



# KOTECHA & CO.

PROP. KALYAN N. KOTECHA,  
CHARTERED ACCOUNTANT,  
SUBHASH ROAD, BEED-431 122.

PHONE NO. (02442) 222567

MOBILE NO. 9422242811

## AUDIT OBSERVATION

To,  
The Principal,  
College of Arts & Commerce College,  
Parli Vaijnath, Dist. Beed.

Subject :- Audit of the accounts of College of Arts & Commerce College, Parli Vaijnath, Dist. Beed for the year ended on 31st March, 2018.

Dear Sir/Madam,

We have duly completed the audit of account of your **College of Arts & Commerce College, Parli Vaijnath, Dist. Beed** for the year ended on **31st March 2018** and have great pleasure in enclosing here-with the financial statements i.e. Balance Sheet, Income and Expenditure Account & Receipt and Payment Accounts and necessary Annexure thereof for the period under audit. We have to observe with respect to the above audit as under.

### 1) MAINTENANCE OF THE RECORD :

The books of account and other records of the college where found satisfactory. All the payments vouchers with some exception, Bank transaction etc. have found correct and they are duly tallying with the books of accounts.

### 2) GENERAL :

Our thanks are due to the Principal of the college & the office staff for giving us excellent cooperation during the conduct of our audit and assuring you of our best services and prompt attention at all times in future.

Yours Faithfully,

Place : Beed.

Dated: 10/06/2018.



*Kalyan*  
KALYAN N. KOTECHA,  
KOTECHA & CO.,  
Chartered Accountants,  
Beed.

*Principal*  
Principal

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TQ. PARLI DIST. BEED.**  
**BALANCE SHEET AS ON 31ST MARCH. 2018.**

FUNDS & LIABILITIES	RS.	PS.	ASSETS & PROPERTIES	RS.	PS.
<b>STUDENT AID FUND :</b>			<b>FIXED ASSETS</b>		
Balance as per last B/S	1,92,242.00		(As per Schedule 'A')		49,97,142.99
Add: Recd. during the year	19,330.00				
		2,11,572.00	<b>U.G.C. GRANT SECTION</b>		
<b>COLLEGE DEVELOP. FUND</b>			Balance as per last B/S	5,28,636.00	
Balance as per last B/S	3,52,350.00		Add: Paid during the year	35,000.00	5,63,636.00
Add: Recd. during the year	97,900.00				
		4,50,250.00	<b>B.C.A. COLLEGE SECTION</b>		
<b>NON GRANT SECTION (BCA)</b>			Balance as per last B/S	36,124.00	
Balance as per last B/S	61,46,356.05		Less: Recd. during the year	0.00	36,124.00
Less: Paid during the year	-1,89,004.00				
		59,57,352.05	<b>INVESTMENTS</b>		
<b>JUNIOR COLLEGE SECTION</b>			F.D.R. in Bank of Maharashtra		40,000.00
Balance as per last B/S	3,14,427.00				
Less: Paid during the year	-15,178.00		<b>DEBIT BALANCES</b>		
		2,99,249.00	(As per separate statement)		4,000.00
<b>N.S.S. SECTION</b>			<b>INCOME AND EXPENDITURE A/C.</b>		
Balance as per last B/S	37,100.00		Balance as per last B/S	1,56,73,206.60	
Less: Paid during the year	-44,000.00		Add : Deficit during the year	62,505.00	1,57,35,711.60
		-6,900.00			
<b>P.G. SECTION</b>			<b>CLOSING BALANCES :</b>		
Balance as per last B/S	4,39,790.00		a) Cash on hand	0.00	
Less: Paid during the year	-4,55,644.00		b) <b>Cash at Bank</b>		
		-15,854.00	1) BOM A/c. 20258700442 (760)	1,61,179.54	
<b>SECRETARY N.S.S., RAJURI</b>			2) BOM A/c. 20258700522 (853)	2,14,154.60	
Balance as per last B/S	1,34,99,883.00		3) BOM A/c. 60052920305 (305)	5,472.00	
Add: Recd. during the year	6,83,316.00		4) D.M.N.S. Bank A/c No. 69	5,601.32	
		1,41,83,199.00	5) P.N.S.Bank A/c No. 319	4,987.00	
<b>OTHER CREDIT BALANCE :</b>			6) S.B.I. A/c. 11154150776	0.00	
(As per separate statement)		6,89,141.00	7) P.L.A. Account	0.00	3,91,394.46
<b>Total Rs.</b>		<b>2,17,68,009.05</b>	<b>Total Rs.</b>		<b>2,17,68,009.05</b>

As per our report of even date

Place :- Beed.  
Date :- 10/06/2018.



Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*Principal*  
Principal

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO. PARLI DIST. BEED.**  
**INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2018.**

EXPENDITURE	RS.	PS.	INCOME	RS.	PS.
To. <u>SALARIES PAID TO :</u>			By. Grant Salary & Others		3,32,17,495.00
Teaching Staff		2,84,18,630.00			
Non Teaching Staff		45,87,005.00	By. Fees & Fines		8,96,421.00
To. Other Allowances		58,500.00	By. Other receipts		3,92,863.00
To. Rent Rates & Taxes		7,68,181.00			
To. Library Expenses		57,732.00	By. Excess of Income over Expenditure Transferred to B/s.		62,505.00
To. Ordinary Repairs		2,21,276.00			
To. Current laboratory Exp.		12,884.00			
To. Misceleneaus Exp.		2,99,003.00			
To. Extra Cultural activities Exp.		1,46,073.00			
To. Excess of Expenditure over Income Transferred to B/s.		0.00			
<b>Total Rs.</b>		<b>3,45,69,284.00</b>	<b>Total Rs.</b>		<b>3,45,69,284.00</b>

As per our report of even date

Place :- Beed.  
 Date :- 10/06/2018.



*Kotecha*  
 Kalyan N. Kotecha,  
 Kotecha & Co.,  
 Chartered Accountants  
 Beed.

*R.S.R.*  
 Principal  
 S.S.R's Arts & Comm College  
 Parli-Vajnath, Dist. Beed

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S,  
COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO. PARLI DIST. BEED,  
ADDITIONAL RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2018.**

RECEIPTS	RS. PS.	RS. PS.	PAYMENT	RS. PS.	RS. PS.
To. Students Aid Fund		19,330.00	By. <u>SALARY DEDUCTION REMITT</u>		
To. College Development Fund		97,900.00	G.P.F. Contribution	25,46,000.00	
To. <u>SALARY DEDUCTIONS</u>			G.P.F. Loan	4,71,000.00	
G.P.F. Contribution	25,60,000.00		Professional Tax	85,000.00	
G.P.F. Loan	4,71,000.00		Income tax	27,39,000.00	
DCPS	7,36,839.00		Bank Loan	22,08,772.00	
Professional Tax	86,200.00		L.I.C. Premium	6,90,097.00	
Income tax	27,39,000.00		DCPS	7,37,024.00	
Bank Loan	22,08,772.00		Credit Co-op Society loan	4,18,372.00	
L.I.C. Premium	6,90,107.00		Credit Co-op Society, Shares	1,45,000.00	
Credit Co-op Society loan	4,18,372.00				1,00,40,265.00
Credit Co-op Society, Shares	1,45,000.00		By. <u>ADVANCES</u>		
		1,00,55,290.00	Advance	14,55,795.00	
To. <u>ADVANCE</u>			Examination Advance	1,26,478.00	
Examination Advance	1,71,478.00		NSS Advance	49,000.00	
G.O.I. Scholarship Advance	10,79,926.00		G.O.I. Scholarship	10,46,932.00	
NSS Advance	5,000.00		Festival Allowance Staff Advance	90,000.00	
Festival Allowance Staff Advance	1,68,500.00				27,68,205.00
Advance	13,88,433.00		By. <u>NON GRANT SECTION (BCA)</u>		
		28,13,337.00	Payments	7,55,985.00	
To. Income Tax on Building Rent		75,924.00	Less : Receipts	5,66,981.00	
To. Medical Bill Recd. Frm Govt.		39,678.00			1,89,004.00
To. Library Deposit		50.00	By. <u>POST GRADUATE SECTION</u>		
			Payments	8,91,174.00	
			Less : Receipts	4,35,530.00	
					4,55,644.00
			By. <u>JUNIOR COLLEGE SECTION</u>		
			Payments	61,540.00	
			Less : Receipts	46,362.00	
					15,178.00
			By. UGC Section		35,000.00
			By. Income Tax on Building Rent		75,924.00
			By. Medical Bill Paid to Staff		39,678.00
To. Excess of Payment over Income tr. to main receipts & payments.		517389.00	By. Excess of Income over payment tr. to main receipts & payments.		0.00
<b>Total Rs.</b>		<b>1,36,18,898.00</b>	<b>Total Rs.</b>		<b>1,36,18,898.00</b>

Examined and found correct as per books of accounts, voucher & produced information and explanation given to us.

Place :- Beed.

Date :- 10/06/2018.



Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*Prin*  
Principal  
S.S.R's Arts & Comm College

**FORM NO. 1**  
**NAVGAN SHIKSHAN SANSTHA, RAJURI'S,**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TQ, PARLI DIST. BEED.**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2018.**

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
<b>To. 1) OPENING BALANCES</b>					<b>DIRECT RECURRING EXPENDITURE</b>		
a) Cash on hand		0.00		By. 1) <b>SALARIES :</b>			
b) <b>Cash at Bank</b>				a) <b>TEACHING STAFF</b>			
1) BOM A/c. 20258700442 (760)		233231.54		i) Basic		9327212.00	
2) BOM A/c. 20258700522 (853)		106621.60		ii) G.P.		2031000.00	
3) BOM A/c. 60052920305 (305)		5586.00		iii) D.A.		15599683.00	
4) D.M.N.S. Bank A/c No. 69		5601.32		iv) H.R.A.		1152621.00	
5) P.N.S. Bank A/c No. 319		4987.00		v) T.A.		308114.00	
6) S.B.I. A/c. 11154150776		0.00					28418630.00
7) P.L.A. Account		514.00					
			356541.46	b) <b>NON TEACHING STAFF</b>			
<b>To. 2) DIRECT RECURRING RECEIPTS</b>				i) Basic		1479490.00	
Salary grant		33081604.00		ii) G.P.		341100.00	
6th Pay Arrears Diff Bill		0.00		iii) D.A.		2516447.00	
NAAC Exp. Grant		135891.00		iv) H.R.A.		182059.00	
Pension Gratuity		0.00		v) T.A.		67909.00	
Adult Continuing Education		0.00					4587005.00
Vyakhyanmala Grant from Dr. BAMU		0.00					
Earn & Learn Grant		0.00					
			33217495.00	By. 2) <b>OTHER ALLOWANCES :-</b>			
<b>To. 3) OTHER GRANTS :</b>				(E.G.H.R.A.C.L.A.) Cashier			
From Central Govt.		0.00		allowance, typing allowance			
From Municipalty		0.00		principal allow. (Details to be given			
From Other State		0.00		in separate sheet)			
From any other sources		0.00		a) Principal Allowance		24000.00	
			0.00	b) Contract Basic Staff		0.00	
				c) CHB Staff Salary		34500.00	
				d) Pension Gratuity Paid		0.00	
				e) 6th Pay Arrears Dif. Bill Paid		0.00	
				f) Maharashtra Darshan		0.00	
							58500.00
<b>Balance C/F</b>			<b>33574036.46</b>	<b>Balance C/F</b>			<b>33064135.00</b>

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RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
Balance B/F			33574036.46	Balance B/F			33064135.00
To. 4)	<b>FEES AND FINES (INCLUDING ARREARS)</b>			By. 3)	<b>COLLEGE CONTRIBUTION TO PEN. FUND :-</b>		
a)	Tuition Fees	640329.00		a)	Teaching Staff	0.00	
b)	Laboratory Fees	0.00		b)	Non-Teaching Staff	0.00	
c)	Library Fees	52405.00		c)	Menlals Staff	0.00	
d)	Admission Fees	29265.00					0.00
e)	Processing Fees	24485.00		By. 4)	<b>COLLEGE CONTRIBUTION TO GRATUITY FUND</b>		
f)	College Exam. Fees	78952.00		a)	Teaching Staff	0.00	
g)	Registration Fees	16795.00		b)	Non-Teaching Staff	0.00	
h)	Bonafide Certificate Fee	1950.00		c)	Menlals Staff	0.00	
i)	Library Fine	1090.00					0.00
j)	Transfer Certificate Fees	51150.00		By. 5)	<b>PAYMENT ON LIFE POLICY</b>		
<b>FINCES INCLUDING AMOUNTS</b>				a)	Teaching Staff	0.00	
k)	<b>RECD. FROM STUDENTS AND STAFF</b>			b)	Non-Teaching Staff	0.00	
i)	Fine from staff	0.00		c)	Menlals Staff	0.00	
ii)	Lab. Breakages	0.00					0.00
iii)	Replacement of books	0.00		By. 6)	<b>RENT, RATES &amp; TAXES ON COLLEGE (Including Lab. &amp; Lio. &amp; exclu. Hostel &amp; Gymkhana)</b>		
			896421.00	a)	Building Rent paid to 3rd party	759240.00	
To. 5)	<b>FEES COLLECTED IF ANY ON BEHALF OF UNIVERSITY</b>			b)	Water tax and charges	1760.00	
a)	Examination fees	1102365.00		c)	Municipal tax	0.00	
b)	Eligibility fees	16400.00		d)	Insurance College Build.	7181.00	
c)	Univ. Exam. Late Fees	20890.00					768181.00
d)	Univ. Exam. Form Fees	23240.00		By. 7)	<b>BUILDING REPAIRS AND DEPR. (Including Lab. &amp; Lio. &amp; exclu. Hostel &amp; Gymkhana)</b>		
e)	Students welfare fees	9750.00		a)	Contribution Dep. Fund	0.00	
f)	Marks Memo fees	124550.00		b)	Contribution to maint. a repairs as per Appendix "A" II	0.00	
g)	Uni. Cent. Assessment Charges	49460.00					0.00
h)	Disaster Fees	19625.00		By. 8)	<b>RENT :-</b>		
i)	ALA Fees	15680.00		a)	Rent on the Resident quarter of Principal	0.00	
j)	Uni. Sports Fees	14440.00		b)	On the quarter of Non-teaching staff	0.00	
k)	Computer Science Fees	21100.00					0.00
l)	Project Fees	5590.00		By. 9)	<b>LIBRARY BOOKS :-</b>		
m)	Uni. Exam. Fine	750.00		a)	Books	60020.00	
n)	Avishkar Fees	0.00		b)	Periodicals & News Papers	18197.00	
o)	Enrolment Science Fees	0.00		c)	Binding charges	13020.00	
p)	NSS Fees	0.00		d)	Library Exp.	26515.00	
q)	Degree Certificate Fees	59280.00		e)	Reading	0.00	
r)	Environment Sceince Fees	46450.00					117752.00
s)	Univ. Adminstrative Charges	24730.00					
t)	Univ. Exam. Pract. Fees	9310.00					
u)	Ashwamedh Fees	3946.00					
v)	Vasantrao Kale K & S Fees	9805.00					
w)	E_mail Fees	48940.00					
			1626301.00				
To. 6)	<b>SUBSCRIPTION DONATION AND CONTRIBUTION FOR THE MAINTENANCE OF COLLEGE</b>						
a)	From Management	0.00					
b)	From Others	0.00					
c)	From Member of staff	0.00					
			0.00				
To. 7)	<b>INCOME FROM THE ENDOWMENT FUNDS FOR THE MAINTENANCE OF THE COLLEGE</b>		0.00				
			0.00				
Balance C/F			36096758.46	Balance C/F			33950068.00

RECEIPTS		RS.	PS.	RS.	PS.	PAYMENT		RS.	PS.	RS.	PS.
Balance B/F				36096758.46		Balance B/F				33950068.00	
To. 8)	<b>OTHER MISC. RECEIPTS OF THE MAINTENANCE OF THE COLLEGE</b>					By. 10)	<b>ORDINARY REPAIRS :</b>				
a)	Any charges collected from the students for special services (i.e. Cycle stand char.)					a)	Furniture Repairs	82390.00			
b)	Fees for Extra cultural activities (college excursions, tours etc.)					b)	Building & Road Repairs	85175.00			
1)	Students association a forum	9760.00				c)	Water Filter Repairs	3100.00			
2)	Magazine	49425.00				d)	Generator Repairs	9009.00			
3)	Gathering	49300.00				e)	Electrical Repairs	16873.00			
4)	Gymkhana	49340.00				f)	Xerox Machine Repairs	24729.00			
5)	Cultural activities	56850.00								221276.00	
c)	Any other Misc. Receipt for the maintenance of the college.					By. 11)	<b>CURRENT LABORATORY EXP.</b>				
1)	Cost of Materials					a)	Hindi Department Exp.	3130.00			
2)	Medical Exam. Fees.	14545.00				b)	Chemistry Lab.	0.00			
3)	Sale of Prospectus	55000.00				c)	Physics Lab.	0.00			
4)	Identify cards & Lab. Cards	22720.00				d)	Geography Lab.	0.00			
5)	Test Titular fees	70.00				e)	Pol Sci. Department Exp.	0.00			
6)	First term Exam fees	0.00				f)	Musical Lab.	7837.00			
7)	12 th Girls free education	0.00				g)	Home Science Lab.	1917.00			
8)	E.T.D.S. return fees	0.00				h)	Commerece Lab.	0.00			
9)	Computer Fees	0.00								12884.00	
10)	Raddi Sale	0.00				By. 12)	<b>MISCELLANEOUS :-</b>				
11)	Sale of Old Inverter	6000.00				a)	Lighting charges & Exp.	0.00			
12)	Other Form Fees	950.00				b)	Telephone Exp.	4761.00			
13)	Other Fees	78903.00				c)	Stationary	29703.00			
				392863.00		d)	Printing Exp.	33003.00			
	<b>TOTAL RECURRING RECEIPTS :- NON RECURRING OR INDIRECT RECEIPTS</b>			<b>36489621.46</b>		e)	Audit Fees	22000.00			
To. 9)	<b>BUILDING GRANTS :</b>					i)	<b>OTHER ITEMS :</b>				
a)	UGC Const. of Class Room under 7th plant Grant	0.00				1	Affiliation fees	25000.00			
b)	UGC Grant 8th plan (Const. of Library Buld.)	0.00				2	Bank Commission	19791.00			
				0.00		3	Advertisement	17700.00			
						4	T. A. & D.A.	41272.00			
To. 10)	<b>EQUIPMENT GRANTS :</b>					5	Office Exp.	7600.00			
a)	UGC Grant 8th plan for computer	0.00				6	Typing & Xerox	760.00			
b)	UGC Development Grant Books, Journal & Equip.	0.00				7	Affiliation form	2007.00			
c)	Other state Govt. Grant	0.00				8	Fire Fighting & Safety Exp.	0.00			
d)	ULP for Lib. Books	0.00				9	NAAC Exp.	0.00			
e)	UGC towards plantation	0.00				10	Electrical Bill	32650.00			
f)	State Grants	0.00				11	Peon Uniform Exp.	0.00			
				0.00		12	Misc. Exp.	18902.00			
						13	TDS Return Fees	0.00			
						14	English Language Lab Exp.	0.00			
						15	Legal Exp. (Advocate Fees)	10000.00			
						16	Postage Exp.	2461.00			
						17	College Garden Exp.	13010.00			
						18	Computer Exp.	9850.00			
						19	Washing Allowance	3813.00			
						20	Software AMC	4720.00			
										299003.00	
							<b>TOTAL RECURRING EXPENDITURE NON RECURRING OR INDIRECT EXP.</b>			<b>34483231.00</b>	
Balance C/F				0.00		Balance C/F				0.00	

