

Vivekananda College of Engineering & Technology, Puttur, D.K 574 203

(A UNIT of VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR ®)

RECEIPTS AND PAYMENTS ACCOUNTS - 01/04/2022 to 31/03/2023

RECEIPTS	Amount (Rs.)		PAYMENTS	Amount (Rs.)	
To Tuition and Other Fees			By Staff Salary and Allowances		
a) Tuition fee		9,80,95,960.18	Salary of Teaching Staff	5,40,44,881.00	
b) Specific fees:			Non-Teaching Staff	1,13,17,752.00	
Annual College Fees	2,97,73,550.00		Menial Staff	8,78,502.00	
Book Bank	14,07,940.00		Salary Contract	56,500.00	
Dept. Asso. Fee	6,76,044.00		Gratuity	17,24,261.00	6,80,21,896.00
Graduation Day	3,09,000.00		By Specific Expenses:		
IOT Lab Fee	7,95,800.00		College Magazine	1,26,500.00	
Jnana Sangama	1,27,135.00		Co-curricular activities/Association	5,21,463.00	
Lesson Plan	5,48,820.00		College Day Expenses	3,44,569.00	
Record Book	1,55,900.00		College Internal Exam Expenses	3,06,232.00	
Training Fee	29,73,855.00		Red Cross Exp's	2,000.00	
Skill lab fee	60,68,574.00	4,28,36,618.00	Library Books	2,24,605.00	
c) Miscellaneous Fees:			Reading Room	1,89,198.00	
Karnataka State Student Welfare Fund	31,740.00		Sports Equipments/expenses	8,49,256.00	
Karnataka State Teachers Benefit Fund	33,870.00		Student Welfare	4,19,227.00	
National Foundation For Teachers Welfare	32,815.00		Jnana Sangama	51,238.00	
NSS Fee	52,720.00		Grama Vikasa Expenses	2,160.00	
Red Cross	65,870.00		Farewell	1,21,680.00	31,58,128.00
Vidya Bharathi	19,690.00		By Other Miscellaneous Payments - University Fees		
Vidya Nidhi	2,24,200.00	4,60,905.00	Change of Branch	.00	
d) Universtiy Fees			Convocation Fees	1,600.00	
Change of Branch	25,000.00		E-Learning fees	5,19,300.00	
E-Learning fees	6,54,100.00		Eligibility certificate fee	3,26,000.00	
Eligibility certificate fee	4,45,500.00		Univ.Exam. Remuneration A/c	6,55,457.00	
KEA Fees	500.00		University Examination fee	37,90,960.00	
Revaluation fees	2,82,220.00		University Fees	11,17,615.00	
Univ.Exam. Remuneration A/c	7,40,040.00		VTU Consortium Fee	13,19,750.00	
University Examination fee	44,94,905.00		VTU Registration Fee	9,27,760.00	
University Fees	14,17,400.00		VTU Exam Application	27,810.00	
VTU Consortium Fee	12,00,750.00		Revaluation fees	2,76,000.00	89,62,252.00
VTU Exam Application	46,410.00				
VTU Registration Fee	11,98,500.00	1,05,05,325.00			
C/F		15,18,98,808.18	C/F		8,01,42,276.00

