

CA

Gowrish & Co
CA. Gowrish Bhargav K.
B.COM., A
CHARTERED ACCOUNTANT



Expenditure maintainance of academic facilities

Ref No :

30/10/2020

Date :

INDEPENDENT AUDITOR'S REPORT

To the Trustees of PRERANA EDUCATIONAL & SOCIAL TRUST ^o, PRERANA CHAMBERS, NEHARU NAGAR MAIN ROAD, BANGALORE - 560020.

Opinion

We have audited the financial statements of The PRERANA EDUCATIONAL & SOCIAL TRUST ^o, ADVANCED MANAGEMENT STUDIES, GUDDADAKERE BILLAGE, KOTEGANGOORU POST, SHIVAMOGGA - 577204 which comprise the balance sheet at March 31st 2020, and the Income and expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion -

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in accordance with the code of ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Principal

PES Institute of Advanced Management Studies

" VENKATA GOWRI " 7th Cross, Ravindrana^gara, NH 206, Sagar Road - 577201

08182 - 224878, 404078 (O) Mob: 90089 31787 Shivamogga-577204 Email: gowrish.bhargav@gmail.com



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Place of Signature:
Date:



Gowrish & Co,
FIRN: 047197 S

CA. K.V. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 236341

UDIN: 20236341AAAACP1150

[Handwritten Signature]

Principal
PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies

Guddadakere Billage, Kotegangooru Post, Shivamogga - 577204



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2020

	Administrative Expenses :				BY			
To	Admission/Registration and University Fees	10,10,265.00			Additional Tuition Fees	63,035.00		
*	Advertisement Expenses	<u>1,86,243.78</u>			* Admission Fees (University)	1,35,131.00		
*	Affiliation, Service & University Fees	<u>20,03,340.00</u>			* Campus Up-Keeping	3,42,050.00		
*	Alumni Association Expenses	<u>1,520.00</u>			* Career Guidance Fund	15,068.00		
*	A.M.C - Software	10,000.00			* College ECA Fund	20,550.00		
*	Annual Day Expenses	<u>20,827.00</u>			* College Sports Fund	1,71,000.00		
*	Audit Fees	<u>36,532.10</u>			* ECA/SWF/TWF	63,872.00		
*	Auditing Expenses	<u>16,000.00</u>			* FINE	34,500.00		
*	Bank Charges	<u>1,326.34</u>			* Flag/ Poor Student Fund Fee	32,459.00		
*	Books & Periodicals	<u>17,182.00</u>			* Forum Activities Fee	3,42,020.00		
*	Branching Activity Expenses	<u>2,750.00</u>			* Lab Maintenance Fees	1,93,000.00		
*	Cultural Programmes/competition Exp	<u>160.00</u>			* Literacy Fees	4,596.00		
*	Electricity Charges	13,28,016.04			* Mediclaim Insurance	68,500.00		
*	EPF Administrative Charges	24,165.00			* Miscellaneous Fees	3,47,000.00		
*	Events/ Functions/ Other Programs	<u>720.00</u>			* NSS Fees	15,048.00		
*	Exams Expenses	<u>3,429.00</u>			* Other Fees (PG)	3,70,950.00		
*	G.C MEETING EXPENSES	<u>23,000.00</u>			* Placement Training Fees	3,12,000.00		
*	Graduation Day Programme Expenses	<u>44,809.04</u>			* Red Cross Fee	34,250.00		
*	Honorarium to Visiting Lecturer	<u>8,000.00</u>			* Registration Fees	4,26,410.00		
*	Insurance - Building and Assets	88,937.73			* Rover and Rangers PG (College)	1,680.00		
*	Internet Charges	2,00,719.57			* Rover and Rangers PG (UV)	420.00		
*	Jana Janeyara Baliga Function	<u>9,670.00</u>			* Rovers & Rangers (Scouts & Guides)	5,894.00		
*	LIC GRATUITY RENEWAL	1,28,815.00			* Sports Development fund	2,05,100.00		
*	LIC Visit Expenses	<u>2,646.00</u>			* TRANSPORTATION FEES	62,79,000.00		
*	Local Conveyance	<u>7,742.00</u>			* Tuition Fees	1,73,89,775.00		
*	Mediclaim Insurance - Students	<u>73,540.21</u>			* University Development Fund	50,592.00		
*	Misc Expenses	5,073.00			* University Fees (INCOME)	1,09,230.00		2,69,70,930.00
*	Municipal Tax	31,806.88						
*	National Conference Workshop	<u>4,370.00</u>			INDIRECT EXPENSES			
*	Office Expenses	<u>2,540.00</u>			* APPLICATION FEES	40,800.00		
*	Placement Training Exp	<u>1,37,592.00</u>			* Bank Charges Received	177.00		
*	Pooja Expenses	<u>7,000.00</u>			* Bank Interest Received	2,21,510.00		
*	Postage & Courier	4,356.00			* Course Discontinuation	54,920.00		
*	Printing & Stationery	3,34,033.19			* Misc Income	33,324.00		
*	P.T Renewal Fee	<u>1,629.44</u>			* Workshop Training Expenses	<u>2,875.00</u>		1,53,006.00
*	PJ Fest Expenses	<u>42,146.00</u>						
*	Red Cross Registration Fee	<u>10,095.00</u>						
*	Refund A/c	1,48,635.00						
*	Security Charge	6,57,985.11						
*	Sports Expenses	<u>7,400.00</u>						
*	Student I D Card Expenses	<u>11,284.00</u>						
*	Subscription Fees	<u>58,900.00</u>						
*	Tally Subscription	<u>3,013.50</u>						
*	TELEPHONE CHARGES	19,548.26						
*	Travelling Expenses	<u>9,900.00</u>						
*	UG Fest Expenses	<u>25,242.00</u>						
*	Water Supply Charges	<u>90,803.61</u>						
			69,23,699.20					

For Prerana Educational & Social Trust (P)

Managing Trustee

Principal

PES Institute of Advanced Management Studies

NH 206, Sagar Road
SHIVAMOGGA-577 204.



PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies
Guddadakere Billage, Kotegangooru Post, Shivamogga - 577204

BALANCE SHEET AS ON 31.03.2020

CAPITAL AND LIABILITIES	S/N	AMOUNT	ASSET AND INVESTMENTS	S/N	AMOUNT
CAPITAL FUND	1	8,99,29,983.42	FIXED ASSETS	3	27,70,404.00
CURRENT LIABILITIES	2	2,18,467.00	DEPOSITS, LOANS & ADVANCES	4	15,000.00
			OTHER CURRENT ASSETS	5	1,95,170.00
			CASH & BANK BALANCES	6	8,54,768.86
			BRANCH/DIVISIONS	7	8,63,13,107.56
TOTAL		9,01,48,450.42	TOTAL		9,01,48,450.42

AS PER REPORT OF EVEN DATE

GOWRISH & CO,
PIN: 017197 5



K.V. Gowrish
CA. K.V. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 236341

FOR PRERANA EDUCATIONAL & SOCIAL TRUST @

[Signature]
MANAGING TRUSTEE

Place : Shimoga
Date :

[Signature]
Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies

Guddalakeere Billage, Kotegangooru Post, Shivamogga - 577204



Opening Balance:					
Bank Accounts	39,44,661.00				
Cash-in-hand	51,705.00		39,96,366.00		
Current Liabilities:					
CA/ES Foundation Training Fee	2,71,000.00				
Exam Remuneration Apr / May 2019	88,520.00				
Exam Remuneration - M. Com - Rs.11000/-	31,950.00				
Exam Remuneration Nov - Dec 2019 - Rs.94200/-	91,240.00				
TDS Payable - 94 C	362.00				
TDS Payable (Others)	34,497.00				
Sundry Creditors	3,25,926.00				
TDS Payable (Others)	45,90,672.00		54,38,027.00		86,73,318.00
Current Assets:					
Fees Receivable - 2018-19	75,610.00				
Loans & Advances (Asset)	33,500.00		1,15,110.00		
Branch / Divisions:					
FES Trust			81,500.00		
Direct Incomes:					
Additional Tuition Fees	65,035.00				
Admission Fees (University)	1,15,124.00				
Campus Up-keeping	3,42,050.00				
Career Guidance Fund	15,000.00				
College ECA Fund	20,550.00				
College Sports Fund	1,73,000.00				
ICA/SWT/WTF	63,860.00				
TINA	14,000.00				
Flag/ Poor Student Fund Fee	12,456.00				
Forum Activities Fee	3,42,020.00				
Lab Maintenance Fees	1,91,000.00				
Library Fees	4,594.00				
Medicines Insurance	68,500.00				
Miscellaneous Fees	3,12,010.00				
Other Fees	25,010.00				
Other Fees (PG)	3,70,950.00				
Placement Training Fees	3,12,000.00				
Red Cross Fee	34,250.00				
Registration Fees	4,26,392.00				
Rover and Rangers PG (College)	1,600.00				
Rover and Rangers PG (JUV)	420.00				
Rovers & Rangers (Scouts & Guides)	3,892.00				
Sports Development Fund	2,05,050.00				
Tuition Fees	1,72,60,770.00				
University Development Fund	50,585.00				
University fees (INCDME)	1,09,230.00		2,05,62,420.00		
Indirect Incomes:					
APPLICATION FEES	40,800.00				
Bank Charges Received	177.00				
Bank Interest Received	2,21,510.00				
Course Discontinuation	54,900.00				
Misc Income	32,840.00		3,50,247.00		
Indirect Expenses:					
UG Fest Expenses	8,600.00				
Workshop Training Expenses	22,250.00		30,850.00		
TOTAL			3,05,56,420.00		3,05,56,420.00

Current Liabilities					
Exam Remuneration Apr / May 2019			675.00		
Exam Remuneration - Dec 2018 - 92600/- & 15792/-			1,752.00		
IAS Grants Received			17,161.00		
Salary Payable			15,16,117.00		
Sundry Creditors			24,67,166.00		
Scholarship & RMDC			45,70,427.00		86,73,318.00
Fixed Assets					
Tea Flask				1,790.00	
Current Assets					
Loans & Advances (Asset)					51,920.00
Branch / Divisions					
PES PUBLIC SCHOOL			20,600.00		
PES Trust			1,75,61,175.00		1,75,84,175.00
Indirect Expenses					
Admission, Registration and University Fees			10,10,265.00		
Advertisement Expenses			17,010.00		
Affiliation, Service & University Fees			20,03,340.00		
Alumni Association Expenses			1,520.00		
Annual Day Expenses			3,120.00		
Auditing Expenses			16,000.00		
Bank Charges			1,326.14		
Books & Periodicals			14,547.00		
Branding Activity Expenses			2,650.00		
Building & Maintenance			10,875.00		
Cultural Programme/competition Exp			160.00		
Fests/ Functions/ Other Programs			720.00		
Exams Expenses			165.00		
G C MEETING EXPENSES			23,000.00		
Honorarium to Visiting Lecturer			8,000.00		
Jana Joneyara Bilaga Function			9,670.00		
UC Visit Expenses			2,610.00		
Local Conveyance			7,742.00		
File Expenses			2,101.00		
National Conference Workshop			4,370.00		
Pooja Expenses			7,000.00		
Postage & Courier			589.00		
Printing & Stationery			11,159.00		
PU Fest Expenses			12,523.00		
Red Cross Registration Fee			30,075.00		
Refund A/c			1,48,635.00		
Sports Expenses			7,600.00		
Staff Welfare			928.00		
Subscription Fees			58,500.00		
Travelling Expenses			9,900.00		
UG Fest Expenses			5,722.00		
Workshop Training Expenses			12,270.00		34,39,448.14
Closing Balance					
Bank Accounts			8,14,312.00		
Cash-in-hand			40,456.00		8,54,768.00
TOTAL					3,05,56,420.00

AS PER REPORT OF EVEN DATE


GOWRISH & CO,
FRN: 017197 S

CA. K.V. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 236341

Place : Shimoga
Date :



FOR PRERANA EDUCATIONAL & SOCIAL TRUST @


Principal
 PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

Repairs & Maintenance :				
Building & Maintenance	1,93,668.79			
Bus Maintenance	59,795.65			
D G Set Maintenance	1,14,089.15			
Electrical Maintenance	1,01,464.23			
Garden Maintenance	1,79,469.91			
Repair and Maintenance	85,263.22			
S T P Maintenance	1,36,208.65			
Vehicle Maintenance Cost	70,15,201.97	29,49,070.97		
Employee Benefits Expenses				
Salary Paid	95,07,173.00			
EPF Employer Contribution	6,59,970.00			
ESI- Employer Contribution	1,30,007.00			
Staff Welfare	5,293.00			
Uniform - Drivers	8,656.41			
Uniform Staff	1,970.00	1,01,13,006.41		
Depreciation		5,62,896.00		
Excess of Income over expenditure		65,75,311.42		
TOTAL		2,73,24,136.00	TOTAL	2,73,24,136.00



AS PER REPORT OF EVEN DATE

GOWRISH & CO,
 FRN: 0171975
 CA. K.V. GOWRISH BHARGAV
 CHARTERED ACCOUNTANT
 MEMBERSHIP NO. 236341



FOR PREKSHA EDUCATIONAL & SOCIAL TRUST ©

[Signature]
 MANAGING TRUSTEE

[Signature]

Principal

PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

BALANCE SHEET SUB SCHEDULE AS ON 31.03.2020



CAPITAL FUND SCHEDULE 1

PARTICULARS	AMOUNT	AMOUNT
CAPITAL FUND		
Opening Bal		8,33,54,670.00
Add: Excess of Income over expenditure		65,75,313.42
TOTAL CAPITAL FUND		8,99,29,983.42

CURRENT LIABILITIES SCHEDULE 2


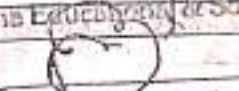
PARTICULARS	AMOUNT	AMOUNT
1 DRIVER SECURITY DEPOSIT :		
Shivakumar M B -145	3,000.00	
Somashekar G N -106	3,000.00	6,000.00
2 SCHOLARSHIP & KDMC :		
Scholarship - 21.01.2020 - 592132/-	6,950.00	
Scholarship Rs.28253 02.07.2018	9,696.00	
Scholarship Rs.10000/- 03.04.19	10,000.00	
Scholarship Rs.5645/- 15.05.2019	5,645.00	
Scholarship Rs.5645/- - 20.03.2020	5,645.00	
Scholarship Rs.566700/- 24.01.2019	7,180.00	45,116.00
CA/CS Foundation Trainging Fee		68,250.00
NSS Grants Received		12,994.00
Salary Payable		86,107.00
TOTAL CURRENT LIABILITIES		1,34,167.00

DEPOSITS, LOANS AND ADVANCES SCHEDULE 3

PARTICULARS	AMOUNT	AMOUNT
Staff Advances :		
K Sai Latha-Principal	7,500.00	
Sathish	7,500.00	15,000.00
TOTAL DEPOSITS, LOANS AND ADVANCES		15,000.00

OTHER CURRENT ASSETS SCHEDULE 5

PARTICULARS	AMOUNT	AMOUNT
FEES RECIEVALBE:		
Fees Recievable 2018-19		66,060.00
Fees Recievable 2019-20		1,29,110.00
TOTAL OTHER CURRENT ASSETS		1,95,170.00

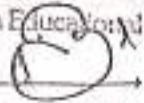

Principal
 PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.
 Prerana Education & Social Trust

