

4.1.3.Expenditure for infrastructure augmentation

RAYAPATI VENKATA RANGA RAO COLLEGE OF EDUCATION : GUNTUR
(SPONSERED BY NAGARJUNA EDUCATION SOCIETY,GUNTUR)

FINANCIAL YEAR 2018-2019
ASSESSMENT YEAR 2019-2020

6.1.3

INCOME AND EXPENDITURE ACCOUNT OF GENERAL FUNDS FOR THE YEAAE ENDED 31.03.2019

Previous	EXPENDITURE	DETAILS	TOTAL	Previous	INCOME	DETAILS	TOTAL
3132942	Salaries		3180107.00	864000	<u>Tution fee:-</u>		
558524	Provident Fund		544032.00		M.Ed :		
1312	Postal charges		1264.00		B.Ed 17-18 iivr 08x13500		108000.00
178593	Taxes and lisesnses		176539.00		B.ED 18-20 IYR 19x13500		256500.00
13377	Telephone charges		23224.00	1889	Miscellaneous Receipts		3100.00
81146	Conveyence charges		79751.00	1469680	ANGRU Rent		2112399.00
6399	Advertisement charges		16564.00	1000	Admission fee		2500.00
54050	water charges		64725.00		processing fee from students		7000.00
38219	Sanitary Exp		30187.00		MHRD Work		3500.00
6695	Building Insurance		6870.00		Recovered from staff :-		
285398	Processing charges&Inspection fee		39060.00	45139	lic collection	38034.00	
33505	Miscellaneous exp		14731.00	263448	providentfund collection	263295.00	
45139	LIC Paid		38034.00	12100	professional tax collection	13500.00	314829.00
26243	Repairs & maintenece		112746.00		Interest on S.B A/C ;		
1191.26	Bank charges		2868.86	9336	General fee A.Bank	6407.00	
40263	Affiliation paid		24300.00	86229	Dev.fee A.Bank	72583.00	
	legal charges		8000.00	880	IOB	979.00	79969.00
	Fire Insurance		52435.00	1915277	Interest Accured but not due		
10498	Celebrations founders day		40975.00		IOB	318058.00	
22880	ANU Admn Reg.fee				INB	231226.00	
	Digital signature		1000.00		Excess of exp over income		
325504	Excess of income over exp						
			4861879.70				4457412.86
							4457412.86



M. Ravi Kumar
Principal
R.V.R.R. College of Education,
Guntur-522 006, A.P. India

[Signature]
Principal
R.V.R.R. College of Education
Guntur-522 006, A.P. India

[Signature]
Secretary & Correspondent
R.V.R.R. College of Education
Guntur - 6

[Signature]
Treasurer
R.V.R.R College of Education
Guntur - 522 006, A.P, India.

EXAMINED AND FOUND CORRECT
For CHEVUTURI ASSOCIATES
Chartered Accountants
Firm Regn No:000632S
B. Raghunatha Rao
(RAGHUNADHA RAO BALINENI)
Partner
ICAI memb no: 28105



