BAHUBALI COLLEGE OF ENGINEERING
COLLEGE ACCOUNT

FINANCIAL STATEMENTS
FOR THE YEAR 2025-26

Bahubali College of Engineering Shravanabelagola - 573 135
College Account

Balance Sheet as at 31st March 2026

Liabilities	Amount(Rs.)	Assets	Amount(Rs.)
Capital Fund:		**Fixed Assets :**	
Opening Balance	9,76,18,320	(As per Schedule 1)	4,02,01,361
Less: Excess of Expenditure over Income	2,09,41,757	Electricity Deposit	5,114
	7,66,76,563		
Loans (Liability)			
BCE Managing Sub-committee	60,000		
SSV Nidhi	1,00,000	**Loans and Advances**	
Canteen Deposit	30,000	Advances to Staff	7,48,779
Caution Deposit	8,68,245	Loan to BCE Building	1,13,59,000
BCE Hostel	47,00,000	Loan to Bahubali Polytechnic	10,00,000.00
SSDJJP-Sangha	74,953	Loan to SN PU College	3,46,100
SDJMIMC Trust	15,00,000	Loan to SSDJJP Sangha	38,50,000
Outstanding Liabilities (As per Schedule 2)	36,22,563		
Loan from Hostel Mess account	13,00,000	Exam Remuneration Receivable from VTU	-
		Tuition Fee Receivable from Students	2,13,84,967
		TDS Receivable For the FY 2022-23	27,145
		TDS Receivable For the FY 2024-25	67,203
		Cash and Bank Balances (Schedule 3)	99,42,655
Total	**8,89,32,324**	**Total**	**8,89,32,324**

as per our report of even date
for Bahubali Gouraj & Co.,
Chartered Accountants
FRN: 009140S

Secretary
Secretary
S.S.D.J.J.P Sangha (R)
Shravanabelagola-573 135

Principal
Bahubali College of Engineering
Shravanabelagola-573135

Bahubali Gouraj
Partner
M No.210373

Place: Bangalore
Date: 28-07-2026

Bahubali College of Engineering, Shravanabelagola - 573 135
College Account

Income and Expenditure Account for the Year ended 31st March 2026

Expenditure		Amount(Rs.)	Income		Amount(Rs.)
To	Establishment Expenses	3,39,04,468	By	Fees Collected -(Schedule 4)	9,42,52,554
"	PF Contribution (Management)	14,22,225	"	University Fees Collected (Schedule-5)	70,53,861
"	ESI contribution (Management)	1,76,746	"	Scholarship Received	60,000
"	Incentive (Unpaid Salary)	47,18,707	"	Miscellaneous Income - (Schedule 6)	40,60,342
"	Gratuity Expenses	1,00,38,808	"	Interest on FD	6,97,884
"	University Fees Paid (Schedule - 7)	87,05,591	"	Interest on SB Account	9,79,949
"	Administration Expenses (Schedule -8)	1,15,80,810	"	Excess of Expenditure over Income	2,09,41,758.00
"	Skill Development Expenses (Schedule-12)	4,14,022			
"	Repairs and Maintenance (Schedule - 09)	29,52,943			
"	Maintenance of Vehicles (Schedule - 10)	19,38,332			
"	Training Cost & Consumables (Schedule-11)	60,488			
"	Function Expenses (Schedule - 13)	8,76,959			
"	Miscellaneous Expenses (Schedule - 14)	83,50,362			
"	Grant Paid to SDJMIMC Sangaha	3,00,00,000			
"	Grant Paid to SSDJJP Sangaha	60,00,000			
"	Grant Paid to SSDJJP Sangaha (AEO Salary)	10,33,500			
"	Depreciation	58,38,388			
"	Fees concession	34,000			
Total		**12,80,46,348**	**Total**		**12,80,46,348**

as per report of even date
for Bahubali Gouraj & Co.,
Chartered Accountants
FRN: 009140S

