



**PRATHYUSHA ENGINEERING COLLEGE**

**6- Governance, Leadership and Management**

**6.4 Financial Management and Resource Mobilization.**

**AUDITED STATEMENTS OF ACCOUNTS**

**2015-16**

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year  
**2016-17**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>PRATHYUSHA EDUCATIONAL TRUST</b>			PAN <b>AAATP5521H</b>	
	Flat/Door/Block No <b>NO.5</b>	Name Of Premises/Building/Village <b>ARCHANA APARTMENTS</b>		Form No. which has been electronically transmitted <b>ITR-7</b>	
	Road/Street/Post Office <b>10, SARANGAPANI STREET</b>	Area/Locality <b>T NAGAR</b>			Status <b>AOP(Trusts)</b>
	Town/City/District <b>CHENNAI</b>	State <b>TAMILNADU</b>	Pin <b>600017</b>	Aadhaar Number	
	Designation of AO(Ward/Circle) <b>CENTRAL CIR 2(3) CHENNAI</b>			Original or Revised <b>REVISED</b>	
	E-filing Acknowledgement Number <b>508320221171016</b>		Date(DD/MM/YYYY) <b>17-10-2016</b>		
	1	Gross total income			0
	2	Deductions under Chapter-VI-A			0
	3	Total Income			0
	3a	Current Year loss, if any			0
4	Net tax payable			0	
5	Interest payable			0	
6	Total tax and interest payable			0	
7	Taxes Paid	a	Advance Tax	7a	0
		b	TDS	7b	8111
		c	TCS	7c	0
		d	Self Assessment Tax	7d	0
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	8111
8	Tax Payable (6-7e)			0	
9	Refund (7e-6)			8110	
10	Exempt Income	Agriculture		10	0
		Others			

This return has been digitally signed by P RAJA RAO

in the capacity of MANAGING TRUSTEE

having PAN AAATP2493B from IP Address 183.83.50.10 on 17-10-2016 at CHENNAI

Doc. SI No & issuer 1991601490795445926CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Safe Technologies Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Date :

FORM NO. 10 B  
[See Rule 17 B]

Audit Report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions.

I have examined the Balance Sheet of PRATHYUSHA EDUCATIONAL TRUST, DOOR NO.5, Archana Apartments, Sarangapani Street, CHENNAI - 600 017, as at 31<sup>st</sup> March, 2016 and the Income and Expenditure Account for the year ended on that date which are in agreement with the Books of Account maintained by the said Trust.

I have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the above named Trust so far as it appears from our examination of the books, and subject to the comments given below:

Attention is invited to Note No.4 to the financial statements regarding the balances in sundry creditors. Loans and advances to related parties and Advance to suppliers is subject to confirmation.

Attention is invited to Note No.6 to the financial statements regarding the Secured loans from financial institutions are subject to confirmation.

Attention is invited to Note No.8 to the financial statements regarding the withdrawal of exemption u/s 10(23C)(vi) of the Income Tax Act. Pending disposal of the case, for the purpose of preparation of the financial statements, the Trust has been considered as exempted under the 10(23C)(vi) of the income Tax Act no provision has been made for Income tax payable. In the event of the outcome of the petition being decided against the Trust, necessary changes will have to be incorporated in the financial statements.

For H. SATYANARAYANA REDDY & CO.  
CHARTERED ACCOUNTANTS

PARTNER



In my opinion and to the best of my information, and according to the information given to me, the said accounts give a true and fair view subject to:

- i) in the case of the Balance Sheet, of the state of affairs of the above named Trust asat 31<sup>st</sup> March, 2016 ; and
- ii) in the case of the Income and Expenditure Account, of the excess of expenditure over income for the accounting year ending on 31<sup>st</sup> March, 2016.

The prescribed particulars are annexed hereto:

**H.SATHYA NARAYANA REDDY & Co.,**

**Chartered Accountants**

**Firm Regn No. 0056445**

Place : Hyderabad

Dated : 12.10.2016



A handwritten signature in black ink, appearing to read "H. Sathyanarayana Reddy".

