

**AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **BAPUJI INSTITUTE OF ENGINEERING AND TECHNOLOGY, DAVANGERE** as at 31<sup>st</sup> March 2020 and also the annexed Income & Expenditure Account for the year ended on the date incorporating the accounts of the Institute. These financial statements are the responsibility of the management of the Institute. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of the audit;
- b) The Balance Sheet, Income and Expenditure Account dealt with by this report are in agreement with the books of accounts;
- c) In our opinion proper books of accounts have been kept by the College so far as it appears from our examination of those books.
- d) In our opinion and to the best of our information and according to the explanations given to us, the statement together with the schedules attached and read with the Accounting Policies and Notes Forming Part of Accounts give a true and fair view:
  - i) In the case of Balance Sheet, of the state of affairs as at 31<sup>st</sup> March 2020 and
  - ii) In the case of Income & Expenditure Account, of the **SURPLUS** (excess of Income over Expenditure) for the year ended on that date.

for **SANTHAPPA & CO.,**  
Chartered Accountants,  
ICAI FNO. 003564S



**MUNDAS VEERENDRA)**  
Partner.

Place: Davangere,  
Date: 23.07.2020.



BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
**BAPUJI INSTITUTE OF ENGINEERING AND TECHNOLOGY**  
 DAVANGERE.




**BALANCE SHEET AS AT 31.03.2020**

SCHEDULE REF.	PARTICULARS	AMOUNT Rs.	AS AT 31.03.2020	AS AT 31.03.2019
	<b>A - SOURCE OF FUNDS:</b>			
1	FUND ACCOUNT:		1,35,91,65,582.80	1,23,85,01,564
2	GRANTS FUND ACCOUNT:		5,51,20,463.30	5,17,92,902
3	GENERAL FUNDS ACCOUNT:		18,20,11,153.50	15,54,95,329
4	CURRENT LIABILITIES:		2,35,58,377.75	4,78,53,569
	Sundry Liabilities:			
	Refundable Deposits:			
	Salary Deposit	27,59,552.00		
	Bru Coffee Centre Deposit	1,000.00		
	Canteen Deposit	45,000.00	28,05,552.00	30,46,960
	<b>TOTAL SOURCE OF FUNDS</b>		<b>1,62,26,61,129.35</b>	<b>1,49,66,90,323</b>
	<b>B - APPLICATION OF FUNDS:</b>			
5	FIXED ASSETS:		69,96,08,570.11	67,93,71,607
	Fund Gross Block		4,65,16,716.00	4,64,01,316
	Grant Assets		33,66,80,431.49	29,46,68,694
	Less: Depreciation to Date		40,94,44,854.62	43,11,04,229
	Net Block		1,00,79,54,313.28	88,52,48,605
6	BAPUJI EDUCATIONAL ASSOCIATION:			
	BEA Institutions:		56,43,879.00	56,43,879
	Dr SSDJ Ladies Hostel			
7	CURRENT ASSETS:			
7(1)	Sundry Advances	40,11,319.00		
7(2)	Sundry Deposits	10,40,717.00	50,52,036.00	27,96,505
7(3)	Cash at Bank:			
	SB & Current A/c	18,79,04,550.45		
	Fixed Deposits	66,61,496.00	19,45,66,046.45	17,18,97,105
	<b>TOTAL APPLICATION OF FUNDS</b>		<b>1,62,26,61,129.35</b>	<b>1,49,66,90,323</b>

15 NOTE FORMING PART OF ACCOUNT

*Y. Venkatesh Reddy*  
**Director**  
 Bapuji Institute of Engg. & Technology  
 Davangere.

*[Signature]*  
**Principal**

PER OUR REPORT ANNEXED,  
 for SANTHAPPA & CO.,  
  
 Chartered Accountant.  
 Partner.



BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
**BAPUJI INSTITUTE OF ENGINEERING AND TECHNOLOGY**  
 DAVANGERE.



**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020**


SCHEDULE REF.	PARTICULARS	AMOUNT Rs.	YEAR ENDED 31.03.2020	YEAR ENDED 31.03.2019
	<b>A - INCOME:</b>			
8	FEE COLLECTED:		31,15,14,312.00	24,04,00,234
9	OTHER RECEIPTS:		26,27,622.47	25,60,885
	BANK INTEREST			
	From SB A/C	40,12,724.00		
	From FD			
	From BESCO Deposit	59,638.00	40,72,362.00	29,58,460
	<b>TOTAL INCOME (A)</b>		<b>31,82,14,296.47</b>	<b>24,59,19,579</b>
	<b>B - EXPENDITURE:</b>			
10	SALARY & ESTABLISHMENT:		13,84,33,396.00	13,99,47,105
11	ADMINISTRATIVE EXPENSES:		94,69,747.89	1,10,62,498
12	MAINTENANCE EXPENSES:		45,60,463.00	66,20,038
13	MISCELLANEOUS EXPENSES:		24,51,008.00	24,84,627
14	CONSUMABLES EXPENSES:		6,23,926.00	11,17,337
5	DEPRECIATION:		4,20,11,737.00	2,26,09,369
	<b>TOTAL EXPENDITURE (B)</b>		<b>19,75,50,277.89</b>	<b>18,38,40,974</b>
	<b>C - SURPLUS FOR THE YEAR (A-B):</b>		<b>12,06,64,018.58</b>	<b>6,20,78,605</b>

15 NOTE FORMING PART OF ACCOUNT

*J. Muruganandham*  
**Director**  
 Bapuji Institute of Engg. & Technology  
 Davangere.

*S. R.*  
**Principal**

AS PER OUR REPORT ANNEXED,  
 for SANTHAPPA & CO.,



*[Signature]*  
**Chartered Accountant.**  
 Partner.



BAPUJI EDUCATIONAL ASSOCIATION  
**BAPUJI INSTITUTE OF ENGINEERING & TECHNOLOGY**  
 DAVANGERE.



