

# Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
496421460311023

Date of e-Filing  
31-Oct-2023

Name	:	AMRITASAI EDUCATIONAL IMPROVEMENT TRUST
PAN/TAN	:	AABTA8734G
Address	:	AMRITA SAI NAGAR,PARITALA,KRISHNA,KANCHIKACHERLA,Andhra Pradesh,INDIA,521180
Form No.	:	Form 10B (A.Y. 2023-24 onwards)
Form Description	:	Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	200613

(This is a computer generated Acknowledgement Receipt and needs no signature)

SI No	Attachment Name	Size(bytes)	Hash value of Attachment
1	FORM10BInExPL.pdf	196137	98833701d4d5132774f5e4a3d2e7ad1ace01e7f759b19bcd644062bf204c4b7c
2	FORM10BBS.pdf	194935	725e115314317055c8f3177a5c381d540e8383cea8b6d5b5543fd26ccc52e536



**FORM No. 10B**  
**[See rule 16CC and 17B]**

**Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.**

We have examined the balance sheet of **AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view

(i) in the case of the balance sheet, of the state of affairs of the above named \* fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2023** and

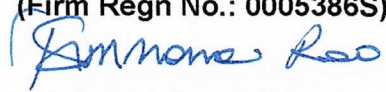
(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2023**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.



**Place :Vijayawada**  
**Date : 31-Oct-2023**  
**UDIN : 23200613BGSQDI2812**

**For M N RAO & ASSOCIATES**  
**Chartered Accountants**  
**(Firm Regn No.: 0005386S)**  
  
**(T.S. RAMA MOHANA RAO)**  
**Partner**  
**Membership No: 200613**


**ANNEXURE  
Statement of particulars**

Basic Details	1.	PAN of the auditee		AABTA8734G							
	2.	Name of the auditee		AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST							
	3.	Assessment Year		2023-2024							
	4.	Previous Year		From 1-APR-2022 to 31-MAR-2023							
	5.	Registered Address of the auditee		C/O AMRITA SAI COLLEGE AMRITA SAI NAGAR , PARITALA Paritala, , Paritala, KRISHNA DISTRICT , ANDHRA PRADESH, 521180, INDIA							
	6.	Other addresses, if applicable		No							
Legal	7.	Type of the auditee		Trust							
	8.	Whether the auditee is established under an instrument?		Yes							
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)									
		Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration//provisional registration/approval/pr ovisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Clause (a) of sub-section (1) of section 12AB of the Act	24-Sep-2021	AABTA8734GE20078	PCIT (E) / CIT (E)	01-Apr-2021					
Management	10.	10(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percentage of shareholdin g in case of shareholder	Unique Identificatio Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/For eign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Sri Kudaravalli Ramesh Babu	Trustee			AGZPK6018P	PAN	Yes	No		Flat No: E-4, Madhuri Mannor, East Point Colony, L B Colony S.O, Visakhapatnam (Urban), VISAKHAPATNAM, Andhra Pradesh, 530017 INDIA
	Sri Kudaravalli Rama Mohana Rao	Trustee			ACPPK4916L	PAN	Yes	No		Flat No: 204, Lakshmi Enclave, Bose Road, Tenali H.O, Tenali, GUNTUR, Andhra Pradesh, 522201 INDIA	

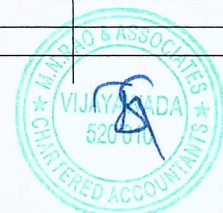


Sri Yenamadala Venkata Ramaiah	Trustee			AANPY2580N	PAN	Yes	Yes	Retirement of Trustee	3rd Line, N.G.O's Colony, Narasaraopeta, Narasaraopet H.O, Narasaraopet, GUNTUR, Andhra Pradesh, 522601 INDIA
Sri Kudaravalli Srinivasa Rao	Trustee			AGZPK6017C	PAN	Yes	No		Flat No.602, Redcreek Apartments, Panduranga Puram, Andhra University S.O, Visakhapatnam (Urban), VISAKHAPATNAM, Andhra Pradesh, 530003 INDIA
Sri Koratala Eswar Chand	Trustee			AJSPK3466H	PAN	Yes	No		Flat No.103, Sree Lakshmi Towers, Sree Lakshmi Towers, Gandhinagar S.O (Guntur), Tenali, GUNTUR, Andhra Pradesh, 522201 INDIA
Kudaravalli Sai Manoj	Trustee			AVGPK7478M	PAN	Yes	No		Door No 21-1-60, Jandyala Vari Veedhi, Sri Sai Residential School, Ramalingeswarapeta, Tenali H.O, Tenali, GUNTUR, Andhra Pradesh, 522201 INDIA
Sri Kudaravalli Lakshmi Karthik	Trustee			AWAPK3781A	PAN	Yes	No		Door No 6-20-24/6, Lawsons Bay Colony, Lawsons Bay Colony, L B Colony S.O, Visakhapatnam (Urban), VISAKHAPATNAM, Andhra Pradesh, 530017 INDIA

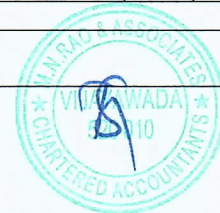
10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year

Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
								

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Objects	11.	Objects of the auditee Religious Relief of poor Education Medical relief Yoga Preservation of environment (including watersheds, forests and wildlife) Preservation of monuments or places or objects of artistic or historic interest Advancement of any other objects of general public utility						No Yes Yes No No No No Yes		
	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?						No	
		(ii)	If yes, please furnish following information:-							
		(A)	date of such modification/ adoption (DD/MM/YYYY)							
		(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.						No	
	(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A								
		S.No	Date of Application	Status of registration in pursuance of application		Date of Registration or cancellation based on such application		URN of such registration		
		1								
Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						No	
		(ii)	If yes in 13 (i), date of commencement of activities							
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?							
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section							
			S.No	Date of Application	Status of registration in pursuance of application		Date of Registration or cancellation based on such application		URN of such registration	
		1								
Details of Place where books of accounts and other documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee						Yes	
		(ii)	Provide the following details of the books of account and other documents							
		S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system, (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place		Whether the books of account have been audited (Yes/No)	
							Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to subrule (3) of rule 17AA	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1	Cash book	Yes	Yes	Yes				Yes	
	2	Ledger	Yes	Yes	Yes				Yes	
	3	Journal	Yes	Yes	Yes				Yes	



	4	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes				Yes
	5	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	Yes	Yes	Yes				Yes
	6	Record of all the projects and institutions run by the person containing details of their name, address and objectives	Yes	Yes	Yes				Yes
	7	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	Yes	Yes	Yes				Yes
	8	Record of application of income out of the income of any previous year preceding the current previous year as per rule 17AA(1)(d)(iv)	Yes	Yes	Yes				Yes
	9	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	Yes	Yes	Yes				Yes
	10	Record of properties as per rule 17AA(1)(d)(viii);	Yes	Yes	Yes				Yes
	11	Any other documents containing any other relevant information as per rule 17AA(1)(d)(x).	Yes	Yes	Yes				Yes
Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-?							
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?	No						
	(B)	If yes, then percentage of receipt from such activity vis-?-vis total receipts							
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	No						
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?	No						
	(E)	If yes, then percentage of receipt from such activity vis-?-vis total receipts							
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	No						
16.	If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution								
	S.No.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)						
	Total								
Busine SS	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11						No
	(ii)	If yes, then provide the following details of the business undertaking:							



		Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11				
									No			
Business Incidental to Objects	18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be					No				
		(ii)	If yes, then provide the following details of such business:									
		(a)	Nature of Business									
		(b)	Sector									
			Sub Sector									
			Business Code									
		(c)	Whether separate books of account have been maintained for the business					No				
	(d)	Whether the business is incidental to the attainment of the objects of the auditee					No					
	(e)	Profits and gains from the business during the previous year										
TDS on receipts	19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :											
	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade,commerce or business(Rs.)	Activity of rendering any service in relation to any trade,commerce or business(Rs.)	Others(specify the nature)(Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee.(In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10(Yes/No)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
	BAJ AJ ALLI ANZ GENERAL INSURANCE COMPANY LIMITED	PNEB02239G	590440	11809	194C	0	0	590440	Rebate / concession given by the insurance company for the year on insurances taken for College Busses. On this rebate, TDS has been deducted u/s 194C by the Insurance company.	590440	Yes	
	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.									No	
	Voluntary	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >									
		22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year									0
		23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD									



	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G			0
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G )			0
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(a)	Cash donations exceeding Rs. 2000	0
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	0
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(c)		0
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(d)	Total (a)+(b)+(c)	0
	(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD			0
	(v)	Donations received in kind			0
	(vi)	Anonymous Donations referred to in section 115BBC			
		(a) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC			0
		(b) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC			0
		(c) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC			0
		(d) Other anonymous donations taxable @ 30 % under section 115BBC			0
		(e) Total (a+b+c+d)			0
	(vii)	Any other voluntary contribution not part of Form No. 10BD &lt;Please specify the nature&gt;			0
	(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]			0
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]			0
	25.	Total foreign contribution out of the total voluntary contributions stated in 24			0
	26.	Voluntary Contribution forming part of corpus (which are included in 24)			
		(A) Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11			0
		(B) Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11			0
	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-\{23(vi)(d)+26A+ 26B\}]			0
Income to be applied	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)			179704447
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11			0
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]			179704447
Application of Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)			
		(i) Total amount applied for charitable or religious purposes in India during the previous year	+Electronic( In Rs)	Other than Electronic( In Rs.)	Total Amount in Rs.
		(a) Contribution or donation to any other person during the previous year	0	0	0
		(b) Object wise application other than the application provided in (a)			
		(I) Religious	0	0	0
	(II) Relief of poor	0	0	0	