**[H. Sathyanarayana Reddy ]**

**Membership No. 020013**

**ANNEXURE**  
Statement of Particulars

**I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1.	Amount of income of the previous year applied to charitable or religious purposes in India during the year	Rs.30,72,07,882/-
2.	Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	Nil
3.	Amount of Income accumulated or set apart/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15% of the income derived from property held under trust wholly/in part only for such purposes.	Nil
4.	Amount of income eligible for exemption under section 11(1)(c) [give details]	Nil
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	Nil
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)b? If so, give details thereof	N.A
7.	Whether any part of the income in respect of which in an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof	N.A
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year:	
	a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	N.A
	b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	N.A
	c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	N.A

For M. SATYANARAYANA REDDY & CO  
CHARTERED ACCOUNTANTS

  
PARTNER



**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)**

1.	Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) [here-in after referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2.	Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the Amount of rent or compensation charged, if any	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	No
6.	Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	No
8.	Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

For: SATYANARAYANA REDDY & CO.  
CHARTERED ACCOUNTANTS

*Han*  
PARTNER



III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name of Address of the concern	Where the concern is a company number and class of Shares held	Nominal value of the investment	Income from the investment	Whether the amount in col.4 exceeded 5 percent of the capital of the concern during the previous year say yes/no
(1)	(2)	(3)	(4)	(5)	(6)
NIL					
Total					

Place : Chennai

Dated : 12.10.2016



H. SATHYANARAYANA REDDY & CO  
Chartered Accountants  
Firm Regn No. 0056445

*H. Sathy*

(H. SATHYANARAYANA REDDY)  
MEMBERSHIP NO: 020013

PRATHYUSHA EDUCATIONAL TRUST  
GROUND FLOOR, D1 THIRU-VI-KA INDUSTRIAL ESTATE  
GUINDY CHENNAI - 600 032

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**Significant Accounting Policies and Notes to Accounts**

**A. Significant Accounting Policies**

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India. The significant accounting policies are as follows.

**1. Basis of Accounting**

The financial statements have been prepared on historic cost convention. The institution follows the mercantile system of accounting and recognizes the expenditure and income on accrual basis.

**2. Use of estimates**

The preparation of financial statements, in conformity with the generally accepted accounting principles, requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting year. Differences in the actual results and the estimates are recognized in the results are Known /materialized.

**3. Fixed Assets**

**a. Cost**

- i. Fixed assets purchased are accounted on the basis of historical cost.
- ii. Fixed assets received as donation are valued at market value as on the date of donation.

**b. Depreciation**

- i. The depreciation rates adopted are the rates prescribed under the Income Tax Act.
- ii. Depreciation is charged on Written Down Value (WDV) method.

For PRATHYUSHA EDUCATIONAL TRUST

  
Prathyusha Trust

For H. SATYANARAYAN REDDY & CO  
CHARTERED ACCOUNTANTS

  
PARTNER





c. Capital Work in Progress.

- i. All the expenses incurred relating to any specified asset till the asset is put to use are capitalized to that particular asset.

d. Profit or loss on sale of fixed assets

- i. Profit or loss on sale of fixed assets is credited or debited to the concerned block of fixed assets

**4. Investments**

Long term and short term investments are valued at cost.

**5. Revenue Recognition**

a. Donations & Sponsorships

- i. General donations and sponsorships are recognized in monetary terms and accounted as corpus as and when received.
- ii. Donation received in kind other than fixed assets are not recognized in the books.

b. Fees & Collections

- i. Fees are recognized on accrual basis.

c. Other Income

- i. The other incomes which are incidental to the business are accounted on cash basis.

d. Rental Income

- i. Rental Income from hostel is recognized on time proportionate basis with regard to the stay of the residents.

**6. Provisions**

The management recognizes provision as and when there is a present obligation of the organization arising from the past events, the settlement of which is expected to result in an outflow from the organization's resources embodying economic benefits which can be measured only by using substantial degree of estimation.

