

P.A. EDUCATIONAL TRUSTRI, NADUPADAV, KAIRANGALA, NEAR MANGALORE UNIVERSITY, MANGALURU-574 153.

(P.A. COLLEGE OF ENGINEERING)

BALANCE SHEET AS AT 31ST MARCH 2025.

LIABILITIES	Rs. Ps.	Rs. Ps.	ASSETS	Rs. Ps.	Rs. Ps.
LOANS & OVERDRAFTS:			CASH ON HAND:		2,61,728.00
As per List No.1 of Annexure-I		16,40,34,500.00	CASH AT BANKS:		
SUNDRY CREDITORS & ADVANCES:			As per List No.6 of Annexure-I		1,51,77,799.09
As per List No.2 of Annexure-I		1,35,08,123.38	DEPOSITS:		
FEES RECEIVED IN ADVANCE:			As per List No.7 of Annexure-I		13,18,614.99
As per List No.3 of Annexure-I		1,19,83,235.55	SUNDRY DEBTORS & ADVANCES:		
OUTSTANDING EXPENSES:			As per List No.8 of Annexure-I		48,97,246.50
As per List No.4 of Annexure-I		2,14,51,406.08	INCOME RECEIVABLE:		
GRANT RECEIVED :			Tuition & other fees	6,31,77,345.74	
As per List No.5 of Annexure-I		16,29,545.70	Tuition & other fees - M. Tech	10,79,480.00	
INTER UNIT ACCOUNTS:			Less: Unclaimed Credits	6,42,56,825.74	
P.A. College of Business Administration	3,42,68,328.83			23,35,116.00	6,19,21,709.74
P.A. First Grade College	2,64,46,958.65		PREPAID EXPENSES:		
P.A. College of Pharmacy	1,04,21,495.00		As per List No.9 of Annexure-I		7,38,348.00
Less:			TAXES REFUNDABLE:		
P.A. Polytechnic	1,14,02,528.00		F.Y. 2024-25	4,180.00	
P.A. Institute of Physiotherapy	1,14,65,889.55		F.Y. 2023-24	1,06,189.00	1,10,369.00
Hostel Mess	42,85,245.50		FIXED CAPITAL EXPENDITURE:		
		2,71,53,663.05	As per Annexure-II		10,68,02,551.00
		4,39,83,119.43	GENERAL SECTION:		
			Balance as per Last Balance Sheet	3,56,51,864.83	
			Add:		
			Transfers	1,96,64,866.77	
			Excess of Expenditure over Income	1,00,44,832.22	
					6,53,61,563.82
					25,65,89,930.14
					25,65,89,930.14

VERIFIED AND FOUND CORRECT SUBJECT
TO OUR REPORT OF EVEN DATE

For KAMATH & RAU
CHARTERED ACCOUNTANTS,

Firm Reg.No.001689S

Parineeth

(PARINEETH RAU-PARTNER)

MEMBERSHIP NO.222039

UDIN: 25222039BMINZB2900



For P.A. EDUCATIONAL TRUSTRI
[Signature]
MANAGING TRUSTEE.

[Signature]
TRUSTEES.

Mangaluru,
29.10.2025

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

(P.A. COLLEGE OF ENGINEERING)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025.