 Managing Trustee



PARTICULARS		
	AMOUNT	AMOUNT
Cash In Hand		40,456.00
Balance with Bank		
SBI 64058424653	2,62,397.80	
SBI 64031388783	5,51,915.06	8,14,312.86
TOTAL CASH AND BANK BALANCE		8,54,768.86

BRANCH/DIVISIONS		
	Dr	Cr
Pes Boys Hostel	-	15,96,000.00
Pes Girl Hostel	26,791.00	-
Pes ITM	-	10,64,678.00
Pes KIDS	-	200.00
Pes PT	6,910.00	-
Pes Public School	9,85,895.00	-
Pes PUC	49,685.00	-
Pes Trust	8,79,04,704.56	-
TOTAL BRANCH/DIVISIONS	1,06,98,081.56	16,60,878.00

For Prerana Educational & Social Trust @


Managing Trustee


Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies
Guddalohere Village, Ketogangooru Post, Shivamogga - 577204
SCHEDULE OF FIXED ASSETS AS ON 31-03-2020



Description	Tax Rate	01.04.2020	Acquiren During the year	Addition During the year	Total Additions	Sale / Disposal	Total	Depreciation	Add Dep	W.D.V.
BLOCK 05										
Physics Lab	0%	-	34,025.00	1,01,727.00	1,35,752.00	-	1,35,752.00	-	-	1,35,752.00
Sub Total A			34,025.00	1,01,727.00	1,35,752.00	-	1,35,752.00	-	-	1,35,752.00
BLOCK 06										
Furniture & Fixtures	30%	5,95,058.00	20,000.00	4,96,948.00	5,25,876.00	-	11,21,929.00	86,348.00	-	10,25,581.00
Sub Total B		5,95,058.00	20,000.00	4,96,948.00	5,25,876.00	-	11,21,929.00	86,348.00	-	10,25,581.00
BLOCK 10A										
Acer Monitor	15%	15,863.00	-	-	-	-	15,863.00	1,150.00	-	13,215.00
Amplifier & Mixer	15%	33,248.00	-	-	-	-	33,248.00	4,987.00	-	28,262.00
Battery	15%	1,47,421.00	-	-	-	-	1,47,421.00	23,112.00	-	1,25,308.00
E Admin Office Automation	15%	34,397.00	-	-	-	-	34,397.00	5,194.00	-	29,407.00
Epson Projector	15%	-	-	54,522.00	54,522.00	-	54,522.00	4,068.00	-	50,455.00
Fire Extinguisher	15%	34,823.00	-	-	-	-	34,823.00	3,216.00	-	32,607.00
Fire Instrument Installation	15%	1,34,999.00	-	-	-	-	1,34,999.00	20,294.00	-	1,14,705.00
Internet & Telephone Networking	15%	33,516.00	-	-	-	-	33,516.00	5,027.00	-	28,489.00
Mixer Sets	15%	16,813.00	-	-	-	-	16,813.00	1,407.00	-	13,606.00
Networking Equipment	15%	71,206.00	-	-	-	-	71,206.00	10,840.00	-	60,366.00
Passcode Pans	15%	17,685.00	-	-	-	-	17,685.00	1,980.00	-	16,705.00
Projector Screen	30%	17,705.00	20,000.00	-	20,000.00	-	37,705.00	5,583.00	-	32,122.00
Sharp Digital Copier	30%	1,05,768.00	-	-	-	-	1,05,768.00	15,865.00	-	89,903.00
Sharp Projector	15%	53,578.00	-	-	-	-	53,578.00	8,017.00	-	45,561.00
V Guard Stabilizer	15%	620.00	-	-	-	-	620.00	90.00	-	530.00
Wahby Photo Headset	15%	1,587.00	-	-	-	-	1,587.00	236.00	-	1,351.00
Water Purifier Plant	30%	25,534.00	-	-	-	-	25,534.00	4,180.00	-	21,354.00
Water Tank	15%	17,859.00	-	-	-	-	17,859.00	2,574.00	-	15,285.00
Webcam Mike Speaker	15%	1,810.00	-	-	-	-	1,810.00	193.00	-	1,617.00
Washing Machine	15%	21,041.00	-	-	-	-	21,041.00	1,856.00	-	19,185.00
cc Tv	15%	26,186.00	-	-	-	-	26,186.00	3,773.00	-	22,413.00
UPS System	15%	1,15,380.00	-	-	-	-	1,15,380.00	17,373.00	-	98,007.00
UPS Inverter	15%	818.00	-	-	-	-	818.00	79.00	-	739.00
Tea Rack	15%	-	-	1,790.00	1,790.00	-	1,790.00	134.00	-	1,656.00
Lab Equipments	15%	-	-	47,085.00	47,085.00	-	47,085.00	3,531.00	-	43,554.00
Sub Total C		8,83,646.00	20,000.00	1,01,918.00	1,21,936.00	-	10,17,582.00	1,44,882.00	-	8,72,700.00
BLOCK 06B										
Acer Computer	40%	-	-	3,99,390.00	3,99,390.00	-	3,99,390.00	79,808.00	-	3,19,582.00
Computer & Peripherals	40%	-	2,68,519.00	18,530.00	2,87,049.00	-	2,87,049.00	1,07,432.00	-	1,79,617.00
Computer	40%	2,49,085.00	-	-	-	-	2,49,085.00	99,695.00	-	1,49,390.00
Mouse Track	40%	79,184.00	1,918.00	61,814.00	1,42,916.00	-	1,42,916.00	44,870.00	-	98,046.00
Software	40%	92.00	-	-	-	-	92.00	17.00	-	75.00
Sub Total D		2,78,374.00	2,120.00	4,76,874.00	7,76,515.00	-	18,88,029.00	5,73,848.00	-	7,95,197.00
Grand Total A+B+C+D		18,89,227.00	85,805.00	11,78,834.00	15,25,142.00	-	31,21,919.00	5,62,966.00	-	27,78,954.00

Yes
Principal
PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577204.

For Prerana Educational & Social Trust

Managing Trustee



Expenditure on maintenance of academic facilities.

Ref No :

Date : 28/10/2018

INDEPENDENT AUDITOR'S REPORT

To the Trustees of PRERANA EDUCATIONAL & SOCIAL TRUST ^o, PRERANA CHAMBERS, NEHARU NAGAR MAIN ROAD, BANGALORE - 560020.

Opinion

We have audited the financial statements of The PRERANA EDUCATIONAL & SOCIAL TRUST ^o, ADVANCED MANAGEMENT STUDIES, GUDDADAIKERE BILLAGE, KOTEGANGOGURU POST, SHIVAMOGGA - 577204 which comprise the balance sheet at March 31st 2019, and the Income and expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion -

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in [jurisdiction], and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

" VENKATA GOWRI " 7th Cross, Ravindranagara, Shivamogga - 577201

08182 - 224878, 404078 (O) Mob: 90089 31787 E-mail : gowrish.bhargava@gmail.com

Principal
PES Institute of Advanced Management Studies

NH 206, Sagar Road
SHIVAMOGGA-577 204.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Gowrish & Co,
FRN: 017197 S
CA. K.V. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 236341

29/10/201

UDIN: 19236341AAAA0158

Place of Signature:

Date:


Principal
PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.



PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies
Guddadakere Billage, Kotegangooru Post, Shivamogga - 577204

BALANCE SHEET AS ON 31.03.2019

LIABILITIES	Sl. No	Amount	ASSETS AND INVESTMENTS	Sl. No	Amount
FUND	1	8,33,54,670.00	FIXED ASSETS	3	18
LIABILITIES	2	1,03,312.00	DEPOSITS, LOANS & ADVANCES	4	
			OTHER CURRENT ASSETS	5	1
			CASH & BANK BALANCES	6	39
			BRANCH/DIVISIONS	7	7,74
TOTAL		8,34,57,982.00	TOTAL		8,34,57,982.00

REPORT OF EVEN DATE

& CO,
197 S



GOWRISH BHARGAVA
CHARTERED ACCOUNTANT
SHIP NO.236341

FOR PRERANA EDUCATIONAL & SOCIAL TRUST ®

MANAGING TRUSTEE

Shivamogga

Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies
Guddadakere Billage, Kotegangooru Post, Shivamogga - 577204



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2024

Administrative Expenses :				DIRECT INCOME :	
Admission, Registration & University Fees	250.00			BY Additional Tuition Fees	3,58,920.00
Advertisement Expenses	14,499.00			* Admission Fees (University)	96,130.00
Affiliation, Service & University Fees	15,11,779.00			* Alumni Association Fees	48,600.00
A.M.C Software	10,000.00			* Career Guidance Fund	12,440.00
Bank Charges	2,709.80			* College ECA Fund	18,660.00
Books & Periodicals	17,400.00			* College Sports Fund	1,55,500.00
College Fest	52,820.00			* ECA/SWF/TWF	50,975.00
Cultural Program/Competition Exp	6,473.00			* Fine	23,600.00
Discount Paid	8,000.00			* Flag/Poor Student Fund Fee	9,330.00
Events, Functions/Other Programs	315.00			* Forum Activities Fee	1,55,500.00
Exams Expenses	3,321.00			* Literacy Fees	3,440.00
G.C Meeting Expenses	2,000.00			* Maintenance Fees	1,24,400.00
Honorarium to Visiting Lecturer	10,500.00			* Mediclaim Insurance	62,200.00
LAC Visit Expenses	4,651.00			* Miscellaneous Fees	1,24,400.00
Local Convoiance	4,771.00			* N.S.S Fees	12,440.00
Misc Exp	1,309.00			* Other Fees	6,43,900.00
National conference Workshop	300.00			* Placement Training Fees	2,40,000.00
Placement Training Exp	1,44,595.00			* Red Cross Fees	31,100.00
Pooja Exp	17,145.00			* Registration Fees	4,02,200.00
Postage & Courier	10,881.00			* Rovers & Rangers (Scouts & Guide)	4,860.00
Printing & Stationery	64,455.00			* Sports Development Fund	1,55,500.00
Red cross Membership Fees	9,120.00			* Transportation Fees	61,08,715.00
Fees Refund	1,57,775.00			* Tuition Fees	1,53,39,195.00
Renewal Fees	9,824.00			* University Development Fund	41,645.00
R.O Water Service	4,100.00			* University Fees	1,77,520.00
Sports Expenses	3,310.00				
Staff Welfare	2,060.00			INDIRECT INCOME :	
Student I.D Card Exp	10,304.00			* Application Fees	31,700.00
Subscription Fees	55,555.00			* Bank Charges Received	354.00
Travelling Exp	1,789.00			* Bank Interest Received	1,60,151.00
University Fee	2,173.00			* Course Discontinuation	52,000.00
Youth Red Cross Program	2,926.00	21,47,053.80		* Miscellaneous Income	21,453.00
				* Workshop Training Exp	8,745.00
Repairs & Maintenance :					
Building & Maintenance		48,207.00			
Salary Paid		76,74,672.00			
Depreciation		4,27,796.00			
Excess of Income over expenditure		1,43,76,845.20			
TOTAL		2,46,75,574.00		TOTAL	2,46,75,574.00

AS PER REPORT OF EVEN DATE

GOWRISH & CO,
FRN: 017197 S

[Signature]
25/10/2024
CA. K.V. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 236341



FOR PRERANA EDUCATIONAL & SOCIAL TRUST ©

[Signature]
MANAGING TRUSTEE

Place : Shivamogga
Date :

[Signature]
Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

CAPITAL FUND



PARTICULARS	AMOUNT	AMOUNT
CAPITAL FUND		
Opening Bal		6,89,77,824.80
Add: Excess of Income over expenditure		1,43,76,845.20
TOTAL CAPITAL FUND		8,33,54,670.00

CURRENT LIABILITIES

SCHEDULE - 2

PARTICULARS	AMOUNT	AMOUNT
1 DRIVER SECURITY DEPOSIT :		
Shivakumar M B -145	3,000.00	
Somashekar G N -106	3,000.00	6,000.00
3 SCHOLARSHIP & KDMC :		
KDMC Loan	20,000.00	
Scholarship Rs.28253/- 02.07.2018	9,696.00	
Scholarship Rs.3590/- 18.03.2019	3,590.00	
Scholarship Rs.4455/- 18.03.2019	4,455.00	
Scholarship Rs.566700/- 24.01.2019	7,180.00	44,921.00
Exam Remuneration		2,236.00
NSS Grants Received		50,155.00
TOTAL CURRENT LIABILITIES		1,03,917.00

DEPOSITS, LOANS AND ADVANCE

SCHEDULE - 3

PARTICULARS	AMOUNT	AMOUNT
Staff Advances :		
K Sai Latha-Principal	5,000.00	
Sathish	9,000.00	14,000.00
TOTAL DEPOSITS, LOANS AND ADVANCE		14,000.00

Principal

PES Institute of Advanced Management Studies

OTHER CURRENT ASSETS

SCHEDULE - 5

NH 206, Sagar Road
SHIVAMOGGA-577 204

PARTICULARS	AMOUNT	AMOUNT
FEEES RECIEVALBE:		
Fees Recievable 2018-19		1,41,670.00



CASH AND BANK BALANCE

PARTICULARS	AMOUNT	AMOUNT
Cash In Hand		51,705.00
Balance with Bank		
SBM 64058424653	2,49,233.50	
SBM 64031388783	36,95,427.50	39,44,661.00
TOTAL CASH AND BANK BALANCE		41,95,393.50

BRANCH/DIVISIONS SCHEDULE - 7

PARTICULARS	Dr Bal	Cr Bal
Pes Boys Hostel	-	15,96,000.00
Pes Girsl Hostel	26,791.00	-
Pes ITM	-	10,71,663.00
Pes KIDS	-	200.00
Pes PT	6,910.00	-
Pes Public School	9,88,195.00	-
Pes PUC	49,685.00	-
Pes Trust	7,90,94,001.00	-
TOTAL BRANCH/DIVISIONS	3,01,35,332.00	26,57,363.00

For Prerena Educational & Social Trust (PES)


 Managing Trustee


 Principal

PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

PREKANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies
Guddadakeri Bilage, Kotagangooru Post, Shivamogga - 577204
SCHEDULE OF FIXED ASSETS AS ON 31-03-2019



