



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

Extended Profile

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



VSPM Academy of Higher Education Nagpur's
**Jawaharlal Nehru Arts, Commerce and Science
College, Wadi, Nagpur- 440023 (M.S.)**

(Affiliated to RTM Nagpur University, Nagpur)

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E-mail: jnc.wadi@rediffmail.com

Phone: (07104) 220963



Date: 10/09/2024

This document hereby confirms that the data enclosed, comprising information, supporting documents, numerical data, and reports, has been thoroughly examined and authenticated by both the IQAC and the Principal, and is deemed accurate.

Convenor
(IQAC)
JN. Arts, Comm. & Sci. College
Wadi, Nagpur



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

Audit Report 2023-24



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INDEPENDENT AUDITORS REPORT

To,
The Principal
Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur

OPINION

We have audited the attached Balance Sheet of Jawaharlal Nehru Arts, Commerce & Science College, Wadi Dist. Nagpur as at 31st March 2024 together with the Income & Expenditure Account as on that date annexed thereto and report that 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 in respect

- (i) Balance Sheet of Jawaharlal Nehru Arts, Commerce & Science College, Wadi Dist. Nagpur as on 31st March 2024
- (ii) In case of Income & Expenditure Account of the DEFICIT for the year ended on 31st March 2024

BASIS OF OPINION

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, and that our audit was conducted in accordance with Standards on Auditing.

MANAGEMENT RESPONSIBILITY

It is the responsibility of the management to -

- a) Prepare the Financial Statements which are free from fraud and material misstatements.
- b) Maintain adequate accounting records and supporting documents used as basis for preparing the Financial Statements
- c) Assessing the organisation's ability to continue as going concern.

AUDITOR RESPONSIBILITY

Our objective are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatements whether due to fraud or error and to issue an Auditor's Report that include our opinion.

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS



PLACE : NAGPUR
DATE : 30-06-2024
UDIN :- 24196174BKALPV1014

Madan Ahuja
CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR
MANAGED BY: V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
TRUST REGISTRATION NO. F - 1349 (N)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	ANX	AMOUNT	AMOUNT	INCOME	ANX	AMOUNT	AMOUNT
To, <u>EDUCATIONAL EXPENDITURE</u>				By, <u>EDUCATIONAL INCOME</u>			
Salaries & Allowances	A	7,79,58,779.00		Grant in Aid			7,73,70,304.00
Contingencies	B	27,73,919.70	8,07,32,708.70				
To, <u>DEPRECIATION</u>	AA		10,97,833.00	By, <u>OTHER INCOME</u>			
				Admission Fees		11,800.00	
				Tuition Fees		5,55,291.00	
				Other Fees & Fines		29,13,717.00	
				NSS Grant		1,06,500.00	
				Bank Interest		1,43,644.00	
				FDR Interest		56,103.00	
				Misc. Income		97,240.00	
				Other Receipts - NSS		1,000.00	38,90,295.00
				By, <u>DEFICIT</u>			5,69,942.70
				Carried Over To Balance Sheet			
TOTAL RS:			8,18,30,541.70	TOTAL RS:			8,18,30,541.70