Bahubali Gouraj
Partner
M No.210373

Secretary
Secretary
S.S.D.J.J.P Sangha (R.)
Shravanabelagola-573 135

Principal
Bahubali College of Engineering
Shravanabelagola-573135

Place: Bangalore
Date: 28-07-2026

Bahubali College of Engineering, Shravanabelagola

Receipts and Payments Statements for the year ended 31st March 2026

	Receipts	Amount (Rs.)	Amount(Rs.)		Payments	Amount (Rs.)	Amount(Rs.)
To	Opening Balance		64,936.00	By	Salary DA & Other Allowance to the Staff		3,10,84,354.00
"	Cash in hand		75,00,000.00	"	PF Contribution from management		13,33,107.00
"	Fixed deposit			"	ESI Contribution		1,77,325.00
	Cash at Bank		47,54,002.32	"	Gratuity Faculty		80,500.00
"	SB a/c No 88068		2,02,88,288.60	"	Gratuity Left Staffs		49,45,734.00
"	SB a/C No. 43181309089		228.41	"	Gratuity For Present Staffs		50,12,574.00
"	Karnataka Bank_14925001002213		4,723 83	"	Incentive (Unpaid Salary)		47,18,707.00
"	SB a/c No 91141		41,00,271.98				
"	SB a/c No 91131		14,110.50		Training Cost		
"	SB a/c 19870100143143		8,726.92	"	Consumables to Machanical Lab	20,500.00	
"	SBI_64110367220		21,197.35	"	Consumable to Computer Lab	4,682.00	
"	SB a/c NO 96753			"	Consumable to Chemistry Lab	27,947.00	
			7,07,40,820.00	"	Consumable to Electronics Lab	7,359.00	60,488.00
"	Tuition Fee		6,73,265.00				
"	Transportation Charges		15,35,020.00		Skill Development Expenses		
"	Other than CET fees		2,01,50,710.00	"	Faculty Development	1,28,652.00	
"	Outstanding Fees			"	STTP	25,000.00	
				"	Student Development exp	2,60,369.60	4,14,021.60
"	University Fees Collected:						
"	Exam Fees	30,51,040.00			Administrative Expenses/contingency		
"	Convocation Fees	1,24,800.00		"	Travelling Expenses	1,11,518.00	
"	Revaluation Fee	2,75,800.00		"	Postage	4,548.00	
"	University Fees	32,57,350.00		"	Printing Charges	92,637.00	
"	Exam remuneratiOn	3,44,871.00	70,53,861.00	"	Stationery Charges	1,72,909.00	
				"	Toner to Printer	78,734.00	
"	Miscellaneous			"	Electricty charges	7,35,465.00	
"	Sundry Income	30,869.12		"	Telephone Charges	21,232.00	
"	TC	600.00		"	Internet charges	70,770.00	
"	OMR Penalty	1,500.00		"	Hospitality	80,668.00	
"	Fine	29,210.00		"	Affilation Fees	11,01,000.00	
"	Duplictae ID	550.00		"	Advertisement of Admission	83,88,845.00	
"	Library Books Deposit	251.00		"	TDS On Salary	45,420.00	
"	Civil Consultancy	20,775.00		"	Meeting Expenses	1,70,865.00	
"	Canteen Rent	16,000.00		"	Inspection Expenses	10,186.00	
"	Brekage	1,595.00		"	Alumni Expnses	5,000.00	
"	Aids Environment Day	6,000.00		"	Service Charges to SSD||P Sangha	2,40,000.00	
"	VTU Sports	22,000.00		"	Audit Fee	1,49,860.00	
"	Establishment	1,52,750.00		"	Exam Expenses	79,688.00	
"	Electrity Charges	16,061.00		"	Bank Charges	13,800.61	1,15,73,145.61
"	Anweshane	2,001.00					
"	Uniform	5,97,000.00			Miscellaneous		
"	Energy Conversion Progrm	50,000.00		"	Sundry Expenses	56,564.00	
"	Otherthan Admission Fees	30,42,180.00		"	Sanitory	31,790.00	
"	NSS Programme	71,000.00		"	Garden Maintenance	11,620.00	
"	BCE Stores	5,18,409.00	45,78,751.12	"	Admn approval	50,571.00	
"				"	Civil Consultant Fees	25,880.00	
"	Interest on FDR		6,97,884.00	"	Incentives	1,30,000.00	
"	Interest on SB Account		9,79,949.00	"	Other than admission fees refund	30,59,524.00	
"	Schlorship		60,000.00	"	Refund of Fees	6,09,430.00	
			-	"	Scholarship	92,000.00	
To	Loans recovery from SSD|P		16,50,000.00	"	Uniform	5,45,400.00	
To	Advance Recovery from Staff and Others		13,77,411.00	"	Blue Books	1,05,314.00	
				"	BCE Store	6,07,125.00	
				"	NBA	3,54,000.00	
				"	NBA Expnses	1,30,644.00	
				"	Red Cross Society	12,045.00	
				"	Teachers Day Flag	41,520.00	
				"	News Paper Charges	8,223.00	
				"	Student and Staff Insurance Policy	63,640.00	
				"	Aids Environment Day	6,500.00	
				"	ID Card	47,348.00	
				"	Training and Placement	24,03,866.00	
				"	VTU Sports	5,07,746.00	89,00,750.00
					College Functions Expenes		
				"	Function Expenses	2,14,641.00	
				"	Freshers day	2,76,804.00	
				"	Anweshane	2,88,266.00	
				"	Sayonara/Graduation Day Exp	97,248.00	8,76,959.00
					Repairs & Maintenance		
				"	Repairs & Maintenance	2,77,368.00	
				"	Repairs and Maintenance on Equpments	73,724.00	
				"	Electrical Maintenance	93,713.00	
				"	Motive Power	1,02,469.00	
				"	Dias	1,25,675.00	
				"	Painting Works	8,37,486.00	
				"	Ground Works	11,18,258.00	
				"	JCB Works	78,200.00	
				"	Wet Seepar Charges	1,73,050.00	
				"	Inana Mandira	9,000.00	
				"	Borewell Works	9,000.00	
				"	POTS	45,000.00	
				"	Overhead tank	10,000.00	29,52,943.00
					University Fees Paid:		
				"	University fees to VTU	41,76,110.00	
				"	Examination Fees to VTU	41,18,683.00	
				"	Convocation fees	1,22,400.00	
				"	Revaluation Fees to VTU	1,96,275.00	
				"	n Paid	92,123.00	87,05,591.00

