

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



AUDIT REPORT

25/7/18

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 31st March 2018.

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: 25.07.2018.

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

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


S. Subramanian
 25/7/18

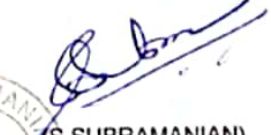

P. S. Srinivas
Principal
 P.E.S. College of Science
 Arts & Commerce, MANDYA

**P.E.S. COLLEGE OF SCIENCE, ARTS & COMMERCE
MANDYA
INCOME AND EXPENDITURE ACCOUNT FOR THE ENDED 31.03.2018**

EXPENDITURE	Rs	INCOME	Rs
To Salary to Staff	5,06,10,905.00	By Fee Receipts:	
" Printing & Stationery	4,81,920.00	" Admission Fee	88,64,480.00
" Electricity Charges	3,31,468.00	" Fine	42,900.00
" Postage & Telephone	11,000.00	" Examination Fee	44,67,670.00
" Travelling Expenses	35,041.00		
" News Paper & Periodicals	37,436.00	To Other Receipts:	
" Advertisement Charges	1,500.00	" Bank Interest	7,96,015.00
" A M C Charges	63,850.00	" Misc Receipts	72,495.00
" Sports Expenses	2,55,999.00	" KPSC Exam (Hall Rent)	22,830.00
" Rovers Expenses	79,200.00		
" Remittance to University	34,73,580.00	" Salary Grant from J.D	4,74,44,486.00
" Remittance to University (Exam Fee)	38,96,032.00		
● Affiliation fee	1,32,650.00		
" Cultural Activities	2,89,906.00		
" N.S.S. Exps.	1,35,220.00		
" E TDS Filing Exps.	15,770.00		
" Telephone Charges	1,26,032.00		
" E Procurement	21,000.00		
" Bank Charges	34,609.11		
" Seminar Expenses	22,500.00		
" Computer Maintn.	35,346.00		
" Laboratory Maintn.	83,591.00		
" Generator Maintn.	50,461.00		
" Honorarium	5,000.00		
" Other Repairs & Maintn.	1,18,391.00		
" Rent Paid	8,808.00		
" T V Cable Charges	3,000.00		
" Medical Expenses	91,665.00		
" Examination Expenses	84,589.00		
" Flag Exps	31,400.00		
" K.S.T.B.S & K.S.T.W.S	46,900.00		
● Contingencies	76,025.00		
" Depreciation W/off	1,61,139.00		
" Excess of Income over Expenditure	8,58,942.89		
	6,17,10,876.00		6,17,10,876.00

PLACE: MANDYA
DATE : 25.07.2018



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


 (S. SUBRAMANIAN)
 CHARTERED ACCOUNTANT


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

SCHEDULE OF FIXED ASSETS AS ON 31.03.2018

SL. NO.	PARTICULARS	W.D.V ON 01.04.2017	ADDITIONS	TOTAL	PART OF DEPRN.	AMOUNT OF DEPRN.	BALANCE AS AN 31.03.2018
1	BUILDING A/C	2,46,287.00	-	2,46,287.00	5%	24,629.00	2,21,658.00
2	FURNITURE	40,748.00	-	40,748.00	10%	4,075.00	36,673.00
3	LIBRARY BOOKS	2,78,825.00	99,746.00	3,78,571.00	10%	37,857.00	3,40,714.00
5	LABORATORY EQUIPMENTS	3,99,534.00	85,127.00	4,84,661.00	15%	72,699.00	4,11,962.00
6	CURRENCY DEDUCT MACHIN	10,870.00	-	10,870.00	15%	1,630.00	9,240.00
7	PRINTER	18,783.00	9,000.00	27,783.00	15%	4,167.00	23,616.00
	BIOMATRIC MACHINE	17,372.00	-	17,372.00	15%	2,606.00	14,766.00
	WATER FILTER	23,120.00	-	23,120.00	15%	3,468.00	19,652.00
8	COMPUTER	64,595.00	-	64,595.00	30%	9,689.00	54,906.00
9	SOFTWARE	2,130.00	-	2,130.00	30%	319.00	1,811.00
		11,02,264.00	1,93,873.00	12,96,137.00		1,61,139.00	11,34,998.00


