

**PRATHAP FOUNDATION FOR EDUCATION AND TRAINING**  
**SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106**

**PART I - FORM OF BALANCE SHEET**

**BALANCE SHEET AS AT 31.03.2024**

(In Rupees)

Sl. No.	Particulars	Note No.	Figures as at the End of Current Reporting Period 31.03.2024	Figures as at the End of Previous Reporting Period 31.03.2023
I)	<b><u>EQUITY AND LIABILITIES</u></b>			
1	Capital Fund		40,00,000.00	40,00,000.00
	Reserves and Surplus	1	54,65,74,338.95	50,82,22,887.76
2	<b>Current Liabilities</b>			
	(a) Short Term Borrowings	2	2,51,22,183.00	2,26,04,971.00
	(b) Other Current Liabilities	3	3,47,06,679.40	3,87,46,434.50
	(c) Short Term Provisions	4	11,69,092.00	12,98,180.00
	<b>TOTAL</b>		<b>61,15,72,293.35</b>	<b>57,48,72,473.26</b>
II	<b><u>ASSETS</u></b>			
	<b>Non-Current Assets</b>			
1	(a) Fixed Assets	5	28,25,48,201.27	27,28,37,778.74
2	<b>Current Assets</b>			
	(a) Cash and Cash Equivalents	6	27,20,34,040.30	23,94,63,770.43
	(b) Short Term Loans and Advances	7	5,39,75,695.78	5,36,68,387.09
	(c) Other Current Assets	8	30,14,356.00	89,02,537.00
	<b>TOTAL</b>		<b>61,15,72,293.35</b>	<b>57,48,72,473.26</b>

ERNAKULAM  
03.09.2024

**AUDITOR'S REPORT**  
(As per our Report of even date)  
UDIN : 24015633BKG VYZ3528

For SUBHASH CHANDRAN ASSOCIATES  
CHARTERED ACCOUNTANTS

C.SUBHASH CHANDRAN B.Com, FCA  
PARTNER, (M. No. 015633)  
FRN 004095S



**PRATHAP FOUNDATION FOR EDUCATION AND TRAINING**  
**SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106**

**PART II - FORM OF STATEMENT OF INCOME AND EXPENDITURE**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024**

(In Rupees)

Sl. No.	Particulars	Note No.	Figures as at the End of Current Reporting Period 31.03.2024	Figures as at the End of Previous Reporting Period 31.03.2023
I	Revenue from Operations	9	25,70,08,395.56	27,44,92,459.22
II	Other Income	10	1,50,85,709.93	1,17,13,973.60
III	<b>Total Revenue (I + II)</b>		<b>27,20,94,105.49</b>	<b>28,62,06,432.82</b>
IV	Expenses:			
	Employee Benefit Expenses	11	8,96,27,767.00	8,61,54,975.00
	Finance Cost	12	20,46,235.61	17,53,588.22
	Depreciation and Amortization Expenses	5	1,72,24,153.59	1,58,66,872.63
	Other Expenses	13	12,48,44,498.10	16,15,06,089.22
	<b>Total Expenses</b>		<b>23,37,42,654.30</b>	<b>26,52,81,525.07</b>
V	<b>Excess of Income over Expenditure</b>		<b>3,83,51,451.19</b>	<b>2,09,24,907.75</b>

ERNAKULAM  
03.09.2024

**AUDITOR'S REPORT**  
(As per our Report of even date)  
**UDIN : 24015633BKG VYZ3528**

For SUBHASH CHANDRAN ASSOCIATES  
**CHARTERED ACCOUNTANTS**

C. SUBHASH CHANDRAN B.Com, FCA  
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**PRATHAP FOUNDATION FOR EDUCATION AND TRAINING**  
**SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106**

**NOTE 1**

(In Rupees)

Reserves & Surplus	As at 31st March 2024	As at 31st March 2023
<b>a. Surplus</b>		
Opening Balance	50,82,22,887.76	48,72,97,980.01
(+) Excess of Income over Expenditure for the Current Year	3,83,51,451.19	2,09,24,907.75
Closing Balance	54,65,74,338.95	50,82,22,887.76
<b>Total</b>	<b>54,65,74,338.95</b>	<b>50,82,22,887.76</b>

