

## **VSPM Academy of Higher Education** Jawaharlal Nehru Arts, Commerce and Science College Wadi, Nagpur

Dist. Nagpur (Maharashtra) 440023

# Criterion VI Governance, Leadership and Management

# **6.4 Financial Management and Resource Mobilization** 6.1 Institutional Vision and Leadership

6.4.1 Institution has strategies for mobilization and optimal utilization of resources and funds from various sources

## **Documents Attached**

Sr. No	Name of the Document	Link
1.	6.4.1 Supporting Document	



#### VSPM Academy of Higher Education Nagpur's

## Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

Date: 01/09/2024

This document hereby confirms that the data enclosed, comprising information, supporting documents, numerical data, and reports, has been thoroughly examined and authenticated by both the IQAC and the Principal, and is deemed accurate.

Convenor (IQAC) JN. Arts, Comm. & Sci. College Wadi, Naggur THE TANK OF THE PARTY OF THE PA

Principal
Jawaharial Nehru Arts, Comm. & Sci.
College, WadiNagpur



#### VSPM Academy of Higher Education Nagpur's

## Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

**Internal Audit Report 2023-24** 

## INTERNAL AUDIT REPORT

## Report Submitted to:-

- 1) Hon'ble Secretary, VSPM Academy of Higher Education, Nagpur
- 2) Principal, Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur

## Report Submitted by:- Internal Audit Committee

- Mr. Mukesh Chopade
- 2) CA Ashish Jain
- 3) Mr. Yogesh Dhengre

## Date of Submission :- 21st May, 2024

The Committee conducted Internal Audit of selective sections of Accounts Department of Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur for the Financial Year 2023-2024. The findings and recommendations are highlighted below.

## 1. Cash Book:

We have verified the cash Book for the period 1st April 2023 to 31st March, 2024. Difference in opening Balances is observed in Tally.

## 2. Payment Vouchers:

We have verified the payment vouchers for the period 1st April, 2023 to 31st March, 2024 and found to be in order.

## 3. Receipt Vouchers:

We have verified the Receipt vouchers for the period 1st April, 2023 to 31st March, 2024. Difference in Fees Amount has been observed.

## 4. Journal Vouchers:

We have verified Journal Vouchers for the period 1st April 2023 to 31st March, 2024 and found to be in order.

## 5. Salary Register:

We have verified salary Register of Teaching & Non-Teaching Staff for the period 1st April 2023 to 31st March, 2024 and found to be complete.

6. Income Tax Return:

We have verified the TDS Challans for the FY 2023-2024. TDS is being deducted on uniform basis every month.

7. Bank Reconciliation Statement:

Bank Reconciliation was done on monthly basis for all Bank Accounts.

8. Advance Register:

We have verified Advances to Staff in Tally, all necessary entries are recorded. However, some advances were not cleared before 31st March, 2024.

9. Ledger Accounts:

We have verified the Ledger in Tally accounting Software for the period 1st April 2023 to 31st March, 2024 and found to be in order.

10. Fixed Asset Register:

We have verified the Fixed Asset Register and was updated. Asset register was verified by the principal.

11. Service Books:

We have verified the Service Books of Teaching and Non-teaching Staff and found to be complete.

12. Sports Audit:

We have verified the Stock Register of Sports & Physical Department and was found maintained properly.

13. Library Audit:

We have verified the following register in Library Department and found that there is proper documentation maintained in the Library. Stock Register & Books Register of Library Department were maintained properly

The committee conducted an Internal Audit of selective sections of the administrative Department of Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur. The key finding and suggestions are highlighted below.

- Cash Book: Correction need to be done in Tally record. Proper capitalization of assets should be done.
- Receipt Vouchers: Fees Amount should not be differ with DCR. Necessary corrections should be done.
- 3. Advance Register: Advance should be clear before completion of every financial year.
- 4. Library Audit: Need to increase the number of Books, Journals, Reference Books as per the NEP.
- 5. Sports Audit: Need to be increase Sports Material in Sports Department. Separate provision are to be shown in the budget for different head-wise expenditure.

Internal Audit Committee

Mr. Mukesh Chopade
Deputy Chief Account Officer
V.S.P.M. Academy Of Higher Education,
Sitabuldi, Nagpur



#### VSPM Academy of Higher Education Nagpur's

## Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

**Internal Audit Report 2022-23** 

# INTERNAL AUDIT REPORT

## Report Submitted to:-

- 1) Hon'ble Secretary, VSPM Academy of Higher Education, Nagpur
- 2) Principal, Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur

# Report Submitted by:- Internal Audit Committee

- 1) Mr. Mukesh Chopade
- 2) CA Ashish Jain
- 3) Mr. Yogesh Dhengre

Date of Submission :- 29th April, 2023

The Committee conducted Internal Audit of selective sections of Accounts Department of Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur for the Financial Year 2022-2023. The findings and recommendations are highlighted below.

### 1. Cash Book:

We have verified the cash Book for the period 1st April 2022 to 31st March, 2023 and found to be correct. Cash book is maintained in Tally Software.

2. Payment Vouchers:

We have verified the payment vouchers for the period 1st April, 2022 to 31st March, 2023 and found to be in order. Bills and vouchers has been properly passed and signed by the principal. It has been observed that the proper narration of the vouchers was not mentioned.

3. Receipt Vouchers:

We have verified the Receipt vouchers for the period 1st April, 2022 to 31st March, 2023 and found to be correct.

## 4. Journal Vouchers:

We have verified Journal Vouchers for the period 1st April 2022 to 31st March, 2023 and found to be in order.

## 5. Salary Register:

We have verified salary Register of Staff for the period 1st April 2022 to 31st March, 2023 and found to be complete. Salary pay slips issued regularly to all staff.

6. Income Tax Return:

We have verified the TDS Challans for the FY 2022-2023. TDS is being deducted on uniform basis every month.

7. Bank Reconciliation Statement:

Bank Reconciliation was done on monthly basis for all Operative Bank Accounts. However, bank reconciliation of non-operative Bank account was not done.

8. Advance Register:

We have verified Advances to Staff in Tally, all necessary entries are recorded. However, some advances were not cleared before 31st March, 2023.

9. Ledger Accounts:

We have verified the Ledger in Tally accounting Software for the period 1st April 2022 to 31st March, 2023 and found to be complete.

10. Fixed Asset Register:

We have verified the Fixed Asset Register and was updated. Asset register was verified by the principal.

11. Service Books:

We have verified the Service Books of Teaching and Non-teaching Staff and found to be complete.

12. Sports Audit:

We have verified the Stock Register of Sports & Physical Department and was found maintained properly.

13. Library Audit: We have verified the Library Department and found that there is proper documentation maintained in the Library. Stock Register & Books Register of Library Department was found maintained properly The committee conducted an Internal Audit of selective sections of the administrative Department of Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur. The key finding and suggestions are highlighted below.

- Payment Vouchers: All the entries narration has been corrected immediately and it is suggested that the same were regularly updated.
- Receipt Vouchers: Fees Amount should not be differ with DCR. Necessary corrections should be done.
- 3. Bank Reconciliation: All Bank account should be reconciled on every 15 days. It is further suggested to close the Non Operative Bank Accounts immediately with the prior permission of higher authorities.
- 4. Library Audit: Need to increase subject journals and reference books in the Library. Maximum help of technology should be taken for reference /referral service which will increase the utility and benefit the stack holders.

Internal Audit Committee

Mr. Mukesh Chopade
Deputy Chief Account Officer
V.S.P.M. Academy Of Higher Education,
Sitabuldi, Nagpur.



#### VSPM Academy of Higher Education Nagpur's

## Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

**Internal Audit Report 2021-22** 

## INTERNAL AUDIT REPORT

## Report Submitted to:-

1) Hon'ble Secretary, VSPM Academy of Higher Education, Nagpur

2) Principal, Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur

## Report Submitted by:- Internal Audit Committee

- 1) Mr. Mukesh Chopade
- 2) CA Ashish Jain
- 3) Mr. Yogesh Dhengre

## Date of Submission :- 11th May, 2022

The Committee conducted Internal Audit of selective sections of Accounts Department of Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur for the Financial Year 2021-2022. The findings and recommendations are highlighted below.

#### 1. Cash Book:

We have verified the cash Book for the period 1st April 2021 to 31st March, 2022 and found to be correct. Cash book is maintained in Tally Software.

2. Payment Vouchers:

We have verified the payment vouchers for the period 1st April, 2021 to 31st March, 2022 and found to be in order. Bills and vouchers has been properly passed and signed by the principal.

3. Receipt Vouchers:

We have verified the Receipt vouchers for the period 1st April, 2021 to 31st March, 2022 and found to be correct.

4. Journal Vouchers:

We have verified Journal Vouchers for the period 1st April 2021 to 31st March, 2022 and found to be in order.

5. Salary Register :

We have verified salary Register of Staff for the period 1st April 2021 to 31st March, 2022 and found to be complete.

6. Income Tax Return:

We have verified the TDS Challans for the FY 2021-2022. TDS is being deducted on uniform basis every month.

7. Bank Reconciliation Statement:

Bank Reconciliation was done on monthly basis for all Bank Accounts.

8. Advance Register:

We have verified Advances to Staff in Tally, all necessary entries are recorded. However, some advances were not cleared before 31st March, 2022.

9. Ledger Accounts:

We have verified the Ledger in Tally accounting Software for the period 1st April 2021 to 31st March, 2022 and found to be complete.

10. Fixed Asset Register:

We have verified the Fixed Asset Register and was updated. Asset register was verified by the principal.

11. Service Books:

We have verified the Service Books of Teaching and Non-teaching Staff and found to be complete.

12. Sports Audit:

We have verified the Stock Register of Sports & Physical Department and was found maintained properly.

13. Library Audit: We have verified the Library Department and found that there is proper documentation maintained in the Library. Library Software is being utilized effectively in Library. Adequate computers in the library for the students was available for internet surfing and retrieval of information. Expenses related to Library are directly met by the Accounts Section. Stock Register & Books Register of Library Department was found maintained properly

The committee conducted an Internal Audit of selective sections of the administrative Department of Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur. The key finding and suggestions are highlighted below.

- Cash Book: Correction need to be done in Tally record. Proper capitalization of assets should be done.
- Receipt Vouchers: Fees Amount should not be differ with DCR. Necessary corrections should be done.
- 3. Advance Register: Advance should be clear before completion of every financial year.
- 4. Ledger Accounts: Proper grouping of Ledger Account should be done.
- 5. Library Audit: Important link of various data base, e-journals should be attached in web page. Librarian need to visit other libraries to understand new initiatives in the field of Library.
- Sports Audit: Need to be increase Sports Material in Sports
  Department. Separate provision are to be shown in the budget for
  different head-wise expenditure.

Internal Audit Committee :

Mr. Mukesh Chopade
Deputy Chief Account Officer
V.S.P.M. Academy Of Higher Education,
Sitabuldi, Nagpur.



#### VSPM Academy of Higher Education Nagpur's

## Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

**Internal Audit Report 2020-21** 

## INTERNAL AUDIT REPORT

## Report Submitted to:-

- 1) Hon'ble Secretary, VSPM Academy of Higher Education, Nagpur
- 2) Principal, Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur

## Report Submitted by:- Internal Audit Committee

- 1) Mr. Mukesh Chopade
- 2) CA Ashish Jain
- 3) Mr. Yogesh Dhengre

## Date of Submission :- 21st May, 2021

The Committee conducted Internal Audit of selective sections of Accounts Department of Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur for the Financial Year 2020-2021. The findings and recommendations are highlighted below.

#### 1. Cash Book:

We have verified the cash Book for the period 1st April 2020 to 31st March, 2021. Difference in opening Balances is observed in Tally. Assets purchased are not correctly recorded in Tally.

2. Payment Vouchers:

We have verified the payment vouchers for the period 1st April, 2020 to 31st March, 2021 and found to be in order.

3. Receipt Vouchers:

We have verified the Receipt vouchers for the period 1st April, 2020 to 31st March, 2021. Difference in Fees Amount with DCR has been observed.

#### 4. Journal Vouchers:

We have verified Journal Vouchers for the period 1st April 2020 to 31st March, 2021 and found to be in order.

5. Salary Register:

We have verified salary Register of Teaching & Non-Teaching Staff for the period 1st April 2020 to 31st March, 2021 and found to be complete. 6. Income Tax Return:

We have verified the TDS Challans for the FY 2020-2021. TDS is being deducted on uniform basis every month.

7. Bank Reconciliation Statement:

Bank Reconciliation was done on monthly basis for all Bank Accounts.

8. Advance Register:

We have verified Advances to Staff in Tally, all necessary entries are recorded. However, some advances were not cleared before 31st March, 2021.

9. Ledger Accounts:

We have verified the Ledger in Tally accounting Software for the period 1st April 2020 to 31st March, 2021. Some Ledger were not created under appropriate groups.

10. Fixed Asset Register:

We have verified the Fixed Asset Register and was updated. Asset register was verified by the principal.

11. Service Books:

We have verified the Service Books of Teaching and Non-teaching Staff and found to be complete.

12. Sports Audit:

We have verified the Stock Register of Sports & Physical Department and was found maintained properly.

13. Library Audit:

We have verified the following register in Library Department and found that there is proper documentation maintained in the Library. Library Software is being utilized effectively in Library. Stock Register & Books Register of Library Department were maintained properly The committee conducted an Internal Audit of selective sections of the administrative Department of Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur. The key finding and suggestions are highlighted below.

- 1. Cash Book: Correction need to be done in Tally record. Proper capitalization of assets should be done.
- Receipt Vouchers: Fees Amount should not be differ with DCR. Necessary corrections should be done.
- 3. Advance Register: Advance should be clear before completion of every financial year.
- 4. Ledger Accounts: Proper grouping of Ledger Account should be done.
- 5. Library Audit: Important link of various data base, e-journals should be attached in web page. Librarian need to visit other libraries to understand new initiatives in the field of Library.
- 6. Sports Audit: Need to be increase Sports Material in Sports Department. Separate provision are to be shown in the budget for different head-wise expenditure.

Internal Audit Committee:

Mr. Mukesh Chopade
Deputy Chief Account Officer
V.S.P.M. Academy Of Higher Education,
Sitabuldi, Nagpur.



#### VSPM Academy of Higher Education Nagpur's

## Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

**Internal Audit Report 2019-20** 

# INTERNAL AUDIT REPORT

## Report Submitted to:-

1) Hon'ble Secretary, VSPM Academy of Higher Education, Nagpur

2) Principal, Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur

## Report Submitted by:- Internal Audit Committee

- 1) Mr. Mukesh Chopade
- 2) CA Ashish Jain
- 3) Mr. Yogesh Dhengre

## Date of Submission :- 08th May, 2020

The Committee conducted Internal Audit of selective sections of Accounts Department of Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur for the Financial Year 2019-2020. The findings and recommendations are highlighted below.

#### 1. Cash Book:

We have verified the cash Book for the period 1st April 2019 to 31st March, 2020 and found to be in order. Cash Book is maintained in Tally Accounting Software.

2. Payment Vouchers:

We have verified the payment vouchers for the period 1st April, 2019 to 31st March, 2020 and found to be in order. However, proper narration was not mentioned on some vouchers.

3. Receipt Vouchers:

We have verified the Receipt vouchers for the period 1st April, 2019 to 31st March, 2020 and found to be in order.

4. Journal Vouchers:

We have verified Journal Vouchers for the period 1st April 2019 to 31st March, 2020 and found to be in order.

5. Salary Register:

We have verified salary Register of Teaching & Non-Teaching Staff for the period 1st April 2019 to 31st March, 2020 and found to be complete.

## 6. Income Tax Return:

We have verified the TDS Challans for the FY 2019-2020. TDS is being deducted on uniform basis every month.

# 7. Bank Reconciliation Statement:

Bank Reconciliation Statement was not prepared for all Bank Accounts.

8. Advance Register:

Separate register is not maintained for advance paid to staff. However, all necessary entries are recorded in Tally.

9. Ledger Accounts:

We have verified the Ledger in Tally accounting Software for the period 1st April 2019 to 31st March, 2020. Some Ledger were not created under appropriate groups.

10. Fixed Asset Register:

We have verified the Fixed Asset Register and was updated. Asset register was verified by the principal.

## 11. Service Books:

We have verified the Service Books of Teaching and Non-teaching Staff and found to be complete.

12. Sports Audit:

We have verified the Stock Register of Sports & Physical Department and was found maintained properly.

13. Library Audit:

We have verified the following register in Library Department and found that there is proper documentation maintained in the Library. Library Software is being utilized effectively in Library. Adequate computers in the library for the students was available for internet surfing and retrieval of information. Expenses related to Library are directly met by the Accounts Section. Stock Register & Books Register of Library Department was found maintained properly

The committee conducted an Internal Audit of selective sections of the administrative Department of Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Nagpur. The key finding and suggestions are highlighted below.

- Payment Vouchers: All the entries narration has been corrected immediately and it is suggested that the same were regularly update.
- 2. Bank Reconciliation: Bank reconciliation of all bank accounts should be made within every 15 days.
- 3. Ledger Accounts: Proper grouping of Ledger Accounts should be done.
- 4. **Library Audit**: Separate provisions are to be shown in the budget for different head wise expenditure.

Internal Audit Committee:

Mr. Mukesh Chopade
Deputy Chief Account Officer
V.S.P.M. Academy Of Higher Education,
Sitabuldi, Nagpur.



#### VSPM Academy of Higher Education Nagpur's

## Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

**Audit Report 2023-24** 



Priyanka Sharma And Associates ist floor, Bhiwapurkar Chambers, Opposite Yashwant Stadium, Dhantoli, Nagpur -12, MH

info@psaca.co.in | www.psaca.co.in +91 712 3590704 | +91-9764055777

#### INDEPENDENT AUDITORS REPORT

To, The Principal Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur

We have audited the attached Balance Sheet of Jawaharlal Nehru Arts, Commerce & Science College, Wadi Dist. Nagpur as at 31st March 2024 together with the Income & Expenditure Account as on that date annexed thereto and report that in our opinion and according to the best of our information and explanation given to us, the account read with the notes thereon, give a true & fair view in respect.

- Balance Sheet of Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur as on 31st March
- In case of Income & Expenditure Account of the DEFICIT for the year ended on 31st March 2024

#### BASIS OF OPINION

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit, and that our audit was conducted in accordance with Standards on Auditing.

#### MANAGEMENT RESPONSIBILITY

It is the responsibility of the management to -

- a) Prepare the Financial Statements which are free from fraud and material misstatements.
- b) Maintain adequate accounting records and supporting documents used as basis for preparing the Financial
- c) Assessing the organisation's ability to continue as going concern.

#### AUDITOR RESPONSIBILITY

Our objective are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatements whether due to fraud or error and to issue an Auditor's Report that include our opinion.

> FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS

PLACE: NAGPUR DATE: 30-06-2024

UDIN: - 24196174BKALPV1014

Madour Alm CA MADAN AHUJA PARTNER MRN: 196174

FRN: 013527C

# IAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

# TRUST REGISTRATION NO. F - 1349 (N) INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

ANA	AMOUNT	AMOUNT		INCOME	ANX	AMOUNT	AMOUNT
			Bv.	EDUCATIONAL INCOME			
A	7.79.58.779.00		- 11				7 FR CO 304 (
В		8.07.32.708.70		Grane at 2000			7,73,70,304 (
37094		.,,	Bv	OTHER INCOME			
4.5		10.07.822.00	~ 71	20 20 20 20			
		10,77,033,00					
				47475000474755756			
						107 DATE SALES TO SECURE	
				Other Receipts - NSS		1,000 00	38,90,295 0
			By,	<u>DEFICIT</u> Carried Over To Balance Sheet			5,69,942 7
		9 19 20 441 20		700 NO			
		H-1045, 941, 10	_	TOTAL RS			8.18,39,541,70
240.00		Minociti		and the state of t		AMOUNT	AMOUNT
188(50)				MOVABLE/IMMOVABLE PROPERTIES	AA		1,91,05,048 6
		- C		A STATE OF THE PARTY OF THE PAR			
C	9,07,745 DO	1,36,37,867.56					
					10	12,18,900 DO	
				Other Deposits & Investments		11,856 00	12,30,756.0
		1,29,91,890 37			2375.7		
					1		
D						47,82,090.00	
				Other Debit Balances			50,83,713 0
					-		50,007, 2071
		37.5		CASH & BANK BALANCES	G		
	46,48,177 13			Cash in Hand		5,775 00	
-	4,32,005 00	60,14,683 13		Bank Balances		94,94,239,52	97,02,012 4
	30,47,031 70						
1	(5,69,942.70)	24,77,069 (x)					
(1)							
	ANX AA C D	BALANC  ANX AMOUNT  AA 1,27,30,102.56 C 107.15.00  5,008.00 58,510.00 8,64,080.00 46,48,177.13 4,32,005.00  30,47,031.70	A 7,79,58,779 00 B 273,912.71 8,07,32,708 70 10,97,833,00  BALANCE SHEET AS  ANX AMOUNT AMOUNT  AA 1,27,30,102.56 C 1,36,37,867.56  1,29,91,890.37  D 5,008.00 58,510.00 8,64,080.00 6,873.00 44,48,177.13 4,32,005.00 60,14,683.13	By,  A 7,79,58,779 00 B 73,914,711 B,07,32,708 70 By,  10,97,833,00  By,  By,  BALANCE SHEET AS ON  ANX AMOUNT AMOUN  AA 1,27,30,102 56 C 1,36,37,867 56  1,29,91,890 37  D 5,008 00 58,510 00 8,64,080 00 6,873 00 46,48,177 13 4,32,005 00 60,14,683 13	By, FDUCATIONAL INCOME Grant in Aid  10,97,833,00  10,97,83,00  10,9	By, FDUCATIONAL INCOME Grant in Aid  By, Other Income Admission Fees Tution Fees Cher Iees & Fines NSS Grant Bank Interest FDR Interest Misc Income Other Receipts - NSS  By, DEFICIT Carried Over To Balance Sheel  ANX AMOUNT AMOUNT FROP HES AND ASSES  ANX AMOUNT FROP HES AND ASSES	Balance   Bala

AS PER OUR REPORT OF EVEN DATE FOR PRIVANKA SHARMA & ASSOCIA TES CHARTERED ACCOUNTANTS

NAGPUR FR. NO. 013527C

Madom Ahulya Ca Madan ahuja Man Testa Fan Masea

PLACE: NAGPUR DATE: 30-06-2024

UDIN :- 24196174BKALPV1014

# JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR TRUST REGISTRATION NO. F - 1349 (N)

## FOR THE YEAR ENDED ON 31ST MARCH 2024

_	RECEIPTS	AMOUNT	AMOUNT		PAYMENIS	AMOUNT	AMOUNT
То	EDUCATIONAL INCOME Grant in Aid		7,73,70,304.00	пу	SALARIÉS & ALLOWANCES		7,79,58,779.00
To	OTHER INCOME			Шу	CONTINGENCIES		27,73,929,70
500	Artmission Fiss Lution Free	11,800 00		Ву	BUILDING CONSTRUCTION		1,50,450.00
	Other Fees & Finis	5,55,291 00 29,13,717 00		Ву	FIXED ASSETS PURCHASED		16,97,414.40
	N28 Grant Bunk Interest FUR Interest Misc. Income	1,06,500 00 1,48,644 00 56,103 00 97,240 00		Бу	INVESTMENTS & DEPOSITS Fixed Deposits		56,103.00
	Other Receipts - NSS	1,000 00	38,90,295 00	Ву	CURRENT ASSETS Outstanding Fees	11.46.891.00	
То	CLIBERAT ASSETS Outstanding Fees	7,21,664 00			Salary Advance Other Debit Balances	72,84,691.00 7,08,829.00	91.42,411.00
	Salary Advance Other Debit Balances	72,84,691 00 7,10,471 00	87,16,826,00	Вv	CURRENT LIABILITIES & PROVISIONS	7.365.R29.00	91.42,411.00
To	CURRENT LIABILITIES &			12010	Sundary Creditors	2,24,433 00	
	Sundary Creditors Provisions	2,15,434 00			Provisions Staff Liabilities	43,480 00 25,52,783 00	
	Staff Liabilities Student Liabilities	58,540 00 26,69,878 00 26,79,096 40			Student Liabilities Other Liabilities	16,24,882 00 4,40,570 00	48,86,148,00
	Other Liabilities	8,91,225 (d)	63,03,173,40	Ву	AUTHORITIES		
То	SOCIETY/UNIT BALANCE				Statutory Liabilities		1,55,54,664 00
-	V S P M Society		1,50,450,00	Бу	CLOSING BALANCES Cash In Hand	5,772 93	
	COLLECTION/DEDUCTION OF STATISTORY LIABILITIES		37		Bank Balance	96,96,239 52	97,02,012.45
	Statulory Liabilities		1,55,60,787,00				
To	OPENING BALANCES Cash In Hand Bank Balance	15,161 93					
	Dank Darance	99,14,914 22	99,30,076 15				
	TOTAL RS:		12,19,21,911.55		TOTAL RS:		12,19,21,911,59

#### CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us

IOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS

PLACE: NAGPUR DATE: 30-06-2024

UDIN |- 24196174BKALPV1014

NAGPUR FR NO. 013527C

CA MADAN AHUJA PARTNER MRN: 196174 FRN: 013827C

# JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR ANNEXURE - "A"

#### LIST OF SALARIES & ALLOWANCES

#### FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	GRANTED SECTION	NON GRANTED SECTION	TOTAL
	RS	RS,	RS,
Basic Pay	3,62,87,900.00		36287900 00
CLA	82,320.00		82320 00
DA	1,51 03,564 00	-	15103564 00
DA Arrears	13,42,258 00		1342258 00
HRA	65 31,929 00		6531929 00
1.A	13,09,380 00		1309380.00
License Fee	15,942.00		15942 00
Special Pay	51,242.00		51242 00
Medical Reimbursement	1,77,131 00		177131.00
Employer Contribution to NPS	3,39,678 00	-	339678 00
Contributory Salary	32,12,100,00		3212100.00
Salary Arrears	1,29,16,860 00		12916860 00
Honorarium & Remuneration	=	588475.00	588475.00
TOTAL	7,73,70,304.00	5,88,475.00	7,79,58,779.00

UDIN: - 24196174BKALPV1014



## IAWAHARI AL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST, NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

#### ANNEXURE - "B"

#### LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	GRANTED SECTION	NON GRANIED SECTION	NSS SECTION	SCHOLARSHIP SECTION	TOTAL
	RS	RS.	RS	RS	RS.
Administrative Expenses					
Audit Fees - Statutory	35,400 00	5,900 00			41,300.00
Bank Charges	755 46	118 00	- 5	84.64	
Education Expenses					958 10
Electricity Charges	12,230 00 2,10,670 00	10,800 00			23,030.00
Electricity Charges	2,10,670 00	-	¥ 5		2,10,670 00
Other Administrative Expenses					
Miscellaneous Expenses	48,572 00	49,600.00	*	(*)	98,172.00
Contribution to Flag Day Fund	19,106 00	-			19,106.00
Green & Energy Audit Fees	35,400 00		1 4 5		35,400.00
Sports Expenditure	3,200 00		4.5		3,200.00
Advertisement	22,999 00	- 2	+1	=	22,999 00
House Keeping Expenses	200 00	52,500 00			52,700 00
Honorarium Expenses	1,000 00	- 6/P0110-8090-5080	- 1		1,000 00
Laboratory Expenses	1,44,401 00		4		1,44,401 00
Refreshment Expenses	9,986 00	1,31,773 00	2		1,41,759.00
Travelling Expenses	5,930.00	22,611 00			28,541 00
Uniform Expenses	1,27,743 00	20,011.00	123		1,27,743 00
Xerox Expenses	1,842.00	658 00	200	181	2,500 00
News Paper & Periodicals	27,944 00	050 00	8	- 9	27,944 00
Printing Expenses	3,08,535.00	38254.00		-	
Stationery Expenses	1,09,955.00	4,905 00			3,46,789 00
Subscription/Membership Charges	72,452.00	4,503.00	13	8	1,14,860 00
Software Expenses	1,79,771.00	8 <b>5</b> 3	5	- 5	72,452.00
Telephone/Internet Expenses	21,745.00	0. <b></b> 2	-	-	1,79,771.00
Rounding Off-Consolidation	21,743,00	853	123	=	21,745.00
Publication Fee		1/ 200 00			1.60
Security Charges		16,200 00		- 6	16,200.00
Gardening Expenses		1,53,600 00	-	-	1,53,600 00
New Subject & Course Fees	- 23	18,500 00	-	- 5	18,500 00
•		1,41,600 00	-		1,41,600 00
Academic & Administrative Audit Fees Cash Prizes		20,000.00			20,000.00
	1.0	10,000.00			10,000 00
Trophy & Momentos Expenses	-77	2,300.00	200		2,300.00
Programme Development (Regular NSS Activities) Expenses	-	-	40,802.00		40,802.00
NSS College Level Camping Programme Expenses	-	*	45,660.00		45,660 00
NSS Special Camping Programme Expenses	1-4		98,650.00	-	98,650.00
	13,99,836.46	6,79,319.00	1,85,112.00	84.64	22,64,353.70
Repairs & Maintanance				Constitution (Co.	
Repairs & Maintanence - Other/Equipments	1,10,949 00	1,92,493.00		-	3,03,442.00
Repairs & Maintanence - Furniture	4,350 00	2000 C. B. C. S. C	- 3		4,350 00
Repairs & Maintanence - General	25,069 00	6,090 00		9	31,159.00
Repairs & Maintenance - Computer	54,085.00	2,0,0,0		- 5	54,085.00
Repairs & Maintanence - Building	36,000 00	80,540 00			1,16,540 00
	2,30 453 00	2,79,123.00			5,09,576 00
GRAND TOTAL	16,30,289.44	9,58,442.00	1,85,112.00	84,64	

UDIN:- 24196174BKALPV1014



# JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR ANNEXURE "AA"

## LIST OF CONSOLIDATED IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2024

PARTICULARS	OP. Bal. As on 01/04/2023	Net Addition 2023-24	Add/Less By Tranfer	Total Cost 31/03/2024	Dep. Rate	Total Accu. Dep.Up.to 01.04 2023	Dep. During the year 2023-24	Dep.Fund 31/03/2024	NET BLOCK 31-03-2024	NET BLOCK 31-03-2023
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[8]	[4-8=9]	[1-5=10]
IMMOVABLE PROPERTIES								1277,301	[4-8-5]	11-3-101
Building Construction	4716647	1,50,450 00	(+)	48,67,097 00	10%	27,38,257.00	2,12,884 00	29,51,141 00	19,15,956 00	19,78,390 0
Total Rs. (A)	47,16,647.00	1,50,450.00	V = 3	48,67,097.00	0.10	27,38,257.00	2,12,884.00	29,51,141.00	19,15,956.00	19,78,390,00
MOVABLE PROPERTIES										
Furniture & Fixture	4430000				- 97/80/00					
Library Books	4438655 1920734.5	5,72,772 00	7	50,11,427 00	10%	26,10,989 78	2,40,044 00	28,51,034 38	21,60,392.62	18,27,665.22
Computer & Periferals	CONTRACTOR CONTRACTOR	1,85,361 00	2	21,06,095.50	40%	17,08,443.61	1,59,061.00	18,67,504.61	2,38,590.89	2,12,290 89
Games & Sports Material	1560829 609139	3,54,340 00	04	19,15,169 00	40%	14,98,430 64	1,66,695.00	16,65,125 64	2,50,043 36	62,398.30
Dead Stock		3		6,09,139 00	15%	3,88,294 24	33,127 00	4,21,421 24	1,87 717 76	2,20,844.70
Laboratory Equipment	33954 3		· 54	33,954 30	10%	29,608 87	435.00	30,043.87	3,910.43	4,345 43
	1071781 8	1,74,017.00	- 1	12,45,798.80	15%	8,25 476 46	63,048 00	8,88,524 46	3 57,274 34	2,46,305 34
Electrical Equipment	1094714	88,006 00	1	11,82,720 00	15%	7,33,394 00	67,399.00	8,00,794.00	3,81,926.00	3,61,320.00
Home Eco Dept, Equipment	33178		( E	33,178.00	15%	29,683 00	524 00	30,207.00	2,971.00	3,495.00
Office Equipments Sports Equipment	1048603.01	67 020 00	-	11,15,623 01	15%	7,05 446 37	61,526.00	7,66,972.37	3 48,650 64	3,43,156 64
	45811		- 1	4,58,112 00	15%	1,97,656 00	39,068.00	2,36,724.00	2,21,388 00	2,60,456.00
Teaching Aid	245670	231 (620) 241 (620) 251 (620) 251 (620) 251 (620) 251 (620) 251 (620) 251 (620) 251 (620) 251 (620) 251 (620)	88	2,45,670.00	15%	1,42,847.60	15,423 00	1,58,270.60	87,399.40	1,02,822.40
Audio & Visual Aid	25165	2,55,900 00		2,81,065.00	15%	23,740.39	38,599 00	62,339 39	2,18,725 61	1,424 61
Total Rs <sub>in</sub> (B)	1,25,40,535.61	16,97,416.00	-	1,42,37,951.61		88,94,010.96	8,84,949.00	97,78,961.56	44,58,990.05	36,46,524.65
TOTAL RS. (A+B)	1,72,57,182.61	18,47,866.00		1,91,05,048-61	-	1,16,32,267.96	10,97,833 00	1,27,30,102,56	63,74,946.05	56,24,914.65