Description	Tax Rate	01.04.2019	Addition During 1st Half	Addition During 2nd Half	Total Additions	Sale / Disposal	Total	Depreciation	Addl Dep
BLOCK 0%	0%								
Sub Total A									
BLOCK 10%	10%								
Furniture & Fixtures		6,51,177.00					6,51,177.00	65,118.00	
Sub Total B		6,51,177.00					6,51,177.00	65,118.00	5,86,059.00
BLOCK 15%	15%								
Ace/Written		18,419.00					18,419.00	2,764.00	
Amplifier & Mike		39,116.00					39,116.00	5,867.00	
Barbery		1,72,457.00					1,72,457.00	26,016.00	
E-Admin Office Automation		41,702.00					41,702.00	6,255.00	
Fire Extinguisher		17,255.00					17,255.00	2,588.00	
Fire Instrument Installation		1,58,774.00					1,58,774.00	23,816.00	
Internet & Telephone Networking		39,431.00					39,431.00	5,915.00	
Mike Sets		38,879.00					38,879.00	5,832.00	
Networking Equipment		85,019.00					85,019.00	12,753.00	
Pressure Pump		14,933.00					14,933.00	2,239.00	
Projector Screen				18,600.00	18,600.00		18,600.00	2,790.00	
Sharp Digital Copier		1,24,433.00					1,24,433.00	18,665.00	
Sharp Projector		41,033.00					41,033.00	6,155.00	
V Guard Stabilizer		775.00					775.00	116.00	
Walby Photon Handset		1,870.00					1,870.00	280.00	
Water Purifier Plant		33,570.00					33,570.00	5,035.00	
Water Tank		25,387.00					25,387.00	3,808.00	
Welcam Mike Speaker		1,553.00					1,553.00	233.00	
Washing Machine		32,889.00					32,889.00	4,933.00	
CC TV		29,594.00					29,594.00	4,439.00	
UPS System		1,35,246.00					1,35,246.00	20,287.00	
UPS Luminous		609.00					609.00	91.00	
Sub Total C		12,11,394.89		18,600.00	18,600.00		12,48,794.89	1,96,682.00	
BLOCK 40%	40%								
Computer		4,15,146.00					4,15,146.00	1,66,058.00	
Library Books		62,693.00		37,192.00	37,192.00		1,09,842.00	43,496.00	
Software		154.00					154.00	62.00	
Sub Total D		4,77,993.00		37,192.00	37,192.00		5,35,142.00	2,09,616.00	
Grand Total A+B+C+D		22,39,231.00		56,792.00	56,792.00		22,96,023.00	4,27,796.00	
									18,68,227.00

Principal
PES Institute of Advance Management Studies
NH-206, Sagar Road
SHIVAMOGGA-577 204

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advanced Management Studies

Guddalakeri Billage, Kotegangooru Post, Shivamogga - 577204

MEMBERSHIP NO. 236341



Opening Balance :					
Bank Accounts	12,99,455.80				
Cash-in-hand	19,428.00	13,09,883.80			
Current Liabilities :					
Exam Remuneration Apr / May 2018	15,584.00				
Exam Remuneration - Aug 2018	97,705.00				
Exam Remuneration - Dec 2018 - 92680/-	1,08,472.00				
Exam Remuneration Nov/Dec 2017	12,400.00				
Exam Remuneration Nov - Dec 2018	13,300.00				
NSS Grants Received	13,700.00				
Scholarship Rs.566700/- 24.01.2019	5,73,880.00				
TDS Payable (Others)	4,700.00				
Sundry Creditors	103.00				
Scholarship & KMDC	17,65,893.15	26,45,860.15			26,66,356.15
Current Assets :					
FEE Receivable 2016-17	2,450.00				
FEE RECEIVABLE FOR THE YEAR 2017-18	33,000.00				
Loans & Advances (Asset)	11,250.00	46,700.00			
Branch / Divisions :					
Pes Boys Hostel		51,000.00			
Direct Incomes :					
Additional Tuition Fees	3,58,920.00				
Admission Fees (University)	96,130.00				
Alumni Association Fee	48,600.00				
Career Guidance Fund	32,440.00				
College ECA Fund	18,660.00				
College Sports Fund	1,55,500.00				
ECA/SWF/TWF	50,975.00				
FINE	23,680.00				
Flag / Poor Student Fund Fee	9,330.00				
Forum Activities Fee	1,55,500.00				
Literary Fees	3,440.00				
Maintenance Fees	1,24,400.00				
Mediclin Insurance	62,200.00				
Miscellaneous Fees	1,24,400.00				
N S Fees	12,440.00				
Other Fees (PG)	6,43,900.00				
Placement Training Fees	2,40,000.00				
Red Cross Fee	31,100.00				
Registration Fees	4,02,200.00				
Rovers & Rangers (Scouts & Guides)	4,860.00				
Sports Development fund	1,55,500.00				
TRANSPORTATION FEES	61,06,715.00				
Tuition fees	*****				
University Development Fund	41,645.00				
University Fees (INCOME)	1,77,520.00	2,42,59,500.00			
Indirect Incomes :					
APPLICATION FEES	31,700.00				
Bank Charges Received	354.00				
Bank Interest Received	1,60,351.00				
Course Discontinuation	52,000.00				
Misc Income	21,421.00	2,65,626.00			
Indirect Expenses :					
Bank Charges	354.00				
Caution Deposit	3,000.00				
Cultural Programs/competition Exp	9,500.00				
Workshop Training Expenses	67,600.00	1,00,454.00			
TOTAL		2,86,79,023.95		TOTAL	2,86,79,023.95

AS PER REPORT OF EVEN DATE

GOWRISH & CO,
FRN: 017197 B

(Signature)
29/10/2019
CA. K. P. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 236341

Place : Shivamogga
Date : -

FOR PRERANA EDUCATIONAL & SOCIAL TRUST @ **Principal**
PES Institute of Advanced Management Studie
NH 206, Sagar Road
SHIVAMOGGA-577 204.



N.RAMACHANDRA B.Com., FCA.

Chartered Accountants,

2nd Cross, Rajendra nagara, SHIMOGA - 577 201.

Phone:2242390000

2202 (R)



Expenditure on maintainance of Academic facilities

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying Statements of Accounts of PES ADVANCED MANAGEMENT STUDIES, SHIMOGA, run by PRERANA EDUCATIONAL & SOCIAL TRUST, BANGALORE for the year-ended March 31, 2018

Management's responsibility for the Receipt & Payment account statement

Management is responsible for the preparation of this statement of Income and Expenditure Account and The Balance sheet in accordance with Generally accepted accounting practice in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the receipt & payment account, Income and Expenditure Account and Balance Sheet that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these statement of Income and Expenditure Account and The Balance sheet based on our audit. We conducted our audit in accordance with the standards on auditing issued by the institute of chartered accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the receipts & payment account, Income and Expenditure Account and Balance Sheet are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the receipt and payment account statement. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor consider internal control relevant to the preparation of fair presentation of the statement of Income and Expenditure Account and The Balance sheet in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the statement of Income and Expenditure Account and The Balance sheet. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.


Opinion

In our opinion and to the best of our information and according to the explanations given to us, the statement, Income and Expenditure Account exhibit a true and fare view of the Surplus for the year ended on that date and in case of Balance sheet the true and fair view of the state of Affairs of the TRUST for the year ended March 31, 2018.

SHIMOGA/05.07.2018


Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.


CHARTERED ACCOUNTANT



PRERANA EDUCATIONAL & SOCIAL TRUST @

PES Advanced Management Studies

Guddadakere Village, Kotegangooru Post, Shivamogga

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2018

	Sch.	₹
INCOME		
Fees	7	2,14,01,015
Other Income	8	4,15,266
		2,18,36,281
EXPENSES		
Repair & Maintenance	9	55,713
University Fees Paid	10	12,10,413
Staff Expenses	11	63,65,184
Administration & Office Expenses	12	6,52,870
Depreciation	5	3,30,276
		86,23,456
Excess of Income		1,32,12,825

For Prerana Educational & Social Trust (₹)

"As per My report of even date"

N Ramachandra
Chartered Accountant
Shimoga
05.07.2018



(Signature)
Managing Trustee
Managing Trustee

(Signature)
Principal
PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.



PRERANA EDUCATIONAL & SOCIAL TRUST ®

PES Advanced . Management Studies
Guddadakere Village, Kotegangooru Post
Shivamogga - 577204


BALANCE SHEET AS ON 31-03-2018.



	Schedules	₹
SOURCES OF FUNDS		
Excess of Income:	1	6,89,77,825 ✓
Current Liabilities	2	1,82,176 ✓
		6,91,60,001
APPLICATION OF FUNDS		
Fixed Assets	3	21,80,231 ✓
Inter - Trust Receivables/(Payable)	4	6,55,93,804 ✓
Other Current Assets	5	76,082 ✓
Cash & Bank Balances	6	13,09,884 ✓
		6,91,60,001

For Prerana Educational & Social Trust (R)

"As per My report of even date"


N Ramachandra
Chartered Accountant

Shimoga
05.07.2018




Managing Trustee
Managing Trustee


Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

SCHEDULE I FORMING PART OF FINANCIAL STATEMENTS 2017-2018

		PES Advanced Management Studies
Schedule - 1	Excess of Income:	
Opening Balance		5,57,65,000
Current period		1,32,12,820
		6,89,77,820
Schedule - 2	Current Liabilities	
KMDC LOAN		55,025
Driver Security Deposit		9,000
NSS Grants Received		16,455
Premier Fire and Safety		39,234
Scholarship Payable		62,462
		1,82,176
Schedule - 4	Inter Trust Receivables (Payables)	
Pes Boys Hostel		(15,45,000)
PES Girls Hostel		(28,000)
PES ITM College		(10,71,700)
PES Kids Academy		(200)
PES PT		(3,935)
PES PUC		49,685
PES PUBLIC SCHOOL		9,88,195
PES Trust		6,72,04,768
		6,55,93,804
Schedule - 5 Other Current Assets		
Staff Advance		32,632
Fees Receivable		43,450
		76,082
Schedule - 6	Cash & Bank Balances	
Cash in hand		19,428
SBM-64058424653-Principal		2,56,951
SBM A/c No.64031388783		10,33,505
		13,09,884
Schedule - 7	Fees	
Additional Tuition Fees		1,85,500
Admission Fees (University)		91,055
Alumni Association Fee		49,000
Career Guidance Fund		12,220
College Development Fees		80,000
College ECA Fund		17,640
College Fees		2,14,320
College Fees (PG)		50,400
College Sports Fund		1,52,750
ECA/SWF/TWF		51,715
Flag/ Poor Student Fund Fee		9,165
Forum Activities Fee		1,47,000
Literacy Fees		3,760
Maintenance Fees		1,17,600
Mediclaim Insurance		58,800
N S S Fees		12,220
Other Fees (PG)		3,37,300
Red Cross Fee		22,095
Registration Fees		4,03,835
Rovers & Rangers (Scouts & Guides)		4,900



Yes
Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

For Prerana Educational & Social Trust (R)

[Signature]
Managing Trustee

SCHEDULE FORMING PART OF FINANCIAL STATEMENTS 2017-2018





		PES Advanced Management Studies
Sports Development Fund		1,52,750
TRANSPORTATION FEES		58,32,420
Tuition Fees		1,33,51,675
University Development Fund		42,895
		<u>2,14,01,015</u>
Schedule - 8	Other Income	
Application Fees		41,000
Bank Interest Received		1,20,716
Inclusion of Visiting		27,260
Misc. Income		1,91,110
Exams Remuneration		37,411
Placement Training Fees		53,000
		<u>4,35,366</u>
Schedule - 9	Repair & Maintenance	
Building & Maintenance		48,953
R/O Water Service		6,754
		<u>55,713</u>
Schedule - 10	University Fees	
Affiliation, Service & University Fees		12,10,311
		<u>12,10,311</u>
Schedule - 11	Staff Expenses	
Salary Paid		63,63,059
Staff Welfare		2,125
		<u>63,65,184</u>
Schedule - 12	Administration & Office Expenses	
Advertisement Expenses		21,825
Alumni Association Expenses		8,599
A.M.C Software		10,000
Annual Day Expenses		10,251
Bank Charges		812
Books & Periodicals		13,011
Cultural Programme/competition Exp		1,400
Events/ Functions/ Other Programs		630
Exams Expenses		761
Faculty Development Program		11,113
Fire Safety Expenses		20,000
G.C MEETING EXPENCES		1,200
Honorarium to Visiting Lecturer		6,300
KU Shimoga Intercollegiate Cricket Tournament		6,055
LIC Visit Expenses		5,101
Misc. Expenses		7,141
National Conference Workshop		8,176
Placement Training Exp		50,269
Pooja Expenses		10,024
Postage & Courier		6,967
Printing & Stationery		52,232
Red Cross Expenses		1,960
Refund A/c		2,20,700
Renewal Fees		8,184
Repair and Maintenance		18,300
Sports Expenses		8,847
Student ID Card Expenses		9,825
Subscription Fees		85,300
Travelling Expenses- Staff		3,302
Youth Red Cross Programme		9,745
		<u>6,52,870</u>

[Signature]
Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204,

For Prerana Educational & Social Trust (R)

[Signature]
Manojan Varma

Schedule - 6 Fixed Assets 31.03.2018								
Particulars	Opening WDV	Rate	Additions - Put to use for		(Deletions)	Depreciable Value	Depreciation	Closing WDV
	31.03.2017		> 182 Days	< 182 Days				31.03.2018
PES Advanced Management Studies								
FURNITURES AND FIXTURES	7,19,520	0.10	4,070			1,23,530	72,283	6,51,177
Stationery	0	0.15		1,37,500		1,37,500	14,088	1,72,177
CC TV and ACC	34,836	0.15				34,836	5,222	29,614
Computers	4,88,407	0.15				4,88,407	73,261	4,15,146
Dr-UPS System	1,80,289	0.15				1,80,289	24,243	1,56,046
Internet and Telephone Networking	46,389	0.15				46,389	6,958	39,431
E Admin Office Automation	47,883	0.15				47,883	7,182	40,701
Networking Equipments	1,09,022	0.15				1,09,022	15,007	94,015
SMART DIGITAL CONER	79,618	0.15		41,350		1,40,978	21,145	1,24,457
SHARP PROJECTOR	74,135	0.15				74,135	11,123	63,012
WATER PURIFIER PLANT	39,494	0.15				39,494	5,924	33,570
Mix Set	22,211	0.15				22,211	3,332	18,879
Water Tank	23,749	0.15				23,749	3,562	20,187
Air Venton	21,641	0.15				21,641	3,246	18,395
Amplifier Mite Sm	40,019	0.15				40,019	6,003	34,016
Fire Extinguisher	20,633	0.15	40,990			81,623	13,148	68,475
Fire Insurance Installation	19,794	0.15				1,16,794	17,519	1,00,275
UPS Lincense	717	0.15				717	108	609
Wireless Mite Speaker	1,827	0.15				1,827	274	1,553
V Guard Stabilizer	912	0.15				912	137	775
Wally Florry Hardnet	0	0.15	2,200			2,200	330	1,870
Washing Machine	0	0.15		14,842		14,042	2,087	12,955
Water Pump	17,523.00	0.15				17,523	2,628	14,895
Library Books	8,796	0.40	47,719	60,904		1,17,448	33,798	83,650
Library Software	256	0.40				256	100	156
SUB TOTAL-IF	28,71,754		1,28,967	3,25,906	0	35,19,997	3,71,176	21,94,241
*As per M/s report of over-claim								
N. Kamalamma								
Chartered Accountant								
Shivamogga	Managing Trustee For Prema Educational & Social Trust (R)							
03.07.2018	Principal PES Institute of Advanced Management Studies NH 206, Sagar Road SHIVAMOGGA-577 204							





N.RAMACHANDRA B Com, FCA

Chartered Accountants,

3rd Cross, Nehru Road, SHIMOGA - 577 201.