INCOME & EXPENDITURE ACCOUNT RELATING TO GENERAL FUNDS FOR THE YEAR ENDED 31-03-2021

Previous Year	EXPENDITURE	DETAILS		TOTAL	Previous Year	INCOME	DETAILS		TOTAL
		Rs.	Ps.				Rs.	Ps.	
31,20,042	To Salaries	27,37,512.00				By Tuition fee for the year			
60,065	* Add Salaries for Contingent Staff	81,544.00		28,19,056.00	1,08,000	2018-20 i/y 19*13500	3,64,500.00		
5,44,032	* Provident fund			4,94,971.00	2,56,500	2019-20 i/y 27*13500	2,56,500.00	6,21,000.00	
38,034	* LIC Premium paid			27,696.00					3,500.00
0	* Printing & Stationery			55,500.00	2,500	* Admission Fee			
23,224	* Telephone charges			20,822.00					8,000.00
1,264	* Postal charges			448.00	3,100	* Miscellaneous Receipts			
16,564	* Advertisement charges			3,629.00					
1,12,746	* Repairs & Maintenance			33,567.00		* Interest on SB a/c			
2,869	* Bank charges			925.22	6,407	Interest in General Funds(Andhra Bank)	5,042.00		
59,305	* Insurance			42,512.00	72,583	Interest in Development Funds(Andhra Bank)	11,558.00		
30,187	* Sanitary charges			24,585.00	979	Interest in Indian Overseas Bank SB a/c	747.00		
64,725	* Water charges			81,175.00	0	Interest received on Account closing in TMB	8,164.00	25,511.00	
23,731	* Miscellaneous expenses			8,987.00		* Amount deducted from staff salaries			
79,751	* Conveyance allowance			23,866.00		LIC Premium	27,696.00		
40,975	* Celebrations			25,055.00	38,034	Professional Tax	12,150.00		
39,060	* Processing charges			26,904.76	13,500	Provident fund	2,41,193.00	2,81,039.00	
0	* TDS(10798 + 18223)			29,021.00	2,63,295				
	* Taxes and Licenses:								
1,63,039	Municipal taxes	1,63,039.00			21,12,399	* Rent Received		47,768.00	
13,500	Professional tax	12,150.00		1,75,189.00	3,500	* MHRD Work		3,500.00	
	* Affiliation fee				7,000	* Processing fee from Students		11,900.00	
16,250	B Ed	35,512.00			0	* Interest Received on Fixed deposit		81,439.00	
8,050	M Ed	8,879.00		44,391.00	2,31,226	* Interest accrued but not due in IB	2,45,415.00		
	* Fee paid ANU				3,18,058	* Interest accrued but not due in IOB	91,116.00	3,36,531.00	
0	ANU Admn.Reg.Fee for 18-20 Batch	17,575.00							
0	ANU Admn.Reg.Fee for 19-21 Batch	24,975.00		42,550.00	10,20,332	* Excess of expenditure		25,60,661.98	
44,57,413				39,80,849.98	44,57,413			39,80,849.98	



S. Rao
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 Guntur-522006, A.P. India
S. Sridhar
 Secretary & Correspondent
 R.V.R.R. College of Education
 Guntur-522 006, A.P. India

V. Sridhar
 Treasurer
 R.V.R.R College of Education
 Guntur - 522 006, A.P. India.

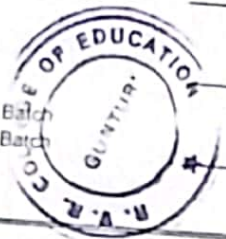
Examined and found correct
 For CHEVUTURI ASSOCIATES
 Chartered Accountants
 Firm Regn No. 0006125
B. Raghunatha Rao
 (RAGHUNADHA RAO BALMUNI)
 Partner
 ICAI memb no. 28105

