

AUDITOR'S REPORT

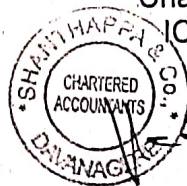
We have audited the attached Balance Sheet of **BAPUJI INSTITUTE OF ENGINEERING AND TECHNOLOGY, DAVANGERE**, as at 31st March 2019 and also the annexed Income & Expenditure Account for the year ended on the date incorporating the accounts of the Institute. These financial statements are the responsibility 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 Institute 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 31st March 2019 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: 08.07.2019.

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



BALANCE SHEET AS AT 31.03.2019

SCHEDULE REF.	PARTICULARS	AMOUNT Rs.	AS AT 31.03.2019	AS AT 31.03.2018
	A - SOURCE OF FUNDS:			
1	FUND ACCOUNT:		1,238,501,564.22	1,176,252,905
2	GRANTS FUND ACCOUNT :		51,792,901.75	49,801,853
3	GENERAL FUNDS ACCOUNT:		155,495,328.50	154,290,288
4	CURRENT LIABILITIES :			
	Sundry Liabilities:		47,853,568.57	59,345,801
	Refundable Deposits:			
	Salary Deposit	2,967,960.00		
	Bru Coffee Centre Deposit	1,000.00		
	Canteen Deposit	78,000.00	3,046,960.00	2,920,695
	TOTAL SOURCE OF FUNDS		1,496,690,323.04	1,442,611,542
	B - APPLICATION OF FUNDS:			
5	FIXED ASSETS:			
	Gross Block		725,772,923.11	658,990,312
	Less: Depreciation to Date		294,668,694.49	272,059,325
	Net Block		431,104,228.62	386,930,987
6	BAPUJI EDUCATIONAL ASSOCIATION:		885,248,605.41	840,795,382
-	BEA Institutions:			
	Dr SSDJ Ladies Hostel		5,643,879.00	5,643,879
7	CURRENT ASSETS :			
7(1)	Sundry Advances	1,755,788.00		
7(2)	Sundry Deposits	1,040,717.00	2,796,505.00	49,308,728
7(3)	Cash at Bank:			
	SB & Current A/c	63,819,327.01		
	Fixed Deposits	108,077,778.00	171,897,105.01	159,932,566
	TOTAL APPLICATION OF FUNDS		1,496,690,323.04	1,442,611,542

15 NOTE FORMING PART OF ACCOUNT

Y. Venkateshappa

M C Maragi

Director
Bapuji Institute of Engg. & Technology
Davangere.

Principal

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 31.03.2019

SCHEDULE REF.	PARTICULARS	AMOUNT Rs.	YEAR ENDED 31.03.2019	YEAR ENDED 31.03.2018
	A - INCOME:			
8	FEE COLLECTED:		240,400,234.00	221,184,888
9	OTHER RECEIPTS:		2,560,885.13	3,810,898
-	BANK INTEREST			
	From SB A/C	2,900,099.00		
	From FD	7,251.00		
	From BESCO Deposit	51,110.00	2,958,460.00	1,914,377
	TOTAL INCOME (A)		245,919,579.13	226,910,163
	B - EXPENDITURE:			
10	SALARY & ESTABLISHMENT:		139,947,105.00	136,151,996
11	ADMINISTRATIVE EXPENSES:		11,062,497.70	19,318,727
12	MAINTENANCE EXPENSES:		6,620,038.00	7,066,598
13	MISCELLANEOUS EXPENSES:		2,484,627.00	3,130,418
14	CONSUMABLES EXPENSES:		1,117,337.00	995,976
5	DEPRECIATION:		22,609,369.00	21,483,868
	TOTAL EXPENDITURE (B)		183,840,973.70	188,147,583
	C - SURPLUS FOR THE YEAR (A-B):		62,078,605.43	38,762,581

15	NOTE FORMING PART OF ACCOUNT
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Y. Umbarashankar M C Manager
Director
 Bapuji Institute of Engg. & Technology
 Davangere.

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

Chartered Accountant.
 Partner.

