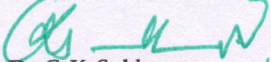


**B G S INSTITUTE OF TECHNOLOGY**  
A Unit Of ADICHUNCHANAGIRI UNIVERSITY  
B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.  
**BALANCE SHEET AS ON 31st MARCH 2019**

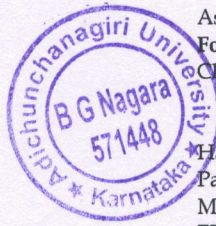
| LIABILITIES         | Sch | AMOUNT<br>Rs.      | ASSETS   | Sch | AMOUNT<br>Rs.      |
|---------------------|-----|--------------------|--|-----|--------------------|
| CORPUS FUND         | 1   | 311,551,400        | FIXED ASSETS<br>(As per Schedule)                          | 3   | 188,145,511        |
| CURRENT LIABILITIES | 2   | 48,800,427         | CURRENT ASSETS,<br>LOANS & ADVANCES<br>Advances & Deposits | 4   | 138,646,252        |
|                     |     |                    | CASH & BANK BALANCES                                       |     |                    |
|                     |     |                    | Cash In Hand   |     | -                  |
|                     |     |                    | Cash at Banks  |     |                    |
|                     |     |                    | Kotak Mahindra Bank - 31702                                |     | 4,520,971          |
|                     |     |                    | Kotak Mahindra Bank - 34911                                |     | 27,777,585         |
|                     |     |                    | Canara Bank VGST Grants - 34623                            |     | 424,967            |
|                     |     |                    | Canara Bank Fee Account - 8610201000060                    |     | 100,422            |
|                     |     |                    | Canara Bank - 21619  |     | 137,169            |
|                     |     |                    | Kotak Mahindra Bank  |     | 598,949            |
| <b>TOTAL</b>        |     | <b>360,351,827</b> | <b>TOTAL</b>   |     | <b>360,351,827</b> |

For ADICHUNCHANAGIRI UNIVERSITY  
Board of Management

  
Dr. C. K. Subbaraya  
Registrar

B K Umesh  
Finance Officer


Date : 21/10/2019  
Place: B.G Nagara



As per our report of even date  
For HARISH VASANTH & ASSOCIATES  
Chartered Accountants

  
Harish S G  
Partner  
M.No. 218217  
FRN: 012361S



  
Principal  
B.G.S. Institute of Technology  
B.G.Nagar-571448  
Nagamangala Tq, Mandya-Dist

**B G S INSTITUTE OF TECHNOLOGY**  
**A Unit Of ADICHUNCHANAGIRI UNIVERSITY**  
**B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019**

|    | EXPENDITURE                       | Schedule | AMOUNT<br>Rs.      |    | INCOME                                    | Schedule | AMOUNT<br>Rs.      |
|----|-----------------------------------|----------|--------------------|----|---|----------|--------------------|
| To | ESTABLISHMENT EXPENSES            | 10       | 57,193,575         | By | MANAGEMENT FEES COLLECTION                | 5        | 99,408,578         |
| "  | ADMINISTRATION EXPENSES           | 11       | 5,738,284          | "  | UNIVERSITY FEES                           | 6        | 3,952,673          |
| "  | RATES & TAXES EXPENSES            |          | 52,368             | "  | NON GOVT FEE COLLECTION                   |          | 451                |
| "  | FINANCIAL CHARGES                 |          | 12,928             | "  | RENTAL INCOME                             |          | 47,330             |
| "  | FEE REMITTANCE TO GOVT.           | 12       | 10,407,755         | "  | DONATIONS RECEIVED                        |          | 128,850            |
| "  | STUDENTS ACTIVITIES EXPENSES      | 13       | 8,653,661          | "  | GENERAL INCOME                            | 7        | 6,664,788          |
| "  | REPAIRS & MAINTENANCE             | 14       | 2,979,794          | "  | INTEREST RECEIVED                         | 8        | 1,973,930          |
| "  | VEHICLE MAINTENANCE               | 15       | 2,052,625          | "  | GOVT / UNIVERSITY GRANTS                  |          | 118,951            |
| "  | DEPRECIATION                      | 4        | 12,367,005         | "  | GRANTS RECEIVED (INCLUDING PP ADJUSTMENT) | 9        | 775,033            |
| "  | FEES REFUNDS MADE                 |          | 25,000             |    |   |          |                    |
| "  | GENERAL EXPENSES                  |          | 83,956             |    |   |          |                    |
| "  | GRANTS GIVEN TO OTHERS            |          | 137,350            |    |   |          |                    |
| "  | EXCESS OF INCOME OVER EXPENDITURE |          | 13,366,284         |    |   |          |                    |
|    | <b>TOTAL</b>                      |          | <b>113,070,584</b> |    | <b>TOTAL</b>                              |          | <b>113,070,584</b> |

For ADICHUNCHANAGIRI UNIVERSITY  
Board of Management

*(Signature)*  
Dr. C. K. Subbaraya  
Registrar

B K Umesh  
Finance Officer

Date : 21/10/2019  
Place: B.G Nagara



As per our report of even date  
For HARISH VASANTH & ASSOCIATES  
Chartered Accountants

*(Signature)*  
Harish S G  
Partner  
M.No. 218217  
FRN: 012361S



*(Signature)*  
Principal  
B.G.S. Institute of Technology  
B.G.Nagar-571448  
Nagamangala Tq, Mandya Dist.

