

**S. B. SHETTY & CO.**  
CHARTERED ACCOUNTANTS

PARTNERS :



CA. S. B. SHETTY B.Com., FCA  
CA. C. V. KITTUR B.Com., FCA  
CA. KARTIK B SHETTY B.Com., FCA, DISA (ICA)  
CA. SINDHU K SHETTY B.Com., ACA

### AUDIT REPORT


We have Audited the attached Balance Sheet of SDME SOCIETY'S SDM COLLEGE OF ENGINEERING AND TECHNOLOGY, DHAVALAGIRI, DHARWAD as on 31<sup>st</sup> MARCH, 2019 and also annexed INCOME AND EXPENDITURE ACCOUNT for the year ending on that date annexured thereto. These financial statements are the responsibility of the Management of SDME SOCIETY'S, SDM COLLEGE OF ENGINEERING AND TECHNOLOGY, DHAVALAGIRI, DHARWAD. Our responsibility is to express an opinion on these financial statements based on our Audit.

We have conducted our audit in accordance with the 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 mis-statements. An Audit includes examining on test basis evidence supporting the amount and disclosure in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by Management as well as evaluating the overall financial statements presentation. We believe that our Audit provides a reasonable basis of our opinion.

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. On the basis of examination of books of account of (name of the institution) for the year ended 31-03-2019 produced before us, we confirm that the Institute has complied with the provision of Section 40(ia) and Section 40A(3) of the Income Tax Act, 1961
- c. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with books of accounts.
- d. In our opinion and to the best of our information and according to the explanations given to us the statement gives a true and fair view :
  1. In the case of Balance Sheet of the state of affairs of the INSTITUTE as at 31<sup>st</sup> MARCH, 2019 and
  2. In the case of INCOME AND EXPENDITURE ACCOUNT of the EXCESS OF INCOME OVER EXPENDITURE for the year ended on that date.

PLACE : HUBLI  
DATE : 09.09.2019

For S. B. SHETTY & CO.,  
Chartered Accountants,

  
PARTNER  
CA. KARTIK B SHETTY  
M. No. 219456  
Regn No. (FRN) 003824S

<b>Expenses on Teaching Services</b>	<b>27</b>		
Consumables		988,519	805,309
Training & Placement Expenses		316,697	262,975
Journals (Online & Print) & Magzines		599,839	258,285
Co-curricular Activities (INSIGNIA Event Exp.)		2,154,273	2,242,834
Seminar, Conference & Faculty Development Expenses		337,747	380,766
Autonomous Exam Expenses		5,260,020	4,692,358
Sports Expenses		452,746	293,713
B.O.S., Academic/Governing Council Meeting Expenses		449,056	198,224
Internet Expenses		1,179,286	1,605,055
Students Centric & Grooming Expenses		348,639	208,351
Students Projects Funding		178,982	55,484
Cultural Activities Exps		107,562	40,968
Magazine, HandBook & Syllabus Book Exps.		375,801	179,116
NBA, UGC, AICTE & LIC Visit Expenses		78,653	19,731
Students Insurance & Health Card		2,421,618	2,456,962
T&P Training Expenses		3,195,072	3,215,388
Graduation Day Expenses		689,369	464,988
<b>Total</b>		<b>19,133,879</b>	<b>17,380,507</b>
<b>Expenses on Other Core Services</b>	<b>28</b>		
<b>Total</b>		<b>0</b>	<b>0</b>
<b>Expenses on Peripheral Services</b>	<b>29</b>		
<b>Total</b>		<b>0</b>	<b>0</b>
<b>Expenses on Extraneous Activities</b>	<b>30</b>		
Function Conducting Exps		219,025	290,796
Pooja Expenses		122,268	131,953
IPR Cell Expenses		0	29,363
Alumni Block Maintenance Expenses		104,990	0
<b>Total</b>		<b>446,283</b>	<b>452,112</b>
<b>Philanthropic Expenditure</b>	<b>31</b>		
Fees Concession		80,000	405,000
Community Services Expenses		29,187	5,377
<b>Total</b>		<b>109,187</b>	<b>410,377</b>
<b>Repairs &amp; Maintenance</b>	<b>32</b>		
Repairs & Maintenance (General, Mach. & Furn.)		607,449	786,384
R&M on Immovable Assets		1,786,370	867,701
R&M on Electrical Fittings		338,940	227,977
Vehicle Maintenance		840,930	579,600
<b>Total</b>		<b>3,573,689</b>	<b>2,461,662</b>