(III)	Education	167391117	1253637	168644754
(IV)	Medical relief	0	0	0
(V)	Yoga	0	0	0
(VI)	Preservation of environment (including watersheds, forests and wildlife)	0	0	0
(VII)	Preservation of monuments or places or objects of artistic or historic interest	0	0	0
(VIII)	Advancement of any other objects of general public utility	0	0	0
(IX)	Application which cannot be specifically categorised under to	0	0	0
(X)	Total	167391117	1253637	168644754
(c)	Total application [(a) + (b)(X)]	167391117	1253637	168644754

(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
	S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs)	Mode of application			TDS	
					+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]								
	20720002								
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year								
	9200671								
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]								
	157125423								
(vi)	Bifurcation of application in 31 (v) into Revenue or Capital								
	157125423								
	(a)	Revenue							
	(b)	Capital							
	0								
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.								
	0								
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.								
	0								
<b>Amount to be disallowed from application</b>									
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40								
	0								
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A								
	0								
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus								
	0								
(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects								
	0								
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act								
	0								
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained								
	0								
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained								
	0								
(xvi)	Applied for any purpose beyond the objects of the auditee								
	0								
(xvii)	Any other disallowance								
	0								
(xviii)	Total allowable application [ 31(v)+31(vii)+31(viii) ? 31(ix) to 31(xvii) ]								
	157125423								
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11								
	0								
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11								
	0								
(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income								
	22579024								

32. Taxable Income [30- 31(xviii) to 31(xxii)] 0

33. Income taxable under section 115BBI

(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No
(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No
(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No
(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No
(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No

section 115BBI



	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No						
	(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No						
		(ii) Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No						
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No						
	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No						
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0					
Other Income	35.	Other Income							
	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No						
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0					
	(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		0					
	(d)	Income chargeable under sub-section (4) of section 11		0					
Capital Asset	36.	Details of capital asset transferred under sub-section (1A) of section 11							
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	Yes	2400000					
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No						
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No						
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No						
Application of income out of different sources.	37.	Application of income out of the following sources during the previous year	=+Electronic( In Rs)	Other thanElectronic( In Rs.)	Amount in Rs.				
	(A)	. Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0				
	(B)	. Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0				
	(C)	. Income of earlier previous years up to 15% accumulated or set apart	0	0	0				
	(D)	. Corpus	0	0	0				
	(E)	. Borrowed fund	0	0	0				
	(F)	. Any other	0	0	0				
13(10) and 22nd proviso to section 10(23C)	38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37							
	S.no	Name of person to whom amount paid or credited	PAN	Amount of application( Rs)	Mode of Application	TDS			
					=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted
13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?						
		(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?						
		(a)	Provision of proviso to clause (15) of section 2 is applicable						
		(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated						
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated						
		(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated						
		(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13						
	(a)	Income for the previous year							0
	(b)	Total Expenditure incurred in India, for the objects of the auditee,							0
	(c)	Expenditure to be disallowed							



	(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	0
	(ii)	Expenditure from any loan or borrowing	0
	(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year, and	0
	(iv)	Expenditure in the form of contribution or donation to any person.	0
	(v)	Capital expenditure	0
	(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	0
	(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A	0
	(viii)	Any other disallowance	0
	(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)	0
	(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [ a ? b+c(ix)]	0

Expenditure Incurred for	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details	
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No
	(b)	Total income of auditee during the previous year	0
	(c)	Percentage of expenditure which is of religious nature to the total income [ Amount in (a)/(b)]	0

Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13					
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
		4-any trustee of the trust or manager (by whatever name called) of the institution	Sri Kudaravalli Ramesh Babu	AGZPK6018P			Flat No: E-4, Madhuri Mannor, East Point Colony, L B Colony S.O, Visakhapatnam (Urban), VISAKHAPATNA M, Andhra Pradesh, 530017 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Sri Kudaravalli Rama Mohana Rao	ACPPK4916L			Flat No: 204, Lakshmi Enclave, Bose Road, Tenali H.O, Tenali, GUNTUR, Andhra Pradesh, 522201 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Sri Yenamadala Venkata Ramaiah	AANPY2580N			3rd Line, N.G.O's Colony, Narasarao Peta, Narasaraopet H.O, Narasaraopet, GUNTUR, Andhra Pradesh, 522601 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Sri Kudaravalli Srinivasa Rao	AGZPK6017C			Flat No.602, Redcreek Apartments, Panduranga Puram, Andhra University S.O, Visakhapatnam (Urban), VISAKHAPATNA M, Andhra Pradesh, 530003 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Sri Koratala Eswar Chand	AJSPK3466H			Flat No.103, Sree Lakshmi Towers, Sree Lakshmi Towers, Gandhinagar S.O (Guntur), Tenali, GUNTUR, Andhra Pradesh, 522201 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Kudaravalli Sai Manoj	AVGPK7478M			Door No 21-1-60, Jandyala Vari Veedhi, Sri Sai Residential School, Ramalingeswarapeta, Tenali H.O, Tenali, GUNTUR, Andhra Pradesh, 522201 INDIA





HYDA07019F	194J		364000	364000	364000	36400	36400	36400	0
HYDA07019F	192A		1829468	1829468	1829468	182948	182948	182948	0

### Schedule Statement of TDS/TCS

Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
HYDA07019F	24Q	31-JUL-2022	31-JUL-2022	Yes
HYDA07019F	24Q	31-OCT-2022	01-NOV-2022	Yes
HYDA07019F	24Q	31-JAN-2023	15-FEB-2023	Yes
HYDA07019F	24Q	31-MAY-2023	05-JUN-2023	Yes
HYDA07019F	26Q	31-JUL-2022	31-JUL-2022	Yes
HYDA07019F	26Q	30-NOV-2022	01-NOV-2022	Yes
HYDA07019F	26Q	31-JAN-2023	15-FEB-2023	Yes
HYDA07019F	26Q	31-MAY-2023	05-JUN-2023	Yes

### Schedule Interest on TDS/TCS

Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment Dd/mm/yyyy
(1)	(2)	(3)	(4)
HYDA07019F	30444	30444	30-APR-2022
HYDA07019F	11271	11271	31-MAY-2022
HYDA07019F	143	143	30-JUN-2022
HYDA07019F	39	39	31-JUL-2022
HYDA07019F	1250	1250	12-SEP-2022
HYDA07019F	3150	3150	23-SEP-2022
HYDA07019F	8492	8492	30-NOV-2022
HYDA07019F	10763	10763	31-DEC-2022
HYDA07019F	15968	15968	31-JAN-2023
HYDA07019F	1950	1950	31-Oct-2023



For M N RAO & ASSOCIATES  
Chartered Accountants  
(Firm Regn No.: 0005386S)

*T.S. Rama Mohana Rao*

(T.S. RAMA MOHANA RAO)  
Partner  
Membership No: 200613

Place :Vijayawada  
Date : 31-Oct-2023  
UDIN : 23200613BGSQDI2812



## INDEPENDENT AUDITORS' REPORT

To  
The Trustees  
**Amrita Sai Educational Improvement Trust**  
Paritala

### 1. Opinion

We have audited the accompanying financial statements of **THE AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST ("the Trust") (Reg. No. 265/2006), having Reg. Office at PARITALA - 521 108**, which comprise the Balance Sheet as at 31<sup>st</sup> March 2023 and the Income and Expenditure Account for the year the ended 31<sup>st</sup> March 2023

In our opinion, the accompanying financial statements are prepared in all material aspects in conformity with the generally accepted accounting principles in India.

### 2. Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing 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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### 3. Management Responsibility for the Financial Statements:

The Trust's Management is responsible for the preparation of financial statements that give a true and fair view of the financial position in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of The Indian Trust Act, 1882 for safeguarding of the assets of the Trust 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 statement 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 Trust'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 Society or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are also responsible for overseeing the Trust's financial reporting process.