| <b>B G S INSTITUTE OF TECHNOLOGY</b><br>B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.<br><b>SCHEDULE TO BALANCE SHEET</b> |               |                    |
|--|---------------|--------------------|
| <b>SCHEDULE:-1</b>   | <b>AMOUNT</b> | <b>AMOUNT</b>      |
| <b>Particulars</b>   | <b>Rs.</b>    | <b>Rs.</b>         |
| <b>CAPITAL FUND</b>  |               |                    |
| Opening Balance  | 284,136,880   |                    |
| for the year   | 13,366,284    | 297,503,164        |
| <b>Add:Transfer from other ACU Unit</b>  |               |                    |
| BGS First Grade College  | 1,547,766     |                    |
| BGSIT Boys Hostel  | 1,000,000     |                    |
| BGSIT Girls Hostel   | 7,000,470     |                    |
| SAC College Of Pharmacy  | 4,500,000     | 14,048,236         |
|  |               | 311,551,400        |
| <b>Closing Balance</b>   |               | <b>311,551,400</b> |
| <b>SCHEDULE:-2</b>   |               |                    |
| <b>Particulars</b>   |               |                    |
| <b>CURRENT LIABILITIES</b>   |               |                    |
| <b>A)Scholarship</b>   |               |                    |
| Opening Balance  | 586,725       |                    |
| Add: Receipts During the year  | 51,568,870    |                    |
|  | 52,155,595    |                    |
| Less: Payments During the year   | 25,053,960    | 27,101,635         |
| <b>B) Alumini Association Fund</b>   |               |                    |
| Opening Balance  | 1,038,400     |                    |
| Add: Receipts During the year  | -             |                    |
|  | 1,038,400     |                    |
| Less: Disbursed During the year  | -             | 1,038,400          |
| <b>C) Tata Power Solar Systems Limited</b>   |               |                    |
| Opening Balance  | 580,000       |                    |
| Add: Receipts During the year  | -             |                    |
|  | 580,000       |                    |
| Less: Disbursed During the year  | -             | 580,000            |
| <b>D) VGST Grant (Project)</b>   |               |                    |
| Opening Balance  | 1,200,000     |                    |
| Add: Receipts During the Year  | -             |                    |
| Less: Previous Year Expenses Not Considered  | 585,064       |                    |
| <b>Balance</b>   | 614,936       |                    |
| Add: Receipts During the Year  | -             |                    |
| Less: Expended During the year   | 189,969       | 424,967            |
| <b>E) Fee Advance Deposit</b>  |               |                    |
| <b>Fee Advance</b>   |               |                    |
| Opening Balance  | 2,408,141     |                    |
| Add: Received during the year  | 70,300,742    |                    |
|  | 72,708,883    |                    |
| Less: Adjusted during the year   | 66,191,742    |                    |
| Less: Paid during the year (Fee Refund Made)   | 4,850,411     | 1,666,730          |
| <b>F) Staff Welfare Fund</b>   |               |                    |
| Opening Balance  | 55,700        |                    |
| Add: Receipts During the year  | -             |                    |
|  | 55,700        |                    |
| Less: Disbursed During the year  | -             | 55,700             |
| <b>TOTAL</b>   |               | <b>30,867,432</b>  |

Cont..2



| <b>B G S INSTITUTE OF TECHNOLOGY</b><br>B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.<br><b>SCHEDULE TO BALANCE SHEET</b> |               |                   |
|--|---------------|-------------------|
| <b>Schedule : 2(Continued)</b>   | <b>AMOUNT</b> | <b>AMOUNT</b>     |
| <b>Particulars</b>   | <b>Rs.</b>    | <b>Rs.</b>        |
| <b>G) Group Gratuity Receipts</b>  |               |                   |
| Opening Balance  | 68,654        |                   |
| Add: Receipts During the year  | -             |                   |
|  | 68,654        |                   |
| Less: Disbursed During the year  | 68,654        | -                 |
| <b>H) Group Insurance Claims Received</b>  |               |                   |
| Opening Balance  | 2,344         |                   |
| Add: Receipts During the year  | 212,343       |                   |
|  | 214,687       |                   |
| Less: Disbursed During the year  | 214,687       | -                 |
| <b>I) TDS General Recovery</b>   |               |                   |
| Opening Balance  | 328           |                   |
| Add: Receipts During the year  | 641,277       |                   |
|  | 641,605       |                   |
| Less: Disbursed During the year  | 641,605       | -                 |
| <b>J) FUNDS - Faculty &amp; Staff Death Fund</b>   |               |                   |
| Opening Balance  | -             |                   |
| Add: Receipts During the year  | 95,700        |                   |
|  | 95,700        |                   |
| Less: Disbursed During the year  | 5,000         | 90,700            |
| <b>K) Statutory Liabilities</b>  |               |                   |
| a) Salary Recovery - PT  | 400           |                   |
| b) Salary Recovery - ESI   | (140)         |                   |
| c) GST   | (68,712)      | (68,452)          |
| <b>L) Security Deposit - Canteen</b>   |               | 20,000            |
| <b>M) Exam Remuneration</b>  |               | 102,136           |
| <b>N) Fees Repayable to Sponsoring Authority SACST</b>   |               | 15,780,813        |
| <b>O)Advances-SACST</b>  |               |                   |
| SJCIT Chikkaballapur   |               | 2,000,000         |
| BGS PU College   |               | 7,798             |
| <b>TOTAL</b>   |               | <b>48,800,427</b> |



**B G S INSTITUTE OF TECHNOLOGY**  
A Unit Of ADICHUNCHANAGIRI UNIVERSITY  
B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.  
SCHEDULE :- 3  
FIXED ASSETS AND DEPRECIATION SCHEDULE AS ON 31st MARCH 2019

