

## AUDITOR'S REPORT

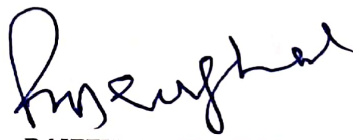
To,  
The Principal  
Jeevan Vikas Mahavidyalaya  
DEVGRAM, Distt. Nagpur

1. I have examined the Balance Sheet as 31st March, 2023, Income and Expenditure account, Receipt & Payment Account for the year ended on that date, attached herewith of, Devgram, Distt. Nagpur.
2. I certify that the Balance Sheet and the Income and Expenditure Account and Receipt and Payment Account are in agreement with books of account maintained by the said Institution.
3. (A) I report the following observations / comments / discrepancies/ inconsistencies; if any:
  - (i) Balances appearing in personal account are subject to confirmation.
- (B) Subject to above -
  - (i) I have obtained all the information and explanation which to the best of my knowledge and belief, were necessary for the purpose of the audit.
  - (ii) In my opinion, proper books of accounts have been kept by the Institution, so far as appears from my examination of the books.
  - (iii) In my opinion and to the best of my information and according to the explanations given to me, the said account, read with notes thereon, give a true and fair view;
    - (a) In the case of the Balance Sheet of the State of the affairs of the Institution as at 31st March 2023 and
    - (b) In the case of the Income & Expenditure Account, Income of the said Institution for the year ended on that date.

Place :- NAGPUR

DATE: 03/07/2023



  
RAJEEV N. MENGHAL  
CHARTERED ACCOUNTANT  
M. NO. 43924  
UDIN:23043924BGSYGT1646

**FIXED ASSETS :-**

**Schedule "A"**

Sr. No.	Assets	Opening Balances	Add Dur the Year	Sales dur the year	Total	Depriciation		Loss By Fire	Closing Balance
						@	Amount		
1	Furniture & Fixtures	1714862.16	407200.00		2122062.16	0.10	212206.00	0.00	1909856.16
2	Books	733224.76	38192.00		771416.76	0.10	77142.00	0.00	694274.76
3	Fan	405.86	0.00		405.86	0.15	61.00	0.00	344.86
4	Computer	10.13	0.00		10.13	0.40	4.00	0.00	6.13
5	Land		425000.00		425000.00				425000.00
6	Lab Equipment	401496.22	0.00		401496.22	0.15	60224.00	0.00	341272.22
7	Inverter	18537.61	89800.00		108337.61	0.15	16251.00	0.00	92086.61
8	Cloth	40173.88	0.00		40173.88	0.15	6026.00	0.00	34147.88
9	Wooden Carpet	172265.26	0.00		172265.26	0.15	25840.00	0.00	146425.26
10	Equipment	211861.03	0.00		211861.03	0.15	31779.00	0.00	180082.03
	<b>Total....</b>	<b>3292836.90</b>	<b>960192.00</b>	<b>0.00</b>	<b>4263028.90</b>		<b>429533.00</b>		<b>3823495.93</b>



