

**ACADEMIC YEAR**

**2019-2020**

# H. SATYANARAYANA REDDY & CO.

Chartered Accountants

3-6-136/5, St. No. 17,  
Himayatnagar,

Hyderabad - 500 029

Office No: 24109202

Mobile : 9391399059, 9866460769

Email : ca.hsreddy@gmail.com

To

Prathyusha Educational Trust,

3<sup>rd</sup> floor, Old No 8 New No 18,

12<sup>th</sup> Cross Street, Indira Nagar,

Chennai – 600 020

Date

Sub: Certificate towards total expenditure incurred for Infrastructure & Maintenance of (Academic facilities & Physical facilities) – Financial year 2019-20 – reg.

1. This certificate is issued at the request of management of Prathyusha Engineering College, hereinafter referred to as “Institution” (managed by Prathyusha Educational Trust, hereinafter referred to as “Trust”) in connection with the requirement of the Institution to submit to National Assessment and Accreditation Council (NAAC).
2. This certificate is based on the audited financial statement of the Trust which comprises the financial statement of both the Trust and the Institution, the representation made by the management of the Trust/Institution.
3. The certificate contains the particulars of expenditure incurred by the Institution towards Infrastructure augmentation, maintenance of (academic facilities & physical facilities) excluding salary component, the details are as under:
4. The details of total expenditure incurred towards Infrastructure augmentation, Maintenance of Academic facilities and Physical facilities is enclosed in Annexure-1 & 2, to this certificate.

Financial Year	Expenditure for infrastructure augmentation (INR in Lakh)	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh)	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh)	Total expenditure excluding Salary (INR in Lakh)
2019-20	113.38	397.25	543.74	1054.37

5. For identification purpose, the audited financial statement comprising Balance Sheet & Statement of Income and Expenditure for the financial year 2019-2020 is enclosed as Annexure – 3 to this certificate. The expenditure incurred on Infrastructure augmentation (Schedule 7) and maintenance of (academic facilities & physical facilities) excluding salary component are reflected in schedules 15, 16, 18 & 19 to the audited financial statement.

Based on the information provided for my perusal and explanations given:



*H. Sathyanarayana Reddy*

H Sathyanarayana Reddy

Chartered Accountant,

Membership No:020013

UDIN: 21020013AAAAGA5347

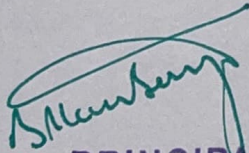
Place: Hyderabad



**PRATHYUSHA ENGINEERING COLLEGE**  
**EXPENDITURE FOR INFRASTRUCTURE AUGMENTATION 2019-2020**

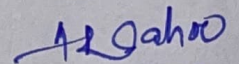
(NOTE 7 in audited statement)

Year	Particulars	Total Amount
2019-2020	Land & Land Development	50000
	Equipment / Lab equipments(Before Sep 2019)	314800
	Equipment / Lab equipments(After Sep 2019)	128296
	Solar power plant	4926730
	Vehicles	5643205
	Electricals & Fittings	119448
	Air conditioner / TV / CCTV	31000
	Library books(Before Sep 2019)	489505
	Library books(After Sep 2019)	1214892
	<b>Total Fixed Assets</b>	12917876
	Less : Deletions (Buses)	1580000
	<b>Net Fixed Assets (in Rs.)</b>	11337876
	<b>INR In Lakhs</b>	<b>113.38</b>



**PRINCIPAL**  
**PRATHYUSHA ENGINEERING COLLEGE**  
Poonamallee - Tiruvallur High Road,  
Aranvoyaluppam, Tiruvallur - 602025



  
**AMI, PEC**



**Prathyusha Engineering College**

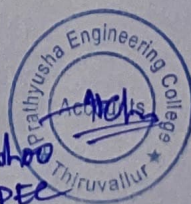
**Annexure - 2 : Expenditure for maintenance of Academic Facilities & Physical Facilities (excluding Salaries)**

