



B.V.V.S.

BASAVESHWAR ENGINEERING COLLEGE (AUTONOMOUS) (ESTD : 1963)

[Government Aided Institution, Institute under Technical Education Quality Improvement Programme (TEQIP) of World Bank, Accredited by National Board of Accreditation of AICTE, and Affiliated to Visvesvaraya Technological University, Belgaum]

S. Nijalingappa Vidyanagar

BAGALKOT-587 102, Karnataka, India

☎ : 08354 - 234060

Telefax : 08354-234204

e-mail : becprincipal@yahoo.com

Website : www.becbgk.edu

Ref. No. BEC / BGK /

BVV SANGHA'S

Date : _____

BASAVESHWAR ENGINEERING COLLEGE (AUTONOMOUS), BAGALKOT

SCHEDULE-X

SIGNIFICANT ACCOUNTING POLICIES

(As referred in the Balance Sheet as on 31-03-2021)

- 1. Accounting Convention:** Accounts are drawn up on historical cost basis and the same are being maintained generally under Cash System of Accounting subject to few exceptions (Read With Para-9 below)
- 2. Construction of Buildings, Superstructures and Repairs and Maintenance of Buildings:** It is seen that construction of Buildings/Civil Works and repairs and maintenance of Buildings have been carried through Contractors by calling Quotations of Contractors/Approved Contractors and works are entrusted for lowest quotations/rates fixed by the Development (Building) Section/Committee attached to the College, depending upon the nature and quantum of works.
- 3. Fixed Assets:** Buildings/Civil Structures and Movable Assets like Educational Equipments, Tools, Instruments, Furniture and Fixtures have been taken at cost as reduced by Depreciation wherever provided.
- 4. Depreciation:** Depreciation has been provided on Buildings and Tools and Equipments, Furniture and alike on Written Down Value Method as per the provisions of the Income Tax Act 1961 subject to library books/journals which are taken as revenue expenditure, in line with the directions by the Fees Fixation Committee of Common Entrance Test Cell Government of Karnataka.
- 5. Revenue Recognition:** Fees Income / Income is recognized on the basis of actual receipts in general under Cash System of Accounting subject to few exceptions. (Read With Para-9 below)
- 6. Owned Fund:** Various Funds are created for acquisition and improvement of Capital Assets and same have been disclosed in the Balance Sheet under the head Capital Fund/Owned Fund (Earmarked Fund) including TEQIP Reserve Fund (which is created as per MOU with World Bank). Further, College Development/Student Infrastructure Development Fees have been capitalized as per earlier practice over the years but from last many years such Fees are being treated as Revenue Income including current financial year 2020-21.



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- 2 -

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7. **Government Grants:** The College is receiving various Government Grants under the heads AICTE, DTE, VTU and alike and such Grants are being utilized as per Grant Sanction Orders for both Capital and Revenue purposes. Further, Capital portion of such Grants are being utilized for acquisition of Capital Assets and the same have been shown under the head Capital Grants on Liabilities side of the Balance Sheet and also Capital Assets like Buildings, Equipments, Furniture and Fixtures and alike on Assets side of the Balance Sheet over last many years as per the practice. Furthermore, no Depreciation is provided as on date on such capital Assets.

8. **Contingent Liabilities:** The same are not booked nor accounted as the College is following Cash System of Account in general.

9. **Advance Tuition Fees:** During the year and even from the Financial year 2013-14 onwards, the College has recognized all Fees received from students as Income including Advance Tuition Fees as per the provisions of Income Tax Act, 1961 under Cash System of Accounting.

PLACE: BAGALKOT.

DATE : 29-11-2021



For Shivaram Hegde & Co.
Chartered Accountants
FRN: 003839S

(S. G. HEGDE)
Partner

B.V.V. SANGHA'S
BASAVESWAR ENGINEERING COLLEGE (AUTONOMOUS), BAGALKOT - 587 102
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To REVENUE INCOME (AIDED)			By SALARY TO STAFF (AIDED)		
Interest on Devp. SB A/cs	3,013.00	4,25,715.50	Teaching Staff	10,58,00,378.00	15,29,20,260.00
Interest on SB A/cs.	1,21,305.00		Teaching Staff (Arrears)	59,70,929.00	
10% Income to Instn.-Consultancy Cell	1,11,512.50		Non-Teaching Staff	3,21,80,800.00	
Sale of Old News Paper	5,761.00		Non-Teaching Staff (Arrears)	44,93,012.00	
Salary Recovered(Teaching & Non-Teaching)	1,48,256.00			<u>14,84,45,119.00</u>	
Interest on Electricity Deposit	35,868.00		By Salary to S.S.Kembavi as per Court Order including Arrears	44,75,141.00	
To REVENUE INCOME (UN-AIDED)			By Arrears of Salary Grant Sanctioned but Recovered in Pay Bill by the DTE (Paid by Adjustment to Govt.)		8,65,636.00
Interest on Reserve Fund (IT-TDS)	1,99,749.00	41,17,628.46	By SALARY TO STAFF (UN-AIDED)		
Interest on Misc. SB A/cs	3,01,169.00		Teaching Staff	10,92,46,892.00	
Miscellaneous Income	9,96,628.16		Non-Teaching Staff	2,21,24,500.00	
Miscellaneous Income-Autonomus	15,18,317.00		Hon./ Salary to Visiting & Part time Faculty	15,90,000.00	
Motor Driving School Fees	76,700.00			<u>13,29,61,392.00</u>	
Round Off	2.30		PF Mgmt.Cont. & Adm. Charges	31,09,724.00	
Staff Salary Recovered	10,25,063.00		Less:PMPRY	1,20,080.00	
To FEES INCOME (AIDED)			ESIC Management Cont.	5,77,184.00	13,65,28,220.00
Tuition Fees	2,57,78,065.00	3,09,52,972.00	By Staff Salary - PG (UN-AIDED)		1,62,98,856.00
Tuition Fees (Arrears)	51,13,565.00		By PG Course Expenditure - DCA (Production Technology)		
Admission Fees	37,200.00		Salary to Staff		
Medical Exam. Fees	33,400.00		By Building Repairs & Maintenance (Aided)	26,41,920.00	71,95,184.00
T.C.Fees	48.00		By Building Repairs and Maintenance(Un-Aided)	23,44,997.00	49,86,917.00
Certificate Fees	22.00		By REVENUE EXPENDITURE (AIDED)		
Identity Card Fees	7,622.00		Bank Commission	31,825.43	
Less:Refund of Fees	3,09,69,922.00		Light & Motive Power	15,41,496.00	
To FEES INCOME (UN-AIDED)	16,950.00		Travelling Allowance	677.00	
Tuition Fees	8,16,15,255.00	12,20,80,273.00	Postage	12,380.00	
Tuition Fees (Arrears)	1,00,42,140.00		Miscellaneous Expenses	33,866.28	
Advance Tuition Fees	2,23,750.00		Consumables Mech. Lab.	99,670.00	
Admission Fees	30,525.00		Consumables Chemistry Lab.	30,439.00	
Medical Exam. Fees	27,000.00		Consumables E & E Dept.	50,465.00	
Identity Card Fees	5,240.00		Consumables Physics Lab.	8,386.00	
TC Fees	34.00		Consumables Civil Lab.	29,718.00	
Infrastructure (Development) Fees	3,01,36,329.00		Consumables Comp. Sc. Lab.	67,599.00	
To P.G. COURSE FEES (UN-AIDED)			Consumable Office	3,09,245.00	
P.G.Course Tuition Fees	40,47,781.00	51,37,616.00	Consumable Mathematics Dept.	10,472.00	
P.G.Course Tuition Fees (Arrears)	10,32,715.00		Consumable Library	8,207.00	
P.G.Diploma Course Fees	57,120.00		Consumable Development Dept	30,884.00	
Ph.D.Tuition Fees (Un-Aided)	99,300.00		Training Programme Expenses	89,327.00	
Ph.D.Tuition Fees (Arrears)	1,81,560.00				



