

RAO & RAO

CHARTERED ACCOUNTANTS

D.No. 23A-5-82, "Maruthi Nilayam"

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September 18, 2025

INDEPENDENT AUDITORS' REPORT

Opinion

We have audited the accompanying financial statements of **SIR C.RAMALINGA REDDY COLLEGE OF ENGINEERING, ELURU** (the Institution), which comprise the Balance Sheet as on 31.03.2025 and the Income and Expenditure annexed thereto for the year ended on that date.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Institution's management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Matters

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account have been kept by the Institution so far as it appears from our examination of those books.
- c) The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of account.
- d) As required by the Commissioner of Technical Education as per Govt. of Andhra Pradesh Order G.O.Ms.No.401 Edn.(d) dated 28.12.1991.

We further report that:

- i) The accounts are maintained regularly and the receipts and disbursements are properly and correctly shown in the accounts.
- ii) The cash balance and vouchers in the custody of the management on the date of audit are in agreement with the accounts.
- iii) The books, accounts, vouchers and other records required by us were produced for our examination.
- iv) Stock registers of movable property are said to have been maintained and kept under the control of the respective heads of department. Periodical verification is said to have not been done, but no material discrepancies were said to have been noted. Immovable Property is as it appears in the Balance Sheet, read with the notes thereon.
- v) Property or funds of the College were not applied for any object other than the purpose of the College.
- vi) There are no amounts outstanding for more than one year, except in the case of tuition fees and construction advances (which are generally recovered subsequently).
- vii) Capital Expenditure: Tenders were said to be invited for construction or repairs, and construction was done by the tenderers/management.
- viii) No money of the College has been invested contrary to the provisions of Societies Act or the Public Trust Act, as the case may be.
- ix) No immovable or movable property of the College has been alienated or transferred or sold away in a manner prejudicial to the interest of the institution.
- x) The system of budget was adopted, and ratified by the Managing Committee.



- xi) Loans given were only to staff towards Festival Advances, which are recovered regularly from the salaries.
- xii) Tax has been deducted from salaries/contractors/security staff/Annual Maintenance Charges/Advertisement etc., and paid to the credit of the Central Government. Relevant returns are said to have been filed.
- xiii) No expenditure or allowance in respect of the assets of the institution used wholly or partly, has resulted directly or indirectly in the benefit of the members of the Society.
- xiv) The assets of the Institution (Buildings, Furniture and Equipment) have been incurred. Fidelity guarantee insurance for employees handling cash and other valuables has not been taken.

For RAO & RAO,
Chartered Accountants,
(Firm's Regn. No.003100S)

K.S.S. Gini ✓

Eluru, 18.09.2025



CA K.S.S.SRI VAMSI,
Partner(M.No.210745)



SIR C.RAMALINGA REDDY COLLEGE OF ENGINEERING, ELURU
ANNEXURE TO INDEPENDENT AUDITORS' REPORT.

1. **TUITION FEE** : Reconciliation Statement as on 31.03.2025 furnished is as under:

Particulars	Amount (₹)	Amount (₹)
Dues as on 31.03.2024 as per reconciliation statement	19,03,98,846	
<u>Add</u> : Demand for 2024-25	27,66,76,160	
<u>Add</u> : Other Arrears (Training and Placement Fee) as per reconciliation in the year	32,38,515	
Less: Write off dues OB Resolution dated 10.04.2025	3,29,950	
Net Demand for the year 2024-25		46,99,83,571
Less: Collections in the year (As per reconciliation statement)		23,71,92,284
Dues as on 31.03.2025		23,27,91,287

