

## AUDITOR'S REPORT

We have audited the attached Balance Sheet of **BAPUJI POLYTECHNIC, 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 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 **31<sup>st</sup> March 2023** and
  - ii) In the case of Income & Expenditure Account, of the **DEFICIT** (excess of Expenditure over Income) for the year ended on that date.

Place: Davangere,  
Date: 15.06.2023.

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



(**MUNDAS VEERENDRA**)  
Partner.  
M.No. 216317

**BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
BAPUJI POLYTECHNIC, 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>			
-	BAPUJI EDUCATIONAL ASSOCIATION:			
	As Per Last Balance Sheet	3,76,13,095.77		
	Add: Addition during the year	7,20,000.00		
		3,83,33,095.77		
	Less: Paid during the year	-	3,83,33,095.77	3,76,13,096
	CURRENT LIABILITIES:			
1(1)	Sundry Liabilities	31,23,921.00		
1(2)	Refundable Deposits	6,53,934.00	37,77,855.00	37,68,939
2	GRANTS FUND ACCOUNTS		80,77,904.26	80,77,904
	<b>TOTAL SOURCE OF FUNDS</b>		<b>5,01,88,855.03</b>	<b>4,94,59,939</b>
	<b>B - APPLICATION OF FUNDS:</b>			
3	FIXED ASSETS:			
	Gross Block		2,53,16,045.75	2,52,46,246
	Less: Depreciation to Date		1,45,38,775.76	1,42,50,054
	Net Block		1,07,77,269.99	1,09,96,192
-	CURRENT ASSETS:			
4	Sundry Advances Deposits		3,507.00	14,840
-	GIA Staff Salary Grant Receivable:		39,29,380.00	39,29,380
-	GIA Salary Grant Deductions Receivable:		-	-
4(1)	Cash at Bank		66,12,871.39	59,58,862
-	FUND ACCOUNT:			
	As per Last Balance Sheet	2,85,60,665.04		
	Add: Deficit during the Year	3,05,161.61	2,88,65,826.65	2,85,60,665
	<b>TOTAL APPLICATION OF FUNDS</b>		<b>5,01,88,855.03</b>	<b>4,94,59,939</b>
11	<b>NOTE FORMING PART OF ACCOUNT</b>			

  
**PRINCIPAL**  
**BAPUJI POLYTECHNIC**  
 (Govt Aided)  
 SHABANURU-577004.  
 DAVANGERE DIST

**AS PER OUR REPORT ANNEXED,**  
**for SANTHAPPA & CO.,**  
  
  
**Chartered Accountants.**  
**Partner.**

BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
BAPUJI POLYTECHNIC , 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><u>A - INCOME:</u></b>			
5	FEE COLLECTED:		59,06,611.00	59,41,662
-	GOVT TUTION FEE		24,01,242.00	26,43,591
-	INTEREST RECEIPTS:			
	AICTE Bank interest	24,224.00		
	Interest on SB A/c	35,789.00		
	Interest on SB GIA A/c	54,663.00		
	Interest on Silver Jubilee Fund	69,824.00	1,84,500.00	1,90,837
5(1)	OTHER RECEIPTS:		1,15,789.00	1,37,706
	<b>TOTAL INCOME (A)</b>		<b>86,08,142.00</b>	<b>89,13,796</b>
	<b><u>B - EXPENDITURE:</u></b>			
6	SALARY & ESTABLISHMENT:		65,07,557.00	70,39,481
7	ADMINISTRATIVE EXPENSES:		20,59,158.61	33,49,955
8	MISCELLANEOUS EXPENSES:		2,934.00	7,801
9	REPAIRS & MAINTENANCE:		34,808.00	28,555
10	CONSUMABLE EXPENSES:		20,124.00	-
3	DEPRECIATION:		2,88,722.00	3,14,751
	<b>TOTAL EXPENDITURE (B)</b>		<b>89,13,303.61</b>	<b>1,07,40,543</b>
	<b>C - DEFICIT FOR THE YEAR (A-B):</b>		<b>(3,05,161.61)</b>	<b>(18,26,747)</b>
11	<b>NOTE FORMING PART OF ACCOUNT</b>			

  
**PRINCIPAL**  
 BAPUJI POLYTECHNIC  
 (Govt Aided)  
 SHABANURU-577004.  
 DAVANGERE DIST.

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



  
 Chartered Accountants.  
 Partner.



