

**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 2023** 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 2023** 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.

M.No. 216317

Place: Davangere,  
Date: 13.07.2023.

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



**BALANCE SHEET AS AT 31.03.2023**

SCHEDULE REF.	PARTICULARS	AMOUNT Rs.	AS AT 31.03.2023	AS AT 31.03.2022
<b>A - SOURCE OF FUNDS:</b>				
1	FUND ACCOUNT:		1,86,34,47,944.68	1,70,32,56,127
2	GRANTS FUND ACCOUNT :		6,41,74,217.25	5,75,57,376
3	GENERAL FUNDS ACCOUNT:		97,43,469.00	92,23,469
4	CURRENT LIABILITIES :			
	Sundry Liabilities:		1,57,15,844.71	2,02,37,792
	Refundable Deposits:			
	Salary Deposit	34,14,547.00		
	Bru Coffee Centre Deposit	1,000.00		
	Canteen-Deposit	45,000.00	34,60,547.00	34,24,859
<b>TOTAL SOURCE OF FUNDS</b>			<b>1,95,65,42,022.64</b>	<b>1,79,36,99,623</b>
<b>B - APPLICATION OF FUNDS:</b>				
5	FIXED ASSETS:			
	Fund Gross Block		79,02,93,806.11	71,67,51,198
	Grant Assets		5,48,92,316.00	5,25,59,900
	Less: Depreciation to Date		45,62,45,855.62	41,30,44,403
	Net Block		38,89,40,266.49	35,62,66,695
6	BAPUJI EDUCATIONAL ASSOCIATION:		1,39,72,23,670.94	1,33,70,02,713
	BEA Institutions:			
	Dr SSDJ Ladies Hostel		56,43,879.00	56,43,879
7	CURRENT ASSETS :			
7(1)	Sundry Advances	11,95,155.69		
7(2)	Sundry Deposits	10,40,717.00	22,35,872.69	83,04,989
7(3)	Cash at Bank:			
	SB & Current A/c	15,27,54,864.52		
	Fixed Deposits	97,43,469.00	16,24,98,333.52	8,64,81,348
<b>TOTAL APPLICATION OF FUNDS</b>			<b>1,95,65,42,022.64</b>	<b>1,79,36,99,623</b>
15	<b>NOTE FORMING PART OF ACCOUNT</b>			

*Y. Umeshappa*

Director  
 Bapuji Institute of Engg. & Technology  
 Davangere.

*A. S. S. S.*



AS 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 31.03.2023**

SCHEDULE REF.	PARTICULARS	AMOUNT Rs.	YEAR ENDED 31.03.2023	YEAR ENDED 31.03.2022
	<b>A - INCOME:</b>			
8	FEE COLLECTED:		39,56,64,417.00	32,82,55,653
9	OTHER RECEIPTS:		20,25,790.39	11,33,368
	BANK INTEREST			
	From SB A/C	31,94,855.00		
	From BESCO M Deposit	38,840.00	32,33,695.00	20,62,265
	<b>TOTAL INCOME (A)</b>		<b>40,09,23,902.39</b>	<b>33,14,51,286</b>
	<b>B - EXPENDITURE:</b>			
10	SALARY & ESTABLISHMENT:		14,72,60,270.00	13,60,94,462
11	ADMINISTRATIVE EXPENSES:		1,89,90,761.57	1,31,29,431
12	MAINTENANCE EXPENSES:		2,01,75,818.00	1,09,99,985
13	MISCELLANEOUS EXPENSES:		72,06,410.00	32,75,836
14	CONSUMABLES EXPENSES:		38,97,371.90	4,84,859
5	DEPRECIATION:		4,32,01,453.00	3,68,28,647
	<b>TOTAL EXPENDITURE (B)</b>		<b>24,07,32,084.47</b>	<b>20,08,13,220</b>
	<b>C - SURPLUS FOR THE YEAR (A-B):</b>		<b>16,01,91,817.92</b>	<b>13,06,38,066</b>
15	<b>NOTE FORMING PART OF ACCOUNT</b>			

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



Chartered Accountant.  
Partner.

*Y. Umeshankar*

Director  
Bapuji Institute of Engg. & Technology  
Davangere.

*A. S. S.*

Principal

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



SCHEDULE - 5

DETAILS OF FIXED ASSETS FOR THE YEAR ENDED 31.03.2023

Sl. No.	ASSETS	AS ON 01.04.2021	COST		DELETIONS FOR THE YR.	TOTAL
			BEFORE SEPT.	AFTER SEPT.		
<b>FUND ASSETS</b>						
1	Fund Asset Lab Equipments	14,62,72,419.13	17,00,654.00	9,83,421.00	16,74,610.00	14,72,81,884.13
2	Fund Asset (R&D/Softskill ) Lab Equi	78,31,404.70	3,40,57,306.00	43,23,374.00	63,720.00	4,61,48,364.70
3	Network/Software Asset	51,24,683.00	-	-	-	51,24,683.00
4	Fund Asset Computer	4,65,89,545.65	-	2,19,54,789.00	5,360.00	6,85,38,974.65
5	Fund Asset Library	3,21,74,241.79	-	16,20,369.00	-	3,37,94,610.79
6	Fund Assets Others	54,82,051.10	2,95,200.00	1,04,000.00	-	58,81,251.10
7	Fund Asset UPS	4,15,396.00	45,611.00	22,32,595.00	-	26,93,602.00
8	Fund Asset LCD Projector	71,680.00	-	2,86,720.00	-	3,58,400.00
9	Fund Asset Printer	3,40,721.00	-	1,75,584.00	-	5,16,305.00
10	Fund Asset Infrastructure					
a.	Building Asset	37,17,80,273.18	50,862.00	-	-	37,18,31,135.18
b	Fund Asset Furnitures	2,70,83,291.42	27,300.00	39,11,293.00	22,700.00	3,09,99,184.42
c	Fund Asset Others	7,05,98,823.14	15,40,380.00	20,01,040.00	1,500.00	7,41,38,743.14
d	Fund Asset to Vehicles	29,86,668.00	-	-	-	29,86,668.00
<b>Grand Total :</b>		<b>71,67,51,198.11</b>	<b>3,77,17,313.00</b>	<b>3,75,93,185.00</b>	<b>17,67,890.00</b>	<b>79,02,93,806.11</b>

