



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 31-03-2022)

- 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-5 and 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). Further, fees income is booked on the basis of admission through CET for F.Y.2021-22 for new admissions and the same are shown as receivables from CET.
- 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 few years such Fees are being treated as Revenue Income including current financial year 2021-22.



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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 : 21-09-2022


Principal,
Basaveshwar Engineering College
BAGALKOT



For Shivaram Hegde & Co.
Chartered Accountants

FRN: 0036396


(S. G. HEGDE)

B.V.V. SANGHA'S
BASAVESHWAR ENGINEERING COLLEGE (AUTONOMOUS), BAGALKOT - 587 102
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2021 TO 31-03-2022

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT
To REVENUE INCOME (AIDED)			By SALARY TO STAFF (AIDED)	
10% Income to Instr.-Consultancy Cell	97,895.00		Teaching Staff	10,87,82,846.00
Sale of Old News Paper	8,798.00		Teaching Staff (Arrears)	1,28,23,693.00
Salary Recovered(Teaching & Non-Teaching)	2,01,333.00	3,08,026.00	Non-Teaching Staff	3,18,26,252.00
To INTEREST ON BANK DEPOSITS/HESCOM(AIDED)			Non-Teaching Staff (Arrears)	29,02,998.00
Interest on Devp. SB A/cs	8,630.00		By Arrears of Salary Grant Sanctioned but Recovered in Pay Bills by the	
Interest on SB A/cs.	1,99,319.00		DTE (Paid by Adjustment to Govt.) (AIDED)	7,92,020.00
Interest on Electricity Deposit	25,660.00	2,33,609.00	By SALARY TO STAFF (UN-AIDED)	
To REVENUE INCOME (UN-AIDED)			Teaching Staff	11,12,18,813.00
Miscellaneous Income	51,37,655.36		Non-Teaching Staff	2,20,94,550.00
Automobile Consultancy	2,83,795.00		Hon./ Salary to Visiting & Part time Faculty	14,73,600.00
Consultancy - BEC Campus LAN	83,708.00			13,47,86,963.00
Motor Driving School Fees	95,350.00		PF Mgmt.Cont. & Adm. Charges	32,27,506.00
Institutional Income	8,695.00		Less:PMPRY	56,866.00
Scrap Sales	2,88,000.00		ESIC Management Cont.	5,39,387.00
Staff Salary Recovered	12,52,406.00	71,49,609.36	By Staff Salary - PG (UN-AIDED)	
To INTEREST ON BANK DEPOSITS(UN-AIDED)			By PG Course Expenditure - DCA (Production Technology) (UN-AIDED)	
Interest on Reserve Fund (IT-TDS)	2,62,119.00		Salary to Staff	72,62,976.00
Interest on Misc. SB A/cs	4,01,727.00		By Building Repairs & Maintenance (Aided)	35,61,093.00
Interest on Bank FDR	6,041.00	6,69,887.00	By Building Insurance(Aided)	3,06,611.00
To FEES INCOME (AIDED)			By Building Repairs and Maintenance(Un-Aided)	51,66,400.00
Tuition Fees	3,12,50,090.00		By Building Insurance(Un-Aided)	2,40,909.00
Tuition Fees (Arrears)	43,49,605.00		By REVENUE EXPENDITURE (AIDED)	
Admission Fees	47,800.00		Advertisement Expenses	95,122.00
Medical Exam. Fees	33,840.00		Bank Commission	47,644.46
T.C.Fees	38.00		Light & Motive Power	15,27,855.84
Identity Card Fees	9,660.00	3,56,91,033.00	Travelling Allowance	36,999.00
To FEES INCOME (UN-AIDED)			Postage	11,320.00
Tuition Fees	9,18,35,145.00		Miscellaneous Expenses	66,202.00
Tuition Fees (Arrears)	2,34,17,519.00		Consumables Mech. Lab.	50,659.00
Advance Tuition Fees	3,66,800.00		Consumables Chemistry Lab.	51,092.00
Admission Fees	44,600.00		Consumables E & C Dept.	15,330.00
Medical Exam. Fees	27,210.00		Consumables Physics Lab.	15,093.00
Identity Card Fees	8,260.00		Consumables Civil Lab.	3,00,163.00
TC Fees	54.00		Consumables Comp. Sc. Lab.	33,380.00
Infrastructure (Development) Fees	2,20,07,086.00	13,77,06,674.00	Consumable Office	3,59,509.00
To P.G. COURSE FEES (UN-AIDED)			Consumable E & E Dept.	31,095.00
P.G.Course Tuition Fees	31,68,300.00		Audit & Certificate Fees	4,80,000.00
P.G.Course Tuition Fees (Arrears)	16,96,530.00	48,64,830.00	Training Programme Expenses	20,684.00
To Ph.D COURSE FEES (UN-AIDED)			BEC Campus Lan Expenses	2,03,959.00
Ph.D.Tuition Fees	14,04,140.00		Equip. Repairs & Maintenance	45,530.00
Ph.D.Tuition Fees (Arrears)	22,10,590.00	36,14,730.00	Security Charges	12,58,880.00



RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To COMMON FEES (AIDED)			Membership Fees (VTU Consortium)	1,12,000.00	
College Hand Book Fees	84,550.00		Vehicle Repairs & Maintenance	2,36,997.00	49,99,514.30
News Papers & Periodicals Fees	42,300.00		By REVENUE EXPENDITURE(UN-AIDED)		
Reading Room Fees	42,275.00		VTU Consortium Annual Membership Fees	70,800.00	
Gymkhana Fees	60,650.00		Bank Commission	1,73,566.41	
Association Fees	84,550.00		Consumable -IP. Dept.	9,139.00	
Red Cross Fees	81,000.00		Miscellaneous Expenses	1,56,083.50	
Infrastructure Development Fees	3,01,12,868.00		Security Charges	50,45,120.00	
College Miscellany	4,09,086.00	3,09,17,279.00	Consumable- Auto. Dept.	15,154.00	
To COMMON FEES (UN-AIDED)			Consumable- IT Dept	17,527.00	
College Hand Book Fees	65,350.00		Consumable -Bio Tech Dept.	2,16,730.00	
Association Fees	65,500.00		Consumable- E & C	1,57,334.00	
Plagiarism Fees	26,500.00		Consumable- IS Dept	20,829.00	
News Papers & Periodicals Fees	32,700.00		Consumable- Mech. Dept	1,000.00	
Duplicate Marks Card Fees	6,950.00		Consumable - Office	68,645.00	
Reading Room Fees	33,575.00		Consumable to Artificial Intellegency	5,243.00	
Gymkhana Fees	44,970.00		Printing and Stationery	1,16,570.00	
Library & Technical Fees	1,01,750.00		Light & Motive Power	11,84,662.16	
Red Cross Fees	63,200.00		Travelling Expenses	22,894.00	
Ph.D. Course Work	14,960.00		Legal & Certificate Fees	1,19,529.00	
Project Extension	5,000.00		Automobile Consultancy	97,050.00	
Make up Examination Fees	3,65,012.00		Autonomous (Status) Expenditure	43,34,869.00	
Autonomous Challaenge Revaluation Fees	4,50,229.00		Autonomous Postage	10,420.00	
Autonomous Convocation Fees	22,28,400.00		Autonomous Challenge Valauation	53,100.00	
Autonomous Exam Fees	24,200.00		Autonomous Convocation Expenses	6,74,600.00	
Autonomous Photocopy Fees	55,800.00		Autonomous Re-Registration Expenses	1,08,175.00	
Autonomous Re-Registration Fees	14,60,383.00		Autonomous Practical Exam	89,062.00	
Autonomous Re-Totalling Fees	2,000.00		Autonomous Paper Setting Expenses	4,34,044.00	
Autonomous PDC	1,62,605.00		Ph.D.Course Exam Forms Fees	3,860.00	
Autonomous Supplementary Fees	37,51,925.00		BOS Meeting Expenses	2,25,277.00	
Duplicate Identity Card Fees	202.00		E-Lead Certificate Expenses	2,36,000.00	
Ph.D.Course Exam Forms Fees	4,980.00		Other Membership Fees	2,79,470.00	
Other Miscellaneous Fees	19,000.00	89,85,191.00	Training and Programmes Expenses	77,991.00	
To OTHER FEES/INCOME (UN-AIDED)			Motor Driving School Expneses	54,446.00	
Tanscript	33,310.00		Equipment Repair and Maintenance	35,774.00	
Mal Practice Case Fees	20,000.00		Vehicles Repairs & Maintenance	1,86,212.00	
Name Correction Fees	3,080.00	56,390.00	Vehicle Insurance	64,098.00	
To STATE GOVT. GRANTS			Placement Cell Expenditure	7,235.00	
Maintenance Grant for Salary including Arrears Received		13,24,60,682.00	Excess of Expenses over and above Grant	19,641.00	1,43,92,150.07
To PLACEMENT CELL INCOME:			By EXPENDITURE OUT OF FEES(AIDED)		
Int. on Placement Cell SB A/c.	30,199.00		Identity Card Fees	6,250.00	
Training Programme Fees	1,81,003.00		News Papers & Periodicals	45,917.00	
Pre-Placement Fees	5,75,900.00		Medical Exam. Fees	91,941.00	
TPC Contribution	5,57,400.00		Internet Campus Lan	8,17,740.00	
			Library Books & Journals	7,71,070.00	