SCHEDULE - 3

DETAILS OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31.03.2023

Sl. No.	ASSETS	COST				
		AS ON 01.04.2022	ADDITIONS		DELETIONS FOR THE YR.	TOTAL
			BEFORE SEPT.	AFTER SEPT.		
1	Furniture and Fixture	28,08,096.65	-	-	-	28,08,096.65
2	Sports Materials	69,485.25	-	-	-	69,485.25
3	Library Books	9,57,890.98	-	-	-	9,57,890.98
4	Office Equipments	6,24,788.70	-	-	-	6,24,788.70
5	Laboratory Equipments	14,73,238.37	-	-	-	14,73,238.37
6	Workshop Tools	87,605.40	-	-	-	87,605.40
7	Telecom Equipments	7,22,804.50	-	-	-	7,22,804.50
8	Equipments to E & E	18,72,341.00	-	-	-	18,72,341.00
9	Equipments to E & C	21,53,077.00	-	-	-	21,53,077.00
10	Equipments to Mechanical	7,60,388.00	-	-	-	7,60,388.00
11	Computers	21,19,758.00	-	-	-	21,19,758.00
12	Pumpset	64,520.00	-	-	-	64,520.00
13	Water Cooler	29,000.00	-	-	-	29,000.00
14	Water Purifier	80,075.00	-	-	-	80,075.00
15	Water Tank	88,130.00	-	-	-	88,130.00
16	Equipments to Civil Cad Lab	8,42,715.00	-	-	-	8,42,715.00
17	Equipments to C S & E	15,18,701.90	69,800.00	-	-	15,88,501.90
18	Equipments to Sciences Dept	34,972.00	-	-	-	34,972.00
		-	-	-	-	-
	<b>OUT OF MHRD GRANTS:</b>	-	-	-	-	-
19	Equipments to Extn. Centre	2,22,667.00	-	-	-	2,22,667.00
20	Equipments to Main Centre	2,23,076.00	-	-	-	2,23,076.00
21	Computers to CPS	4,80,912.00	-	-	-	4,80,912.00
22	Computers & Accessories (EDC)	92,448.00	-	-	-	92,448.00
23	Equipments(EDC)	2,71,300.00	-	-	-	2,71,300.00
24	Furniture (EDC)	36,674.00	-	-	-	36,674.00
25	Equipments to Mechanical Dept (MODRABS)	18,41,112.00	-	-	-	18,41,112.00
26	Equipment C S & E(MODRABS)	12,34,041.00	-	-	-	12,34,041.00
27	Sewing Machine-EDC-ZPBRGF Grant	32,000.00	-	-	-	32,000.00
28	Equipment Civil (MODRABS)	5,14,175.00	-	-	-	5,14,175.00
29	Equipment E&E(MODRABS)	10,03,763.00	-	-	-	10,03,763.00
30	Equipment to Mechanical (MODRABS)	29,01,980.00	-	-	-	29,01,980.00
31	Library Books Grants	22,350.00	-	-	-	22,350.00
32	Furniture (CPS)	62,160.00	-	-	-	62,160.00
	<b>TOTAL</b>	<b>2,52,46,245.75</b>	<b>69,800.00</b>	<b>-</b>	<b>-</b>	<b>2,53,16,045.75</b>

