

S.Subramanian, B.Sc., F.C.A.,  
Chartered Accountant.



**AUDIT REPORT**

We have audited the Receipts and Payments Account & Income and Expenditure Account of 'PES COLLEGE OF SCIENCE, ARTS & COMMERCE (DEGREE), MANDYA', for the year ended 31<sup>st</sup> March 2017.

The Receipts and Payments Account & Income and Expenditure Account dealt with by the report are in agreement with the books of accounts maintained.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts show a true and fair view - -

- i) In case of Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

Place: Mandya,  
Date: 17.07.2017.

*S. Subramanian*  
**CA. S. Subramanian, B.Sc., FCA.,**  
 Chartered Accountant,  
 M.No. 018248  
 K.R. Raod, Vidya Nagar  
 MANDYA - 571 401.

ಅವಕಾಶವಾಗಿ:

ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರು/ನಿರ್ದೇಶಕರು  
 ಶಿ. ವಿ. ಕಾಲೇಜು ಅ. ಅ. ಎನ್. ಮಂಡ್ಯ ಶಿ. ಅ. ಮತ್ತೆ (ಮಾನ್ಯ)  
 ಇವರು ಮಾನ್ಯರಾದ ನಾನು ಅಂತಿಮವಾಗಿ ಅಧಿಕಾರ  
 ಕೊಡಲಾಗಿದೆ  
 ವಂದನಗಳೊಡನೆ.

*[Signature]*  
 18/7/17

*Acknowledged*  
 ಪ್ರಾಚಾರ್ಯರು  
 ವಿ.ಎಸ್. ವಿಜಯ, ಕೆ.ಎ  
 ಭಿತ್ತಿ ಬಾಕು, ಕಾಲೇಜು, ಮಂಡ್ಯ  
 18/7/17

*[Signature]*  
 18/7/17  
**Secretary**  
**Governing Council**  
 P.E.S. College of Science, Arts  
 & Commerce, Mandya-571 401







**P.E.S. COLLEGE OF SCIENCE, ARTS & COMMERCE  
MANDYA  
INCOME AND EXPENDITURE ACCOUNT FOR THE ENDED 31.03.2017**

EXPENDITURE	Rs	INCOME	Rs
To Salary to Staff	3,88,59,830.00	To Fee Receipts:	
" Printing & Stationery	4,88,022.00	" Admission Fee	75,76,503.00
" Electricity Charges	2,71,082.00	" Fine	12,400.00
" Postage & Telephone	13,000.00	" Examination Fee	46,22,410.00
" Travelling Expenses	30,876.00	To Other Receipts:	
" News Paper & Periodicals	47,616.00	" Bank Interest	7,25,328.00
" A M C Charges	29,000.00	" Misc Receipts	23,065.00
" Sports Expenses	1,37,406.00	" Room Rent	13,270.00
" Rovers Expenses	70,750.00	" Salary Grant from J.D	3,88,59,830.00
" Remittance to University	31,91,680.00	" Excess Salary recovery	1,600.00
" Remittance to University ( Exam Fee)	34,70,264.00		
" Affiliation fee	1,44,630.00		
" Cultural Activities	73,886.00		
" N.S.S. Exps.	87,730.00		
" E TDS Filing Exps.	27,925.00		
" Telephone Charges	99,529.00		
" Bank Charges	1,271.93		
" IAB	7,500.00		
" Laboratory Maintn.	31,377.00		
" Generator Maintn.	44,050.00		
" Honororim	500.00		
" Other Repairs & Maintn.	74,645.00		
" Rent Paid	17,616.00		
" T V Cable Charges	2,900.00		
" Medical Expenses	29,950.00		
" Examination Expenses	57,087.00		
" Flag Epxpenses	64,775.00		
" K.S.T.B.S & K.S.T.W.S	14,150.00		
" Contingencies	25,195.00		
" Depreciation W/off	1,64,396.00		
" Excess of Income over Expenditure	42,55,767.07		
	<b>5,18,34,406.00</b>		<b>5,18,34,406.00</b>

PLACE: MANDYA  
DATE : 17.07.2017

*Antulmar*  
PRINCIPAL

P.E.S. College of Science,  
Arts & Commerce, MANDYA.

*S. Subramanian*  
(S. SUBRAMANIAN)  
CHARTERED ACCOUNTANT

CA. S. Subramanian, B.Sc., FCA.,  
Chartered Accountant,  
M.No. 018248  
K.R. Raod, Vidya Nagar  
MANDYA - 571 401.