RECEIPTS

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To COMMON FEES (AIDED)					
College Hand Book Fees	83,500.00	<i>OK Sir</i>	BEC Campus Lan Expenses	5,24,515.00	51,93,552.71
News Papers & Periodicals Fees	41,750.00		Building Insurance	2,05,320.00	
Reading Room Fees	41,750.00		Audit & Certificate Fees	4,49,500.00	
Gymkhana Fees	64,900.00		Equip. Repairs & Maintenance	9,039.00	
Association Fees	83,500.00		Membership Fees	52,284.00	
Red Cross Fees	85,650.00		Security Charges	12,19,200.00	
Infrastructure (Development) Fees	2,06,49,280.00		Vehicle Repairs & Maintenance	1,55,838.00	
Convocation & Graduation Day Fees	87,200.00		VTU Affiliation Fees	1,03,200.00	
Re-Registration Fees	1,63,175.00		VTU Consortium Fees	1,20,000.00	
College Miscellany	15,000.00		2,13,15,705.00	By REVENUE EXPENDITURE(UN-AIDED)	
To COMMON FEES (UN-AIDED)			UG/PG Affiliation Fees (VTU/AICTE)	2,88,800.00	
College Hand Book Fees	63,000.00		VTU Consortium Annual Members Fees	80,000.00	
Duplicate Marks Card Fees	12,100.00		Bank Commission	1,14,071.70	
Association Fees	60,100.00		Consumable -IP. Dept.	21,159.00	
Plagiarism Fees	52,100.00		Miscellaneous Expenses	89,229.50	
Gymkhana Fees	51,100.00		Security Charges	45,56,800.00	
News Papers & Periodicals Fees	31,500.00		Consumable- Auto. Dept.	19,356.00	
Reading Room Fees	35,925.00		Consumable- IT Dept	20,006.00	
Library/Technical Journal Fees	73,250.00		Consumable -Bio Tech Dept.	4,58,251.60	
Red Cross Fees	65,175.00		Consumable- E & C	3,39,058.00	
Student Other Fees	2,31,092.00		Consumable- E & E	5,900.00	
Fine Fees	2,62,270.00		Consumable- to Server Room	2,158.00	
Make up Examination Fees	23,000.00		Consumable- Development Dept.	36,698.00	
Autonomous Convocation Fees	14,01,452.00		Consumable- IS Dept	1,32,906.00	
Autonomous Exam Fees	1,16,530.00		Consumable - Office	1,16,898.00	
Autonomous Challaenge Revaluation Fees	59,350.00		Consumable to Artificial Intelligency	1,232.00	
Autonomous Document Verification	2,600.00		Travelling Expenses	31,978.00	
Autonomous Photocopy	23,150.00		Advertisement	2,99,250.00	
Autonomous Re-Registration Fees	52,78,144.00		Legal & Consultation Fees	1,55,000.00	
TC Form Fees	302.00		Telephone Expenses	9,774.00	
Supplimentary Fees	29,200.00		Printing & Stationery	46,561.00	
Duplicate Identy Card	2,500.00		Light & Motive Power	8,59,761.00	
Other Miscelleaneous Fees (PDC)	1,67,600.00	80,41,440.00	Autonomous (Status) Expenditure	14,40,136.00	
To OTHER FEES/INCOME (UN-AIDED)			Autonomous Postage	9,900.00	
Tanscript	33,850.00		LIC Committee Expenses	13,850.00	
Name Correction Fees	17,500.00		Autonomoun Practical Exam.Expenses	50,290.00	
Mal Practice Case Fees	28,300.00	79,650.00	Chatram Rent	12,100.00	
To STATE GOVT. GRANTS			Building Insurance	1,36,880.00	
Maintenance Grant for Salary including Arrears Received	12,50,50,606.00		BOS Meeting Expenses	6,200.00	
Arrears of Salary Grant not Received but adjusted in Pay Bills	8,65,636.00	12,59,16,242.00	Other Membership Fees	21,286.00	
			Training and Programmes Expenses	46,698.00	
			Motor Driving School Expenses	40,000.00	
			Equipment Repair and Maintenance	67,485.00	



RECEIPTS

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To PLACEMENT CELL INCOME:					
Int. on Placement Cell SB A/c.	40,550.00	<i>Other</i>	Vehicles Repairs & Maintenance	78,363.60	1,00,38,473.80
- Training Programme Fees	18,32,581.00		Vehicle Insurance	25,528.40	
TCS Gates - NISM	1,82,906.41		Paramarsha Scheme Expenses.	7,750.00	
IIT Gate	2,32,975.00		Radio Station Expenses	3,166.00	
	22,89,012.41		Paper Setting Expenses	3,93,993.00	
Less: Training programme Expenses	13,34,384.54	9,54,627.87	By EXPENDITURE OUT OF FEES(AIDED)		
To SALARY DEDUCTIONS:			Identity Card Fees	5,625.00	
Prof. Tax	6,93,500.00		College Hand Book Fees	31,360.00	
Income Tax	3,98,42,680.00		News Papers & Periodicals	50,540.00	
F.B.F.	13,935.00		Reading Room Expenses	66,230.00	
L I C	1,25,84,610.00		Medical Exam. Fees	35,000.00	
Covid-19 Relief Fund	18,67,342.00		Internet Campus Lan	12,74,400.00	
BVVS Staff Quarters Rent	6,74,391.00		Library Books & Journals	17,37,110.00	
-G.S.L.I	16,02,700.00		Student Insurance	5,40,000.00	
Provident Fund Contribution	59,70,532.00		Red Cross Expenses	26,250.00	
ESIC	7,10,930.00		By EXPENDITURE OUT OF FEES(UN-AIDED)		
Motagi Basaveshwar Jatra Committee	10,150.00		Gymkhana Fees	45,827.00	
Salary Deductions (Misc)	62,56,875.00	7,02,27,645.00	Identity Card Fees	11,060.00	
To SCHOLARSHIP			Student Insurance	3,60,000.00	
Social Welfare Sch. (GOI SC/ST)	60,64,045.00		Internet/BEC Campus Lan	3,49,677.00	
Other States Scholarship	2,28,060.00		BSNL/Jio Internet Campus Lan	8,49,600.00	
Fees Concession Scholarship	54,030.00		Library Books & Journals UG/PG/Consumable	14,89,652.00	
Others / STF & SWF Scholarship	18,780.00	63,64,915.00	Covid-19 Vaxination Expenses	11,500.00	
To CENTRAL GOVT. GRANT(AICTE)			Red Cross Expenses	17,625.00	
Interest on DCA Bank A/cs			By INTEREST ON UNION BANK OF INDIA CLKCC LOAN		
To KSBDB GRANT:			By STUDENT WELFARE PROGRAMME		
KSBDB-Grant	6,20,590.00	4,81,151.00	Graduation Day Expenses	3,650.00	
Interest on KSBDB Grant Saving Bank A/c.	9,898.00		International Women's Week Expenses	9,620.00	
To K-BITS GRANT :			National Day Expenses	15,632.00	
Interest on K-Bits Grant			By DCA GRANT EXPENSES (AICTE) :		
To PMKVY Grant			Consumables/Expenses		
Interest on PMKVY Grant	2,11,034.00	6,30,488.00	By SALARY DEDUCTIONS:		
To VGST Grant	6,995.00		Prof. Tax	6,89,900.00	
To Interest on VGST	16,00,000.00	17,735.00	G.S.L.I	16,02,700.00	
To BISEP Programme Grant:			F.B.F.	13,935.00	
Interest on BISEP Grant	31,123.00	2,18,029.00	Income Tax	3,98,42,680.00	
To OTHER RECEIPTS			L.I.C.	1,25,84,610.00	
SWF & STF Fees	1,50,785.00		Covid-19 Relief Fund	18,67,342.00	
VTU Eligibility Fees	750.00		BVVS Staff Quarters Rent	6,74,391.00	
VTU Career Guidance Fees	63,430.00		PF.Contribution from staff	59,70,532.00	
VTU Sports Development Fees	4,52,175.00		ESIC	7,10,930.00	
VTU Development Fees	15,19,950.00		Motagi Basaveshwar Jatra Committee	10,150.00	
VTU Cultural Activities Fees	1,51,095.00		Salary Deductions (Misc)	62,79,375.00	
VTU Registration Fees	19,07,400.00	63,847.00	By SCHOLARSHIP DISBURSED		
VTU E-Learning Fees	13,53,250.00		Social Welfare Sch. SC/ST	60,94,920.00	
			Others / STF & SWF Scholership	61,770.00	