Phone:224230 (O)

220274 (R)

Expenditure on maintainance of academic facilities

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying Statements of Accounts of PES ADVANCED MANAGEMENT STUDIES, SHIMOGA, run by PRERANA EDUCATIONAL & SOCIAL TRUST, BANGALORE for the year ended March 31, 2017

Management's responsibility for the Receipt & Payment account statement

Management is responsible for the preparation of this statement of Income and Expenditure Account and The Balance sheet in accordance with Generally accepted accounting practice in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the receipt & payment account, Income and Expenditure Account and Balance Sheet that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these statement of Income and Expenditure Account and The Balance sheet based on our audit. We conducted our audit in accordance with the standards on auditing issued by the institute of chartered accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the receipts & payment account, Income and Expenditure Account and Balance Sheet are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the receipt and payment account statement. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor consider internal control relevant to the preparation and fair presentation of the statement of Income and Expenditure Account and The Balance sheet in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the statement of Income and Expenditure Account and The Balance sheet We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the statement, Income and Expenditure Account exhibit a true and fare view of the Surplus for the year ended on that date and in case of Balance sheet the true and fair view of the state of Affairs of the TRUST for the year ended March 31, 2017.

SHIMOGA/14.09.2017



CHARTERED ACCOUNTANT

Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Adanced . Management Studies
Gaddadakere Village, Kotegangooru Post
Shivamogga - 577204



BALANCE SHEET AS ON 31-03-2017

	Schedules	₹
SOURCES OF FUNDS		
Excess of Income:	1	55765000
Current Liabilities	2	398456
		56163456
APPLICATION OF FUNDS		
Fixed Assets	3	2074734
Inter - Trust Receivables/(Payable)	4	52778600
Other Current Assets	5	98600
Cash & Bank Balances	6	1211522
		56163456

Yes

Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

"As per My report of even date"

N Ramachandra
Chartered Accountant

Shimoga
14.09.2017



For Prerana Educational & Social Trust (R)

(Signature)
Managing Trustee

PRERANA EDUCATIONAL & SOCIAL TRUST @
PES Advanced Management Studies
Guddadakere Village, Kotegangooru Post, Shivamogga
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2017



	Sch.	Rs in INR
INCOME		
Fees	7	16925150
Other Income	8	526023
		17451173
EXPENSES		
Repair & Maintenance	9	159494
Kuvempu university -Fees	10	311486
Staff Expenses	11	5121260
Administration & Office Expenses	12	791410
Depreciation	3	329865
		6713515
Excess of Income		10737658

"As per My report of even date"

N Ramachandra
 Chartered Accountant
 Shimoga
 14.09.2017



[Signature]
Principal

PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

B.Y Raghavendra
 Managing Trustee
 For Prerana Educational & Social Trust (R)

[Signature]
 Managing Trustee

SCHEDULE FORMING PART OF FINANCIAL STATEMENTS 2016-2017

		PES Advanced Management Studies
Schedule - 1		
	Excess of Income:	
Opening Balance		
Current period		45027345
		10737658
		55765000
Schedule - 2		
	Current Liabilities	
KMDC LOAN		40000.00
Driver Security Deposit		9000.00
NSS Grants Received		10439.00
Premier Fire and Safety		63285.00
Scholarship Payable		275732
		398456
Schedule - 4		
	Inter Trust Receivables (Payables)	
Pes Boys Hostel		(1533000.00)
PES Girls Hostel		(23000.00)
PES I T M College		(1064054.00)
PES Kids Academy		(200.00)
PES PT		(3035.00)
PES PUC		(2250.00)
PES PUBLIC SCHOOL		991020.00
PES Trust		54414019.00
		52778600
Schedule - 5 Other Current Assets		
Staff Advance		80000
Fees Receivable		18,600
		98,600
Schedule - 6		
	Cash & Bank Balances	
Cash in hand		29686
SBM-64058424653-Principal		384985
SBM A/c No.64031388783		796851
		1211522
Schedule - 7		
	Fees	
College fees		1874050
Transportation fees		4677180
Tuition fees		10373920
		16925150

Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

For Prema Educational & Social Trust (R)

Managing Trustee

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SCHEDULE FORMING PART OF FINANCIAL STATEMENTS 2016-2017		
		PES Advanced Management Studies
Schedule - 8	Other Income	
Bank Interest Received		205778
Application fees		43600
Course Discontinuation		162850
Placement Training fees		45900
Misc Income		34782
Salary Undisbursed		29813
Transportation Charges		3500
		<u>526023</u>
Schedule - 9	Repair & Maintenance	
Building & Maintenance		152494.00
R O Water Service		7000.00
		<u>159494</u>
Schedule - 10	University Fees	
Affiliation, Service & University Fees		<u>311486.00</u>
		<u>311486.00</u>
Schedule - 11	Staff Expenses	
Salary Paid		5121260.00
		<u>5121260.00</u>
Schedule - 12	Administration & Office Expenses	
Advertisement Expenses		8200.00
A M C - Software		10000.00
Annual Day Expenses		13882.00
BANK CHARGES		1383.00
Books & Periodicals		10760.00
Cultural Program/competition Exp		7584.00
Exam Remuneration		535.00
Exams Expenses		1234.00
Misc Expenses		775.00
Placement Training Exp		41543.00
Pooja Expenses		5500.00
Postage & Courier		4798.00
Printing & Stationery		21415.00
Red Cross Registration Fee		7290.00
Sports Expenses		3148.00
Staff Welfare		980.00
Student ID Card Expenses		7140.00
Travelling Expenses- Staff		876.00
TRAVELLING EXPENSES		59.00
University Fees		<u>840545.00</u>
Workshop Training Expenses		4000.00
		<u>791410.00</u>

Principal

PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

For Prerena Educational & Social Trust (R)

Managing Trustee

Schedule - 6 Fixed Assets 31.03.2017



Particulars	Opening WDV 31.03.2015	Rate	Additions - Put to use for		(Deletions)	Depreciable Value	Depreciation	Closing WDV 31.03.2016
			> 182 Days	<182 Days				
PES Advanced Management Studies:								
Library Books	18,751	1	11,450	17,572		47,773	38,987	8,786
CC TV and ACC	40,900	0.15				40,900	6,144	34,816
Computers	5,74,597	0.15				5,74,597	86,190	4,88,407
Dx- UPS System	1,88,575	0.15				1,88,575	28,286	1,60,289
Intranet and Telephone Networking	54,875	0.15				54,875	8,186	46,389
E Admin Office Automation	56,338	0.15				56,338	8,450	47,885
Networking Equipments	1,17,673	0.15				1,17,673	17,651	1,00,022
SHARP DIGITAL COPIER	93,668	0.15				93,668	14,050	79,618
SHARP PROJECTER	87,242	0.15				87,242	13,086	74,156
WATER PURIFIER PLANT	48,482	0.15				48,482	7,272	41,210
Mike Set	25,131	0.15				25,131	3,770	21,361
Water Tank	27,040	0.15				27,040	4,056	22,984
Air Venton	25,507	0.15				25,507	3,826	21,681
Amplifier Mike Set	0	0.15	54,140			54,140	8,121	46,019
Fire Extinguisher	0	0.15		32,328		32,328	4,849	27,479
Fire Instrument Installation	0	0.15		1,29,507		1,29,507	19,426	1,10,081
FURNITURES AND FIXTURES	6,40,702	0.10		2,45,000		8,85,702	1,32,855	7,52,847
Library Software	640	0.60				640	384	256
UPS Luminous	843	0.15				843	126	717
Webcam Mike Speaker	0	0.15	2,150			2,150	323	1,827
Guard Stabilizer	1,073	0.15				1,073	161	912
Water Pump	20,627.00	0.15				20,627	3,094	17,533
SUB TOTAL -II	19,22,392	5	67,740	4,14,467	0	24,04,599	3,29,865	20,74,734


Principal
 PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

For File No. 13/2016-17 Section 17(1)(b)

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2015-16

N.RAMACHANDRA B.Com., FCA.

Phone:224239

220274



Chartered Accountants,

3rd Cross, Nehru Road, SHIMOGA - 577 201.

Expenditure on maintainance of academic facilities.

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying Statements of Accounts of PES ADVANCED MANAGEMENT STUDIES, SHIMOGA, run by PRERANA EDUCATIONAL & SOCIAL TRUST, BANGALORE for the year ended March 31, 2016

Management's responsibility for the Receipt & Payment account statement

Management is responsible for the preparation of this statement of Income and Expenditure Account and The Balance sheet in accordance with Generally accepted accounting practice in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the receipt & payment account, Income and Expenditure Account and Balance Sheet that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these statement of Income and Expenditure Account and The Balance sheet based on our audit. We conducted our audit in accordance with the standards on auditing issued by the institute of chartered accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the receipts & payment account, Income and Expenditure Account and Balance Sheet are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the receipt and payment account statement. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor consider internal control relevant to the preparation and fair presentation of the statement of Income and Expenditure Account and The Balance sheet in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the statement of Income and Expenditure Account and The Balance sheet We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the statement, Income and Expenditure Account exhibit a true and fare view of the Surplus for the year ended on that date and in case of Balance sheet the true and fair view of the state of Affairs of the TRUST for the year ended March 31, 2016.

SHIMOGA/26.09.2016

Principal

PES Institute of Advanced Management Studies

NH 206, Sagar Road

SHIVAMOGGA-577 204.

CHARTERED ACCOUNTANT



**PRERANA EDUCATIONAL & SOCIAL TRUST @
PES Advanced Management Studies
Guddadakere Village, Kotegangooru Post, Shivamogga**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2016

	Sch.	
INCOME		
Fees	7	17463998
Other Income	8	253209
		17717207
EXPENSES		
Repair & Maintenance	9	223164
VTU Fees Paid	10	679451
Staff Expenses	11	4914586
Administration & Office Expenses	12	1798329
Depreciation	3	397699
		8013229
Excess of Income		9703978

As per My report of even date

N Ramachandra
Chartered Accountant
Shimoga
26.09.2016



B.Y Raghavendra
Managing Trustee

For Prerana Educational & Social Trust (R)

Managing Trustee


Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.



PRERANA EDUCATIONAL & SOCIAL TRUST @
PES Advanced Management Studies
Guddadakere Village, Kotegangooru Post
Shivamogga - 577204

BALANCE SHEET AS ON 31-03-2016

	Schedules	
SOURCES OF FUNDS		
Excess of Income:	1	45027342
Current Liabilities	2	267548
		45294890
APPLICATION OF FUNDS		
Fixed Assets	3	1922392
Inter - Trust Receivables/(Payable)	4	41425932
Other Current Assets	5	74900
Cash & Bank Balances	6	1871666
		45294890



"As per My report of even date"

N Ramachandra
 Chartered Accountant
 Shimoga
 26.09.2016



B.V Raghavendra
 Managing Trustee

For Prerana Educational & Social Trust (R)

(Signature)
 Managing Trustee

(Signature)
 Principal

PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

SCHEDULE FORMING PART OF FINANCIAL STATEMENTS 2015-2016		PES Advanced Management Studies
Schedule - 1	Excess of Income:	
Opening Balance		35,323,364.00
Current period		9,703,978.00
		45,027,342.00
Schedule - 2	Current Liabilities	
NSS Grant		21,170.00
Scholarship Payable		237,378.00
Drivers Security Deposit		9,000.00
		267,548.00
Schedule - 4	Inter Trust Receivables (Payables)	
Pea Boys Hostel		(1,524,000.00)
PES Girls Hostel		(9,500.00)
PES I T M College		(1,002,169.00)
PES Kids Academy		(209.00)
PES PT		(3,400.00)
PES PUC		(2,250.00)
PES PUBLIC SCHOOL		994,180.00
PES Trust		43,035,271.00
		41,425,932.00
Schedule - 5 Other Current Assets		
Fees Receivable		74,900.00
		74,900.00
Schedule - 6	Cash & Bank Balances	
Cash in hand		33,960.00
SBM-64058424653-Principal		294,023.00
SBM A/c No.64031388783		1,543,683.00
		1,871,666.00
Schedule - 7	Fees	
Application fees		49,400.00
College fees		3,049,712.00
Transportation fees		4,425,300.00
Tuition fees		9,939,586.00
		17,463,998.00



For Prerana Educational & Social Trust (R)

[Handwritten Signature]
Principal

[Handwritten Signature]
Managing Trustee

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.



SCHEDULE FORMING PART OF FINANCIAL STATEMENTS 2015-2016		PES Advanced Management Studies
Schedule - 8	Other Income	
Bank Interest Received		184,993.00
Discount Received		22.00
Industrial Visiting		22,160.00
Misc Income		26,900.00
Salary Undisbursed		5,934.00
Transportation Charges		13,200.00
		253,209.00
Schedule - 9	Repair & Maintenance	
Building Maintenance		215,882.00
CC Tv Maintenance		7,282.00
		223,164.00
Schedule - 10	VTU Fees Paid	
Affiliation, Service & University Fees		679,451.00
		679,451.00
Schedule - 11	Staff Expenses	
Salary Paid		4,914,586.00
		4,914,586.00
Schedule - 12	Administration & Office Expenses	
Advertisement Expenses		18,000.00
A.M.C. Building		10,000.00
Bank Charges		583.00
Books & Periodicals		18,695.00
College Day Expenses		14,855.00
Events/ Functions/ Other Programs		7,121.00
Exam Remuneration		750.00
Exams Expenses		5,676.00
G.C MEETING EXPENCES		1,227.00
Honorarium to Visiting Lecturer		1,000.00
Kpsc Exam Remuneration		3,575.00
Misc Expenses		3,937.00
Placement Training Exp		1,597.00
Pooja Expenses		15,000.00
Postage & Courier		742.00
Printing & Stationery		125,677.00
Refund A/c		81,500.00
R O Water Service		3,040.00
Sports Expenses		5,225.00
Staff Welfare		3,752.00
Student I D Card Expenses		7,875.00
Students Bags Expenses		81,800.00
Traveling Expenses- Staff		50.00
Traveling Expenses- Students		19,800.00
		1,347,050.00
		1,798,329.00

441

X.NC

441

hsl
Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

For Prerana Educational & Social Trust (R)

[Signature]



Schedule - 6 Fixed Assets 31.03.2016								
Particulars	Opening WDV 31.03.2015	Rate	Additions - Put to use for		(Deletions)	Depreciable Value	Depreciation	Closing WDV 31.03.2016
			> 182 Days	< 182 Days				
PES Advanced Management Studies:								
Library Books	39,112	1	37,828	37,503		114,443	95,692	18,751
CC TV and ACC	45,188	0.15				45,188	7,228	40,960
Computers	675,997	0.15				675,997	101,400	574,597
Dx- UPS System	221,853	0.15				221,853	33,278	188,575
Internet and Telephone Networking	64,206	0.15				64,206	9,631	54,575
E Admin Office Automation	60,276	0.15				60,276	9,941	50,335
Networking Equipments	138,439	0.15				138,439	20,766	117,673
SHARP DIGITAL COPIER	110,198	0.15				110,198	16,530	93,668
SHARP PROJECTER	102,638	0.15				102,638	15,396	87,242
WATER PURIFIER PLANT	54,662	0.15				54,662	8,199	46,463
Nika Set	30,742	0.15				30,742	4,611	26,131
Water Tank	32,871	0.15				32,871	4,931	27,940
Air Veritan	30,008	0.15				30,008	4,501	25,507
FURNITURES AND FIXTURES	600,880	0.10				600,880	60,088	540,792
Library Software	1,600	0.60				1,600	960	640
UPS Luminous	2,108	0.15				2,108	316	1,792
V Guard Stabilizer	2,682	0.15				2,682	402	2,280
Water Pump	0.00	0.15		22,300		22,300	3,345	18,955
SUB-TOTAL -B	2,222,460	4	37,828	59,803	0	2,320,891	397,699	1,923,192

Principal
 PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA

For Prerana Educational & Social Trust (P)

CA

Gowrish & Co
CA. Gowrish Bhargav K.
B.COM., A
CHARTERED ACCOUNTANT



Expenditure maintenance of academic facilities

Ref No :

30/10/2020

Date :

INDEPENDENT AUDITOR'S REPORT

To the Trustees of PRERANA EDUCATIONAL & SOCIAL TRUST ^o, PRERANA CHAMBERS, NEHARU NAGAR MAIN ROAD, BANGALORE - 560020.

