

BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLYAR VILLAGE, MANGALORE-574 153
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2022

EXPENDITURE	AS ON 31.03.2022	INCOME	AS ON 31.03.2022
To College Running Expenses As Per Schedule - 1	5,99,74,973.00	By College Running Income As Per Schedule - 3	5,26,39,541.97
To Financial Charges As Per Schedule - 2	1,35,981.21	By Interest Income As Per Schedule - 4	3,10,743.50
To Depreciation Written Off As Per Schedule - 6	87,24,567.00	By Rent Received As Per Schedule - 5	1,36,000.00
TOTAL	6,88,35,521.21	By Excess of Expenditure Over Income Transferred to Corpus Fund	1,57,49,235.74
TOTAL	6,88,35,521.21	TOTAL	6,88,35,521.21

Mangaluru
03.06.2023

FOR M.JAGANNATH KAMATH & CO




(Handwritten Signature)

M JAGANNATH KAMATH, BCOM., FCA
PARTNER
M.NO.023993


(Handwritten Signature)
PRINCIPAL
Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS
 Lands End, Boliyar Village
 Near Mangalore University, Innoli,
MANGALORE - 574 100

(Handwritten Signature)
ACCOUNTANT
Bearys Institute of Technology
 Land End, Innoli, Boliyar Village
 Near Mangalore University
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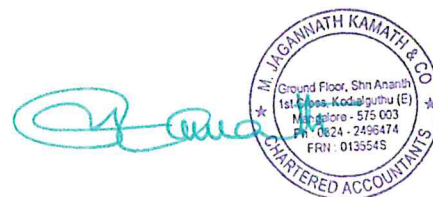
BEARYS INSTITUTE OF TECHNOLOGY	
LANDS END, INNOLI, BOLİYAR VILLAGE, MANGALORE-574 153	
SCHEDULE 1 : COLLEGE RUNNING EXPENSES	
PARTICULARS	AS ON 31.03.2022
Admission Expenses	74,914.00
AICTE Affiliation Fees	65,000.00
College Events/ Fest/ Programmes	2,22,795.00
KUPECA Membership Charges	60,000.00
Graduation Day Expenses	4,15,273.00
Consumables Purchased(WN1)	1,10,914.61
Training & Placement Activities Expenses	47,716.00
Repairs & Maintenance (WN2)	53,77,453.39
Salary & Other Employee Benefits (WN3)	4,13,51,826.00
Rates, Taxes & Insurance (WN4)	6,42,934.00
Audit & Professional Charges	1,18,000.00
TDS Filing Charges	1,888.00
Professional Charges - Admission Related	3,24,000.00
Electricity Charges	19,35,815.00
Annual Examination Expenses	18,557.00
Examination Remuneration paid	1,40,015.00
Examination/ Revaluation Fees Paid	5,42,505.00
Hostel Mess Expenses	35,48,781.00
Uniform Expenses	4,41,808.00
University Expenses	22,88,191.00
University Convocation Fees Paid	82,620.00
ID Card Charges	9,005.00
Advertisement Charges	55,385.00
Telephone & Internet Charges	8,54,523.00
Travelling, Freight & Conveyance	2,74,627.00
Printing & Stationary	5,82,138.00
IGBC Membership Fees	2,950.00
Magazines, Journals & Books	48,740.00
Newspapers & Periodicals	38,695.00
Postage & Courier	20,098.00
Food & Refreshment Charges	2,280.00



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Water Charges	19,500.00
Driver Charges	11,310.00
First Aid Expenses	1,630.00
Honararioum for FDP Program	24,000.00
Interest on TDS	1,602.00
Interest & Penalty- ESIC	5,585.00
SURF Expenses	35,500.00
Quary Mining Protest Expense	21,900.00
Student Referral Charges	45,000.00
Cleaning & Maintenance	89,990.00
Miscellaneous Expenses	7,940.00
Office Expenses	11,569.00
TOTAL	5,99,74,973.00

SCHEDULE 2 : FINANCE CHARGES	
PARTICULARS	AS ON 31.03.2022
Bank Charges	27,982.60
Interest on Vehicle Loan	61,581.00
Swipe Card Charges	46,417.61
TOTAL	1,35,981.21

NOTE1 : CONSULMABLES PURCHASES	
PARTICULARS	AS ON 31.03.2022
Mechanical Department	33,145.00
Sports Department	7,764.00
Lab	70,005.61
TOTAL	1,10,914.61


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NOTE 2 : REPAIR & MAINTENANCE	
PARTICULARS	AS ON 31.03.2022
Computer, UPS, Printer, Projecter Maintenance	14,16,000.00
UTM Protection Charges	1,50,057.00
Garden Maintenance	19,600.00
Building Maintenance	82,925.00
Repairs & Maintenance	5,19,928.00
Software Maintenance Charges	1,70,825.00
Generator Maintenance	3,48,612.90
Vehicle Maintenance	
Vehicle Certification Expenses	11,900.00
Permit Renewal Expenses	20,040.00
Fuel Expenses - Vehicle	22,07,211.49
Vehicle Maintenance - Labour	1,14,609.00
Vehicle Maintenance - Material	2,57,705.00
Vehicle Toll, Parking & Petty Expenses	58,040.00
TOTAL	53,77,453.39

NOTE 3 : EMPLOYEE BENEFIT EXPENSES	
PARTICULARS	AS ON 31.03.2022
EPF Paid	35,93,973.00
ESI Paid	5,60,765.00
Gratuity	3,12,886.00
Profession Tax Paid	1,72,800.00
Salary & Wages	3,67,11,402.00
TOTAL	4,13,51,826.00

NOTE 4 : RATES, TAXES & INSURANCE	
PARTICULARS	AS ON 31.03.2022
Property Tax Paid	1,26,736.00
Annual Profession Tax Paid	5,000.00
Road Tax Paid	81,372.00
Vehicle Insurance Paid	4,29,826.00
TOTAL	6,42,934.00


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SCHEDULE 3 : COLLEGE RUNNING INCOME

PARTICULARS	AS ON 31.03.2022
Tuition & Admission Fee	3,50,75,916.00
Application Fees	1,09,500.00
Hostel Receipts (Note 5A)	78,48,186.00
Transportation Fees Collected (Note 6)	39,31,073.00
Training and Placement Fees	5,32,925.00
Examination Remuneration Received	2,75,305.00
Examination & Revaluation Fees Collected	12,60,634.97
Fees & Penalties Collected (Note 7)	4,92,695.00
Uniform Fees Collected	4,76,200.00
Guest Food Coupon	1,54,460.00
Miscellaneous Income	55,098.00
Salary Related Income (Note : 7)	24,22,549.00
Grant Received from ISTE	5,000.00
TOTAL	5,26,39,541.97

SCHEDULE 4 : INTEREST INCOME

PARTICULARS	AS ON 31.03.2022
Interest on Fixed Deposits	2,43,576.00
Interest on Income Tax Refund	7,223.50
Interest on Savings Bank Account	59,944.00
TOTAL	3,10,743.50

SCHEDULE 5 : RENTAL INCOME

PARTICULARS	AS ON 31.03.2022
Canteen Rent Collected	96,000.00
Xerox Shop Rent Collected	40,000.00
TOTAL	1,36,000.00

SCHEDULE 5A : TUTION & ADMISSION FEE

PARTICULARS	AS ON 31.03.2022
Tuition Fees Collected	2,89,19,166.00
Admission & Registration Fees	62,84,000.00
	3,52,03,166.00
Less: Fees Concession	1,27,250.00
TOTAL	3,50,75,916.00


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NOTE 5A : HOSTEL RECEIPTS	
PARTICULARS	AS ON 31.03.2022
Hostel Fees Collected	42,66,010.00
Hostel Fees Collected - Guests	19,227.00
Hostel Mess Fees Collected	32,64,299.00
Hostel Mess Fees-Guest	2,98,650.00
TOTAL	78,48,186.00

NOTE 5: TRANSPORTATION CHARGES COLLECTED	
PARTICULARS	AS ON 31.03.2022
Transportation Fees	38,11,650.00
Transportation Fees-Staff	1,19,423.00
TOTAL	39,31,073.00

NOTE 6 : FEES, FINES & PENALTIES COLLECTED	
PARTICULARS	AS ON 31.03.2022
Fine Collected	1,700.00
Hall Ticket Fine Collected	2,300.00
ID Card Fees Collected	1,925.00
Library Card Fee & Fine Collected	1,740.00
Mess Fee Fine Collected	3,380.00
Record Book/ Graph Book Fee Collected	3,90,740.00
Study & Expenditure Certification Fees Collected	10,750.00
TC Fees Collected	8,000.00
University Convocation Fee Collected	72,160.00
TOTAL	4,92,695.00

NOTE 7: SALARY RELATED INCOME	
PARTICULARS	AS ON 31.03.2022
Salary Related to Hostel Mess Fee	1,03,962.00
Salary Related to Hostel Room Rent	2,71,000.00
EPF Collected	17,24,685.00
ESI Collected	1,05,222.00
Profession Tax Collected	1,72,400.00
Electricity Charges of Staff Quarters Collected	45,280.00
TOTAL	24,22,549.00


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BEARYS INSTITUTE OF TECHNOLOGY

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BALANCE SHEET AS AT 31ST MARCH 2022

LIABILITIES	AS ON 31.03.2022	ASSETS	AS ON 31.03.2022
OUTSTANDING EXPENSES:		CASH IN HAND	27,30,394.00
As Per Note - 7	40,61,840.00	As Per Note - 11	
DEPOSITS	2,69,873.00	CASH AT BANK:	1,09,03,616.09
As Per Note - 8		As Per Note - 12	
SUNDRY CREDITORS:	54,35,061.48	INVESTMENTS	35,00,000.00
As Per Note - 10		As Per Note - 12A	
BEARYS PUBLIC SCHOOL	2,59,47,198.37	DEPOSITS	5,88,615.00
		As Per Note - 13	
LOANS & LIABILITY:		BEADS	9,01,469.20
		SUNDRY DEBTORS, ADVANCE & RECEIVABLES	68,37,414.00
RESERVES & SURPLUS:		As Per Note - 14	
Opening Balance	(8,44,84,622.36)	RECEIVABLES FROM STUDENTS:	2,53,55,612.00
Add: Excess of Expenditure over Income	(1,57,49,235.74)	As Per Note - 15	
		BALANCE WITH REVENUE AUTHORITIES	85,765.00
		As Per Note - 16	
		FIXED ASSETS:	7,46,86,660.00
		As Per Note - 6	
TOTAL	12,55,89,545.29	TOTAL	12,55,89,545.29

Mangaluru
03.06.2023

FOR M.JAGANNATH KAMATH & CO



(Signature)

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SCHEDULE 7 : OUTSTANDING EXPENSES	
PARTICULARS	AS ON 31.03.2022
1. PROVISIONS	
EPF Payable	3,95,567.00
ESI Payable	54,545.00
Professional Charges Payable	42,300.00
Profession Tax Payable	17,000.00
TDS on Contract	49,789.00
TDS on Profession	14,700.00
TDS on Salary	59,958.00
	6,33,859.00
2. OTHER CURRENT LIABILITIES	
Salary Payable	34,27,981.00
TOTAL	40,61,840.00
SCHEDULE 8 : DEPOSIT COLLECTED	
PARTICULARS	AS ON 31.03.2022
Caution Deposit	-
Mess Deposit	2,69,873.00
TOTAL	2,69,873.00
SCHEDULE 9 : LOANS & LIABILITIES	
PARTICULARS	AS ON 31.03.2022
Secured Loans	
ICICI Bank Bus Loan - KA19AC5410 - LVBNG00037522768	5,48,471.00
Other Loans & Liabilities	
A Siddique Beary	4,45,03,573.00
Syed Mohammed Beary	14,47,57,386.54
Mazhar S Beary	3,00,000.00
TOTAL	19,01,09,430.54


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SCHEDULE 10 : SUNDRY CREDITORS

PARTICULARS	AS ON 31.03.2022
Abdul Javad	7,650.00
Abdul Razak	734.00
Abdul Sattar	(1,006.00)
A B Shet Associates	6,300.00
Alpha Electricals	33,296.00
Anees UI Rahiman	83,408.00
Avinash Enterprises	90,172.00
Bharath B J	1,155.00
BSNL Mangalore	7,036.00
Cascade Engineers India	21,653.00
Dhanya Systems	22,930.00
D.H Bazar	1,04,320.00
Gen Tech Diesel Engineers	18,281.00
Harish N U	3,500.00
H. H Fuels	2,63,269.00
I Print	69,443.00
Ismail	20,050.00
JAYENDRA K	2,000.00
Karwa Enterprises	10,500.00
KNND Associates Pvt Ltd	42,840.00
MESCOM Mangalore	2,46,400.00
Micro Logics	43,660.00
Mohammed Aslam	89,800.00
Mohammed Ilyas Prop Xerox Shop	17,762.00
Mohammed Sinan	2,835.00
Nash Trading Company	3,66,976.00
New Textile Centre	37,307.00
NEW TYER RETREADING	6,100.00
PRAFULLA	13,199.00
Renuka Raj News Agency	5,700.00
Rifa Electrical & Electronics	1,250.00
Rifayee Hardware & Paints	9,049.00
RPG Designs & Prints	3,23,450.48
Shiksha Suraksha	5,75,271.00
Shree Rathnam Restaurants Pvt Ltd	8,000.00
Shri Siddhivinayaka Agency	18,961.00
Smart Print Technology	5,664.00
Vamshi Automobile	1,475.00
Zaheer Ahmed	622.00
Bearys Properties & Developers	28,53,600.00
Sri Book World	449.00
TOTAL	54,35,061.48


