RAGHAVENDRA RAM & CO LLP
CHARTERED ACCOUNTANTS
#51-8-40/21, Ground Floor,P&T Colony, Nakkavanipalem,Visakhapatnam-530013.

INDEPENDENT AUDITOR'S REPORT

To

The Members Of Gayatri Vidya Parishad

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements Of **GAYATRI VIDYA PARISHAD DEGREE AND OTHER PG COURSES (AUTONOMOUS) CONSOLIDATED (a unit of Gayatri Vidya Parishad, Visakhapatnam)** which comprise the Balance Sheet as at 3lst March,2025, the Statement of Income and Expenditure and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the

explanations given to us, the accompanying financial statements give a true and fair view in conformity with the accounting principles generally accepted in India of the State of Affairs as at 31st March, 2025, and Deficit incurred for the year ended.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) issued by the institute of Chartered Accountants of India. 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 in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India 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 for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and financial performance in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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, the management is responsible for assessing the College'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 the management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the College'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 scepticism 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 Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the 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 College'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, up to the date of our auditor's report. However, future events or conditions may
- Evaluate the overall presentation, structure, and content of the financial statements,
- cause the College to cease to continue as a going concern.
- including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieve fair presentation.

We communicate with the management 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 the management 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.

Further, we report that:

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 College so far as appears from our examination of those books.

c) Balance Sheet, Statement of Income and Expenditure dealt with by this Report are in agreement with the books of accounts.

For M/s Raghavendra Ram & Co LLP

Chartered Accountants

Firm Reg No: S200075

(K SAI RAM)

Partner

Membership No:232563

UDIN: 25232563BMISPX9328

Place: Visakhapatnam

Date: 03/09/2025

GAYATRI VIDYA PARISHAD COLLEGE FOR DEGREE AND P.G. COURSES (AUTONOMOUS) VISAKHPATNAM
DEGREE AND OTHER P.G. COURSES (CONSOLIDATED)
BALANCE SHEET AS AT 31 ST MARCH-2025

PARTICULARS	Schedule	As at 31.03.2025 Rs.	As at 31.03.2024 Rs.
SOURCES OF FUNDS			
CAPITAL	1	47,23,25,182	47,49,35,227
SURPLUS / DEFICIT	2	2,74,53,986	(26,10,046)
UN RESTRICTED FUNDS	3	1,50,175	1,50,175
LOANS/BORROWINGS	4	(51,99,906)	(1,00,00,000)
CURRENT LIABILITIES & PROVISIONS	5	6,38,28,003	7,53,22,295
TOTAL		**55,85,57,440**	**53,77,97,652**
APPLICATION OF FUNDS			
FIXED ASSETS	6	3,43,48,752	3,43,66,131
INVESTMENTS	7	3,80,57,976	3,67,55,675
LOANS & ADVANCES	8	46,09,28,422	40,95,77,112
CURRENT ASSETS	9	2,52,22,290	5,70,98,734
TOTAL		**55,85,57,440**	**53,77,97,652**

(i) Previous years figures have been regrouped wherever necessary

For GVP College for Degree & PG Courses (Autonomous)
Degree & Other P.G.Courses

vide our report of even date

For Raghavendra Ram & Co LLP
Chartered Accountants
Firm Regd No. S200075

Kandala Sai Ram
Designated Partner
Membership No.232563
Place: Visakhapatnam
Date : 03.09.25

RAGHAVENDRA RAM & CO. LLP
F.No. S200075
Chartered Accountants

(Prof. K. S. BOSE)
Principal

PROF.P.SOMARAJU
Secretary & Correspondent

V.R.K.S.SIVA PRASAD
Treasurer

GAYATRI VIDYA PARISHAD COLLEGE FOR DEGREE AND P.G. COURSES (AUTONOMOUS) VISAKHPATNAM

DEGREE AND OTHER P.G. COURSES (CONSOLIDATED)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