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
			1	Furniture and Fixture	10%	24,48,712.57	35,938.00
2	Sports Materials	15%	65,116.51	655.00	65,771.51	4,368.74	3,713.74
3	Library Books	10%	7,22,799.90	23,509.00	7,46,308.90	2,35,091.08	2,11,582.08
4	Office Equipments	15%	5,38,237.34	12,983.00	5,51,220.34	86,551.36	73,568.36
5	Laboratory Equipments	15%	14,31,438.46	6,270.00	14,37,708.46	41,799.91	35,529.91
6	Workshop Tools	15%	87,605.40	-	87,605.40	-	-
7	Telecom Equipments	15%	7,12,052.41	1,613.00	7,13,665.41	10,752.09	9,139.09
8	Equipments to E & E	15%	14,87,892.34	57,667.00	15,45,559.34	3,84,448.66	3,26,781.66
9	Equipments to E & C	15%	19,10,875.32	36,330.00	19,47,205.32	2,42,201.68	2,05,871.68
10	Equipments to Mechanical	15%	6,87,931.11	10,869.00	6,98,800.11	72,456.89	61,587.89
11	Computers	40%	21,19,374.41	153.00	21,19,527.41	383.59	230.59
12	Pumpset	15%	38,924.42	3,839.00	42,763.42	25,595.58	21,756.58
13	Water Cooler	15%	27,952.73	157.00	28,109.73	1,047.27	890.27
14	Water Purifier	15%	71,412.19	1,299.00	72,711.19	8,662.81	7,363.81
15	Water Tank	10%	73,177.79	1,495.00	74,672.79	14,952.21	13,457.21
16	Equipments to Civil Cad Lab	15%	7,60,511.70	12,330.00	7,72,841.70	82,203.30	69,873.30
17	Equipments to C S & E	15%	10,38,559.16	82,491.00	11,21,050.16	4,80,142.74	4,67,451.74
18	Equipments to Sciences Dept	15%	27,480.00	1,124.00	28,604.00	7,492.00	6,368.00
			-	-	-	-	-
	<b>OUT OF MHRD GRANTS:</b>		-	-	-	-	-
19	Equipments to Extn. Centre	0%	-	-	-	2,22,667.00	2,22,667.00
20	Equipments to Main Centre	0%	-	-	-	2,23,076.00	2,23,076.00
21	Computers to CPS	0%	-	-	-	4,80,912.00	4,80,912.00
22	Computers & Accessories (EDC)	0%	-	-	-	92,448.00	92,448.00
23	Equipments(EDC)	0%	-	-	-	2,71,300.00	2,71,300.00
24	Furniture (EDC)	0%	-	-	-	36,674.00	36,674.00
25	Equipments to Mechanical Dept (MODRABS)	0%	-	-	-	18,41,112.00	18,41,112.00
26	Equipment C S & E(MODRABS)	0%	-	-	-	12,34,041.00	12,34,041.00
27	Sewing Machine-EDC-ZPBRGF Grant	0%	-	-	-	32,000.00	32,000.00
28	Equipment Civil (MODRABS)	0%	-	-	-	5,14,175.00	5,14,175.00
29	Equipment E&E(MODRABS)	0%	-	-	-	10,03,763.00	10,03,763.00
30	Equipment to Mechanical (MODRABS)	0%	-	-	-	29,01,980.00	29,01,980.00
31	Library Books Grants	0%	-	-	-	22,350.00	22,350.00
32	Furniture (CPS)	0%	-	-	-	62,160.00	62,160.00
	<b>TOTAL</b>		<b>1,42,50,053.76</b>	<b>2,88,722.00</b>	<b>1,45,38,775.76</b>	<b>1,09,96,191.99</b>	<b>1,07,77,269.99</b>

*(Signature)*

BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
BAPUJI POLYTECHNIC , DAVANGERE.



SCHEDULE FORMING PART OF ACCOUNT

Y.E: 31.03.2023

SCHEDULE - 1 (1) :- DETAILS OF SUNDRY LIABILITIES:

PARTICULARS	AS AT	AS AT
	31.03.2023	31.03.2022
I S T E Chapter	3,62,102.00	3,33,342.00
Govt Fees Payable	53,880.00	53,880.00
Grant Salary Payable	2,40,386.00	2,40,386.00
Scholarship	15,738.00	2,11,990.00
Silver Jubilee Fund	21,72,510.00	20,93,610.00
Students Welfare Fund-MGT	1,67,097.00	1,58,597.00
N S S Fund-21	96,600.00	69,100.00
GST payable	15,608.00	-
<b>TOTAL</b>	<b>31,23,921.00</b>	<b>31,60,905.00</b>

