



PRATHYUSHA ENGINEERING COLLEGE

6- Governance, Leadership and Management

6.4 Financial Management and Resource Mobilization.

AUDITED STATEMENTS OF ACCOUNTS

2017-18

PRATHYUSHA EDUCATIONAL TRUST
3rd Floor, Old No-8, New No-19, 12th Cross Street
Indira Nagar, Chennai-600020
Balance Sheet as on Dt-31.03.2018

CAPITAL FUND & LIABILITIES	SCH	As at March 31, 2018	As at March 31, 2017	ASSETS	SCH	As at March 31, 2018	As at March 31, 2017
Corpus Fund	1	94,86,000	94,86,000	Fixed Assets	7	25,41,41,301	28,14,87,781
Reserves & Surplus	2	7,33,61,870	6,97,45,939	Capital Work in Progress			
Current Liabilities	3	15,42,56,778	17,14,81,476	Current Assets	8	10,68,253	9,89,659
- Loan Funds	4	1,02,11,301	1,79,17,386	- Deposits	9	4,96,835	19,59,662
- Sundry Creditors	5	76,48,685	1,27,01,750	- Loans & Advances	10	4,87,587	6,55,015
- Other Liabilities	6	1,27,48,008	1,50,70,097	- Cash & Bank balances	11	95,18,664	1,13,30,530
- Provisions				- Other Current Assets	12	20,00,000	
				- Deposits with Govt Authorities			
Total		26,77,12,641	29,64,02,648	Total		26,77,12,641	29,64,02,648

For PRATHYUSHA EDUCATIONAL TRUST



P RAJA RAO
Managing Trustee

Place : Chennai
Date : 15/10/2018

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



Chartered Accountants
Firm Regn No. 005644S

H. Sathyanaarayana Reddy
Partner
H. SATHYANARAYANA REDDY

Membership No: 020013

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 Di-31.03.2018

	PARTICULARS	SCH	As at March 31, 2018	As at March 31, 2017		PARTICULARS	SCH	As at March 31, 2018	As at March 31, 2017
To	College Transportation Charges	15	2,73,57,968	2,55,69,911	By	Gross Fee	13	22,76,03,867	23,61,34,945
To	Hostel & Kitchen	16	2,31,31,717	2,61,42,962	By	Other Income	14	52,00,836	54,42,099
To	Other Employees Cost	17	9,08,87,348	10,89,60,966					
To	Finance Cost	18	1,08,20,616	1,38,54,631					
To	Administrative & General Office Expenses	19	4,75,25,243	5,91,39,218					
To	Depreciation	7	3,04,65,881	3,73,93,304					
To	Excess Of Income Over Expenditure		36,15,931	(3,04,83,948)					
	Total		23,38,04,703	24,15,77,044		Total		23,38,04,703	24,15,77,044

For PRATHYUSHA EDUCATIONAL TRUST



P RAJ A RAO
Managing Trustee

Place : Chennai
Date : 15/10/2018

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

Chartered Accountants
Firm Regn No. 005644S



H. SATHYANARAYANA REDDY

Partner

Membership No: 020013

PRATHYUSHA EDUCATIONAL TRUST

3rd Floor ,Old No .8 New No .18,12th Cross Street,Indira Nagar

CHENNAI - 600 032

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

Managing Trustee

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.



For PRATHYUSHA EDUCATIONAL TRUST


Managing Trustee

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. Provision has been made for Professional tax but remains unpaid.

3. Cash & Bank Balance

a. Cash balances are adopted as certified by the management.

b. Bank balances are recognized as per books & reconciled with the bank statements, which is subject to confirmation.