Opinion

We have audited the financial statements of The PRERANA EDUCATIONAL & SOCIAL TRUST ^o, ADVANCED MANAGEMENT STUDIES, GUDDADAKERE BILLAGE, KOTEGANGOORU POST, SHIVAMOGGA - 577204 which comprise the balance sheet at March 31st 2020, and the Income and expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion -

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in accordance with the code of ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Principal

PES Institute of Advanced Management Studies

" VENKATA GOWRI " 7th Cross, Ravindrana^gara, Shivamogga - 577201

08182 - 224878, 404078 (O) Mob: 90089 31787 Email: gowrish.bhargav@gmail.com



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Place of Signature:
Date:



Gowrish & Co,
FIRN: 047197 S

CA. K.V. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 236341

UDIN: 20236341AAAACP1150

Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies

Guddadakere Billage, Kotegangooru Post, Shivamogga - 577204




INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

<p>To Administrative Expenses :</p> <p>Admission/Registration and University Fees * 10,10,265.00</p> <p>Advertisement Expenses 1,86,243.78</p> <p>Affiliation, Service & University Fees 20,03,340.00</p> <p>Alumni Association Expenses 1,520.00</p> <p>A.M.C - Software 10,000.00</p> <p>Annual Day Expenses 20,827.00</p> <p>Audit Fees 36,532.10</p> <p>Auditing Expenses 16,000.00</p> <p>Bank Charges 1,326.14</p> <p>Books & Periodicals 17,182.00</p> <p>Branching Activity Expenses 2,750.00</p> <p>Cultural Programmes/competition Exp 160.00</p> <p>Electricity Charges 13,28,016.04</p> <p>EPF Administrative Charges 24,165.00</p> <p>Events/ Functions/ Other Programs 720.00</p> <p>Exams Expenses 3,429.00</p> <p>G.C MEETING EXPENSES 23,000.00</p> <p>Graduation Day Programme Expenses 44,809.04</p> <p>Honorarium to Visiting Lecturer 8,000.00</p> <p>Insurance - Building and Assets 88,937.73</p> <p>Internet Charges 2,00,719.57</p> <p>Jana Janayana Baliga Function 9,670.00</p> <p>LIC GRATUITY RENEWAL 1,28,815.00</p> <p>LIC Visit Expenses 2,646.00</p> <p>Local Conveyance 7,747.00</p> <p>Mediclain Insurance - Students 73,540.21</p> <p>Misc Expenses 5,073.00</p> <p>Municipal Tax 31,806.88</p> <p>National Conference Workshop 6,370.00</p> <p>Office Expenses 2,540.00</p> <p>Placement Training Exp 1,37,392.00</p> <p>Pooja Expenses 7,000.00</p> <p>Postage & Courier 4,356.00</p> <p>Printing & Stationery 3,34,033.19</p> <p>P.T Renewal Fee 1,629.44</p> <p>PJ Fest Expenses 42,146.00</p> <p>Red Cross Registration Fee 10,095.00</p> <p>Refund A/c 1,48,635.00</p> <p>Security Charge 6,57,985.11</p> <p>Sports Expenses 7,400.00</p> <p>Student I.D Card Expenses 11,284.00</p> <p>Subscription Fees 58,900.00</p> <p>Tally Subscription 3,013.50</p> <p>TELEPHONE CHARGES 19,548.26</p> <p>Travelling Expenses 9,900.00</p> <p>UG Fest Expenses 25,242.00</p> <p>Water Supply Charges 90,803.61</p>				<p>BY DIRECT INCOME :</p> <p>Additional Tuition Fees 43,035.00</p> <p>Admission Fees (University) 1,35,131.00</p> <p>Campus Up-Keeping 3,42,050.00</p> <p>Career Guidance Fund 15,068.00</p> <p>College ECA Fund 20,550.00</p> <p>College Sports Fund 1,71,000.00</p> <p>ECA/SWF/TWF 63,872.00</p> <p>FINE 34,500.00</p> <p>Flag/ Poor Student Fund Fee 32,459.00</p> <p>Forum Activities Fee 3,42,020.00</p> <p>Lab Maintenance Fees 1,93,000.00</p> <p>Literacy Fees 4,596.00</p> <p>Mediclain Insurance 68,500.00</p> <p>Miscellaneous Fees 3,47,000.00</p> <p>N.S.S Fees 15,048.00</p> <p>Other Fees (PG) 3,70,950.00</p> <p>Placement Training Fees 3,12,000.00</p> <p>Red Cross Fee 84,250.00</p> <p>Registration Fees 4,26,410.00</p> <p>Rover and Rangers PG (College) 1,480.00</p> <p>Rover and Rangers PG (UV) 420.00</p> <p>Rovers & Rangers (Scouts & Guides) 5,894.00</p> <p>Sports Development Fund 2,05,100.00</p> <p>TRANSPORTATION FEES 62,79,000.00</p> <p>Tuition Fees 1,73,89,775.00</p> <p>University Development Fund 50,592.00</p> <p>University Fees (INCOME) 1,09,230.00</p>			
				<p>INDIRECT EXPENSES</p> <p>APPLICATION FEES 40,800.00</p> <p>Bank Charges Received 177.00</p> <p>Bank Interest Received 2,21,510.00</p> <p>Course Discontinuation 54,920.00</p> <p>Misc Income 33,324.00</p> <p>Workshop Training Expenses 2,875.00</p>	<p>2,69,70,930.00</p> <p>1,53,006.00</p>	<p>69,23,699.20</p>	

For Prerana Educational & Social Trust (P)


 Managing Trustee

Principal


PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.



PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies
Guddadakere Billage, Kotegangooru Post, Shivamogga - 577204

BALANCE SHEET AS ON 31.03.2020

CAPITAL AND LIABILITIES	Sr#	AMOUNT	ASSET AND INVESTMENTS	Sr#	AMOUNT
CAPITAL FUND	1	8,99,29,983.42	FIXED ASSETS	3	27,70,404.00
CURRENT LIABILITIES	2	2,18,467.00	DEPOSITS, LOANS & ADVANCES	4	15,000.00
			OTHER CURRENT ASSETS	5	1,95,170.00
			CASH & BANK BALANCES	6	8,54,768.86
			BRANCH/DIVISIONS	7	8,63,13,107.56
TOTAL		9,01,48,450.42	TOTAL		9,01,48,450.42

AS PER REPORT OF EVEN DATE

GOWRISH & CO,
PIN: 017197 5



K.V. Gowrish
CA. K.V. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 236341

FOR PRERANA EDUCATIONAL & SOCIAL TRUST @

[Signature]
MANAGING TRUSTEE

Place : Shimoga
Date :

[Signature]
Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies

Guddalakeere Billage, Kotegangooru Post, Shivamogga - 577204



	ASSETS	LIABILITIES		LIABILITIES	
Opening Balance:					
Bank Accounts	19,44,661.00	39,96,368.00	Current Liabilities		
Cash-in-hand	51,705.00		Exam Remuneration Apr / May 2019	675.00	
			Exam Remuneration - Dec 2018 - 92680/- & 15792/-	1,752.00	
			IES Grants Received	17,161.00	
Current Liabilities:	2,77,000.00		Salary Payable	15,16,117.00	
CA/CS Foundation Training Fee	88,520.00		Sundry Creditors	24,67,166.00	86,73,318.00
Exam Remuneration Apr / May 2019	11,950.00		Scholarship & RMDC	45,70,427.00	
Exam Remuneration - M. Com - Rs.11000/-	97,240.00		Fixed Assets		
Exam Remuneration Nov - Dec 2018 - Rs.94240/-	362.00		Tea Flask		1,790.00
10% Payable - 94 C	34,497.00		Current Assets		
10% Payable (Others)	3,25,976.00	54,38,027.00	Loans & Advances (Asset)		51,920.00
Sundry Creditors	45,90,672.00		Branch / Divisions		
10% Payable (Others)			PES PUBLIC SCHOOL	20,600.00	
Current Assets:	75,610.00	1,15,110.00	PES Trust	1,75,61,175.00	1,75,61,175.00
Fees Receivable - 2018-19	32,560.00		Indirect Expenses		
Loans & Advances (Asset)			Admission, Registration and University Fees	10,10,265.00	
Branch / Divisions:		81,500.00	Advertisement Expenses	17,010.00	
PES Trust			Affiliation, Service & University Fees	20,03,340.00	
Direct Incomes:			Alumni Association Expenses	1,520.00	
Additional Tuition Fees	65,035.00		Annual Day Expenses	3,120.00	
Admission Fees (University)	1,15,124.00		Auditing Expenses	16,000.00	
Campus Up-Keeping	3,42,050.00		Bank Charges	1,326.14	
Career Guidance Fund	15,000.00		Books & Periodicals	14,547.00	
College CCA Fund	20,550.00		Branding & Merchandise	2,650.00	
College Sports Fund	1,73,000.00		Building & Maintenance	10,875.00	
College Sports Fund	63,860.00		Cultural Programme/competition Exp	160.00	
CCA/SWI/TWF	14,000.00		Fests/ Functions/ Other Programs	720.00	
TINA	12,456.00		Exams Expenses	165.00	
Flag/ Poor Student Fund Fee	3,42,020.00		G C MEETING EXPENSES	23,000.00	
Forum Activities Fee	1,01,000.00		Honorarium to Visiting Lecturer	8,000.00	
Lab Maintenance Fees	4,294.00		Jana Janyara Bilaga Function	9,670.00	
Library Fees	68,500.00		UC Visit Expenses	2,640.00	
Mediclaim Insurance	3,42,010.00		Local Conveyance	7,742.00	
Miscellaneous Fees	25,610.00		File Expenses	2,101.00	
Other Fees	3,70,950.00		National Conference Workshop	4,370.00	
Other Fees (PG)	3,12,000.00		Pooja Expenses	7,000.00	
Placement Training Fees	34,250.00		Postage & Courier	589.00	
Red Cross Fee	4,26,392.00		Printing & Stationery	11,159.00	
Registration Fees	1,690.00		PJF Fest Expenses	12,523.00	
Rover and Rangers PG (College)	420.00		Red Cross Registration Fee	30,075.00	
Rover and Rangers PG (JUV)	5,892.00		Refund A/c	1,48,635.00	
Rovers & Rangers (Scouts & Guides)	2,05,050.00		Sports Expenses	7,600.00	
Sports Development Fund	1,72,60,770.00	2,05,62,420.00	Staff Welfare	928.00	
Tuition Fees	50,585.00		Subscription Fees	58,500.00	
University Development Fund	1,09,230.00		Traveling Expenses	9,900.00	
University Fees (INCDME)			UG Fest Expenses	5,722.00	
Indirect Incomes:	40,800.00	3,50,247.00	Workshop Training Expenses	12,270.00	34,39,448.14
APPLICATION FEES	177.00		Closing Balance		
Bank Charges Received	2,21,510.00		Bank Accounts	8,14,312.86	
Bank Interest Received	54,900.00		Cash-in-hand	40,456.00	8,54,768.86
Course Discontinuation	32,840.00				
Misc Income					
Indirect Expenses:	8,600.00	80,850.00			
UG Fest Expenses	22,250.00				
Workshop Training Expenses					
TOTAL	3,05,56,120.00	3,05,56,120.00	TOTAL	3,05,56,120.00	3,05,56,120.00

AS PER REPORT OF EVEN DATE

GOWRISH & CO,
FRN: 017197 S

CA. K.V. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO.236341

Place: Shivamogga
Date:



FOR PRERANA EDUCATIONAL & SOCIAL TRUST @



Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

Repairs & Maintenance :				
Building & Maintenance	1,93,668.79			
Bus Maintenance	59,795.65			
D G Set Maintenance	1,14,089.15			
Electrical Maintenance	1,01,464.23			
Garden Maintenance	1,79,469.91			
Repair and Maintenance	85,263.22			
S T P Maintenance	1,36,208.65			
Vehicle Maintenance Cost	70,15,201.97	29,49,070.97		
Employee Benefits Expenses				
Salary Paid	95,07,173.00			
EPF Employer Contribution	6,59,970.00			
ESI- Employer Contribution	1,30,007.00			
Staff Welfare	5,293.00			
Uniform - Drivers	8,656.41			
Uniform Staff	1,970.00	1,01,13,006.41		
Depreciation		5,62,896.00		
Excess of Income over expenditure		65,75,311.42		
TOTAL		2,79,24,136.00	TOTAL	2,79,24,136.00



AS PER REPORT OF EVEN DATE

GOWRISH & CO,
 FRN: 0171975
 CA. K. V. GOWRISH BHARGAV
 CHARTERED ACCOUNTANT
 MEMBERSHIP NO. 336341



FOR PREKSHA EDUCATIONAL & SOCIAL TRUST

[Signature]
 MANAGING TRUSTEE

Place : Shimoga
 Date :

[Signature]

Principal

PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

BALANCE SHEET SUB SCHEDULE AS ON 31.03.2020



CAPITAL FUND SCHEDULE 1

PARTICULARS	AMOUNT	AMOUNT
CAPITAL FUND		
Opening Bal		8,33,54,670.00
Add: Excess of Income over expenditure		65,75,313.42
TOTAL CAPITAL FUND		8,99,29,983.42

CURRENT LIABILITIES SCHEDULE 2

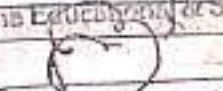
PARTICULARS	AMOUNT	AMOUNT
1 DRIVER SECURITY DEPOSIT :		
Shivakumar M B -145	3,000.00	
Somashekar G N -106	3,000.00	6,000.00
2 SCHOLARSHIP & KDMC :		
Scholarship - 21.01.2020 - 592132/-	6,950.00	
Scholarship Rs.28253 02.07.2018	9,696.00	
Scholarship Rs.10000/- 03.04.19	10,000.00	
Scholarship Rs.5645/- 15.05.2019	5,645.00	
Scholarship Rs.5645/- - 20.03.2020	5,645.00	
Scholarship Rs.566700/- 24.01.2019	7,180.00	45,116.00
CA/CS Foundation Trainging Fee		68,250.00
NSS Grants Received		12,994.00
Salary Payable		86,107.00
TOTAL CURRENT LIABILITIES		1,03,167.00

DEPOSITS, LOANS AND ADVANCES SCHEDULE 3

PARTICULARS	AMOUNT	AMOUNT
Staff Advances :		
K Sai Latha-Principal	7,500.00	
Sathish	7,500.00	15,000.00
TOTAL DEPOSITS, LOANS AND ADVANCES		15,000.00

OTHER CURRENT ASSETS SCHEDULE 5

PARTICULARS	AMOUNT	AMOUNT
FEES RECIEVALBE:		
Fees Recievable 2018-19		66,060.00
Fees Recievable 2019-20		1,29,110.00
TOTAL OTHER CURRENT ASSETS		1,95,170.00



Principal
 PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.
 Prerana Education & Social Trust

