

**V.P. Dr. P.G. HALAKATTI COLLEGE OF ENGG & TECH, VIJAYAPUR**

**BALANCE SHEET AS AT 31st MARCH, 2023**

PARTICULARS	SCHEDULE	FOR THE YEAR	FOR THE YEAR
		ENDED ON 31-03-2023	ENDED ON 31-03-2022
<b>LIABILITIES :</b>			
BLDE ASSOCIATION, VIJAYAPUR	-	-141988002.51	-147400921.51
RESERVES AND SURPLUS	A	330676947.31	336819386.01
ENMARKED FUNDS	B	98455031.84	96391217.20
NON CURRENT LIABILITIES	C	1951000.00	16945485.00
<b>CURRENT LIABILITIES</b>			
SUNDRY CREDITORS FOR STATUTORY EXPENSES	-	0.00	5526289.02
SUNDRY CREDITORS FOR REVENUE EXPENSES	D	2927466.00	0.00
<b>TOTAL RS.</b>		<b>292022442.64</b>	<b>308281455.72</b>
<b>ASSETS :</b>			
FIXED ASSETS	E	268555092.64	274751635.14
NON-CURRENT ASSETS	F	10429914.73	8555254.09
<b>CURRENT ASSETS</b>			
CASH ON HAND	-	0.00	0.00
BANK BALANCES IN SB AND CURRENT ACCOUNTS	G	242687.27	273782.02
BANK BALANCES IN FIXED DEPOSITS	H	2494552.00	2494552.00
ADVANCES AGAINST REVENUE EXPENSES	I	10300196.00	22206232.47
<b>TOTAL RS.</b>		<b>292022442.64</b>	<b>308281455.72</b>

Subject to our audit report of even date  
**EXAMINED AND FOUND CORRECT**

For Rajeev Naik & Co.  
Chartered Accountants  
Firm Reg, No. 003453S



Date: 22-08-2023  
UDIN : 23021547BGYTPB3817

**PRINCIPAL**  
B.L.D.E.A's. V.P. Dr. P.G.H  
College of Engg. & Tech  
VIJAYAPUR.

**CA Rajeev J Naik**  
Proprietor M. No. 021547

**V.P. Dr. P.G. HALAKATTI COLLEGE OF ENGG & TECH , VIJAYAPUR**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023**

PARTICULARS	SCHEDULE	FOR THE YEAR	FOR THE YEAR
		ENDED ON 31-03-2023	ENDED ON 31-03-2022
<b>INCOME :</b>			
ACADEMIC INCOME	I	281952861.78	282775573.21
OTHER INCOME	II	2389087.02	996205.78
<b>TOTAL RS.</b>		<b>284341948.80</b>	<b>283771778.99</b>
<b>EXPENDITURE :</b>			
STAFF PAYMENTS	III	204678003.65	201013727.02
ACADEMIC EXPENSES	IV	33226584.50	19675472.46
ADMINISTRATIVE EXPENSES	V	34872674.35	12793263.85
DEPRECIATION		17707125.00	31462241.00
<b>TOTAL RS.</b>		<b>290484387.50</b>	<b>264944704.33</b>
<b>SURPLUS / (-) DEFICIT FOR YEAR TRANSFERRED TO BALANCE SHEET</b>		<b>-6142438.70</b>	<b>18827074.66</b>

Subject to our audit report of even date  
**EXAMINED AND FOUND CORRECT**

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**SCHEDULE 'A' : RESERVES AND SURPLUS**

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
Opening Balance as per Last Balance Sheet	336819386.01
Less: Deficit during the year	-6142438.70
<b>TOTAL RS.</b>	<b>330676947.31</b>

**SCHEDULE 'B' : ENMARKED FUNDS**

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
<b>11300000 - Development Funds</b>	9979405.00
Centenary Fund ( Students)	
<b>11310000 - Building Fund</b>	30971605.00
Building Fund	
<b>11320000 - Equipment Funds</b>	10365682.00
Equipment Against A.I.C.T.E. Fund	4145600.00
Equipment Funds	10500.00
Television Fund	
<b>11330000 - Furniture &amp; Fixtures Funds</b>	720000.00
Furniture Fund	
<b>11340000 - Library Fund</b>	451500.00
Books & Journal Fund	
<b>11350000 - Other Development Funds</b>	1475000.00
General Fund	30108220.68
Other Development Funds	
<b>11380000 - Celebrations/Special Occasion Funds</b>	3660401.00
College Silver Jubilee Fund	
<b>12100000 - Grants (To be Utilized)</b>	
<b>12110000 - Other Grants</b>	302777.00
KST ACADEMY GRANT	
<b>12120000 - VGST Funds (to Be Utilized)</b>	5826775.76
VGST Grant Fund	
<b>12130000 - Other Grants to Be Utilised</b>	401.90
Incubation Funds - Expenses	7815.50
Incubation Funds - Salary	277813.00
VTU Research Grant ( Dr. N Desai Civil Dept )	151535.00
VTU Research Grant ( Dr.P V Malaji Mech Dept ))	
<b>TOTAL RS.</b>	<b>98455031.84</b>



