

Auditor's Report

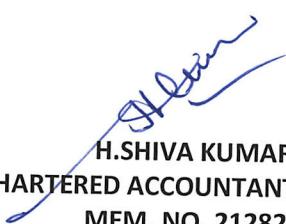
1. I have audited the attached Balance Sheet of **Malnad College of Engineering**, a unit of Malnad Technical Education Society ®, P.B.No.21, Salagame Road, Hassan – 573 202, as at **31st March, 2025** and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on my audit.
2. I conducted my audit in accordance with the auditing standards generally accepted in India. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.
3. I report that : -
 - a) This institution is one of the institutions run under the management of the Malnad Technical Education Society ®, Hassan. This audited Balance Sheet and Income and Expenditure Account report thereon pertains and limits to the activities and transactions of this institution only.
 - b) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.
 - c) In my opinion, proper books of accounts have been kept by the institution so far as appears from my examination of those books.
 - d) The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of accounts.



- e) The Balance Sheet and Income and Expenditure Account dealt with by this report are prepared in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India.
- f) In my opinion and to the best of my information and according to the explanations given to me, the said Balance Sheet and Income and Expenditure account read together with the notes on account annexed to this report, give a true and fair view.
 - i. In the case of the Balance Sheet, of the state of affairs of the Institution as at **31st March, 2025** and
 - ii. In the case of Income and Expenditure account of the excess of Income over Expenditure for the year ended on that date.

Date: 03-11-2025

Place: Hassan


H.SHIVA KUMAR
CHARTERED ACCOUNTANT
MEM. NO. 212829

H. SHIVA KUMAR, B.Com., LLB., F.C.A.
Chartered Accountant
#17, 1st Floor, S.N.S. Chambers
239, Sankey Road, Sadashivanagar
BANGALORE - 560 080

MALNAD COLLEGE OF ENGINEERING : HASSAN - 573202.
(unit of Malnad Technical Education Society ®, Hassan)

BALANCE SHEET AS AT 31ST MARCH 2025

LIABILITIES	SCH NO.	AMOUNT	ASSETS	SCH NO.	AMOUNT
MTES ACCOUNT	1	31,40,08,292.94	Fixed Assets	4	25,95,13,713.08
CURRENT LIABILITIES			Loans & Advances	5	5,38,39,310.50
Provisions	2	26,51,165.00	Cash in Hand		-
Other Liabilities	3	1,58,14,584.88	Balance with Banks	6	1,91,21,019.24
TOTAL		33,24,74,042.82	TOTAL		33,24,74,042.82

Date: 03-11-2025

As per My Report of Even Date

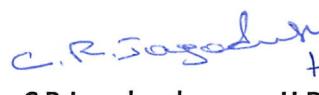
Place: Hassan.

For Malnad College of Engineering


R T Dyavegowda

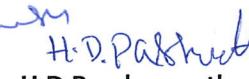
Chairman

Malnad Technical Education Society (M.T.E.S.)
 Hassan


C R Jagadeesh

Secretary

Malnad Technical Education Society (M.T.E.S.)
 Hassan


H D Parshwanath

Treasurer

Malnad Technical Education Society (M.T.E.S.)
 Hassan


Dr. H J Amarendra

Principal

Malnad College of Engineering
 Hassan-573202


H. Shiva kumar

Chartered Accountant

H. SHIVA KUMAR, B.Com., LLB., F.C.A.
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MALNAD COLLEGE OF ENGINEERING : HASSAN - 573202.
(unit of Malnad Technical Education Society ®, Hassan)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025.

EXPENDITURE	SCH	AMOUNT	INCOME	SCH	AMOUNT
To Salaries to Aided Staff	11	15,27,07,846.00	By Fees Received	7	39,93,51,750.00
To Salaries to Unaided Staff	12	18,94,88,998.00	By Interest Income	8	1,18,141.00
To Lab Consumables - Aided	13	10,22,743.00	By Salary Grants Received	9	12,98,01,754.00
To Administrative Expenses	14	6,61,41,121.19	By Miscellaneous Income	10	12,04,594.59
To Repairs & Maintenance	15	86,41,108.00	By Revenue Income - IDEA Lab		43,515.00
To College Functions and Other Activities	16	14,50,953.00			
To Revenue Expenditure - IDEA Lab		6,57,678.00			
To Depreciation - TEQIP PHASE 3		21,37,435.70			
To Depreciation - IDEA Lab		6,44,210.95			
To Depreciation	4	3,62,50,190.47			
To Excess of Income over Expenditure		7,13,77,470.28			
TOTAL		53,05,19,754.59	TOTAL		53,05,19,754.59

Date: 03-11-2025

Place: Hassan.

As per My Report of Even Date

For Malnad College of Engineering

R T Dyavegowda
 Chairman
 Malnad Technical Education Society (R)
 Hassan

C R Jagadeesh
 Secretary
 Malnad Technical Education Society (R)
 Hassan

H D Parshwanath
 Treasurer
 Malnad Technical Education Society (R)
 Hassan

Dr. H J Amarendra
 Principal
 Malnad College of Engineering
 Hassan-573202

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 BANGALORE - 560 080

MALNAD COLLEGE OF ENGINEERING FOR THE YEAR 31ST MARCH 2025.

