



Ref No :

Date : 30/10/2020

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of The **PRERANA EDUCATIONAL & SOCIAL TRUST**®, IT & MANAGEMENT COLLEGE, GUDDADAKERE BILLAGE, KOTEGANGOORU POST, SHIVAMOGGA – 577 204 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.

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
10/11/2020
CA. K.V. GOWRISH BHARGAV
CHARTERED ACCOUNTANT
MEMBERSHIP NO.236341

Place of Signature:

Date:

UDIN: 20236341AAAACP1150

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Technology & Management

Guddadakere Billage, Kotegangooru Post, Shivamogga - 577204

BALANCE SHEET AS ON 31.03.2020

CAPITAL AND LIABILITIES	Sch	AMOUNT	ASSETS AND INVESTMENTS	Sch	AMOUNT
CAPITAL FUND	1	63,68,14,429.80	FIXED ASSETS	4	5,68,77,991.24
CURRENT LIABILITIES	2	15,14,674.20	DEPOSITS, LOANS & ADVANCES	5	68,700.00
OUTSTANDING PAYABLE	3	33,44,763.00	OTHER CURRENT ASSETS	6	1,01,93,315.00
			CASH & BANK BALANCES	7	65,67,458.59
			BRANCH/DIVISIONS	8	56,79,66,402.17
TOTAL		64,16,73,867.00	TOTAL		64,16,73,867.00

AS PER REPORT OF EVEN DATE

GOWRISH & CO,
FRN: 017197 S

K.V. Gowrish
10/11/2020

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



FOR PRERANA EDUCATIONAL & SOCIAL TRUST ®

[Signature]
MANAGING TRUSTEE

Place : Shimoga
Date :

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Technology & Management

Guddadakere Billage, Kotegangooru Post, Shivamogga - 577204

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2020

EXPENSES		Amount	Amount	INCOME		Amount	Amount
To	Administrative Expenses :			BY	DIRECT INCOME :		
"	Fees Refund - BE	10,68,125.00		"	Collage Fees -BE	2,32,73,620.00	
"	Flag Fees Payment to DDPI	43,120.00		"	University Fees	58,94,740.00	
"	Karnataka State Student Welfare Fund	50,900.00		"	Placement Fees	76,82,600.00	
"	Karnataka State Teachers Benefit Fund	50,900.00		"	Transportation Fees	1,81,88,495.00	
"	Affiliation Fees	1,00,000.00		"	Tuition Fees	12,67,73,879.00	18,18,13,334.00
"	Continuation of Affiliation Fee for UG Course	2,33,000.00		"	INDIRECT INCOME :		
"	Admission Process KEA	5,500.00		"	Bank Charges Income	1,062.00	
"	Advertising Expenses	2,70,266.47		"	Bank Interest	8,17,411.00	
"	Add on Course 2018-19	14,000.00		"	Breakage Charges	24,918.00	
"	AICTE Expences.	1,15,140.00		"	Course Discontinuation Fees	41,590.00	
"	Alumni Association Expenses	1,50,000.00		"	Diplama Cet Fee	29,000.00	
"	Annual Day Expenses	56,814.00		"	Misc Income	3,63,632.72	
"	Annual Subscription Fee	10,000.00		"	Library Books and Xerox Fine	1,48,970.00	
"	Audit Fees	82,008.26		"	PHD Tutition Fees	93,490.00	
"	Bank Charges	8,766.56		"	Salary Undisbursed	7,830.00	
"	Books & Periodicals	91,461.00		"	Soil Testing Fees	9,492.00	
"	Branding Activity Expenses	1,22,323.00		"	VTU NSS Grants	28,892.00	
"	College Function Expenses	15,000.00		"	VTU Sports Fund	28,742.00	
"	Comed K Fees	25,000.00		"	Exams Expenses	2,76,070.00	
"	Cultural Event / Competition	4,000.00		"	Fdp-Sdp 2019-20- ECE	3,905.00	
"	E Book Expenses	86,625.00		"	Fdp-Sdp 2019-20- EEE	895.00	
"	Electricity Charges	29,81,167.03		"	Fdp-Sdp 2019-20- ISE	3,367.00	
"	EPF Administrative Charges	1,20,826.00		"	National Conference-Civil	14,445.00	
"	Examination/RCV/CRV Fees	4,820.00		"	National Conference - ME	3,666.00	
"	Faculty Development Programme	7,664.00		"	NCHECO2019	31,946.00	
"	Fdp-Sdp-2019-20 - Chemistry	3,000.00		"	Prerana Expo 2020 Fest - ME	10,600.00	
"	FDP-SDP-2019-20- Mathematics	2,500.00		"	Survey Camp- CIVIL	76,890.00	
"	Fdp-Sdp 2019-20- MBA	4,000.00		"	Transportation Charges	16,050.00	
"	FDP-SDP- 2019-20 ME	14,779.00		"	Workshop Expenses- CSE	868.00	
"	Fdp-Sdp 2019-20 Physycs	2,200.00		"	Workshop Expenses- Ece	13,804.00	
"	Fire Prevention Application Fees	50,000.00		"	Workshop Expenses- ME	9,300.00	
"	Freshers Programme Expenses	80,857.00		"	PGCET EXAM REMUNERATION 2019-20	4,535.00	
"	G C MEETING EXPENCES	66,742.00		"	VTU Student Percapita Stationeries	99,760.00	21,61,130.72
"	Gems Software - A M C Charges	61,716.00					
"	Graduation Day Programme Expenses	97,457.36					
"	Honorarium to Faculties	21,500.00					
"	Identity Card Expenses	19,872.00					
"	IKYATHE 2020 REGISTRATION	11,517.00					
"	Insurance -Building and Assets	1,99,649.88					
"	I S O Expenses	27,189.00					
"	Internet Charges	5,85,270.49					
"	K - Mat Entrance Fees	15,000.00					
"	LIC GRATUITY RENEWAL	9,51,878.00					
"	Local Conveyance	2,972.00					
"	Meals Charges	29,909.00					
"	Mediclaime Insurance - Students	1,65,085.09					
"	Membership / Subscription Fees / Event Participatio	1,82,266.00					
"	Misc Expns	20,455.50					
"	Municipal Tax	71,400.96					
"	National / Inter National Conference Expenses	60,347.00					
"	N B A Accridiation Expenses	1,92,232.00					
"	N B A Application Fees	11,80,005.00					
"	Office Expenses	2,419.00					
"	Orientation Function Expenses	7,670.00					
"	Placement Training Expenses	32,37,680.00					
"	Pooja Expenses	29,163.00					
"	Postage and Courier Charges	40,883.00					
"	Pramotion Activity Expenses	1,34,650.00					
"	Pravarthana - 2019	32,760.00					
"	Printing & Stationery	12,11,742.50					
"	P T Renewal Fee	3,657.82					
"	Red Cross Socity Fees	30,540.00					
"	Renewal Fees	30,638.00					
"	Renewal of Journals	1,43,635.00					
"	Security Charges	14,77,063.13					
"	Seminar Hall - EEE Renovation	9,796.00					
"	Software - Renewals	2,70,220.00					
"	Source Book MBA	2,13,110.00					
"	Sports Expenses	86,480.00					
"	Student Welfare	1,125.00					
"	Syllabus Copy	15,500.00					
"	Tally Subscription	6,764.76					
"	Teachers Day Programme Exp	7,500.00					
"	Telephone & Internet Charges	49,845.47					
"	Travelling Expenses - Staff	1,51,611.00					