P.E.S. COLLEGE OF SCIENCE, ARTS & COMMERCE  
MANDYA

SCHEDULE OF FIXED ASSETS AS ON 31.03.2017

SL. NO.	PARTICULARS	W.D.V ON 01.04.2016	ADDITIONS	TOTAL	PART OF DEPRN.	AMOUNT OF DEPRN.	BALANCE AS AN 31.03.2017
1	BUILDING A/C	2,59,250.00	-	2,59,250.00	5%	12,963.00	2,46,287.00
2	FURNITURE	45,275.00	-	45,275.00	10%	4,527.00	40,748.00
3	LIBRARY BOOKS	3,09,806.00	-	3,09,806.00	10%	30,981.00	2,78,825.00
4	FAN	4,446.00	-	4,446.00	10%	4,445.00	1.00
5	LABORATORY EQUIPMENTS	2,81,400.00	1,88,640.00	4,70,040.00	15%	70,506.00	3,99,534.00
6	CURRENCY DEDUCT MACHIN	12,788.00	-	12,788.00	15%	1,918.00	10,870.00
7	PRINTER	22,097.00	-	22,097.00	15%	3,314.00	18,783.00
	BIOMATRIC MACHINE	20,438.00	-	20,438.00	15%	3,066.00	17,372.00
	WATER FILTER	27,200.00	-	27,200.00	15%	4,080.00	23,120.00
8	COMPUTER	3,878.00	88,400.00	92,278.00	30%	27,683.00	64,595.00
9	SOFTWARE	3,043.00	-	3,043.00	30%	913.00	2,130.00
		9,89,621.00	2,77,040.00	12,66,661.00		1,64,396.00	11,02,265.00

*Aradhana*  
Principal

P.E.S. College of Science,  
Arts & Commerce, MANDYA.

*S. Subramanian*  
Chartered Accountant,

CA. S. Subramanian, B.Sc., FCA.  
M.No. 018248  
K.R. Raod, Vidya Nagar  
MANDYA - 571 401.



S.Subramanian, B.Sc., F.C.A.,  
Chartered Accountant.



AUDIT REPORT


We have audited the attached Balance Sheet of "P.E.S. COLLEGE OF SCIENCE, ARTS & COMMERCE (MANAGEMENT ACCOUNT), MANDYA", as at 31<sup>st</sup> March 2017 and the annexed Receipts and Payments Account & Income and Expenditure account for the year ended 31<sup>st</sup> March 2017.

The Balance Sheet, Receipts and Payments Account & Income and Expenditure Account dealt with by the report are in agreement with the books of accounts maintained.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts show a true and fair view - -


- i) In case of Balance Sheet of state of affairs of the above said College of Education as at 31<sup>st</sup> March 2017.
- ii) In case of Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

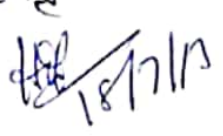
Place: Mandya,  
Date: 12.07.2017.


  
CA. S.Subramanian, B.Sc., FCA.,  
Chartered Accountant,  
K.R. Road, Vidya Nagar,  
MANDYA - 571 401.

ಅನುಮೋದನೆ

ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರು / ಮಂಡಳಿ ಸದಸ್ಯರು  
ಶ್ರೀ. ಎ. ಎ. ಅ. ಇಂದ್ರ ಎಚ್.ಎಸ್. ಶಿವಾಚಾರ್ಯ ಅಧ್ಯಕ್ಷರು  
ಇವರುಗಳ ಮಂಜೂರಣೆ ಸಾರ್ವಜನಿಕವಾಗಿ  
ಕೆಳಕಂಡಂತಿ ಕೊಡಲಾಗಿದೆ.

  
Secretary  
Governing Council  
P.E.S. College of Science, Arts  
& Commerce, Mandya-571 401.

  
18/7/17

  
18/7




**P.E.S. COLLEGE OF SCIENCE, ARTS & COMMERCE  
MANDYA  
MANAGEMENT ACCOUNT**

**BALANCE SHEET AS AT 31.03.2017**

LIABILITIES		Rs	ASSETS		Rs
<b>CAPITAL FUND A/C:</b>			Fixed Assets (As per Sch.)		1,11,34,962.96
Balance b/f	1,37,04,346.29		Punjab National Bank (1)		27,00,581.40
Excess of Income/expn.	2,99,104.07	1,40,03,450.36	Punjab National Bank (2)		6,47,274.00
Library Deposit		6,26,900.00	S B I A/c		10,000.00
Principal A/c		1,500.00	KEB Deposit		52,550.00
Staff Recovery		1,030.00	PF Recoverable		60,984.00
			PESCE (PG) A/c		21,808.00
			PESCE (College] A/c		4,720.00
		<b>1,46,32,880.36</b>			<b>1,46,32,880.36</b>

PLACE: MANDYA  
DATE : 12.07.2017

As per our Report of Even Date

  
 PRINCIPAL  
 P.E.S. College of Science,  
 Arts & Commerce, MANDYA.