SCHEDULE - 5

DETAILS OF FIXED ASSETS FOR THE YEAR ENDED 31.03.2020

Sl. No.	ASSETS	COST				TOTAL
		AS ON 01.04.2019	ADDITIONS		DELETIONS FOR THE YR.	
			BEFORE SEPT.	AFTER SEPT.		
<b>A</b>	<b>FUND ASSETS</b>					
1	Fund Asset Computer					
	Computer & Accessories	4,56,20,628.65	80,000.00	-	-	4,57,00,628.65
	<b>Total</b>	<b>4,56,20,628.65</b>	<b>80,000.00</b>			<b>4,57,00,628.65</b>
2	Library Equipment:					
	Equip. Library	19,87,178.00	-	-	-	19,87,178.00
	Library Books	1,33,48,669.79	-	2,72,933.00	-	1,36,21,602.79
	Book Bank	1,43,77,900.00	-	4,87,249.00	-	1,48,65,149.00
	<b>Total</b>	<b>2,97,13,747.79</b>	<b>-</b>	<b>7,60,182.00</b>	<b>-</b>	<b>3,04,73,929.79</b>
3	Network & Software					
	Net work	8,31,024.00	-	-	-	8,31,024.00
	Software	21,14,859.00	-	-	-	21,14,859.00
	<b>Total</b>	<b>29,45,883.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,45,883.00</b>
4	Fund Assets Others					
	Air-Conditioners	5,83,394.35	-	-	-	5,83,394.35
	Audio Visual Teaching Aid	6,56,429.00	-	-	-	6,56,429.00
	CC Camera	6,51,492.00	-	16,26,707.00	-	22,78,199.00
	Compound Wall	17,53,128.00	-	-	-	17,53,128.00
	Cycle Stand	19,21,567.99	-	-	-	19,21,567.99
	EPABX	15,13,016.25	-	-	-	15,13,016.25
	Fire Extinguishers	68,546.00	-	-	-	68,546.00
	Generator	23,81,981.66	-	-	-	23,81,981.66
	Intercom Telephone	2,16,265.87	-	-	-	2,16,265.87
	Lecture Capturing Equipments	36,51,076.00	-	3,21,393.00	-	39,72,469.00
	Land & Site	81,429.00	-	-	-	81,429.00
	Lift (Elvator)	1,45,46,544.00	-	-	-	1,45,46,544.00
	Photocopier	10,65,107.38	-	-	-	10,65,107.38
	Roads	2,84,25,867.20	31,43,721.00	-	-	3,15,69,588.20
	Septic Tank	42,036.69	-	-	-	42,036.69
	Well & Borewell	6,92,670.75	3,10,390.00	-	21,953.00	9,81,107.75
	<b>Total</b>	<b>5,82,50,552.14</b>	<b>34,54,111.00</b>	<b>19,48,100.00</b>	<b>21,953.00</b>	<b>6,36,30,810.14</b>
5	Fund Asset to Vehicles					
	Ape Auto	3,87,500.00	-	-	-	3,87,500.00
	Cycle	4,360.00	-	-	-	4,360.00
	Fiesta Ford Car	7,48,615.00	-	-	-	7,48,615.00
	<b>Total</b>	<b>11,40,475.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,40,475.00</b>
6	Fund Building Assets					
	Administrative Block Building	93,87,056.00	-	-	-	93,87,056.00
	BIET campus Building	1,41,87,193.00	-	-	-	1,41,87,193.00
	Watchman Quarters	7,031.98	-	-	-	7,031.98
	Workshop Building	1,38,802.20	-	-	-	1,38,802.20
	Ladies Hostel Building	11,84,95,144.00	-	-	-	11,84,95,144.00
	Golden Jublie Auditorium (S S M Cultural Center)	21,12,55,374.00	13,04,072.00	2,11,953.00	-	21,27,71,399.00
	<b>Total</b>	<b>35,34,70,601.18</b>	<b>13,04,072.00</b>	<b>2,11,953.00</b>	<b>-</b>	<b>35,49,86,626.18</b>
7	Fund Furniture Assets - 09					
	Ladies Hostel Furniture	3,24,621.00	-	-	-	3,24,621.00
	Fittings & Fixtures	14,78,677.98	-	1,26,225.00	-	16,04,902.98
	Furnitures	2,49,13,927.44	-	-	-	2,49,13,927.44
	Furnitures - Training & Placement	1,59,240.00	-	-	-	1,59,240.00
	<b>Total</b>	<b>2,68,76,466.42</b>	<b>-</b>	<b>1,26,225.00</b>	<b>-</b>	<b>2,70,02,691.42</b>

*Y. Venkatesh Babu*  
**Director**

*[Signature]*  
**Principal**

**Bapuji Institute of Engg. & Technology**



BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
**BAPUJI INSTITUTE OF ENGINEERING & TECHNOLOGY**  
 DAVANGERE.