RECEIPTS		AMOUNT	PAYMENTS		AMOUNT	
TCS Gates - NISM	3,72,213.57	18,28,765.57	Student Insurance	4,62,000.00	22,20,108.00	
IIT Gate	1,12,050.00		Red Cross Expenses	25,190.00		
To SALARY DEDUCTIONS:		6,78,79,742.00	By EXPENDITURE OUT OF FEES(UN-AIDED)		20,18,318.00	
Prof. Tax	6,71,600.00		Gymkhana Fees	89,862.00		
Income Tax	4,41,33,792.00		Identity Card Fees	58,144.00		
F.B.F.	12,510.00		Student Insurance	3,63,000.00		
L I C	1,22,65,784.00		Internet/BEC Capmus Lan	1,55,736.00		
BVVS Staff Quarters Rent	8,64,269.00		BSNL/Jio Internet Campus Lan	6,42,510.00		
G.S.L.I	15,31,600.00		Library Books & Journals UG/PG/Consumable	6,05,841.00		
Provident Fund Contribution	29,79,142.00		Student Excess Fees Refund	83,140.00		
ESIC	1,24,941.00		Red Cross Expenses	20,085.00		
Salary Deductions (Misc)	52,96,104.00		By TEQIP EXPENDITURE			11,06,705.00
To SCHOLARSHIP		55,31,194.00	By Interest on Union Bank of India on CLKCC Loan		3,71,568.00	
Social Welfare Sch. (GOI SC/ST)	53,16,585.00		By STUDENT WELFARE PROGRAMME(UN-AIDED)			
Other States Scholarship	1,62,970.00		Graduation Day Expenses	23,60,990.00		
Others Scholarship	51,639.00		Fresher Day Expenses	95,037.00		
To CENTRAL GOVT. GRANT(AICTE)		3,540.00	International Women's Week Expenses	7,708.00	25,88,735.00	
Interest on DCA Bank A/cs			Education Expo-2021	1,25,000.00		
To KSBDB GRANT:		4,80,438.00	By SALARY DEDUCTIONS:			6,77,99,733.00
KSBDB-Sale of Seeds	1,74,070.00		Prof. Tax	6,71,600.00		
KSBDB-Grant	2,85,000.00		G.S.L.I	15,31,600.00		
Interest on KSBDB Grant Saving Bank A/c.	21,368.00	F.B.F.	12,510.00			
To K-BITS GRANT :		16,458.00	Income Tax	4,41,33,792.00		
Interest on K-Bits Grant			L.I.C.	1,22,65,784.00		
To VGST Grant	1,93,847.00	2,07,895.00	BVVS Staff Quarters Rent	8,64,269.00		
To Interest on VGST	14,048.00		PF.Contribution from staff	29,79,142.00		
To BISEP Programme Grant:			ESIC	1,24,941.00		
Interest on BISEP Grant		25,660.00	Salary Deductions (Misc)	52,16,095.00		
To AICTE Idea Lab Project Grant	44,00,000.00		By SCHOLARSHIP DISBURSED			
To Interest on AICTE Idea Lab Project Grant	1,16,599.90	45,16,599.90	Social Welfare Sch. SC/ST	53,66,490.00		
To AICTE - SPICES Grant			Others Scholership	5,109.00		
To KSCST Grant	1,60,000.00	10,43,541.00	Other States Scholarship	29,370.00		
To Interest on KSCST Grant	562.00		By OTHER PAYMENTS		54,00,969.00	
To Interest on SB - Unnati Bharat Abhiyana Programme Grant A/c.		1,60,562.00	SWF & STF	2,56,380.00		
To OTHER RECEIPTS			VTU Sports Development Fees	3,51,600.00		
SWF & STF Fees	2,52,370.00	1,417.00	VTU Eligibility Fees-Karnataka and Non karn.	1,90,000.00		
VTU Eligibility Fees	1,000.00		VTU Career Guidance Fees	46,880.00		
VTU Career Guidance Fees	60,590.00		VTU Examination Fees	14,960.00		
VTU Sports Development Fees	4,26,500.00		VTU Development Fees	11,72,000.00		
VTU Development Fees	14,42,325.00		VTU E-Resource Consortium Fees	18,26,250.00		
VTU Cultural Activities Fees	1,46,885.00		VTU Cultural Activities Fees	1,17,200.00		
VTU Registration Fees	31,31,380.00		VTU Registration Fees	19,54,500.00		
VTU E-Learning Fees	15,65,550.00		VTU Change of Branch Expenses	60,000.00		



RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
VTU E-Resource Consortium Fees	23,55,000.00		VTU E-Learning Fees	3,36,000.00	
VTU Sports Fees and Games Fees	3,38,650.00		VTU Sports Fees and Games Fees	4,73,342.00	
VTU Change of Branch Fees	60,000.00		SBI A/c.No.11002926118-6 PF (Net)	29,66,329.10	
VTU Eligibility Fees-Karnataka and Non Karnataka	8,08,500.00		Women Cell Fees	10,790.00	
Consultancy Cell	8,25,375.00		Consultancy Cell	11,91,363.00	
NSS Fees	1,37,020.00		Income Tax (Contractor & Others)	8,94,125.00	
Income Tax (Contractor & Others)	8,94,125.00		CET Cell	3,04,46,036.00	
Income Tax TDS tr. To BVVS	2,90,516.00		Prize Money	55,750.00	
Women Cell Fees	28,860.00		Student Suspenses	3,50,350.00	
CET Cell	68,18,356.00		Int.on Scholarship/SC/ST Sch.Cr.to Tresuary	16,734.00	
Salary Payable-V.D.Amagonda	18,902.00		S A Kori (FBF, GSLI, LIC)	3,050.00	
GSLI Claim	16,82,597.00		S S Balli (FBF, GSLI, LIC)	18,595.00	
S A Kori (FBF, GSLI, LIC)	3,040.00		GSLI Claim	16,39,231.00	
S S Balli (FBF, GSLI, LIC)	16,245.00		KPSC Exam Payments	3,01,422.00	
GSLI - S B Kerur	6,000.00		GSLI Advance (MBA/MCA/Unaided)	16,37,300.00	
VTU Phd. Remuneration	30,844.00		GSLI Advance - S.B.Kerur	6,000.00	
Autonomous Ph.D Remuneration	73,374.00		Prof.Tax (TEQIP)	5,600.00	
GSLI Advance (MBA/MCA/Unaided)	16,37,300.00		Unnat Bharat Abhiyan Prog.Grant-Bank Charges	70.80	
KPSC Exam Receipts	3,01,422.00		Income Tax TDS transfer to BVVS	2,90,516.00	
Prof.Tax (TEQIP)	4,800.00		Bank Charges-KCTU Grant	212.40	
MCA PT Payable	200.00		Autonomous Ph.D Remuneration Expenses	6,500.00	
Interest on Scholarship SB A/c.	16,734.00		Management Fees-Adjusted to Advance to Staff	5,96,000.00	
IEEE Membership Fees	21,860.00		IEEE Membership Fees	21,860.00	4,72,56,946.30
Prize Money	77,186.00		By FD with Bilur Gurubasava Co-operative Bank		1,50,000.00
Management Fees-Adjusted to Advance to Staff	5,96,000.00		By DCA GRANT EXPENSES (AICTE) :		
Bank of Baroda A/c.No.10 Suspense	97,800.00		Grant Returned to Granting Agency		1,18,441.60
Student Suspense	2,55,560.00		By BISEP PROGRAMME GRANT		
Bank SB Interest KCTU Grant	3,815.00		Consumables & Expenses		4,130.00
Interest on PF SBI SB A/c	29,302.00	2,44,55,983.00	By VGST GRANT UTILISED:		
To FD with Bilur Gurubasava Co-operative Bank encashed		1,50,000.00	Consumables & Expenses		2,72,991.00
To DEPOSITS :			By KSCST GRANT UTILISED:		
Library Deposit	1,19,500.00		Consumables & Expenses		9,930.00
Security Deposit	75,445.00	1,94,945.00	By KSBDB GRANT UTILISED :		
To Civil Dept. & Elect.Auto & E&C Dept. Dev (to be Capitalised)		5,28,633.00	Salaries, Consumables & Expenses		3,72,378.00
To LOANS & ADVANCES			By K-BITS (New Age Incubation Network) UTILISED:		
Adv. To Suppliers & Contractors Recovered	1,09,00,066.00		Grant refunded to Granting Agency		5,59,259.50
Adv. Recovered from Innovation Training Services	3,83,500.00		By VGST GRANT EQUIPMENTS(UN-AIDED)		11,44,685.00
General Advance to staff Recovered	35,33,016.00		By FURNITURE (AIDED)	48,600.00	
Salary Advance Recovered	21,03,35,549.00		By FURNITURE (UN-AIDED)	6,68,284.00	7,16,884.00
Salary Advance - PF,ESIC	71,81,345.00		By EQUIPMENTS (AIDED)	3,43,140.00	
Honorarium Advance	14,08,440.00	23,37,41,916.00	By EQUIPMENTS (UN-AIDED)	2,69,609.00	6,12,749.00



RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To INTEREST ON TEQIP RESERVE FUND:			By BUILDING (UN-AIDED):		
Depreciation Fund	6,81,794.00		Main Building-Aided	11,77,855.00	
College Development Fund	6,69,469.00		Building-Un-Aided	8,52,929.00	20,30,784.00
Maintenance Fund	5,48,064.00		New Auditorium Bldg.(WIP)-Aided	39,38,299.00	
Staff Development Fund	7,21,871.00		New Auditorium Building (WIP)	30,94,377.00	70,32,676.00
	26,21,198.00		Library Extn.Building (WIP)-Aided	33,46,102.00	
Less:Income Tax-TDS	2,62,119.00	23,59,079.00	Library Extension Building (WIP)	26,29,080.00	59,75,182.00
			Gajanana Temple Under (WIP)		2,48,289.00
To TEQIP INTEREST ON CLSB A/Cs.:			BOSCH Cenet GF& FF Building (WIP)		27,82,009.00
Depreciation Fund	1,643.00		By AUTONOMOUS EXAMINATION A/C.		
College Development Fund	1,657.00		Student Suspenses		5,07,828.15
Maintenance Fund	1,609.00		By PLACEMENT CELL EXPENDITURE:		
Staff Development Fund	1,631.00	6,540.00	Ethnus Consultancy	9,58,497.00	
To TEQIP FUND ENCASHED INCLUDING INTEREST:			Remuneration/Salary	1,53,500.00	
Depreciation Fund	1,32,90,135.00		IIT Gate Expenses	1,12,050.00	
College Development Fund	1,40,16,060.00		Pre-Placement Expenses	6,04,735.00	
Maintenance Fund	99,26,113.00		Soft Skill Training Expenses	23,54,100.00	
Staff Development Fund	1,30,95,146.00	5,03,27,454.00	Training Programme Expenses	1,51,757.00	
To TEQIP Accounts:			Misc. Expenses	7,483.00	
CLSB A/c No 5656 Net Withdrawals		2,748.80	Bank Charges	4,641.78	43,46,763.78
To LOANS :			By LOANS & ADVANCES :		
Loan from Union Bank of India on CLKCC Corpus Fund		1,00,00,000.00	Salary Advance	21,03,08,673.00	
To ADVANCE FROM TO MANAGEMENT i.e, B.V.V Sangha	10,98,46,379.16		Advance to Suppliers & Contractors	1,48,56,595.00	
Less:Paid during the year	6,43,52,516.16	4,54,93,863.00	MCA Cash Book (Net)	70,25,625.00	
			General Advance to Staff	27,50,652.00	
			BEC Step Advance	13,25,000.00	
			Honorarium Advance	14,08,440.00	
			Salary Advance-PF, ESI	71,81,037.00	24,48,56,022.00
			By DEPOSITS:		
			Library Deposit	1,16,500.00	
			Security Deposit	57,155.00	1,73,655.00
			By TEQIP RESERVE FUND INVESTMENTS:		
			Depreciation Fund	1,32,90,000.00	
			College Development Fund	1,40,20,000.00	
			Maintenance Fund	99,20,000.00	
			Staff Development Fund	1,30,90,000.00	5,03,20,000.00
			By Interest Accrued on TEQIP Reserve Fund Investments:		
			Depreciation Fund	6,13,615.00	
			College Development Fund	6,02,522.00	
			Maintenance Fund	4,93,258.00	
			Staff Development Fund	6,49,684.00	23,59,079.00
			By TEQIP BANK CHARGES:		
			Depreciation Fund	70.80	
			College Development Fund	70.80	
			Maintenance Fund	70.80	
			Staff Development Fund	70.80	283.20



RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		By TEQIP BANK ACCOUNTS DEPOSITS:	
		CLSB A/c No 5648 Net Deposits	1,707.20
		CLSB A/c No 5664 Net Deposits	8,046.20
		CLSB A/c No 5672 Net Deposits	6,706.20
		By REPAYMENT OF LOANS :	
		Loan from Union Bank of India on CLKCC Corpus Fund	1,00,00,000.00
Total Receipts for the year	81,16,14,914.63	Total Payment for the year	81,07,99,882.50
Add: Opening Balance		Add: Closing Balance	
Cash on hand :		Cash on hand:	
Cash on hand (Placement Cell) 47,975.00		Cash on hand (Placement Cell) 47,975.00	
Cash at Banks 70,64,952.69	71,12,927.69	Cash at Banks 78,79,984.82	79,27,959.82
GRAND TOTAL Rs.	81,87,27,842.32	GRAND TOTAL Rs.	81,87,27,842.32

DECLARATION BY THE MANAGEMENT :

On behalf of the Management, I hereby certify that the income and expenditure shown above have been actually received/incurred and that no part of it relates to Scholarship or to articles for which a special Grant is sanctioned under the Grant in Aid.

AUDITORS CERTIFICATE:

I certify that I have Audited the Accounts of the College for the year 2021-22 and that the Receipts and Expenditure shown in the above Statement are correctly stated and supported by proper vouchers subject to our separate Report attached to Balance Sheet.

PLACE : BAGALKOT
DATE : 21-09-2022


Principal,
Baseveshwar Engineering College
BAGALKOT



For Shivaram Hegde & Co.
Chartered Accountants
FRN: 0038398


(S. G. HEGDE)
Partner

B.V.V. SANGHA'S
BASAVESHWAR ENGINEERING COLLEGE (AUTONOMOUS), BAGALKOT - 587 102
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR FROM 01-04-2021 TO 31-03-2022

EXPENDITURE	AMOUNT Rs.	INCOME	AMOUNT Rs.
To Salary to Staff (Aided)	15,63,35,789.00	By Revenue Income (Aided)	3,08,026.00
To Arrears of Salary Grant Recovered by DTE (Govt.)	7,92,020.00	By Revenue Income (Un-Aided)	71,49,609.36
To Salary to Staff-including PF Contr. (Un-Aided)	13,84,96,990.00	By Interest on Bank Deposits/HESCOM (Aided)	2,33,609.00
To Salary to Staff - PG (Un-Aided)	1,58,71,869.00	By Interest on Bank Deposits (Un-Aided)	6,69,887.00
To Salary to Staff - PG (Production Technology)	72,62,976.00	By Govt. Grants (Salary)	13,24,60,682.00
To Building Repairs, Maintenance and Insurance (Aided)	38,67,704.00	By Fees Income (Aided)	3,56,91,033.00
To Building Repairs, Maintenance and Insurance(Un-Aided)	54,07,309.00	By Fees Income (Un-Aided)	13,77,06,674.00
To Revenue Expenditure (Aided)	49,99,514.30	By PG Course Tuition Fees(Un-Aided)	48,64,830.00
To Revenue Expenditure (Un-Aided)	1,43,92,150.07	By Ph.D. Tuition Fees (Un-Aided)	36,14,730.00
To Expenditure out of Fees (Aided)	22,20,108.00	By Common Fees (Aided)	3,09,17,279.00
To Expenditure out of Fees (Un-Aided)	20,18,318.00	By Common Fees (Un-Aided)	89,85,191.00
To Student Welfare Programme Expenses (Un-Aided)	25,88,735.00	By Other Fees/Income (Un-Aided)	56,390.00
To Placement Cell Expenditure (Un-Aided)	43,46,763.78	By Placement Cell Income (Un-Aided)	18,28,765.57
To TEQIP Expenditure (Un-Aided)	11,06,705.00	By Deficit Carried over to Balance Sheet	70,65,417.22
To Interest to Union Bank of India for CLKCC Loan (Un-Aided)	3,71,568.00		
To Depreciation (vide Schedule-VIII)	1,14,73,604.00		
	37,15,52,123.15		37,15,52,123.15

Notes/Declaration on Balance Sheet
PLACE : BAGALKOT
DATE : 21-09-2022

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


Principal,
Basaveshwar Engineering College
BAGALKOT



For Shivaram Hegde & Co.
Chartered Accountants
FRN: 0038398

(S. G. HEGDE)
Partner

B.V.V. SANGHA'S
BASAVESHWAR ENGINEERING COLLEGE (AUTONOMOUS), BAGALKOT - 587 102
BALANCE SHEET AS ON 31-03-2022

FUNDS & LIABILITIES	AMOUNT Rs.	PROPERTIES AND ASSETS	AMOUNT Rs.
CAPITAL FUND/OWNED FUND (INCLUDING EARMARKED FUNDS) As per Schedule - I Part A	43,21,42,023.81	IMMOVABLE PROPERTIES : BUILDINGS AFTER DEPRECIATION As per Schedule - VIIIA	44,58,59,204.52
GOVERNMENT GRANTS (UTILISED FOR CAPITAL EXPENDITURE) As per Schedule - I Part B	11,01,13,674.70	INVESTMENTS & DEPOSITS AT COST: As per Schedule - V	14,47,102.00
LOANS & ADVANCES : Shri BVV Sangha (Management) As per Schedule - II	36,06,92,542.13	TEQIP RESERVE FUND INVESTMENTS IN BANK DEPOSITS (AS PER MOU WITH WORLD BANK): As per Schedule-VII	5,04,98,987.89
DEPOSITS : As per Schedule - III	68,33,483.00	MOVABLE PROPERTIES : EQUIPMENTS, FURNITURE AND OTHER FIXED ASSETS AFTER DEPRECIATION As per Schedule - VIIIB	12,60,79,233.90
OTHER PAYABLES & LIABILITIES : As per Schedule - IV	4,46,19,340.00	SUNDRY RECEIVABLES & ADVANCES: As per Schedule - VI	10,87,37,462.49
As per Schedule - I Part C	79,65,262.22	INCOME OUTSTANDING: CASH & BANK BALANCES: Cash on hand (Placement Cell) 47,975.00 Cash at Banks -As per Schedule -IX 78,79,984.82	79,27,959.82
	5,25,84,602.22	INCOME & EXPENDITURE A/C. : Deficit ALBS 21,47,50,958.02 Add: Deficit for the year 70,65,417.22	22,18,16,375.24
GRAND TOTAL Rs.	96,23,66,325.86	GRAND TOTAL Rs.	96,23,66,325.86

(*) 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

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.