For Prerana Educational & Social Trust®


Managing Trustee

"	Trolley Wheel Exp	9,440.00			
"	University Fees	52,16,445.00			
"	VTU Consoium Fees	1,00,000.00			
"	VTU Throwball Tournament 2019	14,647.00			
"	VTU Vollyball Tournament 2020	3,675.00			
"	V T U Youth Fest	26,060.00			
"	Water Supply Charges	2,03,838.44			
"	Womens Day Celebration Exp	1,260.00			
"	Workshap Expenses- ISE	6,025.00			
"	Workshop Expenses	1,020.00			
"	Workshop Expenses- ISE	2,930.00			
"	Workshop Exp- Mathametics	1,663.00			
"	Fee Proviton Written Off	1,22,440.00	2,27,41,123.72		
"	Repairs & Maintenance :				
"	Building Maintenance for Exps	11,99,233.51			
"	Bus Maintanance	2,12,637.54			
"	D G Set Maintenance	2,56,110.48			
"	Electrical Maintainance	2,27,769.71			
"	Garden Maintenance	4,02,879.01			
"	Lab Maintenance Expenses	4,40,450.00			
"	Name Board Maintenance	31,750.00			
"	R O Maintenance Exp.	15,400.00			
"	Repair & Maintenance	2,64,933.82			
"	S T P Maintenance	4,40,454.58			
"	Computer Maintenance	15,303.00			
"	Vehicle Maintanance Cost	45,32,760.29	80,39,681.94		
"	Employee Benefits Expenses				
"	Salary Paid	7,04,10,056.00			
"	EPF Employers Contribution	33,21,515.00			
"	ESI- Emoloyer Contribution	4,39,727.00			
"	Staff Welfare	7,709.00			
"	Uniform - Drivers	19,432.15			
"	Uniform for Staff	4,422.30	7,42,02,861.45		
"	Depreciation		1,06,27,495.00		
"	Excess of Income over expenditure		6,83,63,302.61		
TOTAL			18,39,74,464.72	TOTAL	18,39,74,464.72