**SCHEDULE - 5**

**DETAILS OF FIXED ASSETS FOR THE YEAR ENDED 31.03.2020**

Sl. No.	ASSETS	AS ON 01.04.2019	COST		DELETIONS FOR THE YR.	TOTAL
			BEFORE SEPT.	AFTER SEPT.		
8	<b>Fund Asset Lab Equipments - 09 (Dept)</b>					
	<b>Bio Medical</b>					
	Equip. to Bio-Medical Engg.	26,94,828.00	-	-	-	26,94,828.00
	<b>Bio Technology</b>					
	Equip. Bio-Technology Dept.	56,99,396.00	19,942.00	6,000.00	-	57,25,338.00
	<b>Chemical Department:</b>					
	Equip. Chemical Dept.	87,47,580.48	-	-	-	87,47,580.48
	Equip. to Diflau. Drinking Water P	3,41,310.00	-	-	-	3,41,310.00
	<b>Civil Department:</b>					
	Civil Dept Softwares	8,85,000.00	-	-	-	8,85,000.00
	Equip. to Civil Dept.	1,36,38,125.88	-	2,38,705.00	-	1,38,76,830.88
	Equipment to Civil - R & D	96,068.00	-	-	-	96,068.00
	Equip. to Research Centre	11,60,016.00	-	-	-	11,60,016.00
	<b>Computer Science Department:</b>					
	Equip. Computer Science Dept.	2,29,41,038.69	-	-	-	2,29,41,038.69
	Equipment to CS & E - M.Tech.	2,40,385.00	-	-	-	2,40,385.00
	<b>Ele &amp; Communication Department:</b>					
	Equip. Ele. & Communication Dept.	1,94,42,517.06	-	-	-	1,94,42,517.06
	Equip. to R.C. Commn. Lab	2,98,362.00	-	-	-	2,98,362.00
	<b>Ele &amp; Electronics Department:</b>					
	Equip. Ele. & Electronics Dept.	1,08,33,734.21	-	-	-	1,08,33,734.21
	Equip. Training & Placement	7,85,312.00	-	-	-	7,85,312.00
	<b>Instrumentation Technology</b>					
	Equip. Instrumentation Tech. Dept.	67,83,723.81	-	-	-	67,83,723.81
	<b>Industrial Production</b>					
	Equipment to Industrial Production	10,69,589.00	-	-	-	10,69,589.00
	<b>Information Science Department:</b>					
	Equip. Information Science Dept.	54,82,149.90	-	-	-	54,82,149.90
	Equip. to R C IS&E Dept.	16,63,784.00	-	-	-	16,63,784.00
	Equip. to R.C. Direct Reception Sys.	25,000.00	-	-	-	25,000.00
	Equip. to Edusat Programme	87,440.00	-	-	-	87,440.00
	Equip to Incubation Centre	64,624.00	-	-	-	64,624.00
	Printer to IS&E Dept	-	-	10,797.00	-	10,797.00
	<b>Mechanical Department:</b>					
	Equip. to Mechanical Dept.	2,18,32,042.39	-	-	-	2,18,32,042.39
	Equip. to R.C. Mechanical	5,99,268.00	-	-	-	5,99,268.00
	Equip. Mechanical - M.Tech.	15,503.00	-	-	-	15,503.00
	Equipment to Workshop	22,08,227.77	-	-	-	22,08,227.77
	Equipment to M. Tech(Thermal)	2,78,263.00	-	-	-	2,78,263.00
	<b>Textile Department:</b>					
	Equip. Textiles Dept.	1,18,66,311.16	-	-	-	1,18,66,311.16
	Equip. to R.C. Textiles	1,82,362.00	-	-	-	1,82,362.00
	<b>Chemistry Department:</b>					
	Equip. Chemistry Dept.	36,66,698.83	-	-	-	36,66,698.83
	Equipment to ESTSC Dept.	13,65,461.70	-	-	-	13,65,461.70
	Equip. to R.C. ESTSC	15,38,964.00	-	-	-	15,38,964.00
	Computer & Accessories - ESTSC	9,08,917.00	-	-	-	9,08,917.00

*Y. Muralidharan*

Director  
 Bapuji Institute of Engg. & Technology  
 Davangere.

*A. Anand*

Principal



BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
BAPUJI INSTITUTE OF ENGINEERING & TECHNOLOGY  
DAVANGERE.



SCHEDULE - 5

DETAILS OF FIXED ASSETS FOR THE YEAR ENDED 31.03.2020

Sl. No.	ASSETS	COST			TOTAL
		AS ON 01.04.2019	ADDITIONS BEFORE SEPT.	AFTER SEPT.	
	Mathematics Department				
	Equip. Mathamatics Dept.	3,44,869.00	-	-	-
	Physics Department				
	Equip. Physics Dept.	14,91,650.35	-	-	-
	MCA Department				
	Equip. MCA Dept.	28,02,822.60	-	-	-
	Fund Assets Office				
	Equip. Office	35,45,975.00	80,594.00	70,000.00	-
	Fund Assets Sports				
	Equip. Sports	7,36,421.10	-	-	-
	Fund Assets Engg Sec				
	Equip. to Engg Section	1,44,100.00	-	-	-
	<b>Total</b>	<b>15,65,07,840.93</b>	<b>1,00,536.00</b>	<b>3,25,502.00</b>	<b>-</b>
9	<b>OTHER ASSETS PROGRESS</b>				
	Prayer Hall 1 Progress	48,45,412.00	69,91,585.00	49,56,650.00	-
	<b>Total</b>	<b>48,45,412.00</b>	<b>69,91,585.00</b>	<b>49,56,650.00</b>	<b>-</b>
	<b>Fund Assets Total</b>	<b>67,93,71,607.11</b>	<b>1,19,30,304.00</b>	<b>83,28,612.00</b>	<b>21,953.00</b>

*Y. Venkatesh Reddy*

Director

Bapuji Institute of Engg. & Technology  
Davangere.

*[Signature]*

Principal



BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
BAPUJI INSTITUTE OF ENGINEERING & TECHNOLOGY  
DAVANGERE.