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

BALANCE SHEET AS AT 31.03.2018

LIABILITIES		Rs	ASSETS		Rs
CAPITAL FUND A/C:			Fixed Assets (As per Sch.)		1,17,34,788.96
Balance b/f	1,40,03,450.36		Punjab National Bank (1)	28,52,928.57	
Add: Excess of Income/expn.	7,32,333.17		Punjab National Bank (2)	7,57,734.00	
PET @	30,000.00	1,47,65,783.53	S B I A/c	10,000.00	
			KEB Deposit	52,550.00	
Library Deposit		7,17,200.00	PF Recoverable	60,984.00	
Principal A/c		1,500.00	PESCE (PG) A/c	21,808.00	
Staff Recovery		1,030.00	PESCE (College) A/c	4,720.00	
Canteen Advance		10,000.00			
		1,54,95,513.53			1,54,95,513.53

PLACE: MANDYA
DATE : 25.07.2018

As per our Report of Even Date

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



S. Subramanian
(S. SUBRAMANIAN)
CHARTERED ACCOUNTANT

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2018

RECEIPTS	Rs	PAYMENTS	Rs
To Balance b/f:		By Salary to Staff	47,68,296.00
Punjab National Bank (A/c No. 3808)	27,00,581.40	" P F Contribution	5,66,667.00
Punjab National Bank (A/c No. 9785)	6,47,274.00	" E S I. Contribution	2,10,361.00
S B I A/c	10,000.00	" A M C Charges	10,000.00
● Development Fee	68,05,540.00	" Affiliation Fee	10,72,708.00
" Tution Fee	13,99,110.00	" Meeting Expenses	2,965.00
" Cycle Stand Rent	5,000.00	" Repairs & Maintainance	1,02,100.00
" Canteen Rent	10,000.00	" Administrative Expn.	87,015.00
" Bank Interest	2,63,925.00	" Advertisment Expenses	8,190.00
" NAAC Team Expn. Reimburesment	27,000.00	" Cultural Activities	55,000.00
" Sports Grant Recd	1,20,000.00	" Additional Fee Remitted	12,000.00
" Library Deposit	1,98,000.00	" NAAC Team Expenses	53,075.00
" Salary Recovery(PF,ESI etc)	9,98,665.00	" Printing & Stationery	3,000.00
" Canteen Deposit	10,000.00	" Security Charges	6,057.00
" PET ©	30,000.00	" Seminar Expenses	11,500.00
		" Software Maint.	18,000.00
		" Sports Expn.	2,10,000.00
		" Bank Charges	348.83
		" Travelling Expenses	1,500.00
		" Uniform Expn.	10,490.00
		" Contingencies	4,366.00
		" Library Deposit Refund	1,07,700.00
		" Salary Recovery(PF,ESI etc.)	9,98,665.00
		" Fixed Assets:	
		Building Const.	10,31,249.00
		Equipment	1,19,180.00
		Software	1,34,000.00
		" Balance c/f:	
		Punjab National Bank (A/c No. 3808)	28,52,928.57
		Punjab National Bank (A/c No. 9785)	7,57,734.00
		S B I A/c	10,000.00
	1,32,25,095.40		1,32,25,095.40

PLACE: MANDYA
DATE : 25.07.2018

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

As per our Report of Even Date



S. Subramanian
(S. SUBRAMANIAN)
CHARTERED ACCOUNTANT

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

EXPENDITURE	Rs	INCOME	Rs
To Salary to Staff	47,68,296.00	By Development Fee	68,05,540.00
" P F Contribution	5,66,667.00	" Tution Fee	13,99,110.00
" E S I. Contribution	2,10,361.00	" Cycle Stand Rent	5,000.00
" A M C Charges	10,000.00	" Canteen Rent	10,000.00
" Affiliation Fee	10,72,708.00	" Bank Interest	2,63,925.00
" Meeting Expenses	2,965.00	" NAAC Team Expn. Reimburesment	27,000.00
" Repairs & Maintainance	1,02,100.00	" Sports Grant Recd	1,20,000.00
" Administrative Expn.	87,015.00		
" Advertisement Expenses	8,190.00		
" Cultural Activities	55,000.00		
" Additional Fee Remitted	12,000.00		
" NAAC Team Expenses	53,075.00		
" Printing & Stationery	3,000.00		
" Security Charges	6,057.00		
" Seminar Expenses	11,500.00		
" Software Maint.	18,000.00		
" Sports Expn.	2,10,000.00		
" Bank Charges	348.83		
" Travelling Expenses	1,500.00		
" Uniform Expn.	10,490.00		
" Contingencies	4,366.00		
" Depreciation W/off	6,84,603.00		
" Excess of Income/Expenditure	7,32,333.17		
	86,30,575.00		86,30,575.00

PLACE: MANDYA
DATE : 25.07.2018

(Signature)
Principal
P.E.S. College of Science,
Arts & Commerce, MANDYA.