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SCHEDULE 11 : CASH IN HAND

PARTICULARS	AS ON 31.03.2022
Cash Collection	34,335.00
Cash - Misappropriation Account	26,00,000.00
Main Cash	75,534.00
Petty Cash	20,525.00
TOTAL	27,30,394.00

SCHEDULE 12 : BANK BALANCE

PARTICULARS	AS ON 31.03.2022
Bank Of Baroda-73940100003665	57,17,659.31
Bank Of Baroda-73940200000931	85,396.35
Bank Of Baroda- 84700200000011	61,969.40
Bank Of Baroda- 84700200000012	18,86,888.77
Bank Of Baroda-84700200000015	2,03,898.20
Bank Of Baroda-84700200000069	7,45,051.66
Bank Of Baroda-84700200000083	14,03,618.60
Bank Of Baroda-84700200000085	36,814.00
Bank Of Baroda-84700200000086	1,26,401.80
Bank Of Baroda-84700200000087	6,35,918.00
TOTAL	1,09,03,616.09

SCHEDULE 12A : INVESTMENTS

PARTICULARS	AS ON 31.03.2022
Bank of Baroda FD-118402061000052	35,00,000.00
TOTAL	35,00,000.00

SCHEDULE 13 : DEPOSIT (ASSET)

PARTICULARS	AS ON 31.03.2022
Deposit with HH Fuels	2,00,000.00
Gas Deposit	19,200.00
Deposit with Mescom	3,67,415.00
Telephone Deposit	2,000.00
TOTAL	5,88,615.00



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SCHEDULE 14 : SUNDRY DEBTORS, ADVANCE & OTHERS


PARTICULARS	AS ON 31.03.2022
Haneef(Canteen)	2,51,518.00
Jyothi - Misappropriation Case Receivable	58,90,989.00
Mohammed Muneer	10,773.00
Safwan K	11,000.00
Mysore Engineering Equipment Company	78,000.00
Prepaid Expenses	2,62,599.00
Advance Application Fees Paid-Bearys Institute of Nursery, Pharmacy, Allied Health Science.	3,32,535.00
TOTAL	68,37,414.00


SCHEDULE 15 : RECEIVABLE FROM STUDENTS

PARTICULARS	AS ON 31.03.2022
Civil	28,92,494.00
Civil - Diploma	13,89,910.00
Computer Science	83,56,250.00
E&C	27,41,546.00
Mechanical	32,73,727.00
Mechanical - Diploma	28,25,640.00
M Tech	5,82,500.00
BE-Passout/Detained	17,09,930.00
Diploma-Passout/Detained	15,83,615.00
TOTAL	2,53,55,612.00

SCHEDULE 16: BALANCE WITH REVENUE AUTHORITIES

PARTICULARS	AS ON 31.03.2022
Income Tax Refundable AY 2021-22	41,029.00
<u>Income Tax Refundable AY 2022-23</u>	
TDS - Bank of Baroda Fixed Deposit	24,358.00
TDS - VTU	20,378.00
TOTAL	85,765.00


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SCHEDULE 6 : FIXED ASSETS

SL NO	DESCRIPTION OF ASSETS	W.D.V AS ON 01-04-2021		ADDITIONS DURING THE YEAR		DELETION	TOTAL	RATE	DEP	W.D.V AS ON 31-03-2022
		BEFORE SEPT	AFTER SEPT	BEFORE SEPT	AFTER SEPT					
1	Plant & Machinery									
2	Aquaguard	5,403.00	-	-	-	-	5,403.00	15%	810.00	4,593.00
3	Barcode Printer & Scanner	5,177.00	-	-	-	-	5,177.00	15%	777.00	4,400.00
4	Batteries	2,35,018.00	-	-	-	-	2,35,018.00	15%	35,253.00	1,99,765.00
5	Bell	9,534.00	-	-	-	-	9,534.00	15%	1,430.00	8,104.00
6	Bio Metric Card Reader	4,272.00	-	-	-	-	4,272.00	15%	641.00	3,631.00
7	Bio Metric Machine	36,773.00	-	-	-	-	36,773.00	15%	5,516.00	31,257.00
8	Borewell Pump	33,570.00	-	-	-	-	33,570.00	15%	5,036.00	28,534.00
9	Camera	7,743.00	-	-	-	-	7,743.00	15%	1,161.00	6,582.00
10	Canteen Equipments	1,05,447.00	-	-	-	-	1,05,447.00	15%	15,817.00	89,630.00
11	CCTV Camera	10,94,898.00	-	-	-	-	10,94,898.00	15%	1,64,235.00	9,30,663.00
12	Coin Box	619.00	-	-	-	-	619.00	15%	93.00	526.00
13	College Bus	11,59,572.00	-	-	-	-	11,59,572.00	15%	1,73,936.00	9,85,636.00
14	College Bus - KA 19 AC 5410	11,36,846.00	-	-	-	-	11,36,846.00	15%	1,70,527.00	9,66,319.00
15	College Vehicle - TATA Winger	2,44,038.00	-	-	-	-	2,44,038.00	15%	36,606.00	2,07,432.00
16	Currency Counting Machine	3,771.00	-	-	-	-	3,771.00	15%	566.00	3,205.00
17	Electronic Equipment	68,116.00	47,200.00	-	-	-	1,15,316.00	15%	17,297.00	98,019.00
18	EPABX	1,06,069.00	-	-	-	-	1,06,069.00	15%	15,910.00	90,159.00
19	Fax Machine	2,151.00	-	-	-	-	2,151.00	15%	323.00	1,828.00
20	GPS Tracker	11,081.00	-	-	-	-	11,081.00	15%	1,662.00	9,419.00
21	Hostel Equipments	1,64,030.00	-	-	-	-	1,64,030.00	15%	24,605.00	1,39,425.00
22	Kitchen Equipments	10,25,512.00	-	-	-	-	10,25,512.00	15%	1,53,827.00	8,71,685.00
23	Lab Equipments	43,54,587.00	-	87,320.00	-	-	44,41,907.00	15%	6,59,737.00	37,82,170.00
24	Library Equipments	31,031.00	-	-	-	-	31,031.00	15%	4,655.00	26,376.00
25	Mobile Phone	8,435.00	7,499.00	-	-	-	15,934.00	15%	2,390.00	13,544.00
26	Motor Car	1,23,314.00	-	-	-	-	1,23,314.00	15%	18,497.00	1,04,817.00
27	Motor Car - Omni KA47M5434	1,80,837.00	-	-	-	-	1,80,837.00	15%	27,126.00	1,53,711.00
28	Motor Cycle	11,259.00	-	-	-	-	11,259.00	15%	1,689.00	9,570.00
29	Musical Instruments	3,533.00	-	-	-	-	3,533.00	15%	530.00	3,003.00
30	Notice Board	17,932.00	-	-	-	-	17,932.00	15%	2,690.00	15,242.00
31	Office Equipments	4,28,940.00	74,340.00	-	-	-	5,03,280.00	15%	77,594.00	4,25,686.00
32	Physics Dept Equipments	22,239.00	-	-	-	-	22,239.00	15%	3,336.00	18,903.00
33	Printer	54,708.00	-	18,762.00	-	-	73,470.00	15%	9,613.00	63,857.00
34	Public Address System	25,123.00	-	-	-	-	25,123.00	15%	3,768.00	21,355.00
	Sub Total (A)	1,07,21,578.00	1,29,039.00	1,34,107.00	-	-	1,09,84,724.00		16,37,653.00	93,47,071.00


PRINCIPAL
Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS

ACCOUNTANT
Bearys Institute of Technology

Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS

35	Pump Set	17,763.00	-	-	-	17,763.00	15%	2,664.00	15,099.00
36	Safety Equipments	494.00	-	-	-	494.00	15%	74.00	420.00
37	Screen Protector	52,518.00	-	-	-	52,518.00	15%	7,878.00	44,640.00
38	Signal Booster	71,574.00	-	-	-	71,574.00	15%	10,736.00	60,838.00
39	Sign Board	1,36,272.00	-	-	-	1,36,272.00	15%	20,441.00	1,15,831.00
40	Solar Water Heater	19,347.00	-	-	-	19,347.00	15%	2,902.00	16,445.00
41	Sound System & Speakers	89,428.00	-	-	-	89,428.00	15%	13,414.00	76,014.00
42	Sports Equipments	1,04,731.00	-	-	-	1,04,731.00	15%	15,710.00	89,021.00
43	Swift Dzire	2,53,251.00	-	-	-	2,53,251.00	15%	37,988.00	2,15,263.00
44	Tata Bus	5,94,981.00	-	-	-	5,94,981.00	15%	89,247.00	5,05,734.00
45	Telephone	20,221.00	-	-	-	20,221.00	15%	3,033.00	17,188.00
46	UPS	1,05,433.00	-	-	-	1,05,433.00	15%	15,815.00	89,618.00
47	Water Cooler	1,36,088.00	-	-	-	1,36,088.00	15%	20,413.00	1,15,675.00
48	Water Heater	59,367.00	-	-	-	59,367.00	15%	8,905.00	50,462.00
49	Water Purifier	1,25,819.00	-	-	-	1,25,819.00	15%	18,873.00	1,06,946.00
50	Weighing Machine A/c	1,703.00	-	-	-	1,703.00	15%	255.00	1,448.00
51	Workshop Equipments	4,35,291.00	-	-	-	4,35,291.00	15%	65,294.00	3,69,997.00
52	Xerox Machine A/c	56,119.00	-	-	-	56,119.00	15%	8,418.00	47,701.00
	Sub Total (B)	22,80,400.00	-	-	-	22,80,400.00		3,42,060.00	19,38,340.00
	Total Plant & Machinery (A+B)	1,30,01,978.00	1,29,039.00	1,34,107.00	-	1,32,65,124.00		19,79,713.00	1,12,85,411.00
	Furniture & Fixtures								
1	Electrical Fittings	4,81,193.00	-	-	-	4,81,193.00	10%	54,207.00	5,48,742.00
2	Furniture & Fixtures	61,41,559.00	-	-	-	61,41,559.00	10%	6,14,156.00	55,27,403.00
		66,22,752.00	-	1,21,756.00	-	67,44,508.00		6,68,363.00	60,76,145.00


PRINCIPAL
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 BEARYS KNOWLEDGE CAMPUS
 Lands End, Boliyar Village
 Near Mangalore University, Innoli,
MANGALORE - 574 199


ACCOUNTANT
Bearys Institute of Technology
 Land End, Innoli, Boliyar Village
 Near Mangalore University
MANGALORE - 574 153



NOTES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022 AND THE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE :

Significant Accounting Policies :

1. The Accounts are maintained and Statements are prepared on Accrual basis.
2. Previous year figures have been re-grouped wherever necessary.
3. Fixed Assets are Stated at cost of acquisition/WDV as reduced by depreciation.

FOR M JAGANNATH KAMATH & CO
CHARTERED ACCOUNTANTS



(M JAGANNATH KAMATH, B.COM, F.C.A)
PARTNER
M.No.: 023993

PLACE : MANGALURU

DATE : 03.06.2023

PRINCIPAL
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BEARYS KNOWLEDGE CAMPUS
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MANGALORE - 574 199

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MANGALORE - 574 153

BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLYAR VILLAGE, MANGALORE-574 153

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2021

EXPENDITURE	₹	INCOME	₹
To College Running Expenses As Per Schedule - 1	5,39,48,485.00	By College Running Income As Per Schedule - 3	4,86,42,133.06
To Financial Charges As Per Schedule - 2	1,39,772.50	By Interest Income As Per Schedule - 4	2,87,684.63
To Depreciation Written Off As Per Schedule - 6	91,07,843.00	By Rent Received As Per Schedule - 5	51,000.00
TOTAL	6,31,96,100.50	By Excess of Expenditure Over Income Transferred to Corpus Fund	1,42,15,282.81
TOTAL	6,31,96,100.50	TOTAL	6,31,96,100.50

Mangaluru

03.06.2023

FOR M.JAGANNATH KAMATH & CO



(Handwritten Signature)

M JAGANNATH KAMATH, BCOM, FCA

PARTNER

M.NO.023993

(Handwritten Signature)
PRINCIPAL
Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS
Lands End, Boliyar Village
Near Mangalore University, Innoli,
MANGALORE - 574 193

(Handwritten Signature)
ACCOUNTANT
Bearys Institute of Technology
Land End, Innoli, Boliyar Village
Near Mangalore University
MANGALORE - 574 153

