



VSPM Academy of Higher Education
Jawaharlal Nehru Arts, Commerce and Science
College Wadi, Nagpur
Dist. Nagpur (Maharashtra) 440023

Extended Profile

3. Institution

3.1 Expenditure excluding salary component year wise during the last five years (INR in lakhs)

3.1 Expenditure excluding salary component year wise during the last five years (INR in lakhs)

| 2022-23 | 2021-22 | 2020-21 | 2019-20 | 2018-19 |
|---------|---------|---------|---------|---------|
| 22.777 | 9.120 | 14.269 | 34.538 | 36.420 |



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: 10/09/2024

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, Nagpur

Principal

Jawaharlal Nehru Arts, Comm. & Sci.
College, Wadi, Nagpur





Priyanka Sharma And Associates
1st floor, Bhiwapurkar Chambers, Opposite
Yashwanth 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



Madan Ahuja

CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

PLACE : NAGPUR
DATE : 26-08-2023
UDIN :- 23196174BGWJGU5091



S. K. Wadgaonkar
Principal
Jawaharlal Nehru Arts, Comm. & Sc!
College, WadiNagpur

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 |
|---|----------|---------------|----------------|--|---------------|----------------|
| To EDUCATIONAL INCOME | | | | By SALARIES & ALLOWANCES | | 73,097,725.00 |
| Grant in Aid | | | 73,097,725.00 | By CONTINGENCIES | | 1,846,732.95 |
| To OTHER INCOME | | | | By FIXED ASSETS PURCHASED | | 430,996.00 |
| Admission Fees | | 37,030.00 | | Movable Assets | | |
| Tuition Fees | | 1,518,790.00 | | By INVESTMENTS & DEPOSITS | | |
| Other Fees & Fines | | 1,474,769.00 | | Fixed Deposits | | 1,162,797.00 |
| Fees and Fines | | 804,425.00 | | By CURRENT ASSETS | | |
| NSS Grant | | 24,400.00 | | Outstanding Fees | 1,515,590.00 | |
| Bank Interest | | 156,798.00 | | Salary Advance | 16,668,421.00 | |
| FDR Interest | | 33,797.00 | | Other Debit Balances | 192,727.00 | 18,376,738.00 |
| Misc. Income | | 152,272.00 | | By CURRENT LIABILITIES & PROVISIONS | | |
| Other Receipts - NSS | | 2,500.00 | 4,204,781.00 | Sundry Creditors | 17,300.00 | |
| To CURRENT ASSETS | | | | Provisions | 43,569.00 | |
| Outstanding Fees | | 792,651.00 | | Staff Liabilities | 1,074,264.00 | |
| Salary Advance | | 16,668,421.00 | | Student Liabilities | 2,139,320.00 | |
| Other Debit Balances | | 42,727.00 | 17,503,799.00 | Other Liabilities | 72,825.00 | 3,347,278.00 |
| To CURRENT LIABILITIES & PROVISIONS | | | | By DEPOSIT WITH RESPECTIVE AUTHORITIES | | |
| Sundry Creditors | | 12,500.00 | | Statutory Liabilities | | 17,430,597.00 |
| Provisions | | 44,987.00 | | By SOCIETY/UNIT BALANCE Dr | | |
| Staff Liabilities | | 1,427,145.00 | | V.S.P.M. Society | | 3,327,948.61 |
| Student Liabilities | | 2,844,571.40 | | By CLOSING BALANCES | | |
| Other Liabilities | | 40,280.00 | 4,369,483.40 | Cash In Hand | 15,161.93 | |
| To SOCIETY/UNIT BALANCE Dr | | | | Bank Balance | 9,914,914.22 | 9,930,076.15 |
| V.S.P.M. Society | | | 3,332,222.61 | | | |
| To COLLECTION/DEDUCTION OF STATUTORY LIABILITIES | | | | | | |
| Statutory Liabilities | | | 17,430,597.00 | | | |
| To OPENING BALANCES | | | | | | |
| Cash In Hand | | 21,247.93 | | | | |
| Bank Balance | | 8,991,032.77 | 9,012,280.70 | | | |
| 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



Madan Ahuja

CA MADAN AHUJA
 PARTNER
 MRN: 196174
 FRN: 013527C

PLACE: NAGPUR
 DATE: 26-08-2023
 UDIN :- 23196174BGWJGU5091



S. K. Sharma
 Principal
 Jawaharlal Nehru Arts, Comm. & Sci.
 College, Wadi Nagpur

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 |
|------------------------------------|------|---------------|---------------|-------------------------------|------|--------------|---------------|
| To, EDUCATIONAL EXPENDITURE | | | | By, EDUCATIONAL INCOME | | | |
| Salaries & Allowances | A | 73,097,725.00 | | Grant in Aid | | | 73,097,725.00 |
| Contingencies | B | 1,846,732.95 | 74,944,457.95 | By, OTHER INCOME | | | |
| To, DEPRECIATION | AA | | 878,239.00 | Admission Fees | | 37,030.00 | |
| To, SURPLUS | | | | Tuition Fees | | 1,518,790.00 | |
| Carried Over To Balance Sheet | | | 1,479,809.05 | Other Fees & Fines | | 1,474,769.00 | |
| | | | | Fees and Fines | | 804,425.00 | |
| | | | | NSS Grant | | 24,400.00 | |
| | | | | Bank Interest | | 156,798.00 | |
| | | | | 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 | | DEPOSIT AND INVESTMENTS | | | |
| Other Funds | C | 907,765.00 | 12,540,032.96 | Gas Cylinder | | 10,556.00 | |
| SOCIETY/UNIT BALANCE | | | | Telephone Deposits | | 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 | | |
| Sundry 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 | | CASH & BANK BALANCES | | | |
| Other Liabilities | | 42,350.00 | 4,591,534.73 | 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 | | TOTAL RS: | | | 33,020,039.76 |
| Add/(Less) : Deficit/(Surplus) during the year | | 1,479,809.05 | 3,047,031.70 | TOTAL RS: | | | 33,020,039.76 |

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



Madan Ahuja

CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

PLACE : NAGPUR
DATE : 26-08-2023
UDIN :- 23196174BCWJGU5091



Shivadas
Principal
Jawaharlal Nehru Arts, Comm. & Sc!
College, Wadi Nagpur

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 Rembursement | 360,625.00 |
| TOTAL | 73,097,725.00 |

UDIN :- 23196174BGWJGU5091



S. K. Sharma

Principal
Jawaharlal Nehru Arts, Comm. & Sc!
College, Wadi Nagpur



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 Transfer | 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]=[6] | [4-8=9] | [1-5=10] |
| IMMOVABLE PROPERTIES | | | | | | | | | | |
| Building Construction | 4,716,647.00 | - | - | 4,716,647.00 | 10% | 2,518,435.00 | 219,822.00 | 2,738,257.00 | 1,978,390.00 | 2,199,212.00 |
| 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 | 2,199,212.00 |
| MOVABLE PROPERTIES | | | | | | | | | | |
| 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 | 1,976,739.22 |
| 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 | 200,900.89 |
| Computer & Peripherals | 1,560,829.00 | - | - | 1,560,829.00 | 40% | 1,456,831.64 | 41,599.00 | 1,498,430.64 | 62,398.36 | 103,997.36 |
| Games & Sports Material | 609,139.00 | - | - | 609,139.00 | 15% | 349,321.24 | 38,573.00 | 388,294.24 | 220,844.76 | 259,817.76 |
| Dead Stock | 33,954.00 | - | - | 33,954.00 | 10% | 29,125.87 | 483.00 | 29,608.87 | 4,345.13 | 4,828.13 |
| Laboratory Equipment | 1,002,308.80 | 48,115.00 | - | 1,050,423.80 | 15% | 782,575.46 | 42,801.00 | 825,476.46 | 224,947.34 | 219,733.34 |
| Electrical Equipment | 1,094,714.00 | - | - | 1,094,714.00 | 15% | 669,632.00 | 63,762.00 | 733,394.00 | 361,320.00 | 425,082.00 |
| Home Eco Dept. Equipment | 33,178.00 | - | - | 33,178.00 | 15% | 29,066.00 | 617.00 | 29,683.00 | 3,495.00 | 4,112.00 |
| 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 | 385,636.64 |
| Sports Equipment | 322,148.00 | 135,964.00 | - | 458,112.00 | 15% | 151,693.00 | 45,963.00 | 197,656.00 | 260,456.00 | 170,455.00 |
| Teaching Aid | 245,670.00 | - | - | 245,670.00 | 15% | 124,702.63 | 18,145.00 | 142,847.60 | 102,822.40 | 120,967.37 |
| Audio & Visual Aid | 25,165.00 | - | - | 25,165.00 | 15% | 23,489.39 | 251.00 | 23,740.39 | 1,424.61 | 1,675.61 |
| 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 | 3,946,524.35 | 3,873,949.32 |
| 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 | 6,072,157.32 |

LDIN :- 231961748GWJGU5091




Principal
Jawaharlal Nehru Arts, Comm. & Sci.
College, Wadi Nagpur



JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADL 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

| PARTICULARS | AMOUNT |
|--|---------------------|
| Administrative Charges | |
| Audit Fees - Statutory | 41,300.00 |
| Bank Charges | 6,547.95 |
| House Keeping Charges | 32,000.00 |
| Miscellaneous Expenses | 27,057.00 |
| Printing Expenses | 16,760.00 |
| Refreshment | 19,852.00 |
| Security Charges | 150,000.00 |
| Stationery Expenses | 266.00 |
| Travelling Expenses | 5,375.00 |
| New Subject & Course Fees | 66,450.00 |
| Cash Prizes | 10,000.00 |
| Trophy & Mementos Exp | 4,300.00 |
| Xeroxing Expenses | 560.00 |
| Continuation of Affiliation | 10,000.00 |
| Advertisement | 13,474.00 |
| Honourarium Expenses | 1,500.00 |
| Laboratory Chemicals | 37,984.00 |
| Miscellaneous Expenses | 5,785.00 |
| Office Refreshment | 7,878.00 |
| Travelling Expenses | 400.00 |
| Uniform Exp | 140,005.00 |
| Education Expenses | 282,426.00 |
| Software Expenses | 113,162.00 |
| Telephone/Internet Expenses | 52,034.00 |
| Building Insurance | 20,964.00 |
| Nagar Parishad Tax | 20,726.00 |
| Balance Written Off | 2,888.00 |
| Electricity Charges | 27,930.00 |
| Sports Expenditure | 4,350.00 |
| Travelling Exp for Programme | 3,800.00 |
| Honorarium & Remuneration | 515,303.00 |
| NSS Expenses | |
| Contingencies Expenses (AE) | 2,000.00 |
| Pocket Allowances Programme Officer | 6,000.00 |
| NSS Audit Fees | 1,500.00 |
| Dairy, Badges, Certif. Etc | 2,500.00 |
| Other Contingent Expenses (PD) | 5,470.00 |
| Pre-Camp Preparation (PD) | 15,900.00 |
| Purchase of Utencil, Equip. (PD) | 2,510.00 |
| TOTAL | 1,676,956.95 |
| Repairs & Maintenance | |
| Repairs & Maintenance - Other/Equipments | 169,776.00 |
| TOTAL | 169,776.00 |
| TOTAL | 1,846,732.95 |