As per our Report of Even Date

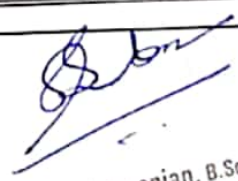
(Signature)
(S.SUBRAMANIAN)
CHARTERED ACCOUNTANT



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

SCHEDULE OF FIXED ASSETS AS ON 31.03.2018

SL. NO.	PARTICULARS	W.D.V. AS ON 01.04.2017	ADDITIONS	TOTAL	PART OF DEPRN.	AMOUNT OF DEPRN.	BALANCE AS AN 31.03.2018
1	BUILDING A/C [ARTS& COMMERCE]	79,23,869.29	10,31,249.00	89,55,118.29	5%	4,47,756.00	85,07,362.29
2	BUILDING A/C (PESCE LADIES HOSTEL)	17,11,670.00	-	17,11,670.00	5%	85,583.00	16,26,087.00
3	BUILDING A/C (UGC)	3,97,061.00	-	3,97,061.00	5%	19,853.00	3,77,208.00
4	BOREWELL	54,139.69	-	54,139.69	5%	2,707.00	51,432.69
5	ELECTRICAL FITTINGS	11,683.26	-	11,683.26	10%	584.00	11,099.26
6	LIBRARY BOOKS	50,260.59	-	50,260.59	10%	2,513.00	47,747.59
7	SPORTS EQUIPMENT	8,402.89	-	8,402.89	10%	420.00	7,982.89
8	FURNITURE	1,77,361.00	-	1,77,361.00	10%	8,868.00	1,68,493.00
9	FLOOD LIGHT	6,33,793.00	-	6,33,793.00	10%	31,690.00	6,02,103.00
10	EQUIPMENTS	54,958.47	1,19,180.00	1,74,138.47	15%	17,414.00	1,56,724.47
11	LABORATORY EQUIPMENTS	9,635.05	-	9,635.05	15%	963.00	8,672.05
12	WATER PURIFIER	93,998.00	-	93,998.00	15%	9,400.00	84,598.00
13	COMPUTER	8,130.72	-	8,130.72	30%	3,252.00	4,878.72
14	SOFTWARE	-	1,34,000.00	1,34,000.00	30%	53,600.00	80,400.00
		1,11,34,962.96	12,84,429.00	1,24,19,391.96		6,84,603.00	1,17,34,788.96


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

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

BALANEC SHEET AS AT 31.03.2018

LIABILITIES	Rs	ASSETS	Rs
CAPITAL FUND A/C:		Fixed Assets [as per Sch]	11,77,749.00
Balance B/F	1,17,31,674.84	Cash on Hand	50.00
Add: Excess of Income/Exp. for the year tfd.	26,01,410.09	Cash at Bank [PNB]	55,93,272.93
	1,43,33,084.93	Fixed Deposits	75,98,939.00
Less: TDS Tfr to PET *	-50,712.00		
	1,42,82,372.93		
PESCE [CDF]A/c	22,108.00		
Scholarship Payable	31,972.00		
Fee Concession Payable	33,558.00		
TOTAL	1,43,70,010.93	TOTAL	1,43,70,010.93

Place: Mandya
Date: 25.07.2018.

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

As per our Report of Even Date

S. Subramanian
S.Subramanian.
Chartered Accountant
Mandya.
M.No.18248



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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2018