SCHEDULE - 1 :- M T E S ACCOUNT

PARTICULARS	AMOUNT	AMOUNT
OPENING BLANCE		32,22,37,465.39
OPENING BLANCE - IDEA LAB		56,36,665.67
FOLLOWING AMOUNTS TRANSFER TO MTES :		
ADD : IDEA LAB CAPITAL GOODS GRANTS		
ADD : FUNDS RECEIVED FROM MTES	5,05,00,000.00	
ADD : FIXED DEPOSITS MATURED	4,44,83,748.00	
ADD : INCOME TRANSFERRED TO MTES	43,64,376.60	
ADD : GST COLLECTED	8,94,347.00	
		10,02,42,471.60
		42,81,16,602.66
FUND TRANSFERRED TO MTES		
LESS : FIXED DEPOSITS	18,44,46,925.00	
LESS : GST PAID	7,12,141.00	
LESS : EXPENSES TRANSFERRED TO MTES	2,84,134.00	
LESS : TDS RECD TRANSFERRED TO MTES	42,580.00	
		18,54,85,780.00
		24,26,30,822.66
ADD : EXCESS OF EXPENDITURE OVER INCOME		7,13,77,470.28
TOTAL		31,40,08,292.94

SCHEDULE - 2 :- PROVISIONS

PARTICULARS	AMOUNT
TDS Payable	58,313.00
Income Tax Paybale on Salaries	23,13,834.00
GST Payable	15,518.00
Audit Fee Payable	2,02,500.00
Professional Tax	61,000.00
TOTAL	26,51,165.00

SCHEDULE - 3 :- CURRENT LIABILITIES

PARTICULARS	AMOUNT
AMC Payable	
APLAB LIMTED,BLR	42,964.00
SINCERE SOLUTIONS, BLR	53,527.00
Other Grants	
AICTE Grants	
AICTE GRANT-SCIENCE ENGINEERING RESEARCH-TRIVENI.L	1,21,224.00



NAIN Grants	
CAPEX GRANT	6,50,290.00
OPEX GRANT	10,27,944.88
 KITS START UP	6,02,528.00
KSCST-PROJECT GRANTS	66,589.00
UNNATH BHARATH ABHIYAN GRANT [UBA],DELHI	17,063.00

Other Liabilities

Grants Payable to DTE,Blr	
40% Overhead Charges Payable Consultancy Services	45,31,577.00
DTE Salary Recoveries-Aided Staff	23,74,832.00

HELD UP SALARY	4,66,680.00
ICT ACADEMY OF TAMIL NADU	24,500.00
INTEREST PAYABLE ON AIDED SB ACCOUNT TO GOVT	1,85,289.00
KPSC,BLR	5,922.00
LIBILITIES FOR EXPENSES	15,27,916.00
LIBRARY & LAB DEPOSIT PAYABLE TO STUDENTS-AIDED	2,57,500.00
PROJECT ASSISTANCE FOR UG PROJECT-VTU	14,332.00
REMUNERATION PAYABLE TO STAFF-APTHA MITHRA	11,74,530.00
 INTEREST PAYABLE ON SCHOLARSHIP ACCOUNT	6,029.00
B V VIJAYA	20,000.00

Security Deposits Payable

CAUTION DEPOSIT PAYABLE TO TEMPORARY FACULTIES	89,000.00
ENTHU TECHNOLOGY SOLUTIONS INDIA PVT LTD,COIMBATORE	88,660.00
MICROLAB INSTRUMENTS, MATIKERE	29,325.00
RETENTION AMOUNT-5 ELEM CONCEPT & CONTRACT	20,00,000.00
RETENTION AMOUNT-ASHA K R	37,240.00
RETENTION AMOUNT-CSB BUILDERS	8,610.00
RETENTION AMOUNT-FROM PARTIES	26,484.00
RETENTION AMOUNT-JAYAKUMAR.M.S	12,066.00
RETENTION AMOUNT-MANJUNATHA FIRE SERVICES	11,393.00
RETENTION AMOUNT-MICROLAB INSTRUMENTS, BLR	26,000.00
RETENTION AMOUNT-NAGE GOWDA	18,628.00
RETENTION AMOUNT-NISHANTH ENTERPRISES	17,040.00
RETENTION AMOUNT-SEEPAGE STOPPERS	1,38,827.00
RETENTION AMOUNT-SRI SHAKUNA RANGANATHA CONSTRUCTIO	1,443.00
RETENTION AMOUNT-SRI VEERBHADRESWARA ELECTRICALS	23,468.00
RETENTION AMOUNT-SURESH INDU LASERS PRIVATE LTD	21,030.00
RETENTION AMOUNT-VIDYA BHARATHI BUILDERS	94,134.00

T O T A L 1,58,14,584.88

SCHEDULE - 5:- LOANS AND ADVACES AND DEPOSITS

P A R T I C U L A R S	A M O U N T
Advance Paid to Parties	
ASSISTANT LABOUR COMMISSIONER [GRATUITY], HSN	92,79,001.00
EMPLIFE INDIA PVT LTD, NEW DELHI	2,06,500.00
GLOBAL STANDARDS,MUMBAI	15,00,000.00
MERIISE FOUNDATION, HSN	5,00,000.00



M.KRISHNA LAW COLLEGE HOSTEL,HSN	10,00,000.00
PRASAR BHARATI, (BCI), CBS, AIR, BLR	22,748.00
PREPAID EXPENSES	11,61,500.00
SWAGATE SYSTEMS PVT LTD,BLR	1,50,000.00

Other Deposits

EMISSION TEST CENTRE DEPOSIT	10,000.00
KEB DEPOSIT	6,98,512.50
RENT ADVANCE -BANGALORE T&P OFFICE	21,000.00
SKYRIM HOLDINGS,BLR	25,00,000.00
TELEPHONE DEPOSIT	4,868.00
WATER DEPOSIT	25,000.00

Receivables

Tution Fees Receivable From Students - Aided	48,65,451.00
Tution Fees Receivable From Students - Un Aided	2,13,80,756.00
CEP SHORT TERM COURSE	16,370.00
GRANTS RECEIVABLE FROM DTE,BLR [2017-18]	3,18,336.00

Staff Advance

DTE Aided Staff Salary Advance	12,87,918.00
FESTIVAL ADVANCE	12,71,756.00
SALARY ADVANCE-AIDED STAFF [MONTHLY]	74,48,729.00
AICTE, NEW DELHI IDEA LAB GRANT RECEIVABLE	1,70,865.00

T O T A L	5,38,39,310.50
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SCHEDULE - 6 :- BANK ACCOUNTS

