



V.S.P.M. Academy of Higher Education, Nagpur
Mahatma Gandhi Arts & Commerce College,
Parseoni, Dist. Nagpur 441105

(NAAC Accredited)


Website: www.vspmmgcollege.com; Email : principal@vspmmgcollege.com ; Ph. No. 07102-295040 / 9423407638/9422784100

Ref: NAAC 2023/ DVV/Cr-4.1.2

Date-21/12/2023

Criteria 4.1.2	Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years
Findings of DVV	Provide the consolidated fund allocation towards infrastructure augmentation facilities duly certified by Principal and CA. Provide the consolidated fund allocation towards infrastructure augmentation facilities duly certified by Principal and CA. Provide the consolidated fund allocation towards infrastructure augmentation facilities duly certified by Principal and CA. Provide Highlight the relevant items in the audited income and expenditure statement for 2018-19,2019-20,2021-22,2022-23.
Response/ Clarification	As per clarification, detailed breakup for infrastructure development on extract of audited statement and actual audited statement is attached year wise duly verified and signed by Chartered Accountant and Principal (Appendix I)




PRINCIPAL
Mahatma Gandhi Arts
Commerce College,
Parseoni, Dist. Nagpur

Appendix I

MAHATMA GANDHI ARTS AND COMMERCE COLLEGE PARSEONI DIST NAGPUR.

2018-19

Abstract of Expenditure for Infrastructure, Repairs & Maintenance and Other Expenditures

Expenditure for infrastructure development and augmentation (INR in Lakh) = A

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Library Books	115120.00	1.15
2			

Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Games and Sports	5570.00	0.06
2	Newspaper & Periodicals	18738.00	0.19
3	Printing And Stationery	28387.00	0.28

Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Electricity Bill Expenditure	67530.00	0.68

Other expenses excluding Salary (INR in Lakh) = D

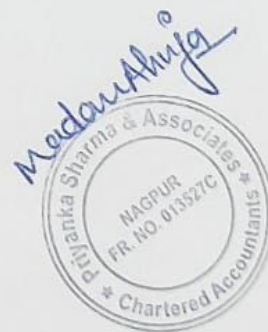
Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Advertising	18758.00	0.19

Total expenditure excluding Salary (INR in Lakh) = E

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Total Non Salary (A+B+C+D)	254103.00	2.54

Total Salary Expenditure (F)

1	Salary	26159779.00	261.60
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UDIN:- 23196174 B4WJJDB691

Date:- 08/12/2023

MAHATMA GANDHI ARTS AND COMMERCE COLLEGE PARSEONI DIST NAGPUR.

2019-20

Abstract of Expenditure for Infrastructure, Repairs & Maintenance and Other Expenditures

Expenditure for infrastructure development and augmentation (INR in Lakh) = A

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Library Books	49950.00	0.50
2	Office Equipment	11930.00	0.12

Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Games and Sports	10370.00	0.10
2	Newspaper and Periodicals	22996.00	0.23
3	Printing and Stationery	48238.00	0.48
4			
5			

Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Electricity Bill Expenses	58060.00	0.58
2	Repairs & Maintenance of Office Equipment	189689	1.90
3	Expenses of Maintenance of Xerox Machine	3298.00	0.03
4	Software	59000.00	0.59
5			
6			

Other expenses excluding Salary (INR in Lakh) = D

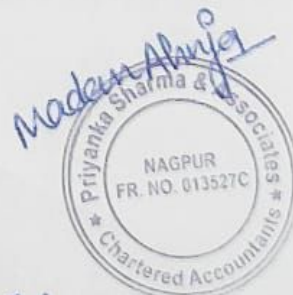
Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Advertising	63386.00	0.63

Total expenditure excluding Salary (INR in Lakh) = E

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Total Non Salary (A+B+C+D)	516917.00	5.17

Total Salary Expenditure (F)

1	Salary	20779538.00	207.80
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UDIN:- 2319617434WJTD 8691

Date:- 08/12/2023

MAHATMA GANDHI ARTS AND COMMERCE COLLEGE PARSEONI DIST NAGPUR.

2020-21

Abstract of Expenditure for Infrastructure, Repairs & Maintenance and Other Expenditures

Expenditure for infrastructure development and augmentation (INR in Lakh) = A

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	0		0.00
2			0.00

Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) = B

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Binding Charges	1177.00	0.01
2	Internet Bill Expenses	13763.00	0.14
3	Printing Expenses	14900.00	0.15
4	Stationery Expenses	13610.00	0.14
5	Zerox Expenses	1444.00	0.01
6	News paper & Periodicals Expense	11896.00	0.12
5			

Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) = C

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Repaires and Maintainance of equipment	65863.00	0.66
2	Electricity Charges	51190.00	0.51
3	Games & Sports Material	20795.00	0.21
4	Games & Sports Expenses	960.00	0.01
5	Office Equipment Expenses	7335.00	0.07
6			

Other expenses excluding Salary (INR in Lakh) = D

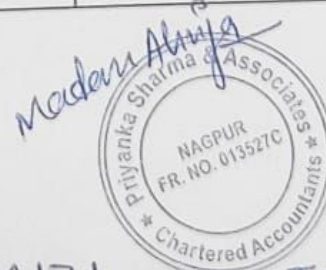
Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1		0.00	0.00

Total expenditure excluding Salary (INR in Lakh) = E

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Total Non Salary (A+B+C+D)	202933.00	2.03

Total Salary Expenditure (F)

1	Salary	18439692.00	184.40
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UDIN:- 23196174BFWJJ D 8691

Date:- 08/12/2023

MAHATMA GANDHI ARTS AND COMMERCE COLLEGE PARSEONI DIST NAGPUR.
2021-22

Abstract of Expenditure for Infrastructure, Repairs & Maintenance and Other Expenditures

Expenditure for infrastructure development and augmentation (INR in Lakh) = A

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
		139761.00	1.40
1	Library Books	94400.00	0.94
2	Furniture and Fixture	76869.00	0.77
3	Water Filter		

Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) = B

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
		9087.00	0.09
1	Books and Periodicals Expenses	40000.00	0.40
2	Games & Sports Material Expenses	21670.00	0.22
3	Newspaper and Periodicals	51480.00	0.51
4	Printing	19021.00	0.19
5	stationery		

Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) = C

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
		51160.00	0.51
1	Electricity Charges	157158.00	1.57
2	Softwaer Expenses	25619.00	0.26
3	Telephone and Internet Bills	54437.00	0.54
4	Repairs and Maintainance of Office Equipment	44870.00	0.45
5	Repairs and Maintainance of General		0.00
6			

Other expenses excluding Salary (INR in Lakh) = D

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
		11500.00	0.12
1	Advertising		

Total expenditure excluding Salary (INR in Lakh) = E

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
		797032.00	7.97
1	Total Non Salary (A+B+C+D)		

Total Salary Expenditure (F)

1	Salary	17376935.00	173.77
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UDIN:- 23196174B4JJD 8691

Date :- 08/12/2023

MAHATMA GANDHI ARTS AND COMMERCE COLLEGE PARSEONI DIST NAGPUR.

2022-23

Abstract of Expenditure for Infrastructure, Repairs & Maintenance and Other Expenditures

Expenditure for infrastructure development and augmentation (INR in Lakh) = A

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Library Books	128088.00	1.28
2	Xerox Machine	75000.00	0.75

Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Books and Periodicals	15000.00	0.15
2	Games and sports Material	70370.00	0.70
3	News Paper & Periodicals Expenses	8166.00	0.08
4	Printing Expenses	2875.00	0.03
5	Stationery Expenses	20538.00	0.21

Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Website Maintance charges	9000.00	0.09
2	Electricity Charges	60000.00	0.60
3	Softwaer Expenses	102802.00	1.03
4	Telephone and Internet Bills	21884.00	0.22
5	Repairs and Maintainance of Office Equipment	204294.00	2.04
6	Repairs and Maintainance of General	12000.00	0.12

Other expenses excluding Salary (INR in Lakh) = D

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Advertising	13473.00	0.13

Total expenditure excluding Salary (INR in Lakh) = E

Sr. No	Item	Amount (as per audit statement)	Total (in Lakhs)
1	Total Non Salary (A+B+C+D)	743490.00	7.43

Total Salary Expenditure (F)

1	Salary	22828127.00	228.28
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UDIN:- 23196174B4 WJJD 8691

Date: 08/12/2023

2018-2019



M/s. PRIYANKA SHARMA & ASSOCIATES

CHARTERED ACCOUNTANTS

AUDITORS REPORT


We have audited the attached Balance Sheet of Mahatma Gandhi Arts & Commerce College, Parseoni, Dist-Nagpur as at 31st March 2019 together with the Income & Expenditure Account as on that date annexed thereto and report that:

We report that:


- (a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of account, as required by law, have been kept.
- (c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.
- (d) Opening Balances are taken as Certified by Management and Previous Auditor.
- (e) In our opinion and according to the best of our information and explanation given to us, the account read with the notes thereon, give a true & fair view:
 - (i) In the case of the Balance Sheet of the state of affairs of Mahatma Gandhi Arts & Commerce College, Parseoni, Dist-Nagpur as on 31st March 2019.
 - (ii) In case of Income & Expenditure Account of the DEFICIT for the year ended on 31st March 2019.