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



SCHEDULE - 5

DETAILS OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31.03.2019

Sl. No.	ASSETS	COST				TOTAL
		AS ON 01.04.2018	ADDITIONS		DELETIONS FOR THE YR.	
A	FUND ASSETS		BEFORE SEPT.	AFTER SEPT.		
1	Fund Asset Computer Computer & Accessories	45,575,059.65	45,569.00	-	-	45,620,628.65
	Total	45,575,059.65	45,569.00	-	-	45,620,628.65
2	Library Equipment:					
	Equip. Library	1,954,551.00	-	32,627.00	-	1,987,178.00
	Library Books	12,954,932.79	-	393,737.00	-	13,348,669.79
	Book Bank	13,129,000.00	-	1,248,900.00	-	14,377,900.00
	Total	28,038,483.79	-	1,675,264.00	-	29,713,747.79
3	Network & Software					
	Net work	831,024.00	-	-	-	831,024.00
	Software	2,114,859.00	-	-	-	2,114,859.00
	Total	2,945,883.00	-	-	-	2,945,883.00
4	Fund Assets Others					
	Air-Conditioners	539,258.35	44,136.00	-	-	583,394.35
	Audio Visual Teaching Aid	656,429.00	-	-	-	656,429.00
	CC Camera	-	-	651,492.00	-	651,492.00
	Compound Wall	1,753,128.00	-	-	-	1,753,128.00
	Cycle Stand	1,921,567.99	-	-	-	1,921,567.99
	EPABX	1,513,016.25	-	-	-	1,513,016.25
	Fire Extinguishers	68,546.00	-	-	-	68,546.00
	Generator	2,381,981.66	-	-	-	2,381,981.66
	Intercom Telephone	216,265.87	-	-	-	216,265.87
	Lecture Capturing Equipments	3,329,682.00	-	321,394.00	-	3,651,076.00
	Land & Site	81,429.00	-	-	-	81,429.00
	Lift (Elevator)	13,124,829.00	-	1,421,715.00	-	14,546,544.00
	Photocopier	1,065,107.38	-	-	-	1,065,107.38
	Roads	26,555,264.20	1,649,031.00	221,572.00	-	28,425,867.20
	Sepic Tank	42,036.69	-	-	-	42,036.69
	Well & Borewell	692,670.75	-	-	-	692,670.75
	Total	53,941,212.14	1,693,167.00	2,616,173.00	-	58,250,552.14
5	Fund Asset to Vehicles					
	Ape Auto	387,500.00	-	-	-	387,500.00
	Cycle	4,360.00	-	-	-	4,360.00
	Fiesta Ford Car	748,615.00	-	-	-	748,615.00
	Total	1,140,475.00	-	-	-	1,140,475.00
6	Fund Building Assets					
	Administrative Block Building	9,387,056.00	-	-	-	9,387,056.00
	BIET campus Building	14,187,193.00	-	-	-	14,187,193.00
	Watchman Quarters	7,031.98	-	-	-	7,031.98
	Workshop Building	138,802.20	-	-	-	138,802.20
	Ladies Hostel Building	118,475,144.00	-	20,000.00	-	118,495,144.00
	Total	142,195,227.18	-	20,000.00	-	142,215,227.18
7	Fund Furniture Assets - 09					
	Ladies Hostel Furniture	324,621.00	-	-	-	324,621.00
	Fittings & Fixtures	1,452,180.98	-	26,497.00	-	1,478,677.98
	Furnitures	24,878,927.44	-	35,000.00	-	24,913,927.44
	Furnitures - Training & Placement	159,240.00	-	-	-	159,240.00
	Total	26,814,969.42	-	61,497.00	-	26,876,466.42
8	Fund Asset Lab Equipments - 09 (Dept)					
	Bio Medical					
	Equip. to Bio-Medical Engg.	2,694,828.00	-	-	-	2,694,828.00
	Bio Technology					
	Equip. Bio-Technology Dept.	5,602,082.00	-	97,314.00	-	5,699,396.00