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 ®

MANAGING TRUSTEE

For Prerana Educational & Social Trust ®

Managing Trustee

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Technology & Management

Guddadakere Billage, Kotegangooru Post, Shivamogga - 577204

RECEIPTS AND PAYMENTS FOR THE YEAR ENDING ON 31.03.2020

RECEIPTS	Amount	Amount	PAYMENTS	Amount	Amount
Opening Balance			Current Liabilities		
Bank Accounts	2,36,44,574.23		Caution Deposit - 2016-17	10,000.00	
Cash-in-Hand	1,05,336.00	2,37,49,910.23	Kaushik B Raj- Security Deposit	5,000.00	
Current Liabilities			KPPGCA Grants	9,630.00	
Caution Deposit - 2016-17	58,000.00		KSCST Project Sponsorship	5,500.00	
Convocation Fee 2018-2019	4,08,360.00		Library Book Bank (Deposit)	17,000.00	
Convocation Fees UG PG 2019-2020	3,37,841.00		Manjunatha K Contractor	16,000.00	
KPPGCA Grants	9,630.00		Other Payable	9,762.00	
KSCST Project Sponsorship	11,500.00		Salary Payable	1,10,16,027.00	
Library Book Bank (Deposit)	15,000.00		Telephone Charges Payable	17,401.00	
TDS Payable - 94 C	856.00		Unnat Bharat Abhiyan Grants Received	24,560.00	
TDS Payable - 94 J	4,000.00		UPSC Exam -2019-20	3,990.00	
TDS Payable (Others)	2,12,383.00		VTU 3rd & 4th Sem BE RVPC Dec 18-Jan 19	1,66,870.00	
Telephone Charges Payable	17,401.00		VTU All Semester Exam Fee Dec 2019 Jan 2020	24,05,260.00	
UPSC Exam -2019-20	35,200.00		VTU All Sem Exam Fee May June July 2019	32,50,080.00	
VTU 5th & 7th Sem OTES RVPC May June 2019	1,640.00		VTU BE 1-2 MBA 1-4 Sem RVPC Exam Dec 18 Jan 19	1,83,370.00	
VTU All Semester Exam Fee Dec 2019 Jan 2020	24,34,565.00		VTU BE 1st Sem Exam Fee Dec 19 Jan 2020	5,77,065.00	
VTU All Sem Exam Fee May June July 2019	33,19,853.00		VTU BE 7 & 8th Sem RV PC Exam Fee May June 19	30,560.00	
VTU BE 1-2 MBA 1-4 Sem RVPC Exam Dec 18 Jan 19	1,88,480.00		VTU BE MBA DEC JAN EXAM FEE 2018-19	900.00	
VTU BE 1st Sem Exam Fee Dec 19 Jan 2020	5,77,065.00		VTU MBA 1st Sem Exam Fees Dec 19 Jan 20	96,995.00	
VTU BE 1st to 6th Sem RV PC Exam Fee May June 2019	4,25,120.00		VTU Receivable - Workshop Expenses- Ece	73,372.00	
VTU BE 7 & 8th Sem RV PC Exam Fee May June 19	30,020.00		Workshop I2CONECCT	1,040.00	
VTU Grants Received for R&D Prof.Guruva Reddy	2,00,000.00		Sundry Creditors	3,51,74,604.00	
VTU MBA 1st Sem Exam Fees Dec 19 Jan 20	96,995.00		DRIVERS SECURITY DEPOSIT	6,000.00	
VTU Receivable - Workshop Expenses- Ece	1,66,146.00		Student Scholarship & KMDC	4,24,30,626.00	
VTU RV PC Exams Fees for UG/PG DEC19 JAN 2020	1,44,730.00		VTU Exam Remunerations	4,83,025.00	9,60,14,637.00
Workshop I2CONECCT	31,577.00		Current Assets		
Sundry Creditors	78,46,315.00		TDS Receivable for 20-21	1,54,689.50	
Student Scholarship & KMDC	3,21,26,668.20	5,02,47,071.20	Loans & Advances (Asset)	1,61,800.00	
VTU Exam Remunerations	15,47,726.00		Sundry Debtors	1,35,776.00	4,52,265.50
Current Assets			Branch / Divisions		
Fee Receivable 2016-17	16,500.00		PES Girls Hostel	30,000.00	
Fee Receivable for 2018-2019	71,51,940.00		PESITM I - EEE	20,000.00	
Fee Receivable for the Year 2017-18	16,17,300.00		PES Trust	13,97,13,774.00	13,97,63,774.00
Fee Receivable from KEA18-19	33,40,490.00		Direct Expenses		
FEES RECEIVABLE 2015-16	38,500.00		Fees Refund A/c - BE		12,08,525.00
Loans & Advances (Asset)	1,07,440.00		Indirect Incomes		
Sundry Debtors	1,82,591.00	1,24,54,761.00	Exams Expenses	5,501.00	
Branch / Divisions			FDP-SDP 2019-20- ECE	23,095.00	
PESITM I - EEE	20,000.00		Fdp-Sdp-2019-20- EEE	28,805.00	
PES Trust	1,51,20,200.00	1,51,40,200.00	FDP-SDP 2019-20 ISE	11,900.00	
Direct Incomes (Income (Direct))			National Conference - ME	17,934.00	
College Fees - BE	2,32,73,620.00		NCHCO2019	12,287.00	
Tuition Fees	11,85,96,734.00		PGCET EXAM REMUNERATION 2019-20	9,145.00	
University Fee - New	58,94,740.00	14,77,65,094.00	National Conference-Civil	26,345.00	
Direct Expenses (Expenses (Direct))			PHD Tutuion Fees	1,510.00	
Fees Refund A/c - BE		1,40,400.00	VTU NSS Grants	1,050.00	
Indirect Incomes (Income (Indirect))			VTU SPORTS FUND	1,000.00	1,38,572.00
Bank Charges Income	1,062.00		Indirect Expenses (Expenses (Indirect))		
Bank Interest Received	8,17,411.00		ADMISSION Process KEA	5,500.00	
Breakage Charges	24,918.00		AICTE Expencess.	140.00	
Course Discontinuation Fees	41,590.00		Alumni Association Expenses	1,50,000.00	
Diploma Cet Fee	29,000.00		Annual Day Expenses	2,480.00	
Exams Expenses	1,04,822.00		Annual Subscription Fee	10,000.00	
FDP-SDP 2019-20- ECE	27,000.00		Bank Charges	9,630.56	
Fdp-Sdp-2019-20- EEE	29,700.00		Books & Periodicals	29,897.00	
FDP-SDP 2019-20 ISE	18,500.00		Branding Activity Expenses	1,12,796.00	
National Conference-Civil	45,400.00		Building Maintenance for Exps	5,92,163.00	
National Conference - ME	53,300.00		College Function Expenses	15,000.00	
NCHCO2019	89,100.00		Comed K Fees	25,000.00	
PGCET EXAM REMUNERATION 2019-20	67,745.00		Cultural Event / Competition	4,000.00	
Prerana Expo 2020 Fest - ME	10,600.00		Examination / RV / CRV Fees	4,820.00	
Library Books and Xeorx Fine	1,48,970.00		Faculty Development Programme	38,969.00	
Misc Income	3,45,576.72		Fdp-Sdp-2019-20 - Chemistry	3,000.00	
PHD Tutuion Fees	78,000.00		FDP-SDP-2019-20- Mathematics	2,500.00	
VTU NSS Grants	29,942.00		Fdp-Sdp 2019-20- MBA	4,000.00	
VTU SPORTS FUND	29,742.00		FDP-SDP- 2019-20 ME	24,060.00	
VTU Student Percapita Stationeries	99,760.00		Fdp-Sdp 2019-20 Physycs	2,200.00	
Ph.D Scholars	33,560.00	21,25,698.72	G C Meeting Expenses	44,330.00	
Indirect Expenses (Expenses (Indirect))			Honorarium to Faculties	21,500.00	
Bank Charges	885.00		I S O Expenses	986.00	
Branding Activity Expenses	235.00		K - Mat Entrance Fees	30,000.00	
Faculty Development Programme	39,600.00		Lab Maintenance Expenses	17,239.00	
FDP-SDP- 2019-20 ME	34,125.00		Local Conveyance	2,972.00	
Graduation Day Programme Expenses	15,300.00		Membership / Subscription Fees / Event Participatio	1,83,365.00	
			Misc Expns	6,24,509.50	
			National/Inter National Conference/Workshop	27,947.00	