S.No.	Particulars	Academic Facilities	Physical Facilities
		FY 2019-20	FY 2019-20
I	<b>Admn. &amp; General Office Expenses(Note No.19 in Income &amp; Expenditure Schedule)</b>		
	Consortium Fee		
	NAAC / NBA Expenses	180900	
	Admn.development charges	890507	
	Advertisements	4696718	
	AMC Charges	1240255	
	Anna University Affiliation & Fees	40523	
	Audit Fee	2244074	
	Communication Expenses	100000	
	Diesel / Genset / Car	1883776	
	Electricity Charges	1675606	
	EPF Administration charges	4407300	
	Function Expenses	57242	
	General Expenses	588551	
	Grants and Cash Awards	1574649	
	Honorariums	133000	
	Insurance-Buildings & others	148000	
	Interest for TDS	0	331780
	Interest for Kences	0	271373
	Lab Consumables	0	400000
	Membership & Subscription	333890	
	Misceallneous Expenses	229350	
	Departmental Expenses	157526	
	Newspapers & Magazines	90350	
	Placement & Training	40783	
	Printing & Stationery	767517	
	Professional Charges	2965217	
	Advocate Fee	1063040	
	Pooja Expenses	0	1048730
	Rates & Taxes		816365
	R&D (PMKVY & AICTE)		1431785
	Rent (Guest house)	354046	
	Repairs & Maintenance		283476
	Academic Scholarship		3928735
	Exam Expenses	10604750	
	Seminars & Symposium	1571598	
	AU Zonal sports Expenses	29334	
	Sri Sivaramayya Academic Scholarship	85491	
	Students Instruments	780000	
	Travelling Expenses-others	419888	
	<b>Total</b>	<b>371265</b>	
II	<b>Finance Costs (Note No.18 in Income &amp; Expenditure Schedule)</b>	<b>39725146</b>	<b>8512244</b>
III	<b>Hostel &amp; Kitchen less Salary(Note No.16 in Income &amp; Expenditure Schedule)</b>		<b>7290404</b>
IV	<b>College Transport Charges less sal.(Note No.15 in Income &amp; Expenditure Schedule)</b>		<b>22515719</b>
	<b>Total Expenditure</b>		<b>16055938</b>
	<b>In Lakhs</b>	<b>39725146</b>	<b>54374305</b>
	<b>Total Expenditure (Academic + Physical)</b>	<b>397.25</b>	<b>543.74</b>
	<b>INR In Lakhs</b>		<b>94099451</b>
			<b>940.99</b>

*B. Srinivasan*

**PRINCIPAL**  
**PRATHYUSHA ENGINEERING COLLEGE**  
 Poonamallee - Tiruvallur High Road,  
 Aranyavalkuppam, Tiruvallur - 602025

*A.P. Sathya*  
**AM, PEC**





**PRATHYUSHA EDUCATIONAL TRUST**  
3rd Floor, Old No-8, New No-19, 12th Cross Street  
Indira Nagar, Chennai-600020  
Balance Sheet as on Dt-31.03.2020

CAPITAL FUND & LIABILITIES	SCH	As at March 31, 2020	As at March 31, 2019	ASSETS	SCH	As at March 31, 2020	As at March 31, 2019
Corpus Fund	1	9,486,000	9,486,000	<b>Fixed Assets</b>	<b>7</b>	<b>213,161,253</b>	228,553,054
Reserves & Surplus	2	112,478,679	84,088,966	Capital Work in Progress			
Current Liabilities				Current Assets			
- Loan Funds	3	89,026,961	113,157,184	- Deposits	8	1,217,277	1,146,411
- Sundry Creditors	4	12,913,339	17,159,451	- Capital Advances	9	-	2,463,365
- Other Liabilities	5	1,520,685	4,308,685	- Loans & Advances	10	342,000	441,896
- Provisions	6	20,532,404	21,156,091	- Cash & Bank balances	11	2,361,951	468,967
				- Other Current Assets	12(a)	6,065,764	7,672,860
				- Other Current Assets	12(b)	22,809,822	8,609,822
<b>Total</b>		<b>245,958,068</b>	<b>249,356,377</b>	<b>Total</b>		<b>245,958,068</b>	<b>249,356,377</b>

