

BLDE Association's
S B Arts and K C P Science College, Vijayapur

NOTES FORMING PART OF ACCOUNTS FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024

ACCOUNTING POLICIES:

1. The figures for the previous year, in Financial Statements attached herewith, have been rearranged and regrouped, wherever considered necessary,
2. The Accounts are maintained on cash basis except the Staff Salaries & Expenses which are maintained on accrual basis.
3. The grants received from various authorities / institutions are accounted for during the year to the extent of actual spent during year the balance being carried forward for subsequent year as an advance grant to be spent in further years as per directions of sponsoring authority of such respective grants.
4. The concept of going concern is being followed and accordingly all financial transactions are recorded on historical costs.
5. The Consumables such as stationery, printed forms, journals, medical consumables, engineering consumables etc. are charged to Income & Expenditure Account on the basis of Purchases during year. Stock Registers of these materials are maintained and these materials are used under proper control.
6. Fixed Assets are shown at actual cost less depreciation charged till the end of year under audit. Depreciation on Land is not charged.

Place :Vijayapur

Date :


Principal,
S.B.Arts & KCP. Sc. College,
Vijayapur.

Subject to Separate Report of Even Date
For. S. S. SHINDE & CO.
Chartered Accountants
Firm No: 086215

PARTNER
CA SUDHAKAR SHINDE
Membership No: 209077



14 AUG 2024

S B Arts and K C P Science College, Vijayapur

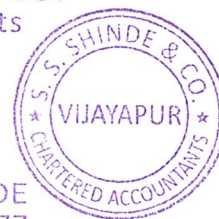
BALANCE SHEET AS AT 31st MARCH, 2024

PARTICULARS	SCHEDULE	FOR THE YEAR ENDED ON 31-03-2024	FOR THE YEAR ENDED ON 31-03-2023
LIABILITIES			
BLDE ASSOCIATION, VIJAYAPUR	-	133047083.45	115175058.56
RESERVES AND SURPLUS	A	-142091379.76	-125212915.37
ENMARKED FUNDS	B	69979522.30	69962817.30
NON CURRENT LIABILITIES	C	14781125.96	12776453.96
CURRENT LIABILITIES			
SUNDRY CREDITORS FOR STATUTORY EXPENSES	D	7859.00	73583.00
SUNDRY CREDITORS FOR REVENUE EXPENSES	E	1201818.00	1129880.00
SCHOLARSHIP PAYABLE	F	20000.00	0.00
TOTAL RS.		76946028.95	73904877.45
ASEETS			
FIXED ASSETS	G	56733502.00	54730889.00
NON-CURRENT ASSETS	H	17422170.96	15417498.96
CURRENT ASSETS			
CASH ON HAND	-	0.00	0.00
BANK BALANCES IN SB AND CURRENT ACCOUNTS	I	2645564.99	3020085.67
ADVANCES AGAINST REVENUE EXPENSES	-	0.00	736403.82
OTHER RECEIVABLES	J	144791.00	0.00
TOTAL RS.		76946028.95	73904877.45


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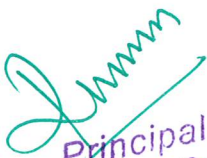


14 AUG 2024

S B Arts and K C P Science College, Vijayapur

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2024

PARTICULARS	SCHEDULE	FOR THE YEAR ENDED ON 31-03-2024	FOR THE YEAR ENDED ON 31-03-2023
INCOME :			
GOVERNMENT GRANTS AND SCHOLARSHIPS	I	40216822.00	46268883.80
ACADEMIC RECEIPTS	II	19585142.00	25058357.00
OTHER INCOME	III	18922.00	541661.00
INTEREST INCOME	IV	580116.00	0.00
TOTAL RS.		60401002.00	71868901.80
EXPENDITURE :			
STAFF PAYMENTS	V	68244637.00	72667530.00
ACADEMIC EXPENSES	VI	3027314.00	2907798.00
ADMINISTRATIVE EXPENSES	VII	2529346.39	3354639.06
DEPRECIATION	-	3478169.00	3314627.04
TOTAL RS.		77279466.39	82244594.10
SURPLUS FOR THE YEAR TRANSFERRED TO BALANCE SHEET		-16878464.39	-10375692.30


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S B Arts and K C P Science College, Vijayapur

SCHEDULE 'A' : RESERVES AND SURPLUS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
Opening Balance as per Last Balance Sheet	-125212915.37
Add: Surplus (+) / Deficit (-) during the year	-16878464.39
TOTAL RS.	-142091379.76

