

Vivekananda College of Engineering & Technology, Puttur, D.K 574 203
(A UNIT of VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR ®)

RECEIPTS AND PAYMENTS ACCOUNTS - 01-04-2023 to 31-03-2024

RECEIPTS		Amount (Rs.)	PAYMENTS		Amount (Rs.)
To Tuition and Other Fees			By Staff Salary and Allowances		
a) Tuition fee		12,07,16,647.00	Salary of Teaching Staff	6,19,39,204.00	
b) Specific fees:			Non-Teaching Staff	1,24,35,873.00	
Annual College Fees	3,17,77,001.00		Menial Staff	8,65,435.00	
Book Bank	9,15,000.00		Salary Contract	43,500.00	
Dept. Asso. Fee	5,52,500.00		Gratuity	17,50,473.00	7,70,34,485.00
Graduation Day	2,91,750.00		By Specific Expenses:		
IOT Lab Fee	11,83,200.00		College Magazine	3,11,520.00	
Jnana Sangama	1,27,000.00		Co-curricular activities/Association	8,41,829.00	
Lesson Plan	6,18,050.00		College Day Expenses	7,08,296.00	
Record Book	2,10,880.00		College Internal Exam Expenses	8,13,507.69	
Training Fee	29,61,000.00		Red Cross Exp's	16,030.00	
Skill lab fee	45,90,000.00	4,32,26,381.00	Library Books	1,90,844.00	
c) Miscellaneous Fees:			Reading Room	2,10,313.00	
Karnataka State Student Welfare Fund	35,700.00		Sports Equipments/expenses	5,43,417.00	
Karnataka State Teachers Benefit Fund	35,700.00		Student Welfare	2,97,314.00	
National Foundation For Teachers Welfare	35,050.00		Jnana Sangama	73,922.00	
NSS Fee	59,150.00		Grama Vikasa Expenses	4,899.00	
Red Cross	76,420.00		Farewell	30,220.00	
Vidya Bharathi	23,440.00		Graduation Day Exp's	3,70,759.00	44,12,870.69
Vidya Nidhi	2,34,620.00	5,00,080.00	By Other Miscellaneous Payments - University Fees		
d) Universtiy Fees			Change of Branch	7,500.00	
Change of Branch	7,500.00		Convocation Fees	4,90,800.00	
E-Learning fees	7,36,200.00		E-Learning fees	14,00,200.00	
Eligibility certificate fee	4,92,500.00		Eligibility certificate fee	9,73,500.00	
Convocation Fees	4,90,800.00		Univ.Exam. Remuneration A/c	6,31,090.00	
Revaluation fees	2,66,340.00		University Examination fee	56,42,350.00	
Univ.Exam. Remuneration A/c	7,07,804.00		University Fees	20,11,190.00	
University Examination fee	63,12,821.00		VTU Consortium Fee	19,09,500.00	
University Fees	19,29,584.00		VTU Registration Fee	29,80,500.00	
VTU Consortium Fee	14,41,250.00		VTU Exam Application	48,075.00	
VTU Exam Application	1,07,020.00		Revaluation fees	1,49,520.00	
VTU Registration Fee	22,09,990.00	1,47,01,809.00	KEA Fees	20,000.00	1,62,64,225.00
C/F		17,91,44,917.00	C/F		9,77,11,580.69