PARTICULARS	Schedule	For the Year Ended 31.03.2025 Rs.	For the Year Ended 31.03.2024 Rs.
INCOME			
Academic Receipts	10	11,61,86,742	6,86,09,162
Income from investments	11	35,03,873	37,00,065
Other Income	12	11,44,320	35,50,329
Total (A)		**12,08,34,935**	**7,58,59,556**
EXPENDITURE			
Staff Payments & Benefits	13	6,14,70,975	5,23,21,344
Academic Expenses	14	1,45,00,316	1,00,81,392
Administrative & General Expenses	15	1,27,15,500	1,14,11,368
Interest & Financial Charges	16	9,860	6,398
Transportation Expenses	17	-	-
Depreciation	18	46,84,298	46,49,100
Total (B)		**9,33,80,949**	**7,84,69,602**
Balance being Surplus/Deficit Carried to capital fund		**2,74,53,986**	**(26,10,046)**

(i) Previous years figures have been regrouped wherever necessary

For GVP College for Degree & PG Courses (Autonomous)
Degree & Other P.G.Courses

(Prof. K. S. BOSE)
Principal

PROF.P.SOMARAJU
Secretary & Correspondent

V.R.K.S.SIVA PRASAD
Treasurer

vide our report of even date

For Raghavendra Ram & Co LLP
Chartered Accountants
Firm Regd No. S200075

Kandala Sai Ram
Designated Partner
Membership No.232563
Place: Visakhapatnam
Date : 03.09.25

RAGHAVENDRA RAM & CO LLP F.No. S200075 Chartered Accountants

GAYATRI VIDYA PARISHAD COLLEGE FOR DEGREE AND P.G. COURSES (AUTONOMOUS) VISAKHPATNAM
DEGREE AND OTHER P.G. COURSES (CONSOLIDATED)
SCHEDULES

PARTICULARS	As at 31.03.2025 Rs.	As at 31.03.2024 Rs.
Schedule 1: CAPITAL		
Capital	47,23,25,182	47,49,35,227
	47,23,25,182	**47,49,35,227**
Schedule 2: SURPLUS FOR THE YEAR		
Surplus / Deficit for the Year	2,74,53,986	(26,10,046)
	2,74,53,986	**(26,10,046)**
Schedule 3: UN RESTRICTED FUNDS		
Endowment Funds	1,50,175	1,50,175
Grants Received	-	-
	1,50,175	**1,50,175**
Schedule 4: LOANS / BORROWINGS		
Secured Loans	(51,99,906)	(1,00,00,000)
	(51,99,906)	**(1,00,00,000)**
Schedule 5: CURRENT LIABILITIES & PROVISIONS		
Caution fee	61,71,000	61,71,000
Other Creditors	63,34,130	50,98,956
Sundry creditors	-	-
Inter Units	5,13,22,873	6,40,52,339
	6,38,28,003	**7,53,22,295**
Schedule 6 : FIXED ASSETS		
Fixed Assets at cost less depreciation	3,43,48,752	3,43,66,131
	3,43,48,752	**3,43,66,131**
Schedule 7 : INVESTMENTS		
Deposits	2,23,463	2,23,463
FDRs with Schedule Banks	3,78,34,513	3,65,32,212
	3,80,57,976	**3,67,55,675**
Schedule 8 : LOANS & ADVANCES		
Advances Recoverable	14,75,630	28,47,025
Other receivables / Tax deduction at source	3,16,46,005	3,18,49,801
Prepaid Expenses / Interest Accrued but not due	2,26,628	1,85,460
Inter Units	42,75,80,159	37,46,94,826
	46,09,28,422	**40,95,77,112**
Schedule 9 : CURRENT ASSETS		
Cash on Hand	47,764	11,654
Bank Balances	2,51,74,526	5,70,87,080
	2,52,22,290	**5,70,98,734**

Contd…2

GAYATRI VIDYA PARISHAD COLLEGE FOR DEGREE AND P.G. COURSES (AUTONOMOUS) VISAKHPATNAM
DEGREE AND OTHER P.G. COURSES (CONSOLIDATED)
SCHEDULES