DETAILS OF DEPRECIATION FOR THE YEAR ENDED 31.03.2022

Sl. No.	ASSETS	DEPRECIATION			WRITTEN DOWN VALUE	
		AS ON 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	AS ON 01.04.2022	AS ON 31.03.2023
<b>FUND ASSETS</b>						
1	Fund Asset Lab Equipments	12,95,44,057.47	25,86,918.00	13,21,30,975.47	1,67,28,361.66	1,51,50,908.66
2	Fund Asset (R&D/Softskill ) Lab Equi	68,99,575.03	55,63,065.00	1,24,62,640.03	9,31,829.67	3,36,85,724.67
3	Network/Software Asset	40,24,144.00	4,40,215.00	44,64,359.00	11,00,539.00	6,60,324.00
4	Fund Asset Computer	4,60,01,442.24	46,24,055.00	5,06,25,497.24	5,88,103.41	1,79,13,477.41
5	Fund Asset Library	1,96,67,307.80	13,41,205.00	2,10,08,512.80	1,25,06,933.99	1,27,86,097.99
6	Fund Assets Others	43,76,728.61	2,17,878.00	45,94,606.61	11,05,322.49	12,86,644.49
7	Fund Asset UPS	84,428.00	92,546.00	1,76,974.00	3,30,968.00	7,67,412.00
8	Fund Asset LCD Projector	37,274.00	13,762.00	51,036.00	34,406.00	20,644.00
9	Fund Asset Printer	47,559.00	55,883.00	1,03,441.00	2,93,162.00	3,96,049.00
10	Fund Asset Infrastructure					
a.	Building Asset	14,40,10,690.92	2,27,82,044.00	16,67,92,734.92	22,77,69,582.23	20,50,38,400.26
b	Fund Asset Furnitures	2,15,67,906.91	7,47,563.00	2,23,15,469.91	55,15,384.51	86,83,714.51
c	Fund Asset Others	3,58,32,013.24	44,31,091.00	4,02,63,104.64	3,47,66,809.90	3,38,75,638.50
d	Fund Asset to Vehicles	9,51,276.00	3,05,228.00	12,56,504.00	20,35,392.00	17,30,164.00
<b>Grand Total :</b>		<b>41,30,44,403.22</b>	<b>4,32,01,453.00</b>	<b>45,62,45,855.62</b>	<b>30,37,06,794.86</b>	<b>33,19,95,199.49</b>

*Y. Venkatesh Babu*

Director

Bapuji Institute of Engg. & Technology

Davangere.

*[Signature]*

Principal



DETAILS OF FIXED ASSETS FOR THE YEAR ENDED 31.03.2023

Sl. No.	ASSETS	COST				TOTAL
		AS ON 01.04.2022	ADDITIONS		DELETIONS FOR THE YR.	
			BEFORE SEPT.	AFTER SEPT.		
<b>A</b>	<b>FUND ASSETS</b>					
<b>1</b>	<b>Fund Asset Lab Equipments</b>					
	Equip. Chemistry Dept.	36,66,698.83	60,180.00	34,927.00	-	37,61,805.83
	Equip. Mathematics Dept.	3,44,869.00	-	-	-	3,44,869.00
	Equip. Physics Dept.	15,80,115.35	1,00,678.00	-	-	16,80,793.35
	Equip. Bio-Technology Dept.	72,97,651.00	-	-	-	72,97,651.00
	Equip. Chemical Dept.	91,83,791.48	-	-	80,000.00	91,03,791.48
	Equip. Computer Science Dept.	2,32,34,806.69	-	6,49,673.00	-	2,38,84,479.69
	Equip. to Civil Dept.	1,56,34,340.88	15,39,796.00	43,082.00	-	1,72,17,218.88
	Equip. to E & C Dept	2,26,16,279.06	-	2,55,739.00	-	2,28,72,018.06
	Equip. to E & E Dept	1,09,44,151.21	-	-	-	1,09,44,151.21
	Equip. Instrumentation Tech. Dept.	67,83,723.81	-	-	-	67,83,723.81
	Equip. Information Science Dept.	55,35,532.90	-	-	-	55,35,532.90
	Equip. to Mechanical Dept.	2,31,49,397.39	-	-	15,94,610.00	2,15,54,787.39
	Equipment to Workshop	22,08,227.77	-	-	-	22,08,227.77
	Equip. Textiles Dept.	1,12,90,011.16	-	-	-	1,12,90,011.16
	Equip. MCA Dept.	28,02,822.60	-	-	-	28,02,822.60
	<b>Total</b>	<b>14,62,72,419.13</b>	<b>17,00,654.00</b>	<b>9,83,421.00</b>	<b>16,74,610.00</b>	<b>14,72,81,884.13</b>
<b>2</b>	<b>Fund Asset (R&amp;D/Soft Skill) Lab Equipments</b>					
	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
	Equip. to Diflau. Drinking Water P	3,41,310.00	-	-	-	3,41,310.00
	Equipment to Civil - R & D	96,068.00	-	-	-	96,068.00
	Equip. to Research Centre	14,21,516.00	-	-	-	14,21,516.00
	Equip. to R.C. Commn. Lab	4,45,607.00	-	-	-	4,45,607.00
	Equip. to R C IS&E Dept.	16,63,784.00	-	-	-	16,63,784.00
	Equip. to Edusat Programme	87,440.00	-	-	-	87,440.00
	Equip. to R.C. Direct Reception Sys.	25,000.00	-	-	-	25,000.00
	Equip. to Incubation Centre	64,624.00	-	-	-	64,624.00
	Equip. to R.C. Mechanical	5,99,268.00	3,40,57,306.00	43,23,374.00	63,720.00	3,89,16,228.00
	Equip. to R.C. Textiles	1,82,362.00	-	-	-	1,82,362.00
	<b>Total</b>	<b>78,31,404.70</b>	<b>3,40,57,306.00</b>	<b>43,23,374.00</b>	<b>63,720.00</b>	<b>4,61,48,364.70</b>
<b>3</b>	<b>Network &amp; Software Asset</b>					
	Software to Chemical	4,10,000.00	-	-	-	4,10,000.00
	Civil Dept Softwares	8,85,000.00	-	-	-	8,85,000.00
	Software to E&C	8,83,800.00	-	-	-	8,83,800.00
	Software	21,14,859.00	-	-	-	21,14,859.00
	Net work	8,31,024.00	-	-	-	8,31,024.00
	<b>Total</b>	<b>51,24,683.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,24,683.00</b>
<b>4</b>	<b>Fund Asset Computer</b>					
	Computer & Accessories	4,56,80,628.65	-	2,19,54,789.00	5,360.00	6,76,30,057.65
	Computer & Accessories - ESTSC	9,08,917.00	-	-	-	9,08,917.00
	<b>Total</b>	<b>4,65,89,545.65</b>	<b>-</b>	<b>2,19,54,789.00</b>	<b>5,360.00</b>	<b>6,85,38,974.65</b>
<b>5</b>	<b>Fund Asset Library</b>					
	Equip. Library	20,14,082.00	-	-	-	20,14,082.00
	Library Books	1,42,53,280.79	-	2,47,893.00	-	1,45,01,173.79
	Book Bank	1,59,06,879.00	-	13,72,476.00	-	1,72,79,355.00
	<b>Total</b>	<b>3,21,74,241.79</b>	<b>-</b>	<b>16,20,369.00</b>	<b>-</b>	<b>3,37,94,610.79</b>
<b>6</b>	<b>Fund Assets Others</b>					
	Equip. Office	37,14,193.00	2,95,200.00	-	-	40,09,393.00
	Equip. to Engg Section	2,46,125.00	-	1,04,000.00	-	3,50,125.00
	Equip. Sports	7,36,421.10	-	-	-	7,36,421.10
	Equip. Training & Placement	7,85,312.00	-	-	-	7,85,312.00
	<b>Total</b>	<b>54,82,051.10</b>	<b>2,95,200.00</b>	<b>1,04,000.00</b>	<b>-</b>	<b>58,81,251.10</b>
<b>7</b>	<b>Fund Asset UPS</b>					
	UPS to E&C	1,37,048.00	-	-	-	1,37,048.00
	UPS to E&I	72,860.00	-	-	-	72,860.00
	UPS to Office	1,37,048.00	43,011.00	-	-	1,80,059.00
	UPS to Mechanical	68,440.00	-	4,85,979.00	-	5,54,419.00
	UPS to Civil	-	-	1,33,316.00	-	1,33,316.00
	UPS to CS	-	-	16,10,700.00	-	16,10,700.00
	UPS to Textile Technology	-	2,600.00	2,600.00	-	5,200.00
	<b>Total</b>	<b>4,15,396.00</b>	<b>45,611.00</b>	<b>22,32,595.00</b>	<b>-</b>	<b>26,93,602.00</b>