**S.D.M COLLEGE OF ENGINEERING & TECHNOLOGY, DHAVALGIRI, DHARWAD**

**Schedule of Fixed Assets forming part of the Balance Sheet as at 31st March, 2019**

Sl. No.	Particulars	Gross Block			Depreciation					Net Block		
		Opening Balance	Deductions during the year (-) W.D.V	Additions during the year (+)	Closing Balance (=)	Opening Balance	Deductions during the year (-)	Depreciation for the year (+)	Rate of Depreciation (%)	Closing Balance (=)	Current Year	Previous Year
1	Land	0	0	0	0	0	0	0	0	0	0	0
2	Civil Constructions	0	0	0	0	0	0	10	0	0	0	0
3	Furniture	13,941,164	0	10,535	13,951,699	6,077,146	0	787,441	10	6,864,588	7,087,111	7,864,018
4	Vehicles	10,580,785	0	2,173,143	12,753,928	3,870,013	0	1,169,602	15	5,039,614	7,714,314	6,710,772
5	Machinery & Equipments	56,059,960	0	4,024,718	60,084,678	33,983,235	0	3,659,631	15	37,642,866	22,441,812	22,076,724
6	Computers & Software	33,603,492	0	4,819,561	38,423,053	28,126,541	0	3,270,887	40	31,397,428	7,025,625	5,476,951
7	Library	5,103,150	0	267,047	5,370,197	3,259,943	0	298,364	15	3,558,307	1,811,889	1,843,207
8	Miscellaneous Items	0	0	0	0	0	0	15	0	0	0	0
	<b>Total</b>	<b>119,288,551</b>	<b>0</b>	<b>11,295,004</b>	<b>130,583,555</b>	<b>75,316,879</b>	<b>0</b>	<b>9,185,925</b>		<b>84,502,803</b>	<b>46,080,751</b>	<b>43,971,672</b>
	<b>Previous Year</b>	<b>105,855,179</b>	<b>0</b>	<b>13,433,372</b>	<b>119,288,551</b>	<b>67,143,262</b>	<b>0</b>	<b>8,173,617</b>		<b>75,316,879</b>	<b>43,971,672</b>	<b>38,711,917</b>

Place: Dharwad  
Date : 09-09-2019

  
**PRINCIPAL**  
 S.D.M. College of Engg. & Technology  
 Dhavalagiri, DHARWAD-580 002.

  
**SECRETARY**  
 S. D. M. S. SOCIETY  
 DHARWAD.

AS PER OUR REPORT OF EVEN DATE

For S. B. SHETTY & CO,  
CHARTERED ACCOUNTANTS,

  
**PARTNER**  
 CA. KARTIK. B. SHETTY,  
 M.NO: 219456  
 Regn. No: (F.R.N) 003824S





SDME Society (Regd.) Ujire, D.K.

# SDM COLLEGE OF ENGINEERING & TECHNOLOGY

DHAVALAGIRI, DHARWAD-580 002 (India)

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Recognised by AICTE; Accredited by NBA; Affiliated to VTU, Belgaum

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Website: www.sdmcet.ac.in

Ref. No. SDMCE <sup>DIPP</sup> 12185 / 2022-23

Date : 20 MAR 2023

## SDM College of Engineering & Technology Dharwad – 580002.

### Library

Consolidated extract of expenditure for purchase of Books, Print Journals, e-Books & e-Journals for the last five years

Financial year	Books	Journals	E-Consortium fees Membership fees	Fees sent to VTU towards e-journals / e-books	Total
2017-18	1,28,686	2,58,285	2,00,000	24,43,000	Rs.30,29,971
2018-19	2,67,047	5,99,839	2,00,000	20,28,750	Rs.30,95,636
2019-20	82,412	11,25,737	2,00,000	20,71,825	Rs.34,79,974
2020-21	6,046	6,48,624	2,00,000	23,55,000	Rs.32,09,670
2021-22	13,711	8,32,847	2,00,000	23,47,500	Rs.33,94,058
<b>TOTAL</b>	<b>Rs.4,97,902</b>	<b>Rs.34,65,332</b>	<b>Rs.10,00,000</b>	<b>Rs.1,12,46,075</b>	<b>Rs.1,62,09,309</b>

*Reprinalth*

Principal

PRINCIPAL

SHRI DHARMASTHALA MANJUNATHESHWARA  
COLLEGE OF ENGINEERING AND TECHNOLOGY  
DHARWAD-580002, KARNATAKA

For S. B. SHETTY & CO.  
CHARTERED ACCOUNTANTS

*[Signature]*  
PARTNER  
CA. SUNIT M. LAKKUNDI  
M. No. 233925  
Regn. No. (F.R.N.)0038245

