

**P.A. EDUCATIONAL TRUST(R), NADUPADAV, KAIRANGALA, NEAR MANGALORE UNIVERSITY, MANGALURU-574 153.**

( P. A. COLLEGE OF ENGINEERING )

**BALANCE SHEET AS AT 31ST MARCH 2024.**

LIABILITIES	Rs. Ps.	Rs. Ps.	ASSETS	Rs. Ps.	Rs. Ps.
<b>LOANS &amp; OVERDRAFTS:</b>			<b>CASH ON HAND:</b>		2,23,076.00
As per List No.1 of Annexure-I		12,96,34,500.00	<b>CASH AT BANKS:</b>		70,76,446.51
<b>SUNDRY CREDITORS &amp; ADVANCES:</b>			As per List No.6 of Annexure-I		
As per List No.2 of Annexure-I		1,19,44,282.97	<b>DEPOSITS:</b>		13,18,614.99
<b>FEES RECEIVED IN ADVANCE:</b>			As per List No.7 of Annexure-I		
As per List No.3 of Annexure-I		1,20,66,133.95	<b>SUNDRY DEBTORS &amp; ADVANCES:</b>		54,79,724.45
<b>OUTSTANDING EXPENSES:</b>			As per List No.8 of Annexure-I		
As per List No.4 of Annexure-I		2,21,31,988.08	<b>INCOME RECEIVABLE:</b>		6,21,95,370.47
<b>GRANT RECEIVED :</b>			Tuition & other fees		11,98,480.00
As per List No.5 of Annexure-I		26,15,383.70	Tuition & other fees - M. Tech		6,33,93,850.47
<b>INTER UNIT ACCOUNTS:</b>			Less: Unclaimed Credits		19,14,316.00
P.A. College of Business Administration	3,02,96,280.59		<b>PREPAID EXPENSES:</b>		6,25,621.64
P.A. First Grade College	2,28,34,412.65		As per List No.9 of Annexure-I		
P.A. Pharmacy	35,47,144.00		<b>TAXES REFUNDABLE:</b>		
<b>Less:</b>	5,66,77,837.24		T.D.S. (F.Y. 2022-23)		1,64,359.00
P.A. Polytechnic	87,55,030.00		T.D.S. (F.Y. 2023-24)		74,832.00
P.A. Institute of Physiotherapy	71,05,510.55		<b>FIXED CAPITAL EXPENDITURE:</b>		
Hostel Mess	26,93,532.50	1,85,54,073.05	As per Annexure-II		10,44,21,979.00
			<b>GENERAL SECTION:</b>		
			Amount transferred during the year (Net)		5,17,13,898.78
			Excess of Expenditure over Income		1,04,22,728.28
			Less: Balance as per last Balance Sheet		6,21,36,627.06
					2,64,84,762.23
					<b>21,65,16,052.89</b>
					<b>21,65,16,052.89</b>

VERIFIED AND FOUND CORRECT SUBJECT  
TO OUR REPORT OF EVEN DATE

For KAMATH & RAU

CHARTERED ACCOUNTANTS

Firm Reg.No.001689S

(PARINEETH RAU-PARTNER)



For P.A. EDUCATIONAL TRUST(R),

Mangaluru.



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**[ P.A. COLLEGE OF ENGINEERING ]**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024.**