Y. Umbar Bhandary M C *Manojc*

Director

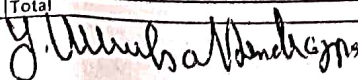
Principal

Bapuji Institute of Engg & Technology

DAVANGERE

GRANT ASSETS						
1	AICTE ASSETS					
	Grant Equipment (AICTE) B M	2,248,866.00	-	-	-	2,248,866.00
	Grant Equip (AICTE) B T	2,781,755.00	-	-	-	2,781,755.00
	Grant Equip (AICTE) Chemicals	1,231,488.00	-	-	-	1,231,488.00
	Grant Equip (AICTE) Civil	2,595,401.00	-	-	-	2,595,401.00
	Grant Equipment (AICTE) C S	523,999.00	-	-	-	523,999.00
	Grant Equipment (AICTE) E & E	1,507,185.00	-	-	-	1,507,185.00
	Grant Equipment (AICTE) E C	771,932.00	-	-	-	771,932.00
	Grant Equipment (AICTE) I P	1,443,563.00	-	-	-	1,443,563.00
	Grant Equipment (AICTE) I S	1,190,802.00	-	-	-	1,190,802.00
	Grant Equipment (AICTE) Mech	9,246,811.00	-	-	-	9,246,811.00
	Grant Equipment (AICTE) TX	3,201,281.00	-	-	-	3,201,281.00
2	VTU Grant Assets					
	Grant Equipment (VTU) Bio Medical	287,000.00	-	-	-	287,000.00
	Grant Equipment (VTU) Chemical	410,684.00	-	-	-	410,684.00
	Grant Equipment (VTU) Chemistry	1,153,486.00	-	-	-	1,153,486.00
	Grant Equipment (VTU) Civil	391,588.00	-	-	-	391,588.00
	Grant Equipment (VTU) IP	707,337.00	-	-	-	707,337.00
	Grant Equipment (VTU) IS	-	-	25,000.00	-	25,000.00
3	VGST Grant Assets					
	Grant Equipment (VGST) Bio Tech	1,947,318.00	-	-	-	1,947,318.00
	Grant Equipment (VGST) Chemicals	2,713,343.00	-	-	-	2,713,343.00
	Grant Equipment (VGST) Library Books	7,185.00	-	-	-	7,185.00
	Grant Equip (VGST) CS & E	2,025,051.00	-	-	-	2,025,051.00
	Grant Equip (VGST) Mech	1,000,000.00	-	-	-	1,000,000.00
4	DBT Grant Assets					
	Grant Equipment (DBT) Bio Tech	1,609,489.00	25,370.00	-	-	1,634,859.00
5	Women Scientist Grant Assets					
	Grant Equipment (WSO) Bio Tech	2,356,230.00	-	-	-	2,356,230.00
6	Other Grant Assets					
	G I Registration Assets Textiles	9,259.00	-	-	-	9,259.00
	Grant Equip Director of Handloom & Textiles	4,982,591.00	7,302.00	-	-	4,989,893.00
	Sub Total - B	46,343,644.00	32,672.00	25,000.00	-	46,401,316.00
	Total	658,990,312.11	20,733,873.00	46,048,738.00	-	725,772,923.11

Sl. No.	ASSETS	RATE %	DEPRECIATION			WRITTEN DOWN VALUE	
			AS ON 01.04.2018	FOR THE YEAR	AS ON 31.03.2019	AS ON 01.04.2018	AS ON 31.03.2019
A	FUND ASSETS						
1	Fund Asset Computer						
	Computer & Accessories	40%	41,123,750.04	1,798,751.00	42,922,501.04	4,451,309.61	2,698,127.61
	Total		41,123,750.04	1,798,751.00	42,922,501.04	4,451,309.61	2,698,127.61
2	Library Equipment:						
	Equip. Library	15%	1,666,883.95	45,597.00	1,712,480.95	287,667.05	274,697.05
	Library Books	10%	8,247,581.85	490,422.00	8,738,003.85	4,707,350.94	4,610,665.94
	Book Bank	10%	3,981,187.00	977,226.00	4,958,413.00	9,147,813.00	9,419,487.00
	Total		13,895,652.80	1,513,245.00	15,408,897.80	14,142,830.99	14,304,849.99
3	Network & Software						
	Net work	40%	785,871.00	18,061.00	803,932.00	45,153.00	27,092.00
	Software	40%	1,906,900.00	83,184.00	1,990,084.00	207,959.00	124,775.00
	Total		2,692,771.00	101,245.00	2,794,016.00	253,112.00	151,867.00
4	Fund Assets Others						
	Air-Conditioners	15%	518,890.02	9,674.00	528,564.02	20,360.33	54,822.33
	Audio Visual Teaching Aid	15%	584,158.05	10,841.00	594,999.05	72,270.95	61,429.95
	CC Camera	40%	-	130,298.00	130,298.00	-	521,194.00
	Compound Wall	10%	727,826.64	102,550.00	830,376.64	1,025,501.36	922,951.36
	Cycle Stand	10%	1,468,977.27	45,259.00	1,514,236.27	452,590.72	407,331.72
	EPABX	15%	1,148,582.66	54,085.00	1,203,247.66	364,433.59	309,768.59
	Fire Extinguishers	15%	5,141.00	9,511.00	14,652.00	93,405.00	53,894.00
	Generator	15%	2,079,801.00	45,327.00	2,125,128.00	302,180.68	256,853.66
	Intercom Telephone	15%	207,058.08	1,381.00	208,437.00	9,209.81	7,828.81
	Lecture Capturing Equipments	15%	280,074.00	481,411.00	761,485.00	3,048,708.00	2,888,691.00
	Land & Site	0%	-	-	-	81,420.00	81,420.00
	Lift (Elevator)	15%	4,630,263.00	1,370,404.00	6,000,667.00	8,485,566.00	8,527,817.00
	Photocopier	15%	823,755.02	60,203.00	883,958.02	441,352.36	375,149.36
	Roads	10%	2,050,482.43	2,530,403.00	4,580,885.43	23,604,811.77	22,938,951.77
	Septic Tank	10%	41,705.02	33.00	41,738.02	331.67	298.67
	Well & Borewell	15%	322,638.10	55,505.00	378,143.10	370,032.65	314,527.65
	Total		15,599,028.27	4,928,585.00	20,527,613.27	38,342,183.87	37,722,938.87