SCHEDULE - 1 (2) :- DETAILS OF REFUNDABLE DEPOSITS:

PARTICULARS	AS AT	AS AT
	31.03.2023	31.03.2022
Library Deposit	2,85,450.00	2,63,700.00
Library Deposit GIA	2,90,134.00	2,65,984.00
Salary Deposits	78,350.00	78,350.00
<b>TOTAL</b>	<b>6,53,934.00</b>	<b>6,08,034.00</b>

SCHEDULE - 2:- DETAILS OF GRANTS:

Particulars	Opening Balance	Received	Interest on S B	Total A	Recurring expenses	Trans to Recu Grant	Net
AICTE CPS Non-Recurring Grants	12,45,196.00	-	-	12,45,196.00	-	-	12,45,196.00
AICTE CPS Recurring Grants	38,039.26	-	-	38,039.26	-	-	38,039.26
AICTE EDC Non Recurring Grants	4,00,000.00	-	-	4,00,000.00	-	-	4,00,000.00
AICTE Modrabs Grants Mechanical	38,06,512.00	-	-	38,06,512.00	-	-	38,06,512.00
AICTE Modrobs Grants C S & E	9,00,000.00	-	-	9,00,000.00	-	-	9,00,000.00
AICTE Modrobs Grants Civil	3,00,000.00	-	-	3,00,000.00	-	-	3,00,000.00
AICTE Modrobs Grants E & E	9,00,000.00	-	-	9,00,000.00	-	-	9,00,000.00
Davangere City CoroporationS Rozgar Yojana	2,54,750.00	-	-	2,54,750.00	-	-	2,54,750.00
Library Book Deposit	53,507.00	-	-	53,507.00	-	-	53,507.00
ZPBRGF Grant	1,79,900.00	-	-	1,79,900.00	-	-	1,79,900.00
<b>TOTAL</b>	<b>80,77,904.26</b>	<b>-</b>	<b>-</b>	<b>80,77,904.26</b>	<b>-</b>	<b>-</b>	<b>80,77,904.26</b>

(No) / (K) / (M) / (S)  
BAPUJI POLYTECHNIC  
(C) / (S) / (S)  
SHABAN...  
DAVANGERE

BAPUJI EDUCATIONAL ASSOCIATION (REGD.)  
BAPUJI POLYTECHNIC , DAVANGERE.




SCHEDULE FORMING PART OF ACCOUNT

SCHEDULE - 4 :- DETAILS OF SUNDRY ADVANCES & DEPOSITS:

PARTICULARS	AS AT	AS AT
	31.03.2023	31.03.2022
Ananth D H	-	2,000.00
Sumitharamma H B	1,462.00	795.00
Telephone Deposit	2,045.00	2,045.00
Sharathkumar.U	-	10,000.00
<b>TOTAL</b>	<b>3,507.00</b>	<b>14,840.00</b>

SCHEDULE -4(1) :- DETAILS OF CASH AT BANK:

PARTICULARS	AS AT	AS AT
	31.03.2023	31.03.2022
02 C.A.-BCB	11,24,438.64	10,68,936.64
1130 S.B. -BCB	7,92,873.00	1,47,190.00
12720 SB BCB	24,51,288.00	23,02,564.00
19303 S B PNB	1,99,228.01	2,83,107.62
19312 SB PNB	2,55,413.00	2,48,622.00
30116494621 S B I A/c	6,36,064.00	6,20,590.00
30350985427 State Bank of India	3,29,570.76	3,20,820.76
5625 S B Canara Bank	76,247.10	2,23,975.10
64050212034 State Bank of Mysore	3,21,614.88	3,29,467.88
S.B. A/C NO 8080 ( NSS)	19,734.00	19,155.00
119944 S B Axis Bank	4,06,400.00	3,94,433.00
67539 C A Axis Bank	-	-
<b>TOTAL</b>	<b>66,12,871.39</b>	<b>59,58,862.00</b>

  
PRINCIPAL  
BAPUJI POLYTECHNIC  
(Government Aided)  
SHABANURU-577004.  
DAVANGERE DIST.



