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 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 - -

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

Place: Mandya, Date: 25.07.2018.

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

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PRINCIPAL

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

# P.E.S. COLLEGE OF SCIENCE, ARTS & COMMERCE MANDYA RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2018

	" Salary Recovery [ LIC,IT,FBF, Etc]	" Salary Grant from J.D " Exam Remuneration to Staff " K P S C Exam Remuneration " Fee Refund to Students " Scholarship to Students " Festival Advance	To Other Receipts:  "Bank Interest "Misc Receipts "KPSC Exam (Hall Rent)	To Fee Receipts: " Admission Fee " Fine " Examination Fee	To Balance bif Punjab National Bank (1) Punjab National Bank (2) State Bank of India State Bank of India Cash on hand	RECEIPTS
•			7,96,015.00 72,495.00 22,830.00	88,64,480.00 42,900.00 44,67,670.00	90,18,546.53 1,15,26,643.09 9,44,435.08 1,000.00 23,604.19	
	77,20,960.00	4,74,44,486.00 43,110.00 1,55,480.00 43,51,158.00 16,49,090.00 1,75,000.00	8,91,340.00	1,33,75,050.00	2,15,14,228.89	Rs
" Fixed Assets: Laboratory Equipments Library Books Printer		" E Procurement " Bank Charges " Seminar Expenses " Computer Maintn. " Laboratory Maintn. " Generator Maintn. " Honororim " Other Repairs & Maintn.		" A M C Charges " Sports Expenses " Rovers Expenses " Remittanance to University " Remittanance to University ( Exam Fee)	By Salary to Staff " Printing & Stationery " Electricity Charges " Postage & Telephone " Travelling Expenses " News Paper & Periodicals	PAYMENTS
85,127.00 99,746.00 9,000.00		į	11	ee)		
1,93,93	8,808.00 3,000.00 91,665.00 84,589.00 31,400.00 46,900.00 76,025.00	21,000.00 34,609.11 22,500.00 35,346.00 83,591.00 50,461.00 5,000.00 1,18,391.00	1,32,650.00 2,89,906.00 1,35,220.00 15,770.00 1,26,032.00	63,850.00 2,55,999.00 79,200.00 34,73,580.00 38,96,032.00	5,06,10,905.00 4,81,920.00 3,31,468.00 11,000.00 35,041.00 37,436.00	KS

9,73,19,902.89 " KPSC Exam Remuneration " Fee Refund to Students " Exam Remuneration to Staff Scholarship to Students Festival Advance to Staff Salary Recovery [LIC,IT,FBF, Etc] Punjab National Bank (1) Punjab National Bank (2) Balance c/f: Cash on hand State Bank of India State Bank of India 1,80,000.00 43,110.00 17,99,520.00 1,55,480.00 1,60,79,814.98 20.97,153.00 75,70,075.53 7,87,883.08 1,000.00 239.19 9,73,19,902.89 2,44,39,012.78 42,75,263.00 77,20,960.00

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

CHARTERED ACCOUNTANT

PLACE: MANDYA DATE: 25.07.2018

1

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

EXPENDITURE	Rs	INCOME	Rs
	110		
ToSalary to Staff	5,06,10,905.00	By Fee Receipts:	88,64,480.00
" Printing & Stationery	4,81,920.00	" Admission Fee	42,900.00
" Electricity Charges	3,31,468.00	" Fine	44,67,670.0
" Postage & Telephone	11,000.00	" Examination Fee	44,0.10
" Travelling Expenses	35,041.00		
" News Paper & Periodicals	37,436.00	To Other Receipts:	7,96,015.0
" Advertisement Charges	1,500.00	" Bank Interest	72,495.0
" A M C Charges	63,850.00	" Misc Receipts	22,830.0
" Sports Expenses	2,55,999.00	" KPSC Exam (Hall Rent)	
" Rovers Expenses	79,200.00		4,74,44,486.0
" Remittanance to University	34,73,580.00	" Salary Grant from J.D	4,1-4,1-4
" Remittance to University (Exam Fee)	38,96,032.00	-	
■Affiliation fee	1,32,650.00		
" Cultural Activities	2,89,906.00		4.0
" N.S.S. Exps.	1,35,220.00		
" E TDS Filing Exps.	15,770.00		
" Telephone Charges	1,26,032.00	P P	
" 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		D.
" Generator Maintn.	50,461.00		41
" Honororim	5,000.00		
" Other Repairs & Maintn.	1,18,391.00	1	
" Rent Paid	8,808.00	_	
" T V Cable Charges	3,000.00	' 1	
" Medical Expenses	91,665.00		
" Examination Expenses	84,589.00		
" Flag Epxpenses	31,400.00		l .
K.S.T.B.S & K.S.T.W.S	46,900.00		
Contingencies	76,025.00	0	
" Depreciation W/off	1,61,139.00		
" Excess of Income over Expenditure	8,58,942.89		
terror of the second	0.47.40.070.00		6,17,10,876.
	6,17,10,876.00	4	