Nagpur
Dated 14/09/2019

For PRIYANKA SHARMA & ASSOCIATES
Chartered Accountants



Partner
CA Raju Sharma
Membership No. : 114449



Notes to Auditors Report

1 Following Balances are Outstanding for More than 1 year

Particulars	Dr	Cr
<u>OTHER DEBIT BALANCE</u>		
Student Group Insurance Fund	6.00	
Exam Form Fee	5,000.00	
<u>DEPOSIT AND INVESTMENTS</u>		
A.S.B. Katol (Share)	1,000.00	
Reserve Fund (N.U.)	56,574.00	
<u>LOANS & ADVANCES</u>		
Office & Staff Exp		60,000.00
Dr. R.D .Kabhe		15,000.00
From Head Master		27,894.00
NSS A/c Programme Officer		41,829.00

2 Following Bank accounts details are not made available

Particulars	Dr	Cr
SBI A/c No. 8354	27450	

3 Depreciation on Fixed Assets has been charged as per Income Tax Act



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR

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

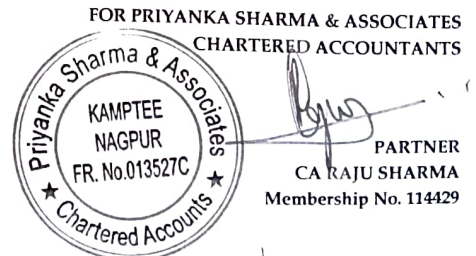
**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2019**

R E C E I P T S		A M O U N T	P A Y M E N T S		A M O U N T
To <u>FEES & FINES</u> (Annx "C")		1,532,415.00	By <u>SALARY & ALLOWANCES</u> Salaries & Allowances (Annx "A")	26,159,779.00	
			NSS Exp	210,000.00	26,369,779.00
To <u>GRANT IN AID</u> Salary & Arrears Grant	18,600,409.00		By <u>CONTINGENCIES</u> (Annx "B")		870,618.82
NSS Grant	220,350.00	18,820,759.00			
To <u>OTHER INCOME</u> Bank Interest	377.00		By <u>CAPITAL EXPENDITURE</u> Library Books		115,120.00
Discount Received	11,497.00				
Misc. Receipt	31,202.50	43,076.50	By <u>OTHER HEAD</u> GPF Advance	3,597,500.00	
			Ngp. University Exam Incharge	746,091.00	4,343,591.00
To <u>OTHER HEAD</u> GPF Advance	3,597,500.00		By <u>PAID TO UNIVERSITY</u> (Annx "D")		495,420.00
Ngp. University Exam Incharge	836,091.00	4,433,591.00			
To <u>PAYABLE TO UNIVERSITY</u> (Annx "D")		516,139.00	By <u>DEPOSIT WITH RESPECTIVE AUTHORITY</u> (Annx "E")		7,482,340.00
To <u>COLLECTED FROM STAFF</u> (Annx "E")		7,486,540.00	By <u>PAID TO STUDENT</u> GOI Scholarship & Advance	954,217.00	
To <u>PAYABLE TO STUDENTS</u> GOI Scholarship & Advance		576,311.00	GOI Scholarship Refund to Govt.	35,285.00	989,502.00
To <u>LOANS & ADVANCES</u> Dr. L.B. Jadhav		100,000.00	To <u>LOANS & ADVANCES</u> Dr. V.S. Irpate		200,000.00
To <u>SUNDRY CREDITORS</u> Audit Fees Payable		27,140.00			
To <u>OPENING BALANCES</u> Cash in Hand	26.60		By <u>CLOSING BALANCES</u> Cash in Hand	26.60	
Cash in Hand (NSS)	83.60		Cash in Hand (NSS)	83.60	
Bank A/c No. 87 (NSS)	1,535.95		Bank A/c No. 87 (NSS)	1,476.95	
Bank A/c No. 224 (NSS)	1,119.00		Bank A/c No. 224 (NSS)	13,280.80	
NDCC A/c No. 84	3,012.00		NDCC A/c No. 84	2,953.00	
NDCC A/c No. 90	21,681.75		NDCC A/c No. 90	21,622.75	
ASB A/c No. 25/24	2,815.00		ASB A/c No. 25/24	-	
SBI A/c No. 8354	27,450.00		SBI A/c No. 8354	27,450.00	
SBI A/c No. 73070	489,825.34		SBI A/c No. 73070	304,536.34	
SBI A/c No. 73069	9,692.50		SBI A/c No. 73069	-	
SBI A/c No. 73296	1,357,521.50		SBI A/c No. 73296	1,227,801.50	
B.O.M. Ngp A/c No. 6819	7,567,242.00		SBI A/c No. 58169	549,529.78	
SBI A/c No. 58169	-	9,482,005.24	B.O.M. Ngp A/c No. 6819	2,844.60	2,151,605.92
TOTAL RS:		43,017,976.74	TOTAL RS:		43,017,976.74

C E R T I F I C A T E

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

NAGPUR
DATE :- 14-09-2019



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2019

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To, EDUCATIONA EXPENDITURE			By, EDUCATIONAL INCOME		
Salaries & Allowances (Ann "A")	26,159,779.00		Fees & Fine (Ann "A")	1,532,415.00	
NSS Exp	210,000.00		NSS Grant	220,350.00	1,752,765.00
Contingencies (Ann "B")	870,618.82	27,240,397.82			
			By, GRANT IN AID		
			Salary Grant		18,600,409.00
			By, OTHER INCOME		
			Bank Interest	377.00	
			Discount Received	11,497.00	
			Misc. Receipt	31,202.50	43,076.50
To, DEPRECIATION			By, DEFICIT		7,136,773.32
As per Ann. "AA"		292,626.00	Carried Over to B/sheet		
TOTAL RS:		27,533,023.82	TOTAL RS:		27,533,023.82

BALANCE SHEET AS ON 31ST MARCH 2019

FUNDS AND LIABILITIES		AMOUNT	PROPERTIES AND ASSETS		AMOUNT
<u>FUNDS</u>			<u>IMMOVABLE PROPERTIES [ANN."AA"]</u>		
Depreciation Fund [Ann. "AA"]	2,047,737.88	2,047,737.88	<u>MOVABLE PROPERTIES [ANN."AA"]</u>		
			1,065,546.00		
<u>LOANS & ADVANCES</u>			<u>DEPOSIT AND INVESTMENTS</u>		
<u>V.S.P.M. Nagpur</u>			A.S.B. Katol (Share)		
As per last B/sheet	4,439,155.87		Reserve Fund (N.U.)		
Add: During the Year	-	4,439,155.87	56,574.00		
			57,574.00		
Dr. V.S. Irpate	395,546.00		<u>OTHER DEBIT BALANCE</u>		
Office & Staff Exp	60,000.00		Student Group Insurance Fund		
Dr. R.D. Kabhe	15,000.00		Exam Form Fee		
Dr. L.B. Jadhav	100,000.00		6.00		
From Head Master	27,894.00		5,000.00		
NSS A/c Programme Officer	41,829.00	640,269.00	<u>INCOME AND EXPENDITURE ACCOUNT</u>		
			Balance as per Last B/s. - Surpl		
			(5,803,825.16)		
			Add : Deficit during the year		
			7,136,773.32		
			1,332,948.16		
<u>CURRENT LIABILITIES</u>			<u>CLOSING BALANCES</u>		
<u>Other Liabilities</u>			Cash in Hand		
Nagpur University Exam Incharge	210,000.00		26.60		
Payable to University	20,719.00		Cash in Hand (NSS)		
Student : GOI Scholarship & Advan	173,708.00	404,427.00	83.60		
			Bank A/c No. 87 (NSS)		
			1,476.95		
			Bank A/c No. 224 (NSS)		
			13,280.80		
			NDCC A/c No. 84		
			2,953.00		
			NDCC A/c No. 90		
			21,622.75		
			ASB A/c No. 25/24		
			-		
			SBI A/c No. 8354		
			27,450.00		
			SBI A/c No. 73070		
			304,536.34		
			SBI A/c No. 73069		
			-		
			SBI A/c No. 73296		
			1,227,801.50		
			SBI A/c No. 58169		
			549,529.78		
			B.O.M. Ngp A/c No. 6819		
			2,844.60		
			2,151,605.92		
TOTAL RS:		7,558,729.75	TOTAL RS:		7,558,729.75

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

NAGPUR
DATE :- 14-09-2019
UDIN: 19114429AAAABR4276



PARTNER
CA RAJU SHARMA
Membership No. 114429

MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR

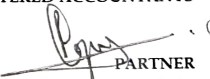
ANNEXURE "AA"

LIST OF IMMOVABLE AND MOVABLE PROPERTIES AS ON 31ST MARCH 2019

PARTICULARS	OPENING BALANCE 1/4/2018 [1]	ADDITION DURING YEAR 2018-19 [2]	COST AS ON 31/3/2019 [1+2=3]	RATE OF DEP. [4]	ACCUMULATED DEPRECIATION UPTO 31/03/18 [5]	DEPRECIATION DURING THE YEAR [3-5] x [4] = [6]	DEPRECIATION FUND 31/03/2019 [5+6=7]	NET BLOCK 31/03/2019 [3-7=8]	NET BLOCK 31/03/2018 [1-5=9]
A) IMMOVABLE PROPERTIES									
Changing Room & Toi-let Construction	1,065,546.00	-	1,065,546.00	10%	78,225.90	98,732.00	176,957.90	888,588.10	987,320.10
TOTAL (A)	1065546.00	0.00	1065546.00		78225.90	98732.00	176957.90	888588.10	987320.10
B) MOVABLE PROPERTIES									
Furniture & Fixture	1,618,101.08	-	1,618,101.08	10%	821,452.23	79,665.00	901,117.23	716,983.85	796,648.85
Library Books	729,826.59	115,120.00	844,946.59	40%	671,538.42	69,363.00	740,901.42	104,045.17	58,288.17
Office Equip	76,000.00	-	76,000.00	15%	28,365.93	7,145.00	35,510.93	40,489.07	47,634.07
Sports Equip & material	9,363.00	-	9,363.00	15%	9,015.61	52.00	9,067.61	295.39	347.39
Electrical Installation Transfer	397,639.00	-	397,639.00	15%	146,513.79	37,669.00	184,182.79	213,456.21	251,125.21
TOTAL (B)	2,830,929.67	115,120.00	2,946,049.67		1,676,885.98	193,894.00	1,870,779.98	1,075,269.69	1,154,043.69
TOTAL Rs (A+B)	3,896,475.67	115,120.00	4,011,595.67		1,755,111.88	292,626.00	2,047,737.88	1,963,857.79	2,141,363.79

FOR PRIYANKA SHARMA & ASSOCIATES.
 CHARTERED ACCOUNTANTS




 PARTNER
 CA RAJU SHARMA
 Membership No. 114429

NAGPUR
 DATE :- 14-09-2019

MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI,
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION,

ANNEXURE - "A"
LIST OF SALARIES & ALLOWANCES
FOR THE YEAR ENDED ON 31ST MARCH 2019

<u>PARTICULARS</u>	<u>TEACHING</u>	<u>NON TEACHING</u>	<u>AMOUNT</u>
<u>Teaching & Non Teaching</u>			
Basic Pay	4912160.00	1139920.00	6052080.00
G.P.	826000.00	236400.00	1062400.00
D.A.	8048484.00	1930454.00	9978938.00
H.R.A.	573816.00	137632.00	711448.00
T.A.	108600.00	38400.00	147000.00
Special Pay	24000.00	0.00	24000.00
Liscence Fee	16800.00	0.00	16800.00
D.A.A.	365186.00	88330.00	453516.00
Basic Pay Diff Arrears	1092297.00	0.00	1092297.00
Contributory Salary Arrears	56880.00	0.00	56880.00
T.B. Arrears	0.00	11352.00	11352.00
Placement Arrears	6483247.00	0.00	6483247.00
Medical Reimbursement	69821.00	0.00	69821.00
Total Rs	22577291.00	3582488.00	26159779.00