For Prerana Educational & Social Trust®

Managing Trustee

IKYATHE 2020 REGISTRATION	1,200.00	National / Inter National Conference Expenses	2,000.00	
K - Mat Entrance Fees	15,000.00	N B A Accrediation Expenses	41,260.00	
Lab Maintenance Expenses	1,800.00	N B A Application Fees	11,80,005.00	
Membership / Subscription Fees / Event Participatio	1,099.00	Orientation Function Expenses	6,870.00	
Misc Exprns	6,17,401.00	Placement Training Expenses	9,298.00	
Pravarthana - 2019	23,000.00	Pooja Expenses	29,163.00	
Printing & Stationery	58,720.00	Postage and Courier Charges	3,694.00	
Survey Camp- CIVIL	98,890.00	Pravarthana - 2019	47,050.00	
Transportation Charges	9,000.00	Printing & Stationery	20,549.00	
Workshap Expenses- ISE	28,700.00	Red Cross Socity Fees	30,540.00	
Workshop Expenses- CSE	16,600.00	Renewal of Journals	1,43,635.00	
Workshop Expenses- Ece	19,800.00	Repair & Maintenance	720.00	
Workshop Expenses- ME	300.00	Sports Expenses	81,608.00	
Workshop Exp- Mathametics	10,400.00	Staff Welfare	7,709.00	
	9,92,055.00	Student Welfare	1,125.00	
		Survey Camp- CIVIL	22,000.00	
		Telephone & Internet Charges	5,963.00	
		Transportation Charges	1,000.00	
		Travelling Expenses - Staff	1,31,449.00	
		University Fees	42,50,445.00	
		V T U Youth Fest	26,060.00	
		Workshap Expenses- ISE	25,000.00	
		Workshop Expenses	1,020.00	
		Workshop Expenses- CSE	15,732.00	
		Workshop Expenses- Ece	5,996.00	
		Workshop Expenses- ISE	1,530.00	
		Workshop Exp- Mathametics	11,613.00	
		VTU Fees Paid	3,77,920.00	84,69,958.06
		Closing Balance		
		Bank Accounts	64,96,078.59	
		Cash-in-Hand	71,380.00	65,67,458.59
TOTAL		TOTAL		25,26,15,190.15

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 ©

(Signature)
MANAGING TRUSTEE

BALANCE SHEET SUB SCHEDULE AS ON 31.03.2020

CAPITAL FUND		SCHEDULE - 1	
PARTICULARS	AMOUNT	AMOUNT	
Capital Fund			
Opening Bal		56,84,51,127.19	
Add: Excess of Income		6,83,63,302.61	
TOTAL CAPITAL FUND		63,68,14,429.80	