RECEIPTS		Amount (Rs.)		PAYMENTS		Amount (Rs.)	
	B/F				B/F		
To Miscellaneous Receipts			15,18,98,808.18	By Contingencies:		.00	8,01,42,276.00
Admission Process Fee		1,94,095.00		Advertisement / Publicity		2,01,608.00	
Consultancy Civil		10,96,695.00		Affiliation/Inspection fees		12,45,595.00	
Consultancy Mech		21,816.00		Bank Commission		20,529.92	
Fine & Miscellaneous Receipts		2,22,992.28		Building Maintenance		3,97,249.00	
Consultancy CS		40,479.00		Electrical Fittings and Wiring		6,05,794.00	
Lab Breakages		35,650.00		Freight & Carriage		10,180.60	
RV/Photo Copy Application Fee		1,590.00		Institute Image Building (IIBC)		5,65,742.00	
Online Test Lab charges		5,066.60		Internet Leased Line		9,96,500.00	
Consultancy EC		285.00	16,18,668.88	Miscellaneous Expenses		2,811.00	
To NAIN INT. ON BANK A/C		3,059.00		Office Automation Software		69,333.00	
To Intrest on Bank Accounts		2,40,463.00	2,43,522.00	Photo Copier Expenses		35,720.00	
To Scholarships				Placement/Training		25,31,348.00	
Fee Concession OBC Students		2,54,694.00		Postage, Telegram & Telephone		87,796.28	
Fee Concession SC/ST Students		5,07,660.00		Printing & Stationery		2,72,612.00	
Arivu Loan (Minority Dept.)		7,10,000.00	14,72,354.00	Professional charges		9,500.00	
To Salary Deductions				Staff Welfare		10,475.00	
Employees Provident Fund		31,33,150.00		Travelling expenses		1,33,174.16	
ESI		76,035.00		Fire & Safty		12,484.00	
Labour Welfare Fund		3,300.00		Avishkar 2022		12,435.00	
Life Insurance Premium		14,71,424.00		National Science Day		2,725.00	
Profession Tax		3,07,400.00		RV/Photo Copy Application Fee		3,850.00	72,27,461.96
TDS		13,94,200.00		By Consumables:			
Group Insurance		76,440.00	64,61,949.00	AI		1,451.00	
To Grants				Chemistry		72,726.00	
Grant KSCST		58,000.00		Civil		12,465.00	
Grant - VTU		52,516.00		Electronics		9,260.00	
Grant - VGST		19,40,671.00	20,51,187.00	IT Cell		6,23,854.00	
To Advance and Refund (as per schdule)			38,99,137.40	Mechanical		12,236.00	
To TDS - Others			3,08,130.00	Physics		1,180.00	7,33,172.00
To TDS on Bills Receivable				By Repairs and Maintenance			
To Caution Deposit			72,800.00	General Repairs and Maintenance		5,03,858.00	
To GST				Generator Maintenance		8,74,080.00	
IGST 18%		5,308.00		Maintenance of Premises		3,66,285.00	
CGST 9%		1,01,693.00		Maintenance of Vehicle		88,225.00	
SGST 9%		1,01,693.00	2,08,694.00				
	C/F		16,82,35,250.46		C/F	18,32,448.00	8,81,02,909.96

RECEIPTS		Amount (Rs.)		PAYMENTS		Amount (Rs.)	
	B/F		16,82,35,250.46		B/F	18,32,448.00	8,81,02,909.96
To Staff Salary Advance			25,960.00	Repairs to Chem Lab equipmt.		1,500.00	
To Alumni Fees			2,06,500.00	Repairs to CV Lab equipmt.		79,113.00	
To NSS Activity			47,500.00	Repairs to IT Cell		5,20,898.00	
To NAIN STUDENT PROJECT FUND			13,858.00	Repairs to CS Lab equipmt.		10,384.00	
To Department Association Account				Repairs to Mech. Lab equipmt.		4,15,715.00	
Association of Electronics & Communication	2,69,150.00			Repairs to EC Lab equipmt.		19,824.00	28,79,882.00
Association of Computer Science	4,45,852.00			By Scholarships			
Association of Management Studies	755.00			Scholarships Other		6,31,750.00	
Civil Engg. Student Association	4,82,589.00			Fee Concession SC/ST Students		19,45,132.00	
Mechanical Engg. Student Association	1,79,700.00			Arivu Loan (Minority Dept.)		7,10,000.00	32,86,882.00
FY Student Association	.00			By Laboratory Equipments:			
AI STUDENT ASSOCIATION	15,000.00			AI		17,06,520.00	
MCA STUDENT ASSOCIATION	8,044.00		14,01,090.00	CV		52,715.00	
				EC		1,15,404.00	
To ADMINISTRATIVE OVERHEAD			5,290.00	CS		33,34,031.00	
				IT Infrastructure		2,69,419.00	
				PHYSICS		4,921.00	
				CHEMISTRY		19,116.00	
				DATA SCIENCE		13,86,000.00	
				ME		25,34,640.00	94,22,766.00
				By Adv. & Refund			19,60,198.00
				By Furniture/Fixture			11,00,943.00
				By Office Equipments			1,28,000.00
				By Consultancy Civil			7,62,846.00
				By Consultancy Mech			39,288.00
				By TDS - Other			3,08,130.00
				By CII MEMBERSHIP FEE			35,400.00
				By IEEE STUDENT BRANCH			8,786.00
				By KUPECA/COMEDK			45,000.00
				By Patents			53,000.00
				By Salary Deductions			
				Employees Provident Fund		31,33,150.00	
				ESI		76,035.00	
				Labour Welfare Fund		3,300.00	
				Life Insurance Premium		14,71,424.00	
				Profession Tax		3,07,400.00	
				TDS		13,94,200.00	
				Group Insurance		76,440.00	64,61,949.00
				By Transferred to:			
				Vivekananada Vidyavardhaka Sangha Puttur ®			5,03,23,953.00
				By Grants			
				Grant- KSCST		58,000.00	
	C/F		16,99,35,448.46		C/F	58,000.00	16,49,19,932.96