ANNEXURE - "B"
LIST OF CONTINGENCIES
FOR THE YEAR ENDED ON 31ST MARCH 2019

<u>PARTICULARS</u>	<u>AMOUNT</u>
Advertisement	18758.00
Affiliation Fees	5000.00
Audit Fees	27140.00
Bank Charges	13555.62
Binding Charges	600.00
Certificate Fee	500.00
Cultural Programme	3132.00
Electricity Bill exp (C)	67530.00
Entry Fees	3250.00
Games & Sports (B)	5570.00
Garden Exp	1420.00
Misc. Exp	7663.20
NACC Exp	395300.00
Newspaper & Periodicals (B)	18738.00
Old Audit Fee	27140.00
Postage Charges	425.00
Printing & Stationary (C)	28387.00
Remuneration equip)	129000.00 81936.00
Travelling Exp (C)	34130.00
Water Charges	720.00
Xerox	724.00
Total Rs	870618.82



ANNEXURE - "C"
LIST OF FEES & FINES
FOR THE YEAR ENDED ON 31ST MARCH 2019

PARTICULARS	AMOUNT
Admission Fees	8400.00
Annual Magazine Fees	47900.00
College Exam Fees	43700.00
Cultural Programme Fees	55100.00
Cycle Stand Fees	10950.00
Development Fees	24610.00
Games & Sports Fees	117720.00
Identity Card Fees	13065.00
Library Fees	114600.00
Maintanance Fees	16800.00
Medical test Fees	25860.00
Physical efficiency Test Fees	18860.00
Prospectus Fees	26650.00
Student Aid Fund	53400.00
Tution Fees	87600.00
Tution Fees (N.G)	867200.00
Total Rs	1532415.00

ANNEXURE - "D"
LIST OF UNIVERSITY FEES
FOR THE YEAR ENDED ON 31ST MARCH 2019

PARTICULARS	CREDIT	DEBIT
Annual Fees	66637.00	66375.00
Aswamegh Yadya Fee	16020.00	12744.00
Convocation Fee	26200.00	26200.00
Disaster Management Cell	5340.00	5310.00
E- Service Fee	26700.00	26550.00
Enrolment Fee	19810.00	19800.00
Enrolment Form Fee	1980.00	1960.00
Environment Fee	14800.00	2960.00
Examination Fee	297820.00	297820.00
Examination Form Fee	5000.00	0.00
Games & Sports	13325.00	13275.00
Late Fine	10300.00	10300.00
Medical Aid Fund	2670.00	2655.00
Medical test Form Fees	1025.00	1010.00
Practical Examination fees	496.00	496.00
Student Aid Fund	2670.00	2655.00
Student Group Insurance Fund	6.00	0.00
Student Union Fees	2670.00	2655.00
Student Welfare Fund	2670.00	2655.00
Total Rs	516139.00	495420.00

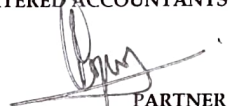


ANNEXURE - "E"
LIST OF STAFF COLLECTION & PAID FOR THE YEAR
FOR THE YEAR ENDED ON 31ST MARCH 2019

PARTICULARS	CREDIT	DEBIT
G.P.F. Advance	690760.00	690760.00
P. Tax	42700.00	42500.00
P.F.	1925019.00	1921019.00
D.C.P.S.	125436.00	125436.00
L.I.C.	542107.00	542107.00
Income Tax	4154500.00	4154500.00
Group Accidental Policy	6018.00	6018.00
Total Rs	7486540.00	7482340.00

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS




PARTNER
CA RAJU SHARMA
Membership No. 114429

NAGPUR
DATE :- 14-09-2019

2019-2020

AUDITORS REPORT

We have audited the attached Balance Sheet of Mahatma Gandhi Arts & Commerce College, Parseoni, Dist-Nagpur as at 31st March 2020 together with the Income & Expenditure Account as on that date annexed thereto and report that:


We report that:

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

Nagpur
Dated : 30-09-2020



For PRIYANKA SHARMA & ASSOCIATES
Chartered Accountants



Partner
CA Raju Sharma
Membership No. : 114429

MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR

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

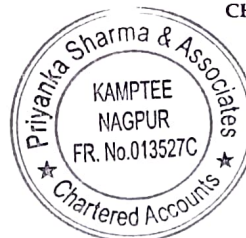
R E C E I P T S		A M O U N T	P A Y M E N T S		A M O U N T	
To	FEES & FINES (Annx "C")	8,44,397.00	By	SALARY & ALLOWANCES Salaries & Allowances (Annx "A") NSS Exp	2,07,79,538.00 2,33,106.60	2,10,12,644.60
To	GRANT IN AID Salary & Arrears Grant Red Ribbon Club Grant NSS Grant	2,07,79,538.00 4,000.00 1,95,425.00	By	CONTINGENCIES (Annx "B") Red Ribbon Club Grant paid	8,59,641.49 4,000.00	8,63,641.49
To	OTHER INCOME Bank Interest Annual & Dairy Badges fees Discount Received Misc. Receipt	531.00 5,000.00 7,493.00 6,353.00	By	CAPITAL EXPENDITURE Library Books Office Equip Computer & software	49,950.00 11,930.00 59,000.00	1,20,880.00
To	OTHER HEAD Ngp. University Exam Incharge	4,00,000.00	By	OTHER HEAD Ngp. University Exam Incharge		2,00,000.00
To	PAYABLE TO UNIVERSITY (Annx "D")	18,84,544.00	By	PAID TO UNIVERSITY (Annx "D")		18,88,313.00
To	COLLECTED FROM STAFF (Annx "E")	59,06,313.00	By	DEPOSIT WITH RESPECTIVE AUTHORITY (Annx "E")		58,61,333.00
To	PAYABLE TO STUDENTS GOI Scholarship Receipts	13,92,822.50	By	PAID TO STUDENT GOI Scholarship & Advance		1,337.00
To	LOANS & ADVANCES Dr. L.B. Jadhav Dr. Vinayak S Irpate NNS Programme Officer	40,000.00 300.00 41,280.00	By	LOANS & ADVANCES Dr. DT. Shende K.S.Manmode Office Advances Dr. Vinayak S Irpate NNS Programme Officer	10,000.00 2,00,000.00 14,500.00 5,000.00 12,316.00	2,41,816.00
To	SUNDRY CREDITORS Audit Fees Payable	27,140.00	By	SUNDRY CREDITORS Audit Fees Paid		27,140.00
To	OPENING BALANCES Cash in Hand Cash in Hand (NSS) Bank A/c No. 87 (NSS) Bank A/c No. 224 (NSS) NDCC A/c No. 84 NDCC A/c No. 90 SBI A/c No. 8354 SBI A/c No. 73070 SBI A/c No. 73296 SBI A/c No. 58169 B.O.M. Ngp A/c No. 6819	26.60 83.60 1,476.95 13,280.80 2,953.00 21,622.75 27,450.00 3,04,536.34 12,27,801.50 5,49,529.78 2,844.60	By	CLOSING BALANCES Cash in Hand Cash in Hand (NSS) Bank A/c No. 87 (NSS) Bank A/c No. 224 (NSS) NDCC A/c No. 84 NDCC A/c No. 90 SBI A/c No. 8354 SBI A/c No. 73070 SBI A/c No. 73296 SBI A/c No. 58169 B.O.M. Ngp A/c No. 6819	0.60 - 1,417.95 10,236.90 2,894.00 21,563.75 27,450.00 4,24,814.05 26,98,466.00 2,35,665.78 47,128.40	34,69,637.33
TOTAL RS:		3,36,86,742.42	TOTAL RS:		3,36,86,742.42	

CERTIFICATE

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

NAGPUR
DATE : 30-09-2020

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS



PARTNER
CA RAJU SHARMA
Membership No. 114429

MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2020

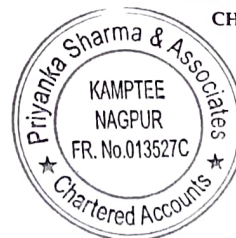
<u>EXPENDITURE</u>		<u>AMOUNT</u>	<u>INCOME</u>		<u>AMOUNT</u>
To, <u>EDUCATIONA EXPENDITURE</u>			By, <u>EDUCATIONAL INCOME</u>		
Salaries & Allowances (Ann "A")	2,07,79,538.00		Fees & Fine (Ann "C")	8,44,397.00	
NSS Exp	2,33,106.60		Red Ribbon Club Grant	4,000.00	
Red Ribbon Club Grant Exp	4,000.00		NSS Grant	1,95,425.00	10,43,822.00
Contingencies (Ann "B")	8,59,641.49	2,18,76,286.09			
			By, <u>GRANT IN AID</u>		
			Salary Grant		2,07,79,538.00
			By, <u>OTHER INCOME</u>		
			Bank Interest	531.00	
			Annual & Dairy Badges fees	5,000.00	
			Discount Received	7,493.00	
			Misc. Receipt	6,353.00	19,377.00
To, <u>DEPRECIATION</u>			By, <u>DEFICIT</u>		
As per Ann. "AA"		2,85,680.00	Carried Over to B/sheet		3,19,229.09
TOTAL RS:		2,21,61,966.09	TOTAL RS:		2,21,61,966.09

BALANCE SHEET AS ON 31ST MARCH 2020

<u>FUNDS AND LIABILITIES</u>		<u>AMOUNT</u>	<u>PROPERTIES AND ASSETS</u>		<u>AMOUNT</u>
<u>FUNDS</u>			<u>IMMOVABLE PROPERTIES [ANN."AA"]</u>		
Depreciation Fund [Ann. "AA"]	23,33,417.88	23,33,417.88	<u>MOVABLE PROPERTIES [ANN."AA"]</u>		
			10,65,546.00		
			30,66,929.67		
<u>LOANS & ADVANCES</u>			<u>DEPOSIT AND INVESTMENTS</u>		
<u>V.S.P.M. Nagpur</u>			A.S.B. Katol (Share)		
As per last B/sheet	44,39,155.87		1,000.00		
Add: During the Year	1,12,267.00	45,51,422.87	Reserve Fund (N.U.)		
			56,574.00		
			57,574.00		
Dr. V.S. Irpate	3,90,846.00		<u>LOANS & ADVANCES</u>		
Dr. L.B. Jadhav	1,40,000.00		Dr. DT. Shende		
NSS A/c Programme Officer	28,964.00	5,59,810.00	10,000.00		
			K.S.Manmode		
			2,00,000.00		
			Office Advances		
			14,500.00		
			2,24,500.00		
<u>CURRENT LIABILITIES</u>			<u>CLOSING BALANCES</u>		
<u>STAFF LIABILITIES</u>			Cash in Hand		
L.I.C.	39,670.00		0.60		
Group Accidental Policy	5,310.00	44,980.00	Cash in Hand (NSS)		
			-		
			Bank A/c No. 87 (NSS)		
			1,417.95		
			Bank A/c No. 224 (NSS)		
			10,236.80		
			NDCC A/c No. 84		
			2,894.00		
			NDCC A/c No. 90		
			21,563.75		
			SBI A/c No. 73070		
			4,24,814.05		
			SBI A/c No. 73296		
			26,98,466.00		
			SBI A/c No. 58169		
			2,35,665.78		
			B.O.M. Ngp A/c No. 6819		
			47,128.40		
			34,42,187.33		
			<u>INCOME AND EXPENDITURE ACCOUNT</u>		
			Balance as per Last B/s-Deficit		
			13,32,948.16		
			Add : Deficit during the year		
			3,19,229.09		
			16,52,177.25		
TOTAL RS:		95,08,914.25	TOTAL RS:		95,08,914.25