PARTICULARS	For the Year Ended 31.03.2025 Rs.	For the Year Ended 31.03.2024 Rs.
Schedule 10: ACADEMIC RECEIPTS		
Tuition fee	8,32,84,860	6,86,09,162
Examination fee	3,29,01,882	-
Other Academic fee	-	-
	11,61,86,742	**6,86,09,162**
Schedule 11: INCOME FROM INVESTMENTS		
Interest from savings Bank & FDRs	35,03,873	37,00,065
	35,03,873	**37,00,065**
Schedule 12: OTHER INCOME		
Miscellaneous Income	11,44,320	35,50,329
	11,44,320	**35,50,329**
Schedule 13: STAFF PAYMENTS & BENEFITS		
Salaries	5,58,27,564	4,48,68,453
PF/ESI Contribution	20,65,919	21,61,195
Staff Gratuity	35,77,492	52,91,696
Honorarium	-	-
	6,14,70,975	**5,23,21,344**
Schedule 14: ACADEMIC EXPENSES		
Library Maintenance / Books and Periodicals	1,85,496	2,23,551
BOS Meeting	1,18,072	-
University fee	24,93,435	34,23,906
Student welfare expenses	35,58,894	25,34,114
Student welfare expenses PIO	4,46,646	1,95,624
Examination Expenses	72,28,176	35,22,938
Lab Maintenance	4,69,597	1,81,259
	1,45,00,316	**1,00,81,392**
Schedule 15: ADMINISTRATIVE & GENERAL EXPENSES		
Repairs & Maintenance	35,34,177	37,76,473
Function expenses	20,45,420	17,88,274
Taxes, Licence Fees & Insurance	13,22,404	16,05,842
Electricity Charges	23,95,384	24,01,708
Internet Charges	14,72,339	9,71,421
Professional expenses	55,500	44,000
Postage & Telephones	1,57,458	1,60,873
Advertisements	1,00,928	1,56,377
Auditors Remuneration	2,00,600	1,92,900
Printing & Stationery	9,06,066	2,34,269
Research and consultancy	-	-
Travel and conveyance	3,26,044	19,539
Miscellaneous Expenses	1,99,180	59,692
	1,27,15,500	**1,14,11,368**
Schedule 16: INTEREST & FINANCIAL CHARGES		
Bank Charges	9,860	6,398
	9,860	**6,398**
Schedule 17: TRANSPORTATION EXPENSES		
Transport expenses	-	-
	-	-
Schedule 18: DEPRECIATION		
Depreciation	46,84,298	46,49,100
	46,84,298	**46,49,100**

GAYATRI VIDYA PARISHAD COLLEGE FOR DEGREE & PG COURSES (AUTONOMOUS) : VISAKHAPATNAM
(DEGREE & OTHER PG COURSES)
SCHEDULE OF FIXED ASSETS AND DEPRECIATION THEREON FOR THE YEAR ENDED 31st MARCH 2025

S.NO	PARTICULARS	GROSS BLOCK				RATE	DEPRECIATION			NET BLOCK	
		1	2		3		4	5	6	7	8
		AS ON 01.04.2024	ADDITIONS	DELETIONS	AS ON 31.3.2025	%	AS ON 01.04.2024	FOR THE YEAR	AS ON 31.3.2025	AS ON 01.04.2024	AS ON 31.3.2025
1	BUILDINGS	4,93,20,576	8,70,748	-	5,01,91,324	10	2,42,56,625	25,49,932	2,68,06,557	2,50,63,951	2,33,84,767
2	FURNITURE Furniture – Any Furniture	52,21,627	2,49,570	-	54,71,197	10	35,51,755	1,79,882	37,31,637	16,69,872	17,39,560
3	ELECTRICAL & FITTINGS Fittings including Electrical Fittings and Air Conditioners	2,04,05,549	23,29,581	-	2,27,35,130	15	1,34,50,101	12,80,592	1,47,30,693	69,55,448	80,04,437
4	LAB EQUIPMENT Computers, Laptops, Computer Software, Printer, Scanner, UPS and Other Peripheral devices (Related Case Law)	72,88,876	11,63,229	-	84,52,105	40	68,48,852	5,60,590	74,09,442	4,40,024	10,42,663
5	LIBRARY Books owned by Assessee, carrying on Profession not being Annual Publications	17,77,851	53,791	-	18,31,642	60	15,41,015	1,13,302	16,54,317	2,36,836	1,77,325
	Grand Total Rs.	8,40,14,478	46,66,919	-	8,86,81,397		4,96,48,347	46,84,298	5,43,32,645	3,43,66,131	3,43,48,752
							Transfer from Parishad	-			
							Net Total Rs.	46,84,298			

