

THE LOYOLA COLLEGE
SOCIETY

original

**AUDIT STATEMENT AND
REPORTS**

FOR THE YEAR 2023 – 2024

THE LOYOLA COLLEGE SOCIETY, GUNTUR- VIJAYAWADA
ANDHRA LOYOLA COLLEGE
LOYOLA GARDEN
VIJAYAWADA - 8


Repairs & Maintenance	Aided	Unaided	Engineering
Bus maintenance	-	-	-
Car Maintenance	-	91,756	-
Generator Maintenance	-	74,420	-
Lab Maintenance	4,31,134	2,96,432	1,31,278
Minor Repairs	-	-	-
Repairs & upkeep	19,46,032	2,71,48,746	58,89,268
	23,77,166	2,76,11,354	60,20,546

Printing & Stationary, Advertisement	Aided	Unaided	Engineering
Advertisement	-	3,55,408	4,68,832
News papers & Periodicals	3,03,323	21,875	8,54,159
Postage & Courier	-	4,008	-
Printing & Stationary	3,59,784	5,49,849	5,52,307
Purchase of Records	-	-	78,000
Students stationary	2,18,184	-	-
	8,81,291	9,31,140	19,53,298

Salaries & Wages	Aided	Unaided	Engineering
Employers Contribution to EPF	-	21,16,823	9,83,194
ESI contribution	-	1,83,488	2,73,429
Gratuity paid	-	19,17,202	-
Incentive to Staff	-	-	-
Remuneration	-	-	7,06,095
Salary Arrears	-	-	-
Securities & Watchman Salary	-	20,71,591	7,68,041
Staff Salaries	-	7,88,77,560	7,53,12,010
Wages	-	32,85,760	7,84,355
	-	8,84,52,424	7,88,27,124

Office maintenance	Aided	Unaided	Engineering
Administrative Expenses	-	-	8,67,996
Auditorium Maintenance	-	1,61,190	-
Electrical maintenance	-	-	-
Electricity Charges	-	76,91,870	15,62,056
Internet Charges	-	8,38,383	11,62,233
Office Maintenance	62,180	11,71,933	-
Telephone Charges	1,499	1,03,157	33,012
	63,679	99,66,533	36,25,297


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Other expenses	Aided	Unaided	Engineering
Audit Fee	-	-	2,30,100
Affiliation Fee	1,38,575	1,47,400	-
ALERT Programme	-	82,022	-
Alms & Charity	-	2,85,228	-
Articles for museum	-	-	56,050
Bank Charges	2,04,424	42,949	-
Campus Ministry	-	18,675	-
Capacity Building for Teachers	2,24,014	-	-
Caution Deposit Refunded	1,86,840	-	-
College Day and Feast Expenses	-	1,10,544	-
Contribution	-	1,24,21,496	-
Contribution to Province and others	-	-	17,000
Cultural Activity Expenses	-	1,18,314	10,45,636
Exam related fee	-	-	57,59,028
Food expenses	-	3,05,360	-
General store consumed	-	2,80,18,371	-
GST	-	9,610	155
Guest or Visiting faculty	70,775	47,000	-
Inspection fee	700	-	-
Inspection fee for JNTUK	-	-	-
Interest on Late Payments	18	-	-
Interest paid to Jesuit	-	38,879	-
JNTUL Fees	-	-	51,90,956
Kaladharshini expenses	-	3,81,223	-
Legal expenses	-	5,79,100	76,300
Meetings (Board of studies)	-	19,980	-
Membership fees	-	-	45,615
Miscellaneous Expenses	58,198	-	-
NACC Expenses	-	2,28,569	-
NCC expenses	-	7,260	-
Other Hostel Expenses	-	3,93,419	-
Placement Expenses	-	22,519	-
Platinum Jubilee celebration	-	40,80,665	-
Processing Fee (AICTE) & NAAC Expenses	-	13,22,000	-
Rates & Taxes	19,250	31,49,828	16,76,515
Recognition Fee	2,22,000	-	-
Refund of Fee to Students	-	-	1,92,335
Research expenses for staff- Academic projects	-	5,07,654	90,000
Re-training of teachers/ Faculty	33,600	-	-
Sanitary	19,200	-	-
Seed money	-	-	1,00,000
Semister examination fees	-	67,98,047	4,72,000
Servicing charges	-	-	-
Sports & Games	5,72,509	85,687	-
Sports meet expenses	-	39,22,400	-
Staff welfare	-	-	2,34,945
Staff Welfare Expenses(Insuranse)	4,49,870	42,440	-
Student Aminities	-	51,255	-
Students Association	18,625	-	-
Summer Course expenses	-	5,93,197	-
Trade License	-	47,328	-
Training and Placement Expenditure	-	3,37,968	1,46,352
Travelling & conveyance	-	2,80,154	4,53,473
University & Affiliation Fee	-	45,18,089	-
Upgradation for new classes	49,500	-	-
Work Shop seminar & Meeting expenses	2,90,553	1,66,779	-
Youth Festival	35,520	-	-
	25,94,171	6,91,81,410	1,57,86,460