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

NAGPUR
DATE : 30-09-2020
UDIN: 20114429AAAABM7364



PARTNER
CA RAJU SHARMA
Membership No. 114429

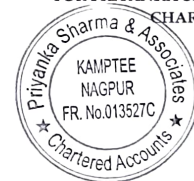
MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR

ANNEXURE "AA"
LIST OF IMMOVABLE AND MOVABLE PROPERTIES AS ON 31ST MARCH 2020

	PARTICULARS	OPENING BALANCE 01/04/2019 [1]	ADDITION DURING YEAR 2019-20 [2]	COST AS ON 31/03/2020 [1+2=3]	RATE OF DEP. [4]	ACCUMULATED DEPRECIATION UPTO 31/03/19 [5]	DEPRECIATION DURING THE YEAR [3-5] x [4] = [6]	DEPRECIATION FUND 31/03/2020 [5+6=7]	NET BLOCK 31/03/2020 [3-7=8]	NET BLOCK 31/03/2019 [1-5=9]
A)	IMMOVABLE PROPERTIES									
	Changing Room & Toilet Construction	10,65,546.00	-	10,65,546.00	10%	1,76,957.90	88,859.00	2,65,816.90	7,99,729.10	8,88,588.10
	TOTAL (A)	1065546.00	0.00	1065546.00		176957.90	88859.00	265816.90	799729.10	888588.10
B)	MOVABLE PROPERTIES									
	Furniture & Fixture	16,18,101.08	-	16,18,101.08	10%	9,01,117.23	71,698.00	9,72,815.23	6,45,285.85	7,16,983.85
	Library Books	8,44,946.59	49,950.00	8,94,896.59	40%	7,40,901.42	61,598.00	8,02,499.42	92,397.17	1,04,045.17
	Office Equip	76,000.00	11,930.00	87,930.00	15%	35,510.93	7,863.00	43,373.93	44,556.07	40,489.07
	Computer & software	-	59,000.00	59,000.00	40%	-	23,600.00	23,600.00	35,400.00	-
	Sports Equip & material	9,363.00	-	9,363.00	15%	9,067.61	44.00	9,111.61	251.39	295.39
	Electrical Installation Transfer	3,97,639.00	-	3,97,639.00	15%	1,84,182.79	32,018.00	2,16,200.79	1,81,438.21	2,13,456.21
	TOTAL (B)	29,46,049.67	1,20,880.00	30,66,929.67		18,70,779.98	1,96,821.00	20,67,600.98	9,99,328.69	10,75,269.69
	TOTAL Rs (A+B)	40,11,595.67	1,20,880.00	41,32,475.67		20,47,737.88	2,85,680.00	23,33,417.88	17,99,057.79	19,63,857.79

NAGPUR
DATE : 30-09-2020

FOR PRIYANKA SHARMA & ASSOCIATES.
CHARTERED ACCOUNTANTS




 PARTNER
 CA RAJU SHARMA
 Membership No. 114429

MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI,
DIST-NAGPUR

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

ANNEXURE - "A"
LIST OF SALARIES & ALLOWANCES
FOR THE YEAR ENDED ON 31ST MARCH 2020

<u>PARTICULARS</u>	<u>TEACHING</u>	<u>NON TEACHING</u>	<u>AMOUNT</u>
Teaching & Non Teaching			
Basic Pay	10869020.00	1077760.00	11946780.00
G.P.	345000.00	212300.00	557300.00
D.A.	4512187.00	1931664.00	6443851.00
H.R.A.	945640.00	129006.00	1074646.00
T.A.	108600.00	36133.00	144733.00
Special Pay	41500.00	0.00	41500.00
Liscence Fee	16800.00	0.00	16800.00
D.A.A.	62735.00	7448.00	70183.00
Basic Pay Diff Arrears	125167.00	0.00	125167.00
Contributory Salary Arrears	254370.00	0.00	254370.00
Salary Arrears	55634.00	0.00	55634.00
Placement Arrears	24941.00	0.00	24941.00
Medical Reimbursement	0.00	23633.00	23633.00
Total Rs	17361594.00	3417944.00	20779538.00

ANNEXURE - "B"
LIST OF CONTINGENCIES
FOR THE YEAR ENDED ON 31ST MARCH 2020

<u>PARTICULARS</u>	<u>AMOUNT</u>
Advertisement	63386.00
Affiliation Fees	15000.00
Audit Fees	27140.00
Bank Charges	5926.49
Cultural Programme	7642.00
Electricity Bill exp (C)	58060.00
Games & Sports (B)	10370.00
Garden Exp	1900.00
Misc. Exp	500.00
Newspaper & Periodicals (B)	22996.00
Repair & Maintanance (Office equip) (C)	189689.00
Postage Charges	585.00
Printing & Stationary (E)	48238.00
Remuneration (Guest)	35000.00
Remuneration (Teaching & Non Teaching)	276000.00
Rsearch Centre (Sociology Exp)	50000.00
Tournament Entry Fees	3250.00
Travelling Exp (D)	39941.00
Water Charges	720.00
Xerox (C)	3298.00
Total Rs	859641.49



ANNEXURE - "E"
LIST OF STAFF COLLECTION & PAID FOR THE YEAR
FOR THE YEAR ENDED ON 31ST MARCH 2020

<u>PARTICULARS</u>	<u>CREDIT</u>	<u>DEBIT</u>
G.P.F. Advance	722000.00	722000.00
P.Tax	46250.00	46250.00
P.F	1716000.00	1716000.00
D.C.P.S	112805.00	112805.00
L.I.C.	509648.00	469978.00
Income Tax	2794300.00	2794300.00
Group Accidental Policy	5310.00	0.00
Total Rs	5906313.00	5861333.00

NAGPUR
DATE : 30-09-2020

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS




PARTNER
CA RAJU SHARMA
Membership No. 114429

ANNEXURE - "C"
LIST OF FEES & FINES
FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	AMOUNT
Admission Fees	8300.00
Annual Magazine Fees	52700.00
Bonafide Certificate fee	560.00
Clearance Fee	2290.00
College Exam Fees	105200.00
College Prospectus Fees	30000.00
Cultural Programme Fees	48050.00
Cycle Stand Fees	1660.00
Development Fees	49800.00
Games & Sports Fees	131940.00
Identity Card Fees	13250.00
Library Fees	114300.00
Maintanance Fees	26560.00
Medical Test Fees	20490.00
Other Fees	29250.00
Physical efficiency Test Fees	20530.00
Student Aid Fund	35360.00
Transfer Certificate Fees	3870.00
Tution Fees	90400.00
Tution Fees (N.G)	59887.00
Total Rs	844397.00

ANNEXURE - "D"
LIST OF UNIVERSITY FEES
FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	CREDIT	DEBIT
Annual Fees	66625.00	66875.00
Aswamegh Yadya Fee	16050.00	12840.00
Convocation Fee	30120.00	30140.00
Disaster Management Cell	5350.00	5350.00
E- Service Fee	26750.00	26750.00
Enrolment Fee	17400.00	17300.00
Enrolment Form Fee	1740.00	1730.00
Environment Fee	13700.00	2760.00
Examination Fee	304469.00	304531.00
Games & Sports	13325.00	13375.00
Late Fine	2750.00	300.00
Medical Aid Fund	2675.00	2675.00
Medical test Form Fees	1025.00	1025.00
Practical Examination Advance	0.00	40000.00
Practical Examination fees	174.00	62.00
Student Aid Fund	2680.00	2675.00
Student Union Fees	2675.00	2675.00
Student Welfare Fund	2670.00	2675.00
Various Fees & Fine	1374366.00	1354575.00
Total Rs	1884544.00	1888313.00



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2022

ANNEXURE- E : CASH & BANK BALANCES

PARTICULARS	AMOUNT
<u>CASH IN HAND</u>	
Cash	0.60
TOTAL	0.60
<u>BANK BALANCES</u>	
Bank A/c No. 224 (NSS)	8,078.80
Bank A/c No. 87 (NSS)	1,349.95
B.O.M. - A/C No. 6819	1,215.50
NDCC A/C No. 84	2,658.00
NDCC A/c No. 90	21,327.75
SBI A/C No. 58169	17,381.78
SBI A/c No. 73070	370,483.85
SBI A/C No.73296	3,252,726.00
TOTAL	3,675,221.63

UDIN :- 22114429AVPJBW7308



2020-2021

AUDITORS REPORT

We have audited the attached Balance Sheet of Mahatma Gandhi Arts & Commerce College, Parseoni, Dist-Nagpur as at 31st March 2021 together with the Income & Expenditure Account as on that date annexed thereto and;

We report that:

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

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS



CA RAJU SHARMA
PARTNER
MRN: 114429
FRN: 013527C

PLACE : NAGPUR
DATE : 30-09-2021
UDIN :- 21114429AAAABD6593

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To EDUCATIONAL INCOME			By SALARIES & ALLOWANCES		1,84,39,699
Grant in Aid	1,84,39,692.00				
Tuition Fees	89,337.00		By CONTINGENCIES		4,32,450
Admission Fees	6,760.00				
Other Fees And Fines	8,82,694.00	1,94,18,483.00	By NSS EXPENSES		63,530
To FUNDS		27,000.00	By CURRENT ASSETS		
			Office Advances	28,897.00	
To OTHER INCOME			Other Advances	2,31,071.00	2,59,960
Bank Interest	139.00				
NSS Annual Fees	5,000.00		By CURRENT LIABILITIES & PROVISIONS		
NSS Grants	49,625.00	54,764.00	Provisions	27,140.00	
			Staff Liabilities	2,27,49,415.00	
To CURRENT ASSETS			Other Liabilities	2,00,000.00	2,29,76,550
Office Advances	40,897.00				
Other Advances	2,00,000.00	2,40,897.00			
			By DEPOSIT WITH RESPECTIVE AUTHORITIES		
To CURRENT LIABILITIES & PROVISIONS			Statutory Liabilities		44,81,770
Provisions	27,140.00				
Staff Liabilities	2,27,75,413.00		By CLOSING BALANCES		
Student Liabilities	6,47,041.50		Cash In Hand	0.60	
Other Liabilities	34,535.00	2,34,84,129.50	Bank Balance	44,85,520.33	44,85,520
To COLLECTION/DEDUCTION OF STATUTORY LIABILITIES					
Statutory Liabilities		44,72,045.00			
To OPENING BALANCES					
Cash In Hand	0.60				
Bank Balance	34,42,186.73	34,42,187.33			
TOTAL RS:		5,11,39,505.83	TOTAL RS:		5,11,39,505.83

CERTIFICATE

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

FOR PRIYANKA SHARMA & ASSOCIATES
 CHARTERED ACCOUNTANTS

PLACE : NAGPUR
 DATE : 30-09-2021
 UDIN :- 21114429AAAABD6593



CA RAJU SHAI
 PART
 MRN: 11
 FRN: 013

MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
TRUST REGISTRATION NO. F - 1349 (N)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2021.