SCHEDULE - 5

DETAILS OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31.03.2020

GRANT ASSETS	COST				
	AS ON 01.04.2019	ADDITIONS		DELETIONS FOR THE YR.	TOTAL
		BEFORE SEPT.	AFTER SEPT.		
<b>AICTE ASSETS</b>					
Grant Equipment (AICTE) B M	22,48,866.00				22,48,866.00
Grant Equip (AICTE) B T	27,81,755.00				27,81,755.00
Grant Equip (AICTE) Chemicals	12,31,488.00				12,31,488.00
Grant Equip (AICTE) Civil	25,95,401.00				25,95,401.00
Grant Equipment (AICTE) C S	5,23,999.00				5,23,999.00
Grant Equipment (AICTE) E & E	15,07,185.00				15,07,185.00
Grant Equipment (AICTE) E C	7,71,932.00				7,71,932.00
Grant Equipment (AICTE) I P	14,43,563.00				14,43,563.00
Grant Equipment (AICTE) I S	11,90,802.00				11,90,802.00
Grant Equipment (AICTE) Mech	92,46,811.00				92,46,811.00
Grant Equipment (AICTE) TX	32,01,281.00				32,01,281.00
<b>VTU Grant Assets</b>					
Grant Equipment (VTU) Bio Medical	2,87,000.00				2,87,000.00
Grant Equipment (VTU) Chemical	4,10,684.00				4,10,684.00
Grant Equipment (VTU) Chemistry	11,53,486.00				11,53,486.00
Grant Equipment (VTU) Civil	3,91,588.00				3,91,588.00
Grant Equipment (VTU) IP	7,07,337.00				7,07,337.00
Grant Equipment (VTU) IS	25,000.00				25,000.00
<b>VGST Grant Assets</b>					
Grant Equipment (VGST) Bio Tech	19,47,318.00				19,47,318.00
Grant Equipment (VGST) Chemicals	27,13,343.00				27,13,343.00
Grant Equipment (VGST) Library Books	7,185.00				7,185.00
Grant Equip (VGST) CS & E	20,25,051.00				20,25,051.00
Grant Equip (VGST) Mech	10,00,000.00	73,750.00			10,73,750.00
<b>DBT Grant Assets</b>					
Grant Equipment (DBT) Bio Tech	16,34,859.00				16,34,859.00
<b>Women Scientist Grant Assets</b>					
Grant Equipment (WSO) Bio Tech	23,56,230.00				23,56,230.00
<b>Other Grant Assets</b>					
G I Registration Assets Textiles	9,259.00				9,259.00
Grant Equip Director of Handloom & Textiles	49,89,893.00				49,89,893.00
Grant Equip Javali Neeti Training		17,814.00			17,814.00
<b>Nain Grant Assets</b>					
Nain Equipment (CH1)		23,836.00			23,836.00
<b>Sub Total - B</b>	<b>4,64,01,316.00</b>	<b>1,15,400.00</b>			<b>4,65,16,716.00</b>

*J. M. S. Mendonça*

**Director**  
**Bapuji Institute of Engg. & Technology**  
**Davangere.**

*A. S. S. S.*

**Principal**



BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
BAPUJI INSTITUTE OF ENGINEERING & TECHNOLOGY  
DAVANGERE.



SCHEDULE - 5

DETAILS OF DEPRECIATION FOR THE YEAR ENDED 31.03.2020

Sl. No.	ASSETS	RATE %	DEPRECIATION			WRITTEN DOWN VALUE	
			AS ON 01.04.2019	FOR THE YEAR	AS ON 31.03.2020	AS ON 01.04.2019	AS ON 31.03.2020
<b>FUND ASSETS</b>							
1	<b>Fund Asset Computer</b>						
	Computer & Accessories	40%	4,29,22,501.04	11,11,251.00	4,40,33,752.04	26,98,127.61	16,66,876.61
	<b>Total</b>		<b>4,29,22,501.04</b>	<b>11,11,251.00</b>	<b>4,40,33,752.04</b>	<b>26,98,127.61</b>	<b>16,66,876.61</b>
2	<b>Library Equipment:</b>						
	Equip. Library	15%	17,12,480.95	41,205.00	17,53,685.95	2,74,697.05	2,33,492.05
	Library Books	10%	87,38,003.85	4,74,713.00	92,12,716.85	46,10,665.94	44,08,885.94
	Book Bank	10%	49,58,413.00	9,66,311.00	59,24,724.00	94,19,487.00	89,40,425.00
	<b>Total</b>		<b>1,54,08,897.80</b>	<b>14,82,229.00</b>	<b>1,68,91,126.80</b>	<b>1,43,04,849.99</b>	<b>1,35,82,802.99</b>
3	<b>Network &amp; Software</b>						
	Net work	40%	8,03,932.00	10,837.00	8,14,769.00	27,092.00	16,255.00
	Software	40%	19,90,084.00	49,910.00	20,39,994.00	1,24,775.00	74,865.00
	<b>Total</b>		<b>27,94,016.00</b>	<b>60,747.00</b>	<b>28,54,763.00</b>	<b>1,51,867.00</b>	<b>91,120.00</b>
4	<b>Fund Assets Others</b>						
	Air-Conditioners	15%	5,28,572.02	8,223.00	5,36,795.02	54,822.33	46,599.33
	Audio Visual Teaching Aid	15%	5,94,999.05	9,214.00	6,04,213.05	61,429.95	52,215.95
	CC Camera	40%	1,30,298.00	5,33,819.00	6,64,117.00	5,21,194.00	16,14,082.00
	Compound Wall	10%	8,30,176.64	92,295.00	9,22,471.64	9,22,951.36	8,30,656.36
	Cycle Stand	10%	15,14,236.27	40,733.00	15,54,969.27	4,07,331.72	3,66,598.72
	EPABX	15%	12,03,247.66	46,465.00	12,49,712.66	3,09,768.59	2,63,303.59
	Fire Extinguishers	15%	14,652.00	8,084.00	22,736.00	53,894.00	45,810.00
	Generator	15%	21,25,128.00	38,528.00	21,63,656.00	2,56,853.66	2,18,325.66
	Intercom Telephone	15%	2,08,437.06	1,174.00	2,09,611.06	7,828.81	6,654.81
	Lecture Capturing Equipments	15%	7,62,385.00	4,57,408.00	12,19,793.00	28,88,691.00	27,52,676.00
	Land & Site	0%	-	-	-	81,429.00	81,429.00
	Lift (Elveter)	15%	60,18,727.00	12,79,173.00	72,97,900.00	85,27,817.00	72,48,644.00
	Photocopier	15%	6,89,958.02	56,272.00	7,46,230.02	3,75,149.36	3,18,877.36
	Roads	10%	54,86,915.43	26,08,267.00	80,95,182.43	2,29,38,951.77	2,34,74,405.77
	Septic Tank	10%	41,738.02	30.00	41,768.02	298.67	268.67
	Well & Borewell	15%	3,78,143.10	90,445.00	4,68,588.10	3,14,527.65	5,12,519.65
	<b>Total</b>		<b>2,05,27,613.27</b>	<b>52,70,130.00</b>	<b>2,57,97,743.27</b>	<b>3,77,22,938.87</b>	<b>3,78,33,066.87</b>
5	<b>Fund Asset to Vehicles</b>						
	Ape Auto	15%	1,28,530.00	38,846.00	1,67,376.00	2,58,970.00	2,20,124.00
	Cycle	10%	2,160.00	220.00	2,380.00	2,200.00	1,980.00
	Fiesta Ford Car	15%	6,12,285.24	20,449.00	6,32,734.24	1,36,329.76	1,15,880.76
	<b>Total</b>		<b>7,42,975.24</b>	<b>59,515.00</b>	<b>8,02,490.24</b>	<b>3,97,499.76</b>	<b>3,37,984.76</b>
6	<b>Land Building Assets</b>						
	Administrative Block Building	10%	48,97,257.00	4,48,980.00	53,46,237.00	44,89,799.00	40,40,819.00
	BIET campus Building	10%	59,51,661.00	8,23,553.00	67,75,214.00	82,35,532.00	74,11,979.00
	Watchman Quarters	10%	5,423.90	161.00	5,584.90	1,608.08	1,447.08
	Workshop Building	10%	1,07,049.02	3,175.00	1,10,224.02	31,753.18	28,578.18
	Ladies Hostel Building	10%	5,02,55,490.00	68,23,965.00	5,70,79,455.00	6,82,39,654.00	6,14,15,689.00
	Golden Jublie Auditorium Work In Prgrs	10%	-	2,12,66,542.00	2,12,66,542.00	21,12,55,374.00	19,15,04,857.00
	<b>Total</b>		<b>6,12,16,880.92</b>	<b>2,93,66,376.00</b>	<b>9,05,83,256.92</b>	<b>29,22,53,720.26</b>	<b>26,44,03,369.26</b>
7	<b>Fund Furniture Assets - 09</b>						
	Ladies Hostel Furniture	10%	1,69,356.00	15,527.00	1,84,883.00	1,55,265.00	1,39,738.00
	Fittings & Fixtures	10%	10,02,732.64	53,906.00	10,56,638.64	4,75,945.34	5,48,264.34
	Furnitures	10%	1,82,60,723.86	6,65,320.00	1,89,26,043.86	66,53,203.58	59,87,883.58
	Furnitures - Training & Placement	10%	1,16,240.41	4,300.00	1,20,540.41	42,999.59	38,699.59
	<b>Total</b>		<b>1,95,49,052.91</b>	<b>7,39,053.00</b>	<b>2,02,88,105.91</b>	<b>73,27,413.51</b>	<b>67,14,585.51</b>