UDIN :- 24196174BKALPV1014



### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR FOR THE YEAR ENDED ON 31ST MARCH 2024

#### ANNEXURE- C: OTHER FUNDS

PARTICULARS	GRNTED SECTION	NON - GRANTED SECTION	NSS SECTION	SCHOLARSH IP SECTION	TOTAL
	RS.	RS.	RS.	RS,	RS.
Poor Patient Fund Development Fund	40,695 00 25,870 00	8,41,200 00	=		40,695 00 8,67,070 00
TOTAL	66,565.00	8,41,200,00		-	9,07,765,00

## ANNEXURE- D: CURRENT LIABILITIES & PROVISIONS

PARTICULARS	GRNTED	NON - GRANTED	NSS SECTION	SCHOLARSH IP SECTION	TOTAL
	RS.	RS.	RS.	RS.	$RS_i$
SUNDARY CREDITORS					
Creditors for Expenses	3,673.00				0.450.04
Creditors for Services	0,07.7.00	- 3		- 3	3,673.00
Other Credit Balances	35	1,335 00	-		1,335 00
TOTAL	3,673.00	1,335.00			5,008.00
PROVISIONS	1100000000	- Control of the Cont			- Friday
Audit Fees Payable	35,400 00	E 000 00			
Electricity Expenses Payable	17,240 00	5,900.00		*	41,300.00
	17,240 00	-			17,240.00
TOTAL	52,640.00	5,900,00			58,540.00
STAFF LIABILITIES					
Excess Salary Grant (Stike Period Salary)	3,95,380.00			12	3,95,380.00
Remuneration Payable	4,48,500 00				4,48,500.00
GPF & P.Tax Payable	20,200.00		(2)		20,200.00
TOTAL	6,64,080.00	-		-	8,64,080.00
CT ATTITION THAN ITEMS					- Oyo 13kii salado
STATUTORY LIABITITIES LIC Pavable	2 212 02				
Revenue Stamp	2,213,00			-	2,213 00
DCP5 Pavable	700.00	150		=	700 00
	3,960 00	(*)	(4)	*	3,960.00
TOTAL	6,873,00				6,873.00
STUDENT LIABILITIES					
Lab Deposit	5,690 00	156	1.4	-	5,690,00
Library Deposits	31,650 00	12	-	-	31,650.00
Scholarship Payable	Misses on Control	-	14	40,27,633 13	40,27,633,13
University Fees	3,25,372.00	2,05,152.00	12		5,30,524,00
SE F Examination	-	52,680.00	1.0	*	52,680.00
TOTAL	3,62,712.00	2.57,832.00		40,27,633.13	46,48,177.13
OTHER LIABILITIES				Total Control of the	- Assertance
Ngp Uni Theory Exm Exp	2,98,358 00				a 80
University Practical Exam (TA/DA and	Z, 70,100 00	95		*	2,98,358.00
Remuneration)	13,685.00				12 300 10
J N College, Wadi (UGC)	317.00	100		*	13,685.00
Program Officer NSS	317 00	3	1,19,645 00		317.00 1,19,645.00
TOTAL	3,12,360.00	90	1 10 64 90	orma &	SUGSEN CONTROL
	-3,12,100,00		1,19,0	NAGPUR I	4,32,005.00

Gartered Account

# JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR FOR THE YEAR ENDED ON 31ST MARCH 2024

#### ANNEXURE- E: DEPOSIT AND INVESTMENTS

PARTICULARS	GRNTED SECTION	NON - GRANTED SECTION	NSS SECTION	SCHOLARSHI P SECTION	TOTAL
	RS.	RS.	RS.	RS.	RS,
FIXED DEPOSITS					
FDR with Bank of Maharashtra	1,39,752 00	10,79,148 00		4	1218900.00
TOTAL	1,39,752.00		88	(#E)	12,18,900.00
OTHER DEPOSITS & INVESTMENTS					
Gas Cylinder	10,556.00	100		596	10556 00
Telephone Deposite	1,300 00		550		1300.00
TOTAL	11,856.00		(#)		11,856.00

#### ANNEXURE- F: CURRENT ASSETS

PARTICULARS	GRNTED SECTION	NON - GRANTED SECTION	NSS SECTION	SCHOLARSHI P SECTION	TOTAL
	RS.	RS,	RS.	RS	RS.
OUTSTANDING FEES	71				
Outstanding Fees old	9,200.00	1,26,511,00	53	30	135711 00
Outstanding Fees 2016-17	320 1020	58,489.00		IV.	58489 00
Outstanding Fees 2017-18	64,000,00	3,77,007.00	-	- 9	-111007.00
Outstanding Fees 2018-19	89.473.00	1,91,403.00		12	280876 00
Outstanding Fees 2019-20	48,831.00	2,34,412.00	- 3	<b>3</b>	283243.00
Outstanding Fees 2020-21	50.675.00	8,03,835.00			854510.00
Outstanding Fees 2021-22	99,059,00	8,61,464,00			960463.00
Outstanding Fees 2022-23	1,97,231.00	7,18,102.00			915333.00
Outstanding Fees 2023-24	3,25,182.00	5,27,276,00		Ž.	852458 00
TOTAL	8,83,651.00	38,98,439.00		8	47,82,090.00
SALARY ADVANCES					
GPF Installment & Loans	84,465.00	**	12		84465.00
IOTAL	84,465.00	35		-	84,465.00
OTHER DEBIT BALANCES					
I N College, Wadi (UGC)	24	10,000 00			10000.00
YCMOU Account	5,500.00	10,000 (11)			10000.00
Dr. Sarang S. Khadse	50,000.00				5500,00
Dr. Subhash K. Shembekar	1,48,358.00				50000,00
University NSS Fees	1,40,000,00		3,300.00	*	148358.00 3300.00
TOTAL	2,03,858.00	10,000.01	3,300.00		2,17,158 00

UDIN: - 24196174BKALPV1014



# JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR MANAGED BY: V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR FOR THE YEAR ENDED ON 31ST MARCH 2024

#### ANNEXURE- G : CASH & BANK BALANCES

PARTICULARS PARTICULARS	GRNTED SECTION	NON - GRANTED SECTION	NSS SECTION	SCHOLARSHIP SECTION	TOTAL
	RS	RS,	RS.	RS.	RS,
CASH IN HAND					
Cash	3,904 93	1,358 00	510 00	120	5772 93
TOTAL	3,904.93	1,358.00	510.00		5,772.93
BANK BALANCES					
Bank A/c 1100000493	1,878.00	100			1878 00
Bank A/c 20/1	6.756.10				6756.10
BANK A/C. 60315512121 (BOM)	81,068.17			(4)	81068 17
Bank of Maharashtra (541747)	20,32,180.94	1+1	40		2032180 94
TranknPay Gateway	14,770.80	4	- 2		14770.80
Bank A/c 307/3908		1,66,783.00		100	166783.00
Bank A/c 60315367364	-	31,23,615.32	+		3123615.32
Bank A/c 918010067788696 (Axis)		6,06,773.28			606773 28
Syndicate Bank (Canara) 30374	2	-	2,653.72	100	2653.72
Bank of Maharashtra A/c 60315152268	3	*	****	36,59,760 19	3659760 19
TOTAL	21,36,654.01	38,97,171,60	2,653.72	36,59,760.19	96,96,239.52

UDIN:- 24196174BKALPV1014



# JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADL DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR DETAILS OF INCOME

## FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	GRANTED SECTION	NON GRANTED SECTION	NSS SECTION	SCHOLARSHIP SECTION	TOTAL
	RS.	RS.	RS.	RS.	RS.
<b>Educational Income</b>					
Grant in Aid	7,73,70,304.00	-	( <del>-</del>	40	7,73,70,304 00
Admission Fees	(3)	11,800.00	100	-	11,800 00
Tution Fees		5,55,291.00		3	5,55,291,00
Other Fees & Fines	21,48,446.00	7,65,271.00	150	48	29,13,717.00
NSS Grant	3		1,06,500.00		1,06,500,00
Bank Interest	23,424.00	1,21,375 00	75 00	3,770.00	1,48,644.00
FDR Interest	5,741.00	50,362 00	-		56,103.00
Misc, Income	2,880.00	94,360.00	- 2		97,240.00
Other Receipts - NSS	187	**	1,000 00	= 1	1,000.00
TOTAL	7,95,50,795.00	15,98,459.00	1,07,575.00	3,770.00	8,12,60,599.00

UDIN: - 24196174BKALPV1014



## JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR GRANTED

## <u>LISTS</u>

## FOR THE YEAR ENDED ON 31ST MARCH 2024

## 1 University Fees (Student Liability)

SR. NO.	PARTICULARS	AMOUNT
1	Degree Fees	220
2	University Exam Fees	272232
	University Exams Late Fees	-3200
	University Practical Fees (CBZ/Micro)	17774
	University Practical Fees(Geog)	12435
6	University Practical Fees (PCM/Comp)	25911
	Total	325372

#### 2 Creditors for expenses

SR. NO.	PARTICULARS	AMOUNT	
1	Telephone and Internet Expense Payable	1546	
2	News Paper Expenses Payable	2127	
	Total	3673	

## 3 Repair & Maintenance - Other / Equipments

SR. NO.	PARTICULARS	AMOUNT
	Repair & Maintenance (Electrical)	77061
2	Repair & Maintenance (Equipment)	33888
	Total	110949

UDIN: - 24196174BKALPV1014



### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST, NAGPUR MANAGED BY: V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR NON-GRANTED

# LISTS FOR THE YEAR ENDED ON 31ST MARCH 2024

## 1 University Fees (Student Liability)

SR. NO.	PARTICULARS	AMOUNT
1	Annual Fee	-2163
2	Ashwameg Fee	290
3	Dis Managment Cell	-185
4	Enrolment Fee	1180
	E-Service Fees	-860
	Game Fee	-430
7	Medical Aid Fund	5
8	Medical Exam.Form Fee	5
9	NSS Fees	-185
10	Physical Exam Test Fees	1980
	Students Aid Fund	5
12	Students Welf Fund	5
13	Union Fee	5
14	University Fund	205500
	Total	205152

#### 2 Fees & Fines

SR NO.	PARTICULARS	AMOUNT
1	Ph D. Registration Fee	10000
2	Computer Fee	261000
	Cycle Stand Charges	1320
4	Alumni Fee	3100
- 5	Annual Ph.D. Library Fee	16000
	Annual Ph.D. Program Fee	24000
7	College E-Service Fee	9600
	College Exam.	12800
9	College Student Aid Fee	6600
	College Uniform Fees	5950
11	Extra Curricilar Activity	
	Geog. Practical Fees	- 9900 4122
	I-Cards Fees	1320
14	Library Fee	25000
	Magazine	6600
16	Medical Test Fee	1980
	Registration & Processing Fee	
18	Sports & Carnes Fees	173000 19800
19	dudent Insurance	2640
	University Paripalan Fee	
21 0	Comm. Prac Fee	25280 7257
	Registration Fees Received	
	Other Fee	136802
		1200
1	Total	765271

## 3 Repair & Maintenance - Other / Equipments

SR. NO.	PARTICULARS	AMOUNT
1	Repair & Maintenance (Electrical)	164803
2	Repair & Maintenance (Equipment)	14560
3	Computer Maint, Expenses	13130
	Total	192493

UDIN :- 24196174BKALPV1014



# IAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST, NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR GRANTED

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

The state of the s	ANX	AMIRINT	AMOUNT	INCOME	ANX	AMOUNT	AMOUNT
TO, EDUCATIONAL EXPENDITURE				By, EDDCATIONAL INCOME			
Salaries & Allowances	A	7,73,70,301.00		Salary Grant		7,73,70,304 00	
Contingencies	В	16,30,289 46	7,90,00,593.46	Other Fees & Fines		21,48,446.00	7 OF 40 CCO 60
ALCOHOLD CO.	1.0				85-	21/40,410.00	7,95,18,750 00
To, DEPRICATION	AA		9,99,040 00	By, OTHER INCOME			
				Dank Interest		23,424 00	
				FDR Interest		5,741 00	
				Other Income		2,880.00	32,045.00
						LJOGI III	12,000 P. O.
				By, DEFICIT			
				Carried Over To Balance Sheet			4,48,838.46
TOTAL RS			7,99,99,633 46	TOTAL RS.	_		- 2 2
			1,53,57,035 10	DUTALISS			7,99,99,633.46
		BALANC	E SHEET A	S ON 31ST MARCH 2024			
FUNDS AND LIABILITIES	ANX	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANN	AMOUNT	AMOUNT
FUNDS				MOVABLEIMMOVABLE PROPERTIES	101		No. of the second second
Depreciation Fund	AA	1.20.01.970 96		BROWNING STREET, STREE	+1-1		1,75,12,480 61
Other Funds	C	66,563,00	1,20,68,535.96	DEPOSET AND INVESTMENTS	4		
			.,,,	Fixed Deposits	0		
SOCIETY/UNIT BALANCE				Other Deposits & Investments		1,39,752 00	86526 N
VSPM Society		1,29,91,890 37		outer reposts to investments		11,856 00	1,51,608.00
Scholarship A/c		4,64,980.00	1,34,56,870.37	CURRENT ASSUIS	T		
	100			Outstanding Fees	4.0	76 . 10	
CLIRRENT LIABILITIES & PROVISIO	2N5 D					8,83,651 00	
Sundary Creditors	1N5 D	3,673 00		Salary Advance		84,465 00	7 t ma 17 ma 20
Sundary Creditors Provisions	N5 D	52,640 00					11,71,974,00
Sundary Creditors Provisions Staff Liabilities	NS D	52,640 00 8,64,080 00		Salary Advance Other Debit Balances		84,465 00	11,71,974,00
Sundary Creditors Provisions Staff Liabilities Statutory Liabilities	<u>1955</u> D	52,640 00		Salary Advance	=	84,465 00 200,658 00	11,71,974,00
Sundary Creditors Provisions Staff Lubilities Statutory Lubilities Student Liabilities	D 005	52,640 00 8,64,080 00 6,873 00 3,62,712 00		Salary Advance Other Debit Balances	=	84,465 00 200,688 00 25,000 00	NOTES A SUBMINIST DESCRIP
Sundary Creditors Provisions Staff Liabilities Statutory Liabilities	9N5 D	52,640 00 8,64,080 00 6,873 00	16,02,338 00	Salary Advance Other Debit Balances Sci. 1111	=	84,465 00 200,658 00	11,71,974,00 18,85,958.07
Sundary Creditors Provisions Profit Labilities Statutory Llabilities Student Llabilities	NS D	52,640 00 8,64,080 00 6,873 00 3,62,712 00	16,02,338 00	Salary Advance Other Debit Balances Sci. 1111	G	84,465 00 200,688 00 25,000 00	Janes de printendade reference
Sundary Creditors Provisions Staff Luabilities Statutory Luabilities Student Liabilities	D -	52,640 00 8,64,080 00 6,873 00 3,62,712 00	16,02,338 00	Salary Advance Other Debit Balances Sec. IIII Al Al CI NSS A/c No Grant A/c	- G	84,465 00 25,000 00 18,60,958 07	Janes de printendade reference
Sundary Creditors Provisions Staff Lubilities Statutory Lubilities Student Liabilities	D -	52,640 00 8,64,080 00 6,873 00 3,62,712 00	16,02,338.00	Salary Advance Other Debit Balances St. 11111 NSS A/c No Grant A/c	c c	84,465 00 200,688 00 25,000 00	John Periode Tolkowo
Sundary Creditors Provisions Profit Labilities Statutory Llabilities Student Llabilities	D -	52,640 00 8,64,080 00 6,873 00 3,62,712 00	16,02,338.00	Salary Advance Other Debit Balances Sc. 111 NSS A/c No Grant A/c Cash in Hand Bank Balances	c	25,000 00 18,60,958 07	18,85,958 07
Sundary Creditors Provisions Staff Luabilities Statutory Luabilities Student Liabilities	NS D	52,640 00 8,64,080 00 6,873 00 3,62,712 00	16,02,338 00	Salary Advance Other Debit Balances  SC 1111 NSS A/c No Grant A/c  Cash in Hand Bank Balances	c	84,465 00 25,000 00 18,60,958 07 3,904 93 31,16,654 III	18,85,958 07
Sundary Creditors Provisions Staff Luabilities Statutory Luabilities Student Liabilities	D	52,640 00 8,64,080 00 6,873 00 3,62,712 00	16,02,338 00	Salary Advance Other Debit Balances  SS A/c No Grant A/c  Cash in Hand Bank Balances	c	84,465 00 25,000 00 18,60,958 07 3,904 93 21,16,654 01 38,16,326 25	18,85,958 07
Sundary Creditors Provisions Profit Labilities Statutory Llabilities Student Llabilities	N5 D	52,640 00 8,64,080 00 6,873 00 3,62,712 00	16,02,338 00	Salary Advance Other Debit Balances  SC 1111 NSS A/c No Grant A/c  Cash in Hand Bank Balances	c	84,465 00 25,000 00 18,60,958 07 3,904 93 31,16,654 III	18,85,958 07

AS PIR OUR REPORT OF EVEN DATI FOR PRIYANKA SHARMA & ASSOCIATIS HARTERED ACCOUNTANT

PLACE: NAGPUR DATE | 30-06-2024 UDIN - 24196174BKALPV 1014



PARTNER CA MADAN AHUJA MRN- 19674 FILN: 0145250

## JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR GRANTED

#### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

_	RECEIPTS	AMOUNT	AMOUNI		PAYMENTS	AMOUNT	AMOUNT
To	FEES & FINES			D	EPP MANY CONTRACTORS.		September 1
	Grant in Aid	7,73,70,304,00		By	5ALARIES & ALLOWANCES		7,73,70,304.00
	Other Fees & Fines	2L,68,445.00	7,95,18,750.00	Вv	CONTINGENCIES		The second second second
		+17405440100	7,70,10,730,00	UV	CONTINGENCIES		16,30,289.46
To	OTHER INCOME			By	BUILDING CONSTRUCTION		# No 480 00
	Bank Interest	23,424.00		4.	EXTERNATION CONTRACTOR AND CONTRACTOR		1,50,450.00
	FDR Interest	5,741 00		Βv	EIXED ASSETS PURCHASED		56.00 016.00
	Other Income	2,880 00	32,045.00	-,	Court Activity Laurentinger		16,97,416.00
				Ву	<b>INVESTMENTS &amp; DEPOSITS</b>		
To	CURRENT ASSETS			35	Fixed Deposits		5.741.00
	Outstanding Fees	5,04,748 00					3,791.00
	Salary Advance	73,05,931 00		Bv	CURRENT ASSETS		
•	Other Debit Balances	3,24,142 00	81,34,821.00	-,	Outstanding Fees	5,93,600 00	
			A 15 8050		Salary Advance	73,05,931.00	
To	CURRENT LIABILITIES &				,	75,00,000	
	PROVISIONS				Other Debit Balances	3,72 500.00	82,22,031 00
	Sundary Creditors	68,673 00				TITE DIRACH	02,22,031 00
				By	CURRENT LIABILITIES &		
	Provisions	52,640 00		-,	PROVISIONS		
	Staff Liabilities	26,69,878 00			Sundary Creditors	66,507 00	
	Other Liabilities	4,96,113 00			Provisions	37,580 00	
	Student Liabilities	13,19,469 00	46,06,773.00		Staff Labilities	25,39,783 00	
			170200000000000000000000000000000000000		Other Liabilities	3,34,070 00	
To	COLLECTION/DEDUCTION OF				Care Significa	2,24,070.00	
	STATUTORY LIABILITIES				Student Liabilities	16.09.216.00	45.00.000.00
	Statutory Liabilities		1,55,60,787.00		Strucke Facilities	16,02,319.00	45,80,259.00
	CONTRACTOR CONTRACTOR AND AND CONTRACTOR CON		1777,0077 07 40	By	DEPOSIT WITH RESPECTIVE		
				Бу	AUTHORITIES		
10	SOCIETY/UNIT BALANCE				Statutory I jabilities		2223333
	VSPM Society	1,50,450 00			Statutory machines		1,55,54,664 00
	No Grant A/c	20,11,300 00		By	SOCIETY/UNIT HALANCE		
	Scholarship A/c	4,64,980 00	26,26,730,00	Dy	No Grant A/c		
	\$ W	277775000	20,20,7.10,00		NO CHARLE A/C		26,31,765 00
To	OPENING BALANCES			Bv	CLOSING BALANCES		
	Cash In Hand	234 93		o y	Cash In Hand	N. W	
	Bank Balance	35,03,337 47	35,03,572,40		Bank Balance	3,904 93	2010/02/2010/02/2010/2010
	e population of the transport of \$7.00, 500 to	00/00/00/ 1/	20,00,012,40		Dank Datance	71.36,654.01	21,40,558 94
_	TOTAL RS:		11,39,83,479,40	_	TOTAL RS:		11,39,83,478.40

#### CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us

PLACE: NAGPUR DATE: 30-06-2024

UDIN: - 241961748KALPV1014

FOR PRIYANKA SHARMA & ASSOCIATES
CHARIERED ACCOUNTANTS

NAGPUR FR NO 013527C

PARINER CA MADAN AHUJA MRN: 196174

FRN: 013527C

## JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR GRANTED

#### ANNEXURE "AA"

#### LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2024

PARTICULARS	OP. Bal. As on 01/04/2023	Net Addition 2023-24	Add/Less By Tranfer	Total Cost 31/03/2024	Dep.	Total Accu.  Dep.Up.to As on 01/04/2023	Dep. During the year 2023-24	Dep.Fund 31/03/2024	Net Block As on 31/03/2024
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[8]	[4-8]=[9]
IMMOVABLE PROPERTIES							30 30 30		
Building Construction	36,25,397,00	1,50,450.00	1962	37,75,847.00	10%	23,32,920.00	1,44,293.00	24,77,213.00	12,98,634.00
Total Rs(A)	36,25,397.00	1,50,450.00	-	37,75,847.00		23,32,920.00	1,44,293.00	24,77,213.00	12,98,634.00
MOVABLE PROPERTIES									
Furniture & Fixture	40,80,962.00	5,72,772.00	4.7	46,53,734.00	10%	24,81,215.78	2,17,252.00	26,98,467.78	19,55,266.22
Library Books	19,20,734.50	1,85,361.00		21,06,095.50	40%	17,08,443.61	1,59,061.00	18,67,504.61	2,38,590 89
Computer & Periferals	15,60,829.00	3,54,340 00	31	19,15,169.00	40%	14,98,430.64	1,66,695.00	16,65,125 64	2,50,043 36
Games & Sports Material	6,09,139.00	19009 81000 0 0000 0 11 50 0 0 0 0	24.1	6,09,139.00	15%	3,88,294.24	33,127.00	4,21,421.24	1,87,717.76
Dead Stock	33,954,30		520	33,954,30	10%	29,608.87	435.00	30,043.87	3,910 43
Laboratory Equipment	10,71,781 80	1.74,017.00		12,45,798.80	15%	8,25,476.46	63,048.00	8,88,524.46	3,57,274.34
Electrical Equipment	9,51,089 00	88,006.00		10,39,095.00	15%	6,39,168.00	59,989.00	6,99,157.00	3,39,938 00
Home Fco Dept Equipment	33,178.00			33,178.00	15%	29,683.00	524.00	30,207.00	2,971.00
Office Equipments	10,48,603 01	67,020.00	•	11,15,623.01	15%	7,05,446.37	61,526.00	7,66,972.37	3,48,650 64
Sports Equipment	4,58,112.00	31-2-	4	4,58,112.00	15%	1,97,656.00	39,068.00	2,36,724.00	2,21,388 00
Teaching Aid	2,45,670.00		.47	2,45,670 00	15%	1,42,847,60	15,423.00	1,58,270.60	87,399.40
Audio & Visual Aid	25,165.00	2,55,900 00	8	2,81,065.00	15%	23,740.39	38,599.00	62,339.39	2,18,725.61
Total Rs(B)	1,20,39,217.61	16,97,416.00	-	1,37,36,633.61		86,70,010.96	8,54,747.00	95,24,757.96	42,11,875.65
Total Rs. (A+B)	1,56,64,614.61	18,47,866.00	-	1,75,12,480.61	- /3	1,10,02,930.96	9,99,040.00	1,20,01,970.96	55,10,509.65



## JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR GRANTED

#### ANNEXURE - "A"

### LIST OF SALARIES & ALLOWANCES FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	AMOUNT
Basic Pay	3,62,87,900 00
CLA	82,320 00
DA	1,51,03,564 00
DA Arrears	13,42,258 00
HRA	65,31,929.00
TA	13,09,380 00
License Fee	15,942 00
Special Pay	51,242.00
Medical Reimbursement	1,77,131.00
Employer Contribution to NPS	3,39,678 00
Contributory Salary	32,12,100 00
Salary Arrears	1,29,16,860.00
TOTAL	7,73,70,304.00



### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

#### GRANTED

## ANNEXURE - "B" LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	AMOUNT
Administrative Expenses	
Audit Fees - Statutory	35,400.00
Bank Charges	755.46
Education Expenses	12,230.00
Electricity Charges	2,10,670.00
Other Administrative Expenses	
Miscellaneous Expenses	48,572.00
Contribution to Flag Day Fund	19,106.00
Green & Energy Audit Fees	35,400.00
Sports Expenditure	3,200.00
Advertisement	22,999.00
House Keeping Expenses	200.00
Honorarium Expenses	1,000 00
Laboratory Expenses	1,44,401.00
Refreshment Expenses	9,986.00
Travelling Expenses	5,930.00
Uniform Expenses	1,27,743.00
Xerox Expenses	1,842.00
News Paper & Periodicals	27,944.00
Printing Expenses	3,08,535,00
Stationery Expenses	1,09,955.00
Subscription/Membership Charges	72,452,00
Software Expenses	1,79,771.00
Telephone/Internet Expenses	21,745 00
	13,99,836.46
Repairs & Maintanance	
Repairs & Maintanence - Other/Equipments	1,10,949,00
Repairs & Maintanence - Furniture	4,350,00
Repairs & Maintanence - General	25,069.00
Repairs & Maintenance - Computer	54,085.00
Repairs & Maintanence - Buiding	36,000.00
	2,30,453.00
TOTAL	16,30,289.46



## IAWAHARI AL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR GRANTED

#### FOR THE YEAR ENDED ON 31ST MARCH 2024

#### ANNEXURE- C: OTHER FUNDS

Poor Patient Fund  Development Fund	40,695.00 25,870.00
	A-100 (0) (100 (0) - 100 T 1000 (0)
TOTAL	66,565.00
ANNEXURE- D : CURRENT LIABILITIES & PI	ROVISIONS
PARTICULARS	AMOUNT
SUNDARY CREDITORS	
Creditors for Expenses	3,673,00
TOTAL	3,673.00
PROVISIONS	
Audit Fees Payable	35,400 00
Electricity Expenses Payable	17,240 00
TOTAL	52,640.00
STAFF LIABILITIES	
Remuneration Payble	4,48,500.00
Excess Salary Grant (Stike Period Salary)	3,95,380.00
GPF & P.Tax Payable	20,200,00
TOTAL	8,64,080.00
STATUTORY LIABILITIES	
LIC Payable	2,213.00
Revenue Stamp	700.00
DCPS Payable	3,960.00
TOTAL	6,873.00
STUDENT LIABILITIES	
Lab Deposits	5,690.00
Library Deposits	31,650.00
University Fees	3,25,372,00
TOTAL	3,62,712.00
OTHER LIABILITIES	
Ngp. Uni. Theory Exm. Exp.	2,98,358 00
University Practical Exam (TA/DA and Remuneration)	13,685 00
J N College, Wadi (UGC)	317 00
TOTAL	3,12,360.00

UDIN:-24196174BKALPV1014

**PARTICULARS** 



**AMOUNT** 

## IAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR GRANTED

#### FOR THE YEAR ENDED ON 31ST MARCH 2024

#### ANNEXURE- E : DEPOSIT AND INVESTMENTS

PARTICULARS	AMOUNT
INVESTMENTS	*
FDR with Bank of Maharashtra	1,39,752 00
TOTAL	139752 00
OTHER DEPOSITS & INVESTMENTS	
Gas Cylinder	10,556 00
Telephone Deposite	1,300 00
TOTAL	11856.00
ANNEXURE- F : CURRENT	ASSETS
PARTICULARS	AMOUNT
OUTSTANDING FEES	
Outstanding Fees old	W
Outstanding Fees out Outstanding Fees 2017-18	9,200.00
Outstanding Fees 2018-19	64,000.00
Outstanding Fees 2019-20	89,473.00
	48,831 00
Outstanding Fees 2020-21	50,675 00
Outstanding Fees 2021-22	99,059 00
Outstanding Fees 2022-23	1,97,231 00
Outstanding Fees 2023-24	3,25,182.00
TOTAL	8,83,651.00
A PROPERTY OF THE STREET AND A	
SALARY ADVANCES	
G.P.F. Installment & Loans	84,465_00
TOTAL	84,465.00
OTHER DEBIT BALANCES	
YCMOU Account	
	5,500 00
Dr. Sarang S. Khadse	50,000 00
Di Subhash K Shembekai	1,48,358 00
TOTAL	2,03,858,00
ANNEXURE- G ; CASH & BANK	BALANCES
PARTICULARS	AMOUNT
CASH IN HAND	
Dash	3,904 93
TOTAL	3,904.93
	3,304.53
<u>BANK BALANCES</u> Bank A/c, 1100000493	TOTAL STATE OF THE
Bank A/c, 1700000495 Bank A/c, 20/1	1,878.00
	6,756.10
3ANK A/C 60315512121 (BOM)	81,068.17
Bank of Maharashtra (541747)	20,32,780.94
ranknPay Gateway	14.770:80
TOTAL	FR NO. 813527C 21,36,654.01
UDIN :- 24196174BKALPV1014	The state of the s

#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR GRANTED

#### **LISTS**

#### FOR THE YEAR ENDED ON 31ST MARCH 2024

#### I University Fees (Student Liability)

SR. NO.	PARTICULARS	AMOUNT
1	Degree Fees	220
2	University Exam Fees	272232
	University Exams Late Fees	-3200
4	University Practical Fees (CBZ/Micro)	17774
5	University Practical Fees(Geog)	12435
6	University Practical Fees (PCM/Comp)	25911
	Total	325372

#### 2 Creditors for expenses

SR. NO.	PARTICULARS	AMOUNT
1	Telephone and Internet Expense Payable	1546
	News Paper Expenses Payable	2127
	Total	3673

#### 3 Repair & Maintenance - Other / Equipments

SR. NO.	PARTICULARS	AMOUNT
1	Repair & Maintenance (Electrical)	77061
2	Repair & Maintenance (Equipment)	33888
	Total	110949



#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

#### NON-GRANTED INCOME AND EXPLINDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

	Student Liabilities  INC (Grant College)  St. Old Telephone  Balance as per Last B/S Surplus  Add/(Less) Surplus/(Deficit) during the year	12	68,30,578 93	18,60,958,07 67,83,327.93		Other Debit Balances  Cash in Hand  Bank Balances	E	1,358.00	39,08,439 00 38,98,529.60
	INC (Grant College)			(W. A.) Market Contracts		Other Debit Balances  Cash in Hand	E	1,358.00	
	JNC (Grant College)		3,000	(W. A.) Market Contracts	16)	Other Debit Balances	E	1010000	39,08,439 OK
	SOUTETY/UNIT BALANCE		3,7,10,7,00	2,00,001,00			-		39,08,439 00
	Student Liabilities	-	14-11-12-12-12-12-12-12-12-12-12-12-12-12-	2007001100				29 28'4'35 (11)	
			2,57,632.00	2,65,067,00		Outstadning Fees		20 00 130 0s	
	Provisions		5,900 00			CURRENT ASSETS	D		
	CURRENT LIABILITIES & PROVISIONS Sundary Creditors	C	1,335 00			FDR with Bank of Maharashtra			10,79,148.00
	Development Fund	-	8,41,200.00	15,69,331.60		INVESTMENTS & DEPOSITS Fixed Deposits			
	Depreciation Fund	AA	7,28,131 60			IMMOVABLE & MOVABLE PROPERTIES	AA		15,92,568.0
	FUNDS	1000	HOUSE	AMOUNT		PROPERTIES AND ASSETS	ANX	AMOUNT	AMOUNT
	FUNDS AND LIABILITIES	ANX	AMOUNT	HEET AS O	N.3	ST MARCH 2024			
	TOTALRS	_		16,45,710.00		TOTAL RS:			16,45,710.0
					ву,	<u>DEFICIT</u> Carried Over To Balance Sheet			47,251.0
						Misc. Income		94,360.00	2,66,097 0
	As per Ann "AA"	AA		98,793.00	Ву,	Bank Interest FDR Interest		1,21,375.00 50,362.00	
Τo,	DEPRECIATION			15389/monC272	n.	CONTROL TAXABLEST		2000000	اعتالمعلملا
	Repairs & Maintenance	В	6, <b>7</b> 9,319 00 2,79,123 00	15,46,917,00		Admission Fees Fution Fees		11,800 00	13,32,362.0
	Salaries & Allowances Administrative Expenses	A	5,88,475 00		By,	FOR & Pines		7,65,271 00	
То	The state of the s	ANX	AMOUNT	AMOUNI		INCOME	ANX.	AMOUNT	AMOUN