BEARYS INSTITUTE OF TECHNOLOGY	
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153	
SCHEDULE 1 : COLLEGE RUNNING EXPENSES	
PARTICULARS	₹
Admission Expenses	2,45,143.00
Affiliation Fees	1,70,000.00
CET Coaching, Carrier Guidance, Edu & Talent Hunt Expenses	36,344.00
College Events /Fest /Programmes	1,31,552.00
Internation Conference - SURF 2020	8,24,012.00
Membership & Subscription Charges	680.00
Graduation Day Expenses	3,06,172.00
Scholarship Paid	63,95,720.00
Consumables Purchased(WN1)	50,776.00
Training & Placement Activities Expenses	21,018.00
Repairs & Maintenance (WN2)	30,32,542.00
Salary & Other Employee Benefits (WN3)	3,42,73,846.00
Rates, Taxes & Insurance (WN4)	6,38,349.00
Audit & Professional Charges	1,18,000.00
Professional Charges - Admission Related	10,000.00
Electrical Inspection Charges	13,300.00
Electricity Charges	17,50,198.00
Annual Examination Expenses	33,864.00
Diploma Examination Expenses	9,825.00
Examination Remuneration paid	2,00,083.00
Examination/Revaluation Fees Paid	10,33,400.00
Hostel Mess Expenses	13,55,106.00
Uniform Expenses	3,38,282.00
University Expenses	14,07,150.00
University Convocation Fees Paid	1,16,800.00
Advertisement Charges	1,21,413.00
Telephone & Internet Charges	7,72,192.00
Travelling, Freight & Conveyance	1,22,582.00
Printing & Stationary	2,00,922.00
IGBC Membership Fees	5,900.00
Magazines, Journals & Books	12,197.00
Newspapers & Periodicals	46,584.00
Postage & Courier	11,347.00
Food & Refreshment Charges	15,005.00
Workshop Expenses	2,892.00
Medical Expenses	11,282.00
Sports Expenses	41,521.00
Interest on TDS	48,989.00
Miscellaneous Expenses	14,280.00
Office Expenses	9,217.00
TOTAL	5,39,48,485.00



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MANGALORE - 574 153



SCHEDULE 2 : FINANCE CHARGES	
PARTICULARS	₹
Bank Charges	67,263.50
Interest on Vehicle Loan	72,509.00
	1,39,772.50
NOTE1 : CONSULMABLES PURCHASES	
PARTICULARS	₹
Civil Department	16,563.00
Lab	34,213.00
	50,776.00
NOTE 2 : REPAIR & MAINTENANCE	
PARTICULARS	₹
AMC Paid	1,61,449.00
College Maintenance	49,222.00
Computer, UPS, Printer, Projecter Maintenance	1,56,940.00
EPABX Maintenance	-
Fuel Expenses - Generator	2,33,388.64
Garden Maintenance A/c	17,002.00
Printer Maintenance	38,232.00
Repairs & Maintenance	5,12,137.00
Sanitization Expenses	43,354.00
Sowftare Maintenance Charges	2,63,734.00
Vehicle Maintenance	
Vehicle Certification Expenses	3,600.00
Fuel Expenses - Vehicle	12,81,488.36
Vehicle Maintenance - Labour	51,648.00
Vehicle Maintenance - Material	1,94,992.00
Vehicle Toll, Parking & Petty Expenses	25,355.00
TOTAL	30,32,542.00
NOTE 3 : EMPLOYEE BENEFIT EXPENSES	
PARTICULARS	₹
EPF Paid	29,33,469.00
ESI Paid	5,06,929.00
Gratuity	8,97,367.00
Profession Tax Paid	1,50,400.00
Salary & Wages	3,78,41,058.00
Less: Deduction due to COVID Lockdown	(80,55,377.00)
	2,97,85,681.00
TOTAL	3,42,73,846.00
NOTE 4 : RATES, TAXES & INSURANCE	
PARTICULARS	₹
Property Tax Paid	1,26,736.00
Road Tax Paid	73,146.00
Vehicle Insurance Paid	4,38,467.00
TOTAL	6,38,349.00



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 Land End, Innoli, Boliyar Village
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 MANGALORE - 574 153



BEARYS INSTITUTE OF TECHNOLOGY	
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153	
SCHEDULE 3 : COLLEGE RUNNING INCOME	
PARTICULARS	₹
Admission & Registration Fees	55,78,400.00
Application Fees	96,300.00
Course Fees Collected	5,500.00
Hostel Receipts (Note 5)	27,74,226.00
Tuition Fees Collected	2,88,89,230.00
Transportation Fees Collected (Note 6)	3,85,275.00
Training and Placement Fees	5,47,500.00
Examination Remuneration Received	2,26,340.00
Examination & Revaluation Fees Collected	11,87,948.00
Scholarship Collected	58,14,625.00
Fees & Penalties Collected (Note 7)	2,59,015.00
VTU Grants Received	48,996.00
Uniform Fees Collected	3,36,300.00
Guest Food Coupon	21,335.00
Entry Fees Collected - SURF 2020	8,08,548.00
EPF Collected	14,08,842.00
ESI Collected	95,163.00
Profession Tax Collected	1,50,400.00
Miscellaneous Income	5,690.06
Project Fees	2,500.00
TOTAL	4,86,42,133.06
SCHEDULE 4 : INTEREST INCOME	
PARTICULARS	₹
Interest on Fixed Deposits	2,43,577.00
Interest on Income Tax Refund	11,514.63
Interest on Mescom Deposit	16,490.00
Interest on Savings Bank Account	16,103.00
TOTAL	2,87,684.63
SCHEDULE 5 : RENTAL INCOME	
PARTICULARS	₹
Canteen Rent Collected	36,000.00
Xerox Shop Rent Collected	15,000.00
TOTAL	51,000.00


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NOTE 5: HOSTEL RECEIPTS		
PARTICULARS		₹
Hostel Fees Collected	17,88,250.00	
Less: Written off due to COVID Lockdown	(13,90,965.00)	3,97,285.00
Hostel Fees Collected - Guests		1,19,138.00
Hostel Room Charges		2,78,750.00
Hostel Staff-Electricity Charges Collected		46,367.00
Hostel Mess Fees Collected		19,31,846.00
Hostel Mess Fees-Guest		840.00
TOTAL		27,74,226.00
NOTE 5: TRANSPORTATION CHARGES COLLECTED		
PARTICULARS		₹
Transportation Fees		3,90,750.00
Transportation Fees-Staff		1,37,015.00
Transportation Fees-BE		12,04,000.00
Transportation Fees-Diploma		5,000.00
VTU-TA,DA, Fuel Charges Collected		48,925.00
		17,85,690.00
Less: Written off Due to COVID Lockdown		(14,00,415.00)
TOTAL		3,85,275.00
NOTE 6 : FEES, FINES & PENALTIES COLLECTED		
PARTICULARS		₹
Book Bank Fees Collected		7,500.00
Fine Collected		800.00
Hall Ticket Fine Collected		700.00
ID Card Fees Collected		1,405.00
Library Card Fee & Fine Collected		8,525.00
Record Book/ Graph Book Fee Collected		1,07,165.00
Study & Expenditure Certification Fees Collected		8,080.00
TC Fees Collected		4,300.00
University Convocation Fee Collected		1,20,540.00
TOTAL		2,59,015.00


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 Land End, Innoli, Boliyar Village
 Near Mangalore University
 MANGALORE - 574 153



BEARYS INSTITUTE OF TECHNOLOGY

LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153

BALANCE SHEET AS AT 31ST MARCH 2021

	₹	₹	₹	₹
<u>LIABILITIES</u>			<u>ASSETS</u>	
<u>OUT STANDING EXPENSES:</u>			<u>CASH IN HAND</u>	
As Per Note - 7		33,69,941.00	As Per Note - 11	27,18,711.00
<u>DEPOSITS</u>		15,58,728.00	<u>CASH AT BANK:</u>	
As Per Note - 8		20,65,697.48	As Per Note - 12	92,58,207.41
<u>SUNDRY CREDITORS:</u>		2,35,56,113.91	<u>DEPOSITS</u>	
As Per Note - 10		17,67,37,324.00	As Per Note - 13	5,88,615.00
BEARYS ACADEMY OF LEARNING			BEADS	20,13,690.20
<u>LOANS & LIABILITY:</u>			<u>SUNDRY DEBTORS, ADVANCE & RECEIVABLES</u>	
As Per Note - 9			As Per Note - 14	66,58,729.00
<u>RESERVES & SURPLUS:</u>			<u>RECEIVABLES FROM STUDENTS:</u>	
Opening Balance	(7,02,69,339.55)		As Per Note - 15	2,24,97,160.92
Add: Excess of Expenditure over Income	(1,42,15,282.81)	(8,44,84,622.36)	<u>BALANCE WITH REVENUE AUTHORITIES</u>	
			As Per Note - 16	92,818.50
TOTAL		12,28,03,182.03	<u>FIXED ASSETS:</u>	
			As Per Note - 6	7,89,75,250.00
			TOTAL	12,28,03,182.03

Mangaluru
03.06.2023

FOR M.JAGANNATH KAMATH & CO



M. Jagannath
M JAGANNATH KAMATH, B.COM, FCA
PARTNER
M.NO.023993

[Signature]
PRINCIPAL

[Signature]
ACCOUNTANT

Bearys Institute of Technology
Lands End, Boliyar Village
Near Mangalore University, Innoli

BEARYS INSTITUTE OF TECHNOLOGY		
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153		
SCHEDULE 7 : OUTSTANDING EXPENSES		
PARTICULARS	₹	
1. PROVISIONS		
EPF Payable	2,50,137.00	
ESI Payable	44,341.00	
Profession Tax Payable	12,400.00	
TDS on Contract	2,878.00	
TDS on Salary	19,000.00	3,28,756.00
2. OTHER CURRENT LIABILITIES		
Salary Payable	22,58,879.00	
Shiksha Suraksha Payable	7,82,306.00	30,41,185.00
TOTAL		33,69,941.00
SCHEDULE 8 : DEPOSIT COLLECTED		
PARTICULARS	₹	
Caution Deposit		15,11,435.00
Mess Deposit		47,293.00
TOTAL		15,58,728.00
SCHEDULE 9 : LOANS & LIABILITIES		
PARTICULARS	₹	₹
Secured Loans		
ICICI Bank Bus Loan - KA19AC5410 - LVBNG00037522768		8,85,470.00
Other Loans & Liabilities		
A Siddique Beary	3,75,53,573.00	
Syed Mohammed Beary	13,79,98,281.00	
Mazhar S Beary	3,00,000.00	17,58,51,854.00
TOTAL		17,67,37,324.00



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 MANGALORE - 574 153



SCHEDULE 10 : SUNDRY CREDITORS

PARTICULARS	₹
Abdul Razak	8,460.00
Aboobakkar Siddiq	22,780.00
Anees Ul Rahiman	1,21,670.00
Arvind Motors Pvt. Ltd	9,187.00
A.S Abdul Shukur	1,000.00
Avinash Enterprises	1,25,341.00
Bombay Tyres Sales & Service	13,250.00
BSNL Mangalore	9,686.00
Dhanya Systems	22,930.00
D.H Bazar	1,56,061.00
Durgamba Body Work	8,900.00
H. H Fuels	3,03,447.00
I Print	13,683.00
Ismail	17,640.00
Jayendra K	4,000.00
J R Computer Inc	45,076.00
Jyothi Enterprise	2,000.00
Liwa Enterprises	20,554.00
MESCOM Mangalore	2,09,137.00
Mohammed Aslam	1,22,880.00
New Textile Centre	3,31,002.00
New Tyre Retreading	14,400.00
Nithyadar Battery Agencies	11,800.00
Prakash Retail Pvt Ltd	35,470.00
Premier Traders	36,292.00
Prestige Electricals	10,170.00
Renuka Raj News Agency	46,584.00
RPG Designs & Prints	3,23,450.48
Sri Book World-R	2,745.00
Sunil Kumar	6,380.00
T Abdulla	1,000.00
V.K. Instruments	8,722.00
TOTAL	20,65,697.48


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NOTES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021 AND THE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE :

Significant Accounting Policies :

1. The Accounts are maintained and Statements are prepared on Accrual basis.
2. Previous year figures have been re-grouped wherever necessary.
3. Fixed Assets are Stated at cost of acquisition/WDV as reduced by depreciation.