| PARTICULARS                           | WDV AS ON<br>01.04.2018 | Assets Vested<br>with ACU from<br>Sponsoring<br>Authority as on<br>01.04.2018 | ADDITION<br>BEFORE<br>180 DAYS | AFTER<br>180 DAYS | DELETION | TOTAL       | DEPRECIATION |            | WDV AS ON<br>31.03.2019 |
|---------------------------------------|-------------------------|---|--------------------------------|-------------------|----------|-------------|--------------|------------|-------------------------|
|                                       |                         |   |                                |                   |          |             | RATE         | AMOUNT     |                         |
| <b>BUILDINGS</b>                      |                         |   |                                |                   |          |             |              |            |                         |
| Building                              | -                       | 11,296,995  | 269,645                        | -                 | -        | 11,566,640  | 5%           | 578,332    | 10,988,308              |
| Borewell and pump sets                | -                       | 56,110  | -                              | -                 | -        | 56,110      | 5%           | 2,806      | 53,305                  |
| BGS Statue Circle Mandapam            | -                       | 2,166,000   | -                              | -                 | -        | 2,166,000   | 5%           | 108,300    | 2,057,700               |
| Building Admin Block                  | -                       | 12,269,792  | -                              | -                 | -        | 12,269,792  | 5%           | 613,490    | 11,656,302              |
| <b>FURNITURE &amp; FIXTURES</b>       |                         |   |                                |                   |          |             |              |            |                         |
| Furniture and Fixtures                | -                       | 9,225,289   | -                              | 2,769,821         | -        | 11,995,110  | 10%          | 1,061,020  | 10,934,090              |
| Furniture and Fixtures- ACU           | -                       | 3,157,608   | -                              | -                 | -        | 3,157,608   | 10%          | 315,761    | 2,841,847               |
| Electrical Fittings                   | -                       | -   | -                              | 43,188            | -        | 43,188      | 10%          | 2,159      | 41,029                  |
| <b>TEACHING AIDS</b>                  |                         |   |                                |                   |          |             |              |            |                         |
| Lab Equipments - CS & E Dept          | -                       | -   | -                              | 349,133           | -        | 349,133     | 15%          | 26,185     | 322,948                 |
| Lab Equipments - E & C Engg Dept      | -                       | -   | -                              | 305,894           | -        | 305,894     | 15%          | 22,942     | 282,952                 |
| Lab Equipments - Mechanical Engg Dept | -                       | -   | 207,902                        | -                 | -        | 207,902     | 15%          | 31,185     | 176,717                 |
| Lab Equipments                        | -                       | 10,753,272  | -                              | 45,725            | -        | 10,798,997  | 15%          | 1,616,420  | 9,182,577               |
| Sports Materials                      | -                       | 74,833  | 35,521                         | 11,742            | -        | 122,096     | 15%          | 17,434     | 104,662                 |
| Library Books                         | -                       | 2,538,325   | 43,531                         | 462,829           | -        | 3,044,685   | 15%          | 421,991    | 2,622,694               |
| Projector                             | -                       | 309,548   | -                              | -                 | -        | 309,548     | 15%          | 46,432     | 263,116                 |
| Teaching Aids                         | -                       | 677,360   | 121,690                        | -                 | -        | 799,050     | 15%          | 119,858    | 679,193                 |
| <b>COMPUTER</b>                       |                         |   |                                |                   |          |             |              |            |                         |
| Computers                             | -                       | 3,790,962   | 1,015,806                      | 9,740             | -        | 4,816,508   | 40%          | 1,924,655  | 2,891,853               |
| Computers - Mechanical Engg Dept      | -                       | -   | -                              | 3,665,080         | -        | 3,665,080   | 40%          | 733,016    | 2,932,064               |
| Software                              | -                       | 534,986   | 8,968                          | 214,140           | -        | 758,094     | 40%          | 260,410    | 497,684                 |
| <b>OFFICE EQUIPMENTS</b>              |                         |   |                                |                   |          |             |              |            |                         |
| Telephone Instruments                 | -                       | 98,338  | 14,400                         | -                 | -        | 112,738     | 15%          | 16,911     | 95,827                  |
| Electrical Equipments                 | -                       | 2,141,336   | 83,706                         | 27,000            | -        | 2,252,042   | 15%          | 335,781    | 1,916,261               |
| Air Conditioner                       | -                       | 806,530   | -                              | 114,000           | -        | 920,530     | 15%          | 129,530    | 791,001                 |
| Office Equipments                     | -                       | 78,646  | 93,890                         | 45,676            | -        | 218,212     | 15%          | 29,306     | 188,906                 |
| Musical Instruments                   | -                       | 52,688  | -                              | -                 | -        | 52,688      | 15%          | 7,903      | 44,785                  |
| Photo Copier                          | -                       | 60,946  | -                              | -                 | -        | 60,946      | 15%          | 9,142      | 51,804                  |
| Ups System                            | -                       | 1,037,355   | -                              | -                 | -        | 1,037,355   | 15%          | 155,603    | 881,752                 |
| VGST Equipments                       | -                       | 2,850,793   | -                              | -                 | -        | 2,850,793   | 15%          | 427,619    | 2,423,174               |
| Camera                                | -                       | 131,737   | -                              | -                 | -        | 131,737     | 15%          | 19,761     | 111,976                 |
| CCTV                                  | -                       | 197,711   | -                              | 1,581,838         | -        | 1,779,549   | 15%          | 148,295    | 1,631,255               |
| TV & DVD                              | -                       | 87,452  | -                              | -                 | -        | 87,452      | 15%          | 13,118     | 74,334                  |
| Wireless & Mic Set                    | -                       | 12,878  | -                              | -                 | -        | 12,878      | 15%          | 1,932      | 10,946                  |
| <b>VEHICLES</b>                       |                         |   |                                |                   |          |             |              |            |                         |
| Car                                   | -                       | 2,333,505   | -                              | -                 | -        | 2,333,505   | 15%          | 350,026    | 1,983,479               |
| Buses                                 | -                       | 1,538,839   | 2,171,500                      | -                 | -        | 3,710,339   | 15%          | 556,551    | 3,153,788               |
| <b>PLANT &amp; MACHINERY</b>          |                         |   |                                |                   |          |             |              |            |                         |
| Aqua Guard                            | -                       | 540,947   | -                              | -                 | -        | 540,947     | 15%          | 81,142     | 459,805                 |
| Generators                            | -                       | 711,413   | -                              | -                 | -        | 711,413     | 15%          | 106,712    | 604,701                 |
| Stabiliser                            | -                       | 472   | -                              | -                 | -        | 472         | 15%          | 71         | 401                     |
| Kitchen Equipments                    | -                       | 129,629   | -                              | -                 | -        | 129,629     | 15%          | 19,444     | 110,184                 |
| Refrigerators                         | -                       | 7,843   | -                              | -                 | -        | 7,843       | 15%          | 1,176      | 6,666                   |
| Solar Equipments                      | -                       | 5,136,472   | -                              | -                 | -        | 5,136,472   | 40%          | 2,054,589  | 3,081,883               |
| <b>BUILDING WIP</b>                   |                         |   |                                |                   |          |             |              |            |                         |
| Buildings Under Construction          | -                       | 72,679,434  | 26,582,445                     | -                 | -        | 99,261,879  | 0%           | -          | 99,261,879              |
| - IT Building                         | -                       | -   | -                              | -                 | -        | -           | -            | -          | -                       |
| Buildings Under Construction          | -                       | 7,533,150   | -                              | -                 | -        | 7,533,150   | 0%           | -          | 7,533,150               |
| - Mechanical Block                    | -                       | -   | -                              | -                 | -        | -           | -            | -          | -                       |
| Building Dome Work                    | -                       | 5,198,515   | -                              | -                 | -        | 5,198,515   | 0%           | -          | 5,198,515               |
| <b>TOTAL</b>                          | -                       | 160,217,709   | 30,649,004                     | 9,645,806         | -        | 200,512,519 |              | 12,367,005 | 188,145,511             |