AS PER OUR REPORT OF EVEN DATE FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS

NAGPUR FR NO 0135270

Modern Amila PARTNER CA MADAN AHUJA PARTNER MRN: 196174 FRN: (0.3527C)

PLACE: NAGPUR DATI - 30-06-2024 UDIN - 241961740KAI PV 1014

#### IAWAHARI AL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST, NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR NON-GRANTED

#### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

_	RFCEIPTS	AMOUNT	AMOUNI		PAYMENTS	AMOUNT	AMOUNT
То	FEES & FINES Fees & Fines	7,65,271 00		Ву	SALARIES & ALLOWANCES	1	5,88,475.00
	Admission Fees Tution Fees	11,800 00 5.55,291.00	13,32,362,00	Ву	EXPENSES		9,58,442.00
To	OTHER INCOME			Ву	INVESTMENTS & DEPOSITS		
10	Bank Interest	1,21,375 00			Fixed Deposits		50,362,00
	FDR Interest	50,362.00		By	CURRENT ASSETS		
	Misc Income	94,360 00	2,66,097.00	-4	Office Advances	2,80,998 00	
To	CURRENT ASSETS				TDS Receivables	12,591 00	
	Office Advances	2,80,998 00			Outstanding Fees	3,58,241.00	8,48,880.00
	TDS Receivables	12,591 00		Dy	CURRENT LIABILITIES & PROVISIONS		
	Outstanding Fees	2,16,916 00	5,10,505.00		Sundary Creditors	1,57,926 00	
To	CURRENT LIABILITIES & PROVISIONS				Provisions	5,900 00	
	Sundary Creditors	1,46,761 00			Staff Liabilities Student Liabilities	13,000.00	112/12/20/20/20/20/20
	Provisions	5,900.00			Student Clabilities	22,563 00	1,99,389.00
	Student Liabilities	1,13,295 00	2,65,956.00	By	SOCIETY/UNIT BALANCE		
Τσ	SOCIETY/UNIT BALANCE				J N C (Grant College)		20,11,300.00
1.0	JNC (Grant College)		26,31,765,00	By	CLOSING BALANCES		
	The support of the control of the co		20,01,100,00	Dy	Cash In Hand	1,358,00	
To	OPENING BALANCES				Bank Balance	38,97,171,60	38,98,529.60
	Cash In Hand Bank Balance	14,417 00	25.40.400			7744	2000 M
	bank balonce	35.34,275,60	35,48,692 60				
	TOTAL RS:		85,55,377.60		TOTAL RS:		85.55.377.Ab

#### CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us.

FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS

PARTNER CA MADAN AHUJA PARTNER

MRN: 196174

FRN: 013527C

PLACE NAGPUR

DATE: 30-06-2024

UDIN: 24196174BKAI PV1014

## JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST, NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

#### NON-GRANTED

#### ANNEXURE - "A"

### LIST OF SALARIES & ALLOWANCES FOR THE YEAR ENDED ON 31ST MARCH 2024

	PARTICULARS	AMOUNT
Honorarium & Remuneration		588475 00
	TOTAL	588475.00

### ANNEXURE - "B" FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	AMOUNT
Administrative Expenses	711/10/01/11
Audit Fees - Statutory	5900.0
Bank Charges	118.00
Education Expenses	10800.00
House Keeping Charges	52500.00
Other Administrative Expenses	
Printing Expenses	38254.00
Publication Fee	16200.00
Refreshment Expenses	131773.00
Miscellaneous Expenses	49600.00
Security Charges	153600.00
Stationery Expenses	4905.00
Travelling Expenses	22611.00
Gardening Expenses	18500 00
New Subject & Course Fees	141600.00
Academic & Administrative Audit Fees	20000 00
Cash Prizes	10000.00
Trophy & Momentos Expenses	2300 00
Xerox Expenses	658,00
	679319.00
Repairs & Maintanance	
Repairs & Maintanence - Building	80540 00
Repairs & Maintanence - Other/Equipments	192493 00
Repairs & Maintanence - General	6090,00
	279123.00
TOTAL	958442.00



# JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR NON-GRANTED ANNEXURE "AA"

#### LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2024

PARTICULARS	OP. Bal.	Net Addition	Add/Less	Total Cost	Dep.	Total Accu.	Dep. During	Dep.Fund	Net Block
	As on 01/04/2023	2023-24	By Tranfer	31/03/2024	Rate	Dep.Upto	the year	31/03/2024	31/03/2024
						01-04-2023	2023-24		
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	4+7 = [8]	[4-8]=[9]
IMMOVABLE PROPERTIES									
	90000 2000	1							
Building Construction	10,91,250.00	1.0	8	10,91,250 00	10%	4,05,337.00	68,591,00	4,73,928 00	6,17,322.00
Total Rs(A)	10,91,250.00			10,91,250.00		4,05,337.00	68,591.00	4,73,928.00	6,17,322.00
MOVABLE PROPERTIES		-							
Furniture & Fixture	3,57,693.00			3,57,693.00	10%	1,29,774.60	22,792.00	1,52,566.60	2,05,126 40
Electrical Equipment	1,43,625,00	328	18	1,43,625 00	15%	94,227.00	7,410.00	1,01,637.00	41,988.00
Total Rs(B)	5,01,318.00	(4)	- 2	5,01,318.00		2,24,001.60	30,202,00	2,54,203,60	2,47,114.40
Total Rs. (A+B)	15,92,568.00	1231	- 27	15,92,568,00		6,29,338.60	98,793.00	7,28,131.60	8,64,436.40



## JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR NON-GRANTED

### FOR THE YEAR ENDED ON 31ST MARCH 2024 ANNEXURE- C: CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AMOUNT
SUNDARY CREDITORS	4
Other Credit Balances	1,335.00
TOTAL	1,335.00
PROVISIONS	
Audit Fees Pavable	5,900.00
	3)20020
TOTAL	5,900.00
STUDENT LIABILITIES	
University Fees	2,05,152,00
SET Examination	52,680,00
TOTAL	2,57,832,00
ANNEXURE- D : CURR	CONTRACTOR AND
PARTICULARS	AMOUNT
OUTSTANDING FEES	
Outstanding Fees old	1,26,511.00
Outstanding Fees 2016-17	58,489 00
Outstanding Fees 2017-18	3,77,007 00
Outstanding Fees 2018-19	1,91,403.00
Outstanding Fees 2019-20	2,34,412,00
Outstanding Fees 2020-21	8,03,835 00
Outstanding Fees 2021-22	8,61,404.00
Outstanding Fees 2022-23	7,18,102.00
Outstanding Fees 2023-24	5,27,276.00
TOTAL	38,98,439.00
OTHER DERIT RALANCES	
J N College, Wadi (UGC)	10 000 00
) Webliege, Water (OOC)	10,000.00
TOTAL	10,000.00
ANNEXURE- E : CASH & BA	NK BALANCES
PARTICULARS	AMOUNT
CASĤ IN HAND	-
Cash	1,358 00
TOTAL	1,358.00
BANK BALANCES (AS PER LIST)	
Bank A/c 307/3908	1,66,783.00
Bank A/c 60315367364	31,23,615.32
Bank A/c 918010067788696 (Axis)	6,06,773.28
TOTAL	38,97,171.60
	MAGRUR NO

#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR NON-GRANTED

### LISTS FOR THE YEAR ENDED ON 31ST MARCH 2024

#### 1 University Fees (Student Liability)

SR, NO.	PARTICULARS	AMOUNT
1	Annual Fee	-2163
2	Ashwameg Fee	290
3	Dis, Managment Cell	-185
	Enrolment Fee	1180
5	E-Service Fees	-860
6	Came III	-430
7	Medical Aid Fund	5
8	Medical Exam Form Fee	5
9	NSS Fees	-185
10	Physical Exam Test Fees	1980
11	Students Aid Fund	5
12	Students Welf.Fund	5
13	Union Fee	5
14	University Fund	205500
	Total	205152

#### 2 Fees & Fines

SR. NO.	PARTICULARS	AMOUNT
1	Ph.D. Registration Fee	10000
2	Computer Fee	261000
	Cycle Stand Charges	1320
	Alumni Fee	3100
5	Annual Ph D. Library Fee	16000
6	Annual Ph.D. Program Fee	24000
7	College E-Service Fee	9600
8	College Exam	12800
	College Student Aid Fee	6600
10	Callege Uniform Fees	5950
11	Extra Curricilar Activity	9900
	Geog. Practical Fees	4122
	I-Cards Fees	1320
	Library Fee	25000
	Magazine	6600
	Medical Test Fee	1980
	Registration & Processing Fee	173000
18	Sports & Cames Fees	19800
	Student Insurance	2640
	University Paripalan Fee	25280
21	Comm Prac Fee	7257
22	Registration Fees Received	136802
	Other Fee	1200
	Total	765271

#### 3 Repair & Maintenance - Other / Equipments

SR. NO.	PARTICULARS	AMOUNT
	Repair & Maintenance (Electrical)	164803
2	Repair & Maintenance (Equipment)	14560
3	Computer Maint Expences	13130
	Total	192493



### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

### SCHOLARSHIP SECTION INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 315T MARCH 2024

_	EXPENDITURE	ANX.	AMDUNT	AMOUNT	INCOME	ANX	AMOUNT	AMOUNT
Γa,	EXPENDITURE				By, OTHER INCOME			
	Bank Charges			84,64	Bank Interest	F		3,770.00
ľo,	Carried Over To Balance Sheet			3,685.36	14			
	TOTAL RS			3,770.00	TOTAL RS:			3,770.00
			BALANCE	SHEET AS	ON 31ST MARCH 2024			
	FUNOS AND LIABILITIES	ANX	AMOUNT	AMOUNT	PROPERITES AND ASSETS	ANX	AMOUNT	AMOUNT
	CURRENT LIABILITIES & PROVISIONS Student Liabilities	A		40,27,633 13	<u>SOCIETY/UNI'L DALANCE</u> J N C (Grant College)			4,64,980.00
	Balance as per Last B/S Surplus		93,421 70		CASH & BANK BALANCISE Bank Balances			
	Add/(Less) Surplus/(Deficit) during the year		2,685.56	97,107.06	Bank of Maharashtra A/c 60315152268			36,59,760 19
	UOTAL RS			45,24,740.19	TOTAL RS:			41.24.740.19

AS PER OLD REPORT OF EVEN DATE
FOR PRIVANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS
WIRDON
PARTNER

NAGPUR

FR. NO. 013527C

Fred Accou

PARTNER
CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

PLACE: NAGPUB PATE: 30-06-2824

UDIN :- DESGLARKAL PYROLE

## JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

#### SCHOLARSHIP SECTION

### FOR THE YEAR ENDED ON 31ST MARCH 2024 ANNEXURE- A: CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AMOUNT
STUDENT LIABILITIES	
Student Scholarship	
GOL Grants	47,87,315.13
Practical Fees Geography (GOI)	(15,224.00)
Practical Fees II Eco (GOI)	(25,798.00)
Practical Fees Science (GOI)	(1,18,000,00)
Students Distribution	(2,73,425.00)
Tution Fees (Granted)	(4,14,400.00)
Tution Fees (Non Grant)	(3,77,815 00)
Scholarship Payable A/c	4,64,980 00
TOTAL	40 27 633 13



#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST, NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR NSS SECTION

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

_	EXPENDITURE	ANX,	AMERICA	AMOUNT		INCOME	ANX	AMOUNT	AMOUNT
To,	INPENDITURE BELATED TO NSS ACTIVITIES Contingencies	ě.		1.85,112 00	Ву,	NSS Grant NSS Grant Camp Registration Fees - NSS		53,750 00 52,730 00 1,000 00	1,07,500.0
					ну,	GILDE INCOME Bank Interest			75.0
					Io,	DEFICIT Carried Over To Balance Sheet			77,537.0
	TOTAL RS			1,85,112 00		TOTAL RS			1,85,112.0
				711.1 X 74.5 C	MA S	EIS'I MARCH 2024			
		- 1	SALANIE	ALLERI ACT	1012	1CT NEAD CIT 2004			
		ANX.	AMOUNT	AMOUNT	71 <b>N</b> 3	PROPERTIES AND ASSETS	ANX	AMOUNT	AMOUN
	SOCIETY/LIMIT BALANCE JNC College CURRENT LIABILITIES & PROVISIONS	and the same of			JN 3	PHILITIES AND ASSUTS CHIFFENT ASSETS Cher Debt Belleren University NSS Fees	ANX	AMOUNT	
	SOCIETY/ENIT WAT ANCE JNC College	and the same of		AMOUNT		PRIDEFICIES AND ASSETS CHIEFENT ASSETS Cher Debt Balaria University NSS Fees  CASH & BANK BALANCES Cash in Hand	ANX	AMOUNT 510 00	AMOUN' 3,300.0
	SOCIETY/LIMIT BALANCE JNC College CURRENT LIABILITIES & PROVISIONS Sundare Creditins	and the same of		AMOUNT 25,000,00		CHIFFERT ASSETS  Cher Debu Balary University NSS Fres  CASH & BANK BALANCES  Cash in Hand	ANX		3,300.
	SOCIETY/LIMIT BALANCE JNC College CURRENT LIABILITIES & PROVISIONS Sundare Creditins	and the same of		AMOUNT 25,000,00		PRIDEFICIES AND ASSETS CHIEFENT ASSETS Cher Debt Balaria University NSS Fees  CASH & BANK BALANCES Cash in Hand	ANX	510 00	

AS PER OUR REPORT OF EVEN DATE FOR PRIYANKA SHARMA & ASSOCIATION OF THE CHARTFRED ACCOUNT AND

NAGPUR

FR NO 013527C

PARTNER CA MADAN AHUJA PARTNER MRN: 196174 FRN 013527C

PLACE NAGPUR DATE: 30-06-2024 UDIN - 24196174BKALPV1014

#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR

#### MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

#### **NSS SECTION**

#### ANNEXURE - "A"

#### LIST OF CONTINGENCIES EXPENSES FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS		AMOUNT
Programine Development (Regular NSS	Activities)	
Contigencies Expenses (AE)		1200.00
Pokect Allowances Programme Officer		6000 00
Diary, Badges, Certificatese etc.		2500.00
Other Contingent Expenses (PD)		3804.00
Pre-Camp Preparation (PD)		17048 00
Purchase of Utencils, Equipments (PD)		3600.00
Travelling Expenses (PD)		3650.00
NSS Registration Fees (PD)		1000.00
NSS Audit Fees (PD)		2000 00
		40802.00
Lodging and Boarding Expenses (CP) Miscellaneous Expenses (CP) Transport Expenses (CP)		40000.00 3260.00 2400.00 45660.00
NSS Special Camping Programme		
Lodging & Boarding Expenses (SCP)		80000 00
Miscellaneous Expenses (SCP)		14450.00
Transport Expenses (SCP)	(7)	4200.00
		98650.00
		78030,00
	TOTAL	185112.00





Priyanka Sharma And Associates ist floor, Bhiwapurkar Chambers, Opposite Yashwant Stadium, Dhantoli, Nagpur -12, MH

info@psaca.co.in | www.psaca.co.in +91 712 3590704 | +91-9764055777

#### CERTIFICATE FOR EXPENDITURE INCURRED ON BUILDING CONSTRUCTION

#### To Whomsoever It May Concern

This is to certify that we have verified the books of accounts and relevant records of **VSPM Academy of Higher Education** having its office at 5, YMCA Complex, Maharaj Bag Road Nagpur – 44001 in connection with the expenditure incurred on the construction of the building at Jawaharlal Nehru Arts, Commerce & Science College Wadi Nagpur – 440023. Based on the verification of the records and information provided to us, we certify that the total expenditure incurred on the construction of the said building as from the period FY 2018-19 to FY 2023-24 is as follows:

Sr. No.	Financial Year (FY)	Amount of Expenditure Incurred [INR in Lakhs]	Incurred by	Verified from			
1	FY 2018-19	29.22					
2	FY 2019-20	NIL		Records maintained by VSPM Academy of			
3	FY 2020-21	NIL	VSPM Academy of				
4	FY 2021-22	NIL	Higher Education				
5	FY 2022-23	NIL		Higher Education			
6	FY 2023-24	61.82	1				
	TOTAL	91.04					

This certificate is issued based on the records, books of accounts, and vouchers produced before us, and the same has been verified by us from the booked already audited by the chartered accountant. We hereby certify that the total expenditure incurred on the construction of the above-mentioned building is **INR 91.04 Lakhs**, the period FY 2018-19 to FY 2023-24.

This certificate is being issued at the request of Jawaharlal Nehru Arts, Commerce & Science College Wadi Nagpur – 440023 for the purpose of Specify the Purpose of submission to NAAC (The National Assessment and Accreditation Council)

For Priyanka Sharma & Associates

**Chartered Accountants** 

CA Madan Ahuja

Partner

MRN: 196174 FRN: 013527C DATE: 30.09.2024

PLACE: NAGPUR



#### VSPM Academy of Higher Education Nagpur's

#### Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

**Audit Report 2022-23** 



Priyanka Sharma And Associates 1st floor, Bhiwapurkar Chambers, Opposite Yashwant Stadium, Dhantoli, Nagpur -12, MH

info@psaca.co.in | www.psaca.co.in +91 712 3590704 | +91-9764055777

#### **AUDITORS REPORT**

We have audited the attached Balance Sheet of Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur as at 31st March 2023 together with the Income & Expenditure Account as on that date annexed thereto and;

#### We report that:

- (a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of account, as required by law, have been kept.
- (c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.
- (d) Balances are taken as Certified by Management.
- (e) In our opinion and according to the best of our information and explanation given to us, the account read with the notes thereon, give a true & fair view:
  - (i) In the case of the Balance Sheet of the state of affairs of Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur as on 31st March 2023.
  - (ii) In case of Income & Expenditure Account of the SURPLUS for the year ended on 31st March 2023.

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

NAGPUR FR. NO. 013527C

Mordom Amyo

MRN: 196174

**PARTNER** 

FRN: 013527C

PLACE: NAGPUR

DATE: 26-08-2023

## JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR TRUST REGISTRATION NO. F - 1349 (N)

#### RECEIPTS AND PAYMENTS ACCOUNT

#### FOR THE YEAR ENDED ON 31ST MARCH 2023

	RECEIPTS	AMOUNT	AMOUNT		PAYMENTS	AMOUNT	AMOUNT
Го	EDUCATIONAL INCOME	4		By	SALARIES & ALLOWANCES		73,097,725.00
	Grant in Aid		73,097,725.00		. A Signatural and the Committee of the		
				By	CONTINGENCIES		1,846,732.95
Го	OTHER INCOME						
	Admission Fees	37,030.00		By	FIXED ASSETS PURCHASED		
	Tution Fees	1,518,790.00		-5	Movable Assets		430,996.00
	Other Fees & Fines	1,474,769.00					81
	Fees and Fines	804,425.00		By	INVESTMENTS & DEPOSITS		
	NSS Grant	24,400.00			Fixed Deposits		1,162,797.00
	Bank Interest	156,798.00			*		
	FDR Interest	33,797.00		Ву	CURRENT ASSETS		
	Misc. Income	152,272.00			Outstanding Fees	1,515,590.00	
	Other Receipts - NSS	2,500.00	4,204,781.00		Salary Advance	16,668,421.00	
	-				Other Debit Balances	192,727.00	18,376,738.0
o	CURRENT ASSETS						
	Outstanding Fees	792,651.00		By	<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		
	Salary Advance	16,668,421.00		33 <b>5</b> 10	Sundary Creditors	17,300.00	
	Other Debit Balances	42,727.00	17,503,799.00		Provisions	43,569.00	
	- COSTOCIO COSTO A DI AL 2000 O CASTO CONTRA PER A CONTRA DIVI				Staff Liabilities	1,074,264.00	
Го	<b>CURRENT LIABILITIES &amp; PROVISIONS</b>				Student Liabilities	2,139,320.00	
	Sundary Creditors	12,500.00			Other Liabilities	72,825.00	3,347,278.00
	Provisions	44,987.00			Design (1994) 1994 (1994) 1994 (1994) 1994 (1994) 1994 (1994) 1994 (1994) 1994 (1994) 1994 (1994) 1994 (1994)		
	Staff Liabilities	1,427,145.00		By	DEPOSIT WITH RESPECTIVE AUTHORI	TIES	
	Student Liabilities	2,844,571.40			Statutory Liabilities		17,430,597.00
	Other Liabilities	40,280.00	4,369,483.40		,		100011#170017#170011.1100
	-			By	SOCIETY/UNIT BALANCE Dr		
O	SOCIETY/UNIT BALANCE Dr			-3	V.S.P.M. Society		3,327,948.61
	V.S.P.M. Society		3,332,222,61		,		-//-
	W.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	By	CLOSING BALANCES		
Го	COLLECTION/DEDUCTION OF STATUT	ORY LIABILITIES		-,	Cash In Hand	15,161.93	
	Statutory Liabilities		17,430,597.00		Bank Balance	9,914,914.22	9,930,076.1
			25 85		-		
Го	OPENING BALANCES						
	Cash In Hand	21,247.93					
	Bank Balance	8,991,032.77	9,012,280.70				
10000	TOTAL RS:		128,950,888.71		TOTAL RS:		128,950,888.71

#### CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us.

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

NAGPUR FR. NO. 013527C

CA MADAN AHUJA PARTNER MRN: 196174

worden Alm

FRN: 013527C

PLACE: NAGPUR

DATE: 26-08-2023

### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

### TRUST REGISTRATION NO. F - 1349 (N) INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023.

	EXPENDITURE	ANX.	AMOUNT	AMOUNT		INCOME	ANX.	AMOUNT	AMOUNT
Го,	EDUCATIONAL EXPENDITURE				By,	EDUCATIONAL INCOME			
	Salaries & Allowances	A	73,097,725.00			Grant in Aid			73,097,725.00
	Contingencies	В	1,846,732.95	74,944,457.95					
					By,	OTHER INCOME			
Γo,	DEPRECIATION	AA		878,239.00		Admission Fees		37,030.00	
						Tution Fees		1,518,790.00	
Го,	SURPLUS					Other Fees & Fines		1,474,769.00	
	Carried Over To Balance Sheet			1,479,809.05		Fees and Fines		804,425.00	
						NSS Grant		24,400.00	
						Bank Interest		156,798.00	4.4
						FDR Interest		33,797.00	
						Misc. Income		152,272.00	
						Other Receipts - NSS		2,500.00	4,204,781.00
							_		
	TOTAL RS:			77,302,506.00		TOTAL RS:			77,302,506.00

#### **BALANCE SHEET AS ON 31ST MARCH 2023**

FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
FUNDS				MOVABLE/IMMOVABLE PROPERTIES	AA		17,257,182.61
Depreciation Fund	AA	11,632,267.96					
Other Funds	C	907,765.00	12,540,032.96	DEPOSIT AND INVESTMENTS			
	_			Gas Cylinder		10,556.00	
SOCIETY/UNIT BALANCE				Telephone Deposite		1,300.00	
V.S.P.M. Society			12,841,440.37	Fixed Deposits	_	1,162,797.00	1,174,653.00
CURRENT LIABILITIES & PROVISIONS	D			CURRENT ASSETS	F		
Sundary Creditors		12,500.00		Outstanding Fees		4,354,863.00	
Provisions		44,987.00		Salary Advance		84,465.00	
Staff Liabilities		747,735.00		Other Debit Balances		218,800.00	4,658,128.00
Student Liabilities		3,743,962.73			-		
Other Liabilities		42,350.00	4,591,534.73	CASH & BANK BALANCES			
				Cash in Hand		15,161.93	
INCOME AND EXPENDITURE ACCOUNT				Bank Balances		9,914,914.22	9,930,076.15
Balance as per Last B/S - (Deficit)		1,567,222.65			0.		
Add/(Less): Deficit/(Surplus) during the year		1,479,809.05	3,047,031.70				
TOTAL RS:			33,020,039.76	TOTAL RS:			33,020,039.76

AS PER OUR REPORT OF EVEN DATE
FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

NAGPUR FR. NO. 013527C

CA MADAN AHUJA PARTNER MRN: 196174

FRN: 013527C

PLACE: NAGPUR DATE: 26-08-2023

### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

#### ANNEXURE - "A"

### LIST OF SALARIES & ALLOWANCES FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	AMOUNT
Basic Pay	36,659,680.00
C.L.A.	85,200.00
DA	13,750,713.00
DA Arrears	3,459,675.00
HRA	6,640,172.00
TA	794,050.00
Grade Pay	133,600.00
Contributory Salary	862,368.00
Salary Arrears	10,351,642.00
Medical Rembursment	360,625.00
TOTAL	73,097,725.00



#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR

### ANNEXURE "AA" LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2023

PARTICULARS	OP. Bal. As on 01/04/2022	Net Addition 2022-23	Add/Less By Tranfer	Total Cost 31/03/2023	Dep. Rate	Total Accu. Dep.Up.to 01.04.2022	Dep. During the year 2022-23	Dep.Fund 31/03/2023	NET BLOCK 31/03/2023	NET BLOCK 31/03/2022
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[8]	[4-8=9]	[1-5=10]
IMMOVABLE PROPERTIES								1.		
<b>Building Construction</b>	4,716,647.00		8.7	4,716,647.00	10%	2,518,435.00	219,822.00	2,738,257.00	1,978,390.00	2,198,212.0
Total Rs(A)	4,716,647.00	-		4,716,647.00	0.10	2,518,435.00	219,822.00	2,738,257.00	1,978,390.00	2,198,212.0
MOVABLE PROPERTIES	и п						- 55			
Furniture & Fixture	4,384,655.00	54,000.00		4,438,655.00	10%	2,407,915.78	203,074.00	2,610,989.78	1,827,665.22	1,976,739.2
Library Books	1,767,817.50	152,917.00	-	1,920,734.50	40%	1,566,916.61	141,527.00	1,708,443.61	212,290.89	200,900.8
Computer & Periferals	1,560,829.00	8: 41	2 1	1,560,829.00	40%	1,456,831.64	41,599.00	1,498,430.64	62,398.36	103,997.3
Games & Sports Material	609,139.00			609,139.00	15%	349,321.24	38,973.00	388,294.24	220,844.76	259,817.7
Dead Stock	33,954.00		-	33,954.00	10%	29,125.87	483.00	29,608.87	4,345.13	4,828.1
Laboratory Equipment	1,002,308.80	48,115.00	1	1,050,423.80	15%	782,575.46	42,901.00	825,476.46	224,947.34	219,733.3
Electrical Equipment	1,094,714.00	-		1,094,714.00	15%	669,632.00	63,762.00	733,394.00	361,320.00	425,082.0
Home Eco Dept. Equipment	33,178.00	1	-	33,178.00	15%	29,066.00	617.00	29,683.00	3,495.00	4,112.0
Office Equipments	1,029,961.01	40,000.00		1,069,961.01	15%	644,324.37	61,122.00	705,446.37	364,514.64	385,636.6
Sports Equipment	322,148.00	135,964.00		458,112.00	15%	151,693.00	45,963.00	197,656.00	260,456.00	170,455.0
Teaching Aid	245,670.00	**	-	245,670.00	15%	124,702.63	18,145.00	142,847.60	102,822.40	120,967.3
Audio & Visual Aid	25,165.00	12	- 2	25,165.00	15%	23,489.39	251.00	23,740.39	1,424.61	1,675.6
Total Rs(B)	12,109,539.31	430,996.00	-	12,540,535.31		8,235,593.99	658,417.00	8,894,010.96	3,646,524.35	3,873,945.3
TOTAL RS. (A+B)	16,826,186.31	430,996.00		17,257,182.61		10,754,028.99	878,239.00	11,632,267.96	5,624,914.35	6,072,157.3



### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

#### ANNEXURE - "B"

#### LIST OF CONTINGENCIES

#### FOR THE YEAR ENDED ON 31ST MARCH 2023

AMOUNT

PARTICULARS

IA	KIICULAKS	Λ	MOUNI
Administrative Charges	Ø		44 200 0
Audit Fees - Statutory			41,300.0
Bank Charges			6,547.9
House Keeping Charges			32,000.0
Miscllinious Expenses			27,057.0
Printing Expenses			16,760.0
Refreshment			19,852.0
Security Charges			150,000.0
Stationery Expenses			266.0
Travelling Expenses			5,375.0
New Subject & Course Fees			66,450.0
Cash Prizes	*		10,000.0
Trophy & Momentos Exp			4,300.0
Xeroxing Expenses			560.0
Continuation of Affiliation			10,000.0
Advertisement			13,474.0
Honouarium Expenses			1,500.0
Laboratory Chemicals	9		37,984.0
Miscellanious Expenses			5,785.0
Office Refreshment			7,878.0
Travelling Expenses			400.0
Uniform Exp			140,005.0
Education Expenses			282,426.0
Software Expenses			113,162.0
Telephone/Internet Expenses			52,034.0
Builiding Insurance			20,964.0
Nagar Parishad Tax			20,726.0
Balance Written Off			2,888.0
Electricity Charges			27,930.0
Sports Expenditure			4,350.0
Travlling Exp for Programme			3,800.0
Honorarium & Remuneration			515,303.0
NSS Expenses			
Contiangencies Expenses (AE)			2,000.0
Pokect Allowances Programme Off	icer		6,000.0
NSS Audit Fees			1,500.00
Dairy, Badges, Certif. Etc			2,500.0
Other Contingent Expenses (PD)			5,470.00
Pre-Camp Preparation (PD)			15,900.0
Purchase of Utencil, Equip. (PD)			2,510.0
	TOTAL		1,676,956.95
Repairs & Maintanance	*		
Repairs & Maintanence - Other/Eq	uipments		169,776.0
	TOTAL		169,776.0
	TOTAL		1,846,732.95



#### **ANNEXURE- C: OTHER FUNDS**

PARTICULARS	AMOUNT
Poor Patient Fund	40,695.00
Development Fund	867,070.00
TOTAL	907,765.00

#### ANNEXURE- D: SOCIETY/UNIT BALANCE

PARTICULARS	AMOUNT
V.S.P.M. Societyies	12,841,440.37
TOTAL	12,841,440.37



#### **ANNEXURE- D: CURRENT LIABILITIES & PROVISIONS**

The state of the s	PARTICULARS	AMOUNT
SUNDARY CREDITORS		
Creditors for Services		12,500.00
creations for octavities		
	TOTAL	12,500.00
PROVISIONS		
Audit Fees Payable		41,300.00
Electricity Payable		2,180.00
Telephone and Internet Expenses		1,507.00
	TOTAL	44,987.00
STAFF LIABILITIES		
Salary Payable		689,041.00
Flag Day fund		21,594.0
Recoverable from Staff		36,350.00
Revenue Stamp		750.00
	TOTAL	747,735.00
STUDENT LIABILITIES		
Lab. Deposit		5,690.00
Library Deposits		31,650.00
Scholarship Payable		464,980.00
Scholarship A/c		2,781,300.73
University Fees		317,100.00
University Fees Payables		143,242.00
	TOTAL	3,743,962.73
OTHER LIABILITIES		
J N College, Wadi (UGC)		317.00
<u>Individuals</u>		01718
Program Officer NSS		42,033.00
	TOTAL	42,350.00



#### **ANNEXURE- E: CURRENT ASSETS**

	AMOUNT
PARTICULARS	AMOUNI
OUTSTANDING FEES	
Outstanding Fees old	140,847.0
Outstanding Fees 2016-17	58,489.00
Outstanding Fees 2017-18	443,407.00
Outstanding Fees 2018-19	292,402.00
Outstanding Fees 2019-20	292,843.00
Outstanding Fees 2020-21	881,409.00
Outstanding Fees 2021-22	1,010,848.00
Outstanding Fees 2022-23	1,234,618.00
TOTAL	4,354,863.00
SALARY ADVANCES	
	84,465.0
Salary Advances  TOTAL	84,465.00 84,465.00
Salary Advances TOTAL	
Salary Advances  TOTAL  OTHER DEBIT BALANCES	84,465.00
Salary Advances  TOTAL  OTHER DEBIT BALANCES  YCMOU ACCOUNT	84,465.00
TOTAL  OTHER DEBIT BALANCES YCMOU ACCOUNT Individuals	<b>84,465.0</b> 0 5,500.00
TOTAL  OTHER DEBIT BALANCES  YCMOU ACCOUNT  Individuals  Dr. Gajanan D. Zade	5,500.00 150,000.00
Salary Advances  TOTAL  OTHER DEBIT BALANCES  YCMOU ACCOUNT  Individuals  Dr. Gajanan D. Zade  Dr. Sarang S. Khadse	5,500.00 150,000.00 50,000.00
Salary Advances	<b>84,465.0</b> 0 5,500.00



#### ANNEXURE- F: CASH & BANK BALANCES

PARTICULARS	AMOUNT
CACHINIHAND	
CASH IN HAND	15 1/1 00
Cash	15,161.93
TOTAL	15,161.93
BANK BALANCES	
Bank A/c. 1100000493	1,878.00
Bank A/c. 20/1	6,756.10
BANK A/C. 60315512121 (BOM)	1,552,862.72
Bank A/c. 8540/ 201-25385	10,913.45
Bank Of Maharastra	1,916,232.40
TraknPay Gateways	14,694.80
Bank A/c 1107	4,561.75
Bank A/c. 201-73328	28,812.80
Bank A/c. 307/3908	166,783.00
Bank A/c 60315367364	2,892,340.77
Bank A/c 918010067788696 (Axis)	441,777.28
Syndicate Bank (Canera) 30374	2,578.72
Bank A/c. 60315152268	2,613,552.80
Syndicate Bank A/c 9702	261,169.63
TOTAL	9,914,914.22



#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR(GRANTED) MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR TRUST REGISTRATION NO. F-1349(N)

#### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

	RECEIPTS	AMOUNT	AMOUNT		PAYMENTS	AMOUNT	AMOUNT
То	FEES & FINES			Bv	SALARIES & ALLOWANCES		7,30,97,725.00
	Grant in Aid	7,30,97,725.00					
	Admission Fees	12,030,00		By	CONTINGENCIES		9,02,397.95
	Tution Fees	6,36,800.00					
	Other Fees & Fines	7,28,525.00		By	FIXED ASSETS PURCHASED		
	Tution Fees	1,32,995.00	7,46,08,075.00	5	Movable Assets		4,30,996.00
То	OTHER INCOME			Ву	INVESTMENTS & DEPOSITS		
	Bank Interest	65,654.00			Other Deposits & Investments		1,34,011.00
	FDR Interest	5,011.00	70,665.00				
	* 074 0 774 0 774 0 774			By	CURRENT ASSETS		
To	CURRENT ASSETS				Outstanding Fees	6,33,600.00	
	Outstanding Fees	5,93,144.00			Salary Advance	1,66,68,421.00	
	Salary Advance	1,66,68,421.00			Other Debit Balances	1,80,150.00	1,74,82,171.00
	Other Debit Balances	5,150.00	1,72,66,715.00				
				By	CURRENT LIABILITIES & PROVIS	SIONS	
To	CURRENT LIABILITIES & PROVI	ISIONS			Sundary Creditors	4,800.00	
	Provisions	39,087.00			Other Credit Balance	1,30,275.00	
	Staff Liabilities	14,14,145.00			Provisions	40,029.00	
	Other Credit Balance	1,30,275.00			Staff Liabilities	10,74,264.00	
	Student Liabilities	18,51,855.00	34,35,362.00		Student Liabilities	20,27,215.00	32,76,583.00
То	COLLECTION/DEDUCTION OF S	STATUTORY LIABILITIES		By	DEPOSIT WITH RESPECTIVE AU	THORITIES	
	Statutory Liabilities		1,74,30,597.00		Statutory Liabilities		1,74,30,597.00
To,	SOCIETY/UNIT BALANCE			Ву	SOCIETY/UNIT BALANCE		
	No Grant A/c		9,23,385.00	100	No Grant A/c		23,79,563.61
То	OPENING BALANCES	19		By	CLOSING BALANCES		
	Cash in Hand	7,068.93			Cash in Hand	234.93	
	Bank Balance	48,95,749.03	49,02,817.96		Bank Balance	35,03,337.47	35,03,572.40
_	TOTAL RS:		11,86,37,616.96	70 ali	TOTAL RS:		11,86,37,616.96

#### CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us.

FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS

artered Ac

CA MADAN AHUJA PARTNER MRN: 196174

FRN: 013527C

PLACE: NAGPUR DATE: 26-08-2023 UDIN:-

#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR(GRANTED) MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR TRUST REGISTRATION NO. F - 1349 (N) INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023.