- Fees dues from Students as per reconciliation statement were ₹ 13,18,86,377/- and Scholarships dues from 2013-14 to 2019-20 (long pending) dues were ₹ 1,58,92,150/- and for 2024-25 of ₹ 8,50,12,760/-, or total fees dues were Rs. 23,27,91,287/-.
- Long pending dues from students from 2012-13 to 2022-23 (above 10 years long pending) were ₹ 5,28,01,658/-; and for 2023-24 dues were ₹ 1,89,68,914/- and 2024-25 dues were ₹ 6,01,15,805/-;
- Long pending dues from Social Welfare Department for the period from 2013-14 to 2018-19 (long pending) were ₹ 1,58,92,150/-, and for 2024-25 were ₹ 8,50,12,760/- as certified by principal, correspondent and Internal Auditors.
- Write off amount of the fees was ₹ 3,29,950/- for the year 2023-2024, as per the OB resolution dated 10.04.2025 point no. (d).
- **Internal Auditor Comments**: The Fee dues Register totals to ₹ 23,27,91,287/-, (Students ₹ 13,18,86,377/- & Social Welfare Department ₹ 10,09,04,910/-). Fee collected from students from whom there were no dues were considered under the head "Other arrears" to the extent of ₹ 32,38,515/-. Accordingly, Bus Fee collections amounting to ₹ 2,66,462/- was collected from students which were not shown as due in the due register. These excess collections could be on account of the discrepancies, if any that were part of the student due registers provided to us as opening balances for the year ended 31.03.2023, under consideration or discrepancies, if any that were part of the DFCR provided by the management during the year.



2. **BUS FEE DUES:** Dues statement as on 31.03.2025 were ₹ 28,50,700/- as certified by the Principal, Correspondent and internal auditors.

Particulars	Amount (₹)	Amount (₹)
Dues as on 31.03.2024 as per reconciliation statement	50,47,400	
Add: Demand for 2024-25	1,09,04,150	
Add: Late fees as per reconciliation in the year	18,900	
Less: Concessions as per reconciliation statement	1,33,500	
Net Demand for the year 2024-25		1,58,36,950
Less: Collections in the year (As per reconciliation statement)		1,29,86,250
Dues as on 31.03.2025		28,50,700

3. **Training and Placement Dues:** Dues as on 31.03.2025 were ₹ 38,76,000/- as certified by the Principal, Correspondent and internal auditors. Details as under: (Fees/ courses started in the year)

Particulars	Amount (₹)
Demand in 2024-2025	2,28,42,000
Less: Collection in 2024-25	1,89,66,000
Due as on 31.03.2025	38,76,000

4. **Campus Recruitment & Training Fee:** Dues as on 31.03.2025 were ₹ 7,27,730/- as certified by the Principal, Correspondent and Internal Auditors.

5. **Liabilities which are long pending as under:** Appropriate action may be taken.

S.No.	Name of head	Amount
1	Andhra University Fee	43,220
2	Convenor fee collected from Student	500
3	Alumni Membership	1,58,045
4	Excess of College Fees (13-14 & 15-16)	52,115
5	National Service Scheme	22,860
6	Stale Cheques written back	1,78,048
7	IETE A/c (2021-22)	2,975
8	IETE A/c (2022-23)	15,145
	Total	4,72,908

6. The following items were taken on due basis as against the cash basis of accounting, and which are not having material impact on the results for the year:

Head of account	Amount (₹)
Examination Fee (Recoverable)	₹ 77,045
Ratification Fee (Recoverable)	1,600

Total	₹ 78,645



7. The following advances are outstanding and are pending:

S.No.	Name	Amount (₹)	Remarks
01	Sai Constructions	4,82,35,500	Relates to 2024-25
02	Talent Shine India Pvt Ltd,	12,49,000	Relates to 202-25
	Total	4,94,84,500	

Appropriate action to be taken.

8. **Union Bank of India (Account No. 150310011004622):** Internal Auditors have reported that "Savings Bank account in the name of "P.Venugopala Memorial Endowment Fund, Eluru" has been brought in to the books of accounts during the year as this account is being credited with the interest on the Fixed Deposit held in the same name and such FD was also considered in the books accounts with the account of Sir CRR College Management Account (No.3). Necessary entries have been passed in the books on 01.04.2024 to adjust for the opening balance difference. This being a Endowment Fund, the proceeds are required to be utilized for the purposes of creating the fund." Necessary steps to be taken.

9. **Fixed Deposits (₹ 30,00,000/-):** Deposits were made with differential periods and slightly lower interest rates. A uniform approach may be adapted for yielding higher interest by the Management.

10. **Surplus:** The year resulted in a surplus of ₹ 29,29,077/- as against ₹2,97,25,238/- in the previous year. While there was a slight increase in receipts (₹ 26,87,69,569/- compared to ₹ 24,63,95,466/- in the previous year), the increase was offset by heavy expenditure under the heads of NAAC expenditure, advertisement, electricity charges, building painting, laboratory consumables, salaries, provident fund, repairs and maintenance, wages, etc,

For RAO & RAO,
Chartered Accountants,
(Firm's Regn. No.003100S)

K. S. S. Vamsi

CA K.S.S.SRI VAMSI,
Partner (M.No. 210745).