**NOTE 2**

Short Term Borrowings	As at 31st March 2024	As at 31st March 2023
<b><u>Secured</u></b>		
<b><u>Loans repayable on Demand</u></b>		
Union Bank of India, Kalamassery -A/c No.550407030000268	44,18,893.00	44,76,584.00
Union Bank of India, Kalamassery -A/c No.550407030000270	44,02,873.00	44,61,087.00
Union Bank of India, Kalamassery -A/c No.550407030000272	44,18,893.00	44,76,584.00
Union Bank of India, Kalamassery -A/c No.550407030000287	63,01,955.00	72,27,485.00
ICICI Bank - Vehicle Loan	1,825.00	4,55,558.00
HDFC Bank - Vehicle Loan	NIL	1,07,732.00
Union Bank of India - Vehicle Loan -A/c No.550406520000157	8,67,021.00	13,99,941.00
Union Bank of India - Vehicle Loan -A/c No.550407030000306	47,10,723.00	NIL
<b>Total</b>	<b>2,51,22,183.00</b>	<b>2,26,04,971.00</b>



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For SUBHASH CHANDRAN ASSOCIATES  
 CHARTERED ACCOUNTANTS

*[Handwritten Signature]*

C.SUBHASH CHANDRAN B.Com, FCA  
 PARTNER, (M. No. 015633)  
 FRN 0040955

**PRATHAP FOUNDATION FOR EDUCATION AND TRAINING**  
**SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106**

**NOTE 3**

(In Rupees)		
Other Current Liabilities	As at 31st March 2024	As at 31st March 2023
(a) Sundry Creditors (As per Annexure A)	2,29,234.00	13,72,442.50
(b) Fees Payable (As per Annexure B)	23,60,693.00	34,62,635.00
(c) Other Liabilities (As per Annexure C)	3,21,16,752.40	3,39,11,357.00
<b>Total</b>	<b>3,47,06,679.40</b>	<b>3,87,46,434.50</b>

**NOTE 4**

Short Term Provisions	As at 31st March 2024	As at 31st March 2023
(a) Provision for Employee Benefits		
Salary Payable	15,160.00	1,09,653.00
Employees Contribution to Provident Fund	1,60,363.00	1,59,778.00
Employers Contribution to Provident Fund	1,01,596.00	1,04,157.00
Employees Contribution to ESI	5,795.00	5,478.00
Employers Contribution to ESI	25,035.00	23,666.00
Grant Stipend Payable	NIL	4,500.00
(b) Other Provisions		
Service Tax Payable	2,06,877.00	2,06,877.00
Exam Expenses Payable	1,12,715.00	1,12,715.00
Sundry Expenses Payable	5,41,551.00	5,41,551.00
Mess Advance	NIL	29,805.00
<b>Total</b>	<b>11,69,092.00</b>	<b>12,98,180.00</b>



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For SUBHASH CHANDRAN ASSOCIATES  
 CHARTERED ACCOUNTANTS

*[Handwritten Signature]*  
 C. SUBHASH CHANDRAN B.Com, FCA  
 PARTNER (M. No. 015633)  
 FRN 0040955



