S. KRISHNAMOORTHY & CO.

K.N. SREEDHARAN F.C.A. K. RAGHU F.C.A., A.C.S B. KRISHNAMOORTHI F.C.A. V. INDIRA F.C.A.

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### Independent Auditor's Report

To the Board of Trustees, P.S.G Sons & Charities, Peelamedu, Coimbatore

### Report on the Financial Statements

### Opinion

We have audited the Financial Statements of P.S.G Sons & Charities, Peelamedu, Coimbatore ("the Trust"), which comprise the Balance Sheet as at 31st March 2022, 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 and to the best of our information and according to the explanations given to us, the accompanying Financial Statements give a true and fair view of the financial position of the Trust as at March 31, 2022 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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of management for the Financial Statements and those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements that give a true and fair view of the state of affairs, result of operations and cash flows of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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 如果我们是我们的是我们的,我们就是我们的,我们就是我们的,我们就是我们的,我们就是我们的,我们就是我们的,我们也不是我们的,我们也不是我们的,我们也不是我们的 第一天,我们就是我们的,我们就是我们的,我们就是我们的,我们就是我们的,我们就是我们的,我们就是我们的,我们就是我们的,我们就是我们的,我们就是我们的,我们就是 In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

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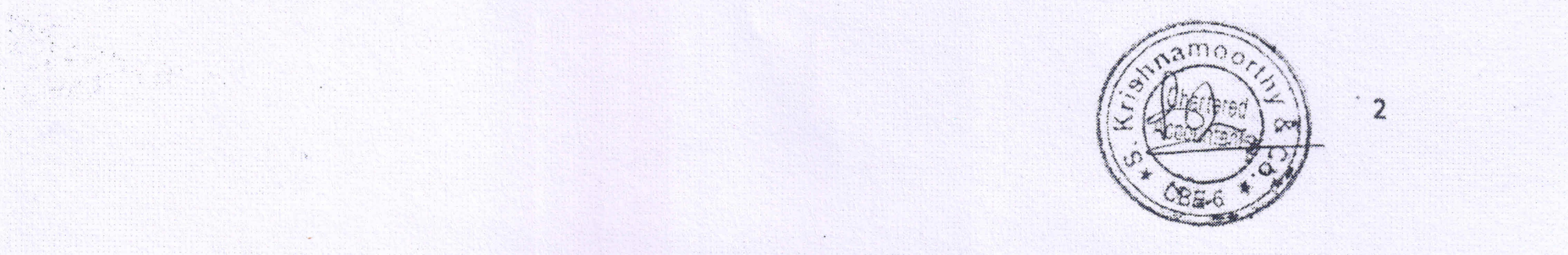
Those charged with Governance are responsible for overseeing the Trust's financial reporting

## 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 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 Standards on Auditing, we exercise professional judgement 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.
  - 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 Trust'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 Trust to cease to continue as a going concern.

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• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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Place: Coimbatore

Date: 11.07.2022

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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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

FOR S.KRISHNAMOORTHY & CO.

Chartered Accountants Firm Regn. No. 0014965

B. KRISHNAMOORTHI

Partner, Auditor

Membership No. 020439

(UDIN: 22020439ANKXMH8763)

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## PSG Polytechnic College



### BALANCE SHEET AS AT 31ST MARCH 2022

Ason	LIADILITIEC		
31-3-2021	LIABILITIES	Details	Amouni
Rs		Rs	Rs
	GRANTS, CONTRIBUTIONS & FUNDS		
49,23,632 2,20,972 5,00,000 65,991 2,12,725	Central, State Govt. & Management (Annexure-I) Hostel Building Fund Endowment Fund World Bank Interest Development Fund		49,23,632 2,20,972 5,00,000 65,991 2,12,725
33,25,038	EQUIPMENT FUND Add: Additions during the year	33,25,038 1,55,200	34,80,238
* 7,55,000	HOSTEL FUNDS		7,55,000
23,36,117	OTHER LIABILITIES		24,87,531
2,44,92,165	UNUTILISED GRANTS		
	As per last Balance sheet	2,44,92,165	
	Less: Utilised for AICTE / CAS Arrears	1,27,65,238	1,17,26,927
2,09,45,516	UNUTILISED MANAGEMENT CONTRIBUTION:		
	As per last Balance sheet Less:Unutilised Management Contribution for the year 2012-13 to 2014-15 transferred to	2,09,45,516	
	Management Account	40,35,237	
		1,69,10,279	
	Less: Utilised for AICTE / CAS arrears	19,22,802	
			1,49,87,477