**JEEVAN VIKAS MAHAVIDYALAYA, DEVGRAM**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.3.2023**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>Salary Teaching Staff</b>			<b>Salary Grant</b>		
Basic Pay	10253600.00		Salary received from J.D. Nagpur	18112394.00	
Dearness Allowance	3421672.00		GPF Grant From J.D. Nagpur	1668000.00	
HRA	922824.00		PT Grant From J.D. Nagpur	38300.00	
Travelling Allowance	175200.00		DCPS Grant From J.D. Nagpur	493711.00	
Special Pay	54000.00		DCPS Arrears Grant From J.D. Nagpur	13408.00	
Notional Pay	16800.00	14844096.00	GPF Loan Received From J.D. Nagpur	36000.00	
			E.L.Arrears Bill From J.D.	979540.00	
<b>Salary Non - Teaching Staff</b>			CHB Salary Received From J.D. Nagpur	72800.00	
Basic Pay	2281080.00		Principal Arrears From J.D. Nagpur	2201430.00	
AGP	76500.00		Retiered Employees GPF From J.D.	806543.00	
Dearness Allowance	1706314.00		HRA. Arrears From J.D. Nagpur	92871.00	
HRA	217635.00		Medical Bill From J.D.	140795.00	
Travelling Allowance	75450.00	4356979.00	DCPS 7 Pay Arrears From J.D	1012511.00	25668303.00
<b>Arrears</b>			<b>Other Receipts</b>		
D.A. Arrears To Teaching	876198.00		Fee Received From GOI Sch.	2344915.00	
D.A. Arrears To Non- Teaching	255844.00		Alumini Registration Fee	39000.00	
HRA Arrears To Teaching	119355.00		Tuition Fees	1900000.00	
HRA Arrears To N-Teaching	3354.00		Bank Interest	9595.00	
E.L.	979540.00		R T M Exam Grant	228975.00	
DCPS 7 Pay Arrears From J.D.	1012511.00		Admission Fees	5081234.00	
CHB Salary Paid	72800.00		ICSSR GRANT FROM DELHI	150000.00	
GPF Paid	806543.00		SCRAP FOR COLLEGE	70000.00	9823719.00
Principal Arrears	2201430.00	6468370.00			
Medical Bill	140795.00				
Non Grant Subject Salary		1101296.00			
<b>Other Expenses</b>					
Affiliation & Yearly Affiliation fee	10000.00				
Travelling Exp.	64750.00				
Electric Bill Expenses	165542.00				
Hardware & Electric Expenses	108600.00				
News Papers Expenses	12540.00				
Bank Charges	5447.22				
Printing & Stationery	50000.00				
Labour Payment	23000.00				
Repairs & Maintenance	81100.00				
Festival & Function Exps.	327545.00				
Canteen Expenses	13330.00				
Fire	12900.00				
PRACTICAL EXAM FEE	111050.00				
M.Sc. Department	320000.00				
Garden Expenses	23900.00				
Advertisement Exps	33093.00				
Sport Expenses	75000.00				
New Cours Proposal	40000.00				
Software	50000.00				
Internet	19031.72				
N.A.	74200.00				
Smart Board	196316.52				
Study Katta	100000.00				
Lab & Laboratories	691871.62				
Website Expenses	41000.00				
Green Audit Fees	14990.72				
Scholarship paid to Student	8534.00	2673741.80			
<b>Fees &amp; Funds Paid to Nagpur Uni.</b>					
Exam Fee RTM University	461550.00				
Exam Fee Refund RTM University	118225.00	579775.00			
<b>Depreciation</b>		429533.00			
<b>Excess of Income over Expenditure</b>		5038231.20			
<b>TOTAL ...</b>		35492022.00	<b>TOTAL ...</b>		35492022.00

Place: Nagpur  
Date : 03/07/2023

RAJEEV N. MENGHAL  
**CHARTERED ACCOUNTANT**  
M. NO. 43924





**JEEVAN VIKAS MAHAVIDYALAYA,DEVGRAM**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31.3.2023**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>Opening Balance</b>			<b>Salary Teaching Staff</b>		
Cash in Hand	11644.00		Basic Pay	10253600.00	
BOM A/c 551	12294.50		Dearness Allowance	3421672.00	
S B.I. A/C 11658556479	6194.00		HRA	922824.00	
S.B.I. A/C 11658556504	2917.00		Travelling Allowance	175200.00	
S.B.I. A/C 11658555216	215498.00		Special Pay	54000.00	
NDCC A/C 91	2220.00		Notional Pay	16800.00	14844096.00
SBI Ugc A/c 762	88849.00				
Allahabad Bank A/C 608	5508.00		<b>Salary Non - Teaching Staff</b>		
S B.I. A/c 35976883600	32687.50	377812.00	Basic Pay	2281080.00	
			AGP	76500.00	
<b>Salary Grant</b>			Dearness Allowance	1706314.00	
Salary received from J.D. Nagpur	18112394.00		HRA	217635.00	
GPF Grant From J.D. Nagpur	1668000.00		Travelling Allowance	75450.00	4356979.00
PT Grant From J.D. Nagpur	38300.00				
DCPS Grant From J.D. Nagpur	493711.00		<b>Arrears</b>		
DCPS Arrears Grant From J.D. Nagpur	13408.00		D.A. Arrears To Teaching	876198.00	
GPF Loan Received From J.D. Nagpur	36000.00		D.A. Arrears To Non- Teaching	255844.00	
E.L. Arrears Bill From J.D.	979540.00		HRA Arrears To Teaching	119355.00	
CHB Salary Received From J.D. Nagpur	72800.00		HRA Arrears To N-Teaching	3354.00	
Principal Arrears From J.D. Nagpur	2201430.00		E.L.	979540.00	
Retired Employees GPF From J.D.	806543.00		DCPS 7 Pay Arrears From J.D.	1012511.00	
HRA. Arrears From J.D. Nagpur	92871.00		CHB Salary Paid	72800.00	
Medical Bill From J.D.	140795.00		GPF Paid	806543.00	
DCPS 7 Pay ArrearsFrom J.D.	1012511.00	25668303.00	Principal Arrears	2201430.00	
			Medical Bill	140795.00	6468370.00
			Non Grant Subject Salary		1101296.00
<b>Other Receipts</b>			<b>Other Expenses</b>		
Fee Received From GOI Sch.	2344915.00		Affiliation & Yearly Affiliation fee	10000.00	
Alumini Registration Fee	39000.00		Travelling Exp.	64750.00	
Tuition Fees	1900000.00		Electric Bill Expenses	165542.00	
Bank Interest	9595.00		Hardware & Electric Expenses	108600.00	
R T M Exam Grant	228975.00		News Papers Expenses	12540.00	
Admission Fees	5081234.00		Bank Charges	5447.22	
ICSSR GRANT FROM DELHI	150000.00		Printing & Stationery	50000.00	
SCRAP FOR COLLEGE	70000.00	9823719.00	Labour Payment	23000.00	
			Repairs & Maintenance	81100.00	
<b>Other Credit Balances</b>			Festival & Function Exps.	327545.00	
Reserve Fund RTM N.U.		128791.00	Canteen Expenses	13330.00	
Advance Refund CBSC School		75000.00	Fire	12900.00	
F.D. For College		500000.00	PRACTICAL EXAM FEE	111050.00	
Advance Refund Dr. M.G. Acharya		50000.00	M.Sc. Department	320000.00	
Advance Refund Mr. Khizar Pathani		822000.00	Garden Expenses	23900.00	
Advance from Principal		40000.00	Advertisement Exps	33093.00	
108 Indian Science		50000.00	Sport Expenses	75000.00	
			New Cours Proposal	40000.00	
			Software	50000.00	
			Internet	19031.72	
			N.A.	74200.00	
			Smart Board	196316.52	
			Study Katta	100000.00	
			Lab & Laboratories	691871.62	
			Website Expenses	41000.00	
			Green Audit Fees	14990.72	
			Scholarship paid to Student	8534.00	2673741.80
			Non Grant Prof. Tax		2500.00
			Other Deduction		300000.00



