BLDE Association's
NEW ARTS COLLEGE, TIKOTA
Dist. Vijayapura – Karnataka State
(Accredited with 'B+' Grade with CGPA 2.71 by NAAC at 4th Cycle)
Affiliated to Rani Channamma University, Belagavi
Mobile No: 9513397412 | Email:nac_tikota07@yahoo.co.in | Website:www.bldeanacct.ac.in
EST.1969

Ref:

Date

4.1.2

No	Metric	Targeted Documents
4.1.2	**Percentage of expenditure, excluding salary for infrastructure augmentation (INR in Lakh)** (Total 4062 lakh)	30-35% o total expenditure excluding salary
		Provide the consolidated fund allocation towards infrastructure augmentation facilities duly certified by Principal and CA.
		Infrastructure augmentation means creation of new infrastructure, physical facility, Instrumentation, Lab development, IT, Interior decoration, renovation (Amounts spent on assets should show as Non recurring expenditure in balance sheet.)
		Highlight the relevant items in the audited income and expenditure statement.
		Avoid recurring expenditure on laboratory, maintenance of infrastructure and acquisition of books and journals under this metric

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4.1.2 The Institution has adequate facilities for cultural activities, sports, games (indoor, outdoor), gymnasium, yoga centre etc.

Response:

The institution has adequate facilities for sports, games and cultural activities for the all-round development of the students.

A) Sports and Games

For outdoor sports the institution has a playground with total area of 32,375sq meters. The play ground has 6 lane X 400 meter track. The playground includes kabaddi court, Tennycoit court, Volleyball court, Kho-Kho court, Long Jump pit and facilities for other athletic events. The user rate is 60-70 persons per day. There are facilities for indoor games like chess, carom and table tennis. These indoor games are accommodated in the Multi-purpose Sports Room. The user rate of indoor game facilities is 15-20 persons per day.

B) Gymnasium

The institution has a well–equipped gym for students. The area of gym is 400 sq feet. 10 persons can use the gym at a time. The gym will be open from 6.00am to 7.00 am and 5.30 pm to 6.30 pm. The user rate is 25-30 persons per day.

C) Cultural Activities

There is good scope for cultural activities in the college. There is a separate cultural committee consisting of faculty members and student representatives to promote cultural activities. Various cultural events are conducted to encourage the students to participate and understand the value of such activities. The conference hall has open stage facility for practicing cultural activities. Renowned musicians or folklore artists in the surrounding area are invited on various occasions like World Folklore Day, Inauguration of Sports and Cultural Activities, International Women's Day etc., to motivate the students. The students are also encouraged and trained by the Cultural Committee to participate in Inter-collegiate cultural events/competitions. One of our Faculty members trains the interested students to play the musical instruments like Tabla and Harmonium with singing.

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NEW ARTS COLLEGE
VIKOTA, Dist-Vijayapura

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OTHER FACILITIES

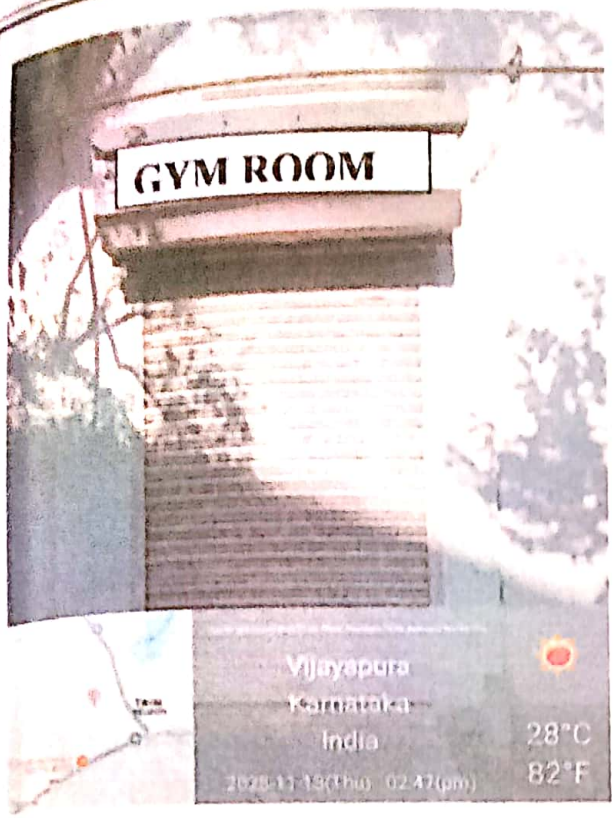
O.	PARTICULARS	QTY
	Sports room	1
	Indoor	1
	outdoor	1
	Gym	1
	Canteen	1
	Ladies Room	1
	facility for physically handicapped	RAMP, RESTROOM WC,

HOSTEL FACILITES

NO	PARTICULARS	QTY
1	No. of Hostels	1
2	No. of rooms	18
3	Occupancy	4 STUDENTS PER ROOM

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NEW ARTS COLLEGE
UKOTA, Dist-Vijayanu