RECEIPTS

RECEIPTS		AMOUNT	PAYMENTS	AMOUNT
VTU E-Resource Consortium Fees	23,85,250.00		Fees Concession Scholarship	27,92,470.00
VTU Sports Fees and Games Fees	3,36,550.00		Other States Scholarship	1,89,390.00
VTU Change of Branch Fees	30,000.00		By OTHER PAYMENTS	91,38,550.00
VTU Eligibility Fees-Karnataka and Non Karnataka	7,63,500.00		SWF & STF	1,53,500.00
Student Excess Fees	14,60,808.00		VTU Sports Development Fees	1,80,390.50
Consultancy Cell	10,97,975.00		VTU Eligibility Fees-Karnataka and Non karn.	5,73,750.00
NSS Fees	1,51,850.00		VTU Career Guidance Fees	11,955.00
Income Tax (Contractor & Others)	4,74,164.00		Student Excess Fees Refund	15,30,128.00
Income Tax TDS tr. To BVVS	2,11,298.70		VTU Development Fees	2,98,875.00
Women Cell Fees	30,370.00		VTU E-Resource Consortium Fees	4,99,312.50
EPFO Advance	62,46,188.00		VTU Cultural Activities Fees	29,837.50
CET Cell			VTU Registration Fees	12,87,468.50
PG CET Cell	1,23,98,958.00	1,28,90,958.00	VTU Change of Branch Expenses	1,80,000.00
GSLI Claim	4,92,000.00		VTU E-Learning Fees	10,64,625.00
S A Kori (FBF, GSLI, LIC)		11,51,176.00	VTU Sports Fees and Games Fees	59,475.00
S S Balli (FBF, GSLI, LIC)		9,776.00	Ph.D Examination Fees	33,800.00
GSLI - S B Kerur		9,327.00	SBI A/c.No.11002926118-6 PF	93,79,870.00
VTU Phd. Remuneration		6,000.00	Women Cell Fees	20,592.50
Ph.D Examination Fees		1,16,312.00	Consultancy Cell	13,87,017.00
GSLI Advance (MBA/MCA/Unaided)		19,960.00	Income Tax (Contractor & Others)	4,74,164.00
KPSC Exam Receipts		16,84,700.00	NSS Fees	1,100.00
Prof.Tax (TEQIP)		1,13,953.00	CET Cell	1,45,67,888.00
SBI A/c.No.11002926118-6 PF		9,600.00	EPFO Advance	62,46,307.00
Interest on Scholarship SB A/c.		99,58,256.30	Student Suspenses	11,00,993.00
Maila Durgadasimi Salary Suspense-Aided		2,82,492.00	Int.on Scholarship/SC/ST Sch.Cr.to Tresuary	13,34,472.00
Sri S S Kembhavi Salary paid Recovered by Adj.		90,000.00	S A Kori (FBF, GSLI, LIC)	8,602.00
Arrears of Salary Payable to Staff being		3,94,555.00	S S Balli (FBF, GSLI, LIC)	7,467.00
Management Contribution		22,20,099.00	GSLI Claim	17,98,650.00
Arrears of Salary Grant Received but payable		17,31,286.00	KPSC Exam Payments	1,13,953.00
Student Suspense		12,91,973.00	VTU Phd. Remuneration	82,553.00
Interest on PF SBI SB A/c		20,193.00	GSLI Advance (MBA/MCA/Unaided)	16,84,700.00
To DEPOSITS :		5,07,85,405.00	GSLI Advance - S.B.Kerur	6,000.00
Library Deposit-Aided			Prof.Tax (TEQIP)	8,000.00
To Civil Dept. & Elect.Auto & E&C Dept. Dev (to be Capitalised)		93,000.00	Unnat Bharat Abhiyan Prog.Grant-Bank Charges	70.80
To LOANS & ADVANCES		6,02,167.50	Income Tax TDS transfer to BVVS	2,11,298.70
Adv. To Suppliers & Contractors Recovered	1,50,34,921.00		Dr.R N Herakal-DCA	60,000.00
Adv. To Staff (DCA) Recovered	5,87,000.00		By VGST GRANT UTILISED:	4,43,96,815.00
General Advance to staff Recovered	23,73,923.00		Consumables & Expenses	1,124.80
Salary Advance Recovered	20,64,07,933.00		By BISEP PROGRAMME GRANT	4,35,187.00
Salary Advance-GG Kori	2,000.00		Consumables & Expenses	3,01,436.20
Honorarium Advance	15,48,335.00		By PMKVY GRANT UTILISED	4,74,777.00
Salary Advance - PF,ESIC	7,42,524.00		Consumables & Expenses	
Autonomous Examination A/c.:		22,66,96,636.00	By KSBDB GRANT UTILISED :	
Student Suspense			Consumables & Expenses	
		7,51,589.00		



