



**YENEPOYA**

(DEEMED TO BE UNIVERSITY)

Recognized under Sec 3(A) of the UGC Act 1956

Accredited by NAAC with 'A' Grade

6.4.3 - Institution conducts internal and external  
financial audits regularly

## **Financial audit reports for the last five years**

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# Statement of Accounts

## Financial Year 2020-21

**ATTESTED**

**Dr. Gangadhara Somayaji K.S.**  
Registrar  
Yene Pooya (Deemed to be University)  
University Road, Deralakatte  
Mangalore-575 018, Karnataka

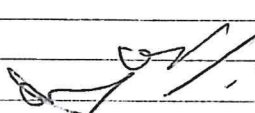
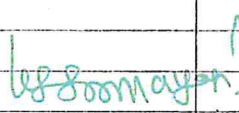
# YENEPOYA

(DEEMED TO BE UNIVERSITY)


UNIVERSITY ROAD, DERALAKATTE,

MANGALORE - 575 018

## BALANCE SHEET AS AT 31ST MARCH 2021

LIABILITIES	SCHEDULE	31.03.2021 Rs.
CAPITAL FUND	1	1,41,98,56,076
OTHER FUNDS	2	4,17,33,939
LOANS & BORROWINGS	3	1,05,99,53,880
DEPOSITS & ADVANCES	4	1,03,57,85,121
SUNDRY CREDITORS	5	35,68,80,881
<b>TOTAL</b>		<b>3,91,42,09,898</b>
ASSETS	SCHEDULE	
FIXED ASSETS	6	2,11,22,43,874
STOCK & DEPOSITS	7	87,75,13,724
RECEIVABLES & ADVANCES	8	84,81,03,422
CASH & BANK BALANCES	9	7,63,48,878
<b>TOTAL</b>		<b>3,91,42,09,898</b>
		AS PER MY REPORT OF EVEN DATE
 Vice Chancellor Yenepoya (Deemed to be University)	 Registrar YENEPOYA (Deemed to be University)	(VIJAYAKUMAR SHETTY) CHARTERED ACCOUNTANT MEMBERSHIP NO : 203935 UDIN : 21203935AAAACK7899
PLACE: MANGALORE		
DATE: 25.10.2021		

ATTESTED

  
Dr. Gangadhara Somayaji K.S.  
Registrar  
Yenepoya (Deemed to be University)  
University Road, Deralakatte  
Mangalore-575 018, Karnataka



# YENEPOYA

(DEEMED TO BE UNIVERSITY)

UNIVERSITY ROAD, DERALAKATTE,

MANGALORE - 575 018

## INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2021

INCOME	31.03.2021
	Rs
ACADEMIC RECEIPTS	2,13,43,49,220
OTHER RECEIPTS	95,26,90,288
<b>TOTAL</b>	<b>3,08,70,39,507</b>
<b>EXPENDITURE</b>	
ACADEMIC AND ADMINISTRATION EXPENSES	1,10,19,19,819
SALARIES & AMENITIES TO EMPLOYEES	1,08,20,83,790
RESEARCH EXPENSES	10,68,92,258
FINANCIAL CHARGES	9,11,28,197
REPAIRS & MAINTENANCE	24,72,91,068
OTHER EXPENSES	11,23,12,877
DEPRECIATION ON FIXED ASSETS	16,60,23,312
<b>TOTAL</b>	<b>2,90,76,51,321</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>17,93,88,186</b>

AS PER MY REPORT  
OF EVEN DATE

  
Vice-Chancellor

Yenepoya (Deemed to be University)

(VIJAYAKUMAR SHETTY)

CHARTERED ACCOUNTANT

MEMBERSHIP NO : 203935


UDIN : 21203935AAAACK7899

PLACE: MANGALORE

  
Registrar  
YENEPOYA  
(Deemed to be University)

DATE: 25.10.2021

ATTESTED

  
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# YENEPOYA

(DEEMED TO BE UNIVERSITY)

UNIVERSITY ROAD, DERALAKATTE, MANGALORE - 575 018

## SCHEDULES FORMING PART OF BALANCE SHEET

AS ON 31 MARCH 2021

31.03.2021

### SCHEDULE-1 : CAPITAL FUND

AS PER LAST YEAR BALANCE SHEET	1,24,04,67,890
ADD: EXCESS OF INCOME OVER EXPENDITURE	17,93,88,186
	<b>1,41,98,56,076</b>

### SCHEDULE-2 : OTHER FUNDS

RESEARCH PROJECT FUND	3,89,75,769
OTHER FUND	27,58,170
	<b>4,17,33,939</b>

### SCHEDULE-3 : LOANS & BORROWINGS

BANK OF BARODA CASH CREDIT	13,96,33,661
SOUTH INDIAN BANK CASH CREDIT	6,49,26,541
BANK OF BARODA TERM LOANS	73,95,73,313
AXIS BANK TERM LOANS	1,69,45,524
SOUTH INDIAN BANK TERM LOANS	9,88,74,841
	<b>1,05,99,53,880</b>