20-21

ASSESSMENT YEAR 2021-22

INCOME & EXPENDITURE ACCOUNT RELATING TO GENERAL FUNDS FOR THE YEAR ENDED 31-03-2021

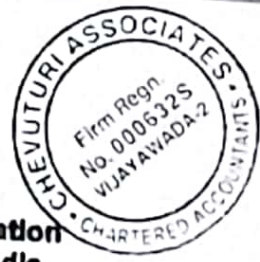
EXPENDITURE				INCOME			
Previous Year	DETAILS	TOTAL	Previous Year	DETAILS	TOTAL		
Rs	Rs Ps	Rs Ps	Rs	Rs Ps	Rs Ps		
20,19,056	- Salaries	23,28,173 00					
4,94,971	- Provident fund	4,00,531 00	3,64,500	By Tuition fee for the year			
27,696	- LIC Premium paid	27,696 00	2,56,500	2019-20 II Yr 27x13500			
55,500	- Printing & Stationery	0 00		2020-2022 I Yr 21x10000	3,64,500 00		5,74,500 00
20,822	- Telephone charges	22,838 00			2,10,000 00		
448	- Postal charges	0 00	3,500	- Admission Fee			3,000 00
3,629	- Advertisement charges	0 00					
33,567	- Repairs & Maintenance	5,395 00	8,000	- Miscellaneous Receipts			35,500 00
925	- Bank charges	1,484 83	0	Sale of old papers			61,700 00
42,512	- Insurance	7,627 00		- Interest on SB a/c			
24,585	- Sanitary charges	24,000 00	5,042	Interest in General Funds(Andhra Bank)	7,670 00		
81,175	- Water charges	34,250 00	11,558	Interest in Development Funds(Andhra Bank)	5,511 00		
8,887	- Miscellaneous expenses	12,488 00	747	Interest in Indian Overseas Bank SB a/c	3,972 00		17,153 00
23,866	- Conveyance allowance	2,690 00	0	Interest received on Account closing in TMB			0 00
25,055	- Celebrations	0 00		Salary recovery			7,500 00
26,905	- Processing charges	30,010 00	27,696	- Amount deducted from staff salaries			
29,021	- TDS	0 00	12,150	LIC Premium	27,696 00		
0	- Gardening expenses	0 00	2,41,193	Professional Tax	10,950 00		
	- Taxes and Licenses	51,729 00		Provident fund	1,94,446 00		2,33,092 00
1,63,030	Municipal taxes	3,43,240 00	47,768	- Rent Received			8,000 00
12,150	Professional tax	10,950 00	3,500	- MHRD Work			5,500 00
	- Affiliation fee	0 00	11,900	- Processing fee from Students			0 00
35,512	B.Ed	0 00	81,439	- Interest Received on Fixed deposit			31,768 00
8,679	M.Ed	0 00	2,45,415	- Interest accrued but not due in IB			
	- Fee paid ANU	0 00	91,116	- Interest accrued but not due in IOB	2,60,474 00		3,32,769 00
17,575	ANU Admn Reg Fee for 18-20 Batch	0 00			72,295 00		
24,975	ANU Admn Reg Fee for 19-21 Batch	0 00					
		0 00					
39,80,850		33,03,101.83	39,80,850	25,60,662	- Excess of expenditure over Income		19,92,619 83
							33,03,101.83



M. R. Kumar
 Principal
 R.V.R.R. College of Education,
 Guntur-522 006, A.P. India
S. R. Mangaraj
 Secretary & Correspondent
 R.V.R.R. College of Education
 Guntur-522 006, A.P. India

Principal
 R. College of Education
 Guntur-522 006, A.P. India

V. Raghunatha Rao
 Treasurer
 R.V.R.R. College of Education
 Guntur - 522 006, A.P. India.



Examined and found correct
 For CHEVUTURI ASSOCIATES
 Chartered Accountants
 Firm Regn No:000632S
B. Raghunatha Rao
 (RAGHUNADHA RAO BALINENI)
 Partner
 ICAI Memb. No 28105
 UDIN: 22 028105 AAAA A

RAYAPATI VENKATA RANGA RAO COLLEGE OF EDUCATION
 (A unit of Nagarajana Education Society, Guntur)
 J.K.C COLLEGE ROAD, GUNTUR - 522 006
ASSESSMENT YEAR 2021-22

INCOME & EXPENDITURE ACCOUNT RELATING TO SPECIAL FUNDS FOR THE YEAR ENDED 31-03-2021

Previous Year	EXPENDITURE	DETAILS		TOTAL	Previous Year	INCOME	DETAILS		TOTAL
		Rs	Ps				Rs	Ps	
	4,200	To Printing & Stationery		3,510					
	51,253	Electricity Charges		26,322					
	0	Repairs & Maintenance		3,614					
	148	Bank charges		401					
	0	Library maintenance		10,800					
	0	Miscellaneous expenses		1,921					
		Fee paid to ANU :							
	4,830	IUT Fee	0 00						
	2,150	Sports affiliation fee	0 00						
	2,990	Youth Festival fee	0 00	0 00					
	73,811	Excess of Income over expenditure		1,10,591					
	1,39,382			1,57,160.00					
					139,382				1,47,100.00