(V.R.K.S. SIVA PRASAD)
TREASURER

Place: Visakhapatnam
Date : 03.09.25

PER OUR REPORT OF EVEN DATE ANNEXED
For Raghavendra Ram & Co LLP
CHARTERED ACCOUNTANTS
Firm Regd No. S200075

Kandala Sai Ram
Partner
Membership No.232563

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INDIA

RAGHAVENDRA RAM & CO LLP

CHARTERED ACCOUNTANTS

#51-8-40/21, Ground Floor,P&T Colony, Nakkavanipalem,Visakhapatnam-530013.

INDEPENDENT AUDITOR'S REPORT

To

The Members Of Gayatri Vidya Parishad

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements Of **GAYATRI VIDYA PARISHAD DEGREE AND P.G. COURSES(AUTONOMOUS) CONSOLIDATED FOR MBA, MCA AND ENGINEERING & TECHNOLOGY PROGRAMMES (a unit of Gayatri Vidya Parishad, Visakhapatnam)** which comprise the Balance Sheet as at 31st March,2025, the Statement of Income and Expenditure and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the

explanations given to us, the accompanying financial statements give a true and fair view in conformity with the accounting principles generally accepted in India of the State of Affairs as at 31st March, 2025, and Deficit incurred for the year ended.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) issued by the institute of Chartered Accountants of India. 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 in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India 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 for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and financial performance in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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, the management is responsible for assessing the College'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 the management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the College'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 scepticism 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 Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the 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 College'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, up to the date of our auditor's report. However, future events or conditions may
- Evaluate the overall presentation, structure, and content of the financial statements,
- cause the College to cease to continue as a going concern.
- including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieve fair presentation.

We communicate with the management 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 the management 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.

Further, we report that:

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 College so far as appears from our examination of those books.

c) Balance Sheet, Statement of Income and Expenditure dealt with by this Report are in agreement with the books of accounts.

For M/s Raghavendra Ram & Co LLP
Chartered Accountants
Firm Reg No: S200075

(K SAI RAM)
Partner
Membership No:232563
UDIN: 25232563BMISPZ1865

Place: Visakhapatnam
Date: 03/09/2025

GAYATRI VIDYA PARISHAD COLLEGE FOR DEGREE AND P.G. COURSES (AUTONOMOUS)
CONSOLIDATED FOR MBA, MCA AND ENGINEERING & TECHNOLOGY PROGRAMMES
BALANCE SHEET AS AT 31 ST MARCH, 2025

PARTICULARS	Schedule	As at 31.03.2025 Rs.	As at 31.03.2024 Rs.
SOURCES OF FUNDS			
CAPITAL	1	12,82,02,584	11,35,92,138
SURPLUS / DEFICIT	2	35,04,911	1,46,10,445
UN RESTRICTED FUNDS	3	-	-
LOANS/BORROWINGS	4	(99,953)	(51,00,000)
CURRENT LIABILITIES & PROVISIONS	5	37,71,37,362	31,86,89,220
TOTAL		**50,87,44,905**	**44,17,91,804**
APPLICATION OF FUNDS			
FIXED ASSETS	6	16,05,94,683	14,40,56,837
INVESTMENTS	7	1,31,55,778	1,36,87,532
LOANS & ADVANCES	8	32,03,62,178	24,81,20,108
CURRENT ASSETS	9	1,46,32,266	3,59,27,327
TOTAL		**50,87,44,905**	**44,17,91,804**