					Capital Expenditure:			
				"	Fire Safety	9,07,799.00		
				"	Library Books	52,334.00		
				"	Furnitrue	2,07,860.17		
				"	Ramp and Bridge Works	17,17,939.00		
				"	Battries	43,600.00		
				"	Frot Lobby	8,40,864.00		
				"	Equipments to Electronic Lab	1,29,352.00		
				"	Equipments to CS Lab	28,90,162.00		
				"	Ladder	9,438.00		
				"	Office Equipments	17,408.00		
				"	Projectors	1,57,613.00		
				"	Intrior Works	12,50,000.00		
				"	Notice Board	99,760.00		
				"	LED Board	6,90,002.00		
				"	Ro Plants	62,500.00		
				"	Xerox Machine	35,000.00		91,11,631.17
					Maintenance of Vehicles:			
				"	Diesel to College Bus	12,23,510.00		
				"	Diesel to College Car	73,055.00		
				"	Diesel to Jeep	45,990.00		
				"	Petrol	4,739.00		
				"	Fastag	83,190.00		
				"	Repairs and Maintenance of BUS	2,90,566.00		
				"	Repairs and Maintenance of Car	14,868.00		
				"	Road Tax/FC	54,941.00		
				"	Insurance on Vehicle	1,18,004.00		
				"	Repairs and Maintenance of Zeep	23,749.00		
				"	Vechicl Poola	5,720.00		19,38,332.00
				"	**Grant Paid To**			
				"	SDJMIMC Sangaha	3,00,00,000.00		
				"	SSDJJP Sangaha	60,00,000.00		
				"	SSDJJP Sangaha (AEO Salary)	10,33,500.00		3,70,33,500.00
					Loans and advance Repayments			
				"	Loan to SSDJJP Sangha			55,00,000.00
				"	Advance Paid to Staff and Others			18,91,840.00
					Cash in Hand			1,95,900.00
					Cash at Bank			
				"	SB a/c No 88068	5,52,636.71		
				"	SB a/C No. 43181309089	59,05,113.23		
				"	Karnataka Bank_14925001002213	228.41		
				"	SB a/c No 91141	4,848.83		
				"	SB a/c No 91131	32,10,073.00		
				"	SB a/c 19870100143143	14,476.50		
				"	SBI_64110367220	37,382.62		
				"	SB a/c NO 96753	21,995.35		97,46,754.65
Total			**14,62,54,157.03**		**Total**			**14,62,54,157.03**