2023-24	EXPENDITURE	Rs. Ps.	Rs. Ps.	2023-24	INCOME	Rs. Ps.	Rs. Ps.
To SALARIES & OTHER AMENITIES:							
7,24,73,819	Salary & Allowance	8,30,80,970.00					
68,20,399	Employees contribution towards EPF	70,63,729.00					
48,10,266	Employers contributions to EPF, EPS, EDLI & Administration charges	61,83,748.00		10,88,81,450			
10,91,109	Employees contribution towards ESI	2,21,107.00					
18,22,905	Contribution to Gratuity Premium	26,33,417.00					
3,97,952	Gratuity Paid	6,27,910.00					
2,52,828	Employees Contribution towards ESI	7,76,182.00					
-	Staff Welfare Expenses	1,98,909.00					
-	Group Insurance	8,03,080.00					
7,79,080	HRA	3,51,030.00					
4,17,568	Honorarium to Guest Lecturer	2,05,800.00					
-	Profession Tax	29,56,950.00					
7,30,000	Income Tax paid (T.D.S.)	10,51,02,832.00					
* AFFILIATION FEES, AICTE FEES, OTHER FEES & ACADEMIC EXPENSES:							
3,56,149	Laboratory expenses	2,89,569.00					
1,79,301	Student Welfare Expenses/Group Insurance	18,10,509.00					
27,84,253	Uniform charges	75,000.00					
38,570	Inaugural expenses	4,68,500.00					
10,61,000	Affiliation fees-VTU	7,57,250.00					
5,10,300	E Learning Fees - VTU	7,59,600.00					
4,76,500	Eligibility Fees - VTU	18,05,000.00					
10,42,000	University Registration Fees - VTU	14,29,945.00					
38,44,415	Other Fees - VTU	3,28,693.00					
1,550	Karnataka Science and Tech - Grant	39,057.00					
4,80,253	Physical Education Expenses	10,85,750.00					
59,068	Inspection Charges	3,11,580.00					
5,48,750	VTU E-Consortium Fees	1,76,000.00					
3,32,400	VTU Convocation Fees	13,500.00					
4,07,543	AICTE Processing fees	2,37,632.00					
-	KEA Expenses	3,43,369.00					
3,88,428	Membership Fees paid	26,81,235.00					
-	Examination expenses	14,050.00					
5,54,309	NBA & NAAC Expenses						
15,730	NSS Expenses						
10,26,76,444	C/o.	1,26,26,239.00	10,51,02,832.00	16,93,47,912	C/o.	19,23,70,737.52	
By FEES COLLECTED:							
	Tuition Fees	13,76,54,088.00					
	Less: Fees Discount	63,32,480.00					
	Examination Fees collected	13,13,21,608.00					
	Admission Fees	25,94,680.00					
	Revaluation Fees	42,72,500.00					
	Uniform Charges collected	2,60,175.00					
	Training & Placement Assistance fees	5,57,500.00					
	Patent Fees Received	31,37,459.00					
	VTU Convocation & Other Fees	3,11,580.00					
		14,24,55,502.00					
* OTHER INCOMES & COLLECTIONS:							
	Employees contribution - EPF	70,63,729.00					
	Income Tax of Principal, Staff & Others	29,56,950.00					
	Employees contribution - ESI	2,21,107.00					
	Profession Tax	2,05,800.00					
	Hostel Rent Collected	88,79,755.00					
	Fines and Breakages	2,25,581.00					
	Interest Received On VGST Grant	7.00					
	Interest Received	3,81,064.00					
	Bus Collection & Maintenance	1,94,58,161.00					
	Miscellaneous Receipts	89,671.30					
	Sponsorship Received	1,15,855.00					
	Seat Cancellation receipts	-					
	Exam Remuneration	-					
	Receipts from Students for Eureka	-					
	AICTE Training & Learning (ATAL) Grant	2,72,723.00					
	* Excess of Expenditure over Income	3,98,70,403.30					
		1,00,44,832.22					



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PA EDUCATIONAL TRUSTRI, MADUPADAY, KAIRANGALA, NEAR MANGALORE UNIVERSITY, MANGALURU-574 153.
(PA COLLEGE OF ENGINEERING)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025.