P A R T I C U L A R S	A M O U N T
Aided Bank Accounts	
CANARA BANK,HSN,CA NO.120030893500-AIDED	5,68,528.00
CANARA BANK,HSN,SB NO.14052200023103-SCHOLARSHIP	6,029.00
SBI,HARALAHALLI,SB NO.64050104469-AIDED	70,188.87
AICTE Grants Bank Accounts	
CANARA BANK,HSN SB NO.110172406417-TRIVENI	1,21,224.00
Nain Grants Bank Acounts	
CANARA BANK,HSN,SB NO.110197603399-NAIN 2.0	16,38,234.88
CANARA BANK,HSN,SB NO.110226602356--RGEP	6,02,528.00
Other Bank Accounts	
CANARA BANK,HSN,CA NO.14053070001574-UN AIDED	1,01,78,225.57
CANARA BANK,HSN,SB NO.110023689465-NSS	5,21,292.00
CANARA BANK,HSN,SB NO.14052200059619-TAXES A/C	27,58,111.09
CANARA BANK,HSN SB NO.14052200078424-RED CROSS	7,22,461.72
SBI,HARALAHALLI,CA NO.64214049801-UN AIDED	13,77,298.11
SBI,HARALAHALLI,CA NO.40322285404 - IDEA LAB	5,56,898.00
T O T A L	1,91,21,019.24



MALNAD COLLEGE OF ENGINEERING FOR THE YEAR 31ST MARCH 2025.

SCHEDULE : 07 : - FEES RECEIVED

PARTICULARS	AMOUNT
TUITION FEES COLLECTIONS FROM STUDENTS - AIDED BRANCH	2,54,25,149.00
OTHER FEES COLLECTIONS - AIDED	
Aided Exam Fee	
CIE Fee - Aided	13,15,000.00
SEE Fee - Aided	23,72,900.00
Aided-Government Fee As Per KEA	
ADMISSION FEE - AIDED	2,21,840.00
COLLEGE OTHER FEE-AIDED	1,53,70,000.00
UNIVERSITY REGISTRATION FEE-AIDED	8,19,000.00
Aided-University Fee As Per VTU	
CARRIER GUIDANCE & SERVICE FUND-AIDED	37,150.00
CULTURAL ACTIVITIES FEE-AIDED	77,500.00
E-CONSORTIUM FEE-AIDED	8,55,000.00
E-LEARING FEE-AIDED	1,67,700.00
ELIGIBILITY FEE-AIDED	1,12,500.00
INDIAN RED CROSS MEMBERSHIP FEE-AIDED	62,800.00
NSS FEE-AIDED	50,240.00
SPORTS DEVELOPMENT FEE-AIDED	2,01,750.00
SPORTS FEE-AIDED	1,55,000.00
STUDENTS DEVELOPMENT FEE-AIDED	31,400.00
TEACHERS DEVELOPMENT FEE-AIDED	31,400.00
UNIVERSITY DEVELOPMENT FUND FEE-AIDED	6,21,250.00
WOMEN CELL FEE-AIDED	15,090.00
FLAG FEE	22,000.00
FEES COLLECTIONS FROM STUDENTS - UN-AIDED	35,13,87,081.00
TOTAL	39,93,51,750.00

SCHEDULE : 08 : - INTEREST RECEIVED

PARTICULARS	AMOUNT
INTEREST RECEIVED ON SB A/C - UNAIDED	1,18,141.00
TOTAL	1,18,141.00

SCHEDULE - 09 :- SALARY GRANTS RECEIVED

PARTICULARS	AMOUNT
ARREARS SALARY TO AIDED STAFF - 85% OF GOVERNMENT SHARE	37,65,899.00
MONTHLY SALARY TO AIDED STAFF - 85% OF GOVERNMENT SHARE	12,60,35,855.00
TOTAL	12,98,01,754.00

SCHEDULE - 10 : -MISCELLANEOUS INCOME

PARTICULARS	AMOUNT
CONSULTANCY TESTING CHARGES RECEIVED	11,14,191.00
LIBRARY FINE RECEIVED	1,298.00
BANK CHARGES - UN AIDED	89,105.59
TOTAL	12,04,594.59



SCHEDULE - 11 : -SALARIES TO AIDED STAFF

PARTICULARS	AMOUNT
Monthly Salary to Aided staff-15% Management share	2,22,41,543.00
Monthly Salary to Aided staff-85% Government share	12,60,35,855.00
Arrears Salary to Aided staff-15% Management share	6,64,549.00
Arrears Salary to Aided staff-85% Government share	37,65,899.00
Salary to Security staff	
TOTAL	15,27,07,846.00

SCHEDULE - 12 : -SALARIES TO UNAIDED STAFF

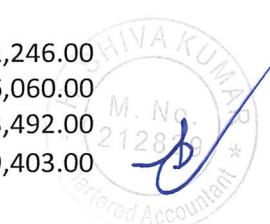
PARTICULARS	AMOUNT
SALARIES UN-AIDED	17,10,23,993.00
DAILY WAGES	13,17,736.00
EMPLOYEES DEPOSIT LINKED INSURANCE	17,06,438.00
EPF - MANAGEMENT	66,39,033.00
ESI	5,14,051.00
GSS MANAGEMENT CONTRIBUTION	7,30,800.00
REMUNERATION	11,85,159.00
Gratuity Paid	58,63,823.00
Research Incentive	5,07,965.00
TOTAL	18,94,88,998.00

SCHEDULE - 13 : -LAB CONSUMABLES - AIDED

PARTICULARS	AMOUNT
CHEMISTRY	7,27,014.00
CIVIL ENG DEPT	30,544.00
E&C DEPT	1,43,110.00
E&E	25,966.00
MECHANICAL DEPT	95,167.00
PHYSICS DEPT	942.00
TOTAL	10,22,743.00

SCHEDULE - 14 :- ADMINISTRATIVE EXPENSES

PARTICULARS	AMOUNT
Autonomous Examination Expenditure	
EXAM REMUNARATION-AUTONOMOUS-EXTERNALS	52,52,404.00
GRAUDATION DAY EXPENSES-AUTONOMOUS	31,62,202.00
HOSPITALITY CHARGES-AUTONOMOUS	2,90,370.00
PRINTING & STATIONARY-AUTONOMOUS	27,67,680.00
TRAVELLING EXPENSES-AUTONOMOUS	4,13,973.00
Departmental Programme Expenses	
Departmental Porgramme Expenses-Mech	42,246.00
Departmental Progarmme Expenses-CSBS	26,060.00
Departmental Programme Expenses-AIML	3,492.00
Departmental Programme Expenses-Civil	3,39,403.00