*Y. Venkateshwar*  
Director

*[Signature]*  
Principal



SCHEDULE - 5

DETAILS OF FIXED ASSETS FOR THE YEAR ENDED 31.03.2023

Sl. No.	ASSETS	AS ON 01.04.2022	COST		DELETIONS FOR THE YR.	TOTAL
			BEFORE SEPT.	AFTER SEPT.		
8	Fund Asset LCD Projector					71,680.00
	LCD Projector to E&C dept	71,680.00	-	-	-	2,50,880.00
	LCD Projector	-	-	2,50,880.00	-	35,840.00
	LCD Projector to Mechanical	-	-	35,840.00	-	
	<b>Total</b>	<b>71,680.00</b>	<b>-</b>	<b>2,86,720.00</b>	<b>-</b>	<b>3,58,400.00</b>
9	Fund Asset Printer					33,866.00
	Printer to Mathematics Dept	17,051.00	-	16,815.00	-	17,818.00
	Printer to Chemical Dept	17,818.00	-	-	-	11,151.00
	Printer to CS Dept	11,151.00	-	-	-	30,000.00
	Printer to CV Dept	30,000.00	-	-	-	21,830.00
	Printer to E&C Dept	21,830.00	-	-	-	17,051.00
	Printer to EE Dept	17,051.00	-	-	-	27,848.00
	Printer to IS&E Dept	27,848.00	-	-	-	13,715.00
	Printer to Textile Dept	13,715.00	-	-	-	3,26,211.00
	Printer to Office	1,84,257.00	-	1,41,954.00	-	16,815.00
	Printer to MCA Dept	-	-	16,815.00	-	
	<b>Total</b>	<b>3,40,721.00</b>	<b>-</b>	<b>1,75,584.00</b>	<b>-</b>	<b>5,16,305.00</b>
10	Fund Asset Infrastructure					
a.	Building Asset					93,87,056.00
	Administrative Block Building	93,87,056.00	-	-	-	1,41,87,193.00
	BIET campus Building	1,41,87,193.00	-	-	-	7,031.98
	Watchman Quarters	7,031.98	-	-	-	1,38,802.20
	Workshop Building	1,38,802.20	-	-	-	1,68,44,509.00
	Prayer Hall	1,67,93,647.00	50,862.00	-	-	11,84,95,144.00
	Ladies Hostel Building	11,84,95,144.00	-	-	-	
	Golden Jublie Auditorium (S S M Cultural Center)	21,27,71,399.00	-	-	-	21,27,71,399.00
	<b>Total</b>	<b>37,17,80,273.18</b>	<b>50,862.00</b>	<b>-</b>	<b>-</b>	<b>37,18,31,135.18</b>
b	Fund Asset Furnitures					
	Ladies Hostel Furniture	3,24,621.00	-	-	-	3,24,621.00
	Fittings & Fixtures	16,04,902.98	-	-	-	16,04,902.98
	Furnitures	2,49,94,527.44	27,300.00	39,11,293.00	22,700.00	2,89,10,420.44
	Furnitures - Training & Placement	1,59,240.00	-	-	-	1,59,240.00
	<b>Total</b>	<b>2,70,83,291.42</b>	<b>27,300.00</b>	<b>39,11,293.00</b>	<b>22,700.00</b>	<b>3,09,99,184.42</b>
c	Fund Asset Others					
	Air-Conditioners	5,83,394.35	-	1,84,958.00	1,500.00	7,66,852.35
	Audio Visual Teaching Aid	6,56,429.00	-	-	-	6,56,429.00
	CC Camera	22,78,199.00	1,17,963.00	-	-	23,96,162.00
	Compound Wall	17,53,128.00	-	-	-	17,53,128.00
	Cycle Stand	22,52,810.99	26,901.00	-	-	22,79,711.99
	EPABX	15,13,016.25	-	-	-	15,13,016.25
	Fire Extinguishers	77,046.00	7,600.00	-	-	84,646.00
	Generator	23,81,981.66	-	-	-	23,81,981.66
	Intercom Telephone	2,16,265.87	-	-	-	2,16,265.87
	Lecture Capturing Equipments	39,72,469.00	-	-	-	39,72,469.00
	Land & Site	81,429.00	-	-	-	81,429.00
	Lift (Elvetor)	1,45,46,544.00	-	-	-	1,45,46,544.00
	Photocopier	12,77,885.38	-	-	-	12,77,885.38
	RO Unit	18,23,819.00	-	-	-	18,23,819.00
	Roads	3,15,69,588.20	13,87,916.00	18,16,082.00	-	3,47,73,586.20
	Septic Tank	42,036.69	-	-	-	42,036.69
	Water Supply Pipeline	45,91,673.00	-	-	-	45,91,673.00
	Well & Borewell	9,81,107.75	-	-	-	9,81,107.75
	<b>Total</b>	<b>7,05,98,823.14</b>	<b>15,40,380.00</b>	<b>20,01,040.00</b>	<b>1,500.00</b>	<b>7,41,38,743.14</b>
d	Fund Asset to Vehicles					
	Ape Auto	3,87,500.00	-	-	-	3,87,500.00
	Innova Car	25,94,808.00	-	-	-	25,94,808.00
	Cycle	4,360.00	-	-	-	4,360.00
	Fiesta Ford Car	-	-	-	-	-
	<b>Total</b>	<b>29,86,668.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,86,668.00</b>
	<b>Grand Total</b>	<b>71,67,51,198.11</b>	<b>3,77,17,313.00</b>	<b>3,75,93,185.00</b>	<b>17,67,890.00</b>	<b>79,02,93,806.11</b>