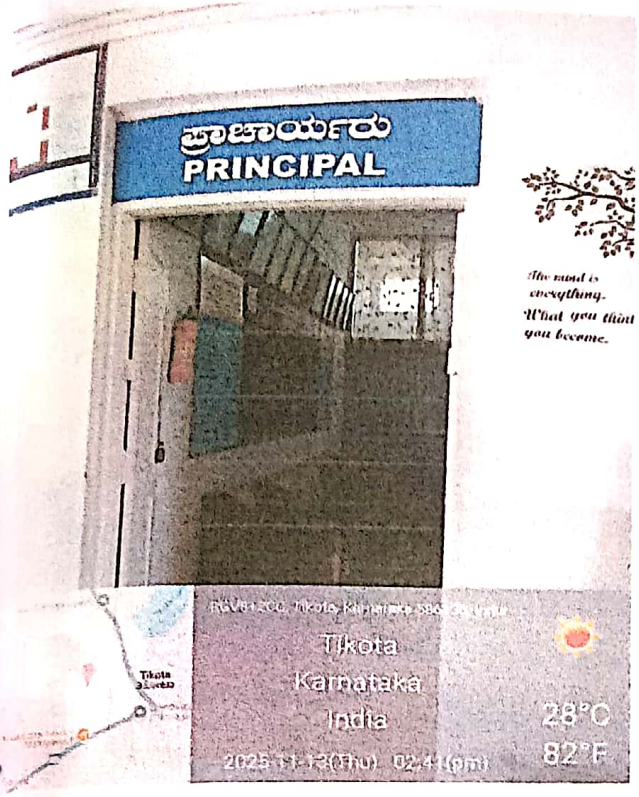
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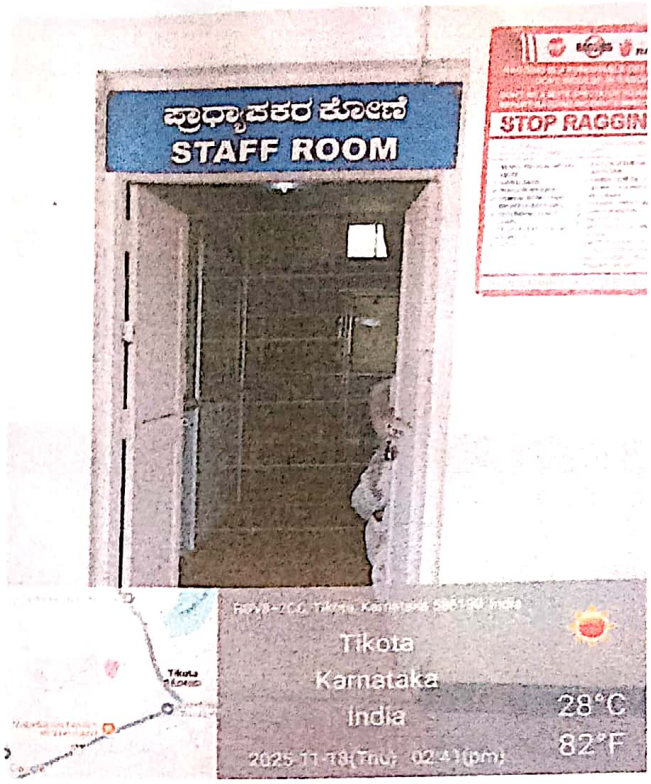