*Y. Muralidharan*

**Director**  
Bapuji Institute of Engg. & Technology  
Davangere.

*[Signature]*

**Principal**



BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
**BAPUJI INSTITUTE OF ENGINEERING & TECHNOLOGY**  
 DAVANGERE.



SCHEDULE - 5

DETAILS OF DEPRECIATION FOR THE YEAR ENDED 31.03.2020

Sl. No.	ASSETS	RATE %	DEPRECIATION			WRITTEN DOWN VALUE	
			AS ON 01.04.2019	FOR THE YEAR	AS ON 31.03.2020	AS ON 01.04.2019	AS ON 31.03.2020
	<b>Physics Department</b>						
	Equip. Physics Dept.	15%	9,52,993.17	80,799.00	10,33,792.17	5,38,657.18	4,57,858.18
	<b>MCA Department</b>						
	Equip. MCA Dept.	15%	25,35,933.33	40,033.00	25,75,966.33	2,66,889.27	2,26,856.27
	<b>Fund Assets Office</b>						
	Equip. Office	15%	25,92,307.58	1,60,389.00	27,52,696.58	9,53,667.42	9,43,872.42
	<b>Fund Assets Sports</b>						
	Equip. Sports	15%	6,01,817.80	20,190.00	6,22,007.80	1,34,603.30	1,14,413.30
	<b>Fund Assets Engg Sec</b>						
	Equip to Engg Section	15%	55,605.00	13,274.00	68,879.00	88,495.00	75,221.00
	<b>Total</b>		<b>13,15,06,757.31</b>	<b>39,22,436.00</b>	<b>13,54,29,193.31</b>	<b>2,50,01,083.62</b>	<b>2,15,04,685.62</b>
9	<b>OTHER ASSETS PROGRESS</b>						
	Prayer Hall 1 Progress		-	-	-	48,45,412.00	1,67,93,647.00
	<b>Total</b>		-	-	-	<b>48,45,412.00</b>	<b>1,67,93,647.00</b>
	<b>Total Depreciation</b>		<b>29,46,68,694.49</b>	<b>4,20,11,737.00</b>	<b>33,66,80,431.49</b>	<b>38,47,02,912.62</b>	<b>36,29,28,138.62</b>

*Y. Venkatesh Chandra*

Director  
 Bapuji Institute of Engg. & Technology  
 Davangere.

*[Signature]*  
 Principal





SCHEDULES FORMING PART OF ACCOUNTS

**SCHEDULE - 1 :- DETAILS OF FUND ACCOUNT:**

Y.E.31.03.2020

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>FUND ACCOUNT:</b>		
As per Last Balance Sheet	1,23,85,01,564.22	
Add: Surplus During the Year	12,06,64,018.58	1,35,91,65,582.80
<b>TOTAL</b>		<b>1,35,91,65,582.80</b>

**SCHEDULE - 2 :- DETAILS OF GRANTS FUND:**

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
As per Last Balance Sheet	5,17,92,901.75	
Add: Grants Received during the year	53,85,576.00	
Interest on SB	1,73,971.00	
	5,73,52,448.75	
Less: Revenue Expenses for Recurring Grant	22,31,985.45	5,51,20,463.30
<b>TOTAL</b>		<b>5,51,20,463.30</b>

**SCHEDULE - 3 :- DETAILS OF OTHER FUNDS:**

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
BIET Employees Welfare Fund	12,26,451.50	
Endowment / Memorial Fund	26,07,562.00	
Future Development Fund	4,18,36,617.00	
Golden Jubilee Fund	10,88,74,340.00	
ISTE FUND	10,00,000.00	
Health Care Fund	1,57,24,529.00	
Other Funds	1,07,41,654.00	18,20,11,153.50
<b>TOTAL</b>		<b>18,20,11,153.50</b>