RECEIPTS		Amount (Rs.)		PAYMENTS		Amount (Rs.)	
	B/F		17,91,44,917.00		B/F	.00	9,77,11,580.69
To Miscellaneous Receipts				By Contingencies:			
Admission Process Fee		2,40,300.00		Advertisement / Publicity		13,150.00	
Consultancy Civil		27,91,924.00		Affiliation/Inspection fees		18,70,913.10	
Consultancy Mech		40,272.00		Bank Commission		36,423.14	
Fine & Miscellaneous Receipts		4,01,215.51		Building Maintenance		85,751.00	
Consultancy CS		3,090.60		Electrical Fittings and Wiring		23,079.00	
Lab Breakages		1,91,883.00		Freight & Carriage		5,203.00	
RV/Photo Copy Application Fee		18,920.00	36,87,605.11	Institute Image Building (IIBC)		22,80,487.00	
				Internet Leased Line		8,25,000.00	
To NAIN INT. ON BANK A/C		20,809.00		Miscellaneous Expenses		3,312.00	
To Intrest on Bank Accounts		1,93,719.00	2,14,528.00	Office Automation Software		1,12,000.00	
				Photo Copier Expenses		28,250.00	
To Scholarships				Placement/Training		8,47,603.00	
Scholarship - IEEE		2,50,000.00		Postage, Telegram & Telephone		67,809.32	
Fee Concession SC/ST Students		8,86,159.00		Printing & Stationery		12,69,363.31	
Arivu Loan (Minority Dept.)		5,52,400.00	16,88,559.00	Professional charges		3,500.00	
				Staff Welfare		44,950.00	
To Salary Deductions				Travelling expenses		90,013.00	
Employees Provident Fund		32,53,313.00		Fire & Safty		49,522.00	
ESI		73,959.00		ID CARD		61,417.00	
Labour Welfare Fund		3,120.00		National Science Day		2,465.00	77,20,210.87
Life Insurance Premium		14,76,511.00					
Profession Tax		2,41,800.00		By Consumables:			
TDS		17,25,100.00		Chemistry		87,221.00	
Group Insurance		1,48,260.00	69,22,063.00	Sports		3,280.00	
				Electronics		1,14,796.00	
To Grants				IT Cell		3,68,347.00	
Grant KSCST		88,500.00		Mechanical		14,214.00	
Grant - NSS		68,500.00		Physics		50.00	5,87,908.00
Grant - NAIN PROJECT		10,00,000.00	11,57,000.00				
To Advance and Refund (as per schdule)			56,76,941.80	By Repairs and Maintenance			
To TDS - Others			1,14,912.00	General Repairs and Maintenance		6,61,045.00	
To TDS on Bills Receivable				Generator Maintenance		10,08,229.00	
To Caution Deposit			57,500.00	Maintenance of Premises		3,13,827.00	
To GST				Maintenance of Vehicle		99,515.00	
IGST 18%		546.00		Repairs to Chem Lab equipmt.		2,860.00	
	C/F	546.00	19,86,64,025.91		C/F	20,85,476.00	10,60,19,699.56

RECEIPTS		Amount (Rs.)		PAYMENTS		Amount (Rs.)	
	B/F	546.00	19,86,64,025.91		B/F	20,85,476.00	10,60,19,699.56
CGST 9%		2,57,171.00		Repairs to IT Cell		1,60,303.00	
SGST 9%		2,57,171.00	5,14,888.00	Repairs to CS Lab equipmt.		15,000.00	
				Repairs to Mech. Lab equipmt.		53,907.00	
				Repairs to EC Lab equipmt.		40,560.00	23,55,246.00
To Alumni Fees			1,35,000.00				
To NSS Activity			7,500.00	By Scholarships			
To NAIN STUDENT PROJECT FUND			18,58,406.00	Scholarships Other		2,27,000.00	
To Department Association Account				Fee Concession SC/ST Students		8,86,159.00	
Association of Electronics & Communication		2,27,040.00		Arivu Loan (Minority Dept.)		50,000.00	11,63,159.00
Association of Computer Science		4,75,768.00					
Association of Management Studies		5,19,335.00		By Miscellaneous Fees:			
Civil Engg. Student Association		2,55,308.00		Karnataka State Student Welfare Fund		39,550.00	
Mechanical Engg. Student Association		3,62,556.00		Karnataka State Teachers Benefit Fund		39,550.00	
FY Student Association		4,20,000.00		National Foundation For Teachers Welfare		45,310.00	
AI STUDENT ASSOCIATION		1,00,000.00		Red Cross		85,865.00	2,10,275.00
MCA STUDENT ASSOCIATION		2,55,776.00	26,15,783.00				
				By Laboratory Equipments:			
To Workshop/Seminar			2,80,146.00	AI		5,02,880.00	
To Consultancy Fee Receivable			25,99,052.00	CV		8,73,704.00	
				EC		5,40,910.00	
				COMPUTERS		73,35,362.00	
				IT Infrastructure		4,01,279.00	
				Air Conditioner		67,988.00	97,22,123.00
				By Adv. & Refund			23,21,360.00
				By Furniture/Fixture			17,94,715.00
				By Office Equipments			2,11,290.00
				By Consultancy Civil			5,52,412.00
				By Consultancy Fee Receivable			33,41,984.00
				By TDS - Other			1,14,912.00
				By CII MEMBERSHIP FEE			17,700.00
				By IEEE STUDENT BRANCH			10,980.00
				By KUPECA/COMEDK			45,000.00
				By Alumni Meet			19,935.00
				By Salary Deductions			
				Employees Provident Fund		32,53,313.00	
				ESI		73,959.00	
				Labour Welfare Fund		3,120.00	
				Life Insurance Premium		14,76,511.00	
				Profession Tax		2,41,800.00	
	C/F		20,66,74,800.91		C/F	50,48,703.00	12,79,00,790.56