  
 CA. S. SUBRAMANIAN, B.Sc., FCA.,  
 CHARTERED ACCOUNTANT  
 M.No. 018248  
 K.R. Raod, Vidya Nagar  
 MANDYA - 571 401.



**P.E.S. COLLEGE OF SCIENCE, ARTS & COMMERCE  
MANDYA  
MANAGEMENT ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017**

RECEIPTS	Rs	PAYMENTS	Rs
To Balance b/f:		By Salary to Staff	37,21,249.00
Punjab National Bank (A/c No. 3808)	18,27,375.33	" P F Contribution	4,65,982.00
Punjab National Bank (A/c No. 9785)	5,54,101.00	" E S I. Contribution	1,94,705.00
" Application Fee	1,62,000.00	" A M C Charges	10,000.00
" Development Fee	62,47,740.00	" Affiliation Fee	1,29,070.00
" Tution Fee	10,75,320.00	" Meeting Expenses	8,434.00
" Cycle Stand Rent	5,000.00	" Repairs & Maintainance	15,07,085.00
" Canteen Rent	6,000.00	" Interview Expenses	60,706.00
" Bank Interest	2,11,339.00	" Advertisment Expenses	1,12,000.00
" Library Deposit	1,85,930.00	" Cultural Activities	15,000.00
" Salary Recovery( PF,ESI etc)	7,94,334.00	" NAAC Accreditation Fee	1,72,500.00
		" NAAC Team Expenses	3,03,026.00
		" Seminar Expenses	15,000.00
		" Postage & Stamp	2,725.00
		" Bank Charges	123.93
		" Travelling Expenses	3,325.00
		" Legal Expenses	18,750.00
		" Contingencies	8,319.00
		" KEB Deposit	52,550.00
		" Library Deposit Refund	1,16,400.00
		" Salary Recovery(PF,ESI etc.)	7,94,334.00
		" <b>Balance c/f:</b>	
		Punjab National Bank (A/c No. 3808)	27,00,581.40
		Punjab National Bank (A/c No. 9785)	6,47,274.00
		S B I A/c	10,000.00
	<b>1,10,69,139.33</b>		<b>1,10,69,139.33</b>

PLACE: MANDYA  
DATE : 12.07.2017

  
 PRINCIPAL  
 P.E.S. College of Science,  
 Arts & Commerce, MANDYA.

As per our Report of Even Date

  
**CA. S. Subramanian, B.Sc., FCA.,**  
 (S. SUBRAMANIAN)  
 CHARTERED ACCOUNTANT  
 M.No. 018248  
 K.R. Raod, Vidya Nagar  
 MANDYA - 571 401.






**P.E.S. COLLEGE OF SCIENCE, ARTS & COMMERCE  
MANDYA  
MANAGEMENT ACCOUNT**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017**

EXPENDITURE	Rs	INCOME	Rs
To Salary to Staff	37,21,249.00	By Application Fee	1,62,000.00
" P F Contribution	4,65,982.00	" Development Fee	62,47,740.00
" E S I. Contribution	1,94,705.00	" Tution Fee	10,75,320.00
" A M C Charges	10,000.00	" Cycle Stand Rent	5,000.00
" Affiliation Fee	1,29,070.00	" Canteen Rent	6,000.00
" Meeting Expenses	8,434.00	" Bank Interest	2,11,339.00
" Repairs & Maintainance	15,07,085.00		
" Interview Expenses	60,706.00		
" Advertisement Expenses	1,12,000.00		
" Cultural Activities	15,000.00		
" NAAC Accreditation Fee	1,72,500.00		
" NAAC Team Expenses	3,03,026.00		
" Seminar Expenses	15,000.00		
" Postage & Stamp	2,725.00		
" Bank Charges	123.93		
" Travelling Expenses	3,325.00		
" Legal Expenses	18,750.00		
" Contingencies	8,319.00		
" Depreciation W/off	6,60,295.00		
" Excess of Income/Expenditure	2,99,104.07		
	<b>77,07,399.00</b>		<b>77,07,399.00</b>

PLACE: MANDYA  
DATE : 12.07.2017

  
 PRINCIPAL  
 P.E.S. College of Science,  
 Arts & Commerce, MANDYA.

As per our Report of Even Date

  
 CA. S. SUBRAMANIAN, B.Sc., FCA.,  
 CHARTERED ACCOUNTANT,  
 M.No. 018248  
 K.R. Raod, Vidya Nagar  
 MANDYA - 571 401.