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
Balance B/F		0.00		Balance B/F		0.00	
To. 11) <u>RECEIPTS ON A/C OF SCHOLARSHIPS &amp; PRIZES</u>				By. 13) <u>EQUIPMENTS</u>			
a) GOI Scholarship	455960.00			a) Replacement & Purchase of furniture & dead stock			
b) Physical Handicapped Sc.	0.00			b) Computer	0.00		
c) Freedom Fighter Scho.	0.00			c) Invertor Battary Purchases	610.00		
d) GOI S.T. Scholarship	0.00			d) Gymkhana Equipment	0.00		
e) Govt. open merit scho.	0.00			e) CC TV Camera	0.00		
f) Ex. Service man a Scho.	0.00			f) Laboratory Equipment's	4700.00		
g) P.T.C. Scho.	0.00						5310.00
h) Rajashri Shahu G.O.I. Scho.	0.00			By. 14) <u>CAPITAL EXPENSES :-</u>			
i) S.T.C. Scho.	0.00			a) Const. of Labrary Build (UGC 8th plan)	0.00		
j) National Merit Scho.	0.00			b) Electric Installation	0.00		
k) G.O.I. Scholarships for ST Students	0.00	455960.00					0.00
To 12) <u>FELLOWSHIPS :-</u>				By. 15) <u>SCHOLARSHIP &amp; PRIZES :-</u>			
a) From Govt.	0.00			a) G.O.I. Scholarship	455960.00		
b) From University	0.00			b) S.T.C. Scholarship Return	0.00		
c) From Other Sources	0.00			c) Govt. open merit scho.	0.00		
			0.00	d) S.T. Scholarship	0.00		
To 13) <u>LOANS :-</u>				e) Ex. Service man a Scho.	0.00		
a) From Management	759240.00			f) G.O.I. To S.T. Students	0.00		455960.00
b) From Other State	0.00			By. 16) <u>FELLOWSHIPS :-</u>			
c) From Central Govt.	0.00			a) From Govt.	0.00		
d) Building Const., Section	0.00			b) From University	0.00		
e) From Principal	0.00						0.00
		759240.00		By. 17) <u>COLLEGE CONCESSION :-</u>			
				a) From University	0.00		
				b) From Other saources	0.00		
				c) From College	0.00		0.00
				By. 18) <u>REPAYMENT OF LOAN :-</u>			
				a) To Management	75924.00		
				b) To Other state Govt.	0.00		
				c) To Principal	0.00		
							75924.00
				By. 19) <u>EXTRA CULTURAL ACTI. :-</u>			
				(i.e. annual social gatering college excursions & tours etc. to be shown separately by neads)			
				a) Gathering	43806.00		
				b) Adult Continuing Education Exp.	0.00		
				c) Magazine Exp.	0.00		
				d) Function & Meetings	14240.00		
				e) Gymkhana Exp.	15306.00		
				f) Cultural Activities	26075.00		
				g) Vyakhyanmalla Exp.	0.00		
				h) College Exam. Exp.	0.00		
				i) Stud. Youth festival	2206.00		
				j) Earn & Learn Exp.	0.00		
				k) Seminar & Conference Exp.	37840.00		
				l) Identity Cards	6600.00		
							146073.00
Balance C/F		1215200.00		Balance C/F			683267.00

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
Balance B/F		1215200.00		Balance B/F		683267.00	
To. 14) <u>OTHER INDIRECT OR NON RECURRING RECEIPTS</u> (As per additional receipts and payment accounts)			0.00	By. 20) <u>OTHER CONTRIBUTION TR. TO SPECIFIC FUNDS :-</u> <u>FEES PAID TO UNIVERSITY</u>			
<u>TOTAL NON RECURRING RECEIPTS</u>			1215200.00	1) Examination Fees		1128665.00	
<u>TOTAL NON RECURRING &amp; RECURRING RECEIPTS</u>			37704821.46	2) Eligibility fees		23150.00	
				3) Mark Memo fees		128800.00	
				4) Sports fees		23075.00	
				5) Student Welfare fees		9230.00	
				6) Uni. Exam. Form fees		24100.00	
				7) Eligibility form		0.00	
				8) AIA Fees		11076.00	
				9) Practical Fees		9760.00	
				10) Administrative Charges		25580.00	
				11) Uni. Cent. Assessment Charges		51160.00	
				12) Disaster Fees		9230.00	
				13) Computer Fees		10350.00	
				14) Enrolment Fees		0.00	
				15) Research Centre Fees		0.00	
				16) Email Fees		46150.00	
				17) Late Fees		29855.00	
				18) Exam. Fine		3200.00	
				19) Environment Fees		9950.00	
				20) Ashwamedh Fees		3692.00	
				21) Vasant Rao Kale K & S Fees		4615.00	
				22) Avishkar Fees		3692.00	
				23) Univ. Fees		0.00	
				24) Earn & Learn Fees		0.00	
				25) N.S.S. Fees		9230.00	
				26) Project Fees		4920.00	
				27) Degree Certificate Fees		60060.00	
				B) CONTRIBUTION TO SALARIES EQUI. FUND			1629540.00
				C) CONTRIBUTION TO RESERVED FUND			
				By. 21) <u>OTHER INDIRECT OR NON RECURRING EXPENDITURE :</u> (As per Add. Receipte & Payment )			517389.00
				<u>TOTAL NON RECURRING RECEIPTS</u>			2830196.00
				<u>TOTAL NON RECURRING &amp; RECURRING RECEIPTS</u>			37313427.00
Balance C/F			37704821.46	Balance C/F			37313427.00

RECEIPTS	RS.	PS.	RS.	PS.	PAYMENT	RS.	PS.	RS.	PS.
Balance B/F			37704821.46		Balance B/F			37313427.00	
					By. 22) <u>CLOSING BALANCES :-</u>				
					a) Cash on hand		0.00		
					b) <u>Cash at Bank</u>				
					1) BOM A/c. 20258700442 (760)	161179.54			
					2) BOM A/c. 20258700522 (853)	214154.60			
					3) BOM A/c. 60052920305 (305)	5472.00			
					4) D.M.N.S. Bank A/c No. 69	5601.32			
					5) P.N.S. Bank A/c No. 319	4987.00			
					6) S.B.I. A/c. 11154150776	0.00			
					7) P.L.A. Account	0.00			
								391394.46	
<b>Total Rs.</b>			<b>37704821.46</b>		<b>Total Rs.</b>			<b>37704821.46</b>	

Examined and found correct as per books of accounts, voucher & produced information and explanation given to us.

Place :- Beed.  
Date :- 10/06/2018.



*Kotecha*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*R. S. R.*  
Principal  
V.S.S.R's Arts & Comm College  
Park-Vajrnath, Dist. Beed

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE,**  
**PARLI (VAIJNATH) TQ. PARLI DIST. BEED.**  
**LIST OF OTHER CREDIT BALANCES AS ON 31-03-2018.**

No.	Particulars	Rs.	Ps.
1	Scholarships Payable		48,181.00
2	Univ. Exam. Fees & Other Fees		3,38,398.00
3	G.O.I. Scho. Advance		1,02,888.00
4	G.O.I. Scho. Advance (S.T.)		4,580.00
5	Wani Prakashan, Delhi,		841.00
6	New Sunny Sports, Aurangabad		1,805.00
7	Chaitanya Publication, Nashik		272.00
8	Advance		1,61,320.00
9	Library Deposit		50.00
10	Salary Deduction		2,975.00
11	Exam. Advance		27,831.00
	<b>Total Rs.</b>		<b>6,89,141.00</b>

Mpf Tax 3100 (C)  
 60 (C)  
 0425 185 (D)  
 3160  
 185  
 2975

Place :- Beed.  
 Date :- 10/06/2018.



*Kotecha*  
 Kalyan N. Kotecha,  
 Kotecha & Co.,  
 Chartered Accountants  
 Beed.

*R.S.R.*  
 Principal  
 V.S.S.R's Arts & Comm College  
 Parli-Vaijnath, Dist. Beed

NAVGAN SHIKSHAN SANSTHA, RAJURI'S,  
COLLEGE OF ARTS & COMMERCE COLLEGE,  
PARLI (VAIJNATH) TO. PARLI DIST. BEED.  
LIST OF OTHER DEBIT BALANCES AS ON 31-03-2018.

No.	Particulars	Rs.	Ps.
1	Telephone Deposit		4,000.00
	<b>Total Rs.</b>		<b>4,000.00</b>

Place :- Beed.

Date :- 10/06/2018.



*Kotecha*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*RSW*  
Principal  
S.S.R's Arts & Comm College  
Parli-Vajinath, Dist. Beed

**NAVGAN SHIKSHAN SANSTHA, RAJUR'S,  
COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TQ. PARLI DIST. BEED,  
SCHEDUL 'A' OF FIXED ASSETS TO AND FORMING THE PART OF BALANCE SHEET AS ON 31 ST MARCH, 2018.**

Sr. No.	Name of the Assests	GROSS BLACK			
		Purchase Pr. As on 01/04/2017	Deduction during the year	Addition during the year	Total value As on 31/03/2018
1	Furniture & Dead stock	18,30,409.40	0.00	0.00	18,30,409.40
2	Library Books	15,10,285.59	0.00	60,020.00	15,70,305.59
3	Computer, Printer & Software	11,44,732.00	0.00	0.00	11,44,732.00
4	Science Equipments	7,090.00	0.00	4,700.00	11,790.00
5	National Flag	772.00	0.00	0.00	772.00
6	Bore Well	93,053.00	0.00	0.00	93,053.00
7	Tin Shed	39,023.00	0.00	0.00	39,023.00
8	Music Appratus	40,565.00	0.00	0.00	40,565.00
9	Generator	74,000.00	0.00	0.00	74,000.00
10	Invertor & Battery	1,75,000.00	0.00	610.00	1,75,610.00
11	Lamination Machine	3,000.00	0.00	0.00	3,000.00
12	Gymkhana Equipment	8,883.00	0.00	0.00	8,883.00
13	CC TV Camera	5,000.00	0.00	0.00	5,000.00
	<b>Total Rs.</b>	<b>49,31,812.99</b>	<b>0.00</b>	<b>65,330.00</b>	<b>49,97,142.99</b>

As per our report of even date

Place :- Beed.  
Date :- 10/06/2018.

*R.S.R.*  
**Principal**  
S.S.R's Arts & Comm College  
Parli-Vajinath, Dist. Beed



*Kotecha*  
**Kalyan N. Kotecha,**  
**Kotecha & Co.,**  
**Chartered Accountants**  
**Beed.**



**KOTECHA & CO.**  
PROP. KALYAN N. KOTECHA,  
CHARTERED ACCOUNTANT,  
SUBHASH ROAD, BEED-431 122.

PHONE NO. (02442) 222567

MOBILE NO. 9422242811

## AUDIT OBSERVATION

To,  
The Principal,  
College of Arts & Commerce College,  
Parli Vaijnath, Dist. Beed.

Subject :- Audit of the accounts of College of Arts & Commerce College, Parli Vaijnath, Dist. Beed for the year ended on 31st March, 2019.

Dear Sir/Madam,

We have duly completed the audit of account of your **College of Arts & Commerce College, Parli Vaijnath, Dist. Beed** for the year ended on **31st March 2019** and have great pleasure in enclosing herewith the financial statements i.e. Balance Sheet, Income and Expenditure Account & Receipt and Payment Accounts and necessary Annexure thereof for the period under audit. We have to observe with respect to the above audit as under.

### **1) MAINTENANCE OF THE RECORD :**

The books of account and other records of the college were found satisfactory. All the payments vouchers with some exception, Bank transaction etc. have found correct and they are duly tallying with the books of accounts.

### **2) GENERAL :**

Our thanks are due to the Principal of the college & the office staff for giving us excellent cooperation during the conduct of our audit and assuring you of our best services and prompt attention at all times in future.

Yours Faithfully,

Place : Beed.

Dated: 29/06/2019.

*RSW*



*K.N.K.*  
**KALYAN N. KOTECHA,**  
**KOTECHA & CO.,**  
Chartered Accountants,  
Beed.

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO. PARLI DIST. BEED.**  
**BALANCE SHEET AS ON 31ST MARCH. 2019.**

FUNDS & LIABILITIES	RS.	PS.	ASSETS & PROPERTIES	RS.	PS.
<b>STUDENT AID FUND :</b>			<b>FIXED ASSETS</b>		
Balance as per last B/S	2,11,572.00		(As per Schedule 'A')		50,40,304.99
Add: Recd. during the year	4,470.00				
		2,16,042.00	<b>U.G.C. GRANT SECTION</b>		
<b>COLLEGE DEVELOP. FUND</b>			Balance as per last B/S	5,63,636.00	
Balance as per last B/S	4,50,250.00		Add: Paid during the year	1,40,182.00	
Add: Recd. during the year	43,020.00				7,03,818.00
		4,93,270.00	<b>B.C.A. COLLEGE SECTION</b>		
<b>NON GRANT SECTION (BCA)</b>			Balance as per last B/S	36,124.00	
Balance as per last B/S	59,57,352.05		Less: Recd. during the year	0.00	
Less: Paid during the year	-85,517.00				36,124.00
		58,71,835.05	<b>N.S.S. SECTION</b>		
			Balance as per last B/S	6,900.00	
			Less: Recd. during the year	0.00	
					6,900.00
			<b>P.G. SECTION</b>		
			Balance as per last B/S	15,854.00	
			Add: Paid during the year	1,94,084.00	
					2,09,938.00
<b>JUNIOR COLLEGE SECTION</b>			<b>INVESTMENTS</b>		
Balance as per last B/S	2,99,249.00		F.D.R. in Bank of Maharashtra		40,000.00
Less: Paid during the year	-25,725.00				
		2,73,524.00	<b>DEBIT BALANCES</b>		
			(As per separate statement)		1,64,000.00
			<b>INCOME AND EXPENDITURE A/C.</b>		
			Balance as per last B/S	1,57,35,711.60	
			Add: Deficit during the year	2,75,310.50	
					1,60,11,022.10
			<b>CLOSING BALANCES :</b>		
			a) Cash on hand		0.00
			b) <b>Cash at Bank</b>		
			1) BOM A/c. 20258700442 (760)	1,21,154.44	
			2) BOM A/c. 20258700522 (853)	1,25,414.20	
			3) BOM A/c. 60052920305 (305)	1,38,504.00	
			4) D.M.N.S. Bank A/c No. 69	5,601.32	
			5) P.N.S.Bank A/c No. 319	4,987.00	
			6) S.B.I. A/c. 11154150776	0.00	
			7) P.L.A. Account	0.00	
					3,95,660.96
<b>SECRETARY N.S.S., RAJURI</b>					
Balance as per last B/S	1,41,83,199.00				
Add: Recd. during the year	0.00				
		1,41,83,199.00			
<b>OTHER CREDIT BALANCE :</b>					
(As per separate statement)		15,69,898.00			
<b>Total Rs.</b>		<b>2,26,07,768.05</b>	<b>Total Rs.</b>		<b>2,26,07,768.05</b>

As per our report of even date

Place :- Beed.  
Date :- 29/06/2019.

*Reddy*



*Kat*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TQ. PARLI DIST. BEED.**  
**INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH. 2019.**

EXPENDITURE	RS.	PS.	INCOME	RS.	PS.
To. <u>SALARIES PAID TO:</u>			By. Grant Salary & Others		3,70,33,825.00
Teaching Staff		3,10,92,720.00			
Non Teaching Staff		50,86,475.00	By. Fees & Fines		5,92,895.00
To. Other Allowances		8,16,500.00	By. Other receipts		4,09,650.00
To. Rent Rates & Taxes		7,66,640.00			
To. Library Expenses		20,725.00	By. Excess of Income over Expenditure Transferred to B/s.		2,75,310.50
To. Ordinary Repairs		53,723.00			
To. Current laboratory Exp.		30,929.00			
To. Miscelaneous Exp.		3,11,862.50			
To. Extra Cultural activities Exp.		1,32,106.00			
To. Excess of Expenditure over Income Transferred to B/s.		0.00			
<b>Total Rs.</b>		<b>3,83,11,680.50</b>	<b>Total Rs.</b>		<b>3,83,11,680.50</b>

As per our report of even date

Place :- Beed.  
 Date :- 29/06/2019.