 M C M...
Director **Principal**
Papuji Institute of Engg. & Technology

B

5	Fund Asset to Vehicles	15%	82,829.00	45,701.00	128,530.00	304,871.00	258,970.00
	Ape Auto	10%	1,915.00	245.00	2,160.00	2,445.00	2,200.00
	Cycle	15%	588,227.24	24,058.00	612,285.24	160,387.78	136,329.78
	Fiesta Ford Car						
	Total		672,971.24	70,004.00	742,975.24	467,503.76	397,499.76
6	Fund Building Assets	10%	4,398,390.00	408,807.00	4,807,257.00	4,988,666.00	4,489,799.00
	Administrative Block Building	10%	5,036,602.00	915,050.00	5,051,661.00	9,150,591.00	8,235,532.00
	BIET campus Building	10%	5,244.90	179.00	5,423.90	1,787.08	1,608.08
	Walchman Quarters	10%	103,521.02	3,528.00	107,049.02	35,281.18	31,753.18
	Workshop Building	10%	42,674,417.00	7,581,073.00	50,255,490.00	75,800,727.00	68,239,654.00
	Ladies Hostel Building						
	Total		52,218,174.92	8,988,706.00	61,216,880.92	89,977,052.26	80,998,346.26
7	Fund Furniture Assets - 09	10%	152,104.00	17,252.00	169,356.00	172,517.00	155,265.00
	Ladies Hostel Furniture	10%	951,321.64	51,411.00	1,002,732.64	500,859.34	475,945.34
	Fittings & Fixtures	10%	17,523,423.88	737,300.00	18,260,723.88	7,355,503.58	6,853,203.58
	Furniture	10%	111,462.41	4,778.00	116,240.41	47,777.59	42,999.59
	Furniture - Training & Placement	10%					
	Total		18,738,311.91	810,741.00	19,549,052.91	8,076,657.51	7,327,413.51
8	Fund Asset Lab Equipments - 09 (Dept)						
	Bio Medical	15%	2,106,438.17	88,258.00	2,194,696.17	588,389.83	500,131.83
	Equip. to Bio-Medical Engg.						
	Bio Technology	15%	3,973,228.08	251,627.00	4,224,855.08	1,628,853.92	1,474,540.92
	Equip. Bio-Technology Dept.						
	Chemical Department:	15%	5,562,512.89	434,922.00	6,017,434.89	2,633,891.59	2,730,145.59
	Equip. Chemical Dept.	15%	300,043.10	6,190.00	306,233.10	41,266.90	35,078.90
	Equip. to Dflau, Drinking Water P						
	Civil Department:	40%		354,000.00	354,000.00		531,000.00
	Civil Dept Softwares	15%	8,831,093.44	616,790.00	9,447,883.44	3,416,836.44	4,190,242.44
	Equip. to Civil Dept.	15%	85,033.45	1,655.00	86,688.45	11,034.55	9,379.55
	Equipment to Civil - R & D	15%	755,328.00	60,703.00	816,031.00	404,688.00	343,985.00
	Equip. to Research Centre						
	Computer Science Department:	15%	21,846,385.85	164,198.00	22,010,583.85	1,094,652.84	930,454.84
	Equip. Computer Science Dept.	15%	113,153.44	19,085.00	132,238.44	127,231.56	108,146.56