P.E.S. COLLEGE OF SCIENCE, ARTS & COMMERCE  
MANDYA  
MANAGEMENT ACCOUNT

SCHEDULE OF FIXED ASSETS AS ON 31.03.2017

SL. NO.	PARTICULARS	W.D.V. AS ON 01.04.2016	ADDITIONS	TOTAL	RART OF DEPRN.	AMOUNT OF DEPRN.	BALANCE AS AN 31.03.2017
1	BUILDING A/C [ARTS& COMMERCE]	83,40,915.29	-	83,40,915.29	5%	4,17,046.00	79,23,869.29
2	BUILDING A/C (PESCE LADIES HOSTEL)	18,01,758.00	-	18,01,758.00	5%	90,088.00	1711670.00
	BUILDING A/C (UGC)	4,17,959.00	-	4,17,959.00	5%	20,898.00	397061.00
	BOREWELL	56,988.69	-	56,988.69	5%	2,849.00	54,139.69
5	ELECTRICAL FITTINGS	12,981.26	-	12,981.26	10%	1,298.00	11,683.26
6	LIBRARY BOOKS	55,844.59	-	55,844.59	10%	5,584.00	50,260.59
7	SPORTS EQUIPMENT	9,335.89	-	9,335.89	10%	933.00	8,402.89
8	FURNITURE	1,97,068.00	-	1,97,068.00	10%	19,707.00	1,77,361.00
9	FLOOD LIGHT	7,04,214.00	-	7,04,214.00	10%	70,421.00	6,33,793.00
10	EQUIPMENTS	64,657.47	-	64,657.47	15%	9,699.00	54,958.47
11	LABORATORY EQUIPMENTS	11,335.05	-	11,335.05	15%	1,700.00	9,635.05
12	WATER PURIFIER	1,10,586.00	-	1,10,586.00	15%	16,588.00	93,998.00
	COMPUTER	11,614.72	-	11,614.72	30%	3,484.00	8,130.72
		<b>1,17,95,257.96</b>	-	<b>1,17,95,257.96</b>		<b>6,60,295.00</b>	<b>1,11,34,962.96</b>

*A. Kumar*  
Principal  
P.E.S. College of Science,  
Arts & Commerce, MANDYA.

*S. Subramanian*  
CA. S. Subramanian, B.Sc., FCA.,  
Chartered Accountant,  
M.No. 018248  
K.R. Raod, Vidya Nagar  
MANDYA - 571 401.





P.E.S.COLLEGE OF SCIENCE,ARTS & COMMERCE  
MANDYA  
POST GRADUATE DEPARTMENT



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

RECEIPTS	Rs	PAYMENTS	Rs
To BALANCE B/F:		By Salary to Satff	30,47,176.00
Cash on Hand	57,860.00	" PF Contribution	2,47,386.00
Cash at Bank [PNB]	44,64,542.77	" Regn Fee to University	13,41,180.00
" Application Fee	17,800.00	" Exam Fee to University	3,97,150.00
" Admission Fee	73,93,834.00	" Affiliation Fee	4,74,400.00
" Tutition Fee	5,12,000.00	" Electricity Charges	28,536.00
" Bank Interest [SB a/c]	2,67,618.00	" A M C	4,910.00
" Interest on FD	24,350.00	" Telephone charges	48,263.00
" Fine	1,500.00	" Guest Lecture Fee	14,700.00
" Misc.Income	3,022.00	" Printing & Stationary	30,454.00
" Examination Fee	4,00,255.00	" Computer Maintenance	7,330.00
" Sale of Scrap	1,710.00	" Other Repairs & Maintenance	14,58,645.00
		" Bank Charges	642.93
		" Bus Fee	72,000.00
" Exam Remuneration Recd	14,410.00	" Uniform to Student	4,67,400.00
" Salary Recovery {ESI,PF etc}	2,30,756.00	" News Paper & Periodicals	54,411.00
		" Travelling Expenses	11,125.00
		" Remittance to University [for exp]	88,500.00
		" Seminar Expenses	50,000.00
		" Misc. Expenses	6,029.00
		" Exam Remuneration Paid	9,385.00
		" Salary Recovery Remittance	2,30,456.00
		" TDS Tfr to PET *	24,350.00
		" Fixed Assets:	
		Water Purifier	30,000.00
		Computer	6,63,000.00
		Library Books	89,754.00
		UPS	
		By BALANCE C/F:	
		Cash on Hand	2,060.00
		Cash at Bank [PNB]	44,90,414.84
<b>TOTAL</b>	<b>1,33,89,657.77</b>	<b>TOTAL</b>	<b>1,33,89,657.77</b>

Place: Mandya  
Date: 12.07.2017.