*Principal*  
**Principal**  
 S.S.R's Arts & Comm College  
 Parli-Vajjnath, Dist. Beed



*Kotecha*  
**Kalyan N. Kotecha,**  
**Kotecha & Co.,**  
**Chartered Accountants**  
**Beed.**

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO. PARLI DIST. BEED.**  
**ADDITIONAL RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2019.**

RECEIPTS	RS. PS.	RS. PS.	PAYMENT	RS. PS.	RS. PS.
To. Students Aid Fund		4,470.00	By. <b>SALARY DEDUCTION REMITT</b>		
To. College Development Fund		43,020.00	G.P.F. Contribution	41,59,065.00	
To. <b>SALARY DEDUCTIONS</b>			G.P.F. Loan	5,58,000.00	
G.P.F. Contribution	41,59,065.00		Professional Tax	91,775.00	
G.P.F. Loan	5,58,000.00		Income Tax	31,72,500.00	
DCPS	8,04,094.00		Bank Loan	17,89,110.00	
Professional Tax	91,775.00		L.I.C. Premium	6,66,008.00	
Income Tax	31,72,500.00		DCPS	8,04,094.00	
Bank Loan	17,89,110.00		Credit Co-op Society Loan	2,70,076.00	
L.I.C. Premium	6,66,008.00		Credit Co-op Society Shares	1,31,500.00	
Credit Co-op Society Loan	2,70,076.00				1,16,42,128.00
Credit Co-op Society Shares	1,31,500.00		By. <b>ADVANCES</b>		
		1,16,42,128.00	Advance	3,40,046.00	
To. <b>ADVANCE</b>			Examination Advance	1,04,562.00	
Examination Advance	96,914.00		NSS Advance	50,000.00	
G.O.I. Scholarship Advance	11,77,237.00		G.O.I. Scholarship	8,25,938.00	
NSS Advance	0.00		Festival Allowance Staff Advance	1,25,000.00	
Festival Allowance Staff Advance	15,000.00				14,45,546.00
Advance	4,98,499.00		By. <b>NON GRANT SECTION (BCA)</b>		
		17,87,650.00	Payments	4,24,287.00	
To. Income Tax on Building Rent		75,924.00	Less : Receipts	3,38,770.00	
To. Medical Bill Recd. Frm Govt.		7,81,870.00			85,517.00
To. Kerala Disaster Fund		5,600.00	By. <b>POST GRADUATE SECTION</b>		
To. Kshirsagar Vithal Sonajirao (Rent Payable)		5,12,487.00	Payments	7,59,149.00	
			Less : Receipts	5,65,065.00	
					1,94,084.00
			By. <b>JUNIOR COLLEGE SECTION</b>		
			Payments	51,653.00	
			Less : Receipts	25,928.00	
					25,725.00
			By. UGC Section		1,40,182.00
			By. Kerala Disaster Fund		5600.00
			By. Income Tax on Building Rent		75,924.00
			By. Medical Bill Paid to Staff		7,81,870.00
To. Excess of Payment over Income tr. to main receipts & payments.		0.00	By. Excess of Income over payment tr. to main receipts & payments:		4,56,573.00
<b>Total Rs.</b>		<b>1,48,53,149.00</b>	<b>Total Rs.</b>		<b>1,48,53,149.00</b>

Examined and found correct as per books of accounts, voucher & produced information and explanation given to us.

Place :- Beed.  
Date :- 29/06/2019.

*Principal*  
Principal  
V.S.S.R's Arts & Comm College



*Kalyan N. Kotecha*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

**NAVGAN SHIKSEAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO. PARLI DIST. BEED.**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2019.**

	RECEIPTS	RS. PS.	RS. PS.		PAYMENT	RS. PS.	RS. PS.
To. 1)	<b>OPENING BALANCES</b>				<b>DIRECT RECURRING EXPENDITURE</b>		
a)	Cash on hand	0.00		By. 1)	<b>SALARIES :</b>		
b)	<b>Cash at Bank</b>			a)	<b>TEACHING STAFF</b>		
1)	BOM A/c. 20258700442 (760)	161179.54		i)	Basic	9864360.00	
2)	BOM A/c. 20258700522 (853)	214154.60		ii)	G.P.	2366810.00	
3)	BOM A/c. 60052920305 (305)	5472.00		iii)	D.A.	17326108.00	
4)	D.M.N.S. Bank A/c No. 69	5601.32		iv)	H.R.A.	1239917.00	
5)	P.N.S. Bank A/c No. 319	4987.00		v)	T.A.	295525.00	
6)	S.B.L A/c. 11154150776	0.00					31092720.00
7)	P.L.A. Account	0.00					
			391394.46	b)	<b>NON TEACHING STAFF</b>		
To. 2)	<b>DIRECT RECURRING RECEIPTS</b>			i)	Basic	1601147.00	
	Salary grant	36281625.00		ii)	G.P.	364681.00	
	6th Pay Arrears Dif. Bill	0.00		iii)	D.A.	2849815.00	
	CHB Staff Salary Grant	742000.00		iv)	H.R.A.	196583.00	
	Pension Gratuity	0.00		v)	T.A.	74249.00	
	Adult Continuing Education	0.00					5086475.00
	Weight Lifting Sports Event	10200.00					
	Earn & Learn Grant	0.00					
			37033825.00	By. 2)	<b>OTHER ALLOWANCES :-</b>		
To. 3)	<b>OTHER GRANTS :</b>			(E.G. H.R.A.C.L.A.) Cashier			
	From Central Govt.	0.00		allowance, typing allowance			
	From Municipalty	0.00		principal allow. (Details to be given			
	From Other State	0.00		in separate sheet)			
	From any other sources	0.00		a) Principal Allowance	24000.00		
			0.00	b) Salary Grant CHB Adjustment Entry	50500.00		
				c) CHB Staff Salary	742000.00		
				d) Pension Gratuity Paid	0.00		
				e) 6th Pay Arrears Dif. Bill Paid	0.00		
				f) Maharashtra Darshan	0.00		
							816500.00
	<b>Balance C/F</b>		<b>37425219.46</b>		<b>Balance C/F</b>		<b>36995695.00</b>

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
Balance B/F		37425219.53		Balance B/F		36995695.00	
To. 4)	<b><u>FEES AND FINES (INCLUDING ARREARS)</u></b>			By. 3)	<b><u>COLLEGE CONTRIBUTION TO PEN. FUND :-</u></b>		
a)	Tuition Fees	443330.00		a)	Teaching Staff	0.00	
b)	Laboratory Fees	0.00		b)	Non-Teaching Staff	0.00	
c)	Library Fees	21400.00		c)	Menials Staff	0.00	
d)	Admission Fees	10600.00					0.00
e)	Processing Fees	10700.00					
f)	College Exam. Fees	37035.00					
g)	Registration Fees	21875.00		By. 4)	<b><u>COLLEGE CONTRIBUTION TO GRATUITY FUND</u></b>		
h)	Bonafide Certificate Fee	1150.00		a)	Teaching Staff	0.00	
i)	Library Fine	1605.00		b)	Non-Teaching Staff	0.00	
j)	Transfer Certificate Fees	45200.00		c)	Menials Staff	0.00	
	<b><u>FINCES INCLUDING AMOUNTS</u></b>						0.00
k)	<b><u>RECD. FROM STUDENTS AND STAFF</u></b>			By. 5)	<b><u>PAYMENT ON LIFE POLICY</u></b>		
i)	Fine from staff	0.00		a)	Teaching Staff	0.00	
ii)	Lab. Breakages	0.00		b)	Non-Teaching Staff	0.00	
iii)	Replacement of books	0.00		c)	Menials Staff	0.00	
			592895.00				0.00
To. 5)	<b><u>FEES COLLECTED IF ANY ON BEHALF OF UNIVERSITY</u></b>			By. 6)	<b><u>RENT, RATES &amp; TAXES ON COLLEGE (Including Lab. &amp; Lio. &amp; exclu. Hostel &amp; Gymkhana)</u></b>		
a)	Examination fees	1173943.00		a)	Building Rent paid to 3rd party	759240.00	
b)	Eligibility fees	11650.00		b)	Water tax and charges	7400.00	
c)	Univ. Exam. Late Fees	3600.00		c)	Municipal tax	0.00	
d)	Univ. Exam. Form Fees	24750.00		d)	Insurance College Build.	0.00	
e)	Students welfare fees	8610.00					766640.00
f)	Marks Memo fees	123850.00		By. 7)	<b><u>BUILDING REPAIRS AND DEPR. (Including Lab. &amp; Lio. &amp; exclu. Hostel &amp; Gymkhana)</u></b>		
g)	Uni. Cent. Assessment Charges	49540.00		a)	Contribution Dep. Fund	0.00	
h)	Disaster Fees	8740.00		b)	Contribution to maint. a repairs as per Appendix "A" II	0.00	
i)	ALA Fees	8680.00					0.00
j)	Uni. Sports Fees	150.00		By. 8)	<b><u>RENT :-</u></b>		
k)	Computer Science Fees	0.00		a)	Rent on the Resident quarter of Principal	0.00	
l)	Project Fees	3180.00		b)	On the quarter of Non teaching staff	0.00	
m)	Uni. Exam. Fine	0.00					0.00
n)	Avishkar Fees	0.00		By. 9)	<b><u>LIBRARY BOOKS :-</u></b>		
o)	Enrolment Science Fees	0.00		a)	Books	14659.00	
p)	NSS Fees	4400.00		b)	Periodicals & News Papers	7089.00	
q)	Degree Certificate Fees	43160.00		c)	Binding charges	13636.00	
r)	Environment Scieince Fees	11900.00		d)	Library Exp.	0.00	
s)	Univ. Adminstrative Charges	24740.00		e)	Reading	0.00	
t)	Univ. Exam. Pract. Fees	8460.00					35384.00
u)	Ashwamedh Fees	60.00					
v)	Vasantrao Kale K & S Fees	4450.00					
w)	E_mail Fees	21610.00					
			1535473.00				
To. 6)	<b><u>SUBSCRIPTION DONATION AND CONTRIBUTION FOR THE MAINTENANCE OF COLLEGE</u></b>						
a)	From Management	0.00					
b)	From Others	0.00					
c)	From Member of staff	0.00					
			0.00				
To. 7)	<b><u>INCOME FROM THE ENDOWMENT FUNDS FOR THE MAINTENANCE OF THE COLLEGE</u></b>						
			0.00				
	Balance C/F	39553587.46			Balance C/F	37797719.00	

RECEIPTS		RS. PS.	RS. PS.	PAYMENT		RS. PS.	RS. PS.
Balance B/F			39553587.46	Balance B/F			37797719.00
To. 8) <u>OTHER MISC. RECEIPTS OF THE MAINTENANCE OF THE COLLEGE</u>				By. 10) <u>ORDINARY REPAIRS :</u>			
a) Any charges collected from the students for special services (i.e. Cycle stand char.)				a) Furniture Repairs	2645.00		
b) Fees for Extra cultural activities (college excursions, tours etc.)				b) Building & Road Repairs	13793.00		
1) Students association a forum	4290.00			c) Battery Repairs	3150.00		
2) Magazine	21500.00			d) Generator Repairs	3000.00		
3) Gathering	21450.00			e) Electrical Repairs	18804.00		
4) Gymkhana	21700.00			f) Xerox Machine Repairs	12331.00		
5) Cultural activities	21550.00						53723.00
c) Any other Misc. Receipt for the maintenance of the college.				By. 11) <u>CURRENT LABORATORY EXP.</u>			
1) Cost of Materials	0.00			a) Hindi Department Exp.	0.00		
2) Medical Exam. Fees.	6550.00			b) Chemiistry Lab.	0.00		
3) Sale of Prospectus	54950.00			c) Physics Lab.	0.00		
4) Identifi cards & Lab. Cards	4635.00			d) Geography Lab.	0.00		
5) Test Titural fees	0.00			e) Pol Sci. Department Exp.	0.00		
6) First term Exam fees	0.00			f) Musical Lab.	25821.00		
7) 12 th Girls free education	0.00			g) Home Science Lab.	3608.00		
8) E.T.D.S. return fees	0.00			h) Commerece Lab.	1500.00		
9) Computer Fees	14150.00						30929.00
10) Raddi Sale	0.00			By. 12) <u>MISCELLANEOUS :-</u>			
11) Sale of Old Inverter	0.00			a) Lighting charges & Exp.	0.00		
12) Other Form Fees	1460.00			b) Telephone Exp.	120.00		
13) Other Fees	237415.00			c) Stationary	9287.00		
			409650.00	d) Printing Exp.	36286.00		
<u>TOTAL RECURRING RECEIPTS :- NON RECURRING OR INDIRECT RECEIPTS</u>			<u>39963237.46</u>	e) Audit Fees	22000.00		
To. 9) <u>BUILDING GRANTS :</u>				i) <u>OTHER ITEMS :</u>			
a) UGC Const. of Class Room under 7th plant Grant	0.00			1 Affiliation fees	25000.00		
b) UGC Grant 8th plan (Const. of Library Buld.)	0.00			2 Bank Commision	15551.50		
			0.00	3 Advertisement	9500.00		
				4 T. A. & D.A.	38794.00		
				5 Office Exp.	6550.00		
				6 Typing & Xerox	0.00		
				7 Affiliation form	2000.00		
				8 Fire Fighting & Safety Exp.	0.00		
				9 NAAC Exp.	0.00		
				10 Electrical Bill	38910.00		
				11 Peon Uniform Exp.	0.00		
				12 Misc. Exp.	26045.00		
				13 TDS Return Fees	1000.00		
				14 English Language Lab Exp.	0.00		
				15 Legal Exp. (Advocate Fees)	0.00		
				16 Postage Exp.	1737.00		
				17 College Garden Exp.	28484.00		
				18 Computer Exp.	41983.00		
				19 Washing Allowance	3895.00		
				20 Software AMC	4720.00		
To. 10) <u>EQUIPMENT GRANTS :</u>							311862.50
a) UGC Grant 8th plan for computer	0.00			<u>TOTAL RECURRING EXPENDITURE</u>			
b) UGC Development Grant Books, Journal & Equip.	0.00			<u>NON RECURRING OR INDIRECT EXP.</u>			<u>38194233.50</u>
c) Other state Govt. Grant	0.00						
d) ULP for Lib. Books	0.00						
e) UGC towards plaintation	0.00						
f) State Grants	0.00						
			0.00				
Balance C/F			0.00	Balance C/F			0.00

RECEIPTS		RS.	PS.	RS.	PS.	PAYMENT		RS.	PS.	RS.	PS.
Balance B/F				0.00		Balance B/F				0.00	
To 11)	<b>RECEIPTS ON A/C OF</b> <b>SCHOLARSHIPS &amp; PRIZES</b>					By. 13)	<b>EQUIPMENTS</b>				
a)	GOI Scholarship	460080.00				a)	Replacement & Purchase of furniture & dead stock	11300.00			
b)	Physical Handicapped Sc.		0.00			b)	Computer		0.00		
c)	Freedom Fighter Scho.		0.00			c)	Invertor Battery Purchases		0.00		
d)	GOI S.T. Scholarship		0.00			d)	Gymkhana Equipment	12403.00			
e)	Govt. open merit scho.		0.00			e)	CC TV Camera	5100.00			
f)	Ex. Service man a Scho.		0.00			f)	Laboratory Equipment's		0.00		
g)	P.T.C. Scho.		0.00								28503.00
h)	Rajashri Shahu G.O.I. Scho.		0.00			By. 14)	<b>CAPITAL EXPENSES :-</b>				
i)	S.T.C. Scho.		0.00			a)	Const. of Labrary Build (UGC. 8th plan)		0.00		
j)	National Merit Scho.		0.00			b)	Electric Installation		0.00		
k)	G.O.I. Scholarships for ST Students		0.00								0.00
				460080.00		By. 15)	<b>SCHOLARSHIP &amp; PRIZES :-</b>				
To 12)	<b>FELLOWSHIPS :-</b>					a)	G.O.I. Scholarship	460080.00			
a)	From Govt.		0.00			b)	S.T.C. Scholarship Return		0.00		
b)	From University		0.00			c)	Govt. open merit scho.		0.00		
c)	From Other Sources		0.00			d)	S.T. Scholarship		0.00		
					0.00	e)	Ex. Service man a Scho.		0.00		
To 13)	<b>LOANS :-</b>					f)	G.O.I. To S.T. Students		0.00		460080.00
a)	From Management					By. 16)	<b>FELLOWSHIPS :-</b>				
b)	From Other State		0.00			a)	From Govt.		0.00		
c)	From Central Govt.		0.00			b)	From University		0.00		
d)	Building Const., Section		0.00								0.00
e)	From Principal		0.00			By. 17)	<b>COLLEGE CONCESSION :-</b>				
					0.00	a)	From University		0.00		
						b)	From Other sources		0.00		
						c)	From College		0.00		
											0.00
						By. 18)	<b>REPAYMENT OF LOAN :-</b>				
						a)	To Management		0.00		
						b)	To Other state Govt.		0.00		
						c)	To Principal		0.00		
											0.00
						By. 19)	<b>EXTRA CULTURAL ACTL :-</b> (i.e. annual social gatering college excursions & tours etc. to be shown separately by neads)				
						a)	Gathering	7446.00			
						b)	Adult Continuing Education Exp.		0.00		
						c)	Magazine Exp.	30000.00			
						d)	Function & Meetings	8526.00			
						e)	Gymkhana Exp.	4600.00			
						f)	Cultural Activities	21100.00			
						g)	Weight Lifting Sports Event Exp.	36162.00			
						h)	College Exam. Exp.	3376.00			
						i)	Stud. Youth festival	6360.00			
						j)	Earn & Learn Exp.		0.00		
						k)	National Seminar Hindi Dep. Exp.	10000.00			
						l)	Identity Cards	4536.00			
											132106.00
	<b>Balance C/F</b>			<b>460080.00</b>			<b>Balance C/F</b>			<b>620689.00</b>	