	Equipment to CS & E - M.Tech.						
	Ele & Communication Department:	15%	15,561,121.90	577,088.00	16,138,209.90	3,653,257.16	3,304,307.16
	Equip. Ele. & Communication Dept.	15%	270,603.43	4,164.00	274,767.43	27,758.57	23,594.57
	Equip. to R.C. Commn. Lab						
	Ele & Electronics Department:	15%	9,424,180.80	199,190.00	9,623,370.80	1,246,312.41	1,210,363.41
	Equip. Ele. & Electronics Dept.	15%	456,709.23	38,541.00	495,250.23	185,270.77	290,061.77
	Equip. Training & Placement						
	Instrumentation Technology	15%	5,859,360.95	138,654.00	5,998,014.95	924,362.86	785,708.86
	Equip. Instrumentation Tech. Dept.						
	Industrial Production	15%	733,594.79	50,399.00	783,993.79	335,994.21	285,595.21
	Equipment to Industrial Production						
	Information Science Department:	15%	4,273,078.15	169,411.00	4,442,489.15	1,049,739.75	1,039,660.75
	Equip. Information Science Dept.	15%	1,502,454.61	24,199.00	1,526,653.61	161,329.39	137,130.39
	Equip. to R.C. IS&E Dept.	15%	21,977.26	453.00	22,430.26	3,022.74	2,569.74
	Equip. to R.C. Direct Reception Sys.	15%	65,125.78	3,347.00	68,472.78	22,314.22	18,967.22
	Equip. to Edusat Programme	15%	56,810.09	1,172.00	57,982.09	7,813.91	6,641.91
	Equip to Incubation Centre						
	Mechanical Department:	15%	19,054,879.23	408,324.00	19,463,203.23	2,667,163.16	2,368,839.16
	Equip. to Mechanical Dept.	15%	556,631.65	6,395.00	563,026.65	42,636.35	36,241.35
	Equip. to R.C. Mechanical	15%	13,815.63	253.00	14,068.63	1,687.37	1,434.37
	Equip. Mechanical - M.Tech.	15%	2,076,172.04	19,808.00	2,095,980.04	132,055.73	112,247.73
	Equipment to Workshop	15%	120,443.00	23,673.00	144,116.00	157,820.00	134,147.00
	Equipment to M. Tech(Thermal)						
	Textile Department:	15%	10,549,980.56	197,450.00	10,747,430.56	1,316,330.60	1,118,880.60
	Equip. Textiles Dept.	15%	171,290.83	1,661.00	172,951.83	11,071.17	9,410.17
	Equip. to R.C. Textiles						
	Chemistry Department:	15%	2,717,525.54	130,061.00	2,847,586.54	784,978.29	819,112.29
	Equip. Chemistry Dept.	15%	1,115,704.68	37,464.00	1,153,168.68	249,757.04	212,293.04
	Equipment to ESTSC Dept.	15%	1,423,293.17	17,361.00	1,440,654.17	115,670.83	98,319.83
	Equip. to R.C. ESTSC	40%	908,704.20	85.00	908,789.20	212.80	127.80
	Computer & Accessories - ESTSC						
	Mathematics Department	15%	177,751.51	17,104.00	194,855.51	60,937.49	150,013.49
	Equip. Mathematics Dept.						