SCHEDULE FORMING PART OF ACCOUNT

SCHEDULE - 5 :- DETAILS OF FEE COLLECTED

Y.E: 31.03.2023

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2023	31.03.2022
Admission Fee	10200.00	10,410.00
Application Fee	28600.00	23,600.00
Association Fee	20400.00	20,820.00
Balance of Tution Fee	316952.00	3,87,527.00
Development Fee	170000.00	1,73,500.00
Fine	43200.00	20,400.00
Identity Card Fee	3400.00	3,470.00
Laboratory Fee	102000.00	1,04,100.00
Magzine Fee	20400.00	20,820.00
NSS Fee	13600.00	23,080.00
Reading Room Fee	34000.00	34,700.00
Red Cross Fee	0.00	11,500.00
Refund of tuition fee	(14,346.00)	(570.00)
Registration Fee	27600.00	19,400.00
Sports Fee	23800.00	24,290.00
Teachers Welfare Fund-MGT	8500.00	8,675.00
Test and Progress report Fee	103650.00	46,000.00
Tution fee	4439035.00	44,60,110.00
	<b>53,50,991.00</b>	<b>53,91,832.00</b>
<b>GIA FEE COLLECTION DETAILS</b>		
Admission fee GIA	12720.00	13,680.00
Association Fee GIA	24660.00	27,240.00
Development Charges GIA	212000.00	2,27,500.00
Fine GIA	37800.00	3,800.00
Identity Card Fee GIA	4110.00	4,540.00
Laboratory Fee GIA	130200.00	1,49,100.00
Magzine Fee GIA	24660.00	-
NSS Fund GIA	17440.00	21,080.00
Reading Room Fee GIA	41100.00	45,400.00
Sport Fee GIA	30380.00	34,790.00
SWF GIA	10275.00	11,350.00
TWF GIA	10275.00	11,350.00
	<b>5,55,620.00</b>	<b>5,49,830.00</b>
<b>TOTAL</b>	<b>59,06,611.00</b>	<b>59,41,662.00</b>

SCHEDULE - 5(1) :- DETAILS OF OTHER INCOME:

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2023	31.03.2022
Miscellaneous Income	4000.00	4,501.00
Recovery Library Books Cost	1470.00	9,090.00
Sale of Old News Papers	-	17,425.00
T C & Others Fee	97169.00	1,06,690.00
Red cross fee	13,150.00	-
<b>TOTAL</b>	<b>1,15,789.00</b>	<b>1,37,706.00</b>

SCHEDULE - 6 :- DETAILS OF SALARY & ESTABLISHMENT:

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2023	31.03.2022
<b>GIA Staff Salary [ 100% ]</b>	6,39,52,932.00	6,73,73,062.00
Less: 100% of the above salary Gants	6,39,52,932.00	6,73,53,398.00
Management Paid	-	<b>19,664.00</b>
BEA Employees Gratuity Fund	165946.00	2,00,550.00
Administrative Charges P.F	-	16,583.00
EDLI Administrative Chargeses	15918.00	16,584.00
Mangt.Cont.to GIA Staff Salary (15%)	-	-
EDLI Scheme Contribution	15917.00	-
Management Contribution to ESI	31291.00	33,748.00
Management Contribution to PF	382035.00	3,97,946.00
Part Time Salary	81484.00	69,763.00
Salary & Establishment ( Non Grant)	5814966.00	62,84,643.00
<b>TOTAL</b>	<b>65,07,557.00</b>	<b>70,39,481.00</b>

  
PRINCIPAL

BAPUJI POLYTECHNIC

(Govt. Aided)

SHABANGU-577004.

DAVANGERE DIST.

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BAPUJI POLYTECHNIC , DAVANGERE.