### SCHEDULE-4 : DEPOSITS & ADVANCES

COLLEGE CAUTION DEPOSIT	1,33,74,387
RENT RECEIVED IN ADVANCE	4,90,54,000
TUTION FEE- ADVANCE	97,33,56,734
	<b>1,03,57,85,121</b>

### SCHEDULE-5 : SUNDRY CREDITORS

SUNDRY CREDITORS FOR EXPENSES	12,24,48,246
OTHER CREDITORS	23,44,32,635
	<b>35,68,80,881</b>

ATTESTED

  
Dr. Gangadhara Somayaji K.S.  
Registrar  
Yenepoya (Deemed to be University)  
University Road, Deralakatte  
Mangalore - 575 018, Karnataka



# YENEPOYA

(DEEMED TO BE UNIVERSITY)

UNIVERSITY ROAD, DERALAKATTE, MANGALORE - 575 018

**SCHEDULE- 6 : FIXED ASSETS:**

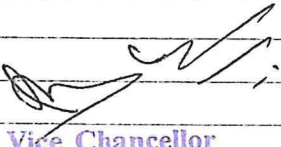
PARTICULARS	COST		ADDITIONS		DELETION	COST		DEPRECIATION				WRITTEN DOWN VALUE	
	AS ON		BEFORE	ON OR AFTER		AS ON	AS ON	FOR THE YEAR		REVERSAL	UPTO	AS ON	AS ON
	1.04.2020		03.10.2020	03.10.2020		31.03.2020	1.04.2019	%	Amount		31.03.2020	1.04.2020	31.03.2021
LAND AND DEVELOPMENT	24729080		0	0	0	24729080	0				0	24729080	24729080
BUILDING (LEASED PREMISES)	419795876		0	2155121	0	421950997	32924391	1.63%	6860237		39784628	386871485	382166369
MERIDEYEN	265559452		0	0	0	265559452	21176921	1.63%	4328619		25505540	244382531	240053912
SPORTS COMPLEX	63840434		0	0	0	63840434	9838928	1.63%	1040599		10879527	54001506	52960907
INDUSTRIAL KITCHEN	65364341		0	0	0	65364341	7458073	1.63%	1065439		8523512	57906268	56840829
YDC HOSPITAL	81251528		0	0	0	81251528	9250965	1.63%	1324400		10575365	72000563	70676163
FURNITURE AND FITTINGS	225420240		10019509	28077520	0	263517269	76860403	6.33%	15791990		92652393	148559837	170864876
VEHICLES	114213323		3157537	7442291	21016402	103796749	60203597	11.31%	12761812	14261730	58703679	54009726	45093070
DENTAL EQUIPMENT	122145148		714120	426060	0	123285328	67852125	7.07%	8701211		76553336	54293023	46731992
MEDICAL/ RESEARCH EQUIPMENT	750936884		22244673	17384422	0	790565979	257411153	7.07%	55278475		312689629	493525731	477876350
SURGICAL EQUIPMENT	38705419		971630	115594	0	39792643	9327095	7.07%	2809254		12136349	29378324	27656294
EQUIPMENT- YNC	233690		0	0	0	233690	158335	7.07%	16522		174857	75355	58833
SPORTS EQUIPMENT	8763026		3236	739068	0	9505330	4832263	7.07%	645901		5478164	3930763	4027166
EQUIPMENT- 33KVA	20200711		0	0	0	20200711	6597131	7.07%	1428190		8025321	13603580	12175390
ELECTRICAL FITTINGS	56658335		0	0	0	56658335	17848509	4.75%	2691271		20539780	38809826	36118555
EQUIPMENT - YPT	633042		0	0	0	633042	446994	7.07%	44756		491750	186048	141292
EQUIPMENT - KITCHEN	38426191		0	0	0	38426191	21532471	7.07%	2716732		24249203	16893720	14176988
EQUIPMENT - LABORATORY	116518473		33630	2520115	0	119072218	28674684	7.07%	8329320		37004004	87843789	82068214
LIBRARY BOOKS	40946253		446793	859632	0	42252678	18052315	10.00%	4182286		22234601	22893938	20018077
COMPUTERS	113550125		2970126	28968154	0	145488405	100354398	16.21%	21235802		121590200	13195727	23898205
TELEPHONE INSTRUMENT	5458155		115608	325256	0	5899019	1391540	4.75%	272479		1664019	4066615	4235000
LIFT	14866714		1175000	0	0	16041714	4023243	4.75%	761981		4785224	10843471	11256490
OTHER ASSETS	108435883		2853072	7456743	0	118745698	24864611	4.75%	5463323		30327934	83571272	88417764
AIR CONDITIONER	91055974		4546973	18412629	0	114015576	17205136	4.75%	4978440		22183576	73850838	91832000
GENERATOR	17130133		0	0	0	17130133	5286831	4.75%	813681		6100512	11843302	11029621
XEROX MACHINE	2901798		0	0	0	2901798	882324	4.75%	137835		1020159	2019474	1881639
SOLAR SYSTEM	1042057		0	1666384	0	2708441	454367	4.75%	89074		543441	587690	2165000
SEWAGE TREATMENT PLANT	32111166		669556	1784365	0	34565087	5832253	4.75%	1599463		7431716	26278913	27133371
LAUNDRY MACHINE	13773061		0	0	0	13773061	4768206	4.75%	654220		5422426	9004855	8350635
ONCOLOGY BUILDING PROJECT - WIP			2123383	0	0	2123383			0				2123383
YMDC HOSTEL PROJECT - WIP	45463957		4051071	25971381	0	75486409	0		0		0	45463957	75486409
	2900130468		56095917	144304735	21016402	3079514718	815509262		166023312	14261730	967270844	2084621206	2112243874