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
Balance B/F			460080.00	Balance B/F			620689.00
To. 14)	<u>OTHER INDIRECT OR NON RECURRING RECEIPTS</u> (As per additional receipts and payment accounts)		456573.00	By. 20)	<u>OTHER CONTRIBUTION TR. TO SPECIFIC FUNDS :-</u> <u>FEES PAID TO UNIVERSITY</u>		
	<u>TOTAL NON RECURRING RECEIPTS</u>		916653.00	1)	Examination Fees	1237837.00	
	<u>TOTAL NON RECURRING &amp; RECURRING RECEIPTS</u>		40879890.46	2)	Eligibility fees	22050.00	
				3)	Mark Memo fees	124550.00	
				4)	Sports fees	21100.00	
				5)	Student Welfare fees	8440.00	
				6)	Uni. Exam. Form fees	24910.00	
				7)	Eligibility form	0.00	
				8)	AIA Fees	10128.00	
				9)	Practical Fees	8890.00	
				10)	Administrative Charges	24910.00	
				11)	Uni. Cent. Assessment Charges	49820.00	
				12)	Disaster Fees	8440.00	
				13)	Computer Fees	10150.00	
				14)	Enrolment Fees	0.00	
				15)	Research Centre Fees	0.00	
				16)	Email Fees	42200.00	
				17)	Late Fees	1790.00	
				18)	Exam. Fine	0.00	
				19)	Environment Fees	9900.00	
				20)	Ashwamedh Fees	3376.00	
				21)	Vasantrao Kale K & S Fees	4220.00	
				22)	Avishkar Fees	3376.00	
				23)	Univ. Fees	0.00	
				24)	Earn & Learn Fees	0.00	
				25)	N.S.S. Fees	8440.00	
				26)	Project Fees	3180.00	
				27)	Degree Certificate Fees	41600.00	
				B)	CONTRIBUTION TO SALARIES		
					EQU. FUND		
				C)	CONTRIBUTION TO RESERVED FUND		1669307.00
				By. 21)	<u>OTHER INDIRECT OR NON RECURRING EXPENDITURE :</u> (As per Add. Receipte & Payment )		0.00
					<u>TOTAL NON RECURRING RECEIPTS</u>		2289996.00
					<u>TOTAL NON RECURRING &amp; RECURRING RECEIPTS</u>		40484229.50
	Balance C/F		40879890.46		Balance C/F		40484229.50

RECEIPTS	RS. PS.	RS. PS.	PAYMENT	RS. PS.	RS. PS.
Balance B/F		40879890.46	Balance B/F		40484229.50
			By. 22) <u>CLOSING BALANCES :-</u>		
			a) Cash on hand	0.00	
			b) <u>Cash at Bank</u>		
			1) BOM A/c. 20258700442 (760)	121154.44	
			2) BOM A/c. 20258700522 (853)	125414.20	
			3) BOM A/c. 60052920305 (305)	138504.00	
			4) D.M.N.S. Bank A/c No. 69	5601.32	
			5) P.N.S. Bank A/c No. 319	4987.00	
			6) S.B.I. A/c. 11154150776	0.00	
			7) P.L.A. Account	0.00	
					395660.96
Total Rs.		40879890.46	Total Rs.		40879890.46

Examined and found correct as per books of accounts, voucher & produced information and explanation given to us.

Place :- Beed.  
Date :- 29/06/2019.

*Pew*  
Principal  
V.S.S.R's Arts & Comm College  
Vaijnath, Dist. Beed



*KNK*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S,  
COLLEGE OF ARTS & COMMERCE COLLEGE,  
PARLI (VAIJNATH) TO. PARLI DIST. BEED.  
LIST OF OTHER CREDIT BALANCES AS ON 31-03-2019.**

No.	Particulars	Rs.	Ps.
1	Scholarships Payable		48,181.00
2	Univ. Exam. Fees & Other Fees		2,04,564.00
3	G.O.I. Scho. Advance		4,54,187.00
4	G.O.I. Scho. Advance (S.T.)		4,580.00
5	Wani Prakashan, Delhi,		841.00
6	New Sunny Sports, Aurangabad		1,805.00
7	Chaitanya Publication, Nashik		272.00
8	Advance		3,19,773.00
9	Library Deposit		50.00
10	Salary Deduction		2,975.00
11	Exam. Advance		20,183.00
12	Kshirsagar Vithal Sonajirao (Rent Payable)		5,12,487.00
	<b>Total Rs.</b>		<b>15,69,898.00</b>

Handwritten notes in Marathi on the right side of the table, including checkmarks and scribbles, likely indicating verification or payment status for each item.

Place :- Beed.  
Date :- 29/06/2019.

*[Signature]*  
Principal  
S.S.R's Arts & Comm College  
Parli-Vajjnath, Dist. Beed



*[Signature]*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

Atc of other credit Balance as on 31-03-2019.

NAVGAN SHIKSHAN SANSTHA, RAJURI'S,  
COLLEGE OF ARTS & COMMERCE COLLEGE,  
PARLI (VAIJNATH) TO. PARLI DIST. BEED.  
LIST OF OTHER DEBIT BALANCES AS ON 31-03-2019.

No.	Particulars	Rs.	Ps.
1	Telephone Deposit		4,000.00
2	Festival Allowance Advance		1,10,000.00
3	NSS Advance		50,000.00
	<b>Total Rs.</b>		<b>1,64,000.00</b>

Place :- Beed.  
Date :- 29/06/2019.



*K.N.K.*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*R.S.W.*  
Principal  
S.S.R. Arts & Comm College  
Parli-Vajjnath, Dist. Beed

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TQ. PARLI DIST. BEED.**  
**SCHEDULE 'A' OF FIXED ASSETS TO AND FORMING THE PART OF BALANCE SHEET AS ON 31 ST MARCH, 2019.**

Sr. No.	Name of the Assests	GROSS BLACK			
		Purchase Pr. As on 01/04/2018	Deduction during the year	Addition during the year	Total value As on 31/03/2019
1	Furniture & Dead stock	18,30,409.40	0.00	11,300.00	18,41,709.40
2	Library Books	15,70,305.59	0.00	14,659.00	15,84,964.59
3	Computer, Printer & Software	11,44,732.00	0.00	0.00	11,44,732.00
4	Science Equipments	11,790.00	0.00	0.00	11,790.00
5	National Flag	772.00	0.00	0.00	772.00
6	Bore Well	93,053.00	0.00	0.00	93,053.00
7	Tin Shed	39,023.00	0.00	0.00	39,023.00
8	Music Appratus	40,565.00	0.00	0.00	40,565.00
9	Generator	74,000.00	0.00	0.00	74,000.00
10	Invertor & Battery	1,75,610.00	0.00	0.00	1,75,610.00
11	Lamination Machine	3,000.00	0.00	0.00	3,000.00
12	Gymkhana Equipment	8,883.00	0.00	12,103.00	20,986.00
13	CC TV Camera	5,000.00	0.00	5,100.00	10,100.00
	<b>Total Rs.</b>	<b>49,97,142.99</b>	<b>0.00</b>	<b>43,162.00</b>	<b>50,40,304.99</b>

As per our report of even date

Place :- Beed.  
Date :- 29/06/2019.

*R.S. Dw*  
Principal  
V.S.S.R's Arts & Comm College  
Parli-Vajinath, Dist. Beed



*K.N.K*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.



**KOTECHA & CO.**

PROP. KALYAN N. KOTECHA,  
CHARTERED ACCOUNTANT,  
SUBHASH ROAD, BEED-431 122.

PHONE NO. (02442) 222567

MOBILE NO. 9422242811

## AUDIT OBSERVATION

To,  
The Principal,  
College of Arts & Commerce College,  
Parli Vaijnath, Dist. Beed.

Subject :- Audit of the accounts of College of Arts & Commerce College, Parli Vaijnath, Dist. Beed for the year ended on 31st March, 2020.

Dear Sir/Madam,

We have duly completed the audit of account of your **College of Arts & Commerce College, Parli Vaijnath, Dist. Beed** for the year ended on **31st March 2020** and have great pleasure in enclosing here-with the financial statements i.e. Balance Sheet, Income and Expenditure Account & Receipt and Payment Accounts and necessary Annexure thereof for the period under audit. We have to observe with respect to the above audit as under.

### 1) MAINTENANCE OF THE RECORD :

The books of account and other records of the college where found satisfactory. All the payments vouchers with some exception, Bank transaction etc. have found correct and they are duly tallying with the books of accounts.

### 2) GENERAL :

Our thanks are due to the Principal of the college & the office staff for giving us excellent cooperation during the conduct of our audit and assuring you of our best services and prompt attention at all times in future.

Yours Faithfully,

Place : Beed.  
Dated: 10/09/2020.



*Kalyan*  
KALYAN N. KOTECHA,  
KOTECHA & CO.,  
Chartered Accountants,  
Beed.

*Rew*

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S  
COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TQ. PARLI DIST. BEED.  
BALANCE SHEET AS ON 31ST MARCH, 2020.**

FUNDS & LIABILITIES	RS.	PS.	ASSETS & PROPERTIES	RS.	PS.
<b>STUDENT AID FUND :</b>			<b>FIXED ASSETS</b>		
Balance as per last B/S	2,16,042.00		(As per Schedule 'A')		50,88,574.99
Add: Recd. during the year	3,983.00				
		2,20,025.00	<b>U.G.C. GRANT SECTION</b>		
<b>COLLEGE DEVELOP. FUND</b>			Balance as per last B/S	7,03,818.00	
Balance as per last B/S	4,93,270.00		Add: Paid during the year	0.00	
Add: Recd. during the year	39,450.00				7,03,818.00
		5,32,720.00	<b>B.C.A. COLLEGE SECTION</b>		
<b>NON GRANT SECTION (BCA)</b>			Balance as per last B/S	36,124.00	
Balance as per last B/S	58,71,835.05		Less: Recd. during the year	0.00	
Less: Paid during the year	-45,212.00				36,124.00
		58,26,623.05	<b>N.S.S. SECTION</b>		
			Balance as per last B/S	6,900.00	
			Less: Recd. during the year	0.00	
					6,900.00
			<b>P.G. SECTION</b>		
			Balance as per last B/S	2,09,938.00	
			Add: Paid during the year	4,04,995.00	
					6,14,933.00
<b>JUNIOR COLLEGE SECTION</b>			<b>INVESTMENTS</b>		
Balance as per last B/S	2,73,524.00		F.D.R. in Bank of Maharashtra		40,000.00
Add: Recd. during the year	48,327.57				
		3,21,851.57	<b>DEBIT BALANCES</b>		
			(As per separate statement)		39,000.00
			<b>INCOME AND EXPENDITURE A/C</b>		
			Balance as per last B/S	1,60,11,022.10	
			Add: Deficit during the year	6,77,319.58	
					1,66,88,341.68
			<b>CLOSING BALANCES :</b>		
			a) Cash on hand		0.00
			b) <b>Cash at Bank</b>		
			1) BOM A/c. 20258700442 (760)	37,248.85	
			2) BOM A/c. 20258700522 (853)	2,22,904.10	
			3) BOM A/c. 60052920305 (305)	2,67,633.50	
			4) D.M.N.S. Bank A/c No. 69	0.00	
			5) P.N.S. Bank A/c No. 319	0.00	
			6) S.B.I. A/c. 11154150776	0.00	
			7) P.L.A. Account	0.00	
					5,27,786.45
<b>SECRETARY N.S.S., RAJURI</b>					
Balance as per last B/S	1,41,83,199.00				
Add: Recd. during the year	0.00				
		1,41,83,199.00			
<b>OTHER CREDIT BALANCE :</b>					
(As per separate statement)		26,61,059.50			
<b>Total Rs.</b>		<b>2,37,45,478.12</b>	<b>Total Rs.</b>		<b>2,37,45,478.12</b>

As per our report of even date

Place :- Beed.  
Date :- 10/09/2020.



*Kalyan*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*Rajesh*  
Principal

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO. PARLI DIST. BEED.**  
**INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2020.**

EXPENDITURE	RS.	PS.	INCOME	RS.	PS.
To: <b>SALARIES PAID TO:</b>			By: Grant Salary & Others		3,88,95,083.00
Teaching Staff	3,32,15,325.00				
Non Teaching Staff	47,68,223.00		By: Fees & Fines		5,26,385.00
To: Other Allowances		7,75,998.00	By: Other receipts		1,25,605.00
To: Rent Rates & Taxes		7,59,240.00			
To: Library Expenses		24,346.00			
To: Ordinary Repairs		79,349.00			
To: Current laboratory Exp.		22,465.00			
To: Miscelaneous Exp.		3,79,533.58			
To: Extra Cultural activities Exp.		1,99,913.00			
To: Excess of Expenditure over Income Transferred to B/s.		0.00	By: Excess of Income over Expenditure Transferred to B/s.		6,77,319.58
<b>Total Rs.</b>		<b>4,02,24,392.58</b>	<b>Total Rs.</b>		<b>4,02,24,392.58</b>

As per our report of even date

Place :- Beed.  
Date :- 10/09/2020.



*K N Kotecha*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*R S W*  
Principal  
V.S.S.R's Arts & Comm College  
Parli-Vaijnath, Dist. Beed

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S,  
COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO, PARLI DIST. BEED.  
ADDITIONAL RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2020.**

RECEIPTS	RS. PS.	RS. PS.	PAYMENT	RS. PS.	RS. PS.
To. Students Aid Fund		3,983.00	By: <b>SALARY DEDUCTION REMITT</b>		
To. College Development Fund		39,450.00	G.P.F. Contribution	58,22,247.00	
To: <b>SALARY DEDUCTIONS</b>			G.P.F. Loan	42,57,000.00	
G.P.F. Contribution	58,22,247.00		Professional Tax	84,600.00	
G.P.F. Loan	42,57,000.00		Income Tax	34,89,100.00	
DCPS	8,45,730.00		Bank Loan	25,74,300.00	
Professional Tax	84,600.00		L.I.C. Premium	6,44,156.00	
Income Tax	34,89,100.00		DCPS	8,45,730.00	
Bank Loan	25,74,300.00		C.M. Relief Fund	99,968.00	
L.I.C. Premium	6,44,156.00		Credit Co-op Society Loan	2,08,847.00	
C.M. Relief Fund	99,968.00		Credit Co-op Society Shares	1,11,700.00	
Credit Co-op Society Loan	2,08,847.00				1,81,37,648.00
Credit Co-op Society Shares	1,11,700.00		By: <b>ADVANCES</b>		
		1,81,37,648.00	Advance	6,33,218.00	
To: <b>ADVANCE</b>			Chaitanya Publication-Nashik Adv.	272.00	
Advance	3,82,432.00		Examination Advance	1,15,787.00	
Examination Advance	1,34,809.00		Festival Allowance Staff Advance	1,35,000.00	
Festival Allowance Staff Advance	2,18,000.00		Kshirsagar Vithal Sonajirao	1,82,373.00	
G.O.I. Scholarship Advance	8,53,302.50		New Sunny Sports Aurangabad	1,805.00	
Kshirsagar Vithal Sonajirao	6,83,316.00		NSS Advance	50,000.00	
NSS Advance	1,39,000.00		Student Welfare Fund Advance	8,000.00	
		24,10,859.50	Wani Prakashan Delhi Advance	841.00	
To: <b>JUNIOR COLLEGE SECTION</b>					11,27,296.00
Receipts	87,196.57		By: <b>NON GRANT SECTION (BCA)</b>		
Less: Payments	38,869.00		Payments	2,58,212.00	
		48,327.57	Less: Receipts	2,13,000.00	
To: Income Tax on Building Rent		75,924.00			45,212.00
To: Medical Bill Recd. Frm Govt.		78,533.00	By: <b>POST GRADUATE SECTION</b>		
			Payments	4,07,845.00	
			Less: Receipts	2,850.00	
					4,04,995.00
			By: Library Deposit Refund		50.00
			By: Income Tax on Building Rent		75,924.00
			By: Medical Bill Paid to Staff		78,533.00
To: Excess of Payment over Income tr. to main receipts & payments.		0.00	By: Excess of Income over payment tr. to main receipts & payments.		9,25,067.07
<b>Total Rs.</b>		<b>2,07,94,725.07</b>	<b>Total Rs.</b>		<b>2,07,94,725.07</b>

Examined and found correct as per books of accounts, voucher & produced information and explanation given to us.

Place :- Beed.  
Date :- 10/09/2020.



Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*P.S. Dw.*  
Principal  
V.S.S.R's Arts & Comm College  
Parli-Vajnath, Dist. Beed

**FORM NO. 1**  
**NAVGAN SHIKSHAN SANSTHA, RAJURI'S,**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO, PARLI DIST. BEED,**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2020.**

RECEIPTS		RS. PS.	RS. PS.	PAYMENT		RS. PS.	RS. PS.
<b>To. 1) <u>OPENING BALANCES</u></b>					<b><u>DIRECT RECURRING EXPENDITURE</u></b>		
a) Cash on hand		0.00		<b>By. 1) <u>SALARIES :</u></b>			
<b>b) <u>Cash at Bank</u></b>				<b>*) <u>TEACHING STAFF</u></b>			
1) BOM A/c. 20258700442 (760)		121154.44		i) Basic		20900970.00	
2) BOM A/c. 20258700522 (853)		125414.20		ii) G.P.		912000.00	
3) BOM A/c. 60052920305 (305)		138504.00		iii) D.A.		9268994.00	
4) D.M.N.S. Bank A/c No. 69		5601.32		iv) H.R.A.		1852241.00	
5) P.N.S. Bank A/c No. 319		4987.00		v) T.A.		281120.00	
6) S.B.I. A/c. 11154150776		0.00					33215325.00
7) P.L.A. Account		0.00	395660.96	<b>b) <u>NON TEACHING STAFF</u></b>			
				i) Basic		1479230.00	
<b>To. 2) <u>DIRECT RECURRING RECEIPTS</u></b>				ii) G.P.		320400.00	
Salary grant		38792983.00		iii) D.A.		2720482.00	
Drought Management Grant		25000.00		iv) H.R.A.		179963.00	
CHB Staff Salary Grant		0.00		v) T.A.		68148.00	
Pension Gratuity		0.00					4768223.00
Adult Continuing Education		0.00		<b>By. 2) <u>OTHER ALLOWANCES :-</u></b>			
Marathwada Itihas Parishad Seminar Grant		77100.00		(E.G.H.R.A.C.L.A.) Cashier			
Earn & Learn Grant		0.00	38895083.00	allowance, typing allowance			
				principal allow. (Details to be given			
<b>To. 3) <u>OTHER GRANTS :</u></b>				in separate sheet)			
From Central Govt.		0.00		a) Principal Allowance		22000.00	
From Municipalty		0.00		b) Salary Grant CHB Adjustment Entry		0.00	
From Other State		0.00		c) CHB Staff Salary		753998.00	
From any other sources		0.00	0.00	d) Pension Gratuity Paid		0.00	
				e) 6th Pay Arrears Dif. Bill Paid		0.00	
				f) Maharashtra Darshan		0.00	
							775998.00
<b>Balance C/F</b>			<b>39290743.96</b>	<b>Balance C/F</b>			<b>38759546.00</b>

CONTD... 2

RECEIPTS		RS. PS.	RS. PS.	PAYMENT		RS. PS.	RS. PS.
Balance B/F			39290743.96	Balance B/F			38759546.00
To. 4)	<b>FEES AND FINES (INCLUDING ARREARS)</b>			By. 3)	<b>COLLEGE CONTRIBUTION TO PEN. FUND :-</b>		
a)	Tuition Fees	377515.00		a)	Teaching Staff	0.00	
b)	Laboratory Fees	0.00		b)	Non-Teaching Staff	0.00	
c)	Library Fees	20065.00		c)	Menials Staff	0.00	0.00
d)	Admission Fees	10075.00					
e)	Processing Fees	14735.00		By. 4)	<b>COLLEGE CONTRIBUTION TO GRATUITY FUND</b>		
f)	College Exam. Fees	29755.00		a)	Teaching Staff	0.00	
g)	Registration Fees	19435.00		b)	Non-Teaching Staff	0.00	
h)	Bonafide Certificate Fee	1040.00		c)	Menials Staff	0.00	0.00
i)	Library Fine	905.00					
j)	Transfer Certificate Fees	52860.00		By. 5)	<b>PAYMENT ON LIFE POLICY</b>		
<b>FINCES INCLUDING AMOUNTS</b>				a)	Teaching Staff	0.00	
k)	<b>RECD. FROM STUDENTS AND STAFF</b>		526385.00	b)	Non-Teaching Staff	0.00	
i)	Fine from staff	0.00		c)	Menials Staff	0.00	0.00
ii)	Lab. Breakages	0.00					
iii)	Replacement of books	0.00		By. 6)	<b>RENT, RATES &amp; TAXES ON COLLEGE (Including Lab. &amp; Lio. &amp; exclu. Hostel &amp; Gymkhana)</b>		
To. 5)	<b>FEES COLLECTED IF ANY ON BEHALF OF UNIVERSITY</b>			a)	Building Rent paid to 3rd party	759240.00	759240.00
a)	Examination fees	834430.00		b)	Water tax and charges	0.00	
b)	Eligibility fees	12280.00		c)	Municipal tax	0.00	
c)	Univ. Exam. Late Fees	4840.00		d)	Insurance College Build.	0.00	
d)	Univ. Exam. Form Fees	22080.00					
e)	Students welfare fees	7905.00		By. 7)	<b>BUILDING REPAIRS AND DEPR. (Including Lab. &amp; Lio. &amp; exclu. Hostel &amp; Gymkhana)</b>		
f)	Marks Memo fees	110150.00		a)	Contribution Dep. Fund	0.00	
g)	Uni. Cent. Assessment Charges	44060.00		b)	Contribution to maint. a repairs as per Appendix "A" II	0.00	0.00
h)	Disaster Fees	7870.00					
i)	AIA Fees	7780.00		By. 8)	<b>RENT :-</b>		
j)	Uni. Sports Fees	120.00		a)	Rent on the Resident quarter of Principal	0.00	
k)	Computer Science Fees	14750.00		b)	On the quarter of Non teaching staff	0.00	0.00
l)	Project Fees	3710.00					
m)	Uni. Exam. Fine	0.00		By. 9)	<b>LIBRARY BOOKS :-</b>		
n)	Avishkar Fees	0.00		a)	Books	8300.00	
o)	Univ/Coll Fees	3935.00		b)	Periodicals & News Papers	12036.00	
p)	NSS Fees	4430.00		c)	Binding charges	12310.00	
q)	Degree Certificate Fees	41600.00		d)	Library Exp.	0.00	
r)	Environment Sceince Fees	8200.00		e)	Reading	0.00	
s)	Univ. Administrative Charges	22030.00					32646.00
t)	Univ. Exam. Pract. Fees	9910.00					
u)	Student Association Fund	3820.00					
v)	Ashwamedh Fees	160.00					
w)	Vasantrao Kale K & S Fees	3900.00					
x)	E_mail Fees	19710.00	1187670.00				
To. 6)	<b>SUBSCRIPTION DONATION AND CONTRIBUTION FOR THE MAINTENANCE OF COLLEGE</b>						
a)	From Management	0.00	0.00				
b)	From Others	0.00					
c)	From Member of staff	0.00					
To. 7)	<b>INCOME FROM THE ENDOWMENT FUNDS FOR THE MAINTENANCE OF THE COLLEGE</b>		0.00				
Balance C/F			41004798.96	Balance C/F			39551432.00

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
Balance B/F			41004798.96	Balance B/F			39551432.00
To. 8)	<b>OTHER MISC. RECEIPTS OF THE MAINTENANCE OF THE COLLEGE</b>			By. 10)	<b>ORDINARY REPAIRS :</b>		
a)	Any charges collected from the students for special services (i.e. Cycle stand char.)			a)	Furniture Repairs	2182.00	
b)	Fees for Extra cultural activities (college excursions, tours etc.)			b)	Building & Road Repairs	19190.00	
1)	Students association a forum	50.00		c)	Battery Repairs	1500.00	
2)	Magazine	19935.00		d)	Generator Repairs	4320.00	
3)	Gathering	19925.00		e)	Electrical Repairs	7834.00	
4)	Gymkhana	19905.00		f)	Xerox Machine Repairs	44323.00	
5)	Cultural activities	19900.00					79349.00
c)	Any other Misc. Receipt for the maintenance of the college.			By. 11)	<b>CURRENT LABORATORY EXP.</b>		
1)	Cost of Materials	0.00		a)	Hindi Department Exp.	5715.00	
2)	Medical Exam. Fees.	5995.00		b)	Chemistry Lab.	0.00	
3)	Sale of Prospectus	34500.00		c)	Physics Lab.	0.00	
4)	Identify cards & Lab. Cards	4115.00		d)	Geography Lab.	0.00	
5)	Test Titular fees	0.00		e)	Pol Sci. Department Exp.	0.00	
6)	First term Exam fees	0.00		f)	Musical Lab.	16010.00	
7)	12 th Girls free education.	0.00		g)	Home Science Lab.	740.00	
8)	E.T.D.S. return fees.	0.00		h)	Commerce Lab.	0.00	
9)	Computer Fees	0.00					22465.00
10)	Raddi Sale	0.00		By. 12)	<b>MISCELLANEOUS :-</b>		
11)	Sale of Old Inverter	0.00		a)	Lighting charges & Exp.	0.00	
12)	Other Form Fees	0.00		b)	Telephone Exp.	0.00	
13)	Other Fees	1280.00		c)	Stationary	37698.00	
			125605.00	d)	Printing Exp.	42822.00	
				e)	Audit Fees	22000.00	
	<b>TOTAL RECURRING RECEIPTS :- NON RECURRING OR INDIRECT RECEIPTS</b>		<b>41130403.96</b>	i)	<b>OTHER ITEMS :</b>		
To. 9)	<b>BUILDING GRANTS :</b>			1	Affiliation fees	25000.00	
a)	UGC Const. of Class Room under 7th plant Grant	0.00		2	Bank Commission	21053.58	
b)	UGC Grant 8th plan (Const. of Library Buld.)	0.00		3	Advertisement	1000.00	
			0.00	4	T.A. & D.A.	35140.00	
To. 10)	<b>EQUIPMENT GRANTS :</b>			5	Office Exp.	3554.00	
a)	UGC Grant 8th plan for computer	0.00		6	Typing & Xerox	4332.00	
b)	UGC Development Grant Books, Journal & Equip.	0.00		7	Affiliation form	2000.00	
c)	Other state Govt. Grant	0.00		8	Fire Fighting & Safety Exp.	2980.00	
d)	ULP for Lib. Books	0.00		9	NAAC Exp.	0.00	
e)	UGC towards plamintation	0.00		10	Electrical Bill	15150.00	
f)	State Grants	0.00		11	Peon Uniform Exp.	15000.00	
			0.00	12	Misc. Exp.	32750.00	
				13	TDS Return Fees	1000.00	
				14	English Language Lab Exp.	0.00	
				15	Water Exp.	35760.00	
				16	Placement Exp.	1734.00	
				17	Legal Exp. (Advocate Fees)	2300.00	
				18	Postage Exp.	746.00	
				19	College Gardun Exp.	17960.00	
				20	Computer Exp.	50140.00	
				21	Washing Allowance	3750.00	
				22	Software AMC	5664.00	
							379533.58
					<b>TOTAL RECURRING EXPENDITURE NON RECURRING OR INDIRECT EXP.</b>		<b>40032779.58</b>
	<b>Balance C/F</b>		<b>0.00</b>		<b>Balance C/F</b>		<b>0.00</b>

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
Balance B/F				Balance B/F			
			0.00				0.00
To 11)	<b>RECEIPTS ON A/C OF SCHOLARSHIPS &amp; PRIZES</b>			By 13)	<b>EQUIPMENTS</b>		
a)	GOI Scholarship			a)	Replacement & Purchase of furniture & dead stock	1450.00	
b)	Physical Handicapped Sc.	0.00		b)	Computer & Software	25720.00	
c)	Freedom Fighter Scho.	0.00		c)	Invertor Battery Purchases	12800.00	
d)	GOI S.T. Scholarship	0.00		d)	Gymkhana Equipment	0.00	
e)	Govt. open merit scho.	0.00		e)	CC TV Camera	0.00	
f)	Ex. Service man a Scho.	0.00		f)	Laboratory Equipment's	0.00	
g)	P.T.C. Scho.	0.00					39970.00
h)	Rajashri Shahu G.O.I. Scho.	0.00		By 14)	<b>CAPITAL EXPENSES :-</b>		
i)	S.T.C. Scho.	0.00		a)	Const. of Labrary Build (UGC. 8th plan)	0.00	
j)	National Merit Scho.	0.00		b)	Electric Installation	0.00	
k)	G.O.I. Scholarships for ST Students	0.00					0.00
			0.00	By 15)	<b>SCHOLARSHIP &amp; PRISES :-</b>		
To 12)	<b>FELLOWSHIPS :-</b>			a)	G.O.I. Scholarship		
a)	From Govt.	0.00		b)	S.T.C. Scholarship Return	0.00	
b)	From University	0.00		c)	Govt. open merit scho.	0.00	
c)	From Other Sources	0.00		d)	S.T. Scholarship	0.00	
			0.00	e)	Ex. Service man a Scho.	0.00	
To 13)	<b>LOANS :-</b>			f)	G.O.I. To S.T. Students	0.00	
a)	From Management	100000.00					0.00
b)	From Other State	0.00		By 16)	<b>FELLOWSHIPS :-</b>		
c)	From Central Govt.	0.00		a)	From Govt.	0.00	
d)	Building Const., Section	0.00		b)	From University	0.00	
e)	From Principal	0.00					0.00
			100000.00	By 17)	<b>COLLEGE CONCESSION :-</b>		
				a)	From University	0.00	
				b)	From Other sources	0.00	
				c)	From College	0.00	
							0.00
				By 18)	<b>REPAYMENT OF LOAN :-</b>		
				a)	To Management	100000.00	
				b)	To Other state Govt.	0.00	
				c)	To Principal	0.00	
							100000.00
				By 19)	<b>EXTRA CULTURAL ACTL :-</b> (i.e. annual social gatering college excursions & tours etc. to be shown separately by neads)		
				a)	Gathering	3290.00	
				b)	Adult Continuing Education Exp.	0.00	
				c)	Magazine Exp.	0.00	
				d)	Function & Meetings	2856.00	
				e)	Gymkhana Exp.	0.00	
				f)	Cultural Activities	18700.00	
				g)	Weight Lifting Sports Event Exp.	0.00	
				h)	College Exam. Exp.	0.00	
				i)	Stud. Youth festival Exp.	6472.00	
				j)	Earn & Learn Exp.	0.00	
				k)	Marathwada Itihas Parishad Seminar Exp.	129095.00	
				l)	Drought Management Exp.	25000.00	
				m)	Seminar & Conference Exp.	14500.00	
				n)	Identity Cards	0.00	
							199913.00
	<b>Balance C/F</b>		<b>100000.00</b>		<b>Balance C/F</b>		<b>339883.00</b>

	RECEIPTS	RS. PS.	RS. PS.		PAYMENT	RS. PS.	RS. PS.
	Balance B/F		100000.00		Balance B/F		339883.00
To. 14)	<u>OTHER INDIRECT OR NON RECURRING RECEIPTS</u> (As per additional receipts and payment accounts)		925067.07	By. 20)	<u>OTHER CONTRIBUTION TR. TO SPECIFIC FUNDS :-</u> <u>FEES PAID TO UNIVERSITY</u>		
	<u>TOTAL NON RECURRING RECEIPTS</u>		1025067.07		1) Examination Fees	850604.00	
	<u>TOTAL NON RECURRING &amp; RECURRING RECEIPTS</u>		42155471.03		2) Eligibility fees	19600.00	
					3) Mark Memo fees	112450.00	
					4) Sports fees	19250.00	
					5) Student Welfare fees	7480.00	
					6) Uni. Exam. Form fees	22490.00	
					7) Eligibility form	0.00	
					8) AIA Fees	8976.00	
					9) Practical Fees	6551.00	
					10) Administrative Charges	22490.00	
					11) Uni. Cent. Assessment Charges	45055.00	
					12) Disaster Fees	7480.00	
					13) Computer Fees	8550.00	
					14) Enrolment Fees	0.00	
					15) Research Centre Fees	0.00	
					16) Email Fees	37400.00	
					17) Late Fees	8880.00	
					18) Exam. Fine	3000.00	
					19) Environment Fees	9050.00	
					20) Ashwamedh Fees	2992.00	
					21) Vasantrao Kale K & S Fees	3740.00	
					22) Avishkar Fees	2992.00	
					23) Univ. Fees	2992.00	
					24) Earn & Learn Fees	0.00	
					25) N.S.S. Fees	7480.00	
					26) Project Fees	3660.00	
					27) Degree Certificate Fees	41860.00	
					B) CONTRIBUTION TO SALARIES EQUIL FUND		
					C) CONTRIBUTION TO RESERVED FUND		1255022.00
				By. 21)	<u>OTHER INDIRECT OR NON RECURRING EXPENDITURE :</u> (As per Add. Receipte & Payment )		0.00
					<u>TOTAL NON RECURRING RECEIPTS</u>		1594905.00
					<u>TOTAL NON RECURRING &amp; RECURRING RECEIPTS</u>		41627684.58
	Balance C/F		42155471.03		Balance C/F		41627684.58

RECEIPTS	RS. P5.	RS. PS.	PAYMENT	RS. PS.	RS. PS.
Balance B/F		42155471.03	Balance B/F		41627684.58
			22) <u>CLOSING BALANCES :-</u>		
			a) Cash on hand	0.00	
			b) <u>Cash at Bank</u>		
			1) BOM A/c. 20258700442 (760)	37248.85	
			2) BOM A/c. 20258700522 (853)	222904.10	
			3) BOM A/c. 60052920305 (305)	267633.50	
			4) D.M.N.S. Bank A/c No. 69	0.00	
			5) P.N.S. Bank A/c No. 319	0.00	
			6) S.B.I. A/c. 11154150776	0.00	
			7) P.L.A. Account	0.00	
					527786.45
<b>Total Rs.</b>		<b>42155471.03</b>	<b>Total Rs.</b>		<b>42155471.03</b>

Examined and found correct as per books of accounts, voucher & produced information and explanation given to us.

Place :- Beed.  
Date :- 10/09/2020.



*Kalyan*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*P.S.R.*  
Principal  
V.S.S.R. Arts & Comm College  
Park-Vajjnath, Dist. Beed

NAVGAN SHIKSHAN SANSTHA, RAJURI'S,  
COLLEGE OF ARTS & COMMERCE COLLEGE,  
PARLI (VAIJNATH) TQ. PARLI DIST. BEED.  
LIST OF OTHER CREDIT BALANCES AS ON 31-03-2020.

No.	Particulars	Rs.	Ps.
1	Scholarships Payable		48,181.00
2	Univ. Exam. Fees & Other Fees		1,37,212.00
3	G.O.I. Scho. Advance		13,07,489.50
4	G.O.I. Scho. Advance (S.T.)		4,580.00
5	Advance		68,987.00
6	Salary Deduction		2,975.00
7	Exam. Advance		39,205.00
8	Kshirsagar Vithal Sonajirao		10,13,430.00
9	NSS Advance		39,000.00
	<b>Total Rs.</b>		<b>26,61,059.50</b>

Place :- Beed.  
Date :- 10/09/2020.



*Kalyan*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*RAS*  
Principal  
V.S.S.R's Arts & Comm College  
Parli-Vajnath, Dist. Beed

NAVGAN SHIKSHAN SANSTHA, RAJURI'S,  
COLLEGE OF ARTS & COMMERCE COLLEGE,  
PARLI (VAIJNATH) TQ. PARLI DIST. BEED.  
LIST OF OTHER DEBIT BALANCES AS ON 31-03-2020.

No.	Particulars	Rs.	Ps.
1	Telephone Deposit		4,000.00
2	Festival Allowance Advance		27,000.00
3	Student Welfare Fund Advance		8,000.00
	<b>Total Rs.</b>		<b>39,000.00</b>

Place :- Beed.  
Date :- 10/09/2020.