*[Handwritten signature]*

FOR H. SATYANARAYAN REDDY & CO  
CHARTERED ACCOUNTANTS

*[Handwritten signature]*  
PARTNER



## 7. Current Liabilities

The fee received from the students for the subsequent academic years are shown as "Advance Fee Received from Students" under the head other liabilities grouped under current liabilities.

## B. NOTES TO ACCOUNTS

### 1. Deposits & Receivables

All the deposits and receivables are recognized at their realizable value.

### 2. Prior Period Expenditure

Interest on TDS under Section 192B amounting to Rs 43,270/- for the year 2015-16 has been paid during the year.

### 3. Cash & Bank Balance

- Cash balances are adopted as certified by the management.
- Bank balances are recognized as per books & reconciled with the bank statements, which is subject to confirmation.


### 4. The following balances are subject to reconciliation and confirmations

S No	Particulars	Amount in Rs
1.	Sundry Creditors	2,10,70,708
2.	Prathyusha Global Trade Private Limited	28,00,000
3.	Abhuri Abhishek	37,00,000
5.	Abhuri Lakshmi P	39,00,000
6.	S.Ankalakeerthy Rao	8,00,000
7.	G. Srinivasa Rao	90,00,000
8.	J.Raja	25,00,000
9.	Prabhakar(Trustee)	55,00,000
10.	Ravisundar	10,00,000
11.	Sriramulu	15,00,000
12.	P.Venkateswaralu	5,00,000
13.	Ch.Ravella Ramaiah	70,76,780
14.	Sree Sriramagiri	10,00,000
15.	S Srinivasa Rao	23,76,560
16.	Wintoss Associates	3,33,00,000

For PRATHYUSHA EDUCATIONAL INSTITUTES

  
Managing Director

For PRATHYUSHA EDUCATIONAL INSTITUTES

  
PARTNER




Relative to Managing Trustee

# Company where the Managing Trustee is interested

5. All Loans are in agreement as per the repayment schedules.
6. All loans taken from the financial institutions are subject to confirmations.
7. The income of the trust has been exempted under section 10(23C)(vi) of the Income Tax Act vide circular no. CCIT III/183/10(23C)/07-08 dated: 30/04/2008. The DGIT (Inv) has ordered the withdrawal of exemption vide F.No 2097(17)/2014-15 dated 18/11/2014 w.e.f. Assessment Year 2010-11. However the Trust has filed a writ petition against the withdrawal of the exemption granted. Pending disposal of the case, for the purpose of preparation of the financial statements, the Trust has been considered as exempted under the 10(23C)(vi) of the income Tax Act and no provision has been made for Income tax payable. In the event of the outcome of the petition being decided against the Trust, necessary changes will have to be incorporated in the financial statements.
8. Previous year figures have been regrouped wherever necessary for comparative purposes and the figures have been rounded off to nearest rupee.

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For Prathyusha Educational Trust

  
P. Raja Rao  
Managing Trustee

Place: Chennai  
Date: 12/10/2016



H Sathyanarayana Reddy & Co  
Chartered Accountants

  
H. Sathyanarayana Reddy  
Partner  
Membership No: 020013



**PRATHYUSHA EDUCATIONAL TRUST**  
**GROUND FLOOR, D1 THIRU-VI-KA INDUSTRIAL ESTATE**  
**GUINDY CHENNAI - 600 032**

**Statement of Income Utilisation for the year ending 31.03.2016**

Particulars	Amount	Amount
Fee Receipts	301,730,165	
Other Income	5,477,717	
		307,207,882
Less: Standard deduction @15%		46,081,182
Balance 85% to Spend		261,126,700
<b>APPLICATION of INCOME:</b>		
Revenue Expenditure(Excluding Depreciation)	294,463,555	
Capital Expenditure	30,043,182	
		324,506,737
(Excess)/Deficit in Application		-63,380,037
Tax Liability		Nil
Less: TDS receivable		8,110
<b>REFUND DUE</b>		<b>81,110</b>