#### **4. Auditor's Responsibility 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 Standards on Auditing 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 Standards on Auditing, 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 expression of opinion on the effectiveness of the Trust's internal controls.
- 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 Trust'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 Trust to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Place: Vijayawada  
Date: 25-Sep-2023



For M. N. RAO & ASSOCIATES  
Chartered Accountants  
Firm Reg. No: 005386S

  
(T S Rama Mohana Rao)  
Partner

Membership No. 200613  
UDIN: 23200613BGSQDH2796

Amrita Sai Educational Improvement Trust (Reg.No.265/2006)  
Paritala - 521 180; Krishna District

Details of Members of Governing Body - FY : 2022-23

Sl. No.	Name in BLOCK Letters	Designation	Address
1	Sri Kudaravalli Ramesh Babu	Chairman & Treasurer	S/o. Sri Purnaiah Flat No: E-4, Madhuri Mannor East Point Colony Visakhapatnam - 530 017 PAN : AGZPK 6018 P
2	Sri Kudaravalli Rama Mohana Rao	Secretary & Correspondent	S/o. Sri Purnaiah Flat No: 204, Lakshmi Enclave Bose Road Tenali - 522 201 PAN : ACPK 4916 L
3	Sri Kudaravalli Lakshmi Karthik	President	S/o. Ramesh Babu Kudaravalli Door No 6-20-24/6, Lawsons Bay Colony Visakhapatnam - 530 017 PAN : AWAPK 3781 A
4	Sri Kudaravalli Srinivasa Rao	Vice President	S/o. Sri Purnaiah Flat No.602, Redcreek Apartments Panduranga Puram Visakhapatnam - 530 003 PAN : AGZPK 6017 C
5	Sri Koratala Eswar Chand	Joint Secretary	S/o. Sri Srirama Murthy Flat No.103, Sree Lakshmi Towers Tenali - 522 201 PAN : AJSPK 3466 H
6	Dr Kudaravalli Sai Manoj	Trustee	S/o. Ramamohana Rao Kudaravalli Door No 21-1-60, Jandyala Vari Veedhi, Sri Sai Residential School, Ramalingeswarapeta, Tenali Guntur - 522 201 PAN : AVGPK 7478 M



For AMRITA SAI EDUCATIONAL  
IMPROVEMENT TRUST

( Kudaravalli Ramesh Babu )  
Chairman

(Kudaravalli Rama Mohana Rao)  
Secretary

## Balance Sheet as at 31-Mar-2023

Particulars	Notes	ASIST Rs	ASEITrust Rs	Total Rs.
<b>I) Liabilities</b>				
<b>Capital Fund:</b>				
Non Corpus Fund	1	2,36,17,019	6,22,95,379	8,59,12,397
<b>Long Term Borrowings:</b>				
Secured Loans	2	-	2,01,29,062	2,01,29,062
Unsecured Loans	3	-	5,98,52,013	5,98,52,013
<b>Current Liabilities:</b>				
Sundry Creditors	4	22,56,659	17,95,002	40,51,662
Current Liabilities	5	1,65,05,307	1,63,034	1,66,68,341
<b>Total...</b>		<b>16,05,94,623</b>	<b>14,42,34,490</b>	<b>18,66,13,474</b>
<b>II) Assets</b>				
<b>Non Current Assets:</b>				
Fixed Assets	6	4,62,30,481	1,79,12,805	6,41,43,286
Deposits	7	5,26,140	-	5,26,140
<b>Current Assets:</b>				
Other Current Assets	8	10,85,85,138	52,01,198	11,37,86,336
Cash & Bank Balances	9	52,52,865	29,04,848	81,57,713
<b>Total...</b>		<b>16,05,94,625</b>	<b>14,42,34,490</b>	<b>18,66,13,474</b>

As per our separate report of even date

For M.N.RAO &amp; ASSOCIATES

Chartered Accountants

Firm Reg.No 005386S



(T S Rama Mohana Rao)

Partner

Membership No.200613

UDIN : 23200613BGSQDH2796

For AMRITA SAI EDUCATIONAL  
IMPROVEMENT TRUST


(Kudaravalli Ramesh Babu)

Chairman



(Kudaravalli Rama Mohana Rao)

Secretary

Place : Vijayawada

Date : 25-Sep-2023

## Income and Expenditure Account for the year ended 31-Mar-2023

Particulars	Notes	ASIST	ASEI Trust	FY 2022-23 Total
		Rs.	Rs.	Rs.
<b>A. Incomes :</b>				
a) Fee Collections	10	11,62,83,000	-	11,62,83,000
b) Other Incomes	11	94,60,800	5,39,60,647	6,34,21,447
<b>Total...(A)</b>		<b>12,57,43,800</b>	<b>5,39,60,647</b>	<b>17,97,04,447</b>
<b>B. Expenditure :</b>				
a) Affiliation Fee	12	74,11,004	-	74,11,004
b) Employee Benefit Expenses	13	9,82,25,130	-	9,82,25,130
c) Administrative Expenses and Other Expenses	14	3,47,78,970	1,39,45,521	4,87,24,492
d) Finance Cost	15	4,594	34,72,413	34,77,007
e) Depreciation	6	78,49,433	29,57,687	1,08,07,121
<b>Total...(B)</b>		<b>14,82,69,132</b>	<b>2,03,75,622</b>	<b>16,86,44,754</b>
<b>Excess of Income over Expenditure (A-B)</b>		<b>(2,25,25,332)</b>	<b>3,35,85,025</b>	<b>1,10,59,694</b>

As per our separate report of even date

For M.N.RAO &amp; ASSOCIATES

Chartered Accountants

Firm Reg.No 005386S



(T S Rama Mohana Rao)

Partner

Membership No.200613

UDIN : 23200613BGSQDH2796

For AMRITA SAI EDUCATIONAL  
IMPROVEMENT TRUST


(Kudaravalli Ramesh Babu)

Chairman



(Kudaravalli Rama Mohana Rao)

Secretary

Place : Vijayawada

Date : 25-Sep-2023

**1. Capital Fund**

Sl. No.	Particulars	ASIST		ASEI Trust		Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Non Corpus Fund - Opening Balance		4,61,42,350		2,89,18,853		7,50,61,204
	Add: Excess of Income over Expenditure during the year		(2,25,25,332)		3,35,85,025		1,10,59,694
	Less: Book Value of Land sold during the year		-		2,08,500		2,08,500
	<b>Closing Balance</b>		<b>2,36,17,019</b>		<b>6,22,95,379</b>		<b>8,59,12,397</b>

**2. Secured Loans**

Sl. No.	Particulars	ASIST		ASEI Trust		Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A) 1	Bank OD: Central Bank of India - OD-3073359600	-	-	2,01,29,062	2,01,29,062	2,01,29,062	2,01,29,062
	<b>Total...</b>		<b>-</b>		<b>2,01,29,062</b>		<b>2,01,29,062</b>

**3. Unsecured Loans**

Sl. No.	Particulars	ASIST		ASEI Trust		Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	A Subba rao	-	-	10,50,000	-	10,50,000	-
2	J Mahinath	-	-	1,27,470	-	1,27,470	-
3	K.Rama Mohana Rao	-	-	11,04,000	-	11,04,000	-
4	M/s Jaya Sai Aqua	-	-	-	-	-	-
5	K Ramesh Babu	-	-	7,90,000	-	7,90,000	-
6	K Mrudhula	-	-	29,80,146	-	29,80,146	-
7	K Sai Komal	-	-	2,00,000	-	2,00,000	-
8	K Sri Rama Murthy	-	-	4,86,000	-	4,86,000	-
9	P Rama Chandra Babu	-	-	4,53,664	-	4,53,664	-
10	P Sri Lakshmi	-	-	30,000	-	30,000	-
11	Y Venkata Ramaiah	-	-	-	-	-	-
12	Jasti Rajeswari	-	-	9,00,000	-	9,00,000	-
13	Koratala Eswarchand	-	-	30,00,000	-	30,00,000	-
14	M/s Jaya Lakshmi Sea Foods Pvt Ltd	-	-	1,50,00,000	-	1,50,00,000	-
15	Y Balagangadhara Rao	-	-	11,07,000	-	11,07,000	-
16	G. Swarna Kumari	-	-	34,00,000	-	34,00,000	-
17	K Satya Sai Vani	-	-	42,00,000	-	42,00,000	-
18	K Sai Manoj - Interest Free Loan	-	-	5,00,024	-	5,00,024	-
19	K Sai Manoj	-	-	1,35,23,710	-	1,35,23,710	-
20	K Lakshmi Karthik	-	-	70,00,000	-	70,00,000	-
21	M Sasidhar	-	-	5,00,000	-	5,00,000	-
22	M Srividya	-	-	35,00,000	-	35,00,000	-
	<b>Total...</b>		<b>-</b>		<b>5,98,52,013</b>		<b>4,63,28,303</b>



For AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST

(Kudaravalli Ramesh Babu)  
Chairman

(Kudaravalli Rama Mohana Rao)  
Secretary

## 4. Sundry Creditors

Sl. No.	Particulars	ASIST		ASEI Trust		As at 31-Mar-2023 Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	A. Enoch	-7,634		-		(7,634)	
2	Amazon Web Service Statement	11,924		-		11,924	
3	Angel Advertisers	78,975		-		78,975	
4	A Sridhar	-3,000		-		(3,000)	
5	B4 ADS	52,470		-		52,470	
6	Baluguri Sambasiva Rao	28,290		-		28,290	
7	Beena Parthasarathy Putcha	54,500		-		54,500	
8	Deluxe & Scientific & Chemical Company	41,748		-		41,748	
9	Digital Tv Ads-D Channel	69,300		-		69,300	
10	Divyasri Ads	70,200		-		70,200	
11	Gayatri Winding Works	5,000		-		5,000	
12	Google Ads	-4,000		-		(4,000)	
13	Integrated Electronics	2,098		-		2,098	
14	Jagathi Publications Limited	55,520		-		55,520	
15	JBS Communication & Technologies	-5,19,369		-		(5,19,369)	
16	Karthik Car Travels	3,516		-		3,516	
17	K Square Consultants	-6,000		-		(6,000)	
18	Lab External Remuneration Payable	11,995		-		11,995	
19	Lakshmi Deepthi Agencies	29,021		-		29,021	
20	Master Channel Network P Ltd	87,348		-		87,348	
21	Masters Security & Service Providers	70,646		-		70,646	
22	Meghana Media Communications	1,94,969		-		1,94,969	
23	M Nagasulochana	8,000		-		8,000	
24	M Srinivasarao Phynoel and Soap Oil	9,700		-		9,700	
25	Omkar Graphics Tenali	12,77,306		-		12,77,306	
26	Palepu Ramesh Babu	-8,083		-		(8,083)	
27	Panchayati Raj Department Krishna	(7)		-		(7)	
28	Pioneer Elabs Limited	23,200		-		23,200	
29	Prajashakti Printers & Publishers Pvt Ltd	66,706		-		66,706	
30	PVP Associates	1,000		-		1,000	
31	Quality Hotel Dv Manor	2,382		-		2,382	
32	Raja Redio Computer Sticking	2,900		-		2,900	
33	Ramesh Electrical & Mechanical Works	27,785		-		27,785	
34	Rasool - Welding Work	(10)		-		(10)	
35	Royal Pipe Agencies	3,300		-		3,300	
36	Roy Tyres	1,23,400		7,06,600		8,30,000	
37	Sathwik ADS	74,163		-		74,163	
38	Shaik Shamshad	3,000		-		3,000	
39	Sonovision Electronics Pvt Ltd	2,000		-		2,000	
40	Sri Anjaneya Advertisement Agency	29,400		-		29,400	
41	Sri Lakshmi Srinivasa Iron Spares General Stores	100		-		100	
42	Sri Mithra Truck & Bus Service Center	-		22,705		22,705	
43	Sri Sai Advertising Media	1,63,800		-		1,63,800	
44	Sri Vaishnavi Communications	20,000		-		20,000	
45	Sri Vijaya Lakshmi Glass Plywood & Hardware	2,600		-		2,600	
46	Sri Vijayalakshmi Stone Crusher	6,000		-		6,000	
47	SVS Handi Crafts and Mementos	8,960		-		8,960	
48	Syam Prasad Takkellapalti	16,000		-		16,000	
49	T Koteswara Rao Garu	370		-		370	
50	T Ravi Varma	2,350		-		2,350	
51	Vijayadurga Auto Mobiles	90		-		90	
52	Vijayasanthi Offset Printers	50,000		-		50,000	
53	Vijayasri Jute Company	5,670		-		5,670	
54	Y.S.R. Anjaneyulu	1,500		-		1,500	
55	K Sambaiah, Electrician	5,560		-		5,560	
56	Ayaj Shaik	-		6,390		6,390	

Cont..



For Amrita Sai Educational Improvement Trust

Chairman.

For Amrita Sai Educational Improvement Trust

Secretary &amp; Correspondent.

**4. Sundry Creditors**

Sl. No.	Particulars	ASIST		ASEI Trust		As at 31-Mar-2023 Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57	Bajaj Alliance General Insurance	-		-5		(5)	
58	Bharat Petroleum	-		4,960		4,960	
59	Jasper Industries Private Ltd.,	-		1,80,181		1,80,181	
60	Karthikeya Glass Fitting Works	-		10,200		10,200	
61	N Satyanarayana	-		2,700		2,700	
62	Sattematalli Trucks & Wheel Care	-		26,565		26,565	
63	Sri Lakshmi Ganapathi Engineering Works	-		5,950		5,950	
64	Sri Laxmi Battery Works	-		44,550		44,550	
65	Sri Rama Auto Mobiles	-		9,835		9,835	
66	Value Host Constructions OPC Pvt Ltd	-		1,213		1,213	
67	Venkateswara Service Station	-		7,73,158		7,73,158	
			22,56,659		17,95,002		40,51,662
	<b>Total...</b>		<b>22,56,659</b>		<b>17,95,002</b>		<b>40,51,662</b>

**5. Current Liabilities**

Sl. No.	Particulars	ASIST		ASEI Trust		As at 31-Mar-2023 Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Audit Fee Payable	3,24,000		-		3,24,000	
2	EPF Payable	53,319		-		53,319	
3	JNTUK Fee payable	93,98,338		-		93,98,338	
4	Professional Tax Payable	8,09,637		-		8,09,637	
5	Salaries Payable	2,30,962		-		2,30,962	
6	University Fee Payable	4,000		-		4,000	
7	Transport Fee Payable	48,40,980		-		48,40,980	
			1,56,61,236		-		1,56,57,236
8	<b>TDS Payable</b>						
	TDS on Salaries - 192B	7,74,858		-		7,74,858	
	<b>Other than Salaries :</b>						
	TDS on interest other than securities - 194A	-		1,58,828		1,58,828	
	TDS on Contracts -194C	24,613		-		24,613	
	TDS on Professional Charges - 194J	44,600		-		44,600	
			8,44,071		1,63,034		10,02,899
	<b>Total...</b>		<b>1,65,05,307</b>		<b>1,63,034</b>		<b>1,66,60,135</b>