PLACE: MANDYA DATE: 25.07.2018

PRINCIPAL OF SCIENCE

P.E.S. College of Science, Ats & Commerce, MANDYA. (S. SUBRAMANIAN)
MAND CHARTERED ACCOUNTANT

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

# SCHEDULE OF FIXED ASSETS AS ON 31.03.2018

1,93,873.00 12,96,137.00 11,61,139.00			,8/3.0	l II	11,02,264.00		
2	2		1	1			
319.00	ω	30%	2,130.00	,	2,130.00	SOFTWARE	9
9.00	9,689.00	30%	64,595.00	•	64,595.00	COMPUTER	œ
8.00	3,468.00	15%	23,120.00		23,120.00	WATER FILTER	
.00	2,606.00	15%	17,372.00	,	17,372.00	BIOMATRIC MACHINE	
	4,167.00	15%	27,783.00	9,000.00	18,783.00	PRINTER	7
8	1,630.00	15%	10,870.00	,	10,870.00	CURRENCY DEDUCT MACHIN	o
8	72,699.00	15%	4,84,661.00	85,127.00	3,99,534.00	LABORATORY EQUIPMENTS	5
8	37,857.00	10%	3,78,571.00	99,746.00	2,78,825.00	LIBRARY BOOKS	ω
8	4,075.00	10%	40,748.00	,	40,748.00	FURNITURE	2
ŏ	24,629.00	5%	2,46,287.00		2,46,287.00	BUILDING A/C	-4
n	DEPRN. DEPRN. AN 31.03.2018	RART OF DEPRN.	TOTAL	ADDITIONS	W.D.V ON 01.04.2017	PARTICULARS	NO SE

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

KMB science, Arts

### AUDIT REPORT

We have audited the attached Balance Sheet of "P.E.S. COLLEGE OF SCIENCE, ARTS & COMMERCE (MANAGEMENT ACCOUNT), MANDYA", as at 31st March 2018 and the annexed Receipts and Payments Account & Income and Expenditure account for the year ended 31st March 2018.

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 - -

- In case of Balance Sheet of state of affairs of the above said College of i) Education as at 31st March 2018.
- In case of Income and Expenditure Account of the Excess of Income over ii) Expenditure for the year ended on that date.

Place: Mandya, Date: 25.07.2018.

CA. S. Subramanian, B.Sc., FCA., Chartered Accountant, K.R. Road, Vidya Nagar,

ENTROSERM

Chartered Accounting

Analysis

Ana

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

Scanned with CamScanner

### BALANCE SHEET AS AT 31.03.2018

	Rs	ASSETS	1,17,34,788.96
			700 06
	- 1		1 17 34./80.90
03,450.36 32,333.17 30,000.00		Fixed Assets (As per Sch.)  Punjab National Bank (1)  Punjab National Bank (2)  S B I A/c	28,52,928.57 7,57,734.00 10,000.00
	7,17,200.00		52,550.00 60,984.00
	1,000.00	1	21,808.00 4,720.00
	10,000.00	PESCE (College] A/c	
	1,54,95,513.53		1,54,95,513.53
,	32,333.17	32,333.17 30,000.00 1,47,65,783.53 7,17,200.00 1,500.00 1,030.00	1,47,65,783.53 7,17,200.00 Punjab National Bank (2) S B I A/c KEB Deposit

PLACE: MANDYA DATE: 25.07.2018

> P.E.S. College of Science, Ats & Commerce, MANDYA.