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Scholarships	Aided	Unaided	Engineering
Community colleges Scholarship	-	-	-
Bank Charges for scholarship accounts	-	-	-
Scholarship for Students	-	24,82,615	3,67,900
Govt Scholarship refund	-	-	-
	-	24,82,615	3,67,900

Particulars	Aided	Unaided	Engineering
Depreciation	47,85,886	3,31,03,267	1,30,80,563

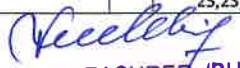

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Income and Expenditure account for the year ended 31st March 2024 (Unaudited Degree)

Pre.Year	Expenditure	Sch No	Amount(Rs.)	Pre.Year	Income	Sch No	Amount(Rs.)
3,25,951	Advertisement		3,55,408	26,36,567	By Bank Interest	16	29,48,328
1,20,200	Affiliation Fee Inter		1,47,400	34,77,000	By Contribution (others & YesJ)		25,77,936
60,000	AFRC Processing fee		-	1,40,91,567	By Examination Fee Collection	13	1,40,35,783
57,390	Agri firm		-	19,58,62,538	By Fee Collection from Students	12	16,39,57,506
1,91,188	ALERT Programme		82,022	3,43,93,469	By Mess Collections	14	2,79,41,560
3,27,476	Alms & Charity		2,85,228	2,11,29,746	By Rent Received	15	53,41,805
1,78,147	Audit Fee		-				
8,34,735	Auditorium Maintenance		1,61,190		By Other Incomes		
65,921	Bank Charges	8	42,949	68,000	Agricultural income		1,10,706
16,400	Board of Studies meeting expenses		19,980		Agri firm		28,614
21,322	Campus Ministry		18,675	6,95,610	Applications proceesing fee		5,76,850
1,17,373	Car Maintenance		91,756	305	APSSDC		2,425
2,11,767	College Day and Feast Expenses		1,10,544	-13,612	Certificate Course Fee		7,450
87,82,134	Contribution		1,24,21,496	-	Collection For Mid-day meals		-
-	Contribution for COVID-19		-		Commercial Training Fee A/c		13,89,729
-	Contribution to Province		-	500	Condonation Fee		8,32,300
72,556	Cultural Activity Expenses		1,18,314	1,93,36,258	Contribution received from FCRA		49,82,507
1,86,13,841	Depreciation		3,31,03,267	-	Contribution received from OBA		-
66,55,101	Electricity Charges		76,91,870	-	Electricity Charges Collected	18	-
1,41,932	Employers Contrubution to EPF	5	21,16,823	51,805	Entrepenuership		3,000
99,44,585	EMRS National Sports meet expenses		39,22,400	67,371	Interest on Electricity C.D		79,162
2,53,191	ESI contribution		1,83,488	2,46,27,282	Interest on Fixed deposit	17	2,55,16,648