Note: Previous year figures have been regrouped wherever necessary

Per our Report of Even Date Annexed

For Raghavendra Ram & Co LLP
Chartered Accountants
Firm Regd No. S200075

Kandala Sai Ram
Partner
Membership No.232563
Place: Visakhapatnam
Date : 03.09.25

RAGHAVENDRA RAM & CO. LLP
F.No. S200075
Chartered Accountants

For GVP College for Degree & PG Courses (Autonomous)
Consolidated for MBA, MCA and Engineering & Technology Programmes

Prof. K.S.BOSE
Principal

(Prof.P SOMARAJU)
Secretary & Correspondent

V.R.K.S.SIVA PRASAD
Treasurer

GAYATRI VIDYA PARISHAD COLLEGE FOR DEGREE AND P.G. COURSES (AUTONOMOUS)
CONSOLIDATED FOR MBA, MCA AND ENGINEERING & TECHNOLOGY PROGRAMMES
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

PARTICULARS	Schedule	For the Year Ended 31.03.2025 Rs.	For the Year Ended 31.03.2024 Rs.
INCOME			
Academic Receipts	10	19,75,09,665	17,34,09,016
Income from Investments	11	19,08,291	16,38,671
Other Income	12	1,35,37,997	77,51,920
Total (A)		**21,29,55,953**	**18,27,99,607**
EXPENDITURE			
Staff Payments & Benefits	13	12,87,59,098	10,14,04,689
Academic Expenses	14	1,96,34,230	2,27,48,728
Administrative & General Expenses	15	3,45,61,336	1,93,56,954
Interest & Financial Charges	16	6,437	5,453
Transportation Expenses	17	60,21,902	50,39,805
Depreciation	18	2,04,68,039	1,96,33,532
Total (B)		**20,94,51,042**	**16,81,89,161**
Balance being Surplus/Deficit Carried to capital fund		**35,04,911**	**1,46,10,446**

Note: Previous year figures have been regrouped wherever necessary

Per our Report of Even Date Annexed

For Raghavendra Ram & Co LLP
Chartered Accountants
Firm Regd No. S200075

Kandala Sai Ram
Partner
Membership No.232563
Place: Visakhapatnam
Date : 03.09.25

RAGHAVENDRA RAM & CO LLP
F.No. S200075
Chartered Accountants

For GVP College for Degree & PG Courses (Autonomous)
Consolidated for MBA, MCA and Engineering & Technology Programmes

Prof. K.S.BOSE
Principal

(Prof.P SOMARAJU)
Secretary & Correspondent

V.R.K.S.SIVA PRASAD
Treasurer

GAYATRI VIDYA PARISHAD COLLEGE FOR DEGREE AND P.G. COURSES (AUTONOMOUS)
CONSOLIDATED FOR MBA, MCA AND ENGINEERING & TECHNOLOGY PROGRAMMES
SCHEDULES

PARTICULARS	As at 31.03.2025 Rs.	As at 31.03.2024 Rs.
Schedule 1: CAPITAL		
Capital	12,82,02,584	11,35,92,138
	12,82,02,584	**11,35,92,138**
Schedule 2: SURPLUS FOR THE YEAR		
Surplus /Deficit for the Year	35,04,911	1,46,10,445
	35,04,911	**1,46,10,445**
Schedule 3: UN RESTRICTED FUNDS		
Endowment Funds	-	-
Grants Received	-	-
	-	-
Schedule 4: LOANS/BORROWINGS		
Secured Loans	(99,953)	(51,00,000)
	(99,953)	**(51,00,000)**
Schedule 5: CURRENT LIABILITIES & PROVISIONS		
Caution fee	4,95,000	4,95,000
Other Creditors	31,06,356	14,68,498
Sundry Creditors	1,66,97,268	1,08,57,442
Inter Units	35,68,38,738	30,58,68,280
	37,71,37,362	**31,86,89,220**
Schedule 6 : FIXED ASSETS		
Fixed Assets at cost less Depreciation	16,05,94,683	14,40,56,837
	16,05,94,683	**14,40,56,837**
Schedule 7 : INVESTMENTS		
Deposits	31,61,993	30,67,344
FDR with Schedule Banks	99,93,785	1,06,20,188
	1,31,55,778	**1,36,87,532**
Schedule 8 : LOANS & ADVANCES		
Advances Recoverable	52,03,615	60,87,795
Other receivables / Tax deduction at source(fees receivable)	14,83,74,340	12,28,64,619
Prepaid Expenses	7,29,303	3,68,656
Inter Units	16,60,54,920	11,87,99,039
	32,03,62,178	**24,81,20,108**
Schedule 9 : CURRENT ASSETS		
Cash on Hand	71	31,779
Bank Balances	1,46,32,195	3,58,95,548
	1,46,32,266	**3,59,27,327**