SCHEDULE 'B' : ENMARKED FUNDS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
50 YEARS OLD COLLEGE UGC FUND	700000.00
Books & Journals Fund	133750.00
Building Funds	810000.00
Equipment Funds	1757390.00
FUNDS (COMPUTER EQUIPMENT)	35650.00
Furniture Fund	52985.00
INDOOR STADIUM FUND	7187245.00
Laboratory Building Fund	649383.00
Other Development Funds	21667376.00
SPORTS EQUIPMENTS FUND	30000.00
SWIMMING POOL BUILDING FUND	10273586.00
UGC BOOKS & EQUIPMENTS FUND	345466.00
UGC BOREWELL FUND	33900.00
UGC BUILDING FUND	1779365.00
UGC CHEMISTRY RESEARCH FUND	45000.00
UGC COMPUTER EQUIPMENT FUND	5086555.20
UGC ELECTRONIC FUND	2488411.80
UGC Equipment Fund	4972687.30
UGC LABORATORY BUILDING FUND	170000.00
UGC LIBRARY BOOK FUND	1489337.00
UGC VOCATIONAL COURSE EQUIPT FUND	934992.00
WOMENS HOSTEL BUILDING FUND	8173713.00
Red Cross Fund	391965.00
<u>Prize Money Funds</u>	
B.P.ALLU PRIZE	10000.00
D M HIREMATH PRIZE	50000.00
J.V.PILAI PRIZE	20000.00
K G PUJARI	50000.00
L R SINDAGI PRIZE	50000.00
PHYSICS DEPARTMENT	30000.00
Prize Money fund	225000.00
Prize Money Scholarship	8764.00
P S KORADDI	30000.00
R.H.BIDARI PRIZE	25000.00
Scholarship Fund	11000.00
S.K.KALAKANNAVAR PRIZE	10001.00
Special Fund Others	151000.00
S S BIRADAR PRIZE	50000.00
V S PATIL	50000.00
TOTAL RS.	69979522.30



S B Arts and K C P Science College, Vijayapur
SCHEDULE 'C' : NON CURRENT LIABILITIES

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
ADVANCE SALARY GRANT PAYBLE FOR THE YEAR	14781125.96
TOTAL RS.	14781125.96

SCHEDULE 'D' : SUNDRY CREDITORS FOR STATUTORY EXPENSES

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
LIC (Salary Saving Scheme)	459.00
Professional Tax Deductions	7400.00
TOTAL RS.	7859.00

SCHEDULE 'E' : SUNDRY CREDITORS FOR REVENUE EXPENSES

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
0100959154 - Dhanasing Lachu Pawar	2510.00
100138 - JAYASHREE HORAKERI	1013.00
100285 - Shankargouda K Patil	5.00
100913 - SHREEDHAR G JOSHI	2048.00
100931 - Rakesh Appasaheb Patil	9140.00
100960842 - Jagadish Patil	9644.00
BLD SSSN	4176.00
K.S.T.B.F & K.S.S.W.F (Karnataka State Fund)	113600.00
N.F.T.W	56750.00
RCUB PRACTICAL EXAM REMUNARATION (2019-20)	42014.00
RCUB THEORY EXAM REMUNARATION (2019-20)	174725.00
Sagar Tukaram Vambase	4000.00
Salary Payable	2255.00
Seminar Publications Fees Payable	25230.00
Staff Insurance Deduction (NK Healthcare)	169539.00
SWF & TWF & NFTW (2019-20)	585169.00
TOTAL RS.	1201818.00

SCHEDULE 'F' : SCHOLARSHIP PAYABLE

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
M.B.KORI MEMORIAL SCHOLARSHIP	20000.00
TOTAL RS.	20000.00



S B Arts and K C P Science College, Vijayapur
SCHEDULE 'G' : FIXED ASSETS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
BUILDINGS	37903766.00
COMPUTERS / PERIPHERALS	4532107.00
PLANT, MACHINERY AND EQUIPMENTS	2746038.00
FURNITURE AND FIXTURES	8589793.00
LIBRARY BOOKS	2961798.00
TOTAL RS.	56733502.00