-	Fire Safty NOC		-	1,05,435	Interest on IT refund		-
-	Food expenses		3,05,360	2,09,211	Interest on Late Payments		-
2,61,34,980	General store consumed		2,80,18,371	3,925	IUT		1,620
-	Generator maintenance		74,420	1,57,922	Lab Dues		1,29,260
12,01,851	Gratuity paid	11	19,17,202	64,850	Lab Maintenance/ Reasearch		32,300
-	Gst Payment		9,610	-	Membership for OBA		1,17,900
-27,922	GST RCM		-	11,400	Migration Certificate		10,284
191	Interest on Late Payments		-	340	SAF		180
-	Interest Paid		38,879	59,695	Sale of scrap		-
-	Internet Charges		8,38,383	17,31,080	Staff Welfare Expenses(Insuranse)		-
3,09,391	Kaladharshini expenses		3,81,223	-	Summer Courses in Fine Arts		17,67,100
3,72,255	Lab Maintenance & Cosumables	7	2,96,432				
12,81,176	Legal expenses		5,79,100				
-	NACC Expenses		2,28,569				
-	NCC expenses		7,260				
24,906	News Paper & Periodical		21,875				
26,43,725	Office Maintenance		11,71,933				
2,95,525	Other Hostel Expenses	10	3,93,419				
-	Placement Expenses		22,519				
-	Platinum Jubliee Clebrations		40,80,665				
13,535	Postage & Courier Charges		4,008				
9,67,979	Printing & Stationery	6	5,49,849				
69,200	Processing Fee (AICTE)		13,22,000				
29,01,284	Rates & Taxes	3	31,49,828				
-	Recognition Fee to Inter Board		-				
1,94,42,550	Repair & Maintenance	4	2,71,48,746				
88,000	Research expenses for staff		5,07,654				
21,12,441	Scholarship for Students		24,82,615				
13,94,200	Securities & Watchman Salary	2	20,71,591				
1,88,479	Seminar Expenses		1,66,779				
75,23,043	Semister Examination Expenses		67,98,047				
30,829	Sports & games		85,687				
8,69,26,229	Staff Salaries	1	7,88,77,560				
14,06,285	Staff Welfare Expenses(Insuranse)		42,440				
8,344	Student Aminties		51,255				
14,61,624	Student Training Programme Expenses		3,37,968				
-	Summer Course expenses		5,93,197				
59,160	T.A & D.A. Guest Lecturer		47,000				
10,46,531	Telephone Charges	9	1,03,157				
47,329	Trade License		47,328				
6,91,760	Travelling & Conveyance		2,80,154				
16,38,950	University & Affiliation Fee		45,18,089				
30,01,907	Wages		32,85,760				
10,85,21,317	Excess of Income Over Expenditure		2,06,62,211				
31,87,68,264			25,23,90,954	31,87,68,264			25,23,90,954