CURRENT LIABILITIES		SCHEDULE - 2	
PARTICULARS	AMOUNT	AMOUNT	
1 Sundry Creditors :			
Ind Lab Equipments Pvt. Ltd.	12,464.00		
Inops IT Solutions Private Limited	72,275.00		
Intact Bookhouse Pvt Ltd	7,653.00		
Mahalaxmi Enterprises	1,45,771.00		
Model Curatians	7,137.00		
Murthy Hardwares	3,674.00		
OTS Officetech Systems Pvt Ltd	3,27,654.00		
Premier Fire and Safety	3,90,444.00		
Sahana Catering Services	7,375.00		
S K Publishers and Distributors	96,533.00		
Sports Town	1,792.00		
ValueB Infraa	50,000.00		
Webworld	3,475.00		
Mathaji Glass & Plywood	7,660.00		
Pragna Microdesigns	15,621.00		
Sundry Creditors Debit Balance :			
L S International	-40,000.00		
Neo Alchemy Build India LLP	-9,00,000.00		
Shree Design	-3,66,000.00		
			-1,56,472.00
2 DRIVER SECURITY DEPOSIT :			
Balaraju S - 926 - Driver Security Deposit	3,300.00		
Gururaj K M - 464 - Driver Security Deposit	3,000.00		
Manjunatha N - 929 - Driver Security Deposit	3,300.00		
Nagaraj Naik - 743 - Driver Security Deposit	5,400.00		
Parameshwaraiah - 634 - Driver Security Deposit	3,000.00		
Prakash U - 738 - Driver Security Deposit	3,000.00		
Rajappa B S - 265 - Driver Security Deposit	3,000.00		
Raju G R - 676 - Driver Security Deposit	3,300.00		
Ramesh B R - 463 - Driver Security Deposit	3,000.00		
Ravi Naik - 925 - Driver Security Deposit	3,300.00		
Sharwin Pinto - 902 - Driver Security Deposit	3,000.00		
Sunil P - 744 - Driver Security Deposit	3,000.00		
Veerabhadraiah - 267 - Driver Security Deposit	3,000.00		
			42,600.00
3 SCHOLARSHIP & KDMC :			
Backward Community.KMDB,KRC & EBC Scholarship	1,34,444.00		
Karnataka Minority Development Board	1,62,500.00		
Scholarship Rs.1,28,80,370/- 24.01.2019	2,19,498.20		
Scholarship Rs.16034600/- 21.01.2020	8,43,600.00		
Scholarship Rs.2,49,420/- 20.02.2020	2,49,420.00		
Scholarship Rs.2811720/- 21.01.2020	17,690.00		
Scholarship Rs.1394/-	1,394.00		
			16,28,546.20
TOTAL CURRENT LIABILITIES			15,14,674.20


Managing Trustee

PROVISIONS		SCHEDULE - 3	
PARTICULARS	AMOUNT	AMOUNT	
Outstanding Exp Payable :-			
Caution Deposit - 2016-17	3,67,500.00		
Convocation Fees UG PG 2019-2020	3,37,841.00		
KSCST Project Sponsorship	18,500.00		
Library Book Bank (Deposit)	70,000.00		
Somashekhar N - (KSOU)	1,00,000.00		
Unnat Bharat Abhiyan Grants Received	17,390.00		
UPSC Exam -2019-20	3,260.00		
VTU BE 7 & 8th Sem RV PC Exam Fee May June 19	-540.00		
VTU - E Shikshana	25,000.00		
VTU Exam Remuneration Dec 19 Jan 20	3,04,610.00		
VTU MBA 1 & 3 Sem Rv May June July 2019	836.00		
VTU Grants Received for R&D Prof.Guruva Reddy	2,00,000.00		
VTU Receivable - Workshop Expenses- Ece	13,494.00		
VTU RV PC Exams Fees for UG/PG DEC19 JAN 2020	1,44,730.00		
Vtu UG Projects Financial Assistance 18.01.2018	60,000.00		
Workshop I2CONECCT	8,922.00		
Fees Received Advance for-2020-21	16,73,220.00		
			33,44,763.00
TOTAL PROVISIONS			33,44,763.00

DEPOSITS, LOANS AND ADVANCE		SCHEDULE - 5	
PARTICULARS	AMOUNT	AMOUNT	
Deposits :			
Telephone Deposit	7,500.00		
			7,500.00
Advance :			
Ashok R Banagar- Advance- ME	9,000.00		
Basavarajappa Y H	7,000.00		
Chaitanya Kumar M V- Principal	2,000.00		
Jagadeesh S N CSE HOD- Advance	1,000.00		
Mahanthesh M R Staff- Advance	9,000.00		
Manjunatha Patel G C - Advance- ME	5,500.00		
Rajashekar M C -Advance- ME	9,000.00		
Ravanaiah O V- 364- Salary Advance	2,000.00		
Vinod V Rampur- Advance	5,500.00		
HANUMANTHAPPA MAGALADA - Salary Adv	11,200.00		
			61,200.00
TOTAL DEPOSITS, LOANS AND ADVANCE			68,700.00

OTHER CURRENT ASSETS		SCHEDULE - 6	
PARTICULARS	AMOUNT	AMOUNT	
Receivables :			
Fee Receivable for 2018-2019	8,81,750.00		
Fee Receivable From KEA18-19	1,46,000.00		
Fees Receivable for 2019-2020	91,65,565.00		
			1,01,93,315.00
TOTAL OTHER CURRENT ASSETS			1,01,93,315.00

For Prerana Educational & Social Trust®

Managing Trustee

Managing Trustee

CASH AND BANK BALANCE		SCHEDULE - 7
PARTICULARS	AMOUNT	AMOUNT
Cash In Hand		71,380.00
Balance with Bank		
SBI 64118803657	49,22,685.67	
SBI 64019391123	15,73,392.92	64,96,078.59
TOTAL CASH AND BANK BALANCE		65,67,458.59

BRANCH/DIVISIONS		SCHEDULE - 8	
PARTICULARS	Dr Bal	Cr Bal	
Pes Boys Hostel	-	63,57,873.94	
Pes Girsl Hostel	-	27,13,965.00	
Pes IAMS	10,64,678.00	-	
Pes Projected	4,68,665.00	-	
Pes ITM	-	-	
Pes KIDS	1,300.00	-	
Pes PT	-	7,50,496.00	
Pes Public School	-	1,07,53,102.00	
Pes PUC	-	69,42,110.50	
Pes Trust	59,39,49,306.61	-	
TOTAL BRANCH/DIVISIONS	59,54,83,949.61	2,75,17,547.44	

For Prerana Educational & Social Trust®


Managing Trustee

PRERANA EDUCATIONAL & SOCIAL TRUST

PES Institute of Technology & Management
Guddadakere Billage, Koteangooru Post, Shivamogga - 577204
SCHEDULE OF FIXED ASSETS AS ON 31-03-2020