SCHEDULE FORMING PART OF ACCOUNT

**SCHEDULE - 7 :- DETAILS OF ADMINISTRATIVE EXPENSES**

PARTICULARS	YEAR ENDED 31.03.2023	YEAR ENDED 31.03.2022
Advertisement Expenses	17815.00	18,900.00
Audit & Legal Fee	32450.00	32,450.00
Bank Commission Charges	0.00	-
College Professional Tax	2,500.00	2,500.00
DSC Renewal charges	3000.00	3,000.00
Electricity Charges	269996.00	2,40,321.00
E-Tds Charges	5440.00	5,925.00
Examination Expenses	21263.00	14,705.00
Fire Safety Expenses	20000.00	7,410.00
Postage	5333.00	5,426.00
Printing & Stationary	47180.00	41,922.00
Penalty for Late Payment-21	71.00	1,841.00
Renewal of Website Charges	4980.00	4,900.00
Security charges	143474.00	1,35,394.00
Telephone Charges	34696.00	40,703.00
Xerox charges	-	-
Technical journal	-	-
Travelling Expenses	-	-
GST charges	15,608.00	-
Affiliation fee and inspection expenses	42,000.00	-
	<b>6,65,806.00</b>	<b>5,55,397.00</b>
<b>GIA EXPENSES DETAILS</b>		
Admission Fee Expenses GIA	5895.00	6,300.00
Bank Commission GIA	712.61	986.50
Development Fee Expenses GIA	98250.00	1,04,750.00
Govt, Tution Fee Expenses GIA	1114201.00	25,60,316.00
Identity Card Expenses GIA	1965.00	2,270.00
Laboratory Expenses GIA	58200.00	50,400.00
Magazien Fee Expenses GIA	11790.00	13,620.00
Reading Room Expenses GIA	24776.00	27,406.00
Sports Fee Expenses GIA	3950.00	4,470.00
Student Association Expenses GIA	2940.00	1,690.00
SWF Expenses GIA	9875.00	11,175.00
T W F Expenses GIA	9875.00	11,175.00
NSS fund expenses GIA	50923.00	-
	<b>13,93,352.61</b>	<b>27,94,558.50</b>
<b>TOTAL</b>	<b>20,59,158.61</b>	<b>33,49,955.50</b>

**SCHEDULE - 8 :- DETAILS OF MISCELLANEOUS EXPENSES**

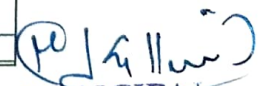
PARTICULARS	YEAR ENDED 31.03.2023	YEAR ENDED 31.03.2022
Freight Charges	870.00	950.00
Miscellaneous Expenses	2064.00	6,851.00
<b>TOTAL</b>	<b>2,934.00</b>	<b>7,801.00</b>

**SCHEDULE - 9 :- DETAILS OF REPAIR & MAINTENANCE**

PARTICULARS	YEAR ENDED 31.03.2023	YEAR ENDED 31.03.2022
Furnitures Repairs	-	821.00
Building Maintenance	25368.00	17,224.00
Computer Maintenance	5440.00	10,510.00
Pumpset repair charges	4,000.00	-
<b>TOTAL</b>	<b>34,808.00</b>	<b>28,555.00</b>

**SCHEDULE - 10 :- DETAILS OF CONSUMABLES EXPENSES**

PARTICULARS	YEAR ENDED 31.03.2023	YEAR ENDED 31.03.2022
Consumables to Mechanical	-	-
Consumables to T. T. Dept.	20,124.00	-
<b>TOTAL</b>	<b>20,124.00</b>	<b>-</b>

  
**PRINCIPAL**  
 BAPUJI POLYTECHNIC  
 (Govt. Aided)  
 SHABANUR 7004.  
 DAVANGERE DIST.

**BAPUJI EDUCATIONAL ASSOCIATION ®  
BAPUJI POLYTECHNIC,  
DAVANGERE.**

A.Y. 2023-24

**SCHEDULE NO.11 - 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. No provision for Taxation has been made in view of entitlement of exemption available under the Income Tax Act, 1961.
5. Previous year figures are regrouped, rearranged or rounded off for lucid presentation.
6. Bapuji Educational Association maintains BEA Employees Gratuity Fund A/c. The respective Institutions 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.

**SIGNATURE TO DETAILS FORMING PART OF ACCOUNTS (SCHEDULE 01 TO 11)**

**PER OUR REPORT ANNEXED,**

**for SANTHAPPA & CO.,**

Chartered Accountants,

ICAI FNO. 003564S



**(MundasVeerendra)**

Partner.

M.No. 216317