as per our report of even date
for Bahubali Gouraj & co.,
Chartered Accountants
FRN: 009140S

Bahubali Gouraj
Partner
M No.210373

Secretary
Secretary
Date: 28-07-2026

Principal
Bahubali College of Engineering
Shravanabelagola-573135

S.S.D.J.J.P. Sangha (R)
Shravanabelagola-573 135

Schedule to Balance Sheet, Income and Expenditure and Receipts and Payments
For the year Ended 31st March 2026

Outstanding Liabilities	Schedule -2
Particulars	**Amount (Rs.)**
Establishment Charges Payable	31,74,790
ESI payable	16,515
PF Payable	1,88,124
Electricity charges Payable	74,963
Water Charges Payable	
News Paper Charges Payable	671
Service Charges payable to Sangh	20,000
Audit Fee Payable	1,47,500
Total	**36,22,563**

Cash and Bank Balances	Schedule - 3
Particulars	**Amount (Rs.)**
SB a/c No 88068	5,52,637
SB a/C No. 43181309089	59,05,113
Karnataka Bank_14925001002213	228
SB a/c No 91141	4,849
SB a/c No 91131	32,10,073
SB a/c 19870100143143	14,477
SBI_64110367220	37,383
SB a/c NO 96753	21,995
Banks Total	97,46,755
Cash in hand	1,95,900
Total	**99,42,655**

Fees Collected	Schedule - 4
Particulars	**Amount (Rs.)**
Tuition Fee	7,07,40,820
Transportation Charges	6,73,265
Out Satnding Fess	2,13,03,449
Other than CET fees	15,35,020
Total	**9,42,52,554**

University Fees Collected	Schedule - 5
Particulars	**Amount (Rs.)**
Exam Fees	30,51,040.00
Convocation Fees	1,24,800.00
Revaluation Fee	2,75,800.00
University Fees	32,57,350.00
Exam remuneratiOn	3,44,871.00
Total	**70,53,861**

Miscellaneous Income	Schedule -6
Particulars	**Amount (Rs.)**
Sundry Income	30,869
TC	600
OMR Penalty	1,500
Fine	29,210
Duplictae ID	550
Library Books Deposit	251
Civil Consultancy	20,775
Canteen Rent	16,000
Brekage	1,595
Aids Environment Day	6,000
VTU Sports	22,000
Establishment	1,52,750
Electrity Charges	16,061
Anweshane	2,001
Uniform	5,97,000
Energy Conversion Progrm	50,000
Otherthan Admission Fees	30,42,180
NSS Programme	71,000
Total	**40,60,342**

University Fees Paid	Schedule - 7
Particulars	**Amount (Rs.)**
University fees to VTU	41,76,110
Examination Fees to VTU	41,18,683
Convocation fees	1,22,400
Revaluation Fees to VTU	1,96,275
Exam Remuneration Paid	92,123
Total	**87,05,591**