RECEIPTS		Amount (Rs.)		PAYMENTS		Amount (Rs.)	
	B/F	.00	16,99,35,448.46		B/F	58,000.00	16,49,19,932.96
				Grant- VTU		.00	
				Grant - VGST		27,18,995.00	
				NSS Activity		41,477.00	
							28,18,472.00
				By Air-conditioner			1,84,000.00
				By Software			2,54,880.00
				By Workshop/Seminar			44,294.00
				BY R&D CV			2,065.00
				By KSCST STUDENT PROJECT			18,000.00
				By R&D MECHANICAL			14,815.00
				By CC TV MAINTENANCE			20,600.00
				By ID CARD			47,886.00
				By GST			
				IGST 18%		7,288.00	
				CGST 9%		1,26,331.00	
				SGST 9%		1,26,331.00	2,59,950.00
				By NAIN			
				NAIN - SALARY		3,54,000.00	
				NAIN Student Project Fund		19,27,820.00	
				NAIN MEETING EXP'S		750.00	
				NAIN AUDIT FEE		1,000.00	
				NAIN Bank Comm.		20.00	22,83,590.00
				By Department Association Account			
				Association of Electronics & Communication		3,500.00	
				Association of Computer Science		2,500.00	
				Association of Management Studies		30,755.00	
				Civil Engg. Student Association		9,500.00	
				Mechanical Engg. Student Association		7,500.00	
				FY Student Association		1,72,500.00	
				ARTIFICIAL STUDENT ASSOCIATION		39,330.00	
				MCA STUDENT ASSOCIATION		27,000.00	2,92,585.00
				By TDS on Bills Receivable			95,463.60
				By TDS on Cash Withdrawals			9,896.00
	C/F		16,99,35,448.46		C/F		17,12,66,429.56

RECEIPTS		Amount (Rs.)		PAYMENTS		Amount (Rs.)	
	B/F	.00			B/F	.00	
To Opening Balance			16,99,35,448.46	By Closing Balance			17,12,66,429.56
Cash in Hand		17,247.60		Cash in Hand		16,875.00	
Cash at Bank				Cash at Bank			
State Bank of India		90,102.00		State Bank of India		93,175.00	
Canara Bank SB 110042545776		-		Canara Bank SB 110042545776		6,31,862.00	
Canara Bank SB 110043227094		-		Canara Bank SB 110043227094		2,09,059.00	
Canara Bank SB 110045367584		-		Canara Bank SB 110045367584		1,21,264.00	
Canara Bank SB 110045494686		-		Canara Bank SB 110045494686		1,26,348.00	
Canara Bank SB 8613101000064		3,49,208.95		Canara Bank SB 8613101000064		2,84,551.75	
Canara Bank SB 8613101000066		15,62,653.22		Canara Bank SB 8613101000066		4,01,132.92	
Canara Bank SB 8613101000742		54,352.00		Canara Bank SB 8613101000742		2,25,344.00	
Canara Bank SB 8613101000784		6,92,346.00		Canara Bank SB 8613101000784		4,51,301.00	
Canara Bank SB 8613101001088		6,31,089.25		Canara Bank SB 8613101001088		3,396.25	
Canara Bank SB 8613101006317		25,108.00		Canara Bank SB 8613101006317		81,795.00	
Canara Bank SB 8613101006355		79,202.00		Canara Bank SB 8613101006355		24,730.00	
Canara Bank Sb 8613101006357		96,243.00		Canara Bank Sb 8613101006357		1,18,282.00	
Canara Bank SB 8613101006401		5,71,912.40	41,69,464.42	Canara Bank SB 8613101006401		49,367.40	28,38,483.32
			17,41,04,912.88				17,41,04,912.88


CORRESPONDENT
Correspondent

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


TREASURER
Treasurer

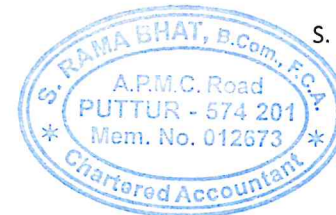
Vivekananda College of Engineering & Technology
Nehrunagar, PUTTUR, D. K. 574 203


AUDITOR'S CERTIFICATE


PRINCIPAL
DR MAHESH PRASANNAN
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 31-03-2023 and that the Receipts and Payments shown in the above statement are correctly stated and supported by proper vouchers.