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GUNTUR - VIJAYAWADA

For BRAHMAYYA & CO.,
Chartered Accountants
Firm Registration No: 000513S


P. SUNIL KUMAR
Partner.
Membership No: 204519

Depreciation Statement as Income Tax Act(Unaided Degree)									
S.No	Particulars	Rate	Opening Balance as on 01/04/2023	Additions		Deductions	Total	Depreciation	Closing Balance as on 31/03/2024
				Upto 30/09/2023	After 30/09/2023				
1	Land	0%	6,71,816				6,71,816	-	6,71,816
	10% Block								
	Buildings								
2	Bore Well Motors	10%	3,37,815				3,37,815	33,781	3,04,033
3	Buildings	10%	1,54,54,265				1,54,54,265	15,45,426	1,39,08,838
4	Compound Wall	10%	38,19,125				38,19,125	3,81,912	34,37,212
5	Construction Of Roads (D)	10%	12,72,269				12,72,269	1,27,227	11,45,042
6	Construction Of Roads (E)	10%	18,17,721				18,17,721	1,81,772	16,35,949
7	Fr.Devaiah Mem. Auditorium	10%	7,40,112				7,40,112	74,011	6,66,100
8	Girls Hostel	10%	1,17,17,530				1,17,17,530	11,71,753	1,05,45,777
9	Indoor Stadium	10%	7,32,650				7,32,650	73,265	6,59,385
10	New Bank Building	10%	7,12,390				7,12,390	71,239	6,41,151
11	North Block Stair Case Construction	10%	28,71,328				28,71,328	2,87,133	25,84,195
12	Old Bank Building	10%	47,293				47,293	4,729	42,564
13	Roof Construction	10%	59,59,139				59,59,139	5,95,914	53,63,226
14	Sanjeevan Hostel Construction	10%	2,88,68,735				2,88,68,735	28,86,874	2,59,81,862
15	Staff Quarters	10%	1,78,886				1,78,886	17,889	1,60,997
16	Third Floor Ceiling Construction	10%	34,01,060				34,01,060	3,40,106	30,60,954
17	Toilets Construction	10%	35,90,119		21,45,325		57,35,444	4,66,278	52,69,166
	Furniture & Fixtures								
18	Electrical Fittings	10%	13,78,100		2,22,456		16,00,556	1,48,933	14,51,623
19	Furniture & Fixtures	10%	1,11,99,758	2,90,727	19,98,396		1,34,88,881	12,48,968	1,22,39,913
	15% Block								
20	C.C.Camera	15%	20,95,902				20,95,902	3,14,385	17,81,517
21	Common Kitchen Hall	15%	2,63,404				2,63,404	35,511	2,23,894
22	Fire Safty Equipment	15%	17,09,695				17,09,695	2,56,454	14,53,241
23	Kitchen Appliance	15%	13,67,488	10,12,560	9,22,000		33,02,048	4,26,157	28,75,891
24	Lab Equipment	15%	2,52,34,678	14,56,805	6,37,190		2,73,28,673	40,51,512	2,32,77,161
25	Lift for South Block	15%	10,71,667				10,71,667	1,60,750	9,10,917
26	Office Equipment	15%	1,11,14,367	20,14,779	31,84,945		1,63,14,091	22,06,243	1,41,05,848
27	Plant & Machinery	15%	14,66,993				14,66,993	2,20,049	12,46,944
28	STP sewage plant	15%	-	9,25,000	-		9,25,000	1,36,750	7,86,250
29	Type Writer	15%	3,618				3,618	543	3,075
30	Vehicles	15%	13,88,167				13,88,167	2,08,225	11,79,942
	40% Block								
31	Library Books	40%	2,82,126	3,541	6,10,185	460	8,95,392	2,36,304	6,59,088
32	Software Licence	40%	13,99,032	1,53,754			15,52,786	6,21,114	9,31,671
33	Solar Power System	40%	3,37,677				3,37,677	1,35,071	2,02,606
34	Tally Software	40%	3,508				3,508	1,403	2,105
	Community College Building								
35	Building	10%	-		1,16,44,328		1,16,44,328	5,82,216	1,10,62,112
36	Office Equipment	15%	-		6,03,720		6,03,720	45,279	5,58,441
37	Horticulture equipment	15%	-	22,600	3,47,347		3,69,947	29,441	3,40,506
39	North and Southend buildings 2019-2020	10%	13,71,46,918	5,31,375	56,385	520	13,77,34,158	1,37,70,649	12,39,63,509
			27,96,55,351	64,11,141	2,23,72,277	980	30,84,37,789	3,31,03,267	27,53,34,522


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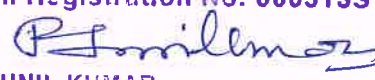

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GUNTUR - VIJAYAWADA

Statement of Affairs as at 31st March' 2024 (Aided Degree)