RECEIPTS

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To INTEREST ON TEQIP RESERVE FUND:			By K-BITS (New Age Incubation Network) UTILISED		
Depreciation Fund	6,90,727.00		Consumables & Expenses		1,78,440.85
College Development Fund	7,53,185.00		By BISEP GRANT EQUIPMENTS(UN-AIDED)		15,83,421.00
Maintenance Fund	5,14,249.00		By FURNITURE (AIDED)		1,94,700.00
Staff Development Fund	7,05,141.00		By EQUIPMENTS (AIDED)		5,85,823.00
	26,63,302.00		By EQUIPMENTS (UN-AIDED)		2,54,000.00
Less:Income Tax-TDS	1,99,749.00	24,63,553.00	By EQUIPMENTS (UN-AIDED-DCA)		8,39,823.00
To TEQIP INTEREST ON CLSB A/Cs.:			By EQUIPMENTS (UN-AIDED-KCTU)		60,180.00
Depreciation Fund	698.00		By K-BITS (NEW AGE INCUBATION NETWORK) -EQUIPMENTS		6,34,515.00
College Development Fund	566.00		By COMPUTERS(AIDED)		3,94,800.00
Maintenance Fund	637.00		By COMPUTERS(UN-AIDED)		2,63,200.00
Staff Development Fund	566.00	2,467.00	By BUILDING (UN-AIDED):		
To TEQIP FUND ENCASHED INCLUDING INTEREST:			Main Building-Aided		7,28,365.00
Depreciation Fund	1,22,04,912.00		Building-Un-Aided		13,53,059.00
College Development Fund	1,30,71,884.00		New Auditorium Bldg.(WIP)-Aided		6,87,97,342.00
Maintenance Fund	90,27,700.00		New Auditorium Building (WIP)		1,77,43,311.00
Staff Development Fund	1,20,86,031.00	4,63,90,527.00	Library Extn.Building (WIP)-Aided		85,71,685.00
To COMMUNITY RADIO STATION TRANSFERRED:			Library Extension Building (WIP)		12,99,628.00
Community Radio Station	36,60,940.70		BOSCH Cenet GF& FF Building (WIP)		41,03,539.00
Furniture & Fixtures	9,200.00		By LOANS & ADVANCES :		
Computer & Printer	72,000.00		Salary Advance		20,64,07,933.00
FD with Bank of Baroda	26,803.00	37,68,943.70	Advance to Suppliers & Contractors		1,70,93,647.00
To LOANS :			MCA Cash Book (Net)		84,81,243.00
Loan from Union Bank of India on CLKCC		1,50,00,000.00	General Advance to Staff		18,89,704.00
To ADVANCE FROM TO MANAGEMENT i.e, B.V.V Sangha	25,93,36,081.00		BEC Step Advance		7,00,000.00
Less:Paid during the year	21,50,16,495.20	4,43,19,585.80	Honorarium Advance		15,48,335.00
To BUILDINGS UNDER CONSTRUCTION TR.FROM UN-AIDED SECTION			Salary Advance-PF, ESI		7,42,524.00
TO AIDED SECTION AT 60%			General Advance to Staff-DCA		10,358.00
Auditorium Building (WIP)	6,87,97,342.00		Adv.to Innovation Training Services (Placement)		3,83,500.00
Library Extension Building (WIP)	85,71,685.00	7,73,69,027.00	By DEPOSITS:		
			Library Deposit-Aided		
			By TEQIP RESERVE FUND INVESTMENTS:		
			Depreciation Fund		1,21,70,000.00
			College Development Fund		1,30,30,000.00
			Maintenance Fund		89,95,000.00
			Staff Development Fund		1,20,50,000.00
			By Interest Accrued on TEQIP Reserve Fund Investments:		
			Depreciation Fund		6,38,922.00
			College Development Fund		6,96,696.00
			Maintenance Fund		4,75,680.00
			Staff Development Fund		6,52,255.00
			By LOANS :		
			Loan from Union Bank of India on CLKCC		1,50,00,000.00



B.V.V. SANGHA'S
BASAVESHWAR ENGINEERING COLLEGE (AUTONOMOUS), BAGALKOT - 587 102
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR FROM 01-04-2020 TO 31-03-2021

EXPENDITURE	AMOUNT Rs.	INCOME	AMOUNT Rs.
To Salary to Staff (Aided)	15,29,20,260.00	By Revenue Income (Aided)	4,25,715.50
To Salary to Staff-including PF Contr. (Un-Aided)	13,65,28,220.00	By Revenue Income (Un-Aided)	41,17,628.46
To Salary to Staff - PG (Un-Aided)	1,62,98,856.00	By Govt. Grants (Salary)	12,59,16,242.00
To Salary to Staff - PG (Production Technology)	71,95,184.00	By Fees Income (Aided)	3,09,52,972.00
To Building Repairs and Maintenance(Aided)	26,41,920.00	By Fees Income (Un-Aided)	12,20,80,273.00
To Building Repairs and Maintenance(Un-Aided)	23,44,997.00	By PG Course Tution Fees(Un-Aided)	51,37,616.00
To Revenue Expenditure (Aided)		By Ph.D. Tution Fees (Un-Aided)	2,80,860.00
To Revenue Expenditure (Un-Aided)		By Common Fees (Aided)	2,13,15,705.00
To Expenditure out of Fees (Aided)	37,66,515.00	By Common Fees (Un-Aided)	80,41,440.00
To Expenditure out of Fees (Un-Aided)	31,34,941.00	By Other Fees/Income	79,650.00
To Student Welfare Programme Expenses	28,902.00	By Placement Cell Income	9,54,627.87
To Arrears of Salary Grant Recovered by DTE (Govt.)		By Deficit Carried over to Balance Sheet	3,44,51,465.68
To Interest on CLKCC Loan			
To Depreciation (vide Schedule-VIII)			
	1,20,080.00		
	1,26,76,658.00		
	35,37,54,195.51		35,37,54,195.51

PLACE : BAGALKOT
DATE : 29-11-2021

AS PER OUR SEPARATE REPORT ATTACHED TO BALANCE SHEET OF EVEN DATE


PRINCIPAL,
Basaveshwar Engineering College
BAGALKOT.



For Shivaram Hegde & Co.
Chartered Accountants
FRN: 003839S


(S. G. HEGDE)
Partner

**B.V.V. SANGHA'S
BASAVESHWAR ENGINEERING COLLEGE (AUTONOMOUS), BAGALKOT - 587 102
BALANCE SHEET AS ON 31-03-2021**

FUNDS & LIABILITIES	AMOUNT Rs.	PROPERTIES AND ASSETS	AMOUNT Rs.
CAPITAL FUND/OWNED FUND (INCLUDING EARMARKED FUNDS) As per Schedule - I Part A	42,92,48,055.01	IMMOVABLE PROPERTIES : BUILDINGS AFTER DEPRECIATION As per Schedule - VIIIA	43,52,73,380.52
GOVERNMENT GRANTS (UTILISED FOR CAPITAL EXPENDITURE) As per Schedule - I Part B	10,89,68,989.70	INVESTMENTS & DEPOSITS AT COST: As per Schedule - V	14,47,102.00
LOANS & ADVANCES : Shri BVV Sangha (Management) As per Schedule - II	31,51,98,679.13	TEQIP RESERVE FUND INVESTMENTS IN BANK DEPOSITS (AS PER MOU WITH WORLD BANK): As per Schedule-VII	4,81,33,652.09
DEPOSITS : As per Schedule - III	68,12,193.00	MOVABLE PROPERTIES : EQUIPMENTS, FURNITURE AND OTHER FIXED ASSETS AFTER DEPRECIATION As per Schedule - VIIIB	12,75,95,403.90
OTHER PAYABLES & LIABILITIES : As per Schedule - IV As per Schedule - I Part C	4,11,03,125.35 <u>39,92,383.42</u>	SUNDRY RECEIVABLES & ADVANCES: As per Schedule - VI	7,10,10,001.39
	4,50,95,508.77	INCOME OUTSTANDING: CASH & BANK BALANCES: Cash on hand (Placement Cell) 47,975.00 Cash at Banks -As per Schedule -IX <u>70,64,952.69</u>	71,12,927.69
		INCOME & EXPENDITURE A/C. : Deficit ALBS 18,02,99,492.34 Add: Deficit for the year <u>3,44,51,465.68</u>	21,47,50,958.02
GRAND TOTAL Rs.	<u>90,53,23,425.61</u>	GRAND TOTAL Rs.	<u>90,53,23,425.61</u>

(*) ALBS : Denotes As per Last year Balance Sheet.