BALANCE SHEET AS ON 31ST MARCH 2024

FUNDS AND LIABILITIES	ANX	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX	AMOUNT	AMOUNT
<u>FUNDS</u>				<u>MOVABLE/IMMOVABLE PROPERTIES</u>	AA		1,91,05,048.61
Depreciation Fund	AA	1,27,30,102.56					
Other Funds	C	1,07,755.00	1,36,37,867.56	<u>DEPOSIT AND INVESTMENTS</u>			
<u>SOCIETY/UNIT BALANCE</u>				Fixed Deposits	F	12,18,900.00	
V.S.P.M. Society			1,29,91,890.37	Other Deposits & Investments		11,856.00	12,30,756.00
<u>CURRENT LIABILITIES & PROVISIONS</u>	D			<u>CURRENT ASSETS</u>	F		
Sundry Creditors		5,008.00		Outstanding Fees		47,82,090.00	
Provisions		58,510.00		Salary Advance		84,465.00	
Staff Liabilities		8,64,080.00		Other Debit Balances		2,17,158.00	50,83,713.00
Statutory Liabilities		6,873.00		<u>CASH & BANK BALANCES</u>	G		
Student Liabilities		46,48,177.13		Cash in Hand		5,772.99	
Other Liabilities		4,32,005.00	60,14,683.13	Bank Balances		46,46,139.51	97,02,012.45
<u>INCOME AND EXPENDITURE ACCOUNT</u>							
Balance as per Last B/S - Surplus		30,47,031.70					
Add/(Less) : Surplus/(Deficit) during the year		(5,69,942.70)	24,77,089.00				
TOTAL RS:			3,51,21,530.06	TOTAL RS:			3,51,21,530.06

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



Madan Ahuja
CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

PLACE: NAGPUR
DATE: 30-06-2024
UDIN :- 24196174BKALPV1014



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

JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
TRUST REGISTRATION NO. F - 1349 (N)
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2024

R E C E I P T S		A M O U N T	A M O U N T	P A Y M E N T S		A M O U N T	A M O U N T
To	EDUCATIONAL INCOME			By	SALARIES & ALLOWANCES		7,79,58,779.00
	Grant in Aid		7,73,70,304.00				
To	OTHER INCOME			By	CONTINGENCIES		27,73,929.70
	Admission Fees	11,800.00		By	BUILDING CONSTRUCTION		1,50,450.00
	Tuition Fees	5,55,291.00		By	FIXED ASSETS PURCHASED		16,97,414.40
	Other Fees & Fines	29,13,717.00		By	INVESTMENTS & DEPOSITS		
	NRS Grant	1,06,500.00			Fixed Deposits		56,103.00
	Bank Interest	1,48,641.00					
	FDR Interest	56,103.00					
	Misc. Income	97,240.00					
	Other Receipts - NRS	1,000.00	38,90,295.00	By	CURRENT ASSETS		
To	CURRENT ASSETS				Outstanding Fees	11,48,891.00	
	Outstanding Fees	7,21,664.00			Salary Advance	72,84,691.00	
	Salary Advance	72,84,691.00			Other Debit Balances	7,08,829.00	91,42,411.00
	Other Debit Balances	7,10,471.00	87,16,826.00	By	CURRENT LIABILITIES & PROVISIONS		
To	CURRENT LIABILITIES & PROVISIONS				Sundry Creditors	2,24,433.00	
	Sundry Creditors	2,15,434.00			Provisions	43,480.00	
	Provisions	58,540.00			Staff Liabilities	25,52,783.00	
	Staff Liabilities	26,69,878.00			Student Liabilities	16,24,882.00	
	Student Liabilities	26,79,096.40			Other Liabilities	4,40,370.00	48,86,148.00
	Other Liabilities	8,80,225.00	63,03,173.40	By	DEPOSIT WITH RESPECTIVE AUTHORITIES		
To	SOCIETY/UNIT BALANCE				Statutory Liabilities		1,55,54,664.00
	V.S.P.M. Society		1,50,450.00	By	CLOSING BALANCES		
To	COLLECTION/DEDUCTION OF STATUTORY LIABILITIES				Cash In Hand	5,772.93	
	Statutory Liabilities		1,53,60,787.00		Bank Balance	96,96,239.52	97,02,012.45
To	OPENING BALANCES						
	Cash In Hand	15,161.93					
	Bank Balance	99,14,914.22	99,30,076.15				
TOTAL RS:-			12,19,21,911.55	TOTAL RS:-			12,19,21,911.55

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

PLACE : NAGPUR
 DATE : 30-06-2024
 UDIN :- 24196174BKALPV1014



Madan Ahuja
 CA MADAN AHUJA
 PARTNER
 MHN: 196174
 FRN: 013527C

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

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

ANNEXURE - "A"