Examined and found correct
 For CHEVUTURI ASSOCIATES
 Chartered Accountants
 Firm Regn No. 0006325
S. Raghunatha Rao
 (RAGHUNADHA RAO RAJINI UD)
 Partner
 ICAI Memb. No. 28105
 UDIN:-22028105 RAGNANJ
 3439

M. Ravi Kumar
 Principal
 R.V.R.R. College of Education
 Guntur-522 006, A.P. India

Gaddi Rangiah
 Secretary & Correspondent
 R.V.R.R. College of Education
 Guntur-522 006, A.P. India

V. Srinivas
 Treasurer
 R.V.R.R. College of Education
 Guntur - 522 006, A.P. India.

Principal
 V.R.R. College of Education
 Guntur-522 006, A.P. India

ACCOUNTS YEAR 2021-22

INCOME & EXPENDITURE ACCOUNT RELATING TO GENERAL FUNDS FOR THE YEAR ENDED 31-03-2022

Previous Year	EXPENDITURE	DETAILS		TOTAL		Previous Year	INCOME	DETAILS		TOTAL	
		Rs	Ps	Rs	Ps			Rs	Ps	Rs	Ps
2,328,173	Salaries			1,314,943	00		By Tuition fee for the year				
400,531	Provident fund			280,166	00	364,500	2020-22 1st year 21X10000	210,000	00		
27,696	LIC Premium paid			25,666	00	210,000	2021-22 1st year 107X10000	1,070,000	00	1,280,000	00
22,838	Telephone charges			23,398	00						
0	Postal charges			667	00	3,000	Application fee				9,500
0	Advertisement charges			7,258	00						
5,395	Repairs & Maintenance			30,734	00	35,500	Miscellaneous Receipts				39,500
0	Web Designs			14,800	00	61,700	Sale of old papers				58,000
1,485	Bank charges			1,215	06		Interest on SB a/c				
7,627	Insurance			7,620	00	7,670	Interest in General Funds(Union Bank of India)	9,464	00		
24,000	Sanitary charges			21,600	00	5,511	Interest in Development Funds(U B I)	10,480	00		
34,250	Water charges			15,275	00	3,972	Interest in Indian Overseas Bank SB a/c	1,183	00	21,107	00
12,488	Miscellaneous expenses			14,182	00						
2,690	Conveyance allowance			1,640	00	7,500	Salary recovery				
0	Maintenance of Buildings			5,090	00		Amount deducted from staff salaries				
30,010	Processing charges			144,223	60	27,696	LIC Premium	25,666	00		
0	Guest Lecturer			4,000	00	10,950	Professional Tax	1,900	00		
51,729	Gardening expenses			50,000	00	194,446	Provident fund	138,842	00	166,408	00
	Taxes and Licenses										
343,240	Municipal taxes			430,828	00	8,000	Rent Received				
10,950	Professional tax			24,572	00	5,500	MHRD Work				
	Affiliation fee										
0	B Ed			26,623	00	31,768	Interest Received on Fixed deposit				
0	M Ed					260,474	Interest accrued but not due in IB	276,496	00		
0	fire expenses			94,458	00	72,295	Less: Interest excess generate now reversed	8,732	00	267,764	00
0	Depreciation for the year			1,113,409	25						
						1,992,620	Excess of Expenditure over income				1,821,086
3,303,102				3,661,365	91	3,303,102					3,661,365



M. Ravi Kumar
Principal

R.V.R.R. College of Education
Guntur-522 006, A.P. India

Golda Rangash
Secretary & Correspondent
R.V.R.R. College of Education
Guntur-522 006, A.P. India