Eluru: 18.09.2025



**SIR C.R.R. COLLEGE OF ENGINEERING
GENERAL ACCOUNT**

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDING ON 31.03.2025

Expenditure	₹	₹		Income	₹	₹
To Advertisement		24,71,578	By	Tuition Fee	22,45,83,834	
To Affiliation Fee		10,92,700	By	University Miscellaneous Fee	1,26,08,450	23,71,92,284
To Annual Maintenance Charges		3,21,810	By	OTHER FEES & RECEIPTS		
To Autonomous Board of Studies Expenditure		2,87,000		Buses Fees from students	1,29,86,250	
To Bank Charges		57,227		Miscellaneous Receipts	3,64,514	
To BUSES MAINTENANCE:				TCS Workshop	10,47,551	
<u>Own Buses(5 Nos.):</u>				Consultancy Fee	16,949	
Diesel, Tollgates, Insurance and Repairs	28,63,791			Taining & Replacements fees	1,60,72,880	
<u>Hire Buses (9 Nos.):</u>				Campus Recruitment Taining Fee	1,02,623	
Hire rents-TDS, Diesel, and Insurance etc.,	97,93,778	1,26,57,569		Certificate Verification Fee	48,134	
To Buildings Repairs & Paints		7,93,064		Research & Development Fund	1,28,389	
To Campus Maintenance		2,68,585		Games and Sports Fee	3,00,000	
To Campus Interviews Expenses		12,19,861		Unidentified Fee Receipts	3,000	3,10,70,290
To Car Maintenance		2,00,209				
To Depreciation		3,08,80,608	By	INTEREST INCOME:		
To Dispensary Maintenance		30,489		From Electric Deposit	68,128	
To Electric charges		68,13,588		From Corpus Fund FDRs	1,98,000	
To ESI Employer contributions		9,27,428		From Desodaraka Endowment	57,585	
To External Examiners Expenses		1,45,673		From Endowment Fund FDRs	1,09,329	
To Gardening & Campus Greenary		81,064		From SB accounts	73,953	5,06,995
To Games & Sports		2,62,086				
To Generator Maintenance		2,98,390				
To Hospitality to Guest Faculty		34,436				
To Honorarium Expenses		53,000				
To Function Expenses		1,18,457				
To Membership Fee		38,442				
To Miscellaneous Expenses		3,88,163				
To NAAC Accreditation Fee		14,16,000				
To NAAC Expenses		20,81,079				
To Insurance		17,646				
To ID Cards Expenditure		1,40,018				
To Inspection Fee for AICTE		15,250				
To Incentives		1,48,600				
To Internet charges		6,60,800				
To University Common Service Fee for 2023-24		33,80,875				
To LAB CONSUMABLES:						
Labs consumables	4,37,208					
Computer Hardware Maintenance	3,03,409	7,40,617				
To Provident Fund:						
Employer's Contribution	79,24,904					
Administrative Charges	6,67,010	85,91,914				
To Paints		7,96,855				
To Rent to POS machines		12,956				
To Postage		30,286				
To Printing and Stationery		14,98,469				
To Professional Charges for e.TDS		79,230				
To Property Tax		7,76,672				
To Repairs and Maintenance		68,47,407				
To Research and Development expenses		3,12,805				
To Salaries:						
Teaching Staff Salaries	13,71,05,069					
Non Teaching Staff Salaries	3,27,18,598	16,98,23,667				
To Security Guards Salaries		36,56,709				
To Seminars & Workshop Expenses		3,00,305				
To Subscriptions & Memberships for Journals		8,16,616				
To Students Skill/Personality Development		1,23,747				
To Software Maintenance & Licence		2,04,307				
To Structural and Stability Certificate Expenses		3,21,700				
To Students & Staff Capacity building programme		2,13,312				
To Telephone Charges		45,831				
To Transport charges		91,566				
To TECH Fest Expenses		5,79,133				
To Travelling Expenses		1,23,438				
To TCS Exams Remunerations		4,92,034				
To Tractor & Vehicle Maintenance		1,16,479				
To Wages		18,72,801				
To Website Maintenance		56,841				
To Water Plant Maintenance		13,100				
To SURPLUS (Excess of income over expenditure)		29,29,077				
		26,87,69,569				26,87,69,569

Subject to our Report of even date
for Rao & Rao

Chartered Accountants,

K.S.S. Vamsi

CA K.S.S.SRI VAMSI
Partner.