Departmental Programme Expenses-CS	1,08,670.00
Departmental Programme Expenses-E&C	76,744.00
Departmental Programme Expenses-E&E	43,324.00
Departmental Programme Expenses-E&I	22,726.00
Departmental Programme Expenses-IS	1,23,149.00
Departmental Programme Expenses-Maths	8,190.00

Fee Remited to University [VTU], Belagavi

VTU-AFFILIATION FEE	26,00,000.00
VTU-CAREER GUIDANCE & SERVICE FUND FEE	1,33,040.00
VTU-CONINUATION OF AFFILIATION FEE	5,29,500.00
VTU-CONSORTIUM ANNUAL MEMBERSHIP FEE	2,00,000.00
VTU-CONVOCATION FEE	10,75,200.00
VTU-CULTURAL ACTIVITES FEE	2,75,050.00
VTU-E-CONSORTIUM FEE	29,98,750.00
VTU-E-LEARNING FEE	11,49,850.00
VTU-ELIGIBILITY FEE [KAR]	6,57,000.00
VTU-ELIGIBILITY FEE [NON-KAR]	48,000.00
VTU-OTHER FEE	5,450.00
VTU-PENALTY FEES	2,000.00
VTU-REGISTRATION FEE	36,65,500.00
VTU-SPORT FEE	5,50,100.00
VTU-SPORTS DEVELOPMENT FEE	7,10,050.00
VTU-STARTING OF NEW COURSE FEE-UG/PG	3,00,000.00
VTU-UNIVERISTY DEVELOPMENT FUND FEE	21,75,000.00
VTU-VARIATION IN INTAKE UG/PG COURSE	3,25,000.00
VTU-WOMEN CELL FEE	27,505.00

40% OVERHEAD CHARGES ON CONSULTANCY SERVICES	4,45,676.00
ADVERTISEMENT CHARGES	4,16,835.00
AICTE APPROVAL FEES	9,38,500.00
AIRTEL LEASE LINE INTERNET CHARGES	19,47,000.00
AUDIT FEE	2,90,500.00
Bank Charges	4,759.50
DONATION	5,00,000.00
ELECTRICITY CHARGES	31,12,874.00
FIRE STAFTY TRAINING PROGRAMME EXPENSES	2,66,650.00
FLAG FEE REMITTED TO GOVERNMENT	1,01,300.00
GUEST HOUSE EXPENSES	25,384.00
HINDU EDUCATION PLUS CAREER COUNSELLING EXPENSES	6,71,528.00
HOSPITALITY CHARGES	10,28,437.00
HOUSE KEEPING EXPENSES	19,68,090.00
INDUCTION PROGRAMME EXPENSES	92,290.00
INDUSTRY DRIVEN COURSE EXPENSES	12,000.00
INSURANCE	19,39,342.00
LEGAL FEE	6,43,200.00
MEMBERSHIP FEE [COMED-K]	25,000.00
MEMBERSHIP FEE [IUCEE]	88,500.00
MEMBERSHIP FEE [KUPECA]	20,000.00
ME-RIISE EXPENSES	74,286.00
MUNICIPAL TAX	17,36,560.00
NAAC EXPENSES	6,14,533.00
NEWS PAPERS, SUBSCRIPTION & PERIODICALS	23,920.00
NSS PROGRAMME EXPENSES	2,67,117.00
PATENT CHARGES	20,980.00
POOJA EXPENSES	39,713.00
POSTAGE & TELEGRAMS	1,05,182.00



PRINTING & STATIONARY	18,15,679.69
PROFESSIONAL FEE	3,66,980.00
PROFESSIONAL TAX-COLLEGE	2,500.00
RENEWAL FEE-ICT ACADEMY OF TAMILNADU	59,000.00
RENT PAID-BANGALORE T&P OFFICE	63,000.00
SECURITY CAHRGES	38,50,170.00
SOFTWARE USAGE CHARGES	39,04,271.00
SPORTS EXPENSES	8,84,470.00
STUDENTS DEVELOPMENT FUND REMITTED GOVT	75,820.00
STUDENT SOFT SKILL PROGRAMME EXPENSES	55,52,750.00
SURVEY CAMP EXPENSES	82,600.00
TEACHERS DEVELOPMENT FUND REMITTED TO GOVT	93,250.00
TEACHERS & STUDENTS FLAG FEE REMIT TO GOVT-NFTW	96,300.00
TRAINING EXPENSES	2,07,503.00
TRAVELLING EXPENSES - AIDED	1,55,353.00
TRAVELLING EXPENSES - UN AIDED	9,77,033.00
VALUE ADDED COURSE EXPENSES	81,960.00
VTU INTERNSHIP EXPENSES	15,200.00
WEBSITE DESIGN EXPENSES	1,53,400.00
YOUTH RED CROSS WING EXPENSES	1,76,097.00
TOTAL	6,61,41,121.19

SCHEDULE - 15 : REPAIR & MAINTENANCE

PARTICULARS	AMOUNT
REP & MAINT - BUILDINGS	22,46,235.00
REP & MAINT - COMPUTERS	7,70,340.00
REP & MAINT - ELECTRICAL	8,70,266.00
REP & MAINT - EQUIPMENT	13,23,010.00
REP & MAINT - FURNITURE	3,98,354.00
REP & MAINT - GARDEN MAINTENANCE	18,01,179.00
REP & MAINT - GENERATOR	2,60,965.00
REP & MAINT - SWIMMING POOL	4,94,899.00
REP & MAINT - VEHICLES	4,75,860.00
TOTAL	86,41,108.00

SCHEDULE - 16 : COLLEGE FUNCTIONS & OTHER ACTIVITES

PARTICULARS	AMOUNT
COLLEGE DAY EXPENSES	4,21,910.00
CULTURAL ACTIVITIES EXPENSES	3,62,833.00
NATIONAL FESTIVAL DAY EXPENSES	1,24,321.00
ORIENTATION DAY PROGRAM EXPENSES	5,41,889.00
TOTAL	14,50,953.00



MALNAD COLLEGE OF ENGINEERING

SCHEDULE - 4 :- FIXED ASSETS SCHEDULE AS AT 31ST MARCH 2025.