DECLARATION BY THE MANAGEMENT :

- 1 ACCOUNTS ARE MAINTAINED GENERALLY ON CASH BASIS.
- 2 FIGURES HAVE BEEN RE-GROUPED WHEREVER NECESSARY AS COMPARED TO PRECEEDING YEAR.
- 3 SIGNIFICANT ACCOUNTING POLICIES GIVEN IN SCHEDULE-X.
- 4 THE ABOVE BALANCE SHEET TO THE BEST OF MY KNOWLEDGE AND BELIEF CONTAINS A TRUE ACCOUNT OF FUNDS AND LIABILITIES AND OF PROPERTIES AND ASSETS OF THE COLLEGE

PLACE : BAGALKOT
DATE : 29-11-2021


PRINCIPAL,
Basaveshwar Engineering College
BAGALKOT.

AUDITOR'S CERTIFICATE:

EXAMINED ON THE BASIS OF BOOKS OF ACCOUNTS, EVIDENCES AND INFORMATION GIVEN TO US AND FOUND CORRECT, SUBJECT TO OUR SEPARATE REPORT.



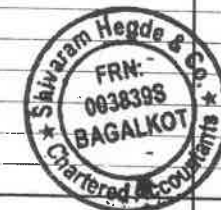
For Shivaram Hegde & Co.
Chartered Accountants
FRN: 003839S


(S. G. HEGDE)
Partner

SHRI B.V.V.SANGHA'S
BASAVESH' R ENGINEERING COLLEGE (AUTONOMOUS), BAGALKOT - 587 102.
SCHEDULE - VIII

STATEMENT OF FIXED ASSETS AS ON 31-03-2021 WITH PARTICULARS OF DEPRECIATION FOR 2020-21

Sl. No.	DESCRIPTION OF ASSETS	W.D.V.AS ON 31-03-2020	ADDITIONS DURING THE YEAR 2020-21	DELETION DURING THE YEAR 2020-21	TOTAL AS ON 31-03-2021 Before Depreciation	Rate of Depn.	Depreciation for 2020-21	Value of Assets after Depreciation As on 31-03-2021
A.	IMMOVABLE PROPERTIES:							
1	Buildings	1,15,96,141.27	20,81,424.00	-	1,36,77,565.27	10%	12,63,685.00	1,24,13,880.27
2	Computer Sc. Building	7,36,554.69	-	-	7,36,554.69	10%	73,655.00	6,62,899.69
3	Play Ground	4,04,728.26	-	-	4,04,728.26	10%	40,473.00	3,64,255.26
4	Indoor Stadium	9,29,538.70	-	-	9,29,538.70	10%	92,954.00	8,36,584.70
5	Information Sc. Building	4,83,199.27	-	-	4,83,199.27	10%	48,320.00	4,34,879.27
6	Library Extension	3,96,286.50	-	-	3,96,286.50	10%	39,629.00	3,56,657.50
7	E&C Building (TEQIP)	11,76,069.49	-	-	11,76,069.49	10%	1,17,607.00	10,58,462.49
8	Ladies Hostel Building	51,65,201.89	-	-	51,65,201.89	10%	5,16,520.00	46,48,681.89
9	Hostel Bldg. Complex	6,74,260.24	-	-	6,74,260.24	10%	67,426.00	6,06,834.24
10	Physics Lab.	4,44,177.15	-	-	4,44,177.15	10%	44,418.00	3,99,759.15
11	Civil Structural Building	7,65,610.60	-	-	7,65,610.60	10%	76,561.00	6,89,049.60
12	Solar Power Station	42,717.68	-	-	42,717.68	10%	4,272.00	38,445.68
13	I.P. Building Extention	6,53,024.01	-	-	6,53,024.01	10%	65,302.00	5,87,722.01
14	Civil Workshop Building	11,29,865.50	-	-	11,29,865.50	10%	1,12,987.00	10,16,878.50
15	Mechanical Extn. Work	9,90,024.63	-	-	9,90,024.63	10%	99,002.00	8,91,022.63
16	Main Building Extension	1,08,27,926.65	-	-	1,08,27,926.65	10%	10,82,793.00	97,45,133.65
17	Placement Cell Building	2,03,47,770.01	-	-	2,03,47,770.01	10%	20,34,777.00	1,83,12,993.01
18	New Hostel V Block	2,30,57,373.30	-	-	2,30,57,373.30	10%	23,05,737.00	2,07,51,636.30
19	New Auditorium Building (WIP)	7,98,20,469.82	20,81,424.00	-	8,19,01,893.82		80,86,118.00	7,38,15,775.82
20	BOSCH Centre GF&FF Building (WIP)	9,60,97,675.00	8,65,40,653.00	6,87,97,342.00	11,38,40,986.00	0%	-	11,38,40,986.00
21	Library Extension Building (WIP)	1,17,84,423.00	41,03,539.00	-	1,58,87,962.00	0%	-	1,58,87,962.00
22	Community Radio Station (WIP)	1,30,10,513.00	98,71,313.00	85,71,685.00	1,43,10,141.00	0%	-	1,43,10,141.00
23	DCA PG Building & Equipments	36,60,940.70	-	36,60,940.70	-	0%	-	-
24	DCA Building PG.	7,30,791.90	-	-	7,30,791.90	0%	-	7,30,791.90
25	Buildings (as per building revaluation statement of AEE, Sub. Dn.PWD,UV/BGK/2009-10/289 Dt:03-07-09)	1,63,771.30	-	-	1,63,771.30	0%	-	1,63,771.30
26	Buildings (as per building revaluation statement of AEE, Sub. Dn.PWD,UV/BGK/2018-19/1158 Dt:13-03-2019) (228927501-12403548.50-43592252)	4,35,92,252.00	-	-	4,35,92,252.00	0%	-	4,35,92,252.00
		17,29,31,700.50	-	-	17,29,31,700.50	0%	-	17,29,31,700.50
		34,19,72,067.40	10,05,15,505.00	8,10,29,967.70	36,14,57,604.70			36,14,57,604.70
	Sub Total of (A) Rs.	42,17,92,537.22	10,25,96,929.00	8,10,29,967.70	44,33,59,498.52		80,86,118.00	43,52,73,380.52