J. Umbarkhane
Director

M. C. Mungaj
Principal

Group Institute of Engg. & Technology

Deemed to be University

	Physics Department Equip. Physics Dept.	15%	883,338.17	69,655.00	952,993.17	320,417.18	538,657.18
	MCA Department Equip. MCA Dept.	15%	2,488,835.33	47,098.00	2,535,933.33	313,987.27	266,889.27
	Fund Assets Office Equip. Office	15%	2,424,013.58	168,294.00	2,592,307.58	983,641.42	953,667.42
	Fund Assets Sports Equip. Sports	15%	578,064.80	23,753.00	601,817.80	158,356.30	134,603.30
	Fund Assets Engg Sec Equip to Engg Section	15%	39,988.00	15,617.00	55,605.00	104,112.00	88,495.00
	Total		127,118,665.31	4,388,092.00	131,506,757.31	24,984,856.62	25,001,083.62
9	OTHER ASSETS PROGRESS						
	Golden Jublie Auditorium Work In Prgrs		-	-	-	159,891,836.00	211,255,374.00
	Prayer Hall 1 Progress		-	-	-	-	4,845,412.00
	Total		-	-	-	159,891,836.00	216,100,786.00
	Sub Total - A		272,059,325.49	22,609,369.00	294,668,694.49	340,587,342.62	384,702,912.62
B	GRANT ASSETS						
1	AICTE ASSETS						
	Grant Equipment (AICTE) B M		-	-	-	2,248,866.00	2,248,866.00
	Grant Equip (AICTE) B T		-	-	-	2,781,755.00	2,781,755.00
	Grant Equip (AICTE) Chemicals		-	-	-	1,231,488.00	1,231,488.00
	Grant Equip (AICTE) Civil		-	-	-	2,595,401.00	2,595,401.00
	Grant Equipment (AICTE) C S		-	-	-	523,999.00	523,999.00
	Grant Equipment (AICTE) E & E		-	-	-	1,507,185.00	1,507,185.00
	Grant Equipment (AICTE) E C		-	-	-	771,932.00	771,932.00
	Grant Equipment (AICTE) I P		-	-	-	1,443,563.00	1,443,563.00
	Grant Equipment (AICTE) I S		-	-	-	1,190,802.00	1,190,802.00
	Grant Equipment (AICTE) Mech		-	-	-	9,246,811.00	9,246,811.00
	Grant Equipment (AICTE) TX		-	-	-	3,201,281.00	3,201,281.00
2	VTU Grant Assets						
	Grant Equipment (VTU) Bio Medical		-	-	-	287,000.00	287,000.00
	Grant Equipment (VTU) Chemical		-	-	-	410,684.00	410,684.00
	Grant Equipment (VTU) Chemistry		-	-	-	1,153,486.00	1,153,486.00
	Grant Equipment (VTU) Civil		-	-	-	391,588.00	391,588.00
	Grant Equipment (VTU) IP		-	-	-	707,337.00	707,337.00
	Grant Equipment (VTU) IS		-	-	-	-	25,000.00
3	VGST Grant Assets						
	Grant Equipment (VGST) Bio Tech		-	-	-	1,947,318.00	1,947,318.00
	Grant Equipment (VGST) Chemicals		-	-	-	2,713,343.00	2,713,343.00
	Grant Equipment (VGST) Library Books		-	-	-	7,185.00	7,185.00
	Grant Equip (VGST) CS & E		-	-	-	2,025,051.00	2,025,051.00
	Grant Equip (VGST) Mech		-	-	-	1,000,000.00	1,000,000.00
4	DBT Grant Assets						
	Grant Equipment (DBT) Bio Tech		-	-	-	1,609,489.00	1,634,859.00
5	Women Scientist Grant Assets						
	Grant Equipment (WSO) Bio Tech		-	-	-	2,356,230.00	2,356,230.00
6	Other Grant Assets						
	G I Registration Assets Textiles		-	-	-	9,259.00	9,259.00
	Grant Equip Director of Handloom & Textiles		-	-	-	4,982,591.00	4,989,893.00
	Sub Total -B		-	-	-	46,343,644.00	46,401,316.00
	Total		272,059,325.49	22,609,369.00	294,668,694.49	386,930,986.62	431,104,228.62

J. M. Mahapatra *M. C. Manoj*

Director

Principal

Bapuji Institute of Engg. & Technology

Dated: 20/10/2019

8



SCHEDULES FORMING PART OF ACCOUNTS

SCHEDULE - 1 :- DETAILS OF FUND ACCOUNT:

Y.E.31.03.2019

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
FUND ACCOUNT:		
As per Last Balance Sheet	1,176,252,904.79	
Add: Surplus During the Year	62,078,605.43	
SBM Fund	170,054.00	1,238,501,564.22
TOTAL		1,238,501,564.22

SCHEDULE - 2 :- DETAILS OF GRANTS FUND:

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
As per Last Balance Sheet	49,801,853.25	
Add: Grants Received during the year	2,423,252.00	
Interest on SB	134,562.00	
	52,359,667.25	
Less: Revenue Expenses for Reccuring Grant	566,765.50	51,792,901.75
TOTAL		51,792,901.75

SCHEDULE - 3 :- DETAILS OF OTHER FUNDS:

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
BIET Employees Welfare Fund	1,234,225.50	
Endowment / Memorial Fund	2,238,000.00	
ISTE FUND	1,000,000.00	
Future Development Fund & Seminar Hall	33,238,004.00	
Golden Jubilee Fund	96,198,204.00	
Health Care Fund	12,801,394.00	
Other Funds	8,785,501.00	155,495,328.50
TOTAL		155,495,328.50

SCHEDULE - 4 :- DETAILS OF SUNDRY LIABILITIES:

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
COLLEGE LIABILITY:		
Mathematics Dept Seminars	100,000.00	
Merit Award	155,655.00	
San Prints	180,483.07	
Placement Training Program	503,750.00	
ISTE Faculty Chapter	10,149.00	
ISTE Student Chapter	586,932.00	
NSS Fund	88,062.00	
Loss of Cheques(Stale Cheque)	90,416.00	1,715,447.07
PENDING BILLS:		
Silicon Secure Systems Pvt Ltd.	213,144.00	
Nagarjun Engineering Enterprises	100,000.00	313,144.00
FEES LIABILITIES:		
Alumni Association Fee (HOSTEL)	130,642.00	
Other Receipts (Exam) PG	-	130,642.00
GOLDEN JUBLIEE AUDITORIUM:		
Retention Money		281,360.00
SALARY LIABILITIES:		
Heldup Salary	485,116.00	
Other Recoveries	17,540.00	502,656.00
STUDENTS LIABILITIES:		
Excess Fee	175,477.00	
Scholarships	44,075,641.00	
Tution Fee Advance	275,630.00	44,526,748.00
UNIVERSITY LIABILITIES:		
Processing Fees	71,000.00	
Examination Remuneration	312,571.50	383,571.50
TOTAL		47,853,568.57

G. M. Subbalakshmi

Director

Bapuji Institute of Engineering and Technology

M. C. Manoj

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	840,795,382.17	
Add: Paid during the year	78,071,770.00	
TDS Receivable	181,453.24	919,048,605.41
Less: Received During the year		33,800,000.00
TOTAL		885,248,605.41

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

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
OTHER ADVANCES :		
14th National Conference	217,758.00	
Adv to Bheemappa L K	-	
Adv to New Solanki Steel Furniture Works	-	
Adv to R V Hiremath (Ravi Engg)	-	
Adv to Askar Microns, Mysore	600,000.00	
Adv to Daikin Air Condition	58,361.00	
Adv to Mahanandi Construction	629,049.00	
Adv to Srinivas D T	45,000.00	
Vaibhav Murlidhar Sondur	16,120.00	
Powercharge Co-Op Society - 09	2,000.00	
Festival Advance	187,500.00	1,755,788.00
TOTAL		1,755,788.00

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

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
Bescom Deposit	911,893.00	
Bescom Meter Security Deposit	81,095.00	
L P Gas Deposit	22,850.00	
Telephone Deposit	24,879.00	1,040,717.00
TOTAL		1,040,717.00

J. M. M. M. M. M.

Director

Bapuji Institute of Engg. & Technology

Davangere.

M. C. M. M. M.

Principal

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 31.03.2019	YEAR ENDED 31.03.2018
Application Fee	-	2,500
ID-Card Fees	-	27,670
Other Fees Total	-	30,170
Tuition Fee BE	230,883,375.00	209,387,994
Tuition Fee MCA	1,916,260.00	2,634,036
Tuition Fee M.Tech	7,209,099.00	8,934,688
Tuition Fee Ph.D	391,500.00	198,000
TOTAL	240,400,234.00	221,184,888

SCHEDULE - 9 :- DETAILS OF OTHER RECEIPTS:

PARTICULARS	YEAR ENDED 31.03.2019	YEAR ENDED 31.03.2018
Application Fees	2,400.00	-
BRU Coffee Centre Rent	5,000.00	6,000
Canteen Rent	83,500.00	78,000
Computer & Other Hire Charges	10,530.00	3,420
Garden Income	4,000.00	38,925
ID card fee	19,050.00	-
Institutional Charges	1,247,473.50	1,417,184
Income From Sale of Vehicle	-	107,563
Lab Breakages	11,163.00	11,074
Library Fines	79,149.00	100,257
Loss of Equipments	4,000.00	-
Misc Receipts	83,085.63	38,684
Notice Period Salary Recovery	142,659.00	77,310
Sale of Old Scrap	128,440.00	88,740
Sports Playground Rent	27,800.00	19,300
Training & Placement Cell Fees	704,045.00	1,806,817
Xerox Charges from Library	8,590.00	17,625
TOTAL	2,560,885.13	3,810,898

Y. Umeshankar

M C Manganji

Director

Principal

Bapuji Institute of Engg. & Technology

Davangere

**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 31.03.2019	YEAR ENDED 31.03.2018
Salary & Establishment	131,712,241.00	127,680,469
MC to PF	3,827,672.00	3,892,109
MC to Administrative Charges to PF	171,571.00	216,313
MC to EDLI Charges	159,515.00	162,176
MC to EDLI Administrative Charges	-	274
MC to ESI	441,471.00	676,427
MC to Gratuity Fund	3,634,635.00	3,524,228
TOTAL	139,947,105.00	136,151,996

SCHEDULE - 11 :- DETAILS OF ADMINISTRATIVE EXPENSES:

PARTICULARS	YEAR ENDED 31.03.2019	YEAR ENDED 31.03.2018
Library Expenses	462,768.00	-
Affiliation Fee	562,250.00	1,595,000
Magazine Exp	35,800.00	661,933
Project Expenses	44,752.00	-
Travelling Expenses	285,390.00	132,198
Advertisement Expenses	267,984.00	10,785
Audit Fee	164,020.00	155,250
Bank Commission Charges	17,151.70	13,952
Bi-Tech Voice	-	9,184
College Professional Tax	2,500.00	2,500
COMED K UGCET	25,000.00	25,000
Conveyance Charges	-	175,370
Domain and Website Expenses	20,970.00	2,700
E Campus Software (ERP)	1,326,220.00	-
E TDS Charges	30,950.00	29,215
Internet Charges	857,413.00	872,926
ID - Card Expenses	27,730.00	46,507
Legal Expenses	15,000.00	10,000
Matching Grants	-	80,102
Papers and Periodicals	-	26,524
Postage	49,827.00	64,400
Power Charges BIET	4,021,309.00	4,316,406
Printing and Stationary	352,523.00	379,270
Security Gaurds	881,964.00	880,942
Software Renewal	717,416.00	709,416
Survey Camp Expenses	15,625.00	20,081
Technical Journals Exp	-	451,051
Telephone Charges	33,940.00	49,926
Training & Placement Expenses	842,645.00	8,495,139
Uniform Dress to Menial Staff	1,350.00	102,950
TOTAL	11,062,497.70	19,318,727

J. Umbarhane *M C Manganje*

Director

Principal

Bapuji Institute of Engg. & Technology

**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	YEAR ENDED
	31.03.2019	31.03.2018
Maintainance of Air Conditions	205,554.00	314,520
Maintainance of Bulding	1,136,974.00	1,820,972
Maintainance of Campus	527,397.00	610,923
Maintainance of Computers & Accessories	97,514.00	55,113
Maintainance of Electrical Fittings	190,509.00	413,144
Maintainance of Elevator	912,567.00	2,665
Maintainance of EPBAX	2,169.00	16,915
Maintainance of Equipment	195,268.00	250,998
Maintainance of Fittings & Furnitures	85,463.00	124,093
Maintainance of Garden / Campus	360,260.00	661,286
Maintainance of Generators	1,387,671.00	860,948
Maintainance of Network	129,317.00	347,826
Maintainance of UPS	514,152.00	577,598
Maintainance of Vehicle	616,343.00	590,046
Maintainance of Water Coolers	55,833.00	101,943
Maintainance of Well & Borewell	3,500.00	14,374
Maintainance of Workshop & Labs	46,662.00	147,211
Maintainance of Xerox Machines	152,885.00	156,025
TOTAL	6,620,038.00	7,066,598

SCHEDULE - 13 :- DETAILS OF MISCELLANEOUS EXPENSES:

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2019	31.03.2018
Function Expenses	293,483.00	884,836
Students Association Expenses	1,229,306.00	958,426
Fright/Cart Hire	3,580.00	1,500
Hospitality Expenses	161,795.00	259,601
Miscellaneous Expenses	59,828.00	21,770
Petty Cash Bills	11,234.00	15,834
Project Expenses	35,000.00	133,617
Seminars/Workshops/Staff Training	506,925.00	594,886
Sports Expenses	128,476.00	244,948
Syllabus Books	55,000.00	15,000
TOTAL	2,484,627.00	3,130,418

Y. Venkatesh Babu

M. C. Manoj

Director

Principal

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
	31.03.2019	31.03.2018
Consumables to Chemistry	294,148.00	30,601
Consumables to Maths	6,734.00	400
Consumables to Office	165,657.00	267,662
Consumables to Physics	4,500.00	-
Consumables to Bio Medical-09	4,600.00	3,120
Consumables to Biotech	73,108.00	29,230
Consumables to Chemical	116,787.00	18,938
Consumables to Civil	19,018.00	82,114
Consumables to CS&E	19,427.00	127,993
Consumables to E&C	61,172.00	24,471
Consumables to E&E	2,240.00	17,296
Consumables to E&IE	2,300.00	5,998
Consumables to IS&E	6,780.00	39,881
Consumables to Library	13,430.00	-
Consumables to MCA	13,203.00	14,329
Consumables to Mechanical	16,221.00	13,801
Consumables to Textile	47,735.00	16,584
Consumables to W/s	69,768.00	129,007
Consumables to Xerox M/c	180,509.00	174,551
TOTAL	1,117,337.00	995,976

G. Murugabalan

Director

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

M. C. Manoj

Principal

(15)

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

A.Y. 2019-20

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.

**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