5,77,77,156

TOTAL

3,93,60,493

Examined and found correct

Coimbatore - 4 11-07-2022

(Sd) S KRISHNAMOORTHY & CO

### BALANCE SHEET AS AT 31ST MARCH 2022

31-3-2021	ASSETS	Details	Amount
Rs		Rs	Rs
90,25,638	BUILDINGS & EQUIPMENTS (Annexure-II)		91,79,942
80,698	STORES CLOSING STOCK		95,062
	DEPOSITS		
5,00,000 1,28,00,000 2,210	Endowment Deposit Short Term Deposit Telephone Deposit	5,00,000 1,58,00,000 2,210	1,63,02,210
15,37,445	GRANT RECEIVABLE Add: SC/ST Fee concession Receivable	15,37,445 1,46,250 16,83,695	
	Less: Lapsed CD & Unpaid CD - LF Audit taken as receipt	32,000	16,51,695
	CASH & BANK BALANCES		1,21,31,584

5,77,77,156	TOTAL	3,93,60,493

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Amoun	Details	EXPENDITURE	Year Ended 31-3-2021
Rs	Rs		Rs
		SALARY	
	1,90,82,522	Salary to Teaching Staff	1,64,85,579
	37,79,865	Salary to Administrative Staff	34,71,814
	1,02,34,851	Salary to Other supporting Staff	99,04,150
		Surrender of Earned Leave Salary	1,80,680
		UEL on PA Teaching & Non-Teaching	1,53,408
	3,000	Placement Officers' Remuneration	600
	60,000	Adhoc & Special Adhoc Bonus	61,500
	28,852	Special Conveyance Allowance	14,416
	6,000 81,36,157	Award of Incentive for 25 years 7th PC Salary, SEL & UEL Arrears	
	82,05,823	CAS - Regular Salary, SEL & UEL Arrears	
4,95,37,070			
		MAINTENANCEEXPENSES	
	34,629	Stationery & Printing	14,458
	7,952	Postage & Telephone charges	7,821
	18,183	Travelling Expenses	
	3,92,222	Powercharges	3,37,014
	56,408	Lab. consumables	6,257
	1,18,576	Audit Fees	
	1,868	Bank Charges	65
	41,973	Computer maintenance	
6,71,81			
9,996		LIBRARY: RECURRING	
3,37,774		SPECIAL FEES EXPENSES	3,62,958
		DEVELOPMENT FEES EXPENSES	
	1,332	Staff Development Training	
	60,086	Stores Consumables	30,529
	28,550	Maint. of Equipments	
		Maint. of Furniture	63,832
89,968			
5,06,46,619		TOTAL	3,10,95,081

Examined and found correct

Coimbatore - 4 11-07-2022 (Sd) S KRISHNAMOORTHY &CO

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Year Ended 31-3-2021	INCOME	Details	Amount
Rs		Rs	Rs
	FEES		
5,16,250	Tuition	8,08,750	
14,300	Admission	16,400	
87,500	SC/ST Fee concession	1,46,250	
			9,71,400
3,62,958	SPECIAL FEES	3,88,000	
	Less: Unutilised Spl fees C/o to OL	50,226	
			3,37,774
94,361	DEVELOPMENT FEES:	3,88,000	
	Less: Transferred to Equipment Fund	1,55,200	
		2,32,800	
	Less: Unutilised Rec fund C/o to OL	1,42,832	
	OTHERS		89,968
25,088	Sale of Applications	22,013	
8,54,767	Interest receipts	10,30,421	
5,036	Miscellaneous Marker Salary	9,145	
24,000	Marker Salary	24,000	10,85,579
2,69,63,178	Advance Recurring GRANTS FROM GOVT.		
	OF TAMIL NADU  Maintenance Grant	3,01,64,770	
	Wallite Halle Orall		
	Add: Unutilised Grant transferred from B / S	3,05,86,770 1,27,65,238	
	Add. Ondinised Grant transferred nom b / 3	1,27,00,200	4,33,52,008
	MANAGEMENT CONTRIBUTION		
21,47,643	PSG & Sons Charities Contribution	28,87,088	
	Add: Unutilised Grant transferred from B / S	19,22,802	
			48,09,890
3,10,95,081	TOTAL		5 06 16 610
0,10,001	IOIAL		5,06,46,619