EXPENDITURE			INCOME		
	ANX.	AMOUNT		ANX.	AMOUNT
To, EDUCATIONAL EXPENDITURE			By, EDUCATIONAL INCOME		
Salaries & Allowances	A	1,84,39,692.00	Grant in Aid		1,84,39,692.00
Contingencies	B	4,32,458.90	Tuition Fees		89,337.00
NSS Administrative Exp		16,925.00	Admission Fees		6,760.00
NSS Program Development Exp		46,610.00	Other Fees And Fines		8,82,694.00
		<u>1,89,35,685.90</u>			<u>1,94,18,483</u>
To, DEPRECIATION	AA	2,29,558.00	By, OTHER INCOME		
To, SURPLUS			Bank Interest		139.00
Carried Over To Balance Sheet		3,08,003.10	NSS Annual Fees		5,000.00
			NSS Grants		49,625.00
					<u>54,764</u>
TOTAL RS:		1,94,73,247.00	TOTAL RS:		1,94,73,247.00

BALANCE SHEET AS ON 31ST MARCH 2021

FUNDS AND LIABILITIES			PROPERTIES AND ASSETS		
	ANX.	AMOUNT		ANX.	AMOUNT
FUNDS			MOVABLE PROPERTIES	AA	41,32,475.6
Depreciation Fund	AA	25,62,975.88	DEPOSIT AND INVESTMENTS		
Development Fee Fund		27,000.00	A.S.B. Katol (Share)		1,000.00
SOCIETY/UNIT BALANCE		25,89,975.88	Reserve Fund (N.U.)		56,574.00
V.S.P.M. Society		45,51,422.87			<u>57,574.00</u>
CURRENT LIABILITIES & PROVISIONS	C		CURRENT ASSETS	D	
Provisions		27,140.00	Office Advances		2,500.00
Staff Liabilities		25,998.00	Other Advances		2,41,071.00
Statutory Liabilities		35,249.00			<u>2,43,571.00</u>
Student Liabilities		22,12,235.00	CASH & BANK BALANCES	E	
Other Liabilities		8,21,295.00	Cash in Hand		0.60
		<u>31,21,917.00</u>	Bank Balances		44,85,520.33
					<u>44,85,520.93</u>
TOTAL RS:		1,02,63,315.75	INCOME AND EXPENDITURE ACCOUNT		
			Balance as per Last B/S - Deficit		16,52,177.25
			Add/(Less) :Deficit/(Surplus) during the year		(3,08,003.10)
					<u>13,44,174.15</u>
TOTAL RS:		1,02,63,315.75	TOTAL RS:		1,02,63,315.75

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

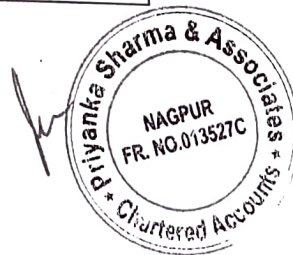


CA RAJU SHARMA
PARTNER
MRN: 114429
FRN: 013527C

PLACE : NAGPUR
DATE : 30-09-2021
UDIN :- 21114429AAAAABD6593

Other Fees & Fines

SR. NO.	PARTICULARS	AMOUNT
1	Annual Magzines Fees	
2	Bonafide Certificate Fee	48,100.00
3	College Exam Fee	980.00
4	College Prospectus Fees	39,840.00
5	Cultural Programe & Extra Curricular Activity	27,400.00
6	Cycle Stand Fees	41,570.00
7	Games & Sports Fees	900.00
8	Identity Card Fees	1,20,520.00
9	Library Fees A/c	11,875.00
10	Maintainance Fees A/c	1,00,500.00
11	Medical Test Fee A/c	15,920.00
12	NSS Registration Fee	21,340.00
13	Physical Efficiency Test Fees A/c	4,110.00
14	Registration Fee	18,910.00
15	Student Aid Fund	53,040.00
16	Transfer Certificate Fees	32,895.00
17	Uni. Annual Fees	13,660.00
18	Uni.Ashwarmedh Fees	60,875.00
19	Uni.Convocation Fees	14,580.00
20	Uni.Diaster Management Cell	28,380.00
21	Uni.Enrolment Fees	4,870.00
22	Uni.Enrolment Form Fee	30.00
23	Uni.Environment Fees	1,330.00
24	Uni. E-Services Fess	16,900.00
25	Uni. Examination Fee A/c	24,300.00
26	Uni. Games & Sport Fee	99,523.00
27	Uni.Medical Aid Fund	12,150.00
28	Uni.Student Aid Fund	2,435.00
29	Uni.Student Union Fee	875.00
30	Uni.Student Welfare Fund	1,950.00
31	Various Fees	2,435.00
		60,501.00
	Total	8,82,694.00



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR

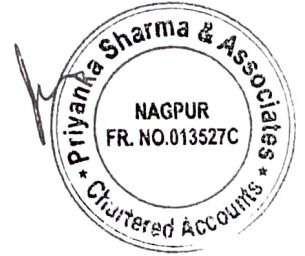
ANNEXURE - "A"

SALARIES & ALLOWANCES

FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	TEACHING	NON-TEACHING
Basic Pay		
DA	1,24,87,575.00	7,74,800.00
DA Arrears	20,97,367.00	14,91,092.00
HRA	41,694.00	1,73,862.00
Grade Pay	9,86,996.00	90,920.00
Liscence Fee	-	1,34,400.00
Special Pay	7,135.00	-
TA	22,935.00	-
	1,02,116.00	28,800.00
TOTAL	1,57,45,818.00	26,93,874.00
GRAND TOTAL		1,84,39,692.00

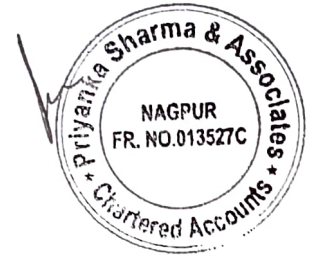
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MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
ANNEXURE - "B"
CONTINGENCIES
FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	AMOUNT
Audit Fees - Statutory	27,140.00
Bank Charges	4,323.90
Administrative Charges	44,894.00
Other Administrative Exp (B)	58,286.00
Electricity Charges (C)	51,190.00
Other Audit Fees	4,602.00
Honorarium & Remuneration	1,50,500.00
TA/DA Expenses (D)	25,660.00
Repairs & Maintenance - Other/Equipments (C)	65,863.00
TOTAL	4,32,458.90

UDIN :- 21114429AAAABD6593



Groping	Particulars	Amount
Administrative Charges	Binding Charges	1177
Administrative Charges	Internet Bill Exp	13763
Administrative Charges	Printing Exp	14900
Administrative Charges	Stationery Exp	13610
Administrative Charges	Zerox Exp	1444
	TOTAL:	44894
Other Administrative Exp	Continuation of Application Fees	17300
Other Administrative Exp	Game & Sports Material A/c	20795
Other Administrative Exp	Games & Sports Expenses	960
Other Administrative Exp	News Paper & Periodicals Exp	11896
Other Administrative Exp	Office Equipment Exp	7335
	TOTAL	58286



Other Administrative Expenses

SR. NO.	PARTICULARS	AMOUNT
1	Continuation of Application Fees	17300
2	Game & Sports Material A/c	20795
3	Games & Sports Expenses	960
4	News Paper & Periodicals Exp	11896
7	Office Equipment Exp	7335
	Total	58286



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
ANNEXURE "AA"

LIST OF IMMOVABLE AND MOVABLE PROPERTIES AS ON 31ST MARCH 2021

	PARTICULARS	OPENING BALANCE 01/04/2020 [1]	ADDITION DURING YEAR 2020-21 [2]	COST AS ON 31/03/2021 [1+2=3]	RATE OF DEP. [4]	ACCUMULATED DEPRECIATION UPTO 31/03/20 [5]	DEPRECIATION DURING THE YEAR [3-5] x [4] = [6]	DEPRECIATION FUND 31/03/2021 [5+6=7]	NET BLOCK 31/03/2021 [3-7=8]	NET BLOCK 31/03/2020 [1-5=9]
A)	IMMOVABLE PROPERTIES									
	Changing Room & Toi-let Construction	10,65,546.00	-	10,65,546.00	10%	2,65,816.90	79,973.00	3,45,789.90	7,19,756.10	7,99,729.10
	TOTAL (A)	1065546.00	0.00	1065546.00		265816.90	79973.00	345789.90	719756.10	799729.10
B)	MOVABLE PROPERTIES									
	Furniture & Fixture	16,18,101.08	-	16,18,101.08	10%	9,72,815.23	64,529.00	10,37,344.23	5,80,756.85	6,45,285.85
	Library Books	8,94,896.59	-	8,94,896.59	40%	8,02,499.42	36,959.00	8,39,458.42	55,438.17	92,397.17
	Office Equip	87,930.00	-	87,930.00	15%	43,373.93	6,683.00	50,056.93	37,873.07	44,556.07
	Computer & software	59,000.00	-	59,000.00	40%	23,600.00	14,160.00	37,760.00	21,240.00	35,400.00
	Sports Equip & material	9,363.00	-	9,363.00	15%	9,111.61	38.00	9,149.61	213.39	251.39
	Electrical Installation Transfer	3,97,639.00	-	3,97,639.00	15%	2,16,200.79	27,216.00	2,43,416.79	1,54,222.21	1,81,438.21
	TOTAL (B)	30,66,929.67	-	30,66,929.67		20,67,600.98	1,49,585.00	22,17,185.98	8,49,743.69	9,99,328.69
	TOTAL Rs (A+B)	41,32,475.67	-	41,32,475.67		23,33,417.88	2,29,558.00	25,62,975.88	15,69,499.79	17,99,057.79