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PARTICULARS	For the year Ended 31.03.2025 Rs.	For the year Ended 31.03.2024 Rs.
Schedule 10: ACADEMIC RECEIPTS		
Tuition Fee	19,69,20,700	17,27,19,370
Examination Fee	3,19,314	3,19,975
Other Academic Fee	2,69,651	3,69,671
	19,75,09,665	**17,34,09,016**
Schedule 11: INCOME FROM INVESTMENTS		
Interest from Savings Banks & FDRs	19,08,291	16,38,671
	19,08,291	**16,38,671**
Schedule 12: OTHER INCOME		
Miscellaneous Income	13,79,964	8,01,575
Transport Receipts	82,03,174	54,51,550
Other income	39,54,859	14,98,795
	1,35,37,997	**77,51,920**
Schedule 13: STAFF PAYMENTS & BENEFITS		
Salaries	10,41,28,182	9,62,81,877
PF/ESI Contribution	21,88,668	20,82,878
Staff Gratuity	2,21,13,248	28,39,234
Honorarium	3,29,000	2,00,700
	12,87,59,098	**10,14,04,689**
Schedule 14: ACADEMIC EXPENSES		
Library Maintenance /Books and Periodicals	17,62,705	21,65,192
Faculty Development / Seminars & Workshops Expenses	8,12,207	10,82,585
AICTE & University Fee	77,01,710	1,07,69,683
Student welfare Expenses	31,47,090	42,07,778
Student welfare Expenses PIO	-	-
Examination Expenses	3,15,070	14,02,166
Lab Maintenance	21,27,054	24,11,168
Research and Development Expenses	37,68,394	7,10,156
	1,96,34,230	**2,27,48,728**
Schedule 15: ADMINISTRATIVE & GENERAL EXPENSES		
Repairs & Maintenance	1,86,45,782	54,84,173
Function Expenses	7,87,873	10,51,368
Taxes, Licence Fees & Insurance	26,39,723	23,96,881
Electricity Charges	49,16,473	52,94,382
Internet Charges	16,81,496	8,90,854
Professional Expenses	-	27,870
Postage & Telephones	1,29,637	46,232
Advertisements	1,95,904	3,12,667
Auditors Remuneration	3,36,300	3,36,300
Printing & Stationery	11,80,400	11,39,861
Research and consultancy	14,08,170	74,000
Travel and conveyance	22,60,378	21,23,566
Miscellaneous Expenses	3,79,200	1,78,800
	3,45,61,336	**1,93,56,954**

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PARTICULARS	For the year Ended 31.03.2025 Rs.	For the year Ended 31.03.2024 Rs.
Schedule 16: INTEREST & FINANCIAL CHARGES		
Bank Charges	6,437	5,453
	6,437	**5,453**
Schedule 17: TRANSPORTATION EXPENSES		
Transport expenses	60,21,902	50,39,805
	60,21,902	**50,39,805**
Schedule 18: DEPRECIATION		
Depreciation	2,04,68,039	1,96,33,532
	2,04,68,039	**1,96,33,532**