**SCHEDULE - 4 :- DETAILS OF SUNDRY LIABILITIES:**

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>COLLEGE LIABILITY:</b>		
Merit Award	1,53,602.00	
KSCST Stuents Project	10,954.00	
VTU Student Projects	35,420.00	
ISTE Faculty Chapter	24,049.00	
ISTE Student Chapter	11,06,754.25	
Loss of Cheques(Stale Cheque)	1,53,034.00	14,83,813.25
<b>PENDING BILLS:</b>		
Silicon Secure Systems Pvt Ltd.	6,000.00	
Alumni Guest House	2,66,100.00	
BIET Boys Hostel	27,550.00	
BIET Co Op Society	97,570.00	
Nagarjun Engineering Enterprises	1,00,000.00	4,97,220.00
<b>FEES LIABILITIES:</b>		
Alumni Association Fee (HOSTEL)		50,521.00
<b>GOLDEN JUBLIEE AUDITORIUM:</b>		
Retention Money		36,553.00
<b>SALARY LIABILITIES:</b>		
Heldup Salary	5,12,567.00	
Other Recoveries	3,540.00	5,16,107.00
<b>STUDENTS LIABILITIES:</b>		
Excess Fee	3,19,239.00	
Scholarships	1,95,75,370.00	
Tution Fee Advance	3,60,630.00	2,02,55,239.00
<b>UNIVERSITY LIABILITIES:</b>		
Processing Fees	71,000.00	
Other Receipts (Exam) UG	2,42,750.00	
Examination Remuneration	4,05,174.50	7,18,924.50
<b>TOTAL</b>		<b>2,35,58,377.75</b>

*Y. Shankar Shankar*  
Director

*[Signature]*  
Principal



BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
BAPUJI INSTITUTE OF ENGINEERING AND TECHNOLOGY  
DAVANGERE.



SCHEDULES FORMING PART OF ACCOUNTS

**SCHEDULE - 6 :- DETAILS OF BAPUJI EDUCATIONAL ASSOCIATION:**

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
As per Last Balance Sheet	88,52,48,605.41	
Add: Paid during the year	13,36,50,000.00	
TDS Receivable	2,55,707.87	1,01,91,54,313.28
Less: Received During the year		1,12,00,000.00
<b>TOTAL</b>		<b>1,00,79,54,313.28</b>

**SCHEDULE - 7(1) :- DETAILS OF SUNDRY ADVANCES:**

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>OTHER ADVANCES :</b>		
Adv to Askar Microns, Mysore	14,40,000.00	
E-Sutra Chronicles Pvt Ltd	2,64,687.00	
ICT Academy	82,600.00	
Specim	15,58,635.00	
Power Charges	72,757.00	
Group Insurance	200.00	
Personal Advance	978.00	
Powercharge Co-Op Society	6,000.00	
Advance to Bharath G Wodane	3,90,462.00	
Festival Advance	1,95,000.00	40,11,319.00
<b>TOTAL</b>		<b>40,11,319.00</b>

**SCHEDULE - 7(2) :- DETAILS OF SUNDRY DEPOSITS:**

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
Bescom Deposit	9,11,893.00	
Bescom Meter Security Deposit	81,095.00	
L P Gas Deposit	22,850.00	
Telephone Deposit	24,879.00	10,40,717.00
<b>TOTAL</b>		<b>10,40,717.00</b>

*G. Venkatesh Murthy*

Director

Bapuji Institute of Engg. & Technology  
Davangere.

*A. Srinivas*

Principal



BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
**BAPUJI INSTITUTE OF ENGINEERING AND TECHNOLOGY**  
 DAVANGERE.



SCHEDULES FORMING PART OF ACCOUNTS

**SCHEDULE - 7(3) :- CASH AT BANK:**

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b><u>COLLEGE:</u></b>		
CD A/C No.01 BCB	6,08,010.94	
SB A/C No.918010002238509 (Axis Bank)	35,218.00	
SB A/C No.1685 BCB	15,79,66,209.00	
CD A/C No. 0325 Bank of Baroda	6,80,778.55	
SB A/C No.54010895883 SBM	2,15,61,516.01	18,08,51,732.50
<b><u>FUNDS:</u></b>		
SB A/C No.10527 Golden Jublee	6,261.15	
SB A/c 11756 BCB	8,229.00	
SB A/c 11757 BCB	38,817.00	
SB A/C No.1495 Employees Welfare	2,26,225.50	2,79,532.65
<b><u>GRANTS:</u></b>		
SB A/c 37229616325(NAIN CAPEX Fund)	13,23,345.50	
SB A/c 37229616529(NAIN Opex Fund)	84,940.00	
SB A/C No. 0610 Bank of Baroda	8,28,004.20	
SB A/C No.10651 (Projects Account)	69,533.00	
SB A/c 133301000015883	3,52,492.60	
SB A/c 64102782214 (VGST Grants)	41,14,970.00	67,73,285.30
		<b>18,79,04,550.45</b>
<b><u>FIXED DEPOSITS [ FUNDS ] :</u></b>		
F D with Health Care FD No. 13517 / 1	11,90,000.00	11,90,000.00
<b><u>FIXED DEPOSITS [ OTHER ] :</u></b>		
ISTE	10,00,000.00	
Providend Fund FD	9,15,316.00	
Youth Red Cross	2,18,180.00	21,33,496.00
F D With BCB Investments (Emp. Welfare) FD No. 9775/1	11,00,000.00	11,00,000.00
F D With BCB Investments (Memorial) FD No. 09774/ 1	16,31,000.00	
FD No. 09847/1	3,45,000.00	
FD No. 13832/1	2,62,000.00	22,38,000.00
		<b>66,61,496.00</b>
<b>TOTAL</b>		<b>19,45,66,046.45</b>

*Y. Venkatesh Reddy*

**Director**

*A. N. S.*

**Principal**

**Bapuji Institute of Engg. & Technology  
 Davangere.**



BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
BAPUJI INSTITUTE OF ENGINEERING AND TECHNOLOGY  
DAVANGERE.