PARTICULARS	OP. WDV	ADDITIONS		TOTAL	Dep Rate	Dep.	CL. WDV
		Bef. Sept	Aft. Sept				
SITE	1,19,275.00	-	-	1,19,275.00	-	-	1,19,275.00
BUILDINGS	15,77,68,107.26	49,08,107.00	57,40,343.00	16,84,16,557.26	0.10	1,65,54,638.58	15,18,61,918.68
FURNITURE & FIXUTRES	2,04,25,485.38	15,93,420.00	5,60,977.00	2,25,79,882.38	0.10	22,29,939.39	2,03,49,943.00
COMPUTERS	1,43,58,959.94	35,93,100.00	32,99,988.00	2,12,52,047.94	0.40	78,40,821.57	1,34,11,226.36
EQUIPMENTS	4,15,66,063.45	18,18,875.00	7,13,003.00	4,40,97,941.45	0.15	65,61,215.99	3,75,36,725.46
LIBRARY BOOKS	4,29,889.02	-	5,83,364.00	10,13,253.02	0.40	2,88,628.41	7,24,624.61
SOFTWARE	7,09,479.80	-	-	7,09,479.80	0.40	2,83,791.92	4,25,687.88
SPORTS MATERIALS	17,59,804.86	-	3,73,632.00	21,33,436.86	0.15	2,91,993.13	18,41,443.73
VEHICLES	37,29,355.23	-	-	37,29,355.23	0.15	5,59,403.28	31,69,951.94
FURNITURE & FIXUTRES - TEQIP	8,90,439.50	-	-	8,90,439.50	0.10	89,043.95	8,01,395.55
EQUIPMENTS - TEQIP	1,00,89,321.44	-	-	1,00,89,321.44	0.15	15,13,398.22	85,75,923.22
SOFTWARE - TEQIP	93,290.07	-	-	93,290.07	0.40	37,316.03	55,974.04
FURNITURE & FIXUTRES - TEQIP PHASE 3	20,18,872.91	-	-	20,18,872.91	0.10	2,01,887.29	18,16,985.62
MINOR CIVIL WORKS - TEQIP PHASE 3	7,66,849.81	-	-	7,66,849.81	0.10	76,684.98	6,90,164.83
EQUIPMENTS - TEQIP PHASE 3	95,79,319.77	-	-	95,79,319.77	0.15	14,36,897.97	81,42,421.81
LEARNING SOURCES - TEQIP PHASE 3	28,13,103.08	-	-	28,13,103.08	0.15	4,21,965.46	23,91,137.61
EQUIPMENTS - IDEA LAB	17,89,465.67	25,05,274.00	-	42,94,739.67	0.15	6,44,210.95	36,50,528.72
WIP - SOLAR VEHICLE	2,39,495.00	-	-	2,39,495.00	-	-	2,39,495.00
WIP - AUDITORIUM		2,22,274.00	34,86,616.00	37,08,890.00	-	-	37,08,890.00
T O T A L	26,91,46,577.18	1,46,41,050.00	1,47,57,923.00	29,85,45,550.18		3,90,31,837.12	25,95,13,713.08



MALNAD COLLEGE OF ENGINEERING:HASSAN - 573 202
 (Unit of Malnad Technical Education Society®, Hassan)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS	SCH NO	AMOUNT IN RS.	AMOUNT IN RS.	PAYMENTS	SCH NO	AMOUNT IN RS.	AMOUNT IN RS.
To Opening Balance:-				By Salaries-Aided	27		15,27,07,846.00
Cash on Hand-Aided				By Salaries & Remunerations- Un Aided	28		18,94,88,998.00
Cash on Hand-Un Aided				By College functions & other activities	29		14,50,953.00
Cash at Banks	17	4,23,10,192.78	4,23,10,192.78	By Lab Consumables-Aided	30		10,22,743.00
To Fees Received	18		39,93,51,750.00	By Repairs & Maintenance	31		86,41,108.00
To Salary Grants received from DTE,Bangalore	19		12,98,01,754.00	By Scholarship paid	32		10,22,287.00
To Other Receipts	20		12,04,594.59	By Fixed Assets	33		2,68,93,699.00
To Interest received-Unaided Bank accounts	21		1,18,141.00	By Other expenses	34		6,61,41,121.19
To Scholarship Received	22		3,84,732.00	By Advance, salary deduction and Taxes Paid	35		11,24,78,547.40
To Salary recoveries from Staff	23		4,35,571.00	By AICTE grants expenses	36		8,29,919.00
To AICTE grants received	24		20,143.00	By Other grants expenses	37		19,68,832.54
To Other grants received	25		27,54,260.00	By AICTE - Idea lab grant capital expenditure			25,05,274.00
To Other liabilities	26		85,05,372.00	By AICTE - Idea lab grant revenue expenditure			6,57,678.00
To AICTE -Idea lab account Interest received			43,515.00	By Closing Balance:-			
				Cash on Hand-Aided			
				Cash on Hand-Un Aided			
				Cash at Banks			
					38	1,91,21,019.24	1,91,21,019.24
TOTAL		58,49,30,025.37		TOTAL			58,49,30,025.37

Date: 03.11.2025

Place: Hassan.