**PRATHAP FOUNDATION FOR EDUCATION AND TRAINING**  
**SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI -683 106**

**OTE 5 FIXED ASSETS**

S.NO	ASSETS	W.D.V. AS ON 01.04.2023	ADDITIONS DURING THE YEAR		DELETION DURING THE YEAR	TOTAL VALUE ON WHICH DEPRECIATION IS CLAIMED	RATE OF DEPRECIATION	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2024
			Up to 30.09.2023	After 30.09.2023					
1	Air Conditioner	30,84,956.82	2,64,730.00	98,700.00	NIL	34,48,386.82	10%	3,39,903.68	31,08,483.14
2	Ambulance	7,64,927.82	NIL	NIL	NIL	7,64,927.82	15%	1,14,739.17	6,50,188.65
3	Building	4,24,30,683.74	7,75,200.00	6,39,419.00	NIL	4,38,45,302.74	10%	43,52,559.32	3,94,92,743.42
4	Board	2,55,996.56	25,770.00	NIL	NIL	2,81,766.56	10%	28,176.66	2,53,589.90
5	Compound Wall	16,25,252.25	NIL	NIL	NIL	16,25,252.25	10%	1,62,525.23	14,62,727.02
6	Camera	22,62,858.73	10,940.00	33,312.00	NIL	23,07,110.73	10%	2,29,045.47	20,78,065.26
7	Clock	5,229.33	NIL	NIL	NIL	5,229.33	10%	522.94	4,706.39
8	Computer	87,74,324.09	3,80,847.00	27,51,465.00	NIL	1,19,06,636.09	15%	15,79,635.56	1,03,27,000.53
9	Car	1,83,97,885.83	1,01,36,789.00	36,76,460.00	5,00,000.00	3,17,11,134.83	15%	44,88,435.72	2,72,22,699.11
10	Car Shed	11,814.84	NIL	NIL	NIL	11,814.84	10%	1,181.48	10,633.36
11	Computer Accessories	55,71,479.18	3,45,908.00	2,73,075.00	NIL	61,90,462.18	15%	9,08,088.71	52,82,373.47
12	Computer Software	1,43,930.50	7,63,814.00	88,500.00	NIL	9,96,244.50	15%	1,42,799.18	8,53,445.32
13	Currency Counting Machine	2,138.85	NIL	NIL	NIL	2,138.85	10%	213.89	1,924.96
14	Canteen Equipments	2,37,502.82	NIL	NIL	NIL	2,37,502.82	15%	35,625.43	2,01,877.39
15	Dish Antenna	32,065.00	NIL	NIL	NIL	32,065.00	NIL	NIL	32,065.00
16	DVD Player	54,695.78	NIL	NIL	NIL	54,695.78	10%	5,469.58	49,226.20
17	ETP Equipment	10,60,174.61	NIL	NIL	NIL	10,60,174.61	15%	1,59,026.19	9,01,148.42
18	Electrical Fittings	67,04,695.68	6,88,858.00	6,39,521.00	NIL	80,33,074.68	10%	7,71,331.42	72,61,743.26
19	EPABX Telephone	1,34,339.42	NIL	NIL	NIL	1,34,339.42	10%	13,433.95	1,20,905.47
20	Furniture, Fixtures & Fittings	2,28,80,213.19	15,08,764.00	14,15,967.00	NIL	2,58,04,944.19	10%	25,09,696.08	2,32,95,248.11
21	Fax Machine	1,256.28	NIL	NIL	NIL	1,256.28	15%	188.44	1,067.84
22	Freezer	4,341.19	NIL	NIL	NIL	4,341.19	10%	434.12	3,907.07
23	Garden Equipment	7,042.46	NIL	NIL	NIL	7,042.46	15%	1,056.37	5,986.09
24	Generator	12,10,482.65	NIL	NIL	NIL	12,10,482.65	15%	1,81,572.40	10,28,910.25
25	Gym Equipment	1,35,942.32	NIL	NIL	NIL	1,35,942.32	15%	20,391.35	1,15,550.97
26	Inverter	4,360.57	NIL	NIL	NIL	4,360.57	15%	654.09	3,706.48

For SUBHASH CHANDRAN & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 15%  
 1,81,572.40  
 15%  
 20,391.35  
 15%  
 654.09  
 C. SUBHASH CHANDRAN & ASSOCIATES, FCA  
 PARTNER IM NO. 0156321