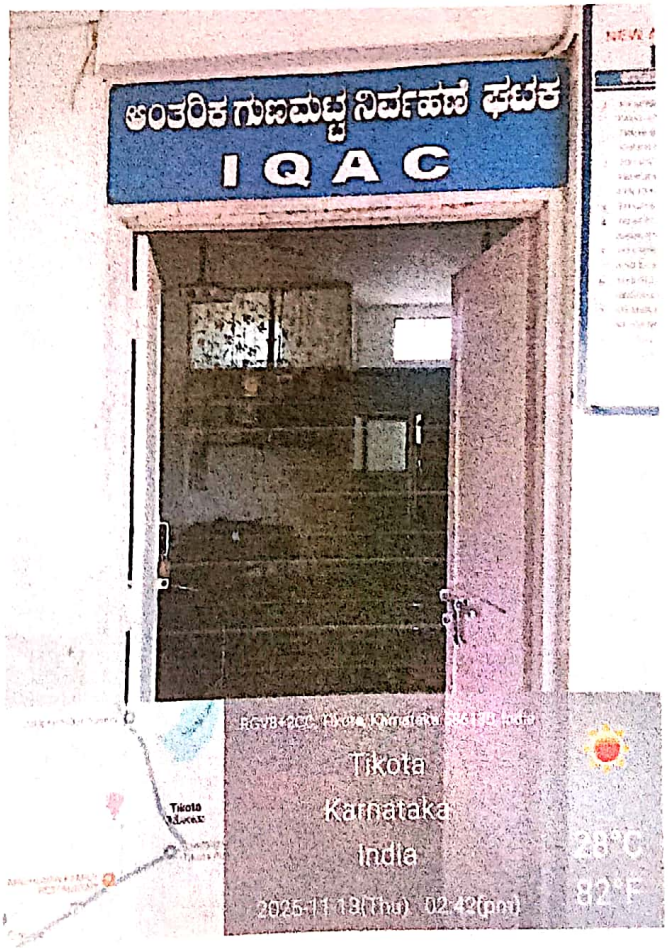


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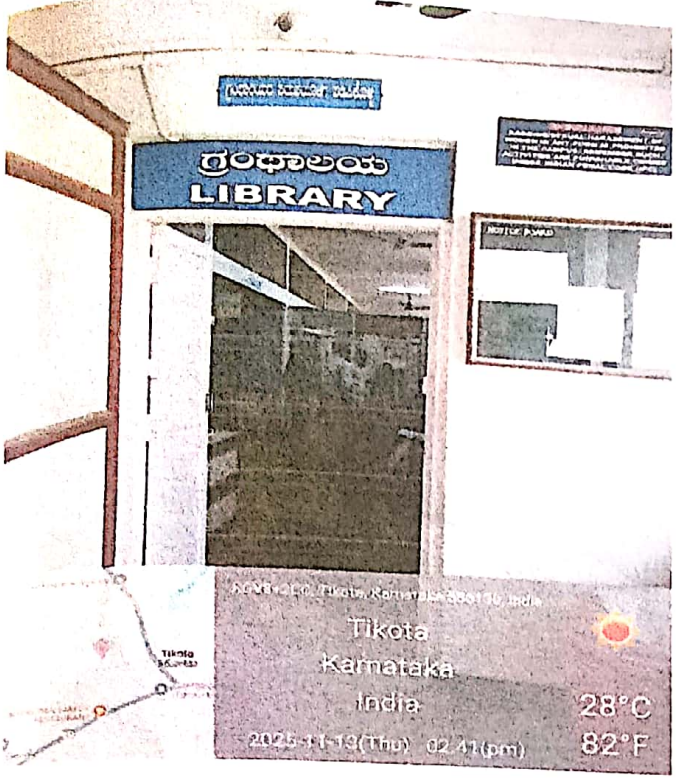


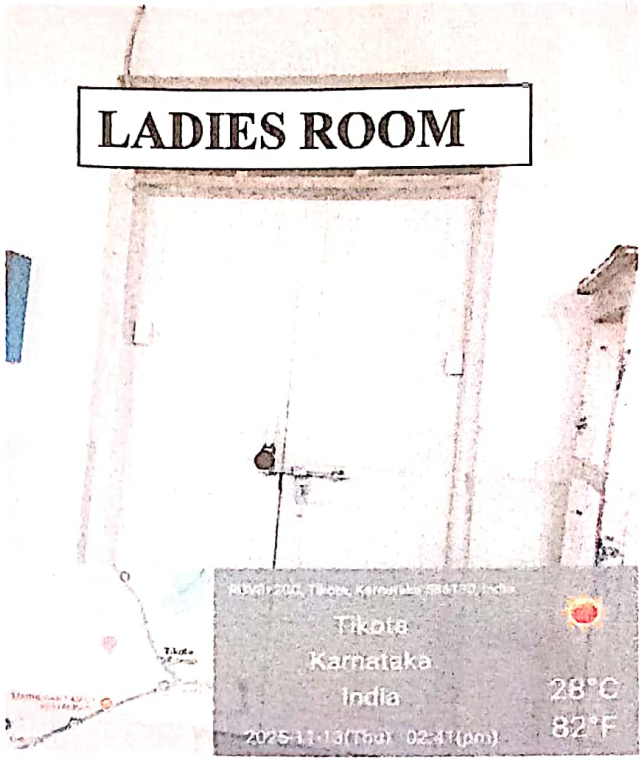






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BLDE ASSOCIATION's
NEW ARTS DEGREE COLLEGE,
TIKOTA

Income and Expenditure Statement
1-Apr-25 to 31-Jul-25

Particulars	1-Apr-25 to 31-Jul-25		Particulars	1-Apr-25 to 31-Jul-25	
0000 - Direct Expenses		**64,19,507.30**	**31000000 - Direct Incomes**		**57,65,231.00**
1100000 - Staff Payments & Benefits	*63,61,277.30*		31100000 - Academic Receipts	*28,55,529.00*	
1200000 - Academic Expenditures	*58,230.00*		31300000 - Grants	*29,09,702.00*	
000000 - Purchase Accounts			**32000000 - Sales Accounts**		
					6,708.00
000000 - Indirect Expenses		**4,06,367.40**	**33000000 - Indirect Incomes**		
0000 - Administrative & General Expenditures	*3,81,951.40*		33200000 - Income Others	*6,708.00*	
500000 - Repairs & Maintenance	*1,000.00*				
800000 - Expenses Others	*23,416.00*		Excess of expenditure over income		***10,53,935.70***
otal		**68,25,874.70**	**Total**		**68,25,874.70**

PRINCIPAL
NEW ARTS COLLEGE
TIKOTA Dist-Vijayapur

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BLDE ASSOCIATION's
NEW ARTS DEGREE COLLEGE,
TIKOTA

Income and Expenditure Statement
1-Apr-25 to 31-Aug-25

Particulars	1-Apr-25 to 31-Aug-25		Particulars	1-Apr-25 to 31-Aug-25	
41000000 - Direct Expenses		**80,53,937.30**	**31000000 - Direct Incomes**		**64,57,224.00**
41100000 - Staff Payments & Benefits	*79,95,707.30*		31100000 - Academic Receipts	*33,98,046.00*	
41200000 - Academic Expenditures	*58,230.00*		31300000 - Grants	*30,59,178.00*	
42000000 - Purchase Accounts			**32000000 - Sales Accounts**		
43000000 - Indirect Expenses		**4,17,180.30**	**33000000 - Indirect Incomes**		**6,708.00**
43200000 - Administrative & General Expenditures	*3,92,764.30*		33200000 - Income Others	*6,708.00*	
43500000 - Repairs & Maintenance	*1,000.00*				
43800000 - Expenses Others	*23,416.00*		Excess of expenditure over income		*20,07,185.60*
Total		**84,71,117.60**	**Total**		**84,71,117.60**