RECEIPTS		Amount (Rs.)	PAYMENTS	Amount (Rs.)
B/F	.00	20,66,74,800.91	B/F	50,48,703.00
			TDS	17,25,100.00
			Group Insurance	1,48,260.00
			By Transferred to:	
			Vivekananada Vidyavardhaka Sangha Puttur ®	6,24,70,008.20
			By Grants	
			Grant- KSCST	88,500.00
			Grant- EDII (GOVT. OF. INDIA)	2,000.00
			Grant - VGST	47,776.40
			NSS Activity	38,334.00
			By Software - Library	21,240.00
			By Software	2,65,500.00
			By Workshop/Seminar	3,26,442.00
			BY NBA Exp's	2,19,667.00
			By KSCST STUDENT PROJECT	18,000.00
			By R&D MECHANICAL	1,21,500.00
			By GST	
			IGST 18%	546.00
			CGST 9%	2,33,333.00
			SGST 9%	2,33,333.00
			By NAIN	
			NAIN - SALARY	3,54,000.00
			NAIN EVENTS	20,000.00
			NAIN Bank Comm.	122.00
			By Department Association Account	
			Association of Electronics & Communication	1,89,000.00
			Association of Computer Science	3,77,500.00
			Association of Management Studies	89,500.00
			Civil Engg. Student Association	87,500.00
			Mechanical Engg. Student Association	1,05,500.00
			FY Student Association	3,41,000.00
			ARTIFICIAL STUDENT ASSOCIATION	2,24,000.00
			MCA STUDENT ASSOCIATION	85,500.00
			By TDS on Bills Receivable	
			By TDS on Cash Withdrawals	
C/F		20,66,74,800.91	C/F	20,11,67,017.76

RECEIPTS		Amount (Rs.)	PAYMENTS		Amount (Rs.)
	B/F	.00		B/F	.00
		20,66,74,800.91			20,11,67,017.76
To Opening Balance			By Closing Balance		
Cash in Hand		16,875.00	Cash in Hand		4,956.00
Cash at Bank			Cash at Bank		
State Bank of India		93,175.00	State Bank of India		.00
Canara Bank SB 110042545776		6,31,862.00	SBI 42006152751		.00
Canara Bank SB 110043227094		2,09,059.00	Canara Bank SB 110042545776		12,98,268.00
Canara Bank SB 110045367584		1,21,264.00	Canara Bank SB 110043227094		3,88,625.00
Canara Bank SB 110045494686		1,26,348.00	Canara Bank SB 110045367584		2,24,362.00
Canara Bank SB 8613101000064		2,84,551.75	Canara Bank SB 110045494686		1,30,052.00
Canara Bank SB 8613101000066		4,01,132.92	Canara Bank SB 8613101000064		8,99,934.85
Canara Bank SB 8613101000742		2,25,344.00	Canara Bank SB 8613101000066		10,78,394.37
Canara Bank SB 8613101000784		4,51,301.00	Canara Bank SB 8613101000742		6,35,527.00
Canara Bank SB 8613101001088		3,396.25	Canara Bank SB 8613101000784		18,66,227.00
Canara Bank SB 8613101006317		81,795.00	Canara Bank SB 8613101001088		5,00,189.25
Canara Bank SB 8613101006355		24,730.00	Canara Bank SB 8613101006317		2,72,710.00
Canara Bank Sb 8613101006357		1,18,282.00	Canara Bank SB 8613101006355		26,677.00
Canara Bank SB 8613101006401		49,367.40	Canara Bank Sb 8613101006357		10,10,469.00
		28,38,483.32	Canara Bank SB 8613101006401		9,875.00
		20,95,13,284.23			83,46,266.47
					20,95,13,284.23