Principal  
B.G.S. Institute of Technology  
B.G.Nagar-571448  
Nagamangala Tq, Mandya Dist.



| <b>B G S INSTITUTE OF TECHNOLOGY</b><br><b>B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.</b><br><b>SCHEDULE TO BALANCE SHEET</b> |               |                    |
|---|---------------|--------------------|
| <b>SCHEDULE:-4</b>  | <b>AMOUNT</b> | <b>AMOUNT</b>      |
| <b>Particulars</b>  | <b>Rs.</b>    | <b>Rs.</b>         |
| <b>ADVANCES &amp; DEPOSITS</b>  |               |                    |
| <b>DEPOSITS MADE</b>  |               |                    |
| AICTE MBA Deposit   | 1,500,000     |                    |
| Electricity Deposit   | 559,420       |                    |
| Telephone Deposit Made  | 1,200         |                    |
| Gratuity Fund Account   | -             |                    |
| VGST Security Deposit   | 20,000        | 2,080,620          |
| <b>Advances-SAC Math</b>  |               |                    |
| SAC Math Branch   | 2,000,000     | 2,000,000          |
| <b>Advances-SACST Units</b>   |               |                    |
| SACST B G Nagara  | 12,222,222    | 12,222,222         |
| <b>LIC of India-Gratuity Deposit</b>  |               |                    |
| Opening Balance   | 9,793,649     |                    |
| Add: Contributed During the Year  | 2,973,424     |                    |
| Add: Interest accumulated to fund   | -             |                    |
| Add: Paid During the Year   | -             |                    |
|   | 12,767,073    |                    |
| Less: Gratuity Insurance Charges  | -             |                    |
| Less: Matured During the year   | -             | 12,767,073         |
| <b>Fixed Deposits</b>   |               |                    |
| Opening Balance   | 6,086,000     |                    |
| Add: Paid During the Year   | 24,500,000    |                    |
| Add: Interest received during the year  | 389,498       |                    |
|   | 30,975,498    |                    |
| Less: Received During the year  | 24,500,000    | 6,475,498          |
| <b>Advances</b>   |               |                    |
| <b>General Advances</b>   |               |                    |
| Opening Balance   | -             |                    |
| Add: Paid During the Year   | 159,300       |                    |
|   | 159,300       |                    |
| Less: adjusted During the year  | -             | 159,300            |
| <b>Equipment Advance</b>  |               |                    |
| Opening Balance   | -             |                    |
| Add: Paid During the Year   | 2,027,000     |                    |
|   | 2,027,000     |                    |
| Less: Received During the year  | 827,000       | 1,200,000          |
| <b>Advance to Contarctors</b>   |               |                    |
| Opening Balance   | 101,824,539   |                    |
| Add: Paid During the Year   | 27,465,429    |                    |
|   | 129,289,968   |                    |
| Less: Received During the year / Transferred to WIP   | 965,984       |                    |
| Less: Transferred to WIP  | 26,582,445    | 101,741,539        |
| <b>TOTAL</b>  |               | <b>138,646,252</b> |



**B G S INSTITUTE OF TECHNOLOGY**  
**B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.**  
**SCHEDULES TO RECEIPTS & PAYMENT ACCOUNT**  
**SCHEDULES TO INCOME & EXPENDITURE ACCOUNT**

| SCHEDULE 5   |            | Amount in Rs. |
|--|------------|---------------|
| Particulars  | R & P      | I & E         |
| <b>TUITION &amp; OTHER FEES</b>  |            |               |
| Admission Fee  | 42,140     | 160,840       |
| Alumni Fee   | 304,020    | 1,026,160     |
| Application Fee  | 195,100    | 768,100       |
| Association Fee  | 50         | 50            |
| Breakage Charges   | 1,340      | 1,340         |
| Bus Fee  | 21,590     | 45,590        |
| Career Guidance Fund   | 120        | 180           |
| Certificate Fee  | 19,914     | 19,914        |
| Change of College Fee  | 1,120      | 1,120         |
| College Cultural Events / Sports   | 204,270    | 784,720       |
| College Sports   | 212,259    | 829,025       |
| Cultural Activities  | 23,990     | 85,920        |
| Development Fee  | 100        | 100           |
| Equipment & Lab Maintenance Fee  | 680,971    | 789,681       |
| Hand Book Fee  | 43,270     | 163,520       |
| ID Card Fee  | 67,035     | 120,655       |
| Identification Fee   | 50         | 70            |
| Indian Red Cross Society   | 40,550     | 69,330        |
| Internal Assessment Book Fee   | 70,410     | 124,956       |
| Internet Fees  | 942,024    | 3,051,364     |
| Lab and Library Fee  | 250        | 250           |
| Laboratory Development Fee   | 8,240      | 8,430         |
| Language Lab Fee   | 6,900      | 7,090         |
| Library Fee  | 148,686    | 257,946       |
| Magazine Fee   | 25         | 50            |
| Magazine Pathrike  | 40         | 40            |
| Medical Examination Fee  | 44,970     | 168,190       |
| NSS  | 27,550     | 89,000        |
| Personality & Soft Skill Fee   | 666,262    | 991,818       |
| Placement Fee  | 1,134,684  | 6,444,016     |
| Re Admission Fee   | 50         | 50            |
| Reading Room Fee   | 68,125     | 251,197       |
| Registration Fee   | 83,480     | 568,980       |
| Seminars & Conference  | 362,533    | 739,795       |
| SNQ Fee  | 75         | 75            |
| Sports Development   | 68,718     | 251,868       |
| Sports Fees  | 203,300    | 752,800       |
| SWF / TWF Fees   | 11,725     | 42,335        |
| TC Fee   | 5,000      | 5,000         |
| Teachers Day & Flog Fee  | 39,000     | 65,159        |
| Tuition Fees   | 44,049,217 | 95,591,794    |
| Twf / Swf / Nss  | 12,500     | 40,202        |
| University Development Fund  | 275,401    | 866,171       |
| VTU E Learning   | 2,500      | 4,500         |
|  | 50,089,554 | 115,189,391   |
| Less: Fees Repayable to Sponsoring Authority (SACST) Pertaining to Fee Demands of Financial Year 2017-2018 and before. |            | 15,780,813    |
| Balance Carried to I&E Account   |            | 99,408,578    |