B. MOVABLE PROPERTIES:								
1	Lab. Equip./Tools/Instruments	1,63,34,396.26	8,39,823.00	-	1,71,74,219.26	15%	25,13,146.00	1,46,61,073.26
2	Motor Vehicles	9,99,436.04	-	-	9,99,436.04	15%	1,49,915.00	8,49,521.04
		1,73,33,832.30	8,39,823.00	-	1,81,73,655.30		26,63,061.00	1,55,10,594.30
3	Furniture & Fixtures	93,42,664.97	1,94,700.00	-	95,37,364.97	10%	9,44,001.00	85,93,363.97
4	Project College	6,977.71	-	-	6,977.71	10%	698.00	6,279.71
5	Library Books & Furniture	25,947.94	-	-	25,947.94	10%	2,595.00	23,352.94
6	Gymkhana Equipments	2,894.25	-	-	2,894.25	10%	289.00	2,605.25
		93,78,484.87	1,94,700.00	-	95,73,184.87		9,47,583.00	86,25,601.87
7	Computers	21,20,738.40	6,58,000.00	-	27,78,738.40	40%	9,79,895.00	17,98,843.40
8	Library Books	2.53	-	-	2.53	40%	1.00	1.53
		21,20,740.93	6,58,000.00	-	27,78,740.93		9,79,896.00	17,98,844.93
9	Community Radio Station:							
10	Furniture and Fixtures	9,200.00	-	9,200.00	-	0%	-	-
11	Computers and Printers	72,000.00	-	72,000.00	-	0%	-	-
12	VTU Research Grant Equipments	27,47,989.00	-	-	27,47,989.00	0%	-	-
13	DCA/AICTE Equipments	7,94,46,451.90	60,180.00	-	7,95,06,631.90	0%	-	27,47,989.00
14	DCA Library Books	2,83,622.94	-	-	2,83,622.94	0%	-	7,95,06,631.90
15	DCA Books - PG	10,197.00	-	-	10,197.00	0%	-	2,83,622.94
16	DCA Furniture	1,31,690.00	-	-	1,31,690.00	0%	-	10,197.00
17	PG Books AICTE	1,41,796.40	-	-	1,41,796.40	0%	-	1,31,690.00
18	Book Bank (DTE:SC/ST)	9,01,854.32	-	-	9,01,854.32	0%	-	1,41,796.40
19	SC/ST Book Bank Furniture	31,570.24	-	-	31,570.24	0%	-	9,01,854.32
20	Management Contribution To Teqip for Building and Equipment	53,91,890.00	-	-	53,91,890.00	0%	-	31,570.24
21	VGST Grant Equipments	40,54,238.00	-	-	40,54,238.00	0%	-	53,91,890.00
22	BISEP Grant Equipments	51,88,565.00	15,83,421.00	-	67,71,986.00	0%	-	40,54,238.00
23	SERB R&D Grant Equipments	4,65,222.00	-	-	4,65,222.00	0%	-	67,71,986.00
24	K-BITS Grant Equipments	4,88,860.00	98,300.00	-	5,87,160.00	0%	-	4,65,222.00
25	KCTU Equipments	-	6,34,515.00	-	6,34,515.00	0%	-	5,87,160.00
		9,93,65,146.80	23,76,416.00	81,200.00	10,16,60,362.80		-	6,34,515.00
								10,16,60,362.80
	Sub Total of (B) Rs.	12,81,98,204.90	40,68,939.00	81,200.00	13,21,85,943.90		45,90,540.00	12,75,95,403.90
	GRAND TOTAL (A+B) Rs.	54,99,90,742.12	10,66,65,868.00	8,11,11,167.70	57,55,45,442.42		1,26,76,658.00	56,28,68,784.42

- 1) Depreciation has not been provided on AICTE/DCA and other Grants on - Building(including Revaluation value), Equipments, etc., to date.
- 2) Depreciation has been provided as per the provisions of Income Tax Act 1961 and Additions made during the year, Depreciation is provided @ 50% of Scheduled Rate
- 3) Figures have been regrouped wherever necessary as compared to the immediate preceding previous year.

PLACE : BAGALKOT
DATE : 29-11-2021

PRINCIPAL,
Basaveshwar Engineering College
BAGALKOT.



For Shivaram Hegde & Co.
Chartered Accountants
FRN: 0038398

(S. G. HEGDE)
Partner

SCHEDULE - I

CAPITAL FUND / CAPITAL GRANTS FROM GOVERNMENT AS ON 31-03-2021

Particulars		Amounts
PART - A OWNED FUNDS :		
RESERVE FUND ALBS	13,52,149.23	
Other Funds ALBS	11,353.90	13,63,503.13
Autonomous Examination Fund ALBS		2,12,911.97
College Development Fees ALBS		7,01,09,589.29
Student Infrastructure / Development Fees ALBS		7,03,35,359.00
Civil Dept. Dev. (Consultancy) ALBS		9,07,775.00
Civil Dept & Elect. Dept. Development (Aided) ALBS	95,75,453.25	
Addn. During the year	6,02,167.50	1,01,77,620.75
Department Development (Un-Aided) ALBS		16,17,478.68
Automobile Department Dev. Fund ALBS		55,369.00
Building Revaluation Reserve Fund ALBS		21,65,23,952.50
Income Reserve: Advance Tuition Fees adj. as per IT Returns ALBS		1,46,530.00
TEQIP Reserves as per MOU :		
Depreciation Fund ALBS	1,16,98,840.80	
Add: Interest on Reserve Fund	6,38,922.00	
Add: Interest on CLSB A/c.	698.00	
	1,23,38,460.80	
Less: TEQIP Bank Charges	17.70	1,23,38,443.10
College Development Fund ALBS	1,24,54,992.90	
Add: Interest on Reserve Fund	6,96,696.00	
Add: Interest on CLSB A/c.	566.00	
	1,31,52,254.90	
Less: TEQIP Bank Charges	17.70	1,31,52,237.20
Maintenance Fund ALBS	1,01,12,263.52	
Add: Interest on Reserve Fund	4,75,680.00	
Add: Interest on CLSB A/c.	637.00	
	1,05,88,580.52	
Less: TEQIP Bank Charges	17.70	1,05,88,562.82
Staff Development Fund ALBS	1,14,01,605.67	
Add: Interest on Reserve Fund	6,52,255.00	
Add: Interest on CLSB A/c.	566.00	
	1,20,54,426.67	
Less: TEQIP Bank Charges	17.70	1,20,54,408.97
Building and Other Funds (Placement Cell) ALBS		96,64,313.60
Total Rs.		42,92,48,055.01
PART - B GOVT. GRANTS (CAPITALISED & UTILISED) AICTE/DCA:		
Equipment Grants ALBS		67,95,408.00
Book Bank Grant ALBS		31,09,811.00
Book Bank (Furniture) Grant ALBS		3,00,084.00
Building Grant ALBS		99,000.00
Indoor Stadium Grant ALBS		20,00,000.00
DCA/AICTE/MODROB GRANTS ALBS	7,94,39,595.70	
Addn. during the year	60,180.00	7,94,99,775.70
DNRB Project Grant A/c ALBS		25,38,316.00
VTU Research Grants Equipments ALBS		27,47,989.00
VGST Grant Equipments ALBS		40,54,238.00
K-Bits Grant - Student Equipments ALBS	4,88,860.00	
Addn. during the year	98,300.00	5,87,160.00
SERB R&D Grant Equipments ALBS		4,65,222.00
BISEP Programme Grant Equipments ALBS	51,88,565.00	
Addn. during the year	15,83,421.00	67,71,986.00
Total Rs.		10,89,68,989.70