27	Lift	27,30,059.44	NIL	17,01,000.00	NIL	44,31,059.44	10%	3,58,055.95	40,73,003.49
28	Land Development	1,24,05,222.00	NIL	12,000.00	NIL	1,24,17,222.00	NIL	NIL	1,24,17,222.00
29	Land	12,04,37,271.00	NIL	NIL	NIL	12,04,37,271.00	NIL	NIL	12,04,37,271.00
30	Lab Equipment	8,47,592.24	1,10,456.00	55,024.00	NIL	10,13,072.24	15%	1,47,834.04	8,65,238.20
31	Locker	10,818.32	NIL	NIL	NIL	10,818.32	10%	1,081.83	9,736.49
32	Modem	20,514.13	NIL	NIL	NIL	20,514.13	10%	2,051.41	18,462.72
33	Mike	1,30,073.56	51,800.00	NIL	NIL	1,81,873.56	10%	18,187.36	1,63,686.20
34	Office Equipments	8,62,472.25	20,169.00	3,922.00	NIL	8,86,563.25	10%	88,460.22	7,98,103.03
35	Projector	9,70,969.97	39,200.00	NIL	NIL	10,10,169.97	15%	1,51,525.50	8,58,644.47
36	Pager/Mobile Phone	25,80,306.90	1,13,199.00	20,000.00	NIL	27,13,505.90	NIL	NIL	27,13,505.90
37	Photo Copier	5,10,812.74	77,500.00	84,842.00	NIL	6,73,154.74	10%	63,073.38	6,10,081.36
38	Pump	84,713.13	NIL	NIL	NIL	84,713.13	15%	12,706.97	72,006.16
39	Patent	7,50,798.00	NIL	NIL	NIL	7,50,798.00	NIL	NIL	7,50,798.00
40	Reference Book	1,18,04,530.38	99,330.00	99,604.00	NIL	1,20,03,464.38	NIL	NIL	1,20,03,464.38
41	Radio	5,194.40	NIL	NIL	NIL	5,194.40	10%	519.44	4,674.96
42	Refrigerator	49,143.74	NIL	NIL	NIL	49,143.74	10%	4,914.38	44,229.36
43	Stabilizer	84,416.91	9,656.00	NIL	NIL	94,072.91	10%	9,407.29	84,665.62
44	Sports Equipment	84,415.95	NIL	28,577.00	NIL	1,12,992.95	15%	14,805.67	98,187.28
45	Simulator	2,08,850.69	NIL	NIL	NIL	2,08,850.69	15%	31,327.60	1,77,523.09
46	Swimming Pool	4,95,000.00	NIL	NIL	NIL	4,95,000.00	NIL	NIL	4,95,000.00
47	Tata Ace - Auto	51,108.60	NIL	NIL	NIL	51,108.60	15%	7,666.29	43,442.31
48	Television	8,63,479.08	25,000.00	59,900.00	NIL	9,48,379.08	10%	91,842.91	8,56,536.17
49	Transformer	42,667.19	NIL	NIL	NIL	42,667.19	15%	6,400.08	36,267.11
50	Utensils	1,64,317.84	84,995.00	16,905.12	NIL	2,66,217.96	15%	38,664.81	2,27,553.15



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For SUBHASH CHANDRAN ASSOCIATES  
CHARTERED ACCOUNTANTS

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C. SUBHASH CHANDRAN B.Com, FCA  
PARTNER, (M. No. 015633)  
FRN 0040955



51	UPS	3,24,258.27	NIL	NIL	NIL	3,24,258.27	10%	32,425.83	2,91,832.44
52	Vacuum Cleaner	6,500.74	NIL	NIL	NIL	6,500.74	10%	650.07	5,850.67
53	VCD	2,677.15	NIL	NIL	NIL	2,677.15	10%	267.72	2,409.43
54	Video Camera	45,819.87	NIL	NIL	NIL	45,819.87	10%	4,581.99	41,237.88
55	Water Cooler	45,652.30	9,200.00	NIL	NIL	54,852.30	10%	5,485.23	49,367.07
56	Wet Grinder	10,291.22	NIL	NIL	NIL	10,291.22	15%	1,543.68	8,747.54
57	Water Tank	67,260.83	3,725.00	6,168.00	NIL	77,153.83	15%	11,110.47	66,043.36
58	Water Filter	1,21,892.33	NIL	NIL	NIL	1,21,892.33	10%	12,189.24	1,09,703.09
59	Water Treatment Plant	1,74,308.21	NIL	NIL	NIL	1,74,308.21	15%	26,146.23	1,48,161.98
60	Water Heater	45,778.85	1,84,365.00	NIL	NIL	2,30,143.85	15%	34,521.57	1,95,622.28
	<b>TOTAL</b>	<b>27,28,37,778.74</b>	<b>1,57,30,215.00</b>	<b>1,17,04,361.12</b>	<b>5,00,000.00</b>	<b>29,97,72,354.86</b>		<b>1,72,24,153.59</b>	<b>28,25,48,201.27</b>