CORRESPONDENT
Correspondent

Vivekananda College of
Engineering & Technology
Nehru Nagar, Puttur, D.K. - 574203

TREASURER
Treasurer

Vivekananda College of Engineering & Technology
Nehrunagar, PUTTUR, D. K. - 574 203
AUDITOR'S CERTIFICATE

PRINCIPAL
PRINCIPAL

VIVEKANANDA COLLEGE OF ENGG.
& TECHNOLOGY, PUTTUR, D.K. - 574203

I certify that I have audited the Accounts of Vivekananda College of Engineering & Technology for the year ending on 31-03-2024 and that the Receipts and Payments shown in the above statement are correctly stated and supported by proper vouchers.

Place: Puttur
Date: 21-07-2024



VIVEKANANDA COLLEGE OF ENGINEERING & TECHNOLOGY, PUTTUR D.K. 574 203 (A UNIT of VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR ®) Income & Expenditure Account for the year ending 31-03-2024					
Expenditure		Rs. Ps.	Income		Rs. Ps.
To Staff Salary:			By Tution and Other Fees		
Salary of Teaching Staff	6,19,39,204.00		Tution Fees	12,07,16,647.00	
Non-Teaching Staff	1,24,35,873.00		Specific Fees/Subscriptions:	4,32,26,381.00	
Menial Staff	8,65,435.00		Miscellaneous Fees:	5,00,080.00	
Salary Contract	43,500.00				
Gratuity	17,50,473.00	7,70,34,485.00	University Fees	1,47,01,809.00	17,91,44,917.00
To Specific Expenses:		44,12,870.69			
To Other Miscellaneous Payments: University Fees		1,62,64,225.00	By Miscellaneous Receipts		32,37,453.91
To Other Miscellaneous Payments		2,10,275.00			
To Contingencies		76,58,793.87	By Grants		11,57,000.00
To Consumables:		5,87,908.00	NAIN INT. ON BANK A/C	20,809.00	
To Repairs and Maintance		23,55,246.00	Intrest on Bank Accounts	1,93,719.00	2,14,528.00
To Consultancy Civil		5,52,412.00			
To Consultancy Mech		7,42,932.00	By Alumni Fees		1,35,000.00
To CII MEMBERSHIP FEE		17,700.00	By NSS Activity		7,500.00
To IEEE STUDENT BRANCH		10,980.00	By Department Association Account		26,15,783.00
To KUPECA/COMEDK		45,000.00	By NAIN STUDENT PROJECT FUND		18,58,406.00
To Patents		19,935.00	By Workshop/ seminar		2,80,146.00
To Software		2,65,500.00			
To Workshop/Seminar		3,26,442.00			
To R&D CV		2,19,667.00			
To KSCST STUDENT PROJECT		18,000.00			
To R&D MECHANICAL		1,21,500.00			
To ID CARD		61,417.00			
To Grants - Expenses		1,76,610.40			
To NAIN Project Expenses		3,74,122.00			
To Department Association Account		14,99,500.00			
To Transferred to:					
Vivekananda Vidyavardhaka Sangha Puttur ®		6,24,70,008.20			
To Deperciation on:					
Furniture & Fittings	12,84,078.00				
Office Equipments	1,60,727.00				
Computers	75,44,260.00				
Lab Equipments	13,16,225.00	1,03,05,290.00			
To Excess of Income over Expenditure		28,99,914.75			
		18,86,50,733.91			18,86,50,733.91