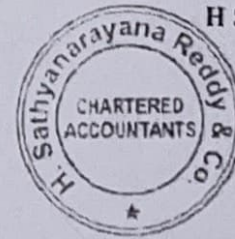
For PRATHYUSHA EDUCATIONAL TRUST

P RAJA RAO  
Managing Trustee

Place : Chennai  
Date : 30.12.2020



*Bhaskar*



As per our report of even date attached  
H SATHYANARAYANA REDDY & CO,

Chartered Accountants  
Firm Regn No. 005644S

*H. Sathyanarayana Reddy*

H. SATHYANARAYANA REDDY

Partner

Membership No: 020013

*12/12/20  
AM, PEC*

*Bhaskar*

PRINCIPAL  
PRATHYUSHA ENGINEERING COLLEGE  
Poonamallee - Tiruvallur High Road,  
Aranvayalkuppam, Tiruvallur - 602025



**PRATHYUSHA EDUCATIONAL TRUST**  
 3rd Floor, Old No-8, New No-19, 12th Cross Street  
 Indira Nagar, Chennai-600020  
 Income & Expenditure A/c for the year ended Dt-31.03.2020

PARTICULARS		SCH	As at March 31, 2020	As at March 31, 2019			PARTICULARS	SCH	As at March 31, 2020	As at March 31, 2019
To	College Transportation Charges	15	21,490,862	26,265,429	By	Gross Fee	13	227,146,663	215,739,631	
To	Hostel & Kitchen	16	27,052,523	23,433,429	By	Other Income	14	5,687,555	5,879,056	
To	Other Employees Cost	17	73,643,649	84,906,759						
To	Finance Cost	18	7,290,404	4,534,386						
To	Administrative & General Office Expenses	19	48,237,390	44,743,838						
To	Depreciation	7	26,729,677	27,007,750						
To	Excess Of Income Over Expenditure		28,389,713	10,727,096						
<b>Total</b>			<b>232,834,218</b>	<b>221,618,687</b>	<b>Total</b>				<b>232,834,218</b>	<b>221,618,687</b>

For PRATHYUSHA EDUCATIONAL TRUST

P RAJA RAO  
 Managing Trustee

Place : Chennai  
 Date : 30.12.2020



*[Signature]*

**PRINCIPAL**  
**PRATHYUSHA ENGINEERING COLLEGE**  
 Poonamallee - Tiruvallur High Road, 1,  
 Aranvoyaluppam, Tiruvallur - 602025



*[Signature]*  
 AMIPER



As per our report of even date attached  
**H SATHYANARAYANA REDDY & CO,**  
 Chartered Accountants  
 Firm Regn No. 005644S  
*[Signature]*  
**H. SATHYANARAYANA REDDY**  
 Partner  
 Membership No: 020013



PRATHYUSHA EDUCATIONAL TRUST  
3rd Floor, Old No-8, New No-15, 12th Cross Street  
Indira Nagar, Chennai-600020  
Depreciation for the period 31st March 2020