Description	Tax Rate	01.04.2019	Addition During 1st Half	Addition During 2nd Half	Total Additions	Sale / Disposal	Total	Depreciation	Addl Dep	W.D.V.
BLOCK 0%	0%									
Sub Total A										
BLOCK 10% (a)										
Almera	10%	12,784.00	-	-	-	-	12,784.00	1,278.00	-	11,506.00
Canteen Table	10%	96,515.00	-	-	-	-	96,515.00	9,652.00	-	86,863.00
Furniture and Fixtures	10%	77,51,836.30	-	12,88,556.00	12,88,556.00	-	90,40,392.30	8,39,611.00	-	82,00,781.30
Hemmar	10%	8,748.00	-	-	-	-	8,748.00	875.00	-	7,873.00
Newspaper Stand & Book Trolley	10%	1,03,099.00	-	-	-	-	1,03,099.00	10,310.00	-	92,789.00
Open Steel Racks	10%	-	-	70,000.00	70,000.00	-	70,000.00	3,500.00	-	66,500.00
Poly Carbonate Sheet	10%	1,85,789.00	-	-	-	-	1,85,789.00	18,579.00	-	1,67,210.00
Teaching Board	10%	-	-	1,36,573.00	1,36,573.00	-	1,36,573.00	6,829.00	-	1,29,744.00
Curtain Cloths	10%	-	-	83,025.00	83,025.00	-	83,025.00	4,151.00	-	78,874.00
		81,58,771.30	-	15,78,154.00	15,78,154.00	-	97,36,925.30	8,94,785.00	-	88,42,140.30
BLOCK 10% (b)										
Wall Cladding Work	10%	9,54,130.00	-	-	-	-	9,54,130.00	95,413.00	-	8,58,717.00
Library Renovation	10%	77,67,305.00	-	22,699.00	22,699.00	-	77,90,004.00	7,77,865.00	-	70,12,139.00
SIR M V Statue	10%	53,871.00	-	-	-	-	53,871.00	5,387.00	-	48,484.00
		87,75,306.00	-	22,699.00	22,699.00	-	87,98,005.00	8,78,665.00	-	79,19,340.00
BLOCK 15%										
47 LCD TV	15%	16,734.00	-	-	-	-	16,734.00	2,510.00	-	14,224.00
Acer DLP Projector	15%	6,400.00	-	-	-	-	6,400.00	960.00	-	5,440.00
Ahuja Mike Sets	15%	15,478.00	-	-	-	-	15,478.00	2,322.00	-	13,156.00
Ahuja Podium Mike 630VG	15%	2,211.00	-	-	-	-	2,211.00	332.00	-	1,879.00
Air Conditioners	15%	4,56,799.00	-	-	-	-	4,56,799.00	68,520.00	-	3,88,279.00
Battery	15%	3,55,771.00	-	-	-	-	3,55,771.00	53,366.00	-	3,02,405.00
Battery - ECE	15%	-	3,98,800.00	-	3,98,800.00	-	3,98,800.00	59,820.00	-	3,38,980.00
Battery - ME	15%	-	-	3,95,980.00	3,95,980.00	-	3,95,980.00	29,699.00	-	3,66,281.00
BENQ Projector	15%	52,815.00	-	-	-	-	52,815.00	7,922.00	-	44,893.00
Biometric T&A Terminal	15%	16,584.00	-	-	-	-	16,584.00	2,488.00	-	14,096.00
Brass Lamp	15%	8,922.00	-	-	-	-	8,922.00	1,338.00	-	7,584.00
Bus (Model No.10.90KSCL)	15%	1,44,201.00	-	-	-	-	1,44,201.00	21,630.00	-	1,22,571.00
CC Camera	15%	18,08,798.00	-	-	-	-	18,08,798.00	2,71,320.00	-	15,37,478.00
Cisco Router Lan	15%	26,262.00	-	-	-	-	26,262.00	3,939.00	-	22,323.00
Concrete and Highway Materials Laboratory -CIVIL	15%	11,54,002.00	-	10,50,000.00	10,50,000.00	-	22,04,002.00	2,51,850.00	-	19,52,152.00
Currency Tester	15%	235.00	-	-	-	-	235.00	35.00	-	200.00
Ceiling Fan	15%	-	-	4,673.00	4,673.00	-	4,673.00	350.00	-	4,323.00
Digital Storage Oscilloscope	15%	11,133.00	-	-	-	-	11,133.00	1,670.00	-	9,463.00
DSP Starter Kit (DSK) TMS320C6713	15%	80,325.00	-	-	-	-	80,325.00	12,049.00	-	68,276.00
ECE Robotics Equipments	15%	1,36,314.00	-	-	-	-	1,36,314.00	20,447.00	-	1,15,867.00
Electrical Equipments	15%	68,694.00	-	-	-	-	68,694.00	10,304.00	-	58,390.00
Electrical & Electronics Lab Equipments	15%	16,20,932.00	-	-	-	-	16,20,932.00	2,43,140.00	-	13,77,792.00

