

INDEPENDENT AUDITOR'S REPORT

To the members of
Bapatla Women's Engineering College
(One of the education institution under Bapatla Education Society)

Report on the Audit of the financial statements

Opinion

We have audited the accompanying financial statements of **Bapatla Women's Engineering College (One of the education institution under Bapatla Education Society) ("the Entity")** which comprise the balance sheet as at March 31, 2025, statement of Income and Expenditure and the Statement of Receipts and Payments for the year then ended.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2025, its financial performance and its cash flows for the year then ended in accordance with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the financial statements* section of our report. We are independent of the entity in accordance with the ethical requirement that are relevant to the audit of financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

Management of the entity is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are also responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Report on Other Legal and Regulatory Requirements

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion proper books of account, as required by relevant laws have been kept by the Society so far as it appears from our examination of those books.
- The Balance Sheet, Statement of Income and Expenditure and Statement of Receipts and Payments, dealt with by this Report are in agreement with the books of account.

For Mastanaiah & Co
Chartered Accountants
Firm Reg. No.: 0020395



CA G. Saibabu
Partner
Membership No.: 018320



Place: Guntur
Date: 25-10-2025

UDINT 25018320BML8A56116

Bapatla Women's Engineering College

(Or of the education institutions under Bapatla Education Society)

Receipts and Payments account for the year from April 01, 2024 to March 31, 2025

(All amounts are in ₹ except otherwise stated)

Receipts		Amount	Payments		Amount
To	Opening Balance		By	Transactions during the year	
	Cash at Bank	3,477,910		College Maintenance	5,447,259
				Functions	287,076
To	Transactions during the year			Salaries	24,047,533
	Bank Interest	149,787		Transport Charges	20,635
	Interest on Fixed Deposits	1,044,548		Internet Expenses	833,692
	Other Fee Collections from Students	11,967,148		Power & Fuel	2,723,038
	Tuition Fee	44,190,349		Printing and Stationary	627,297
				University Fees	10,404,223
	Receipts from Fixed Deposits	22,558,000		Bank Charges	9,414
	Caution Deposit	322,500		Examination Expenditure	27,989
	General Insurance received	147,770		Library Journals	135,070
	Advances recovered	6,626,768		Staff Insurance	13,703
	Inter Balances Adjustment	1		Rates and Taxes	234,697
				Sports and Games	100,293
				Advertisement	33,027
				Professional Charges	21,240
				Training and Placement	1,365
				Investment in Fixed Deposits	25,120,000
				Investment in Fixed Assets	10,456,989
				General insurance paid	125,202
				TDS and TCS Receivable during the year	25,923
				Advances paid	7,090,758
				Caution Deposit	200,000
				Closing Balance	
				Cash at Bank	2,498,358
Total		90,484,781	Total		90,484,781



For MASTANAIAH & CO.,
CHARTERED ACCOUNTANTS
 Regd. No: 002039 S

[Signature]
PARTNER
CA. G. SAI BABU, B.Com., FCA
 M.No: 18320

[Signature]
SECRETARY
Bapatla Women's
Engineering College
RAPATI A

Bapatla Women's Engineering College

(Or of the education instituions under Bapatla Education Society)

Income and Expenditure account for the year ended on March 31, 2025

(All amounts are in ₹ except otherwise stated)

Expenditure		Annex.	Amount	Incomes		Annex.	Amount
To	College Maintainence	I	5,447,259	By	Bank Interest		149,787
To	Functions		287,076	By	Interest on Fixed Deposits		1,044,548
To	Salaries	II	24,047,533	By	Other Fee Collections from Students	A	11,967,148
To	Transport Charges		20,635	By	Tuition Fee		44,190,349
To	Internet Expenses		833,692				
To	Power & Fuel	III	2,723,038				
To	Printing and Stationary		627,297				
To	University Fees	IV	10,404,223				
To	Bank Charges		9,414				
To	Examination Expenditure		27,989				
To	Library Journals		135,070				
To	Staff Insurance		13,703				
To	Rates and Taxes		234,697				
To	Sports and Games		100,293				
To	Advertisement		33,027				
To	Professional Charges		21,240				
To	Training and Placement		1,365				
To	Excess Of Income Over Expenditure		12,384,281				
			57,351,832				57,351,832



For MASTANAIAH & CO.,
CHARTERED ACCOUNTANTS
 Regd. No: 002039 S

[Signature]
PARTNER
CA. G. SAI BABU, B.Com., FCA
 M.No: 18320

[Signature]
SECRETARY
Bapatla Women's
Engineering College
RAPATI A

Bapatla Women's Engineering College**(Of the education institution under Bapatla Education Society)**

Details of Expenditure for the year ended on March 31, 2025

(All amounts are in ₹ except otherwise stated)

Annex.	Particulars of Expenditure	Amount
I	College Maintainance	
	College Maintainance	1,655,143.00
	First Aid	2,546.00
	Garden Maintainance	218,877.00
	Lab Consumables	52,204.00
	Postal, Telephone, Newspaper Charges	35,598.00
	Repairs & Maintainance	3,286,228.00
	Patient Registration Charges	5,000.00
	Placement Expenditure	8,553.00
	Skill Development Expenditure	183,110.00
		5,447,259.00
II	Salaries	
	CRT Remuneration	694,050.00
	EPF	918,308.00
	ESIC	74,171.00
	INCOME TAX	298,697.00
	Remunerarion	126,000.00
	Remuneration to Examiners	208,625.00
	Salary	21,727,682.00
		24,047,533.00
III	Power & Fuel	
	Electricity Charges	2,723,038.00
		2,723,038.00
IV	University Fees	
	APSCHE	88,050.00
	IETE Fee Payment	66,700.00
	ISO, CSI Certifications	17,700.00
	NAAC	1,597,033.00
	R.V Fee to ANU	319,360.00
	University Affiliation Related Fee	2,884,800.00
	University Exam Fee	5,430,580.00
		10,404,223.00