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**SCHEDULE 'C' : NON CURRENT LIABILITIES**

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
<b>14200000 - Caution Money Students</b>	
Architecture - CAUTION MONEY DEPOSIT	17000.00
Artificial Intelligence and Machine learning - CAUTION MONEY DEPOSIT	27000.00
Civil Engineering - CAUTION MONEY DEPOSIT	241000.00
Computer Science Engineering - CAUTION MONEY DEPOSIT	337000.00
Electrical and Electronics Engineering - CAUTION MONEY DEPOSIT	196000.00
Electronics and Communication Engineering - CAUTION MONEY DEPOSIT	273000.00
Information Science Engineering - CAUTION MONEY DEPOSIT	183000.00
Master of Business Application - CAUTION MONEY DEPOSIT	33000.00
Master of Computer Application - CAUTION MONEY DEPOSIT	90000.00
Mechanical Engineering - CAUTION MONEY DEPOSIT	168000.00
M.Tech Computer Science and Engineering - CAUTION MONEY DEPOSIT	12000.00
M.Tech Digital Communication & Networking - CAUTION MONEY DEPOSIT	13000.00
M.Tech Environmental Engineering - CAUTION MONEY DEPOSIT	8000.00
M.Tech Machine Design - CAUTION MONEY DEPOSIT	3000.00
M.Tech Micro Electronics & Control Systems - CAUTION MONEY DEPOSIT	8000.00
M.Tech Structural Engineering - CAUTION MONEY DEPOSIT	16000.00
<b>14230000 - Caution Money Hostel</b>	
Architecture - HOSTEL DEPOSIT	6000.00
Artificial Intelligence and Machine learning - HOSTEL DEPOSIT	16000.00
Civil Engineering - HOSTEL DEPOSIT	39000.00
Computer Science Engineering - HOSTEL DEPOSIT	84000.00
Electrical and Electronics Engineering - HOSTEL DEPOSIT	45000.00
Electronics and Communication Engineering - HOSTEL DEPOSIT	68000.00
Information Science Engineering - HOSTEL DEPOSIT	29000.00
Master of Business Application - HOSTEL DEPOSIT	3000.00
Master of Computer Application - HOSTEL DEPOSIT	4000.00
Mechanical Engineering - HOSTEL DEPOSIT	21000.00
Out Side student - HOSTEL DEPOSIT	11000.00
<b>TOTAL RS.</b>	<b>1951000.00</b>

**SCHEDULE 'D' : SUNDRY CREDITORS FOR REVENUE EXPENSES**

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
Staff Insurance Deduction ( NK Health Care )	535125.00
Institute of Engineers Project	171238.00
<b>15230000 - Sundry Creditors Students</b>	<b>2221103.00</b>
<b>TOTAL RS.</b>	<b>2927466.00</b>



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**SCHEDULE 'E' : FIXED ASSETS**

<b>PARTICULARS</b>	<b>FOR THE YEAR ENDED ON 31-03-2023</b>
BUILDINGS	185592731.00
COMPUTERS / PERIPHERALS	14023838.76
PLANT, MACHINERY AND EQUIPMENTS	34949188.42
FURNITURE AND FIXTURES	24886819.73
VEHICLES	104610.41
LIBRARY BOOKS	8997904.32
<b>TOTAL RS.</b>	<b>268555092.64</b>