For SUBHASH CHANDRAN ASSOCIATES  
CHARTERED ACCOUNTANTS

C.SUBHASH CHANDRAN B.Com, FCA  
PARTNER, (M. No. 015633)  
FRN 0040955

**PRATHAP FOUNDATION FOR EDUCATION AND TRAINING**  
**SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106**

**NOTE 6**

		(In Rupees)	
Cash & Cash Equivalents		As at 31st March 2024	As at 31st March 2023
	<b>(a) Balances with Banks</b>		
1	Bank of India, Kalamassery - SBBD - A/c No.856920110000030	5,71,679.64	5,86,192.92
2	Bank of India, Kalamassery - SSTM-BIOTECH - A/c No.856920110000063	15,30,607.15	13,42,297.15
3	Bank of India, Kalamassery - B.Com - A/c No.856920110000134	1,06,81,221.45	31,91,665.56
4	Bank of India, Kalamassery - PFET Covid - A/c No.856910110006912	1,44,149.69	1,40,191.69
5	ICICI Bank, Edappally - A/c No.626401070515	2,69,110.39	1,55,582.94
6	ICICI Bank, Edappally - A/c No.626405019231	3,37,383.10	3,59,426.10
7	ICICI Bank, Edappally - A/c No.626405019366	4,27,174.01	1,41,611.07
8	ICICI Bank, Edappally - SSTM Degree - A/c No.626405019588	21,75,604.40	7,02,761.40
9	ICICI Bank, Edappally - SSTM MCA - A/c No.626405019631	7,06,704.75	15,71,208.75
10	State Bank of India, Kalamassery - PFET - A/c No.10246779150	1,59,055.23	2,72,948.23
11	State Bank of India, Kalamassery - SCENSER - A/c No.30087005607	7,13,066.11	5,93,466.11
12	State Bank of India, Kalamassery - SSTM MBA - A/c No.30087934152	7,93,323.99	1,06,05,312.70
13	State Bank of India, Kalamassery - SSTM MCA - A/c No.30087935065	34,75,519.78	16,08,450.62
14	State Bank of India, Kalamassery A/c No.30553830085	43,69,785.50	31,22,237.34
15	State Bank of India, Kalamassery - SSTM - A/c No.30860782096	6,33,308.36	5,81,707.36
16	State Bank of India, Kalamassery - IT - A/c No.31601431106	21,13,901.21	9,33,934.33
17	State Bank of India, Kalamassery - NSS - A/c No.37080398116	NIL	1,385.50
		<b>2,91,01,594.76</b>	<b>2,59,10,379.77</b>





Cash & Cash Equivalents		As at 31st March 2024	As at 31st March 2023
	Balance b/d	2,91,01,594.76	2,59,10,379.77
18	State Bank of India, Kalamassery - ED CLUB - A/c No.37791997350	64,141.18	47,790.18
19	State Bank of India, Kalamassery - A/c No.67138746080	62,380.25	63,029.25
20	Union Bank of India, - IEDC SCMS A/c No.550402010019204	1,37,848.14	1,80,034.20
21	Union Bank of India, - IEDC SSTM A/c No.550402010019205	1,02,359.81	1,60,128.03
<b>(b) Bank Deposits</b>			
<u>Fixed Deposit with Banks</u>			
	Union Bank of India, Kalamassery	7,57,71,595.00	6,77,89,490.00
	Union Bank of India, Palissery	6,67,66,504.00	6,24,49,919.00
	State Bank of India, Kalamassery	8,63,62,938.00	8,22,61,234.00
<u>Recurring Deposit with Banks</u>			
	SBI - RD Account 40052923452	40,00,975.00	NIL
	SBI - RD Account 41176584488	20,88,761.00	NIL
	SBI - RD Account 41176586316	41,77,520.00	NIL
	SBI - RD Account 41572633720	15,57,343.00	NIL
	SBI - RD Account 41572648829	15,57,343.00	NIL
<b>(c) Cash in Hand</b>			
	PGDM	83,735.16	1,22,433.00
	MBA	33,398.00	73,372.00
	MCA	27,150.00	1,10,942.00
	DEGREE	1,16,533.00	2,48,811.00
	SCENSER	6,307.00	4,452.00
	BIOTECH	4,257.00	28,327.00
	SBBRD	11,060.00	13,132.00
	BANGALORE	297.00	297.00
<b>Total</b>		<b>27,20,34,040.30</b>	<b>23,94,63,770.43</b>

**NOTE 7**

		(In Rupees)	
Short Term Loans & Advances		As at 31st March 2024	As at 31st March 2023
<b>(a) Others</b>			
Loans & Advances (As per Annexure D)		5,39,75,695.78	5,36,68,387.09
<b>Total</b>		<b>5,39,75,695.78</b>	<b>5,36,68,387.09</b>