Managing Trustee



PARTICULARS		
	AMOUNT	AMOUNT
Cash In Hand		40,456.00
Balance with Bank		
SBI 64058424653	2,62,397.80	
SBI 64031388783	5,51,915.06	8,14,312.86
TOTAL CASH AND BANK BALANCE		8,54,768.86

BRANCH/DIVISIONS		
	Dr	Cr
Pes Boys Hostel	-	15,96,000.00
Pes Girl Hostel	26,791.00	-
Pes ITM	-	10,64,678.00
Pes KIDS	-	200.00
Pes PT	6,910.00	-
Pes Public School	9,85,895.00	-
Pes PUC	49,685.00	-
Pes Trust	8,79,04,704.56	-
TOTAL BRANCH/DIVISIONS	1,06,08,081.56	16,60,878.00

For Prerana Education & Social Trust @


Managing Trustee


Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies
Guddalohere Village, Ketaganpura Post, Shivamogga - 577204
SCHEDULE OF FIXED ASSETS AS ON 31-03-2020



Description	Tax Rate	01.04.2020	Acquisition During the year	Addition During the year	Total Addition	Sale / Disposal	Total	Depreciation	Add Dep	W.D.V.
Block A										
Physics Lab	0%	-	34,025.00	1,01,727.00	1,35,752.00	-	1,35,752.00	-	-	1,35,752.00
Sub Total A			34,025.00	1,01,727.00	1,35,752.00	-	1,35,752.00	-	-	1,35,752.00
Block B										
Furniture & Fixtures	30%	5,95,958.00	20,000.00	4,96,948.00	5,25,876.00	-	11,21,929.00	86,348.00	-	10,25,581.00
Sub Total B		5,95,958.00	20,000.00	4,96,948.00	5,25,876.00	-	11,21,929.00	86,348.00	-	10,25,581.00
Block C										
Acer Monitor	10%	15,863.00	-	-	-	-	15,863.00	1,100.00	-	13,215.00
Amplifier & Mixer	35%	33,248.00	-	-	-	-	33,248.00	4,687.00	-	28,262.00
Battery	15%	1,47,421.00	-	-	-	-	1,47,421.00	23,112.00	-	1,25,308.00
E Admin Office Automation	15%	34,397.00	-	-	-	-	34,397.00	5,199.00	-	29,407.00
Epson Projector	10%	-	-	54,522.00	54,522.00	-	54,522.00	4,068.00	-	50,453.00
Fire Extinguisher	10%	34,823.00	-	-	-	-	34,823.00	3,216.00	-	32,607.00
Fire Instrument Installation	10%	1,31,999.00	-	-	-	-	1,31,999.00	10,294.00	-	1,24,714.00
Internet & Telephone Networking	10%	33,516.00	-	-	-	-	33,516.00	3,027.00	-	30,489.00
Misc Sols	10%	16,011.00	-	-	-	-	16,011.00	1,407.00	-	14,604.00
Networking Equipment	15%	71,206.00	-	-	-	-	71,206.00	10,690.00	-	61,426.00
Passport Photo	15%	17,080.00	-	-	-	-	17,080.00	1,080.00	-	16,000.00
Projector Screen	30%	17,705.00	20,000.00	-	20,000.00	-	37,705.00	3,583.00	-	33,624.00
Sharp Digital Copier	20%	1,05,768.00	-	-	-	-	1,05,768.00	15,865.00	-	89,903.00
Sharp Projector	10%	53,578.00	-	-	-	-	53,578.00	6,017.00	-	45,541.00
V Guard Stabilizer	10%	620.00	-	-	-	-	620.00	98.00	-	560.00
Wahby Photo Headset	10%	1,587.00	-	-	-	-	1,587.00	236.00	-	1,351.00
Water Purifier Plant	20%	15,534.00	-	-	-	-	15,534.00	4,180.00	-	11,254.00
Water Tank	10%	17,169.00	-	-	-	-	17,169.00	2,574.00	-	14,595.00
Webcam Video Splitter	10%	1,810.00	-	-	-	-	1,810.00	199.00	-	1,611.00
Washing Machine	10%	21,041.00	-	-	-	-	21,041.00	1,856.00	-	19,385.00
cc Tv	10%	26,186.00	-	-	-	-	26,186.00	3,773.00	-	21,352.00
UPS System	10%	1,15,380.00	-	-	-	-	1,15,380.00	17,373.00	-	98,428.00
UPS Standalone	10%	618.00	-	-	-	-	618.00	78.00	-	540.00
Tea Rack	10%	-	-	1,790.00	1,790.00	-	1,790.00	134.00	-	1,656.00
Lab Equipments	15%	-	-	47,085.00	47,085.00	-	47,085.00	3,531.00	-	43,554.00
Sub Total C		8,83,646.00	20,000.00	1,01,918.00	1,21,982.00	-	10,17,942.00	1,44,882.00	-	8,72,242.00
Block D										
Acer Computer	40%	-	-	3,99,390.00	3,99,390.00	-	3,99,390.00	79,808.00	-	3,19,582.00
Computer & Peripherals	40%	-	2,65,579.00	18,530.00	2,70,858.00	-	2,70,858.00	1,07,432.00	-	1,68,487.00
Computer	40%	2,49,085.00	-	-	-	-	2,49,085.00	99,695.00	-	1,49,490.00
Linux Books	40%	79,184.00	1,318.00	61,614.00	1,42,116.00	-	1,42,116.00	44,890.00	-	97,818.00
Software	40%	92.00	-	-	-	-	92.00	17.00	-	55.00
Sub Total D		8,78,354.00	1,318.00	4,76,874.00	7,31,512.00	-	18,88,007.00	5,71,848.00	-	7,95,197.00
Grand Total A+B+C+D		18,81,227.00	25,365.00	11,78,834.00	15,25,142.00	-	31,12,919.00	5,62,866.00	-	27,70,494.00

Yes
Principal
PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577204.

For Prerana Educational & Social Trust

Managing Trustee



Expenditure on maintenance of academic facilities.

Ref No :

Date : 28/10/2018

INDEPENDENT AUDITOR'S REPORT

To the Trustees of PRERANA EDUCATIONAL & SOCIAL TRUST ^o, PRERANA CHAMBERS, NEHARU NAGAR MAIN ROAD, BANGALORE - 560020.

Opinion

We have audited the financial statements of The PRERANA EDUCATIONAL & SOCIAL TRUST ^o, ADVANCED MANAGEMENT STUDIES, GUDDADAIKERE BILLAGE, KOTEGANGOGURU POST, SHIVAMOGGA - 577204 which comprise the balance sheet at March 31st 2019, and the Income and expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion -

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in [jurisdiction], and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

" VENKATA GOWRI " 7th Cross, Ravindranagara, Shivamogga - 577201

08182 - 224878, 404078 (O) Mob: 90089 31787 E-mail : gowrish.bhargava@gmail.com

Principal
ICAI Institute of Advanced Management Studies

NH 206, Sagar Road
SHIVAMOGGA-577 204.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Gowrish & Co,
ERN: 017197 S
29/10/201
CA. K.V. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 236341

UDIN: 19236341AAAA 2158

Place of Signature:

Date:


Principal
PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.



PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies
 Guddadakere Billage, Kotegangooru Post, Shivamogga - 577204

BALANCE SHEET AS ON 31.03.2019

LIABILITIES	Sl. No	Amount	ASSETS AND INVESTMENTS	Sl. No	Amount
FUND	1	8,33,54,670.00	FIXED ASSETS	3	18
LIABILITIES	2	1,03,312.00	DEPOSITS, LOANS & ADVANCES	4	
			OTHER CURRENT ASSETS	5	1
			CASH & BANK BALANCES	6	39
			BRANCH/DIVISIONS	7	7,74
TOTAL		8,34,57,982.00	TOTAL		8,34,57,982.00

REPORT OF EVEN DATE

& CO,
197 S



GOWRISH BHARGAVA ACCOUNTANT
 LED ACCOUNTANT
 SHIP NO.236341

FOR PRERANA EDUCATIONAL & SOCIAL TRUST ®

MANAGING TRUSTEE

Shivamogga

Principal

PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies
Guddakere Billage, Kotegangooru Post, Shivamogga - 577204



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2024

Administrative Expenses :				DIRECT INCOME :	
Admission, Registration & University Fees	250.00			Additional Tuition Fees	3,58,920.00
Advertisement Expenses	14,499.00			Admission Fees (University)	56,130.00
Affiliation, Service & University Fees	15,11,779.00			Alumni Association Fees	48,600.00
A.M.C Software	10,000.00			Career Guidance Fund	12,440.00
Bank Charges	2,709.80			College ECA Fund	18,660.00
Books & Periodicals	17,400.00			College Sports Fund	1,55,500.00
College Fest	52,820.00			ECA/SWF/TWF	50,975.00
Cultural Program/Competition Exp	6,473.00			Fine	23,600.00
Discount Paid	8,000.00			Flag/Poor Student Fund Fee	9,330.00
Events, Functions/Other Programs	315.00			Forum Activities Fee	1,55,500.00
Exams Expenses	3,321.00			Literacy Fees	3,440.00
G.C Meeting Expenses	2,000.00			Maintenance Fees	1,24,400.00
Honorarium to Visiting Lecturer	10,500.00			Mediclain Insurance	62,200.00
LAC Visit Expenses	4,651.00			Miscellaneous Fees	1,24,400.00
Local Convoiance	4,771.00			N.S.S Fees	12,440.00
Misc Exp	1,309.00			Other Fees	6,43,900.00
National conference Workshop	300.00			Placement Training Fees	2,40,000.00
Placement Training Exp	1,44,595.00			Red Cross Fees	31,100.00
Pooja Exp	17,145.00			Registration Fees	4,02,200.00
Postage & Courier	10,881.00			Rovers & Rangers (Scouts & Guide)	4,860.00
Printing & Stationery	64,455.00			Sports Development Fund	1,55,500.00
Red cross Membership Fees	9,120.00			Transportation Fees	61,08,715.00
Fees Refund	1,57,775.00			Tuition Fees	1,53,39,195.00
Renewal Fees	9,824.00			University Development Fund	41,645.00
R.O Water Service	4,100.00			University Fees	1,77,520.00
Sports Expenses	3,310.00				
Staff Welfare	2,060.00			INDIRECT INCOME :	
Student I.D Card Exp	10,304.00			Application Fees	31,700.00
Subscription Fees	55,555.00			Bank Charges Received	354.00
Travelling Exp	1,789.00			Bank Interest Received	1,60,151.00
University Fee	2,173.00			Course Discontinuation	52,000.00
Youth Red Cross Program	2,926.00	21,47,053.80		Miscellaneous Income	21,453.00
				Workshop Training Exp	8,745.00
Repairs & Maintenance :					
Building & Maintenance		48,207.00			
Salary Paid		76,74,672.00			
Depreciation		4,27,796.00			
Excess of Income over expenditure		1,43,76,845.20			
TOTAL		2,46,75,574.00		TOTAL	2,46,75,574.00

AS PER REPORT OF EVEN DATE

GOWRISH & CO,
FRN: 017197 S

(Signature)
25/10/2024
CA.K.V. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO.236341



FOR PRERANA EDUCATIONAL & SOCIAL TRUST ©

(Signature)
MANAGING TRUSTEE

Place : Shivamogga
Date :

(Signature)
Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

CAPITAL FUND



PARTICULARS	AMOUNT	AMOUNT
CAPITAL FUND		
Opening Bal		6,89,77,824.80
Add: Excess of Income over expenditure		1,43,76,845.20
TOTAL CAPITAL FUND		8,33,54,670.00

CURRENT LIABILITIES

SCHEDULE - 2

PARTICULARS	AMOUNT	AMOUNT
1 DRIVER SECURITY DEPOSIT :		
Shivakumar M B -145	3,000.00	
Somashekar G N -106	3,000.00	6,000.00
3 SCHOLARSHIP & KDMC :		
KDMC Loan	20,000.00	
Scholarship Rs.28253/- 02.07.2018	9,696.00	
Scholarship Rs.3590/- 18.03.2019	3,590.00	
Scholarship Rs.4455/- 18.03.2019	4,455.00	
Scholarship Rs.566700/- 24.01.2019	7,180.00	44,921.00
Exam Remuneration		2,236.00
NSS Grants Received		50,155.00
TOTAL CURRENT LIABILITIES		1,03,917.00

DEPOSITS, LOANS AND ADVANCE

SCHEDULE - 3

PARTICULARS	AMOUNT	AMOUNT
Staff Advances :		
K Sai Latha-Principal	5,000.00	
Sathish	9,000.00	14,000.00
TOTAL DEPOSITS, LOANS AND ADVANCE		14,000.00

Principal

PES Institute of Advanced Management Studies

NH 206, Sagar Road

SHIVAMOGGA-577 204

SCHEDULE - 5

OTHER CURRENT ASSETS

PARTICULARS	AMOUNT	AMOUNT
FEEES RECIEVALBE:		
Fees Recievable 2018-19		1,41,670.00



CASH AND BANK BALANCE

PARTICULARS	AMOUNT	AMOUNT
Cash In Hand		51,705.00
Balance with Bank		
SBM 64058424653	2,49,233.50	
SBM 64031388783	36,95,427.50	39,44,661.00
TOTAL CASH AND BANK BALANCE		41,95,393.50

BRANCH/DIVISIONS SCHEDULE - 7

PARTICULARS	Dr Bal	Cr Bal
Pes Boys Hostel	-	15,96,000.00
Pes Girsl Hostel	26,791.00	-
Pes ITM	-	10,71,663.00
Pes KIDS	-	200.00
Pes PT	6,910.00	-
Pes Public School	9,88,195.00	-
Pes PUC	49,685.00	-
Pes Trust	7,90,94,001.00	-
TOTAL BRANCH/DIVISIONS	3,01,35,332.00	26,57,353.00

For Prerena Educational & Social Trust (PES)


Managing Trustee


Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

PREKANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advance Management Studies
Guddadakeri Bilage, Kotagangooru Post, Shivamogga - 577204