Previous Year	Liabilities	Details	Amount	Previous Year	Assets	Details	Amount
	Capital Fund			3,33,71,415.15	Fixed Assets(as per Schedule)		2,92,19,574.12
4,28,68,043.00	Opening	3,41,00,141.00			Current Assets		
20,03,618.00	RUSA Grant	-		271.00	Cash In Hand	270.55	
-1,07,71,525.00	ADD: Excess of Expenditure over Income	-59,73,495.83		1,32,44,028.00	Bank Balances	1,33,92,413.93	
3,41,00,141.00			2,81,26,645.17		Advance for Expenses		1,33,92,684.48
64,87,735.00	Community college scholarship un-disbursed		64,57,775.00		Loans & Advances		
60,79,338.00	Loans & Advances		80,79,338.00	42,000.00	B A music (18933)	42,000.00	
-	RUSA Grant		-	9,500.00	Advance A/c	9,500.00	51,500.00
4,66,67,214.00			4,26,63,758.17	4,66,67,214.15			4,26,63,758.60


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For BRAHMAYYA & CO.,
 Chartered Accountants
 Firm Registration No: 000513S

 P. SUNIL KUMAR
 Partner.
 Membership No: 204519

Income and Expenditure account for the year ended 31st March 2024 (Aided Degree)


Pre.Year	Expenditure	Sch No	Amount(Rs.)	Pre.Year	Income	Sch No	Amount(Rs.)
	To				By		
61,175	Affiliation Fee		1,38,575		Grants Received		
6,79,926	Bank Charges& Interest on RUSA grant		2,04,424	40,000	DBT Grant / UGC Grant		-
-	Bank Interest Refunded Govt.Grant		-	-	DST FIST Grant		
1,50,699	Capacity Building for Teachers		2,24,014	-	Khelo India		3,49,986
1,18,080	Caution Deposit Refunded		1,86,840	-	Seminar/Minar Research Projects		-
50,90,767	Depreciation (as per schedule)		47,85,886				
-	Electrical maintenance		-		Collections		
23,450	Extention Activities		19,250	4,68,442	Bank Interest received	2	4,12,343
56,482	Fee Payments	3	2,22,000	1,14,840	Caution Deposit Received		64,620
-	Grant Refund to UGC		4,49,870	6,77,740	Fee Collection	1	8,56,082
41,505	Guest / Visiting Faculty		70,775	75,647	IUT		1,33,442
-	Inspection Fees		700	8,12,500	Special Fee collection		8,27,000
	Interest on Late payment of Tds		18	20,34,378	Tuition Fee Collections		20,85,224
5,72,638	Lab Maintenance	4	4,31,134				
21,681	Miscellaneous Expenses	5	58,198				
1,87,976	News papers & Periodicals		3,03,323				
1,80,819	Office Maintenance		62,180				
16,493	Orientation & Re-training of teachers/ Faculty		33,600				
1,725	Postage & Courier						
2,18,518	Printing & Stationery		3,59,784				
15,15,093	Repairs & Upkeeping		19,46,032				
20,01,976	RUSA Grant redeemed		-				
31,07,975	Salary Bill Aided		-				
34,492	Sanitary		19,200				
-	Seminar/minor research projects						
40,000	Seminars		-				
2,63,488	Sports & Games		5,72,509				
82,345	Students Association		18,625				
86,917	Students stationery		2,18,184				
6,496	Telephone charges		1,499				
-	Upgradation of New class		49,500				
3,58,081	Workshop seminar & Meeting expenses		2,90,553				
76,275	Youth Festival		35,520	1,07,71,525	Excess Of Expenditure Over Income		59,73,496
	Excess Of Income Over Expenditure		-				
1,49,95,072			1,07,02,193	1,49,95,072			1,07,02,193