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For SUBHASH CHANDRAN ASSOCIATES  
CHARTERED ACCOUNTANTS  
*[Handwritten signature]*

**NOTE 8****(In Rupees)**

Other Current Assets	As at 31st March	As at 31st March
	2024	2023
(a) Other Deposits (As per Annexure E)	30,14,356.00	89,02,537.00
Total	30,14,356.00	89,02,537.00



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For SUBHASH CHANDRAN ASSOCIATES  
CHARTERED ACCOUNTANTS

A handwritten signature in black ink, appearing to read "C. Subhash Chandran".

C.SUBHASH CHANDRAN B.Com, FCA  
PARTNER, (M. No. 015633)  
FRN 004095S



**PRATHAP FOUNDATION FOR EDUCATION AND TRAINING**  
**SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106**

**NOTE 9**

(In Rupees)

Sl. No.	Revenue from Operations	As at 31st March 2024	As at 31st March 2023
1	Tuition Fee	24,02,60,047.56	25,55,69,858.00
2	Registration Fee	14,93,098.00	15,59,453.00
3	Examination Fee	12,80,280.00	13,90,000.00
4	Hostel Fee	96,99,740.00	83,17,400.03
5	Diploma Fee	40,000.00	23,000.00
6	Revaluation Fee	54,500.00	69,000.00
7	Certification Fee	15,86,804.00	36,69,250.00
8	Consultancy Fee	1,33,500.00	1,01,896.00
9	Alumni Fee	27,000.00	76,900.00
10	Identity Card Fee	2,42,000.00	3,46,500.00
11	Rent Received	8,15,055.00	6,91,770.00
12	University Sports Affiliation Fee	2,43,621.00	1,17,870.00
13	Transportation Fee	NIL	1,833.00
14	Subscription Journal	2,71,900.00	2,26,398.19
15	Income from Funded Projects	8,04,785.00	23,31,331.00
16	Computer Fee	1,065.00	NIL
17	Library Fee	51,000.00	NIL
18	Admission Fee	4,000.00	NIL
	<b>Total</b>	<b>25,70,08,395.56</b>	<b>27,44,92,459.22</b>

**NOTE 10**

(In Rupees)

Sl. No.	Other Income	As at 31st March 2024	As at 31st March 2023
1	Interest received from Fixed Deposits	1,39,02,908.00	1,10,26,527.00
2	Interest received from Other Deposits	82,068.00	88,010.00
3	Interest received from Savings Account	10,200.00	17,466.00
4	Miscellaneous Income	5,42,308.93	4,16,398.60
5	Interest received from Recurring Deposit	5,48,225.00	1,65,572.00
	<b>Total</b>	<b>1,50,85,709.93</b>	<b>1,17,13,973.60</b>

**NOTE 11**

(In Rupees)

Employee Benefit Expenses	As at 31st March 2024	As at 31st March 2023
(a) Salaries and Incentives	8,93,42,790.00	8,40,66,199.00
(b) Contributions to Gratuity	2,84,977.00	20,88,776.00
<b>Total</b>	<b>8,96,27,767.00</b>	<b>8,61,54,975.00</b>



*[Handwritten Signature]*

For SUBHASH CHANDRAN ASSOCIATES  
 CHARTERED ACCOUNTANTS

*[Handwritten Signature]*

C. SUBHASH CHANDRAN B.Com, FCA  
 PARTNER, (M. No. 015633)  
 FRN 004095S



**NOTE 12**

(In Rupees)

Sl. No.	Finance Costs	As at 31st March 2024	As at 31st March 2023
1	Interest on Term Loan & Demand Loan	20,06,761.00	15,97,594.00
2	Commission and Bank Charges	39,474.61	1,55,994.22
	<b>Total</b>	<b>20,46,235.61</b>	<b>17,53,588.22</b>

**NOTE 13**

(In Rupees)