SCHEDULES FORMING PART OF ACCOUNTS

**SCHEDULE - 8 :- DETAILS OF FEE COLLECTED**

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2020	31.03.2019
Accreditation fees	27,09,000.00	-
Admission fees	24,69,800.00	-
Book Bank fees	65,34,200.00	-
Building maintenance fees	2,69,82,870.00	-
Future Development fees	75,35,900.00	-
Graduands Day fees	2,07,750.00	-
Hand book fees	3,77,880.00	-
Health care fees	7,74,306.00	-
ID card Fees	3,14,900.00	-
Internship Fees	36,38,736.00	-
Lab & Library Fees	31,49,000.00	-
Magazine fees	31,49,000.00	-
Maint of Equip fees	7,45,000.00	-
Medical Exam Fees	3,14,900.00	-
News Latter fees	2,41,490.00	-
Project Fees	1,55,400.00	-
Reading Room Fees	9,44,700.00	-
Seminar Fees	32,38,000.00	-
Soft Skill Fees	32,38,000.00	-
Sport Fees	31,49,000.00	-
Student Association fees	16,19,000.00	-
Syllabus Books fees	1,25,960.00	-
Teachers Day Card fee	17,550.00	-
Training & Replacement fees	10,34,250.00	-
Youth Red Cross Fees	86,000.00	-
	<b>7,27,52,592.00</b>	-
Tuition Fee BE	23,05,43,194.00	23,08,83,375
Tuition Fee MCA	31,35,970.00	19,16,260
Tuition Fee M.Tech	47,15,556.00	72,09,099
Tuition Fee Ph.D	3,67,000.00	3,91,500
	<b>23,87,61,720.00</b>	<b>24,04,00,234</b>
<b>TOTAL</b>	<b>31,15,14,312.00</b>	<b>24,04,00,234</b>

**SCHEDULE - 9 :- DETAILS OF OTHER RECEIPTS:**

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2020	31.03.2019
Application Fees	4,47,600.00	2,400
Admission Cancelled Fees	1,65,000.00	-
BRU Coffee Centre Rent	10,500.00	5,000
Canteen Rent	88,500.00	83,500
Computer & Other Hire Charges	12,180.00	10,530
Garden Income	11,735.00	4,000
ID card fee	12,050.00	19,050
Institutional Charges	14,54,592.09	12,47,474
Lab Breakages	12,478.00	11,163
Library Fines	72,121.00	79,149
Loss of Equipments	1,750.00	4,000
Misc Receipts	39,810.38	83,086
Notice Period Salary Recovery	-	1,42,659
Sale of Old Scrap	67,000.00	1,28,440
Sports Playground Rent	43,100.00	27,800
Training & Placement Cell Fees	1,39,500.00	7,04,045
Xerox Charges from Library	49,706.00	8,590
<b>TOTAL</b>	<b>26,27,622.47</b>	<b>25,60,885</b>

*Y. Venkateshwarappa*

Director

Bapuji Institute of Engg. & Technology

*Amal K S*

Principal



**BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
BAPUJI INSTITUTE OF ENGINEERING AND TECHNOLOGY  
DAVANGERE.**



**SCHEDULES FORMING PART OF ACCOUNTS**

**SCHEDULE - 10 :- DETAILS OF SALARY & ESTABLISHMENT:**

PARTICULARS	YEAR ENDED 31.03.2020	YEAR ENDED 31.03.2019
Salary & Establishment	13,04,74,764.00	13,17,12,241
MC to PF	36,79,204.00	38,27,672
MC to Administrative Charges to PF	1,53,304.00	1,71,571
MC to EDLI Charges	1,53,304.00	1,59,515
ESI & PF Penalty	674.00	-
MC to ESI	3,59,908.00	4,41,471
MC to Gratuity Fund	36,12,238.00	36,34,635
<b>TOTAL</b>	<b>13,84,33,396.00</b>	<b>13,99,47,105</b>

**SCHEDULE - 11 :- DETAILS OF ADMINISTRATIVE EXPENSES:**

PARTICULARS	YEAR ENDED 31.03.2020	YEAR ENDED 31.03.2019
Library Expenses	5,27,828.00	4,62,768
Affiliation Fee	5,76,000.00	5,62,250
Magazine Exp	36,319.00	35,800
Project Expenses	-	44,752
Travelling Expenses	5,25,739.00	2,85,390
Advertisement Expenses	93,600.00	2,67,984
Audit Fee	1,59,300.00	1,64,020
Bank Commission Charges	15,059.89	- 17,152
College Professional Tax	2,500.00	2,500
COMED K UGCET	55,000.00	25,000
Domain and Website Expenses	23,137.00	20,970
E Campus Software (ERP)	-	13,26,220
E TDS Charges	26,008.00	30,950
Internet Charges	-	8,57,413
ID - Card Expenses	31,066.00	27,730
Legal Expenses	-	15,000
Matching Grants	43,733.00	-
Postage	35,317.00	49,827
Power Charges BIET	42,42,916.00	40,21,309
Printing and Stationary	85,142.00	3,52,523
Security Gaurds	9,06,240.00	8,81,964
Software Renewal	8,41,667.00	7,17,416
Survey Camp Expenses	14,624.00	15,625
Telephone Charges	9,13,737.00	33,940
Training & Placement Expenses	1,77,463.00	8,42,645
Uniform Dress to Menial Staff	1,37,352.00	1,350
<b>TOTAL</b>	<b>94,69,747.89</b>	<b>1,10,62,498</b>