[Signature]
Treasurer
R.V.R.R College of Education
Guntur - 522 006, A.P India



Examined and found correct
 For CHEVUTURI ASSOCIATES
 Chartered Accountants
 Firm Regn No: 0006325
B. Raghunatha Rao
 (RAGHUNATHA RAO BALINENI)
 Partner
 ICAI Memb. No. 28105

Principal
 R.V.R.R. College of Education
 Guntur-522 006, A.P. India

ACCOUNT YEAR 2022-23

INCOME & EXPENDITURE ACCOUNT RELATING TO SPECIAL FUNDS FOR THE YEAR ENDED 31-03-2022

Previous Year	EXPENDITURE	DETAILS		TOTAL		Previous Year	INCOME	DETAILS		TOTAL	
		Rs.	Paise	Rs.	Paise			Rs.	Paise	Rs.	Paise
3,510	To Printing & Stationery			4,870	00		By Special fee for the year				
26,322	Electricity Charges			20,738	00	81,000	2020-22 WY - 22 x 3000	66,000	00		
3,614	Repairs & Maintenance			14,081	00	68,000	2021-23 WY - 107 x 3000	321,000	00	387,000	00
401	Bank charges			767	00		960	Interest on SB account			3,933
10,800	Library maintenance			11,880	00		700	Miscellaneous receipts			0
1,921	Miscellaneous expenses			31,183	00		8,500	Sale of old papers			0
0	Celebrations			2,769	00		0	Excess of Expenditure over Income			704,618
0	Fee paid to ANU										
0	University fee			10,464	00						
0	Depreciation for the year			997,899	45						
110,592	Excess of Income over Expenditure			0	00						
157,160				1,095,551	45	157,160				1,095,551	45



Examined and found correct

For CHEVUTURI ASSOCIATES
 Chartered Accountants
 Firm Regn No. 0066329

B. Raghunadha Rao
 (RAGHUNADHA RAO BALINENI)
 Partner
 ICAI Memb. No. 28105

Principal
 R.V.R.R. College of Education
 Guntur-522 006, A.P. India

M. R. K. Kumar
 Principal
 R.V.R.R. College of Education
 Guntur-522 006, A.P. India
 Secretary & Correspondent
 R.V.R.R. College of Education
 Guntur-522 006, A.P. India