SCHEDULE OF FIXED ASSETS AS ON 31-03-2019



Description	Tax Rate	01.04.2019	Addition During 1st Half	Addition During 2nd Half	Total Additions	Sale / Disposal	Total	Depreciation	Addl Dep
BLOCK 0%	0%								
Sub Total A									
BLOCK 10%	10%								
Furniture & Fixtures		6,51,177.00					6,51,177.00	65,118.00	5,86,059.00
Sub Total B		6,51,177.00					6,51,177.00	65,118.00	5,86,059.00
BLOCK 15%	15%								
Ace/Written		18,419.00					18,419.00	2,764.00	15,655.00
Aire/Wire & Mile		39,116.00					39,116.00	5,867.00	33,249.00
Battery		1,72,497.00					1,72,497.00	26,016.00	1,47,481.00
E-Aid/In Office Automation		41,702.00					41,702.00	6,255.00	35,447.00
Fire Extinguisher		17,255.00					17,255.00	2,588.00	14,667.00
Fire Instrument Installation		1,58,774.00					1,58,774.00	23,816.00	1,34,958.00
Internet & Telephone Networking		39,431.00					39,431.00	5,915.00	33,516.00
Mike Sets		38,879.00					38,879.00	5,832.00	33,047.00
Networking Equipment		85,019.00					85,019.00	12,753.00	72,266.00
Pressure Pump		14,933.00					14,933.00	2,239.00	12,694.00
Projector Screen				18,600.00	18,600.00		18,600.00	1,995.00	17,205.00
Sharp Digital Copier		1,24,433.00					1,24,433.00	18,665.00	1,05,768.00
Sharp Projector		41,033.00					41,033.00	6,155.00	34,878.00
V Guard Stabilizer		775.00					775.00	116.00	659.00
Water Filter Handset		1,870.00					1,870.00	281.00	1,589.00
Water Purifier Plant		33,570.00					33,570.00	5,036.00	28,534.00
Water Tank		25,387.00					25,387.00	3,808.00	21,579.00
Welcome Mike Speaker		1,553.00					1,553.00	233.00	1,320.00
Washing Machine		32,889.00					32,889.00	4,933.00	27,956.00
CC TV		29,594.00					29,594.00	4,439.00	25,155.00
UPS System		1,35,246.00					1,35,246.00	20,437.00	1,14,809.00
UPS Luminous		609.00					609.00	91.00	518.00
Sub Total C		11,11,354.89		18,600.00	18,600.00		11,48,704.89	1,66,682.80	9,82,022.09
BLOCK 40%	40%								
Computer		4,15,146.00					4,15,146.00	1,66,058.00	2,49,088.00
Library Books		62,693.00		37,192.00	37,192.00		1,02,885.00	40,496.00	62,389.00
Software		154.00					154.00	62.00	92.00
Sub Total D		4,77,993.00		37,192.00	37,192.00		5,35,142.00	2,06,616.00	3,28,526.00
Grand Total A+B+C+D		22,35,251.00		18,792.00	18,792.00		22,56,033.00	4,27,796.00	18,28,237.00

[Signature]
Principal
PES Institute of Advance Management Studies
NH-206, Sagar Road
SHIVAMOGGA-577 204

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Advanced Management Studies

Guddalakeere Billage, Kotegangooru Post, Shivamogga - 577204

MEMBERSHIP NO. 236341



Opening Balance :					
Bank Accounts	12,99,455.80				
Cash-in-hand	19,428.00	13,09,883.80			
Current Liabilities :					
Exam Remuneration Apr / May 2018	15,584.00				
Exam Remuneration - Aug 2018	97,705.00				
Exam Remuneration - Dec 2018 - 92680/-	1,08,472.00				
Exam Remuneration Nov/Dec 2017	12,400.00				
Exam Remuneration Nov - Dec 2018	13,300.00				
NSS Grants Received	13,700.00				
Scholarship Rs.566700/- 24.01.2019	5,73,880.00				
TDS Payable (Others)	4,700.00				
Sundry Creditors	103.00				
Scholarship & KMDC	17,65,893.15	26,45,860.15			26,66,356.15
Current Assets :					
FEE Receivable 2016-17	2,450.00				
FEE RECEIVABLE FOR THE YEAR 2017-18	33,000.00				
Loans & Advances (Asset)	11,250.00	46,700.00			
Branch / Divisions :					
Pes Boys Hostel		51,000.00			
Direct Incomes :					
Additional Tuition Fees	3,58,520.00				
Admission Fees (University)	96,130.00				
Alumni Association Fee	48,600.00				
Career Guidance Fund	32,440.00				
College ECA Fund	18,660.00				
College Sports Fund	1,55,500.00				
ECA/SWF/TWF	50,975.00				
FINE	23,680.00				
Flag / Poor Student Fund Fee	9,330.00				
Forum Activities Fee	1,55,500.00				
Literary Fees	3,440.00				
Maintenance Fees	1,24,400.00				
Mediclin Insurance	62,200.00				
Miscellaneous Fees	1,24,400.00				
N S Fees	12,440.00				
Other Fees (PG)	6,43,900.00				
Placement Training Fees	2,40,000.00				
Red Cross Fee	31,100.00				
Registration Fees	4,02,200.00				
Rovers & Rangers (Scouts & Guides)	4,860.00				
Sports Development fund	3,55,500.00				
TRANSPORTATION FEES	61,06,715.00				
Tuition fees	*****				
University Development Fund	41,645.00				
University Fees (INCOME)	1,77,520.00	2,42,59,500.00			
Indirect Incomes :					
APPLICATION FEES	31,700.00				
Bank Charges Received	354.00				
Bank Interest Received	1,60,351.00				
Course Discontinuation	52,000.00				
Misc Income	21,421.00	2,65,626.00			
Indirect Expenses :					
Bank Charges	354.00				
Caution Deposit	3,000.00				
Cultural Programs/competition Exp	9,500.00				
Workshop Training Expenses	67,600.00	1,00,454.00			
TOTAL		2,86,79,023.95		TOTAL	2,86,79,023.95

AS PER REPORT OF EVEN DATE

GOWRISH & CO,
FRN: 017197 B

G. K. V. Gowrish Bhargav
G. K. V. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 236341

Place : Shivamogga
Date : -

FOR PRERANA EDUCATIONAL & SOCIAL TRUST

[Signature]
Principal
PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

MANAGING TRUSTEE

N.RAMACHANDRA B.Com., FCA.

Chartered Accountants,

2nd Cross, Rajendra nagara, SHIMOGA - 577 201.

Phone: 224239

2202

(R)



Expenditure on maintainance of Academic facilities

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying Statements of Accounts of PES ADVANCED MANAGEMENT STUDIES, SHIMOGA, run by PRERANA EDUCATIONAL & SOCIAL TRUST, BANGALORE for the year ended March 31, 2018

Management's responsibility for the Receipt & Payment account statement

Management is responsible for the preparation of this statement of Income and Expenditure Account and The Balance sheet in accordance with Generally accepted accounting practice in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the receipt & payment account, Income and Expenditure Account and Balance Sheet that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these statement of Income and Expenditure Account and The Balance sheet based on our audit. We conducted our audit in accordance with the standards on auditing issued by the institute of chartered accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the receipts & payment account, Income and Expenditure Account and Balance Sheet are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the receipt and payment account statement. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor consider internal control relevant to the preparation of fair presentation of the statement of Income and Expenditure Account and The Balance sheet in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the statement of Income and Expenditure Account and The Balance sheet. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the statement, Income and Expenditure Account exhibit a true and fare view of the Surplus for the year ended on that date and in case of Balance sheet the true and fair view of the state of Affairs of the TRUST for the year ended March 31, 2018.

SHIMOGA/05.07.2018


Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

2
CHARTERED ACCOUNTANT



PRERANA EDUCATIONAL & SOCIAL TRUST @

PES Advanced Management Studies

Guddadakere Village, Kotegangooru Post, Shivamogga

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2018

	Sch.	₹
INCOME		
Fees	7	2,14,01,015
Other Income	8	4,15,266
		2,18,36,281
EXPENSES		
Repair & Maintenance	9	55,715
University Fees Paid	10	12,10,413
Staff Expenses	11	63,65,184
Administration & Office Expenses	12	6,52,870
Depreciation	5	3,30,276
		86,23,456
Excess of Income		1,32,12,825

For Prerana Educational & Social Trust (₹)

"As per My report of even date"


N. Ramachandra
Chartered Accountant
Shimoga
05.07.2018




Managing Trustee
Managing Trustee


Principal
PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.



PRERANA EDUCATIONAL & SOCIAL TRUST ®

PES Advanced Management Studies
Guddadakere Village, Kotegangooru Post
Shivamogga - 577204


BALANCE SHEET AS ON 31-03-2018



	Schedules	₹
SOURCES OF FUNDS		
Excess of Income:	1	6,89,77,825 ✓
Current Liabilities	2	1,82,176 ✓
		6,91,60,001
APPLICATION OF FUNDS		
Fixed Assets	3	21,80,231 ✓
Inter - Trust Receivables/(Payable)	4	6,55,93,804 ✓
Other Current Assets	5	76,082 ✓
Cash & Bank Balances	6	13,09,884 ✓
		6,91,60,001

For Prerana Educational & Social Trust (R)


"As per My report of even date"


N Ramachandra
Chartered Accountant

Shimoga
05.07.2018




Managing Trustee
Managing Trustee


Principal
PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

SCHEDULE I FORMING PART OF FINANCIAL STATEMENTS 2017-2018

		PES Advanced Management Studies
Schedule - 1	Excess of Income:	
Opening Balance		5,57,65,000
Current period		1,32,12,820
		6,89,77,820
Schedule - 2	Current Liabilities	
KMDC LOAN		55,025
Driver Security Deposit		9,000
NSS Grants Received		16,455
Premier Fire and Safety		39,234
Scholarship Payable		62,462
		1,82,176
Schedule - 4	Inter Trust Receivables (Payables)	
Pes Boys Hostel		(15,45,000)
PES Girls Hostel		(28,000)
PES ITM College		(10,71,700)
PES Kids Academy		(200)
PES PT		(3,915)
PES PUC		49,685
PES PUBLIC SCHOOL		9,88,195
PES Trust		6,72,04,768
		6,55,93,804
Schedule - 5 Other Current Assets		
Staff Advance		32,632
Fees Receivable		43,450
		76,082
Schedule - 6	Cash & Bank Balances	
Cash in hand		19,428
SBM-64058424653-Principal		2,56,951
SBM A/c No.64031388783		10,33,505
		13,09,884
Schedule - 7	Fees	
Additional Tuition Fees		1,85,500
Admission Fees (University)		91,055
Alumni Association Fee		49,600
Career Guidance Fund		12,220
College Development Fees		80,000
College ECA Fund		17,640
College Fees		2,14,320
College Fees (PG)		50,400
College Sports Fund		1,52,750
ECA/SWF/TWF		51,715
Flag/ Poor Student Fund Fee		9,165
Forum Activities Fee		1,47,000
Literacy Fees		3,760
Maintenance Fees		1,17,600
Mediclaim Insurance		58,800
N S S Fees		12,220
Other Fees (PG)		3,37,300
Red Cross Fee		22,095
Registration Fees		4,03,835
Rovers & Rangers (Scouts & Guides)		4,900



Yes
Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

For Prerana Educational & Social Trust (R)

B
Managing Trustee

SCHEDULE FORMING PART OF FINANCIAL STATEMENTS 2017-2018



		PES Advanced Management Studies
Sports Development Fund		1,52,750
TRANSPORTATION FEES		58,32,420
Tuition Fees		1,33,51,675
University Development Fund		42,895
		<u>2,14,01,815</u>
Schedule - 8	Other Income	
Application Fees		41,000
Bank Interest Received		1,20,736
Inclusion of Visiting		27,200
Misc. Income		1,91,110
Exams Remuneration		3,781
Placement Training Fees		53,000
		<u>4,35,266</u>
Schedule - 9	Repair & Maintenance	
Building & Maintenance		48,953
R.O Water Service		6,754
		<u>55,713</u>
Schedule - 10	University Fees	
Affiliation, Service & University Fees		12,10,311
		<u>12,10,311</u>
Schedule - 11	Staff Expenses	
Salary Paid		63,63,059
Staff Welfare		2,175
		<u>63,65,234</u>
Schedule - 12	Administration & Office Expenses	
Advertisement Expenses		21,425
Alumni Association Expenses		8,599
A.M.C Software		10,000
Annual Day Expenses		10,251
Bank Charges		812
Books & Periodicals		1,6071
Cultural Programme/competition Exp		1,400
Events/ Functions/ Other Programs		630
Exams Expenses		961
Faculty Development Program		11,113
Fire Safety Expenses		20,000
G.C MEETING EXPENSES		1,200
Honorarium to Visiting Lecturer		6,300
K.C. Shimoga Intercollegiate Cricket Tournament		6,055
LIC Visit Expenses		5,101
Misc. Expenses		7,141
National Conference/Workshop		8,176
Placement Training Exp		50,269
Poon Expenses		10,024
Postage & Courier		6,967
Printing & Stationery		52,232
Red Cross Expenses		1,960
Refund A/c		2,20,700
Renewal Fees		8,184
Repair and Maintenance		18,500
Sports Expenses		8,847
Student ID Card Expenses		9,825
Subscription Fees		85,300
Travelling Expenses- Staff		3,302
Youth Red Cross Programme		9,745
		<u>6,52,870</u>

[Signature]
Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204,

For Prerana Educational & Social Trust (R)

[Signature]
Manojan Varma

Schedule - 6 Fixed Assets 31.03.2018								
Particulars	Opening WDV	Rate	Addition - Paid to me for		(Debit) less	Depreciable Value	Depreciation	Closing WDV
	31.03.2017		> 182 Days	< 182 Days				31.03.2018
PES Advanced Management Studies								
FURNITURES AND FIXTURES	7,19,520	0.10	4,970			7,24,490	72,449	6,52,041
Notes	0	0.15		1,37,500		1,37,500	1,1083	1,36,391
CC TV and ACC	34,836	0.15				34,836	5,222	29,614
Computers	4,88,407	0.15				4,88,407	73,261	4,15,146
Dr-UPS System	1,80,289	0.15				1,80,289	24,243	1,56,046
Internet and Telephone Networking	46,389	0.15				46,389	6,958	39,431
E Admin Office Automation	47,883	0.15				47,883	7,182	40,701
Networking Equipments	1,09,022	0.15				1,09,022	16,353	92,669
SMART DIGITAL CORNER	79,618	0.15	*	41,350		1,20,968	18,144	1,02,824
SHARP PROJECTOR	74,135	0.15				74,135	11,120	63,015
WATER PURIFIER PLANT	39,194	0.15				39,194	5,878	33,316
Mix Set	22,211	0.15				22,211	3,331	18,880
Water Tank	23,749	0.15				23,749	3,562	20,187
Air Venton	21,641	0.15				21,641	3,246	18,395
Amplifier Mite Sm	40,019	0.15				40,019	6,002	34,017
Fire Extinguisher	20,633	0.15	40,990			61,623	9,243	52,380
Fire Instrument Installation	19,794	0.15				19,794	2,969	16,825
UPS Linnover	717	0.15				717	107	610
Wireless Mite Speaker	1,827	0.15				1,827	274	1,553
V Guard Stabilizer	912	0.15				912	137	775
Walky Phone Handset	0	0.15	2,200			2,200	330	1,870
Washing Machine	0	0.15		14,842		14,842	2,226	12,616
Water Pump	17,523.00	0.15				17,523	2,628	14,895
Library Books	8,796	0.10	47,719	60,904		1,17,419	11,741	1,05,678
Library Software	256	0.10				256	38	218
SUB-TOTAL-IF	28,71,774		1,28,947	3,25,994	0	30,19,767	3,71,176	26,48,591

* As per My report of even date

N. Kanchana
Chartered Accountant
Srinagar
01.07.2018



Managing Trustee
For Prema Educational & Social Trust (R)
[Signature]
Managing Trustee

[Signature]
Principal
PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204





N.RAMACHANDRA B.Com., FCA

Chartered Accountants,

3rd Cross, Nehru Road, SHIMOGA - 577 201.

Phone: 224230 (O)

220274 (R)

Expenditure on maintainance of academic facilities

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying Statements of Accounts of PES ADVANCED MANAGEMENT STUDIES, SHIMOGA, run by PRERANA EDUCATIONAL & SOCIAL TRUST, BANGALORE for the year ended March 31, 2017

Management's responsibility for the Receipt & Payment account statement

Management is responsible for the preparation of this statement of Income and Expenditure Account and The Balance sheet in accordance with Generally accepted accounting practice in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the receipt & payment account, Income and Expenditure Account and Balance Sheet that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these statement of Income and Expenditure Account and The Balance sheet based on our audit. We conducted our audit in accordance with the standards on auditing issued by the institute of chartered accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the receipts & payment account, Income and Expenditure Account and Balance Sheet are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the receipt and payment account statement. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor consider internal control relevant to the preparation and fair presentation of the statement of Income and Expenditure Account and The Balance sheet in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the statement of Income and Expenditure Account and The Balance sheet. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the statement, Income and Expenditure Account exhibit a true and fare view of the Surplus for the year ended on that date and in case of Balance sheet the true and fair view of the state of Affairs of the TRUST for the year ended March 31, 2017.