SCHEDULE OF GRANTS, CONTRIBUTIONS AND FUNDS FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2022

Annexure	A	n	n	ex	u	re	
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	DETAI	LS	Balance as at 31-3-2021	Received during the year	Balance as at 31-3-2022
			Rs	Rs	Rs
	PSG & SONS' CHARICONTRIBUTIONS:	TIES			
	Building/Equipment F NON PLAN: Building Furniture	S	4,26,559 61,308		4,26,559 61,308
	PLAN Buildings Equipments Others		2,33,049 4,06,076 1,000		2,33,049 4,06,076 1,000
		TOTALI	11,27,992		11,27,992
	ENDOWMENT FUND Interest	CONTRIBUTION	1,03,762 56,825		1,03,762 56,825
		TOTAL II	1,60,587		1,60,587
	GOVT. OF TAMIL NA	DU GRANTS:			
	PLAN: Buildings Equipments Industrial Institution In Book Bank	ntraction	1,20,620 19,07,056 1,03,962 1,87,200		1,20,620 19,07,056 1,03,962 1,87,200
		TOTAL III	23,18,838		23,18,838
IV	GOVERNMENTOFIN	IDIA GRANTS:			
	PLAN: Buildings Equipments		3,18,640 9,97,575		3,18,640 9,97,575
		TOTALIV	13,16,215		13,16,215

GRAND TOTAL

49,23,632

49,23,632

(Sd) SKRISHNAMOORTHY & GO.

Chartered Accountants namoo Coimbatore - 4

Examined and found correct

(Sd) L GOPALAKRISHNAN Managing Trustee

SCHEDULE OF FIXED ASSETS (BUILDINGS & EQUIPMENTS) FORMING PART OF THE

BALANCE SHEET AS AT 31ST MARCH 2022

#### Annexure II

	DETAILS	Cost upto last Balance sheet	Additions during the year	TOTAL	Depreciation provided	Nett Value as at 31-3-2022
		Rs	Rs	Rs	Rs	Rs
MA	ND & BUILDINGS CHINERY & TOOLS n Plan	3,28,138		3,28,138	2,52,355	75,783
Sch	ILDINGS: Plan neme completed stel Buildings	6,72,309 9,75,972		6,72,309 9,75,972		6,72,309 9,75,972
		16,48,281		16,48,281		16,48,281
	UIPMENTS Lab. Equipment Non Plan	35,65,188	1,54,304	37,19,492	75,616	36,43,876
	Plan Scheme Completed	31,48,469		31,48,469		31,48,469
	TOTAL (a)	67,13,657	1,54,304	68,67,961	75,616	67,92,345
(b)	LIBRARY Non Plan Plan:	61,421		61,421	10,959	50,462
	Scheme Completed Book Bank	91,621 1,87,200		91,621 1,87,200		91,621 1,87,200
	TOTAL (b)	3,40,242		3,40,242	10,959	3,29,283
(c)	FURNITURE Non Plan Plan:	85,401 45,093		85,401 45,093	10,959	74,442 45,093
	TOTAL (c)	1,30,494		1,30,494	10,959	1,19,535
(d)	OTHERS: Plan: Teaching Aid & Library Non - Plan:	s 39,569		39,569		39,569
	Teaching Aids Elec. Light fittings Creation of Cells CDRT	3,768 6,161 16,345		3,768 6,161 16,345		3,768 6,161 16,345
		1,48,872		1,48,872		1,48,872
	TOTAL (d)	2,14,715		2,14,715		2,14,715
	TOTAL (a+b+c+d)	73,99,108	1,54,304	75,53,412	97,534	74,55,878
	GRAND TOTAL	93,75,527	1,54,304	95,29,831	3,49,889	91,79,942