Sl. No.	Other Expenses	As at 31st March 2024	As at 31st March 2023
1	Rent, Rates and Taxes	6,24,543.00	20,88,606.00
2	Travelling Expenses	49,28,266.53	88,70,430.20
3	Printing and Stationery	15,60,013.00	23,62,572.00
4	Staff Welfare Expenses	15,10,548.00	1,75,266.00
5	Advertisement Expenses	1,00,63,665.00	70,99,030.00
6	Postage, Telephone & Telegram	6,07,527.48	6,23,229.85
7	Newspapers & Periodicals	2,39,525.00	2,30,316.00
8	Subscription	13,16,070.00	14,31,567.00
9	Office Expenses	60,72,505.00	95,18,073.08
10	Electricity and Water Charges	1,07,09,415.00	96,02,774.78
11	Repairs and Maintenance	63,45,911.00	74,60,969.00
12	Vehicle Maintenance Charges	38,50,117.00	31,60,553.90
13	Conveyance Charges	11,44,137.00	11,81,771.00
14	General Insurance	12,82,543.00	10,36,489.00
15	Transport Charges	12,700.00	83,534.00
16	Scholarship	29,07,313.00	28,05,000.00
17	Personality Development Programme Expenses	22,32,808.00	20,14,553.00
18	Seminar and Conference Expenses	26,63,961.00	19,36,434.43
19	Fees and Charges	46,04,702.90	33,83,330.44
20	Hostel Expenses	53,23,557.78	51,83,866.00
21	Medical Expenses	2,27,028.00	1,90,572.00
22	Placement Expenses	7,97,557.00	13,67,600.00
23	Donation and Gift	1,70,423.00	83,512.00
24	Examination Expenses	3,75,000.00	3,65,796.00
25	Awards and Presentations	6,52,000.00	2,85,000.00
26	Garden Expenses	19,56,128.00	16,61,826.80
27	Consultancy Charges	12,05,556.00	7,96,550.00
28	Internet Charges	31,41,657.00	20,85,671.84
		<b>7,65,25,177.69</b>	<b>7,70,84,894.32</b>



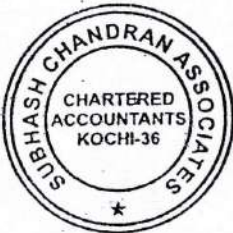



(In Rupees)

Sl. No.	Other Expenses	As at 31st March 2024	As at 31st March 2023
	Balance b/d	7,65,25,177.69	7,70,84,894.32
29	ETP Expenses	34,222.00	1,47,994.00
30	Publication Expenses	7,40,825.00	8,46,110.00
31	House Keeping Expenses	54,06,490.00	54,17,644.00
32	Membership Fee	4,36,916.00	5,10,404.00
33	Cultural Expenses	8,82,673.00	10,39,134.00
34	Students Development Expenses	57,85,582.00	32,07,770.00
35	Lab Expenses	2,96,576.00	3,37,246.00
36	Faculty Development Expenses	18,72,157.00	20,34,830.50
37	Donation Paid	2,33,93,564.13	4,99,61,976.40
38	Funded Project Expenses	6,99,730.28	32,67,210.00
39	Convocation Expenses	16,05,195.00	4,47,137.00
40	Sports Expenses	4,87,273.00	11,67,606.00
41	Miscellaneous Expenses	29,621.00	54,438.00
42	Alumini Expenses	6,60,273.00	1,11,101.00
43	Legal Expenses	NIL	2,50,000.00
44	Income Tax Paid	NIL	1,56,05,874.00
45	Research Expenses	24,014.00	14,720.00
46	Academic Audit Expenses	36,30,301.00	NIL
47	Admission Expenses	2,46,890.00	NIL
48	CSR Expenses	3,09,905.00	NIL
49	E - Governance Expenses	17,62,494.00	NIL
50	Journal Expenses	14,619.00	NIL
	<b>Total</b>	<b>12,48,44,498.10</b>	<b>16,15,06,089.22</b>

For SUBHASH CHANDRAN ASSOCIATES  
CHARTERED ACCOUNTANTS

C.SUBHASH CHANDRAN B.Com, FCA  
PARTNER, (M. No. 015633)  
FRN 004095S



**PRATHAP FOUNDATION FOR EDUCATION AND TRAINING**  
**SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106**

**ANNEXURE A : SUNDRY CREDITORS**

(In Rupees)