NOTE NO - 7

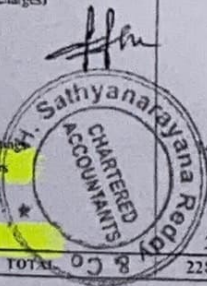
PARTICULARS	WDV AS AT 31.03.2019	ADDITIONS		DELETIONS	TOTAL	DEPRECIATION				WDV AS AT 31.03.2020	
		BEF SEP'19	AFT SEP'19			RATE	BEF SEP'19	AFT SEP'19	TOTAL		
<b>BLOCK I</b>											
Land & Land Development	19,318,589	50,000			19,368,589	0%					19,368,589
<b>BLOCK II</b>											
Building	48,851,787				48,851,787	10%	4,885,179		4,885,179		43,966,608
Workshop	5,841,971				5,841,971	10%	584,197		584,197		5,257,774
EEE/ECE Building(Bio-Tech Building)	9,530,422				9,530,422	10%	953,042		953,042		8,577,380
Playground	4,141,014				4,141,014	10%	414,101		414,101		3,726,913
PG Block	4,369,694				4,369,694	10%	436,969		436,969		3,932,725
Main Building	280,758				280,758	10%	28,076		28,076		252,682
New Work Shop Multipurpose Hall	970,497				970,497	10%	97,050		97,050		873,447
Civil/Mechanical Block	30,612,322				30,612,322	10%	3,061,232		3,061,232		27,551,090
Hostel Block	950,371				950,371	10%	95,037		95,037		855,334
Temple Campus	731,353				731,353	10%	73,135		73,135		658,218
Kitchen	1,412,041				1,412,041	10%	141,204		141,204		1,270,837
In-House roads	1,388,477				1,388,477	10%	138,848		138,848		1,249,629
Coffee Day & Juice Shop	25,452				25,452	10%					25,452
Guest Room											
Capital Work in Progress Capitalized	33,219,148				33,219,148	10%	3,321,915		3,321,915		29,897,233
Work In Progress						10%					
<b>BLOCK III</b>											
Equipment (incl. office kitchen assets & mobile phones, Lab Equipments)	24,364,133	314,800	128,296		24,807,229	15%	3,701,840	-9,622	3,711,462		21,095,767
Solar Power Plant		4,926,730			4,926,730	40%	1,970,692		1,970,692		2,956,038
<b>BLOCK IV</b>											
Plant & Machinery	2,751,504				2,751,504	15%	412,726		412,726		2,338,778
<b>BLOCK V</b>											
Buses	9,262,792			1,580,000	7,682,792	15%	1,152,419		1,152,419		6,530,373
Vehicles	3,853,832	5,643,205			9,497,037	15%	1,424,556		1,424,556		8,072,481
<b>BLOCK VI</b>											
Electrical & Fittings	8,938,197		119,448		9,057,645	10%	893,820	5,972	899,792		8,157,853
CC TV	526,312				526,312	10%	52,631		52,631		473,681
TV	130,321				130,321	10%	13,032		13,032		117,289
(incl. erection charges)											
<b>BLOCK VII</b>											
Computers	335,830				335,830	40%	134,332		134,332		201,498
<b>BLOCK VIII</b>											
Furniture & Fittings	14,542,344				14,542,344	10%	1,454,234		1,454,234		13,088,110
Air Conditioners	166,405	31,000			196,405	10%	19,641		19,641		176,764
<b>BLOCK IX</b>											
Library Books	2,038,488	489,505	1,214,892		3,742,885	40%	1,011,197	242,978	1,254,175		2,488,710
<b>TOTAL</b>	<b>228,553,054</b>	<b>11,455,240</b>	<b>1,462,636</b>	<b>1,580,000</b>	<b>239,890,930</b>		<b>26,471,105</b>	<b>248,872</b>	<b>26,729,677</b>		<b>213,161,253</b>

*(Handwritten Signature)*

**PRINCIPAL**  
**PRATHYUSHA ENGINEERING COLLEGE**  
Poonamallee - Tiruvallur High Road,  
Aranyoalkuppam, Tiruvallur - 602025



*(Handwritten Signature)*  
**AM PEC**



For Prathyusha Educational Trust  
*(Handwritten Signature)*  
Managing Trustee



**PRATHYUSHA EDUCATIONAL TRUST**  
3rd Floor, Old No-8, New No-19, 12th Cross Street  
Indira Nagar, Chennai-600020

Schedule forming part of Income & Expenditure For the Year Ended Dt- 31st March 2020