**B G S INSTITUTE OF TECHNOLOGY**  
**B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.**  
**SCHEDULES TO RECEIPTS & PAYMENT ACCOUNT**  
**SCHEDULES TO INCOME & EXPENDITURE ACCOUNT**

| SCHEDULE 6                       |           | Amount in Rs. |
|----------------------------------|-----------|---------------|
| Particulars                      | R & P     | I & E         |
| <b>UNIVERSITY FEE COLLECTION</b> |           |               |
| Blue Book Fee                    | 103,096   | 189,746       |
| Career Guidance & Service Fund   | 13,740    | 25,300        |
| Digital Library Fee              | 337,268   | 622,668       |
| E - Consortium Fee               | 542,211   | 994,711       |
| E - Journals Fee                 | 322,224   | 372,224       |
| E - Learning Fee                 | 753,234   | 861,274       |
| Eligibility Fee                  | 367,070   | 417,070       |
| Prospectus Fee                   | 388,960   | 431,460       |
| Student Development Fee          | 750       | 750           |
| Teachers Development Fee         | 300       | 425           |
| University Registration Fee      | 2,000     | 2,000         |
| VTU Consortium                   | 21,541    | 21,541        |
| Women Cell Fee                   | 8,374     | 13,504        |
|                                  | 2,860,768 | 3,952,673     |

| SCHEDULE 7                       |           |           |
|----------------------------------|-----------|-----------|
| Particulars                      | R & P     | I & E     |
| <b>GENERAL INCOME</b>            |           |           |
| Bus Fees                         | 442,169   | 442,169   |
| Consultation Charges Received    | 273,336   | 273,336   |
| Development Charges              | 19,500    | 19,500    |
| Miscellaneous Income             | 481,453   | 481,433   |
| Revaluation Fee Paid             | 4,080     |           |
| Examination Fee Received         | 5,374,010 |           |
| Exam Contingency (percapita)     | 118,951   |           |
| Exam Remuneration Received       | 823,095   |           |
| Sale of Scraps / Old News Papers | 70,240    | 70,240    |
|                                  | 7,606,834 | 1,286,678 |

| SCHEDULE 8               |           |           |
|--------------------------|-----------|-----------|
| Particulars              | R & P     | I & E     |
| <b>INTEREST RECEIVED</b> |           |           |
| Interest on FD           | 679,640   | 1,069,138 |
| Interest on SB           | 904,792   | 851,376   |
|                          | 1,584,432 | 1,920,514 |

| SCHEDULE 9             |       |         |
|------------------------|-------|---------|
| Particulars            | R & P | I & E   |
| <b>GRANTS RECEIVED</b> |       |         |
| RGUHS GRANT            | -     | 775,033 |
|                        | -     | 775,033 |

| SCHEDULE 10                   |            |            |
|-------------------------------|------------|------------|
| Particulars                   | R & P      | I & E      |
| <b>ESTABLISHMENT EXPENSES</b> |            |            |
| ESI (Mgt Share)               | 313,804    | 313,804    |
| Group Gratuity Paid           | 2,279,083  | 2,279,083  |
| Honorarium Paid               | 75,000     | 75,000     |
| Provident Fund (Mgt Share)    | 984,958    | 984,958    |
| Remuneration Paid             | 307,000    | 307,000    |
| Salary (Gross)                | 53,233,730 | 53,233,730 |
|                               | 57,193,575 | 57,193,575 |



**B G S INSTITUTE OF TECHNOLOGY**  
**B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.**  
**SCHEDULES TO RECEIPTS & PAYMENT ACCOUNT**  
**SCHEDULES TO INCOME & EXPENDITURE ACCOUNT**

| <b>SCHEDULE 11</b>             |                  | <b>Amount in Rs.</b> |
|--------------------------------|------------------|----------------------|
| <b>Particulars</b>             | <b>R &amp; P</b> | <b>I &amp; E</b>     |
| <b>ADMINISTRATION EXPENSES</b> |                  |                      |
| Admission Promotion Expenses   | 982,380          | 982,380              |
| Advertisement Charges          | 245,142          | 245,142              |
| Consultation Charges           | 27,241           | 27,241               |
| Electricity Charges            | 2,403,783        | 2,403,783            |
| Hospitality Expenses           | 37,269           | 37,269               |
| Office Maintenance             | 338,092          | 338,092              |
| Postage & Courier Charges      | 35,930           | 35,930               |
| Printing & Stationery          | 988,804          | 988,804              |
| Referral Commission            | 95,500           | 95,500               |
| Refreshment Charges            | 80,410           | 80,410               |
| Rent Paid For Staff Quarters   | 32,000           | 32,000               |
| Staff Uniform Expenses         | 29,110           | 29,110               |
| E TDS Return Filing Charges    | 31,100           | 31,100               |
| Telephone Charges              | 15,165           | 15,165               |
| Travelling & Conveyance        | 387,924          | 387,924              |
| Examination Expenses           | 8,434            | 8,434                |
|                                | <b>5,738,284</b> | <b>5,738,284</b>     |

**SCHEDULE 12**

| <b>Particulars</b>               | <b>R &amp; P</b>  | <b>I &amp; E</b>  |
|----------------------------------|-------------------|-------------------|
| <b>" FEE REMITTANCE TO GOVT.</b> |                   |                   |
| Affiliation Fee Paid             | 468,000           | 468,000           |
| Examination Fee Paid             | 5,348,210         | 5,348,210         |
| Membership Fee Paid              | 98,420            | 98,420            |
| Registration Fee Paid            | 4,418,375         | 4,418,375         |
| Teachers Welfare Fund(TWF) Paid  | 74,750            | 74,750            |
|                                  | <b>10,407,755</b> | <b>10,407,755</b> |