UDIN :- 23196174BGWJGU5091



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 2023

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 |

UDIN :- 23196174BGWJGU5091




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 2023

ANNEXURE- D : CURRENT LIABILITIES & PROVISIONS

| PARTICULARS | AMOUNT |
|-----------------------------------|---------------------|
| <u>SUNDARY CREDITORS</u> | |
| Creditors for Services | 12,500.00 |
| TOTAL | 12,500.00 |
| <u>PROVISIONS</u> | |
| Audit Fees Payable | 41,300.00 |
| Electricity Payable | 2,180.00 |
| Telephone and Internet Expenses | 1,507.00 |
| TOTAL | 44,987.00 |
| <u>STAFF LIABILITIES</u> | |
| Salary Payable | 689,041.00 |
| Flag Day fund | 21,594.00 |
| Recoverable from Staff | 36,350.00 |
| Revenue Stamp | 750.00 |
| TOTAL | 747,735.00 |
| <u>STUDENT LIABILITIES</u> | |
| 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 |
| <u>OTHER LIABILITIES</u> | |
| JN College, Wadi (UGC) | 317.00 |
| <u>Individuals</u> | |
| Program Officer NSS | 42,033.00 |
| TOTAL | 42,350.00 |

UDIN :- 23196174BGWJGU5091




 Principal
 Jawaharlal Nehru Arts, Comm. & Sci.
 College, Wadi Nagpur




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 2023

ANNEXURE- E : CURRENT ASSETS

| PARTICULARS | AMOUNT |
|------------------------------------|---------------------|
| <u>OUTSTANDING FEES</u> | |
| Outstanding Fees old | 140,847.00 |
| 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 |
| <u>SALARY ADVANCES</u> | |
| Salary Advances | 84,465.00 |
| TOTAL | 84,465.00 |
| <u>OTHER DEBIT BALANCES</u> | |
| YCMOU ACCOUNT | 5,500.00 |
| <u>Individuals</u> | |
| Dr. Gajanan D. Zade | 150,000.00 |
| Dr. Sarang S. Khadse | 50,000.00 |
| J N College, Wadi (UGC) | 10,000.00 |
| University NSS Fees | 3,300.00 |
| TOTAL | 218,800.00 |

UDIN :- 23196174BGWJGU5091




Principal
Jawaharlal Nehru Arts, Comm. & Sc!
College, Wadi Nagpur




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 2023
ANNEXURE- F : CASH & BANK BALANCES

| PARTICULARS | AMOUNT |
|---------------------------------|---------------------|
| <u>CASH IN HAND</u> | |
| Cash | 15,161.93 |
| TOTAL | 15,161.93 |
| <u>BANK BALANCES</u> | |
| 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 Maharashtra | 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 |

UDIN :- 23196174BGWJGU5091




Principal
Jawaharlal Nehru Arts, Comm. & Sci.
College, Wadi Nagpur





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

PLACE : NAGPUR
DATE : 01-09-2022
UDIN :- 22114429AVPHSB4096



PARTNER
CA RAJU SHARMA
MRN: 114429
FRN: 013527C



S. Steeade
Principal
Jawaharlal Nehru Arts, Comm. & Sc!
College, Wadi Nagpur

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 2022

| RECEIPTS | | AMOUNT | AMOUNT | PAYMENTS | | AMOUNT | AMOUNT |
|------------------|--|---------------|----------------------|------------------|---|--------------|----------------------|
| To | FEES & FINES | | | By | SALARIES & ALLOWANCES | | 58,794,200.00 |
| | Grant in Aid | 58,794,200.00 | | | | | |
| | Admission Fees | 11,880.00 | | By | CONTINGENCIES | | 533,701.42 |
| | Tuition Fees | 634,400.00 | | | | | |
| | Other Fees & Fines | 146,389.00 | | By | FIXED ASSETS PURCHASED | | |
| | Tuition Fees | 203,535.00 | 59,790,404.00 | | Movable Assets | | 378,320.00 |
| To | OTHER INCOME | | | By | SECURED/UNSECURED LOANS | | 22,000.00 |
| | Bank Interest | 69,894.00 | | | | | |
| | FDR Interest | 78,743.00 | 148,637.00 | By | CURRENT ASSETS | | |
| To | INVESTMENTS & DEPOSITS | | | | Outstanding Fees | 630,400.00 | |
| | Other Deposits & Investments | | 50,078.00 | | Salary Advance | 5,240,091.00 | |
| To | CURRENT ASSETS | | | | Other Debit Balances | 232,860.00 | 6,103,351.00 |
| | Outstanding Fees | 700,886.00 | | By | CURRENT LIABILITIES & PROVISIONS | | |
| | Salary Advance | 5,266,566.00 | 6,390,448.59 | | Sundry Creditors | 44,044.00 | |
| | Other Debit Balances | 422,996.59 | | | Other Credit Balance | 91,474.13 | |
| To | CURRENT LIABILITIES & PROVISIONS | | | | Provisions | 60,619.33 | |
| | Sundry Creditors | 4,800.00 | | | Staff Liabilities | 2,092,419.00 | |
| | Provisions | 65,248.33 | | | Student Liabilities | 1,436,857.00 | 3,725,413.46 |
| | Staff Liabilities | 1,751,732.00 | | | | | |
| | Other Credit Balance | 41,607.13 | | | DEPOSIT WITH RESPECTIVE | | |
| | Student Liabilities | 1,524,082.00 | 3,387,469.46 | By | AUTHORITIES | | |
| To | COLLECTION/DEDUCTION OF STATUTORY LIABILITIES | | | | Statutory Liabilities | | 11,075,385.20 |
| | Statutory Liabilities | | 11,001,544.00 | By | SOCIETY/UNIT BALANCE | | |
| To | SOCIETY/UNIT BALANCE | | | | V.S.P.M. Society | | 1,500,000.00 |
| | Inter-Units - Dr. Balance | | 3,950,614.33 | | Inter-Units - Cr. Balance | | 1,741,274.00 |
| To | OPENING BALANCES | | | By | CLOSING BALANCES | | |
| | Cash In Hand | 3,960.93 | | | Cash In Hand | 7,068.93 | |
| | Bank Balance | 4,053,306.73 | 4,057,267.66 | | Bank Balance | 4,895,749.03 | 4,902,817.96 |
| 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
 CHARTERED ACCOUNTANTS



PARTNER
 CA RAJU SHARMA
 MRN: 114429
 FRN: 013527C

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



S. Sreedade
 Principal
 Jawaharlal Nehru Arts, Comm. & Sc.
 College, Wadi Nagpur

JAWAHARLAL 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 2022.

| EXPENDITURE | ANX. | AMOUNT | AMOUNT | INCOME | ANX. | AMOUNT | AMOUNT |
|------------------------------------|------|---------------|---------------|-------------------------------|------|---------------|---------------|
| To, EDUCATIONAL EXPENDITURE | | | | By, EDUCATIONAL INCOME | | | |
| Salaries & Allowances | A | 58,794,200.00 | | Grant in Aid | | 58,794,200.00 | |
| Contingencies | B | 533,701.42 | 59,327,901.42 | Admission Fees | | 11,880.00 | |
| | | | | Tuition Fees | | 634,400.00 | |
| To, DEPRECIATION | AA | | 824,754.00 | Other Fees & Fines | | 146,389.00 | |
| | | | | Misc Income | | 203,535.00 | 59,790,404.00 |
| | | | | By, OTHER INCOME | | | |
| | | | | Bank Interest | | 69,894.00 | |
| | | | | FDR Interest | | 78,743.00 | 148,637.00 |
| | | | | By, DEFICIT | | | |
| | | | | 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 | | DEPOSIT AND INVESTMENTS | G | | 11,856.00 |
| Other Funds | C | 66,565.00 | 10,301,510.96 | Other Deposits & Investments | | | |
| SOCIETY/UNIT BALANCE | D | | | CURRENT ASSETS | H | | |
| V.S.P.M. Society | | | 12,837,166.37 | 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 | J | | |
| Sundry 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 | | INCOME AND EXPENDITURE ACCOUNT | | | |
| Student Liabilities | | 970,522.00 | | Balance as per Last B/s. - Deficit | | 3,509,069.88 | |
| Other Liabilities | | 317.00 | | Add/ (Less) : Deficit/(Surplus) during the year | | 213,614.42 | 3,722,684.30 |
| | | | 1,411,448.00 | | | | |
| TOTAL RS: | | | 24,765,810.87 | TOTAL RS: | | | 24,765,810.87 |

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



PARTNER
GA RAJU SHARMA
MRN: 114429
FRN: 013527C

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



S. Sreedee
Principal
Jawaharlal Nehru Arts, Comm. & Sc
College, Wadi Nagpur

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 Transfer | Total Cost 31/03/2022 | Dep. Rate | Total Accu. Dep.Up.to As on 01/04/2022 | 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 | | | | | | | | |
| Building Construction | 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 & Peripherals | 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 | - | - | 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 | 1,007,308.80 | 21,358.00 | - | 1,028,666.80 | 15% | 743,798.46 | 41,980.00 | 785,778.46 |
| Electrical Equipment | 951,089.00 | - | - | 951,089.00 | 15% | 519,364.00 | 64,759.00 | 584,123.00 |
| Home Eco Dept. Equipment | 33,178.00 | - | - | 33,178.00 | 15% | 28,340.00 | 726.00 | 29,066.00 |
| Office Equipments | 1,008,603.01 | - | - | 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 | - | - | 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 ACCOUNTANTS



PARTNER
 CA RAJU SHARMA
 MRN: 114429
 FRN: 013527C

PLACE : NAGPUR
 DATE : 01-09-2022
 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 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 |
| TOTAL | 58,794,200.00 |

UDIN :-



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 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 (As per List) | 370,770.72 |
| | 460,782.42 |
| Repairs & Maintenance | |
| Repairs & Maintenance - Other/Equipments | 72,919.00 |
| | 72,919.00 |
| TOTAL | 533,701.42 |

UDIN :-




Principal
Jawaharlal Nehru Arts, Comm. & Sc!
College, Wadi Nagpur



JAWAHARLAL 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 2022

ANNEXURE- C : OTHER FUNDS

| <u>PARTICULARS</u> | <u>AMOUNT</u> |
|--------------------|------------------|
| Poor Patient Funds | 40,695.00 |
| Development Funds | 25,870.00 |
| TOTAL | 66,565.00 |