Contd....2



Particulars		Amounts
PART - C GOVT. GRANTS TO BE UTILISED :		
DCA/AICTE RPS Grants ALBS	5,52,241.86	
Interest on Bank SB A/c.s	8,151.00	
	<u>5,60,392.86</u>	
Less:Revenue Expenses during the year	6,79,350.70	
Less:Grants Utilised towards Capital Expenditure tr. To Utilised	60,180.00	7,39,530.70
		<u>(1,79,137.84)</u>
Grant Group:Equipment - Part I - B		
VGST Grant ALBS	3,66,982.78	
Addn.During the year	16,00,000.00	
Add: Interest on Savings Bank A/c.	31,123.00	
	<u>19,98,105.78</u>	
Less:Utilised during the year	1,124.80	19,96,980.98
KSBDB Grant ALBS	5,64,832.10	
Addn. during the year	6,20,590.00	
Add: Interest on Savings Bank A/c.	9,898.00	
	<u>11,95,320.10</u>	
Less:Utilised during the year	4,74,777.00	7,20,543.10
DSERT Grant ALBS		57,000.00
K-BITS (New Age Incubation Network) ALBS	(5,51,634.00)	
K-Bits Grant - Student ALBS	13,98,191.23	
	<u>8,46,557.23</u>	
Add: Interest on Savings Bank A/c.	17,735.00	
	<u>8,64,292.23</u>	
Less:Utilised during the year	1,78,440.85	
Less:Grants Utilised towards Capital Expenditure Tr.to Utilised	98,300.00	2,76,740.85
		5,87,551.38
SERB R&D Grant ALBS		(14,209.90)
PMKVY Grant ALBS	84,129.10	
Addn. during the year	2,11,034.00	
Add: Interest on Savings Bank A/c.	6,995.00	
	<u>3,02,158.10</u>	
Less:Utilised during the year	3,01,436.20	721.90
BISEP Programme Grant ALBS	27,77,694.80	
Add: Interest on Savings Bank A/c.	63,847.00	
	<u>28,41,541.80</u>	
Less:Utilised during the year	4,35,187.00	
	<u>24,06,354.80</u>	
Less:Grants Utilised towards Capital Expenditure tr. To Utilised	15,83,421.00	8,22,933.80
Total Rs.		39,92,383.42

**SCHEDULE - II
LOANS AND ADVANCES AS ON 31-03-2021**

Particulars		AMOUNT
A. ADVANCE FROM MANAGEMENT -		
B.V.V. SANGHA A/C ALBS		70,33,370.79
Adv. from BVVS ALBS	26,12,33,776.89	
Addn. during the year	4,43,19,585.80	30,55,53,362.69
SHARE FROM MANAGEMENT ALBS	19,16,516.25	
50% Share for Library ALBS	16,000.00	
DCA Management Share ALBS	2,57,700.00	
Adv. From BVVS (Lab) ALBS	4,21,729.40	26,11,945.65
Total Rs.		31,51,98,679.13

Contd...3



**SCHEDULE - III
DEPOSITS AS ON 31-03-2021**

Particulars		AMOUNT
Lib. & Lab. Deposit ALBS	51,65,969.00	
Addn. During the year	93,000.00	
	<u>52,58,969.00</u>	
Less: Paid during the year	1,22,250.00	51,36,719.00
Security Deposit ALBS		15,64,674.00
Staff Quarter Deposit ALBS		80,800.00
Student Deposit (Marks Card) ALBS		30,000.00
Total Rs.		<u>68,12,193.00</u>

**SCHEDULE - IV
OTHER PAYABLES & LIABILITIES AS ON 31-03-2021**

Particulars		Amount
VTU Revaluation/Retotalling Fees ALBS		2,24,170.00
VTU Theory & Practical Rem. ALBS		1,23,322.60
VTU Sports Development Fees ALBS	7,96,028.00	
Addn. During the year	2,71,784.50	10,67,812.50
VTU Registration Fees ALBS	68,44,280.00	
Addn. During the year (Net)	6,19,931.50	74,64,211.50
Technical University Dev. Fees ALBS		800.00
SWF / STF Fees ALBS	2,64,751.00	
Less: Paid during the year	2,715.00	2,62,036.00
VTU NSS Development Fees ALBS		5,28,958.00
Provident Fund ALBS		1,86,269.78
VTU Development Fees Payable ALBS	29,97,935.00	
Addn. During the year	12,21,075.00	42,19,010.00
PF Cont. with SBI ALBS (As per Contra) ALBS	5,13,836.69	
Add: Interest on SBI SB	20,193.00	5,34,029.69
VTU Cultural Activities Fees ALBS	2,43,375.00	
Addn. during the year	1,21,257.50	3,64,632.50
SCHOLARSHIP PAYABLE ALBS	34,89,283.00	
Addn. During the year	63,64,915.00	
	<u>98,54,198.00</u>	
Less: Disbursed during the year	91,38,550.00	7,15,648.00
VTU Challenge Valuation ALBS		1,42,225.00
Student Fees Suspense Payable ALBS	35,045.00	
Addn. During the year	1,90,980.00	2,26,025.00
VTU E-Learning Fees ALBS	52,12,960.00	
Addn. During the year	2,88,625.00	55,01,585.00
VTU Photocopy ALBS		93,000.00
CEP Programme ALBS		1,11,883.00
Part Time QIP Remuneration payable ALBS		4,89,145.00
Student Aid Society ALBS		2,10,772.00
Sundry Payables ALBS		2,29,977.00
VTU NSS Grant ALBS		30,300.00
CSIR Grant ALBS		75,000.00
VTU Refund of RV Fees ALBS		18,959.00
Staff Quarter Rents ALBS		19,500.00
Software Training Programme ALBS		15,000.00
Ground Development Fund ALBS		3,10,400.00
Consultancy Cell ALBS	11,19,309.75	
Less: Paid during the year	2,89,042.00	8,30,267.75
Consultancy (Un-Aided) ALBS		52,035.00
VTU Change of Branch Fees ALBS	18,46,000.00	
Less: Paid during the year	1,50,000.00	16,96,000.00
VTU Career Guidance Fees ALBS	3,39,292.00	
Addn. During the year	51,475.00	3,90,767.00



Particulars		Amount
Autonomous Student Suspense (Examination) ALBS	16,99,496.31	
Addn.During the year	7,51,589.00	24,51,085.31
Misc.Suspenses (Banks) ALBS		77,590.00
Prize Collections (Interest) ALBS		24,322.00
Salary Suspense - MCA ALBS		34,384.00
Comed - K Fees payable ALBS		2,10,000.00
Salary payable ALBS		28,831.00
VTU Sports Fees ALBS	2,17,404.00	
Addn.During the year	2,77,075.00	4,94,479.00
VTU E-Resource Consortium Fees ALBS	22,05,135.00	
Addn.During the year	18,83,937.50	40,89,072.50
VTU Phd Remuneration		33,759.00
BANK SUSPENSES:		
Canara Bank a/c No. 298 Suspenses ALBS	2,34,000.00	
Corporation Bank a/c No.3601 Suspenses ALBS	1,51,950.00	
SBI Bank A/c.No.1186 Suspenses ALBS	(19,496.80)	3,66,453.20
Women Cell Fees ALBS	63,060.00	
Addn.During the year	9,777.50	72,837.50
VTU Eligibility Fees-Karnataka and Non Karnataka ALBS	4,00,500.00	
VTU Eligibility Fees ALBS	17,21,650.00	
Addn.During the year	750.00	
Addn.During the year	1,89,750.00	23,12,650.00
VTU NSS Fees		1,50,750.00
Interest on Scholarship SB A/c.ALBS	10,78,874.00	
Less:Paid during the year	10,51,980.00	26,894.00
Bio-Technology (Consultancy) ALBS		29,400.00
VTU Fine ALBS		12,000.00
Shaila Durgadasimi Salary Suspense-Aided ALBS	2,10,004.72	
Addn.During the year	90,000.00	3,00,004.72
Cash Award (VTU) ALBS		1,00,000.00
GSLI Claim ALBS	6,47,474.00	
Less:Paid during the year	6,47,474.00	-
Dr. R N Herakal-DCA ALBS	60,000.00	
Less:Recovered during the year	60,000.00	-
Unnat Bharat Abhiyan Programme Grant ALBS	49,669.60	
Less:Bank Charges	70.80	49,598.80
Adv. to Staff (DCA)	5,76,642.00	
Less:Dr.Balance ALBS	4,28,214.00	1,48,428.00
Salary Advance-G.G.Kori		2,000.00
S.S.Balli		1,860.00
Ptof.Tax (TEQIP)		1,600.00
Arrears of Salary Payable to Staff being Management Contribution		22,20,099.00
Arrears of Salary Grant Received but payable		17,31,286.00
		4,11,03,125.35