**SCHEDULE 13**

| <b>Particulars</b>                          | <b>R &amp; P</b> | <b>I &amp; E</b> |
|---|------------------|------------------|
| <b>" STUDENTS ACTIVITIES EXPENSES</b>       |                  |                  |
| Function Expenses / Graduation Day Expenses | 1,058,745        | 1,058,745        |
| Internet/ website Charges                   | 681,450          | 681,450          |
| Magazines Journals And News Papers          | 35,325           | 35,325           |
| Medical Expenses/medi-claim Insurance       | 493,654          | 493,654          |
| Photography Charges                         | 81,634           | 81,634           |
| Placement Expenses                          | 5,623,322        | 5,623,322        |
| Seminar Expenses                            | 8,000            | 8,000            |
| Sports Expenses                             | 72,710           | 72,710           |
| Students Insurance                          | 211,945          | 211,945          |
| Students Practical / Training Expenses      | 12,000           | 12,000           |
| Students Projects Expenses                  | 29,655           | 29,655           |
| Students Uniforms/ID Card                   | 26,875           | 26,875           |
| Work Shop/conference Expenses               | 318,346          | 318,346          |
|   | <b>8,653,661</b> | <b>8,653,661</b> |



**B G S INSTITUTE OF TECHNOLOGY**  
**B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.**  
**SCHEDULES TO RECEIPTS & PAYMENT ACCOUNT**  
**SCHEDULES TO INCOME & EXPENDITURE ACCOUNT**

| <b>SCHEDULE 14</b>                 |                  | <b>Amount in Rs.</b> |  |
|------------------------------------|------------------|----------------------|--|
| <b>Particulars</b>                 | <b>R &amp; P</b> | <b>I &amp; E</b>     |  |
| <b>" REPAIRS AND MAINTENANCE</b>   |                  |                      |  |
| Building Maintenance               | 1,955,369        | 1,955,369            |  |
| Furniture Repaired & Maintenance   | 136,712          | 136,712              |  |
| Electrical Maintenance             | 50,622           | 50,622               |  |
| Garden Maintenance                 | 438,603          | 438,603              |  |
| Lab Maintenance - Mechanical       | 177,941          | 177,941              |  |
| Lab Maintenance - Civil            | 10,929           | 10,929               |  |
| Lab Maintenance - Computer Science | 117,486          | 117,486              |  |
| Lab Maintenance - ECE Department   | 75,261           | 75,261               |  |
| Lab Maintenance                    | 16,871           | 16,871               |  |
|                                    | <b>2,979,794</b> | <b>2,979,794</b>     |  |
| <b>SCHEDULE 15</b>                 |                  |                      |  |
| <b>Particulars</b>                 | <b>R &amp; P</b> | <b>I &amp; E</b>     |  |
| <b>" VEHICLE MAINTENANCE</b>       |                  |                      |  |
| Fuel For Vehicle                   | 1,414,084        | 1,414,084            |  |
| Vehicle Insurance                  | 193,281          | 193,281              |  |
| Vehicle Other Maintenance          | 436,578          | 436,578              |  |
| Vehicle Tax                        | 8,682            | 8,682                |  |
|                                    | <b>2,052,625</b> | <b>2,052,625</b>     |  |

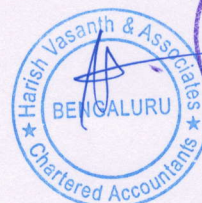


**B G S INSTITUTE OF TECHNOLOGY**  
A Unit Of ADICHUNCHANAGIRI UNIVERSITY  
B.G.NAGAR, NAGAMANGALA TALUK, MANDYA DISTRICT.