ANNEXURE- D : SOCIETY/UNIT BALANCE

| <u>PARTICULARS</u> | <u>AMOUNT</u> |
|---------------------|----------------------|
| V.S.P.M. Societyies | 12,837,166.37 |
| TOTAL | 12,837,166.37 |

UDIN :-



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

FOR THE YEAR ENDED ON 31ST MARCH 2022

ANNEXURE- F : CURRENT LIABILITIES & PROVISIONS

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

UDIN :-



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

FOR THE YEAR ENDED ON 31ST MARCH 2022

ANNEXURE- G : DEPOSIT AND INVESTMENTS

| <u>PARTICULARS</u> | <u>AMOUNT</u> |
|-----------------------------------|-----------------|
| <u>DEPOSITS & INVESTMENTS</u> | |
| Gas Cylinder | 10,556.00 |
| Telephone Deposit | 1,300.00 |
| TOTAL | 11856.00 |

UDIN :-



JAWAHARLAL 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 2022

ANNEXURE- H : CURRENT ASSETS

| <u>PARTICULARS</u> | <u>AMOUNT</u> |
|------------------------------------|----------------------|
| <u>OUTSTANDING FEES</u> | |
| 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 |
| | <hr/> |
| | 754,343.00 |
| <u>SALARY ADVANCES</u> | |
| G.P.F. Installment & Loan | 84,465.00 |
| | <hr/> |
| | 84,465.00 |
| <u>OTHER DEBIT BALANCES</u> | |
| YCMOU ACCOUNT | 5,500.00 |
| <u>Individuals</u> | |
| Dr. Sarang S.Khades | 50,000.00 |
| Recoverable from Staffs | 526.00 |
| | <hr/> |
| | 56,026.00 |
| | <hr/> |
| TOTAL | 894834.00 |

UDIN :-

S. Steede

Principal
Jawaharlal Nehru Arts, Comm. & Sci
College, Wadi Nagpur



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

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

| PARTICULARS | AMOUNT |
|---|-------------------|
| <u>INTER-UNITS BALANCES - DR. BALANCE</u> | |
| No Grant A/cs | 215,685.54 |
| TOTAL | 215,685.54 |

UDIN :-



JAWAHARLAL 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 2022

ANNEXURE- J : CASH & BANK BALANCES

| <u>PARTICULARS</u> | <u>AMOUNT</u> |
|-----------------------------|----------------------|
| <u>CASH IN HAND</u> | |
| Cash | 7,068.93 |
| | 7,068.93 |
| <u>BANK BALANCES</u> | |
| 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 Maharashtra | 1,570,505.40 |
| TraknPay Gateways | 371,625.41 |
| | 4,895,749.03 |
| TOTAL | 4,902,817.96 |

UDIN :-



[Handwritten signature]



[Handwritten signature]
Principal
Jawaharlal Nehru Arts, Comm. & Sci
College, Wadi Nagpur

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



Principal

Jawaharlal Nehru Arts, Comm. &
Science College Wadi, Nagpur

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 | | AMOUNT | AMOUNT |
|---|----------|--------------|-----------------------|--|--------------|-----------------------|
| To EDUCATIONAL INCOME | | | | By SALARIES & ALLOWANCES | | 6,02,83,265.00 |
| Grant in Aid | | | 5,91,22,457.00 | By CONTINGENCIES | | 11,52,304.30 |
| To OTHER INCOME | | | | By FIXED ASSETS PURCHASED | | |
| Tuition Fees | | 17,60,089.00 | | Movable Assets | | 2,74,631.00 |
| Other Fees & Fines | | 29,35,876.00 | | By INVESTMENTS & DEPOSITS | | |
| Bank Interest | | 92,177.01 | | Fixed Deposits | | 4,214.00 |
| FDW Interest | | 4,214.00 | | By SECURED/UNSECURED LOANS | | |
| NSS Grant | | 19,250.00 | | Bank of Maharashtra Loan Account | | 5,01,496.00 |
| Other Receipts - NSS | | 2,000.00 | | By CURRENT ASSETS | | |
| Misc. Income | | 9,250.00 | 48,22,856.01 | Outstanding Fees | 17,53,689.00 | |
| To INVESTMENTS & DEPOSITS | | | | Salary Advance | 61,55,000.00 | |
| Fixed Deposits | | | 5,54,714.00 | Other Debit Balances | 4,95,992.00 | 84,04,681.00 |
| To SECURED/UNSECURED LOANS | | | | By CURRENT LIABILITIES & PROVISIONS | | |
| Bank of Maharashtra Loan Account | | | 10,549.00 | Sundry Creditors | 1,43,830.00 | |
| To CURRENT ASSETS | | | | Provisions | 38,940.00 | |
| Outstanding Fees | | 12,04,702.00 | | Staff Liabilities | 11,29,206.00 | |
| Salary Advance | | 61,55,000.00 | | Student Liabilities | 11,64,879.00 | |
| Other Debit Balances | | 9,11,816.00 | 82,71,518.00 | Other Liabilities | 8,770.00 | 24,85,625.00 |
| To CURRENT LIABILITIES & PROVISIONS | | | | By DEPOSIT WITH RESPECTIVE AUTHORITIES | | |
| Sundry Creditors | | 1,13,544.00 | | Statutory Liabilities | | 1,12,37,057.00 |
| Provisions | | 38,940.00 | | By SOCIETY/UNIT BALANCE | | |
| Staff Liabilities | | 11,29,206.00 | | V.S.P.M. Society | | 12,400.00 |
| Student Liabilities | | 12,35,201.00 | 25,16,891.00 | By CLOSING BALANCES | | |
| To COLLECTION/DEDUCTION OF STATUTORY LIABILITIES | | | | Cash In Hand | 23,341.93 | |
| Statutory Liabilities | | | 1,12,26,998.00 | Bank Balance | 74,34,185.17 | 74,57,527.10 |
| To OPENING BALANCES | | | | | | |
| Cash In Hand | | 28,796.93 | | | | |
| Bank Balance | | 52,58,120.46 | 52,86,917.39 | | | |
| TOTAL RS: | | | 9,18,13,200.40 | 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



CA RAJU SHARMA
 PARTNER
 MRN: 114429
 FRN: 013527C

PLACE : NAGPUR
 DATE : 30-09-2021
 UDIN : 21114429AAAAA4554



S. Teerade
 Principal
 Jawaharlal Nehru Arts, Comm. &
 Science College Wadi, Nagpur

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 2021.

| EXPENDITURE | ANX | AMOUNT | AMOUNT | TO TOTAL | BY | AMOUNT | AMOUNT |
|------------------------------------|-----|---------------|----------------|----------|-------------------------------|--------------|----------------|
| To. EDUCATIONAL EXPENDITURE | | | | | By. EDUCATIONAL INCOME | | |
| Salaries & Allowances | A | 6,02,25,00.00 | | | Cash in Hand | | 5,91,25,00.00 |
| Contingencies | B | 11,52,95.90 | 6,14,95,94.90 | | | | |
| To. DEPRECIATION | AA | | 10,67,872.00 | | By. OTHER INCOME | | |
| | | | | | Tuition Fees | 1,66,189.00 | |
| | | | | | Other Fees & Fines | 24,32,811.00 | |
| To. SURPLUS | | | 14,66,871.71 | | Bank Interest | 51,577.00 | |
| Carried Over To Balance Sheet | | | | | Staff Salaries | 5,214.00 | |
| | | | | | Gifts/Grants | 15,558.00 | |
| | | | | | Other Donations - 10% | 1,888.00 | |
| | | | | | Misc. Income | 5,221.00 | 86,21,856.00 |
| TOTAL RS. | | | 6,29,85,313.01 | | TOTAL RS. | | 6,29,85,313.01 |

BALANCE SHEET AS ON 31ST MARCH 2021

| FUNDS AND LIABILITIES | ANX | AMOUNT | AMOUNT | PROPERTIES AND ASSETS | ANX | AMOUNT | AMOUNT |
|--|-----|--------------|----------------|-------------------------------------|-----|--------------|----------------|
| FUNDS | | | | MOVABLE/IMMOVABLE PROPERTIES | AA | | 1,66,189.00 |
| Depreciation Fund | AA | 98,06,199.96 | | | | | |
| Other Funds | C | 46,545.00 | 98,72,744.96 | DEPOSIT AND INVESTMENTS | F | | 51,998.00 |
| SOCIETY/UNIT BALANCE | | | | | | | |
| V.S.P.M. Society | | | 1,63,37,166.37 | CURRENT ASSETS | F | | |
| SECURED/UNSECURED LOANS | | | | Outstanding Fees | | 50,11,66.00 | |
| S.N.S. Bank | | | 22,888.00 | Salary Advance | | 1,15,990.00 | |
| | | | | Other Debtors Balances | | 1,22,366.00 | 81,27,772.00 |
| CURRENT LIABILITIES & PROVISIONS | D | | | CASH & BANK BALANCES | | | |
| Sundry Creditors | | 56,544.00 | | Cash in Hand | | 25,281.91 | |
| Provisions | | 38,940.00 | | Bank Balances | | 26,26,385.15 | 26,71,667.06 |
| Staff Liabilities | | 2,36,567.00 | | | | | |
| Statutory Liabilities | | 73,841.20 | | | | | |
| Student Liabilities | | 27,22,806.30 | | | | | |
| Other Liabilities | | 1,88,547.51 | 37,51,246.11 | | | | |
| INCOME AND EXPENDITURE ACCOUNT | | | | | | | |
| Balance as per Last B/S - (Deficit) | | 11,57,249.44 | | | | | |
| Add/(Less) : Deficit/(Surplus) during the year | | 14,66,871.71 | 1,11,622.27 | | | | |
| TOTAL RS. | | | 2,00,95,291.71 | TOTAL RS. | | | 2,00,95,291.71 |

AS PER ORDER RECEIVED FROM THE TRUSTEES
 M/S. PRIYANKA SHARMA & ASSOCIATES
 CHARTERED ACCOUNTANTS



CHARTERED ACCOUNTANTS
 P. K. SHARMA
 100/11, 11/10/20
 460001, NAGPUR

PLACE : NAGPUR
 DATE : 30-09-2021
 LGIN : 21116429AAAAA4554



S. Parada

Principal
Jawaharlal Nehru Arts, Comm. &
Science College Wadi, Nagpur

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 | 66,16,828.00 |
| TA | 7,43,300.00 |
| Grade Pay | 3,19,300.00 |
| Contributory Salary | 11,99,861.00 |
| TOTAL | 6,02,83,265.00 |

UDIN :- 21114429AAAAAX4554



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 Curricular 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 |
| | Total | 29,35,876.00 |