*Kalyan N. Kotecha*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*P.S.R.*  
Principal  
V.S.S.R's Arts & Comm College  
Parli-Vajnath, Dist. Beed

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO. PARLI DIST. BEED.**  
**SCHEDUL 'A' OF FIXED ASSETS TO AND FORMING THE PART OF BALANCE SHEET AS ON 31 ST MARCH, 2020.**

Sr. No.	Name of the Assests	GROSS BLACK			
		Purchase Pr. As on 01/04/2019	Deduction during the year	Addition during the year	Total value As on 31/03/2020
1	Furniture & Dead stock	18,41,709.40	0.00	1,450.00	18,43,159.40
2	Library Books	15,84,964.59	0.00	8,300.00	15,93,264.59
3	Computer, Printer & Software	11,44,732.00	0.00	25,720.00	11,70,452.00
4	Science Equipments	11,790.00	0.00	0.00	11,790.00
5	National Flag	772.00	0.00	0.00	772.00
6	Bore Well	93,053.00	0.00	0.00	93,053.00
7	Tin Shed	39,023.00	0.00	0.00	39,023.00
8	Music Appratus	40,565.00	0.00	0.00	40,565.00
9	Generator	74,000.00	0.00	0.00	74,000.00
10	Invertor & Battery	1,75,610.00	0.00	12,800.00	1,88,410.00
11	Lamination Machine	3,000.00	0.00	0.00	3,000.00
12	Gymkhana Equipment	20,986.00	0.00	0.00	20,986.00
13	CC TV Camera	10,100.00	0.00	0.00	10,100.00
	<b>Total Rs.</b>	<b>50,40,304.99</b>	<b>0.00</b>	<b>48,270.00</b>	<b>50,88,574.99</b>

As per our report of even date

Place :- Beed.  
Date :- 10/09/2020.

*R. S. R.*  
**Principal**  
V.S.S.R's Arts & Comm College  
Parli-Vajnath, Dist. Beed



*K. N. Kotecha*  
**Kalyan N. Kotecha,**  
**Kotecha & Co.,**  
**Chartered Accountants**  
**Beed.**



**KOTECHA & CO.**

PROP. KALYAN N. KOTECHA,  
CHARTERED ACCOUNTANT,  
SUBHASH ROAD, BEED-431 122.

PHONE NO. (02442) 222567

MOBILE NO. 9422242811

## AUDIT OBSERVATION

To,  
The Principal,  
College of Arts & Commerce College,  
Parli Vaijnath, Dist. Beed.

Subject :- Audit of the accounts of College of Arts & Commerce College, Parli Vaijnath, Dist. Beed for the year ended on 31st March, 2021.

Dear Sir/Madam,

We have duly completed the audit of account of your **College of Arts & Commerce College, Parli Vaijnath, Dist. Beed** for the year ended on **31st March 2021** and have great pleasure in enclosing herewith the financial statements i.e. Balance Sheet, Income and Expenditure Account & Receipt and Payment Accounts and necessary Annexure thereof for the period under audit. We have to observe with respect to the above audit as under.

### 1) MAINTENANCE OF THE RECORD :

The books of account and other records of the college where found satisfactory. All the payments vouchers with some exception, Bank transaction etc. have found correct and they are duly tallying with the books of accounts.

### 2) GENERAL :

Our thanks are due to the Principal of the college & the office staff for giving us excellent cooperation during the conduct of our audit and assuring you of our best services and prompt attention at all times in future.

Yours Faithfully,

Place : Beed.

Dated: 20/07/2021.



*Kalyan N. Kotecha*  
KALYAN N. KOTECHA,  
KOTECHA & CO.,  
Chartered Accountants,  
Beed.

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO. PARLI DIST. BEED.**  
**BALANCE SHEET AS ON 31ST MARCH, 2021.**

FUNDS & LIABILITIES	RS.	PS.	ASSETS & PROPERTIES	RS.	PS.	RS.	PS.
<b>STUDENT AID FUND :</b>			<b>FIXED ASSETS</b>				
Balance as per last B/S	2,20,025.00		(As per Schedule 'A')				51,97,059.99
Add: Recd. during the year	3,360.00						
		2,23,385.00	<b>U.G.C. GRANT SECTION</b>				
<b>COLLEGE DEVELOP. FUND</b>			Balance as per last B/S	7,03,818.00			
Balance as per last B/S	5,32,720.00		Add: Paid during the year	13,622.00			7,17,440.00
Add: Recd. during the year	33,400.00						
		5,66,120.00	<b>B.C.A. COLLEGE SECTION</b>				
<b>NON GRANT SECTION (BCA)</b>			Balance as per last B/S	36,124.00			
Balance as per last B/S	58,26,623.05		Less: Recd. during the year	0.00			36,124.00
Less: Paid during the year	-1,85,461.00						
		56,41,162.05	<b>N.S.S. SECTION</b>				
			Balance as per last B/S	6,900.00			
			Less: Recd. during the year	0.00			6,900.00
			<b>P.G. SECTION</b>				
			Balance as per last B/S	6,14,933.00			
			Add: Paid during the year	3,03,500.00			9,18,433.00
<b>JUNIOR COLLEGE SECTION</b>			<b>INVESTMENTS</b>				
Balance as per last B/S	3,21,851.57		F.D.R. in Bank of Maharashtra				40,000.00
Add: Recd. during the year	0.00						
		3,21,851.57	<b>DEBIT BALANCES</b>				1,02,000.00
			(As per separate statement)				
			<b>INCOME AND EXPENDITURE A/C.</b>				
			Balance as per last B/S	1,66,88,341.68			
			Less: Surplus during the year	-9,89,196.66			1,56,99,145.02
			<b>CLOSING BALANCES :</b>				
			a) Cash on hand		0.00		
			b) <b>Cash at Bank</b>				
			1) BOM A/c. 20258700442 (760)	1,79,640.17			
			2) BOM A/c. 20258700522 (853)	10,87,844.50			
			3) BOM A/c. 60052920305 (305)	16,530.94			
			4) D.M.N.S. Bank A/c No. 69	0.00			
			5) P.N.S. Bank A/c No. 319	0.00			
			6) S.B.I. A/c. 11154150776	0.00			
			7) P.L.A. Account	0.00			
		30,65,400.00					12,84,015.61
<b>SECRETARY N.S.S., RAJURI</b>			<b>Total Rs.</b>			<b>Total Rs.</b>	
Balance as per last B/S	1,41,83,199.00						2,40,01,117.62
Add: Recd. during the year	0.00						
		1,41,83,199.00					
<b>OTHER CREDIT BALANCE :</b>							
(As per separate statement)		30,65,400.00					
<b>Total Rs.</b>		<b>2,40,01,117.62</b>	<b>Total Rs.</b>			<b>2,40,01,117.62</b>	

As per our report of even date

Place :- Beed.  
 Date :- 20/07/2021.



Kalyan N. Kotecha,  
 Kotecha & Co.,  
 Chartered Accountants  
 Beed.

*MBZ*  
**Principal**  
 N.S.S.'s Arts & Comm College  
 Parli, Beed.

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S,  
COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TQ. PARLI DIST. BEED,  
INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2021.**

EXPENDITURE	RS.	PS.	INCOME	RS.	PS.
To. SALARIES PAID TO :			By. Grant Salary & Others		4,30,12,878.00
Teaching Staff	3,70,51,863.00				
Non Teaching Staff	49,47,055.00		By. Fees & Fines		2,72,490.00
To. Other Allowances		83,400.00	By. Other receipts		1,16,040.00
To. Rent Rates & Taxes		0.00			
To. Library Expenses		20,040.00			
To. Ordinary Repairs		41,425.00			
To. Current laboratory Exp.		0.00			
To. Miscelaneous Exp.		2,45,170.34			
To. Extra Cultural activities Exp.		23,258.00			
To. Excess of Expenditure over Income Transferred to B/s.		9,89,196.66	By. Excess of Income over Expenditure Transferred to B/s.		0.00
<b>Total Rs.</b>		<b>4,34,01,408.00</b>	<b>Total Rs.</b>		<b>4,34,01,408.00</b>

As per our report of even date

Place :- Beed.  
Date :- 20/07/2021,



*Kalyan N. Kotecha*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*MS*  
Principal  
N.S.S.R's Arts & Comm College  
Parli-Vaijnath, Dist. Beed

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S,  
COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO, PARLI DIST. BEED,  
ADDITIONAL RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021.**


RECEIPTS	RS. PS.	RS. PS.	PAYMENT	RS. PS.	RS. PS.
To Students Aid Fund		3,360.00	By <b>SALARY DEDUCTION REMITT</b>		
To College Development Fund		33,400.00	G.P.F. Contribution	40,24,737.00	
To <b>SALARY DEDUCTIONS</b>			G.P.F. Loan	3,94,000.00	
G.P.F. Contribution	40,24,737.00		Professional Tax	77,000.00	
G.P.F. Loan	3,94,000.00		Income Tax	53,59,500.00	
DCPS	11,62,338.00		Bank Loan	25,31,100.00	
Professional Tax	77,000.00		L.I.C. Premium	6,09,886.00	
Income Tax	53,59,500.00		DCPS	11,62,338.00	
Bank Loan	25,31,100.00		C.M. Relief Fund	2,97,987.00	
L.I.C. Premium	6,09,886.00		Accident Insurance	22,656.00	
C.M. Relief Fund	2,97,987.00		Credit Co-op Society Loan	2,30,198.00	
Accident Insurance	22,656.00		Credit Co-op Society Shares	1,18,400.00	
Credit Co-op Society Loan	2,30,198.00				1,48,27,802.00
Credit Co-op Society Shares	1,18,400.00		By <b>ADVANCES</b>		
		1,48,27,802.00	Advance	2,72,364.00	
To <b>ADVANCE</b>			G.O.I. Scholarship Advance	1,33,504.00	
Advance	2,81,190.00		Examination Advance	34,937.00	
Festival Allowance Staff Advance	1,17,000.00		Festival Allowance Staff Advance	1,80,000.00	
G.O.I. Scholarship Advance	6,37,552.50				6,20,805.00
		10,35,742.50	By <b>NON GRANT SECTION (BCA)</b>		
			Payments	2,83,715.00	
			Less: Receipts	98,254.00	
					1,85,461.00
			By <b>POST GRADUATE SECTION</b>		
			Payments	3,56,500.00	
			Less: Receipts	53,000.00	
					3,03,500.00
			By U.G.C. Grant Section		13,622.00
			By Vithal Sonajirao Kshirsagar		43,254.00
To Excess of Payment over Income tr. to main receipts & payments.		94,139.50	By Excess of Income over payment tr. to main receipts & payments.		0.00
<b>Total Rs.</b>		<b>1,59,94,444.00</b>	<b>Total Rs.</b>		<b>1,59,94,444.00</b>

Examined and found correct as per books of accounts, voucher & produced information and explanation given to us.

Place :- Beed.  
Date :- 20/07/2021.

  
Principal  
N.S.S.R's Arts & Comm College  
Parli-Vaijnath, Dist. Beed



  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

**FORM NO. 1**  
**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TQ. PARLI DIST. BEED.**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021.**

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
<b>To. 1) OPENING BALANCES</b>					<b>DIRECT RECURRING EXPENDITURE</b>		
a) Cash on hand		0.00		<b>By. 1) SALARIES :</b>			
<b>b) Cash at Bank</b>				<b>a) TEACHING STAFF</b>			
1) BOM A/c. 20258700442 (760)		37248.85		i) Basic		29142687.00	
2) BOM A/c. 20258700522 (853)		222904.10		ii) G.P.		0.00	
3) BOM A/c. 60052920305 (305)		267633.50		iii) D.A.		5283196.00	
4) D.M.N.S. Bank A/c No. 69		0.00		iv) H.R.A.		2331410.00	
5) P.N.S Bank A/c No. 319		0.00		v) T.A.		294570.00	
6) S.B.I. A/c. 11154150776		0.00					37051863.00
7) P.L.A. Account		0.00		<b>b) NON TEACHING STAFF</b>			
			527786.45	i) Basic		2161140.00	
<b>To. 2) DIRECT RECURRING RECEIPTS</b>				ii) G.P.		207900.00	
Salary Grant		42929478.00		iii) D.A.		2294047.00	
Drought Management Grant		0.00		iv) H.R.A.		214536.00	
CHB Staff Salary Grant		83400.00		v) T.A.		69432.00	
Pension Gratuity		0.00					4947055.00
Adult Continuing Education		0.00		<b>By. 2) OTHER ALLOWANCES :-</b>			
Marathwada Itihas Parishad Seminar Grant		0.00		(E.G.H.R.A.C.L.A.) Cashier			
Earn & Learn Grant		0.00		allowance, typing allowance			
			43012878.00	principal allow. (Details to be given			
<b>To. 3) OTHER GRANTS :</b>				in separate sheet)			
From Central Govt.		0.00		a) Principal Allowance		0.00	
From Municipality		0.00		b) Salary Grant CHB Adjustment Entry		0.00	
From Other State		0.00		c) CHB Staff Salary		83400.00	
From any other sources		0.00		d) Pension Gratuity Paid		0.00	
			0.00	e) 6th Pay Arrears Drif. Bill Paid		0.00	
				f) Maharashtra Darshan		0.00	
							83400.00
<b>Balance C/F</b>			<b>43540664.45</b>	<b>Balance C/F</b>			<b>42082318.00</b>

CONTD...2

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
Balance B/F			43540664.45	Balance B/F			42082318.00
<b>To. 4) FEES AND FINES (INCLUDING ARREARS)</b>				<b>By. 3) COLLEGE CONTRIBUTION TO PEN. FUND :-</b>			
a) Tuition Fees	159280.00			a) Teaching Staff	0.00		
b) Laboratory Fees	50.00			b) Non-Teaching Staff	0.00		
c) Library Fees	16850.00			c) Menials Staff	0.00		0.00
d) Admission Fees	8875.00						
e) Processing Fees	8545.00			<b>By. 4) COLLEGE CONTRIBUTION TO GRATUITY FUND</b>			
f) College Exam Fees	25185.00			a) Teaching Staff	0.00		
g) Registration Fees	17685.00			b) Non-Teaching Staff	0.00		
h) Bonafide Certificate Fee	420.00			c) Menials Staff	0.00		0.00
i) Library Fine	0.00						
j) Transfer Certificate Fees	35600.00			<b>By. 5) PAYMENT ON LIFE POLICY</b>			
<b>FINCES INCLUDING AMOUNTS</b>				a) Teaching Staff	0.00		
<b>k) RECD. FROM STUDENTS AND STAFF</b>				b) Non-Teaching Staff	0.00		
i) Fine from staff	0.00			c) Menials Staff	0.00		0.00
ii) Lab. Breakages	0.00						
iii) Replacement of books	0.00			<b>By. 6) RENT, RATES &amp; TAXES ON COLLEGE (Including Lab. &amp; Lio. &amp; exclu. Hostel &amp; Gymkhana)</b>			
			272490.00	a) Building Rent paid to 3rd party			
<b>To. 5) FEES COLLECTED IF ANY ON BEHALF OF UNIVERSITY</b>				b) Water tax and charges	0.00		
a) Examination fees	317630.00			c) Municipal tax	0.00		
b) Eligibility fees	9110.00			d) Insurance College Build.	0.00		0.00
c) Univ. Exam. Late Fees	0.00						
d) Univ. Exam. Form Fees	7670.00			<b>By. 7) BUILDING REPAIRS AND DEPR. (Including Lab. &amp; Lio. &amp; exclu. Hostel &amp; Gymkhana)</b>			
e) Students welfare fees	6810.00			a) Contribution Dep. Fund	0.00		
f) Marks Memo fees	38350.00			b) Contribution to maint. a repairs as per Appendix "A" II	0.00		0.00
g) Uni. Cent. Assessment Charges	15340.00						
h) Disaster Fees	6840.00			<b>By. 8) RENT :-</b>			
i) ALA Fees	6823.00			a) Rent on the Resident quarter of Principal	0.00		
j) Uni. Sports Fees	110.00			b) On the quarter of Non teaching staff	0.00		0.00
k) Computer Science Fees	9800.00						
l) Project Fees	60.00			<b>By. 9) LIBRARY BOOKS :-</b>			
m) Uni. Exam. Fine	0.00			a) Books	0.00		
n) Avishkar Fees	0.00			b) Periodicals & News Papers	12280.00		
o) Univ/Coll Fees	3440.00			c) Binding charges	7760.00		
p) NSS Fees	3450.00			d) Library Exp.	0.00		
q) Degree Certificate Fees	0.00			e) Reading	0.00		
r) Environment Science Fees	8950.00						
s) Univ. Administrative Charges	7670.00						20040.00
t) Univ. Exam. Pract. Fees	630.00						
u) Student Association Fund	3430.00						
v) Ashwamedh Fees	66.00						
w) Vasantao Kale K. & S Fees	3440.00						
x) E_mail Fees	16860.00						
			466479.00				
<b>To. 6) SUBSCRIPTION DONATION AND CONTRIBUTION FOR THE MAINTENANCE OF COLLEGE</b>							
a) From Management	0.00						
b) From Others	0.00						
c) From Member of staff	0.00						
			0.00				
<b>To. 7) INCOME FROM THE ENDOWMENT FUNDS FOR THE MAINTENANCE OF THE COLLEGE</b>			0.00				
			0.00				
Balance C/F			44279633.45	Balance C/F			42102358.00



(4)