PLACE : BAGALKOT
DATE : 21-09-2022


Principal,
Basaveshwar Engineering College
BAGALKOT



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

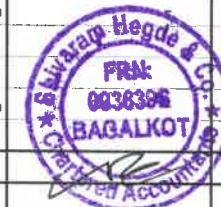

(S. G. HEGDE)
Partner

SHRI B.V.V.SANGHA'S
BASAVESHVAR ENGINEERING COLLEGE (AUTONOMOUS), BAGALKOT - 587 102.

SCHEDULE - VIII

STATEMENT OF FIXED ASSETS AS ON 31-03-2022 WITH PARTICULARS OF DEPRECIATION FOR 2021-22

Sl. No.	DESCRIPTION OF ASSETS	W.D.V.AS ON 31-03-2021	ADDITIONS DURING THE YEAR 2021-22	DELETION DURING THE YEAR 2021-22	TOTAL AS ON 31-03-2022 Before Depreciation	Rate of Depn.	Depreciation for 2021-22	Value of Assets after Depreciation As on 31-03-2022
A.	IMMOVABLE PROPERTIES:							
1	Buildings	1,24,13,880.27	20,30,784.00	-	1,44,44,664.27	10%	13,42,927.00	1,31,01,737.27
2	Computer Sc. Building	6,62,899.69	-	-	6,62,899.69	10%	66,290.00	5,96,609.69
3	Play Ground	3,64,255.26	-	-	3,64,255.26	10%	36,426.00	3,27,829.26
4	Indoor Stadium	8,36,584.70	-	-	8,36,584.70	10%	83,658.00	7,52,926.70
5	Information Sc. Building	4,34,879.27	-	-	4,34,879.27	10%	43,488.00	3,91,391.27
6	Library Extension	3,56,657.50	-	-	3,56,657.50	10%	35,666.00	3,20,991.50
7	E&C Building (TEQIP)	10,58,462.49	-	-	10,58,462.49	10%	1,05,846.00	9,52,616.49
8	Ladies Hostel Building	46,48,681.89	-	-	46,48,681.89	10%	4,64,868.00	41,83,813.89
9	Hostel Bldg. Complex	6,06,834.24	-	-	6,06,834.24	10%	60,683.00	5,46,151.24
10	Physics Lab.	3,99,759.15	-	-	3,99,759.15	10%	39,976.00	3,59,783.15
11	Civil Structural Building	6,89,049.60	-	-	6,89,049.60	10%	68,905.00	6,20,144.60
12	Solar Power Station	38,445.68	-	-	38,445.68	10%	3,845.00	34,600.68
13	I.P. Building Extension	5,87,722.01	-	-	5,87,722.01	10%	58,772.00	5,28,950.01
14	Civil Workshop Building	10,16,878.50	-	-	10,16,878.50	10%	1,01,688.00	9,15,190.50
15	Mechanical Extn. Work	8,91,022.63	-	-	8,91,022.63	10%	89,102.00	8,01,920.63
16	Main Building Extension	97,45,133.65	-	-	97,45,133.65	10%	9,74,513.00	87,70,620.65
17	Placement Cell Building	1,83,12,993.01	-	-	1,83,12,993.01	10%	18,31,299.00	1,64,81,694.01
18	New Hostel V Block	2,07,51,636.30	-	-	2,07,51,636.30	10%	20,75,164.00	1,86,76,472.30
		7,38,15,775.82	20,30,784.00	-	7,58,46,559.82		74,83,116.00	6,83,63,443.82
19	New Auditorium Building (WIP)	11,38,40,986.00	70,32,676.00	-	12,08,73,662.00	0%	-	12,08,73,662.00
20	BOSCH Centre GF&FF Building (WIP)	1,58,87,962.00	27,82,009.00	-	1,86,69,971.00	0%	-	1,86,69,971.00
21	Library Extension Building (WIP)	1,43,10,141.00	59,75,182.00	-	2,02,85,323.00	0%	-	2,02,85,323.00
22	Gajanana Temple under (WIP)	-	2,48,289.00	-	2,48,289.00	0%	-	2,48,289.00
23	DCA PG Building & Equipments	7,30,791.90	-	-	7,30,791.90	0%	-	7,30,791.90
24	DCA Building PG.	1,63,771.30	-	-	1,63,771.30	0%	-	1,63,771.30
25	Buildings (as per building revaluation statement of AEE, Sub. Dn.PWD,UV/BGK/2009-10/289 Dt:03-07-09)	4,35,92,252.00	-	-	4,35,92,252.00	0%	-	4,35,92,252.00
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)	17,29,31,700.50	-	-	17,29,31,700.50	0%	-	17,29,31,700.50
		36,14,57,604.70	1,60,38,156.00	-	37,74,95,760.70			37,74,95,760.70
	Sub Total of (A) Rs.	43,52,73,380.52	1,80,68,940.00	-	45,33,42,320.52		74,83,116.00	44,58,59,204.52



B. MOVABLE PROPERTIES:								
1	Lab. Equip./Tools/Instruments	1,46,61,073.26	6,12,749.00	-	1,52,73,822.26	15%	22,45,117.00	1,30,28,705.26
2	Motor Vehicles	8,49,521.04	-	-	8,49,521.04	15%	1,27,428.00	7,22,093.04
		1,55,10,594.30	6,12,749.00	-	1,61,23,343.30		23,72,545.00	1,37,50,798.30
3	Furniture & Fixtures	85,93,363.97	7,16,884.00	-	93,10,247.97	10%	8,95,181.00	84,15,066.97
4	Project College	6,279.71	-	-	6,279.71	10%	628.00	5,651.71
5	Library Books & Furniture	23,352.94	-	-	23,352.94	10%	2,335.00	21,017.94
6	Gymkhana Equipments	2,605.25	-	-	2,605.25	10%	261.00	2,344.25
		86,25,601.87	7,16,884.00	-	93,42,485.87		8,98,405.00	84,44,080.87
7	Computers	17,98,843.40	-	-	17,98,843.40	40%	7,19,537.00	10,79,306.40
8	Library Books	1.53	-	-	1.53	40%	1.00	0.53
		17,98,844.93	-	-	17,98,844.93		7,19,538.00	10,79,306.93
9	VTU Research Grant Equipments	27,47,989.00	-	-	27,47,989.00	0%	-	27,47,989.00
10	DCA/AICTE Equipments	7,95,06,631.90	-	-	7,95,06,631.90	0%	-	7,95,06,631.90
11	DCA Library Books	2,83,622.94	-	-	2,83,622.94	0%	-	2,83,622.94
12	DCA Books - PG	10,197.00	-	-	10,197.00	0%	-	10,197.00
13	DCA Furniture	1,31,690.00	-	-	1,31,690.00	0%	-	1,31,690.00
14	PG Books AICTE	1,41,796.40	-	-	1,41,796.40	0%	-	1,41,796.40
15	Book Bank (DTE:SC/ST)	9,01,854.32	-	-	9,01,854.32	0%	-	9,01,854.32
16	SC/ST Book Bank Furniture	31,570.24	-	-	31,570.24	0%	-	31,570.24
17	Management Contribution To Teqip for Building and Equipment	53,91,890.00	-	-	53,91,890.00	0%	-	53,91,890.00
18	VGST Grant Equipments	40,54,238.00	11,44,685.00	-	51,98,923.00	0%	-	51,98,923.00
19	BISEP Grant Equipments	67,71,986.00	-	-	67,71,986.00	0%	-	67,71,986.00
20	SERB R&D Grant Equipments	4,65,222.00	-	-	4,65,222.00	0%	-	4,65,222.00
21	K-BITS Grant Equipments	5,87,160.00	-	-	5,87,160.00	0%	-	5,87,160.00
22	KCTU Equipments	6,34,515.00	-	-	6,34,515.00	0%	-	6,34,515.00
		10,16,60,362.80	11,44,685.00	-	10,28,05,047.80		-	10,28,05,047.80
	Sub Total of (B) Rs.	12,75,95,403.90	24,74,318.00	-	13,00,69,721.90		39,90,488.00	12,60,79,233.90
	GRAND TOTAL (A+B) Rs.	56,28,68,784.42	2,05,43,258.00	-	58,34,12,042.42		1,14,73,604.00	57,19,38,438.42