S. S. Sade

Principal

Jawaharlal Nehru Arts, Comm. &
Science College Wadi, Nagpur



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 2021

| PARTICULARS | AMOUNT |
|-------------------------------|---------------------|
| Audit Fees - Statutory | 38,940.00 |
| NSE 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 |
| NSE Fees | 20,570.00 |
| NSE Expenses | 21,460.00 |
| Electricity Charges | 64,690.00 |
| Other Administrative Expenses | 6,11,856.00 |
| TOTAL | 10,91,362.30 |

Repairs & Maintenance

| | |
|--|-----------|
| Repairs & Maintenance - Other/Equipments | 57,442.00 |
| Repairs & Maintenance - Building | 3,500.00 |

| | |
|--------------|------------------|
| TOTAL | 60,942.00 |
|--------------|------------------|

UDIN : 21114429AAAAAX4554



S. Teerode

Principal

Jawaharlal Nehru Arts, Comm. &
Science College Wadi, Nagpur

Other Administrative Expenses

| SR. NO. | PARTICULARS | AMOUNT |
|---------|---------------------------------|--------------------|
| 1 | Advertisement | 21,212.00 |
| 2 | Building Insurance | 25,537.00 |
| 3 | Miscellaneous 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 | Miscellaneous 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 |



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 2021

ANNEXURE- C : OTHER FUNDS

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

UDIN :- 21114429AAAAAX4554



S. Teende
Principal
Jawaharlal Nehru Arts, Comm. &
Science College Wadi, Nagpur

LAWAHARILAL 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 2021

ANNEXURE - D : CURRENT LIABILITIES & PROVISIONS

| PARTICULARS | AMOUNT |
|------------------------------|---------------------|
| SUNDARY CREDITORS | |
| Creditors for Expenses | 44,044.00 |
| Creditors for Services | 12,500.00 |
| TOTAL | 56,544.00 |
| PROVISIONS | |
| Audit Fees Payable | 38,940.00 |
| TOTAL | 38,940.00 |
| STAFF LIABILITIES | |
| Salary Recovery & Retund | 7,36,067.00 |
| TOTAL | 7,36,067.00 |
| STATUTORY LIABILITIES | |
| TDS Payable | 1,801.00 |
| PF Payable | 62,264.00 |
| EC Payable | 2,696.20 |
| IXIS Payable | 7,083.00 |
| TOTAL | 73,844.20 |
| STUDENT LIABILITIES | |
| Lab. Deposits | 5,600.00 |
| Library Deposits | 31,650.00 |
| Scholarship Payable | 22,62,871.50 |
| University Fees | 4,27,505.00 |
| TOTAL | 27,27,626.50 |
| OTHER LIABILITIES | |
| Ngp. Uni. Theory Exam. Exp. | 20,832.00 |
| late SD | 1,841.00 |
| Individuals | |
| Dr. Mrs. Archana K. Deshmukh | 7,322.00 |
| Dr. Mrs. Leena V. Phate | 1,494.00 |
| Dr. Arun U. Deore | 18,178.00 |
| Program Officer NSS | 71,980.41 |
| University NSS Fees | (3,931.00) |
| TOTAL | 1,18,547.41 |

UDIN :- 21114429AAAAAA4554



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 | Immigration 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. Management 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 |



S. Teode

Principal

Jawaharlal Nehru Arts, Comm. &
Science College Wadi, Nagpur



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 2021
ANNEXURE- E : DEPOSIT AND INVESTMENTS

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

UDIN :- 21114429AAAAAX4554



S. Teende

Principal

Jawaharlal Nehru Arts, Comm. &
Science College Wadi, Nagpur



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 2021

ANNEXURE- F : CURRENT ASSETS

| PARTICULARS | AMOUNT |
|------------------------------------|---------------------|
| <u>OUTSTANDING FEES</u> | |
| Outstanding Fees old | 1,53,519.00 |
| Outstanding Fees 2016-17 | 58,489.00 |
| Outstanding Fees 2017-18 | 4,53,664.00 |
| Outstanding Fees 2018-19 | 8,75,110.00 |
| Outstanding Fees 2019-20 | 8,67,608.00 |
| Outstanding Fees 2020-21 | 13,53,256.00 |
| TOTAL | 37,61,646.00 |
| <u>SALARY ADVANCES</u> | |
| Salary Advances | 6,475.00 |
| G.P.F. Installment & Loans | 1,04,465.00 |
| TOTAL | 1,10,940.00 |
| <u>OTHER DEBIT BALANCES</u> | |
| Nagpur Uni. Pract. Exam | 3,016.00 |
| YCMOU ACCOUNT | 5,500.00 |
| Geeta Wood Arts | 40,000.00 |
| <u>Individuals</u> | |
| Dhok Satish | 55,000.00 |
| Dr. Avinash R. Nagpure | 18,640.00 |
| Dr. Gajanan D. Zade | 4,328.00 |
| Dr. Sarang S. Khadse | 50,000.00 |
| Dr. Subhash K. Shembekar | 6,000.00 |
| Mrs. Nilima Dhamgaye | 4,704.00 |
| Mrs. P.P. Raut | 10,000.00 |
| Tekade S.S. | 19,953.00 |
| Recoverable from Staff | 28,562.00 |
| JN C (UGC) | 9,683.00 |
| TOTAL | 2,55,386.00 |

UDIN :- 21114429AAAAAX4554



S. Tekade
Principal
Jawaharlal Nehru Arts, Comm. &
Science College Wadi, Nagpur

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 2021
ANNEXURE-G : CASH & BANK BALANCES

| PARTICULARS | AMOUNT |
|---------------------------------|---------------------|
| <u>CASH IN HAND</u> | |
| Cash | 23,341.93 |
| TOTAL | 23,341.93 |
| <u>BANK BALANCES</u> | |
| 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 | 26,936.45 |
| Bank Of Maharashtra | 9,53,692.10 |
| TraknPay Gateway | 3,066.13 |
| Bank A/c 1107 | 5,151.75 |
| 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 | 38,897.72 |
| 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 |

UDIN :- 21114429AAAAAX4554



S. Teende

Principal

**Jawaharlal Nehru Arts, Comm. &
Science College Wadi, Nagpur**

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

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

| RECEIPTS | | AMOUNT | AMOUNT | PAYMENTS | | AMOUNT | AMOUNT |
|------------------|---|----------------|-----------------------|------------------|---|--------------|-----------------------|
| To | FEES & FINES | | | By | SALARIES & ALLOWANCES | | 6,02,83,265.00 |
| | Grant in Aid | 5,91,22,457.00 | | | | | |
| | Tuition Fees | 7,20,800.00 | | By | CONTINGENCIES | | 6,01,501.90 |
| | Other Fees & Fines | 24,30,984.00 | 6,22,76,241.00 | By | FIXED ASSETS PURCHASED | | |
| To | OTHER INCOME | | | | Movable Assets | | 2,74,631.00 |
| | Bank Interest | 55,806.69 | | By | INVESTMENTS & DEPOSITS | | |
| | 11% Interest | 4,214.00 | 60,020.69 | | Fixed Deposits | | 4,214.00 |
| | | | | | Other Deposits & Investments | | |
| To | INVESTMENTS & DEPOSITS | | 5,54,714.00 | By | SECURED/UNSECURED LOANS | | 5,01,496.00 |
| | Fixed Deposits | | | By | CURRENT ASSETS | | |
| | Other Deposits & Investments | | | | Outstanding Fees | 7,19,200.00 | |
| To | SECURED/UNSECURED LOANS | | 10,849.00 | | Salary Advance | 61,55,000.00 | |
| To | CURRENT ASSETS | | | | Other Debit Balances | 4,95,992.00 | 73,70,192.00 |
| | Outstanding Fees | | | By | CURRENT LIABILITIES & PROVISIONS | | |
| | Salary Advance | 8,49,171.00 | | | Sundry Creditors | 1,43,830.00 | |
| | Other Debit Balances | 81,35,000.00 | 79,15,987.00 | | Provisions | 35,400.00 | |
| To | CURRENT LIABILITIES & PROVISIONS | | | | Staff Liabilities | 11,29,206.00 | |
| | Sundry Creditors | 1,01,044.00 | | | Student Liabilities | 11,22,324.00 | 24,30,760.00 |
| | Provisions | 35,400.00 | | By | DEPOSIT WITH RESPECTIVE | | |
| | Staff Liabilities | 11,29,206.00 | | | AUTHORITIES | | |
| | Student Liabilities | 6,95,781.00 | 19,61,431.00 | | Statutory Liabilities | | 1,12,37,057.00 |
| To | COLLECTION/DEDUCTION OF | | | By | SOCIETY/UNIT BALANCE | | |
| | STATUTORY LIABILITIES | | | | V.S.P.M. Society | | 12,400.00 |
| | Statutory Liabilities | | 1,12,26,996.00 | By | CLOSING BALANCES | | |
| To | SOCIETY/UNIT BALANCE | | 2,03,175.00 | | Cash In Hand | 3,960.93 | |
| | Inter Units - Dr. Balance | | | | Bank Balance | 40,53,306.73 | 40,57,267.66 |
| To | OPENING BALANCES | | | | | | |
| | Cash In Hand | 5,061.93 | | | | | |
| | Bank Balance | 25,00,306.94 | 25,05,368.87 | | | | |
| 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



PARTNER
 CA RAJU SHARMA
 MRN: 114429
 FRN: 013527C

PLACE: NAGPUR
 DATE: 30-09-2021



S. Sreedee

Principal

Jawaharlal Nehru Arts, Comm. &
 Science College Wadi, Nagpur

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

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

| RECEIPTS | | AMOUNT | AMOUNT | PAYMENTS | | AMOUNT | AMOUNT |
|------------------|---|--------------|--------------|------------------|---|-------------|--------------|
| To | FEEs & FINES | | | By | SALARIES & ALLOWANCES | | 2,58,817.00 |
| | Office Fees & Fines | 5,04,892.00 | | | | | |
| | Tuition Fees | 10,39,289.00 | 15,44,181.00 | By | EXPENSES | | 2,68,283.00 |
| To | OTHER INCOME | | | | | | |
| | Bank Interest | 16,056.44 | | By | CURRENT ASSETS | | |
| | Misc. Income | 9,250.00 | 25,306.44 | | Outstanding Fees | | 10,34,489.00 |
| To | CURRENT ASSETS | | | By | CURRENT LIABILITIES & PROVISIONS | | |
| | Outstanding Fees | | 3,55,531.00 | | Provisions | 3,540.00 | |
| | | | | | Student Liabilities | 42,555.00 | 46,095.00 |
| To | CURRENT LIABILITIES & PROVISIONS | | | By | SOCIETY/UNIT BALANCE | | |
| | Sundry Creditors | 12,500.00 | | | J.N.C. (Grant College) | | 2,63,175.00 |
| | Provisions | 3,540.00 | | | | | |
| | Student Liabilities | 58,480.00 | 74,520.00 | By | CLOSING BALANCES | | |
| To | OPENING BALANCES | | | | 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

PLACE : NAGPUR
 DATE : 30-09-2021



(Signature)
 PARTNER
 CA RAJU SHARMA
 MRN: 114429
 FRN: 013527C



(Signature)
 Principal
 Jawaharlal Nehru Arts, Comm. &
 Science College Wadi, Nagpur


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.
 - (ii) In case of Income & Expenditure Account of the SURPLUS for the year ended on 31st March 2020.