Place: Eluru
Date: 18.09.2025



M. B. S. V. Rao

Secretary

B. B. V. V. Rao

Treasurer

[Signature]

Correspondent

[Signature]

Principal

SIR C R R COLLEGE OF ENGINEERING, ELURU
GENERAL ACCOUNT
BALANCE SHEET AS ON 31-03-2025

LIABILITIES	₹	₹	ASSETS	₹	₹
Capital Fund:			Fixed Assets (Schedule Enclosed)		15,71,10,481 ✓
As on 01-04-2024	34,09,44,608		Work-in-progress: (As above schedule)		47,55,234 ✓
Add: Surplus in the year	29,29,077	34,38,73,685 ✓			
Current Liabilities:			Inter College Accounts:		
OTHER LIABILITIES:			Sir C R R College Management:		
Andhra University Fee	43,220		As on 01-04-2024	16,58,09,654	
Convenor Fee collected from Student	500		Add : Payments / Transfers in the year	9,92,26,525	
Alumni Membership	1,58,045			26,50,36,179	
Excess of College Fees (13-14&15-16)	52,115		Less: Receipts / Transfers in the year	15,15,54,365	11,34,81,814 ✓
National Service Scheme	22,860				
Stale Cheques written back	1,78,048		Current Assets:		
IETE A/c (2021-22)	2,975		Deposits & Advances:		
IETE A/c (2022-23)	15,145	4,72,908 ✓	Corpus Fund Deposits (Schedule Enclosed)		30,00,000 ✓
Security Deposit from Contractors:			Other Deposits (Schedule Enclosed)		12,64,934 ✓
T Subba Reddy	16,267		Advances (Schedule Enclosed)		4,94,84,500 ✓
CH.V.N.Kishore	15,185		Examination Fee (Recoverable)		77,045 ✓
S.V.Santha Kumar	70,931		Ratification Fee recoverable		1,600 ✓
Sai Constructions (EMD & FSD)	5,02,000		Festival Advances :		
Sai Constructions (2024-25)	12,05,888		As on 01-04-2024	5,01,030	
Deposit for Canteen (V.Vinay Babu)	1,00,000	19,10,271 ✓	Add: Payments in the year	7,57,720	
				12,58,750	
			Less: Receipts in the year	7,35,367	5,23,383 ✓
	C/f...	34,62,56,864		C/f...	32,96,98,991

Contd...2.



	B/f...	34,62,56,864		B/f...	32,96,98,991
Liabilities in Examination A/c:			Balance as on 31-03-2025:		
Condonation A/c	500		Cash on hand	-	
Remuneration Payable	5,400		Cash at UBI, Principal Imprest A/c (SB A/c No.150310011008149)	5,805	
Practical Exams EIE Dept	1,818		Cash at UBI (TSDI) No.150310100042076)	2,54,789	
Practical Exams Engineering DEPT	2,047		Cash at SBI Gold-(Current /c No. 39652544826)	1,34,69,694	
Practical Exams MBA DEPT	2,999		Cash at UBI (SB A/c No. 150310011000235)	1,57,053	
Practical Exams Mechanical DEPT	4,100		Cash at SBI Gold- (Current A/c- 43594471938)	2,58,150	
Provisional Certificates	11,550	28,414	Cash at UBI (SB A/c No. 150310011004622)	1,30,052	
			Cash at UBI (SB A/c No. 1503120100000627)	23,10,742	1,65,86,285
		34,62,85,278			34,62,85,278

Subject to our Report of even date

for Rao & Rao

Chartered Accountants,

K.S.S. Vamsi

CA K.S.S.SRI VAMSI,

Partner.