- 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 : 21-09-2022

Principal,
**Basaveshwar Engineering College
BAGALKOT**



For Shivaram Hegde & Co.
Chartered Accountants
FRN: 0038396

(S. G. HEGDE)
Partner

B.V.V.SANGHA'S, BASAVESHWAR ENGINEERING COLLEGE (AUTONOMUS), BAGALKOT
SCHEDULE - I

CAPITAL FUND / CAPITAL GRANTS FROM GOVERNMENT AS ON 31-03-2022

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	1,01,77,620.75	
Addn. During the year	5,28,633.00	1,07,06,253.75
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	1,23,38,443.10	
Add: Interest on Reserve Fund	6,13,615.00	
Add: Interest on CLSB A/c.	1,643.00	
	1,29,53,701.10	
Less: TEQIP Bank Charges	70.80	1,29,53,630.30
College Development Fund ALBS	1,31,52,237.20	
Add: Interest on Reserve Fund	6,02,522.00	
Add: Interest on CLSB A/c.	1,657.00	
	1,37,56,416.20	
Less: TEQIP Bank Charges	70.80	1,37,56,345.40
Maintenance Fund ALBS	1,05,88,562.82	
Add: Interest on Reserve Fund	4,93,258.00	
Add: Interest on CLSB A/c.	1,609.00	
	1,10,83,429.82	
Less: TEQIP Bank Charges	70.80	1,10,83,359.02
Staff Development Fund ALBS	1,20,54,408.97	
Add: Interest on Reserve Fund	6,49,684.00	
Add: Interest on CLSB A/c.	1,631.00	
	1,27,05,723.97	
Less: TEQIP Bank Charges	70.80	1,27,05,653.17
Building and Other Funds (Placement Cell) ALBS		96,64,313.60
Total Rs.		43,21,42,023.81
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		7,94,99,775.70
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	
Addn. during the year	11,44,685.00	51,98,923.00
K-Bits Grant - Student Equipments ALBS		5,87,160.00
SERB R&D Grant Equipments ALBS		4,65,222.00
BISEP Programme Grant Equipments ALBS		67,71,986.00
Total Rs.		11,01,13,674.70

Contd... 2



Particulars		Amounts
PART - C GOVT. GRANTS TO BE UTILISED :		
DCA/AICTE RPS Grants ALBS	(1,79,137.84)	
Interest on Bank SB A/c.s	3,540.00	
	<u>(1,75,597.84)</u>	
Less:Returned to Granting Agency	1,18,441.60	(2,94,039.44)
Grant Group:Equipment - Part I - B		
VGST Grant ALBS	19,96,980.98	
Addn.During the year	1,93,847.00	
Add: Interest on Savings Bank A/c.	14,048.00	
	<u>22,04,875.98</u>	
Less:Utilised during the year	2,72,991.00	
	<u>19,31,884.98</u>	
Less:Grants Utilised towards Capital Expenditure	11,44,685.00	7,87,199.98
KSBDB Grant ALBS	7,20,543.10	
Addn. during the year	4,59,070.00	
Add: Interest on Savings Bank A/c.	21,368.00	
	<u>12,00,981.10</u>	
Less:Utilised during the year	3,72,378.00	8,28,603.10
DSERT Grant ALBS		57,000.00
K-BITS (New Age Incubation Network) ALBS	5,87,551.38	
Add: Interest on Savings Bank A/c.	16,458.00	
	<u>6,04,009.38</u>	
Less:Returned to Granting Agency	-	44,749.88
SERB R&D Grant ALBS		(14,209.90)
PMKVY Grant ALBS		721.90
BISEP Programme Grant ALBS	8,22,933.80	
Add: Interest on Savings Bank A/c.	25,660.00	
	<u>8,48,593.80</u>	
Less:Utilised during the year	4,130.00	8,44,463.80
AICTE Idea Lab Project Grant	44,00,000.00	
Add: Interest on Savings Bank A/c.	1,16,599.90	45,16,599.90
AICTE - SPICES Grant		10,43,541.00
KSCST Grant	1,60,000.00	
Add: Interest on Savings Bank A/c.	562.00	
	<u>1,60,562.00</u>	
Less:Utilised during the year	9,930.00	1,50,632.00
Total Rs.		79,65,262.22

SCHEDULE - II
LOANS AND ADVANCES AS ON 31-03-2022

Particulars		AMOUNT
A. ADVANCE FROM MANAGEMENT -		
B.V.V. SANGHA A/C ALBS		70,33,370.79
Adv. from BVVS ALBS	30,55,53,362.69	
Addn. during the year	4,54,93,863.00	35,10,47,225.69
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.		36,06,92,542.13

Contd...3



**SCHEDULE - III
DEPOSITS AS ON 31-03-2022**

Particulars		AMOUNT
Library & Lab. Deposit ALBS	51,36,719.00	
Addn. During the year	1,19,500.00	
	<u>52,56,219.00</u>	
Less: Paid during the year	1,16,500.00	51,39,719.00
Security Deposit ALBS	15,64,674.00	
Addn. During the year	75,445.00	
	<u>16,40,119.00</u>	
Less: Paid during the year	57,155.00	15,82,964.00
Staff Quarter Deposit ALBS		80,800.00
Student Deposit (Marks Card) ALBS		30,000.00
Total Rs.		68,33,483.00

**SCHEDULE - IV
OTHER PAYABLES & LIABILITIES AS ON 31-03-2022**

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	10,67,812.50	
Addn. During the year	74,900.00	11,42,712.50
VTU Registration Fees ALBS	74,64,211.50	
Addn. During the year (Net)	11,76,880.00	86,41,091.50
Technical University Dev. Fees ALBS		800.00
SWF / STF Fees ALBS	2,62,036.00	
Less: Paid during the year	4,010.00	2,58,026.00
VTU NSS Development Fees ALBS		5,28,958.00
Provident Fund ALBS		1,86,269.78
VTU Development Fees Payable ALBS	42,19,010.00	
Addn. During the year	2,70,325.00	44,89,335.00
PF Cont. with SBI ALBS (As per Contra) ALBS	5,34,029.69	
Add: Interest on SBI SB	29,302.00	5,63,331.69
VTU Cultural Activities Fees ALBS	3,64,632.50	
Addn. during the year	29,685.00	3,94,317.50
SCHOLARSHIP PAYABLE ALBS	7,15,648.00	
Addn. During the year	55,31,194.00	
	<u>62,46,842.00</u>	
Less: Disbursed during the year	54,00,969.00	8,45,873.00
VTU Challenge Valuation ALBS		1,42,225.00
Student Fees Suspense Payable ALBS	2,26,025.00	
Less: Paid during the year	94,790.00	1,31,235.00
VTU E-Learning Fees ALBS	55,01,585.00	
Addn. During the year	12,29,550.00	67,31,135.00
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	8,30,267.75	
Less: Paid during the year	3,65,988.00	4,64,279.75
Consultancy (Un-Aided) ALBS		52,035.00
VTU Change of Branch Fees ALBS		16,96,000.00
VTU Career Guidance Fees ALBS	3,90,767.00	
Addn. During the year	13,710.00	4,04,477.00