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

S No	Particulars	Amount in Rs
1.	Abhuri Abhishek	63,23,200
2.	Abhuri Lakshmi P	47,42,400
3.	J.Raja	20,00,000
4.	Ravisundar	10,00,000
5.	P.Venkata Ramesh	7,67,73,964
6.	Wintoss Associates	3,03,00,000
7.	Rajakumari Konduri	20,00,000
8.	M/S Vignesh & Co	25,00,000

5. All Loans are in agreement as per the repayment schedules.

6. All loans taken from the financial institutions are subject to confirmations.



For PRATHYUSHA EDUCATIONAL TRUST




Managing Trustee

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. Further, the benefit conferred U/s 12AA was cancelled by the Pr. Commissioner of Income Tax vide order dt.07.12.2016, however, the Trust has filed appeal before ITAT, Chennai against the said withdrawal of the exemption granted. Pending final 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)/Sec 12AA of the income Tax Act and accordingly no provision has been made towards Income tax payable. The appeals filed by the trust before the Appellant Tribunal against the order of the Commissioner of Income Tax (Appeals) were dismissed and the trust is prepared to file an appeal to the Hon'ble High Court against the order of the ITAT. In the meanwhile, the order of the ITAT contained certain mistakes apparent from records which have been disputed again by the trust in a miscellaneous petition before the ITAT. Pending outcome of the proceedings, the management of the trust of the opinion that the provisions for taxation has not warranted.

8. Contingent liability

Particulars of Demand	Assessment Year		
	2010-11	2011-12	2012-13
Scrutiny Assessment u/s 143(3)	1,11,39,991	2,48,45,832	66,26,430
Interest u/s 271(1)(b)	1,10,000	10,000	
Penalty u/s 271AAA	24,03,460	63,81,526	
Interest u/s 220(2)	74,22,775	1,63,03,992	
Total	2,10,76,226	4,75,41,350	
Less: Payments as on 25 th Sep, 2018	(5,00,000)	(20,41,719)	(10,00,000)
Balance	2,05,76,226	4,54,99,631	56,26,430

Note: The Trust has appealed before the competent forum against the asst orders pursuant to which the above demands have arisen. Total tax Liability Rs.7,17,02,287/- (including Interest) arising on account of assessment orders for the asst years 2010-11, 2011-12 & 2012-13. The appeal filed against said are orders are currently pending before first and second appellate authority. Based on the Legal Opinion and assessment of merits of the case, the trust is confident of obtaining a favourable order.



For PRATHYUSHA EDUCATIONAL TRUST

[Signature]
Managing Trustee

9. Previous year figures have been regrouped wherever necessary for comparative purposes and the figures have been rounded off to nearest rupee.

For Prathyusha Educational Trust


P Raja Rao
Managing Trustee



Place: Chennai
Date: 15/10/2018

H Sathyanarayana Reddy & Co
Chartered Accountants





H. Sathyanarayana Reddy
Partner
Membership No: 020013

H. SATYANARAYANA REDDY & CO.

Chartered Accountants

3-6-136/5, St. No. 17,
Himayatnagar,
Hyderabad - 500 029.
Office : **6610 9059**
Mobile : **9391399059**
e-mail : **ca.hsreddy@gmail.com**

FORM NO. 10B
(See rule 17B)

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

Date :

I have examined the balance sheet of **Prathyusha Educational Trust : AAATE5521H** (name and PAN of the trust or institution) as at **31/03/2018** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

1. Attention is invited to Note No.4 to the financial statements regarding the unsecured loans which are subject to confirmation. 2. Attention is invited to Note No.7 to the financial statements regarding the withdrawal of exemption u/s 10(23C)(vi)/Sec 12AA of the income tax Act and the subsequent decisions by the CIT(A) and the ITAT against the trust. Whereas the Trust has preferred Miscellaneous Petition before the ITAT and pending disposal of the same, for the purpose of preparation of the financial statements, the trust has been considered exempted under the section 10(23C)(vi)/12AA of the Income Tax Act. 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.

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

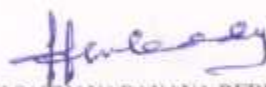
(i) in the case of the balance sheet, of the state of affairs of the above named trust as at 31/03/2018 and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2018

The prescribed particulars are annexed hereto.