*Arthman*  
PRINCIPAL

P.E.S. College of Science,  
Arts & Commerce, MANDYA.

As per our Report of Even Date

*S. Subramanian*  
S.Subramanian.

Chartered Accountant  
CA. S. Subramanian, B.Sc., FCA.,  
Mandya,  
Chartered Accountant,  
M.No. 018248  
K.R. Raod, Vidya Nagar  
MANDYA - 571 401.

P.E.S.COLLEGE OF SCIENCE,ARTS & COMMERCE  
MANDYA  
POST GRADUATE DEPARTMENT



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017

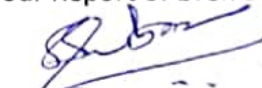
EXPENDITURE	Rs	INCOME	Rs
To Salary to Staff	30,47,176.00	By Application Fee	17,800.00
" PF Contribution	2,47,386.00	" Admission Fee	73,93,834.00
" Regn Fee to University	13,41,180.00	" Tution Fee	5,12,000.00
" Exam Fee to University	3,97,150.00	" Bank Interest [SB a/c]	2,67,618.00
" Affiliation Fee	4,74,400.00	" Interest on FD	24,350.00
" Electricity Charges	28,536.00	" Fine	1,500.00
" A M C	4,910.00	" Misc.Income	3,022.00
" Telephone charges	48,263.00	" Examination Fee	4,00,255.00
" Guest Lecture Fee	14,700.00	" Sale of Scrap	1,710.00
" Printing & Stationary	30,454.00		
" Computer Maintenance	7,330.00		
" Other Repairs & Maintenance	14,58,645.00		
" Bank Charges	642.93		
" Exam Remuneration Paid	72,000.00		
" Uniform to Student	4,67,400.00		
" News Paper & Periodicals	54,411.00		
" Travelling Expenses	11,125.00		
" Remittance to University [for e	88,500.00		
" Seminar Expenses	50,000.00		
" Misc. Expenses	6,029.00		
" Depreciation	3,37,623.00		
" Excess of Income/Expenditure	4,34,228.07		
<b>TOTAL</b>	<b>86,22,089.00</b>	<b>TOTAL</b>	<b>86,22,089.00</b>

Place: Mandya  
Date: 12.07.2017.

  
PRINCIPAL

P.E.S. College of Science,  
Arts & Commerce, MANDYA.

As per our Report of Even Date

  
S.Subramanian.

Chartered Accountant  
**CA. S. Subramanian, B.Sc., FCA.**  
Chartered Accountant,  
Mandya,  
M.No. 18248  
K.R. Raod, Vidya Nagar  
MANDYA - 571 401.



P.E.S. COLLEGE OF SCIENCE, ARTS & COMMERCE  
MANDYA  
POST GRADUATE DEPARTMENT

SCHEDULE OF FIXED ASSETS AS ON 31.03.2017

SL. NO.	PARTICULARS	W.D.V. AS ON 01.04.2016	ADDITIONS	TOTAL	PART OF DEPRN.	AMOUNT OF DEPRN.	BALANCE AS AN 31.03.2017
1	FURNITURE	2,58,091.00	-	2,58,091.00	10%	25,809.00	2,32,282.00
2	LIBRARY BOOKS	2,34,640.00	89,754.00	3,24,394.00	10%	48,659.00	2,75,735.00
3	ELECTRICAL FITTINGS	24,276.00	-	24,276.00	10%	3,641.00	20,635.00
4	AUDIO VISION EQUIPMENT	39,530.00	-	39,530.00	15%	5,929.00	33,601.00
5	WATER PURIFIER	6,786.00	-	6,786.00	15%	1,018.00	5,768.00
6	U.P.S	2,55,403.00	-	2,55,403.00	15%	38,310.00	2,17,093.00
7	PRINTER	15,173.00	-	15,173.00	15%	2,276.00	12,897.00
9	C C TV CAMERA	8,457.00	-	8,457.00	15%	1,268.00	7,189.00
10	WATER PURIFIER	-	30,000.00	30,000.00	15%	4,500.00	25,500.00
11	COMPUTER	24,376.00	6,63,000.00	6,87,376.00	30%	2,06,213.00	4,81,163.00
		8,66,732.00	7,82,754.00	16,49,486.00		3,37,623.00	13,11,863.00

*Anthony*  
Principal  
P.E.S. College of Science,  
Arts & Commerce, MANDYA.

*S. Subramanian*  
CA. S. Subramanian, B.Sc., FCA.,  
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MANDYA - 571 401.