Place:Eluru
Date: 18.09.2025

M.B.S.V. Prasad
Secretary

B.B.V.V. Prasad
Treasurer

[Signature]
Correspondent

[Signature]
Principal

SIR C R REDDY COLLEGE OF ENGINEERING, ELURU

GENERAL ACCOUNT

FIXED ASSETS SCHEDULE FOR THE YEAR 2024-2025

Asset	W.D.V as on	Additions		Deletions	Total	Rate	Depreciation	W.D.V as on
	01-04-2024	More than 180 Days	Less than 180 Days	in 2024-25				31-03-2025
Land	6,93,958	-	-	-	6,93,958	0%	-	6,93,958
Aqua Guards	851	-	-	-	851	15%	128	723
AC Machines	24,74,635	3,27,900	5,15,200	-	33,17,735	15%	4,59,020	28,58,715
Bore Well	69,230	-	-	-	69,230	15%	10,385	58,845
Buildings & Roads	9,40,34,067	1,84,31,701	52,00,598	-	11,76,66,366	10%	1,15,06,607	10,61,59,759
Buses (5 Nos.)	11,89,688	62,52,222	-	5,03,389	69,38,521	15%	10,40,778	58,97,743
Bio-Metric Devices	2,24,716	-	1,03,600	-	3,28,316	40%	1,10,606	2,17,710
Cad Lab Erection	2,001	-	-	-	2,001	10%	200	1,801
Concrete Mixer	46,781	-	-	-	46,781	15%	7,017	39,764
Car- AP37BK8478	98,153	-	-	-	98,153	15%	14,723	83,430
Counting Machine (Cash)	-	-	15,340	-	15,340	15%	1,151	14,189
Chemistry Lab Equipment	44,076	-	-	-	44,076	40%	17,630	26,446
Computer Lab Equipment	78,776	-	-	-	78,776	40%	31,510	47,266
Computer Software	18,04,017	8,39,511	10,65,799	-	37,09,327	40%	12,70,571	24,38,756
Computers	1,32,75,834	66,42,992	11,47,853	-	2,10,66,679	40%	81,97,101	1,28,69,578
CSE LAB Equipment	1,26,491	-	-	-	1,26,491	40%	50,596	75,895
CSE Lab Erection	1,204	-	-	-	1,204	10%	120	1,084
Departmental Library	11,691	-	-	-	11,691	40%	4,676	7,015
Digital Copier	21,369	-	-	-	21,369	40%	8,548	12,821
ECE LAB EQUIPMENT	10,48,195	-	-	-	10,48,195	40%	4,19,278	6,28,917
EEE LAB EQUIPMENT	3,76,763	-	-	-	3,76,763	40%	1,50,705	2,26,058
EEE Lab Erection	534	-	-	-	534	10%	53	481
EIE LAB EQUIPMENT	1,32,643	-	-	-	1,32,643	40%	53,057	79,586
EIE Lab Erection	1,141	-	-	-	1,141	10%	114	1,027
Electrical Fittings & Appliances	7,92,022	19,890	34,201	-	8,46,113	10%	82,901	7,63,212
Electrical Substation	3,14,066	-	-	-	3,14,066	15%	47,110	2,66,956
Electrical Lab Equipment	6,27,077	-	-	-	6,27,077	40%	2,50,831	3,76,246
Electronics Lab Equipment	16,244	-	-	-	16,244	40%	6,498	9,746
Equipment & FED Lab	60,127	-	21,900	-	82,027	40%	28,431	53,596
Fire Fighting Equipment	20,25,801	-	-	-	20,25,801	15%	3,03,870	17,21,931
Furniture	90,13,575	9,95,001	7,05,800	-	1,07,14,376	10%	10,36,148	96,78,228
Generator	7,27,517	-	-	-	7,27,517	40%	2,91,007	4,36,510
Gymnasium Equipment	2,07,499	-	-	-	2,07,499	40%	83,000	1,24,499
Games and Equipment	2,41,340	-	-	-	2,41,340	40%	96,536	1,44,804
Hand Camera	18,850	-	-	-	18,850	40%	7,540	11,310
HT Line /Transformer panel board	95,732	-	11,00,075	-	11,95,807	15%	96,865	10,98,942
Intercom	1,35,820	-	-	-	1,35,820	15%	20,373	1,15,447
Intranet	1,78,361	-	-	-	1,78,361	15%	26,754	1,51,607
IT Lab Equipment	29,868	-	-	-	29,868	40%	11,947	17,921
Janma Bhoomi Building	7,852	-	-	-	7,852	10%	785	7,067
Ladies Hostel Furniture	14,639	-	28,320	-	42,959	10%	2,880	40,079
Ladies Hostel Kitchen Equipment	15,168	-	-	-	15,168	40%	6,067	9,101
Lawn Mover	1,262	-	-	-	1,262	15%	189	1,073
LCD Projectors	3,54,209	25,93,400	1,30,000	-	30,77,609	40%	12,05,044	18,72,565
Lab Equipment (AKRG)	20,88,980	-	-	-	20,88,980	40%	8,35,592	12,53,388
Library	23,79,502	-	10,87,474	-	34,66,976	40%	11,69,296	22,97,680
Library Equipment	64,428	-	-	-	64,428	40%	25,771	38,657
Mechanical Lab Equipment	9,62,540	-	34,300	-	9,96,840	40%	3,91,876	6,04,964
C/f	13,61,29,293	3,61,02,617	1,11,90,460	5,03,389	18,29,18,981		2,93,81,885	15,35,37,096