(Sd) S KRISHNAMOORTHY &CO

Chartered Accountants
Coimbatore - 4
11-07-2022



Examined and found correct

(Sd) L GOPALAKRISHNAN

Managing Trustee

## PSG Polytechnic College



Self Financing Courses

### SELF FINANCING COURSES

### BALANCE SHEET AS AT 31ST MARCH 2022

Ason	LIA	BILITIES	Details	Amount
31-3-2021				
Rs			Rs	Rs
30,00,000	CAPITAL FUND			30,00,000
1,84,62,794	DEVELOPMENTFUND			1,84,62,794
48,25,830	BUILDING FUND			48,25,830
30,24,238	PSG & SONS' CHARITIES CO	NTRIBUTION		
	COMPUTER		16,66,000	
	EQUIPMENT		13,58,238	
				30,24,238
15,90,000	CAUTION DEPOSIT			14,84,000
12,93,56,730	CURRENTACCOUNTS			14,86,72,007
3,76,046	SUNDRY CREDITORS			
33,76,610	OTHERLIABILITIES			44,60,479

16,40,12,248

TOTAL

18,39,29,348

Examined and found correct

Coimbatore - 4 11-07-2022 (Sd) S KRISHNAMOORTHY & CO
Chartered Accountants

### SELF FINANCING COURSES

### BALANCE SHEET AS AT 31ST MARCH 2022

Ason	ASSETS	Details	Amount
31-3-2021	AGGLIG	Details	Amoun
Rs		Rs	Rs
42,35,632	BUILDINGS COST TO DATE	95,77,937	
	Less: Depreciation	58,21,202	37,56,735
50,16,308	EQUIPMENT COST TO DATE	2,98,65,124	
	Less: Depreciation	2,55,39,040	
22 72 040	ELIDNITUDE COST TO DATE		43,26,084
22,78,949	FURNITURE COST TO DATE Less: Depreciation	57,45,262 38,89,424	
			18,55,838
	MOTOR CAR COST TO DATE	4,88,649	
	Less: Depreciation	4,88,649	
7,25,694	LIBRARY COST TO DATE	1,12,84,369	
	Less: Depreciation	1,07,91,988	
			4,92,381
6,64,511	COMPUTERS COST TO DATE	1,41,50,494	
	Less: Depreciation	1,35,90,384	5,60,110
85,36,000	FEES RECEIVABLE		84,28,000
51,53,588	ADVANCES		47,77,458
73,58,272	CASH & BANK BALANCES		1,65,82,720
13,00,43,294	INCOME AND EXPENDITURE ACCOUNT	NT	
	As per last Balance sheet Add: Deficit for the year	13,00,43,294 1,31,06,728	
			14,31,50,022
16,40,12,248	TOTAL		18,39,29,348

# PSG POLYTECHNIC COLLEGE, PEELAMEDU, COIMBATORE 641 004 SELF FINANCING COURSES

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Year Ended 31-3-2021	EXPENDITURE	Details	Amount
Rs		Rs	Rs
	SALARY & REMUNERATION		
4,50,38,311	Teaching / Non Teaching Staff Remuneration	4,58,64,580 8,500	
	MAINTENANCE		4,58,73,080
1,99,440	Athletic & Games	1,83,585	
1,95,161	Printing & Stationery	4,43,367	
26,265	Travelling Expenses	82,923	
32,130	Advertisement	1,81,907	
1,14,751	Lab Consumables	2,60,056	
3,01,255	Miscellaneous	8,86,996	
44,99,235	Repairs & Maintenance	43,92,220	
9,51,444	Power & Fuel	9,80,557	
7,385	Postage & Telephone	11,620	
16,000	Faculty improvement programme / ISO	1,36,500	
1,72,263	Internet Charges	2,93,157	
67,77	Subscription to Journals	3,90,019	
	Special Fee Expenses	3,00,000	
		機械が3 HUE 例 22円 37名	85,42,907
48,89,230	DEPRECIATION		33,40,105

5,65,10,647

TOTAL

5,77,56,092

Examined and found correct

Coimbatore - 4 11-07-2022 (Sd) S KRISHNAMOORTHY & CO

Chartered Accountants

### SELF FINANCING COURSES

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Year Ended 31-3-2021	INCOME	Details	Amount
Rs		Rs	Rs
4,02,51,885	TUITION, SPECIAL & OTHER FEES ADD: FEE RECEIVABLE	3,54,63,575 84,28,000	4,38,91,575
6,27,206	INTEREST & OTHER RECEIPTS		7,57,789
1,56,31,556	EXCESS OF EXPENDITURE OVER INCOME		1,31,06,728

5,65,10,647 TOTAL 5,77,56,092