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BLDE ASSOCIATION's
NEW ARTS DEGREE COLLEGE,
TIKOTA

Income and Expenditure Statement
1-Apr-25 to 30-Sep-25

Particulars	1-Apr-25 to 30-Sep-25		Particulars	1-Apr-25 to 30-Sep-25	
41000000 - Direct Expenses		**94,45,222.30**	**31000000 - Direct Incomes**		**67,70,803.00**
41100000 - Staff Payments & Benefits	*93,76,842.30*		31100000 - Academic Receipts	*34,40,216.00*	
41200000 - Academic Expenditures	*68,380.00*		31300000 - Grants	*33,30,587.00*	
42000000 - Purchase Accounts			**32000000 - Sales Accounts**		
43000000 - Indirect Expenses		**4,27,770.20**	**33000000 - Indirect Incomes**		**20,118.00**
43200000 - Administrative & General Expenditures	*4,02,604.20*		33200000 - Income Others	*20,118.00*	
43500000 - Repairs & Maintenance	*1,000.00*		Excess of expenditure over income		***30,82,071.50***
43800000 - Expenses Others	*24,166.00*				
Total		**98,72,992.50**	**Total**		**98,72,992.50**

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NEW ARTS COLLEGE
TIKOTA. Dist-Vijayapu

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BLDE ASSOCIATION's
NEW ARTS DEGREE COLLEGE.
TIKOTA

Income and Expenditure Statement
1-Apr-25 to 31-Oct-25

Particulars	1-Apr-25 to 31-Oct-25		Particulars	1-Apr-25 to 31-Oct-25	
41000000 - Direct Expenses		1,13,28,505.30	31000000 - Direct Incomes		69,17,029.00
41100000 - Staff Payments & Benefits	1,12,60,125.30		31100000 - Academic Receipts	34,40,816.00	
41200000 - Academic Expenditures	68,380.00		31300000 - Grants	34,76,213.00	
42000000 - Purchase Accounts			32000000 - Sales Accounts		
43000000 - Indirect Expenses		5,29,124.20	33000000 - Indirect Incomes		20,118.00
43200000 - Administrative & General Expenditures	4,06,507.20		33200000 - Income Others	20,118.00	
43500000 - Repairs & Maintenance	98,451.00				
43800000 - Expenses Others	24,166.00		Excess of expenditure over income		49,20,482.50
Total		1,18,57,629.50	Total		1,18,57,629.50

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NEW ARTS COLLEGE
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BLDE ASSOCIATION's
NEW ARTS DEGREE COLLEGE,
TIKOTA

Income and Expenditure Statement
1-Apr-25 to 30-Nov-25

Particulars	1-Apr-25 to 30-Nov-25		Particulars	1-Apr-25 to 30-Nov-25	
41000000 - Direct Expenses		**1,38,64,469.90**	**31000000 - Direct Incomes**		**1,31,41,376.00**
41100000 - Staff Payments & Benefits	*1,32,94,914.30*		31100000 - Academic Receipts	*24,69,002.00*	
41200000 - Academic Expenditures	*5,69,555.60*		31300000 - Grants	*1,06,72,374.00*	
42000000 - Purchase Accounts			**32000000 - Sales Accounts**		
43000000 - Indirect Expenses		**5,60,945.10**	**33000000 - Indirect Incomes**		**10,00,118.00**
43200000 - Administrative & General Expenditures	*4,21,318.10*		33200000 - Income Others	*10,00,118.00*	
43500000 - Repairs & Maintenance	*1,08,451.00*				
43800000 - Expenses Others	*31,176.00*		Excess of expenditure over income		***2,83,921.00***
Total		**1,44,25,415.00**	**Total**		**1,44,25,415.00**

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NEW ARTS COLLEGE
TIKOTA, Dist Vijayapura

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BLDE ASSOCIATION's
NEW ARTS DEGREE COLLEGE,
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Income and Expenditure Statement
1-Apr-25 to 31-Dec-25

Particulars	1-Apr-25 to 31-Dec-25		Particulars	1-Apr-25 to 31-Dec-25	
41000000 - Direct Expenses		1,55,52,848.90	31000000 - Direct Incomes		1,41,82,411.00
41100000 - Staff Payments & Benefits	1,49,75,437.30		31100000 - Academic Receipts	22,06,739.00	
41200000 - Academic Expenditures	5,77,411.60		31300000 - Grants	1,19,75,672.00	
42000000 - Purchase Accounts			32000000 - Sales Accounts		
43000000 - Indirect Expenses		5,82,516.00	33000000 - Indirect Incomes		10,04,424.0
43100000 - Administrative & General Expenditures	4,37,545.00		33200000 - Income Others	10,04,424.00	
43500000 - Repairs & Maintenance	1,10,426.00				
43800000 - Expenses Others	34,545.00		Excess of expenditure over income		9,48,529.
Total		1,61,35,364.90	Total		1,61,35,364.