For Prerana Educational & Social Trust

[Signature]
Managing Trustee

Electrical Items	15%	70,530.00	-	-	-	70,530.00	10,580.00	-	59,950.00
Electronic Weighing Scale	15%	8,451.00	-	-	-	8,451.00	1,268.00	-	7,183.00
Energy Conversion Lab Equipments	15%	-	13,07,464.00	-	-	13,07,464.00	98,060.00	-	12,09,404.00
Environmental Laboratory	15%	4,10,362.00	-	-	-	4,10,362.00	61,554.00	-	3,48,808.00
EPABX - Coral DX Digital	15%	17,161.00	-	-	-	17,161.00	2,574.00	-	14,587.00
Eureka Tarnado Vacuum Cleaner	15%	1,176.00	-	-	-	1,176.00	176.00	-	1,000.00
Fire Instruments Installation	15%	13,34,979.00	-	-	-	13,34,979.00	2,00,247.00	-	11,34,732.00
Fluid Mechanics and Machinery Lab Equipments	15%	-	8,80,149.00	-	-	8,80,149.00	66,011.00	-	8,14,138.00
F M Lab Equipments - Civil	15%	2,90,175.00	-	-	-	2,90,175.00	43,526.00	-	2,46,649.00
Focus Overhead Projector	15%	5,590.00	-	-	-	5,590.00	839.00	-	4,751.00
GEO TECHNICAL LABORATORY Equipments	15%	4,51,377.00	-	-	-	4,51,377.00	67,707.00	-	3,83,670.00
GPS Installation BUS	15%	85,296.00	-	-	-	85,296.00	12,794.00	-	72,502.00
Grease Pump	15%	1,122.00	-	-	-	1,122.00	168.00	-	954.00
Havells Pedestal Fan	15%	5,524.00	-	-	-	5,524.00	829.00	-	4,695.00
Hitachi Projector	15%	1,45,624.00	-	-	-	1,45,624.00	21,844.00	-	1,23,780.00
House Keeping Equipments	15%	75,816.00	-	-	-	75,816.00	11,372.00	-	64,444.00
H P Leserjet Printer	15%	-	1,49,860.00	-	-	1,49,860.00	11,240.00	-	1,38,620.00
Lab Equipments	15%	15,52,304.99	16,06,182.00	-	-	31,58,486.99	3,53,309.00	-	28,05,177.99
Lab Partition Wall Work	15%	1,81,762.00	-	-	-	1,81,762.00	27,264.00	-	1,54,498.00
Ladders	15%	20,898.00	-	-	-	20,898.00	3,135.00	-	17,763.00
Laminator Machine	15%	25,020.00	-	-	-	25,020.00	3,753.00	-	21,267.00
Lan Network	15%	2,22,000.00	7,51,681.00	-	-	9,73,681.00	89,676.00	-	8,84,005.00
Liberty Vision Deluxe OHP	15%	2,003.00	-	-	-	2,003.00	300.00	-	1,703.00
Library Hand Held Scanner	15%	3,871.00	-	-	-	3,871.00	581.00	-	3,290.00
Libsoft	15%	14,028.00	-	-	-	14,028.00	2,104.00	-	11,924.00
Lawn Mover Machine	15%	-	40,120.00	-	-	40,120.00	6,018.00	-	34,102.00
Magnetic White Board	15%	1,034.50	-	-	-	1,034.50	155.00	-	879.50
Maruti Swift Car	15%	1,01,238.00	-	-	-	1,01,238.00	15,186.00	-	86,052.00
Mechanic Lab Equipments	15%	47,56,104.00	-	-	-	47,56,104.00	7,13,416.00	-	40,42,688.00
Microstip Trainer	15%	71,353.00	-	-	-	71,353.00	10,703.00	-	60,650.00
Microwave Oven	15%	1,122.00	-	-	-	1,122.00	168.00	-	954.00
Microwave Signal Generator	15%	23,767.00	-	-	-	23,767.00	3,565.00	-	20,202.00
Microwave Test Bench	15%	35,880.00	-	-	-	35,880.00	5,382.00	-	30,498.00
Money Counter Machine	15%	4,667.00	-	-	-	4,667.00	700.00	-	3,967.00
Onida D V D	15%	535.00	-	-	-	535.00	80.00	-	455.00
Onida TV	15%	2,008.00	-	-	-	2,008.00	301.00	-	1,707.00
Plant & Machinery	15%	1,43,717.00	-	-	-	1,43,717.00	21,558.00	-	1,22,159.00
Power Scope	15%	41,572.00	-	-	-	41,572.00	6,236.00	-	35,336.00
Procom UPS	15%	2,73,516.00	-	-	-	2,73,516.00	41,027.00	-	2,32,489.00
Projection Screen	15%	1,222.50	-	-	-	1,222.50	183.00	-	1,039.50
R O Water Purifiers	15%	47,354.00	-	-	-	47,354.00	7,103.00	-	40,251.00
Screen Wall Mountable & Others	15%	46,821.00	-	-	-	46,821.00	7,023.00	-	39,798.00
Sewing Machine	15%	7,193.00	-	-	-	7,193.00	1,079.00	-	6,114.00
Sharp Multimedia Projector	15%	2,13,953.00	-	-	-	2,13,953.00	32,093.00	-	1,81,860.00
Siron Edison & Timmer	15%	1,112.00	-	-	-	1,112.00	167.00	-	945.00
Sony Cybershot DSC W300	15%	3,207.00	-	-	-	3,207.00	481.00	-	2,726.00
Sony Handycam & Accessories	15%	10,233.00	-	-	-	10,233.00	1,535.00	-	8,698.00
Spiral Binding Machine	15%	2,360.00	-	-	-	2,360.00	354.00	-	2,006.00
Sports Equipments	15%	84,411.00	8,000.00	-	-	92,411.00	13,862.00	-	78,549.00
Sports Materials (Assets)	15%	1,58,596.00	-	-	-	1,58,596.00	23,789.00	-	1,34,807.00
Steel Water Drum	15%	1,493.00	-	-	-	1,493.00	224.00	-	1,269.00
Steel Staircase ITM Both Side	15%	-	32,61,874.00	-	-	32,61,874.00	2,44,641.00	-	30,17,233.00
Surveying Environmental Laboratory	15%	12,83,481.00	-	-	-	12,83,481.00	1,92,522.00	-	10,90,959.00
Swaraj Mazda (Bus)	15%	3,60,947.00	-	-	-	3,60,947.00	54,142.00	-	3,06,805.00