FOR M JAGANNATH KAMATH & CO
CHARTERED ACCOUNTANTS




(M JAGANNATH KAMATH, B.COM, F.C.A)
PARTNER
M.No.: 023993

PLACE : MANGALURU

DATE : 03.06.2023



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BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLYAR VILLAGE, MANGALORE-574 153
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2020

EXPENDITURE	CURRENT YEAR (AS ON 31-03-2020) ₹	INCOME	CURRENT YEAR (AS ON 31-03-2020) ₹
To College Running Expenses As Per Schedule - 1	8,54,96,776.50	By College Running Income As Per Schedule - 3	7,41,73,132.82
To Financial Charges As Per Schedule - 2	2,84,613.60	By Interest Income As Per Schedule - 4	29,142.00
To Depreciation Written Off As Per Schedule -	1,03,10,576.00	By Rent Received As Per Schedule - 5	1,80,000.00
		By Excess of Expenditure Over Income Transferred to Corpus Fund	2,17,09,691.28
TOTAL	9,60,91,966.10	TOTAL	9,60,91,966.10

Mangaluru
03.06.2023

FOR M.JAGANNATH KAMATH & CO



(Signature)

M JAGANNATH KAMATH, BCOM., FCA

PARTNER

M.NO.023993

(Signature)
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BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153
SCHEDULES TO BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2020
SCHEDULE 1 : COLLEGE RUNNING EXPENSES

PARTICULARS	CY (₹) 31-03-2020
Admission Expenses	1,90,557.00
Affiliation Fees	2,00,000.00
AICTE Affiliation Fees	60,000.00
CET Coaching, Carrier Guidance, Edu & Talent Hunt Expenses	2,32,790.00
College Events / Fest / Programmes	10,91,944.00
Internation Conference - SURF 2019	9,47,619.00
Scholarship Paid	1,46,88,275.00
Consumables Purchased(WN1)	2,97,717.00
Training & Placement Activities Expenses	1,84,240.00
Repairs & Maintenance (WN2)	48,97,670.00
Salary & Other Employee Benefits (WN3)	4,51,58,689.00
Rates, Taxes & Insurance (WN4)	6,43,373.00
Audit & Professional Charges	3,68,720.00
Professional Charges - Admission Related	9,20,000.00
Professional Charges - Advocate Related	70,000.00
Professional Charges to Visitng Faculty	49,544.00
Remuneration Paid	1,47,300.00
Electrical Inspection Charges	13,300.00
Electricity Charges	28,53,284.00
Annual Examination Expenses	30,854.00
Diploma Examination Expenses	30,515.00
Examination Remuneration paid	4,52,367.50
Examination/Revaluation Fees Paid	18,48,530.00
Hostel Mess Expenses	49,98,013.00
Uniform Expenses	3,57,450.00
University Expenses	15,75,415.00
University Convocation Fees Paid	1,08,800.00
Advertisement Charges	4,37,349.00
Telephone & Internet Charges	10,82,823.00



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Land End, Innoli, Boliyar Village
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Travelling, Freight & Conveyance	1,80,149.00
Printing & Stationary	7,37,554.00
Magazines, Journals & Books	3,01,077.00
Newspapers & Periodicals	32,777.00
Food & Refreshment Charges	50,699.00
IGBC Membership Fees	2,950.00
NBA Program Expenses	90,034.00
Postage & Courier	34,735.00
Water Charges	2,200.00
Website Renewal Charges	5,333.00
Workshop Expenses	12,216.00
Medical Expenses	22,449.00
Sports Expenses	28,900.00
Interest on EPF	4,682.00
Interest on ESI	14,826.00
Interest on TDS	5,315.00
Penalty on EPF	1,948.00
Penalty on ESI	2,292.00
Miscellaneous Expenses	3,802.00
Student Fees Written Off	25,700.00
TOTAL	8,54,96,776.50

SCHEDULE 2 : FINANCE CHARGES

PARTICULARS	CY (₹) 31-03-2020
Bank Charges	1,63,215.70
Interest on Vehicle Loan	1,21,397.90
	2,84,613.60


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MANGALORE - 574 199


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 Land End, Innoli, Boliyar Village
 Near Mangalore University
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NOTE1 : CONSULMABLES PURCHASES

PARTICULARS	CY (₹) 31-03-2020
Mechanical Department	72,976.00
Civil Department	23,546.00
Lab	1,65,720.00
Physics Department	5,500.00
Sports Department	29,975.00
	2,97,717.00

NOTE 2 : REPAIR & MAINTENANCE

PARTICULARS	CY (₹) 31-03-2020
AMC Paid	80,819.00
Collge Maintenance	1,11,783.00
Computer, UPS, Printer, Projecter Maintenance	1,49,976.00
EPABX Maintenance	41,260.00
Fuel Expenses - Generator	4,04,923.05
Garden Maintenance A/c	31,146.00
Lab, Workshop & Equipment Maintenance	1,81,405.00
Printer Maintenance	57,811.00
Repairs & Maintenance	5,29,782.00
Sowftare Maintenance Charges	1,09,923.00
Vehicle Maintenance	
Vehicle Certification Expenses	20,520.00
Fuel Expenses - Vehicle	24,90,100.95
Vehicle Maintenance - Labour	2,47,449.00
Vehicle Maintenance - Material	3,59,362.00
Vehicle Toll, Parking & Petty Expenses	81,410.00
TOTAL	48,97,670.00


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NOTE 3 : EMPLOYEE BENEFIT EXPENSES

PARTICULARS	CY (₹) 31-03-2020
EPF Paid	33,91,099.00
ESI Paid	6,83,421.00
Gratuity	1,36,015.00
Profession Tax Paid	1,76,000.00
Salary & Wages	4,07,51,104.00
Staff Welfare Expenses	21,050.00
TOTAL	4,51,58,689.00

NOTE 4 : RATES, TAXES & INSURNACE

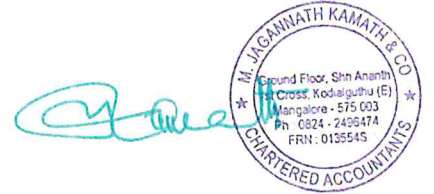
PARTICULARS	CY (₹) 31-03-2020
Property Tax Paid	1,26,556.00
Road Tax Paid	69,415.00
Vehicle Insurance Paid	4,47,402.00
TOTAL	6,43,373.00



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BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153
SCHEDULES TO BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2020
SCHEDULE 3 : COLLEGE RUNNING INCOME

PARTICULARS	CY (₹) 31-03-2020
Admission & Registration Fees	55,98,825.00
Application Fees	1,04,500.00
Course Fees Collected	10,000.00
Hostel Receipts (Note 5)	93,70,982.00
Tuition Fees Collected	3,39,26,194.00
Transportation Fees Collected	31,37,092.00
Training and Placement Fees	5,40,000.00
Examination Remuneration Received	5,48,884.50
Examination & Revaluation Fees Collected	23,34,895.00
Scholarship Collected	1,46,26,295.00
CET Coaching Fees	2,24,500.00
Fees & Penalties Collected (Note 6)	4,19,651.32
VTU Grants Received	70,000.00
Uniform Fees Collected	4,11,350.00
Guest Food Coupon	2,38,690.00
Entry Fees Collected - SURF 2019	5,99,311.00
University Per Capital Receipts	26,380.00
EPF Collected	16,25,438.00
ESI Collected	1,48,084.00
Profession Tax Collected	1,76,000.00
Admission Cancellation Charges Collected	500.00
Miscellaneous Income	35,561.00
TOTAL	7,41,73,132.82


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SCHEDULE 4 : INTEREST INCOME

PARTICULARS	CY (₹) 31-03-2020
Interest on Mescom Deposit	29,142.00
TOTAL	29,142.00

SCHEDULE 5 : RENTAL INCOME

PARTICULARS	CY (₹) 31-03-2020
Canteen Rent Collected	1,20,000.00
Xerox Shop Rent Collected	60,000.00
TOTAL	1,80,000.00


NOTE 5: HOSTEL RECEIPTS

PARTICULARS	CY (₹) 31-03-2020
Hostel Fees Collected	32,19,000.00
Hostel Fees Collected - Guests	19,055.00
Hostel Fees Collected - Staffs	2,25,422.00
Hostel Mess Fees Collected	58,66,142.00
Hostel Mess Fine Collected	41,363.00
TOTAL	93,70,982.00

NOTE 6 : FEES, FINES & PENALTIES COLLECTED

PARTICULARS	CY (₹) 31-03-2020
Entry Fees Collected - Football Match	19,000.00
Fine Collected	6,500.00
Hall Ticket Fine Collected	4,500.00
ID Card Fees Collected	3,600.00
Library Card Fee & Fine Collected	300.00
Record Book Fee Collected	3,10,886.32
Study & Expenditure Certification Fees Collected	8,020.00
TC Fees Collected	6,200.00
University Convocation Fee Collected	60,645.00
TOTAL	4,19,651.32


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BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153
BALANCE SHEET AS AT 31ST MARCH 2020

LIABILITIES	CURRENT YEAR (AS ON 31-03-2020) ₹	ASSETS	CURRENT YEAR (AS ON 31-03-2020) ₹
<u>OUT STANDING EXPENSES:</u>		<u>CASH IN HAND</u>	
As Per Note - 7	42,21,776.00	As Per Note - 11	26,26,408.00
<u>DEPOSITS</u>		<u>CASH AT BANK:</u>	
As Per Note - 8	16,14,228.00	As Per Note - 12	14,01,435.31
<u>SUNDRY CREDITORS:</u>		<u>DEPOSITS</u>	
As Per Note - 10	21,43,936.48	As Per Note - 13	5,88,615.00
BEARYS ACADEMY OF LEARNING	3,39,95,929.15	BEADS	1,67,77,150.90
<u>LOANS & LIABILITY:</u>		<u>SUNDRY DEBTORS, ADVANCE & RECEIVABLES</u>	
As Per Note - 9	16,06,52,075.00	As Per Note - 14	62,64,208.00
<u>RESERVES & SURPLUS:</u>		<u>RECEIVABLES FROM STUDENTS:</u>	
Opening Balance	(4,85,59,648.27)	As Per Note - 15	1,69,02,621.00
Add: Excess of Expenditure over Income	(2,17,09,691.28)	<u>BALANCE WITH REVENUE AUTHORITIES</u>	
		As Per Note - 16	1,93,298.87
		<u>FIXED ASSETS:</u>	
		As Per Note - 6	8,76,04,868.00
TOTAL	13,23,58,605.08	TOTAL	13,23,58,605.08

Mangaluru
03.06.2023

FOR M.JAGANNATH KAMATH & CO



M. Jagannath

M JAGANNATH KAMATH, BCOM
PARTNER
M.NO.023993

[Signature]
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BEARYS KNOWLEDGE CAMPUS
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Land End, Innoli, Boliyar Village
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ACCOUNTANT

BEARYS INSTITUTE OF TECHNOLOGY LANDS END, INNOLI, BOLİYAR VILLAGE, MANGALORE-574 153 SCHEDULES TO BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 SCHEDULE 7 : OUTSTANDING EXPENSES		
PARTICULARS		₹
1. PROVISIONS		
EPF Payable	2,85,512.00	
ESI Payable	53,878.00	
Profession Tax Payable	16,200.00	
TDS on Contract	2,220.00	
TDS on Salary	70,795.00	4,28,605.00
2. OTHER CURRENT LIABILITIES		
Flood Relief Fund Collections	1,45,299.00	
Salary Payable	30,50,516.00	
Shiksha Suraksha Payable	5,97,356.00	37,93,171.00
TOTAL		42,21,776.00

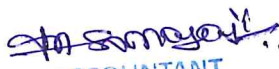
SCHEDULE 8 : DEPOSIT COLLECTED

PARTICULARS	₹
Cauton Deposit	15,66,935.00
Mess Deposit	47,293.00
TOTAL	16,14,228.00

SCHEDULE 9 : LOANS & LIABILITIES

PARTICULARS	₹	₹
Secured Loans		
ICICI Bank Bus Loan - KA19AC5410 - LVBNG00037522768		11,44,114.00
Other Loans & Liabilities		
A Siddique Beary	2,13,55,573.00	
Syed Mohammed Beary (BAL)	13,81,52,388.00	15,95,07,961.00
TOTAL		16,06,52,075.00


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SCHEDULE 10 : SUNDRY CREDITORS

PARTICULARS	₹
Aboobacker	2,500.00
Aboobakkar Siddiq	19,405.00
Alfa Traders	1,100.00
Anees Ul Rahiman	64,671.00
Arvind Motors Pvt. Ltd	6,953.00
A.S Abdul Shukur	3,100.00
Avinash Enterprises	70,622.00
B H Abubakar	11,910.00
Bombay Tyres Sales & Service	23,600.00
BSNL Mangalore	1,96,618.00
Chipmax Designs Pvt Ltd.	48,552.00
Dhanya Systems	22,930.00
D.H Bazar	74,639.00
Gen Tech Diesel Engineers	2,040.00
H. H Fuels	1,12,492.00
I Print	26,074.00
Ismail	11,150.00
Mahammed Ashraf	4,880.00
Map Education	92,610.00
MESCOM Mangalore	2,27,324.00
Mohammed Aslam	95,875.00
Nash Trading Company	2,99,879.00
Nelson Lobo	65,274.00
NEW TYER RETREADING	12,200.00
Prestige Electricals	17,069.00
Print World Enterprises	1,19,358.00
Raj Electricals	8,500.00
Rifayee Hardware & Paints	7,301.00
Rockfield Infra & Power Protection	7,900.00
RPG Designs & Prints	3,23,450.48
Safwan K	28,900.00
School Book Company	40,554.00
Sc -Sri Book World-R	70,716.00
Shree Raja Rajeshwari Auto Works	14,200.00
Simrah Sign Solutions	1,687.00
Smart Print Technology	6,903.00
T Abdulla	1,000.00
TOTAL	21,43,936.48


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BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153
SCHEDULES TO BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE
YEAR ENDED 31ST MARCH, 2020
SCHEDULE 11 : CASH IN HAND

PARTICULARS	₹
Cash Collection	1,360.00
Cash - Misappropriation Account	26,00,000.00
Main Cash	8,476.00
Petty Cash	16,572.00
TOTAL	26,26,408.00

SCHEDULE 12 : BANK BALANCE

PARTICULARS	₹
Bank of Baroda CA 112400301000004	62,146.40
Bank of Baroda CA 112400301000005	35,102.65
Bank of Baroda CA 112400301000006	1,58,568.41
Bank of Baroda CA 112400301000007	7,98,411.50
Bank of Baroda CA 112400301000025	91,708.00
Bank of Baroda CA 112400301000026	1,06,592.00
Bank of Baroda CA 112400301000027	37,286.00
Bank of Baroda CA 112400301000057	26,224.00
Bank of Baroda CA 73940200000931	85,396.35
TOTAL	14,01,435.31

SCHEDULE 13 : DEPOSIT (ASSET)

PARTICULARS	₹
Deposit with HH Fuels	2,00,000.00
Gas Deposit	19,200.00
Deposit with Mescom	3,67,415.00
Telephone Deposit	2,000.00
TOTAL	5,88,615.00