Particulars		Amount
Autonomous Student Suspense (Examination) ALBS	24,51,085.31	
Less:Paid during the year	5,07,828.15	19,43,257.16
Misc.Suspenses (Banks) ALBS		77,590.00
Prize Collections (Interest) ALBS	24,322.00	
Addn.During the year	21,436.00	45,758.00
Salary Suspense - MCA ALBS		34,384.00
Comed - K Fees payable ALBS		2,10,000.00
Salary payable ALBS	28,831.00	
Addn.During the year	18,902.00	47,733.00
VTU Sports Fees ALBS	4,94,479.00	
Less:Paid during the year	1,34,692.00	3,59,787.00
VTU E-Resource Consortium Fees ALBS	40,89,072.50	
Addn.During the year	5,28,750.00	46,17,822.50
VTU Phd Remuneration ALBS	33,759.00	
Addn.During the year	30,844.00	64,603.00
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	
Bank of Baroda A/c.No.4041	97,800.00	4,64,253.20
Women Cell Fees ALBS	72,837.50	
Addn.During the year	18,070.00	90,907.50
VTU EligibilityFees-Karnataka and Non Karnataka ALBS	23,12,650.00	
Addn.During the year	6,19,500.00	29,32,150.00
VTU NSS Fees	1,50,750.00	
Addn.During the year	1,37,020.00	2,87,770.00
Interest on Scholarship SB A/c.ALBS		26,894.00
Bio-Technology (Consultancy) ALBS		29,400.00
VTU Fine ALBS		12,000.00
Shaila Durgadasimi Salary Suspense-Aided ALBS		3,00,004.72
Cash Award (VTU) ALBS		1,00,000.00
Unnat Bharat Abhiyan Programme Grant ALBS	49,598.80	
Add:Interest on Bank SB A/c.	1,417.00	
	51,015.80	
Less:Bank Charges	70.80	50,945.00
Adv. to Staff (DCA) ALBS		1,48,428.00
Salary Advance-G.G.Kori ALBS		2,000.00
S.S.Balli ALBS	1,860.00	
Less:Paid during the year	2,350.00	(490.00)
Prof.Tax (TEQIP) ALBS	1,600.00	
Less:Paid during the year	800.00	800.00
Arrears of Salary Payable to Staff being Management Contribution ALBS		22,20,099.00
Arrears of Salary Grant Received but payable ALBS		17,31,286.00
Salary Deductions (Misc)	80,009.00	
Less:Opening Debit Balance	22,500.00	57,509.00
GSLI Claim		43,366.00
Autonomous Ph.D Remuneration		66,874.00
MCA PT Payable		200.00
Bank SB Interest KCTU Grant	3,815.00	
Less:Bank Charges	212.40	3,602.60
Salary Advance - V.D.Amagonda		26,876.00
		4,46,19,340.00

Contd... 5



SCHEDULE - V
INVESTMENTS & DEPOSITS AS ON 31-03-2022

Particulars	Amount
DEPOSITS:	
HESCOM Deposit ALBS	13,64,652.00
Security Deposit (Auto Dept.) with MUL ALBS	40,000.00
Telephone Deposit ALBS	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
Total Rs.	14,47,102.00

SCHEDULE - VI
SUNDRY RECEIVABLES & ADVANCES AS ON 31-03-2022

Particulars	Amount
Exam. Forms ALBS	25,710.00
PF. With SBI ALS (As per Contra) ALBS	13,21,829.79
Addn. during the year (Net)	29,66,329.10
Adv. to Suppliers/Contractors ALBS	2,01,04,629.50
Addn. During the year	1,48,56,595.00
	3,49,61,224.50
Less: Recovered during the year	1,09,00,066.00
Adv. to Suppliers/Contractors (DCA) ALBS	40,000.00
General Advance to Staff ALBS	18,01,081.00
Addn. During the year	27,50,652.00
	45,51,733.00
Less: Recovered during the year	35,33,016.00
BEC STEP ALBS	75,17,102.50
Addn. during the year	13,25,000.00
Intellectual Property Rights Seminar Grant Receivable (IPRS) ALBS	37,500.00
PG Maintenance Grant Receivable ALBS	11,75,827.30
Staff Devp. Prog. Grant Receivable ALBS	1,00,000.00
Adv. To KRED Ltd., Bangalore (Renewable Energy Park) ALBS	4,22,562.00
KRED Ltd., Bangalore (Renewable Energy Park) Grant Exp. ALBS	2,07,500.00
CSIR Advance ALBS	1,32,000.00
VTU Convocation Fees ALBS	800.00
Alumuni Building Advance ALBS	5,00,000.00
Basaveshwar Bank Suspense ALBS	55,000.00
VTU Change of Branch Fine Fees (Net) ALBS	4,30,000.00
M.Tech.Comp.Science (QIP) (Net) ALBS	20,63,241.00
M.Tech.E & C (QIP) ALBS	21,20,405.00
MCA College ALBS	2,78,77,132.00
Addn. During the year (Net)	70,25,625.00
Autonomus Examination-Advance to Staff ALBS	10,25,000.00
Misc.Suspenses (Banks) ALBS	49,666.00
Salary Advance - PF, ESIC (MBA/MCA/BEC Step) ALBS	24,114.00
Less: Recovered during the year	308.00
Mahiti Sindhu Programme ALBS	44,439.30
Patent Regn. and Other Charges ALBS	28,275.00
ESI Receivable from Employees ALBS	8,578.00
Receivable from S A Kori(FBF, GSLI, LIC) ALBS	760.00
Addn. During the year	10.00
Salary Advance ALBS	16,000.00
GSLI Advance (MBA/MCA/Unaided/Step) ALBS	1,400.00
Placement Cell Suspense ALBS	1,17,978.00
TEQIP Cash Book ALBS	21,934.00
VTU Examination Fees ALBS	14,73,725.00
Addn. during the year	14,960.00
CET/PG CET Cell ALBS	16,53,910.00
Addn. During the year	2,36,27,680.00
VTU Research Grant ALBS	1,24,323.00
VTU Ph.D Fees ALBS	12,140.00

Contd...6



Particulars		Amount
Adv.to Innovation Training Services (Placement) ALBS	3,83,500.00	
Less:Recovered during the year	3,83,500.00	
EPFO Advance ALBS		119.00
Student Excess Fees ALBS		69,320.00
Total Rs.		10,87,37,462.49