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TIKOTA, Dist Vijayapura

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...LDE ASSOCIATION's
NEW ARTS DEGREE COLLEGE,
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Income and Expenditure Statement

1-Apr-25 to 31-Jan-26

Particulars	1-Apr-25 to 31-Jan-26		Particulars	1-Apr-25 to 31-Jan-26	
41000000 - Direct Expenses		1,72,61,421.90	31000000 - Direct Incomes		1,54,96,459.00
41180000 - Staff Payments & Benefits	1,66,46,841.30		31100000 - Academic Receipts	22,17,489.00	
41200000 - Academic Expenditures	6,14,580.60		31300000 - Grants	1,32,78,970.00	
42000000 - Purchase Accounts			32000000 - Sales Accounts		
43000000 - Indirect Expenses		7,20,106.90	33000000 - Indirect Incomes		10,16,924.00
43000000 - Administrative & General Expenditures	5,70,435.90		33200000 - Income Others	10,16,924.00	
43500000 - Repairs & Maintenance	1,10,426.00				
43800000 - Expenses Others	39,245.00		Excess of expenditure over income		14,68,145.80
Total		1,79,81,528.80	Total		1,79,81,528.80

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BLDE ASSOCIATION's
NEW ARTS DEGREE COLLEGE,
TIKOTA

Income and Expenditure Statement
1-Apr-25 to 28-Feb-26

Particulars	1-Apr-25 to 28-Feb-26		Particulars	1-Apr-25 to 28-Feb-26	
41000000 - Direct Expenses		**1,76,20,993.90**	**31000000 - Direct Incomes**		**1,54,96,859.00**
41100000 - Staff Payments & Benefits	*1,70,06,413.30*		31100000 - Academic Receipts	*22,17,889.00*	
41200000 - Academic Expenditures	*6,14,580.60*		31300000 - Grants	*1,32,78,970.00*	
42000000 - Purchase Accounts			**32000000 - Sales Accounts**		
43000000 - Indirect Expenses					
43270000 - Administrative & General Expenditures	*5,83,386.80*	**7,33,057.80**	**33000000 - Indirect Incomes**		**17,16,924.00**
43500000 - Repairs & Maintenance	*1,10,426.00*		33200000 - Income Others	*17,16,924.00*	
43800000 - Expenses Others	*39,245.00*		Excess of expenditure over income		***11,40,268.70***
Total		**1,83,54,051.70**	**Total**		**1,83,54,051.70**

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NEW ARTS COLLEGE
TIKOTA, Dist Vijayapura

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AUDIT REPORT

To,
BLDE ASSOCIATION'S
NEW ARTS DEGREE COLLEGE, TIKOTA

1.We have examined the Balance Sheet as at **31st March 2025** and the Income & Expenditure Account for the period beginning from **01-04-2024** to ending on **31-03-2025** (hereinafter referred to as "**year**") attached herewith, of **BLDE ASSOCIATION'S NEW ARTS DEGREE COLLEGE, TIKOTA** along with Notes forming part of accounts annexed thereto.

2. These Financial Statements as well as Notes forming part of accounts annexed thereto are the responsibility of Management. Our responsibility is to express an opinion on these financial statements based on our audit.

3. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

4. Subject to above

(a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

(b) In our opinion, proper books of account have been kept by **BLDE ASSOCIATION'S NEW ARTS DEGREE COLLEGE, TIKOTA** so far as it appears from our examination of those books.

(c) The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with books of account.

(d)In Our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon give a true and fair view

(i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2025; and

(ii) In the case of the Income & Expenditure Account of the **Deficit** for the year ended on that date.

Place : Vijayapura
Date : 18-08-2025
UDIN: 25021547BMIANX8669

Subject to our audit report of even date
EXAMINED AND FOUND CORRECT
For Rajeev Naik & Co.
Chartered Accountants
Firm Reg. No. 003453S

RAJEEV NAIK & CO. VIJAYAPUR 586101 M.No:021547 F.R.No:3453S Chartered Accountants

CA Rajeev J Naik
Proprietor M. No. 021547

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B.L.D.E.Association's New Arts College, Tikota
Statement of Profit and Loss for the year ended 31st March, 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Revenue from operations	13	1,75,08,119.00	1,49,74,896.08
II	Other Income	14	1,04,823.00	10,62,124.00
III	**Total Income (I+II)**		**1,76,12,942.00**	**1,60,37,020.08**
IV	**Expenses:**			
(a)	Employee benefits expense	15	1,83,71,183.40	1,65,39,740.24
(b)	Depreciation and amortization expense	16	11,00,254.00	11,82,536.00
(c)	Other expenses	17	8,73,882.21	9,66,658.55
	Total expenses		**2,03,45,319.61**	**1,86,88,934.79**
V	**Profit/(Loss) for the year (III- IV)**		**-27,32,377.61**	**-26,51,914.71**
	The accompanying notes are an integral part of the financial statements			

Subject to our audit report of even date
EXAMINED AND FOUND CORRECT
For Rajeev Naik & Co.
Chartered Accountants
Firm Reg. No. 003453S

Place : Vijayapura
Date : 18-08-2025
UDIN: 25021547BMIANX8669

RAJEEV NAIK & CO. VIJAYAPUR 586101 M.No:021547 F.R.No:3453S Chartered Accountants

CA Rajeev J Naik
Proprietor M. No. 021547

PRINCIPAL,
NEW ARTS COLLEGE
TIKOTA. Dist:Vijayapur

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B.L.D.E.Association's New Arts College, Tikota
Balance Sheet as at 31-03-2025

(Amount in Rs. XX)