PARTICULARS	As at March 31, 2020	As at March 31, 2019
<b>NOTE NO - 13</b>		
<b>Gross Fee</b>		
Gross Fee Receipts	228,786,363	217,059,631
Less : Fee Concession	1,639,700	1,320,000
<b>TOTAL</b>	<b>227,146,663</b>	<b>215,739,631</b>
<b>NOTE NO - 14</b>		
<b>Other Incomes</b>		
Allumini Association	185,500	319,500
Breakfast & Lunch	2,870	35,005
Consortium Application (Receipt)	128,550	92,950
Exam Income	1,637,053	953,112
Fine Amount Received	84,834	88,690
Hostel Fees( Receipt)	49,460	83,375
Insurance Amount Received	262,500	410,789
Interest Received	3,167	159
Lab Breakage	755,984	1,014,509
Miscellaneous Income	2,235,527	1,192,742
Placement & Training Receipts	236,000	132,300
R & D{AICTE Fund Received}	-	881,000
R & D{PMKVY Fund Received}	-	524,783
Seminar & Symposium Receipt	-	150,142
Stationery Amount Received	98,630	-
Students Xerox Receipt	7,480	-
<b>TOTAL</b>	<b>5,687,555</b>	<b>5,879,056</b>
<b>NOTE NO - 15</b>		
<b>College Transport Charges</b>		
Diesel (Transport)	9,380,488	12,013,861
Insurance -Buses (Transport)	2,379,545	2,667,827
Pooja Expenditure	-	82,568
Rates & Taxes ( Transport )	1,312,322	1,454,645
Repairs & Maintenance (Transport)	2,487,083	2,674,358
Salary - Transport	5,434,924	6,659,570
Vehicle Parking Expenses	496,500	712,600
<b>TOTAL</b>	<b>21,490,862</b>	<b>26,265,429</b>
<b>NOTE NO - 16</b>		
<b>Hostel &amp; Kitchen</b>		
Fruits & Ice Cream	562,330	594,619
Gas Cylinders & Firewood	1,501,085	1,572,437
Kitchen Maintenance ( Mis.Exp)	665,256	661,948
Milk	1,957,963	1,726,960
Rice, Provision, Oil etc.	11,208,182	9,601,860
Salary (Kitchen)	4,536,804	4,473,188
Vegetables, Chicken, Eggs, Bakkery, Pickles etc.	6,620,903	4,802,417
<b>TOTAL</b>	<b>27,052,523</b>	<b>23,433,429</b>

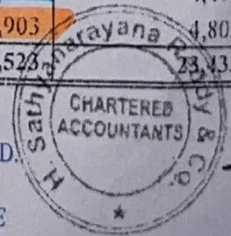
*A.R. Saha*  
*AM, PEC*



For Prathyusha Educational Trust

*PLM*  
Dr. RAMESH P.L.N., B.Tech., M.Tech., Ph.D.  
Principal

PRATHYUSHA ENGINEERING COLLEGE  
Poonamallee to Thiruvallur High Road,  
Chennai- 602025



*Hm*



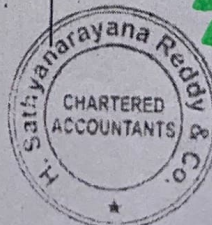
**PRATHYUSHA EDUCATIONAL TRUST**  
3rd Floor, Old No-8, New No-19, 12th Cross Street  
Indira Nagar, Chennai-600020

Schedule forming part of Income & Expenditure For the Year Ended Dt- 31st March 2020