SCHEDULE - VII
INVESTMENTS - TEQIP RESERVE FUND INVESTMENTS AS ON 31-03-2022

Particulars		Amount
Depreciation Fund CLSB 100004(5648)	55,172.56	56,879.76
Add:Net Deposits	1,707.20	
College Development Fund CLSB 100005(5656)	57,596.66	54,847.86
Less:Net Withdrawals	2,748.80	
Maintenance Fund CLSB 100006(5664)	51,849.88	59,896.08
Add:Net Deposits	8,046.20	
Staff Development Fund CLSB 100007(5672)	52,197.43	58,903.63
Add:Net Deposits	6,706.20	
Depreciation Fund - KCC with Corp.Bank ALBS	1,22,83,270.54	
Addn. During the year	1,32,90,000.00	
Add:Int.Acc.	6,13,615.00	1,28,96,750.54
	2,61,86,885.54	
Less:Encashsed during the year	1,32,90,135.00	
College Devp Fund - KCC with Corp.Bank ALBS	1,40,94,639.54	1,47,01,101.54
Addn. During the year	1,40,20,000.00	
Add:Int.Acc.	6,02,522.00	1,00,23,858.94
	2,87,17,161.54	
Less:Encashsed during the year	1,40,16,060.00	
Maintenance Fund - KCC with Corpn.Bank ALBS	95,36,713.94	5,02,68,460.56
Addn. During the year (Net)	99,20,000.00	
Add:Int.Acc.	4,93,258.00	1,26,46,749.54
	1,99,49,971.94	
Less:Encashsed during the year	99,26,113.00	
Staff Devp. Fund - KCC with Corpn.Bank ALBS	1,20,02,211.54	5,04,98,987.89
Addn. During the year (Net)	1,30,90,000.00	
Add:Int.Acc.	6,49,684.00	
	2,57,41,895.54	
Less:Encashsed during the year	1,30,95,146.00	
Total Rs.		

PLACE : BAGALKOT

DATE : 21-09-2022


Principal,
Baseveshwar Engineering College
BAGALKOT



For Shivaram Hegde & Co.
Chartered Accountants
FRN: 0038396


(S. G. HEGDE)
Partner

B.V.V.SANGHA'S, BASAVESHWAR ENGINEERING COLLEGE (AUTONOMOUS), BAGALKOT
BANK BALANCES AS ON 31-03-2022
SCHEDULE - IX

Sl. No.	Particulars	Balance on 31-3-2021	Balance on 31-3-2022
Aided Bank Accounts			
1	State Bank of India A/c.No.11029261164	2,13,568.40	2,19,392.40
2	Canara Bank A/c No.297	(1,97,150.44)	(14,97,220.04)
3	Canara Bank A/c.No.1653	21,994.89	1,84,752.89
4	Canara Bank A/c.No.1665	1,710.68	2,524.68
5	Canara Bank A/c.No.3355	62,527.00	1,92,575.00
6	Union Bank of India A/c.No.20825(9561)	12,439.00	25,885.00
7	Union Bank of India A/c.No.20826(9578)	2,75,492.70	3,88,807.60
8	Union Bank of India A/c.No.20827(9586)	65,888.20	66,331.80
9	State Bank of Mysore A/c.No.64049882671	12,47,712.58	(5,46,926.92)
10	State Bank of India A/c.No.38982840258	65,085.60	1,24,416.74
11	Union Bank of India A/c. No.31722010000007	10,973.00	1,09,714.00
Total Rs.(A)		17,80,241.61	(7,29,746.85)
DCA Bank Accounts			
1	Bank of Baroda A/c. No. 5334	1,14,901.60	-
Total Rs.(B)		1,14,901.60	-
Un-Aided Bank Accounts			
1	Canara Bank A/c.No.298	4,95,475.02	(57,26,549.62)
2	Union Bank of India A/c.No.20073 (3601)	(25,57,782.16)	(25,71,522.56)
3	Union Bank of India A/c.No.20456(56536)	1,30,027.98	1,32,094.88
4	Canara Bank A/c.No.126	4,22,588.00	6,31,568.84
5	Canara Bank A/c.No.1649	2,77,149.20	5,12,442.20
6	Canara Bank A/c.No.1650	(25,008.42)	1,30,258.58
7	Canara Bank A/c.No.6433 - BISEP	8,30,610.00	8,52,140.00
8	Bank of India A/c.No.0014	47,016.55	10,94,122.55
9	Bank of India A/c.No.0015 - KSBDB	4,89,336.28	1,63,509.48
10	Bank of India A/c.No.9248 - KSBDB	2,30,793.10	6,64,663.70
11	Bank of Baroda A/c.No.0023	1,16,216.70	1,06,085.45
12	Bank of Baroda A/c.No.0010	5,96,761.35	1,30,723.65
13	Bank of Baroda A/c.No.2932	18,831.70	(2,75,125.20)
14	Bank of Baroda A/c.No.1945	(8,182.75)	91,106.25
15	Bank of Baroda A/c.No.4041	6,20,328.35	6,37,352.88
16	Union Bank of India A/c.No.6128 - K-BITS	60,823.61	(200.00)
17	Union Bank of India A/c. No.7503- K-BITS (Student)	4,81,777.89	-
18	Union Bank of India A/c. No.7549-VGST	14,15,090.75	8,31,432.95
19	Bank of Baroda A/c.No.932-Bio-Technology	30,331.00	-
20	Bank of Baroda A/c.No.7059-Dr.Veena	82,296.70	84,511.90
21	Bank of Baroda A/c.No.7058-Dr.Jangamshetti	3,995.10	4,035.30
22	Bank of Baroda A/c.No.7060-Bharati Meti	51,052.10	52,399.30
23	Bank of Baroda A/c.No.7172(UBA Prog.)	51,005.80	52,352.00
24	Canara Bank A/c.No-7381(VGST)	3,00,310.00	(60.00)
25	State Bank of India- S B.38982840452	3,448.18	53,057.69
26	State Bank of India- 40677 (Development)	-	30,654.81
27	Bank of Baroda A/c No. 7288	4,92,335.67	53,076.00
28	Bilur Gurubasava Credit Co-Op Society A/C No.2216	4,55,334.00	-
29	Bank of Baroda A/c.No.11587 (AICTE Idea Lab)	-	1,00,16,599.90
30	Bank of Baroda A/c.No.12336	-	60,000.00
31	Bank of Baroda A/c.No.11932	-	30,298.90
32	Bank of Baroda A/c.No.12335	-	60,000.00
33	Bank of Baroda A/c.No.11895	-	1,148.50
34	Bank of Baroda A/c No.11627	-	-
35	Bilur Gurubasava Credit Co-Op Society A/C No.2334	-	5,41,405.00
36	Bank of Baroda A/c No.11627	-	1,45,446.77
Total Rs.(C)		51,11,961.70	85,89,030.10
Placement Cell Bank Accounts			
1	Bank of India SB A/c.No.5	57,847.78	2,550.37
2	Bank of Baroda A/c No.11820	-	18,151.20
Total Rs.(D)		57,847.78	20,701.57
Grand Total Rs.A+B+C+D		70,64,952.69	78,79,984.82

PLACE : BAGALKOT
DATE : 21-09-2022

Principal,
Basaveshwar Engineering College
BAGALKOT.



For Shivaram Hegde & Co.
Chartered Accountants
FRN: 0038308

(S. G. HEGDE)
Partner