		<b>Fees &amp; Funds Paid to Nagpur Uni.</b>	
		Exam Fee RTM University	461550 00
		Exam Fee Refund RTM University	118225 00
			579775 00
		HSC Board Exam Fee Jr. College	114224 16
<b>Salary Deduction</b>		<b>Salary Deductions</b>	
Professional Tax	38300 00	Professional Tax	38300 00
Niradhar Kalyan Nidhi	240653 00	L I C	825669 00
L I C	825669 00	Income Tax	3760000 00
Income Tax	3760000 00	Arvind Sahakari Bank	750000 00
Arvind Sahakari Bank	750000 00	Bank of Maha. Bank	1785497 00
Bank of Maha. Bank	1785497 00	G P F	1668000 00
G P F	1668000 00	DCPS	493711 00
DCPS	493711 00	Niradhar Kalyan Nidhi	240653 00
Flag Day Donation	16800 00	Flag Day Donation	16800 00
	9578630 00		9578630 00
		<b>Fixed Assets</b>	
		Inverter	89800 00
		Land Purchase	425000 00
		Library Books	38192 00
		Furniture Purchase	407200 00
			960192 00
		<b>Investments</b>	
		FDR	500000 00
		FDR (RTM N.U.)	129000 00
		<b>Loans &amp; Advances</b>	
		Antyodaya Mission	2545000 00
		Jeevan Vikas Junior College Devgram	570000 00
		CBSE School Devgram	75000 00
		Shri Nilesh Virkhade	25004.72
		Mr. Dinesh Pangul	350000 00
		108 Indian Science	100000 00
		Advance Refund Dr. M.G. Acharya	50000 00
		Shri Anil More	5000 00
		Mr. M. Nimburkar	120000 00
		Advance Refund Mr. Khizar Pathani	822000 00
		Advance from Principal	104000 00
			4766004.72
		<b>Closing Balance</b>	
		Cash in Hand	1644 00
		BOM A/c 551	15535 00
		S.B.I. A/c 11658556479	184200 53
		S.B.I. A/c 11658556504	2917 00
		S.B.I. A/c 11658555216	244568 20
		SBI Ugc A/c 762	211166 09
		S.B.I. A/c 35976883600	71687.50
		NDCC A/c 91	2220 00
		Allahabad Bank A/c 608	5508 00
			739446.32
<b>TOTAL ...</b>	<b>47114255.00</b>	<b>TOTAL ...</b>	<b>47114255.00</b>