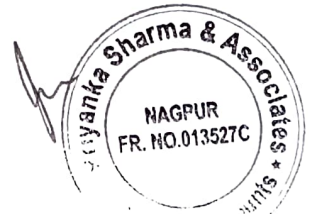
UDIN :- 21114429AAAABD6593



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2021
ANNEXURE- C : CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AMOUNT
<u>PROVISIONS</u>	
Audit Fees Payable	27,140.00
TOTAL	27,140.00
<u>STAFF LIABILITIES</u>	
Salary Payable	25,998.00
TOTAL	25,998.00
<u>STATUTORY LIABILITIES</u>	
LIC Payable	35,249.00
TOTAL	35,249.00
<u>STUDENT LIABILITIES</u>	
Scholarship	22,12,235.00
TOTAL	22,12,235.00
<u>OTHER LIABILITIES</u>	
Dr. L.B. Jadhav	1,40,000.00
Dr. V.S. Irpate	3,90,846.00
NSS A/c Programme Officer	63,499.00
Nagpur University Exam Incharge	2,10,000.00
Payable to University	16,950.00
TOTAL	8,21,295.00

UDIN :- 21114429AAAABD6593



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2021

ANNEXURE- D : CURRENT ASSETS

<u>PARTICULARS</u>	<u>AMOUNT</u>
<u>OFFICE ADVANCES</u>	
Office Advances	2,500.00
TOTAL	2,500.00
<u>OTHER ADVANCES</u>	
D.B.Sable	31,071.00
Dr. DT. Shende	10,000.00
K.S. Manmode	2,00,000.00
TOTAL	2,41,071.00

UDIN :- 21114429AAAABD6593



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR

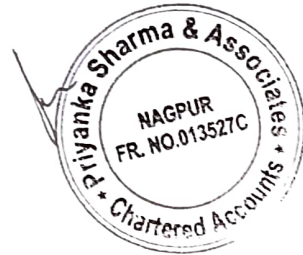
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR

FOR THE YEAR ENDED ON 31ST MARCH 2021

ANNEXURE- E : CASH & BANK BALANCES

<u>PARTICULARS</u>	<u>AMOUNT</u>
<u>CASH IN HAND</u>	
Cash	0.60
TOTAL	0.60
<u>BANK BALANCES</u>	
Bank A/c No. 224 (NSS)	31,398.80
Bank A/c No. 87 (NSS)	1,299.95
B.O.M. - A/C No. 6819	62,563.50
NDCC A/C No. 84	2,776.00
NDCC A/c No. 90	21,445.75
SBI A/C No. 58169	98,001.78
SBI A/c No. 73070	8,58,076.05
SBI A/C No.73296	34,09,958.50
TOTAL	44,85,520.33

UDIN :- 21114429AAAABD6593



2021-2022

AUDITORS REPORT

We have audited the attached Balance Sheet of Mahatma Gandhi Arts & Commerce College, Parseoni, Dist-Nagpur as at 31st March 2022 together with the Income & Expenditure Account as on that date annexed thereto and;

We report that:

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

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE : NAGPUR
DATE : 01-09-2022
UDIN :- 22114429AVPJBW7308



CA RAJU SHARMA
PARTNER
MRN: 114429
FRN: 013527C

MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
TRUST REGISTRATION NO. F - 1349 (N)
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2022

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To <u>EDUCATIONAL INCOME</u>			By <u>SALARIES & ALLOWANCES</u>		17,376,935.00
Grant in Aid		17,376,935.00			
To <u>OTHER INCOME</u>			By <u>CONTINGENCIES</u>		1,488,142.00
Fees And Fines	823,926.80		By <u>FIXED ASSETS</u>		311,050.00
Interest on FDR	59,009.00				
Miscellaneous Income	34,480.00		By <u>CURRENT ASSETS</u>		
NSS Grants	7,264.00	924,679.80	Other Advances	211,870.00	
			Sundry Debtors	17,376,935.00	17,588,805.00
To <u>FUNDS</u>		54,100.00	By <u>CURRENT LIABILITIES & PROVISIONS</u>		
To <u>INVESTMENT & DEPOSITS</u>		56,574.00	Provisions	27,140.00	
			Staff Liabilities	13,229,243.00	
To <u>CURRENT ASSETS</u>			Sundry Creditors	307,773.00	
Other Advances	411,870.00		Other Liabilities	292,499.00	13,856,655.00
Sundry Debtors	17,376,935.00	17,788,805.00	By <u>DEPOSIT WITH RESPECTIVE AUTHORITIES</u>		
<u>CURRENT LIABILITIES & PROVISIONS</u>			Statutory Liabilities		6,603,357.00
Sundry Creditors	307,773.00		By <u>SOCIETY/UNIT BALANCE</u>		
Provisions	27,140.00		V.S.P.M. Society		1,000,000.00
Staff Liabilities	13,203,245.00		By <u>CLOSING BALANCES</u>		
Student Liabilities	822,579.50		Cash In Hand	0.60	
Other Liabilities	284,706.00	14,645,443.50	Bank Balance	3,675,221.63	3,675,222.2
To <u>COLLECTION/DEDUCTION OF STATUTORY LIABILITIES</u>					
Statutory Liabilities		6,568,108.00			
To <u>OPENING BALANCES</u>					
Cash In Hand	0.60				
Bank Balance	4,485,520.33	4,485,520.93			
TOTAL RS:		61,900,166.23	TOTAL RS:		61,900,166.2

CERTIFICATE

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

FOR PRIYANKA SHARMA & ASSOCIATE
 CHARTERED ACCOUNTANTS



CA RAJU SHARMA
 PARTNER
 MRN: 1144
 FRN: 013527

PLACE : NAGPUR
 DATE : 01-09-2022
 UDIN :- 22114429AVPJBW7308

MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
TRUST REGISTRATION NO. F - 1349 (N)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2022

EXPENDITURE	ANX.	AMOUNT	AMOUNT	INCOME	ANX.	AMOUNT	AMOUNT
To, <u>EDUCATIONAL EXPENDITURE</u>				By, <u>EDUCATIONAL INCOME</u>			
Salaries & Allowances	A	17,376,935.00		Grant in Aid			17,376,935.00
Contingencies	B	1,203,436.00					
NSS Administrative Exp	B	284,706.00	18,865,077.00	By, <u>OTHER INCOME</u>			
				Fees & Fines		823,926.80	
To, <u>DEPRECIATION</u>	AA		267,323.00	Interest On FDR		59,009.00	
				Miscellaneous Income		34,480.00	
				NSS Grants		7,264.00	924,679.80
				By, <u>DEFICIT</u>			830,785.20
				Carried Over To Balance Sheet			
TOTAL RS:			19,132,400.00	TOTAL RS:			19,132,400.00

BALANCE SHEET AS ON 31ST MARCH 2022

FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
<u>FUNDS</u>				<u>MOVABLE PROPERTIES</u>	AA		4,443,525.67
Depreciation Fund	AA	2,830,298.88		<u>DEPOSIT AND INVESTMENTS</u>			
Development Fee Fund		81,100.00	2,911,398.88	A.S.B. Katol (Share)			1,000.00
<u>SOCIETY/UNIT BALANCE</u>				<u>CURRENT ASSETS</u>	D		
V.S.P.M. Society			3,551,422.87	Office Advances		2,500.00	
<u>CURRENT LIABILITIES & PROVISIONS</u>	C			Other Advances		41,071.00	43,571.00
Provisions		27,140.00		<u>CASH & BANK BALANCES</u>	E		
Student Liabilities		3,034,814.50		Cash in Hand		0.60	
Other Liabilities		813,502.00	3,875,456.50	Bank Balances		3,675,221.63	3,675,222.23
				<u>INCOME AND EXPENDITURE ACCOUNT</u>			
				Balance as per Last B/S - Deficit		1,344,174.15	
				Add/(Less) :Deficit/(Surplus) during the year		830,785.20	2,174,959.35
TOTAL RS:			10,338,278.25	TOTAL RS:			10,338,278.25

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

PLACE : NAGPUR
DATE : 01-09-2022
UDIN :- 22114429AVPJBW7308



C. RAJU SHARMA
PARTNER
MRN: 114429
FRN: 013527C

MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR

Fees & Fines

PARTICULARS	RECEIPTS	PAYMENTS	NET INCOME
Admission Fees		25805	25805
Tuition Fees		70266	70266
College Exam Fee		35,520.00	35520
Cultural Programe & Extra Curricular Activity		53,500.00	53500
Cycle Stand Fees		1,860.00	1860
Development Fees	54,100.00	54,100.00	
Games & Sports Fees	12,525.00	155,000.00	142475
Identity Card Fees		14,350.00	14350
Library Fees A/c		63,200.00	63200
Maintainance Fees A/c		35,600.00	35600
Medical Test Fee A/c		22,890.00	22890
NSS Registration Fee	5,960.00	6,030.00	70
Physical Efficiency Test Fees A/c		22,920.00	22920
Registration Fee		78,130.00	78130
Student Aid Fund		39,520.00	39520
Student Insurance Fee		14,200.00	14200
Uni. Annual Fees	62,625.00	75,255.00	12630
Uni.Convocation Fees		46,200.00	46200
Uni.Diaster Management Cell	5,010.00	6,020.00	1010
Uni.Enrolment Fees	1,320.00	19,200.00	17880
Uni.Enrolment Form Fee		1,940.00	1940
Uni.Environment Fees	3,440.00	14,000.00	10560
Uni. E-Services Fess	25,050.00	30,050.00	5000
Uni.Late Fees		220.00	220
Uni.Medical Aid Fund	2,505.00	3,010.00	505
Uni. Medical Test Form Fee		3,000.00	3000
Union Fees		3,015.00	3015
Uni.Student Aid Fund	2,505.00	3,015.00	510
Uni.Student Welfare Fund		3,010.00	3010
Univercity Exam Fees	212,252.20	248,171.00	35918.8
Bonafide Certificate Fee		1,540.00	1540
College Prospectus Fees		32,600.00	32600
Excess Fees A/c		6,332.00	6332
Transfer Certificate Fees		21,750.00	21750
TOTAL	387,292.20	1,211,219.00	823,926.80

[Handwritten Signature]



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR

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

PARTICULARS	TEACHING	NON-TEACHING
Basic Pay	10,302,500.00	932,840.00
Basic Arrears	186,290.00	-
DA	2,129,341.00	1,608,256.00
DA Arrears	408,154.00	79,276.00
HRA	858,556.00	93,284.00
Medical Reimburshment	-	126,763.00
Tribal Allowance	80,400.00	28,800.00
Contributory Salary	542,475.00	-
TOTAL	14,507,716.00	2,869,219.00
GRAND TOTAL		17,376,935.00