*Y. Umeshankar*

Director

*[Signature]*

Principal

Bapuji Institute of Engg. & Technology  
Davangere

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



SCHEDULE - 5

DETAILS OF GRANT ASSETS FOR THE YEAR ENDED 31.03.2023

Sl. No.	GRANT ASSETS	AS ON 01.04.2023	COST		DELETIONS FOR THE YR.	TOTAL
			BEFORE SEPT.	AFTER SEPT.		
<b>1</b>	<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	1,07,57,611.00	-	-	-	1,07,57,611.00
	Grant Equipment (AICTE) TX	32,01,281.00	-	-	-	32,01,281.00
<b>2</b>	<b>VTU Grant Assets</b>					
	Grant Equipment (VTU) Bio Medical	2,87,000.00	-	-	-	2,87,000.00
	Grant Equipment (VTU) BT	2,82,851.00	-	-	-	2,82,851.00
	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>3</b>	<b>VGST Grant Assets</b>					
	Grant Equipment (VGST) Bio Tech	36,96,298.00	-	-	-	36,96,298.00
	Grant Equipment (VGST) Chemicals	27,13,343.00	-	-	-	27,13,343.00
	Grant Equipment (VGST) Library Books	7,185.00	-	-	-	7,185.00
	Grant Equipment (VGST) IS	15,23,722.00	-	69,974.00	-	15,93,696.00
	Grant Equipment (VGST) CS & E	20,25,051.00	-	-	-	20,25,051.00
	Grant Equipment (VGST) Mech	10,73,750.00	-	-	-	10,73,750.00
<b>4</b>	<b>DBT Grant Assets</b>					
	Grant Equipment (DBT) Bio Tech	16,34,859.00	-	-	-	16,34,859.00
<b>5</b>	<b>Women Scientist Grant Assets</b>					
	Grant Equipment (WSO) Bio Tech	24,68,967.00	-	-	-	24,68,967.00
<b>6</b>	<b>Other Grant Assets</b>					
	G I Registration Assets Textiles	9,259.00	-	71,880.00	-	81,139.00
	Grant Equip Director of Handloom & Textiles	49,89,893.00	-	-	-	49,89,893.00
	Grant Equip Javali Neeti Training	17,814.00	6,65,000.00	-	-	6,82,814.00
<b>7</b>	<b>Nain Grant Assets</b>					
	<b>Nain Firsh Phase</b>					
	Nain Equipment (CH1)	2,07,070.00	-	-	-	2,07,070.00
	Nain Equipment (CS)	20,650.00	-	-	-	20,650.00
	Nain Equipment (EC)	11,210.00	-	-	-	11,210.00
	Nain Equipment (ME)	6,49,000.00	-	-	-	6,49,000.00
	<b>Nain Second Phase</b>					
	Nain Equipment (CH1)2	-	-	1,00,628.00	-	1,00,628.00
	Nain Equipment (CS1)	-	-	1,23,167.00	-	1,23,167.00
	Nain Equipment (CS2)	-	-	1,04,582.00	-	1,04,582.00
	Nain Equipment (CV1)	-	-	28,011.00	-	28,011.00
	Nain Equipment (CV2)	-	-	80,106.00	-	80,106.00
	Nain Equipment (EE)	-	-	97,299.00	-	97,299.00
	Nain Equipment (IS -1)	-	-	1,55,764.00	-	1,55,764.00
	Nain Equipment (IS -2)	-	-	2,71,000.00	-	2,71,000.00
	Nain Equipment (ME-1)	-	-	1,79,950.00	-	1,79,950.00
<b>8</b>	<b>Grant Equipment (KSRTC) IS</b>	-	-	1,44,618.00	-	1,44,618.00
	Grant Equipment (KSRTC) ME	-	-	2,40,437.00	-	2,40,437.00
	<b>Sub Total - B</b>	<b>5,25,59,900.00</b>	<b>6,65,000.00</b>	<b>16,67,416.00</b>	<b>-</b>	<b>5,48,92,316.00</b>

*y. Murukhappa*

Director  
Bapuji Institute of Engg. & Technology  
Davangere.