R.T.Dyave Gowda

Chairman

Chairman

Malnad Technical Education Society Hassan

C.R.Jagadeesh for Malnad Technical Education Society (R)

C.R.Jagadeesh
Secretary

Hon. Secretary

Hassan

H.D.Parswanath
H.D.Parswanath
Treasurer

Treasurer

PRINCIPAL
Malnad College of Engineering
Hassan-573 202

- 13 -

Amarendra.H.J
Amarendra.H.J
Principal

H. Shiva Kumar
H. SHIVA KUMAR, B.Com, M.Com, C.A.
Chartered Accountant
#17, 1st Floor, S.N.S. Chambers
239, Sankey Road, Sadashivanagar
BANGALORE - 560 080

SCHEDULE TO RECEIPTS AND PAYMENTS

SCHEDULE - 17 :- CASH AT BANKS- OPENING BALANCE	AMOUNT IN RS.
State Bank of India, Haralahalli Branch, Hassan SB A/c No.64050104469-Aided	31,42,236.37
State Bank of India, Haralahalli Branch, Hassan SB A/c No.64214049801-SB collect	37,44,633.39
State Bank of India, Haralahalli Branch, Hassan SB A/c No.40322285404-Idea Lab	36,76,335.00
Canara Bank, MCE Branch, Hassan, CA A/c No.14053070001574	2,13,70,274.77
Canara Bank, MCE Branch, Hassan, SB A/c No.220/23103-Scholorship	6,37,555.00
Canara Bank, MCE Branch, Hassan, SB A/c No.220/59619-Taxes	59,14,034.41
Canara Bank, MCE Branch, Hassan, SB A/c No.220/78424-Red Croos	5,04,550.72
Canara Bank, MCE Branch, Hassan, SB A/c No.201/01743-Nain Fund	7,41,827.05
Canara Bank, MCE Branch, Hassan, SB A/c No.201/01758-Nain student Fund	3,30,235.00
Canara Bank, MCE Branch, Hassan, SB A/c No.201/17988-FIST Fund	3,43,675.37
Canara Bank, MCE Branch, Hassan, SB A/c No.110023689465-NSS	4,75,727.00
Canara Bank, MCE Branch, Hassan, SB A/c No.110172406417 - AICTE FSER grant	7,06,000.00
Canara Bank, MCE Branch, Hassan, SB A/c No.110042448820-VTU - Grant	2,87,889.00
Canara Bank, MCE Branch, Hassan, SB A/c No.110042465224-VTU - Grant	2,26,901.00
Canara Bank, MCE Branch, Hassan, SB A/c No.110048279925-VTU - Grant	1,08,319.00
Union Bank, Salgane Road Branch, Hassan, SB A/c No.214521010000046	99,999.70
Total	4,23,10,192.78

SCHEDULE - 18 :- FEES COLLECTIONS	AMOUNT IN RS.
Tuition fee collection from students-Aided	2,54,25,149.00
Other fee collection from students-Aided:-	
Admission fee- Aided	2,21,840.00
College other fee- Aided	1,53,70,000.00
University registration fee- Aided	8,19,000.00
Carrier guidance & Service fee- Aided	37,150.00
Cultural activities fee- Aided	77,500.00
E-Consortium fee- Aided	8,55,000.00
E-Learning fee- Aided	1,67,700.00
Eligibility fee- Aided	1,12,500.00
Indian red cross membership fee- Aided	62,800.00
NSS fee- Aided	50,240.00
Sports development fee- Aided	2,01,750.00
Sports fee- Aided	1,55,000.00
Student development fee- Aided	31,400.00
Teachers development fee- Aided	31,400.00
University development fund fee- Aided	6,21,250.00
Women cell fee- Aided	15,090.00
Flag fee- Aided	22,000.00
CIE exam fee - Aided	13,15,000.00
SEE exam fee- Aided	23,72,900.00
Fee collection from students - Un Aided	35,13,87,081.00
Total	39,93,51,750.00

SCHEDULE - 19 :- SALARY GRANT RECEIVED FROM DTE, BENGALURU	AMOUNT IN RS.
Monthly salary state government grant	12,60,35,855.00
Arrears of salary state government grant	37,65,899.00
Total	12,98,01,754.00

SCHEDULE - 20 :- OTHER RECEIPTS	AMOUNT IN RS.
Bank charges reversed	89,105.59
Consultancy Receipts	11,14,191.00
Library fine received	1,298.00
Total	12,04,594.59



SCHEDULE - 21 :- INTEREST RECEIVED - UNAIDED BANK ACCOUNTS		AMOUNT IN RS.
Canara Bank, MCE Branch, Hassan, SB A/c No.220/59619-Taxes		49,116.00
Canara Bank, MCE Branch, Hassan, SB A/c No.220/78424-Red Croos		16,135.00
Canara Bank, MCE Branch, Hassan, SB A/c No.110023689465-NSS		10,813.00
Canara Bank, MCE Branch, Hassan, SB A/c No110042448820		20,833.00
Canara Bank, MCE Branch, Hassan, SB A/c No110042465224		15,717.00
Canara Bank, MCE Branch, Hassan, SB A/c No110048279925		5,527.00
Total		1,18,141.00

SCHEDULE - 22 :- SCHOLARSHIP RECEIVED		AMOUNT IN RS.
Prime Minster's special scholarship		3,84,732.00
Total		3,84,732.00

SCHEDULE - 23 :- SALARY RECOVERIES FROM STAFF		AMOUNT IN RS.
Aided staff salary recovery		4,20,000.00
Held up Salary		15,571.00
Total		4,35,571.00

SCHEDULE - 24 :- AICTE GRANTS RECEIVED		AMOUNT IN RS.
AICTE grant - Mentor Mentee scheme -Co-ordinator-Ms.A.Geetha Kiran		4,160.00
AICTE grant - Science Engineering Research -Co-ordinator-Ms.L.Triveni		15,983.00
Total		20,143.00

SCHEDULE - 25 :- OTHER GRANTS RECEIVED		AMOUNT IN RS.
FIST program grant - Co-ordinator-Mr.Y.Arunkumar		12,175.00
NAIN Opex grant - Co-ordinator-Ms.A.Geetha Kiran		19,147.00
NAIN Opex grant - Student - Co-ordinator-Ms.A.Geetha Kiran		9,092.00
NAIN grant-2.0 - Co-ordinator-Ms.A.Geetha Kiran		20,13,594.00
VTU Research grant - Co-ordinator-Mr.M.S.Srinath		8,416.00
VTU Research grant - Co-ordinator-Mr.V.V.Vijay		6,633.00
VTU Research grant - Co-ordinator-Mr.C.M.Naveen Kumar		3,175.00
KITS start up grant - Co-ordinator-Ms.A.Geetha Kiran		6,52,528.00
KSCST project grant		29,500.00
Total		27,54,260.00