The following Expenditure related to Vivekananda College of Engineering & Technology are reflected in the Management Account i.e., Vivekananda Vidyavardhaka Sangha Puttur (R)

Particulars	Amount (Rs.)
1. Electricity Charges	50,68,204.41
2. Employees' Provident Fund - Employers' Share	32,53,313.00
2. Employees' State Insurance - Employers' Share	73,959.00
3. Interest on Bank Loan	34,74,154.93
5. Deperciation on Buildings	1,08,57,356.00
Total Expenditure	2,27,26,987.34

Date: 21-07-2024
Place: Puttur

S. Rama Bhat
S. RAMA BHAT, B.Com. F.C.A.,
CHARTERED ACCOUNTANT

VIVEKANANDA COLLEGE OF ENGINEERING & TECHNOLOGY, PUTTUR, D.K.
(A UNIT of VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR ®)

Balance Sheet As on 31-03-2024

Liabilities		Rs. Ps.	Assets		Rs. Ps.
Capital Fund:			<u>Cash & Bank Balances:</u>		
Opening Balance	3,94,00,156.99		Cash in Hand	4,956.00	
Add: Excess of Income over Expenditure	28,99,914.75	4,23,00,071.74	<u>Cash At Bank</u>		
			State Bank of India	.00	
Advances and Refund		69,00,939.00	Canara Bank SB 110042545776	12,98,268.00	
As per Schedule			Canara Bank SB 110043227094	3,88,625.00	
			Canara Bank SB 110045367584	2,24,362.00	
Caution deposit			Canara Bank SB 110045494686	1,30,052.00	
(ALB)	16,45,425.00		Canara Bank SB 8613101000064	8,99,934.85	
Add: Additions during the year	57,500.00		Canara Bank SB 8613101000066	10,78,394.37	
	17,02,925.00		Canara Bank SB 8613101000742	6,35,527.00	
Less: Paid during the year	.00	17,02,925.00	Canara Bank SB 8613101000784	18,66,227.00	
			Canara Bank SB 8613101001088	5,00,189.25	
Scholarships:			Canara Bank SB 8613101006317	2,72,710.00	
As per Last B/S	29,99,095.00		Canara Bank SB 8613101006355	26,677.00	
Received during the year	16,88,559.00		Canara Bank Sb 8613101006357	10,10,469.00	
	46,87,654.00		Canara Bank SB 8613101006401	9,875.00	83,46,266.47
Less: Disbursed	11,63,159.00	35,24,495.00			
			<u>Fixed Assets:</u>		
GST Payable (to be transferred to VVS A/c)			<u>Furniture & Fixtures</u>		
As per Last B/s	-42,565.00		As per last B/s	1,10,46,061.23	
Add: Additions during the year	5,14,888.00		Add: During the year	17,94,715.00	
	4,72,323.00			1,28,40,776.23	
Less: Paid during the year	4,67,212.00	5,111.00	Less: Depreciation 10%	12,84,078.00	1,15,56,698.23
TDS to be Remitted			<u>Office Equipments</u>		
As per last Balance Sheet	17,000.00		As per last B/s	13,74,740.89	
Add: Additions during the year	1,14,912.00		Add: During the year	2,32,530.00	
	1,31,912.00			16,07,270.89	
Less: Paid during the year	1,14,912.00	17,000.00	Less: Depreciation 10%	1,60,727.00	14,46,543.89
	C/F	5,44,50,541.74		C/F	2,13,49,508.59