EXPENDITURE	ANX.	AMOUNT	AMOUNT	INCOME	ANX.	AMOUNT	AMOUNT
, EDUCATIONAL EXPENDITURE				By, EDUCATIONAL INCOME			
Salaries & Allowances	Λ	7,30,97,725.00		Grant in Aid		7,30,97,725.00	
Contingencies	В	9.02,397.95	7,40,00,122.95	Admission Fees		12,030.00	
				Tution Fees		6,36,800.00	
				Other Fees & Fines		7,28,525.00	
				Misc Income		1,32,995.00	7,46,08,075.00
, DEPRECIATION	AA		7,67,985.00	MISC TROOMS	-	1,02,000	7/20/00/07/500
, 525				By, OTHER INCOME			4
				Bank Interest		65,654.00	
				FDR Interest		5,011.00	70,665.00
30				1 DK Interest	-	3,011.00	70,000,00
			- 1	By, DEFICIT			
				Carried Over To Balance Sheet			89,367.95
				Carried Over 10 balance Succe			65,507.5.
							500
TOTAL RS:			7,47,68,107.95	TOTAL RS:			7,47,68,107.95
WANTE CAR IN THE PARTY OF THE P							
FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
FUNDS AND LIABILITIES FUNDS	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS  MOVABLE/IMMOVABLE PROPERTIES	ANX.	AMOUNT	AMOUNT 1,56,64,614.61
	ANX.	AMOUNT 1,10,02,930.96	AMOUNT			AMOUNT	
FUNDS			AMOUNT 1,10,69,495.96			AMOUNT	
FUNDS Depreciation Fund	AA	1,10,02,930.96		MOVABLE/IMMOVABLE PROPERTIES	AA	AMOUNT	1,56,64,614.61
FUNDS Depreciation Fund	AA	1,10,02,930.96		MOVABLE/IMMOVABLE PROPERTIES DEPOSIT AND INVESTMENTS	AA	AMOUNT	1,56,64,614.61
FUNDS Depreciation Fund Other Funds	AA	1,10,02,930.96		MOVABLE/IMMOVABLE PROPERTIES DEPOSIT AND INVESTMENTS	AA	AMOUNT	
FUNDS Depreciation Fund Other Funds SOCIETY/UNIT BALANCE	AA	1,10,02,930.96	1,10,69,495.96	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments	AA E	AMOUNT 7,94,799,00	1,56,64,614.61
FUNDS Depreciation Fund Other Funds SOCIETY/UNIT BALANCE	AA	1,10,02,930.96	1,10,69,495.96	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments  CURRENT ASSETS	AA E		1,56,64,614.61
FUNDS Depreciation Fund Other Funds SOCIETY/UNIT BALANCE V.S.P.M. Society	AA C	1,10,02,930.96	1,10,69,495.96	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments  CURRENT ASSETS Outstanding Fees	AA E	7,94,799.00 84,465.00	1,56,64,614.61 1,45,867.00
FUNDS Depreciation Fund Other Funds SOCIETY/UNIT BALANCE V.S.P.M. Society CURRENT LIABILITIES & PROVISIONS	AA C	1,10,02,930.96 66,565.00	1,10,69,495.96	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments  CURRENT ASSETS Outstanding Fees Salary Advance	AA E	7,94,799.00	1,56,64,614.61 1,45,867.00
FUNDS Depreciation Fund Other Funds SOCIETY/UNIT BALANCE V.S.P.M. Society CURRENT HABILITIES & PROVISIONS Provisions	AA C	1,10,02,990.96 66,565.00 39,087.00	1,10,69,495.96	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments  CURRENT ASSETS Outstanding Fees Salary Advance Other Debit Balances	AA E	7,94,799.00 84,465.00	1,56,64,614.61 1,45,867.00
FUNDS Depreciation Fund Other Funds  SOCIETY/UNIT BALANCE V.S.P.M. Society  CURRENT LIABILITIES & PROVISIONS Provisions Staff Liabilities	AA C	1,10,02,930.96 66,565.00 39,087.00 7,34,735.00	1,10,69,495.96	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments  CURRENT ASSETS Outstanding Fees Salary Advance	AA E	7,94,799.00 84,465.00	1,56,64,614.61
FUNDS Depreciation Fund Other Funds SOCIETY/UNIT BALANCE V.S.P.M. Society  CURRENT LIABILITIES & PROVISIONS Provisions Staff Liabilities Student Liabilities	AA C	1,10,02,930.96 66,565.00 39,087.00 7,34,735.00 7,95,562.00	1,10,69,495.96 1,28,37,166.37	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments  CURRENT ASSETS Outstanding Fees Salary Advance Other Debit Balances  SECURED/UNSECURED LOANS No Grant A/c	AA E F	7,94,799.00 84,465.00	1,56,64,614.61 1,45,867.00 11,09,764.00
FUNDS Depreciation Fund Other Funds SOCIETY/UNIT BALANCE V.S.P.M. Society  CURRENT LIABILITIES & PROVISIONS Provisions Staff Liabilities Student Liabilities	AA C	1,10,02,930.96 66,565.00 39,087.00 7,34,735.00 7,95,562.00	1,10,69,495.96 1,28,37,166.37	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments  CURRENT ASSETS Outstanding Fees Salary Advance Other Debit Balances  SECURED/UNSECURED LOANS No Grant A/c  CASH & BANK BALANCES	AA E	7,94,799.00 84,465.00 2,30,500.00	1,56,64,614.61 1,45,867.00 11,09,764.00
FUNDS Depreciation Fund Other Funds SOCIETY/UNIT BALANCE V.S.P.M. Society  CURRENT LIABILITIES & PROVISIONS Provisions Staff Liabilities Student Liabilities	AA C	1,10,02,930.96 66,565.00 39,087.00 7,34,735.00 7,95,562.00	1,10,69,495.96 1,28,37,166.37	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments  CURRENT ASSETS Outstanding Fees Salary Advance Other Debit Balances  SECURED/UNSECURED LOANS No Grant A/c	AA E F	7,94,799.00 84,465.00	1,56,64,614.61 1,45,867.00 11,09,764.00
FUNDS Depreciation Fund Other Funds SOCIETY/UNIT BALANCE V.S.P.M. Society  CURRENT LIABILITIES & PROVISIONS Provisions Staff Liabilities Student Liabilities	AA C	1,10,02,930.96 66,565.00 39,087.00 7,34,735.00 7,95,562.00	1,10,69,495.96 1,28,37,166.37	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments  CURRENT ASSETS Outstanding Fees Salary Advance Other Debit Balances  SECURED/UNSECURED LOANS No Grant A/c  CASH & BANK BALANCES Cash in Hand Bank Balances	AA E F	7,94,799.00 84,465.00 2,30,500.00	1,56,64,614.61 1,45,867.00 11,09,764.00 12,40,493.07
FUNDS Depreciation Fund Other Funds SOCIETY/UNIT BALANCE V.S.P.M. Society  CURRENT LIABILITIES & PROVISIONS Provisions Staff Liabilities Student Liabilities	AA C	1,10,02,930.96 66,565.00 39,087.00 7,34,735.00 7,95,562.00	1,10,69,495.96 1,28,37,166.37	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments  CURRENT ASSETS Outstanding Fees Salary Advance Other Debit Balances  SECURED/UNSECURED LOANS No Grant A/c  CASH & BANK BALANCES Cash in Hand Bank Balances  INCOME AND EXPENDITURE ACCOUNT	AA E F	7,94,799.00 84,465.00 2,30,500.00 234.93 35,03,337,47	1,56,64,614.61 1,45,867.00 11,09,764.00 12,40,493.07
FUNDS Depreciation Fund Other Funds SOCIETY/UNIT BALANCE V.S.P.M. Society  CURRENT LIABILITIES & PROVISIONS Provisions Staff Liabilities Student Liabilities	AA C	1,10,02,930.96 66,565.00 39,087.00 7,34,735.00 7,95,562.00	1,10,69,495.96 1,28,37,166.37	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments  CURRENT ASSETS Outstanding Fees Salary Advance Other Debit Balances  SECURED/UNSECURED LOANS NO Grant A/c  CASH & BANK BALANCES Cash in Hand Bank Balances  INCOME AND EXPENDITURE ACCOUNT Balance as per Last B/s Deficit	AA E F	7,94,799,00 84,465.00 2,30,500.00 234,93 35,03,337,47	1,56,64,614.61 1,45,867.00 11,09,764.00 12,40,493.07 35,03,572.40
FUNDS Depreciation Fund Other Funds SOCIETY/UNIT BALANCE V.S.P.M. Society  CURRENT LIABILITIES & PROVISIONS Provisions Staff Liabilities Student Liabilities	AA C	1,10,02,930.96 66,565.00 39,087.00 7,34,735.00 7,95,562.00	1,10,69,495.96 1,28,37,166.37	MOVABLE/IMMOVABLE PROPERTIES  DEPOSIT AND INVESTMENTS Other Deposits & Investments  CURRENT ASSETS Outstanding Fees Salary Advance Other Debit Balances  SECURED/UNSECURED LOANS No Grant A/c  CASH & BANK BALANCES Cash in Hand Bank Balances  INCOME AND EXPENDITURE ACCOUNT	AA E F	7,94,799.00 84,465.00 2,30,500.00 234.93 35,03,337,47	1,56,64,614.61 1,45,867.00 11,09,764.00 12,40,493.07

AS PER OUR REPORT OF EVEN DATE FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS Sharma & Assoc

artered Acc

CA MADAN AHUJA PARTNER

MRN: 196174 FRN: 013527C

PLACE: NAGPUR DATE: 26-08-2023 UDIN:-

#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR

#### Other Fees and Fines

PARTICULARS	RECEIPTS	PAYMENTS	NET INCOME
Admission Fee	12,030.00		12,030.00
Alumni Fees (College)	23,000.00		23,000.00
Campus Recruitment Training fees		1,80,600.00	(1,80,600.00)
College E-Service Fee	1,20,300.00		1,20,300.00
College Exam Fees	1,60,400.00		1,60,400.00
College Student Aid Fund	48,120.00		48,120.00
College Uniform Fees	1,37,700.00	1,00,000.00	37,700.00
Computer Fees	1	3,35,500.00	(3,35,500.00)
Cycle Stand Charges	16,040.00		16,040.00
Extra Curricular Activity	64,160.00		64,160.00
1-Card Fees	20,050.00		20,050,00
Library Fees	1,60,400.00		1,60,400.00
Magazine Fees	80,200.00	THE RESERVE OF THE PARTY OF THE	80,200.00
NSS Fees	8,030.00	8,640.00	(610.00)
Practical Fee Geog. (Students)	49,800.00		49,800.00
Practical Fee Science(Students)	2.12,250.00	1,00,000.00	1.12.250.00
Prospectus Fees	78,120.00		78,120,00
Sports Fees	1,92,480.00	1,00,000.00	92,480,00
Student Medical Test Fees(Physical Efficiency Test)	32,080.00		32,080.00
STUDENTS INSURANCE	32,980.00		32,980.00
Tution Fees (Students)	5,96,344.00	5,96,344.00	
Uni. Annual Fees	1,02,012.00	1,08,000.00	(5,988.00)
Uni. Ashwamegh Fees	38,868.00	20,736.00	18,132.00
Uni. Disater Management Fees	10,530.00	13,660.00	(3,130.00)
Uni. Enrollment Fees	30,202.00	26,480.00	3,722,00
Uni. Environmental Studies	80,180.00	4,980.00	75,200.00
Uni. E Services Fees	40,750.00	1,43,450.00	(1,02,700.00)
Uni. Games Fees	20,375.00	21,600.00	(1,225.00)
Uni. Imigration Fees		400.00	(400.00)
Uni. Medical Aid Fund	4,075.00	4,320.00	(245.00)
Uni. Medical Exam Form Fees	4,075.00	4,320.00	(245.00)
Uni. Medical Test Fees	1,00,415.00		1,00,415.00
Uni. Student Aid Fund	4,075.00	4,320.00	(245.00)
Uni. Student Welfare Fund	4,075.00	4,320.00	(245.00)
Uni. Theory Exam		7,712.00	(7,712.00)
Uni. Union Fees	4,075.00	4,320.00	(245.00)
Uni. University Practical	73,872.00	31,806.00	42,066.00
Total	25,62,063.00	18,21,508.00	7,40,555.00

UDIN ;-



#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR

#### Other Fees and Fines

PARTICULARS	RECEIPTS	PAYMENTS	NET INCOME
Admission Fee	12,030.00		12,030.00
Alumni Fees (College)	23,000.00		23,000.00
Campus Recruitment Training fees		1,80,600.00	(1,80,600.00)
College E-Service Fee	1,20,300.00		1,20,300.00
College Exam Fees	1,60,400.00		1,60,400.00
College Student Aid Fund	48,120.00		48,120.00
College Uniform Fees	1,37,700.00	1,00,000.00	37,700.00
Computer Fees		3,35,500,00	(3,35,500.00)
Cycle Stand Charges	16,040.00		16,040.00
Extra Curricular Activity	64,160.00		64,160.00
I-Card Fees	20,050.00		20,050.00
Library Fees	1,60,400.00		1,60,400.00
Magazine Fees	80,200.00		80,200.00
NSS Fees	8,030.00	8,640.00	(610.00)
Practical Fee Geog. (Students)	49,800.00		49,800.00
Practical Fee Science(Students)	2,12,250.00	1,00,000.00	1,12,250.00
Prospectus Fees	78,120.00		78,120.00
Sports Fees	1,92,480.00	1,00,000.00	92,480.00
Student Medical Test Fees(Physical Efficiency Test)	32,080.00		32,080.00
STUDENTS INSURANCE	32,980.00		32,980.00
Tution Fees (Students)	5,96,344.00	5,96,344.00	
Uni. Annual Fees	1,02,012.00	1,08,000.00	(5,988.00)
Uni. Ashwamegh Fees	38,868.00	20,736.00	18,132.00
Uni. Disater Management Fees	10,530.00	13,660.00	(3,130.00)
Uni. Enrollment Fees	30,202.00	26,480.00	3,722.00
Uni. Environmental Studies	80,180.00	4,980.00	75,200.00
Uni. E Services Fees	40,750.00	1,43,450.00	(1,02,700.00)
Uni. Games Fees	20,375.00	21,600.00	(1,225.00)
Uni. Imigration Fees		400.00	(400.00)
Uni. Medical Aid Fund	4,075.00	4,320.00	(245.00)
Uni. Medical Exam Form Fees	4,075.00	4,320.00	(245.00)
Uni. Medical Test Fees	1,00,415.00		1,00,415.00
Uni. Student Aid Fund	4,075.00	4,320.00	(245.00)
Uni. Student Welfare Fund	4,075.00	4,320.00	(245.00)
Uni. Theory Exam		7,712.00	(7,712.00)
Uni. Union Fees	4,075.00	4,320.00	(245.00)
Uni. University Practical	73,872.00	31,806.00	42,066.00
Total	25,62,063.00	18,21,508.00	7,40,555.00

UDIN ;-



## JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR Granted Section ANNEXURE "AA" LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2023

PARTICULARS	OP. Bal. As on 01/04/2022	Net Addition 2022-23	Add/Less By Tranfer	Total Cost 31/03/2023	Dep. Rate	Total Accu. Dep.Up.tp As on 01/04/2022	Dep. During the year 2022-23	Dep.Fund 31/03/2023
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[8]
IMMOVABLE PROPERTIES	-							
<b>Building Construction</b>	36,25,397.00		39	36,25,397.00	10%	21,89,312.00	1,43,609.00	23,32,921.00
Total Rs(A)	36,25,397.00		-	36,25,397.00		21,89,312.00	1,43,609.00	23,32,921.00
MOVABLE PROPERTIES								
Furniture & Fixture	40,26,962.00	54,000.00	87	40,80,962.00	10%	23,03,465.78	1,77,750.00	24,81,215.78
Library Books	17,67,817.50	1,52,917.00	120	19,20,734.50	40%	15,66,916.61	1,41,527.00	17,08,443.61
Computer & Periferals	15,60,829.00			15,60,829.00	40%	14,56,831.64	41,599.00	14,98,430.64
Games & Sports Material	6,09,139.00			6,09,139.00	15%	3,49,321.24	38,973.00	3,88,294.24
Dead Stock	33,954.30		-	33,954.30	10%	29,125.87	483,00	29,608.87
Laboratory Equipment	10,23,666.80	48,115.00	90	10,71,781.80	15%	7,85,778.46	42,901.00	8,28,679.40
Electrical Equipment	9,51,089.00			9,51,089.00	15%	5,84,123.00	55,045.00	6,39,168.00
Home Eco Dept. Equipment	33,178.00		7.50	33,178.00	15%	29,066.00	617.00	29,683.00
Office Equipments	10,08,603.01	40,000.00		10,48,603.01	15%	6,41,120.37	61,122.00	7,02,242.37
Sports Equipment	3,22,148.00	1,35,964.00	2	4,58,112.00	15%	1,51,693.00	45,963.00	1,97,656.00
Teaching Aid	2,45,670.00		120	2,45,670.00	15%	1,24,702.63	18,145.00	1,42,847.63
Audio & Visual Aid	25,165.00			25,165.00	15%	23,489.36	251.00	23,740.36
Total Rs(B)	1,16,08,221.61	4,30,996.00		1,20,39,217.61		80,45,633.96	6,24,376.00	86,70,009.96
TOTAL RS. (A+B)	1,52,33,618.61	4,30,996.00		1,56,64,614.61		1,02,34,945.96	7,67,985.00	1,10,02,930.96

UDIN :-



## JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

#### GRANTED

#### ANNEXURE - "A"

### LIST OF SALARIES & ALLOWANCES FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	AMOUNT
Basic Pay	3,66,59,680.00
C.L.A.	85,200.00
DA	1,37,50,713.00
DA Arrears	34,59,675.00
HRA	66,40,172.00
Salary Arrears	1,03,51,642.00
T.A.	7,94,050.00
Grade Pay	1,33,600.00
Contributory Salary	8,62,368.00
Medical Reimbursement	3,60,625.00
TOTAL	7,30,97,725.00



### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

#### **GRANTED**

#### ANNEXURE - "B"

### LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS		AMOUNT
School Expenses		
Advertisement		9,200.00
Bank Charges		2,299.95
Honouarium Expenses		1,500.00
Laboratory Chemicals		37,984.00
Miscellanious Expenses		5,785.00
Office Refreshment		7,878.00
Travelling Expenses	9	400.00
Uniform Exp		1,40,005.00
Sports Expenditure		4,350.00
Education Expenses		2,82,426.00
Software Expenses		1,13,162.00
Telephone/Internet Expenses		52,034.00
Builiding Insurance		20,964.00
Nagar Parishad Tax		20,726.00
Audit Fees - Statutory		35,400.00
Balance Written Off		2,888.00
Electricity Charges		27,930.00
		7,64,931.95
Repairs & Maintanance		
Repairs & Maintanence - Other/Equipments		1,37,466.00
		1,37,466.00
TOTAL		9,02,397.95

UDIN:-



#### FOR THE YEAR ENDED ON 31ST MARCH 2023

#### ANNEXURE- D: CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AMOUNT
PROVISIONS	
Audit Fees Payables	35,400.00
Electricity Charges Payable	2,180.00
TOTAL  TAFF LIABILITIES Alary Payable ag Day fund excess Salary Grant ecoverable from Staffs	1,507.00
TOTAL	39,087.00
STAFF LIABILITIES	
Salary Payable	2,80,661.00
Flag Day fund	21,594.00
Excess Salary Grant	3,95,380.00
Recoverable from Staffs	36,350.00
Revenue Stamp	750.00
TOTAL	7,34,735.00
STUDENT LIABILITIES	
Lab Deposits	5,690.00
Liabary Deposits	31,650.00
Scholar Payable	4,64,980.00
University Feess	1,50,000.00
University Fees Payables	1,43,242.00
TOTAL	7,95,562.00
OTHER LIABILITIES	
J N College,Wadi (UGC)	317.00
TOTAL	317.00
UDIN:-	1)



#### FOR THE YEAR ENDED ON 31ST MARCH 2023

#### ANNEXURE-E: DEPOSIT AND INVESTMENTS

PARTICULARS	AMOUNT
DEPOSITS & INVESTMENTS	
FDR -BOM A/c No. 60419251589	1,34,011.00
Gas Cylinder	10,556.00
Telephone Deposite	1,300.00
TOTAL	145867.00



#### FOR THE YEAR ENDED ON 31ST MARCH 2023

#### **ANNEXURE- F: CURRENT ASSETS**

PARTICULARS	AMOUNT
OUTSTANDING FEES	
Outstanding Fees old	9,200.00
Outstanding Fees 2017-18	66,400.00
Outstanding Fees 2018-19	93,473.00
Outstanding Fees 2019-20	56,031.00
Outstanding Fees 2020-21	64,625.00
Outstanding Fees 2021-22	1,19,470.00
Outstanding Fees 2022-23	3,85,600.00
	7,94,799.00
SALARY ADVANCES	
Salary Advances	84,465.00
	84,465.00
OTHER DEBIT BALANCES	
YCMOU ACCOUNT	5,500.00
N.S.S	25,000.00
<u>Individuals</u>	
Dr. Gajanan D Zade	1,50,000.00
Dr. Sarang S.Khades	50,000.00
	2,30,500.00
TOTAL	charma & 1109764.00

The FR. WD 13527C San Accountage Accountage

#### FOR THE YEAR ENDED ON 31ST MARCH 2023

#### ANNEXURE-G: CASH & BANK BALANCES

PARTICULARS	AMOUNT
CASH IN HAND	
Cash	234.93
	234.93
BANK BALANCES	
Bank A/c. 1100000493	1,878.00
Bank A/c. 20/1	6,756.10
BANK A/C. 60315512121(BOM)	15,52,862.72
Bank A/c. 8540/ 201-2538	10,913.45
Bank Of Maharashtra	19,16,232.40
TraknPay Gateways	14,694.80
	35,03,337.47
TOTAL	21 ma 35,03,572.40



#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR(NON GRANTED) MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR TRUST REGISTRATION NO.F-1349(N) RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

	RECEIPTS	AMOUNT	AMOUNT		PAYMENTS	AMOUNT	AMOUNT
To	FEES & FINES	771 244 00		Ву	SALARIES & ALLOWANCES		5,15,303.00
	Other Fees & Fines	7,71,244.00			EMPENIOR		2.02.400.00
	Tution Fees	8,81,990.00	24 55 650 00	By	EXPENSES		3,83,190.00
	Fees and Fines	8,04,425.00	24,57,659.00		DEPOCITE AND INVESTMENT		
m	OTHER INCOME			Ву	DEPOSITS AND INVESMENT		10.00 707.00
To	OTHER INCOME	00.747.00			FDR		10,28,786.00
	Bank Interest	82,746.00			CURRENT ACCES		
	FDR Interest	28,786.00		By	CURRENT ASSETS		
	Rent	7,035.00	· 12.00		Outstanding Fees	8,81,990.00	
	Misc. Income	12,242.00	1,30,809.00		Other Debit Balance	37,577.00	9,19,567.00
To	CURRENT ASSETS				CURRENT LIABILITIES AND PROVIS	IONS	
	Outstanding Fees	1,99,507.00		By	Provisions	3,540.00	
	Other Debit Balance	37,577.00	2,37,084.00		Sundary Creditors	12,500.00	
					Student Liabilities	1,12,105.00	1,28,145.00
To	CURRENT LIABILITIES AND PROVI	SIONS					
	Sundary Creditors	12,500.00		By	SOCEITY BALANCE		
	Provisions	5,900.00			JNC Grant College		9,23,385.00
	Staff Liabilities	13,000.00					
	Student Liabilities	1,38,165.00	1,69,565.00	By	CLOSING BALANCES		
			- Market Market Market		Cash In Hand	14,417.00	
To	SOCEITY BALANCE				Bank Balance	35,34,275.60	35,48,692.60
	JNC Grant College		23,79,563.61				
То	OPENING BALANCES						
	Cash In Hand	13,769.00					
	Bank Balance	20,58,618.99	20,72,387.99				
	TOTAL RS:		74,47,068.60	_	TOTAL RS:		74.47.068.60

#### CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us.

Sha FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS

NAGPUR FR. NO. 013527C

artered Acco

CA MADAN AHUJA **PARTNER** 

FRN: 013527C

MRN: 196174

PLACE: NAGPUR DATE: 26-08-2023 UDIN:-

#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR(NON GRANTED) MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023.

	EXPENDITURE	ANX,	AMOUNT	AMOUNT	INCOME	ANX.	AMOUNT	AMOUNT
To,	EDUCATIONAL EXPENDITURE				By, EDUCATIONAL INCOME			
	Salaries & Allowances	A	5,15,303.00		Tution Fees		8,81,990.00	
	Administrative Expenses	В	3,50,880.00		Fees and Fines		8,04,425.00	
	Repairs & Maintenance	_	32,310.00	8,98,493.00	Other Fees & Fines		7,71,244.00	24,57,659.00
To,	DEPRECIATION				By, OTHER INCOME			
	As per Ann. "AA"	AA		1,10,254.00	Bank Interest		82,746.00	
		4 STEES			FDR Interest		28,786.00	
To.	SURPLUS			15,79,721.00	Rent		7,035.00	
	Carried Over To Balance Sheet			A STURE DE LOS SERVES	Misc. Income	-	12,242.00	1,30,809.00
- 0/15	TOTAL RS:			25,88,468.00	TOTAL RS:			25,88,468.00

#### **BALANCE SHEET AS ON 31ST MARCH 2023.**

FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
FUNDS				MOVABLE PROPERTIES	AA		15,92,568.0
Depreciation Fund	AA	6,29,338.60					
Development Fund		8,41,200.00	14,70,538.60	DEPOSITS AND INVESMENT			
	-			Fixed Deposits			10,28,786.0
CURRENT LIABILITIES & PROVISIONS	C			1000			
Sundary Creditors		12,500.00		CURRENT ASSETS	D		
Staff Liabilities		.13,000.00		Outstadning Fees		35,60,064.00	
Provisions		5,900.00		Other Debit Balances		10,000.00	35,70,064.0
Student Liabilities	pro-	1,67,100.00	1,98,500.00				
	-			CASH & BANK BALANCES	E		
SOCIETY/UNIT BALANCE				Cash in Hand		14,417.00	
J.N.C. (Grant College)			12,40,493.07	Bank Balances	1	35,34,275.60	35,48,692.6
INCOME AND EXPENDITURE ACCOUNT							
Balance as per Last B/S Surplus		52,50,857.93					
Add/(Less): Surplus/(Deficit) during the year	-	15,79,721.00	68,30,578.93				
TOTAL RS:			97,40,110.60	TOTAL RS:			97,40,110.6

AS PER OUR REPORT OF EVEN DATE FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS

Sharma d Ass

NAGPUR FR. NO. 013527C

PLACE: NAGPUR DATE: 26-08-2023 UDIN :-

PARTNER MRN: 196174

FRN: 013527C

#### #REF!

#### Other Fees and fines

Particulars	Payment	Receipt	Net Income
Admission Fees		25,000.00	25,000.00
Alumni Fee		5,300.00	5,300.00
Campus Recruitment training fees	M 1, 34	1,80,600.00	1,80,600.00
College E-Service Fee		19,800.00	19,800.00
College Exam.		26,400.00	26,400.00
College Student Aid Fee		13,200.00	13,200.00
College Uniform Fees		1,05,950.00	1,05,950.00
Extra Curricilar Activity		19,800.00	19,800.00
Geog. Practical Fees		2,538.00	2,538.00
Home Eco.Prac.Fee		5,496.00	5,496.00
I-Cards Fees		2,640.00	2,640.00
Library Fee		51,400.00	51,400.00
Magazine		13,200.00	13,200.00
Medical Test Fee		3,960.00	3,960.00
Registration & Processing Fee		99,400.00	99,400.00
Sports & Games Fees		1,39,600.00	1,39,600.00
Student Insurance		5,280.00	5,280.00
University Paripalan Fee		51,680.00	51,680.00
Total		7,71,244.00	7,71,244.00

#### Fees and fines

Particulars	Payment	Receipt	Net Income
Computer Fee		524500.00	524500.00
Cycle Stand Charges	tura edu	2640.00	2640.00
Tution Fee	199507.00	199507.00	The Control of the
Practical fees ( Science)		100000.00	100000.00
Uni. Annual Fees	8125.00	17377.00	9252.00
Uni. Ashwamegh Fees	1560.00	7008.00	5448.00
Uni. Diaster Management Fees	650.00	1370.00	720.00
Uni. Enrollment Fees		7170.00	7170.00
Uni. Environmental Studies		2480.00	2480.00
Uni. E- Services Fees	3250.00	107100.00	103850.00
Uni. Game Fees	1625.00	3425.00	1800.00
Uni. Medical Aid Fund	325.00	685.00	360.00
Uni. Medical Exam Form Fees	325.00	3985.00	3660.00
Uni. NSS Fees	750.00	1320.00	570.00
Uni. Physical Exam Test Fees		8310.00	8310.00
Uni. Student Aid Fund	325.00	33270.00	32945.00
Uni. Student Welfare Fund	325.00	685.00	360.00
Uni. Union Fees	325.00	685.00	360.00
Total	217092	1021517	804425



#### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR

### Non Granted Section

#### ANNEXURE "AA"

#### LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2023

PARTICULARS	OP. Bal. As on 01/04/2022	Net Addition 2022-23	Add/Less By Tranfer	Total Cost 31/03/2023	Dep. Rate	Total Accu. Dep.Up.tp As on 01/04/2022	Dep. During the year 2022-23	Dep.Fund 31/03/2023
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[8]
IMMOVABLE PROPERTIES								
Building Construction	10,91,250.00	1. <b>-</b> 1	-	10,91,250.00	10%	3,29,124.00	76,213.00	4,05,337.00
Total Rs(A)	10,91,250.00	T		10,91,250.00		2,44,443.00	76,213.00	4,05,337.00
MOVABLE PROPERTIES								
Furniture & Fixture	3,57,693.00		7 24	3,57,693.00	10%	1,04,451.00	25,324.00	1,29,774.60
Electrical Equipment	1,43,625.00	-	*	1,43,625.00	15%	85,510.00	8,717.00	94,227.00
Total Rs(B)	5,01,318.00			5,01,318.00		1,51,567.00	34,041.00	2,24,001.60
TOTAL RS. (A+B)	15,92,568.00			15,92,568.00		3,96,010.00	1,10,254.00	6,29,338.60



### <u>IAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR(NON GRANTED)</u> MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR

#### ANNEXURE - "A"

### LIST OF SALARIES & ALLOWANCES FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS		AMOUNT
Honorarium & Remuneration		515303.00
	TOTAL	515303.00

### ANNEXURE - "B" FOR THE YEAR ENDED ON 31ST MARCH 2023

Other Adinistrative Expenses Audit Fees - Statutory Bank Charges House Keeping Charges Miscllinious Expenses Printing Expenses Refreshment Security Charges Stationery Expenses Travelling Expenses New Subject & Course Fees Cash Prizes Trophy & Momentos Exp Xeroxing Expenses Continuation of Affiliation	IOUNT
Bank Charges House Keeping Charges Miscllinious Expenses Printing Expenses Refreshment Security Charges Stationery Expenses Travelling Expenses New Subject & Course Fees Cash Prizes Trophy & Momentos Exp Xeroxing Expenses	
House Keeping Charges Miscllinious Expenses Printing Expenses Refreshment Security Charges Stationery Expenses Travelling Expenses New Subject & Course Fees Cash Prizes Trophy & Momentos Exp Xeroxing Expenses	5900.00
Miscllinious Expenses Printing Expenses Refreshment Security Charges Stationery Expenses Travelling Expenses New Subject & Course Fees Cash Prizes Trophy & Momentos Exp Xeroxing Expenses	2360.00
Printing Expenses Refreshment Security Charges Stationery Expenses Travelling Expenses New Subject & Course Fees Cash Prizes Trophy & Momentos Exp Xeroxing Expenses	32000.00
Refreshment Security Charges Stationery Expenses Travelling Expenses New Subject & Course Fees Cash Prizes Trophy & Momentos Exp Xeroxing Expenses	27057.00
Refreshment Security Charges Stationery Expenses Travelling Expenses New Subject & Course Fees Cash Prizes Trophy & Momentos Exp Xeroxing Expenses	16760.00
Stationery Expenses Travelling Expenses New Subject & Course Fees Cash Prizes Trophy & Momentos Exp Xeroxing Expenses	19852.00
Stationery Expenses Travelling Expenses New Subject & Course Fees Cash Prizes Trophy & Momentos Exp Xeroxing Expenses	150000.00
New Subject & Course Fees Cash Prizes Trophy & Momentos Exp Xeroxing Expenses	266.00
New Subject & Course Fees Cash Prizes Trophy & Momentos Exp Xeroxing Expenses	5375.00
Trophy & Momentos Exp Xeroxing Expenses	66450.00
Xeroxing Expenses	10000.00
	4300.00
Continuation of A (Ciliation	560.00
Continuation of Affiliation	10000.00
[2017년 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	350880.00
Repairs & Maintanance	
Repairs & Maintanence - Other/Equipments	32310.00
	32310.00

TOTAL



### FOR THE YEAR ENDED ON 31ST MARCH 2023 ANNEXURE- C: CURRENT LIABILITIES & PROVISIONS

	PARTICULARS	Closing Balance
PROVISIONS Audit Fees Payable		5,900.00
	TOTAL	5,900.00
STAFF LIABILITIES Salary Payable		13,000.00
	TOTAL	13,000.00
STUDENT LIABILITIES University Fees		1,67,100.00
	TOTAL	1,67,100.00



## JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR(NON GRANTED) MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR FOR THE YEAR ENDED ON 31ST MARCH 2023

#### **ANNEXURE- D: CURRENT ASSETS**

PARTICULARS		AMOUNT
OUTSTANDING FEES (AS PER	LIST ATTACHED)	
Outstanding fees 2015-16		1,31,647.00
Outstanding fees 2016-17		58,489.00
Outstanding fees 2017-18		3,77,007.00
Outstanding fees 2018-19		1,98,929.00
Outstanding fees 2019-20		2,36,812.00
Outstanding fees 2020-21		8,16,784.00
Outstanding fees 2021-22		8,91,378.00
Outstanding fees 2022-23		8,49,018.00
	TOTAL	35,60,064.00
OTHER DEBIT BALANCES		
J N College Wadi		10,000.00
	TOTAL	sharma16,000:00



## IAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR(NON GRANTED) MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR FOR THE YEAR ENDED ON 31ST MARCH 2023

#### ANNEXURE- E: CASH & BANK BALANCES

PARTICULARS		AMOUNT
CASH IN HAND		
Cash		14,417.00
	TOTAL	14,417.00
BANK BALANCES (AS PER LIST)		
Bank A/c 1107		4,561.75
Bamk A/c 201-73328		28,812.80
Bank A/c 3073908		1,66,783.00
Bank A/c 67364		28,92,340.77
Bank A/c 918010067788696(Axis)		4,41,777.28
	TOTAL	35 34 275 60





#### VSPM Academy of Higher Education Nagpur's

### Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

**Audit Report 2021-22** 



#### **Chartered Accountants**



Priyanka Sharma And Associates 1st floor, Bhiwapurkar Chambers, Opposite Yashwant Stadium, Dhantoli, Nagpur -12, MH

info@psaca.co.in | www.psaca.co.in +91 712 3590704 | +91-9764055777

#### **AUDITORS REPORT**

We have audited the attached Balance Sheet of Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur as at 31st March 2022 together with the Income & Expenditure Account as on that date annexed thereto and report that:

#### We report that:

- (a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of account, as required by law, have been kept.
- (c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.
- (d) Opening Balances are taken as Certified by Management.
- (e) In our opinion and according to the best of our information and explanation given to us, the account read with the notes thereon, give a true & fair view:
  - (i)
    In the case of the Balance Sheet of the state of affairs of Jawaharlal Nehru Arts,
    Commerce & Science College, Wadi. Dist. Nagpur as on 31st March 2022.
  - (ii) In case of Income & Expenditure Account of the DEFICIT for the year ended on 31st March 2022.

FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS

NAGPUR

PLACE: NAGPUR DATE: 01-09-2022

UDIN: - 22114429AVPHSB4096

PARTNER CA RAJU SHARMA

> MRN: 114429 FRN: 013527C

#### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

	RECEIPTS	AMOUNT	AMOUNT		PAYMENTS	AMOUNT	AMOUNT
То	FEES & FINES			By	SALARIES & ALLOWANCES		58,794,200.00
	Grant in Aid	58,794,200.00		-,			30,7 72,200.00
	Admission Fees	11,880.00		By	CONTINGENCIES		533,701.42
	Tution Fees	634,400.00		- 3			000,701,11
	Other Fees & Fines	146,389.00		By	FIXED ASSETS PURCHASED		
	Tution Fees	203,535.00	59,790,404.00		Movable Assets		378,320.00
То	OTHER INCOME			Ву	SECURED/UNSECURED LOANS		22,000.00
	Bank Interest	69,894.00					
	FDR Interest	78,743.00	148,637.00	By	CURRENT ASSETS		
				•	Outstanding Fees	630,400.00	
Го	<b>INVESTMENTS &amp; DEPOSITS</b>		2		Salary Advance	5,240,091.00	
	Other Deposits & Investments		50,078.00		Other Debit Balances	232,860.00	6,103,351.00
То	CURRENT ASSETS			By	CURRENT LIABILITIES & PROVISI	IONS	
	Outstanding Fees	700,886.00		- 2	Sundary Creditors	44,044.00	
	Salary Advance	5,266,566.00			Other Credit Balance	91,474.13	
	Other Debit Balances	422,996.59	6,390,448.59		Provisions	60,619.33	
			and a second		Staff Liabilities	2,092,419.00	
Го	<b>CURRENT LIABILITIES &amp; PROVI</b>	SIONS			Student Liabilities	1,436,857.00	3,725,413.46
	Sundary Creditors	4,800.00					
					DEPOSIT WITH RESPECTIVE		
	Provisions	65,248.33		By	AUTHORITIES		
	Staff Liabilities	1,751,732.00			Statutory Liabilities		11,075,385.20
	Other Credit Balance	41,607.13					
	Student Liabilities	1,524,082.00	3,387,469.46	Ву	SOCIETY/UNIT BALANCE		
		1			V.S.P.M. Society		1,500,000.00
lo	COLLECTION/DEDUCTION OF S	TATUTORY LIABILIT			Inter-Units - Cr. Balance		1,741,274.00
	Statutory Liabilities		11,001,544.00				
Го	SOCIETY/UNIT BALANCE			Ву	CLOSING BALANCES	17	
	Inter-Units - Dr. Balance		3,950,614.33		Cash In Hand	7,068.93	
					Bank Balance	4,895,749.03	4,902,817.96
Го	OPENING BALANCES					*	0 0 00
	Cash In Hand	3,960.93					
	Bank Balance	4,053,306.73	4,057,267.66				25.1
	TOTAL RS:		88,776,463.04		TOTAL RS:		88,776,463.04

#### CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us.

FOR PRIYANKA SHARMA & ASSOCIATES

NAGPUR FR. NO. 013527C

CHARTERED ACCOUNTANTS

PARTNER CA RAJU SHARMA

> MRN: 114429 FRN: 013527C

PLACE: NAGPUR DATE: 01-09-2022

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022.

	EXPENDITURE	ANX.	AMOUNT	AMOUNT		INCOME	ANX.	AMOUNT	AMOUNT
То,	, EDUCATIONAL EXPENDITURE				By,	EDUCATIONAL INCOME			
	Salaries & Allowances	A	58,794,200.00		- 6700	Grant in Aid		58,794,200.00	
	Contingencies	В	533,701.42	59,327,901.42		Admission Fees		11,880.00	
		_	16			Tution Fees		634,400.00	
To,	, DEPRECIATION	AA		824,754.00		Other Fees & Fines		146,389.00	
						Misc Income	() <u>-</u>	203,535.00	59,790,404.00
					By,	OTHER INCOME		<u>:</u>	
						Bank Interest		69,894.00	
						FDR Interest		78,743.00	148,637.00
					By,	DEFICIT			
					(A) (B)	Carried Over To Balance Sheet			213,614.42
	TOTAL RS:			60,152,655.42		TOTAL RS:			60,152,655.42

#### **BALANCE SHEET AS ON 31ST MARCH 2022**

FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
FUNDS				MOVABLE/IMMOVABLE PROPERTIES	AA		15,233,618.61
Depreciation Fund	AA	10,234,945.96					
Other Funds	C	66,565.00	10,301,510.96	DEPOSIT AND INVESTMENTS	G		
				Other Deposits & Investments			11,856.00
SOCIETY/UNIT BALANCE	D					-	
V.S.P.M. Society			12,837,166.37	CURRENT ASSETS	H		
				Outstanding Fees		754,343.00	
SECURED/UNSECURED LOANS	E		215,685.54	Salary Advance		84,465.00	
No Grant A/c				Other Debit Balances	_	56,026.00	894,834.00
CURRENT LIABILITIES & PROVISIONS	F			CASH & BANK BALANCES	I		
Sundary Creditors		4,800.00		Cash in Hand		7,068.93	
Provisions		40,029.00		Bank Balances		4,895,749.03	4,902,817.96
Staff Liabilities		395,380.00				3	
Student Liabilities		970,922.00		INCOME AND EXPENDITURE ACCOUNT		~	
Other Liabilities		317.00		Balance as per Last B/s Deficit		3,509,069.88	
	-		1,411,448.00	Add/(Less): Deficit/(Surplus) during the year		213,614.42	3,722,684.30
					_		
TOTAL RS:			24,765,810.87	TOTAL RS:			24,765,810.87

AS PER OUR REPORT OF EVEN DATE FOR PRIYANKA SHARMA & ASSOCIATES

NAGPUR R. NO. 013527C CHARTERED ACCOUNTANTS

PARTNER RAJU SHARMA MRN: 114429 FRN: 013527C

PLACE: NAGPUR DATE: 01-09-2022 UDIN:-

### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR Granted Section

### ANNEXURE "AA" LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2022

PARTICULARS	OP. Bal. As on 01/04/2021	Net Addition 2021-22	Add/Less By Tranfer	Total Cost 31/03/2022	Dep. Rate	Total Accu. Dep.Up.tp As on 01/04/2021	Dep. During the year 2021-22	Dep.Fund 31/03/2022
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[8]
IMMOVABLE PROPERTIES								
<b>Building Construction</b>	3,625,397.00			3,625,397.00	10%	2,029,747.00	159,565.00	2,189,312.00
Total Rs(A)	3,625,397.00			3,625,397.00		2,029,747.00	159,565.00	2,189,312.00
MOVABLE PROPERTIES								
Furniture & Fixture	3,846,532.00	180,430.00		4,026,962.00	10%	2,111,965.78	191,500.00	2,303,465.78
Library Books	1,591,285.00	176,532.00		1,767,817.00	40%	1,432,982.61	133,934.00	1,566,916.61
Computer & Periferals	1,560,829.00			1,560,829.00	40%	1,387,500.64	69,331.00	1,456,831.64
Games & Sports Material	609,139.00	- G	196	609,139.00	15%	303,471.24	45,850.00	349,321.24
Dead Stock	33,954.30		-	33,954.30	10%	28,589.87	536.00	29,125.87
Laboratory Equipment	1,002,308.80	21,358.00	19	1,023,666.80	15%	743,798.46	41,980.00	785,778.46
Electrical Equipment	951,089.00	(SS)		951,089.00	15%	519,364.00	64,759.00	584,123.00
Home Eco Dept. Equipment	33,178.00	12	- 1	33,178.00	15%	28,340.00	726.00	29,066.00
Office Equipments	1,008,603.01	12	1 2	1,008,603.01	15%	576,270.37	64,850.00	641,120.37
Sports Equipment	322,148.00			322,148.00	15%	121,613.00	30,080.00	151,693.00
Teaching Aid	245,670.00		-	245,670.00	15%	103,355.63	21,347.00	124,702.63
Audio & Visual Aid	25,165.00		87	25,165.00	15%	23,193.36	296.00	23,489.36
Total Rs(B)	11,229,901.11	378,320.00	-	11,608,221.11		7,380,444.96	665,189.00	8,045,633.96
TOTAL RS. (A+B)	14,855,298.11	378,320.00		15,233,618.61		9,410,191.96	824,754.00	10,234,945.96

FOR PRIYANKA SHARMA & ASSOCIATES

CHARTERED CCOUNTANTS

NAGPUR

FR. NO. 013527C

PARTNER CA RAJU SHARMA MRN: 114429

FRN: 013527C

PLACE : NAGPUR DATE : 01-09-2022 UDIN :-

# ANNEXURE - "A" LIST OF SALARIES & ALLOWANCES FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS			AMOUNT
Basic Pay			37,794,980.00
C.L.A.			93,360.00
DA			10,300,136.00
DA Arrears			881,269.00
HRA			6,434,818.00
Salary Arrears			2,299,335.00
T.A.			620,000.00
Grade Pay			223,200.00
Contributory Salary			147,102.00
		X.,	
	TOTAL		58,794,200.00



## ANNEXURE - "B" LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	AMOUNT
School Expenses	
Audit Fees - Statutory	38,350.00
Bank Charges	961.70
Education Expenses	10,000.00
Electricity Charges	40,700.00
Other Administrative Expenses	370,770.72
(As per List)	<u>.</u>
	460,782.42
Repairs & Maintanance	
Repairs & Maintanence - Other/Equipments	72,919.00
	72,919.00
n v i	
TOTAL	533,701.42



#### FOR THE YEAR ENDED ON 31ST MARCH 2022

#### ANNEXURE- C: OTHER FUNDS

PARTICULARS		AMOUNT
Poor Patient Funds Development Funds		40,695.00 25,870.00
	TOTAL	66,565.00
3	ANNEXURE- D : SOCIETY/UNIT BA	LANCE
PARTICULARS		AMOUNT
V.S.P.M. Societyies		12,837,166.37
	TOTAL	12,837,166.37



#### FOR THE YEAR ENDED ON 31ST MARCH 2022

#### **ANNEXURE-F: CURRENT LIABILITIES & PROVISIONS**

PARTICULARS	AMOUNT
SUNDARY CREDITORS	
Creditors for Expenses	4,800.00
	4,800.00
PROVISIONS	
Audit Fees Payables	35,400.00
Electricity Charges Payable	3,480.00
Telephone and Internet Expense Payable	1,149.00
	40,029.00
STAFF LIABILITIES	
Excess Salary Grant	395,380.00
	395,380.00
STUDENT LIABILITIES	3
Lab Deposits	5,690.00
Liabary Deposits	31,650.00
Scholar Payable	464,980.00
University Feess	88,605.00
University Fees Payables	379,997.00
	970,922.00
Individuals	
J N College,Wadi (UGC)	317.00
	317.00
TOTAL	1,411,448.00



# IRU ARTS, COMMERCE & SCIENCE COLLEGE, WA EDUCATION, NAGPUR GRANTED

#### FOR THE YEAR ENDED ON 31ST MARCH 2022

#### **ANNEXURE- G: DEPOSIT AND INVESTMENTS**

PARTICULARS	AMOUNT		
DEPOSITS & INVESTMENTS			
Gas Cylinder	10,556.00		
Telephone Deposite	1,300.00		
TOTAL	11856.00		



#### FOR THE YEAR ENDED ON 31ST MARCH 2022

#### **ANNEXURE- H: CURRENT ASSETS**

PARTICULARS		AMOUNT
OUTSTANDING FEES		
Outstanding Fees old		9,200.00
Outstanding Fees 2017-18		68,800.00
Outstanding Fees 2018-19		99,058.00
Outstanding Fees 2019-20		67,085.00
Outstanding Fees 2020-21		95,000.00
Outstanding Fees 2021-22		415,200.00
		754,343.00
SALARY ADVANCES		
G.P.F. Installment & Loan		84,465.00
		84,465.00
OTHER DEBIT BALANCES		
YCMOU ACCOUNT		5,500.00
Individuals		
Dr. Sarang S.Khades		50,000.00
Recoverable from Staffs		526.00
		56,026.00
		*
TOTA	L	894834.00



#### ANNEXURE- I: INTER-UNITS BALANCES - DR. BALANCE

PARTICULARS		AMOUNT
INTER-UNITS BALANCES - DR. BALANCE		
No Grant A/cs	94	215,685.54
TOTAL		215,685.54



#### **FOR THE YEAR ENDED ON 31ST MARCH 2022**

#### ANNEXURE- J: CASH & BANK BALANCES

PARTICULARS	*	AMOUNT
CASH IN HAND		
Cash		7,068.93
		S 220
		7,068.93
		1000
BANK BALANCES		
Bank A/c. 1100000493		1,863.43
Bank A/c. 13161		9,588.00
Bank A/c. 20/1		6,765.10
BANK A/C. 60315512121(BOM)		2,926,164.24
Bank A/c. 8540/ 201-2538		9,237.45
Bank Of Maharashtr		1,570,505.40
TraknPay Gateways		371,625.41
		4,895,749.03
		1,050,715.00
TC	DTAL	4,902,817.96









#### **Chartered Accountants**

Priyanka Sharma And Associates 1st floor, Bhiwapurkar Chambers, Opposite Yashwant Stadium, Dhantoli, Nagpur -12, MH

info@psaca.co.in | www.psaca.co.in +91 712 3590704 | +91-9764055777

#### **AUDITORS REPORT**

We have audited the attached Balance Sheet of Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur as at 31st March 2022 together with the Income & Expenditure Account as on that date annexed thereto and report that:

#### We report that:

- (a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of account, as required by law, have been kept.
- (c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.
- (d) Opening Balances are taken as Certified by Management.
- (e) In our opinion and according to the best of our information and explanation given to us, the account read with the notes thereon, give a true & fair view:
  - (i) In the case of the Balance Sheet of the state of affairs of Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur as on 31st March 2022.
  - (ii) In case of Income & Expenditure Account of the SURPLUS for the year ended on 31st March 2022.

FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS

NAGPUR

FR. NO. 013527C

PLACE : NAGPUR DATE : 01-09-2022

UDIN :- 22114429AVPHSB4096

PARTNER CA RAJU SHARMA

MRN: 114429

FRN: 013527C

#### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

	RECEIPTS	AMOUNT	AMOUNT		PAYMENTS	AMOUNT	AMOUNT
То	FEES & FINES			By	SALARIES & ALLOWANCES		341,084.00
	Other Fees & Fines	1,390,163.00		-	-		- 10
	Tution Fees	1,039,947.00	2,430,110.00	By	EXPENSES		342,299.20
	Development Fees						(0.000,000,000,000
	Street on the state of the street of the str			By	Current Assets		
To	OTHER INCOME			-	Outstanding Fees		1,023,481.00
	Bank Interest	45,448.00			o .		10 10
	Misc. Income	4,800.00	50,248.00	By	<b>Current Liabilities &amp; Provisions</b>		
					Provisions	3,540.00	
To	Other Funds				Sundary Creditors	12,500.00	
	Development Fund		841,200.00		Student Liabilities	37,555.00	53,595.00
То	SOCIETY/UNIT BALANCE			By	SOCIETY/UNIT BALANCE		
	Inter-Units- Dr. Balance			(5)	Inter-Units- Cr. Balance		3,173,374.00
			1,741,274.00				
To	Current Assets			By	CLOSING BALANCES		
	Outstanding Fees				Cash In Hand	13,769.00	
	•		1,082,717.00		Bank Balance	2,058,618.99	2,072,387.99
To	<b>Current Liabilities &amp; Provisions</b>		Ti. 0				
	Sundary Creditors	12,500.00					
	Provisions	3,540.00					
	Student Liabilities	132,377.00	148,417.00				
		19					
To	OPENING BALANCES						
	Cash In Hand	19,381.00					
	Bank Balance	692,874.19	712,255.19				
	TOTAL RS:		7,006,221.19		TOTAL RS:		7,006,221.19

#### CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us.

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

arma &

NAGPUR FR. NO. 013527C

PLACE: NAGPUR DATE: 01-09-2022

UDIN :-

FARTNER CA RAJU SHARMA MRN: 114429

FRN: 013527C

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022.

	EXPENDITURE	ANX.	AMOUNT	AMOUNT		INCOME	ANX.	AMOUNT	AMOUNT
To.	EDUCATIONAL EXPENDITURE				Bv.	EDUCATIONAL INCOME			
	Salaries & Allowances	A	341,084.00			Tution Fees		1,039,947.00	
	Administrative Expenses	В	334,250.20			Other Fees & Fines		1,390,163.00	2,430,110.00
	-Repairs & Maintenance		8,049.00	683,383.20					
	The state of the s	A			By,	OTHER INCOME			
To,	DEPRECIATION					Bank Interest		45,448.00	
	As per Ann. "AA"	AA		123,075.00		Misc, Income	_	4,800.00	50,248.00
To,	SURPLUS			1,673,899.80					
	Carried Over To Balance Sheet								
	TOTAL DG			2 400 250 00		momit no	 		
-	TOTAL RS:			2,480,358.00		TOTAL RS:			2,480,358.00
	FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	_	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
	***************************************								
	FUNDS		000000000000000000000000000000000000000			MOVABLE PROPERTIES	AA		1,592,568.00
	Depreciation Fund	AA	519,085.00						
	Development Fund	-	841,200.00	1,360,285.00		GUIDAUN . CORTO	200		
	SOCIETY/UNIT BALANCE					CURRENT ASSETS Outstadning Fees	D	2,877,581.00	
	J.N.C. (Grant College)			(215,685.54)		Other Debit Balances		10,000.00	2,887,581.00
	J.N.O. (Grant Gollege)			(213,063.54)		Other Debit balances		10,000.00	2,007,301.00
	CURRENT LIABILITIES & PROVISIONS	С				CASH & BANK BALANCES	E	ž.	
	Sundary Creditors		12,500.00			Cash in Hand		13,769.00	
	Provisions		3,540.00			Bank Balances		2,058,618.99	2,072,387.99
	Student Liabilities	-	141,040.00	157,080.00			-		
	INCOME AND EXPENDITURE ACCOUNT								
	Balance as per Last B/S Surplus		3,576,958.13						
	Add/(Less): Surplus/(Deficit) during the year	-	1,673,899.80	5,250,857.93					
	TOTAL RS:			6,552,537.39		TOTAL RS:			6,552,537.39

AS PER OUR REPORT OF EVEN DATE FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS

PARTNER

FRN: 013527C

CA RAJU SHARMA MRN: 114429

NAGPUR

FR. NO. 013527C

PLACE: NAGPUR DATE: 01-09-2022 UDIN:-

# ANNEXURE - "A" LIST OF SALARIES & ALLOWANCES FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	AMOUNT
Honorarium & Remuneration	341084.00
TOTAL	341084.00

### ANNEXURE - "B" FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	AMOUNT
Other Adinistrative Expenses	
Audit Fees - Statutory	3540.00
Bank Charges	95.20
Education Expenses	0.00
Other Administrative Expenses	300615.00
House Keeping Charges	30000.00
	334250.20
Repairs & Maintanance	
Repairs & Maintanence - Building	0.00
Repairs & Maintanence - Other/Equipments	8049.00
	8049.00
TOTAL	342299.20



### Non-Granted FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	Closing Balance
INTER-UNITS BALANCES - CR. BALANCE	*
J.N.C (Grant College)	(215,685.54)
	(215,685.54)
Total Rs	(215,685.54)

**UDIN** 



# NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. EDUCATION, NAGPUR NON-GRANTED

### FOR THE YEAR ENDED ON 31ST MARCH 2022 ANNEXURE- C: CURRENT LIABILITIES & PROVISIONS

AMOUNT
12,500.00
12,500.00
3,540.00
3,540.00
141,040.00
141,040.00
157080.00



#### FOR THE YEAR ENDED ON 31ST MARCH 2022

#### **ANNEXURE- D: CURRENT ASSETS**

PARTICULARS	AMOUNT
OUTSTANDING FEES (AS PER LIST ATTACHED)	
Outstanding fees 2015-16	141,919.00
Outstanding fees 2016-17	58,489.00
Outstanding fees 2017-18	382,464.00
Outstanding fees 2018-19	206,274.00
Outstanding fees 2019-20	251,574.00
Outstanding fees 2020-21	835,537.00
Outstanding fees 2021-22	1,001,324.00
	2,877,581.00
OTHER DEBIT BALANCES	
J N College Wadi	10,000.00
	10,000.00
TOTAL	2887581.00



#### FOR THE YEAR ENDED ON 31ST MARCH 2022

#### ANNEXURE- E: CASH & BANK BALANCES

PARTICULARS		K .	AMOUNT
CASH IN HAND			
Cash			13,769.00
	8		
			13,769.00
BANK BALANCES (AS PER LIST)			
Bank A/c 1107			5,151.75
Bamk A/c 201-73328			28,576.80
Bank A/c 3073908			167,961.00
Bank A/c 67364			1,793,095.60
Bank A/c 918010067788696(Axis)			428,769.28
Trankpay Gateway		" k	(364,935.44)
			2,058,618.99
			2,000,010.55
	TOTAL		2,072,387.99





#### VSPM Academy of Higher Education Nagpur's

### Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

**Audit Report 2020-21** 



Priyanka Sharma And Associates 1st floor, Bhiwapurkar Chambers, Opposite Yashwant Stadium, Dhantoli, Nagpur -12, MH

info@psaca.co.in | www.psaca.co.in +91 712 3590704 | +91-9764055777

#### **AUDITORS REPORT**

We have audited the attached Balance Sheet of Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur as at 31st March 2021 together with the Income & Expenditure Account as on that date annexed thereto and;

#### We report that:

- (a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of account, as required by law, have been kept.
- (c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.
- (d) Balances are taken as Certified by Management.
- (e) In our opinion and according to the best of our information and explanation given to us, the account read with the notes thereon, give a true & fair view:
  - (i) In the case of the Balance Sheet of the state of affairs of Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur as on 31st March 2021.
  - (ii) In case of Income & Expenditure Account of the SURPLUS for the year ended on 31st March 2021.