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SCHEDULE 14 : SUNDRY DEBTORS, ADVANCE & OTHER RECEIVABLES

PARTICULARS	₹
Haneef(Canteen)	1,88,622.00
Jyothi - Misappropriation Case Receivable	58,90,989.00
Mohammed Ilyas	11,251.00
Mohammed Muneer	7,417.00
Staff Advance Paid to:	
Abdul Rauf (Driver)	20,000.00
Other Advances	
Arvind Kumar	1,20,000.00
Other Receivables	
Interest Receivable on Mescom Deposit	25,929.00
TOTAL	62,64,208.00


SCHEDULE 15 : RECEIVABLE FROM STUDENTS

PARTICULARS	₹
Civil	30,48,950.00
Civil - Diploma	9,48,825.00
Computer Science	49,17,226.00
E&C	15,57,530.00
Mechanical	41,23,090.00
Mechanical - Diploma	19,39,700.00
M Tech	3,67,300.00
TOTAL	1,69,02,621.00

SCHEDULE 16: BALANCE WITH REVENUE AUTHORITIES

PARTICULARS	₹
Income Tax Refundable AY 2017-18	40,892.00
Income Tax Refundable AY 2018-19	38,456.50
Income Tax Refundable AY 2019-20	62,160.87
<u>Income Tax Refundable AY 2020-21</u>	
TDS - Mescom	2,881.00
TDS - VTU	48,908.50
TOTAL	1,93,298.87


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BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153
SCHEDULES TO BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020
SCHEDULE 6 : FIXED ASSETS (BEARYS INSTITUTE OF TECHNOLOGY)

SL NO	DESCRIPTION OF ASSETS	W.D.V AS ON 01-04-2019	ADDITIONS /DURING THE YEAR		DELETION	TOTAL	RATE	DEP	W.D.V AS ON 31-03-2020
			BEFORE SEPT	AFTER SEPT					
1	<u>Plant & Machinery</u>								
2	Aquaguard	7,479.00	-	-	-	7,479.00	15%	1,122.00	6,357.00
3	Barcode Printer & Scanner	7,166.00	-	-	-	7,166.00	15%	1,075.00	6,091.00
4	Batteries	-	1,63,072.00	1,49,060.00	-	3,12,132.00	15%	35,640.00	2,76,492.00
5	Bell	13,195.00	-	-	-	13,195.00	15%	1,979.00	11,216.00
6	Bio Metric Card Reader	5,913.00	-	-	-	5,913.00	15%	887.00	5,026.00
7	Bio Metric Machine	-	27,140.00	21,830.00	-	48,970.00	15%	5,708.00	43,262.00
8	Camera	10,716.00	-	-	-	10,716.00	15%	1,607.00	9,109.00
9	Canteen Equipments	1,00,536.00	-	-	-	1,00,536.00	15%	15,080.00	85,456.00
10	CCIV Camera	14,92,801.00	-	-	-	14,92,801.00	15%	2,23,920.00	12,68,881.00
11	Coin Box	857.00	-	-	-	857.00	15%	129.00	728.00
12	College Bus	16,04,943.00	-	-	-	16,04,943.00	15%	2,40,741.00	13,64,202.00
13	College Bus - KA 19 AC 5410	15,73,490.00	-	-	-	15,73,490.00	15%	2,36,024.00	13,37,466.00
14	College Vehicle - TATA Winger	3,37,770.00	-	-	-	3,37,770.00	15%	50,666.00	2,87,104.00
15	Currency Counting Machine	5,220.00	-	-	-	5,220.00	15%	783.00	4,437.00
16	Electronic Equipment	94,278.00	-	-	-	94,278.00	15%	14,142.00	80,136.00
17	EPABX	1,46,808.00	-	-	-	1,46,808.00	15%	22,021.00	1,24,787.00
18	Fax Machine	2,978.00	-	-	-	2,978.00	15%	447.00	2,531.00
19	GPS Tracker	15,338.00	-	-	-	15,338.00	15%	2,301.00	13,037.00
20	Hostel Equipments	2,27,032.00	-	-	-	2,27,032.00	15%	34,055.00	1,92,977.00
21	Kitchen Equipments	13,79,130.00	-	37,000.00	-	14,16,130.00	15%	2,09,645.00	12,06,485.00
22	Lab Equipments	56,82,549.00	1,41,926.00	1,86,205.00	-	60,10,680.00	15%	8,87,637.00	51,23,043.00
23	Library Equipments	42,949.00	-	-	-	42,949.00	15%	6,442.00	36,507.00
24	Mobile Phone	11,674.00	-	-	-	11,674.00	15%	1,751.00	9,923.00
25	Motor Car	1,70,676.00	-	-	-	1,70,676.00	15%	25,601.00	1,45,075.00
26	Motor Car - Omni KA47M5434	-	-	2,30,000.00	-	2,30,000.00	15%	17,250.00	2,12,750.00
27	Motor Cycle	15,583.00	-	-	-	15,583.00	15%	2,337.00	13,246.00
28	Musical Instruments	4,890.00	-	-	-	4,890.00	15%	734.00	4,156.00
29	Notice Board	24,820.00	-	-	-	24,820.00	15%	3,723.00	21,097.00
30	Office Equipments	4,64,936.00	6,093.00	-	-	4,71,029.00	15%	70,654.00	4,00,375.00
31	Physics Dept Equipments	30,780.00	-	-	-	30,780.00	15%	4,617.00	26,163.00
32	Printer	62,070.00	13,650.00	-	-	75,720.00	15%	11,358.00	64,362.00
33	Public Address System	34,773.00	-	-	-	34,773.00	15%	5,216.98	29,557.00
	Sub Total (A)	1,35,71,350.00	3,51,881.00	6,24,095.00	-	1,45,47,326.00	15%	21,63,292.00	1,24,12,034.00

PRINCIPAL
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 Mangalore - 575 003
 Ph: 0824 - 2499474
 FRN: 0135545

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34	Pump Set	24,586.00	-	-	-	24,586.00	15%	3,688.00	20,898.00
35	Safety Equipments	683.00	-	-	-	683.00	15%	102.00	581.00
36	Screen Protector	72,690.00	-	-	-	72,690.00	15%	10,904.00	61,786.00
37	Sign Board	1,88,612.00	-	-	-	1,88,612.00	15%	28,292.00	1,60,320.00
38	Solar Water Heater	26,778.00	-	-	-	26,778.00	15%	4,017.00	22,761.00
39	Sound System & Speakers	-	1,23,775.00	-	-	1,23,775.00	15%	18,566.00	1,05,209.00
40	Sports Equipments	96,160.00	-	44,840.00	-	1,41,000.00	15%	17,787.00	1,23,213.00
41	Swift Dzire	3,50,520.00	-	-	-	3,50,520.00	15%	52,578.00	2,97,942.00
42	Tata Bus	8,23,503.00	-	-	-	8,23,503.00	15%	1,23,525.00	6,99,978.00
43	Telephone	20,488.00	7,500.00	-	-	27,988.00	15%	4,198.00	23,790.00
44	UPS	1,45,928.00	-	-	-	1,45,928.00	15%	21,889.00	1,24,039.00
45	Water Cooler	1,51,308.00	37,050.00	-	-	1,88,358.00	15%	28,254.00	1,60,104.00
46	Water Heater	82,169.00	-	-	-	82,169.00	15%	12,325.00	69,844.00
47	Water Purifier	1,74,144.00	-	-	-	1,74,144.00	15%	26,122.00	1,48,022.00
48	Weighing Machine A/c	2,357.00	-	-	-	2,357.00	15%	354.00	2,003.00
49	Workshop Equipments	6,02,479.00	-	-	-	6,02,479.00	15%	90,372.00	5,12,107.00
50	Xerox Machine A/c	77,673.00	-	-	-	77,673.00	15%	11,651.00	66,022.00
	Sub Total (B)	28,40,078.00	1,68,325.00	44,840.00	-	30,53,243.00		4,54,624.00	25,98,619.00
	Total Plant & Machinery (A+B)	1,64,11,428.00	5,20,206.00	6,68,935.00	-	1,76,00,569.00		25,89,916.00	1,50,10,653.00
	Furniture & Fixtures								
1	Electrical Fittings	5,94,066.00	-	-	-	5,94,066.00	10%	59,407.00	5,34,659.00
2	Furniture & Fixtures	63,56,432.00	12,25,739.00	-	-	75,82,171.00	10%	7,58,217.00	68,23,954.00
		69,50,498.00	12,25,739.00	-	-	81,76,237.00		8,17,624.00	73,58,613.00

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 BEARYS KNOWLEDGE CAMPUS
 Lands End, Boliyar Village
 Near Mangalore University, Innoli,
MANGALORE - 574 199

Prasanna
ACCOUNTANT
Bearys Institute of Technology
 Land End, Innoli, Boliyar Village
 Near Mangalore University
MANGALORE - 574 153

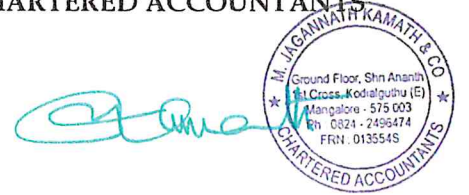


NOTES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020 AND THE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE :

Significant Accounting Policies :

1. The Accounts are maintained and Statements are prepared on Accrual basis.
2. Previous year figures have been re-grouped wherever necessary.
3. Fixed Assets are Stated at cost of acquisition/WDV as reduced by depreciation.

FOR M JAGANNATH KAMATH & CO
CHARTERED ACCOUNTANTS



(M JAGANNATH KAMATH, B.COM, F.C.A)
PARTNER
M.No.: 023993

PLACE : MANGALURU

DATE : 03.06.2023


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MANGALORE - 574 153

BEARYS INSTITUTE OF TECHNOLOGY

LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2019

EXPENDITURE	C.Y 31-03-2019	INCOME	C.Y 31-03-2019
To College Running Expenses As Per Note - 12	8,26,21,207.63	By College Running Income As Per Note - 14	9,24,63,693.85
To Financial Charges As Per Note - 13	1,52,008.74	By Interest Income As Per Note - 15	27,110.00
To Depreciation Written Off As Per Note - 11	1,13,32,209.00	By Rent Received As Per Note - 16	2,04,000.00
TOTAL	9,41,05,425.37	TOTAL	9,41,05,425.37

Mangaluru
03.06.2023

FOR M.JAGANNATH KAMATH & CO



(Handwritten Signature)

M JAGANNATH KAMATH, BCOM., FCA

PARTNER

M.NO.023993

(Handwritten Signature)
PRINCIPAL


Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS
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MANGALORE - 574 153

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BEARYS INSTITUTE OF TECHNOLOGY	
LANDS END, INNOLI, BOLİYAR VILLAGE, MANGALORE-574 153	
NOTES TO INCOME & EXPENDITURE ACCOUNT FOR THE FY 2018-19	
	C.Y
NOTE 14 : COLLEGE RUNNING INCOME	31-03-2019
Diploma Fees Collected	68,66,325.00
Engineering Fees Collected	4,50,15,609.85
Mtech Fees Collected	10,61,000.00
CET Coaching Fees	79,886.00
Eligibility Fees	7,500.00
Establishment Charges	85,200.00
Guest Food Coupon	2,58,475.00
Scholarship Collected	1,12,77,745.00
Training and Placement Fees	6,61,500.00
Transportation Charges Collected	32,88,485.00
Tuition Fees Collected - PHD	15,000.00
Workshop Fees	25,800.00
Examination & Revaluation Fees Collected	25,21,233.00
Examination Remuneration Received	4,68,705.00
Fees & Penalties Collected (WN 4)	7,46,457.00
Hostel Fees Collected	43,43,020.00
Hostel Mess Fees Collected	51,97,127.00
EPF Collected	15,26,589.00
ESI Collected	2,45,445.00
Profession Tax Collected	1,72,000.00
Admission Cancellation Charges Collected	3,500.00
Lab Consumable Scrap Income	22,843.00
Other Income	27,260.00
VTU Grants Received	56,000.00
Fees Misappropriated FY 2016-17 (As per Forensic Audit Report)	47,95,929.00
Fees Misappropriated FY 2017-18 (As per Forensic Audit Report)	36,95,060.00
TOTAL	9,24,63,693.85

	C.Y
NOTE 15 : INTEREST INCOME	31-03-2019
Interest on Mescom Deposit	27,110.00
Interest on IT Refund	-
TOTAL	27,110.00


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	C.Y 31-03-2019
NOTE 16 : RENTAL INCOME	
Canteen Rent Collected	1,44,000.00
Xerox Shop Rent Collected	60,000.00
TOTAL	2,04,000.00

	C.Y 31-03-2019
WN 1: DIPLOMA FEES COLLECTED	
Admission & Registration Fees Collected	3,29,500.00
Application Fees Collected	32,000.00
Course Fees Collected	12,31,700.00
Transportation Fees Collected	2,75,500.00
Tuition Fees Collected	45,07,525.00
Uniform Fees Collected	4,90,100.00
TOTAL	68,66,325.00

	C.Y 31-03-2019
WN 2: ENGINEERING FEES COLLECTED	
Admission & Registration Fees Collected	58,04,600.00
Application Fees Collected	96,550.00
Tuition Fees Collected	3,91,14,459.85
TOTAL	4,50,15,609.85