*Y. Venkatarudraiah*

**Director**

*A. S. Srinivas*

**Principal**

**Bapuji Institute of Engg. & Technology  
Davangere.**



**BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
BAPUJI INSTITUTE OF ENGINEERING AND TECHNOLOGY  
DAVANGERE.**



**SCHEDULES FORMING PART OF ACCOUNTS**

**SCHEDULE - 12 :- DETAILS OF MAINTENANCE EXPENSES:**

PARTICULARS	YEAR ENDED 31.03.2020	YEAR ENDED 31.03.2019
Maintainance of Air Conditions	97,101.00	2,05,554
Maintainance of Bulding	4,49,508.00	11,36,974
Maintainance of Campus	5,14,442.00	5,27,397
Maintainance of Computers & Accessories	66,851.00	97,514
Maintainance of Electrical Fittings	1,90,783.00	1,90,509
Maintainance of Elevator	5,21,821.00	9,12,567
Maintainance of EPBAX	3,540.00	2,169
Maintainance of Equipment	1,29,841.00	1,95,268
Maintainance of Fittings & Furnitures	64,697.00	85,463
Maintainance of Garden / Campus	33,032.00	3,60,260
Maintainance of Generators	13,85,224.00	13,87,671
Maintainance of Network	66,261.00	1,29,317
Maintainance of UPS	5,60,080.00	5,14,152
Maintainance of Vehicle	2,03,217.00	6,16,343
Maintainance of Water Coolers	28,473.00	55,833
Maintainance of Well & Borewell	1,502.00	3,500
Maintainance of Workshop & Labs	80,517.00	46,662
Maintainance of Xerox Machines	1,63,573.00	1,52,885
<b>TOTAL</b>	<b>45,60,463.00</b>	<b>66,20,038</b>

**SCHEDULE - 13 :- DETAILS OF MISCELLANEOUS EXPENSES:**

PARTICULARS	YEAR ENDED 31.03.2020	YEAR ENDED 31.03.2019
Function Expenses	77,508.00	2,93,483
Students Association Expenses	15,74,893.00	12,29,306
Fright/Cart Hire	4,500.00	3,580
Hospitality Expenses	1,14,196.00	1,61,795
Miscellaneous Expenses	30,493.00	59,828
Petty Cash Bills	3,533.00	11,234
Project Expenses	42,000.00	35,000
Seminars/Workshops/Staff Training	1,81,753.00	5,06,925
Sports Expenses	1,75,020.00	1,28,476
Syllabus Books	1,36,000.00	55,000
Graduation Day	1,11,112.00	
<b>TOTAL</b>	<b>24,51,008.00</b>	<b>24,84,627</b>

*Y. Venkatesh Murthy*

**Director**

**Bapuji Institute of Engg. & Technology  
Davangere.**

*[Signature]*  
**Principal**



BAPUJI EDUCATIONAL ASSOCIATION  
BAPUJI INSTITUTE OF ENGINEERING AND TECHNOLOGY  
DAVANGERE.



SCHEDULES FORMING PART OF ACCOUNTS

SCHEDULE - 14 :- DETAILS OF CONSUMABLES EXPENSES:

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2020	31.03.2019
Consumables to Chemistry	1,49,743.00	2,94,148
Consumables to Maths	5,356.00	6,734
Consumables to Office	26,820.00	1,65,657
Consumables to Physics	-	4,500
Consumables to Bio Medical-09	-	4,600
Consumables to Biotech	1,53,032.00	73,108
Consumables to Chemical	1,050.00	1,16,787
Consumables to Civil	6,306.00	19,018
Consumables to CS&E	17,751.00	19,427
Consumables to E&C	32,421.00	61,172
Consumables to E&E	62,704.00	2,240
Consumables to E&IE	1,200.00	2,300
Consumables to IS&E	20,340.00	6,780
Consumables to Library	3,150.00	13,430
Consumables to MCA	2,450.00	13,203
Consumables to Mechanical	14,957.00	16,221
Consumables to Textile	3,000.00	47,735
Consumables to W/s	-	69,768
Consumables to Xerox M/c	1,23,646.00	1,80,509
<b>TOTAL</b>	<b>6,23,926.00</b>	<b>11,17,337</b>

*Y. Umeshankar*

Director

Bapuji Institute of Engg. & Technology

Davangere.

*[Signature]*  
Principal



**BAPUJI EDUCATIONAL ASSOCIATION @  
BAPUJI INSTITUTE OF ENGINEERING AND TECHNOLOGY  
DAVANGERE.**

A.Y. 2020-21

**SCHEDULE NO.15 - NOTES ON ACCOUNTS**

1. The Accounts are drawn up on historical cost basis.
2. The Establishment has maintained its account on cash system of Accounting
3. Depreciation: Depreciation has been provided on WDV basis. The rate at which depreciation is provided as prescribed on Income Tax Act & Rules.
4. Inventories are valued at cost.
5. Investments are carried at cost.
6. No provision for Taxation has been made in view of entitlement of exemption available under the Income Tax Act, 1961.
7. Previous year figures are regrouped, rearranged or rounded off for lucid presentation.
8. Bapuji Educational Association maintains BEA Employees Gratuity Fund A/c. The College makes an annual contribution to the said Fund on the basis of a predetermined percentage on the salary paid to the Employees. The policy is to charge total contribution as on expenditure for the current year Income and Expenditure Account.
9. AICTE and other grants received during the year are taken as Fund Account (Grants) at the liability side of the Balance Sheet. To this account, all revenue receipts are added and revenue expenditure are deducted. Capital Expenditure from such Grants are taken as Project Works in progress at the Asset side of the Balance Sheet as Project Works are not completed.
10. During the year transfer funds which were earlier created by the college has been kept as funds vizier necessary Fixed Deposits were have in this respect. During the year the necessary Fixed Deposits have been matured and as per the college the funds which were created are no longer required and hence the matured Fixed Deposits has been transferred to college S.B. Account No.1685.

**SIGNATURE TO DETAILS FORMING PART OF ACCOUNTS (SCHEDULE 1 TO 15)**

**AS PER OUR REPORT ANNEXED,**

**for SANTHAPPA & CO.,**

**Chartered Accountants,**

**ICAI FNO. 003564S**



**(Mundas Veerendra)  
Partner.**

**M.No. 216317**