2022-23	EXPENDITURE	Rs. Ps.	2022-23	INCOME	Rs. Ps.	Rs. Ps.
8,57,09,341	<b>B/f.</b>	1,25,10,479.54	8,95,95,925.95	13,12,08,883	B/f.	16,93,47,911.63
	<b>To AFFILIATION FEES, AICTE FEES, OTHER FEES &amp; ACADEMIC EXPENSES:</b>					
85,289	Examination expenses	5,54,309.00				
69,063	NBA & NAAC Expenses	15,730.00				
5,730	NSS Expenses	25,12,500.00				
96,863	Training & Placement Assistance fees					
8,67,764	Exhibition Expenses	55,51,177.00				
42,86,855	Examination Fees	1,26,633.00				
	Workshop Expenses	4,14,625.00				
4,81,910	Revaluation Fees	7,65,571.00	2,24,51,024.54			
1,84,252	Software Maintenance					
	<b>* OFFICE EXPENSES:</b>					
13,63,500	Advertisement & Promotional expenses	39,04,000.00				
3,73,938	Subscriptions, Journals, Periodicals & Library Books	3,60,677.80				
4,80,393	Printing & stationery	5,21,119.00				
2,74,683	Conveyance & Travelling Expenses	3,55,998.00				
	Newspaper & periodicals	17,012.04				
18,151	Parcel service charges, Postage & Couriers	13,174.00	51,71,980.84			
	<b>** ELECTRICITY &amp; TELEPHONE CHARGES:</b>					
24,21,400	Electricity charges	29,95,323.00				
3,05,966	Electricity charges - Hostel					
1,26,383	Telephone charges	1,02,220.26	30,97,543.26			
	<b>** REPAIRS, UPKEEP &amp; VEHICLE MAINTENANCE:</b>					
44,73,948	Repairs & Maintenance	60,61,066.82				
11,29,954	Vehicle Maintenance	12,22,174.00				
45,273	Vehicle Insurance	61,569.00				
4,26,273	Generator maintenance	3,49,833.00				
3,42,858	Sweeping & conservation	2,33,425.07				
1,45,569	Fire Insurance	42,204.22				
6,81,021	Computer / UPS maintenance	22,75,485.00				
81,58,987	Bus Maintenance	1,94,11,717.00				
1,26,247	Garden Maintenance	1,27,750.00	2,97,85,224.11			
<b>11,26,83,610</b>	<b>C/o.</b>	<b>15,01,01,698.70</b>	<b>13,12,08,883</b>	<b>C/o.</b>	<b>16,93,47,911.63</b>	



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**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024.**

2022-23	EXPENDITURE	Rs. Ps.	2022-23	INCOME	Rs. Ps.
<b>11,26,83,610</b>	<b>B/f.</b>		<b>15,01,01,698.70</b>	<b>B/f.</b>	<b>16,93,47,911.63</b>
	<b>To FINANCING EXPENSES:</b>				
23,36,743	Interest on Overdraft	16,31,575.74			
6,11,532	Interest on Term Loan	3,03,490.56			
-	Interest - KFIST	12,042.00			
3,933	Interest on Vehicle loan				
27,481	Bank Charges	33,902.22	19,81,010.52		
75,396	<b>" CONFERENCE, SEMINARS &amp; DELEGATIONS:</b>				
	Conference & Seminar	58,686.00			
7,500	<b>" RATES, TAXES &amp; LICENCE FEES:</b>				
	Profession Tax (Registration Renewal Fees)				
-	Vehicle Tax	2,28,212.00			
820	Rates & Taxes	620.00			
3,73,955	Building Tax	3,62,419.72	5,91,251.72		
75,072	<b>" FINES &amp; PENALTIES:</b>				
5,66,251	Interest & Damages - ESI	9,338.00			
	Interest & Damages - EPF	3,22,859.00	3,32,197.00		
7,07,294	<b>" OTHER EXPENSES:</b>				
1,99,500	Internet charges	7,07,295.00			
-	Hostel Rent waived				
12,365	Hostel Maintenance & Upkeeping charges	1,37,671.24			
21,240	Food & Refreshments	53,226.00			
-	Interest & Penalty on TDS				
-	Professional Charges	1,003.00			
1,50,300	Audit Fees	11,800.00			
1,399	Web charges	1,38,658.00			
3,73,900	Medical Expense	3,118.45			
1,21,000	Functions & Celebration Expenses	2,84,936.00			
1,35,910	Patent Application charges	36,080.00			
40,004	Alumni Association Expenses	1,43,330.00			
2,61,649	Consultancy Charges				
	Graduation Day Expenses	1,42,784.00	16,59,901.69		
1,24,22,029	<b>" DEPRECIATION WRITTEN OFF:</b>				
	As per Annexure-II	1,46,23,166.00			
<b>13,12,08,883</b>			<b>13,12,08,883</b>		<b>16,93,47,911.63</b>



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