Administrative Expenses	Schedule - 8
Particulars	**Amount (Rs.)**
Travelling Expenses	1,11,518
Postage	4,548
Printing Charges	92,637
Stationery Charges	1,72,909
Toner to Printer	78,734
Electricty charges	7,43,129
Telephone Charges	21,232
Internet charges	70,770
Hospitality	80,668
Affilation Fees	11,01,000
Advertisement of Admission	83,88,845
TDS On Salary	45,420
Meeting Expenses	1,70,865
Inspection Expenses	10,186
Alumni Expnses	5,000
Service Charges to SSDJJP Sangha	2,40,000
Audit Fee	1,49,860
Exam Expenses	79,688
Bank Charges	13,801
Total	**1,15,80,810**

Repair and Maintenance	Schedule - 09
Particulars	**Amount (Rs.)**
Repairs & Maintenance	2,77,368
Repairs and Maintenance on Equpments	73,724
Electrical Maintenance	93,713
Motive Power	1,02,469
Dias	1,25,675
Painting Works	8,37,486
Ground Works	11,18,258
JCB Works	78,200
Wet Seepar Charges	1,73,050
Jnana Mandira	9,000
Borewell Works	9,000
POTS	45,000
Overhead tank	10,000
Total	**29,52,943**

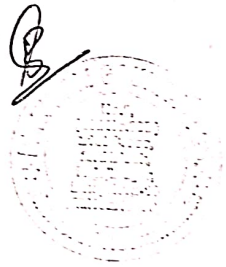
Maintenance of Vehicles	Schedule - 10
Particulars	**Amount (Rs.)**
Diesel to College Bus	12,23,510
Diesel to College Car	73,055
Diesel to Jeep	45,990
Petrol	4,739
Fastag	83,190
Repairs and Maintenance of BUS	2,90,566
Repairs and Maintenance of Car	14,868
Road Tax/FC	54,941
Insurance on Vehicle	1,18,004
Repairs and Maintenance of Zeep	23,749
Vechicl Pooja	5,720
Total	**19,38,332**

Training Cost & Consumables	Schedule - 11
Particulars	**Amount (Rs.)**
Consumables to Machanical Lab	20,500
Consumable to Computer Lab	4,682
Consumable to Chemistry Lab	27,947
Consumable to Electronics Lab	7,359
Total	**60,488**

Skill Development Expenses	Schedule - 12
Particulars	Amount (Rs.)
Faculty Development	1,28,652
STTP	25,000
Student Development exp	2,60,370
Total	4,14,022

Function Expenses	Schedule - 13
Particulars	Amount (Rs.)
Function Expenses	2,14,641
Freshers day	2,76,804
Anweshane	2,88,266
Sayonara/Graduation Day Exp	97,248
Total	8,76,959

Miscellaneous Expenses	Schedule - 14
Particulars	Amount (Rs.)
Sundry Expenses	56,564
Sanitory	31,790
Garden Maintenance	11,620
Admn approval	50,571
Civil Consultant Fees	25,880
Incentives	1,30,000
Other than admission fees refund	30,59,524
Refund of Fees	6,09,430
Scholarship	60,000
Uniform	5,45,400
Blue Books	1,05,314
BCE Store	88,716
NBA	3,54,000
NBA Expnses	1,30,644
Red Cross Society	12,045
Teachers Day Flag	41,520
News Paper Charges	8,244
Student and Staff Insurance Policy	63,640
Aids Environment Day	6,500
ID Card	47,348
Training and Placement	24,03,866
VTU Sports	5,07,746
Total	83,50,362