For H. SATHYANARAYANA REDDY & CO.  
 CHARTERED ACCOUNTANTS



For PRATHYUSHA EDUCATIONAL TRUST

*[Handwritten Signature]*  
 TRUSTEE

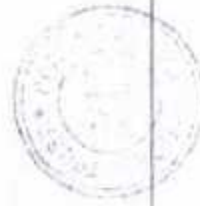
**PRATHYUSHA EDUCATIONAL TRUST**  
**GROUND FLOOR, DI THIRU-VAKA INDUSTRIAL ESTATE**  
**GUINDY-CHENNAI - 600 032**  
**BALANCE SHEET AS ON 31 March 2016**

As at March 31, 2015	CAPITAL FUND & LIABILITIES	SCH	As at March 31, 2016	As at March 31, 2015	ASSETS	SCH	As at March 31, 2016
94,86,000	Corpus Fund	1	94,86,000	29,74,15,489	Fixed Assets	7	26,69,50,725
12,91,45,459	Reserves & Surplus	2	10,02,29,887	4,28,46,916	Capital Work in Progress	8	4,60,83,393
	Current Liabilities				Current Assets		
17,57,67,906	- Loan Funds	3	16,42,80,021	42,51,419	- Deposits	9	9,09,072
2,06,41,718	- Sundry Creditors	4	2,10,70,708	92,55,770	- Loans & Advances	10	39,69,309
1,58,35,400	- Other Liabilities	5	1,87,63,400	21,13,502	- Cash & Bank balances	11	11,02,819
1,78,12,145	- Provisions	6	2,70,90,988	1,88,02,731	- Other Current Assets	12	2,19,05,586
37,46,87,828			34,09,21,004	37,46,87,828			34,09,21,004

For PRATHYUSHA EDUCATIONAL TRUST

*P. Raja Rao*  
**P. RAJA RAO**  
 Managing Trustee

Place : Chennai  
 Date : 12/10/2016



As per our report of even date attached  
**H. SATHYANARAYANA REDDY & CO**  
 Chartered Accountants  
 Firm Regn No. 003644S



*H. Sathyana Reddy*  
**H. SATHYANARAYANA REDDY**  
 Partner  
 Membership No. 026013

**PRATHYUSHA EDUCATIONAL TRUST**  
**GROUND FLOOR, DI THIRUVI-KA INDUSTRIAL ESTATE**  
**GUINDY, CHENNAI - 600 032**

**INCOME & EXPENDITURE FOR THE YEAR ENDED 01-03-2016**

As at March 31, 2015	PARTICULARS	SCH	As at March 31, 2016	As at March 31, 2015	PARTICULARS	SCH	As at March 31, 2016
3,25,41,211	To College Transportation Charges	15	2,88,23,024	34,07,71,360	By Gross Fee	13	30,17,30,165
3,84,64,002	To Hostel & Kitchen	16	3,29,91,250	65,96,482	By Other Income	14	54,77,717
14,77,84,954	To Other Employees Cost	17	15,00,19,265				
2,20,65,281	To Finance Cost	18	2,09,26,856				
6,22,86,931	To Administrative & General Office Expenses	19	6,17,03,159				
4,10,96,726	To Depreciation	7	4,16,59,899				
31,28,737	To Excess Of Expenditure Over Income		(2,89,15,572)				
<b>34,73,67,842</b>	<b>Total</b>		<b>30,72,07,882</b>	<b>34,73,67,842</b>	<b>Total</b>		<b>30,72,07,882</b>