	C.Y 31-03-2019
WN 3: MTECH FEES COLLECTED	
Admission & Registration Fees Collected	1,26,000.00
Application Fees Collected	4,500.00
Course Fees Collected	1,50,500.00
Tuition Fees Collected	7,80,000.00
TOTAL	10,61,000.00

	C.Y 31-03-2019
WN 4: FEES, FINES & PENALTIES COLLECTED	
Book Bank Fees Collected	12,660.00
Catridge Fees Collected	1,350.00
Exam Late Fees Collected	1,125.00
Fine Collected	3,680.00
Hall Ticket Fine Collected	4,300.00
ID Card Fees Collected	4,050.00
ISTE Membership Fee Collected	66,840.00
Library Card Fee & Fine Collected	5,303.00
Record Book Fee Collected	1,69,015.00
Revaluation Fees Collected	3,26,534.00
TC Fees Collected	2,000.00
University Convocation Fee Collected	1,49,600.00
TOTAL	7,46,457.00


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BEARYS INSTITUTE OF TECHNOLOGY


LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153

NOTES TO INCOME & EXPENDITURE ACCOUNT FOR THE FY 2018-19

NOTE 12 : COLLEGE RUNNING EXPENSES	C.Y 31-03-2019
PARTICULARS	₹
Affiliation Fees	1,80,000.00
AICTE Affiliation Fees	1,00,000.00
CET Coaching, Carrier Guidance, Edu & Talent Hunt Expenses	85,956.00
College Events /Fest /Programmes	8,66,506.00
Conference & Seminar Expenses	53,947.00
Diploma Course Renewal Fees	4,000.00
Graduation Day Expenses	1,25,000.00
LIC Committee Visit Expenses	27,623.00
Membership & Subscription Charges	1,188.00
Remuneration Paid	29,350.00
Scholarship Paid	1,15,93,171.00
Special Day Celebration Expenses	1,90,528.00
Sports Expenses	77,373.00
Training & Placement Activities Expenses	1,99,636.00
Uniform Expenses	5,90,041.00
University Convocation Fees Paid	1,54,400.00
University Expenses	17,00,532.00
Walkethon Expenses	1,95,244.00
Consumables Purchased(WN1)	3,35,473.00
Repairs & Maintenance (WN2)	58,31,363.00
Salary & Other Employee Benefits (WN3)	4,51,20,153.00
Rates, Taxes & Insurance (WN4)	6,43,466.63
Annual Examination Expenses	6,492.00
Diploma Examination Expenses	90,875.00
Examination/Revaluation Fees Paid	21,38,625.00
Examination Remuneration paid	4,73,945.00
Electricity Charges	29,49,301.00
Hostel Expenses	23,496.00
Hostel Mess Expenses	65,55,203.00
Interest on EPF	24,414.00
Interest on Profession Tax	193.00
Interest on TDS	18,496.00
Penalty on EPF	33,236.00
Advertisement Charges	2,33,284.00
Audit & Professional Charges	77,570.00
Professional Charges	-
Boarding & Lodging Expenses	23,362.00
Electrical Inspection Charges	8,100.00
Food & Refreshment Charges	40,266.00
ID Card Printing Charges	4,070.00
Telephone & Internet Charges	6,72,991.00
Miscellaneous Expenses	46,380.00

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NBA Program Expenses	67,318.00
Newspapers & Periodicals	23,762.00
Office Expenses	32,690.00
General Expenses	-
Postage & Courier	45,260.00
Printing & Stationary	7,04,724.00
Transportation Charges	28,480.00
Travelling & Conveyance	1,82,840.00
Water Charges	4,100.00
Debtors Written Off	6,784.00
Sponsorship	-
Donation Paid	-
Medical Expenses	-
TDS E - Filing Charges	-
	8,26,21,207.63

NOTE 13 : FINANCE CHARGES	C.Y 31-03-2019
Bank Charges	25,237.87
Interest on Vehicle Loan	1,26,770.87
	1,52,008.74

WN 1: Consumables Purchased	C.Y 31-03-2019
Sports Department	29,853.00
Chemistry Department	1,11,424.00
Civil Department	351.00
Lab	1,82,312.00
Mechanical Department	11,533.00
	3,35,473.00

WN 2: Repairs & Maintenance	C.Y 31-03-2019
<u>Repairs & Maintenance</u>	
AMC Paid	9,02,053.00
Garden Maintenance A/c	33,627.00
Generator Maintenance	31,096.00
Labour Paid - College Maintenance	48,650.00
Lab & Workshop Maintenance	49,357.00
Material - College Maintenance(Material)	1,71,478.00
Material - Computer, UPS, Printer, Projector Maint(Material)	1,39,903.00
Material - Printer Maintenance (Material)	1,33,949.00
Material - Repairs & Maintenance (Material)	2,37,064.00
Service - CCTV Maintenance (Service)	23,587.00
Service - Compter, UPS, Printer, Proejector Maintenance (Service)	1,02,696.00
Service - EPABX Maintenance (Service)	5,310.00
Service - P&M Repairs & Maintenance (Service)	88,772.00
Sowftare Maintenance Charges	1,14,243.00


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<u>Vehicle Maintenance</u>	
Vehicle Fuel Charges	31,24,742.00
Vehicle Maintenance - Fuel	2,83,172.00
Vehicle Maintenance - Material	2,98,554.00
Vehicle Toll, Parking & Petty Expenses	43,110.00
TOTAL	58,31,363.00
C.Y	
WN 3: Salary & Other Employee Benefits	
31-03-2019	
Bonus Paid	1,64,764.00
EPF Paid	31,75,397.00
ESI Paid	9,52,150.00
Gratuity	2,04,911.00
Honorarium Paid	11,000.00
ISTE Membership Fees Paid	66,300.00
Professional Charges to Visitng Faculty	5,96,246.00
Profession Tax Paid	1,72,000.00
Salary & Wages	3,97,66,905.00
Staff Welfare Expenses	10,480.00
TOTAL	4,51,20,153.00

C.Y	
31-03-2019	
WN 4: Rates, Taxes & Insurance	
Building Tax Paid	1,26,556.00
Vehicle Insurance Paid	5,16,910.63
TOTAL	6,43,466.63

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 MANGALORE - 574 153



BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153
BALANCE SHEET AS AT 31ST MARCH 2019

LIABILITIES	₹	₹	ASSETS	₹	₹
OUT STANDING EXPENSES:			CASH IN HAND		
As Per Note - 1			As Per Note - 5	37,89,291.00	26,43,411.00
DEPOSITS			CASH AT BANK:		
As Per Note - 2			As Per Note - 6	15,87,935.00	43,89,483.19
SUNDRY CREDITORS:			DEPOSITS		
As Per Note - 3			As Per Note - 7	35,10,587.48	5,98,615.00
BEARYS ACADEMY OF LEARNING			BEADS	2,31,89,429.05	97,70,365.90
LOANS & LIABILITY:			SUNDRY DEBTORS, ADVANCE & RECEIVABLES		
As Per Note - 4			As Per Note - 8	15,24,66,532.20	63,81,812.00
RESERVES & SURPLUS:			RECEIVABLES FROM STUDENTS:		
Opening Balance	(4,71,49,026.75)		As Per Note - 9		1,68,59,410.00
Add: Excess of Expenditure over Income	14,10,621.52	(4,85,59,648.27)	BALANCE WITH REVENUE AUTHORITIES		
			As Per Note - 10		1,41,509.37
			FIXED ASSETS:		
			As Per Note - 11		9,51,99,520.00
TOTAL		13,59,84,126.46	TOTAL	13,59,84,126.46	

Mangaluru
03.06.2023

FOR M.JAGANNATH KAMATH & CO



M. Jagannath

M JAGANNATH KAMATH, BCOM, FCA
PARTNER

M.NO.023993

M. Anand

PRINCIPAL

Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS
Lands End, Boliyar Village
Near Mangalore University

Bearys Institute of Technology
Land End, Innoli, Boliyar Village
Near Mangalore University

M. Anand
ACCOUNTANT

BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153
NOTES TO BALANCE SHEET FOR THE FY 2018-19

NOTE 1 : OUTSTANDING EXPENSES	₹	₹
1. PROVISIONS		
EPF Payables	2,57,865.00	
ESI Payable	85,640.00	
Profession Tax Payable	16,200.00	
TDS on Contract	9,273.00	
TDS on Profession	13,077.00	
TDS on Salary	2,42,187.00	6,24,242.00
2. OTHER CURRENT LIABILITIES		
Flood Relief Fund Collections	1,45,299.00	
Salary Payable	30,19,750.00	31,65,049.00
TOTAL		37,89,291.00

NOTE 2 : DEPOSIT COLLECTED

PARTICULARS	₹
Caution Deposit	14,37,935.00
Mess Deposit	1,50,000.00
TOTAL	15,87,935.00

NOTE 4 : LOANS & LIABILITIES

PARTICULARS	₹	₹
Secured Loans		
ICICI Bank Bus Loan - Agr No LVBN00037522768	14,25,779.00	
ICICI Bank Bus Loan - Agr No LVBNG00029189956	1,67,124.20	15,92,903.20
Other Loans & Liabilities		
A Siddique Beary	1,99,24,531.00	
Shiksha Suraksha	3,71,356.00	
Syed Mohammed Beary (BAL)	13,05,77,742.00	15,08,73,629.00
TOTAL		15,24,66,532.20

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NOTE 3 : SUNDRY CREDITORS	
PARTICULARS	₹
Abdul Khadar	29,155.00
Aboobakkar Siddiq	19,475.00
Advaith Motors Pvt Ltd	8,511.00
A K Arrangers	2,64,330.00
AMW Blazer Creations Mangalore	55,687.00
Anees Ul Rahiman	96,630.00
Aplab Ltd.,	(765.00)
Arvind Motors Pvt. Ltd	4,283.00
Ashwini U B	5,652.00
Avinash Enterprises	78,300.00
AWC Technical Company	3,717.00
Azmeera & Sons	25,400.00
Bharath IT Distributors	11,450.00
Bhavani Associates	7,500.00
Bombay Tyres Sales & Service	54,854.00
BSNL Mangalore	9,283.00
Dhanya Systems	22,930.00
D.H Bazar	1,52,003.00
Gen Tech Diesel Engineers	10,884.00
Heraizen Technologies Private Limited	59,219.00
H. H Fuels	2,55,892.00
Ismail	24,000.00
Jyothi Spary Painters	4,800.00

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KNND Associates Pvt Ltd	2,360.00
LS Media	1,47,458.00
Mahammed Ashraf	4,880.00
MESCOM Mangalore	5,10,335.00
Mohammed Aslam	1,51,150.00
Nash Trading Company	3,87,538.00
Nelson Lobo	46,064.00
Olympic Sports	20,194.00
P A Ali	7,500.00
Palguni Body Building Works	12,050.00
Print World Enterprises	44,276.00
Regency Aluminium Company	20,005.00
RPG Designs & Prints	3,23,450.48
Sanjith Trading Co	21,450.00
Sathyashree Shamiyana	13,500.00
School Book Company	4,100.00
Shree Systems	5,000.00
Shri Madhwa Vadiraja Institute of Technology & Management	5,858.00
Shri Siddhivinayaka Agency	1,11,424.00
Simrah Sign Solutions	6,195.00
Simran Products	13,500.00
Smart Print Technology	10,620.00
Sri Book World-R	1,29,513.00
Sunrise Publishers & Distributors	19,082.00
Teklab Solutions	15,000.00
T V Sundram Iyengar and Sons Private Limited	6,472.00
Value Point Systems Pvt Ltd	77,703.00
Varz Buildon Pvt Ltd	1,81,720.00
V Sivasankara Pillai	9,000.00
TOTAL	35,10,587.48


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NOTE 8 : SUNDRY DEBTORS	
PARTICULARS	₹
Abdul Razak	528.00
Haneef(Canteen)	1,88,649.00
Mohammed Shali	33,447.00
Jyothi - Fraud Case - Misappropriation Account	58,90,989.00
Staff Advance Paid to:	
Imprest Paid to Asif Iqbal Mulla	2,000.00
Imprest Paid to Franklin	2,000.00
Imprest Paid to Sattar	11,000.00
Yathish S Shetty	40,000.00
	55,000.00
Other Receivables	
Interest Receivable on Mescom Deposit	24,399.00
Prepaid Expenses - Telephone Exp	1,88,800.00
	2,13,199.00
TOTAL	63,81,812.00

NOTE 9 : RECEIVABLE FROM STUDENTS	
PARTICULARS	₹
Civil Branch	41,48,820.00
Computer Science Branch	53,90,225.00
Electronics & Communication	7,33,200.00
Mechanical Branch	59,34,165.00
M.Tech	6,53,000.00
TOTAL	1,68,59,410.00

NOTE 10: BALANCE WITH REVENUE AUTHORITIES	
PARTICULARS	₹
Income Tax Refundable AY 2017-18	40,892.00
Income Tax Refundable AY 2018-19	38,456.50
Income Tax Refundable AY 2019-20	62,160.87
TOTAL	1,41,509.37


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NOTE 9 : RECEIVABLE FROM STUDENTS	
PARTICULARS	₹
Civil Branch	41,48,820.00
Computer Science Branch	53,90,225.00
Electronics & Communication	7,33,200.00
Mechanical Branch	59,34,165.00
M.Tech	6,53,000.00
TOTAL	1,68,59,410.00