Place: Puttur
Date: 28/08/2023




S. RAMA BHAT, B.Com., F.C.A.,
Chartered Accountant

VIVEKANANDA COLLEGE OF ENGINEERING & TECHNOLOGY, PUTTUR D.K. 574 203
(A UNIT of VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR *)
Income & Expenditure Account for the year ending 31-03-2023

Expenditure		Rs. Ps.	Income		Rs. Ps.
To Staff Salary:			By Tution and Other Fees		
Salary of Teaching Staff	5,40,18,921.00		Tution Fees	9,80,95,960.18	
Non-Teaching Staff	1,13,17,752.00		Specific Fees/Subscriptions:	4,28,36,618.00	
Menial Staff	8,78,502.00		Miscellaneous Fees:	4,60,905.00	
Salary Contract	56,500.00				
Gratuity	17,24,261.00	6,79,95,936.00	University Fees	1,05,05,325.00	15,18,98,808.18
To Specific Expenses:		31,58,128.00			
To Other Miscellaneous Payments: University Fees		89,62,252.00	By Miscellaneous Receipts		16,18,668.88
To Other Miscellaneous Payments					
To Contingencies		72,27,461.96	By Grants		20,51,187.00
To Consumables:		7,33,172.00	NAIN INT. ON BANK A/C	3,059.00	
To Repairs and Maintance		28,79,882.00	Intrest on Bank Accounts	2,40,463.00	2,43,522.00
To Consultancy Civil		7,62,846.00			
To Consultancy Mech		39,288.00	By Alumni Fees		2,06,500.00
To CII MEMBERSHIP FEE		35,400.00	By NSS Activity		47,500.00
To IEEE STUDENT BRANCH		8,786.00	By Department Association Account		14,01,090.00
To KUPECA/COMEDK		45,000.00	By NAIN STUDENT PROJECT FUND		13,858.00
To Patents		53,000.00	By ADMINISTRATIVE OVERHEAD		5,290.00
To Software		2,54,880.00			
To Workshop/Seminar		44,294.00	By Excess of Expenditure over income		2,83,572.90
To R&D CV		2,065.00			
To KSCST STUDENT PROJECT		18,000.00			
To R&D MECHANICAL		14,815.00			
To CC TV MAINTENANCE		20,600.00			
To ID CARD		47,886.00			
To Grants - Expenses		28,18,472.00			
To NAIN Project Expenses		22,83,590.00			
To Department Association Account		2,92,585.00			
To Transferred to:					
Vivekananda Vidyavardhaka Sangha Puttur *		5,03,23,953.00			
To Deperciation on:					
Furniture & Fittings	12,27,340.00				
Office Equipments	1,52,749.00				
Computers	70,80,752.00				
Lab Equipments	12,86,864.00	97,47,705.00			
		15,77,69,996.96			15,77,69,996.96

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	49,91,796.00
2. Employees' Provident Fund - Employers' Share	33,94,246.00
2. Employees' State Insurance - Employers' Share	3,29,485.00
3. Interest on Bank Loan	51,30,468.92
5. Deperciation on Buildings	1,20,79,618.00
Total Expenditure	2,59,25,613.92

Date: 28/08/2023
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 31-03-2023

Liabilities		Rs. Ps.	Assets		Rs. Ps.
Capital Fund:			<u>Cash & Bank Balances:</u>		
Opening Balance	3,96,83,729.89		Cash in Hand	16,875.00	
Less: Excess of Expenditure over Income	2,83,572.90	3,94,00,156.99	<u>Cash At Bank</u>		
Advances and Refund As per Schedule		34,05,247.20	State Bank of India	93,175.00	
Caution deposit (ALB)	15,72,625.00		Canara Bank SB 110042545776	6,31,862.00	
Add: Additions during the year	72,800.00		Canara Bank SB 110043227094	2,09,059.00	
	16,45,425.00		Canara Bank SB 110045367584	1,21,264.00	
Less: Paid during the year	.00	16,45,425.00	Canara Bank SB 110045494686	1,26,348.00	
Scholarships:			Canara Bank SB 8613101000064	2,84,551.75	
As per Last B/S	48,13,623.00		Canara Bank SB 8613101000066	4,01,132.92	
Received during the year	14,72,354.00		Canara Bank SB 8613101000742	2,25,344.00	
	62,85,977.00		Canara Bank SB 8613101000784	4,51,301.00	
Less: Disbursed	32,86,882.00	29,99,095.00	Canara Bank SB 8613101001088	3,396.25	
GST Payable (to be transferred to VVS A/c)			Canara Bank SB 8613101006317	81,795.00	
As per Last B/s	8,691.00		Canara Bank SB 8613101006355	24,730.00	
Add: Additions during the year	2,08,694.00		Canara Bank Sb 8613101006357	1,18,282.00	
	2,17,385.00		Canara Bank SB 8613101006401	49,367.40	28,38,483.32
Less: Paid during the year	2,59,950.00	-42,565.00	<u>Fixed Assets:</u>		
TDS to be Remitted			<u>Furniture & Fixtures</u>		
As per last Balance Sheet	17,000.00		As per last B/s	1,11,72,458.23	
Add: Additions during the year	3,08,130.00		Add: During the year	11,00,943.00	
	3,25,130.00			1,22,73,401.23	
Less: Paid during the year	3,08,130.00	17,000.00	Less: Depreciation 10%	12,27,340.00	1,10,46,061.23
			<u>Office Equipments</u>		
			As per last B/s	12,15,489.89	
			Add: During the year	3,12,000.00	
				15,27,489.89	
			Less: Depreciation 10%	1,52,749.00	13,74,740.89
	C/F	4,74,24,359.19		C/F	1,52,59,285.44