V. Kishore Kumar
 Treasurer
 R.V.R.R. College of Education
 Guntur - 522 006, A.P. India.

INCOME & EXPENDITURE ACCOUNT RELATING TO GENERAL FUNDS FOR THE YEAR ENDED 31-03-2023

Previous Year Rs.	EXPENDITURE	DETAILS		TOTAL		Previous Year Rs.	INCOME	DETAILS		TOTAL	
		Rs.	Ps.	Rs.	Ps.			Rs.	Ps.	Rs.	Ps.
13,14,943	Salaries	22,68,604	00				By Tuition fee for the year				
	Add Arrears of Salaries	9,36,595	00	32,05,199	00	2,10,000	2021-23 IInd year 103X10000	10,30,000	00		
1,50,324	Provident fund			1,68,480	00	10,70,000	2022-24 1st year 164X10000	16,40,000	00	26,70,000	00
0	Provident fund admn. charges			13,545	00						
23,398	Telephone charges			13,430	00	9,500	Admission fee			2,500	00
667	Postal charges			800	00						
7,258	Advertisement charges			2,230	00	39,500	Miscellaneous Receipts			35,610	00
30,734	Repairs & Maintenance			1,900	00						
14,800	Web Designs			5,000	00	56,000	Sale of old papers				
1,215	Bank charges			3,025	95						
7,620	Insurance for Buildings			7,627	00		Interest on SB a/c				
21,600	Sanitary charges			29,650	00	9,464	Interest in General Funds(Union Bank of India)	7,165	00		
15,275	Water charges			19,206	00	10,460	Interest in Development Funds(U.B.I)	17,005	00		
14,182	Miscellaneous expenses			30,158	00	1,183	Interest in Indian Overseas Bank SB a/c	687	00	24,857	00
1,640	Conveyance allowance			13,270	00						
5,090	Maintenance of Buildings			0	00	0	Interest Received on Fixed deposit matured	12,53,322	00		
1,44,224	Processing charges			0	00	0	Less Int already offered in accrued basis	11,81,735	00	71,587	00
4,000	Guest Lecturer			0	00						
50,000	Gardening expenses			42,000	00	0	Processing fee			1,44,223	00
	<u>Taxes and Licenses:</u>										
4,30,828	Municipal taxes	3,65,860	00			2,67,764	Interest accrued but not due in UBI	77,502	00		
22,672	Professional tax	2,500	00				Interest accrued but not due in IB	1,20,575	00	1,98,077	00
	Trade Licence	7,800	00	3,76,160	00						
	<u>Affiliation fee</u>										
26,623	B.Ed	83,786	00								
	M.Ed	39,155	00	1,22,941	00						
94,456	Fire expenses			0	00	18,21,087	Excess of Expenditure over Income			21,17,149	95
0	Principal allowances			1,92,000	00						
0	NCTE Work expenses			9,600	00						
0	APHERMC Fee ayment			25,000	00						
0	TDS			19,810	00						
11,13,409	Depreciation for the year			9,62,972	00						
34,94,958				52,64,003	95	34,94,958				52,64,003	95



M.R. Kumar
Principal

R.V.R. College of Education

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[Signature]
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[Signature]
Secretary & Correspondent
R.V.R. College of Education
Guntur - 6

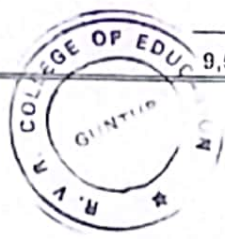
[Signature]
Treasurer
R.V.R. College of Education
Guntur - 622 006, A.P. India



CHEVALIER ASSOCIATES
Chartered Accountants
Firm Regn No:000632S
[Signature]
(RAGHUNADHA RAO BALINENI)
Partner
ICAI Memb. No:28105

INCOME & EXPENDITURE ACCOUNT RELATING TO SPECIAL FUNDS FOR THE YEAR ENDED 31-03-2023

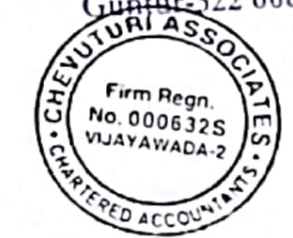
Previous Year Rs	EXPENDITURE	DETAILS		TOTAL		Previous Year Rs.	INCOME	DETAILS		TOTAL	
		Rs	Ps	Rs	Ps			Rs	Ps	Rs	Ps
4,870	To Printing & Stationery			24,584.00			By Special fee for the year				
20,738	* Electricity Charges			58,305.00		66,000	2021-23 IIYr - 103 x 3000	3,09,000.00			
14,981	* Repairs & Maintenance			34,371.00		3,21,000	2022-24 I yr - 164 x 3000	<u>4,92,000.00</u>		8,01,000.00	
767	* Bank charges			2,008.92							
11,880	* Library maintenance			12,480.00		3,933	* Interest on SB account			5,494.00	
31,183	* Miscellaneous expenses			11,541.00							
2,769	* Celebrations			17,410.00							
	* <u>Fee paid to ANU ;</u>										
10,464	University fee			1,24,790.00							
9,97,899	* Depreciation for the year			6,71,323.00		7,04,618	* Excess of Expenditure over Income			1,50,318.92	
10,95,551				9,56,812.92		10,95,551				9,56,812.92	



M. R. K. Kumar

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Examined and found correct
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Guntur - 6

V. Raghunatha Rao
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