UDIN :- 22114429AVPJBW7308



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
ANNEXURE - "B"
CONTINGENCIES
FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	AMOUNT	AMOUNT
<u>Administrative Expenses</u>		
Advertisement Expenses	11,500.00	
Bank Charges	4,879.00	
Conveyance Expenses	9,801.00	
Hardware Expenses	29,952.00	
Office Expenses	28,426.00	
Other Misc Expenses	24,100.00	
Postage Expenses	1,024.00	
TDS Return Filing Charges	1,000.00	
Travelling Expenses (A)	38,415.00	
Xerox Expenses	1,054.00	150,151.00
<u>Education Expenses</u>		
Books & Periodicals Expenses (B)	9,087.00	
Game & Sports Material Expenses (C)	40,000.00	
Games & Sports Expenses	93,160.00	
News Paper & Periodicals Expenses (B)	21,670.00	
Printing Expenses (E)	51,480.00	
Stationery Expenses (E)	19,021.00	
Various Fees	64,949.00	
Honorarium & Remuneration	392,000.00	691,367.00
<u>Essential Utilities</u>		
Electricity Charges (C)	51,160.00	
Software Expenses	157,158.00	
Telephone & Internet Bill Expenses	25,619.00	
Audit Fees - Statutory	27,140.00	
Other Audit Fees	1,534.00	262,611.00
		1,104,129.00
<u>Repairs & Maintenance</u>		
Repairs & Maintenance - Other/Equipments (E)		54,437.00
Repairs & Maintenance - General		44,870.00
TOTAL		99,307.00
		1,203,436.00
<u>NSS Expenses</u>		
<u>NSS Regular Camp</u>		
Administrative Expenses	10,600.00	
Program Development Expenses	34,800.00	45,400.00
<u>NSS Special Camp</u>		
Loadging & Boarding Expenses	48,390.00	
Misc. Expenses	2,930.00	
Transportation Expenses	1,000.00	52,320.00
<u>NSS State Level Camp</u>		
Loadging & Boarding Expenses	76,362.00	
Misc. Expenses	11,942.00	
Transportation Expenses	3,200.00	91,504.00
<u>University Level Camp</u>		
Loadging & Boarding Exp	65,962.00	
Misc. Expenses	25,520.00	
Transport Expenses	4,000.00	95,482.00
TOTAL		284,706.00

UDIN :- 22114429AVPJBW7308



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR

ANNEXURE "AA"

LIST OF IMMOVABLE AND MOVABLE PROPERTIES AS ON 31ST MARCH 2022

	PARTICULARS	OPENING BALANCE 01/04/2021 [1]	ADDITION DURING YEAR 2021-22 [2]	COST AS ON 31/03/2022 [1+2=3]	RATE OF DEP. [4]	ACCUMULATED DEPRECIATION UPTO 31/03/21 [5]	DEPRECIATION DURING THE YEAR [3-5] x [4] = [6]	DEPRECIATION FUND 31/03/2022 [5+6=7]	NET BLOCK 31/03/2022 [3-7=8]	NET BLOCK 31/03/2021 [1-5=9]
A)	IMMOVABLE PROPERTIES									
	Changing Room & Toi-let Construction	1,065,546.00	-	1,065,546.00	10%	345,789.90	71,976.00	417,765.90	647,780.10	719,756.10
	TOTAL (A)	1065546.00	0.00	1065546.00		345789.90	71976.00	417765.90	647780.10	719756.10
B)	MOVABLE PROPERTIES									
	Furniture & Fixture	1,618,101.08	76,889.00	1,694,990.08	10%	1,037,344.23	65,765.00	1,103,109.23	591,880.85	580,756.85
	Library Books	894,896.59	139,761.00	1,034,657.59	40%	839,458.42	78,080.00	917,538.42	117,119.17	55,438.17
	Office Equip	87,930.00	-	87,930.00	15%	50,056.93	5,681.00	55,737.93	32,192.07	37,873.07
	Computer & software	59,000.00	-	59,000.00	40%	37,760.00	8,496.00	46,256.00	12,744.00	21,240.00
	Sports Equip & material	9,363.00	-	9,363.00	15%	9,149.61	32.00	9,181.61	181.39	213.39
	Electrical Installation Transfor	397,639.00	-	397,639.00	15%	243,416.79	23,133.00	266,549.79	131,089.21	154,222.21
	Water Filter	-	94,400.00	94,400.00	15%	-	14,160.00	14,160.00	80,240.00	-
	TOTAL (B)	3,066,929.67	311,050.00	3,377,979.67		2,217,185.98	195,347.00	2,412,532.98	965,446.69	849,743.69
	TOTAL Rs (A+B)	4,132,475.67	311,050.00	4,443,525.67		2,562,975.88	267,323.00	2,830,298.88	1,613,226.79	1,569,499.79

UDIN :- 22114429AVPJBW7308



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR

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

FOR THE YEAR ENDED ON 31ST MARCH 2022

ANNEXURE- C : CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AMOUNT
<u>PROVISIONS</u>	
Audit Fees Payable	27,140.00
TOTAL	27,140.00
<u>STUDENT LIABILITIES</u>	
Scholarship	3,034,814.50
TOTAL	3,034,814.50
<u>OTHER LIABILITIES</u>	
Dr. L.B. Jadhav	140,000.00
Dr. V.S. Irpate	390,846.00
NSS A/c Programme Officer	255,706.00
Nagpur University Exam Incharge	10,000.00
Payable to University	16,950.00
TOTAL	813,502.00

UDIN :- 22114429AVPJBW7308



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2022

ANNEXURE- D : CURRENT ASSETS

PARTICULARS	AMOUNT
<u>OFFICE ADVANCES</u>	
Office Advances	2,500.00
TOTAL	2,500.00
<u>OTHER ADVANCES</u>	
D.B.Sable	31,071.00
Dr. DT. Shende	10,000.00
TOTAL	41,071.00

UDIN :- 22114429AVPJBW7308



2022-2023



Chartered Accountants

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

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AUDITORS REPORT

We have audited the attached Balance Sheet of Mahatma Gandhi Arts & Commerce College, Parseoni, Dist-Nagpur as at **31st March 2023** together with the Income & Expenditure Account as on that date annexed thereto and;

We report that:

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

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS



Madan Ahuja

CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

PLACE : NAGPUR
DATE : 26.08.2023
UDIN :- 23196174BGWJGV8014

MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR

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

TRUST REGISTRATION NO. F - 1349 (N)

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED ON 31ST MARCH 2023

R E C E I P T S		A M O U N T		P A Y M E N T S		A M O U N T	
To	EDUCATIONAL INCOME			By	SALARIES & ALLOWANCES — (S)		
	Grant in Aid		22,828,127.00				22,828,127.00
To	OTHER INCOME			By	CONTINGENCIES		1,688,896.46
	Fees And Fines	1,190,582.12		By	FIXED ASSETS		203,088.00
	Interest on FDR	55,437.00		By	INVESTMENT & DEPOSITS		1,171,020.00
	NSS Grants	655,400.00		By	CURRENT ASSETS		
	NSS Student Receipt	6,250.00			Other Advances	343,221.00	
	District Sport Office	100,000.00			Other Debit balance	22,828,127.00	23,171,348.00
	NSS Bank Interest	265.00					
	Miscellaneous Income	14,215.00	2,022,149.12				
To	FUNDS		100,945.00	By	CURRENT LIABILITIES & PROVISIONS		
To	INVESTMENT & DEPOSITS		9,942.00		Provisions	27,140.00	
To	CURRENT ASSETS				Staff Liabilities	14,527,583.00	
	Other Advances	334,292.00			Student Liabilities	10,000.00	
	Other Debit balance	22,828,127.00	23,162,419.00		Other Liabilities	2,150,936.00	16,715,659.00
				By	DEPOSIT WITH RESPECTIVE AUTHORITIES		
					Statutory Liabilities		5,736,534.00
				By	CLOSING BALANCES		
					Cash In Hand	0.60	
					Bank Balance	4,132,655.49	4,132,656.09
To	COLLECTION/DEDUCTION OF STATUTORY LIABILITIES						
	Statutory Liabilities		5,736,534.00				
To	SOCIETY/UNIT BALANCE						
	V.S.P.M. Society		4,273.00				
To	OPENING BALANCES						
	Cash In Hand		0.60				
	Bank Balance	3,675,221.63	3,675,222.23				
TOTAL RS:			75,647,328.55	TOTAL RS:			75,647,328.55

C E R T I F I C A T E

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

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS



Madan Ahuja

CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

PLACE : NAGPUR
DATE : 26.08.2023
UDIN :- 23196174BGWJGV8014

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

EXPENDITURE	ANX.	AMOUNT	AMOUNT	INCOME	ANX.	AMOUNT	AMOUNT
To, <u>EDUCATIONAL EXPENDITURE</u>				By, <u>EDUCATIONAL INCOME</u>			
Salaries & Allowances	A	22,828,127.00		Grant in Aid			22,828,127.00
Contingencies	B	1,430,083.46					
NSS Expenses	B	258,813.00	24,517,023.46	By, <u>OTHER INCOME</u>			
To, <u>DEPRECIATION</u>	AA		274,952.00	District Sport Office		100,000.00	
To, <u>SURPLUS</u>				Fees & Fines		1,190,582.12	
Carried Over To Balance Sheet			58,300.66	Interest On FDR		55,437.00	
				Miscellaneous Income		14,215.00	
				NSS Grants		655,400.00	
				NSS Student Receipt		6,250.00	
				NSS Bank Interest		265.00	2,022,149.12
TOTAL RS:			24,850,276.12	TOTAL RS:			24,850,276.12

BALANCE SHEET AS ON 31ST MARCH 2023

FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
<u>FUNDS</u>				<u>MOVABLE PROPERTIES</u>	AA		4,646,613.67
Depreciation Fund	AA	3,105,250.88		<u>DEPOSIT AND INVESTMENTS</u>	D		
Development Fee Fund		182,045.00	3,287,295.88	A.S.B. Katol (Share)		1,000.00	
<u>SOCIETY/UNIT BALANCE</u>				Fixed Deposits		1,161,078.00	1,162,078.00
V.S.P.M. Society			3,555,695.87	<u>CURRENT ASSETS</u>	E		
<u>CURRENT LIABILITIES & PROVISIONS</u>	C			Office Advances		2,500.00	
Provisions		35,400.00		Other Advances		50,000.00	52,500.00
Student Liabilities		4,855,858.70		<u>CASH & BANK BALANCES</u>	F		
Other Liabilities		376,256.00	5,267,514.70	Cash in Hand		0.60	
				Bank Balances		4,132,655.49	4,132,656.09
				<u>INCOME AND EXPENDITURE ACCOUNT</u>			
				Balance as per Last B/S - Deficit		2,174,959.35	
				Add/(Less) :Deficit/(Surplus) during the year		58,300.66	2,116,658.69
TOTAL RS:			12,110,506.45	TOTAL RS:			12,110,506.45