Liabilities		Rs. Ps.	Assets		Rs. Ps.
	B/F	4,74,24,359.19		B/F	1,52,59,285.44
			Library Books		
			As per last B/s	1,27,37,745.40	
			Add: During the year		1,27,37,745.40
			Laboratory Equipments:		
			As per last B/s	83,86,939.10	
			Add: During the year	1,92,156.00	
				85,79,095.10	
			Less: Depreciation @ 15%	12,86,864.00	72,92,231.10
			Computers		
			As per last B/s	84,71,270.00	
			Add: During the year	92,30,610.00	
				1,77,01,880.00	
			Less: Depreciation @ 40%	70,80,752.00	1,06,21,128.00
			TDS to be recoved		16,046.00
			TDS on Reciepts		
			As per last Balance Sheet	5,29,111.45	
			Less: Received during the year		
				5,29,111.45	
			Add: Additions during the year	1,05,359.60	6,34,471.05
			Life Insurance Premium to be recovered		693.00
			Advance and Refund (As per Schedule)		8,62,759.20
		4,74,24,359.19			4,74,24,359.19

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

Date: 28/08/2023
Place: Puttur

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



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

SCHEDULE OF FIXED ASSETS AS ON 31-03-2023 - VIVEKANANDA COLLEGE OF ENGINEERING & TECHNOLOGY

Sl. No.	Particulars	Balance as on 01-04-2022	Additions during the year			Deletions during the year	Depreciation Rate	Depreciation	Balance as on 31-03-2023
			01-04-22 to 30-09-22	01-10-22 to 31-03-23	Total				
1	Vivekananda College of Engineering & Technology Main Building	22322381.05					10%	2232238.00	20090143.05
2	Vivekananda Ladies Hostel Building (New Block)	6794314.82					10%	679431.00	6114883.82
3	Vivekananda Boys Hostel Building (New Block-Nalanda)	17472353.87					10%	1747235.00	15725118.87
4	VCET Multi Purpose Technical Block Building	10659155.83					10%	1065916.00	9593239.83
5	V.V.S. Administrative Block Building	5331699.45					10%	533170.00	4798529.45
6	Gardening at VCET Campus	2360112.00							2360112.00
7	Street Lighting at College Campus	152645.00					15%	22897.00	129748.00
8	Compound Wall at College Campus	2965750.45					10%	296575.00	2669175.45
9	VCET Ring Road (Interlock road)	751366.00					10%	75137.00	676229.00
10	Land Development at College Campus	2649352.00							2649352.00
11	Road at College Campus	2514829.00					10%	251483.00	2263346.00
12	Furniture - Guest House & Administrative Block	617731.00					10%	61773.00	555958.00
13	Sewage Treatment Plant (STP) - Civil Works	2415800.00					10%	241580.00	2174220.00
14	Sewage Treatment Plant (STP) - Plant & Machinery	518854.00					15%	77828.00	441026.00
15	CC Camera at College Campus	58954.00					15%	8843.00	50111.00
16	Generator at VCET - 250 KVA	284773.00					15%	42716.00	242057.00
17	Generator Shed at VCET	57267.00					10%	5727.00	51540.00
18	Vehicle Shed at VCET	818439.00					10%	81844.00	736595.00
19	Seminar Hall & Auditorium at VCET	40793531.00	163903.00		163903.00		10%	4095743.00	36861691.00
20	VCET Canteen Building (W.I.P)	4257285.00					10%	425729.00	3831556.00
21	Lift at Krishna Chethana Building (VCET)		891687.00		891687.00		15%	133753.00	757934.00
		123796593.47	1055590.00	0.00	1055590.00			12079618.00	112772565.47

Date: 28/08/2023

Place: Puttur

S. Rama Bhat

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