2023-24	EXPENDITURE	Rs. Ps.	Rs. Ps.	2023-24	INCOME	Rs. Ps.	Rs. Ps.
10,26,76,444	B/F.	1,26,26,239.00	10,51,02,832.00	16,93,47,912	B/F.	19,23,70,737.52	
	To AFFILIATION FEES, ACTE FEES, OTHER FEES & ACADEMIC EXPENSES:						
25,12,500	Training & Placement Assistance fees	-					
55,51,177	Exhibition Expenses	4,07,048.00					
1,26,633	Examination Fees	25,94,680.00					
-	Workshop Expenses	-					
4,14,625	ATAL Faculty Development Program	2,72,723.00					
7,65,571	Revaluation Fees	2,60,175.00					
	Software Maintenance	5,310.00					1,61,66,175.00
	OFFICE EXPENSES:						
39,04,000	Advertisement & Promotional Expenses	6,67,284.00					
3,60,678	Subscriptions, Library Books & Journals	2,83,640.00					
5,21,119	Printing & Stationery	19,47,499.00					
3,55,998	Conveyance & Travelling Expenses	4,41,480.00					
17,012	Newspaper & periodicals	13,050.00					
-	Administrative Expenses	26,75,000.00					
13,174	Parcel, Postage & Courier	15,184.00					60,43,137.00
	ELECTRICITY & TELEPHONE CHARGES:						
29,95,323	Electricity charges	27,31,409.87					
-	Electricity charges - Hostel	14,90,916.00					
1,02,220	Telephone charges	93,203.82					43,15,529.69
	REPAIRS, UPKEEP & VEHICLE MAINTENANCE:						
60,61,067	Repairs & maintenance	2,13,35,080.00					
12,22,174	Vehicle maintenance	11,47,491.42					
61,569	Vehicle Insurance	83,626.00					
3,49,833	Generator maintenance	28,69,453.00					
2,33,425	Sweeping & Conservation	10,84,553.00					
42,204	Fire Insurance	1,75,470.00					
22,75,485	Computer Repairs & maintenance	18,77,134.00					
1,94,11,717	Bus Maintenance	1,19,39,027.08					
1,27,750	Garden Maintenance	1,68,000.00					4,06,79,834.50
15,01,01,699	C/o.		17,23,07,508.19	16,93,47,912	C/o.		19,23,70,737.52



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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025.

2023-24	EXPENDITURE	Rs. Ps.	Rs. Ps.	2023-24	INCOME	Rs. Ps.	Rs. Ps.
15,01,01,699	B/f.			17,23,07,508.19	B/f.		19,23,70,737.52
	To FINANCING EXPENSES:						
16,31,576	Interest on Overdraft	9,98,509.37					
3,03,491	Interest on Term Loan	-					
12,042	Interest - KFIST	-					
33,902	Bank charges	31,806.96	10,30,316.33				
	" CONFERENCE, SEMINARS & DELEGATIONS:						
58,686	Conference & Seminar		55,308.00				
	" RATES, TAXES & LICENCE FEES:						
2,28,212	Vehicle Tax	28,994.00					
620	Rates & Taxes	3,68,461.00					
3,62,420	Building Tax	4,53,403.00	8,50,858.00				
	" FINES & PENAL TIES:						
9,338	Interest & Damages - ESI	1,16,096.00					
3,22,859	Interest & Damages - EPF	1,92,653.00	3,08,749.00				
	" OTHER EXPENSES:						
7,07,295	Internet charges	10,34,653.00					
1,37,671	Hostel Maintenance & Upkeeping charges	-					
53,226	Food & Refreshments	52,160.00					
-	Interest & Penalty on TDS	17,990.00					
1,003	Professional Charges	1,652.00					
11,800	Audit Fees	31,860.00					
1,38,658	Web charges	1,34,255.00					
3,118	Medical Expenses	6,978.00					
2,84,936	Functions & Celebration Expenses	5,05,027.00					
36,080	Patent Application charges	59,500.00					
1,43,330	Alumni Association Expenses	1,08,300.00					
1,42,784	Graduation Day Expenses	-	19,52,375.00				
	" DEPRECIATION WRITTEN OFF:						
1,46,23,166	As per Annexure-II		1,58,65,623.00				
16,93,47,912			19,23,70,737.52				19,23,70,737.52