NOTE 10: BALANCE WITH REVENUE AUTHORITIES

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Income Tax Refundable AY 2017-18	40,892.00
Income Tax Refundable AY 2018-19	38,456.50
Income Tax Refundable AY 2019-20	62,160.87
TOTAL	1,41,509.37


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BEARYS INSTITUTE OF TECHNOLOGY

NOTE 11: FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31 MARCH 2019

SL NO	DESCRIPTION OF ASSETS	W.D.V AS ON	ADDITIONS / DURING THE		DELETION	TOTAL	RATE	DEP	W.D.V AS ON
		01-04-2018	BEFORE SEPT	AFTER SEPT					
	Plant & Machinery								
1	Aquaguard	8,799.00	-	-	-	8,799.00	15%	1,320.00	7,479.00
2	Barcode Printer & Scanner	8,431.00	-	-	-	8,431.00	15%	1,265.00	7,166.00
3	Bell	15,523.00	-	-	-	15,523.00	15%	2,328.00	13,195.00
4	Bio Matric Card Reader	6,957.00	-	-	-	6,957.00	15%	1,044.00	5,913.00
5	Camera	12,607.00	-	-	-	12,607.00	15%	1,891.00	10,716.00
6	Canteen Equipments	1,18,278.00	-	-	-	1,18,278.00	15%	17,742.00	1,00,536.00
7	CCTV Camera	14,51,890.00	-	2,79,670.00	-	17,31,560.00	15%	2,38,759.00	14,92,801.00
8	Coin Box	1,008.00	-	-	-	1,008.00	15%	151.00	857.00
9	College Bus	18,88,168.00	-	-	-	18,88,168.00	15%	2,83,225.00	16,04,943.00
10	College Bus - KA 19 AC 5410	-	18,51,165.00	-	-	18,51,165.00	15%	2,77,675.00	15,73,490.00
11	College Vehicle - TATA Winger	3,97,377.00	-	-	-	3,97,377.00	15%	59,607.00	3,37,770.00
12	Currency Counting Machine	6,141.00	-	-	-	6,141.00	15%	921.00	5,220.00
13	Electronic Equipment	1,10,915.00	-	-	-	1,10,915.00	15%	16,637.00	94,278.00
14	EPABX	1,72,715.00	-	-	-	1,72,715.00	15%	25,907.00	1,46,808.00
15	GPS Tracker	18,045.00	-	-	-	18,045.00	15%	2,707.00	15,338.00
16	Fax Machine	3,504.00	-	-	-	3,504.00	15%	526.00	2,978.00
17	Hostel Equipments	2,67,097.00	-	-	-	2,67,097.00	15%	40,065.00	2,27,032.00
18	Kitchen Equipments	16,13,493.00	9,013.00	-	-	16,22,506.00	15%	2,43,376.00	13,79,130.00
19	Lab Equipments	60,17,456.00	5,79,292.00	-	-	66,78,168.00	15%	9,95,619.00	56,82,549.00
20	Library Equipments	50,528.00	-	-	-	50,528.00	15%	7,579.00	42,949.00
21	Motor Car	2,00,795.00	-	-	-	2,00,795.00	15%	30,119.00	1,70,676.00
22	Motor Cycle	18,333.00	-	-	-	18,333.00	15%	2,750.00	15,583.00
23	Mobile Phone	13,734.00	-	-	-	13,734.00	15%	2,060.00	11,674.00
24	Musical Instruments	5,753.00	-	-	-	5,753.00	15%	863.00	4,890.00



ACCOUNTANT

BEARYS Institute of Technology
 Land End, Innoli, Boliyar Village
 Near Mangalore University

BEARYS INSTITUTE OF TECHNOLOGY
 BEARYS KNOWLEDGE CAMPUS
 Land End, Boliyar Village
 Near Mangalore University, Innoli

30	Pump Set	28,925.00	-	-	-	28,925.00	15%	4,339.00	24,586.00
31	Safety Equipments	804.00	-	-	-	804.00	15%	121.00	683.00
32	Screen Protector	85,518.00	-	-	-	85,518.00	15%	12,828.00	72,690.00
33	Sign Board	2,21,897.00	-	-	-	2,21,897.00	15%	33,285.00	1,88,612.00
34	Solar Water Heater	31,503.00	-	-	-	31,503.00	15%	4,725.00	26,778.00
35	Sports Equipments	1,13,129.00	-	-	-	1,13,129.00	15%	16,969.00	96,160.00
36	Swift Dzire	4,12,377.00	-	-	-	4,12,377.00	15%	61,857.00	3,50,520.00
37	Tata Bus	9,68,827.00	-	-	-	9,68,827.00	15%	1,45,324.00	8,23,503.00
38	Telephone	24,104.00	-	-	-	24,104.00	15%	3,616.00	20,488.00
39	UPS	1,64,480.00	7,200.00	-	-	1,71,680.00	15%	25,752.00	1,45,928.00
40	Water Cooler	1,78,009.00	-	-	-	1,78,009.00	15%	26,701.00	1,51,308.00
41	Water Heater	96,670.00	-	-	-	96,670.00	15%	14,501.00	82,169.00
42	Water Purifier	2,04,875.00	-	-	-	2,04,875.00	15%	30,731.00	1,74,144.00
43	Weighing Machine A/c	2,773.00	-	-	-	2,773.00	15%	416.00	2,357.00
44	Workshop Equipments	7,08,799.00	-	-	-	7,08,799.00	15%	1,06,320.00	6,02,479.00
45	Xerox Machine A/c	91,380.00	-	-	-	91,380.00	15%	13,707.00	77,673.00
	Sub Total (B)	33,34,070.00	7,200.00	-	-	33,41,270.00		5,01,192.00	28,40,078.00
	Total Plant & Machinery (A+B)	1,59,07,765.00	24,61,120.00	8,62,572.00	-	1,92,31,457.00		28,20,029.00	1,64,11,428.00
	Furniture & Fixtures								
1	Electrical Fittings	6,60,073.00	-	-	-	6,60,073.00	10%	66,007.00	5,94,066.00
2	Furniture & Fixtures	70,40,942.00	21,760.00	-	-	70,62,702.00	10%	7,06,270.00	63,56,432.00
		77,01,015.00	21,760.00	-	-	77,22,775.00		7,72,277.00	69,50,498.00

PRINCIPAL
Bearys Institute of Technology
 BEARYS KNOWLEDGE CAMPUS
 Lands End, Boliyar Village
 Near Mangalore University, Innoli,
MANGALORE - 574 199

ACCOUNTANT
Bearys Institute of Technology
 Land End, Innoli, Boliyar Village
 Near Mangalore University
 MANGALORE - 574 153



NOTES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019 AND THE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE :

Significant Accounting Policies :

1. The Accounts are maintained and Statements are prepared on Accrual basis.
2. Previous year figures have been re-grouped wherever necessary.
3. Fixed Assets are Stated at cost of acquisition/WDV as reduced by depreciation.

FOR M JAGANNATH KAMATH & CO
CHARTERED ACCOUNTANTS



(M JAGANNATH KAMATH, B.COM, F.C.A)
PARTNER
M.No.: 023993

PLACE : MANGALURU
DATE : 03.06.2023

PRINCIPAL
Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS
Lands End, Boliyar Village
Near Mangalore University, Innoli,
MANGALORE - 574 199

ACCOUNTANT
Bearys Institute of Technology
Land End, Innoli, Boliyar Village
Near Mangalore University
MANGALORE - 574 153

BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIVAR VILLAGE, MANGALORE-574 153
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2018

EXPENDITURE		₹	INCOME		₹
To	<u>College Running Expenses</u> As Per Schedule	8,20,43,232.50	By	<u>College Running Income</u> As Per Schedule	6,96,88,260.95
To	<u>Financial Charges</u> As per Schedule	1,05,066.09	By	<u>Interest Income</u> As Per Schedule	8,059.00
To	<u>Depreciation Written Off</u> As Per Schedule	1,23,10,671.00	By	<u>Rent Received</u> As Per Schedule	1,91,000.00
			By	Excess of Expenditure Over Income Transferred to Corpus Fund	2,45,71,649.64
	TOTAL	9,44,58,969.59		TOTAL	9,44,58,969.59

Mangaluru
03.06.2023

FOR M.JAGANNATH KAMATH & CO



(Handwritten Signature)

M JAGANNATH KAMATH, BCOM, FCA

PARTNER


M.NO.023993


(Handwritten Signature)
ESTD 1981
BEARYS INSTITUTE OF TECHNOLOGY
BEARYS KNOWLEDGE CAMPUS
LANDS END, BOLIVAR VILLAGE
NEAR MANGALORE UNIVERSITY, INNOLI,
MANGALORE - 574 153

(Handwritten Signature)
PRINCIPAL
Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS
Lands End, Bolivar Village
Near Mangalore University, Innoli,
MANGALORE - 574 199

BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153
SCHEDULE TO THE INCOME & EXPENDITURE ACCOUNT

PARTICULARS	AS ON 31.03.2018
<u>COLLEGE RUNNING INCOME</u>	
Application & Prospectus Fees Collected	73,620.00
Book Bank Fee	10,500.00
Crash Course Fees	20,700.00
CET Coaching Fees	1,54,500.00
Diploma Fees (Sch 1)	41,98,650.00
Electricity & Water Charges Collected	5,71,500.00
Eligibility Fees	1,14,090.00
EPF Collected	17,34,669.00
ESI Collected	2,21,662.00
Examination & Revaluation Fees Collected	35,44,634.00
Examination Remuneration Received	5,40,377.50
Hostel Rent Collected	35,96,434.00
Mess Charges/Guest food Coupon Collected	67,87,626.05
M. Tech Fees (Sch 2)	1,34,500.00
Other Income	39,555.40
Profession Tax Collected	1,72,800.00
Record Book Fee	1,76,435.00
Scholarship Collected	1,17,89,585.00
Training and Placement Fees	4,83,000.00
Transportation Charges Collected	19,15,668.00
Tuition Fees Collected (Sch 3)	3,27,30,286.00
Uniform Fees	2,98,000.00
University Convocation Fees Collected	1,52,200.00
Library Card Fees Collected	880.00
Fines Collected	1,05,889.00
ISTE Membership Fees Collected	93,000.00
Workshop Fees	27,500.00
TOTAL	6,96,88,260.95


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Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS
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Bearys Institute of Technology
 Land End, Innoli, Boliyar Village
 Near Mangalore University
MANGALORE - 574 153



BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153
SCHEDULE TO THE INCOME & EXPENDITURE ACCOUNT

Particulars	₹
<u>Interest Income</u>	
Interest on IT Refund	2,079.00
Interest on MESCOM Deposit	5,980.00
TOTAL	8,059.00
<u>Rent Received</u>	
Canteen Rent	1,56,000.00
Xerox Shop Rent	35,000.00
TOTAL	1,91,000.00
<u>Financial Charges</u>	
Bank Charges	18,553.60
Interest on Vehicle Loan	86,512.49
TOTAL	1,05,066.09


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BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLİYAR VILLAGE, MANGALORE-574 153
SCHEDULE TO THE INCOME & EXPENDITURE ACCOUNT

PARTICULARS	₹
1. Diploma Fees	
Admission Fees	2,13,500.00
Application fees	30,500.00
Course Fees	39,54,650.00
TOTAL	41,98,650.00
2. M tech	
Admission Fees	22,500.00
Tuition fee	1,12,000.00
TOTAL	1,34,500.00
3. Engineering Fees	
Admission Fees	37,72,950.00
Tuition Fees	2,89,57,336.00
TOTAL	3,27,30,286.00


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BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153
SCHEDULE TO THE INCOME & EXPENDITURE ACCOUNT

PARTICULARS	₹
COLLEGE RUNNING EXPENSES	
Advertisement Charges	7,61,937.00
Affiliation Fees	3,23,524.00
CET Coaching and Carrier Guidance Expenses	2,95,290.00
College Events /Fest /Programmes	9,70,637.00
Electricity Charges	21,93,099.00
ESI Paid	8,28,532.00
EPF Paid	36,30,125.00
Examination Remuneration paid	6,820.00
Examination/Revaluation Fees Paid	31,20,076.00
Honararium Paid	51,500.00
University Expenses	12,31,668.50
University Convocation Fees Paid	1,91,200.00
General Expenses	43,900.00
Hostel Mess Expenses	66,99,289.00
Interest on Profession Tax	396.00
Interest on TDS	17,754.00
Lab Consumables	6,49,610.00
Miscellaneous Expenses	23,298.00
Membership & Subscription Charges	1,02,500.00
Newspapers & Periodicals	61,922.00
Penalty on EPF	1,44,283.00
Postage & Courier	40,199.00
Printing & Stationary	4,40,578.00
Professional Charges	5,000.00
Profession Tax Paid	1,73,200.00
Rates, Taxes & Insurance	4,99,444.00
Repairs & Maintenance	43,53,389.00
Refreshment Charges	64,122.00
Remuneration Paid	3,11,255.00
Salary	3,95,72,496.00
Scholarship Paid	1,27,26,780.00
Sponsorship	35,000.00
Telephone & Internet Charges	10,22,946.00

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PRINCIPAL
Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS
 Lands End, Boliyar Village
 Near Mangalore University, Innoli,
 MANGALORE - 574 153


ACCOUNTANT
Bearys Institute of Technology
 Land End, Innoli, Boliyar Village
 Near Mangalore University
 MANGALORE - 574 153