SECRETARY
Bapatla Women's
Engineering College
RAPATI A

Bapatla Women's Engineering College

(Of the education institutions under Bapatla Education Society)

Details of Incomes for the year ended on March 31, 2025

(All amounts are in ₹ except otherwise stated)

Annex.	Particulars of Incomes	Amount
A	Other Fee Collections from Students	
	Admission Fee	241,500
	Common Due	85,440
	Condonation Fee	46,980
	CRT Fee Collection	846,169
	Encashment of Demand Drafts	41,116
	Fines & Dues	16,120
	Migration Fee	350
	Miscellaneous Income	43,643
	Remuneration From ANU	3,250
	Skill Development Receivables	203,722
	Special Fee	4,373,283
	IETE Fee Collection	111,167
	Examination Fee	5,821,110
	Revaluation Fee	184,870
	Less:	
	<i>Fees refunded</i>	41,116
	<i>Refundable Exam Fee</i>	10,456
		11,967,148




SECRETARY
Bapatla Women's
Engineering College
RAPATI A

Bapatla Women's Engineering College
(Of the education institutions under Bapatla Education Society)
Balance Sheet as at March 31, 2025
(All amounts are in ₹ except otherwise stated)

Liabilities	Amount	Assets	Amount
Capital Fund		Fixed assets -	
Opening Balance (net)	165,796,106	Land and Buildings	139,930,310
Add: Excess of Income over expenditure for the year	12,384,281	Equipment's	38,699,515
	178,180,387	Other fixed assets	11,597,638
Inter Institutional Transfers -		Fixed deposits - General	29,930,000
- BES - A/c No.: 299	3,550,000	Current Assets:	
- BES - A/c No.: 2136	39,229,621	Electrical Deposit	190,500
Other Payables -		Advances	466,990
Cautions Deposit	2,040,400	TDS Receivable	189,725
General Insurance	323,026	TCS Receivable	930
Other Payables	230,955	Interest receivable	50,424
Others	1	Balances in Bank	2,498,358
	223,554,390		223,554,390



For MASTANAIAH & CO.,
CHARTERED ACCOUNTANTS
Regd. No: 002039 S
[Signature]
PARTNER
CA. G. SAI BABU, B.Com., FCA
M.No: 18320

[Signature]
SECRETARY
Bapatla Women's
Engineering College
BAPATI A

Bapatla Women's Engineering College, Bapatla**(One of the education institutions under Bapatla Education Society)**

Details of Fixed Assets as at March 31, 2025

(All amounts are in ₹ except otherwise stated)

(Fixed Assets)

Description of assets	Opening	Additions during the year	Deletions made during the year	Closing balance
Land and Buildings				
Building Affiliation	945,671	-	-	945,671
Building Extension	124,880,185	-	-	124,880,185
BWEC - Lawn	195,055	-	-	195,055
Compound Wall	763,217	1,575,750	-	2,338,967
Food Court	8,570,130	-	-	8,570,130
Hostel Buildings	211,530	-	-	211,530
Roads	1,511,835	-	-	1,511,835
Vehicle Shed	478,137	-	-	478,137
Play Ground	367,966	430,834	-	798,800
Equipment's				
Computer System	6,699,886	-	-	6,699,886
Equipment	25,233,719	4,492,616	-	29,726,335
Lift	-	2,014,420	-	2,014,420
Physics Lab Equipment	258,874	-	-	258,874
Other fixed assets				
Library books & LR's	4,020,524	-	-	4,020,524
Work Shop	423,732	-	-	423,732
Furniture and Fittings	4,290,013	1,943,369	-	6,233,382
Car	920,000	-	-	920,000
Total	179,770,474	10,456,989	-	190,227,463




SECRETARY
Bapatla Women's
Engineering College
BAPATI A

Bapatla Women's Engineering College, Bapatla
(C..e of the education institutions under Bapatla Education Society)

Details of Bank accounts held for the year 2024-25

Held in the name of	Nature of account	Name of Bank	Account No.	IFS Code	Balance as on March 31, 2025
Bapatla Women's Engineering College	Recurring - 6522	Indian Overseas Bank	180601000006522	IOBA0001806	286,409.19
	Principal - 6778	Indian Overseas Bank	180601000006778	IOBA0001806	241,259.65
	Special Fee - 6524	Indian Overseas Bank	180601000006524	IOBA0001806	196,861.34
	Caution Deposit - 6523	Indian Overseas Bank	180601000006523	IOBA0001806	24,436.82
	BWEC - IOB Online - 6525	Indian Overseas Bank	180601000006525	IOBA0001806	99,323.56
	BWEC (CRT) - 7612	Indian Overseas Bank	180601000007612	IOBA0001806	578,183.97
	Scholorship - 4283	State Bank of India	30918284283	SBIN0010357	86,656.90
	Non-Recurring	State Bank of India	31118778614	SBIN0010357	485,078.90
	BWEC A/c - 9374	State Bank of India	31683229374	SBIN0010357	96,776.00
	BWEC SBI Online	State Bank of India	32133575970	SBIN0010357	212,563.60
	HDFC A/C 25151				39,842.81
	IOB IETE A/C 15666				150,832.24
	Indian Overseas Bank	Indian Overseas Bank	216		133.00
Total					2,498,357.98



[Signature]
SECRETARY
Bapatla Women's
Engineering College
RAPATI A