*(Signature)*

(Kudaravalli Ramesh Babu)  
Chairman

For AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST

*(Signature)*

(Kudaravalli Rama Mohana Rao)  
Secretary

## 6. Fixed Assets

Sl. No.	Name of the Asset	Opening Balance as on 01-Apr-2022 Rs.	Additions		Deletions Rs.	Total Rs.	Rate of Depreciation	Depreciation Rs.	Closing Balance as on 31-Mar-2023 Rs.
			Upto 30-Sep-2022 Rs.	After 30-Sep-2022 Rs.					
1	Site - Block A - 0% Land	13,61,076	-	-	2,08,500	11,52,576	-	-	11,52,576
	<b>Total... (1)</b>	<b>13,61,076</b>	<b>-</b>	<b>-</b>	<b>2,08,500</b>	<b>11,52,576</b>		<b>-</b>	<b>11,52,576</b>
2	Buildings - Block B - 10% Buildings Work in Progress	3,31,08,620	-	-	-	3,31,08,620	10%	33,10,862	2,97,97,758
	<b>Total... (2)</b>	<b>3,31,08,620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,31,08,620</b>		<b>33,10,862</b>	<b>2,97,97,758</b>
3	Furniture, Fixtures & Fittings - Block C - 10% Air Conditioner Class Room Boards Sports Items Benches Access Card Reader Furniture Tata Sky Dish Executive Chairs Wall Fans	5,12,170 1,66,880 2,46,655 4,04,663 9,960 24,64,459 488 48,335 20,354	1,00,000 82,610 - 85,834 - 8,10,999 - - -	- - 13,695 1,24,317 - - - - -	- - - - - - - - -	6,12,170 2,49,490 2,60,350 6,14,813 9,960 32,75,458 488 48,335 20,354	10% 10% 10% 10% 10% 10% 10% 10% 10%	61,217 24,949 25,350 55,265 996 3,27,546 49 4,833 2,035	5,50,953 2,24,541 2,35,000 5,59,548 8,964 29,47,912 440 43,501 18,319
	<b>Total... (3)</b>	<b>38,73,964</b>	<b>10,79,443</b>	<b>1,38,012</b>	<b>-</b>	<b>50,91,419</b>		<b>5,02,241</b>	<b>45,89,178</b>
4	Vehicles - Block D - 15% A) Buses:								
	Bus- AP 07 X 0414 (Already Sold)	(30,260)	-	-	-	(30,260)	15%	(4,539)	(25,721)
	Bus- AP 24 U 3999 (Already Sold)	(28,329)	-	-	-	(28,329)	15%	(4,249)	(24,080)
	Bus- AP 24 W 4949 (Already Sold)	(67,797)	-	-	-	(67,797)	15%	(10,170)	(57,627)
	Bus - AP 16 TE 0235	5,08,414	-	-	-	5,08,414	15%	76,262	4,32,152
	Bus - AP 16 TE 0236	5,08,414	-	-	-	5,08,414	15%	76,262	4,32,152
	Bus - AP 16 TE 0237	5,08,414	-	-	-	5,08,414	15%	76,262	4,32,152
	Bus - AP 16 TE 0238	5,08,414	-	-	-	5,08,414	15%	76,262	4,32,152
	Bus - AP 16 TE 0245	5,08,414	-	-	-	5,08,414	15%	76,262	4,32,152
	Bus - AP 16 TE 0246	5,08,414	-	-	-	5,08,414	15%	76,262	4,32,152
	Bus - AP 16 TE 0247	5,08,414	-	-	-	5,08,414	15%	76,262	4,32,152
	Bus - AP 16 TE 0248	5,08,414	-	-	-	5,08,414	15%	76,262	4,32,152
	Bus - AP 16 TE 1386	4,39,083	-	-	-	4,39,083	15%	65,862	3,73,220
	Bus - AP 16 TE 1387	4,39,083	-	-	-	4,39,083	15%	65,862	3,73,220
	Bus - AP 16 TE 1389	4,39,083	-	-	-	4,39,083	15%	65,862	3,73,220
	Bus - AP 16 TE 1390	4,39,083	-	-	-	4,39,083	15%	65,862	3,73,220
	Bus - AP 16 TE 2386	5,95,684	-	-	-	5,95,684	15%	89,353	5,06,332
	Bus - AP 16 TE 2387	5,95,684	-	-	-	5,95,684	15%	89,353	5,06,332
	Bus - AP 16 TE 2390	5,95,684	-	-	-	5,95,684	15%	89,353	5,06,332
	Bus - AP 16 TE 2391	5,95,684	-	-	-	5,95,684	15%	89,353	5,06,332
	Bus - AP 16 TE 2392	5,95,684	-	-	-	5,95,684	15%	89,353	5,06,332
	Bus - AP 16 TE 2393	5,95,684	-	-	-	5,95,684	15%	89,353	5,06,332
	Bus - AP 16 TE 4054	6,93,748	-	-	-	6,93,748	15%	1,04,062	5,89,686
	Bus - AP 16 TE 4058	6,93,748	-	-	-	6,93,748	15%	1,04,062	5,89,686
	Bus - AP 16 TE 4060	6,93,748	-	-	-	6,93,748	15%	1,04,062	5,89,686
	Bus - AP 16 TE 4097	6,93,748	-	-	-	6,93,748	15%	1,04,062	5,89,686
	Bus - AP 16 TE 5705	8,76,658	-	-	-	8,76,658	15%	1,31,499	7,45,159
	Bus - AP 16 TE 5706	8,76,658	-	-	-	8,76,658	15%	1,31,499	7,45,159
	Bus - AP 16 TE 5707	8,76,658	-	-	-	8,76,658	15%	1,31,499	7,45,159
	Bus - AP 16 TE 5708	8,76,658	-	-	-	8,76,658	15%	1,31,499	7,45,159
	Bus - AP 16 TE 5709	8,76,658	-	-	-	8,76,658	15%	1,31,499	7,45,159
	Bus - AP 16 TE 6161	9,10,563	-	-	-	9,10,563	15%	1,36,584	7,73,978
	Bus - AP 16 TE 6162	8,97,545	-	-	-	8,97,545	15%	1,34,632	7,62,913
	Bus - AP 16 TE 6163	8,97,545	-	-	-	8,97,545	15%	1,34,632	7,62,913
	Bus - AP 16 TE 6164	8,97,545	-	-	-	8,97,545	15%	1,34,632	7,62,913
	<b>Total.... (A)</b>	<b>2,00,32,839</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,00,32,839</b>		<b>30,04,926</b>	<b>1,70,27,913</b>
	B) Cars:								
	Vehicle-9660 (Already Sold)	(1,11,658)	-	-	-	(1,11,658)	15%	(16,749)	(94,910)
	Vehicle- No.1888 (Already Sold)	(1,93,131)	-	-	-	(1,93,131)	15%	(28,970)	(1,64,161)
	Vehicle-No-2748 (Already Sold)	(8,225)	-	-	-	(8,225)	15%	(1,234)	(6,991)
	Vehicle - Duster (Already Sold)	(49,741)	-	-	-	(49,741)	15%	(7,461)	(42,280)
	Verna - AP 16BU 5445 (Already Sold)	(1,11,620)	-	-	-	(1,11,620)	15%	(16,743)	(94,877)
	Vehicle - AP-16 BV7227 (Already Sold)	(1,85,507)	-	-	-	(1,85,507)	15%	(27,826)	(1,57,681)
	Vehicle - Maruti Ertiga	2,24,744	-	-	-	2,24,744	15%	33,712	1,91,032
	Innova - AP16 BV 0009	2,95,804	-	-	7,91,000	(4,95,196)	15%	44,371	(5,39,567)
	Innova Car - AP 16 CR 0019	5,56,009	-	-	-	5,56,009	15%	83,401	4,72,607
	Innova Car - AP 16 CR 5778	5,56,009	-	-	-	5,56,009	15%	83,401	4,72,607
	Innova Car - AP 16 DK 0019	6,74,393	-	-	8,50,000	(1,75,607)	15%	1,01,159	(2,76,766)
	Ford Ecosport - AP 16 DK 0909	3,39,434	-	-	-	3,39,434	15%	50,915	2,88,519
	Crysta Car - AP 16 DK 2368	9,27,783	-	-	-	9,27,783	15%	1,39,167	7,88,616
	Fortuner - AP 39 AD 0019	17,73,579	-	-	-	17,73,579	15%	2,66,037	15,07,543
	<b>Total.... (B)</b>	<b>46,87,872</b>	<b>-</b>	<b>-</b>	<b>16,41,000</b>	<b>30,46,872</b>		<b>7,03,181</b>	<b>23,43,691</b>
	C) Others								
	Van - AP 16 TY 3099	1,20,216	-	-	-	1,20,216	15%	18,032	1,02,184
	Water Tanker	8,072	-	-	-	8,072	15%	1,211	6,862
	<b>Total.... (C)</b>	<b>1,28,288</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,28,288</b>		<b>19,243</b>	<b>1,09,045</b>
	<b>Total... (4 = A+B+C)</b>	<b>2,48,48,999</b>	<b>-</b>	<b>-</b>	<b>16,41,000</b>	<b>2,32,07,999</b>		<b>37,350</b>	<b>1,94,80,650</b>



Amrita Sai Educational Improvement Trust

For Amrita Sai Educational Improvement Trust

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## 6. Fixed Assets

Sl. No.	Name of the Asset	Opening Balance as on 01-Apr-2022 Rs.	Additions		Deletions Rs.	Total Rs.	Rate of Depreciation	Depreciation Rs.	Closing Balance as on 31-Mar-2023 Rs.
			Upto 30-Sep-2022 Rs.	After 30-Sep-2022 Rs.					
<b>5</b>	<b>Plant &amp; Machinery - Block E - 15%</b>								
	<b>A) Lab Equipment</b>								
	ECE Lab Equipment	4,89,927	-	-	-	4,89,927	15%	73,489	4,16,438
	EEE - Lab Equipment	4,02,005	-	14,682	-	4,16,687	15%	61,402	3,55,285
	Chemistry lab equipments	81,603	20,874	-	-	1,02,477	15%	15,372	87,105
	Physics lab equipments	18,316	-	-	-	18,316	15%	2,747	15,568
	Mechanical -Lab Equipment	10,97,347	-	13,500	-	11,10,847	15%	1,65,615	9,45,233
	Electronic & Lab Equipments	4,17,189	-	-	-	4,17,189	15%	62,578	3,54,611
	Lab Equipments	18,52,130	-	-	-	18,52,130	15%	2,77,819	15,74,310
	Gym Equipment	94,398	-	-	-	94,398	15%	14,160	80,239
	Fire safety equipment	5,79,478	-	-	-	5,79,478	15%	86,922	4,92,556
	<b>B) Others</b>								
	Biometric Machines	1,43,314	-	-	-	1,43,314	15%	21,497	1,21,817
	HT Capacitors	7,199	-	-	-	7,199	15%	1,080	6,119
	HP Motor	18,290	-	-	-	18,290	15%	2,743	15,546
	Cardless Phone	776	-	-	-	776	15%	116	660
	Cash Counting Machine	34,621	-	-	-	34,621	15%	5,193	29,428
	Finance Calculators	1,041	-	-	-	1,041	15%	156	885
	Hard Disc	26,213	16,700	21,999	-	64,912	15%	8,087	56,825
	Mobile Phones	24,998	-	-	-	24,998	15%	3,750	21,248
	Generator	54,737	-	-	-	54,737	15%	8,211	46,526
	Transformer HT	85,856	-	-	-	85,856	15%	12,878	72,977
	Xerox Machines	1,27,826	-	-	-	1,27,826	15%	19,174	1,08,652
	Electrical Equipment - 10%	3,89,277	-	-	-	3,89,277	10%	38,928	3,50,350
	Water Coolers	78,040	-	-	-	78,040	15%	11,706	66,334
	1000 LPH RO Plant	1,26,177	-	-	-	1,26,177	15%	18,927	1,07,251
	<b>Total... (5)</b>	<b>61,50,759</b>	<b>37,574</b>	<b>50,181</b>	<b>-</b>	<b>62,38,514</b>		<b>9,12,550</b>	<b>53,25,964</b>
<b>6</b>	<b>Computers &amp; Devices - Block F - 40%</b>								
	Computers	37,18,522	-	-	-	37,18,522	40%	14,87,409	22,31,113
	Printer	79,657	-	-	-	79,657	40%	31,863	47,794
	Batteries	1,83,066	-	-	-	1,83,066	40%	73,226	1,09,840
	Laptops	1,13,031	-	-	-	1,13,031	40%	45,212	67,819
	Projector	86,939	-	-	-	86,939	40%	34,776	52,163
	Ups	5,97,143	-	-	-	5,97,143	40%	2,38,857	3,58,286
	Scanner	11	-	-	-	11	40%	4	7
	Server Software	2,14,515	-	-	-	2,14,515	40%	85,806	1,28,709
	College Inverter	9	-	-	-	9	40%	3	5
	Internet Equipment	163	-	-	-	163	40%	65	98
	Intercom	225	-	-	-	225	40%	90	135
	A V Projector	159	-	-	-	159	40%	64	96
	Nikon B-700 Digital Camera	1,168	-	-	-	1,168	40%	467	701
	Camera	123	-	-	-	123	40%	49	74
	CC Cameras	1,72,633	-	-	-	1,72,633	40%	69,053	1,03,580
	Tally Software	14,969	-	-	-	14,969	40%	5,988	8,981
	UPS-860VA (Microtech)	3,996	-	-	-	3,996	40%	1,598	2,398
	UPS-10KVA online sys with batteries	57,296	-	-	-	57,296	40%	22,918	34,378
	LED TV	10,661	-	-	-	10,661	40%	4,264	6,397
	Computer accessories	3,25,015	-	-	-	3,25,015	40%	1,30,006	1,95,009
	<b>Total... (6)</b>	<b>55,79,301</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,79,301</b>		<b>22,31,720</b>	<b>33,47,581</b>
<b>7</b>	<b>Library - Block - G - 40%</b>								
	Library Books	38,306	1,704	5,31,968	-	5,71,978	40%	1,22,398	4,49,581
	<b>Total... (7)</b>	<b>38,306</b>	<b>1,704</b>	<b>5,31,968</b>	<b>-</b>	<b>5,71,978</b>		<b>1,22,398</b>	<b>4,49,581</b>
	<b>Total... (1+2+3+4+5+6+7)</b>	<b>7,49,61,025</b>	<b>11,18,721</b>	<b>7,20,161</b>	<b>18,49,500</b>	<b>7,49,50,407</b>		<b>1,08,07,121</b>	<b>6,41,43,286</b>



For AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST

(Kudaravalli Ramesh Babu)  
Chairman

(Kudaravalli Rama Mohana Rao)  
Secretary

## 7. Deposits

Sl. No.	Particulars	ASIST		ASEI Trust		As at 31-Mar-2023 Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A)	<b>Security Deposits:</b>						
	Electricity Deposit	3,52,249		-		3,52,249	
	NSIC Deposit	1,35,000		-		1,35,000	
	Telephone Deposit	38,891		-		38,891	
			5,26,140		-		5,26,140
	<b>Total...</b>		<b>5,26,140</b>		<b>-</b>		<b>5,26,140</b>

## 8. Other Current Assets

Sl. No.	Particulars	ASIST		ASEI Trust		As at 31-Mar-2023 Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Fee receivable from Government						
	F.Y.2012 -13	6,82,500		-		6,82,500	
	F.Y.2013 -14	7,72,088		-		7,72,088	
	F.Y.2014 -15	4,43,050		-		4,43,050	
	F.Y.2015 -16	20,10,975		-		20,10,975	
	F.Y.2016-17	14,58,825		-		14,58,825	
			53,67,438		-		53,67,438
2	Fee Receivable from Students		9,71,87,164		-		9,71,87,164
3	Transport Fee Receivable		-		48,40,980		48,40,980
4	Advances given to Departmental HOD's		55,334		-		55,334
5	HOD Imprest		64,704		-		64,704
6	<b>Staff Advances</b>		-		-		-
	- P Ankama Rao		1,80,807		-		1,80,807
	- KV Mallikharjuna rao		83,632		-		83,632
	- P D Srinivas Rao		(500)		-		(500)
	- P V Sivarama Krishna		(13,548)		-		(13,548)
	- L Ajay Kumar		2,49,500		-		2,49,500
	- P Chiranjeevi		3,55,662		-		3,55,662
7	PMKVY Fund (AICTE) Receivable		49,512		-		49,512
8	Rental Advance		1,77,000		-		1,77,000
9	Balance at M N Rao & Associates Online Account		-		1,670		1,670
10	Income Tax Refund Receivable for the FY:2012-13		-		1,33,636		1,33,636
11	Income Tax Refund Receivable for the FY:2014-15		-		1,22,130		1,22,130
12	TCS on Purchase of Diesel		-		12,029		12,029
13	BPCL Card		-		19,200		19,200
14	Tax Deducted by Others - F.Y.2019-20		1,627		-		1,627
15	TDS Receivable from Sundaram Finance		-		(28,649)		(28,649)
16	Salary Advances		9,24,157		-		9,24,157
17	Advance for Others		1,22,708		-		1,22,708
18	Ankamarao Transport Incharge		-		74,621		74,621
19	Advance for Vechile Maintenace		2,07,240		-		2,07,240
20	Ch Siva Kumar Transport		83,991		-		83,991
21	Innovative Financial		14,16,000		-		14,16,000
22	Innogeeks Technologies		20,44,910		-		20,44,910
23	Advance given for materials		26,000		-		26,000
24	TDS Receivable on Insurance Comission		-		11,810		11,810
25	TDS Receivable on Electricity Deposit		1,800		8,811		10,611
26	TDS Receivable on Perquisites - BPCL		-		4,960		4,960
	<b>Total...</b>		<b>10,85,85,138</b>		<b>52,01,198</b>		<b>11,37,86,336</b>



(Kudaravalli Ramesh Babu)

Chairman

(Kudaravalli Rama Mohana Rao)


Secretary

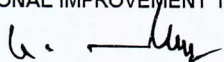
**9. Cash & Cash Equivalents**

Sl. No.	Particulars	ASIST		ASEI Trust		As at 31-Mar-2023 Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A)	<b>Balance with Banks:</b>						
1	Union Bank SB - 09341002990011	9,392		-		9,392	
2	Union Bank SB - 137510011000376	1,07,348		-		1,07,348	
3	Union Bank SB - 137510100004766	19,624		-		19,624	
4	Central Bank of India CA - 3150270927	18,436		-		18,436	
5	Central Bank of India CA - 3071790301	-		22,039		22,039	
6	Central Bank of India SB - 3072580869	79,119		-		79,119	
7	Central Bank of India SB - 3072632015	29,457		-		29,457	
8	Central Bank of India SB - 3092005205	-		36,331		36,331	
9	Central Bank of India SB - 3072633552	18,204		-		18,204	
10	SBI - Paritala - 62275977854	12,60,552		-		12,60,552	
11	SBI - KCL - 32896506086	22,817		-		22,817	
12	SBI - KCL - CA A/c No.11382486865	-		15,75,524		15,75,524	
13	CBI - CA - 3717232018	-		19,475		19,475	
14	CBI - CA - 3724462984	-		9,02,018		9,02,018	
			15,64,948		25,55,387		41,20,334
B)	Cash in Hand		36,87,917		3,49,461		40,37,378
	<b>Total...</b>		<b>52,52,865</b>		<b>29,04,848</b>		<b>81,57,713</b>



For AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST

  
 ( Kudaravalli Ramesh Babu )  
 Chairman

  
 (Kudaravalli Rama Mohana Rao)  
 Secretary

**10. Fee Collections**

Sl. No	Particulars	ASIST Rs.	ASEI Trust Rs.	FY 2022-23 Total Rs.
1	Tution Fee from Students	11,62,83,000	-	11,62,83,000
	<b>Total...</b>	<b>11,62,83,000</b>	<b>-</b>	<b>11,62,83,000</b>

**11. Other Income**

Sl. No	Particulars	ASIST Rs.	ASEI Trust Rs.	FY 2022-23 Total Rs.
1	Special Fee Collection	14,10,750	-	14,10,750
2	Alumini Fee	1,20,450	-	1,20,450
3	<b>Transportation Fee:</b>			
	Students	-	4,83,66,880	4,83,66,880
	Students - Old Students	-	25,10,567	25,10,567
4	Registration Fee collection	-	-	-
5	Other Deduction	-	-	-
6	Consultancy Charges	15,00,000	-	15,00,000
7	Insurance Comission	-	-	-
8	Exam Conducting Fees	-	-	-
9	JNTUK Exam Fee	-	-	-
10	Canteen Income	11,204	-	11,204
11	Library Income	24,431	-	24,431
12	Sale of Scrap	1,000	-	1,000
13	Sukhibhava Collection	51,950	-	51,950
14	Xerox Book Collection	1,29,400	-	1,29,400
15	Stationary Collection	1,18,893	-	1,18,893
16	Other Income	2,72,170	14,070	2,86,240
17	<b>Exam Cell Account</b>			
	a) Exam Cell- Other Income	18,40,463	-	18,40,463
	b) Exam Fee Collection	38,78,010	-	38,78,010
18	<b>Interest received From Bank Accounts :</b>			
	a) Interest From AB 137510011000376	2,521	-	2,521
	b) Interest From AB 137510100004766	542	-	542
	b) Interest From AB 09341002990011	259	-	259
	c) Interest From CBI 3072580869	2,242	-	2,242
	d) Interest From CBI 3072632015	53,446	-	53,446
	e) Interest From CBI 3072633552	519	-	519
	f) Interest From CBI 3092005205	-	1,027	1,027
	g) Interest From SBI 6086	606	-	606
	h) Interest From SBH 7854	24,016	-	24,016
19	Interest on Electricity Deposit & Others	17,928	-	17,928
20	Interest on Income tax Refund (FY: 2020-21 & 2021-22)	-	730	730
21	Rebate on Insurance Premium paid on Vechicles	-	6,67,373	6,67,373
22	Sale Consideration received on sale of Land	-	24,00,000	24,00,000
	<b>Total...</b>	<b>94,60,800</b>	<b>5,39,60,647</b>	<b>6,34,21,447</b>

For AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST



  
( Kudaravalli Ramesh Babu )  
Chairman

  
(Kudaravalli Rama Mohana Rao)  
Secretary

**12. Affiliation Fee**

Sl. No	Particulars	ASIST Rs.	ASEI Trust Rs.	FY 2022-23 Total Rs.
1	SBTET / Polysat Fee	2,86,077	-	2,86,077
2	JNTUK Expenses	44,108	-	44,108
3	JNTUK Affiliation Fees	25,012	-	25,012
4	JNTUK Application	7,31,047	-	7,31,047
5	Inspection Fee	84,730	-	84,730
6	Common Service Fee (UCS)	51,66,050	-	51,66,050
7	Autonomous Expenses	5,98,654	-	5,98,654
8	AP POLYCET - 22-23	17,800	-	17,800
9	AICTEE Fees	3,17,506	-	3,17,506
10	AFRC Processing Fee	1,40,020	-	1,40,020
	<b>Total...</b>	<b>74,11,004</b>	<b>-</b>	<b>74,11,004</b>

**13. Employee Benefit Expenses**

Sl. No	Particulars	ASIST Rs.	ASEI Trust Rs.	FY 2022-23 Total Rs.
1	<b>Salaries:</b>			
	Teaching Staff Salaries	6,98,72,855	-	6,98,72,855
	Non -Teaching Staff Salaries	2,80,49,520	-	2,80,49,520
	EPF Expenses	3,02,755	-	3,02,755
	<b>Total...</b>	<b>9,82,25,130</b>	<b>-</b>	<b>9,82,25,130</b>

**14. Administrative Expenses and Other Expenses**

Sl. No	Particulars	ASIST Rs.	ASEI Trust Rs.	FY 2022-23 Total Rs.
1	<b>Repair &amp; Maintenance</b>			
	a) Computer Maintenance	97,679	-	97,679
	b) Electrical Maintenance	5,25,939	-	5,25,939
	c) Garden Maintenance	2,71,090	-	2,71,090
	d) Generator Maintenance	5,43,012	-	5,43,012
	e) Lab Maintenance	3,27,689	-	3,27,689
	f) Repairs & Maintenance - Buildings	9,35,667	-	9,35,667
	g) Repairs & Maintenance-Furniture	4,67,287	-	4,67,287
	h) Cleaning Maintenance	81,740	-	81,740
	i) Computer Spares and Accessories	10,50,248	-	10,50,248
	j) Computer Spares and Accessories	45,900	-	45,900
	<b>Total of Repairs &amp; Maintenance ....(1)</b>	<b>43,46,250</b>	<b>-</b>	<b>43,46,250</b>

For AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST



  
( Kudaravalli Ramesh Babu )  
Chairman

  
(Kudaravalli Rama Mohana Rao)  
Secretary


**14. Administrative Expenses and Other Expenses**

Sl. No	Particulars	ASIST Rs.	ASEI Trust Rs.	FY 2022-23 Total Rs.
2	<b>Vehicle Maintenance</b>			
	a) Vehicles Diesel Oil	9,05,145	-	9,05,145
	b) Vehicles Insurance	1,99,826	-	1,99,826
	c) Vehicles Repairs & Maintainance	4,34,713	-	4,34,713
	g) Buses Diesel Oil	31,16,419	87,84,738	1,19,01,157
	h) Buses Insurance	5,86,370	13,87,311	19,73,681
	i) Buses Repairs & Maintainance	7,18,384	23,19,384	30,37,768
	j) Buses Road Tax	57,330	1,58,270	2,15,600
	k) Buses Toll Charges	2,03,510	8,57,498	10,61,008
	l) Buses Break Expenses	-	1,23,240	1,23,240
	k) Buses Renewal Permit	24,750	21,750	46,500
	l) Buses Pollution	1,260	3,280	4,540
	m) Buses Fitness Exp	44,730	-	44,730
	n) Driver Maintainance	20,000	-	20,000
	o) Parking Charges	10,560	-	10,560
	p) Toll Charges - Cars	4,791	-	4,791
	<b>Total of Vehicle Maintenance ....(2)</b>	<b>63,27,788</b>	<b>1,36,55,471</b>	<b>1,99,83,259</b>
3	<b>Exam Cell Account</b>			
	Exam Cell Expenses	6,49,553	-	6,49,553
	Exam Conducting Fees	14,20,782	-	14,20,782
	External Lab Remuneration	3,49,854	-	3,49,854
	JNTUK Exam Fee	9,31,061	-	9,31,061
	Universal Print System	1,96,800	-	1,96,800
	<b>Total of Exam Cell Expenses ....(3)</b>	<b>35,48,050</b>	<b>-</b>	<b>35,48,050</b>

For AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST



  
( Kudaravalli Ramesh Babu )  
Chairman

  
(Kudaravalli Rama Mohana Rao)  
Secretary

## 14. Administrative Expenses and Other Expenses

Sl. No	Particulars	ASIST Rs.	ASEI Trust Rs.	FY 2022-23 Total Rs.
4	<b>Other Administrative Expenses</b>			
	Admin Charges - EPF	12,483	-	12,483
	Advertisement Charges	13,93,103	-	13,93,103
	APSCHE BOARD	1,330	-	1,330
	Audit Fees	3,54,000	-	3,54,000
	Building Insurance	1,00,003	-	1,00,003
	Bus Parking Charges	1,000	-	1,000
	Campaigning Expenses	7,02,611	-	7,02,611
	Department Operational Expenses	10,000	-	10,000
	Donations	3,00,833	-	3,00,833
	Electricity Charges	20,10,815	-	20,10,815
	Faculty Development Expenses	3,73,158	-	3,73,158
	Functions & Celebration Expenses	4,69,367	-	4,69,367
	General Expenses	1,770	665	2,435
	Guest Lecture Expenses	4,76,381	-	4,76,381
	Interest on TDS Payments	16,510	-	16,510
	Internet Expenses	4,93,957	-	4,93,957
	Journals & Subscriptions	5,60,100	-	5,60,100
	Library Expenses	3,32,990	-	3,32,990
	Mineral Water Expenses	71,236	-	71,236
	Pooja Expenses	1,83,893	-	1,83,893
	Postage & Courier Charges	16,524	-	16,524
	Printing & Stationery Expenses	26,70,444	-	26,70,444
	R & D Expenses	5,47,848	-	5,47,848
	Refund of Fees	7,000	-	7,000
	Security Charges	10,72,006	-	10,72,006
	Seminars & Workshop Expenses	3,09,197	-	3,09,197
	Sports Expenses	88,597	-	88,597
	Staff Welfare / Medical Aid	5,41,080	-	5,41,080
	Student Welfare	10,48,547	-	10,48,547
	Telephone Charges	1,74,353	-	1,74,353
	Training & Placement Expenses	20,34,086	-	20,34,086
	Travelling Expenses	10,82,209	-	10,82,209
	City Office Exp	3,34,382	-	3,34,382
	Covid Expenses	5,223	-	5,223
	GPRS Rent	6,477	-	6,477
	Penalty For Late Payment	29,875	450	30,325
	Property Tax	3,55,825	-	3,55,825
	Staff Insurance	13,313	-	13,313
	General Insurance - Employees	2,38,963	-	2,38,963
	Professional Charges	14,000	-	14,000
	APPGECET Spot Admission	4,64,299	-	4,64,299
	AP.C.R.D.A Expenses	10,58,602	-	10,58,602
	AP MCET 2022 - Convener	15,024	-	15,024
	Fire Security Expenses	85,007	-	85,007
	Marketing Expenses	1,53,172	-	1,53,172
	NSS Expenses	4,427	-	4,427
	Renewal Fee	6,650	-	6,650
	SMS Charges	637	-	637
	Tally Software Exp	4,720	-	4,720
	TDS Returns Filing Fee	16,000	-	16,000
	Lab External Remuneration	2,87,556	-	2,87,556
	Penal Interest on Late Payment	4,400	77,120	81,520
	EPF Late Fee	901	-	901
	Sundaram Finance opening Balance	-	2,11,815	2,11,815
	<b>Total of Other Administrative Expenses ... (4)</b>	<b>2,05,56,882</b>	<b>2,90,050</b>	<b>2,08,46,933</b>
	<b>Total (1) + (2) + (3) + (4)...</b>	<b>3,47,78,970</b>	<b>1,39,45,521</b>	<b>4,87,24,492</b>