*[Signature]*

Principal



SCHEDULE - 5

## DETAILS OF DEPRECIATION FOR THE YEAR ENDED 31.03.2023

Sl. No.	ASSETS	RATE %	DEPRECIATION			WRITTEN DOWN VALUE	
			AS ON 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	AS ON 01.04.2022	AS ON 31.03.2023
	<b>FUND ASSETS</b>						
1	<b>Fund Asset Lab Equipments</b>						
	Equip. Chemistry Dept.	15%	31,63,661.54	87,102.00	32,50,763.54	5,03,037.29	5,11,042.29
	Equip. Mathematics Dept.	15%	2,52,742.51	13,819.00	2,66,561.51	92,126.49	78,307.49
	Equip. Physics Dept.	15%	11,71,806.17	76,348.00	12,48,154.17	4,08,309.18	4,32,639.18
	Equip. Bio-Technology Dept.	15%	51,39,611.08	3,23,706.00	54,63,317.08	21,58,039.92	18,34,333.92
	Equip. Chemical Dept.	15%	71,64,169.89	2,90,943.00	74,55,112.89	20,19,621.59	16,48,678.59
	Equip. Computer Science Dept.	15%	2,25,61,312.29	1,49,750.00	2,27,11,062.29	6,73,494.40	11,73,417.40
	Equip. to Civil Dept.	15%	1,14,05,077.44	8,68,590.00	1,22,73,667.44	42,29,263.44	49,43,551.44
	Equip. Ele. & Communication Dept.	15%	2,00,20,581.07	4,08,535.00	2,04,29,116.07	25,95,697.99	24,42,901.99
	Equip. Ele. & Electronics Dept.	15%	1,01,06,185.80	1,25,695.00	1,02,31,880.80	8,37,965.41	7,12,270.41
	Equip. Instrumentation Tech. Dept.	15%	63,01,199.95	72,379.00	63,73,578.95	4,82,523.86	4,10,144.86
	Equip. Information Science Dept.	15%	48,55,078.15	1,02,068.00	49,57,146.15	6,80,454.75	5,78,386.75
	Equip. to Mechanical Dept.	15%	2,15,31,685.65	3,465.00	2,15,35,150.65	16,17,711.74	19,636.74
	Equipment to Workshop	15%	21,39,294.04	10,340.00	21,49,634.04	68,933.73	58,593.73
	Equip. Textiles Dept.	15%	1,10,92,733.56	29,592.00	1,11,22,325.56	1,97,277.60	1,67,685.60
	Equip. MCA Dept.	15%	26,38,918.33	24,586.00	26,63,504.33	1,63,904.27	1,39,318.27
	<b>Total</b>		<b>12,95,44,057.47</b>	<b>25,86,918.00</b>	<b>13,21,30,975.47</b>	<b>1,67,28,361.66</b>	<b>1,51,50,908.66</b>
2	<b>Fund Asset (R&amp;D/Soft Skill) Lab Equipments</b>						
	Equipment to ESTSC Dept.	15%	12,35,086.66	19,556.00	12,54,642.66	1,30,375.04	1,10,819.04
	Equip. to R.C. ESTSC	15%	14,78,583.17	9,057.00	14,87,640.17	60,380.83	51,323.83
	Equip. to Diffau. Drinking Water P	15%	3,19,768.10	3,231.00	3,22,999.10	21,541.90	18,310.90
	Equipment to Civil - R & D	15%	90,307.45	864.00	91,171.45	5,760.55	4,896.55
	Equip. to Research Centre	15%	9,87,991.00	65,029.00	10,53,020.00	4,33,525.00	3,68,496.00
	Equip. to R.C. Commn. Lab	15%	2,94,915.43	22,604.00	3,17,519.43	1,50,691.57	1,28,087.57
	Equip. to R C IS&E Dept.	15%	15,79,568.61	12,632.00	15,92,200.61	84,215.39	71,583.39
	Equip. to Edusat Programme	15%	75,791.78	1,747.00	77,538.78	11,648.22	9,901.22
	Equip. to R.C. Direct Reception Sys.	15%	23,422.26	237.00	23,659.26	1,577.74	1,340.74
	Equip to Incubation Centre	15%	60,545.09	612.00	61,157.09	4,078.91	3,466.91
	Equip. to R.C. Mechanical	15%	5,77,011.65	54,26,629.00	60,03,640.65	22,256.35	3,29,12,587.35
	Equip. to R.C. Textiles	15%	1,76,583.83	867.00	1,77,450.83	5,778.17	4,911.17
	<b>Total</b>		<b>68,99,575.03</b>	<b>55,63,065.00</b>	<b>1,24,62,640.03</b>	<b>9,31,829.67</b>	<b>3,36,85,724.67</b>
3	<b>Dep on Network/Software</b>						
	Software to Chemical	40%	1,64,000.00	98,400.00	2,62,400.00	2,46,000.00	1,47,600.00
	Civil Dept Softwares	40%	7,70,304.00	45,878.00	8,16,182.00	1,14,696.00	68,818.00
	Software to E&C	40%	1,76,760.00	2,82,816.00	4,59,576.00	7,07,040.00	4,24,224.00
	Software	40%	20,87,908.00	10,780.00	20,98,688.00	26,951.00	16,171.00
	Net work	40%	8,25,172.00	2,341.00	8,27,513.00	5,852.00	3,511.00
	<b>Total</b>		<b>40,24,144.00</b>	<b>4,40,215.00</b>	<b>44,64,359.00</b>	<b>11,00,539.00</b>	<b>6,60,324.00</b>
4	<b>Dep on Computers</b>						
	Computer & Accessories	40%	4,50,92,553.04	46,24,044.00	4,97,16,597.04	5,88,075.61	1,79,13,460.61
	Computer & Accessories - ESTSC	40%	9,08,889.20	11.00	9,08,900.20	27.80	16.80
	<b>Total</b>		<b>4,60,01,442.24</b>	<b>46,24,055.00</b>	<b>5,06,25,497.24</b>	<b>5,88,103.41</b>	<b>1,79,13,477.41</b>
5	<b>Library Assets</b>						
	Equip. Library	15%	18,24,230.95	28,478.00	18,52,708.95	1,89,851.05	1,61,373.05
	Library Books	10%	1,01,04,874.85	4,27,235.00	1,05,32,109.85	41,48,405.94	39,69,063.94
	Book Bank	10%	77,38,202.00	8,85,492.00	86,23,694.00	81,68,677.00	86,55,661.00
	<b>Total</b>		<b>1,96,67,307.80</b>	<b>13,41,205.00</b>	<b>2,10,08,512.80</b>	<b>1,25,06,933.99</b>	<b>1,27,86,097.99</b>
6	<b>Fund Asset Others</b>						
	Equip. Office	15%	30,18,388.58	1,48,651.00	31,67,039.58	6,95,804.42	8,42,353.42
	Equip to Engg Section	15%	97,405.00	30,108.00	1,27,513.00	1,48,720.00	2,22,612.00
	Equip. Sports	15%	6,53,757.80	12,399.00	6,66,156.80	82,663.30	70,264.30
	Equip. Training & Placement	15%	6,07,177.23	26,720.00	6,33,897.23	1,78,134.77	1,51,414.77
	<b>Total</b>		<b>43,76,728.61</b>	<b>2,17,878.00</b>	<b>45,94,606.61</b>	<b>11,05,322.49</b>	<b>12,86,644.49</b>
7	<b>Dep UPS</b>						
	UPS to E&C	15%	29,294.00	16,163.00	45,457.00	1,07,754.00	91,591.00
	UPS to E&I	15%	15,574.00	8,593.00	24,167.00	57,286.00	48,693.00
	UPS to Office	15%	29,294.00	22,615.00	51,909.00	1,07,754.00	1,28,150.00
	UPS to Mechanical	15%	10,266.00	45,175.00	55,441.00	58,174.00	4,98,978.00
	<b>Total</b>		<b>84,428.00</b>	<b>92,546.00</b>	<b>1,76,974.00</b>	<b>3,30,968.00</b>	<b>7,67,412.00</b>
8	<b>Dep LCD Projector</b>						
	LCD Projector to E&C dept	40%	37,274.00	13,762.00	51,036.00	34,406.00	20,644.00
	<b>Total</b>		<b>37,274.00</b>	<b>13,762.00</b>	<b>51,036.00</b>	<b>34,406.00</b>	<b>20,644.00</b>