Place **HYDERABAD**
Date **29/10/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address


H. SATYANARAYANA REDDY
& CO
020013
005644s
D.No.3-6-136/5, St.No.17, Himayat Nagar, Hyderabad - 500029



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 that year (₹)	203362292
2.	Whether the trust 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 (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes (₹)	No
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 4 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
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, the details thereof.	No
7.	Whether any part of the income in respect of which 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 (₹)	Not Applicable
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	No
(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	No
(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	No

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 was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter 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 part of the income or property of the trust 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	Yes
Details		Amount(₹)
Salary to Ms Prathyusha (Chief Executive Officer), relative to one of the trustee.		3600000
4.	Whether the services of the trust 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 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 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 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 was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

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

S. No.	Name and 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 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **HYDERABAD**
Date **29/10/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address



H. Sattanarayana Reddy
H. SATTANARAYANA REDDY & CO
020013
005644s
D.No.3-6-136/5, St.No.17, Himay at Nagar, Hyderabad - 500029

Form Filing Details

Revision/Original Original

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

Schedule forming part of Balance Sheet as on Dt- 31st March 2018

PARTICULARS	As at March 31, 2018	As at March 31, 2017
NOTE NO - 1		
CORPUS FUND		
Opening Balance	94,86,000	94,86,000
TOTAL	94,86,000	94,86,000
NOTE NO - 2		
SURPLUS		
Opening Balance	6,97,45,939	10,02,29,887
Add : Net Excess /(Shortfall) of Income For the Year	36,15,931	(3,04,83,948)
TOTAL	7,33,61,870	6,97,45,939
NOTE NO - 3		
Loans (Liability)		
Secured Loans		
Sundaram Finance Ltd - J019900567(2)	-	16,67,216
Sundaram Finance Ltd - J019900565(3)	-	3,94,423
Sundaram Finance Ltd - J019900562(4)	-	3,63,078
Sundaram Finance Ltd - L019900382(5)	11,27,051	17,58,953
Sundaram Finance Ltd - L019900570-573-574-568	65,91,885	1,13,08,800
Gove Finance Ltd	2,12,117	4,98,917
Bank Over Draft	2,04,67,761	1,92,06,672
Indian Bank Term Loan-MTL2-867788357	-	5,16,33,417
Unsecured Loans	12,58,57,964	8,46,50,000
TOTAL	15,42,56,778	17,14,81,476
NOTE NO - 4		
Sundry Creditors	1,02,11,301	1,79,17,386
TOTAL	1,02,11,301	1,79,17,386
NOTE NO - 5		
Other Liabilities		
Caution Deposit(Fixed Deposit)	73,30,685	1,22,83,750.00
Audit Fee Payble	2,00,000	3,00,000.00
Professional Consultancy Charges	1,18,000	1,18,000.00
TOTAL	76,48,685	1,27,01,750
NOTE NO - 6		
Provisions	1,09,23,123	1,14,65,458
Professional Tax Payble	9,79,846	9,79,846
Excess DD Collection	3,45,709	2,40,990
Duties & Taxes	3,08,837	13,33,943
EPF Payable	1,90,493	10,49,860
TOTAL	1,27,48,008	1,50,70,097