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019**

| RECEIPTS                                | AMOUNT<br>Rs. | AMOUNT<br>Rs.      | PAYMENTS                           | AMOUNT<br>Rs. | AMOUNT<br>Rs.     |
|---|---------------|--------------------|------------------------------------|---------------|-------------------|
| TO OPENING BALANCE                      |               |                    | BY ESTABLISHMENT EXPENSES          |               |                   |
| CASH IN HAND                            |               | 200,000            | ESI (Mgt Share)                    | 313,804       |                   |
| CASH AT BANK                            |               |                    | Group Gratuity Paid                | 2,279,083     |                   |
| Kotak Mahindra Bank - 31702             | 6,451,648     |                    | Honorarium Paid                    | 75,000        |                   |
| Kotak Mahindra Bank - 34911             | 973,947       |                    | Provident Fund (Mgt Share)         | 984,958       |                   |
| Canara Bank VGST Grants- 34623          | 410,412       |                    | Remuneration Paid                  | 307,000       |                   |
| Canara Bank Fee Account - 8610201000060 | 4,882         |                    | Salary (Gross)                     | 53,233,730    | 57,193,575        |
| Canara Bank - 21619                     | 2,097,863     |                    |                                    |               |                   |
| Kotak Mahindra Bank                     | 156,146       | 10,094,898         | " ADMINISTRATION EXPENSES          |               |                   |
| " TUITION & OTHER FEES                  | 50,089,554    |                    | Admission Promotion Expenses       | 982,380       |                   |
| " UNIVERSITY FEE COLLECTION             | 2,860,768     | 52,950,322         | Advertisement Charges              | 245,142       |                   |
|   |               |                    | Consultation Charges               | 27,241        |                   |
| " NON GOVT FEE COLLECTION               |               |                    | Electricity Charges                | 2,403,783     |                   |
| ID Card Fine                            |               | 451                | Hospitality Expenses               | 37,269        |                   |
| " RENTAL INCOME                         |               |                    | Office Maintenance                 | 338,092       |                   |
| Rent Received                           |               | 47,330             | Postage & Courier Charges          | 35,930        |                   |
| " GENERAL INCOME                        |               |                    | Printing & Stationery              | 988,804       |                   |
| Bus Fees                                | 442,169       |                    | Referral Commission                | 95,500        |                   |
| Consultation Charges Received           | 273,336       |                    | Refreshment Charges                | 80,410        |                   |
| Development Charges                     | 19,500        |                    | Rent Paid For Staff Quarters       | 32,000        |                   |
| Miscellaneous Income                    | 481,453       |                    | Staff Uniform Expenses             | 29,110        |                   |
| Revaluation Fee Paid                    | 4,080         |                    | E TDS Return Filing Charges        | 31,100        |                   |
| Examination Fee Received                | 5,374,010     |                    | Telephone Charges                  | 15,165        |                   |
| Exam Contingency (percapita)            | 118,951       |                    | Travelling & Conveyance            | 387,924       |                   |
| Exam Remuneration Received              | 823,095       |                    | Examination Expenses               | 8,434         | 5,738,284         |
| Sale of Scraps / Old News Papers        | 70,240        | 7,606,834          | " RATES & TAXES                    |               |                   |
|   |               |                    | Rates & Taxes                      |               | 52,368            |
| " DONATIONS RECEIVED                    |               |                    | " FINANCIAL CHARGES                |               |                   |
| Contribution Received                   |               | 128,850            | Bank Charges                       |               | 12,928            |
| " INTEREST RECEIVED                     |               |                    | " FEE REMITTANCE TO GOVT.          |               |                   |
| Interest on Fixed Deposit               | 679,640       |                    | Affiliation Fee Paid               | 468,000       |                   |
| Interest on Savings Bank                | 904,792       | 1,584,432          | Examination Fee Paid               | 5,348,210     |                   |
| " DEPOSITS RECEIVED                     |               |                    | Membership Fee Paid                | 98,420        |                   |
| Security Deposit - Canteen              |               | 20,000             | Registration Fee Paid              | 4,418,375     |                   |
| " DEPOSITS MADE                         |               |                    | Teachers Welfare Fund(TWF) Paid    | 74,750        | 10,407,755        |
| Fixed Deposit                           |               | 24,500,000         | " GENERAL EXPENSES                 |               |                   |
| " FEE ADVANCE                           |               | 70,285,742         | Refund of Fee Advance              | 78,000        |                   |
| " FUNDS                                 |               |                    | VTU Faculty Development Expenses   | 5,956         | 83,956            |
| Faculty And Staff Death Fund            |               | 95,700             | " GRANTS GIVEN TO OTHERS           |               |                   |
| "Transfer to other ACU Unit             |               |                    | Contributions                      |               | 137,350           |
| BGS First Grade College                 | 1,547,766     |                    | " REPAIRS AND MAINTENANCE          |               |                   |
| BGS PU College                          | 7,798         |                    | Building Maintenance               | 1,955,369     |                   |
| BGSIT Boys Hostel                       | 1,000,000     |                    | Furniture Repaired & Maintenance   | 136,712       |                   |
| BGSIT Girls Hostel                      | 7,000,470     |                    | Electrical Maintenance             | 50,622        |                   |
| SAC College Of Pharmacy                 | 4,500,000     | 14,056,034         | Garden Maintenance                 | 438,603       |                   |
| " Advances -SACST                       |               |                    | Lab Maintenance - Mechanical       | 177,941       |                   |
| SACST B G Nagara                        | 16,800,000    |                    | Lab Maintenance - Civil            | 10,929        |                   |
| SJCIT Chikkaballapur                    | 2,000,000     | 18,800,000         | Lab Maintenance - Computer Science | 117,486       |                   |
| " ADVANCE TO EQUIPMENTS                 |               |                    | Lab Maintenance - ECE Department   | 75,261        |                   |
| M/s CNS Infotech                        |               | 827,000            | Lab Maintenance                    | 16,871        | 2,979,794         |
| " ADVANCE TO MATERIALS                  |               |                    |                                    |               |                   |
| M/s Genesis Technologies                |               | 827,000            |                                    |               |                   |
| <b>TOTAL C/F</b>                        |               | <b>202,024,593</b> | <b>TOTAL C/F</b>                   |               | <b>76,606,009</b> |

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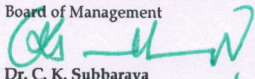


| TOTAL B/F                               |            | 202,024,593 | TOTAL B/F                                   |            | 76,606,009  |
|---|------------|-------------|---|------------|-------------|
| " ADVANCE RECEIVED (LIABILITY)          |            |             | " STUDENTS ACTIVITIES EXPENSES              |            |             |
| Advance Received                        |            | 15,000      | Function Expenses / Graduation Day Expense  | 1,058,745  |             |
| " SALARY & OTHER RECOVERY ( STATUTORY ) |            |             | Internet/website Charges                    | 681,450    |             |
| Employee State Insurance                | 112,879    |             | Magazines Journals And News Papers          | 35,325     |             |
| GSLIC                                   | 52,625     |             | Medical Expenses/medi-claim Insurance       | 493,654    |             |
| Life Insurance Premium                  | 1,456,558  |             | Photography Charges                         | 81,634     |             |
| Provident Fund                          | 1,294,429  |             | Placement Expenses                          | 5,623,322  |             |
| Professional Tax                        | 269,400    |             | Seminar Expenses                            | 8,000      |             |
| Tax Deducted at Source                  | 1,720,200  |             | Sports Expenses                             | 72,710     |             |
| TDS (Other than Salary)                 | -          |             | Students Insurance                          | 211,945    |             |
| Provident Fund Other Institutions       | 1,616,378  |             | Students Practical / Training Expenses      | 12,000     |             |
| ESI collected from Other Institutions   | 571,880    |             | Students Projects Expenses                  | 29,655     |             |
| Goods and Service Tax                   | 6,840      |             | Students Uniforms/ID Card                   | 26,875     |             |
| Professional Tax Other Institutions     | 50,000     |             | Work Shop/conference Expenses               | 318,346    | 8,653,661   |
| TDS (Other Institutions)                | 1,173,709  | 8,324,898   | " VEHICLE MAINTENANCE                       |            |             |
| " OTHER SALARY RECOVERY                 |            |             | Fuel For Vehicle                            | 1,414,084  |             |
| Cable Charges                           | 22,800     |             | Vehicle Insurance                           | 193,281    |             |
| Electricity Charges                     | 111,246    |             | Vehicle Other Maintenance                   | 436,578    |             |
| Quarters Rent                           | 274,730    |             | Vehicle Tax                                 | 8,682      | 2,052,625   |
| Quarters Maintenance Charges            | 14,720     |             | " FEE REFUNDS MADE                          |            | 4,875,411   |
| Loans                                   | 179,798    | 728,885     | " FUNDS                                     |            |             |
| Mess Charges                            | 125,591    |             | Faculty And Staff Death Fund                |            | 5,000       |
| " CURRENT LIABILITIES                   |            |             | " Advances-SACST and MATH                   |            |             |
| Group Insurance Claims                  | 212,343    |             | SAC Math Branch                             | 2,000,000  |             |
| Scholarship                             | 51,568,870 | 51,781,213  | SACST B G Nagara                            | 29,022,222 | 31,022,222  |
| " ADVANCE TO CONTRACTORS                |            |             | " OUTSTANDING LIABILITIES                   |            |             |
| M/s Vinayaka Enterprises                | 200,000    |             | Group Gratuity Received                     | 68,654     |             |
| M/s. Comprovision Enterprises           | 15,984     |             | Group Insurance Claims Received             | 214,687    | 283,341     |
| M/s. Index Interior & Exterior          | 100,000    |             | " SALARY RECOVERY( STATUTORY )              |            |             |
| Mr. Muddassir Ahmed                     | 400,000    | 965,984     | Employee State Insurance                    | 113,019    |             |
| Mr. Nanjundaswamy                       | 250,000    |             | GSLIC                                       | 52,625     |             |
| " FIXED ASSETS                          |            |             | Life Insurance Premium                      | 1,456,558  |             |
| Furniture And Fittings                  | 136,620    |             | Provident Fund                              | 1,294,429  |             |
| Lab Equip.- E And C Engg Dept.          | 349,133    | 531,478     | Professional Tax                            | 269,400    |             |
| Lab Equipments                          | 45,725     |             | Tax Deducted at Source                      | 1,720,200  |             |
| " GENERAL ADVANCES PAID                 |            |             | Tax Deducted at Source(Other than Salary)   | -          |             |
| Ranjitha K R                            |            | 20,000      | Provident Fund Other Institutions           | 1,616,378  |             |
|   |            |             | Employee State Insurance Other Institutions | 571,880    |             |
|   |            |             | Professional Tax Other Institutions         | 49,600     |             |
|   |            |             | Goods & Service Tax                         | 75,552     |             |
|   |            |             | Tax Deducted at Source (Other Institutions) | 1,174,037  | 8,393,678   |
|   |            |             | " OTHER SALARY RECOVERY                     |            |             |
|   |            |             | Cable Charges                               | 22,800     |             |
|   |            |             | Electricity Charges                         | 111,246    |             |
|   |            |             | Quarters Rent                               | 274,730    |             |
|   |            |             | Quarters Maintenance Charges                | 14,720     |             |
|   |            |             | Loans                                       | 179,798    |             |
|   |            |             | Mess Charges                                | 125,591    | 728,885     |
|   |            |             | " SCHOLARSHIP                               |            |             |
|   |            |             | Scholarship                                 |            | 25,053,960  |
| TOTAL C/F                               |            | 264,392,051 | TOTAL C/F                                   |            | 157,674,792 |