1	James Babu	:	1,69,125.00
2	Unicom Infotel Pvt. Ltd.	:	23.00
3	Vision Scientific	:	9,618.00
4	Shajith K.S	:	7,718.00
5	Triumph Media Tech Pvt. Ltd.	:	42,750.00
<b>TOTAL</b>			<b>2,29,234.00</b>

**ANNEXURE B : FEES PAYABLE**

1	ACCA Fee	:	5,20,750.00
2	CMA Fee	:	2,97,592.00
3	Exam Fee - Degree	:	2,47,743.00
4	Exam Fee - MBA	:	20,750.00
5	Exam Fee - MCA	:	2,18,449.00
6	Exam Fee - SSTM BIOTECH	:	2,621.00
7	KMA Student Membership Fee	:	5,98,854.00
8	Matriculation Fee - MBA	:	29,710.00
9	Matriculation Fee - MCA	:	15,840.00
10	Matriculation Fee - B.Com	:	12,250.00
11	Matriculation Fee - SSTM Biotech	:	1,295.00
12	Recognition Fee - MBA	:	2,550.00
13	Recognition Fee - MCA	:	1,725.00
14	Recognition Fee - SSTM Biotech	:	690.00
15	University Fee - MBA	:	3,365.00
16	University Fee - MCA	:	48,978.00
17	University Fee- Degree Course	:	2,66,118.00
18	University Fee - SSTM Biotech	:	13,788.00
19	University Fee - PHD	:	875.00
20	Grant Stipend Payable	:	56,750.00
<b>TOTAL</b>			<b>23,60,693.00</b>



For SUBHASH CHANDRAN ASSOCIATES  
CHARTERED ACCOUNTANTS

C. SUBHASH CHANDRAN B.Com, FCA  
PARTNER, (M. No. 015633)  
FRN 004095S



**PRATHAP FOUNDATION FOR EDUCATION AND TRAINING**  
**SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106**

**ANNEXURE C : OTHER LIABILITIES**

		(In Rupees)
1	Advance Deposit	2,20,000.00
2	Advance Fees	30,75,199.40
3	Aroha 2016	1,89,072.00
4	Caution Deposit	2,06,57,501.00
5	Deposits and Advances - Students Loan	24,200.00
6	Hostel Deposit	61,92,644.00
7	KCWWF	1,91,814.00
8	Medical Insurance Payable	14,305.00
9	Mess Deposit	3,00,000.00
10	Retention Money - Deepu Skaria	2,970.00
11	I.T Deducted at Source	10,60,157.00
12	Shikhar	1,86,330.00
13	ABC Charity Fund	2,560.00
	<b>TOTAL</b>	<b><u>3,21,16,752.40</u></b>

**ANNEXURE D : LOANS & ADVANCES**

1	Advance Salary	4,56,054.00
2	Advance - Latheef PMA	723.38
3	Advance - Dr.Sengottuvelu	14,66,960.00
4	Advance - Jayadevan	1,832.27
5	Advance - Office Expense	82,935.00
6	Advance - Anupama Menon	45,599.13
7	Ananthu Constructions	767.00
8	Aravind Industries	4,43,322.00
9	Deferred Interest	21,673.00
10	Equipment Agencies	1,34,955.00
11	Exam Fee Receivable	38,244.00
12	Income Tax Paid - Advance	3,98,50,333.00
13	Land Advance	25,32,751.00
14	National Centre for Cell Science	2,360.00
15	NIPM	11,800.00
16	NSS	2,12,617.00
17	Pan Structural Systems	34,838.00
18	PCI Pest Control Pvt. Ltd.	23.00
19	SBI - ATM - Electricity Charges Receivable	16,219.00
20	Santhi Plastics	14,158.00
21	Tax Collected at Source	1,22,589.00
22	Tax Deducted at Source	82,77,717.00
23	Unicorn Power Solutions Pvt. Ltd.	888.00
24	University Fee Recivable	1,98,963.00
25	Veristics Networks Pvt.Ltd.	7,375.00
	<b>TOTAL</b>	<b><u>5,39,75,695.78</u></b>

**ANNEXURE E : OTHER DEPOSITS**

1	Deposits	30,14,356.00
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**TOTAL**



*[Handwritten Signature]*

For SUBHASH CHANDRAN ASSOCIATES  
 CHARTERED ACCOUNTANTS

*[Handwritten Signature]*  
 C.SUBHASH CHANDRAN B.Com, FCA