For PRATHYUSHA EDUCATIONAL TRUST

Managing Trustee

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

Schedule forming part of Balance Sheet as on 31st March 2018

PARTICULARS	As at March 31, 2018	As at March 31, 2017
NOTE NO - 8		
Deposits		
Fixed Deposits(Gas, Electricity & Phone)	10,68,253	9,89,659
Other Deposits		
TOTAL	10,68,253	9,89,659
NOTE NO - 09		
Loans And Advances		
Advances to Suppliers(Crs)	3,25,660	10,25,420
Staff Advance Campus	-	90,200
Staff Advance Teaching	-	54,850
Staff Advance Transport	-	4,914
Staff Advance	50,000	21,175
Staff Advance Non Teaching	-	7,63,103
Loans & Advances (Asset)	1,21,175	-
TOTAL	4,96,835	19,59,662
NOTE NO - 10		
Cash and Bank Balances		
Cash in Hand	1,91,271	23,771
Bank Balance	2,96,316	6,11,244
TOTAL	4,87,587	6,35,015
NOTE NO - 11		
Other Current Assets		
Fee Receivable	84,02,762	1,03,20,942
TDS Receivable	10,30,762	10,09,588
Prepaid Expenses	85,140	-
TOTAL	95,18,664	1,13,30,530
NOTE NO - 12		
Deposits with Govt Authorities		
Income Tax(AY 2010-11) amount paid towards Appeal	5,00,000	-
Income Tax(AY 2011-12) amount paid towards Appeal	5,00,000	-
Income Tax(AY 2012-13) amount paid towards Appeal	10,00,000	-
TOTAL	20,00,000	-



For PRATHYUSHA EDUCATIONAL TRUST

Managing Trustee

Depreciation for the period 31st March 2018

NOTE NO - 7

PARTICULARS	WDV AS AT	ADDITIONS		DELETIONS	TOTAL	RATE	DEPRECIATION		TOTAL	WDV AS AT
	31.03.2017	BEF SEP'17	AFT SEP'17				BEF SEP'17	AFT SEP'17		31.03.2018
BLOCK I Land & Land Development	1,93,18,589	-	-	-	1,93,18,589	0%	-	-	-	1,93,18,589
BLOCK II Building	6,03,10,848	-	-	-	6,03,10,848	10%	60,31,085	-	60,31,085	5,42,79,763
Workshop	72,12,310	-	-	-	72,12,310	10%	7,21,231	-	7,21,231	64,91,079
ELECT. Building(Bio-Tech Building)	1,17,65,953	-	-	-	1,17,65,953	10%	11,76,595	-	11,76,595	1,05,89,358
Play ground	48,17,023	2,86,049	8,802	-	51,11,874	10%	5,10,307	440	5,10,747	46,01,127
PG Block	53,94,685	-	-	-	53,94,685	10%	5,39,469	-	5,39,469	48,55,216
Main Building	3,46,615	-	-	-	3,46,615	10%	34,662	-	34,662	3,11,953
New Work-Shop Multipurpose Hall	11,98,145	-	-	-	11,98,145	10%	1,19,815	-	1,19,815	10,78,330
Civil/Mechanical Block	3,77,92,090	-	-	-	3,77,92,090	10%	37,79,209	-	37,79,209	3,40,13,681
Hostal Block	10,16,423	1,56,875	-	-	11,73,298	10%	1,17,330	-	1,17,330	10,55,968
Temple Campus	9,02,505	-	-	-	9,02,505	10%	90,291	-	90,291	8,12,614
Kitchen	17,43,260	-	-	-	17,43,260	10%	1,74,326	-	1,74,326	15,68,934
In-House roads	17,14,169	-	-	-	17,14,169	10%	1,71,417	-	1,71,417	15,42,752
Coffee Day & Juice Shop	25,452	-	-	-	25,452	10%	-	-	-	25,452
Guest Room	-	-	-	-	-	-	-	-	-	-
Capital Work in Progress Capitalised	4,10,11,293	-	-	-	4,10,11,293	10%	41,01,129	-	41,01,129	3,69,10,164
Work In Progress	-	-	-	-	-	-	-	-	-	-
BLOCK III Equipment (incl: office kitchen assets & mobile phones, Lab Equipments)	3,13,01,496	15,27,940	2,16,133	-	3,30,44,569	15%	49,24,280	16,210	49,40,490	2,81,04,179
BLOCK IV Plant & Machinery	38,08,311	-	-	-	38,08,311	15%	5,71,247	-	5,71,247	32,37,064
BLOCK V Buses Vehicles	1,28,20,473	-	-	5,20,000	1,23,00,473	15%	18,45,071	-	18,45,071	1,04,55,402
	63,01,082	-	-	-	63,01,082	15%	9,45,162	-	9,45,162	53,55,920
BLOCK VI Electrical & Fittings	1,02,98,799	1,08,901	6,32,000	-	1,09,99,700	10%	10,36,770	31,600	10,68,370	99,31,330
C.C. TV	3,73,661	-	-	-	3,73,661	10%	37,366	-	37,366	3,36,295
TV	1,00,952	-	-	-	1,00,952	10%	16,095	-	16,095	1,44,857
(incl: erection charges)	-	-	-	-	-	-	-	-	-	-
BLOCK VII Computers	9,37,560	-	-	-	9,37,560	40%	3,73,144	-	3,73,144	5,98,716
BLOCK VIII Furniture & Fittings Air Conditioners	1,78,31,311	1,21,700	-	-	1,79,53,511	10%	17,95,351	-	17,95,351	1,61,58,160
	2,04,203	-	-	-	2,04,203	10%	20,420	-	20,420	1,83,783
BLOCK IX Library Books	29,23,473	-	5,81,901	-	35,05,374	40%	11,09,309	1,16,380	12,85,769	22,19,605
TOTAL	28,14,87,781	22,00,565	14,38,836	5,20,000	28,46,07,182	-	3,03,01,251	1,64,630	3,04,65,881	25,41,41,301