*Y. Venkatesh Babu*

Director

Bapuji Institute of Engg. &amp; Technology

*[Signature]*

Principal





SCHEDULE - 5

DETAILS OF DEPRECIATION FOR THE YEAR ENDED 31.03.2023

ASSETS	RATE %	DEPRECIATION			WRITTEN DOWN VALUE	
		AS ON 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	AS ON 01.04.2022	AS ON 31.03.2023
<b>9 Dep to Printer</b>						
Printer to Mathematics Dept	15%	1,279.00	3,627.00	4,906.00	15,772.00	28,960.00
Printer to Chemical Dept	15%	3,808.00	2,102.00	5,910.00	14,010.00	11,908.00
Printer to CS Dept	15%	835.00	1,547.00	2,382.00	10,315.00	8,769.00
Printer to CV Dept	15%	2,250.00	4,163.00	6,413.00	27,750.00	23,587.00
Printer to E&C Dept	15%	4,666.00	2,575.00	7,241.00	17,164.00	14,589.00
Printer to EE Dept	15%	1,279.00	2,366.00	3,645.00	15,772.00	13,406.00
Printer to IS&E Dept - 09	15%	4,860.00	3,448.00	8,308.00	22,988.00	19,540.00
Printer to Textile Dept	15%	2,932.00	1,617.00	4,549.00	10,783.00	9,166.00
Printer to Office	15%	25,649.00	34,438.00	60,087.00	1,58,608.00	2,66,124.00
<b>Total</b>		<b>47,558.00</b>	<b>55,883.00</b>	<b>1,03,441.00</b>	<b>2,93,162.00</b>	<b>3,96,049.00</b>
<b>10 Dep Infrastructure</b>						
<b>a Depreciation Building</b>						
Administrative Block Building	10%	61,13,993.00	3,27,306.00	64,41,299.00	32,73,063.00	29,45,757.00
BIET campus Building	10%	81,83,490.00	6,00,370.00	87,83,860.00	60,03,703.00	54,03,333.00
Watchman Quarters	10%	5,859.90	117.00	5,976.90	1,172.05	1,055.08
Workshop Building	10%	1,15,654.02	2,315.00	1,17,969.02	23,148.18	20,833.18
Prayer Hall	10%	31,90,793.00	13,65,372.00	45,56,165.00	1,36,02,854.00	1,22,88,344.00
Ladies Hostel Building	10%	6,87,48,436.00	49,74,671.00	7,37,23,107.00	4,97,46,708.00	4,47,72,037.00
Golden Jublie Auditorium	10%	5,76,52,465.00	1,55,11,893.00	7,31,64,358.00	15,51,18,934.00	13,96,07,041.00
<b>Total</b>		<b>14,40,10,690.92</b>	<b>2,27,82,044.00</b>	<b>16,67,92,734.92</b>	<b>22,77,69,582.23</b>	<b>20,50,38,400.26</b>
<b>b Dep to Furnitures</b>						
Ladies Hostel Furniture	10%	2,11,433.00	11,319.00	2,22,752.00	1,13,188.00	1,01,869.00
Fittings & Fixtures	10%	11,60,808.64	44,409.00	12,05,217.64	4,44,094.34	3,99,685.34
Furnitures	10%	2,00,67,771.86	6,88,700.00	2,07,56,471.86	49,26,755.58	81,53,948.58
Furnitures - Training & Placement	10%	1,27,893.41	3,135.00	1,31,028.41	31,346.59	28,211.59
<b>Total</b>		<b>2,15,67,906.91</b>	<b>7,47,563.00</b>	<b>2,23,15,469.91</b>	<b>55,15,384.51</b>	<b>86,83,714.51</b>
<b>c Dep on Fund Assets Others-</b>						
Air-Conditioners	15%	5,49,726.02	18,697.00	5,68,423.02	33,668.33	1,98,429.33
Audio Visual Teaching Aid	15%	6,18,703.05	5,659.00	6,24,362.05	37,725.95	32,066.95
CC Camera	40%	16,97,130.00	2,79,613.00	19,76,743.00	5,81,069.00	4,19,419.00
Compound Wall	10%	10,80,296.64	67,283.00	11,47,579.64	6,72,831.36	6,05,548.36
Cycle Stand	10%	16,41,185.27	63,853.00	17,05,038.27	6,11,625.72	5,74,673.72
EPABX	15%	13,22,779.65	28,535.00	13,51,314.65	1,90,236.60	1,61,701.60
Fire Extinguishers	15%	36,086.00	7,284.00	43,370.00	40,960.00	41,276.00
Generator	15%	22,24,241.00	23,661.00	22,47,902.00	1,57,740.66	1,34,079.66
Intercom Telephone	15%	2,11,458.06	721.00	2,12,179.06	4,807.81	4,086.81
Lecture Capturing Equipments	15%	19,83,660.00	2,98,321.00	22,81,981.00	19,88,809.00	16,90,488.00
Land & Site	0%	-	-	-	81,429.00	81,429.00
Lift (Elvator)	15%	93,09,399.00	7,85,572.00	1,00,94,971.00	52,37,145.00	44,51,573.00
Photocopier	15%	8,93,764.02	57,618.00	9,51,382.02	3,84,121.36	3,26,503.36
RO Unit	15%	3,89,841.00	2,15,097.00	6,04,938.00	14,33,978.00	12,18,881.00
Roads	10%	1,25,55,319.43	21,31,023.00	1,46,86,342.83	1,90,14,268.77	2,00,87,243.37
Septic Tank	10%	41,819.00	22.00	41,841.00	217.69	195.69
Water Supply Pipeline	10%	6,65,793.00	3,92,588.00	10,58,381.00	39,25,880.00	35,33,292.00
Well & Borewell	15%	6,10,812.10	55,544.00	6,66,356.10	3,70,295.65	3,14,751.65
<b>Total</b>		<b>3,58,32,013.24</b>	<b>44,31,091.00</b>	<b>4,02,63,104.64</b>	<b>3,47,66,809.90</b>	<b>3,38,75,638.50</b>
<b>d Dep to Vehicles</b>						
Ape Auto	15%	2,28,461.00	23,856.00	2,52,317.00	1,59,039.00	1,35,183.00
Innova Car	15%	7,20,059.00	2,81,212.00	10,01,271.00	18,74,749.00	15,93,537.00
Cycle	10%	2,756.00	160.00	2,916.00	1,604.00	1,444.00
Fiesta Ford Car	15%	-	-	-	-	-
<b>Total</b>		<b>9,51,276.00</b>	<b>3,05,228.00</b>	<b>12,56,504.00</b>	<b>20,35,392.00</b>	<b>17,30,164.00</b>
<b>Grand Total</b>		<b>41,30,44,402.22</b>	<b>4,32,01,453.00</b>	<b>45,62,45,855.62</b>	<b>30,37,06,794.86</b>	<b>33,19,95,199.49</b>

*Y. Umeshankar*

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

*[Signature]*

**Principal**



SCHEDULES FORMING PART OF ACCOUNTS

SCHEDULE - 1 :- DETAILS OF FUND ACCOUNT:

Y.E.31.03.2023

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>FUND ACCOUNT:</b>		
As per Last Balance Sheet	1,70,32,56,126.76	
Add: Surplus During the Year	16,01,91,817.92	1,86,34,47,944.68
<b>TOTAL</b>		<b>1,86,34,47,944.68</b>