	Particulars	Note	31 March 2025	31 March 2024
I	**EQUITY AND LIABILITIES**			
1	**Owners' Funds**			
(a)	BLDE Association (Head Office), Vijayapur		4,42,94,258.98	4,13,54,787.39
(b)	Reserves and surplus	1	-4,76,98,660.05	-4,49,66,282.84
(c)	Grants & Funds	2	2,14,72,640.45	2,20,49,392.39
			1,80,68,239.38	**1,84,37,896.94**
2	**Non-current liabilities**			
(a)	Other long-term liabilities	3	30,20,430.21	30,17,705.21
			30,20,430.21	**30,17,705.21**
3	**Current liabilities**			
(a)	Trade payables	4	-	
(b)	Other current liabilities	5	4,42,848.00	4,26,860.00
			4,42,848.00	**4,26,860.00**
	Total		**2,15,31,517.59**	**2,18,82,462.15**
II	**ASSETS**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	6	1,69,41,943.00	1,78,51,757.00
(ii)	Capital work in progress	6	-	-
(b)	Non-current investments	7	40,42,986.31	36,60,623.21
(c)	Other non-current assets	8	-	-
			2,09,84,929.31	**2,15,12,380.21**
2	**Current assets**			
(a)	Loans and advances	9	40,481.56	18,686.56
(b)	Trade receivables	10	-	-
(c)	Cash and bank balances	11	5,06,106.72	2,26,395.38
(d)	Other current assets	12	-	1,25,000.00
			5,46,588.28	**3,70,081.94**
	Total		**2,15,31,517.59**	**2,18,82,462.15**
	The accompanying notes are an integral part of the financial statements			

Subject to our audit report of even date
EXAMINED AND FOUND CORRECT
For Rajeev Naik & Co.
Chartered Accountants
Firm Reg. No. 003453S

CA Rajeev J Naik
Proprietor M. No. 021547

Place : Vijayapura
Date : 18-08-2025
UDIN: 25021547BMIANX8669

PRINCIPAL,
NEW ARTS COLLEGE
TIKOTA, Dist-Vijayapur

RAJEEV NAIK & CO. VIJAYAPUR 586101 M.No:021547 F.R.No:3453S Chartered Accountants

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B.L.D.E.Association's New Arts College, Tikota
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

1	**Reserves and surplus**	**31 March 2025**	**31 March 2024**
	Opening Balance as per Last Balance Sheet	-4,49,66,282.84	-4,23,14,368.13
	Add: Surplus (+) / Deficit (-) during the year	-27,32,377.21	-26,51,914.71
	Total	**-4,76,98,660.05**	**-4,49,66,282.84**

(Amount in Rs.)

2	**Grants & Funds**	**31 March 2025**	**31 March 2024**
(a)	Books and Journals Fund	25,39,150.45	25,39,150.45
(b)	Building Funds	1,05,90,625.00	1,05,90,625.00
(C)	Carrer Counselling Cell	23,411.00	23,411.00
(d)	Equipment Funds	81,57,065.00	81,57,065.00
(e)	Funds	-	3,20,863.94
(f)	Located in Rural Remote Border	37,389.00	37,389.00
(g)	Enhancement Initiative	-	2,52,804.00
(h)	Prize Money Scholarship	-	3,084.00
(i)	Scholarship Fund	1,25,000.00	1,25,000.00
	Total	**2,14,72,640.45**	**2,20,49,392.39**

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B.L.D.E.Association's New Arts College, Tikota
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

3	Other long-term liabilities	31 March 2025	31 March 2024
	Interest on FD Prize	10,417.00	7,692.00
	Advanced Salary Grant Provision	30,10,013.21	30,10,013.21
	Total Other long-term liabilities	**30,20,430.21**	**30,17,705.21**

4	Trade payables	31 March 2025	31 March 2024
	-	-	-
	-	-	-
	Total Trade payables	**-**	**-**

5	Other current liabilities	31 March 2025	31 March 2024
	LIC (Salary Saving Scheme)	-	18,372.00
	K.S.T.B.F & K.S.S. W.F	3,64,720.00	3,30,360.00
	Punya Koti Scheme	4,400.00	4,400.00
	J B Chalawadi MRP	49,728.00	49,728.00
	P S Tolanur MRP	24,000.00	24,000.00
	Total Other current liabilities	**4,42,848.00**	**4,26,860.00**

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B.L.D.E.Association's New Arts College, Tikota
Notes forming part of the Financial Statements for the year ended 31st March, 2025

6 Property, Plant and Equipment

(Amount in Rs.)

PARTICULARS	OPENING BALANCE AS ON 01-04-2024	ADDITIONS DURING THE YEAR	ADD: TRANSFER IN	TOTAL (2+3+4)	LESS: TRANSFER OUT	LESS: RECOVERY	DEPRECIATION DURING THE YEAR	CLOSING BALANCE AS ON 31-03-2025 (5-6-7-8)
1	2	3	4	5	6	7	8	9
BUILDINGS	1,36,98,572.00	-	-	1,36,98,572.00	-	-	6,84,937.00	**1,30,13,635.00**
COMPUTERS / PERIPHERALS	4,32,793.00	24,000.00	-	4,56,793.00	-	-	43,280.00	**4,13,513.00**
PLANT, MACHINERY AND EQUIPMENTS	23,76,322.00	1,50,760.00	-	25,27,082.00	-	-	2,37,634.00	**22,89,448.00**
FURNITURE AND FIXTURES	5,69,542.00	-	-	5,69,542.00	-	-	56,954.00	**5,12,588.00**
VEHICLES	-	-	-	-	-	-	-	-
LIBRARY BOOKS	7,74,528.00	15,680.00	-	7,90,208.00	-	-	77,449.00	**7,12,759.00**
								-
TOTAL RS.	**1,78,51,757.00**	**1,90,440.00**	**-**	**1,80,42,197.00**	**-**	**-**	**11,00,254.00**	**1,69,41,943.00**