**SCHEDULE 'F' : NON-CURRENT ASSETS**

<b>PARTICULARS</b>	<b>FOR THE YEAR ENDED ON 31-03-2023</b>
<b>22300000 - Stability Funds &amp; Affiliation Deposits</b>	
AICTE	1500000.00
Council of Architecture (Security Deposit)	500000.00
<b>22400000 - Deposits (for Utilities)</b>	
Electricity Deposits (KPTCL / KEB)	906090.00
GAS Deposit	32500.00
Municipal Bijapur	2000.00
Telephone Deposits	42504.00
<b>22500000 - Deferred Tax Asset</b>	
TDS Receivable	13125.00
<b>22800000 - Bank Accounts (Aided, Grants &amp; Scholarship)</b>	
<b>22840000 - Bank Account against Grants</b>	
GTU-ICICI Bank A/c.No.650601700180-Student Project	206397.00
GTU-Kotak Mahendra Bank 170110049525	6373426.25
GTU-SBI A/c No. 34820054008 - Incubation	401.90
GTU-SBI A/c No. 35043297990 - Incubation	255868.50
GTU-SBI A/c No. 38323566693 - NSS	8861.70
GTU-SBI A/c No. 41278132934 - VTU (N Desai)	277813.00
GTU-SBI A/c No. 41303209391 - VTU (P V Malaji)	151535.00
<b>22860000 - Bank Account against Student Scholarship</b>	
SLF-SBI A/c No. 32801253024 - Scholarship	159392.38
<b>TOTAL RS.</b>	<b>10429914.73</b>



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**SCHEDULE 'G' : BANK BALANCES IN SB AND CURRENT ACCOUNTS**

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
<b>24211000 - State Bank of India CA A/c.</b>	58503.33
SBI CA A/c No. - 30789615049	184183.94
SBI CA A/c No. - 31039287444	
<b>TOTAL RS.</b>	<b>242687.27</b>

**SCHEDULE 'H' : BANK BALANCES IN FIXED DEPOSITS**

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
<b>23100000 - Fixed Deposits (SBI)</b>	2494552.00
SBI FD A/c No. - 37440722034	
<b>TOTAL RS.</b>	<b>2494552.00</b>

**SCHEDULE 'I' : ADVANCES AGAINST REVENUE EXPENSES**

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
<b>24400000 - Sundry Debtors</b>	
<b>24430000 - Sundry Debtors Vendors</b>	988.00
Pharmacy mess	1109.00
Sateesh B Talikoti	8486.00
Shankarayya R Mathapati	
<b>24440000 - Sundry Debtors University / Boards</b>	1412640.00
CET Receivable (2021-22)	8480739.00
CET Receivable (2022-23)	59160.00
Exam Remuneration Receivable from VTU	
<b>24500000 - Loans &amp; Advances</b>	294430.00
Employee Festival & SSS Advances	20000.00
Advance to Prashant Patil	20544.00
Advance to Sahebgouda Patil	2100.00
Advance to Veeresh Gonal	
<b>TOTAL RS.</b>	<b>10300196.00</b>



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**SCHEDULE 'I' : ACADEMIC INCOME**

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
<b>31110000 - Academic Fees</b>	
College Fees	50752700.00
Hand Book Fees	50.00
Late Fee	11700.00
Library and Reading Room Fees	1090.00
Ph.D. Tuition Fee	87900.00
Registration Fee	13000.00
Tuition Fee	192889227.78
<b>31111000 - University / Boards Fee Collection</b>	
Per capita Fee - VTU	125360.00
University Fees	9378545.00
<b>31120000 - Examination Fees</b>	
Revaluation fee	3780.00
<b>31130000 - Academic Fees Others</b>	
Bonafied, Loss of ID, Fee Structure & Others	359598.00
Healthcare Services Fee	3222640.00
Internship Fees	620270.00
NOC Fee	58600.00
Other Fees	1000.00
<b>31140000 - Fees Others</b>	
Hostel Fee	10453990.00
Loss of Books Fee	18823.00
Scout / Guide / NSS / NCC	9625.00
Seminar and Workshop Fees	29500.00
SKILL LAB INTRENSHIP FEES	1872070.00
Transfer Certificate Fee	302800.00
<b>31170000 - University / Boards Fee Collection</b>	
University - Convocation Fee Receivable	2400.00
University - Examination Fee Receivable	11210133.00
University - Revaluation Fee Receivable	528060.00
<b>TOTAL RS.</b>	<b>281952861.78</b>



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**SCHEDULE 'II' : OTHER INCOME**