Nagpur
Dated : 30-09-2020


Principal
Jawaharlal Nehru Arts, Comm. & Sci
College, Wadi Nagpur

For PRIYANKA SHARMA & ASSOCIATES
Chartered Accountants



Partner
CA Raju Sharma
Membership No. : 114429



JAWAHARLAL NEHRU ARTS, COMM. & SCI. COLLEGE, WADI DIST: NAGPUR
MANAGED BY : V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
GRANT ACCOUNT

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

| RECEIPTS | | AMOUNT | PAYMENTS | | AMOUNT |
|---------------------------------------|----------------|-----------------------|---|--------------|-----------------------|
| TO: FEES AND FINES [ANNEX-"A"] | | 20,14,947.00 | BY: SALARIES AND ALLOWANCES [ANNEX-"B"] | | 4,97,46,429.00 |
| TO: GRANT IN AID | | | BY: CONTINGENCIES [ANNEX-"C"] | | 17,37,421.20 |
| Salary Grant | 4,97,33,290.00 | | BY: CAPITAL EXPENDITURE | | |
| Unnat Bharat Abhiyaan | 50,000.00 | | Computer Software & Printer | 3,09,069.00 | |
| MCEd Grant | 32,394.69 | 4,98,15,684.69 | Lab Equipment | 1,31,379.00 | |
| TO: OTHER INCOME | | | Furniture & Fixture | 1,27,075.00 | |
| 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 | 8,28,678.00 |
| TO: GOI GRANT RECEIVED | | 12,59,368.00 | BY: GOI GRANT ADJUSTED | | 1,57,033.00 |
| TO: OTHER CREDIT BALANCES | | | BY: FIXED DEPOSITS | | 32,841.00 |
| Outstanding Tution Fees 2015-16 | 1,600.00 | | BY: OTHER DEBIT BALANCES | | |
| Outstanding Tution Fees 2017-18 | 71,200.00 | | Outstanding Tution Fees 2019-20 | 5,94,400.00 | |
| Outstanding Tution Fees 2018-19 | 98,400.00 | 1,71,200.00 | Track n Pay | 4,506.16 | 5,98,906.16 |
| TO: OTHER HEADS | | | BY: DEPO. WITH RESP. AUTHQ. [ANNEX-"D"] | | 1,23,42,685.00 |
| Bank Of Maharashtra Loan Account | | 38,760.00 | BY: PAID TO UNIVERSITY [ANNEX-"E"] | | 19,38,785.00 |
| TO: COLLECTED FROM STAFF [ANNEX-"D"] | | 1,23,34,082.00 | BY: LOANS AND ADVANCES | | |
| TO: PAYABLE TO UNIVERSITY [ANNEX-"E"] | | 18,99,510.00 | Individual Adv. [ANNEX-"F"] | | 18,01,206.84 |
| TO: LOANS AND ADVANCES | | | V.S.P.M. | | 60,000.00 |
| Individual Adv. [ANNEX-"F"] | | 19,65,653.00 | BY: CLOSING BALANCES | | |
| TO: SUNDRY CREDITORS [ANNEX-"G"] | | 86,830.00 | Cash in Hand | 5,061.93 | |
| TO: OPENING BALANCES | | | Cash in Hand (scholarship) | 913.23 | |
| Cash in Hand | 9,415.93 | | N.N.S. Bank A/c No 701 | 1,000.00 | |
| Cash in Hand (scholarship) | 913.23 | | Syndicate bank A/c No 9702 | 6,74,395.58 | |
| N.N.S. Bank A/c No 701 | 1,000.00 | | Syndicate Bank A/c. No. 13161 | 9,588.00 | |
| Syndicate bank A/c No 9702 | 10,25,737.80 | | N.D.C.C. Bank A/c. No. 20/1 | 6,883.10 | |
| Syndicate Bank A/c. No. 13161 | 9,588.00 | | Syndicate Bank A/c. No. 25385 | 8,393.76 | |
| N.D.C.C. Bank A/c. No. 20/1 | 6,942.10 | | BOM A/c No. 12121 | 3,15,741.49 | |
| Syndicate Bank A/c. No. 25385 | 5,67,099.51 | | SBI A/c. No. 1100000493 | 1,767.43 | |
| BOM A/c No. 12121 | 4,52,256.00 | | Bank A/c no. 60315152268 | 14,73,949.30 | |
| SBI A/c. No. 1100000493 | 1,708.43 | | Bank Of Maharashtra | 21,53,427.00 | 46,51,120.82 |
| Bank Of Maharashtra | 21,18,406.80 | 41,93,067.80 | | | |
| TOTAL RS. | | 7,38,95,106.02 | TOTAL RS. | | 7,38,95,106.02 |

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.

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

NAGPUR
DATE : 30-09-2020



(Signature)
Principal
Jawaharlal Nehru Arts, Comm. & Sci.
College, Wadi Nagpur



(Signature)
PARTNER
A RAJU SHARMA
Membership No. 114429

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

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 |
| Tuition Fees (Old) | 5,600.00 |
| Tuition 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 | 6,30,656.00 |
| Principal HRA | 14,000.00 |
| Principal Remuneration | 32,500.00 |
| TOTAL RS. | 4,97,46,429.00 |

NAGPUR
 DATE : 30-09-2020

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




 PARTNER
 CA RAJU SHARMA
 Membership No. 114429




Principal
Jawaharlal Nehru Arts, Comm. & Sc'
College, Wadi Nagpur

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

ANNEXURE "C"

LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31ST MARCH 2020

| PARTICULARS | A M O U N T |
|------------------------------------|---------------------|
| Repair & Maintenance | 4,04,200.00 |
| Advertisement | 24,243.00 |
| Audit Fees | 35,400.00 |
| Bank Commission | 3,928.20 |
| Building 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 |
| L.I.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
 CHARTERED ACCOUNTANT

NAGPUR
 DATE : 30-09-2020



PARTNER
 CA RAJU SHARMA
 Membership No. 114429



(Signature)

Principal
Jawaharlal Nehru Arts, Comm. & Sc.
College, Wadi Nagpur

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

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 | | |
| (CRZ/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 |
| Immigration 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 | | 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. Naggure | 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. Bhajbhuj | 68,066.00 | 68,050.00 |
| Dr. Mrs. C.S. Laddha (Bobariya) | 600.00 | - |
| Dr. Mrs. Kalpana S. Borkar | 3,00,030.00 | 3,00,000.00 |
| Dr. Mrs. Mandakini R. Mahore | 1,530.00 | - |
| Dr. Mrs. Nabha H. Kamble | - | 25,140.00 |
| Dr. Ms. M.M. Bhatkulkar | 13,165.00 | - |
| 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 | - |
| Mr. Dinesh V. Mankar | 50.00 | - |
| Mr. Pramod R. Padole | 2,000.00 | 2,000.00 |
| YCMOU ACCOUNT | - | 5,500.00 |
| TOTAL RS. | 19,65,653.00 | 18,01,206.84 |

NAGPUR
 DATE : 30-09-2020



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

PARTNER
 CA PRIYANKA SHARMA
 Membership No. 114429

(Signature)

Principal
Jawaharlal Nehru Arts, Comm. & Sc!
College, Wadi Nagpur

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

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

| 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 |

NAGPUR
DATE : 30-09-2020



S. S. S. S.
Principal
Jawaharlal Nehru Arts, Comm. & Scⁱ
College, Wadi Nagpur



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

Priyanka Sharma
PARTNER
A RAJU SHARMA
Membership No. 114429

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

BALANCE SHEET

AS ON 31ST MARCH 2020

| FUND & LIABILITIES | | AMOUNT | PROPERTIES & ASSETS | AMOUNT |
|--|----------------|----------------|--|--------------------|
| DEPRECIATION FUND | | | | |
| As Per Last B/Sheet | 75,33,592.96 | | IMMOVABLE AND MOVABLE PROPERTIES | |
| Add: During the year | 12,29,735.00 | 87,63,327.96 | [Annexure "AA"] | 1,61,73,235.61 |
| POOR PATIENT FUND As Per Last B/S | | | | |
| DEVELOPMENT FUND | | 40,695.00 | DEPOSIT & INVESTMENTS | |
| | | 25,870.00 | Reserve Fund | 50,078.00 |
| | | | Telephone Deposit | 1,300.00 |
| | | | Fixed Deposits | 5,50,500.00 |
| | | | Gas Cylinder Deposit | 10,556.00 |
| LOAN & ADVANCES | | | | 6,12,434.00 |
| VSPM, Nagpur:- | | | LOAN & ADVANCES [Annexure "BB"] | |
| As Per Last B/Sheet | 1,43,47,427.37 | 1,43,49,566.37 | Individual Loan [Annexure "BB"] | 6,34,460.00 |
| Less: During the year | 2,139.00 | | | |
| Bank of Maharashtra Loan | | 4,90,647.00 | CURRENT ASSETS | |
| Individual Loan [Annexure "BB"] | | 1,08,261.41 | Sundry debtors | 40,000.00 |
| | | | M/s Geeta Wood Arts | |
| | | | Other Debit Balances | |
| CURRENT LIABILITIES | | | Staff:- G.P.F Ensta & Loan | 1,04,465.00 |
| Staff Liabilities:- | | | Group Insurance | 526.00 |
| Professional Tax | 72,261.00 | | | |
| LIC | 2,696.20 | | Outstanding Tuition Fees 2015-16 | |
| Staff Bank Liability | 22,000.00 | | Non Grant | 1,41,919.00 |
| Income Tax | 1,801.00 | | Grant | 1,54,319.00 |
| Salary Recovery | 7,36,067.00 | | | |
| DCPS | 7,142.00 | 8,41,967.20 | Outstanding Tuition Fees 2016-17 | |
| | | | Non Grant | 58,489.00 |
| Student Liabilities:- | | | | |
| Scholarship | 4,64,980.00 | | Outstanding Tuition Fees 2017-18 | |
| Scholarship GOI | 13,16,951.50 | | Non Grant | 3,82,464.00 |
| Lab Deposit | 5,690.00 | | Grant | 72,800.00 |
| Lib Deposit | 31,550.00 | 18,19,271.50 | | 4,55,264.00 |