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 GUNTUR - VIJAYAWADA

For BRAHMAYYA & CO.,
 Chartered Accountants
 Firm Registration No: 000513S

 P. SUNIL KUMAR
 Partner.
 Membership No: 204519

Depreciation Statement as Income Tax Act(Aided Degree)									
S.No	Particulars	Rate	Opening Balance as on 01/04/2023	Additions		Deductions	Total	Depreciation	Closing Balance as on 31/03/2024
				Upto 30/09/2023	After 30/09/2023				
	10%Block								
1	Furniture & Fixtures	10%	21,98,074	2,00,600	71,980	-	24,70,654	2,43,466	22,27,187
2	Ugc(Womens Hostel)	10%	61,39,104	-	-	-	61,39,104	6,13,910	55,25,193
3	M.P. Building	10%	2,96,377	-	-	-	2,96,377	29,638	2,66,739
4	Cpe Buildings	10%	3,64,428	-	-	-	3,64,428	36,443	3,27,986
	15% Block								
5	Library Equipment	15%	6,69,417	7,900	-	-	6,77,317	1,01,598	5,75,720
6	Basic Scientific Re-Search Lab Centre	15%	12,89,630	-	-	-	12,89,630	1,93,445	10,96,186
7	Language Lab	15%	1,38,099	-	-	-	1,38,099	20,715	1,17,384
8	Lab Equipment	15%	42,42,259	-	-	-	42,42,259	6,36,339	36,05,920
9	Office Equipment(Electrical Items)	15%	23,02,051	2,00,549	10,092	-	25,12,692	3,76,147	21,36,545
10	Teaching Equipment	15%	15,62,999	-	-	-	15,62,999	2,34,450	13,28,549
11	Research Equipment	15%	32,50,543	-	-	-	32,50,543	4,87,581	27,62,962
	40% Block								
12	Computer	40%	8,209	-	15,038	-	23,247	6,291	16,956
13	Communication &It Centre	40%	892	-	-	-	892	357	535
14	Solar Power System	40%	1,120	-	-	-	1,120	448	672
15	Library Books & Journals	40%	4,13,281	9,892	70,632	-	4,93,805	1,83,396	3,10,410
16	Software	40%	1,969	-	-	-	1,969	788	1,181
17	Infrastructure Facility(Books/Renov)	40%	1,48,880	-	-	-	1,48,880	59,552	89,328
18	Sports Equipments	15%	4,24,871	-	47,362	-	4,72,233	67,283	4,04,950
19	Networking	40%	61,285	-	-	-	61,285	24,514	36,771
20	Rusa		98,57,927	-	-	-	98,57,927	14,69,527	83,88,400
	TOTAL		3,33,71,415	4,18,941	2,15,104	-	3,40,05,460	47,85,886	2,92,19,574


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Office Equipment

S.No	Particulars	Rate	Opening Balance as on 01/04/2022	Additions		Deductions	Total	Depreciation	Closing Balance as on 31/03/2023
				Upto 30/09/2022	After 30/09/2022				
1	Office Equipments/Electricals	15%	16,46,594	2,00,549	-	-	18,47,143	2,77,071	15,70,071
2	Audio visual aids / LCD projector	15%	3,95,281	-	10,092	-	4,05,373	60,049	3,45,324
3	Electrical Items/Fittings	15%	2,60,176	-	-	-	2,60,176	39,026	2,21,150
			23,02,051	2,00,549	10,092	-	25,12,692	3,76,147	21,36,545

RUSA Grant

S.No	Particulars	Rate	Opening Balance as on 01/04/2022	Additions		Deductions	Total	Depreciation	Closing Balance as on 31/03/2023
				Upto 30/09/2023	After 30/09/2023				
1	New Construction building (WIP)	10%	45,00,000	-	-	-	45,00,000	4,50,000	40,50,000
2	Lab Equipment	15%	44,94,576	-	-	-	44,94,576	6,74,186	38,20,390
3	Computer and Maintenance	40%	3,79,511	-	-	-	3,79,511	1,51,804	2,27,706
4	Software	40%	4,83,840	-	-	-	4,83,840	1,93,536	2,90,304
			98,57,927	-	-	-	98,57,927	14,69,527	83,88,400


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