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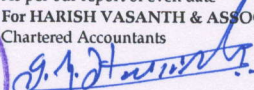
| TOTAL B/F |  | 264,392,051 | TOTAL B/F  |   | 157,674,792 |
|-----------|--|-------------|--|---|-------------|
|           |  |             | " ADVANCE FOR EQUIPMENTS<br>M/s CNS Infotech<br>M/s. Sted Volt Engineers, Bengaluru  | 827,000<br>1,200,000  | 2,027,000   |
|           |  |             | " ADVANCE FOR MATERIALS<br>M/s Genesis Technologies  |   | 827,000     |
|           |  |             | " ADVANCE TO CONTRACTORS<br>M K Associates Up<br>M/s RG Infraproject Pvt Ltd<br>M/s Space Touch Seating Pvt Ltd<br>M/s Thyssenkrupp Elevator (India) Pvt Ltd<br>M/s. Comprovision Enterprises<br>Mr. Muddassir Ahmed<br>Mr. Nanjundaswamy<br>Wire Up   | 2,500,000<br>23,500,000<br>20,000<br>582,445<br>15,984<br>400,000<br>200,000<br>247,000   | 27,465,429  |
|           |  |             | " GENERAL ADVANCE PAID<br>M/s Kivis Software<br>Ranjitha K R<br>Exam Remuneration Paid   | 159,300<br>20,000<br>720,959  | 900,259     |
|           |  |             | " DEPOSITS MADE<br>Electricity Deposit<br>Gratuity Fund Account  | 220,240<br>2,973,424  | 3,193,664   |
|           |  |             | " FIXED DEPOSITS<br>Fixed Deposit  |   | 24,500,000  |
|           |  |             | " FIXED ASSETS<br>Building<br>Computers<br>Computers - Mechanical Engg Dept<br>Softwares<br>Electrical Fittings<br>Furniture And Fittings<br>Lab Equipments - CS & E Dept<br>Lab Equipments - E & C Engg Dept<br>Lab Equipments - Mechanical Engg Dept<br>Lab Equipments<br>CCTV Camera<br>Electrical Equipments<br>Telephone Instruments<br>Air Conditioner<br>Office Equipments<br>Library Books<br>Sports Materials<br>Teaching Aids<br>Buses | 269,645<br>1,025,546<br>3,665,080<br>223,108<br>43,188<br>2,906,441<br>349,133<br>655,027<br>207,902<br>91,450<br>1,581,838<br>110,706<br>14,400<br>114,000<br>139,566<br>506,360<br>47,263<br>121,690<br>2,171,500 | 14,243,843  |
|           |  |             | " CLOSING BALANCE:<br>Cash In Hand<br>Cash at Banks<br>Kotak Mahindra Bank - 31702<br>Kotak Mahindra Bank - 34911<br>Canara Bank VGST Grants - 34623<br>Canara Bank Fee Account - 8610201000060<br>Canara Bank - 21619<br>Kotak Mahindra Bank  | -<br>-<br>4,520,971<br>27,777,585<br>424,967<br>100,422<br>137,169<br>598,949   | 33,560,063  |
| TOTAL     |  | 264,392,051 | TOTAL  |   | 264,392,051 |

For ADICHUNCHANAGIRI UNIVERSITY  
Board of Management  
  
Dr. C. K. Subbaraya  
Registrar

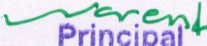
B K Umesh  
Finance Officer

Date : 21/10/2019  
Place: B.G Nagara



As per our report of even date  
For HARISH VASANTH & ASSOCIATES  
Chartered Accountants  
  
Harish S G  
Partner  
M.No. 218217  
FRN: 0123615



  
Principal  
B.G.S. Institute of Technology  
B.G.Nagar-571448  
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