For PRATHYUSHA EDUCATIONAL TRUST

**P. RAJA RAO**  
 Managing Trustee

Place : Chennai  
 Date : 12/10/2016



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

Chartered Accountants  
 Firm Regn. No. 0036445

*H. Sathyana*

**H. SATHYANARAYANA REDDY**  
 Partner

Membership No: 020013



**PRATHYUSHA EDUCATIONAL TRUST**  
**GROUND FLOOR, D1 THIRU-VI-KA INDUSTRIAL ESTATE**  
**GUINDY CHENNAI - 600 032**

Schedule forming part of Balance Sheet as on Dt- 31st March 2016

PARTICULARS	As at March 31, 2016	As at March 31, 2015
<b>NOTE NO - 1</b> <b>CORPUS FUND</b>		
Opening Balance	94,86,000	94,86,000
<b>TOTAL</b>	<b>94,86,000</b>	<b>94,86,000</b>
<b>NOTE NO - 2</b> <b>SURPLUS</b>		
Opening Balance	12,91,45,459	12,60,16,722
Add : Net Excess / (Shortfall) of Income For the Year	(2,89,15,572)	31,28,737
<b>TOTAL</b>	<b>10,02,29,887</b>	<b>12,91,45,459</b>
<b>NOTE NO - 3</b> <b>Loans (Liability)</b>		
<b>Secured Loans</b>		
Sundaram Finance Ltd - J019900795(1)	20,31,867	47,02,080
Sundaram Finance Ltd - J019900567(2)	36,40,480	55,08,513
Sundaram Finance Ltd - J019900565(3)	5,95,510	12,15,295
Sundaram Finance Ltd - J019900562(4)	6,50,675	12,12,575
Bank Over Draft	2,00,70,144	2,03,61,771
Indian Bank Term Loan-MTL2-867788357	5,23,38,005	9,57,66,772
<b>Unsecured Loans</b>	7,49,53,340	4,70,00,000
<b>TOTAL</b>	<b>16,42,80,021</b>	<b>17,57,67,006</b>
<b>NOTE NO - 4</b> <b>Sundry Creditors</b>	2,10,70,708	2,06,41,718
<b>TOTAL</b>	<b>2,10,70,708</b>	<b>2,66,41,718</b>
<b>NOTE NO - 5</b> <b>Other Liabilities</b>		
Cauion Deposit(Fixed Deposit)	1,49,16,900	1,56,35,400
Audit Fee Payble	1,00,000	1,00,000
PITAM CISCO	-	1,00,000
Trust Advance	37,46,500	-
<b>TOTAL</b>	<b>1,87,63,400</b>	<b>1,58,35,400</b>
<b>NOTE NO - 6</b> <b>Provisions</b>		
Salary Payable	2,33,66,944	1,38,00,890
Professional Tax Payable	6,61,201	1,83,375
Excess DD Collection	2,21,160	2,750
Duties & Taxes	19,42,730	19,99,002
EPF Payable	8,98,953	18,26,228
<b>TOTAL</b>	<b>2,70,90,988</b>	<b>1,78,12,245</b>

For H. SATYANARAYANA REDDY & CO.,  
 CHARTERED ACCOUNTANTS

*H. Satyanarayana Reddy*  
 PARTNER



For PRATHYUSHA EDUCATIONAL TRUST

*[Signature]*  
 Managing Trustee

**PRATHYUSHA EDUCATIONAL TRUST**  
**GROUND FLOOR OF THIRUVALLA INDUSTRIAL ESTATE**  
**GUINDY CHENNAI - 600 032**  
 Depreciation for the period 31st March 2016