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Liabilities		Rs. Ps.	Assets		Rs. Ps.
	B/F	5,44,50,541.74		B/F	2,13,49,508.59
			<u>Library Books</u>		
			As per last B/s	1,27,37,745.40	
			Add: During the year		1,27,37,745.40
			<u>Laboratory Equipments:</u>		
			As per last B/s	72,92,231.10	
			Add: During the year	14,82,602.00	
				87,74,833.10	
			Less: Depreciation @ 15%	13,16,225.00	74,58,608.10
			<u>Computers</u>		
			As per last B/s	1,06,21,128.00	
			Add: During the year	82,39,521.00	
				1,88,60,649.00	
			Less: Depreciation @ 40%	75,44,260.00	1,13,16,389.00
			TDS to be recovered		16,046.00
			<u>TDS on Reciepts</u>		
			As per last Balance Sheet	6,34,471.05	
			Less: Received during the year		
				6,34,471.05	
			Add: Additions during the year	3,84,362.60	10,18,833.65
			Life Insurance Premium to be recovered		693.00
			Advance and Refund (As per Schedule)		5,52,718.00
		5,44,50,541.74			5,44,50,541.74

Some of the Assets are reflected in the Parent Association i.e. VVS Puttur ®

Date: 21-07-2024
Place: Puttur

S Rama Bhat
S. RAMA BHAT, B.Com. F.C.A.,
CHARTERED ACCOUNTANT
Mem. No. 012673

VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR (R), PUTTUR, D.K. 574 203

SCHEDULE OF FIXED ASSETS AS ON 31-03-2024 - VIVEKANANDA COLLEGE OF ENGINEERING & TECHNOLOGY

Sl. No.	Particulars	Balance as on 01-04-2023	Additions during the year			Deletions during the year	Depreciation Rate	Depreciation	Balance as on 31-03-2024
			01-04-23 to 30-09-23	01-10-23 to 31-03-24	Total				
1	Vivekananda College of Engineering & Technology Main Building	20090143.05					10%	2009014.00	18081129.05
2	Vivekananda Ladies Hostel Building (New Block)	6114883.82					10%	611488.00	5503395.82
3	Vivekananda Boys Hostel Building (New Block-Nalanda)	15725118.87					10%	1572512.00	14152606.87
4	VCET Multi Purpose Technical Block Building	9593239.83					10%	959324.00	8633915.83
5	V.V.S. Administrative Block Building	4798529.45					10%	479853.00	4318676.45
6	Gardening at VCET Campus	2360112.00							2360112.00
7	Street Lighting at College Campus	129748.00					15%	19462.00	110286.00
8	Compound Wall at College Campus	2669175.45					10%	266918.00	2402257.45
9	VCET Ring Road (Interlock road)	676229.00					10%	67623.00	608606.00
10	Land Development at College Campus	2649352.00							2649352.00
11	Road at College Campus	2263346.00					10%	226335.00	2037011.00
12	Furniture - Guest House & Administrative Block	555958.00					10%	55596.00	500362.00
13	Sewage Treatment Plant (STP) - Civil Works	2174220.00					10%	217422.00	1956798.00
14	Sewage Treatment Plant (STP) - Plant & Machinery	441026.00					15%	66154.00	374872.00
15	CC Camera at College Campus	50111.00					15%	7517.00	42594.00
16	Generator at VCET - 250 KVA	242057.00					15%	36309.00	205748.00
17	Generator Shed at VCET	51540.00					10%	5154.00	46386.00
18	Vehicle Shed at VCET	736595.00					10%	73660.00	662935.00
19	Seminar Hall & Auditorium at VCET	36861691.00			0.00		10%	3686169.00	33175522.00
20	VCET Canteen Building (W.I.P)	3831556.00					10%	383156.00	3448400.00
21	Lift at Krishna Chethana Building (VCET)	757934.00			0.00		15%	113690.00	644244.00
		112772565.47	0.00	0.00	0.00			10857356.00	101915209.47



S. RAMA BHAT, B.Com. F.C.A.,
CHARTERED ACCOUNTANT

Date: 21-07-2024

Place: Puttur