SCHEDULE - V
INVESTMENTS & DEPOSITS AS ON 31-03-2021

Particulars		Amount
DEPOSITS:		
HESCOM Deposit ALBS	5,43,402.00	
Addn.During the year	8,21,250.00	13,64,652.00
Security Deposit (Auto Dept.) with MUL ALBS		40,000.00
Telephone Deposit ALBS	2,200.00	
Addn.During the year	5,000.00	7,200.00
Cylinder Deposit ALBS		2,250.00
Telephone Deposit (Automobile) ALBS		2,000.00
EMD Deposit with Exs. Engr. GRBC Dn. No.5 Koujalagi ALBS		6,000.00
Civil Department Development ALBS		25,000.00
Fixed Deposit with Bank of Baroda-Radio Station ALBS	26,803.00	
Less:Tr.to Radio Station Section	26,803.00	-
Total Rs.		14,47,102.00



SCHEDULE - VI
SUNDRY RECEIVABLES & ADVANCES AS ON 31-03-2021

Particulars	Amount
Exam. Forms ALBS	25,710.00
PF. With SBI ALS (As per Contra) ALBS	19,00,216.09
Addn.during the year	93,79,870.00
	1,12,80,086.09
Less:Recovered during the year	99,58,256.30
Adv. to Suppliers/Contractors ALBS	1,80,45,903.50
Addn. During the year	1,70,93,647.00
	3,51,39,550.50
Less: Recovered during the year	1,50,34,921.00
Adv. to Suppliers/Contractors (DCA) ALBS	2,01,04,629.50
General Advance to Staff ALBS	40,000.00
Addn. During the year	22,85,300.00
	18,89,704.00
	41,75,004.00
Less: Recovered during the year	23,73,923.00
BEC STEP ALBS	68,17,102.50
Addn. during the year	7,00,000.00
Intellectual Property Rights Seminar Grant Receivable (IPRS) ALBS	75,17,102.50
PG Maintenance Grant Receivable ALBS	37,500.00
Staff Devp. Prog. Grant Receivable ALBS	11,75,827.30
Adv. To KRED Ltd.,Bangalore (Renewable Energy Park) ALBS	1,00,000.00
KRED Ltd.,Bangalore (Renewable Energy Park) Grant Exp. ALBS	4,22,562.00
CSIR Advance ALBS	2,07,500.00
VTU Convocation Fees ALBS	1,32,000.00
Alumuni Building Advance ALBS	800.00
Basaveshwar Bank Suspense ALBS	5,00,000.00
VTU Change of Branch Fine Fees (Net) ALBS	55,000.00
M.Tech.Comp.Science (QIP) (Net) ALBS	4,30,000.00
M.Tech.E & C (QIP) ALBS	4,30,000.00
MCA College ALBS	20,63,241.00
Addn. During the year (Net)	21,20,405.00
Autonomus Examination-Advance to Staff ALBS	1,93,95,889.00
Misc.Suspenses (Banks) ALBS	84,81,243.00
Salary Advance - PF (MBA/MCA/BEC Step) ALBS	2,78,77,132.00
Mahiti Sindhu Programme ALBS	10,25,000.00
Patent Regn. and Other Charges ALBS	49,666.00
ESI Receivable from Employees ALBS	24,114.00
Receivable from S A Kori(FBF, GSLI, LIC) ALBS	44,439.30
Less:Recovered during the year	28,275.00
Salary Advance ALBS	8,578.00
GSLI Advance (MBA/MCA/Unaided/Step) ALBS	1,934.00
Placement Cell Suspense ALBS	1,174.00
TEQIP Cash Book ALBS	760.00
VTU Examination Fees ALBS	16,000.00
CET/PG CET Cell	1,400.00
Less:Cr.Balance ALBS	1,17,978.00
Less:Cr.Balance ALBS	21,934.00
VTU Ph.D Fees	14,73,725.00
Less:Cr.Balance ALBS	16,76,930.00
S.S.Kemabavi Salary as per Court Order ALBS	23,020.00
Less:Recovered during the year	13,840.00
Staff Professional Tax Excess paid ALBS	1,700.00
Less:Recovered during the year	3,94,555.00
Salary Deductions (Misc)	3,94,555.00
Adv.to Innovation Training Services (Placement)	-
EPFO Advance	3,600.00
Student Excess Fees	3,600.00
	22,500.00
	8,33,500.00
	119.00
	69,320.00
Total Rs.	7,10,10,001.39



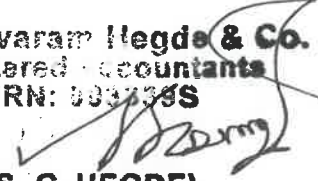
SCHEDULE - VII
INVESTMENTS - TEQIP RESERVE FUND INVESTMENTS AS ON 31-03-2021

Particulars		Amount
Depreciation Fund CLSB 100004(5648)	19,580.26	
Add:Net Deposits	35,592.30	55,172.56
College Development Fund CLSB 100005(5656)	15,164.36	
Add:Net Deposits	42,432.30	57,596.66
Maintenance Fund CLSB 100006(5664)	18,530.58	
Add:Net Deposits	33,319.30	51,849.88
Staff Development Fund CLSB 100007(5672)	15,618.13	
Add:Net Deposits	36,579.30	52,197.43
Depreciation Fund - KCC with Corp.Bank ALBS	1,16,79,260.54	
Addn. During the year	1,21,70,000.00	
Add:Int.Acc.	6,38,922.00	
	<u>2,44,88,182.54</u>	
Less:Encashed during the year	1,22,04,912.00	1,22,83,270.54
College Devp Fund - KCC with Corp.Bank ALBS	1,34,39,827.54	
Addn. During the year	1,30,30,000.00	
Add:Int.Acc.	6,96,696.00	
	<u>2,71,66,523.54</u>	
Less:Encashed during the year	1,30,71,884.00	1,40,94,639.54
Maintenance Fund - KCC with Corpn.Bank ALBS	90,93,733.94	
Addn. During the year (Net)	89,95,000.00	
Add:Int.Acc.	4,75,680.00	
	<u>1,85,64,413.94</u>	
Less:Encashed during the year	90,27,700.00	95,36,713.94
Staff Devp. Fund - KCC with Corpn.Bank ALBS	1,13,85,987.54	
Addn. During the year (Net)	1,20,50,000.00	
Add:Int.Acc.	6,52,255.00	
	<u>2,40,88,242.54</u>	
Less:Encashed during the year	1,20,86,031.00	1,20,02,211.54
		4,79,16,835.56
Total Rs.		4,81,33,652.09

PLACE : BAGALKOT
DATE : 29-11-2021


PRINCIPAL,
Basaveshwar Engineering College
BAGALKOT.



For Shivaram Hegde & Co.
Chartered Accountants
FRN: 003839S

(S. G. HEGDE)
Partner