NOTE NO. 7

PARTICULARS	WDV AS AT	ADDITIONS		DELETIONS	TOTAL	RATE	DEPRECIATION		WDV AS AT
	31.03.2015	BEF SEP'15	AFT SEP'15				BEF SEP'15	AFT SEP'15	
<b>BLOCK I</b> Land & Land Development	1,89,68,359	-	-	-	1,89,68,359	0%	-	-	1,89,68,359
<b>BLOCK II</b> Building	7,31,95,241	3,51,564	21,581	-	7,37,48,386	10%	73,74,681	1,070	7,25,760
Workshop	89,04,087	-	-	-	89,04,087	10%	8,90,409	-	8,00,400
EEF/EEC Building Bio Tech Building	1,42,25,868	-	-	-	1,42,25,868	10%	14,52,587	-	1,42,25,868
Playground	17,18,207	20,40,000	6,35,366	-	43,93,573	10%	3,91,851	31,768	4,07,500
PG Block	66,60,104	-	-	-	66,60,104	10%	6,66,010	-	6,66,010
Main Building	4,27,920	-	-	-	4,27,920	10%	42,792	-	42,792
New Work Shop Multipurpose Hall	13,52,817	-	-	-	13,52,817	10%	1,35,282	0	1,35,282
Civil/Mechanical Block	4,66,58,012	-	-	-	4,66,58,012	10%	46,65,801	-	46,65,801
Hostel Block	12,54,843	-	-	-	12,54,843	10%	1,25,484	-	1,25,484
Temple Campus	9,36,412	-	-	-	9,36,412	10%	93,641	-	93,641
Kitchen	21,52,173	-	-	-	21,52,173	10%	2,15,217	-	2,15,217
In-house roads	21,16,258	-	-	-	21,16,258	10%	2,11,626	-	2,11,626
Coffee Day & Juice Shop	-	-	56,792	-	56,792	10%	-	1,340	1,340
Guest Room	-	-	-	-	-	-	-	-	-
<b>BLOCK III</b> Equipment incl office articles assets & mobile phones/Lab Equipments)	3,75,34,858	13,72,071	25,33,009	37,227	4,18,10,165	15%	38,43,453	1,89,974	60,75,429
<b>BLOCK IV</b> Plant & Machinery	52,43,721	23,298	-	-	52,71,019	15%	7,96,653	-	44,80,366
<b>BLOCK V</b> Buses	1,91,15,187	-	-	-	1,91,15,187	15%	28,82,278	-	1,63,33,909
Vehicles	50,47,925	-	-	-	50,47,925	15%	7,57,189	-	42,90,736
<b>BLOCK VI</b> Electrical & Fittings	1,24,87,392	1,74,626	5,000	-	1,26,67,018	10%	12,66,202	150	1,15,98,666
CC TV	4,21,211	28,116	11,068	-	4,60,695	10%	44,983	533	4,15,179
TV	(52,640)	-	-	-	1,52,640	10%	15,264	-	1,37,376
(incl. erection charges)	-	-	-	-	-	-	-	-	-
<b>BLOCK VII</b> Computers	85,50,376	-	-	-	85,50,376	60%	34,98,226	-	50,52,150
<b>BLOCK VIII</b> Furniture & Fittings	2,16,52,143	2,88,054	70,280	-	2,20,18,577	10%	21,94,040	3,534	1,98,13,123
Air Conditioners	2,30,402	21,700	-	-	2,52,102	10%	25,210	-	2,26,892
<b>BLOCK IX</b> Library, Books	1,06,26,500	1,52,600	19,01,787	-	1,40,58,360	60%	72,91,544	5,71,126	61,93,040
<b>TOTAL</b>	29,74,15,489	52,04,863	37,227	37,227	4,18,10,165		4,08,60,385	7,09,514	4,16,59,899
									26,69,50,725

For PRATHYUSHA EDUCATIONAL TRUST  
 Prathyusha  
 31/03/2016



For H. SATYANARAYANA REDDY & CO.  
 CHARTERED ACCOUNTANTS  
 H. Sathyanarayana  
 CHARTERED ACCOUNTANTS



PRATHYUSHA EDUCATIONAL TRUST  
GROUND FLOOR, DI THIRU-VI-KA INDUSTRIAL ESTATE  
GUINDY, CHENNAI - 600 032

INCOME & EXPENDITURE FOR THE YEAR ENDED Dt- 31 March 2016

NOTE-8-Capital Work - in - Progress

Sl. No.	Particulars	Opening Balance	Additions	Deletions	Closing Balance
1	Girls Hostel	2,72,72,573	1,55,74,343	-	4,28,46,916
2	New Workshop		32,36,477		32,36,477
	<b>Total</b>	<b>2,72,72,573</b>	<b>1,88,10,820</b>	<b>-</b>	<b>4,60,83,393</b>