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	1,44,19,551.00	-	-	1,44,19,551.00	-	-	7,20,979.00	**1,36,98,572.00**
COMPUTERS / PERIPHERALS	4,80,970.00	-	-	4,80,970.00	-	-	48,177.00	**4,32,793.00**
PLANT, MACHINERY AND EQUIPMENTS	26,40,361.00	-	-	26,40,361.00	-	-	2,64,039.00	**23,76,322.00**
FURNITURE AND FIXTURES	6,32,825.00	-	-	6,32,825.00	-	-	63,283.00	**5,69,542.00**
VEHICLES	-	-	-	-	-	-	-	-
LIBRARY BOOKS	8,60,586.00	-	-	8,60,586.00	-	-	86,058.00	**7,74,528.00**
TOTAL RS.	**1,90,34,293.00**	**-**	**-**	**1,90,34,293.00**	**-**	**-**	**11,82,536.00**	**1,78,51,757.00**

Capital Work in Progress	**31 March 2025**	**31 March 2024**
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-

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B.L.D.E.Association's New Arts College, Tikota
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

			31 March 2025	31 March 2024
7	**Non-current investments**			
(a)	Affilation Deposit		6,40,000.00	6,40,000.00
(b)	Telephone Deposit		500.00	500.00
(d)	Electricity Deposits(KPTCL/KEB)		8,610.00	8,610.00
(e)	Deposit with Gas		1,500.00	1,500.00
(f)	Govt. TF A/C Indian Bank Joint A/C 497970969		33,92,376.31	30,10,013.21
	Total		**40,42,986.31**	**36,60,623.21**
8	**Other non-current assets**			
(a)	Security Deposits		-	-
(b)	Others (Specify nature)		-	-
(c)	Others (Specify nature)		-	-
	Total		-	-
9	**Loans and advances**			
(i)	Capital advances			
(a)	Mahiboob Shanwale		-	700.00
(b)	RCUB Exam Advances		40,208.00	17,955.00
(c)	R B Sirasangi Principal		31.56	31.56
(d)	Shri Guru Mudran		242.00	-
		(a)	**40,481.56**	**18,686.56**
(ii)	Other loans and advances (specify nature)			
(a)			-	-
(b)			-	-
			-	-
		(b)	-	-
	Total (a)+(b)		**40,481.56**	**18,686.56**
10	**Trade receivables**			
(a)			-	-
(b)			-	-
	Total		-	-
11	**Cash and Bank Balances**			
A	**Cash and cash equivalents**			
(a)	Canara Bank 08552200037000		3,59,665.42	1,88,693.58
(b)	Canara Bank A/C N. 0540101036355- UGC (GR)		5,190.35	5,190.35
(c)	State Bank of India A/C NO. 64095041371 (SG)		16,250.95	32,511.45
	Total	(I)	**3,81,106.72**	**2,26,395.38**

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B.L.D.E.Association's New Arts College, Tikota

Notes forming part of the Financial Statements for the year ended 31st March, 2025

B	**Other Bank Balances**			
(a)	Bank Deposits		1,25,000.00	1,25,000.00
(i)	Others (specify nature)		-	-
(ii)	Others (specify nature)		-	-
	Total Other Bank Balances	(II)	**1,25,000.00**	**1,25,000.00**
	Total Cash and bank balances	(I+II)	**5,06,106.72**	**3,51,395.38**
12	**Other current assets**			
	(Specify nature)			
(a)			-	-
(b)			-	-
	Total		-	-

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B.L.D.E.Association's New Arts College, Tikota
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

		31 March 2025	31 March 2024
13	**Revenue from operations**		
(a)	**Grants from Government**	1,47,67,007.00	1,27,82,911.00
(b)	**Academic Receipts**		-
	Admission Fee	11,840.00	13,520.00
	Computer Fee	2,38,000.00	2,60,000.00
	Labororatory Fees(Agri)	7,800.00	8,060.00
	Labororatory Fees(Geo)	26,780.00	23,920.00
	Library Admission Fee	36,950.00	36,820.00
	Tuition Fee	5,41,440.00	2,03,993.00
	Examination Fee	95,800.00	1,05,200.00
	College Other Fee	2,65,500.00	2,79,500.00
	Healthcare Services Fee	1,19,750.00	49,000.00
	Other Fees	16,832.00	29,847.08
	Annual Social Gathering & Cultural Fee	1,00,950.00	1,01,500.00
	Development Fee	5,44,770.00	5,54,500.00
	Electricity And Water Maintenance	39,840.00	47,040.00
	Home Assignment Fees	49,800.00	58,800.00
	Identity Card Fee	15,770.00	19,600.00
	Journal & Magazine Fee	59,900.00	79,800.00
	Loss Of Book Fee	420.00	5,925.00
	Medical Exam Fees	14,370.00	15,780.00
	Reading Room Fee	33,530.00	36,820.00
	Sports & Games	84,400.00	1,05,200.00
	Transfer Certificate Fee	8,600.00	7,800.00
	Tuition Fees (Govt.)	3,08,320.00	17,860.00
	Mehandi Certificate Course Fees	47,900.00	52,600.00
	Yoga Certificate And Course Fee	47,900.00	52,600.00
	Indian Red Cross Membership Fee Receivable	23,950.00	26,300.00
	Revenue from operations	**1,75,08,119.00**	**1,49,74,896.08**