SCHEDULE 'H' : NON-CURRENT ASSETS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
Affiliation Deposit with KUD	500000.00
AFFILIATION DEPOSIT WITH RCUB	1350000.00
FIXED DEPOSIT AGAINST BPA PRIZE	10000.00
FIXED DEPOSIT AGAINST D M HIREMATH PRIZE	50000.00
FIXED DEPOSIT AGAINST J.V.PILLAI PRIZE	29866.00
FIXED DEPOSIT AGAINST K G PUJARI	50000.00
FIXED DEPOSIT AGAINST L R SINDAGI PRIZE	50000.00
FIXED DEPOSIT AGAINST M. I. KUMBAR PRIZE MONEY	100000.00
FIXED DEPOSIT AGAINST PAST STUDENTS ASSOCIATION	175000.00
FIXED DEPOSIT AGAINST PHYSICS DEPARTMENT	30000.00
FIXED DEPOSIT AGAINST P S KORADDI	30000.00
FIXED DEPOSIT AGAINST RHBIDARI ENDOWMENT PRIZE	25000.00
FIXED DEPOSIT AGAINST S.K.KALAKANANVAR PRIZE	10001.00
FIXED DEPOSIT AGAINST S S BIRADAR PRIZE	50000.00
FIXED DEPOSIT AGAINST V S PATIL	50000.00
FIXED DEPOSIT S.S.CO.OP BANK	12928.00
FIXED DEPOSIT WITH BLDEA'S EMPLOYEES CO-OP. SOCIETY	100000.00
GAS Deposit	18250.00
Govt TF A/c- SS Bank SB A/c No. - 003000100009367	14781125.96
TOTAL RS.	17422170.96



S B Arts and K C P Science College, Vijayapur
SCHEDULE 'I' : BANK BALANCES IN SB AND CURRENT ACCOUNTS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
Canara Bank SB A/c No. - 0504101035849 (UGC)	792646.80
ICICI Bank SB A/c No. - 650605700001 (SCH)	0.30
SBI SB A/c No. - 32259858514 (Workshop)	659559.00
SBI SB A/c No. - 32722107719 (SCH)	297165.50
SBI SB A/c No. - 32815129239	5348.25
SBI SB A/c No. - 36023719830 (SCH)	128377.50
SBI SB A/c No. - 36816289964	265186.68
SBI SB A/c No. - 64089911516 (SG)	45676.44
SS Bank SB A/c No. - 003000100009366 (SCH)	51209.61
SS Bank SB A/c No. - 003000100009371	400394.91
TOTAL RS.	2645564.99

SCHEDULE 'J' : OTHER RECEIVABLES

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
Festival Advance	46970.00
Other Advances for Employees	54356.00
College Shifting Advance	13189.00
Salary Deduction Receivable	30276.00
TOTAL RS.	144791.00



S B Arts and K C P Science College, Vijayapur

SCHEDULE 'I' : GOVERNMENT GRANTS AND SCHOLARSHIPS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
Salary Grant (State Government)	40216822.00
TOTAL RS.	40216822.00

SCHEDULE 'II' : ACADEMIC RECEIPTS

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
Admission Fee	298400.00
Admission Form Fees	10000.00
Certificate Fee	81800.00
College Amrutha Mahotsava fees	1403800.00
Computer Fee	465932.00
Development Fee	1011000.00
Examination Fee	574640.00
Guest lecture	12160.00
Gymkhana Fee	197147.00
Healthcare Services Fee	36865.00
Hostel Fee	451200.00
Identity Card Fee	173676.00
Journal & Magazine Fee	6600.00
Laboratory Fee	473447.00
Laboratory Fee (Govt)	242060.00
Library Admission Fee	294258.00
Loss of Books Fee	243078.00
Medical Exam Fee	71376.00
Misc. Fee	496600.00
NEP Fees Receivable	616000.00
Other Fee	278335.00
Other Fees	600.00
Quit India Movie Fund	21120.00
Reading Room Fee	126259.00
Sports & Games	143600.00
Student Activities Fees	66200.00
Student Union Fee	11760.00
Teachers Welfare Fund	71800.00
Transfer Certificate Fee	40300.00
Tuition Fee	9937985.00
Tuition Fees (Govt)	1355089.00
Total C/F	19213087.00



S B Arts and K C P Science College, Vijayapur

Total B/F	19213087.00
University - Application Fee Receivable	1000.00
University - College Development Council Fund Receivable	3986.00
University - Cultural activities Fee Receivable	1000.00
University - Examination Fee Receivable	92852.00
University - Miscellaneous Receivables	155511.00
University - Others Fee Receivable	39228.00
University - Poor Students Aid Fund Receivable	234.00
University - Sports Development Fee Receivable	729.00
University - Sports Fee Receivable	3229.00
University - Student Safety Insurance	500.00
University - Women Cell Fee Receivable	1250.00
Value added Course Fee	19000.00
Water and Sanitary Fee	53536.00
TOTAL RS.	19585142.00

SCHEDULE 'III' : OTHER INCOME

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
Discount received	394.00
Income From Consultancy	13447.00
Other Income	5081.00
TOTAL RS.	18922.00

SCHEDULE 'IV' : INTEREST INCOME

PARTICULARS	FOR THE YEAR ENDED ON 31-03-2024
Interest on Savings Bank Account	580116.00
TOTAL RS.	580116.00