Training & Placement Activities Expenses	2,39,307.00
Transport Charges	33,650.00
Travelling & Conveyance	5,78,795.00
Uniform Expenses	31,120.00
Examination Expenses	1,44,207.00
Debtors Written Off	5,735.00
Donation Paid	10,000.00
Education Fair / Talent Hunt & Mock CET Expenses	85,373.00
Electrical Inspection Expenses	8,100.00
LIC Committee Visit Expenses	71,225.00
ISTE Membership Fee Paid	1,28,000.00
Medical Expenses	1,10,201.00
TDS E - Filing Charges	5,750.00
Total	8,20,43,232.50

PRINCIPAL
Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS
Lands End, Boliyar Village
Near Mangalore University, Innoli,
MANGALORE - 574 199


ACCOUNTANT
Bearys Institute of Technology
Land End, Innoli, Boliyar Village
Near Mangalore University
MANGALORE - 574 153





BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLİYAR VILLAGE, MANGALORE-574 153
BALANCE SHEET AS AT 31ST MARCH 2018


LIABILITIES	₹	ASSETS	₹
OUTSTANDING EXPENSES:		CASH IN HAND	6,79,014.00
As Per Schedule	35,12,544.00	CASH AT BANK:	
		As Per Schedule	54,98,745.71
LOANS & LIABILITY:		DEPOSITS	
As per Schedule	3,73,61,276.33	As Per Schedule	5,83,435.00
SUNDRY CREDITORS:		SUNDRY DEBTORS:	
As Per Schedule	6,41,588.48	As Per Schedule	12,12,606.00
CAUTION DEPOSIT:		LOANS & ADVANCES:	
As Per Schedule	14,32,935.00	As Per Schedule	90,200.00
BEARYS ACADEMY OF LEARNING		SUNDRY RECEIVABLES:	
		Income Tax Refundable AY 17-18	40,892.00
BEADS		Income Tax Refundable AY 18-19	48,456.50
		FIXED ASSETS:	
		As Per Schedule	10,01,32,560.00
RESERVES & SURPLUS:		TOTAL	10,82,85,909.21
Opening Balance	(2,25,67,377.11)		
Add: Excess of Expenditure over Income	(2,45,71,649.64)		
TOTAL	10,82,85,909.21		

Mangaluru
03.06.2023


M JAGANNATH KAMATH, BCOM, FCA
PARTNER
M.NO.023993

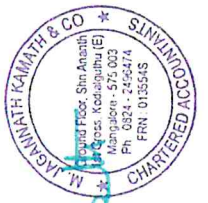

M JAGANNATH KAMATH & CO
 Ground Floor, Sri Ananth
 1st Cross, Koushigubbi (E)
 Mangalore - 575 003
 Ph: 0824 - 2496474
 FRN: 0135545


PRINCIPAL
Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS
 Lands End, Boliyar Village


ACCOUNTANT
Bearys Institute of Technology
 Land End, Innoli, Boliyar Village
 Near Mangalore, Hassan

BEARYS INSTITUTE OF TECHNOLOGY										
SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED 31 MARCH 2018										
SL NO	DESCRIPTION OF ASSETS	RA TE	W.D.V AS ON		ADDITIONS /DURING		DELETION	TOTAL	DEP	W.D.V AS ON 31.03.2018
			01.04.2017		Before Sept	After Sept				
	<u>Plant & Machinery</u>									
1	Aquaguard	15%	10,352.00		-	-	-	10,352.00	1,553.00	8,799.00
2	Barcode Printer & Scanner	15%	9,919.00		-	-	-	9,919.00	1,488.00	8,431.00
3	Bell	15%	18,262.00		-	-	-	18,262.00	2,739.00	15,523.00
4	Bio Matric Card Reader	15%	8,185.00		-	-	-	8,185.00	1,228.00	6,957.00
5	Camera	15%	14,832.00		-	-	-	14,832.00	2,225.00	12,607.00
6	Canteen Equipments	15%	1,39,151.00		-	-	-	1,39,151.00	20,873.00	1,18,278.00
7	CCTV Camera	15%	17,08,106.00		-	-	-	17,08,106.00	2,56,216.00	14,51,890.00
8	Coin Box	15%	1,186.00		-	-	-	1,186.00	178.00	1,008.00
9	College Bus	15%	22,21,374.00		-	-	-	22,21,374.00	3,33,206.00	18,88,168.00
10	College Vehicle - TATA Winger	15%	4,67,502.00		-	-	-	4,67,502.00	70,125.00	3,97,377.00
11	Currency Counting Machine	15%	7,225.00		-	-	-	7,225.00	1,084.00	6,141.00
12	Electronic Equipment	15%	1,21,388.00		9,100.00	-	-	1,30,488.00	19,573.00	1,10,915.00
13	EPABX	15%	91,468.00		44,310.00	61,950.00	-	1,97,728.00	25,013.00	1,72,715.00
14	GPS Tracker	15%	21,229.00		-	-	-	21,229.00	3,184.00	18,045.00
15	Fax Machine	15%	4,122.00		-	-	-	4,122.00	618.00	3,504.00
16	Hostel Equipments	15%	3,14,232.00		-	-	-	3,14,232.00	47,135.00	2,67,097.00
17	Kitchen Equipments	15%	18,56,203.00		39,304.00	2,500.00	-	18,98,007.00	2,84,514.00	16,13,493.00
18	Lab Equipments	15%	70,55,830.00		23,530.00	-	-	70,79,360.00	10,61,904.00	60,17,456.00
19	Library Equipments	15%	59,445.00		-	-	-	59,445.00	8,917.00	50,528.00
20	Motor Car	15%	2,36,230.00		-	-	-	2,36,230.00	35,435.00	2,00,795.00
21	Motor Cycle	15%	21,568.00		-	-	-	21,568.00	3,235.00	18,333.00
22	Mobile Phone	15%	14,417.00		-	1,600.00	-	16,017.00	2,283.00	13,734.00
23	Musical Instruments	15%	6,768.00		-	-	-	6,768.00	1,015.00	5,753.00
24	Notice Board	15%	34,353.00		-	-	-	34,353.00	5,153.00	29,200.00
25	Office Equipments	15%	44,076.00		-	-	-	44,076.00	6,611.00	37,465.00
26	Printer	15%	68,909.00		-	-	-	68,909.00	10,336.00	58,573.00
27	Public Address System	15%	48,130.00		-	-	-	48,130.00	7,220.00	40,910.00

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ACCOUNTANT
Bearys Institute of Technology
 Land End, Innoli, Boliyar Village
 Near Mangalore University
 MANGALORE - 574 153

(Handwritten signature)
PRINCIPAL
Bearys Institute of Technology
BEARYS KNOWLEDGE CAMPUS
 Lands End, Boliyar Village
 Near Mangalore University

-2:-

28	Pump Set	15%	34,029.00	-	-	34,029.00	5,104.00	28,925.00
29	Safety Equipments	15%	946.00	-	-	946.00	142.00	804.00
30	Screen Protector	15%	1,00,609.00	-	-	1,00,609.00	15,091.00	85,518.00
31	Sign Board	15%	2,61,055.00	-	-	2,61,055.00	39,158.00	2,21,897.00
32	Solar Water Heater	15%	37,062.00	-	-	37,062.00	5,559.00	31,503.00
33	Sports Equipments	15%	1,11,657.00	21,436.00	-	1,33,093.00	19,964.00	1,13,129.00
34	Swift Dzire	15%	4,85,150.00	-	-	4,85,150.00	72,773.00	4,12,377.00
35	Tata Bus	15%	11,39,797.00	-	-	11,39,797.00	1,70,970.00	9,68,827.00
36	Telephone	15%	28,358.00	-	-	28,358.00	4,254.00	24,104.00
37	UPS	15%	1,90,241.00	-	3,000.00	1,93,241.00	28,761.00	1,64,480.00
38	Water Cooler	15%	1,80,693.00	-	26,400.00	2,07,093.00	29,084.00	1,78,009.00
39	Water Heater	15%	72,376.00	-	38,000.00	1,10,376.00	13,706.00	96,670.00
40	Water Purifier	15%	2,41,029.00	-	-	2,41,029.00	36,154.00	2,04,875.00
41	Weighing Machine A/c	15%	3,262.00	-	-	3,262.00	489.00	2,773.00
42	Workshop Equipments	15%	8,30,399.00	-	3,200.00	8,33,599.00	1,24,800.00	7,08,799.00
43	Xerox Machine A/c	15%	1,07,506.00	-	-	1,07,506.00	16,126.00	91,380.00
			1,84,28,631.00	1,37,680.00	1,36,650.00	1,87,02,961.00	27,95,196.00	1,59,07,765.00
1	Furniture & Fixtures							
	Electrical Fittings	10%	6,22,460.00	1,08,949.00	1,900.00	7,33,309.00	73,236.00	6,60,073.00
2	Furniture & Fixtures	10%	78,12,858.00	5,780.00	4,387.00	78,23,025.00	7,82,083.00	70,40,942.00
			84,35,318.00	1,14,729.00	6,287.00	85,56,334.00	8,55,319.00	77,01,015.00

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PRINCIPAL
Bearys Institute of Technology
 BEARYS KNOWLEDGE CAMPUS
 Lands End, Boliyar Village
 Near Mangalore University, Innoli,
MANGALORE - 574 199



ACCOUNTANT
Bearys Institute of Technology
 Land End, Innoli, Boliyar Village
 Near Mangalore University
MANGALORE - 574 153

BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153
SCHEDULE TO THE BALANCE SHEET AS AT 31.03.2018

PARTICULARS	₹
<u>CASH AT BANK</u>	
Vijaya Bank C/A-112400301000004	62,146.40
Vijaya Bank C/A-112400301000005	24,03,527.36
Vijaya Bank C/A-112400301000006	2,73,271.25
Vijaya Bank C/A-112400301000007	26,00,140.50
Vijaya Bank C/A-118400301000468	32,419.20
Vijaya Bank C/A-112400301000025	7,556.00
Vijaya Bank C/A-112400301000026	1,06,592.00
Vijaya Bank C/A-112400301000027	13,093.00
TOTAL	54,98,745.71
<u>DEPOSITS</u>	
Deposit With HP Gas	19,200.00
Security Deposit With Mescom	3,62,235.00
Telephone Deposit	2,000.00
Deposit with H H Fuels	2,00,000.00
TOTAL	5,83,435.00
<u>SUNDRY DEBTORS:</u>	
One Time Exit Scheme Registration Fees	2,000.00
Bearys Infrastructure & Construction Eng Pvt Ltd	10,76,849.00
Haneef (Canteen)	1,00,483.00
Mohammad Shali	26,490.00
<u>Debtors for TDS</u>	
Ananth Prabhu	4,900.00
M Jagannath Kamath & Co	500.00
Salar Publications Trust	1,254.00
Suresh Bangera (Sushi Fabs)	130.00
TOTAL	12,12,606.00
<u>LOANS & ADVANCES</u>	
Aravind Kumar	12,000.00
Afshan Tarannum	5,700.00
Qern Brand Design Bangalore	20,000.00
Muhammad	2,500.00
Gentech Diesel Engineers	50,000.00
TOTAL	90,200.00


PRINCIPAL
Bearys Institute of Technology
 BEARYS KNOWLEDGE CAMPUS
 Lands End, Boliyar Village
 Near Mangalore University, Innoli,
 MANGALORE - 574 199


ACCOUNTANT
Bearys Institute of Technology
 Land End, Innoli, Boliyar Village
 Near Mangalore University



BEARYS INSTITUTE OF TECHNOLOGY
LANDS END, INNOLI, BOLIYAR VILLAGE, MANGALORE-574 153
SCHEDULE TO THE BALANCE SHEET AS AT 31.03.2018

PARTICULARS	₹
<u>SCHEDULE TO OUTSTANDING EXPENSES</u>	
EPF Payable	2,78,867.00
ESI Payable	75,922.00
Profession Tax Payable	14,200.00
Salary Payable	30,54,402.00
TDS on Salary	73,139.00
TDS on Contract	10,614.00
TDS on Profession	5,400.00
TOTAL	35,12,544.00
<u>LOANS & LIABILTY</u>	
Shiksha Suraksha	1,44,650.00
A Siddique Beary	3,75,000.00
ICICI Bank Loan A/c - Tata Bus	5,62,352.33
Syed Mohamed Beary	3,62,79,274.00
TOTAL	3,73,61,276.33
<u>SUNDRY CREDITORS:</u>	
Bearys Properties & Developers(Blore)	2,95,208.00
Dhanya Systems	22,930.00
RPG Designs & Paints	3,23,450.48
TOTAL	6,41,588.48
<u>CAUTION DEPOSIT:</u>	
Opening Balance	14,40,135.00
<u>Add: Additions during the year</u>	
Mess	42,000.00
Hostel	60,000.00
	15,42,135.00
<u>Less: Repaid during the year</u>	
Mess	-
Hostel	1,09,200.00
TOTAL	14,32,935.00



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NOTES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018 AND THE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE :

Significant Accounting Policies :

1. The Accounts are maintained and Statements are prepared on Accrual basis.
2. Previous year figures have been re-grouped wherever necessary.
3. Fixed Assets are Stated at cost of acquisition/WDV as reduced by depreciation.

FOR M JAGANNATH KAMATH & CO
CHARTERED ACCOUNTANTS



(M JAGANNATH KAMATH, B.COM, F.C.A)
PARTNER
M.No.: 023993

PLACE : MANGALURU

DATE : 03.06.2023


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