SHIMOGA/14.09.2017



CHARTERED ACCOUNTANT

Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Adanced . Management Studies
Gaddadakere Village, Kotegangooru Post
Shivamogga - 577204



BALANCE SHEET AS ON 31-03-2017

	Schedules	₹
SOURCES OF FUNDS		
Excess of Income:	1	55765000
Current Liabilities	2	398456
		56163456
APPLICATION OF FUNDS		
Fixed Assets	3	2074734
Inter - Trust Receivables/(Payable)	4	52778600
Other Current Assets	5	98600
Cash & Bank Balances	6	1211522
		56163456

Yes

Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

"As per My report of even date"

N Ramachandra
Chartered Accountant

Shimoga
14.09.2017



For Prerana Educational & Social Trust (R)

[Signature]
Managing Trustee

PRERANA EDUCATIONAL & SOCIAL TRUST @
PES Advanced Management Studies
Guddadakere Village, Kotegangooru Post, Shivamogga
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2017



	Sch.	Rs in INR
INCOME		
Fees	7	16925150
Other Income	8	526023
		17451173
EXPENSES		
Repair & Maintenance	9	159494
Kuvempu university -Fees	10	311486
Staff Expenses	11	5121260
Administration & Office Expenses	12	791410
Depreciation	3	329865
		6713515
Excess of Income		10737658

"As per My report of even date"

N Ramachandra
 Chartered Accountant
 Shimoga
 14.09.2017



[Signature]
Principal

PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

B.Y Raghavendra
 Managing Trustee
 For Prerana Educational & Social Trust (R)

[Signature]
 Managing Trustee

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS 2016-2017

		PES Advanced Management Studies
Schedule - 1		
Excess of Income:		
Opening Balance		
Current period		45027345
		10737658
		55765000
Schedule - 2		
Current Liabilities		
KMDC LOAN		40000.00
Driver Security Deposit		9000.00
NSS Grants Received		10439.00
Premier Fire and Safety		63285.00
Scholarship Payable		275732
		398456
Schedule - 4		
Inter Trust Receivables (Payables)		
Pes Boys Hostel		(1533000.00)
PES Girls Hostel		(23000.00)
PES I T M College		(1064054.00)
PES Kids Academy		(200.00)
PES PT		(3035.00)
PES PUC		(2250.00)
PES PUBLIC SCHOOL		991020.00
PES Trust		54414019.00
		52778600
Schedule - 5 Other Current Assets		
Staff Advance		80000
Fees Receivable		18,600
		98,600
Schedule - 6		
Cash & Bank Balances		
Cash in hand		29686
SBM-64058424653-Principal		384985
SBM A/c No.64031388783		796851
		1211522
Schedule - 7		
Fees		
College fees		1874050
Transportation fees		4677180
Tuition fees		10373920
		16925150

Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

For Prerana Educational & Social Trust (R)

Managing Trustee

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SCHEDULE FORMING PART OF FINANCIAL STATEMENTS 2016-2017		PES Advanced Management Studies
Schedule - 8	Other Income	
Bank Interest Received		205778
Application fees		43600
Course Discontinuation		162850
Placement Training fees		45900
Misc Income		34782
Salary Undisbursed		29813
Transportation Charges		3500
		<u>526023</u>
Schedule - 9	Repair & Maintenance	
Building & Maintenance		152494.00
R O Water Service		7000.00
		<u>159494</u>
Schedule - 10	University Fees	
Affiliation, Service & University Fees		311486.00
		<u>311486.00</u>
Schedule - 11	Staff Expenses	
Salary Paid		5121260.00
		<u>5121260.00</u>
Schedule - 12	Administration & Office Expenses	
Advertisement Expenses		8200.00
A M C - Software		10000.00
Annual Day Expenses		13882.00
BANK CHARGES		1383.00
Books & Periodicals		10760.00
Cultural Program/competition Exp		7584.00
Exam Remuneration		535.00
Exams Expenses		1234.00
Misc Expenses		775.00
Placement Training Exp		41543.00
Pooja Expenses		5500.00
Postage & Courier		4798.00
Printing & Stationery		21415.00
Red Cross Registration Fee		7200.00
Sports Expenses		3148.00
Staff Welfare		980.00
Student I D Card Expenses		7140.00
Travelling Expenses- Staff		876.00
TRAVELLING EXPENSES		59.00
University Fees		840545.00
Workshop Training Expenses		4000.00
		<u>791410.00</u>

Principal

PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

For Prerena Educational & Social Trust (R)

Managing Trustee

Schedule - 6 Fixed Assets 31.03.2017



Particulars	Opening WDV 31.03.2015	Rate	Additions - Put to use for		(Deletions)	Depreciable Value	Depreciation	Closing WDV 31.03.2016
			> 182 Days	< 182 Days				
PES Advanced Management Studies:								
Library Books	18,751	1	11,450	17,572		47,773	38,987	8,786
CC TV and ACC	40,900	0.15				40,900	6,144	34,816
Computers	5,74,597	0.15				5,74,597	86,190	4,88,407
Dx- UPS System	1,85,575	0.15				1,85,575	28,286	1,60,289
Internet and Telephone Networking	54,875	0.15				54,875	8,186	46,389
E Admin Office Automation	56,338	0.15				56,338	8,450	47,885
Networking Equipments	1,17,673	0.15				1,17,673	17,651	1,00,022
SHARP DIGITAL COPIER	93,663	0.15				93,668	14,050	79,618
SHARP PROJECTOR	87,242	0.15				87,142	13,086	74,156
WATER PURIFIER PLANT	48,492	0.15				48,463	6,969	39,494
Mike Set	26,131	0.15				26,131	3,920	22,211
Water Tank	27,040	0.15				27,040	4,191	23,349
Air Venton	25,507	0.15				25,507	3,826	21,681
Amplifier Mike Set	0	0.15	54,140			54,140	8,121	46,019
Fire Extinguisher	0	0.15		32,328		32,328	1,675	20,653
Fire Instrument Installation	0	0.15		1,29,507		1,29,507	9,715	1,19,791
FURNITURES AND FIXTURES	6,40,702	0.10		2,45,000		7,85,852	66,332	7,19,520
Library Software	640	0.60				640	384	256
UPS Luminous	843	0.15				843	126	717
Webcam Mike Speaker	0	0.15	2,150			2,150	323	1,827
Guard Stabilizer	1,073	0.15				1,073	161	912
Water Pump	20,627.00	0.15				20,627	3,094	17,533
SUB TOTAL -II	19,22,392	5	67,740	4,14,467	0	24,04,599	3,29,865	20,74,734


Principal
 PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

For Fileds: 1. Provisional 2. Section Head 3. P.

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2015-16

N.RAMACHANDRA B.Com., FCA.

Phone:224239

220274



Chartered Accountants,

3rd Cross, Nehru Road, SHIMOGA - 577 201.

Expenditure on maintainance of academic facilities.

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying Statements of Accounts of PES ADVANCED MANAGEMENT STUDIES, SHIMOGA, run by PRERANA EDUCATIONAL & SOCIAL TRUST, BANGALORE for the year ended March 31, 2016

Management's responsibility for the Receipt & Payment account statement

Management is responsible for the preparation of this statement of Income and Expenditure Account and The Balance sheet in accordance with Generally accepted accounting practice in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the receipt & payment account, Income and Expenditure Account and Balance Sheet that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these statement of Income and Expenditure Account and The Balance sheet based on our audit. We conducted our audit in accordance with the standards on auditing issued by the institute of chartered accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the receipts & payment account, Income and Expenditure Account and Balance Sheet are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the receipt and payment account statement. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor consider internal control relevant to the preparation and fair presentation of the statement of Income and Expenditure Account and The Balance sheet in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the statement of Income and Expenditure Account and The Balance sheet We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the statement, Income and Expenditure Account exhibit a true and fare view of the Surplus for the year ended on that date and in case of Balance sheet the true and fair view of the state of Affairs of the TRUST for the year ended March 31, 2016.

SHIMOGA/26.09.2016

Principal

PES Institute of Advanced Management Studies

NH 206, Sagar Road

SHIVAMOGGA-577 204.

CHARTERED ACCOUNTANT



**PRERANA EDUCATIONAL & SOCIAL TRUST @
PES Advanced Management Studies
Guddadakere Village, Kotegangooru Post, Shivamogga**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2016

	Sch.	
INCOME		
Fees	7	17463998
Other Income	8	253209
		17717207
EXPENSES		
Repair & Maintenance	9	223164
VTU Fees Paid	10	679451
Staff Expenses	11	4914586
Administration & Office Expenses	12	1798329
Depreciation	3	397699
		8013229
Excess of Income		9703978

As per My report of even date

N Ramachandra
Chartered Accountant
Shimoga
26.09.2016



B.Y Raghavendra
Managing Trustee

For Prerana Educational & Social Trust (R)

Managing Trustee

Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.



PRERANA EDUCATIONAL & SOCIAL TRUST @
PES Advanced Management Studies
Guddadakere Village, Kotegangooru Post
Shivamogga - 577204

BALANCE SHEET AS ON 31-03-2016

	Schedules	
SOURCES OF FUNDS		
Excess of Income:	1	45027342
Current Liabilities	2	267548
		45294890
APPLICATION OF FUNDS		
Fixed Assets	3	1922392
Inter - Trust Receivables(Payable)	4	41425932
Other Current Assets	5	74900
Cash & Bank Balances	6	1871666
		45294890



"As per My report of even date"

N Ramachandra
 Chartered Accountant
 Shimoga
 26.09.2016



B.V Raghavendra
 Managing Trustee

For Prerana Educational & Social Trust (R)

(Signature)
 Managing Trustee

(Signature)
 Principal


PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA-577 204.

SCHEDULE FORMING PART OF FINANCIAL STATEMENTS 2015-2016		
		PES Advanced Management Studies
Schedule - 1	Excess of Income:	
Opening Balance		35,323,364.00
Current period		9,703,978.00
		45,027,342.00
Schedule - 2	Current Liabilities	
NSS Grant		21,170.00
Scholarship Payable		237,378.00
Drivers Security Deposit		9,000.00
		267,548.00
Schedule - 4	Inter Trust Receivables (Payables)	
Pea Boys Hostel		(1,524,000.00)
PES Girls Hostel		(9,500.00)
PES I T M College		(1,002,169.00)
PES Kids Academy		(209.00)
PES PT		(3,400.00)
PES PUC		(2,250.00)
PES PUBLIC SCHOOL		994,180.00
PES Trust		43,035,271.00
		41,425,932.00
Schedule - 5 Other Current Assets		
Fees Receivable		74,900.00
		74,900.00
Schedule - 6	Cash & Bank Balances	
Cash in hand		33,960.00
SBM-64058424653-Principal		294,023.00
SBM A/c No.64031388783		1,543,683.00
		1,871,666.00
Schedule - 7	Fees	
Application fees		49,400.00
College fees		3,049,712.00
Transportation fees		4,425,300.00
Tuition fees		9,939,586.00
		17,463,998.00



For Prerana Educational & Social Trust (R)


Managing Trustee


Principal
PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.



SCHEDULE FORMING PART OF FINANCIAL STATEMENTS 2015-2016		PES Advanced Management Studies
Schedule - 8	Other Income	
Bank Interest Received		184,993.00
Discount Received		22.00
Industrial Visiting		22,160.00
Misc Income		26,900.00
Salary Undisbursed		5,934.00
Transportation Charges		13,200.00
		253,209.00
Schedule - 9	Repair & Maintenance	
Building Maintenance		215,882.00
CC Tv Maintenance		7,282.00
		223,164.00
Schedule - 10	VTU Fees Paid	
Affiliation, Service & University Fees		679,451.00
		679,451.00
Schedule - 11	Staff Expenses	
Salary Paid		4,914,586.00
		4,914,586.00
Schedule - 12	Administration & Office Expenses	
Advertisement Expenses		18,000.00
A.M.C. Building		10,000.00
Bank Charges		583.00
Books & Periodicals		18,695.00
College Day Expenses		14,855.00
Events/ Functions/ Other Programs		7,121.00
Exam Remuneration		750.00
Exams Expenses		5,576.00
G C MEETING EXPENCES		1,227.00
Honorarium to Visiting Lecturer		1,000.00
Kpsc Exam Remuneration		3,575.00
Misc Expenses		3,937.00
Placement Training Exp		1,597.00
Pooja Expenses		15,000.00
Postage & Courier		742.00
Printing & Stationery		125,677.00
Refund A/c		81,500.00
R O Water Service		3,040.00
Sports Expenses		5,225.00
Staff Welfare		3,752.00
Student I D Card Expenses		7,875.00
Students Bags Expenses		81,800.00
Traveling Expenses- Staff		50.00
Traveling Expenses- Students		19,800.00
		1,347,050.00
		1,798,329.00

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X.NC

441

hsl
Principal

PES Institute of Advanced Management Studies
NH 206, Sagar Road
SHIVAMOGGA-577 204.

For Prerana Educational & Social Trust (R)

[Signature]



Schedule - 6 Fixed Assets 31.03.2016								
Particulars	Opening WDV 31.03.2015	Rate	Additions - Put to use for		(Deletions)	Depreciable Value	Depreciation	Closing WDV 31.03.2016
			> 182 Days	< 182 Days				
PES Advanced Management Studies:								
Library Books	39,112	1	37,828	37,503		114,443	95,692	18,751
CC TV and ACC	48,188	0.15				48,188	7,228	40,960
Computers	675,997	0.15				675,997	101,400	574,597
Dx- UPS System	221,853	0.15				221,853	33,278	188,575
Internet and Telephone Networking	64,206	0.15				64,206	9,631	54,575
E Admin Office Automation	66,276	0.15				66,276	9,941	56,335
Networking Equipments	138,439	0.15				138,439	20,766	117,673
SHARP DIGITAL COPIER	110,198	0.15				110,198	16,530	93,668
SHARP PROJECTER	102,638	0.15				102,638	15,396	87,242
WATER PURIFIER PLANT	54,662	0.15				54,662	8,199	46,463
Nika Set	30,742	0.15				30,742	4,611	26,131
Water Tank	32,871	0.15				32,871	4,931	27,940
Air Veriton	30,008	0.15				30,008	4,501	25,507
FURNITURES AND FIXTURES	600,880	0.10				600,880	60,088	540,792
Library Software	1,600	0.60				1,600	960	640
UPS Luminous	2,108	0.15				2,108	1,265	843
V Guard Stabilizer	2,682	0.15				2,682	1,609	1,073
Water Pump	0.00	0.15		22,300		22,300	1,673	20,627
SUB-TOTAL -B	2,222,460	4	37,828	59,803	0	2,320,891	397,699	1,923,192

Principal
 PES Institute of Advanced Management Studies
 NH 206, Sagar Road
 SHIVAMOGGA

For Prerana Educational & Social Trust (P)