LIST OF SALARIES & ALLOWANCES

FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	GRANTED	NON GRANTED	TOTAL
	SECTION	SECTION	
	RS.	RS.	RS.
Basic Pay	3,62,87,900.00	-	36287900.00
C L A	82,320.00	-	82320.00
DA	1,51,03,564.00	-	15103564.00
DA Arrears	13,42,258.00	-	1342258.00
HRA	65,31,929.00	-	6531929.00
TA	13,09,380.00	-	1309380.00
License Fee	15,942.00	-	15942.00
Special Pay	51,242.00	-	51242.00
Medical Reimbursement	1,77,131.00	-	177131.00
Employer Contribution to NPS	3,39,678.00	-	339678.00
Contributory Salary	32,12,100.00	-	3212100.00
Salary Arrears	1,29,16,860.00	-	12916860.00
Honorarium & Remuneration	-	588475.00	588475.00
TOTAL	7,73,70,304.00	5,88,475.00	7,79,58,779.00

UDIN :- 24196174BKALPV1014



JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR**MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR****ANNEXURE - "B"****LIST OF CONTINGENCIES
FOR THE YEAR ENDED ON 31ST MARCH 2024**

PARTICULARS	GRANTED SECTION	NON GRANTED SECTION	NSS SECTION	SCHOLARSHIP SECTION	TOTAL
	RS.	RS.	RS.	RS.	RS.
Administrative Expenses					
Audit Fees - Statutory	35,400.00	5,900.00	.		41,300.00
Bank Charges	755.46	118.00	.	84.64	958.10
Education Expenses	12,230.00	10,800.00	.	.	23,030.00
Electricity Charges	2,10,670.00	.	.	.	2,10,670.00
Other Administrative Expenses					
Miscellaneous Expenses	48,572.00	49,600.00	.	.	98,172.00
Contribution to Flag Day Fund	19,106.00	.	.	.	19,106.00
Green & Energy Audit Fees	35,400.00	.	.	.	35,400.00
Sports Expenditure	3,200.00	.	.	.	3,200.00
Advertisement	22,999.00	.	.	.	22,999.00
House Keeping Expenses	200.00	52,500.00	.	.	52,700.00
Honorarium Expenses	1,000.00	.	.	.	1,000.00
Laboratory Expenses	1,44,401.00	.	.	.	1,44,401.00
Refreshment Expenses	9,986.00	1,31,773.00	.	.	1,41,759.00
Travelling Expenses	5,930.00	22,611.00	.	.	28,541.00
Uniform Expenses	1,27,743.00	.	.	.	1,27,743.00
Xerox Expenses	1,842.00	658.00	.	.	2,500.00
News Paper & Periodicals	27,944.00	.	.	.	27,944.00
Printing Expenses	3,08,535.00	38,254.00	.	.	3,46,789.00
Stationery Expenses	1,09,955.00	4,905.00	.	.	1,14,860.00
Subscription/Membership Charges	72,452.00	.	.	.	72,452.00
Software Expenses	1,79,771.00	.	.	.	1,79,771.00
Telephone/Internet Expenses	21,745.00	.	.	.	21,745.00
Rounding Off-Consolidation	1.60
Publication Fee	.	16,200.00	.	.	16,200.00
Security Charges	.	1,53,600.00	.	.	1,53,600.00
Gardening Expenses	.	18,500.00	.	.	18,500.00
New Subject & Course Fees	.	1,41,600.00	.	.	1,41,600.00
Academic & Administrative Audit Fees	.	20,000.00	.	.	20,000.00
Cash Prizes	.	10,000.00	.	.	10,000.00
Trophy & Mementos Expenses	.	2,300.00	.	.	2,300.00
Programme Development (Regular NSS Activities) Expenses	.	.	40,802.00	.	40,802.00
NSS College Level Camping Programme Expenses	.	.	45,660.00	.	45,660.00
NSS Special Camping Programme Expenses	.	.	98,650.00	.	98,650.00
	13,99,836.46	6,79,319.00	1,85,112.00	84.64	22,64,353.70
Repairs & Maintenance					
Repairs & Maintenance - Other/Equipments	1,10,949.00	1,92,493.00	.	.	3,03,442.00
Repairs & Maintenance - Furniture	4,350.00	.	.	.	4,350.00
Repairs & Maintenance - General	25,069.00	6,090.00	.	.	31,159.00
Repairs & Maintenance - Computer	54,085.00	.	.	.	54,085.00
Repairs & Maintenance - Building	36,000.00	80,540.00	.	.	1,16,540.00
	2,30,453.00	2,79,123.00	.	.	5,09,576.00
GRAND TOTAL	16,30,289.46	9,58,442.00	1,85,112.00	84.64	27,73,929.70