As per our Report of Even Date

(S.SUBRAMANIAN) CHARTERED ACCOUNTANT

### RECEIPTS AND PAYAMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2018

RECEIPTS AND PA			Rs
RECEIPTS	Rs	PAYMENTS	
		51-11	47,68,296.0
o Balance b/f:		By Salary to Staff	5,66,667.0
Punjab National Bank (A/c No. 3808)	27,00,581.40	" P F Contribution	2,10,361.0
Punjab National Bank (A/c No. 9785)	6,47,274.00	" ESI. Contribution	10,000.0
	10,000.00	" AMC Charges	10,72,708.0
S B I A/c	,	" Affiliation Fee	2,965.0
<u> </u>	68,05,540.00	" Meeting Expenses	1,02,100.0
Development Fee	13,99,110.00	" Repairs & Maintainance	87,015.0
" Tution Fee	5,000.00	I " Administrative Expir.	8,190.0
" Cycle Stand Rent	10,000.00	" Advertisment Expenses	55,000.0
" Canteen Rent	2,63,925.00	" Cultural Activities	12,000.0
" Bank Interest	27,000.00	" Additional Fee Remitted	53,075.0
" NAAC Team Expn. Reimburesment	1,20,000.00	" NAAC Team Expenses	3,000.0
" Sports Grant Recd	1,20,000.00	" Printing & Stationery	6,057.0
	1,98,000.00		11,500.0
" Library Deposit	1,98,000.00	and the second s	18,000.0
" Salary Recovery( PF,ESI etc)	9,98,665.00	" Software Maint.	10,000.0
Calci, Tiese ,	40.000.00		2,10,000.0 348.8
" Canteen Deposit	10,000.00		
" PET®	30,000.00	" Travelling Expenses	1,500.0
PETO		" Uniform Expn.	10,490.0
			4,366.0
		" Contingencies	
		Daniel Refund	1,07,700.0
		" Library Deposit Refund	9,98,665.0
		" Salary Recovery(PF,ESI etc.)	
1	1	" Fixed Assets:	
7		Building Const.	10,31,249.0
			1,19,180.0
		Equipment	1,34,000.0
		Software " Balance off:	
			28,52,928.5
		Punjab National Bank (A/c No. 3808)	7,57,734.0
		Punjab National Bank (A/c No. 9785)	10,000.0
		SBIA/c	1,32,25,095.4
	1,32,25,095.40		1,02,20,000.4

PLACE: MANDYA DATE: 25.07.2018

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

As per our Report of Even Date

(S.SUBRAMANIAN)
CHARTERED ACCOUNTANT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

5,66,667.00 2,10,361.00 10,000.00		68,05,540.0 13,99,110.0 5,000.0 10,000.0 2,63,925.0 27,000.0 1,20,000.0
12,000.00 53,075.00 3,000.00 6,057.00 11,500.00 18,000.00 2,10,000.00 348.83		
1,500.00 10,490.00 4,366.00 6,84,603.00 7,32,333.17		86,30,575.
	53,075.00 3,000.00 6,057.00 11,500.00 18,000.00 2,10,000.00 348.83 1,500.00 10,490.00 4,366.00 6,84,603.00	53,075.00 3,000.00 6,057.00 11,500.00 18,000.00 2,10,000.00 348.83 1,500.00 10,490.00 4,366.00 6,84,603.00 7,32,333.17

PLACE: MANDYA DATE: 25.07.2018

Pripainal AL P.E.S. College of Science, Arts & Commerce, MANDYA. As per our Report of Even Date

(S.SUBRAMANIAN)
CHARTERED ACCOUNTANT

### SCHEDULE OF FIXED ASSETS AS ON 31.03.2018

		CHEDULE OF FIX				AMOUNT OF	BALANCE AS
SL.	PARTICULARS	W.D.V. AS	ADDITIONS	TOTAL	RART OF DEPRN.	DEPRN.	AN 31.03.2018
NO.		ON 01.04.2017	40.04.040.00	89,55,118.29	5%	4,47,756.00	85,07,362.2
1	BUILDING A/C [ARTS& COMMERCE]	79,23,869.29	10,31,249.00	17,11,670.00	5%	85,583.00	1626087.0
2	BUILDING A/C (PESCE LADIES HOSTEL)	17,11,670.00				19,853.00	377208
3	BUILDING A'C (UGC)	3,97,061.00	-	3,97,061.00	5%	2,707.00	51,432.6
4	BOREWELL	54,139.69		54,139.69		584.00	11,099.2
5	ELECTRICAL FITTINGS	11,683,26		11,683.26	10%	2,513.00	47,747.5
6	LIBRARY BOOKS	50,260.59		50,260.59	10%	420.00	7,982.8
7	SPORTS EQUIPMENT	8,402.89	-	8,402.89	10%	8,868.00	1,68,493.0
8	FURNITURE	1,77,361.00		1,77,361.00	10%		6,02,103.0
9	FLOOD LIGHT	6,33,793.00		6,33,793.00	10%	31,690.00	1,56,724.4
10	EQUIPMENTS	54,958.47	1,19,180 00	1,74,138.47	15%	17,414.00	8,672.0
	LABORATORY EQUIPMENTS	9,635.05	٠.	9,635.05	15%	963.00	
11	WATER PURIFIER	93,998.00		93,998.00	15%	9,400.00	84,598.0
12		8,130.72	-	8,130.72	30%	3,252.00	4,878.7
	COMPUTER		1,34,000.00	1,34,000.00	30%	53,600.00	80,400.0
14	SOFTWARE	1,11,34,962.96	12,84,429.00	1,24,19,391.96		6,84,603.00	1,17,34,788.9
					B	bu	

CA. S. Subramanian, B.Sc., FCA., Chartered Accountant, Chartered Accountant, K.R. Road, 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 (PG), MANDYA", as at 31st March 2018 and the annexed Receipts and Payments Account & Income and Expenditure account for the year ended 31st March 2018.