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
Balance B/F		0.00		Balance B/F		0.00	
To 11)	<b>RECEIPTS ON A/C OF</b>			By 13)	<b>EQUIPMENTS</b>		
	<b>SCHOLARSHIPS &amp; PRIZES</b>			a)	Replacement & Purchase of furniture & dead stock	0.00	
a)	GOI Scholarship	0.00		b)	Computer & Software	108485.00	
b)	Physical Handicapped Scho.	0.00		c)	Inverter Battery Purchases	0.00	
c)	Freedom Fighter Scho.	0.00		d)	Gymkhana Equipment	0.00	
d)	GOI S.T. Scholarship	0.00		e)	CC TV Camera	0.00	
e)	Govt. open merit scho.	0.00		f)	Laboratory Equipments	0.00	
f)	Ex. Service man a Scho.	0.00					108485.00
g)	P.T.C. Scho.	0.00		By 14)	<b>CAPITAL EXPENSES :-</b>		
h)	Rajashri Shahu G.O.I. Scho.	0.00		a)	Const. of Library Build (UGC, 8th plan)	0.00	
i)	S.T.C. Scho.	0.00		b)	Electric Installation	0.00	
j)	National Merit Scho.	0.00					0.00
k)	G.O.I. Scholarships for ST Students	0.00		By 15)	<b>SCHOLARSHIP &amp; PRIZES :-</b>		
			0.00	a)	G.O.I. Scholarship	0.00	
To 12)	<b>FELLOWSHIPS :-</b>			b)	S.T.C. Scholarship Return	0.00	
a)	From Govt.	0.00		c)	Govt. open merit scho.	0.00	
b)	From University	0.00		d)	S.T. Scholarship	0.00	
c)	From Other Sources	0.00		e)	Ex. Service man a Scho.	0.00	
			0.00	f)	G.O.I. To S.T. Students	0.00	
To 13)	<b>LOANS :-</b>			By 16)	<b>FELLOWSHIPS :-</b>		
a)	From Management			a)	From Govt.	0.00	
b)	From Other State	0.00		b)	From University	0.00	
c)	From Central Govt.	0.00					0.00
d)	Building Const., Section	0.00		By 17)	<b>COLLEGE CONCESSION :-</b>		
e)	From Principal	0.00		a)	From University	0.00	
			0.00	b)	From Other sources	0.00	
			0.00	c)	From College	0.00	
			0.00				0.00
			0.00	By 18)	<b>REPAYMENT OF LOAN :-</b>		
			0.00	a)	To Management	0.00	
			0.00	b)	To Other state Govt.	0.00	
			0.00	c)	To Principal	0.00	
			0.00				0.00
			0.00	By 19)	<b>EXTRA CULTURAL ACTS :-</b>		
			0.00		(i.e. annual social gathering college excursions & tours etc. to be shown separately by heads)		
			0.00	a)	Gathering	0.00	
			0.00	b)	Adult Continuing Education Exp.	0.00	
			0.00	c)	Magazine Exp.	0.00	
			0.00	d)	Function & Meetings	4465.00	
			0.00	e)	Gymkhana Exp.	793.00	
			0.00	f)	Cultural Activities	18000.00	
			0.00	g)	Weight Lifting Sports Event Exp.	0.00	
			0.00	h)	College Exam Exp.	0.00	
			0.00	i)	Stud. Youth festival Exp.	0.00	
			0.00	j)	Earn & Learn Exp.	0.00	
			0.00	k)	Marathwada Itihas Parishad Seminar Exp.	0.00	
			0.00	l)	Drought Management Exp.	0.00	
			0.00	m)	Seminar & Conference Exp.	0.00	
			0.00	n)	Identity Cards	0.00	
			0.00				23258.00
			0.00				131743.00
	<b>Balance C/F</b>		<b>0.00</b>		<b>Balance C/F</b>		<b>131743.00</b>

CONTD...5

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
Balance B/F			0.00	Balance B/F			131743.00
To. 14)	<u>OTHER INDIRECT OR NON RECURRING RECEIPTS</u> (As per additional receipts and payment accounts)		0.00	By. 20)	<u>OTHER CONTRIBUTION TR. TO SPECIFIC FUNDS :-</u> <u>FEES PAID TO UNIVERSITY</u>		
	<u>TOTAL NON RECURRING RECEIPTS</u>		0.00	1)	Examination Fees	314022.00	
	<u>TOTAL NON RECURRING &amp; RECURRING RECEIPTS</u>	44395673.45		2)	Eligibility fees	15950.00	
				3)	Mark Memo fees	37550.00	
				4)	Sports fees	18000.00	
				5)	Student Welfare fees	7200.00	
				6)	Uni. Exam. Form fees	7450.00	
				7)	Eligibility form	0.00	
				8)	AIA Fees	8640.00	
				9)	Practical Fees	2530.00	
				10)	Administrative Charges	7510.00	
				11)	Uni. Cent. Assessment Charges	15020.00	
				12)	Disaster Fees	7200.00	
				13)	Computer Fees	150.00	
				14)	Enrolment Fees	0.00	
				15)	Research Centre Fees	0.00	
				16)	Email Fees	36000.00	
				17)	Late Fees	0.00	
				18)	Exam. Fine	0.00	
				19)	Environment Fees	100.00	
				20)	Ashwamedh Fees	2880.00	
				21)	Vasantrao Kale K & S Fees	3600.00	
				22)	Avishkar Fees	2880.00	
				23)	Univ. Fees	2880.00	
				24)	Earn & Learn Fees	0.00	
				25)	N.S.S. Fees	7200.00	
				26)	Project Fees	60.00	
				27)	Degree Certificate Fees	0.00	
				B)	CONTRIBUTION TO SALARIES EQUIL FUND		
				C)	CONTRIBUTION TO RESERVED FUND		496822.00
				By. 21)	<u>OTHER INDIRECT OR NON RECURRING EXPENDITURE :</u> (As per Add. Receipts & Payment)		94139.50
					<u>TOTAL NON RECURRING RECEIPTS</u>		722704.50
					<u>TOTAL NON RECURRING &amp; RECURRING RECEIPTS</u>		43111657.84
	Balance C/F		44395673.45		Balance C/F		43111657.84

RECEIPTS	RS.	PS.	RS.	PS.	PAYMENT	RS.	PS.	RS.	PS.
Balance B/F			44395673.45		Balance B/F			43111657.84	
					22) <u>CLOSING BALANCES :-</u>				
					a) Cash on hand		0.00		
					b) <u>Cash at Bank</u>				
					1) BOM A/c. 20258700442 (760)	179640.17			
					2) BOM A/c. 20258700522 (853)	1087844.50			
					3) BOM A/c. 60052920305 (305)	16530.94			
					4) D.M.N.S. Bank A/c No. 69		0.00		
					5) P.N.S. Bank A/c No. 319		0.00		
					6) S.B.I. A/c. 11154150776		0.00		
					7) P.L.A. Account		0.00		
								1284015.61	
<b>Total Rs.</b>			<b>44395673.45</b>		<b>Total Rs.</b>			<b>44395673.45</b>	

Examined and found correct as per books of accounts, voucher & produced information and explanation given to us.

Place :- Beed.  
Date :- 20/07/2021.



*Kotecha*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*ABD*  
Principal  
N.S.S.R's Arts & Comm College  
Parli-Vajjnath, Dist. Beed

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE,**  
**PARLI (VAIJNATH) TQ. PARLI DIST. BEED.**  
**LIST OF OTHER CREDIT BALANCES AS ON 31-03-2021.**

No.	Particulars	Rs.	Ps.
1	Scholarships Payable		48,181.00
2	Univ. Exam. Fees & Other Fees		1,06,869.00
3	G.O.I. Scho. Advance		18,11,538.00
4	G.O.I. Scho. Advance (S.T.)		4,580.00
5	Advance		77,813.00
6	Salary Deduction		2,975.00
7	Exam. Advance		4,268.00
8	Kshirsagar Vithal Sonajirao		9,70,176.00
9	NSS Advance		39,000.00
	<b>Total Rs.</b>		<b>30,65,400.00</b>

Place :- Beed.

Date :- 20/07/2021.

*AB*  
Principal  
N.S.S.'s Arts & Comm College  
Parli-Vaijnath, Dist. Beed



*Kotecha*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S,  
COLLEGE OF ARTS & COMMERCE COLLEGE,  
PARLI (VAIJNATH) TQ. PARLI DIST. BEED.  
LIST OF OTHER DEBIT BALANCES AS ON 31-03-2021.**

No.	Particulars	Rs.	Ps.
1	Telephone Deposit		4,000.00
2	Festival Allowance Advance		90,000.00
3	Student Welfare Fund Advance		8,000.00
	<b>Total Rs.</b>		<b>1,02,000.00</b>

Place :- Beed.  
Date :- 20/07/2021.

  
Principal  
N.S.S.R's Arts & Comm College  
Parli-Vaijnath, Dist. Beed



  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TQ. PARLI DIST. BEED.**  
**SCHEDULE 'A' OF FIXED ASSETS TO AND FORMING THE PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021.**

Sr. No.	Name of the Assets	GROSS BLACK			Total value As on 31/03/2021
		Purchase Pr. As on 01/04/2020	Deduction during the year	Addition during the year	
1	Furniture & Dead stock	18,43,159.40	0.00	0.00	18,43,159.40
2	Library Books	15,93,264.59	0.00	0.00	15,93,264.59
3	Computer, Printer & Software	11,70,452.00	0.00	1,08,485.00	12,78,937.00
4	Science Equipments	11,790.00	0.00	0.00	11,790.00
5	National Flag	772.00	0.00	0.00	772.00
6	Bore Well	93,053.00	0.00	0.00	93,053.00
7	Tin Shed	39,023.00	0.00	0.00	39,023.00
8	Tin Shed	40,565.00	0.00	0.00	40,565.00
9	Music Appratus	74,000.00	0.00	0.00	74,000.00
10	Generator	1,88,410.00	0.00	0.00	1,88,410.00
11	Invertor & Battery	3,000.00	0.00	0.00	3,000.00
12	Lamination Machine	20,986.00	0.00	0.00	20,986.00
13	Gymkhana Equipment	10,100.00	0.00	0.00	10,100.00
	CC TV Camera				
	<b>Total Rs.</b>	<b>50,88,574.99</b>	<b>0.00</b>	<b>1,08,485.00</b>	<b>51,97,059.99</b>

As per our report of even date

Place :- Beed.  
Date :- 20/07/2021.

*MBS*  
Principal  
N.S.S.R's Arts & Comm College  
Parli-Vajinath, Dist. Beed



*Kalyan*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.



**KOTECHA & CO.**

PROP. KALYAN N. KOTECHA,  
CHARTERED ACCOUNTANT,  
SUBHASH ROAD, BEED-431 122.

PHONE NO. (02442) 222567

MOBILE NO. 9422242811

## AUDIT OBSERVATION

To,  
The Principal,  
College of Arts & Commerce College,  
Parli Vaijnath, Dist. Beed.

**Subject :- Audit of the accounts of College of Arts & Commerce College, Parli Vaijnath, Dist. Beed for the year ended on 31st March, 2022.**

Dear Sir/Madam,

We have duly completed the audit of account of your **College of Arts & Commerce College, Parli Vaijnath, Dist. Beed** for the year ended on **31st March 2022** and have great pleasure in enclosing here-with the financial statements i.e. Balance Sheet, Income and Expenditure Account & Receipt and Payment Accounts and necessary Annexure thereof for the period under audit. We have to observe with respect to the above audit as under.

### **1) MAINTENANCE OF THE RECORD :**

The books of account and other records of the college where found satisfactory. All the payments vouchers with some exception, Bank transaction etc. have found correct and they are duly tallying with the books of accounts.

### **2) GENERAL :**


Our thanks are due to the Principal of the college & the office staff for giving us excellent cooperation during the conduct of our audit and assuring you of our best services and prompt attention at all times in future.

Yours Faithfully,

Place : Beed.

Dated: 11/07/2022.



  
**KALYAN N. KOTECHA,**  
**KOTECHA & CO.,**  
Chartered Accountants,  
Beed

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO. PARLI DIST. BEED.**  
**BALANCE SHEET AS ON 31ST MARCH. 2022.**

FUNDS & LIABILITIES	RS. PS.		ASSETS & PROPERTIES	RS. PS.	
	RS.	PS.		RS.	PS.
<b>STUDENT AID FUND :</b>			<b>FIXED ASSETS</b>		
Balance as per last B/S	2,23,385.00		(As per Schedule 'A')		52,78,155.99
Add: Recd. during the year	2,760.00				
		2,26,145.00	<b>U.G.C. GRANT SECTION</b>		
<b>COLLEGE DEVELOP. FUND</b>			Balance as per last B/S	7,17,440.00	
Balance as per last B/S	5,66,120.00		Add: Paid during the year	0.00	
Add: Recd. during the year	27,200.00				7,17,440.00
		5,93,320.00	<b>B.C.A. COLLEGE SECTION</b>		
<b>NON GRANT SECTION (BCA)</b>			Balance as per last B/S	36,124.00	
Balance as per last B/S	56,41,162.05		Less: Recd. during the year	0.00	
Less: Paid during the year	-3,66,770.00				36,124.00
		52,74,392.05	<b>N.S.S. SECTION</b>		
			Balance as per last B/S	6,900.00	
			Less: Recd. during the year	0.00	
					6,900.00
			<b>P.G. SECTION</b>		
			Balance as per last B/S	9,18,433.00	
			Add: Paid during the year	1,41,144.00	
					10,59,577.00
<b>JUNIOR COLLEGE SECTION</b>			<b>INVESTMENTS</b>		
Balance as per last B/S	3,21,851.57		F.D.R. in Bank of Maharashtra		40,000.00
Add: Recd. during the year	0.00				
		3,21,851.57	<b>DEBIT BALANCES</b>		
			(As per separate statement)		31,000.00
			<b>INCOME AND EXPENDITURE A/C.</b>		
			Balance as per last B/S	1,56,99,145.02	
			Add : Deficit during the year	14,47,483.98	
					1,71,46,629.00
			<b>CLOSING BALANCES :</b>		
			a) Cash on hand	0.00	
			b) <b>Cash at Bank</b>		
			1) BOM A/c. 20258700442 (760)	4,00,214.19	
			2) BOM A/c. 20258700522 (853)	3,88,490.50	
			3) BOM A/c. 60052920305 (305)	9,367.94	
			4) D.M.N.S. Bank A/c No. 69	0.00	
			5) P.N.S.Bank A/c No. 319	0.00	
			6) S.B.I. A/c. 11154150776	0.00	
			7) P.L.A. Account	0.00	
					7,98,072.63
<b>SECRETARY N.S.S., RAJURI</b>					
Balance as per last B/S	1,41,83,199.00				
Add: Recd. during the year	0.00				
		1,41,83,199.00			
<b>OTHER CREDIT BALANCE :</b>					
(As per separate statement)		45,14,991.00			
<b>Total Rs.</b>		<b>2,51,13,898.62</b>	<b>Total Rs.</b>		<b>2,51,13,898.62</b>

As per our report of even date

Place :- Beed.  
Date :- 11/07/2022.



Kalyan N. Kotecha,  
Kotecha & Co.,

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**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO. PARLI DIST. BEED.**  
**INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH. 2022.**

EXPENDITURE	RS.	PS.	INCOME	RS.	PS.
To. <b>SALARIES PAID TO :</b>			By. Grant Salary & Others		4,64,86,472.00
Teaching Staff	3,92,74,140.00				
Non Teaching Staff	54,81,823.00		By. Fees & Fines		2,17,400.00
		4,47,55,963.00	By. Other receipts		1,49,215.00
To. Other Allowances		24,48,565.00			
To. Rent Rates & Taxes		7,59,240.00			
To. Library Expenses		28,681.00			
To. Ordinary Repairs		9,750.00			
To. Current laboratory Exp.		2,000.00			
To. Miscleaneous Exp.		2,92,366.98			
To. Extra Cultural activities Exp.		4,005.00			
To. Excess of Expenditure over Income Transferred to B/s.		0.00	By. Excess of Income over Expenditure Transferred to B/s.		14,47,483.98
<b>Total Rs.</b>		<b>4,83,00,570.98</b>	<b>Total Rs.</b>		<b>4,83,00,570.98</b>

As per our report of even date

Place :- Beed.  
Date :- 11/07/2022.



*Kalyan N. Kotecha*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*MBG*  
Principal  
V.S.S.R's Arts & Comm College  
Parli-Vajjnath, Dist. Beed

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TQ. PARLI DIST. BEED.**  
**ADDITIONAL RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022.**

RECEIPTS	RS. PS.	RS. PS.	PAYMENT	RS. PS.	RS. PS.
To. Students Aid Fund		2,760.00	By. <u>SALARY DEDUCTION REMITT</u>		
To. College Development Fund		27,200.00	G.P.F. Contribution	67,52,121.00	
To. <u>SALARY DEDUCTIONS</u>			G.P.F. Loan	0.00	
G.P.F. Contribution	67,52,121.00		Professional Tax	73,000.00	
G.P.F. Loan	0.00		Income Tax	63,81,800.00	
DCPS	11,56,568.00		Bank Loan	12,55,700.00	
Professional Tax	73,000.00		L.I.C. Premium	5,95,099.00	
Income Tax	63,81,800.00		DCPS	11,56,568.00	
Bank Loan	12,55,700.00		C.M. Relief Fund	1,84,667.00	
L.I.C. Premium	5,95,099.00		Accident Insurance	10,620.00	
C.M. Relief Fund	1,84,667.00		Credit Co-op Society Loan	4,92,899.00	
Accident Insurance	10,620.00		Credit Co-op Society Shares	1,07,100.00	
Credit Co-op Society Loan	4,92,899.00				1,70,09,574.00
Credit Co-op Society Shares	1,07,100.00		By. <u>ADVANCES</u>		
		1,70,09,574.00	Advance	1,32,843.00	
To. <u>ADVANCE</u>			Examination Advance	70,627.00	
Advance	80,289.00		Vitthal Sonajirao Kshirsagar	75,924.00	
Vitthal Sonajirao Kshirsagar	7,59,240.00		Festival Allowance Staff Advance	3,000.00	
Examination Advance	95,627.00				2,82,394.00
Festival Allowance Staff Advance	74,000.00		By. <u>NON GRANT SECTION (BCA)</u>		
G.O.I. Scholarship Advance	8,03,545.00		Payments	3,80,345.00	
		18,12,701.00	Less : Receipts	13,575.00	
To. TDS on Building Rent		75,924.00			3,66,770.00
To. Medical Bill from Govt.		1,11,855.00	By. <u>POST GRADUATE SECTION</u>		
			Payments	1,41,544.00	
			Less : Receipts	400.00	
					1,41,144.00
			By. TDS on Building Rent		75,924.00
			By. Medical Bill from Govt.		1,11,855.00
To. Excess of Payment over Income tr. to main receipts & payments.		0.00	By. Excess of Income over payment tr. to main receipts & payments.		10,52,353.00
<b>Total Rs.</b>		<b>1,90,40,014.00</b>	<b>Total Rs.</b>		<b>1,90,40,014.00</b>

Examined and found correct as per books of accounts, voucher & produced information and explanation given to us.