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

Schedule for Income & Expenditure for the year ended dt- 31st March 2018

PARTICULARS	As at March 31, 2018	As at March 31, 2017
NOTE NO - 13		
Gross Fee		
Gross Fee Receipts	23,03,33,867	23,61,34,945
Less : Fee Cessionion	27,30,000	-
TOTAL	22,76,03,867	23,61,34,945
NOTE NO - 14		
Other Incomes		
Allumini Association	3,57,000	4,16,000
Breakfast & Lunch	38,045	31,920
Consortium Application (Receipt)	1,24,250	86,950
Fine Amount Received	1,62,778	2,71,606
Hostel Fees(Receipt)	1,36,920	-
Insurance Amount Received	4,46,300	2,14,800
Interest Received	35,049	88,646
Lab Breakage	12,18,669	14,99,382
Miscellaneous Income	19,18,155	21,41,125
Placement & Training Receipts	4,61,200	3,74,280
PMKVY Fund Received	5,75,626	-
Seminar & Symposium Receipt	5,10,000	2,51,500
Stationery Amount Received	1,64,396	65,890
Students Xerox Receipt	52,448	-
TOTAL	62,00,836	54,42,099
NOTE NO - 15		
College Transport Charges		
Diesel (Transport)	1,11,86,469	1,01,37,898
Hier Charges	35,750	97,880
Transport Charges	18,856	64,387
Insurance -Buses (Transport)	33,43,646	15,61,597
Pooja Expenditure	20,475	14,77,964
Rates & Taxes (Transport)	13,85,315	15,42,536
Repairs & Maintenance (Transport)	40,81,741	37,74,753
Salary - Transport	65,24,116	72,20,826
Vehicle Parking Expenses	7,61,600	6,92,070
TOTAL	2,73,57,968	2,65,69,911



