

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

JEEVAN VIKAS MAHAVIDYALAYA,DEVGRAM
BALANCE SHEET AS ON 31.3.2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>Society/Inter- Unit Balances CR</u> From YCMU Dept.		200000.00	<u>FIXED ASSETS</u> Movable Properties		1799981.60
<u>Current Liabilities & Provision</u> Other Credit Balance			<u>Investments</u> Fixed Deposit		
NSS Department	23000.00		FD With Arvind Sahakari Bank	569663.00	
Salary Payable	15535.50	38535.50	FD With SBI	656928.00	1226591.00
			<u>Loans & Advances</u>		
			Umesh Wasade	40000.00	
			Mr. Shekhar Bhojar	250014.00	
			Mr. Dinesh Pangul	350000.00	
			Shri Anil More	5000.00	
			Shri Nilesh Virkhade	45006.72	
			Shri M. Nimburkar	135000.00	
			Shri D.W. Jichkar	20000.00	
			Mr. Raju Vangal	90000.00	
			Mr. Pramod Pangul	10000.00	
			Mr. Ankush Bobde	500000.00	
			Mr. Anil Wankhade	5000.00	1450020.72
			<u>Society/Inter- Unit Balances DR</u>		
			Antyodaya Mission	9282107.29	
			School Of Universal Learning School	110000.00	
			Jeevan Vikas Jr. College,Devgram	1615548.00	11007655.29
			<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
<u>INCOME & EXPENDITURE A/C</u> As Per Last B/Sheet	10946928.23				
Add :- Dur.the Year	5038231.20	15985159.43			
TOTAL ...		16223694.93	TOTAL ...		16223694.93

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



FIXED ASSETS :-

Schedule "A"

Sr. No.	Assets	Opening Balances	Add Dur the Year	Sales dur the year	Total	Depreciation		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
	Total....	3292836.90	960192.00	0.00	4253028.90		429533.00		3823495.93



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

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Salary Teaching Staff			Salary Grant		
Basic Pay	10253600.00		Salary		28111276.00
Dearness Allowance	3421672.00		Other Receipts		
HRA	922824.00		Fee Received From GOI Sch.	2344915.00	
Travelling Allowance	175200.00		Alumini Registration Fee	39000.00	
Special Pay	54000.00		Tuition Fees	1900000.00	
Notional Pay	16800.00	14844096.00	Bank Interest	9595.00	
Salary Non - Teaching Staff			R T M Exam Grant	228975.00	
Basic Pay	2281080.00		Admission Fees	5081234.00	
AGP	76500.00		ICSSR GRANT FROM DELHI	150000.00	
Dearness Allowance	1706314.00		SCRAP FOR COLLEGE	70000.00	9823719.00
HRA	217635.00				
Travelling Allowance	75450.00	4356979.00			
Arrears					
D.A. Arrears To Teaching	876198.00				
D.A. Arrears To Non- Teaching	255844.00				
HRA Arrears To Teaching	119355.00				
HRA Arrears To N-Teaching	3354.00				
E.L.	979540.00				
DCPS 7 Pay Arrears From J.D.	1455484.00				
CHB Salary Paid	72800.00				
GPF Paid	806543.00				
Principal Arrears	2201430.00				
Medical Bill	140795.00	6911343.00			
Non Grant Subject Salary		1101296.00			
Other Expenses					
Affiliation & Yearly Affiliation fee	10000.00				
Travelling Exp.	64750.00				
Electric Bill Expenses	165542.00				
Hardware & Electric Expenses	108800.00				
News Papers Expenses	12540.00				
Bank Charges	5447.22				
Printing & Stationary	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			
Fees & Funds Paid to Nagpur Uni.					
Exam Fee RTM University	461550.00				
Exam Fee Refund RTM University	118225.00	579775.00			
Depreciation		429533.00			
Excess of Income over Expenditure		6038231.20			
TOTAL ...		35934995.00	TOTAL ...		35934995.00

Place: Nagpur
Date : 03/07/2023

Rajeev N. Menghal
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
Opening Balance			Salary Teaching Staff		
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		Salary Non - Teaching Staff		
S.B.I. A/c 35976883600	32687.50	377812.00	Basic Pay	2281080.00	
Salary Grant			AGP	76500.00	
Salary		26111276.00	Dearness Allowance	1706314.00	
			HRA	217635.00	
Other Receipts			Travelling Allowance	75450.00	4356979.00
Fee Received From GOI Sch.	2344915.00				
Alumini Registration Fee	39000.00		Arrears		
Tuition Fees	1900000.00		D.A. Arrears To Teaching	876198.00	
Bank Interest	9595.00		D.A. Arrears To Non- Teaching	255844.00	
R T M Exam Grant	228975.00		HRA Arrears To Teaching	119355.00	
Admission Fees	5081234.00		HRA Arrears To N-Teaching	3354.00	
ICSSR GRANT FROM DELHI	150000.00		E.L.	979540.00	
SCRAP FOR COLLEGE	70000.00	9823719.00	DCPS 7 Pay Arrears From J.D.	1455484.00	
			CHB Salary Paid	72800.00	
			GPF Paid	806543.00	
			Principal Arrears	2201430.00	
			Medical Bill	140795.00	6911343.00
			Non Grant Subject Salary		1101296.00
			Other Expenses		
			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
			Non Grant Prof. Tax		2500.00
			Other Deduction		300000.00
Other Credit Balances					
Reserve Fund RTM N.U.		128791.00			
Advance Refund CBSC School		75000.00			
F.D. For College		500000.00			
Advance Refund Dr. M.G. Acharya ✓		50000.00			
Advance Refund Mr. Khizar Pathani		822000.00			
Advance from Principal ✓		40000.00			
108 Indian Science		50000.00			



		Fees & Funds Paid to Nagpur Uni.	
		Exam Fee RTM University	461550.00
		Exam Fee Refund RTM University	118225.00
			579775.00
		HSC Board Exam Fee Jr. College	114224.16
Salary Deduction		Salary Deductions	
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
		Fixed Assets	
		Inverter	89800.00
		Land Purchase	425000.00
		Library Books	38192.00
		Furniture Purchase	407200.00
			960192.00
		Investments	
		FDR	500000.00
		FDR (RTM N.U.)	129000.00
		Loans & Advances	
		Antyodaya Mission	2545000.00
		Jeevan Vikas Junior College Devgr	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 Pathan	822000.00
		Advance from Principal	104000.00
			4766004.72
		Closing Balance	
		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
TOTAL ...	47557228.00	TOTAL ...	47557228.00

As per Books of Accounts

RAJEEV N. MENGHAL
CHARTERED ACCOUNTANT
M. NO. 43924



Place: Nagpur
Date : 03/07/2023