Place :- Beed.  
Date :- 11/07/2022.



*Kalyan N. Kotecha*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*Principal*  
Principal  
V.S.S.R's Arts & Comm College  
Park-Vajinath, Dist. Beed

**FORM NO. 1**  
**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO. PARLI DIST. BEED.**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022.**

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
To. 1)	<b>OPENING BALANCES</b>			By. 1)	<b>DIRECT RECURRING EXPENDITURE</b>		
a)	Cash on hand		0.00	1)	<b>SALARIES :</b>		
b)	<b>Cash at Bank</b>			a)	<b>TEACHING STAFF</b>		
1)	BOM A/c. 20258700442 (760)	179640.17		i)	Basic	29572838.00	
2)	BOM A/c. 20258700522 (853)	1087844.50		ii)	G.P.	0.00	
3)	BOM A/c. 60052920305 (305)	16530.94		iii)	D.A.	6983425.00	
4)	D.M.N.S. Bank A/c No. 69	0.00		iv)	H.R.A.	2434517.00	
5)	P.N.S.Bank A/c No. 319	0.00		v)	T.A.	283360.00	
6)	S.B.I A/c. 11154150776	0.00					39274140.00
7)	P.L.A. Account	0.00					
			1284015.61	b)	<b>NON TEACHING STAFF</b>		
To. 2)	<b>DIRECT RECURRING RECEIPTS</b>			i)	Basic	3643000.00	
	Salary Grant	44084611.00		ii)	G.P.	53000.00	
	Drought Management Grant	0.00		iii)	D.A.	1399618.00	
	CHB Staff Salary Grant	0.00		iv)	H.R.A.	321205.00	
	Pension Gratuity	2004061.00		v)	T.A.	65000.00	
	Encashment of Earned Leave Grant	397800.00					5481823.00
	Marathwada Itihas Parishad Seminar Grant	0.00		By. 2)	<b>OTHER ALLOWANCES :-</b>		
	Earn & Learn Grant	0.00			(E.G.H.R.A.C.L.A.) Cashier		
			46486472.00		allowance, typing allowance		
To. 3)	<b>OTHER GRANTS :</b>				principal allow. (Details to be given		
	From Central Govt.	0.00			in separate sheet)		
	From Municipalty	0.00		a)	Principal Allowance	0.00	
	From Other State	0.00		b)	Salary Grant CHB Adjustment Entry	0.00	
	From any other sources	0.00		c)	CHB Staff Salary	46704.00	
			0.00	d)	Pension Gratuity Paid	2004061.00	
				e)	Encashment of Earned Leave	397800.00	
				f)	Maharashtra Darshan	0.00	
							2448565.00
	<b>Balance C/F</b>		<b>47770487.61</b>		<b>Balance C/F</b>		<b>47204528.00</b>

CONTD...2



RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
Balance B/F		48823382.61		Balance B/F		48033045.00	
To. 8)	<b>OTHER MISC. RECEIPTS OF THE MAINTENANCE OF THE COLLEGE</b>			By. 10)	<b>ORDINARY REPAIRS :</b>		
a)	Any charges collected from the students for special services (i.e. Cycle stand char.)			a)	Furniture Repairs	0.00	
b)	Fees for Extra cultural activities (college excursions, tours etc.)			b)	Building & Road Repairs	5600.00	
1)	Students association a forum	2730.00		c)	Battery Repairs	0.00	
2)	Magazine	13800.00		d)	Generator Repairs	0.00	
3)	Gathering	13650.00		e)	Electrical Repairs	1200.00	
4)	Gymkhana	13700.00		f)	Xerox Machine Repairs	2950.00	
5)	Cultural activities	13705.00					9750.00
c)	Any other Misc. Receipt for the maintenance of the college.			By. 11)	<b>CURRENT LABORATORY EXP.</b>		
1)	Cost of Materials	0.00		a)	Hindi Department Exp.	2000.00	
2)	Medical Exam. Fees.	4180.00		b)	Chemistry Lab.	0.00	
3)	Sale of Prospectus	25000.00		c)	Physics Lab.	0.00	
4)	Identify cards & Lab. Cards	2760.00		d)	Geography Lab.	0.00	
5)	Test Titular fees	0.00		e)	Pol Sci. Department Exp.	0.00	
6)	First term Exam fees	0.00		f)	Musical Lab.	0.00	
7)	Software Charges Fees	47300.00		g)	Home Science Lab.	0.00	
8)	12 th Girls free education	0.00		h)	Commerece Lab.	0.00	
9)	E.T.D.S. return fees	0.00					2000.00
10)	Computer Fees	7500.00		By. 12)	<b>MISCELLANEOUS :-</b>		
11)	Raddi Sale	0.00		a)	Lighting charges & Exp.	24570.00	
12)	Sale of Old Inverter	0.00		b)	Telephone Exp.	0.00	
13)	Other Form Fees	4730.00		c)	Stationary	23228.00	
14)	Other Fees	160.00		d)	Printing Exp.	48568.00	
			149215.00	e)	Audit Fees	26000.00	
	<b>TOTAL RECURRING RECEIPTS :- NON RECURRING OR INDIRECT RECEIPTS</b>		<b>48972597.61</b>	i)	<b>OTHER ITEMS :</b>		
To. 9)	<b>BUILDING GRANTS :</b>			1	Affiliation fees	20000.00	
a)	UGC Const. of Class Room under 7th plant Grant	0.00		2	Bank Commission	6089.98	
b)	UGC Grant 8th plan (Const. of Library Buld.)	0.00		3	Advertisement	4000.00	
			0.00	4	T.A. & D.A.	34560.00	
				5	Office Exp.	1935.00	
To. 10)	<b>EQUIPMENT GRANTS :</b>			6	Typing & Xerox	0.00	
a)	UGC Grant 8th plan for computer	0.00		7	Affiliation form	1000.00	
b)	UGC Development Grant Books, Journal & Equip.	0.00		8	Fire Fighting & Safety Exp.	3363.00	
c)	Other state Govt. Grant	0.00		9	NAAC Exp.	0.00	
d)	ULP for Lib. Books	0.00		10	Electrical Bill	0.00	
e)	UGC towards plaintation	0.00		11	Peon Uniform Exp.	0.00	
f)	State Grants	0.00		12	Misc. Exp.	25150.00	
			0.00	13	TDS Return Fees	1000.00	
				14	English Language Lab Exp.	0.00	
				15	Water Exp.	7820.00	
				16	Placement Exp.	0.00	
				17	TDS Software AUC Fees	5664.00	
				18	Postage Exp.	292.00	
				19	College Garden Exp.	7350.00	
				20	Computer Exp.	47492.00	
				21	Washing Allowance	4285.00	
				22	Software AMC	0.00	
							292366.98
					<b>TOTAL RECURRING EXPENDITURE NON RECURRING OR INDIRECT EXP.</b>		<b>48337161.98</b>
	<b>Balance C/F</b>		<b>0.00</b>		<b>Balance C/F</b>		<b>0.00</b>

RECEIPTS		RS.	PS.	RS.	PS.	PAYMENT		RS.	PS.	RS.	PS.
Balance B/F				0.00		Balance B/F				0.00	
To 11)	<u>RECEIPTS ON A/C OF</u> <u>SCHOLARSHIPS &amp; PRIZES</u>					By. 13)	<u>EQUIPMENTS</u>				
a)	GOI Scholarship		0.00			a)	Replacement & Purchase of furniture & dead stock	40500.00			
b)	Physical Handicapped Sc.		0.00			b)	Computer & Software		0.00		
c)	Freedom Fighter Scho.		0.00			c)	Inventor Battery Purchases		0.00		
d)	GOI S.T. Scholarship		0.00			d)	Gymkhana Equipment		0.00		
e)	Govt. open merit scho.		0.00			e)	CC TV Camera		0.00		
f)	Ex. Service man a Scho.		0.00			f)	Laboratory Equipment's		0.00		
g)	P.T.C. Scho.		0.00							40500.00	
h)	Rajashri Shahu G.O.I. Scho.		0.00			By. 14)	<u>CAPITAL EXPENSES :-</u>				
i)	S.T.C. Scho.		0.00			a)	Const. of Labrary Build (UGC.8th plan)		0.00		
j)	National Merit Scho.		0.00			b)	Electric Installation		0.00		
k)	G.O.I. Scholarships for ST Students		0.00		0.00						0.00
To 12)	<u>FELLOWSHIPS :-</u>					By. 15)	<u>SCHOLARSHIP &amp; PRIZES :-</u>				
a)	From Govt.		0.00			a)	G.O.I. Scholarship		0.00		
b)	From University		0.00			b)	S.T.C. Scholarship Return		0.00		
c)	From Other Sources		0.00		0.00	c)	Govt. open merit scho.		0.00		
To 13)	<u>LOANS :-</u>					d)	S.T. Scholarship		0.00		
a)	From Management					e)	Ex. Service man a Scho.		0.00		
b)	From Other State		0.00			f)	G.O.I. To S.T. Students		0.00		0.00
c)	From Central Govt.		0.00			By. 16)	<u>FELLOWSHIPS :-</u>				
d)	Building Const., Section		0.00			a)	From Govt.		0.00		
e)	From Principal		0.00		0.00	b)	From University		0.00		
						By. 17)	<u>COLLEGE CONCESSION :-</u>				
						a)	From University		0.00		
						b)	From Other sources		0.00		
						c)	From College		0.00		0.00
						By. 18)	<u>REPAYMENT OF LOAN :-</u>				
						a)	To Management		0.00		
						b)	To Other state Govt.		0.00		
						c)	To Principal		0.00		0.00
						By. 19)	<u>EXTRA CULTURAL ACTI. :-</u> (i.e. annual social gatering college excursions & tours etc. to be shown separately by neads)				
						a)	Gathering		0.00		
						b)	Adult Continuing Education Exp.		0.00		
						c)	Magazine Exp.		0.00		
						d)	Function & Meetings		2237.00		
						e)	Gymkhana Exp.		618.00		
						f)	Cultural Activities		1150.00		
						g)	Weight Lifting Sports Event Exp.		0.00		
						h)	College Exam. Exp.		0.00		
						i)	Stud. Youth festival Exp.		0.00		
						j)	Earn & Learn Exp.		0.00		
						k)	Marathwada Itihas Parishad Seminar Exp.		0.00		
						l)	Drought Management Exp.		0.00		
						m)	Seminar & Conference Exp.		0.00		
						n)	Identity Cards		0.00		
											4005.00
	<u>Balance C/F</u>				0.00		<u>Balance C/F</u>				44505.00

RECEIPTS		RS.	PS.	PAYMENT		RS.	PS.
Balance B/F				Balance B/F			44505.00
To. 14)	<u>OTHER INDIRECT OR NON RECURRING RECEIPTS</u> (As per additional receipts and payment accounts)		1052353.00	By. 20)	<u>OTHER CONTRIBUTION TR. TO SPECIFIC FUNDS :-</u> <u>FEES PAID TO UNIVERSITY</u>		
	<u>TOTAL NON RECURRING RECEIPTS</u>		1052353.00		1) Examination Fees	579916.00	
	<u>TOTAL NON RECURRING &amp; RECURRING RECEIPTS</u>		50024950.61		2) Eligibility fees	11500.00	
					3) Mark Memo fees	73900.00	
					4) Sports fees	0.00	
					5) Student Welfare fees	4780.00	
					6) Uni. Exam. Form fees	11853.00	
					7) Eligibility form	0.00	
					8) AIA Fees	5736.00	
					9) Practical Fees	6600.00	
					10) Administrative Charges	14780.00	
					11) Uni. Cent. Assessment Charges	29560.00	
					12) Disaster Fees	4780.00	
					13) Computer Fees	5250.00	
					14) Enrolment Fees	0.00	
					15) Research Centre Fees	0.00	
					16) Email Fees	23900.00	
					17) Late Fees	2860.00	
					18) Exam. Fine	0.00	
					19) Environment Fees	7050.00	
					20) Ashwamedh Fees	1912.00	
					21) Vasantao Kale K & S Fees	2390.00	
					22) Avishkar Fees	1912.00	
					23) Univ. / College Fees	1912.00	
					24) Earn & Learn Fees	0.00	
					25) N.S.S. Fees	6780.00	
					26) Project Fees	3120.00	
					27) Degree Certificate Fees	44720.00	
					B) CONTRIBUTION TO SALARIES		
					EQU. FUND		
					C) CONTRIBUTION TO RESERVED FUND		845211.00
				By. 21)	<u>OTHER INDIRECT OR NON RECURRING EXPENDITURE :</u> (As per Add. Receipte & Payment )		0.00
					<u>TOTAL NON RECURRING RECEIPTS</u>		889716.00
					<u>TOTAL NON RECURRING &amp; RECURRING RECEIPTS</u>		49226877.98
	Balance C/F		50024950.61		Balance C/F		49226877.98

RECEIPTS	RS. PS.	RS. PS.	PAYMENT	RS. PS.	RS. PS.
Balance B/F		50024950.61	Balance B/F		49226877.98
			22) <u>CLOSING BALANCES :-</u>		
			a) Cash on hand	0.00	
			b) <u>Cash at Bank</u>		
			1) BOM A/c. 20258700442 (760)	400214.19	
			2) BOM A/c. 20258700522 (853)	388490.50	
			3) BOM A/c. 60052920305 (305)	9367.94	
			4) D.M.N.S. Bank A/c No. 69	0.00	
			5) P.N.S.Bank A/c No. 319	0.00	
			6) S.B.I. A/c. 11154150776	0.00	
			7) P.L.A. Account	0.00	
					798072.63
<b>Total Rs.</b>		<b>50024950.61</b>	<b>Total Rs.</b>		<b>50024950.61</b>

Examined and found correct as per books of accounts, voucher & produced information and explanation given to us.

Place :- Beed.  
Date :- 11/07/2022.



*K.N.Kotecha*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.

*M.S.*  
Principal  
V.S.S.R's Arts & Comm College  
Park-Vajjnath, Dist. Beed

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE,**  
**PARLI (VAIJNATH) TQ. PARLI DIST. BEED.**  
**LIST OF OTHER CREDIT BALANCES AS ON 31-03-2022.**

No.	Particulars	Rs.	Ps.
1	Scholarships Payable		48,181.00
2	Univ. Exam. Fees & Other Fees		97,153.00
3	G.O.I. Scho. Advance		26,15,083.00
4	G.O.I. Scho. Advance (S.T.)		4,580.00
5	Advance		25,259.00
6	Salary Deduction		2,975.00
7	Exam. Advance		29,268.00
8	Kshirsagar Vithal Sonajirao		16,53,492.00
9	NSS Advance		39,000.00
	<b>Total Rs.</b>		<b>45,14,991.00</b>

Place :- Beed.

Date :- 11/07/2022.



*Kalyan*  
**Kalyan N. Kotecha,**  
**Kotecha & Co.,**  
**Chartered Accountants**  
**Beed.**

*IBS*  
**Principal**  
**V.S.S.R's Arts & Comm College**  
**Parli-Vaijnath, Dist. Beed**

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE,**  
**PARLI (VAIJNATH) TQ. PARLI DIST. BEED.**  
**LIST OF OTHER DEBIT BALANCES AS ON 31-03-2022.**

No.	Particulars	Rs.	Ps.
1	Telephone Deposit		4,000.00
2	Festival Allowance Advance		19,000.00
3	Student Welfare Fund Advance		8,000.00
	<b>Total Rs.</b>		<b>31,000.00</b>

Place :- Beed.  
Date :- 11/07/2022.



*Kalyan N. Kotecha*  
**Kalyan N. Kotecha,**  
**Kotecha & Co.,**  
**Chartered Accountants**  
**Beed.**

*ABG*  
**Principal**  
**V.S.S.R's Arts & Comm College**  
**Parli-Vaijnath, Dist. Beed**

**NAVGAN SHIKSHAN SANSTHA, RAJURI'S.**  
**COLLEGE OF ARTS & COMMERCE COLLEGE, PARLI (VAIJNATH) TO. PARLI DIST. BEED.**  
**SCHEDUL 'A' OF FIXED ASSETS TO AND FORMING THE PART OF BALANCE SHEET AS ON 31 ST MARCH, 2022.**

Sr. No.	Name of the Assests	GROSS BLACK			
		Purchase Pr. As on 01/04/2021	Deduction during the year	Addition during the year	Total value As on 31/03/2022
1	Furniture & Dead stock	18,43,159.40	0.00	40,500.00	18,83,659.40
2	Library Books	15,93,264.59	0.00	40,596.00	16,33,860.59
3	Computer, Printer & Software	12,78,937.00	0.00	0.00	12,78,937.00
4	Science Equipments	11,790.00	0.00	0.00	11,790.00
5	National Flag	772.00	0.00	0.00	772.00
6	Bore Well	93,053.00	0.00	0.00	93,053.00
7	Tin Shed	39,023.00	0.00	0.00	39,023.00
8	Music Appratus	40,565.00	0.00	0.00	40,565.00
9	Generator	74,000.00	0.00	0.00	74,000.00
10	Invertor & Battery	1,88,410.00	0.00	0.00	1,88,410.00
11	Lamination Machine	3,000.00	0.00	0.00	3,000.00
12	Gymkhana Equipment	20,986.00	0.00	0.00	20,986.00
13	CC TV Camera	10,100.00	0.00	0.00	10,100.00
	<b>Total Rs.</b>	<b>51,97,059.99</b>	<b>0.00</b>	<b>81,096.00</b>	<b>52,78,155.99</b>

As per our report of even date

Place :- Beed.  
Date :- 11/07/2022.

*LBG*  
Principal  
S.S.R's Arts & Comm College  
Parli-Vajjnath, Dist. Beed



*Kotecha*  
Kalyan N. Kotecha,  
Kotecha & Co.,  
Chartered Accountants  
Beed.