SCHEDULE - 2 :- DETAILS OF GRANTS FUND:

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
As per Last Balance Sheet	5,75,57,376.32	
Add: Grants Received during the year	67,72,752.00	
Interest on SB	2,55,186.00	
	6,45,85,314.32	
Less: Revenue Expenses for Non Recurring Grant	4,11,097.07	6,41,74,217.25
<b>TOTAL</b>		<b>6,41,74,217.25</b>

SCHEDULE - 3 :- DETAILS OF OTHER FUNDS:

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
Endowment / Memorial Fund	46,70,000.00	
Other Funds	50,73,469.00	97,43,469.00
<b>TOTAL</b>		<b>97,43,469.00</b>

SCHEDULE - 4 :- DETAILS OF SUNDRY LIABILITIES:

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b><u>COLLEGE LIABILITY:</u></b>		
Fee Collection	15,68,841.96	
Encashment of DD	69,209.00	
Merit Award	3,20,643.00	
Other College Fees	3,73,455.25	
CET Cell Admission	14,74,135.00	
GST Payable	77,461.00	
Other Liabilities	3,35,606.00	
Retirement Staff	16,600.50	
Unpresent of Cheque	5,877.00	42,41,828.71
<b><u>PENDING BILLS:</u></b>		
Firms	1,00,000.00	
AICTE	6,66,000.00	
Tata AIG GIC Ltd	10,67,195.00	
VTU	12,49,500.00	30,82,695.00
<b><u>SALARY LIABILITIES:</u></b>		
Other Recoveries	3,540.00	3,540.00
<b><u>STUDENTS LIABILITIES:</u></b>		
Education Loan	1,00,000.00	
Tuition Fee Advance	2,48,700.00	
Excess Fee	1,27,496.00	
Scholarships	20,32,800.00	25,08,996.00
<b><u>UNIVERSITY LIABILITIES:</u></b>		
Examination Fees (UG)	82,200.00	
Examination Fees (RV)	57,96,585.00	58,78,785.00
<b>TOTAL</b>		<b>1,57,15,844.71</b>

*J. Venkatesh Reddy*

Director

*[Signature]*

Principal

Bapuji Institute of Engg. & Technology  
Davangere.



SCHEDULES FORMING PART OF ACCOUNTS

SCHEDULE - 6 :- DETAILS OF BAPUJI EDUCATIONAL ASSOCIATION:

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
As per Last Balance Sheet	1,33,70,02,712.78	
Add: Paid during the year	6,02,20,958.16	1,39,72,23,670.94
<b>TOTAL</b>		<b>1,39,72,23,670.94</b>

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

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>OTHER ADVANCES :</b>		
Firm Advance	10,78,920.00	
Institute Advance	1,16,236.00	11,95,156.00
<b>TOTAL</b>		<b>11,95,156.00</b>

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

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
Bescom Deposit	9,92,988.00	
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>

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

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>COLLEGE:</b>		
1 CD A/C No.01 BCB	6,68,538.10	
2 CD A/C No. 0325 Bank of Baroda	1,34,981.62	
3 SB A/C No.1685 BCB	11,89,97,462.15	
4 HDFC SB 9068	1,59,66,360.00	
5 SB A/C No.54010895883 SBM	74,85,548.78	
6 SB A/C No.918010002238509 (Axis Bank)	2,20,072.34	14,34,72,962.99
<b>GRANTS:</b>		
SB A/c 37229616325(NAIN CAPEX Fund)	8,25,253.06	
SB A/c 37229616529(NAIN Opex Fund)	4,35,936.28	
SB A/C No. 0610 Bank of Baroda	1,50,568.79	
SB A/c 64102782214 (VGST Grants)	78,70,143.40	92,81,901.53
		<b>15,27,54,864.52</b>
<b>FIXED DEPOSITS [ OTHER ]:</b>		
<b>F D With BCB Investments (Emp. Welfare)</b>		
FD No. 10028/1	12,26,000.00	12,26,000.00
Table Tennis/Fuzzylogic	17,40,715.00	
ISTE	21,06,754.00	38,47,469.00
<b>F D With BCB Investments (Memorial)</b>		
FD No. 10029/ 1	28,65,000.00	
FD No. 10139/1	6,65,000.00	
FD No. 10195/1	1,04,000.00	
FD No. 10215/1	2,20,001.00	
FD No. 10420/1	5,20,000.00	
FD No. 10260/1	2,95,999.00	46,70,000.00
		<b>97,43,469.00</b>
<b>TOTAL</b>		<b>16,24,98,333.52</b>

*Y. Venkatesh Babu*

Director

*A. 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 - 8 :- DETAILS OF FEE COLLECTED**

PARTICULARS	YEAR ENDED 31.03.2022	YEAR ENDED 31.03.2022
Tuition Fees	39,56,64,417.00	32,82,55,653
<b>TOTAL</b>	<b>39,56,64,417.00</b>	<b>32,82,55,653</b>

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

PARTICULARS	YEAR ENDED 31.03.2023	YEAR ENDED 31.03.2022
Institutional Charges	-	5,88,198
Lab Breakages	-	1,316
Library Fines	-	28,311
Misc Receipts	-	5,15,544
Students Other Receipts	15,85,460.00	-
Consultancy Receipts	3,72,304.00	-
Other Collection	68,026.39	-
<b>TOTAL</b>	<b>20,25,790.39</b>	<b>11,33,368</b>

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

PARTICULARS	YEAR ENDED 31.03.2023	YEAR ENDED 31.03.2022
Salary & Establishment	13,57,43,779.00	12,63,34,871
PF Penalty	556.00	-
MC to PF	32,90,095.00	33,69,265
MC to Administrative Charges to PF	1,37,291.00	1,40,385
MC to EDLI Charges	1,37,091.00	1,41,191
Rtd Leave Encashment	15,73,313.00	7,81,464
Leave Encashment	21,29,746.00	2,72,394
MC to ESI	3,54,864.00	3,47,736
MC to Gratuity Fund	38,93,535.00	47,07,156
<b>TOTAL</b>	<b>14,72,60,270.00</b>	<b>13,60,94,462</b>

*y. Umeshankar*

Director

Bapuji Institute of Engg. & Technology

Davangere.