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: NAGPUR

DATE: 30-09-2021

UDIN: - 21114429AAAAAX4554

CA RAJU SHARMA PARTNER MRN: 114429

FRN: 013527C

Delhi | Mumbai | Nagpur | Raipur | Pune

### TRUST REGISTRATION NO. F - 1349 (N) INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021.

	EXPENDITURE	ANX.	AMOUNT	AMOUNT		INCOME	ANX.	AMOUNT	AMOUNT
Го,	EDUCATIONAL EXPENDITURE				By,	EDUCATIONAL INCOME			
	Salaries & Allowances	A	6,02,83,265.00			Grant in Aid			5,91,22,457.00
	Contingencies	В -	11,52,304.30	6,14,35,569.30					
Го,	DEPRECIATION	AA		10,42,872.00	By,	OTHER INCOME			
						Tution Fees		17,60,089.00	
Γo,	SURPLUS					Other Fees & Fines		29,35,876.00	
	Carried Over To Balance Sheet			14,66,871.71		Bank Interest		92,177.01	
						FDR Interest		4,214.00	
						NSS Grant		19,250.00	
						Other Receipts - NSS		2,000.00	
						Misc. Income	<u></u>	9,250.00	48,22,856.01
	TOTAL RS:			6,39,45,313.01		TOTAL RS:			6,39,45,313.01

#### **BALANCE SHEET AS ON 31ST MARCH 2021**

FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
FUNDS				MOVABLE/IMMOVABLE PROPERTIES	AA		1,64,47,866.61
Depreciation Fund	AA	98.06.199.96		MOVADEGIMMOVADEETROTERTIES	AA		1,04,47,000.01
Other Funds	C _	66,565.00	98,72,764.96	DEPOSIT AND INVESTMENTS	E		61,934.00
SOCIETY/UNIT BALANCE							
V.S.P.M. Society			1,43,37,166.37				
				CURRENT ASSETS	F		
SECURED/UNSECURED LOANS				Outstanding Fees	-	37,61,646.00	
N.N.S. Bank			22,000.00	Salary Advance		1,10,940.00	
				Other Debit Balances		2,55,386.00	41,27,972.00
CURRENT LIABILITIES & PROVISIONS	D				-		
Sundary Creditors		56,544.00		CASH & BANK BALANCES			
Provisions		38,940.00		Cash in Hand		23,341.93	
Staff Liabilities		7,36,067.00		Bank Balances		74,34,185.17	74,57,527.10
Statutory Liabilities		73,841.20			_		
Student Liabilities		27,27,806.50					
Other Liabilities	_	1,18,547.41	37,51,746.11				
INCOME AND EXPENDITURE ACCOUNT							
Balance as per Last B/S - (Deficit)		(13,55,249.44)					
Add/(Less): Deficit/(Surplus) during the year	- 1	14,66,871.71	1,11,622.27				
TOTAL RS:	-		2,80,95,299.71	TOTAL RS:			2,80,95,299.71

AS PER OUR REPORT OF EVEN DATE 
FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: NAGPUR DATE: 30-09-2021

UDIN: - 21114429AAAAAX4554

NAGPUR PARTNER MRN: 114429
FRN: 013527C

# JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR

# ANNEXURE "AA" LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2021

	OP. Bal.	Net Addition	Add/Less	Total Cost	Den.	Total Accu.	Den. During	Dep.Fund	NET	NET
PARTICULARS	As on 01/04/2020	2020-21	By Tranfer	31/03/2021	Rate	Dep.Up.to	the vear	31/03/2021	BLOCK	BLOCK
					21	01.04.2020	2020-21	0)	31/03/2021	31/03/2020
	[1]	[2]	[3]	[1+2+3]=[4]		[2]	[4-5]=[7]	[4+7]=[8]	[4-8=9]	[1-5=10]
IMMOVABLE PROPERTIES										
Building Construction	47,16,647.00		-,-	47,16,647.00	10%	20,02,805.00	2,71,384.00	22,74,189.00	24,42,458.00	27,13,842.00
Total Rs(A)	47,16,647.00			47,16,647.00		20,02,805.00	2,71,384.00	22,74,189.00	24,42,458.00	27,13,842.00
MOVABLE PROPERTIES	8		ŭ							
Furniture & Fixture	42,04,225.00	a a	1	42,04,225.00	10%	19,64,283.78	2,23,994.00	21,88,277.78	20,15,947.22	22,39,941.22
Library Books	15,91,285.50		ì	15,91,285.50	40%	13,27,446.61	1,05,536.00	14,32,982.61	1,58,302.89	2,63,838.89
Computer & Periferals	15,60,829.00		1	15,60,829.00	40%	12,71,948.64	1,15,552.00	13,87,500.64	1,73,328.36	2,88,880.36
Games & Sports Material	4,59,529.00	1,49,610.00	1	6,09,139.00	15%	2,49,530.24	53,941.00	3,03,471.24	3,05,667.76	2,09,998.76
Dead Stock	33,954.30		ï	33,954.30	10%	27,993.87	296.00	28,589.87	5,364.43	5,960.43
Laboratory Equipment	10,02,308.80		ř	10,02,308.80	15%	6,98,179.46	45,619.00	7,43,798.46	2,58,510.34	3,04,129.34
Electrical Equipment	10,70,914.00	23,800.00		10,94,714.00	15%	5,06,366.00	88,252.00	5,94,618.00	5,00,096.00	5,64,548.00
Home Eco Dept. Equipment	33,178.00		1	33,178.00	15%	27,486.00	854.00	28,340.00	4,838.00	5,692.00
Office Equipments	9,07,382.01	1,01,221.00	9	10,08,603.01	15%	4,99,976.37	76,294.00	5,76,270.37	4,32,332.64	4,07,405.64
Sports Equipment	3,22,148.00		j	3,22,148.00	15%	86,225.00	35,388.00	1,21,613.00	2,00,535.00	2,35,923.00
Teaching Aid	2,45,670.00	Si.	)	2,45,670.00	15%	78,241.63	25,114.00	1,03,355.63	1,42,314.37	1,67,428.37
Audio & Visual Aid	25,165.00		6.4	25,165.00	15%	22,845.36	348.00	23,193.36	1,971.64	2,319.64
*								•		
Total Rs(B)	1,14,56,588.61	2,74,631.00		1,17,31,219.61		67,60,522.96	7,71,488.00	75,32,010.96	41,99,208.65	46,96,065.65
TOTAL RS. (A+B)	1,61,73,235.61	2,74,631.00		1,64,47,866.61		87,63,327.96	10,42,872.00	98,06,199.96	66,41,666.65	74,09,907.65



# JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR TRUST REGISTRATION NO. F - 1349 (N) RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021

	RECEIPTS	AMOUNT	AMOUNT		PAYMENTS	AMOUNT	AMOUNT
т-	EDUCATIONAL INCOME			By	SALARIES & ALLOWANCES		6,02,83,265.00
10	Grant in Aid		5,91,22,457.00	D,	SILE MILES & ILELOWIE CELO		3,52,23,23
	Grant in Ald		0,51,22,157.00	By	CONTINGENCIES		11,52,304.30
Го	OTHER INCOME			-3			28 (2
	Tution Fees	17,60,089.00		Bv	FIXED ASSETS PURCHASED		
	Other Fees & Fines	29,35,876.00		D,	Movable Assets		2,74,631.00
	Bank Interest	92,177.01					
	FDR Interest	4,214.00		By	INVESTMENTS & DEPOSITS		
	NSS Grant	19,250.00		-,	Fixed Deposits		4,214.00
	Other Receipts - NSS	2,000.00					
	Misc. Income	9,250.00	48,22,856.01	By	SECURED/UNSECURED LOANS		
	Misc. Income			ೌ	Bank of Maharshtra Loan Account		5,01,496.00
To	INVESTMENTS & DEPOSITS						
	Fixed Deposits		5,54,714.00	Bv	CURRENT ASSETS		
			73. 190		Outstanding Fees	17,53,689.00	
То	SECURED/UNSECURED LOANS				Salary Advance	61,55,000.00	
***	Bank of Maharshtra Loan Account		10,849.00		Other Debit Balances	4,95,992.00	84,04,681.00
То	CURRENT ASSETS			Bv	CURRENT LIABILITIES & PROVISIO	NS	
	Outstanding Fees	12,04,702.00			Sundary Creditors	1,43,830.00	
	Salary Advance	61,55,000.00			Provisions	38,940.00	
	Other Debit Balances	9,11,816.00	82,71,518.00		Staff Liabilities	11,29,206.00	
		-			Student Liabilities	11,64,879.00	
To	CURRENT LIABILITIES & PROVISIO	NS			Other Liabilities	8,770.00	24,85,625.00
	Sundary Creditors	1,13,544.00					
	Provisions	38,940.00		By	DEPOSIT WITH RESPECTIVE AUTHO	ORITIES .	
	Staff Liabilities	11,29,206.00			Statutory Liabilities		1,12,37,057.00
	Student Liabilities	12,35,201.00	25,16,891.00				
		A		By	SOCIETY/UNIT BALANCE		
					V.S.P.M. Society		12,400.00
То	COLLECTION/DEDUCTION OF STAT	UTORY LIABILITIES					
	Statutory Liabilities		1,12,26,998.00	By	CLOSING BALANCES		
9					Cash In Hand	23,341.93	
To	OPENING BALANCES				Bank Balance	74,34,185.17	74,57,527.10
	Cash In Hand	28,796.93				143	
	Bank Balance	52,58,120.46	52,86,917.39				
-	TOTAL RS:		9,18,13,200.40	- 700	TOTAL RS:		9,18,13,200.40

### CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us.

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

Sharma &

NAGPUR FR. NO.013527

Charered Account

PLACE: NAGPUR DATE: 30-09-2021

UDIN: - 21114429AAAAAX4554

CA RAJU SHARMA PARTNER MRN: 114429 FRN: 013527C

### Other Fees & Fines

SR. NO.	PARTICULARS	AMOUNT
1	Alumni Fees (College)	30,100.00
2	Bonafied Fees	800.00
3	Campus Recruitment Training Fee	1,80,600.00
4	College Exam Fees	1,80,600.00
5	College Uniform Fees	(5,136.00)
6	Computer Fees	3,35,500.00
7	Duplicate T.C. Fees	200.00
8	Extra Curricular Activity	2,37,200.00
9	General Fine	1,72,180.00
10	I-Card Fees	27,090.00
11	Library Fees	1,35,450.00
12	Library Fine	6,520.00
13	Magazine Fees	1,35,450.00
14	MPSC FEE	4,51,500.00
15	Office Fine	5,100.00
16	Other Fees	31,310.00
17	Practical Fee Geog. (Students)	25,625.00
18	Practical Fee Home Economics	7,840.00
19	Practical Fee Science(Students)	2,28,551.00
20	Prospectus Fees	82,520.00
21	Sports Fees	1,35,450.00
22	Students Insurance	26,534.00
23	Alumni Fee	4,600.00
24	Campus Recruitment Training Fees	31,000.00
25	College Exam.	31,000.00
26	College Uniform Fees	1,185.00
27	Extra Curricilar Activity	37,600.00
28	General Fine	25,912.00
29	Geog. Practical Fees	14,666.00
30	Home Eco.Prac.Fee	2,474.00
31	I-Cards Fees	4,650.00
32	Library Fee	59,800.00
33	Magazine	23,250.00
34	Medical Test Fee	4,650.00
35	MPSC Coaching Fees	77,500.00
36	Registration & Processing Fee	1,24,605.00
37	Sports Fee	46,500.00
38	Student Insurance	15,500.00
ž V	Total	29,35,876.00

### ANNEXURE - "A"

### LIST OF SALARIES & ALLOWANCES

### FOR THE YEAR ENDED ON 31ST MARCH 2021

	PARTICULARS	AMOUNT
Basic Pay		4,00,69,840.00
C.L.A.		1,09,920.00
DA		1,07,50,350.00
DA Arrears	**	4,74,066.00
HRA	× 8	66,16,828.00
TA		7,43,200.00
Grade Pay		3,19,200.00
Contributory Salary		11,99,861.00
		1
	TOTAL	6,02,83,265.00



### ANNEXURE - "B"

### LIST OF CONTINGENCIES

### FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	AMOUNT
	Code-William C. Bedri
Audit Fees - Statutory	38,940.00
NSS Audit Fees	1,770.00
Bank Charges	3,605.30
House Keeping Charges	24,205.00
Education Expenses	34,600.00
Honorarium & Remuneration	2,58,817.00
Interest on Bank Loan	10,849.00
NSS Fees	20,570.00
NSS Expenses	21,460.00
Electricity Charges	64,690.00
Other Administrative Expenses	6,11,856.00
TOTAL	10,91,362.30
Repairs & Maintanance	
Repairs & Maintanence - Other/Equipments	57,442.00
Repairs & Maintanence - Building	3,500.00
	3,300.00
TOTAL	60,942.00



### Other Administrative Expenses

SR. NO.	PARTICULARS	AMOUNT
1	Advertisement	21,212.00
2	Builiding Insurance	25,537.00
3	Miscellanious Expenses	16,989.00
4	Nagar Parishad Tax	20,348.00
5	News Paper & Magazine	14,075.00
6	Postage Expenses	288.00
7	Printing Expenses	1,17,946.00
8	Software Expenses	1,14,814.00
9	Sports Expenditure	6,720.00
10	Stationery Expenses	35,113.00
11	Telephone/Internet Expenses	22,015.00
12	Travelling Expenses	200.00
12	Subscription/Membership Charges	10,148.00
12	Gardening Expenses	17,870.00
12	Miscllinious Expenses	4,402.00
12	Refreshment	8,120.00
12	Security Charges	1,62,500.00
12	Travelling Expenses	13,559.00
	Total	6,11,856.00



### **ANNEXURE- C: OTHER FUNDS**

PARTICULARS	AMOUNT
Poor Patient Fund	40,695.00
Development Fund	25,870.00
TOTAL	66,565.00



### ANNEXURE- D: CURRENT LIABILITIES & PROVISIONS

	ARTICULARS	AMOUNT
SUNDARY CREDITORS		
Creditors for Expenses		44,044.00
Creditors for Services		12,500.00
Creditors for Services		12,300.00
	TOTAL	56,544.00
PROVISIONS		
Audit Fees Payable		38,940.00
	TOTAL	38,940.00
CTAELIADII ITIEC		an an
STAFF LIABILITIES Salary Recovery & Refund		7.24.047.00
Salary Recovery & Return		7,36,067.00
	TOTAL	7,36,067.00
STATUTORY LIABILITIES		
TDS Payable		1,801.00
PT Payable		62,261.00
LIC Payable		2,696.20
DCPS Payable		7,083.00
	TOTAL	73,841.20
STUDENT LIABILITIES		
Lab. Deposits		5,690.00
Library Deposits		31,650.00
Scholarship Payable		22,62,871.50
University Fees		4,27,595.00
	TOTAL	27,27,806.50
OTHER LIABILITIES	\*	n
Ngp. Uni. Theory Exm. Exp.		20,832.00
Tade SD		1,841.00
<u>Individuals</u>		1,011.00
Dr. Mrs. Archana K. Deshmukh		7 522 00
Dr. Mrs. Leena V. Phate		7,522.00
Dr. Arun U. Deore		1,494.00
Program Officer NSS		18,178.00
University NSS Fees		71,980.41
Giaveisity 1855 Fees	TOTAL S NACOUD	(3,300.00)
	TOTAL S NACOUD	1.18.547.41

### **University Fees (Student Liability)**

SR. NO.	PARTICULARS	AMOUNT
1	Degree Fees	(5,020.00)
2	University Exam Fees	(32,457.00)
3	University Exams Late Fees	1,300.00
4	University Practical Fees (CBZ/Micro)	248.00
5	University Practical Fees(Geog)	310.00
6	University Practical Fees (Hec)	62.00
7	University Practical Fees (PCM/Comp)	372.00
8	University Project Fees	(1,664.00
9	Annual Fees	1,825.00
10	Ashwamegh Fees	11,634.00
11	Disaster Management Fees	130.00
12	Enrollment Fees	(880.00
13	Environmental Studies	46,960.00
14	E-Service Fees	650.00
15	Game Fees	325.00
16	Imigration Fees	(400.00
17	Medical Aid Fund	65.00
18	Medical Exam Form Fees	65.00
19	Medical Test Fee	47,175.00
20	Student Aid Fund	65.00
21	Students Welfare Fund	65.00
22	Theory Exam	3,42,288.00
23	Union Fees	65.00
24	University Practical	(31,806.00
25	Annual Fee	625.00
26	Ashwameg Fee	2,178.00
27	Dis. Managment Cell	50.00
28	Enrolment Fee	6,050.00
29	Enviromental Studies	2,480.00
30	E-Service Fees	250.00
31	Game Fee	125.00
32	Medical Aid Fund	25.00
33	Medical Exam.Form Fee	3,325.00
34	NSS Fees	(1,550.00)
35	Students Aid Fund	32,610.00
36	Students Welf.Fund	25.00
37	Union Fee	25.00
	Total	4,27,595.00



### **ANNEXURE- E: DEPOSIT AND INVESTMENTS**

PARTICULARS	AMOUNT
DEPOSITS & INVESTMENTS	
Gas Cylinder	10,556.00
Telephone Deposite	1,300.00
Uni .Reserve Fund	50,078.00
TOTAL	61,934.00



### **ANNEXURE- F: CURRENT ASSETS**

	<b>PARTICULARS</b>		AMOUNT
			e ·
OUTSTANDING FEES			
Outstanding Fees old			1,53,519.00
Outstanding Fees 2016-17			58,489.0
Outstanding Fees 2017-18			4,53,664.0
Outstanding Fees 2018-19			8,75,110.0
Outstanding Fees 2019-20			8,67,608.0
Outstanding Fees 2020-21			13,53,256.0
		¥.	w.
	TOTAL	and the state of t	37,61,646.0
SALARY ADVANCES			
Salary Advances		,	6,475.0
G.P.F. Installment & Loans			1,04,465.0
G.1.1. Histamient & Louis			1,04,403.0
	TOTAL		1,10,940.0
OTHER DEBIT BALANCES			
			3,016.0
Nagpur Uni. Pract. Exam			
Nagpur Uni. Pract. Exam YCMOU ACCOUNT			5,500.0
Nagpur Uni. Pract. Exam YCMOU ACCOUNT Geeta Wood Arts			5,500.0
OTHER DEBIT BALANCES Nagpur Uni. Pract. Exam YCMOU ACCOUNT Geeta Wood Arts Individuals Dhok Satish			5,500.0 40,000.0
Nagpur Uni. Pract. Exam YCMOU ACCOUNT Geeta Wood Arts Individuals Dhok Satish			5,500.0 40,000.0 55,000.0
Nagpur Uni. Pract. Exam YCMOU ACCOUNT Geeta Wood Arts Individuals Dhok Satish Dr. Avinash R. Nagpure			5,500.0 40,000.0 55,000.0 18,640.0
Nagpur Uni. Pract. Exam YCMOU ACCOUNT Geeta Wood Arts Individuals Dhok Satish Dr. Avinash R. Nagpure Dr. Gajanan D. Zade			5,500.0 40,000.0 55,000.0 18,640.0 4,328.0
Nagpur Uni. Pract. Exam YCMOU ACCOUNT Geeta Wood Arts Individuals Dhok Satish Dr. Avinash R. Nagpure Dr. Gajanan D. Zade Dr. Sarang S. Khadse			5,500.0 40,000.0 55,000.0 18,640.0 4,328.0 50,000.0
Nagpur Uni. Pract. Exam YCMOU ACCOUNT Geeta Wood Arts Individuals Dhok Satish Dr. Avinash R. Nagpure Dr. Gajanan D. Zade Dr. Sarang S. Khadse Dr. Subhash K. Shembekar			5,500.0 40,000.0 55,000.0 18,640.0 4,328.0 50,000.0 6,000.0
Nagpur Uni. Pract. Exam YCMOU ACCOUNT Geeta Wood Arts Individuals Dhok Satish Dr. Avinash R. Nagpure Dr. Gajanan D. Zade Dr. Sarang S. Khadse Dr. Subhash K. Shembekar Mrs. Nilima Dhamgaye			5,500.0 40,000.0 55,000.0 18,640.0 4,328.0 50,000.0 6,000.0 4,704.0
Nagpur Uni. Pract. Exam YCMOU ACCOUNT Geeta Wood Arts Individuals Dhok Satish Dr. Avinash R. Nagpure Dr. Gajanan D. Zade Dr. Sarang S. Khadse Dr. Subhash K. Shembekar Mrs. Nilima Dhamgaye Mrs. P.P. Raut			5,500.0 40,000.0 55,000.0 18,640.0 4,328.0 50,000.0 6,000.0 4,704.0 10,000.0
Nagpur Uni. Pract. Exam YCMOU ACCOUNT Geeta Wood Arts Individuals Dhok Satish Dr. Avinash R. Nagpure Dr. Gajanan D. Zade Dr. Sarang S. Khadse Dr. Subhash K. Shembekar Mrs. Nilima Dhamgaye Mrs. P.P. Raut Tekade S.S.			5,500.0 40,000.0 55,000.0 18,640.0 4,328.0 50,000.0 6,000.0 4,704.0 10,000.0 19,953.0
Nagpur Uni. Pract. Exam YCMOU ACCOUNT Geeta Wood Arts <u>Individuals</u>			3,016.0 5,500.0 40,000.0 55,000.0 18,640.0 4,328.0 50,000.0 6,000.0 4,704.0 10,000.0 19,953.0 28,562.0 9,683.0



### ANNEXURE- G: CASH & BANK BALANCES

PARTICULARS	AMOUNT
CASH IN HAND	
Cash	23,341.93
Cash	25,541.90
TOTAL	23,341.93
BANK BALANCES	
Bank A/c. 1100000493	1,815.43
Bank A/c. 13161	9,588.00
Bank A/c. 20/1	6,765.10
BANK A/C. 60315512121 (BOM)	28,68,046.24
Bank A/c. 8540/ 201-25385	26,936.4
Bank Of Maharashtra	9,53,692.10
TraknPay Gateway	3,066.13
Bank A/c 1107	5,151.79
Bank A/c. 201-73328	27,763.80
Bank A/c. 307/3908	58,209.00
Bank A/c 60315367364	6,70,309.80
Bank A/c 918010067788696 (Axis)	1,14,837.12
Syndicate Bank (Canera) 30374	38,897.77
Bank A/c. 60315152268	19,54,794.90
N.N.S.Bank A/C No.701	1,000.00
Syndicate Bank A/c 9702	6,93,311.63
TOTAL	74,34,185.17



### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021

	RECEIPTS	AMOUNT	AMOUNT		PAYMENTS	AMOUNT	AMOUNT
То	FEES & FINES			Bv	SALARIES & ALLOWANCES		6 02 02 265 0
10	Grant in Aid	5,91,22,457.00		Бу	SALARIES & ALLOWANCES		6,02,83,265.00
	Tution Fees	7,20,800.00		D.	CONTINUENCE		< 04 F04 0
	Other Fees & Fines		6 22 74 241 00	By	CONTINGENCIES		6,01,501.9
	Other rees & rines	24,30,984.00	6,22,74,241.00		TIVED AGGREGISTING THE CHARLES		
	OTHER INCOME			By	FIXED ASSETS PURCHASED		7/2/2/2020/2020
10	OTHER INCOME	FF 004 40			Movable Assets		2,74,631.00
	Bank Interest	55,806.69		7.22			
	FDR Interest	4,214.00	60,020.69	By	INVESTMENTS & DEPOSITS		
	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT				Fixed Deposits		4,214.00
To	INVESTMENTS & DEPOSITS				Other Deposits & Investments		
	Fixed Deposits		5,54,714.00				
	Other Deposits & Investments			By	SECURED/UNSECURED LOANS		5,01,496.00
То	SECURED/UNSECURED LOANS		10,849.00	By	CURRENT ASSETS		
				,	Outstanding Fees	7,19,200.00	
To	CURRENT ASSETS				Salary Advance	61,55,000.00	
	Outstanding Fees	8,49,171.00			Other Debit Balances	4,95,992.00	73,70,192.00
	Salary Advance	61,55,000.00			oder Devit Dunings	4,70,772.00	75,70,172.00
	Other Debit Balances	9,11,816.00	79,15,987.00	Rv	CURRENT LIABILITIES & PROVISIONS		
	Out Dear Manace	7/11/010,00	77,13,307.00	Dy	Sundary Creditors	1,43,830.00	
To	CURRENT LIABILITIES & PROVISIONS				Provisions	35,400.00	
10	Sundary Creditors	1,01,044.00			Staff Liabilities		
	Provisions	35,400.00				11,29,206.00	2000
	Staff Liabilities				Student Liabilities	11,22,324.00	24,30,760.00
	Starr Liabinties	11,29,206.00			B. W. C.		
	C. 1. 1110.				DEPOSIT WITH RESPECTIVE		
	Student Liabilities	6,95,781.00	19,61,431.00	By	AUTHORITIES		
					Statutory Liabilities		1,12,37,057.00
To	COLLECTION/DEDUCTION OF						
	STATUTORY LIABILITIES						
	Statutory Liabilities		1,12,26,998.00	By	SOCIETY/UNIT BALANCE		
				2200	V.S.P.M. Society		12,400.00
To	SOCIETY/UNIT BALANCE						######################################
	Inter-Units - Dr. Balance		2,63,175,00	By	CLOSING BALANCES		
				-	Cash In Hand	3,960.93	
To	OPENING BALANCES				Bank Balance	40,53,306.73	40,57,267,66
	Cash In Hand	5,061.93			THE STATE OF THE S	40,00,000.73	40,37,407.00
	Bank Balance	25,00,306,94	25,05,368.87				
	The second value of the State o	20/00/000.74	20,00,000.07				
	TOTAL RS:		8,67,72,784.56	_	TOTAL RS:		8,67,72,784.56

#### CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us.

FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS Sharma & Aco NAGPUR FR. NO.0125

Sanered Account

PLACE: NAGPUR DATE: 30-09-2021

PARTNER CARAJU SHARMA MRN: 114429 FRN: 013527C

### [NON-GRANTED ONLY] RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021

_	RECEIPTS	AMOUNT	AMOUNT		PAYMENTS	AMOUNT	AMOUNT
То	FEES & FINES			By	SALARIES & ALLOWANCES		2,58,817.00
	Other Fees & Fines	5,04,892.00		3,51			
	Tution Fees	10,39,289.00	15,44,181.00	By	EXPENSES		2,68,283.00
То	OTHER INCOME						
	Bank Interest	16,056.44		By	CURRENT ASSETS		
	Misc. Income	9,250.00	25,306.44		Outstanding Fees		10,34,489.00
То	CURRENT ASSETS			Ву	CURRENT LIABILITIES & PROVISIONS		
	Outstanding Fees		3,55,531.00		Provisions	3,540.00	
					Student Liabilities	42,555.00	46,095.00
To	<b>CURRENT LIABILITIES &amp; PROVISIONS</b>						
	Sundary Creditors	12,500.00		By	SOCIETY/UNIT BALANCE		
	Provisions	3,540.00			J.N.C. (Grant College)		2,63,175.00
	Student Liabilities	58,480.00	74,520.00		AND TORK OF PROCESSING POSITION OF CONTRACT OF STATE AND		,,
				By	CLOSING BALANCES	-	
To	OPENING BALANCES			(5)	Cash In Hand	19,381.00	
	Cash In Hand	23,735.00			Bank Balance	6,92,874.19	7,12,255.19
	Bank Balance	5,59,840.75	5,83,575.75				
	TOTAL RS:		25,83,114.19	-	TOTAL RS:		25,83,114.19

### CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us.

FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS

sharma e

PLACE: NAGPUR DATE: 30-09-2021 FR. NO.013527C

CA RAJU SHARMA
MRN: 114429
FRN: 013527C



### VSPM Academy of Higher Education Nagpur's

### Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

**Audit Report 2019-20** 



Priyanka Sharma And Associates ist floor, Bhiwapurkar Chambers, Opposite Yashwant Stadium, Dhantoh, Naggur 12, Mif

info@psaca.co.in | www.psaca.co.in +91-712-3590704 | +91-97640557777

### AUDITORS REPORT

We have audited the attached Balance Sheet of Jawaharlal Nehru Arts, Comm & Science College, Wadi, Dist. Nagpur as at 31st March 2020 together with the Income & Expenditure Account as on that date annexed thereto and report that:

### We report that:

- (a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of account, as required by law, have been kept.
- (c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.
- (d) Opening Balances are taken as Certified by Management.
- (e) In our opinion and according to the best of our information and explanation given to us, the account read with the notes thereon, give a true & fair view:
  - (i) In the case of the Balance Sheet of the state of affairs of Jawaharlal Nehru Arts, Comm & Science College, Wadi, Dist. Nagpur as on 31st March 2020.
  - In case of Income & Expenditure Account of the SURPLUS for the year ended on 31st March 2020.