SCHEDULE - 26 :- ADVANCE RECOVERED AND OTHER LIBILITIES		AMOUNT IN RS.
Advance recovered from:-		
Supra Saeindia		17,700.00
Universal Products, Bangalore		97,500.00
CSB Builders,Bangalore		56,00,000.00
Other Liabilities:-		
Audit fee payable		22,500.00
Professional tax payable		61,000.00
Rent advance-Bangalore T&P office		19,000.00
KPSC, Bangalore		5,922.00
Aplab Limited, Bangalore		5,945.00
Mr.B.V.Vijaya contribution		20,000.00
ICT academy of Tamilnadu		24,500.00
Interest payable on aided SB account		1,85,289.00
Interest payable on scholarship account		6,029.00
Grants payable to DTE, Bangalore [Net]		4,45,676.00
Library & lab deposit received from Aided branch students		96,500.00
Liabilities for expenses		12,10,783.00
GST collected on consultancy services		2,00,776.00
Prepaid expenses [Net]		4,86,252.00
Total		85,05,372.00



SCHEDULE - 27 :- SALARIES - AIDED		AMOUNT IN RS.
Monthly Salary to Aided staff-15% Management share		2,22,41,543.00
Monthly Salary to Aided staff-85% Government share		12,60,35,855.00
Arrears Salary to Aided staff-15% Management share		6,64,549.00
Arrears Salary to Aided staff-85% Government share		37,65,899.00
Total		15,27,07,846.00

SCHEDULE - 28 :- SALARIES AND REMUNERATIONS - UN AIDED		AMOUNT IN RS.
Salary to Un Aided Staff		17,10,23,993.00
Daily wages		13,17,736.00
Gratuity paid		58,63,823.00
Employees deposit linked Insurance [EDLI]		17,06,438.00
EPF - Management Contribution		66,39,033.00
ESI		5,14,051.00
GSS - Management Contribution		7,30,800.00
Remuneration/Honorarium		11,85,159.00
Research Incentive		5,07,965.00
Total		18,94,88,998.00

SCHEDULE - 29 :-COLLEGE FUNCTIONS & OTHER ACTIVITES		AMOUNT IN RS.
College day expenses		4,21,910.00
Cultural activity expenses		3,62,833.00
National festival day expenses		1,24,321.00
Orientation day programme expenses		5,41,889.00
Total		14,50,953.00

SCHEDULE - 30 :-LAB CONSUMBLES - AIDED		AMOUNT IN RS.
Civil Engineering department		30,544.00
Mechanical Engineering department		95,167.00
Electrical & Electronics Engineering department		25,966.00
Electronics & Communication Engineering department		1,43,110.00
Chemistry department		7,27,014.00
Physics department		942.00
Total		10,22,743.00

SCHEDULE - 31 :- REPAIRS AND MAINTENANCE		AMOUNT IN RS.
Building		22,46,235.00
Computers		7,70,340.00
Electrical		8,70,266.00
Equipment		13,23,010.00
Furniture		3,98,354.00
Garden		18,01,179.00
Generator		2,60,965.00
Swimming pool		4,94,899.00
Vehicle		4,75,860.00
Total		86,41,108.00

SCHEDULE - 32 :- SCHOLARSHIP PAID		AMOUNT IN RS.
KMDC scholarship		3,50,000.00
Prime Minister's special scholarship		6,36,955.00
SC/ST scholarship		35,332.00
Total		10,22,287.00

SCHEDULE - 33 :- FIXED ASSETS		AMOUNT IN RS.
Buildings		1,43,57,340.00
Computers		68,93,088.00
Equipments		25,31,878.00
Furniture & Fixtures		21,54,397.00
Library books		5,83,364.00
Sports materials		3,73,632.00
Total		2,68,93,699.00



SCHEDULE - 34 :- OTHER EXPENSES	AMOUNT IN RS.	AMOUNT IN RS.
<u>Autonomous exam expenses:-</u>		
Exam remuneration	52,52,404.00	
Graduation day expenses	31,62,202.00	
Hospitality charges	2,90,370.00	
Printing & Stationery	27,67,680.00	
Travelling expense	4,13,973.00	1,18,86,629.00
<u>Fee remitted to University [VTU], Belagavi :-</u>		
Affiliation fee	26,00,000.00	
Career guidance & service fund fee	1,33,040.00	
Continuation of Affiliation fee	5,29,500.00	
Consortium annual membership fee	2,00,000.00	
Convocation fee	10,75,200.00	
Cultural activities fee	2,75,050.00	
E-Consortium fee	29,98,750.00	
E-Learning fee	11,49,850.00	
Eligibility fee - Karnataka	6,57,000.00	
Eligibility fee - Non Karnataka	48,000.00	
Other fee	5,450.00	
Penalty fee	2,000.00	
Registration fee	36,65,500.00	
Sports fee	5,50,100.00	
Sports development fee	7,10,050.00	
Starting of new course fee	3,00,000.00	
University development fund fee	21,75,000.00	
Variation in intake UG/PG course fee	3,25,000.00	
Women cell fee	27,505.00	1,74,26,995.00
Advertisement charges		4,16,835.00
AICTE approval fee		9,38,500.00
Airtel lease line internet charges		19,47,000.00
Audit fee		2,90,500.00
Bank charges Aided		4,759.50
<u>Departmental programme expenses:-</u>		
Civil Engineering department	3,39,403.00	
Mechanical Engineering department	42,246.00	
Electronics & Communication Engineering department	76,744.00	
Electrical & Electronics Engineering department	43,324.00	
Computer Science Engineering department	1,08,670.00	
Computer Science & Business management Engineering department	26,060.00	
Artificial intelligence Engineering department	3,492.00	
Electronics Instrumentation Engineering department	22,726.00	
Information Science Engineering department	1,23,149.00	
Maths department	8,190.00	7,94,004.00
Donation		5,00,000.00
Electricity Charges		31,12,874.00
Fire safety training programme expenses		2,66,650.00
Flag fee remitted to Government		1,01,300.00
Guest house expenses		25,384.00
Hindu education plus career counseling expenses		6,71,528.00
Hospitality Charges		10,28,437.00
House keeping expenses		19,68,090.00
Induction programme expenses		92,290.00
Industry driven course expenses		12,000.00
Insurance		19,39,342.00
Legal fee		6,43,200.00
Membership fee [COMED-K]		25,000.00
Membership fee [IITCE]		88,500.00
Membership fee [KUPECA]		20,000.00
ME-RIISE expenses		74,286.00
Municipal tax		17,36,560.00
NACC expenses		6,14,533.00