Place: Nagpur  
Date : 03/07/2023

As per Books of Accounts

*Rajeev N. Menghal*  
RAJEEV N. MENGHAL  
CHARTERED ACCOUNTANT  
M. NO. 43924



**JEEVAN VIKAS MAHAVIDYALAYA,DEVGRAM**  
BALANCE SHEET AS ON 31.3.2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>LOANS &amp; ADVANCES</b>			<b>FIXED ASSETS</b>		
<u>Antyodaya Mission ( Gram sudhar Yolana)</u>			Schedule "A"		3823495.93
As Per Last B/Sheet	9428717.10	6883717.10	<u>Construction</u>		
Less Dur the Year	2545000.00		As per last B/s		29066997.95
			<u>Fixed Deposit</u>		
<u>As Per Last B/Sheet</u>			As Per Last B/Sheet		1100209.00
Gram vikas Saha Pal Sanstha	8000.00		<b>DEPOSITS &amp; ADVANCES</b>		
Jeevan Vikas Shi Mah (B Ed)	550000.00	581000.00	As Per Last B/Sheet	221200.00	
NSS Department	230000.00		Examination advance	20000.00	
<b>OTHER CREDIT BALANCES</b>			Extra Exam Gr. Refund To RTM	21089.00	
GPF	1002.00	199409.00	TDS	71800.00	334089.00
Professional Tax A/c	74470.00		<u>Loans &amp; Advances</u>		
LIC	123937.00		Jeevan Vikas Jr. College	2569474.16	
<u>Loans &amp; Liability</u>			Jeevan Vikas Vidyalaya, Dahenda	90005.75	
As Per Last B/Sheet	2852928.88		Principal Junior College	145000.00	
Other Deduction	9578630.00		CBSC School	110000.00	
	12431558.88		ITI Advance	140300.00	
<b>Less:- Other Debit Balance</b>			B Voc Department	5000.00	
Vehicle loan Instalment	0.00	2552928.88	Umesh Wasade	47000.00	
Other Deduction	9878630.00		Prof. Jagnade	10000.00	
			Mr.R.S. Gupta	20000.00	
<u>Loans &amp; Advances</u>			Mrs. Kusum Dodke	25000.00	
From Ashtavinayak	145000.00	1511000.00	Mr. P. G. Arajpire	20000.00	
Mr. Balasaheb Thakre	600000.00		Mr. Dilip Sorte	40000.00	
From YCMU Dept.	200000.00		Smt. Rekha Dodke	40000.00	
Mr. P. Akarte	20000.00		Dhole Sir	156000.00	
Mr. R. S. Ingole	150000.00		Mr. Shekhar Bhojar	250014.00	
Dr. Y. M. Sarode	96000.00		108 Indian Science	50000.00	
Mr. Vijay Khedkar	100000.00		Mr. Dinesh Pangul	350000.00	
Miss Chitra Gawande	100000.00		Shri Anil More	5000.00	
JVSM Devgram	100000.00		Advance to Principal	64000.00	
			Shri Nilesh Virkhade	45006.72	
<b>UGC</b>			Shri M. Nimburkar	135000.00	
As Per Last B/Sheet	9880019.40	28412717.40	Shri D.W. Jichkar	20000.00	
B Voc Grant	18007336.00		Mr. Arpit Chaudhari	50000.00	
NAAC Grant	165362.00		Mr. Vijay Khedkar	30000.00	
Community College Grant From Ugc	360000.00		Mr. Raju Vangal	90000.00	
<u>Scholarship A/c</u>			Mr. Pramod Pangul	10000.00	
As Per Last B/Sheet		1458134.00	Mr. Ankush Bobde	500000.00	
<b>INCOME &amp; EXPENDITURE A/C</b>			Mr. Rajesh Ingale	150000.00	
As Per Last B/Sheet	10946928.23	15985159.43	Mr. Anil Wankhade	5000.00	5171800.63
Add - Dur the Year	6038231.20		<b>UGC</b>		
			Equipment B. Voc	6154598.30	
<b>TOTAL ...</b>		<b>57584065.81</b>	B. Voc Salary Paid	8287036.00	
			LAB Expenses	2010382.73	
			TRF UGC A/c	892000.00	
			<b>GDA Grant Refund</b>	4009.95	17348026.98
			<u>Closing Balance</u>		
			Cash in Hand	1644.00	
			BOM A/c 551	15535.00	
			S B. I. A/C 11658556479	184200.53	
			S B. I. A/C 11658556504	2917.00	
			S B. I. A/C 11658555216	244568.20	
			SBI Ugc A/c 762	211166.09	
			S B. I. A/C 35976883600	71687.50	
			NDCC A/C 91	2220.00	
			Allahabad Bank A/C 608	5508.00	739446.32
			<b>TOTAL ...</b>		<b>57584065.81</b>

AS PER THE BOOKS OF ACCOUNTS

Place: Nagpur  
Date : 03/07/2023

*Rajeev N. Menghal*  
RAJEEV N. MENGHAL  
CHARTERED ACCOUNTANT  
M. NO. 43924  
UDIN :23043924BGSYGT1646