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
<b>33000000 - Indirect Income</b>	
<b>33100000 - Investments of Accumulated Surplus Funds</b>	
Interest on Fixed Deposits	13125.00
<b>33200000 - Income Others</b>	
<b>33210000 - Taxable</b>	
<b>33211000 - Lease Rent Income</b>	
House Rent Allowance Deduction	11500.00
KPSC Remuneration	28000.00
NTA Exam Remuneration	56488.00
Premises Leased / Rent	7560.00
<b>33212000 - Scrap Sale</b>	
Others Scrap Sales	1020.00
<b>33213000 - Income From Services</b>	
Standard Testing Charges	329904.00
<b>33214000 - Income From Sales</b>	
Journal+10Graph Sheet	867176.00
<b>33220000 - Non-Taxable</b>	
<b>33221000 - Interest</b>	
Interest on Saving Bank Account	2859.00
Discount received	8997.00
IEEE Conference Accommodation Fees	2400.00
IEEE NK CONFERENCE A/c 2022	554451.00
IEEE Research Paper Registration	220700.00
Other Income	284295.00
Round Off (Income)	612.02
<b>TOTAL RS.</b>	<b>2389087.02</b>

**SCHEDULE 'III' : STAFF PAYMENTS**

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
<b>41100000 - Staff Payments &amp; Benefits</b>	
<b>41110000 - Payroll Payments</b>	
Annual Grade Pay	12515810.00
Arrears	494386.00
Basic	104256960.00
DA	45478863.00
Daily Wages	70375.00
Gratuity	12560234.00
HRA	10646935.00
Balance C/F	<b>186023563.00</b>





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**SCHEDULE 'III' : STAFF PAYMENTS**

PARTICULARS	Rs. Ps.	
	Balance B/F	186023563.00
Misc. Earnings		153990.00
Other Allowances		819588.00
Overtime		556581.65
Performance Allowances		815632.00
Performance Incentives		9112332.00
Special Allowance		720.00
Special Pay		43495.00
Travelling Allowance		60700.00
<b>41120000 - Payroll Statutory Payments</b>		
Employer's ESI Contribution		674687.00
Employer's PF Contribution		6289215.00
<b>41140000 - Payroll Payment Others</b>		
Honorarium		127500.00
	<b>TOTAL RS.</b>	<b>204678003.65</b>

**SCHEDULE 'IV' : ACADEMIC EXPENSES**

PARTICULARS	FOR THE YEAR	
	ENDED ON	
	31-03-2023	
<b>41220000 - Seminar/Workshop/CME/Research</b>		
C.M.E, Workshop, Conference		873008.00
Workshops, Seminars & Conferences		101024.00
<b>41230000 - Payment to Visiting Faculty</b>		
Remuneration Expenses		260188.00
Remuneration Expenses Visiting Faculty		894050.00
<b>41240000 - Examination Expenditure</b>		
Examination Expenses		51250.00
University - Examination Fee Payment		9014982.98
University - Revaluation Fee Payment		487190.00
<b>41250000 - Student Welfare Expenses</b>		
Annual Day & Prize Distribution		54380.00
Cultural Activities		138956.00
NSS Regular Expenses		27893.00
Special Day Celebration		852805.00
Sports and Gymkhana - Expenses		498936.00
Sports Meet Expenses		227299.00
Student Activities		4395537.00
<b>41260000 - Admission Expenses</b>		
Admission Expenses		115810.00
Rebate on CET Fees From KEA		133000.00
Refund of Fees to Previous Students		681869.00
	<b>Balance C/F</b>	<b>18808177.98</b>



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**SCHEDULE 'IV' : ACADEMIC EXPENSES**

PARTICULARS	Rs. Ps.
	Balance B/F 18808177.98
<b>41300000 - Affiliation Expenses</b>	
Affiliation fee	167336.40
<b>41310000 - Other Academic Expenses</b>	
Education Tour Expenses	10000.00
Identity Card Expenses	125290.00
Membership Fees	100000.00
Sports Cash Incentive - Students	80000.00
<b>41320000 - Research Expenses</b>	
Accreditation & Certification	501510.00
Awards, Prizes & Recognitions	23200.00
Incentives for Research & Publications	109667.00
Research Academic Activity	22000.00
Research Expenses	435420.00
Research Publications	14000.00
Training Expenses Research	718700.12
<b>41340000 - Fee Concessions</b>	
Fee Concessions	1692699.00
Fee Concessions Hostel	12000.00
<b>41350000 - NAAC Expenditure</b>	
Inspection Expenditures	100000.00
Miscellaneous Expenditure (NAAC)	255875.00
University - Affiliation Fees Payable	2145500.00
University Fee Payable	7668180.00
<b>41330000 - Laboratory Expenses</b>	
Laboratory Expenses	237029.00
<b>TOTAL RS.</b>	<b>33226584.50</b>