S. S. Sharma
Principal
Jawaharlal Nehru Arts, Comm. & Sci.
College, Wadi Nagpur

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

**BALANCE SHEET
AS ON 31ST MARCH 2020**

| FUND & LIABILITIES | AMOUNT | PROPERTIES & ASSETS | AMOUNT |
|--|-----------------------|---|-----------------------|
| Other Liabilities: | | Outstanding Tuition Fees 2019-20 | |
| Tade S.D. | 1,841.00 | Non Grant | 5,99,510.00 |
| Nag.Uni Theory Exam Exp. | 20,832.00 | Grant | 2,75,200.00 |
| | <u>22,673.00</u> | | <u>8,74,710.00</u> |
| University Liabilities | | Outstanding Tuition Fees 2019-20 | |
| | | Non Grant | 10,75,077.00 |
| | | Grant | 5,34,450.00 |
| | | | <u>16,09,527.00</u> |
| Sundry Creditors | | DRIVE | |
| M/s Audit fees payable | 38,940.00 | Nag. Uni Pract Exam | 3,416.00 |
| M/s. Anshul Publications, Nagpur | 11,240.00 | Track n Fee | <u>4,536.00</u> |
| M/s. Himalaya Publishing House Pvt. Ltd., Nagpur | 32,371.00 | | |
| M/s. Pimpalpure Book Distributors, Nagpur | 25,522.00 | | |
| M/s. Sai Jyoti Prakashan, Nagpur | <u>17,791.00</u> | | |
| | | INCOME & EXPENDITURE ACCOUNT | |
| | | As Per Lrnt B/S Sheet | 27,92,840.65 |
| | | Less: Surplus During the year | <u>34,37,399.19</u> |
| | | | <u>13,55,441.46</u> |
| TOTAL RS.. | 2,74,22,962.44 | CLOSING BALANCE 'ANNEXURE' CC. | 52,82,411.05 |
| | | TOTAL RS. | 2,74,22,962.44 |

NAGPUR
DATE : 30-09-2020
UDIN : 20114429AAAAABG2124



Sifurwade

**Principal
Jawaharlal Nehru Arts, Comm. & Sci.
College, WadiNagpur**

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



**PARTNER
CA. NAJU SHARMA
Membership No. 114429**

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

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

| PARTICULARS | OP. Bal. As on 01/04/2019 | Net Addition 2019-2020 | Add/Less By Transfer | Total Cost 31/03/2020 | Dep. Rate | Total Accu. Dep. Up. to As on 01/04/2019 | Add/Less By Transfer | Dep. During the year 2019-2020 | Dep Fund 31/03/2020 |
|-----------------------------|------------------------------|---------------------------|-------------------------|--------------------------|--------------|--|-------------------------|--------------------------------------|------------------------|
| | [1] | [2] | [3] | [1+2+3]=[4] | | [5] | [6] | [4-5]=[7] | [4-7]=[8] |
| IMMOVABLE PROPERTIES | | | | | | | | | |
| Building Construction | 40,83,477.00 | 6,33,170.00 | - | 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 | - | 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 | - | 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 | - | 15,60,829.00 | 40% | 10,79,361.64 | - | 1,92,587.00 | 12,71,948.64 |
| Sports Material | 4,59,529.00 | - | - | 4,59,529.00 | 10% | 2,26,197.24 | - | 23,333.00 | 2,49,530.24 |
| Dead Stoks | 33,954.30 | - | - | 33,954.30 | 10% | 27,331.87 | - | 662.00 | 27,993.87 |
| Laboratory Equip. | 8,70,929.80 | 1,31,379.00 | - | 10,02,308.80 | 15% | 6,44,509.46 | - | 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 | - | 99,626.00 | 5,06,366.00 |
| Home Eco. Dept. Equi. | 33,178.00 | - | - | 33,178.00 | 15% | 26,481.00 | - | 1,005.00 | 27,486.00 |
| Office Equipment | 9,07,382.01 | - | - | 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 | - | 3,22,148.00 | 15% | 44,592.00 | - | 41,633.00 | 86,225.00 |
| Teaching Aid | 2,45,670.00 | - | - | 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 |



(Signature)
Principal
Jawaharlal Nehru Arts, Comm. & Sci.
College, Wadi Nagpur

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANT

PARTNER
CA RAJU SHARMA
Membership No. 114429



NAGPUR
DATE : 30-09-2020

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

ANNEXURE "BB"

LIST OF LOAN & ADVANCES AS ON 31/03/2020

| PARTICULARS | CREDIT | DEBIT |
|-------------------------|--------------------|--------------------|
| INDIVIDUAL LOAN | | |
| Deshmukh Archana | 7,522.00 | - |
| Dhok Satish | - | 55,000.00 |
| J N College, Wadi (UGC) | 317.00 | 10,000.00 |
| Nilima Dhmgaye | - | 4,704.00 |
| Phate L.V. | 1,494.00 | - |
| Prof. A.U. Deore | 18,178.00 | - |
| Prof. Ravindra S. Barve | - | 2,50,000.00 |
| Program Officer NSS | 80,750.41 | - |
| Raut P P | - | 10,000.00 |
| Salary Advance | - | 6,475.00 |
| YCMOU | - | 5,500.00 |
| Shembhekar S.K. | - | 2,56,000.00 |
| Tade S.D. | - | 12,500.00 |
| Tekade S.S. | - | 19,953.00 |
| Zade G.D. | - | 4,328.00 |
| TOTAL RS. | 1,08,261.41 | 6,34,460.00 |

NAGPUR
DATE : 30-09-2020



S. Tekade
Principal
Jawaharlal Nehru Arts, Comm. & Sci
College, Wadi Nagpur



FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANT

[Signature]
PARTNER
CA RAJU SHARMA
Membership No. 114429

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

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

| PARTICULARS | AMOUNT |
|--|---------------------|
| CLOSING BALANCE | |
| CASH IN HAND (N.G.) | 23,735.00 |
| CASH IN HAND (Granted) | 5,061.93 |
| CASH IN HAND (Scholarship) | |
| 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 |
| TOTAL RS. | 52,82,411.23 |

NAGPUR
DATE : 30-09-2020



FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANT

PARTNER
CA RAJ SHARMA
Membership No. 114429



(Signature)
Principal
Jawaharlal Nehru Arts, Comm. & Scⁱ
College, Wadi Nagpur

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

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

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|------------------------------------|-----------------------|--------------------------------|-----------------------|
| To, EDUCATIONAL EXPENSES | | By, FEES & FINES | |
| Salary & Allowances (Annexure "B") | 4,97,46,429.00 | Grant Coll. A.c (Ann "A") | 20,14,947.00 |
| | | Non- Grant Coll. A.c (ANN "A") | 32,59,254.00 |
| To, CONTINGENCIES | | | 52,74,201.00 |
| Grant Coll. A.c (Ann "C") | 17,37,421.20 | By, GRANT - IN-AID | |
| Non- Grant Coll. A.c (Ann "B") | 10,91,314.20 | Salary Grant Coll. A.c | 4,98,15,684.69 |
| NNS Expenditure | 82,210.00 | | |
| | | By, OTHER INCOME | |
| To, DEPRECIATION | | Bank Interest | 81,375.90 |
| [Annexure "AA"] | 12,29,735.00 | Interest on FD | 32,841.00 |
| | | Sponsorship | 30,000.00 |
| To, SURPLUS | | Misc. Income | 47,450.00 |
| (Carried over to B/Sheet) | 14,37,393.19 | NNS Grant | 42,950.00 |
| | | | 2,34,616.90 |
| 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



(Signature)
PARTNER
CA RAJU SHARMA
Membership No. 114429



(Signature)
Principal
Jawaharlal Nehru Arts, Comm. & Sci.
College, Wadi Nagpur

NAGPUR
DATE : 30-09-2020

NON GRANT ACCOUNT

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

| RECEIPTS | | AMOUNT | PAYMENTS | | AMOUNT |
|-------------------|--|---------------------|-------------------|---|---------------------|
| TO | FEEES & FINES [Annexure A] | | BY | CONTINGENCIES (Annexure B) | |
| | | 32,59,254.00 | | | 10,91,314.20 |
| TO | OTHER INCOME | | BY | OUTSTANDING TUITION FEES (2019-20) | |
| | Bank Interest | 23,521.61 | | | 10,75,077.00 |
| | Sponsorship | 30,000.00 | | | |
| | Misc. Income | 21,000.00 | BY | CAPITAL EXPENDITURE | |
| | | 74,521.61 | | Building Construction | 6,33,170.00 |
| TO | SUBSIDY RECEIVED (ELECTRIC INSTALLATION) | 1,83,000.00 | | Furniture & Fixture | 2,54,591.00 |
| | | | | | 8,87,761.00 |
| TO | OUTSTANDING TUITION FEES (2017-18) | 5,496.00 | BY | PAID TO UNIVERSITY [Annexure C] | |
| TO | OUTSTANDING TUITION FEES (2018-19) | 47,256.00 | | | 47,617.00 |
| TO | PAYABLE TO UNIVERSITY [Annexure C] | | BY | LOAN AND ADVANCES | |
| | | 74,610.00 | | H.B.Kapse | 3,243.00 |
| TO | LOAN AND ADVANCES | | | Dr. Jeevan R. Dontulwar | 44,157.00 |
| | H.B.Kapse | 3,243.00 | | Dr Sanjay tekade | 5,000.00 |
| | Dr. Jeevan R. Dontulwar | 11,000.00 | | Miss Priya Shinde | 1,500.00 |
| | Dr Sanjay tekade | 5,000.00 | | J.N.C Wadi | 10,000.00 |
| | Miss Priya Shinde | 1,500.00 | | J.N.C (Grant A/c) | 10,74,289.00 |
| | J.N.C (Grant A/c) | 10,18,017.84 | | | 11,38,189.00 |
| | | 10,38,760.84 | BY | CLOSING BALANCE | |
| 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 | 5,443.75 |
| | Syndicate Bank A/c. No.1107 | 33,471.75 | | Bank A/C 7364 | 3,79,614.80 |
| | Axis Bank A/c. No.8695 | 20,941.00 | | Axis Bank A/c. No.8695 | 89,054.84 |
| | | 1,40,635.50 | | | 5,83,575.75 |
| TOTAL RS.. | | 48,23,533.95 | TOTAL RS.. | | 48,23,533.95 |

CERTIFICATE

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

NAGPUR
DATE : 30-09-2020



S. Tekade
Principal
Jawaharal Nehru Arts, Comm. & Sc'
College, Wadi Nagpur



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

(Signature)

PARTNER
CA RAJU SHARMA
Membership No. 114429

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

ANNEXURE "A"

LIST OF FEES & FINES FOR THE YEAR ENDED ON 31/03/2020

| PARTICULARS | AMOUNT |
|--------------------------------------|---------------------|
| Alumni Fee | 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 Curricular 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 |
| Tuition Fee (GOI) | 81059.00 |
| Tuition Fee (Old) | 400.00 |
| Tuition 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 Maintenance | 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 |
| Remuneration | 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 |

NAGPUR
DATE : 30-09-2020



(Signature)
Principal
Jawaharlal Nehru Arts, Comm. & Sci
College, Wadi Nagpur



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

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

ANNEXURE "C"

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

| PARTICULARS | CREDIT | DEBIT |
|------------------------|------------------|------------------|
| Annual Fee | 22875.00 | 23500.00 |
| Ashwameg Fee | 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 |

NAGPUR
DATE : 30-09-2020



FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANT

[Signature]
PARTNER
CA RAJ SHARMA
Membership No. 114429



[Signature]
Principal
Jawaharlal Nehru Arts, Comm. & Sc
College, Wadi Nagpur



M/s. PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

AUDITORS REPORT

We have audited the attached Balance Sheet of Jawaharlal Nehru Arts, Comm & Science College, Wadi, Dist. Nagpur as at 31st March 2019 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 and Previous Auditor.
- (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 2019.
 - (ii) In case of Income & Expenditure Account of the DEFICIT for the year ended on 31st March 2019.