Contd.2

Contd.2



Asset	W.D.V as on	Additions		Deletions	Total	Rate	Depreciation	W.D.V as on
	01-04-2024	More than 180 Days	Less than 180 Days	in 2014-15				31-03-2025
B/f	13,61,29,293	3,61,02,617	1,11,90,460	5,03,389	18,29,18,981		2,93,81,885	15,35,37,096
Civil Dept. Equipment	6,60,876	-	-	-	6,60,876	40%	2,64,350	3,96,526
Kitchen Equipment(Boys Hostel)	30,331	-	-	-	30,331	40%	12,132	18,199
Kitchen Equipment(Canteen)	25,433	-	-	-	25,433	40%	10,173	15,260
Lift	5,23,854	-	-	-	5,23,854	10%	52,385	4,71,469
Mineral Water Plant	1,26,613	-	-	-	1,26,613	15%	18,992	1,07,621
Mosquito Nets	2,170	-	-	-	2,170	15%	326	1,844
Motor Cycle (Hero) AP37CY4387	19,303	-	-	-	19,303	15%	2,895	16,408
Motor	41,908	-	-	-	41,908	15%	6,286	35,622
Mobile Phones -Readme (4 Nos.)	3,598	22,214	14,784	-	40,596	40%	13,282	27,314
Name Boards	72,832	-	-	-	72,832	10%	7,283	65,549
Network Equipment	1,19,294	-	-	-	1,19,294	40%	47,718	71,576
Over Head Projector	4,461	-	-	-	4,461	40%	1,784	2,677
Physics Lab Equipment	68,508	-	-	-	68,508	40%	27,403	41,105
Printer for ID Cards	1,27,040	-	62,100	-	1,89,140	40%	63,236	1,25,904
Solar Power Plant	4,65,463	-	-	-	4,65,463	40%	1,86,185	2,79,278
S & H Equipment	2,308	-	-	-	2,308	40%	923	1,385
Survey Lab Equipment	51,826	-	-	-	51,826	40%	20,730	31,096
T & P Equipment	17,530	-	-	-	17,530	40%	7,012	10,518
T.V. & CC Cameras	4,01,971	4,94,500	1,83,220	-	10,79,691	40%	3,95,232	6,84,459
Telephone Equipment	23,575	-	-	-	23,575	15%	3,536	20,039
Utensils for Hostel	1,147	-	-	-	1,147	15%	172	975
Water Cooler	25,752	1,37,300	18,000	-	1,81,052	15%	25,808	1,55,244
Water Fountain	1,046	-	-	-	1,046	15%	157	889
Water Storage Tank	1,03,124	-	-	-	1,03,124	15%	15,469	87,655
Wet Grinder for Hostel	2,257	-	-	-	2,257	15%	339	1,918
Xerox Machine	3,56,804	-	8,60,966	-	12,17,770	40%	3,14,915	9,02,855
	13,94,08,317	3,67,56,631	1,23,29,530	5,03,389	18,79,91,089		3,08,80,608	15,71,10,481

WORK-IN-PROGRESS:

CSE,ECE,EEE & Mechanical Lab R& D Centre Construction	-		5,35,827		5,35,827			5,35,827
Civil Department Staff Cabin	-		1,73,420		1,73,420			1,73,420
Girls Hostel Sanitary Pipe Line work	-		1,18,370		1,18,370			1,18,370
Examination Cell Construction	2,22,700	-	28,92,317		31,15,017		-	31,15,017
IT Block Repairs	-	-	21,050		21,050		-	21,050
NTR Bhavan 3rd Floor Construction	-	-	2,03,550		2,03,550		-	2,03,550
Old Boys Hostel GF Kitchen Room	-	-	5,88,000		5,88,000		-	5,88,000
	2,22,700	-	45,32,534	-	47,55,234			47,55,234

Signatures to Schedule.

for Rao & Rao

Chartered Accountants,

K.S.S. Gani

CA K.S.S. SRI VAMSI,

Partner.