**ATTESTED**

*(Signature)*

**Dr.Gangadhara Somayaji K.S.**  
**Registrar**  
 Yenepoya(Deemed to be University)  
 University Road, Deralakatte  
 Mangalore-575 018, Karnataka

<b>SCHEDULE-7 : STOCK &amp; DEPOSITS</b>	
GAS DEPOSIT	2,77,800
KPTCL DEPOSIT	73,60,289
RENT DEPOSIT	2,96,51,952
TELEPHONE DEPOSIT	40,180
TAX DEDUCTED AT SOURCE	3,67,35,556
STOCK OF CONSUMABLES & SPARES	4,44,62,473
ISLAMIC ACADEMY OF EDUCATION	68,35,19,617
BANK OF BARODA FD (Lodged as Security for Courses)	26,08,934
BANK OF BARODA FD (Lodged as Security for Bank Guarantees)	1,64,70,056
SOUTH INDIAN BANK FD (Lodged as Security for Bank Guarantees)	50,000
OTHER FD'S IN BANK	55,44,836
UGC CORPUS FUND DEPOSIT (State Bank of India FD)	5,07,92,031
	<b>87,75,13,724</b>
<b>SCHEDULE-8 : RECEIVABLES &amp; ADVANCES</b>	
DEFERRED INTEREST	13,42,154
FEES RECEIVABLE	60,49,96,639
OTHER RECEIVABLE	16,82,50,725
MISCELLANEOUS ADVANCES	7,35,13,905
	<b>84,81,03,422</b>
<b>SCHEDULE-9 : CASH &amp; BANK BALANCES</b>	
CASH IN HAND	58,06,712
<b>BANK ACCOUNTS:</b>	
AXIS BANK LTD S.B A/c	13,16,059
CANARA BANK CA	28,030
KARNATAKA BANK SB A/c	2,63,726
STATE BANK OF INDIA SB A/c - ESIC	31,523
BANK OF BARODA A/cs	6,89,02,828
	<b>7,63,48,878</b>
	AS PER MY REPORT OF EVEN DATE
	(VIJAYAKUMAR SHETTY)
Vice Chancellor Yenepoya (Deemed to be University)	CHARTERED ACCOUNTANT
	MEMBERSHIP NO : 203935
	UDIN : 21203935AAAACK7899
PLACE: MANGALORE	Registrar YENEPOYA (Deemed to be University)
DATE: 25.10.2021	

**ATTESTED**

  
Dr. Gangadhara Somayaji K.S.  
Registrar  
Yenepoya (Deemed to be University)  
University Road, Deralakatte  
Mangalore-575 018, Karnataka





**VIJAYAKUMAR SHETTY**

**B.Com.,F.C.A.**

**Chartered Accountant**

**2nd Floor, Balmatta Complex,  
Balmatta**

**Mangalore-575001**

**☎ 0824-2423413,2429107(Fax)**

**0824- 2217746 (R)**

**📞 98450 82430**

**AUDITOR'S REPORT**

1.I have audited the attached Balance Sheet of Yenepoya (Deemed to be University), University Road, Deralakatta, Mangalore – 575018 as at 31<sup>st</sup> March, 2021, and also the Income and Expenditure Account for the year ended on that date annexed thereto.

2.These financial statements are the responsibility of the university's Management. My responsibility is to express an opinion on these financial statements based on my audit.

3.I conducted my audit in accordance with auditing standards generally accepted in India. Those Standards require that I 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 management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion, and I report that:

a) I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of my audit.

b) In my opinion, proper books of account have been maintained by the University so far as appears from my examination of such books of account.

c) In my opinion and to the best of my information and according to the explanations given to me, the said accounts give a true and fair view:-

(i) in the case of the Balance Sheet, of the state of affairs of the above named University as at 31<sup>st</sup> March, 2021, and

(ii) in the case of the Income and Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

Place: Mangalore  
Date : 25.10.2021

(VIJAYAKUMAR SHETTY)  
B.Com.,F.C.A.,  
Chartered Accountant  
Membership No : 203935  
UDIN : 21203935AAAACK7899

**ATTESTED**

*ls*

**Dr.Gangadhara Somayaji K.S.**  
Registrar  
Yenepoya(Deemed to be University)  
University Road, Deralakatte  
Mangalore-575 018, Karnataka