News papers & Periodicals	23,920.00
NSS programme expenses	2,67,117.00
Patent charges	20,980.00
Pooja expenses	39,713.00
Postage & Telegrams	1,05,182.00
Printing and Stationery	18,15,679.69
Professional fee	3,66,980.00
Professional Tax-College	2,500.00
Renewal fee-ICT academy of Tamilnadu	59,000.00
Rent paid to Bangalore office	63,000.00
Security charges	38,50,170.00
Software usage charges	39,04,271.00
Sports expenses	8,84,470.00
Student development fee remitted to government	75,820.00
Student soft skill development expenses	55,52,750.00
Survey camp expenses	82,600.00
Teachers development fee remitted to government	93,250.00
Teachers & Students flag fee remitted to government	96,300.00
Training expenses	2,07,503.00
Travelling expenses-Aided	1,55,353.00
Travelling expenses-Un Aided	9,77,033.00
Value added course expenses	81,960.00
VTU internship expenses	15,200.00
Website design expenses	1,53,400.00
Youth Redcross wing expenses	1,76,097.00
40% overhead charges on consultancy services	4,45,676.00
Total	6,61,41,121.19



SCHEDULE - 35 :- ADVANCES, SALARY DEDUCTION AND TAXES PAID		AMOUNT IN RS.
MTES [R], Hassan		8,52,43,308.40
Income tax on salaries		32,04,246.00
Global IEEE Institute fund		1,50,000.00
Emplife India Private Limited, New Delhi		2,06,500.00
Prasara Baharti, CBS, Air, Bangalore		22,748.00
KEB deposit		10,590.00
Pavan Motors, Davanagere		40,302.00
Sincere Solutions, Bangalore		53,527.00
Deepak Salwan-Sarandeep Sing contributions		10,000.00
Mr.A.Dinakara contributions		25,000.00
KMDC contributions		3,50,000.00
Interest paid on aided SB account		2,28,351.00
GST paid on consultancy services		2,33,510.00
Library & lab deposit refund to Aided branch students		79,750.00
Fee receivable from students		47,27,245.00
CEP short term courses		16,370.00
Retention amount paid to parties [Net]		3,00,142.00
Aided staff salary advance		74,48,729.00
Assistant labour commissioner [Gratuity], Hassan		92,79,001.00
Festival advance		8,39,586.00
TDS		9,642.00
Total		11,24,78,547.40

SCHEDULE - 36 :- AICTE GRANTS EXPENSES		AMOUNT IN RS.
AICTE grant - Mentor Mentee scheme -Co-ordinator-Ms.A.Geetha Kiran		2,29,160.00
AICTE grant - Science Engineering Research -Co-ordinator-Ms.L.Triveni		6,00,759.00
Total		8,29,919.00

SCHEDULE - 37 :- OTHER GRANTS EXPENSES		AMOUNT IN RS.
FIST program grant - Co-ordinator-Mr.Y.Arunkumar		3,55,850.37
NAIN Opex grant - Co-ordinator-Ms.A.Geetha Kiran		7,98,474.05
NAIN Opex grant - Student - Co-ordinator-Ms.A.Geetha Kiran		3,54,327.00
NAIN grant-2.0 - Co-ordinator-Ms.A.Geetha Kiran		3,35,359.12
VTU Research grant - Co-ordinator-Mr.M.S.Srinath		21,954.00
VTU Research grant - Co-ordinator-Mr.V.V.Vijay		16,838.00
VTU Research grant - Co-ordinator-Mr.C.M.Naveen Kumar		6,530.00
KITS start up grant - Co-ordinator-Ms.A.Geetha Kiran		50,000.00
KSCST project grant		29,500.00
Total		19,68,832.54

SCHEDULE - 38 :- CASH AT BANKS- CLOSING BALANCE		AMOUNT IN RS.
State Bank of India, Haralahalli Branch, Hassan SB A/c No.64050104469-Aided		70,188.87
State Bank of India, Haralahalli Branch, Hassan SB A/c No.64214049801-SB collect		13,77,298.11
State Bank of India, Haralahalli Branch, Hassan SB A/c No.40322285404-Idea Lab		5,56,898.00
Canara Bank, MCE Branch, Hassan, CA A/c No.12003083500-Aided		5,68,528.00
Canara Bank, MCE Branch, Hassan, CA A/c No.14053070001574		1,01,78,225.57
Canara Bank, MCE Branch, Hassan, SB A/c No.220/23103-Scholorship		6,029.00
Canara Bank, MCE Branch, Hassan, SB A/c No.220/59619-Taxes		27,58,111.09
Canara Bank, MCE Branch, Hassan, SB A/c No.220/78424-Red Croos		7,22,461.72
Canara Bank, MCE Branch, Hassan, SB A/c No.110197603399-Nain-2.0		16,38,234.88
Canara Bank, MCE Branch, Hassan, SB A/c No.110023689465-NSS		5,21,292.00
Canara Bank, MCE Branch, Hassan, SB A/c No.110172406417 - AICTE FSER grant		1,21,224.00
Canara Bank, MCE Branch, Hassan, SB A/c No.110226602356 - RGEP grant		6,02,528.00
Total		1,91,21,019.24