RECEIPTS	Rs	PAYMENTS	Rs
To BALANCE B/F:		By Salary to Satff	29,03,768.00
Cash on Hand	2,060.00	" PF Contribution	2,45,972.00
Cash at Bank [PNB]	44,90,414.84	" ESI Contribution	63,667.00
" Application Fee	18,800.00	" Regn Fee to University	13,12,320.00
" Admission Fee	63,89,500.00	" Exam Fee to University	4,62,300.00
" Bank Interest [SB a/c]	2,26,495.00	" Advertisement Expn.	13,734.00
" Interest on FD	5,07,116.00	" Affiliation Fee	6,40,914.00
" Interest on FD P.Y (Accrued)	11,42,535.00	" Electricity Charges	26,964.00
" Fine	5,100.00	" Telephone charges	39,756.00
" Misc.Income	2,900.00	" Printing & Stationary	37,935.00
" Examination Fee	4,62,680.00	" Computer Maintenance	20,792.00
" Uniform Fee	2,38,500.00	" Other Repairs & Maintenance	34,565.00
" Sale of Scrap	1,630.00	" Bank Charges	9,368.91
" Scholarship A/c	20,000.00	" Uniform to Student	2,49,980.00
" Exam Remuneration Recd	5,505.00	" News Paper & Periodicals	18,920.00
" Salary Recovery (ESI,PF etc)	2,53,188.00	" Travelling Expenses	12,530.00
		" Seminar Expenses	16,500.00
		" Misc. Expenses	19,961.00
		" Exam Remuneration Paid	10,530.00
		" Salary Recovery Remittance	2,53,188.00
		" Fixed Deposit	15,98,939.00
		" TDS Tfr to PET *	50,712.00
		" Fixed Assets:	
		Computer	42,000.00
		Library Books	87,785.00
		By BALANCE C/F:	
		Cash on Hand	50.00
		Cash at Bank [PNB]	55,93,272.93
TOTAL	1,37,66,423.84	TOTAL	1,37,66,423.84

Place: Mandya
Date: 25.07.2018.

As per our Report of Even Date

[Signature]
Principal
P.E.S. College of Science,
Arts & Commerce, MANDYA.



[Signature]
S.Subramanian.
Chartered Accountant
Mandya.
M.No.18248

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

EXPENDITURE	Rs	INCOME	Rs
To Salary to Satff	29,03,768.00	By Application Fee	18,800.00
" PF Contribution	2,45,972.00	" Admission Fee	63,89,500.00
" ESI Contribution	63,667.00	" Bank Interest [SB a/c]	2,26,495.00
" Regn Fee to University	13,12,320.00	" Interest on FD	5,07,116.00
" Exam Fee to University	4,62,300.00	" Interest on FD P.Y (Accrued)	11,42,535.00
" Advertisement Expn.	13,734.00	" Fine	5,100.00
" Affiliation Fee	6,40,914.00	" Misc.Income	2,900.00
" Electricity Charges	26,964.00	" Examination Fee	4,62,680.00
" Telephone charges	39,756.00	" Uniform Fee	2,38,500.00
" Printing & Stationary	37,935.00	" Sale of Scrap	1,630.00
" Computer Maintenance	20,792.00		
" Other Repairs & Maintenance	34,565.00		
" Bank Charges	9,368.91		
" Uniform to Student	2,49,980.00		
" News Paper & Periodicals	18,920.00		
" Travelling Expenses	12,530.00		
" Seminar Expenses	16,500.00		
" Misc. Expenses	19,961.00		
" Depreciation	2,63,899.00		
" Excess of Income/Expenditure	26,01,410.09		
TOTAL	89,95,256.00	TOTAL	89,95,256.00

Place: Mandya
Date: 25.07.2018.

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

As per our Report of Even Date



S. Subramanian
S.Subramanian.
Chartered Accountant
Mandya.
M.No.18248

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

SCHEDULE OF FIXED ASSETS AS ON 31.03.2018

SL. NO.	PARTICULARS	W.D.V. AS ON 01.04.2017	ADDITIONS	TOTAL	RART OF DEPRN.	AMOUNT OF DEPRN.	BALANCE AS AN 31.03.2018
1	FURNITURE	2,32,282.00	-	2,32,282.00	10%	23,229.00	2,09,053.00
2	LIBRARY BOOKS	2,75,735.00	87,785.00	3,63,520.00	10%	36,352.00	3,27,168.00
3	ELECTRICAL FITTINGS	20,635.00	-	20,635.00	10%	2,063.00	18,572.00
4	AUDIO VISION EQUIPMENT	33,601.00	-	33,601.00	15%	5,040.00	28,561.00
5	WATER PURIFIER	5,768.00	-	5,768.00	15%	865.00	4,903.00
6	U.P.S	2,17,093.00	-	2,17,093.00	15%	32,564.00	1,84,529.00
7	PRINTER	12,897.00	-	12,897.00	15%	1,934.00	10,963.00
9	C C TV CAMERA	7,189.00	-	7,189.00	15%	1,078.00	6,111.00
10	WATER PURIFIER	25,500.00	-	25,500.00	15%	3,825.00	21,675.00
11	COMPUTER	4,81,163.00	42,000.00	5,23,163.00	30%	1,56,949.00	3,66,214.00
		13,11,863.00	1,29,785.00	14,41,648.00		2,63,899.00	11,77,749.00

S. Subramanian
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