harmid & As

Tered Ad

For PRIYANKA SHARMA & ASSOCIATES

**Chartered Accountants** 

Nagpur

Dated: 30-09-2020

Partner CA Raju Sharma

Membership No.: 114429

Delhi | Mumbai | Nagpur | Raipur | Pune

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2020

TO, GOI GRANT RECEIVED  12,59,368.00 BY, GOI GRANT ADJUSTED  TO, OTHER CREDIT BALANCES Outstanding Tution Fees 2015-16 1,600.00 Outstanding Tution Fees 2017-18 71,200.00 Outstanding Tution Fees 2018-19 98,400.00 1,71,200.00 Outstanding Tution Fees 2018-19 98,400.00 1,71,200.00  Track n Pay 4,506.16  TO, OTHER HEADS Bank OF Maharshtra Loan Account 38,760.00 BY, DEPO.WITH RESP.AUTHO. [ANNEX"D"] A,506.16  TO, OTHER HEADS Bank OF Maharshtra Loan Account 1,23,34,082.00 BY, PAID TO UNIVERSITY [ANNEX"E"] ANNEX"E"] 18,99,510.00  TO, PAYABLE TO UNIVERSITY [ANNEX"E"] 18,99,510.00 BY, LOANS AND ADVANCES Individual Adv. [ANNEX"F"] V.S.P.M  TO, LOANS AND ADVANCES [Individual Adv. [ANNEX"F"] 19,65,653.00  TO, OPENING BALANCES (Cash in Hand (Scholarship) 913.23 (Cash in Hand (Sc	AMOUNT		PAYMENTS		AMOUNT		RECEIPTS	
Salary Grant	4,97,46,429.00	[ANNEX"B"]	SALARIES AND ALLOWANCES	BY,	20,14,947.00		FEES AND FINES [ANNEX"A"]	TO,
Unnat bharat abhiyaan   S0,000.00   A,98,15,684.69   Computer Software & Printer   1,31,379.00   Lab Equipment   1,31,379.00   Lab Equipment   1,31,379.00   Lab Equipment   1,31,379.00   Electrical Equipment   50,500.00   Interest on FD   32,841.00   Sports Material   24,870.00   Albertal Electrical Equipment   50,500.00   Albertal Equipment   50,5	17,37,421.20	[ANNEX"C"]	CONTINGENCIES	BY,			GRANT IN AID	TO,
MCED Grant 32,394.69 4,98,15,684.69   Computer Software & Printer   3,09,069.00   Lab Equipment   1,31,379.00   1,31,379.00   1,31,379.00   1,24,870.00   1,16,003.53   Library Books   1,24,870.00   1,25,785.00   1,25,255.00   1,25,255.00   1,25,255.00				100000		4,97,33,290.00	Salary Grant	
Lab Equipment   1,31,379.00   1,27,075.00   Eurniture & Fixture   1,27,075.00   Eurniture			CAPITAL EXPENDITURE	BY,		50,000.00	Unnat bharat abhiyaan	
		3,09,069.00	Computer Software & Printer		4,98,15,684.69	32,394.69	MCED Grant	
Bank Interest   57,712.53   Electrical Equipment   50,500.00   Interest on FD   32,841.00   Sports Material   24,870.00   Miscellaneous Income   25,450.00   1,16,003.53   Library Books   1,85,785.00		1,31,379.00	Lab Equipment			-		
Interest on FD 32,841.00 Miscellaneous Income 25,450.00 1,16,003.53 Library Books 1,85,785.00  TO, GOI GRANT RECEIVED 12,59,368.00 BY, GOI GRANT ADJUSTED 12,59,368.00 BY, GOI		1,27,075.00	Furniture & Fixture				OTHER INCOME	TO,
Miscellaneous Income   25,450.00   1,16,003.53   Library Books   1,85,785.00		50,500.00	Electrical Equipment			57,712.53	Bank Interest	
10. GOI GRANT RECEIVED  12,59,368.00 BY, GOI GRANT ADJUSTED  12,59,368.00 BY, GOI GRANT ADJUSTED  BY, FIXED DEPOSITS  Outstanding Tution Fees 2015-16 1,600.00 Outstanding Tution Fees 2017-18 71,200.00 Outstanding Tution Fees 2018-19 98,400.00 1,71,200.00  Outstanding Tution Fees 2018-19 98,400.00 1,71,200.00  Track n Pay  4,506.16  TO, OTHER HEADS Bank OF Maharshtra Loan Account  38,760.00 BY, DEPO.WITH RESP.AUTHO. [ANNEX"D"] ANNEX"E"]  TO, COLLECTED FROM STAFF  [ANNEX"E"] 1,23,34,082.00 BY, PAID TO UNIVERSITY [ANNEX"E"] 18,99,510.00 BY, LOANS AND ADVANCES Individual Adv. [ANNEX"F"] V.S.P.M  [ANNEX"F"] V.S.P.M  [ANNEX"F"] 19,65,653.00  TO, SUNDRY CREDITORS  [ANNEX"G"] 86,830.00  BY, CLOSING BALANCES Cash in Hand [Ash Alc No. 701 1,000.00 Syndicate Bank A/c. No. 701 1,000.00 Syndicate Bank A/c. No. 701 1,000.00 Syndicate Bank A/c. No. 701 6,942.10 Syndicate Bank A/c. No. 20/1 6,883.10 Syndicate Bank A/c. No. 20/1 6,942.10 Syndicate Bank A/c. No. 25385 5,67,099.51 BOM A/c No. 12121 3,15,741.49 BOM A/c No. 12121 4,52,256.00		24,87C.00	Sports Material			32,841.00	Interest on FD	
TO, OTHER CREDIT BALANCES Outstanding Tution Fees 2015-16 1,600.00 Outstanding Tution Fees 2017-18 71,200.00 Outstanding Tution Fees 2018-19 98,400.00  To, OTHER HEADS Bank OF Maharshtra Loan Account  TO, OTHER TEGIT FROM STAFF  [ANNEX"D"] 1,23,34,082.00 BY, DEPO.WITH RESP.AUTHO. [ANNEX"E"]  TO, PAYABLE TO UNIVERSITY [ANNEX"E"] 18,99,510.00 BY, DOANS AND ADVANCES Individual Adv. [ANNEX"F"]  TO, OTHER HEADS Individual Adv. [ANNEX"F"] 19,65,653.00  TO, OTHER HEADS Cash in Hand Cash in H	8,28,678.00	1,85,785.00	Library Books		1,16,003.53	25,450.00	Miscellaneous Income	
Outstanding Tution Fees 2015-16 1,600.00 Outstanding Tution Fees 2017-18 71,200.00 Outstanding Tution Fees 2018-19 98,400.00 1,71,200.00 Track n Pay 5,94,400.00 Track n Pay 4,506.16  TO, OTHER HEADS Bank OF Maharshtra Loan Account 38,760.00 BY, DEPO.WITH RESP.AUTHO. [ANNEX"D"]  TO, COLLECTED FROM STAFF [ANNEX"D"] 1,23,34,082.00 BY, PAID TO UNIVERSITY [ANNEX"E"] 18,99,510.00 BY, COANS AND ADVANCES Individual Adv. [ANNEX"F"] 19,65,653.00  TO, DENING BALANCES Cash in Hand (Scholarship) 913.23 Syndicate Bank A/c No 701 1,000.00 Syndicate Bank A/c No 9702 10,25,737.80 Syndicate Bank A/c. No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 20/1 6,942.10 Syndicate Bank A/c. No. 25385 5,67,099.51 BOM A/c No. 12121 4,52,256.00  BY, CIOSING BALANCES Cush In Hand (Scholarship) 9,588.00 N.D.C.C. Bank A/c. No. 25385 8,393.76 Syndicate Bank A/c. No. 25385 8,393.76	1,57,033.00		GOI GRANT ADJUSTED	BY,	12,59,368.00		GOI GRANT RECEIVED	TO,
Outstanding Tution Fees 2017-18 71,200.00 Outstanding Tution Fees 2018-19 98,400.00 1,71,200.00 Track n Pay 5,94,400.00 Track n Pay 4,506.16 Track n Pay 4,5	32,841.00		FIXED DEPOSITS	BY,			OTHER CREDIT BALANCES	TO,
Outstanding Tution Fees 2018-19 98,400.00 1,71,200.00 Track n Pay 4,506.16  TO, OTHER HEADS Bank OF Maharshtra Loan Account 38,760.00 BY, DEPO.WITH RESP.AUTHO. [ANNEX"E"]  TO, COLLECTED FROM STAFF [ANNEX"E"] 1,23,34,082.00 BY, PAID TO UNIVERSITY [ANNEX"E"]  TO, PAYABLE TO UNIVERSITY [ANNEX"E"] 18,99,510.00 BY, Individual Adv. [ANNEX"F"]  TO, LOANS AND ADVANCES Individual Adv. [ANNEX"F"] 19,65,653.00 BY, CLOSING BALANCES  TO, OPENING BALANCES Cash in Hand 9,415.93 Cash in Hand (scholarship) 913.23 N.N.S. Bank A/c No 701 1,000.00 Syndicate bank A/c No 701 1,000.00 Syndicate bank A/c No 9702 10,25,737.80 Syndicate Bank A/c. No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 20/1 6,883.10 Syndicate Bank A/c. No. 20/1 6,883.10 Syndicate Bank A/c. No. 20/1 6,942.10 Syndicate Bank A/c. No. 25385 8,393.76 SBI A/c. No. 111010000493 1,767.43						1,600.00	Outstanding Tution Fees 2015-16	
Track n Pay 4,506.16  38,760.00 BY, DEPO.WITH RESP.AUTHO. [ANNEX"D"]    TO, COLLECTED FROM STAFF			OTHER DEBIT BALANCES	BY,		71,200.00	Outstanding Tution Fees 2017-18	
TO, COLLECTED FROM STAFF [ANNEX"D"] 1,23,34,082.00 BY, PAID TO UNIVERSITY [ANNEX"E"]  TO, PAYABLE TO UNIVERSITY [ANNEX"E"] 18,99,510.00 BY, COANS AND ADVANCES Individual Adv. [ANNEX"F"] 19,65,653.00  TO, SUNDRY CREDITORS [ANNEX"G"] 86,830.00  TO, OPENING BALANCES Cash in Hand (scholarship) 913.23 Cash in Hand (scholarship) 913.23 N.N.S. Bank A/c No 701 1,000.00 Syndicate bank A/c No 9702 10,257,373.80 Syndicate bank A/c No 13161 9,588.00 Syndicate Bank A/c. No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 20/1 6,942.10 Syndicate Bank A/c. No. 25385 8,393.76 Syndicate Bank A/c. No. 25385 5,67,099.51 BOM A/c No. 12121 3,15,741.49 SBI A/c. No. 1100000493 1,767.43		5,94,400.00	Outstanding Tution Fees 2019-2		1,71,200.00	98,400.00	Outstanding Tution Fees 2018-19	
Bank OF Maharshtra Loan Account   38,760.00 BY,   DEPO.WITH RESP.AUTHO.   [ANNEX"D"]   1,23,34,082.00 BY,   PAID TO UNIVERSITY   [ANNEX"E"]   18,99,510.00 BY,   LOANS AND ADVANCES   Individual Adv.   [ANNEX"F"]   19,65,653.00   V.S.P.M    TO,   DOENING BALANCES   Cash in Hand   S. (Cash in Hand (Scholarship)   S. (Cash i	5,98,906.10	4,506.16	Track n Pay					
TO, COLLECTED FROM STAFF [ANNEX"D"] 1,23,34,082.00 BY, PAID TO UNIVERSITY [ANNEX"E"]  TO, PAYABLE TO UNIVERSITY [ANNEX"E"] 18,99,510.00 BY, LOANS AND ADVANCES Individual Adv. [ANNEX"F"] V.S.P.M  TO, LOANS AND ADVANCES [ANNEX"F"] 19,65,653.00  TO, SUNDRY CREDITORS [ANNEX"G"] 86,830.00  BY, CLOSING BALANCES Cash in Hand S,061.93 Cash in Hand (scholarship) 913.23 Cash in Hand (scholarship) 913.23 N.N.S. Bank A/c No 701 1,000.00 Syndicate bank A/c No 701 1,000.00 Syndicate bank A/c No 9702 10,25,737.80 Syndicate bank A/c No 9702 6,74,395.58 Syndicate Bank A/c. No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 20/1 6,883.10 Syndicate Bank A/c. No. 20/1 6,942.10 Syndicate Bank A/c. No. 25385 8,393.76 Syndicate Bank A/c. No. 25385 5,67,099.51 BOM A/c No. 12121 3,15,741.49 BOM A/c No. 12121 3,15,741.49 BOM A/c No. 12121 3,15,741.49 SBI A/c. No. 1100000493 1,767.43		Di St. Mind						TO,
TO, PAYABLE TO UNIVERSITY [ANNEX"E"] 18,99,510.00 BY, LOANS AND ADVANCES Individual Adv. [ANNEX"F"] V.S.P.M  TO, LOANS AND ADVANCES INDIVIDUAL [ANNEX"F"] 19,65,653.00 BY, CLOSING BALANCES  TO, OPENING BALANCES Cash in Hand 5,061.93 Cash in Hand (scholarship) 913.23 Cash in Hand (scholarship) 913.23 N.N.S. Bank A/c No 701 1,000.00 Syndicate bank A/c No 701 1,000.00 Syndicate bank A/c No 9702 10,25,737.80 Syndicate bank A/c No 9702 5,74,395.58 Syndicate Bank A/c. No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 20/1 6,883.10 Syndicate Bank A/c. No. 20/1 6,942.10 Syndicate Bank A/c. No. 25385 8,393.76 Syndicate Bank A/c. No. 25385 5,67,099.51 BOM A/c No. 12121 3,15,741.49 BOM A/c No. 12121 3,15,741.49 BOM A/c No. 12121 5,767.43	1,23,42,685.00	[ANNEX"D"] `	DEPO.WITH RESP.AUTHO.	BY,	38,760.00		Bank OF Maharshtra Loan Account	
TO, LOANS AND ADVANCES Individual Adv. [ANNEX"F"] 19,65,653.00  TO, SUNDRY CREDITORS [ANNEX"G"] 86,830.00  BY, CLOSING BALANCES Cash in Hand 5,061.93 Cash in Hand 9,415.93 Cash in Hand (scholarship) 913.23 Cash in Hand (scholarship) 913.23 N.N.S. Bank A/c No 701 1,000.00 N.N.S. Bank A/c No 701 1,000.00 Syndicate bank A/c No 9702 6,74,395.58 Syndicate bank A/c No 9702 10,25,737.80 Syndicate Bank A/c. No. 13161 9,588.00 Syndicate Bank A/c. No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 20/1 6,883.10 N.D.C.C. Bank A/c. No. 20/1 6,942.10 Syndicate Bank A/c. No. 25385 8,393.76 Syndicate Bank A/c. No. 25385 5,67,099.51 BOM A/c No. 1100000493 1,767.43	19,38,785.00	[ANNEX"E"]	PAID TO UNIVERSITY	BY,	1,23,34,082.00	[ANNEX"D"]	COLLECTED FROM STAFF	TO,
TO, LOANS AND ADVANCES Individual Adv. [ANNEX"F"] 19,65,653.00  TO, SUNDRY CREDITORS [ANNEX"G"] 86,830.00  BY, CLOSING BALANCES  Cash in Hand 5,061.93  Cash in Hand 9,415.93 Cash in Hand (scholarship) 913.23  Cash in Hand (scholarship) 913.23 N.N.S. Bank A/c No 701 1,000.00  N.N.S. Bank A/c No 701 1,000.00 Syndicate bank A/c No 9702 6,74,395.58  Syndicate bank A/c No 9702 10,25,737.80 Syndicate Bank A/c. No. 13161 9,588.00  Syndicate Bank A/c. No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 20/1 6,883.10  N.D.C.C. Bank A/c. No. 20/1 6,942.10 Syndicate Bank A/c. No. 25385 8,393.76  Syndicate Bank A/c. No. 25385 5,67,099.51 BOM A/c No. 1100000493 1,767.43			LOANS AND ADVANCES	BY,	18,99,510.00	[ANNEX"E"]	PAYABLE TO UNIVERSITY	TO,
TO, SUNDRY CREDITORS  [ANNEX"G"]  86,830.00  BY, CLOSING BALANCES  Cash in Hand  5,061.93  Cash in Hand  9,415.93  Cash in Hand (scholarship)  913.23  N.N.S. Bank A/c No 701  1,000.00  N.N.S. Bank A/c No 701  1,000.00  Syndicate bank A/c No 9702  Syndicate bank A/c No 9702  Syndicate Bank A/c. No. 13161  N.D.C.C. Bank A/c. No. 20/1  N.D.C.C. Bank A/c. No. 20/1  Syndicate Bank A/c. No. 25385  Syndicate Bank A/c. No. 25385  Syndicate Bank A/c. No. 12121  3,15,741.49  BOM A/c No. 12121  4,52,256.00  PY. CLOSING BALANCES  Cash in Hand  5,061.93  N.N.S. Bank A/c No 701  1,000.00  Syndicate bank A/c No 701  1,000.00  Syndicate bank A/c No 9702  6,74,395.58  Syndicate Bank A/c. No. 13161  9,588.00  N.D.C.C. Bank A/c. No. 20/1  6,883.10  Syndicate Bank A/c. No. 25385  8,393.76  Syndicate Bank A/c. No. 12121  3,15,741.49  BOM A/c No. 12121  3,15,741.49	18,01,206.84	[ANNEX"F"]					Tiv.	
TO, SUNDRY CREDITORS [ANNEX"G"] 86,830.00  BY, CLOSING BALANCES  Cash in Hand 5,061.93  Cash in Hand 9,415.93 Cash in Hand (scholarship) 913.23 N.N.S. Bank A/c No 701 1,000.00 N.N.S. Bank A/c No 701 1,000.00 Syndicate bank A/c No 9702 10,25,737.80 Syndicate bank A/c No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 20/1 6,883.10 N.D.C.C. Bank A/c. No. 20/1 6,942.10 Syndicate Bank A/c. No. 25385 5,67,099.51 BOM A/c No. 12121 4,52,256.00  BY, CLOSING BALANCES Cash in Hand (scholarship) 913.23 N.N.S. Bank A/c No 701 1,000.00 Syndicate bank A/c No 9702 6,74,395.58 Syndicate Bank A/c. No. 13161 9,588.00 N.D.C.C. Bank A/c. No. 20/1 6,883.10 Syndicate Bank A/c. No. 20/1 5,839.76 Syndicate Bank A/c. No. 25385 5,67,099.51 BOM A/c No. 12121 3,15,741.49	60,000.0		V.S.P.M			C 2009 M. CD ( 0000 - 10 M. CAN)		TO,
TO, OPENING BALANCES  Cash in Hand  S,061.93  Cash in Hand  S,061.93  Cash in Hand  S,061.93  Cash in Hand  S,061.93  Cash in Hand (scholarship)  P13.23  N.N.S. Bank A/c No 701  N.N.S. Bank A/c No 701  Syndicate bank A/c No 9702  Syndicate bank A/c No 9702  Syndicate Bank A/c. No. 13161  N.D.C.C. Bank A/c. No. 20/1  Syndicate Bank A/c. No. 20/1  Syndicate Bank A/c. No. 20/1  Syndicate Bank A/c. No. 25385  Syndicate Bank A/c. No. 12121  SBI A/c. No. 1100000493  1,767.43					19,65,653.00	[ANNEX"F"]	Individual Adv.	
TO, OPENING BALANCES  Cash in Hand  9,415.93  Cash in Hand  9,415.93  Cash in Hand  (scholarship)  913.23  N.N.S. Bank A/c No 701  1,000.00  Syndicate bank A/c No 9702  Syndicate bank A/c No 9702  Syndicate Bank A/c. No. 13161  N.D.C.C. Bank A/c. No. 20/1  Syndicate Bank A/c. No. 20/1  Syndicate Bank A/c. No. 20/1  Syndicate Bank A/c. No. 21211  Syndicate Bank A/c. No. 12121  3,15,741.49  BOM A/c No. 12121  5,061.93  Cash in Hand  5,061.93  Syndicate bank A/c No 701  1,000.00  Syndicate bank A/c No 9702  6,74,395.58  Syndicate Bank A/c. No. 13161  9,588.00  N.D.C.C. Bank A/c. No. 20/1  6,883.10  Syndicate Bank A/c. No. 25385  8,393.76  Syndicate Bank A/c. No. 25385  S,67,099.51  BOM A/c No. 12121  3,15,741.49  BOM A/c No. 12121  3,167.43					86,830.00	[ANNEX"G"]	SUNDRY CREDITORS	TO,
Cash in Hand         9,415.93         Cash in Hand (scholarship)         913.23           Cash in Hand (scholarship)         913.23         N.N.S. Bank A/c No 701         1,000.00           N.N.S. Bank A/c No 701         1,000.00         Syndicate bank A/c No 9702         6,74,395.58           Syndicate bank A/c No 9702         10,25,737.80         Syndicate Bank A/c. No. 13161         9,588.00           Syndicate Bank A/c. No. 20/1         6,983.10         N.D.C.C. Bank A/c. No. 20/1         6,883.10           N.D.C.C. Bank A/c. No. 20/1         6,942.10         Syndicate Bank A/c. No. 25385         8,393.76           Syndicate Bank A/c. No. 25385         5,67,099.51         BOM A/c No. 12121         3,15,741.49           BOM A/c No. 12121         4,52,256.00         SBI A/c. No.1100000493         1,767.43				BY,				
Cash in Hand (scholarship)         913.23         N.N.S. Bank A/c No 701         1,000.00           N.N.S. Bank A/c No 701         1,000.00         Syndicate bank A/c No 9702         6,74,395.58           Syndicate bank A/c No 9702         10,25,737.80         Syndicate Bank A/c. No. 13161         9,588.00           Syndicate Bank A/c. No. 20/1         6,883.10           N.D.C.C. Bank A/c. No. 20/1         6,942.10         Syndicate Bank A/c. No. 25385         8,393.76           Syndicate Bank A/c. No. 25385         5,67,099.51         BOM A/c No. 12121         3,15,741.49           BOM A/c No. 12121         4,52,256.00         SBI A/c. No.1100000493         1,767.43						0.445.00		10,
N.N.S. Bank A/c No 701     1,000.00     Syndicate bank A/c No 9702     6,74,395.58       Syndicate bank A/c No 9702     10,25,737.80     Syndicate Bank A/c. No. 13161     9,588.00       Syndicate Bank A/c. No. 20/1     9,588.00     N.D.C.C. Bank A/c. No. 20/1     6,883.10       N.D.C.C. Bank A/c. No. 20/1     6,942.10     Syndicate Bank A/c. No. 25385     8,393.76       Syndicate Bank A/c. No. 25385     5,67,099.51     BOM A/c No. 12121     3,15,741.49       BOM A/c No. 12121     4,52,256.00     SBI A/c. No.1100000493     1,767.43								
Syndicate bank A/c No 9702         10,25,737.80         Syndicate Bank A/c. No. 13161         9,588.00           Syndicate Bank A/c. No. 13161         9,588.00         N.D.C.C. Bank A/c. No. 20/1         6,883.10           N.D.C.C. Bank A/c. No. 20/1         6,942.10         Syndicate Bank A/c. No. 25385         8,393.76           Syndicate Bank A/c. No. 25385         5,67,099.51         BOM A/c No. 12121         3,15,741.49           BOM A/c No. 12121         4,52,256.00         SBI A/c. No.1100000493         1,767.43			180					
Syndicate Bank A/c. No. 13161       9,588.00       N.D.C.C. Bank A/c. No. 20/1       6,883.10         N.D.C.C. Bank A/c. No. 20/1       6,942.10       Syndicate Bank A/c. No. 25385       8,393.76         Syndicate Bank A/c. No. 25385       5,67,099.51       BOM A/c No. 12121       3,15,741.49         BOM A/c No. 12121       4,52,256.00       SBI A/c. No.1100000493       1,767.43			[1] [1] [1] [1] [1] [1] [1] [1] [1] [1]				[ T. M.	
N.D.C.C. Bank A/c. No. 20/1       6,942.10       Syndicate Bank A/c. No. 25385       8,393.76         Syndicate Bank A/c. No. 25385       5,67,099.51       BOM A/c No. 12121       3,15,741.49         BOM A/c No. 12121       4,52,256.00       SBI A/c. No.1100000493       1,767.43							157	
Syndicate Bank A/c. No. 25385         5,67,099.51         BOM A/c No. 12121         3,15,741.49           BOM A/c No. 12121         4,52,256.00         SBI A/c. No.1100000493         1,767.43							- 189 <b>. [시간 [시간 1</b> ] 11 11 11 11 11 11 11 11 11 11 11 11 11	
BOM A/c No. 12121 4,52,256.00 SBI A/c. No.1100000493 1,767.43		35	25).					
			[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]					
		14,73,949.30	Bank A/c no. 60315152268			1,708.43	SBI A/c. No.1100000493	
		21,53,427.00	PONT AND		41,93,067.80		TO THE PARTY OF TH	
TOTAL RS. 7.38.95.106.02 TOTAL RS.	7,38,95,106.0		TOTAL PS		7 38 95 106 03		TOTAL PS	

#### CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have been audited by us and are found to be correct.

> Sharma & Associates AS PER OUR REPORTS OF EVEN DATE **EOR PRIYANKA SHARMA & ASSOCIATES**

FR. No.013527C

Partered Accounts

**CHARTERED ACCOUNTANT** 

**PARTNER** A RAJU SHARMA Membership No. 114429

NAGPUR

DATE: 30-09-2020

### ANNEXURE "A" LIST OF FEES & FINES FOR THE YEAR ENDED ON 31/03/2020

PARTICULARS	AMOUNT
Alumni Fees (College)	27,800.00
College Exam Fees	1,96,800.00
Duplicate T.C. Fees	400.00
Extra Curricular Activity	1,96,800.00
I-Card Fees	29,520.00
NAAC Fees	56,983.00
Other Misc Income	875.00
Library Fees	1,47,600.00
Library Fine	23,680.00
Magazine Fees	1,47,600.00
Office Fine	26,245.00
Other Fees	60,000.00
Practical Fee Geog (GOI)	3,000.00
Practical Fee Geog. (Students)	12,175.00
Practical Fee Science (GOI)	14,000.00
Practical Fee Science(Students)	70,855.00
Prospectus Fees	43,560.00
Sports Fees	1,47,600.00
STUDENTS INSURANCE	22,254.00
Tution Fees (Old)	5,600.00
Tution Fees Student & GOI (2019-2020)	7,81,600.00
TOTAL RS.	20,14,947.00

### ANNEXURE "B" LIST OF SALARIES & ALLOWANCES FOR THE YEAR ENDED ON 31/03/2020

PARTICULARS		TOTAL
Teaching & Non-Teach.Staff		
Basic	2,79,39,620.00	
C.L.A.	1,00,320.00	
D.A.	1,37,08,385.00	
D.A. Arrears	1,63,578.00	
D.P./Grade Pay	11,94,200.00	
H.R.A.	49,70,092.00	
Salary Arrears	3,62,678.00	
T.A	6,30,400.00	4,90,69,273.00
Contributory Salary	120	6,30,656.00
Principal HRA		14,000.00
Principal Remuneration	5	32,500.00
	TOTAL RS.	4,97,46,429.00

NAGPUR

DATE: 30-09-2020

AS PER OUR REPORTS OF EVEN DATE
Shar FOR PRIYANKA SHARMA & ASSOCIATES

NAGPUR

FR. No.013527C

CHARTERED ACCOUNTANT

ARTNER
A RAJU SHARMA
Membership No. 114429

### ANNEXURE "C" LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	AMOUNT
Repair & Maintenance	4,04,200.00
Advertisement	24,243.00
Audit Fees	35,400.00
Bank Commission	3,928.20
Builiding Insurance	11,502.00
Cleaning and Sweeper Expenses	1,176.00
Electricity Bill	2,26,240.00
Gardening Expenses	71,723.00
Gram Panchayat Tax	40,696.00
Honorarium Expenses	1,000.00
Interest on Loan	38,760.00
ISO Registration Expenses	8,000.00
Laboratory Chemicals	1,59,011.00
Registration Fees	2,200.00
Miscellaneous Expenses	90,517.00
News Paper & Magazine	24,882.00
Office Refreshment	37,766.00
Postage Expenses	511.00
Printing Expenses	2,71,000.00
Remuneration	35,250.00
Remuneration (Competitive Classes)	36,500.00
Sports Expenditure	3,500.00
Stationery Expenses	41,525.00
Telephone/Internet Expenses	48,430.00
Campus Training Fees	400.00
College uniform Fees	17,775.00
Cultural programme	91,066.00
MPSC Fees	1,000.00
Cash prizes	3,500.00
Travelling Expenses	4,220.00
Xerox Expenses	1,500.00
TOTAL RS.	17,37,421.20

#### ANNEXURE "D" LIST OF COLLECTED/DEPOSITED FROM STAFF FOR THE YEAR ENDED ON 31/03/2020

PARTICULARS	CREDIT	DEBIT
DCPS	2,76,080.00	2,77,339.00
Income Tax	71,26,800.00	71,26,800.00
LI.C.	8,83,946.00	8,83,429.00
Professional Tax	94,500.00	84,500.00
Salary Recovery	6,139.00	
Medical Reimbursement	98,047.00	98,047.00
VSPM Emp. Pat. Sanstha	7,57,990.00	7,57,990.00
GPF Instalment & Loan	30,46,696.00	30,70,696.00
Group Insurance	43,884.00	43,884.00
TOTAL RS.	1,23,34,082.00	1,23,42,685.00

AS PER OUR REPORTS OF EVEN DATE FOR PRIYANKA SHARMA & ASSOCIATES Sharma & Asso

KAMPTEE

NAGPUR

FR. No.013527C

CHARTERED ACCOUNTANT

Membership No. 114429

PARTNER

SHARMA

NAGPUR

DATE: 30-09-2020

### ANNEXURE "E" LIST OF UNIVERSITY FEE PAYABLE/PAID FOR THE YEAR ENDED ON 31/03/2020

PARTICULARS	CREDIT	DEBIT
Degree Fees	64,240.00	69,460.00
University Exam Fees	6,06,045.00	6,42,448.00
University Exams Late Fees	26,850.00	25,600.00
University Practical Fees		
(CBZ/Micro)	73,842.00	73,408.00
University Practical Fees(Geog)	13,702.00	13,454.00
University Practical Fees (Hec)	1,302.00	1,302.00
University Practical Fees		
(PCM/Comp)	47,740.00	47,616.00
University Project Fees	7,072.00	8,944.00
Annual Fees	1,46,125.00	1,45,000.00
Ashwamegh Fees	33,972.00	27,852.00
Disaster Management Fees	11,690.00	11,600.00
Enrollment Fees	42,460.00	43,560.00
Environmental Studies	32,320.00	6,600.00
E-Service Fees	58,450.00	58,000.00
Game Fees	29,225.00	29,000.00
Imigration Fees	600.00	600.00
Medical Aid Fund	5,845.00	5,800.00
Medical Exam Form Fees	5,845.00	5,800.00
Medical Test Fee	24,650.00	50.00
Student Aid Fund	5,845.00	5,800.00
Students Welfare Fund	5,845.00	5,800.00
Theory Exam	6,50,000.00	6,50,000.00
Union Fees	5,845.00	5,800.00
University Practical	4	55,291.00
TOTAL RS.	18,99,510.00	19,38,785.00

### ANNEXURE "F" LIST OF LOANS AND ADVANCES FOR THE YEAR ENDED ON 31/03/2020

PARTICULARS	CREDIT	DEBIT
Non Grant A/c	10,74,289.00	10,18,017.84
Dr. Arun U. Deore	6,000.00	
Dr. Avinash R. Nagpure	1,500.00	1,500.00
Dr. Jeevan Dontulwar	. 1,02,834.00	10,000.00
Dr. Manish K. Chavhan	3,50,000.00	3,50,000.00
Dr. M.N. Bhajbhuje	68,066.00	68,050.00
Dr. Mrs. C.S. Laddha (Bobariya)	600.00	( <del>-</del> 0)
Dr. Mrs. Kalpana S. Borkar	3,00,030.00	3,00,000.00
Dr. Mrs. Mandakini R. Mahore	1,530.00	(4)
Dr. Mrs. Nabha H. Kamble	1.7	25,140.00
Dr. Ms. M.M. Bhatkulkar	13,165.00	140
Dr. Ms. Premlata P. Kurhekar	653.00	
Dr. Narendra V, Gharad	1,753.00	
Dr. Rajendra K. Wanare	20,999.00	20,999.00
Dr. Sarang S. Khadse	16,384.00	
Dr. Subhash D. Tade	5,800.00	2 <del>5</del> 6
Mr. Dinesh V. Mankar	50.00	120
Mr. Pramod R. Padole	2,000.00	2,000.00
YCMOU ACCOUNT	12	5,500.00
TOTAL RS.	19,65,653.00	18,01,206.84

Sharma & Asharina & As AS PER OUR REPORTS OF EVEN DATE FOR PRIYANKA SHARMA & ASSOCIATES

CHARTERED ACCOUNTANT

FR. No.013527C

Partered Accounts

PARTNER CA HAN SHARMA Membership No. 114429

NAGPUR DATE: 30-09-2020

### ANNEXURE "G" LIST OF SUNDRY CREDITORS FOR THE YEAR ENDED ON 31/03/2020

KAMPTEE

FR. No.013527C

artered Accounts

PARTICULARS	Amount
M/s. Anshul Publications, Nagpur	11,240.00
M/s. Himalaya Publishing House Pvt. Ltd., Nagpur	32,271.00
M/s. Pimplapure Book Distributors, Nagpur	25,528.00
M/s. Sai Jyoti Prakashan, Nagpur	17,791.00
TOTAL RS.	86,830.00

AS PER OUR REPORTS OF EVEN DATE
FOR PRIYANKA SHARMA & ASSOCIATES

ANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANT

NAGPUR

DATE: 30-09-2020

PARTNER RAJU SHARMA

Membership No. 114429

# BALANCE SHEET AS ON 31ST MARCH 2020

Ac Per Last B/Sheet   75,33,592.96   Ac Per Last B/Sheet   71,29,735.00   87,63,327.96   PRODE PATIES   Famewore "Ad"   10,29,735.00   PRODE PATIES   Famewore "Ad"   13,97,277.37   PRODE PATIES   PRODUCT   PRODUCT   PRODUCT   PROD PATIES   PRODUCT	FUND & LIABILITIES			AMOUNT	PROPERTIES & ASSETS			AMOUNT
Peet   15,33,592.96   Fanish   Fanish	DEPRECIATION FUND				IMMOVABLE AND MOVABL	E PROPERTIES		
12,29,735.00   87,633.37.96   DEPOSIT & INVESTMENTS   40,695.00   Reserve fund   1-2,9735.00   Telephone Deposit   1-2,7670.00   Telephone Deposit   1-2,7870.00   Telephone Deposit   1-3,47,47.37   1	As Per Last B/Sheet		75,33,592.96		[Annexure"AA"]			1,61,73,235.61
Peropire   Peropire	Add: During the year	,	12,29,735.00	87,63,327.96				
TEUND AS Per Last BIS   25,870.00   Telephone Deposit		l.			DEPOSIT & INVESTMENTS			
Field Deposit   Field Deposit   Field Deposit   Field Deposit	POOR PATIENT FUND AS Per Last I	B/S		40,695.00	Reserve Fund		50,078.00	
Piked Deposits   Signature	<b>DEVELOPMENT FUND</b>			25,870.00	Telephone Deposit	9	1,300.00	
1,43,47,427.37   1,04N & ADVANCES   Annexure" BB"   1,43,49,566.37   1,43,49,566.37   1,43,49,566.37   1,43,49,566.37   1,43,49,566.37   1,43,49,566.37   1,43,49,566.37   1,43,49,566.37   1,04,465.00   1,04,464.00   1,04,465.00   1,04,465.00   1,04,465.00   1,04,465.00   1,04,465.00   1,04,465.00   1,04,463					Fixed Deposits		5,50,500.00	
LOAN & ADVANCES [Annexure" BB"]   LOAN & ADVANCES [Annexure" BB"]   Individual Loan [Annexure" BB"]   Individual Control of Individual Control Individual Control of Individual Co	LOAN & ADVANCES				Gas Cylender Deposit		10,556.00	6,12,434.00
LOAN & ADVANCES   Annexure"   1,43,47,427.37   1,43,49,566.37   1,43,49,566.37   1,43,49,566.37   1,43,49,566.37   1,43,49,566.37   1,43,49,566.37   1,08,261.41   1,08,261.41   M/s Geeta Wood Arts   1,08,261.41   M/s Geeta Wood Arts   1,04,465.00   2,696.20   2,696.20   2,696.20   3,16,000.00   7,142.00   3,1,550.00   31,550.0	VSPM. Nagpur:-							
1,43,49,566.37   Individual Loan [Annexure"BB"]   A,90,647.00   CURRENT ASSETS   Sundry debtors	As Per Last B/Sheet		1,43,47,427.37		LOAN & ADVANCES [Annexu	Ire"88"]		
A   A   B   B	Less: During the year	1	2,139.00	1,43,49,566.37	Individual Loan [Annexure"B	8_]		6,34,460.00
Manageme   BB	Bank of Maharashtra Loan			4,90,647.00	<b>CURRENT ASSETS</b>			
A					Sundry debtors			
172,261.00   Staff:- G.P.F. Ensta & Loan   1,04,465.00     2,696.20   2,696.20   Group Insurance   526.00     1,001.00   22,000.00   S.41,967.20   Outstanding Tution Fees 2015-16     1,001.00   7,36,067.00   S.41,967.20   Outstanding Tution Fees 2016-17     1,001.00   1,001.00   S.41,967.20   Outstanding Tution Fees 2016-17     1,001.00   S.690.00   S.41,967.20   Outstanding Tution Fees 2017-18     1,001.00   S.41,967.20   S.44,967.00   S.44,000	Individual Loan [Annexure"BB"]			1,08,261.41	M/s Geeta Wood Arts			40,000.00
Staff:- G.P.F. Ensta & Loan	CURRENT LIABILITIES				Other Debit Balances			
T2,261.00   S,65.00     2,696.20   2,696.20     1,801.00   22,000.00     1,801.00   7,36,067.00     7,142.00   8,41,967.20   Outstanding Tution Fees 2015-16     13,16,980.00   18,19,271.50   Grant     13,16,981.50   S,690.00     18,19,271.50   Grant     18,19,19,19,19,	Staff Liabilities:-			•	Staff:- G.P.F Ensta & Loan	1,04,465.00		
2,696.20       Qutstanding Tution Fees 2015-16         1,801.00       1,41,919.00         7,36,067.00       8,41,967.20         Qutstanding Tution Fees 2016-17         Non Grant       12,400.00         13,16,951.50       0utstanding Tution Fees 2016-17         S,690.00       18,19,271.50         Grant       3,82,464.00         72,800.00       4,7,800.00	Professional Tax	72,261.00			Group Insurance	526.00	1,04,991.00	1,04,991.00
ity 22,000.00   Outstanding Tution Fees 2015-16   Non Grant	rıc	2,696.20						
1,801.00 7,36,067.00 7,36,067.00 7,142.00 8,41,967.20  Outstanding Tution Fees 2016-17 Non Grant 13,16,951.50 13,16,951.50 31,550.00 18,19,271.50 Grant 1,41,919.00 12,400.00 12,400.00 12,400.00 12,400.00 13,2464.00 18,19,271.50 Grant 1,2,800.00 1,2,800.00 72,800.00 4,	Staff Bank Liability	22,000.00			<b>Outstanding Tution Fees 201</b>	15-16		
7,36,067.00  7,142.00  8,41,967.20  Outstanding Tution Fees 2016-17  Non Grant  13,16,951.50  13,16,951.50  3,82,464.00  18,19,271.50  Grant  12,400.00  12,400.00  12,400.00  12,400.00  12,400.00  13,26,000  13,26,000  18,19,271.50  Grant  12,400.00  12,400.00  12,400.00  13,260.00  12,2800.00  72,800.00  4,	Income Tax	1,801.00			Non Grant	1,41,919.00		
7,142.00 8,41,967.20 Outstanding Tution Fees 2016-17 Non Grant Non Grant 13,16,951.50 Outstanding Tution Fees 2017-18 5,690.00 18,19,271.50 Grant 72,800.00 4,	Salary Recovery	7,36,067.00			Grant	12,400.00	1,54,319.00	
Outstanding Tution Fees 2016-17  Non Grant 13,16,951.50 5,690.00 31,550.00 18,19,271.50 Grant 72,800.00 4,64,980.00 72,800.00 4,64,980.00 72,800.00 4,64,980.00	DCPS	7,142.00	8,41,967.20					
4,64,980.00 13,16,951.50 5,690.00 3,82,464.00 31,550.00 18,19,271.50 Grant 72,800.00 4,64,980.00 3,82,464.00 72,800.00 4,64,980.00					<b>Outstanding Tution Fees 201</b>	16-17		
4,64,980.00 13,16,951.50 5,690.00 3,82,464.00 31,550.00 18,19,271.50 Grant 72,800.00	Student Liabilities:-				Non Grant		58,489.00	
13,16,951.50	Scholarship	4,64,980.00						
5,690.00	Scholarship GOI	13,16,951.50			<b>Outstanding Tution Fees 201</b>	17-18		
31,550.00 18,19,271.50 Grant 72,800.00	Lab Deposit	5,690.00			Non Grant	3,82,464.00		1
	Lib.Deposit	31,550.00	18,19,271.50		Grant	72,800.00	4,55,264.00	Charma & A
							TUE	KAMPTEE SO
							γiη	n Next Page