For H. SATYANARAYAN REDDY & CO.  
CHARTERED ACCOUNTANTS



*H. Satyanarayana*  
PARTNER

For PRATHYUSHA EDUCATIONAL TRUST  
*[Signature]*  
Managing Director

**FRATHYUSHA EDUCATIONAL TRUST**  
**GROUND FLOOR, DI THIRU-VI-KA INDUSTRIAL ESTATE**  
**GUINDY CHENNAI - 600 032**

Schedule forming part of Balance Sheet as on 31st March 2016

PARTICULARS	As at March 31, 2016	As at March 31, 2015
<b>NOTE NO - 9</b>		
<b>Deposits</b>		
Fixed Deposits(Gas, Electricity & Phone)	9,09,072	34,76,101
Other Deposits	-	7,75,318
<b>TOTAL</b>	<b>9,09,072</b>	<b>42,51,419</b>
<b>NOTE NO - 10</b>		
<b>Loans And Advances</b>		
Advances to Suppliers(Crs)	18,05,350	-
Staff Advance - Campus	80,000	-
Staff Advance - Teaching	3,56,669	-
Staff Advance - Transport	51,400	-
Salary Advances	-	18,54,386
Loans & Advances (Asset)	-	-
Staff Advance - Non Teaching	-	-
Other Advances	16,75,890	71,01,384
<b>TOTAL</b>	<b>39,69,309</b>	<b>92,55,770</b>
<b>NOTE NO - 11</b>		
<b>Cash and Bank Balances</b>		
Cash in Hand	5,81,921	4,82,130
Bank Balance	5,20,899	15,33,172
<b>TOTAL</b>	<b>11,02,819</b>	<b>21,15,502</b>
<b>NOTE NO - 12</b>		
<b>Other Current Assets</b>		
Fee Receivable	2,09,77,197	1,79,67,630
TDS Receivable	9,28,489	8,33,101
<b>TOTAL</b>	<b>2,19,05,686</b>	<b>1,88,02,731</b>

For FRATHYUSHA EDUCATIONAL TRUST

MR. SATHYANARAYANA REDDY & CO.  
 CHARTERED ACCOUNTANTS

*Sathy*  
 PARTNER



AT  
 2016

*[Signature]*  
 Managing Trustee

**PRATHYUSHA EDUCATIONAL TRUST**  
**GROUND FLOOR, DI THIRU-VI-KA INDUSTRIAL ESTATE**  
**GUINDY CHENNAI - 600 032**

Schedule for Income & Expenditure for the year ended Dt- 31st March 2016

PARTICULARS	As at March 31, 2016	As at March 31, 2015
<b>NOTE NO - 13</b>		
<b>Gross Fee</b>		
Gross Fee Receipts	30,17,30,165	34,07,71,360
<b>TOTAL</b>	<b>30,17,30,165</b>	<b>34,07,71,360</b>
<b>NOTE NO - 14</b>		
<b>Other Incomes</b>		
AICTE Fund	-	1,75,000
Consortium Application	-	87,250
Breakfast & Lunch	73,380	4,28,150
Discount Received	94,706	-
Fire Amount Received	20,85,319	26,13,686
Income Tax Refund	1,29,530	-
Interest Received	3,09,586	15,10,684
Miscellaneous Income	24,22,507	14,96,155
Stationary Amount Received	76,889	65,447
Student Safety Insurance(Oriental Insurance)	2,85,800	2,20,111
<b>TOTAL</b>	<b>54,77,717</b>	<b>65,96,482</b>
<b>NOTE NO - 15</b>		
<b>College Transport Charges</b>		
Diesel (Transport)	96,99,139	1,09,01,604
Hire Charges & Maintenance	12,65,092	39,07,169
Insurance - Vehicles	21,19,559	22,28,463
Rates & Taxes ( Transport )	15,70,551	13,46,464
Repairs & Maintenance (Transport)	50,08,028	50,14,072
Salary - Transport	79,64,184	78,30,538
Transport Charges	57,248	50,913
Vehicle Parking Expenses	6,96,800	4,14,330
Pooja Expenses	4,42,423	8,47,635
<b>TOTAL</b>	<b>2,88,23,024</b>	<b>3,25,41,211</b>
<b>NOTE NO - 16</b>		
<b>Hostel &amp; Kitchen</b>		
Fruits & Ice Cream	7,13,590	10,32,668
Gas Cylinders & Fire Wood	18,02,317	30,63,582
Kitchen Maintenance ( Mis.Exp)	3,16,233	1,51,541
Milk	34,02,528	32,34,956
Rice Provisions & Oil ( Kitchen)	1,43,53,533	1,66,35,294
Salary (Kitchen)	62,73,060	58,41,361
Vegetables,Chicken & Eggs	61,29,989	75,04,600
<b>TOTAL</b>	<b>3,29,91,250</b>	<b>3,84,64,002</b>