Nagpur
Dated 14/09/2019

Principal
Jawaharlal Nehru Arts, Comm. & Sci
College, Wadi Nagpur

For PRIYANKA SHARMA & ASSOCIATES
Chartered Accountants



Partner
CA Raju Sharma
Membership No. : 114449

HEAD OFFICE : R. B. Street, Kanti Oli, Kamptee, Nagpur - 441 002.

Branch Office : 101, Swami A, Appartment, Behind Lokmat Building, Ramdaspath, Nagpur - 440010.

E-mail: caraju1@yahoo.com, psa22112008@gmail.com Cell: 9764055777, 9326445300, 9028619514

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

Notes to Auditors Report

- 1 Following Balances are Outstanding for More than 1 year

| Particulars | Dr | Cr |
|-------------------------------|-------|--------|
| Ngp. Uni. Theory Exam. Exp. | | 763120 |
| Silver Jubli Programme | | 8157 |
| Tade SD (Other Liability) | | 1841 |
| Satff Laibility (N.N.S. Bank) | | 22000 |
| Salary Recovery | | 729928 |
| Lab. Deposits | | 5690 |
| Library Deposits | | 31650 |
| Scholarship Payable | | 464980 |
| M/s Nishant Scientific Co. | | 37275 |
| Nagpur Uni. Pract. Exam. | 3016 | |
| G.P.F. Installment & Loans | 80465 | |
| Geeta Wood Arts | 40000 | |

- 2 Depreciation rate on Fixed Assets has been taken as per Income Tax Act.



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

BALANCE SHEET

AS ON 31ST MARCH 2019

| FUND & LIABILITIES | AMOUNT | PROPERTIES & ASSETS | AMOUNT |
|-------------------------------|----------------------|--|----------------------|
| University Liabilities | | LOAN & ADVANCES [Annexure "BB"] | 752,218.59 |
| Theory Exam | 81,822.00 | Individual Loan [Annexure "BB"] | |
| University Practica Exam | 23,485.00 | | |
| | | INCOME & EXPENDITURE ACCOUNT | |
| SUNDRY CREDITORS | | As Per Last B/Sheet | 1,893,211.84 |
| M/s Nishant Scientific Co. | 37,275.00 | Add: Deficit During the year | 899,430.79 |
| M/s Audit fees payable | 38,940.00 | | |
| | | CLOSING BALANCE [ANNEXURE "CC"] | 4,336,326.20 |
| | | | |
| TOTAL RS.. | 24,994,118.03 | TOTAL RS.. | 24,994,118.03 |

NAGPUR
 DATE : 14-09-2019
 UDIN : 19114479AAAAA803778



S. Srinivas
 Principal, Arts, Comm. & Sc.
 Jawaharlal Nehru Arts, Comm. & Sc.
 College, Wadi Nagpur

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



Priyanka Sharma
 PARTNER
 CA RAIU SHARMA
 Membership No. 114429

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

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR FORM 31ST MARCH, 2019

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|------------------------------------|----------------------|---------------------------------------|----------------------|
| To, EDUCATIONAL EXPENSES | | By, FEES & FINES | |
| Salary & Allowances (Annexure "B") | 45,239,820.00 | Grant Coll. A.c (Ann "A") | 1,686,533.00 |
| To, CONTINGENCIES | | Non-Grant Coll. A.c (ANN "A") | 2,985,822.00 |
| Grant Coll. A.c (Ann "C") | 1,986,331.40 | By, GRANT - IN-AID | |
| Non-Grant Coll. A.c (Ann "B") | 925,461.00 | Salary Grant Coll. A.c | 45,148,466.00 |
| NNS Expenditure | 59,415.03 | 2,971,207.43 | |
| To, DEPRECIATION (Annexure "AA") | | By, OTHER INCOME | |
| | | Bank Interest | 95,029.64 |
| | | Interest on FD | 17,659.00 |
| | | Care Taker Charges | 750.00 |
| | | Cycle Stand Charges | 70,100.00 |
| | | Donation | 50,000.00 |
| | | Misc. Income | 21,535.00 |
| | | NNS Grant | 63,900.00 |
| | | 319,073.64 | 48,453,361.64 |
| | | By, DEFICIT (Carried over to B/Sheet) | 899,430.79 |
| TOTAL RS.. | 49,352,792.43 | TOTAL RS.. | 49,352,792.43 |

NAGPUR
DATE : 14-09-2019

S. K. S. K.
Principal
Jawaharlal Nehru Arts, Comm. & Sci.
College, WadiNagpur



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



(Signature)
 PARTNER
 CA RAJU SHARMA
 Membership No. 114429

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

ANNEXURE "AA"

LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2019

| PARTICULARS | OP. Bal. As on 01/04/2018 | Net Addition 2018-2019 | Add/Less By Transfer | Total Cost 31/03/2019 | Dep. Rate | Total Accu. Dep.Up.to As on 01/04/2018 | Add/Less By Transfer | Dep. During the year 2018-2019 | Dep.Fund 31/03/2019 |
|-----------------------------|------------------------------|---------------------------|-------------------------|--------------------------|--------------|--|-------------------------|--------------------------------------|------------------------|
| | [1] | [2] | [3] | [1+2+3]=[4] | | [5] | [6] | [4-5]=[7] | [4+7]=[8] |
| IMMOVABLE PROPERTIES | | | | | | | | | |
| Building Construction | 3,406,257.00 | 677,220.00 | - | 4,083,477.00 | 10% | 1,436,577.00 | - | 264,690.00 | 1,701,267.00 |
| Total Rs. (A) | 3,406,257.00 | 677,220.00 | - | 4,083,477.00 | | 1,436,577.00 | - | 264,690.00 | 1,701,267.00 |
| MOVABLE PROPERTIES | | | | | | | | | |
| Furniture & Fixture | 3,205,774.00 | 616,785.00 | - | 3,822,559.00 | 10% | 1,481,272.78 | - | 234,129.00 | 1,715,401.78 |
| Library Books | 1,363,395.50 | 42,105.00 | - | 1,405,500.50 | 40% | 982,256.61 | - | 169,298.00 | 1,151,554.61 |
| Comp.Sort & Printer | 1,009,250.00 | 242,500.00 | - | 1,251,760.00 | 40% | 964,428.64 | - | 114,933.00 | 1,079,361.64 |
| Sports Material | 459,529.00 | - | - | 459,529.00 | 10% | 200,271.24 | - | 25,926.00 | 226,197.24 |
| Dead Stoks | 33,954.30 | - | - | 33,954.30 | 10% | 26,595.87 | - | 736.00 | 27,331.87 |
| Laboratory Equip. | 870,929.80 | - | - | 870,929.80 | 15% | 604,553.46 | - | 39,956.00 | 644,509.46 |
| Electrical Equipment | 833,389.00 | - | - | 833,389.00 | 15% | 266,151.00 | - | 140,589.00 | 406,740.00 |
| Home Eco. Dept. Equi. | 33,178.00 | 370,025.00 | - | 1,203,414.00 | 15% | 25,299.00 | - | 1,182.00 | 26,481.00 |
| Office Equipment | 811,727.01 | 95,655.00 | - | 907,382.01 | 15% | 343,498.37 | - | 84,583.00 | 428,081.37 |
| Sports Equipment | 43,670.00 | 297,278.00 | - | 245,670.00 | 15% | 38,968.63 | - | 44,592.00 | 59,638.63 |
| Teaching Aid | 25,165.00 | 202,000.00 | - | 25,165.00 | 10% | 21,955.36 | - | 20,670.00 | 22,436.36 |
| Audio Visual Equip. | 8,689,971.61 | 1,866,348.00 | - | 10,556,319.61 | 15% | 4,955,250.96 | - | 877,075.00 | 5,832,325.96 |
| Total Rs. (B) | 12,096,228.61 | 2,543,568.00 | - | 14,639,796.61 | | 6,391,827.96 | - | 1,141,765.00 | 7,533,592.96 |

NAGPUR
DATE : 14-09-2019

Silwade
Principal
Jawaharlal Nehru Arts, Comm. & Sci
College, WadiNagpur



FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANT

(Signature)
PARTNER
CA RAJU SHARMA
Membership No. 114429

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

ANNEXURE "BB"

LIST OF LOAN & ADVANCES AS ON 31/03/2019

| PARTICULARS | CREDIT | DEBIT |
|----------------------------|------------------|-------------------|
| INDIVIDUAL LOAN | | |
| Bhatkulkar M.M. | | 13165.00 |
| Bobriya C.K. (C.S. Laddha) | | 600.00 |
| Borkar S.M. | 75.00 | |
| Deshmukh Archana | 7522.00 | |
| Dhok Satish | | 55000.00 |
| Dr. Bhajbhujje M.N. | 1080.00 | |
| Dr. Jeevan Dontulwar | 33157 | 92834.00 |
| Gharad N.V. | | 1753.00 |
| J N College, Wadi (UGC) | 317.00 | |
| Khadse S.S. | | 16364.00 |
| Khobragade Sarita | 261.00 | |
| Kongre N.C. | 65.00 | |
| Kurhekar P.P. | | 653.00 |
| Mahajan N.R. | 14720.00 | |
| Mahore M.R. | | 1530.00 |
| Mankar D.V. | | 50.00 |
| Mrs. Borkar K.S. | | 30.00 |
| Mrs. Kambale N.H. | 25330.00 | |
| Nilima Dhmgaye | | 4704.00 |
| Phate L.V. | 1494.00 | |
| Prof. A.U. Deore | 12178.00 | |
| Prof. Ravindra S. Barve | | 250000.00 |
| Program Officer NSS | | 459.59 |
| Raut P P | | 10000.00 |
| Salary Advance | | 6475.00 |
| Shembhekar S.K. | | 256000.00 |
| Tade S.D. | | 18300.00 |
| Tekade S.S. | | 19953.00 |
| Waghmare M.M. | 300.00 | |
| Zade G.D. | | 4328.00 |
| TOTAL RS. | 96,499.00 | 752,218.59 |