PARTICULARS	As at March 31, 2020	As at March 31, 2019
<b>NOTE NO - 17</b>		
<b>Other Employee Cost</b>		
Salary Teaching Staff	59,689,136	69,514,427
Salary Non Teaching Staff	5,571,483	5,966,322
Salary Campus	4,425,691	5,818,321
Staff Welfare	733,535	277,605
Spl Allowance to Staffs	56,350	5,000
Security Charges	1,736,426	1,660,052
EPF Contribution	1,431,028	1,665,032
<b>TOTAL</b>	<b>73,643,649</b>	<b>84,906,759</b>
<b>NOTE NO - 18</b>		
<b>Finance Costs</b>		
Bank Charges	128,808	134,922
Bank O/D Interest	2,867,493	2,874,925
Interest & Processing Charges	4,294,103	1,524,539
<b>TOTAL</b>	<b>7,290,404</b>	<b>4,534,386</b>
<b>NOTE NO - 19</b>		
Administrative and General Office expenses		
Consortium Fee	180,900	134,150
NAAC Expenses/NBA Expenses	890,507	-
Administrative Development Charges	4,696,718	3,710,000
Advertisements	1,240,255	4,967,016
AMC Charges	40,523	90,064
Anna University Affiliation & AICTE Fee	2,244,074	789,083
Audit Fee	100,000	344,200
Communication Expenses	1,883,776	2,219,514
Advocate Fee	1,048,730	-
Diesel (Genset)/Car	1,675,606	2,093,126
Electricity Charges	4,407,300	4,689,383
EPF Administration Charges	57,242	85,072
Function Expenses	588,551	875,488
General Expenses	1,374,649	466,981
Grants and Cash Awards	133,000	143,000
Honorariums	148,000	39,350
Insurance - Buildings & Others	331,780	361,310
Interest for Tds	271,373	113,049
Interest Kences	400,000	-
Lab Consumables	333,890	416,739
Membership & Subscription	229,350	90,270
Miscellaneous Expenses	157,526	28,537
Departmental Exp	90,350	171,613
Newspapers & Magazines	40,783	236,619

For Prathyusha Educational Trust

Managing Trustee



H. SATHYANARAYANA REDDY & CO.  
CHARTERED ACCOUNTANTS  
KAMESH P.L.N., B.Tech., M.Tech., Ph.D.  
Principal  
PRATHYUSHA ENGINEERING COLLEGE  
Poonamallee to Thiruvallur High Road,  
Chennai- 602025

A.R. Sahoo  
AM, PEC

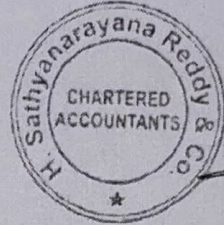








Placement & Training	767,517	4,221,252
Printing and Stationery	2,965,217	3,918,305
Professional Charges	1,063,040	96,075
Pooja Expenses	816,365	624,883
Rates & Taxes	1,431,785	521,017
R & D (AICTE)/R & D (PMKVY)	354,046	297,480
Rent Guest House	283,476	97,992
Repairs & Maintenance	3,928,735	3,264,342
Academic Scholarship	10,604,750	7,362,500
Exam Expenses	1,571,598	930,840
Seminars & Symposium	29,334	72,117
AU Sports Expenses	85,491	26,094
Sri Sivaramaya Academic Merit Scholarship	780,000	1,030,000
Students Instruments	419,888	97,003
Travelling Expenses-Others	371,265	119,374
<b>TOTAL</b>	<b>48,237,390</b>	<b>44,743,838</b>

For Prathyusha Educational Trust

*[Signature]*  
Managing Trustee



*[Signature]*

-  - Academic facilities
  -  - Physical facilities
  -  - Infrastructure
  -  - Salary Component
- Augmentation.

*[Signature]*  
A.R. Choudhury  
AM, PEC



*[Signature]*

Dr. RAMESH P.L.N., B.Tech., M.Tech., Ph.D.  
Principal  
PRATHYUSHA ENGINEERING COLLEGE  
Poonamallee to Thiruvallur High Road,  
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