*[Signature]*

Principal

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



**SCHEDULES FORMING PART OF ACCOUNTS**

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

PARTICULARS	YEAR ENDED 31.03.2023	YEAR ENDED 31.03.2022
Affiliation Fees	40,01,510.00	14,30,500
Internet & Telephone Charges	6,58,342.00	8,62,048
Library Expenses	35,35,878.00	30,79,444
Magazine Expenses	1,38,580.00	-
Softwares	12,54,432.00	10,90,748
Travelling Expenses	5,98,834.00	6,32,792
Advertisement Expenses	3,03,896.00	1,94,486
Audit Fee	2,00,230.00	1,59,300
Bank Commission Charges	8,750.62	9,039
College Professional Tax	2,500.00	2,500
COMED K UGCET	45,000.00	25,000
Domain & Website Expenses	1,27,333.00	96,248
ETds Charges	27,985.00	23,285
GST	4,18,040.00	-
Id-Card Expenses	23,125.00	31,914
Legal Expenses	25,000.00	-
Loss on Sale of Vehicle	5,23,658.95	8,499
Postage	28,228.00	-
Power Charge BIET	42,34,799.00	34,42,610
Printing & Stationary	5,12,743.00	4,62,420
Security Gaurds	11,33,390.00	9,45,093
Survey Camp Expense	16,290.00	10,250
Training & Placement Expenses	10,18,036.00	65,365
Uniform Dress to Menial Staff	-	1,19,113
<b>TOTAL</b>	<b>1,88,36,580.57</b>	<b>1,27,34,757</b>

**SCHEDULE-11(1) :- DETAILS OF RESEARCH AND DEVELOPMENT**

PARTICULARS	YEAR ENDED 31.03.2023	YEAR ENDED 31.03.2022
R & D Biotechnology	-	21,340
R & D Chemical	-	-
R & D Computer Science	-	2,00,000
R & D IS & E	12,500.00	1,416
R & D Mechanical	1,681.00	1,00,000
R & D NAIN Grant	1,40,000.00	71,918
<b>TOTAL</b>	<b>1,54,181.00</b>	<b>3,94,674</b>

*Y. Murali Krishna*

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

*A. S. S. S.*

**Principal**

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 31.03.2023	YEAR ENDED 31.03.2022
<b>Maint by All Depts</b>		
Maintainance of Fire Extinguisher	14,380.00	77,780
Maintainance of Workshop & Labs	1,30,966.00	5,13,189
Maintainance of Fittings & Furnitures	1,53,781.00	1,97,615
Maintainance of UPS	3,52,014.00	3,74,944
Maintainance of Equipment	10,25,218.00	11,16,729
Maintainance of Air Conditions	87,359.00	44,501
<b>Maint by CS &amp; E Dept</b>		
Maintainance of Computers & Accessories	11,99,810.00	2,47,995
Maintainance of Network	4,85,185.00	6,07,892
<b>Maint by EC Dept</b>		
Maintainance of CC Camera	75,058.00	4,065
Maintainance of EPBAX	14,015.00	-
<b>Maint by EED</b>		
Maintainance of Generators	16,80,239.00	18,75,754
Maintainance of Electrical Fittings	11,92,053.00	2,92,850
<b>Maint by Engg Section</b>		
Maintainance of Auditorium	23,47,711.00	10,96,210
Maintainance of Bulding	83,00,942.00	20,57,424
Maintainance of Campus	7,41,050.00	3,68,182
Maintainance of Elevator	5,37,476.00	5,54,869
Maintainance of Garden / Campus	7,27,170.00	6,90,116
Maintainance of Roads	7,200.00	94,621
Maint of Vehicle Stand Parkig		
Maintainance of Water Coolers	1,07,216.00	1,71,468
<b>Maint of Xerox</b>		
Maintainance of Xerox Machines (Library)	85,491.00	65,608
Maintainance of Xerox Machines (Office)	24,072.00	32,804
Maintainance of Sports Play Ground	18,350.00	10,300
Maintainance of Vehicle	8,69,062.00	5,05,069
<b>TOTAL</b>	<b>2,01,75,818.00</b>	<b>1,09,99,985</b>

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

PARTICULARS	YEAR ENDED 31.03.2023	YEAR ENDED 31.03.2022
Function Expenses	6,66,938.00	3,54,353
Seminars/Workshops/Staff Training (Soft skill)	9,29,726.00	7,25,775
Students Association Expenses	37,63,207.00	2,29,711
Fright/Cart Hire	7,700.00	6,300
Hospitality Expenses	1,70,246.00	3,46,118
Miscellaneous Expenses	1,02,825.00	58,988
NBA Expenses	1,30,966.00	13,00,000
Sports Expenses	2,06,891.00	1,80,394
Health Insurance	10,68,911.00	-
Syllabus Books	84,000.00	-
Project Expenses	75,000.00	-
<b>TOTAL</b>	<b>72,06,410.00</b>	<b>32,75,836</b>

Principal  
Bapuji Institute of Engg. & Technology  
Davangere.

Director  
Bapuji Institute of Engg. & Technology  
Davangere.

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



SCHEDULES FORMING PART OF ACCOUNTS

SCHEDULE - 14 :- DETAILS OF CONSUMABLES EXPENSES:

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2023	31.03.2022
Consumables to Chemistry	-	13,461
Consumables to Mathematics	-	1,654
Consumables to Physics	-	400
Consumables to MCA	-	1,08,276
Consumables to Basic Science	2,40,115.00	-
Consumables to Biotech	1,82,199.00	5,800
Consumables to Chemical	71,209.00	7,212
Consumables to CS & E	24,500.00	29,834
Consumables to CV	2,82,368.00	5,080
Consumables to PG	4,850.00	-
Consumables to E&C	54,576.00	13,782
Consumables to E&E	20,159.00	29,891
Consumables to E&IE	400.00	800
Consumables to IS&E	18,082.00	16,888
Consumables to Mechanical/WS	2,263.00	75,603
Consumables to Textile	20,500.90	20,902
Consumables Office	60,270.00	1,18,248
Consumables to Xerox M/c	1,08,684.00	37,028
Consumables Air Condition	1,09,289.00	-
Consumables Generator	95,600.00	-
Consumables Net work	3,19,447.00	-
Purchase Of Batteries	15,77,387.00	-
Electrical Fittings	7,05,473.00	-
<b>TOTAL</b>	<b>38,97,371.90</b>	<b>4,84,859</b>

*J. Muthaiah*

Director

Bapuji Institute of Engg. & Technology

Davangere.

*[Signature]*

Principal

BAPUJI EDUCATIONAL ASSOCIATION ®  
BAPUJI INSTITUTE OF ENGINEERING AND TECHNOLOGY  
DAVANGERE.

A.Y. 2023-24

**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.

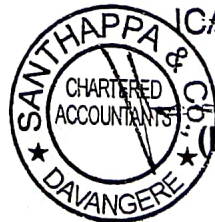
**SIGNATURE TO DETAILS FORMING PART OF ACCOUNTS (SCHEDULE 1 TO 15)**

**AS PER OUR REPORT ANNEXED,**

**For SANTHAPPA & CO.,**

Chartered Accountants,

ICAI FNO. 003564S



(MundasVeerendra)

Partner.

M.No. 216317