For PRATHYUSHA EDUCATIONAL TRUST

[Signature]
Managing Trustee

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

Schedule for Income & Expenditure for the year ended dt- 31st March 2018

PARTICULARS	As at March 31, 2018	As at March 31, 2017
NOTE NO - 16		
Hostel & Kitchen		
Fruits & Ice Cream	4,65,631	5,36,021
Gas Cylinders & Firewood	12,27,099	15,45,242
Kitchen Maintenance (Mis.Exp)	4,57,908	2,92,908
Milk	19,76,684	20,75,602
Rice, Provision, Oil etc.	1,01,51,787	1,30,89,800
Salary (Kitchen)	41,38,512	46,01,601
Vegetables, Chicken, Eggs etc.	47,13,996	40,01,788
TOTAL	2,31,31,717	2,61,42,962
NOTE NO - 17		
Other Employee Cost		
Salary Teaching Staff	7,57,99,025	9,12,13,907
Salary Non Teaching Staff	63,41,602	87,65,221
Salary Campus	50,61,015	57,84,328
Staff Welfare	8,25,942	4,62,780
Spl Allowance to Staffs	30,000	96,250
Security Charges	11,88,055	4,01,475
EPF Contribution	16,41,709	22,37,005
TOTAL	9,08,87,348	10,89,60,966
NOTE NO - 18		
Finance Costs		
Bank Charges	3,04,266	76,132
Bank O/D Interest	40,58,893	22,54,427
Interest & Processing Charges	64,57,456	1,15,24,072
TOTAL	1,08,20,616	1,38,54,631



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 for Income & Expenditure for the year ended dt- 31st March 2018

NOTE NO - 19		
Administrative and General Office expenses		
Fee Concession	-	31,87,500
Consortium Fee	97,400	2,00,000
NAAC Expenses/NBA Expenses	8,01,490	6,12,850
Administrative Development Charges	19,40,000	15,20,000
Advertisements	72,15,587	92,04,100
AMC Charges	4,81,120	3,07,775
Anna University Affiliation & AICTE Fee	13,64,179	10,04,083
Audit Fee	1,72,506	2,20,436
Communication Expenses	26,09,477	28,69,597
Books & Periodicals	-	1,463
Diesel (Genset)/Car	18,84,385	-
Electricity Charges	55,85,776	66,70,086
EPF Administration Charges	1,41,633	1,51,648
Function Expenses	7,62,014	13,96,165
General Expenses	10,12,775	14,07,779
Grants and Cash Awards	7,46,878	2,90,500
Honorariums	32,700	54,500
Insurance - Buildings & Others	5,45,972	5,76,208
Interest for Tds	94,845	-
Lab Consumables	9,00,039	3,77,586
Membership & Subscription	4,36,898	1,49,503
Miscellaneous Expenses	3,34,144	4,52,850
Departmental Exp	5,96,129	3,06,923
Newspapers & Magazines	13,79,680	-
Placement & Training	27,83,247	45,85,132
Printing and Stationery	33,24,796	39,39,266
Professional Charges	2,51,198	27,67,199
Pooja Expenses	14,32,052	-
Salary/Campus Advance Written Off	-	16,75,890
Rates & Taxes	6,55,907	7,68,655
Repairs & Maintenance	31,21,720	40,11,639
Research Activities	-	1,79,913
Scholarship	53,47,500	35,64,900
Incentives	-	6,00,000
Lunch & Transport Refund (Students)	79,615	52,27,673
Seminars & Symposium	4,83,467	3,26,788
Sports Expenses	16,030	1,18,860
Sri Sivaramaya Academic Merit Scholarship	5,70,000	-
Students Instruments	1,85,884	2,91,830
Travelling Expenses-Others	1,38,200	1,19,921
TOTAL	4,75,25,243	5,91,39,218



For PRATHYUSHA EDUCATIONAL TRUST


[Signature]
Managing Trustee

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

Statement of Income Utilisation for the year ending 31.03.2018

Particulars		Amount
Fee Receipts	22,76,03,867	
Other Income	62,00,836	
		23,38,04,703
Less: Standard deduction @15%		3,50,70,705
Balance 85% to Spend		19,87,33,998
APPLICATION of INCOME:		
Revenue Expenditure(Excluding Depreciation)	19,97,22,891	
Capital Expenditure	36,39,401	
		20,33,62,292
(Excess)/Deficit in Application		-46,28,294
Tax Liability		Nil
Less: TDS receivable		21,174
REFUND DUE		21,174

For PRATHYUSHA EDUCATIONAL TRUST


Managing Trustee