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

PLACE : NAGPUR
DATE : 26.08.2023
UDIN :- 23196174BGWJGV8014



Madan Ahuja

CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR

Fees & Fines

PARTICULARS	RECEIPTS	PAYMENTS	NET INCOME
Admission Fee A/c	38910.00		38910.00
Annual Magzines Fees	74800.00		74800.00
College Exam Fee	73020.00	81300.00	-8280.00
Cycle Stand Fees	3860.00		3860.00
Development Fees	100945.00	100945.00	0.00
Extra Curricular Activity	74690.00		74690.00
Games & Sports Fees	207400.00		207400.00
Identity Card Fees	19750.00		19750.00
Library Fees A/c	164200.00		164200.00
Maintainance Fees A/c	66400.00		66400.00
Medical Test Fee A/c	31560.00	4915.00	26645.00
NSS Registration Fee	14160.00	10120.00	4040.00
Physical Efficiency Test Fees A/c	31360.00		31360.00
Practical Fees	484.00	20000.00	-19516.00
Registration Fee	102500.00		102500.00
Student Aid Fund	46680.00	2980.00	43700.00
Student Insurance Fee	31760.00		31760.00
Uni. Abhiyan Fees		2384.00	-2384.00
Uni. Annual Fees	99075.00	48375.00	50700.00
Uni. Ashwarmedh Fees	23790.00	11672.00	12118.00
Uni. Avahan Fees		2384.00	-2384.00
Uni. Avishakar Fees		2384.00	-2384.00
Uni. Deposits Fees		2384.00	-2384.00
Uni. Diaster Management Cell	7930.00	3870.00	4060.00
Uni. Enrolment Fees	37360.00	38080.00	-720.00
Uni. Environment Fees	18700.00	1420.00	17280.00
Uni. E-Services Fess	39100.00	19350.00	19750.00
Uni. Examination Fee A/c	411114.00	468005.88	-56891.88
Uni. Exam Services Charges		21075.00	-21075.00
Uni. Fees Paid	3915.00		3915.00
Uni. Games & Sport Fee	4800.00	24575.00	-19775.00
Uni. Indradhanush Fees		2384.00	-2384.00
Uni. Medical Aid Fund	3975.00	4915.00	-940.00
Uni. Medical Test Form Fee	1240.00		1240.00
Uni. Sport Fees	4800.00		4800.00
Uni. Student Aid Fund	3975.00	1935.00	2040.00
Uni. Student Union Fee	3915.00	4915.00	-1000.00
Uni. Student Welfare Fund	3960.00	4915.00	-955.00
Tution Fee (G.O.I.) 1			174703.00
Balance Admission Fees			14385.00
Bonafide Certificate Fee			5100.00
Clearance / Fine Fee			53114.00
College Prospectus Fees			42550.00
Duplicate Transfer Certificate			1100.00
Excess Fees A/c			5605.00
Transfer Certificate Fees			29180.00
TOTAL	1,750,128.00	885,282.88	1,190,582.12

UDIN :- 23196174BGWJGV8014



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR

ANNEXURE - "A"

SALARIES & ALLOWANCES

FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	TEACHING	NON-TEACHING
7 Th Pay HRA Teaching	174,897.00	-
7th Pay Teaching Staff Arrears	2,391,630.00	-
Basic Pay - Non Teaching Staff	-	1,261,810.00
Basic Pay - Teaching Staff	10,512,400.00	-
Contributory Salary-Teaching Staff	937,500.00	-
DA Arrears - Non Teaching Staff	-	185,289.00
DA Arrears - Teaching Staff	883,017.00	-
DA -Non Teaching Staff	-	1,681,545.00
HRA - Non Teaching Staff	-	121,045.00
HRA- Teaching Staff	946,116.00	-
TA -Non Teaching Staff	-	43,050.00
TA- Teaching Staff	151,200.00	-
Teaching Staff Basic Difference	23,250.00	-
Teaching Staff DA	3,515,378.00	-
		-
TOTAL	19,535,388.00	3,292,739.00
GRAND TOTAL		22,828,127.00

UDIN :- 23196174BGWJGV8014



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR

ANNEXURE "AA"

LIST OF IMMOVABLE AND MOVABLE PROPERTIES AS ON 31ST MARCH 2023

	PARTICULARS	OPENING BALANCE 01/04/2022 [1]	ADDITION DURING YEAR 2022-23 [2]	COST AS ON 31/03/2023 [1+2=3]	RATE OF DEP. [4]	ACCUMULATED DEPRECIATION UPTO 31/03/22 [5]	DEPRECIATION DURING THE YEAR [3-5] x [4] = [6]	DEPRECIATION FUND 31/03/2023 [5+6=7]	NET BLOCK 31/03/2023 [3-7=8]	NET BLOCK 31/03/2022 [1-5=9]
A)	IMMOVABLE PROPERTIES									
	Changing Room & Toi-let Construction	1,065,546.00	-	1,065,546.00	10%	417,765.90	64,778.00	482,543.90	583,002.10	647,780.10
	TOTAL (A)	1065546.00		1065546.00	0.10	417765.90	64778.00	482543.90	583002.10	647780.10
B)	MOVABLE PROPERTIES									
	Furniture & Fixture	1,694,990.08	-	1,694,990.08	10%	1,103,109.23	59,188.00	1,162,297.23	532,692.85	591,880.85
	Library Books — (L) (A)	1,034,657.59	128,088.00	1,162,745.59	40%	917,538.42	98,083.00	1,015,621.42	147,124.17	117,119.17
	Office Equip	87,930.00	-	87,930.00	15%	55,737.93	4,829.00	60,566.93	27,363.07	32,192.07
	Computer & software	59,000.00	-	59,000.00	40%	46,256.00	5,098.00	51,354.00	7,646.00	12,744.00
	Sports Equip & material	9,363.00	-	9,363.00	15%	9,181.61	27.00	9,208.61	154.39	181.39
	Electrical Installation									
	Transfer	397,639.00	-	397,639.00	15%	266,549.79	19,663.00	286,212.79	111,426.21	131,089.21
	Water Filter	94,400.00	-	94,400.00	15%	14,160.00	12,036.00	26,196.00	68,204.00	80,240.00
	Xerox Machine (A)	-	75,000.00	75,000.00	15%	-	11,250.00	11,250.00	63,750.00	-
	TOTAL (B)	3,377,979.67	203,088.00	3,581,067.67		2,412,532.98	210,174.00	2,622,706.98	958,360.69	965,446.69
	TOTAL Rs (A+B)	4,443,525.67	203,088.00	4,646,613.67		2,830,298.88	274,952.00	3,105,250.88	1,541,362.79	1,613,226.79

UDIN :- 23196174BGWJGV8014



MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR

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

ANNEXURE - "B"

CONTINGENCIES

FOR THE YEAR ENDED ON 31ST MARCH 2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>Administrative Expenses</u>		
Advertisement Expenses	13,473.00	
Bank Charges	16,546.46	
Insurance Expenses	31,480.00	
Nagar Pnchayat Expenses	61,800.00	
Travelling Expenses (A)	49,800.00	
Website Maintenance Charges (B)	9,000.00	
Xerox Exp	710.00	
Audit Fees - Statutory	35,400.00	218,209.46
<u>Education Expenses</u>		
Books & Periodicals Expenses (B)	15,000.00	
Game & Sports Material Expenses (C)	70,370.00	
Games & Sports Expenses	10,970.00	
Interview Expense	50,000.00	
News Paper & Periodicals Expenses (B)	8,166.00	
New Course Statrting Expenses	74,965.00	
Prospectus & Register Printing	75,690.00	
Printing Expenses (C)	2,875.00	
Stationery Expenses (C)	20,538.00	
Woodwall State Championship Expense	100,000.00	
Honorarium & Remuneration	382,320.00	810,894.00
<u>Essential Utilities</u>		
Electricity Charges (E)	60,000.00	
Software Expenses	102,802.00	
Telephone & Internet Bill Expenses	21,884.00	184686.00
		<u>1,213,789.46</u>
<u>Repairs & Maintenance</u>		
Repairs & Maintenance - Other/Equipments (E)		204,294.00
Repairs & Maintenance - General		12,000.00
		<u>216,294.00</u>
TOTAL		<u><u>1,430,083.46</u></u>
<u>NSS Expenses</u>		
<u>NSS Regular Camp</u>		
Adminstrative Exp - NSS Regular	18,000.00	
Program Development Exp	75,142.00	93,142.00
<u>NSS Special Camp</u>		
Loading & Boarding Exp - Special Camp	85,431.00	
Misc. Expenses - Special Camp	5,680.00	91,111.00
<u>NSS State Level Camp</u>		
Loading & Boarding Exp - State Level Camp	68,131.00	
Misc. Exp - NSS State Level Camp	5,570.00	
Transportation Exp - NSS State Level Camp	800.00	74,501.00
<u>University Level Camp</u>		
Bank Charges - NSS	59.00	59.00
TOTAL		<u>258,813.00</u>

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MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2023

ANNEXURE- C : CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AMOUNT
<u>PROVISIONS</u>	
Audit Fees Payable	35,400.00
TOTAL	35,400.00
<u>STUDENT LIABILITIES</u>	
Scholarship	4,838,908.70
Payable to University	16,950.00
Nagpur University Exam Incharge	
TOTAL	4,855,858.70
<u>OTHER LIABILITIES</u>	
Dr. L.B. Jadhav	140,000.00
Dr. V.S. Irpate	390,846.00
NSS A/c Programme Officer	(154,590.00)
TOTAL	376,256.00

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MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
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FOR THE YEAR ENDED ON 31ST MARCH 2023
ANNEXURE- D :INVESMENT AND DEPOSITS

PARTICULARS	AMOUNT
<u>INVESMENT AND DEPOSITS</u>	
A.S.B. Katol (Share)	1,000.00
FDR -RTM (40972965679)	121,312.00
FDR -RTM (40977379907)	519,883.00
FDR -RTM (40977380163)	519,883.00
TOTAL	1,162,078.00

ANNEXURE- E : CURRENT ASSETS

PARTICULARS	AMOUNT
<u>OFFICE ADVANCES</u>	
Office Advances	2,500.00
TOTAL	2,500.00

<u>OTHER ADVANCES</u>	
Dr. R.D Kabhe	50,000.00
TOTAL	50,000.00

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MAHATMA GANDHI ARTS & COMMERCE COLLEGE, PARSEONI, DIST-NAGPUR
MANAGED BY:- V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2023
ANNEXURE- F : CASH & BANK BALANCES

PARTICULARS	AMOUNT
<u>CASH IN HAND</u>	
Cash	0.60
TOTAL	0.60
<u>BANK BALANCES</u>	
B.O.M. - A/C No. 6819	1,823.60
NDCC A/C No. 84	2,540.00
Bank A/c No. 87 (NSS)	1,349.95
NDCC A/c No. 90	12,209.75
Bank A/c No. 224 (NSS)	884.80
SBI A/C No. 58169	16,732.78
SBI A/c No. 73070	371,158.41
SBI A/C No.73296	3,716,956.20
TOTAL	4,132,655.49

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