For H. SATYANARAYAN, H. REDDY & CO.  
 Chartered Accountants

*H. Reddy*  
 PARTNER



*[Handwritten signature]*

**PRATHYUSHA EDUCATIONAL TRUST**  
**GROUND FLOOR, D1 THIRU-VI-KA INDUSTRIAL ESTATE**  
**GUINDY CHENNAI - 600 032**

Schedule for Income & Expenditure for the year ended Dt- 31st March 2016

PARTICULARS	As at March 31, 2016	As at March 31, 2015
<b>NOTE NO - 17</b>		
<b>Other Employer Cost</b>		
Salary Teaching Staff	12,28,19,078	12,39,20,758
Salary Non Teaching Staff	1,30,93,010	1,19,02,863
Salary Campus	69,30,354	77,85,244
Staff Welfare	42,35,152	14,08,238
Spl Allowance to Staffs	93,114	1,62,129
Security Charges	1,55,600	95,353
EPF Contribution	26,92,957	25,10,359
<b>TOTAL</b>	<b>15,00,19,265</b> /	<b>14,77,84,954</b>
<b>NOTE NO - 18</b>		
<b>Finance Costs</b>		
Bank Charges	3,63,696	1,18,492
Bank O/D Interest	83,02,014	41,66,107
Interest & Processing Charges	1,22,61,147	1,77,50,682
<b>TOTAL</b>	<b>2,09,26,856</b> /	<b>2,20,65,281</b>
<b>NOTE NO - 19</b>		
<b>Administrative and General Office expenses</b>		
Fee Concession	29,90,000	-
Corsortium Fee	2,00,000	-
NAAC Expenses	20,87,547	-
Administrative Development Charges	4,85,450	2,30,500
Advertisements	88,94,957	74,36,448
AMC Charges	5,88,999	11,95,036
Anna University Affiliation Fee & AICTE Fee	14,00,790	44,47,540
Audit Fee	1,04,000	5,75,407
Books & Periodicals	22,57,824	23,25,454
Communication Expenses	25,40,497	25,59,764
Electricity Charges & Diesel	86,71,573	93,40,566
EPF Administration Charges	1,85,542	-
Function Expenses	15,19,463	15,34,050
General Expenses	4,44,628	2,30,447
Grants and Cash Awards	8,13,000	9,97,600
Honorariums	1,02,350	80,900
Insurance	2,59,893	5,12,265
Lab Consumables	16,38,814	20,76,527
Membership Fee	5,83,654	5,31,590
Miscellaneous Expenses	14,58,212	20,32,265
Departmental A/c Expenses	4,97,874	-
Placement & Training	64,22,450	48,01,128
Printing and Stationery	44,88,951	68,97,961
Professional Charges	4,11,900	0,96,208
Salary Advances written off	17,41,465	-
Rates & Taxes	2,71,645	11,41,891
Repairs & Maintenance	84,35,388	95,15,922
Interest on TDS	-	12,009
Seminars & Symposium	5,18,208	10,21,904
Sports Expenses	4,54,110	12,98,762
Students Instruments	4,29,789	1,78,600
Travelling Expenses	4,03,695	2,24,187
<b>TOTAL</b>	<b>6,17,03,159</b> /	<b>6,22,86,931</b>

For M. SATYANARAYAN & CO.  
 CHARTERED ACCOUNTANTS

*M. Satyanarayan*  
 PARTNER



For PRATHYUSHA EDUCATIONAL TRUST