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 --

- In case of Balance Sheet of state of affairs of the above said PG unit of the i) above College as at 31st March 2018.
- In case of Income and Expenditure Account of the Excess of Income over ii) Expenditure for the year ended on that date.

Place: Mandya, Date: 25.07.2018.

CA. S. Subramanian, B.Sc., FCA., Chartered Accountant, K.R. Road, Vidya Nagar,

THE STATE OF THE S

# 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: Balance B/F Add: Excess of Income/Exp. for the year tfd.  Less: TDS Tfr to PET *  PESCE [CDF]A/c	1,17,31,674.84 26,01,410.09 1,43,33,084.93 -50,712.00 1,42,82,372.93 22,108.00		50.00 55,93,272.93 75,98,939.00
Scolarship Payable Fee Concession Payable	31,972.00 33,558.00		1,43,70,010.9
TOTAL	1,43,70,010.93	TOTAL	1,43,70,010

Place: Mandya

Date: 25.07.2018.

PRINCIPARI

P.E.S. College of Science,

Arts & Commerce, MANDYA.

As per our Report of Even Date

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:	1/3	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
Cash at bank [PNb]	44,50,414.64	" Regn Fee to University	13,12,320.00
" Application Foo	18,800.00	" Exam Fee to University	4,62,300.00
" Application Fee	63,89,500.00	" Advertisement Expn.	13,734.00
" Admission Fee	•	" Affliation Fee	6,40,914.00
" Bank Interest [SB a/c]	2,26,495.00	" Electricity Charges	26,964.00
Interest on FD	5,07,116.00	" Telephone charges	39,756.00
" Interest on FD P.Y (Accrued)	11,42,535.00	" Printing & Stationary	37,935.00
" Fine	5,100.00	" Computer Maintenance	20,792.00
" Misc.Income	2,900.00	" Other Repairs & Maintenance	34,565.00
" Examination Fee	4,62,680.00	" Bank Charges	9,368.91
" Uniform Fee	2,38,500.00	1	2,49,980.00
" Sale of Scrap	1,630.00	" News Paper & Periodicals	18,920.00
	22 222 22		12,530.00
" Scholarship A/c	20,000.00		16,500.00
" Exam Remuneration Recd	5,505.00		19,961.00
" Salary Recovery [ESI,PF etc]	2,53,188.00	" 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:	30,,
			42,000.00
d		Computer	87,785.00
		Libraray Books	87,783.00
		By BALANCE C/F:	2 1
		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
l	2,21,121,12101	1	

Place: Mandya

Date: 25.07.2018.

P.E.S. PRINGPAL of Science,

Arts & Commerce, MANDYA.

As per our Report of Eyen Date

/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	
			1000 1000 1000
PF Contribution ESI Contribution Regn Fee to University Exam Fee to University Advertisement Expn. Affliation Fee Electricity Charges Telephone charges Printing & Stationary Computer Maintenance Other Repairs & Maintenance Bank Charges Uniform to Student News Paper & Periodicals Travelling Expenses Seminor Expenses Depreciation Excess of Income/Expenditure	29,03,768.00 2,45,972.00 63,667.00 13,12,320.00 4,62,300.00 13,734.00 6,40,914.00 26,964.00 39,756.00 37,935.00 20,792.00 34,565.00 9,368.91 2,49,980.00 12,530.00 16,500.00 19,961.00 2,63,899.00 26,01,410.09	By Application Fee  " Admission Fee  " Bank Interest [SB a/c]  " Interest on FD  " Interest on FD P.Y (Accrued)  " Fine  " Misc.Income  " Examination Fee  " Uniform Fee  " Sale of Scrap	18,800.00 63,89,500.00 2,26,495.00 5,07,116.00 11,42,535.00 2,900.00 4,62,680.00 2,38,500.00 1,630.00

Place: Mandya

Date: 25.07.2018.

P.E.S. Commerce, MANDYA.

As per our Report of Even Date

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.	PARTICULARS	W.D.V. AS	ADDITIONS	TOTAL	RART OF	AMOUNT OF	BALANCE AS
NO.		ON 01.04.2017			DEPRN.	DEPRN.	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
•	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
	U.P.S	2,17,093.00		2,17,093.00	15%	32,564.00	1,84,529.00
6	PRINTER	12,897.00	-	12,897.00	15%	1,934.00	10,963.00
7		7,189.00		7,189.00	15%	1,078.00	6,111.00
9	C C TV CAMERA	25,500.00		25,500.00	15%	3,825.00	21,675.00
10	WATER PURIFIER	4,81,163.00	42,000.00	5,23,163.00	30%	1,56,949.00	3,66,214.00
11	COMPUTER	4,0 1,100.00				2,63,899.00	11,77,749.00
		13,11,863.00	1,29,785.00	14,41,648.00		2,00,000	
						0 100	

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