		31 March 2025	31 March 2024
14	**Other income**		
(a)	Interest income		
	Interest On Prize Money Fund	-	226.00
	Interest on Saving Bank Account	1,04,823.00	18,430.00
(b)	Other income		
	NSS Grant Recived	-	58,468.00
(c)	Professional / Technical Receipts	-	-
(d)	Rent on Building		
	Premises Leased/Rent	-	9,80,000.00
	Mess/Canteen Rent	-	5,000.00
(e)	Other non-operating income (Please specify)	-	-
	Total other income	**1,04,823.00**	**10,62,124.00**
	Total (13 + 14)	**1,76,12,942.00**	**1,60,37,020.08**

		31 March 2025	31 March 2024
15	**Employee benefits expense**		
(a)	Salaries, wages, bonus and other allowances	1,82,80,864.00	1,63,38,456.00
(b)	Contribution to provident and other funds	72,988.00	83,767.00
(c)	Epf Admin Charges	6,081.40	6,980.24
(d)	Honorarium	11,250.00	1,10,537.00
	Total Employee benefits expense	**1,83,71,183.40**	**1,65,39,740.24**

		31 March 2025	31 March 2024
16	**Depreciation and amortization expense**		
(a)	on assets (Refer note 11)	11,00,254.00	11,82,536.00
	Total Depreciation and amortization expense	**11,00,254.00**	**11,82,536.00**

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B.L.D.E.Association's New Arts College, Tikota

Notes forming part of the Financial Statements for the year ended 31st March, 2025

17	Other Expenses	31 March 2025	31 March 2024
(i)	**Academic Expenses**		
(a)	Workshop, Seminars & conferences	6,600.00	10,310.00
(b)	Cultural Activities	25,130.00	15,561.00
(c)	NSS Regular Expenses	-	1,500.00
(d)	Sports Meet Expenses	23,600.00	7,250.00
(d)	Affilation Fee	2,17,500.00	53,300.00
(e)	RCUB Sports Athletic Meet Fee	7,500.00	2,500.00
(f)	Remuneration of Visiting Faculty	20,200.00	-
(g)	College Contigency	11,016.00	-
(h)	Value Added Courses Expenditure	3,750.00	-
(i)	Indentity Card Expenses	12,089.00	-
(j)	Red Cross Expenses	37,680.00	-
(ii)	**Administrative Expenses**		
(a)	Advertisement & Publicity	3,130.00	1,150.00
(b)	Annual Maintenance Charges (Software	24,426.00	2,389.50
(c)	Bank Charges / Commission	486.56	1,236.52
(d)	Cleaning Materials & Services (House Keeping	1,400.00	5,100.00
(e)	Contingency Expenditures	2,520.00	7,369.00
(f)	Electricity & Power	83,285.90	75,013.80
(g)	Green and Energy Audit	18,000.00	18,000.00
(h)	Health Insurance	15,930.00	2,22,135.00
(i)	Miscellaneous Expenditures	48,775.00	49,952.00
(j)	News Paper, Magazines & Journals	44,770.00	29,364.00
(k)	Others Expenses	15.00	53.00
(l)	Postage, Stamps and Courier Charges	2,103.00	2,955.00
(m)	Printing and Stationary	29,333.00	2,54,728.00
(n)	Professional Fee and Consultancy	-	3,240.00
(o)	Rent/Lease Expenses	3,600.00	-
(p)	Repairs & Maintenance Building	-	63,582.00
(q)	Repairs & Maintenance Computer	1,29,943.00	19,728.00
(r)	Repairs & Maintenance Electrical	210.00	3,644.00
(s)	Repairs & Maintenance Others	2,000.00	3,870.00
(t)	Round Off	-	1.76
(u)	Software Subscription Charges	7,799.80	-
(v)	Student Fee Processing Charges (Fee Software)	80,995.95	92,035.97
(w)	Telephone, Modem and Wi-Fi Charges	9,814.00	9,820.00
(X)	Transportation Expenses	-	10,540.00
(Y)	Water Charges	280.00	330.00
	Total (i + ii)	**8,73,882.21**	**9,66,658.55**
	Total (15 + 16 + 17)	**2,03,45,319.61**	**1,86,88,934.79**

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BLDE ASSOCIATION'S
NEW ARTS DEGREE COLLEGE, TIKOTA

NOTES FORMING PART OF ACCOUNTS FOR THE PERIOD FROM 01-04-2024 TO 31-03-2025

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.

NOTES FORMING PART OF ACCOUNTS:

7. During the year under audit certain earlier year balances not payable or not recoverable, as institution-wise detailed herein below are written back and written off respectively.

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ACCOUNTS WRITTEN BACK

Sr. No.	Particulars	Amount
1	Funds	320863.94
2	Enhancement Inititive	252804.00
	Total Rs.	**573667.94**

Subject to our audit report of even date
EXAMINED AND FOUND CORRECT
For Rajeev Naik & Co.
Chartered Accountants
Firm Reg. No. 003453S

Place : Vijayapura
Date : 18-08-2025
UDIN: 25021547BMIANX8669

RAJEEV NAIK & CO. VIJAYAPUR 586101 M.No:021547 F.R.No:3453S Chartered Accountants

CA Rajeev J Naik
Proprietor M. No. 021547

PRINCIPAL,
NEW ARTS COLLEGE
IKOTA, Dist:Vijayapur

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