FOR PRIYANKA SHARMA & ASSOCIATES
 CHARTERED ACCOUNTANT



[Signature]
 PARTNER
 CA RAJU SHARMA
 Membership No. 114429

NAGPUR
 DATE : 14-09-2019



[Signature]
 Principal
 Jawaharlal Nehru Arts, Comm. & Sc
 College, Wadi Nagpur

ANNEXURE "CC"
LIST OF CLOSING BALANCES AS ON 31/03/2019

| PARTICULARS | AMOUNT |
|--|---------------------|
| <u>CLOSING BALANCE</u> | |
| CASH IN HAND (N.G.) | 1,159.00 |
| CASH IN HAND (Granted) | 9,415.93 |
| CASH IN HAND (NSS) | - |
| N.N.S Bank A/c No 701 | 1,000.00 |
| Syndicate Bank A/c. No. 9702 | 1,025,737.80 |
| Bank A/C 307/3908 | 58,750.00 |
| Bank A/C 201/73328 | 26,313.75 |
| Syndicate Bank A/c. No.1107 | 33,471.75 |
| Axis Bank A/c. No.8696 | 20,941.00 |
| 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. 8540/201-25385 | 567,099.51 |
| BOM A/c No. 12121 | 452,256.00 |
| SBI A/c. No.1100000493 | 1,708.43 |
| Bank Of Maharashtra | 2,118,406.80 |
| Syndicate Bank A/c No -30374 | 5,536.13 |
| | 4,338,326.20 |
| TOTAL RS. | 4,338,326.20 |

NAGPUR
 DATE : 14-09-2019

FOR PRIYANKA SHARMA & ASSOCIATES
 CHARTERED ACCOUNTANT



(Signature)
 PARTNER
 CA RAJU SHARMA
 Membership No. 114429



(Signature)
 Principal
 Jawaharlal Nehru Arts, Comm. & Sci.
 College, Wadi Nagpur

JAWAHARLAL NEHRU ARTS, COMM. & SCI. COLLEGE, WADI DIST: NAGPUR
MANAGED BY : V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2019

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|---|----------------------|--|----------------------|
| TO, FEES AND FINES [ANNEX-"A"] | 1,686,533.00 | BY, SALARIES AND ALLOWANCES [ANNEX-"B"] | 45,239,820.00 |
| TO, GRANT IN AID | | BY, CONTINGENCIES [ANNEX-"C"] | 1,986,331.40 |
| Salary Grant 45,116,072.00 | | | |
| MCED Grant 32,394.00 | 45,148,466.00 | BY, CAPITAL EXPENDITURE | |
| TO, OTHER INCOME | | Building Construction 219,140.00 | |
| Bank Interest 85,515.83 | | Computer Software & Printer 242,500.00 | |
| Interest on FD 17,659.00 | | Teaching Aid 202,000.00 | |
| Care Taker Charges 750.00 | | Sports Equipment 297,278.00 | |
| Cycle Stand Charges 70,100.00 | | Furniture & Fixture 513,683.00 | |
| Miscellaneous Income 12,010.00 | 186,034.83 | Electrical Equipment 43,400.00 | |
| TO, DONATION | 10,000.00 | Office Equipment 95,655.00 | |
| TO, GOI GRANT RECEIVED | 1,366,125.50 | Library Books 42,105.00 | 1,655,761.00 |
| | | BY, FIXED DEPOSITS | 517,659.00 |
| TO, OTHER CREDIT BALANCES | | BY, GOI GRANT ADJUSTED 794,204.00 | |
| Outstanding Tution Fees 2015-16 3,200.00 | | FEES RECEIVABLE 357,305.00 | 1,151,509.00 |
| Outstanding Tution Fees 2016-17 200,000.00 | | Paid to Students | |
| Outstanding Tution Fees 2017-18 211,200.00 | 414,400.00 | BY, OTHER DEBIT BALANCES | |
| TO, OTHER HEADS | | Outstanding Tution Fees 2018-19 373,600.00 | |
| Bank Of Maharashtra Loan Account 451,887.00 | | Gas Cylinder Deposits 6,656.00 | 380,256.00 |
| TO, COLLECTED FROM STAFF [ANNEX-"D"] | 10,577,844.00 | BY, OTHER HEADS | |
| TO, PAYABLE TO UNIVERSITY [ANNEX-"E"] | 1,477,701.00 | Bank Of Maharashtra Loan Account | |
| TO, LOANS AND ADVANCES | | TO, DEPO. WITH RESP. AUTHO. [ANNEX-"D"] | 10,564,034.00 |
| Individual Adv. [ANNEX-"F"] 2,001,722.00 | | TO, PAID TO UNIVERSITY [ANNEX-"E"] | 1,372,794.00 |
| TO, SUNDRY CREDITORS [ANNEX-"G"] | 35,400.00 | TO, LOANS AND ADVANCES | |
| TO, OPENING BALANCES | | Individual Adv. [ANNEX-"F"] 1,441,621.00 | |
| Cash in Hand 115,035.93 | | TO, SUNDRY CREDITORS [ANNEX-"G"] | 33,935.00 |
| Cash in Hand (scholarship) 913.23 | | TO, CLOSING BALANCES | |
| N.N.S. Bank A/c No 701 1,000.00 | | Cash in Hand 9,415.93 | |
| Syndicate bank A/c No 9702 775,327.10 | | Cash in Hand (scholarship) 913.23 | |
| Syndicate Bank A/c. No. 13161 9,588.00 | | N.N.S. Bank A/c No 701 1,000.00 | |
| N.D.C.C. Bank A/c. No. 20/1 7,001.10 | | Syndicate bank A/c No 9702 1,025,737.80 | |
| Syndicate Bank A/c. No. 25385 397,895.88 | | Syndicate Bank A/c. No. 13161 9,588.00 | |
| BOM A/c No. 12121 | | N.D.C.C. Bank A/c. No. 20/1 6,942.10 | |
| SBI A/c. No.1100000493 1,589.43 | | Syndicate Bank A/c. No. 25385 567,099.51 | |
| Bank Of Maharashtra 3,872,324.20 | 5,180,674.87 | BOM A/c No. 12121 452,256.00 | |
| | | SBI A/c. No.1100000493 1,708.43 | |
| | | Bank Of Maharashtra 2,118,406.80 | 4,193,067.80 |
| TOTAL RS. | 68,536,788.20 | TOTAL RS. | 68,536,788.20 |

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.

NAGPUR
DATE : 14-09-2019



S. S. S. S.
Principal
Jawaharlal Nehru Arts, Comm. & Sci.
College, Wadi Nagpur



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

Priyanka Sharma
PARTNER
CA RAJU SHARMA
Membership No. 114429

LIST OF FEES & FINES FOR THE YEAR ENDED ON 31/03/2019

| PARTICULARS | AMOUNT | " |
|---------------------------------|-----------|---------------------|
| Alumni Fee | ₹00.00 | |
| College Exam | 23800.00 | |
| College Uniform Fees | ₹6195.00 | |
| Computer Fee | ₹79000.00 | |
| Cultural Prog. Expenditure | 17850.00 | |
| Cycle Stand Charges | 1₹900.00 | |
| General Fine | 36785.00 | |
| Geog. Practical Fees | 3768.00 | |
| Home Eco.Prac. Fee | 5852.00 | |
| I-Cards Fees | 3,720.00 | |
| LibFayFee | 43,600.00 | |
| *Magazine Fees | 17850.00 | |
| Medical Test Fee | 3400.00 | |
| Practical Fees Geog (GOI) | 5236.00 | |
| Practical Fees H.Eco (GOI) | 23112.00 | |
| Registration & Processing Fee | 46360.00 | |
| Spons Fee | 36550.00 | |
| Student Insurance | 11255.00 | |
| Tuition Fee (Old) | 13600.00 | |
| Tuition Fees Students (2018-19) | 758384.00 | |
| Extra curriculum Activity Fees | 23800.00 | |
| Other Fees | 17272.00 | 1,299,289.00 |
| TOTAL RS... | | 1,299,289.00 |

ANNEXURE "B"

LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31/03/2019

| PARTICULARS | AMOUNT | |
|---------------------------------|-----------|-------------------|
| Old Audit Fee | 27022.00 | |
| Audit Fees | 3540.00 | |
| Bank Charges | 2411.00 | |
| Cleaning & Sweeping Expenditure | 28500.00 | |
| College Building Maintenance | 24500.00 | |
| Computer Maint. Expenses | 500.00 | |
| Consultancy Charges | 50000.00 | |
| Electrical Work Exp. | 38766.00 | |
| Gardening Expenses | 19000.00 | |
| Honourarium Expenses | 29000.00 | |
| Misc. Expenses | 20843.00 | |
| Printing Expenses | 43600.00 | |
| Refreshment | 6962.00 | |
| Remuneration | 255904.00 | |
| Repair & Maint. | 241047.00 | |
| Security Charges | 137500.00 | |
| Travelling Expenses | 5628.00 | |
| Xerox Expenses | 738.00 | 925,461.00 |
| TOTAL RS... | | 925,461.00 |

FOR PRIYANKA SHARMA & ASSOCIATES
 CHARTERED ACCOUNTANT

NAGPUR
 DATE : 14-09-2019

S. K. Shinde

Principal
 Jawaharal Nehru Arts, Comm. & Sci
 College, Wadi Nagpur



PARTNER
 EA USHARMA
 Membersh No. 114429



Jawahar Lal Nehru Arts, Comm. & Sc. College, Wadi Nagpur
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, HASPUR
ANNEXURE "C"

LIST OF UNIVERSITY FEE PAYABLE/PAID FOR THE YEAR ENDED ON 31/03/2019

| PARTICULARS | CREDIT | DEBIT |
|-----------------------|-----------|-----------|
| Annual Fee | 15,250.00 | 15,250.00 |
| Ashwameg Fee | 2,928.00 | 2,928.00 |
| Dis. Managment Cell | 1,220.00 | 1,220.00 |
| Enrolment Fee | 1,980.00 | 1,980.00 |
| Enviromental Studies | 260.00 | 260.00 |
| E-Service Fees | 6,100.00 | 6,100.00 |
| Game Fee | 3,050.00 | 3,050.00 |
| Medical Aid Fund | 610.00 | 610.00 |
| Medical Exam.Form Fee | 610.00 | 610.00 |
| Students Aid Fund | 610.00 | 610.00 |
| Students Well.Fund | 610.00 | 610.00 |
| Union Fee | 610.00 | 610.00 |

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANT

NAGPUR
DATE : 14-09-2019




PARTNER
CA RAJU SHARMA
Membership No. * 4479





Principal
Jawahar Lal Nehru Arts, Comm. & Sc.
College, Wadi Nagpur