**SCHEDULE 'V' : ADMINISTRATIVE EXPENSES**

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2023
<b>43211000 - Electricity &amp; Power</b>	
Electricity & Power	3293501.90
<b>43212000 - Water Charges</b>	
Water Charges	422734.00
<b>43213000 - Staff Welfare Expenses</b>	
Uniform to staff	85450.00
<b>43214000 - Subscription/Annual Maintenance Charges (Software)</b>	
Annual Maintenance Charges (Software)	131702.00
Software Subscription Charges	995800.00
Balance C/F	4929187.90



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**SCHEDULE 'V' : ADMINISTRATIVE EXPENSES**

PARTICULARS	Rs. Ps.
	<b>Balance B/F 4929187.90</b>
<b>43215000 - Telephone, Modem, Wi-Fi and Leased Line Charges</b>	
Telephone, Modem, Wi-Fi Charges	1347967.44
<b>43220000 - Postage, Stamps and Courier Charges</b>	
News Paper, Magazines & Journals	48930.00
Postage, Stamps and Courier Charges	10830.00
<b>43230000 - Bank Charges</b>	
Bank Charges / Commission	13954.93
Others Bank Charges	5.90
<b>43250000 - Insurance</b>	
Insurance	2638834.00
Insurance on Vehicles	49894.00
Advertisement & Publicity	612658.00
Auditors Remuneration	187900.00
Chemical & Kits	16229.22
Corporation Tax	213701.00
Printing and Stationary	3686301.75
Registration Expenses	4000.00
Round Off (Expense)	154.69
Travelling & Conveyance Expenses	284121.00
<b>43300000 - Duties &amp; Taxes Paid</b>	
GST Tax Paid	130880.08
<b>43400000 - Transportation Expenditures</b>	
<b>43410000 - Owned Vehicles</b>	
Vehicle Running Expenses (Fuel)	67445.00
Vehicles Repairs and Maintenance	301767.55
<b>43500000 - Repairs &amp; Maintenance</b>	
Plant and Machinery / AMC	418820.00
Repairs & Maintenance Building	11925203.89
Repairs & Maintenance CMC for Hospital Equipments	13167.00
Repairs & Maintenance Computer	837557.00
Repairs & Maintenance Electrical	1251668.00
Repairs & Maintenance Furnitures & Fixtures	13072.00
Repairs & Maintenance Machinery	377026.00
Repairs & Maintenance Others	1950330.00
Repairs & Maintenance to Air Conditioner	25813.00
Repairs & Maintenance to Campus	80686.00
Repairs & Maintenance to RO Plant	228939.00
<b>43800000 - Expenses Others</b>	
Cleaning Materials & Services (House Keeping)	325803.00
Contingency Expenditures	951159.00
Gardening & Maintenance	114970.00
Laundry Expenses	1700.00
Miscellaneous Expenditures	1802812.00
Transportation Expenses	9186.00
<b>TOTAL RS.</b>	<b>34872674.35</b>



**V.P. Dr. P.G. HALAKATTI COLLEGE OF ENGG & TECH, VIJAYAPUR**

**SCHEDULE - FIXED ASSETS**

PARTICULARS	OPENING	ADDITIONS	ADD:	TOTAL	LESS:	LESS:	DEPRECIATION	CLOSING
	BALANCE AS ON 01-04-2022	DURING THE YEAR	TRANSFER IN	(2+3+4)	TRANSFER OUT	RECOVERY	DURING THE YEAR	BALANCE AS ON 31-03-2023 (5-6-7-8)
1	2	3	4	5	6	7	8	9
BUILDINGS	195360767.00	0.00	0.00	195360767	0.00	0.00	9768036.00	185592731.00
COMPUTERS / PERIPHERALS	13140757.76	2197157.00	0.00	15337915	0.00	0.00	1314076.00	14023838.76
PLANT, MACHINERY AND EQUIPMENTS	30687660.42	7330296.00	0.00	38017956	0.00	0.00	3068768.00	34949188.42
FURNITURE AND FIXTURES	26351361.23	1170594.50	0.00	27521955.73	0.00	0.00	2635136.00	24886819.73
VEHICLES	116233.41	0.00	0.00	116233.41	0.00	0.00	11623.00	104610.41
LIBRARY BOOKS	9094855.32	812535.00	0.00	9907390.32	0.00	0.00	909486.00	8997904.32
<b>TOTAL RS.</b>	<b>274751635.14</b>	<b>11510582.50</b>	<b>0.00</b>	<b>286262217.64</b>	<b>0.00</b>	<b>0.00</b>	<b>17707125.00</b>	<b>268555092.64</b>