Place: Eluru

Date: 18.09.2025

M.B.S.V. Rao
SecretaryB.B.V.V. Ramesh
Treasurer

Correspondent

Principal



SIR C R R COLLEGE OF ENGINEERING
GENERAL ACCOUNT
Schedule of Other Deposits for the year 2024-2025

Nature of Deposit	Opening Balance as on 1-04-2024	Additions in 2024-25	Receipts in 2024-25	Closing Balance as on 31.03.2025
APSEB Security Deposit	11,97,960	25,000	-	12,22,960
Fax Machine Deposit	500	-	-	500
Hindustan Petroleum (Cylinders)	10,200	-	-	10,200
K.Rattaiah Endowment Fund	500	-	-	500
LPG Cylinder Deposit	14,000	-	-	14,000
Oxygen Cylinder Deposit	500	-	-	500
Telephone Deposit	5,910	-	-	5,910
Internet Deposit	10,364	-	-	10,364
Total	12,39,934	25,000	-	12,64,934

Signatures to Schedule.

for Rao & Rao
Chartered Accountants,

K.S.S. Vamsi

CA K.S.S.SRI VAMSI,
Partner.

Place: Eluru

Date: 18.09.2025



M.B.V. Prasad
Secretary

B.B.V. Prasad
Treasurer

[Signature]
Correspondent

[Signature]
Principal

SIR C R R COLLEGE OF ENGINEERING
GENERAL ACCOUNT
SCHEDULE OF ADVANCES FOR THE YEAR 2024-25

Name of the Person	Opening Balance as on 01.04.2024	Payments in 2024-25	Expenses Adjusted in 2024-25	Closing Balances as on 31-03-2025
	₹	₹	₹	₹
Cloud ACE Technologies	12,96,700	74,76,700	87,73,400	-
Giga Made	1,35,000	1,35,000	2,70,000	-
M.Prasad	5,00,000	4,77,815	9,77,815	-
P.Ramakrishna	4,20,000	2,71,500	6,91,500	-
M. Madhu Prakash	5,00,000	63,835	5,63,835	-
Sai Constructrions	-	4,88,10,500	5,75,000	4,82,35,500
Talent Shine India Pvt Ltd.,	-	12,49,000	-	12,49,000
	28,51,700	5,84,84,350	1,18,51,550	4,94,84,500

Signatures to Schedule.

for Rao & Rao
Chartered Accountants,
K.S.S. Srinivasan
CA K.S.S.SRI VAMSI,
Partner.

Place: Eluru
Date: 18.09.2025.



M.B.S.V. Prasad
Secretary

R.B.V.V. Prasad
Treasurer

[Signature]
Correspondent

[Signature]
Principal

SIR C R R COLLEGE OF ENGINEERING
GENERAL ACCOUNT
Fixed Deposits Schedule for the Year 2024-2025

Fixed Deposit No	Name of the Bank	Date of Deposit/ Renewal	Due Date	Rate	Face Value as on 1-04-2024	As on 31-03-2025
150320002000355	Union Bank of India(MBA)	16.09.2023	16.09.2026	6.50%	10,00,000	10,00,000
150320002000356	Union Bank of India(MBA)	16.09.2023	16.09.2026	6.50%	5,00,000	5,00,000
150320100000955	Union Bank of India(MCA)	07.11.2023	07.12.2026	6.70%	15,00,000	15,00,000
Total					30,00,000	30,00,000

Signatures to Schedule.

for Rao & Rao
Chartered Accountants,

K.S.S. Srinivasulu

CA K.S.S.SRI VAMSI,
Partner.

Place: Eluru

Date: 18.09.2025



M.B.S.V. Prasad
Secretary

B.B.V.V. Raju Treasurer
[Signature] Correspondent
[Signature] Principal