Other Liabilities: Tade S.D. Nag. Uni. Theroy Exam Exp. University Liabilities Sundry Creditors						
			Outstanding Tution Fees 2018-19	\$ 19		
			Non Grant	5,99,510.00		
University Liabilities Sundry Creditors	22,673.00	26,83,911.70	Grant	2,75,200.00	8,75,130,00	
Sundry Creditors		8,34,913.00	Outstanding Tution Fees 2019-20	250		
Sundry Creditors			Non Grant	20,775,077.00		
			Grant	5,54,400.00	16,69,477.00	2,12,899.00
M/s Audit fees payable	32,940,00					
M/s. Anshul Publications, Nagpur	11,240.00		Other			
M/s. Himalaya Publishing House P.rt. Ltd., Nagpur	32,271.00		Mag UniPract Evant		3.775.37	
M/s. Pimplapure Book Distributors, Nagpur	25,528.00		Track in Pay		1,518.18	7,572.16
M/s. Sai Jyoti Prakashan, Nagpur	17,791.00	1,25,770.00				
			INCOME & EXPENDITURE ACCOUNT	LWIGO		
			As Per Last B/Sheet		77,572,542,63	
			Less: Surplus During the year	ł.	14,37,355,19	本度用四
	,		CLOSING BALLANCE JANNERURE" OC"	RE'CC")		2,12,411.13
TOTAL PS		2747296244	TOTAL RS.			234,27,962.44

AS PER OUR REPORTS OF EVEN DATE
FOR PRITANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANT
CHARTERED ACCOUNTANT
CHARTERED ACCOUNTANT
CHARTERED ACCOUNTANT
CHARTERED ACCOUNTANT
CHARTERED CHARTERED ACCOUNTANT
CHARTERED CHARTERED
CHARTERED CHARTERED CHARTERED
CHARTERED CHARTERED
CHARTERED CHARTERED CHARTERED
CHARTERED CHARTERED
CHARTERED CHARTERED CHARTERED
CHARTERED CHARTERED CHARTERED
CHARTERED CHARTERED CHARTERED
CHARTERED CHARTERED CHARTERED CHARTERED
CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED
CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHARTERED CHART

Membership No. 114429

元を万

NAGPUR DATE: 30-09-2020

UDIN: 20114429AAAABG2124

# LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2020 ANNEXURE "AA"

PARTICULARS	OP. Bal. As on 01/04/2019	Net Addition 2019-2020	Add/Less By Tranfer	Total Cost 31/03/2020	Dep. Rate	Total Accu. Dep.Up.tp As on 01/04/2019	Add/Less By Tranfer	Dep. During the year 2019-2020	Dep.Fund 31/03/2020
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[9]	[4-5]=[7]	[4+7]=[8]
IMMOVABLE PROPERTIES									
Building Construction	40,83,477.00	6,33,170.00	ī	47,16,647.00	10%	17,01,267.00		3,01,538.00	20,02,805.00
Total Rs(A)	40,83,477.00	6,33,170.00	0	47,16,647.00		17,01,267.00	,	3,01,538.00	20,02,805.00
MOVABLE PROPERTIES									
Furniture & Fixture	38,22,559.00	3,81,666.00		42,04,225.00	10%	17,15,401.78	*:	2,48,882.00	19,64,283.78
Library Books	14,05,500.50	1,85,785.00	f)	15,91,285.50	40%	11,51,554.61	,	1,75,892.00	13,27,446.61
Comp.Soft & Printer	12,51,760.00	3,09,069.00	1	15,60,829.00	40%	10,79,361.64	ž	1,92,587.00	12,71,948.64
Sports Material	4,59,529.00		я	4,59,529.00	10%	2,26,197.24		23,333.00	2,49,530.24
Dead Stoks	33,954.30		r	33,954.30	10%	27,331.87	ě	662.00	27,993.87
Laboratory Equip.	8,70,929.80	1,31,379.00	6	10,02,308.80	15%	6,44,509.46	ı	53,670.00	6,98,179.46
Electrical Equipment	12,03,414.00	50,500.00	1,83,000.00	10,70,914.00	15%	4,06,740.00	1	99,626.00	5,06,366.00
Home Eco. Dept. Equi.	33,178.00		24	33,178.00	15%	26,481.00	Ÿ	1,005.00	27,486.00
Office Equipment	. 9,07,382.01		τ	9,07,382.01	15%	4,28,081.37		71,895.00	4,99,976.37
Sports Equipment	2,97,278.00	24,870.00	к	3,22,148.00	15%	44,592.00	ì	41,633.00	86,225.00
Feaching Aid	2,45,670.00	ï		2,45,670.00	10%	59,638.63		18,603.00	78,241.63
Audio Visual Equip.	25,165.00			25,165.00	15%	22,436.36	,	409.00	22,845.36
Total Rs(B)	1,05,56,319.61	10,83,269.00	1,83,000.00	1,14,56,588.61		58,32,325.96		9,28,197.00	67,60,522.96
TOTAL RS. (A+B)	1,46,39,796.61	17,16,439.00	1,83,000.00	1,61,73,235.61		75,33,592.96		12.29.735.00	87,63,327.96

FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANT PARTNER

CA RAUU SHARMA Membership No. 114429

artered Not out its

FR. No.013527C KANPTEE

DATE: 30-09-2020

NAGPUR

# LIST OF LOAN & ADVANCES AS ON 31/03/2020 ANNEXURE "BB"

PARTICULARS	CREDIT	DEBIT
INDIVIDUAL LOAN		
Deshmukh Archana	7,522.00	•
Dhok Satish	a	55,000.00
J N College, Wadi (UGC)	317.00	10,000.00
Nilima Dhmgaye	ŕ	4,704.00
Phate L.V.	1,494.00	
Prof. A.U. Deore	18,178.00	
Prof. Ravindra S. Barve	30	2,50,000.00
Program Officer NSS	80,750.41	•
Raut P P		10,000.00
Salary Advance	ř	6,475.00
YCMOU	•	5,500.00
Shembhekar S.K.	24%	2,56,000.00
Tade S.D.	74	12,500.00
Tekade S.S.	3	19,953.00
Zade G.D.	ē	4,328.00
TOTALRS	1.08.261.41	6,34,460.00

**FOR PRIYANKA SHARMA & ASSOCIATES** CHARTERED ACCOUNTANT

KAMPTEE NA MAGPUR SEPLECT FR. No.013527C

PARTNER

Membership No. 114429 Charlered Accounts

NAGPUR

DATE: 30-09-2020

# LIST OF CLOSING BALANCES AS ON 31/03/2020 ANNEXURE "CC"

raniicorans		
CLOSING BALANCE		
CASH IN HAND (N.G.)	23,735.00	
CASH IN HAND (Granted)	5,061.93	
CASH IN HAND (Schorlarship)		
N.N.S Bank A/c No 701	1,000.00	
Syndicate Bank A/c. No. 9702	6,74,395.58	
Bank A/C 2268	14,73,949.30	
Bank A/C 307/3908	58,521.00	
Bank A/C 7364	3,79,614.80	
Bank A/C 201/73328	27,206.36	
Syndicate Bank A/c. No.1107	5,443.75	
Axis Bank A/c. No.8696	89,054.84	
Syndicate Bank A/c. No. 13161	9,588.00	
N.D.C.C. Bank A/c. No. 20/1	6,883.10	
Syndicate Bank A/c. No. 8540/201-25385	8,393.76	
BOM A/c No. 12121	3,15,741.49	
SBI A/c. No.1100000493	1,767.43	
Syndicate Bank A/c No -30374	48,627.89	
Bank Of Maharashtra	21,53,427.00	52,82,411.23

FOR PRIYANKA SHARMA & ASSOCIATES

CANGING OF THE REPORT OF THE REPORT OF THE RAID OF THE RAID OF THE RAID OF THE REPORT OF THE RAID OF THE REPORT OF THE REP Aembership No. 114429 FR. No.013527C

Tend Accounts

NAGPUR DATE: 30-09-2020

TOTAL RS.

# FOR THE YEAR FORM 31ST MARCH, 2020 INCOME & EXPENDITURE ACCOUNT

Salan								
	To, EDUCATIONAL EXPENSES Salary & Allowances ( Annexure "B")		4,97,46,429.00		By, FEES & FINES Grant Coll. A.c.( Ann "A")	20,14,947.00		
					Non- Grant Coll. A.c ( ANN "A")	32,59,254.00	52,74,201.00	
Grant	Grant Coll. A.c (Ann "C")	17,37,421.20			By, GRANT - IN- AID			
Non-	Non- Grant Coll. A.c (Ann "B")	10,91,314.20			Salary Grant Coll. A.c		4,98,15,684.69	
NNS E	NNS Expenditure	82,210.00	29,10,945.40					
				8	By, OTHER INCOME			
DEPR	To, DEPRECIATION				Bank Interest	81,375.90		
[Anne	[Annexure"AA"]		12,29,735.00	5,38,87,109.40	Interest on FD	32,841.00		
					Sponsorship	30,000.00		
To, SURPLUS	<u>1US</u>				Misc. Income	47,450.00		
(Carrie	(Carried over to B/Sheet)			14,37,393.19	NNS Grant	42,950.00	2,34,616.90	5,53,24,502.59
	TOTAL RS			5.53.24.502.59	TOTAL RS			5,53,24,502.59

AS PER OUR REPORTS OF EVEN DATE FOR PRIYANKA SHARMA & ASSOCIATES CHARTERED ACCOUNTANT

Membership No. 114429 Sharma & Association of the second of the se FR. No.013527C,

PARTNER

**CA RAJU SHARMA** 

DATE: 30-09-2020 NAGPUR

### NON GRANT ACCOUNT

### **RECEIPTS & PAYMENTS ACCOUNT** FOR THE YEAR FORM 31ST MARCH, 2020

	RECEIPTS		AMOUNT		PAYMENTS		AMOUNT
то	FEES & FINES			ВУ	CONTINGENCIES		
1.55	[Annexure A]		32,59,254.00		[Annexure B]		10,91,314.20
то	OTHER INCOME	κ.		ВУ	OUTSTANDING TUTION FEES (2	019-20)	10,75,077.00
	Bank Interest	23,521.61					20,13,077.00
	Sponsorship	30,000.00					
	Misc. Income	21,000.00	74,521.61	BY	CAPITAL EXPENDITURE		
	_			57.6	<b>Building Construction</b>	6,33,170.00	
Ю	SUBSIDY RECEIVED ( ELECTRIC I	NSTALLATION)	1,83,000.00		Furniture & Fixture	2,54,591.00	8,87,761.00
то	OUTSTANDING TUTION FEES (2	(017-18)	5,496.00	ВУ	PAID TO UNIVERSITY		
					[Annexure C]		47,617.00
то	<b>OUTSTANDING TUTION FEES (2</b>	(018-19)	47,256.00		Massacana 140		
то	PAYABLE TO UNIVERSITY			ВУ	LOAN AND ADVANCES		
	[Annexure C]		74,610.00		H.B.Kapse	3,243.00	
					Dr. Jeevan R. Dontulwar	44,157.00	
ТО	LOAN AND ADVANCES				Dr Sanjay tekade	5,000.00	
	H.B.Kapse	3,243.00			Miss Priya Shinde	1,500.00	
	Dr. Jeevan R. Dontulwar	11,000.00			J.N.C Wadi	10,000.00	
	Dr Sanjay tekade	5,000.00			J.N.C (Grant A/c)	10,74,289.00	11,38,189.00
	Miss Priya Shinde	1,500.00					
٠	J.N.C (Grant A/c)	10,18,017.84	10,38,760.84		7.		
				BY	CLOSING BALANCE	4	
TO	OPENING BALANCE				CASH IN HAND	23,735.00	
	CASH IN HAND	1,159.00			Bank A/C 307/3908	58,521.00	
	Bank A/C 307/3908	58,750.00			Bank A/C 201/73328	27,206.36	
	Bank A/C 201/73328	26,313.75			Syndicate Bank A/c. No.1107 Bank A/C 7364	5,443.75	
	Syndicate Bank A/c. No.1107	33,471.75			(10.00 m) 7 To 12.7 To 12	3,79,614.80	
	Axis Bank A/c. No.8696	20,941.00	1,40,635.50		Axis Bank A/c. No.8696	89,054.84	5,83,575.7
	TOTAL RS		48,23,533.95		TOTAL RS		48,23,533.9

### CERTIFICATE

FR. No.013527C

Chartered Account

Certified that the figure shown in the above "Receipts & Payments Accounts" agree with the books of account maintioned which have been audited by us and found to be correct.

NAGPUR

DATE: 30-09-2020

Sharma & Associates AS PER OUR REPORTS OF EVEN DATE FOR PRIYANKA SHARMA & ASSOCIATES

CHARTERED ACCOUNTANT

PARTNER CA RAJU SHARMA

Membership No. 114429

### **ANNEXURE "A"** LIST OF FEES & FINES FOR THE YEAR ENDED ON 31/03/2020

PARTICULARS	AMOUNT
Alumni Fee	
A CONTRACT OF THE CONTRACT OF	4300.00
Campus Recruitment Training Fees	234800.00
College Exam.	37600.00
College Registration Fees	4600.00
College Uniform Fees	19750.00
Computer Fee	372630.00
Extra Curricilar Activity	37600.00
General Fine	395887.00
Geog. Practical Fees	1674.00
Home Eco.Prac.Fee	10993.00
I-Cards Fees	5640.00
Library Fee	68800.00
Magazine	28200.00
Medical Test Fee	5640.00
Fine	300.00
MPSC Coaching Fees	587000.00
Practical Fees H.Eco (GOI)	1374.00
Registration & Processing Fee	111160.00
Sports Fee	56400.00
Student Insurance	18800.00
Tution Fee (GOI)	81059.00
Tution Fee (Old)	400.00
Tution Fee Students & GOI (2019-20)	1174647.00
TOTAL RS	32,59,254.00

### ANNEXURE "B" LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31/03/2020

PARTICULARS	AMOUNT
Advertisement	8000.00
Audit Fee	3540.00
Bank Charges	4197.20
. Cleaning & Sweeping Expenditure	42712.00
College Building Maintanence	105890.00
Consultancy Charges	10000.00
Continuation of Affiliation	11600.00
Gardening Expenses	1600.00
Home Eco Dept.Exp.	9423.00
Honourarium Expenses	30000.00
Misc. Expenses	91159.00
Printing Expenses	85082.00
Refreshment	100399.00
Remunration	344119.00
Security Charges	183502.00
Stationery Expenses	2834.00
Travelling Expenses	50007.00
Trophy & Momentos Exp	1050.00
Repair & Maint.	6200.00
TOTAL RS	10,91,314.20

Sharma & Posociales FOR PRIYANKA SHARMA & ASSOCIATES

CHARTERED ACCOUNTANT

NAGPUR DATE: 30-09-2020

PARTNER CA RAJU SHARMA

Membership No. 114429

FR. No.013527C

### LIST OF UNIVERSITY FEE PAYABLE/PAID FOR THE YEAR ENDED ON 31/03/2020

PARTICULARS	CREDIT	DEBIT
Annual Fee	22875.00	22500.00
Ashwameg Fee		23500.00
	4392.00	5640.00
Dis. Managment Cell	1830.00	1880.00
Enrolment Fee	£	5830.00
Enviromental Studies	220.00	1100.00
E-Service Fees	9150.00	9400.00
Game Fee	4575.00	4700.00
Medical Aid Fund	915.00	940.00
Medical Exam.Form Fee	915.00	940.00
Students Aid Fund	915.00	18800.00
Students Welf.Fund	915.00	940.00
Union Fee	915.00	940.00
TOTAL RS	47,617.00	74,610.00

Sharma & Association FOR PRIYANKA SHARMA & ASSOCIATES

FR. No.013527C

Chartered Acco

CHARTERED ACCOUNTANT

**NAGPUR** 

DATE: 30-09-2020

Membership No. 114429



### VSPM Academy of Higher Education Nagpur's

### Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

**Consolidated Balance Sheet** 



Priyanka Sharma And Associates 1st floor, Bhiwapurkar Chambers, Opposite Yashwant Stadium, Dhantoli, Nagpur -12, MH

info@psaca.co.in | www.psaca.co.in +91 712 3590704 | +91-9764055777

### **AUDITORS REPORT**

We have audited the attached Balance Sheet of Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur as at 31st March 2023 together with the Income & Expenditure Account as on that date annexed thereto and;

### We report that:

- (a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of account, as required by law, have been kept.
- (c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.
- (d) Balances are taken as Certified by Management.
- (e) In our opinion and according to the best of our information and explanation given to us, the account read with the notes thereon, give a true & fair view:
  - (i) In the case of the Balance Sheet of the state of affairs of Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur as on 31st March 2023.
  - (ii) In case of Income & Expenditure Account of the SURPLUS for the year ended on 31st March 2023.

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

NAGPUR FR. NO. 013527C

Mordom Amyo

MRN: 196174

**PARTNER** 

FRN: 013527C

PLACE: NAGPUR

DATE: 26-08-2023

### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR TRUST REGISTRATION NO. F - 1349 (N)

### RECEIPTS AND PAYMENTS ACCOUNT

### FOR THE YEAR ENDED ON 31ST MARCH 2023

	RECEIPTS	AMOUNT	AMOUNT		PAYMENTS	AMOUNT	AMOUNT
Го	EDUCATIONAL INCOME	4		By	SALARIES & ALLOWANCES		73,097,725.00
	Grant in Aid		73,097,725.00		. A Signatural and the Committee of the		
				By	CONTINGENCIES		1,846,732.95
Го	OTHER INCOME						
	Admission Fees	37,030.00		By	FIXED ASSETS PURCHASED		
	Tution Fees	1,518,790.00		-5	Movable Assets		430,996.00
	Other Fees & Fines	1,474,769.00					81
	Fees and Fines	804,425.00		By	INVESTMENTS & DEPOSITS		
	NSS Grant	24,400.00			Fixed Deposits		1,162,797.00
	Bank Interest	156,798.00			*		
	FDR Interest	33,797.00		Ву	CURRENT ASSETS		
	Misc. Income	152,272.00			Outstanding Fees	1,515,590.00	
	Other Receipts - NSS	2,500.00	4,204,781.00		Salary Advance	16,668,421.00	
	-				Other Debit Balances	192,727.00	18,376,738.0
o	CURRENT ASSETS						
	Outstanding Fees	792,651.00		By	<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		
	Salary Advance	16,668,421.00		33 <b>5</b> 10	Sundary Creditors	17,300.00	
	Other Debit Balances	42,727.00	17,503,799.00		Provisions	43,569.00	
	- COSTOCIO COSTO A DI AL 2000 O CASTO CONTRA PER A CONTRA DIVI		705 1 00 <b>9</b> 01 2000 <b>3</b> 0 00 114 - 70 00 10 10		Staff Liabilities	1,074,264.00	
Го	<b>CURRENT LIABILITIES &amp; PROVISIONS</b>				Student Liabilities	2,139,320.00	
	Sundary Creditors	12,500.00			Other Liabilities	72,825.00	3,347,278.00
	Provisions	44,987.00			Design (1994) 1994 (1994) 1994 (1994) 1994 (1994) 1994 (1994) 1994 (1994) 1994 (1994) 1994 (1994) 1994 (1994)		
	Staff Liabilities	1,427,145.00		By	DEPOSIT WITH RESPECTIVE AUTHORI	TIES	
	Student Liabilities	2,844,571.40			Statutory Liabilities		17,430,597.00
	Other Liabilities	40,280.00	4,369,483.40		,		100011#170017#170011.1100
	-			By	SOCIETY/UNIT BALANCE Dr		
o	SOCIETY/UNIT BALANCE Dr			-3	V.S.P.M. Society		3,327,948.61
	V.S.P.M. Society		3,332,222,61		,		-//-
	W.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	By	CLOSING BALANCES		
Го	COLLECTION/DEDUCTION OF STATUT	ORY LIABILITIES		-,	Cash In Hand	15,161.93	
	Statutory Liabilities		17,430,597.00		Bank Balance	9,914,914.22	9,930,076.1
			25 85		-		
Го	OPENING BALANCES						
	Cash In Hand	21,247.93					
	Bank Balance	8,991,032.77	9,012,280.70				
10000	TOTAL RS:		128,950,888.71		TOTAL RS:		128,950,888.71

### CERTIFICATE

We Certified that the figures shown in above "Receipts & Payments Account" agree with the books of account maintained which have been audited by us.

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

NAGPUR FR. NO. 013527C

CA MADAN AHUJA PARTNER MRN: 196174

worden Alm

FRN: 013527C

PLACE: NAGPUR

DATE: 26-08-2023

### TRUST REGISTRATION NO. F - 1349 (N) INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023.

	EXPENDITURE	ANX.	AMOUNT	AMOUNT		INCOME	ANX.	AMOUNT	AMOUNT
Го,	EDUCATIONAL EXPENDITURE				By,	EDUCATIONAL INCOME			
	Salaries & Allowances	A	73,097,725.00			Grant in Aid			73,097,725.00
	Contingencies	В	1,846,732.95	74,944,457.95					
					By,	OTHER INCOME			
Γo,	DEPRECIATION	AA		878,239.00		Admission Fees		37,030.00	
						Tution Fees		1,518,790.00	
Го,	SURPLUS					Other Fees & Fines		1,474,769.00	
	Carried Over To Balance Sheet			1,479,809.05		Fees and Fines		804,425.00	
						NSS Grant		24,400.00	
						Bank Interest		156,798.00	4.4
						FDR Interest		33,797.00	
						Misc. Income		152,272.00	
						Other Receipts - NSS		2,500.00	4,204,781.00
							_		
	TOTAL RS:			77,302,506.00		TOTAL RS:			77,302,506.00

### **BALANCE SHEET AS ON 31ST MARCH 2023**

FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
FUNDS				MOVABLE/IMMOVABLE PROPERTIES	AA		17,257,182.61
Depreciation Fund	AA	11,632,267.96					
Other Funds	C	907,765.00	12,540,032.96	DEPOSIT AND INVESTMENTS			
	_			Gas Cylinder		10,556.00	
SOCIETY/UNIT BALANCE				Telephone Deposite		1,300.00	
V.S.P.M. Society			12,841,440.37	Fixed Deposits	_	1,162,797.00	1,174,653.00
CURRENT LIABILITIES & PROVISIONS	D			CURRENT ASSETS	F		
Sundary Creditors		12,500.00		Outstanding Fees		4,354,863.00	
Provisions		44,987.00		Salary Advance		84,465.00	
Staff Liabilities		747,735.00		Other Debit Balances		218,800.00	4,658,128.00
Student Liabilities		3,743,962.73			-		
Other Liabilities		42,350.00	4,591,534.73	CASH & BANK BALANCES			
				Cash in Hand		15,161.93	
INCOME AND EXPENDITURE ACCOUNT				Bank Balances		9,914,914.22	9,930,076.15
Balance as per Last B/S - (Deficit)		1,567,222.65			0.		
Add/(Less): Deficit/(Surplus) during the year		1,479,809.05	3,047,031.70				
TOTAL RS:			33,020,039.76	TOTAL RS:			33,020,039.76

AS PER OUR REPORT OF EVEN DATE
FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

NAGPUR FR. NO. 013527C

CA MADAN AHUJA PARTNER MRN: 196174

FRN: 013527C

PLACE: NAGPUR DATE: 26-08-2023

### ANNEXURE - "A"

### LIST OF SALARIES & ALLOWANCES FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	AMOUNT
Basic Pay	36,659,680.00
C.L.A.	85,200.00
DA	13,750,713.00
DA Arrears	3,459,675.00
HRA	6,640,172.00
TA	794,050.00
Grade Pay	133,600.00
Contributory Salary	862,368.00
Salary Arrears	10,351,642.00
Medical Rembursment	360,625.00
TOTAL	73,097,725.00



### JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR

### ANNEXURE "AA" LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2023

PARTICULARS	OP. Bal. As on 01/04/2022	Net Addition 2022-23	Add/Less By Tranfer	Total Cost 31/03/2023	Dep. Rate	Total Accu. Dep.Up.to 01.04.2022	Dep. During the year 2022-23	Dep.Fund 31/03/2023	NET BLOCK 31/03/2023	NET BLOCK 31/03/2022
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[8]	[4-8=9]	[1-5=10]
IMMOVABLE PROPERTIES								1.		
<b>Building Construction</b>	4,716,647.00		8.7	4,716,647.00	10%	2,518,435.00	219,822.00	2,738,257.00	1,978,390.00	2,198,212.0
Total Rs(A)	4,716,647.00	-		4,716,647.00	0.10	2,518,435.00	219,822.00	2,738,257.00	1,978,390.00	2,198,212.0
MOVABLE PROPERTIES	W 1						- 35			
Furniture & Fixture	4,384,655.00	54,000.00		4,438,655.00	10%	2,407,915.78	203,074.00	2,610,989.78	1,827,665.22	1,976,739.2
Library Books	1,767,817.50	152,917.00	-	1,920,734.50	40%	1,566,916.61	141,527.00	1,708,443.61	212,290.89	200,900.8
Computer & Periferals	1,560,829.00	8: 41	2 1	1,560,829.00	40%	1,456,831.64	41,599.00	1,498,430.64	62,398.36	103,997.3
Games & Sports Material	609,139.00			609,139.00	15%	349,321.24	38,973.00	388,294.24	220,844.76	259,817.7
Dead Stock	33,954.00		-	33,954.00	10%	29,125.87	483.00	29,608.87	4,345.13	4,828.1
Laboratory Equipment	1,002,308.80	48,115.00	1	1,050,423.80	15%	782,575.46	42,901.00	825,476.46	224,947.34	219,733.3
Electrical Equipment	1,094,714.00	-		1,094,714.00	15%	669,632.00	63,762.00	733,394.00	361,320.00	425,082.0
Home Eco Dept. Equipment	33,178.00	1	-	33,178.00	15%	29,066.00	617.00	29,683.00	3,495.00	4,112.0
Office Equipments	1,029,961.01	40,000.00		1,069,961.01	15%	644,324.37	61,122.00	705,446.37	364,514.64	385,636.6
Sports Equipment	322,148.00	135,964.00		458,112.00	15%	151,693.00	45,963.00	197,656.00	260,456.00	170,455.0
Teaching Aid	245,670.00	**	-	245,670.00	15%	124,702.63	18,145.00	142,847.60	102,822.40	120,967.3
Audio & Visual Aid	25,165.00	12	- 2	25,165.00	15%	23,489.39	251.00	23,740.39	1,424.61	1,675.6
Total Rs(B)	12,109,539.31	430,996.00	-	12,540,535.31		8,235,593.99	658,417.00	8,894,010.96	3,646,524.35	3,873,945.3
TOTAL RS. (A+B)	16,826,186.31	430,996.00		17,257,182.61		10,754,028.99	878,239.00	11,632,267.96	5,624,914.35	6,072,157.3



### ANNEXURE - "B"

### LIST OF CONTINGENCIES

### FOR THE YEAR ENDED ON 31ST MARCH 2023

AMOUNT

PARTICULARS

IA	KIICULAKS	A	MOUNI
Administrative Charges	(i)		44 200 0
Audit Fees - Statutory			41,300.0
Bank Charges			6,547.9
House Keeping Charges			32,000.0
Miscllinious Expenses			27,057.0
Printing Expenses			16,760.0
Refreshment			19,852.0
Security Charges			150,000.0
Stationery Expenses			266.0
Travelling Expenses			5,375.0
New Subject & Course Fees			66,450.0
Cash Prizes	* a		10,000.0
Trophy & Momentos Exp			4,300.0
Xeroxing Expenses			560.0
Continuation of Affiliation			10,000.0
Advertisement			13,474.0
Honouarium Expenses			1,500.0
Laboratory Chemicals	9		37,984.0
Miscellanious Expenses			5,785.0
Office Refreshment			7,878.0
Travelling Expenses			400.0
Uniform Exp			140,005.0
Education Expenses			282,426.0
Software Expenses			113,162.0
Telephone/Internet Expenses			52,034.0
Builiding Insurance			20,964.0
Nagar Parishad Tax			20,726.0
Balance Written Off			2,888.0
Electricity Charges			27,930.0
Sports Expenditure			4,350.0
Travlling Exp for Programme			3,800.0
Honorarium & Remuneration			515,303.0
NSS Expenses			
Contiangencies Expenses (AE)			2,000.0
Pokect Allowances Programme Off	icer		6,000.0
NSS Audit Fees			1,500.00
Dairy, Badges, Certif. Etc			2,500.0
Other Contingent Expenses (PD)			5,470.00
Pre-Camp Preparation (PD)			15,900.0
Purchase of Utencil, Equip. (PD)			2,510.00
	TOTAL		1,676,956.95
Repairs & Maintanance	*	111	
Repairs & Maintanence - Other/Eq	uipments		169,776.0
	TOTAL		169,776.00
	TOTAL		1,846,732.95



### **ANNEXURE- C: OTHER FUNDS**

PARTICULARS	AMOUNT
Poor Patient Fund	40,695.00
Development Fund	867,070.00
TOTAL	907,765.00

### ANNEXURE- D: SOCIETY/UNIT BALANCE

PARTICULARS	AMOUNT
V.S.P.M. Societyies	12,841,440.37
TOTAL	12,841,440.37



### **ANNEXURE- D: CURRENT LIABILITIES & PROVISIONS**

The state of the s	AMOUNT	
SUNDARY CREDITORS		
Creditors for Services		12,500.00
creations for octavities		
	TOTAL	12,500.00
PROVISIONS		
Audit Fees Payable		41,300.00
Electricity Payable		2,180.00
Telephone and Internet Expenses		1,507.00
	TOTAL	44,987.00
STAFF LIABILITIES		
Salary Payable		689,041.00
Flag Day fund		21,594.0
Recoverable from Staff		36,350.00
Revenue Stamp		750.00
	TOTAL	747,735.00
STUDENT LIABILITIES		
Lab. Deposit		5,690.00
Library Deposits		31,650.00
Scholarship Payable		464,980.00
Scholarship A/c		2,781,300.73
University Fees		317,100.00
University Fees Payables		143,242.00
	TOTAL	3,743,962.73
OTHER LIABILITIES		
J N College, Wadi (UGC)		317.00
<u>Individuals</u>		01718
Program Officer NSS		42,033.00
	TOTAL	42,350.00



### **ANNEXURE- E: CURRENT ASSETS**

	AMOUNT
PARTICULARS	AMOUNI
OUTSTANDING FEES	
Outstanding Fees old	140,847.0
Outstanding Fees 2016-17	58,489.00
Outstanding Fees 2017-18	443,407.0
Outstanding Fees 2018-19	292,402.00
Outstanding Fees 2019-20	292,843.00
Outstanding Fees 2020-21	881,409.00
Outstanding Fees 2021-22	1,010,848.00
Outstanding Fees 2022-23	1,234,618.00
TOTAL	4,354,863.00
SALARY ADVANCES	
	84,465.0
	Management and the second and the se
Salary Advances TOTAL	Management and the second and the se
Salary Advances  TOTAL  OTHER DEBIT BALANCES	84,465.00 84,465.00 5.500.00
Salary Advances  TOTAL  OTHER DEBIT BALANCES  YCMOU ACCOUNT	84,465.00
TOTAL  OTHER DEBIT BALANCES YCMOU ACCOUNT Individuals	<b>84,465.0</b> 0 5,500.00
TOTAL  OTHER DEBIT BALANCES  YCMOU ACCOUNT  Individuals  Dr. Gajanan D. Zade	5,500.00 150,000.00
Salary Advances  TOTAL  OTHER DEBIT BALANCES  YCMOU ACCOUNT  Individuals  Dr. Gajanan D. Zade  Dr. Sarang S. Khadse	5,500.00 150,000.00 50,000.00
Salary Advances	<b>84,465.0</b> 0 5,500.00



### ANNEXURE- F: CASH & BANK BALANCES

PARTICULARS	AMOUNT
CACHINIHAND	
CASH IN HAND	15 1/1 00
Cash	15,161.93
TOTAL	15,161.93
BANK BALANCES	
Bank A/c. 1100000493	1,878.00
Bank A/c. 20/1	6,756.10
BANK A/C. 60315512121 (BOM)	1,552,862.72
Bank A/c. 8540/ 201-25385	10,913.45
Bank Of Maharastra	1,916,232.40
TraknPay Gateways	14,694.80
Bank A/c 1107	4,561.75
Bank A/c. 201-73328	28,812.80
Bank A/c. 307/3908	166,783.00
Bank A/c 60315367364	2,892,340.77
Bank A/c 918010067788696 (Axis)	441,777.28
Syndicate Bank (Canera) 30374	2,578.72
Bank A/c. 60315152268	2,613,552.80
Syndicate Bank A/c 9702	261,169.63
TOTAL	9,914,914.22





### VSPM Academy of Higher Education Nagpur's

### Jawaharlal Nehru Arts, Commerce and Science College, Wadi, Nagpur- 440023 (M.S.)



(Affiliated to RTM Nagpur University, Nagpur)

Website: www.jncwadi.ac.in E-mail: jnc.wadi@rediffmail.com Phone: (07104) 220963

# **Funds / Grants Received From Non-Governments Bodies**

### 6.4.1 Funds / Grants received from non-government bodies, individuals,

Year	Name of the non	Purpose of the	Funds/	Link to Audited
	government	Grant	Grants	Statement of
	funding		received	Accounts
	agencies/		(INR in	reflecting the
	individuals		lakhs)	receipts
2022-23	Nil	Nil	Nil	Nil