15%	2,960.00	-	2,053.00	-	5,013.00	598.00	-	4,415.00
15%	36,91,469.00	-	-	-	36,91,469.00	5,53,720.00	-	31,37,749.00
15%	14,730.00	-	-	-	14,730.00	2,210.00	-	12,520.00
15%	2,070.00	-	-	-	2,070.00	311.00	-	1,759.00
15%	301.00	-	-	-	301.00	45.00	-	256.00
15%	13,733.00	-	-	-	13,733.00	2,060.00	-	11,673.00
15%	5,277.00	-	-	-	5,277.00	792.00	-	4,485.00
15%	12,21,334.00	-	-	-	12,21,334.00	1,83,200.00	-	10,38,134.00
15%	167.00	-	-	-	167.00	25.00	-	142.00
15%	3,033.00	-	-	-	3,033.00	455.00	-	2,578.00
15%	17,575.00	-	7,400.00	-	24,975.00	3,191.00	-	21,784.00
15%	14,498.00	-	-	-	14,498.00	2,175.00	-	12,323.00
15%	55,037.00	-	-	-	55,037.00	8,256.00	-	46,781.00
15%	3,213.00	-	17,800.00	-	21,013.00	1,817.00	-	19,196.00
15%	-	70,000.00	70,000.00	-	70,000.00	10,500.00	-	59,500.00
15%	11,117.00	-	-	-	11,117.00	1,668.00	-	9,449.00
15%	6.00	-	-	-	6.00	1.00	-	5.00
15%	7.00	-	-	-	7.00	1.00	-	6.00
15%	1,557.00	-	-	-	1,557.00	234.00	-	1,323.00
15%	3.00	-	-	-	3.00	-	-	3.00
15%	853.00	-	-	-	853.00	128.00	-	725.00
15%	25,092.00	-	-	-	25,092.00	3,764.00	-	21,328.00
15%	197.00	-	-	-	197.00	30.00	-	167.00
15%	59.00	11,400.00	11,400.00	-	11,459.00	1,719.00	-	9,740.00
15%	-	-	2,12,400.00	-	2,12,400.00	15,930.00	-	1,96,470.00
15%	-	-	1,92,393.00	-	1,92,393.00	14,429.00	-	1,77,964.00
	2,36,70,864.99	5,28,320.00	1,03,68,229.00	98,39,909.00	3,40,39,093.99	43,67,874.00	-	2,96,71,219.99
BLOCK 40%								
Acer Desktop Spc	724.00	-	-	-	724.00	290.00	-	434.00
Computus Wi - Fi	11,208.00	-	21,87,967.00	21,87,967.00	21,99,175.00	4,42,077.00	-	17,57,098.00
Computer Lab Equipments	515.00	-	-	-	515.00	206.00	-	309.00
Computer Lab Networking	1,314.67	-	-	-	1,314.67	526.00	-	788.67
Computer & Peripherals	35,40,215.00	15,20,711.00	61,67,284.00	46,46,573.00	97,07,499.00	29,53,685.00	-	67,53,814.00
Exteranal Hard Disk	2.00	-	-	-	2.00	1.00	-	1.00
ID Card Printer	12,240.00	-	-	-	12,240.00	4,896.00	-	7,344.00
Information Lab Equipments	109.00	-	-	-	109.00	44.00	-	65.00
Library Books	17,90,380.28	-	7,55,234.00	5,89,036.00	25,45,614.28	9,00,439.00	-	16,45,175.28
Mat Lab Software	3,96,980.00	-	-	-	3,96,980.00	1,58,792.00	-	2,38,188.00
Mech - Ansys Software	3,364.00	-	-	-	3,364.00	1,346.00	-	2,018.00
MI Power Software	301.00	-	-	-	301.00	120.00	-	181.00
M S Office Software	394.00	-	-	-	394.00	158.00	-	236.00
Result Collector Software	1,800.00	-	8,500.00	8,500.00	10,300.00	2,420.00	-	7,880.00
Software Cad Lab	3,871.00	39,400.00	39,400.00	-	43,271.00	17,308.00	-	25,963.00
Software - ECE	9,298.00	-	-	-	9,298.00	3,719.00	-	5,579.00
Solid Edge Software Bundle	37.00	-	-	-	37.00	15.00	-	22.00
Tally Software (9 Version)	11.00	-	-	-	11.00	4.00	-	7.00
University Software Programs	313.00	-	-	-	313.00	125.00	-	188.00
	57,73,076.95	17,26,309.00	91,58,385.00	74,32,076.00	1,49,31,461.95	44,86,171.00	-	1,04,45,290.95
Sub Total C								
	4,63,78,019.24	22,54,629.00	2,11,27,467.00	1,88,72,838.00	6,75,05,486.24	1,06,27,495.00	-	5,68,77,991.24
Total								



For Prerana Educational & Social Trust®

Managing Trustee

Principal

PES Institute of Technology & Management
MH-206, Sagar Road, SHIVAMOGGA-577 204.