S B Arts and K C P Science College, Vijayapur

SCHEDULE 'V' : STAFF PAYMENTS

PARTICULARS	FOR THE YEAR
	ENDED ON 31-03-2024
Annual Grade Pay	1209928.00
Arrears	203721.00
Basic	18420369.00
Consolidate Salary	3613.00
DA	1775425.00
Employer's ESI Contribution	454632.00
Employer's PF Contribution	1650722.00
EPF Admin Charges	68779.50
HRA	1107157.00
Misc. Earnings	10000.00
Other Allowances	49826.00
Overtime	7452.00
Performance Incentives	907538.00
PF EDLI Charges	68780.50
Special Allowance	84000.00
Special Pay	1200.00
Salary Grant Disbursement	42221494.00
TOTAL RS.	68244637.00

SCHEDULE 'VI' : ACADEMIC EXPENSES

PARTICULARS	FOR THE YEAR
	ENDED ON 31-03-2024
Admission Expenses	4399.00
Affiliation Fee	817500.00
Botany Laboratory Expenses	83153.00
Chemistry Laboratory Expenses	504618.00
Cultural Activities	67497.00
Examination Expenses	283446.00
Fee Concessions	60362.00
Identity Card Expenses	35176.00
Incentives for Participants	3400.00
Incentives for Research & Publications	10000.00
Laboratory Expenses	22643.00
Library Misc. Expenses	9152.00
Physics Laboratory Expenses	10000.00
Refund of Fees	21180.00
Refund of Hostel Deposit	120000.00
Refund of Scholarship	365187.00
Remuneration Expenses Visiting Faculty	366626.00
Scout and Guide Expenses	450.00
Sports and Gymkhana - Expenses	136906.00
Student Activities	58773.00
Training Expenses Research	216.00
Workshops, Seminars & Conferences	41625.00
Zoology Laboratory Expenses	5005.00
TOTAL RS.	3027314.00



SCHEDULE 'VII' : ADMINISTRATIVE EXPENSES

PARTICULARS	FOR THE YEAR
	ENDED ON 31-03-2024
Advertisement & Publicity	72228.00
Annual Maintenance Charges (Software)	318378.39
Auditors Remuneration	29500.00
Bank Charges / Commission	915.70
Cleaning Materials & Services (House Keeping)	16190.00
Contingency Expenditures	54383.00
Electricity & Power	1163428.60
Miscellaneous Expenditures	29250.00
News Paper, Magazines & Journals	129378.00
Postage, Stamps and Courier Charges	16018.00
Printing and Stationary	164164.00
Professional Fee and Consultancy	18000.00
Repairs & Maintenance Computer	124801.00
Repairs & Maintenance Electrical	8380.00
Repairs & Maintenance Furnitures & Fixtures	1600.00
Repairs & Maintenance Others	13404.50
Repairs & Maintenance to Generator	28514.00
Repairs & Maintenance Water Connection	98918.00
Telephone, Modem and Wi-Fi Charges	49418.20
Training Expenses Staff	110070.00
Transportation / Courier Charges	2480.00
Transportation Expenses	8680.00
Travelling & Conveyance Expenses	63848.00
Uniform to Staff	7399.00
TOTAL RS.	2529346.39



S B Arts and K C P Science College, Vijayapur

SCHEDULE - FIXED ASSETS

PARTICULARS	OPENING BALANCE AS ON 01-04-2023	ADDITIONS DURING THE YEAR	ADD: TRANSFER IN	TOTAL (2+3+4)	LESS: TRANSFER OUT	LESS: RECOVERY	DEPRECIATION DURING THE YEAR	CLOSING BALANCE AS ON 31-03-2024 (5-6-7-8)
1	2	3	4	5	6	7	8	9
BUILDINGS	39898701.00	0.00	0.00	39898701.00	0.00	0.00	1994935.00	37903766.00
COMPUTERS / PERIPHERALS	4941813.00	84475.00	0.00	5026288.00	0.00	0.00	494181.00	4532107.00
PLANT, MACHINERY AND EQUIPMENTS	3051168.00	0.00	0.00	3051168.00	0.00	0.00	305130.00	2746038.00
FURNITURE AND FIXTURES	3847952.00	5126638.00	0.00	8974590.00	0.00	0.00	384797.00	8589793.00
LIBRARY BOOKS	2991255.00	270169.00	0.00	3261424.00	0.00	500.00	299126.00	2961798.00
TOTAL RS.	54730889.00	5481282.00	0.00	60212171.00	0.00	500.00	3478169.00	56733502.00