Bahubali College of Engineering, Shravanabelagola

College Account

Schedule-1

Schedules of Fixed Assets as at 31st March 2026 With Depreciation

Sl. No.	Particulars	Rate of Dep	WDV as on 01.04.2025	Additions During the Year		Deletions/ Adjustments	Total	Depreciation	WDV as on 31.03.2026
				>=180 Days	<180 Days				
1	Building	10%	2,03,94,401	-	-	-	2,03,94,401	20,39,440	1,83,54,961
2	Lab equipment	15%	38,52,030	30,19,514	-	-	68,71,544	10,30,732	58,40,812
3	Office Equipment	15%	4,97,349	17,408	-	-	5,14,757	77,214	4,37,543
4	Furniture & Fixture	10%	11,51,948	23,08,162	-	-	34,60,110	3,46,011	31,14,099
5	Computers	40%	5,44,543	-		-	5,44,543	2,17,817	3,26,726
6	Xerox Machine	15%	1,52,238	-	-	-	1,52,238	22,836	1,29,402
7	Generator	15%	1,56,076	-	-	-	1,56,076	23,411	1,32,665
8	Library Books	15%	2,62,261	52,334		-	3,14,595	47,189	2,67,406
9	Electrical Items	15%	29,859	-	-	-	29,859	4,479	25,380
10	Electrical Installation	10%	53,293	-	-	-	53,293	5,329	47,964
11	Aqua guard	10%	96,358	-	-	-	96,358	9,636	86,722
12	Borewell	15%	610	-	-	-	610	92	518
13	Photo Printer	15%	194	-	-	-	194	29	165
14	Edusat Equipment	15%	1,963	-	-	-	1,963	294	1,669
15	Chalk Board	15%	14,974	-	-	-	14,974	2,246	12,728
16	Air conditioner	15%	39,036	-	-	-	39,036	5,855	33,181
17	Digital Intercom	15%	67,874	-	-	-	67,874	10,181	57,693
18	Vehicle	15%	25,37,546	-	-	-	25,37,546	3,80,632	21,56,914
19	Musical Instruments	15%	22,313	-	-	-	22,313	3,347	18,966
20	Auto Timer	15%	812	-	-	-	812	122	690
21	Internet Equipment	15%	2,733	-	-	-	2,733	410	2,323
22	Swaraj Mazda	15%	2,54,052	-	-	-	2,54,052	38,108	2,15,944
23	Water Cooler	10%	39,976	-	-	-	39,976	3,998	35,978
24	Gym Equipment	15%	3,269	-	-	-	3,269	490	2,779
25	Drilling Machine	15%	724	-	-	-	724	109	615
26	Two wheeler	15%	3,583	-	-	-	3,583	537	3,046
27	UPS	15%	3,45,937	-	-	-	3,45,937	51,891	2,94,046
28	Sports Materials	15%	40,978	-	-	-	40,978	6,147	34,831
29	Solar Light	10%	40,169	-	-	-	40,169	4,017	36,152
30	EPBX (Intercom)	15%	1,246	-	-	-	1,246	187	1,059
31	Softwares	40%	21,971	-	-	-	21,971	8,788	13,183
32	CCTV	15%	8,40,675	-	-	-	8,40,675	1,26,101	7,14,574
33	Battaries	15%	3,90,915	43,600	-	-	4,34,515	65,177	3,69,338
34	Laptop	15%	1,40,420	-	-	-	1,40,420	21,063	1,19,357
35	Projector	15%	2,73,742	1,57,613	-	-	4,31,355	64,703	3,66,652
36	Bus	15%	46,52,050	-	-	-	46,52,050	6,97,808	39,54,242
37	Fire Saftey	15%	-	9,07,799	-	-	9,07,799	1,36,170	7,71,629
38	Ramp and Bridge	15%	-	17,17,939	-	-	17,17,939	2,57,691	14,60,248
39	Notice Board	10%	-	99,760	-	-	99,760	9,976	89,784
40	LED Board	15%	-	6,90,002	-	-	6,90,002	1,03,500	5,86,502
41	Ro Plants	15%	-	62,500	-	-	62,500	9,375	53,125
42	Xerox Machine	15%	-	35,000	-	-	35,000	5,250	29,750
	Total		**3,69,28,118**	**91,11,631**	**-**	**-**	**4,60,39,749**	**58,38,388**	**4,02,01,361**