 Dr	5,81,43,230.00	5,28,79,077.00	8,23,37,117.00 Dr
Cash-in-hand	26,740.50 Dr	7,23,09,662.00	7,23,26,645.00	9,757.50 Dr
Bank Accounts	4,90,252.17 Dr	6,19,61,424.00	6,05,53,600.20	18,98,075.97 Dr
Cholamandalam-TDS Receivable	1,97,122.00 Dr	1,61,580.00		3,58,702.00 Dr
TCS Receivable	1,21,895.00 Dr			1,21,895.00 Dr
TDS Receivable	9,720.00 Cr		1,61,620.00	1,71,340.00 Cr
Branch / Divisions	4,47,85,524.06 Cr	2,04,74,207.00	4,90,19,207.60	7,33,30,524.66 Cr
Viswam B.Ed College	46,22,802.00 Cr			46,22,802.00 Cr
Viswam Degree College	6,31,86,551.58 Cr	1,45,56,315.00	2,91,25,672.00	7,77,55,908.58 Cr
Viswam Jr College	18,21,132.48 Cr	10,84,030.00	70,52,769.60	77,89,872.08 Cr
Viswam School (CBSE)	2,48,44,962.00 Dr	48,33,862.00	1,28,40,766.00	1,68,38,058.00 Dr
Indirect Income		11,91,608.00	5,31,96,730.00	5,20,05,122.00 Cr
Sale of Scrap			35,900.00	35,900.00 Cr
Tution Fee		84,250.00	4,82,78,600.00	4,81,94,350.00 Cr
Special Fee		9,000.00	8,77,900.00	8,68,900.00 Cr
Transport Fee		3,83,808.00	18,90,575.00	15,06,767.00 Cr
Hostel Fee		6,88,500.00	14,11,250.00	7,22,750.00 Cr
Miscellaneous Fee		12,700.00	2,97,778.00	2,85,078.00 Cr
Other Income			74,845.00	74,845.00 Cr
Interest Received			20,791.00	20,791.00 Cr
Application Fee		300.00	2,01,950.00	2,01,650.00 Cr
Electricity Charges Received			76,926.00	76,926.00 Cr
Exam Fees Received			30,215.00	30,215.00 Cr
Uniforms		13,050.00		13,050.00 Dr
Indirect Expenses		6,03,56,351.80	2,14,781.00	6,01,41,570.80 Dr
Salaries to Teaching Staff		1,85,08,015.00		1,85,08,015.00 Dr
Salaries to Non Teaching Staff		49,02,230.00		49,02,230.00 Dr
Affiliation Fee		3,24,800.00		3,24,800.00 Dr
AICTE Renewal Fee		2,70,000.00		2,70,000.00 Dr
Electricity Charges		5,14,543.00		5,14,543.00 Dr
Vehicle Maintenance -Fuel		54,54,100.00		54,54,100.00 Dr
Vehicle Taxes		49,129.00		49,129.00 Dr
Insurance on Vehicles		6,84,130.00	83,256.00	6,00,874.00 Dr
Audit Fee & Expenses		41,300.00		41,300.00 Dr
Functions&Seminars		8,955.00		8,955.00 Dr
Internet Expenses		1,60,400.00		1,60,400.00 Dr
Carried Over	9,43,603.72 Cr	40,15,15,829.26	40,05,72,225.54	

For PRAVEEN REDDY & CO.
Chartered Accountants

M. PRAVEEN REDDY
Proprietor
F.R.N. 014013S. M. No. 230410

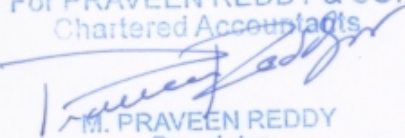
For Viswam Educational Society

Secretary-Cum-Correspondant

continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	9,43,603.72 Cr	40,15,15,829.26	40,05,72,225.54	
Lab Maintenance		18,129.00		18,129.00 Dr
Sports / Tournament Exp		5,190.00		5,190.00 Dr
News Papers & Periodicals		9,000.00		9,000.00 Dr
R & M Buildings		9,93,098.00		9,93,098.00 Dr
R & M - Electricals		17,13,443.00		17,13,443.00 Dr
R&M Vehicles		4,53,551.00		4,53,551.00 Dr
Bank Charges		81,359.66	121.00	81,238.66 Dr
Locker Rent		7,080.00		7,080.00 Dr
Depreciation		1,10,47,839.00		1,10,47,839.00 Dr
Interest on Term Loan - ADB		22,96,447.00	13,904.00	22,82,543.00 Dr
Interest Paid on Chola Loans		16,15,794.00		16,15,794.00 Dr
Advertisement		2,52,990.00		2,52,990.00 Dr
Canteen Exp		21,02,615.00	1,17,500.00	19,85,115.00 Dr
Garden Maintenance		1,96,825.00		1,96,825.00 Dr
Guest Faculty Expenses		2,19,000.00		2,19,000.00 Dr
Rates & Taxes		2,500.00		2,500.00 Dr
Office / College Maintenance		6,23,934.00		6,23,934.00 Dr
Pooja Expenses		6,767.00		6,767.00 Dr
Postage&Courier		110.00		110.00 Dr
Printing & Stationery		4,66,269.00		4,66,269.00 Dr
Telephone Charges		92,477.14		92,477.14 Dr
Transport Inwards		1,750.00		1,750.00 Dr
Security Services		10,77,468.00		10,77,468.00 Dr
Admin Charges		36,252.00		36,252.00 Dr
Canvassing		3,15,134.00		3,15,134.00 Dr
Conveyance & Travelling Expenses		2,58,532.00		2,58,532.00 Dr
I D Cards		24,520.00		24,520.00 Dr
Inspection Charges		31,970.00		31,970.00 Dr
Insurance on Buildings		1,07,878.00		1,07,878.00 Dr
Interest on SOD		40,62,951.00		40,62,951.00 Dr
Miscellaneous Expenses		1,54,000.00		1,54,000.00 Dr
PLACEMENT EXPENSES		680.00		680.00 Dr
Professional Fee		1,00,000.00		1,00,000.00 Dr
R&M Others		7,65,110.00		7,65,110.00 Dr
Softwares Renewal Expenses		1,947.00		1,947.00 Dr
Spot/MQ Admision Processing Fee		2,81,400.00		2,81,400.00 Dr
TALLY RENEWAL FEE		14,740.00		14,740.00 Dr
Profit & Loss A/c	9,43,603.72 Dr		9,43,603.72	
Grand Total		40,15,15,829.26	40,15,15,829.26	

For PRAVEEN REDDY & CO.
 Chartered Accountants


 M. PRAVEEN REDDY
 Proprietor
 F.R.N. 014013S. M. No. 230410

For Viswam Educational Society


 Secretary-Cum-Correspondent