For Amrita Sai Educational Improvement Trust

For Amrita Sai Educational Improvement Trust


**15. Finance Cost**

Sl. No	Particulars	ASIST	ASEI Trust	FY 2022-23 Total
		Rs.	Rs.	Rs.
1	Interest on CBI OD 3073359600	-	13,85,790	13,85,790
2	Interest on CBI Loan - 6557	-	1,76,179	1,76,179
3	Interest on Unsecured Loan -K.Mrudhula	-	3,22,760	3,22,760
4	Interest on Unsecured Loan - K Sai Manoj	-	14,64,662	14,64,662
5	Interest on Sundaram Finance Loan -164	-	42,047	42,047
6	Bank Charges	4,594	80,975	85,569
	<b>Total...</b>	<b>4,594</b>	<b>34,72,413</b>	<b>34,77,007</b>

For AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST



  
( Kudaravalli Ramesh Babu )  
Chairman

  
(Kudaravalli Rama Mohana Rao)  
Secretary

Name of Assessee	AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST		
Address	C/O AMRITA SAI COLLEGE,AMRITA SAI NAGAR,PARITALA,Paritala,KRISHNA DISTRICT,ANDHRA PRADESH,521180		
Status	AOP Trust	Assessment Year	2023-2024
Ward	EXEMPTION CIR, VIJAYAWADA 1 (1)	Year Ended	31.3.2023
PAN	AABTA8734G	Formation Date	23/10/2006
Residential Status	Resident		
Method of Accounting	Mercantile		
A.O. Code	DLC-CA-250-1		
Filing Status	Original		
Return Filed On	23/11/2023	Acknowledgement No.:	524834391231123
Last Year Return Filed On	02/11/2022	Acknowledgement No.:	773731871021122
Bank Name	Central Bank of India, Kanchikacharla, A/C NO:3071790301 ,Type: Current ,IFSC: CBIN0280833		
Tele:	9885481555 Mob:+919502950858		
Registration no :	AABTA8734GE20078		
Registration Date :	24/09/2021		
Sub Status :	Association of persons (Trust) ,Claiming Exemption Under Section 11		

### Computation of Total Income

<b>Income from Other Sources (Chapter IV F)</b>	<b>0</b>
_____	
<b>Aggregate of income u/s 11,12 and 10(23C)(iv),(v),(vi) and (via) excluding Voluntary contribution</b>	<b>179704447</b>
Less: Application of Income	
Amount applied to charitable purposes in india during the previous year - Revenue Account	157125423
	_____
	157125423
Income Exempt u/s 11(1)(a)	
Income Accumulated or Set Apart Upto 15% (of Voluntary Contributions other than corpus and Aggregate of income referred to in sections 11 and 12 )	22579024
	_____
<b>Gross Total Income</b>	<b>-179704447</b>
	<b>0</b>
<b>Total Income</b>	<b>0</b>
Round off u/s 288 A	<b>0</b>
Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable.	
Tax Due	0
T.D.S./T.C.S	25636
	_____
	-25636
Refundable (Round off u/s 288B)	25640

**T.D.S./ T.C.S. From**

Non-Salary(as per Annexure)	18569
T.C.S.(as per Annexure)	7067
Due Date for filing of Return October 31, 2023	
Due date extended to 30/11/2023 F.No.225/177/2023/ITA.II	

**Aggregate of income u/s 11,12 and 10(23C) derived during the previous year**

Receipts from main objects	116283000
Receipts from incidental objects	60917611
Interest income	103836
Net consideration on transfer of capital asset	2400000
<b>Total</b>	<b>179704447</b>

**Bank Account Detail**

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	UNION BANK OF INDIA	D.NO. 11-76/1F, CHAVITIKALLU ROAD CENTRE, KANCHIKACHERLA	137510011000376	521011534	UBIN0813753	Saving
2	State Bank of India	Kanchikacherla	11382486865	520002522	SBIN0004826	Current
3	Central Bank of India	DOOR NO. 111, VIJAYWADA ROAD, KANCHIKACHERIA, DIST-KRISHNA,A.P-521180,D IST-KRISHNA,ANDHRA PRADESH-521180	3073359600		CBIN0280833	Over Draft
4	State Bank of India	BESIDE GOVT.HIGH SCHOOL,MAIN ROAD,PARITALA-521180,KRI SHNA DIST.	62275977854		SBIN0021649	Saving
5	UNION BANK OF INDIA	Ramalingeswara Peta, Tenali	09341002990011		UBIN0809349	Saving
6	UNION BANK OF INDIA	KANCHIKACHARLA	137510100004766		UBIN0813753	Saving
7	Central Bank of India	Kanchikacherla	3150270927		CBIN0280833	Current
8	Central Bank of India	Kanchikacharla	3071790301		CBIN0280833	Current(Primary)
9	Central Bank of India	Kanchikacherla	3072580869		CBIN0280833	Saving
10	Central Bank of India	Kanchikacherla	3092005205		CBIN0280833	Saving
11	Central Bank of India	Kanchickacherla	3072633552		CBIN0280833	Saving
12	State Bank of India	Kanchikacherla	32896506086		SBIN0004826	Saving
13	HDFC Bank Ltd	NANDIGAMA	50200024991567		HDFC0009181	Current
14	CENTRAL BANK OF INDIA	DOOR NO. 111, VIJAYWADA ROAD,KANCHIKACHERIA	3724462984		CBIN0280833	Current
15	CENTRAL BANK OF INDIA	DOOR NO. 111, VIJAYWADA ROAD,KANCHIKACHERIA	3717232018		CBIN0280833	Current
16	CENTRAL BANK OF INDIA	KANCHIKACHERLA,KRISHN A DIST	3072632015		CBIN0280833	Current
17	CENTRAL BANK OF INDIA		3832551814		CBIN0280833	Other

**Details of T.D.S. on Non-Salary(26 AS Import Date:23 Nov 2023)**

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year	Section
1	ANDHRA PRADESH CENTRAL POWER DISTRIBUTION CORPORAT	HYDA26017F	1800	1800	194A
2	BAJAJ ALLIANZ GENERAL INSURANCE COMPANY LIMITED	PNEB02239G	6192	6192	194C
3	BAJAJ ALLIANZ GENERAL INSURANCE COMPANY LIMITED	PNEB02239G	5617	5617	194C
4	BHARAT PETROLEUM CORPORATION LIMITED	PNEB10837B	644	644	194R
5	BHARAT PETROLEUM CORPORATION LIMITED	PNEB10837B	826	826	194R

6	BHARAT PETROLEUM CORPORATION LIMITED	PNEB10837B	363	363	194R
7	BHARAT PETROLEUM CORPORATION LIMITED	PNEB10837B	497	497	194R
8	BHARAT PETROLEUM CORPORATION LIMITED	PNEB10837B	473	473	194R
9	BHARAT PETROLEUM CORPORATION LIMITED	PNEB10837B	467	467	194R
10	BHARAT PETROLEUM CORPORATION LIMITED	PNEB10837B	372	372	194R
11	BHARAT PETROLEUM CORPORATION LIMITED	PNEB10837B	442	442	194R
12	BHARAT PETROLEUM CORPORATION LIMITED	PNEB10837B	876	876	194R
	TOTAL			18569	

Details of T.C.S.(26 AS Import Date:23 Nov 2023)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	VENKATESWARA SERVICE STATION	HYDV16518F	867	867
2	VENKATESWARA SERVICE STATION	HYDV16518F	1123	1123
3	VENKATESWARA SERVICE STATION	HYDV16518F	1093	1093
4	VENKATESWARA SERVICE STATION	HYDV16518F	850	850
5	VENKATESWARA SERVICE STATION	HYDV16518F	1027	1027
6	VENKATESWARA SERVICE STATION	HYDV16518F	1128	1128
7	VENKATESWARA SERVICE STATION	HYDV16518F	979	979
	TOTAL			7067

Details of Members of AOP


S. No.	Name of Member	PAN
1	SRI KUDARAVALLI RAMESH BABU	AGZPK6018P
2	SRI KUDARAVALLI RAMA MOHANA RAO	ACPPK4916L
3	SRI YENAMADALA VENKATA RAMAIAH	AANPY2580N
4	SRI KUDARAVALLI SRINIVASA RAO	AGZPK6017C
5	SRI KORATALA ESWARA CHAND	AJSPK3466H
6	KUDARAVALLI SAI MANOJ	AVGPK7478M
7	Sri Kudaravalli Lakshmi Karthik	AWAPK3781A

For Amrita Sai Edu. Trust



Signature  
(K.RAMA MOHANA RAO)  
Secretary & Correspondent.

For AMRITA SAI EDUCATIONAL  
IMPROVEMENT TRUST

<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AABTA8734G		
Name	AMRITA SAI EDUCATIONAL IMPROVEMENT TRUST		
Address	C/O AMRITA SAI COLLEGE,AMRITA SAI NAGAR , PARITALA, Paritala , KRISHNA DISTRICT , 02-Andhra Pradesh , 521180		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	524834391231123
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	25,636
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 25,640
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
Income Tax Return submitted electronically on <u>23-Nov-2023 16:36:00</u> from IP address <u>49.43.201.154</u> and verified by <u>K.RAMA MOHANA RAO</u> having PAN <u>ACPPK4916L</u> on <u>23-Nov-2023</u> using paper ITR-Verification Form /Electronic Verification Code _____generated through mode			
System Generated Barcode/QR Code	 <b>AABTA8734G07524834391231123f1db27ef453d9f848fac771b0308d9df80b5059c</b>		
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>			