UDIN :- 24196174BKALPV1014



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


ANNEXURE "AA"

LIST OF CONSOLIDATED IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2024

PARTICULARS	OP. Bal. As on 01/04/2023	Net Addition 2023-24	Add/Less By Transfer	Total Cost 31/03/2024	Dep. Rate	Total Accu. Dep. Up to 01.04.2023	Dep. During the year 2023-24	Dep. Fund 31/03/2024	NET BLOCK 31-03-2024	NET BLOCK 31-03-2023
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[8]	[4-8-9]	[1-5-10]
IMMOVABLE PROPERTIES										
Building Construction	4716647	1,50,450.00	-	48,67,097.00	10%	27,38,257.00	2,12,884.00	29,51,141.00	19,15,956.00	19,78,390.00
Total Rs. (A)	47,16,647.00	1,50,450.00	-	48,67,097.00	0.10	27,38,257.00	2,12,884.00	29,51,141.00	19,15,956.00	19,78,390.00
MOVABLE PROPERTIES										
Furniture & Fixture	4438653	5,72,772.00	-	50,11,427.00	10%	26,10,989.78	2,40,044.00	28,51,034.38	21,60,392.62	18,27,665.22
Library Books	1920734.5	1,85,361.00	-	21,06,095.50	40%	17,08,443.61	1,59,061.00	18,67,504.61	2,38,590.89	2,12,290.89
Computer & Peripherals	1560829	3,54,340.00	-	19,15,169.00	40%	14,98,430.64	1,66,695.00	16,65,125.64	2,50,043.36	62,398.36
Games & Sports Material	609139	-	-	6,09,139.00	15%	3,88,294.24	33,127.00	4,21,421.24	1,87,717.76	2,20,844.76
Dead Stock	33954.3	-	-	33,954.30	10%	29,608.87	435.00	30,043.87	3,910.43	4,345.43
Laboratory Equipment	1071781.6	1,74,017.00	-	12,45,798.80	15%	8,25,476.46	63,048.00	8,88,524.46	3,57,274.34	2,40,305.34
Electrical Equipment	1094714	88,006.00	-	11,82,720.00	15%	7,33,394.00	67,399.00	8,00,794.00	3,81,926.00	3,61,320.00
Home Eco Dept. Equipment	33178	-	-	33,178.00	15%	29,683.00	524.00	30,207.00	2,971.00	3,495.00
Office Equipments	1048603.01	67,020.00	-	11,15,623.01	15%	7,05,446.37	61,526.00	7,66,972.37	3,48,650.64	3,43,156.64
Sports Equipment	458117	-	-	4,58,112.00	15%	1,97,656.00	39,068.00	2,36,724.00	2,21,388.00	2,60,456.00
Teaching Aid	245670	-	-	2,45,670.00	15%	1,42,847.60	15,423.00	1,58,270.60	87,399.40	1,02,822.40
Audio & Visual Aid	25165	2,55,900.00	-	2,81,065.00	15%	23,740.39	38,599.00	62,339.39	2,18,725.61	1,424.61
Total Rs. (B)	1,25,40,535.61	16,97,416.00	-	1,42,37,951.61		88,94,010.96	8,84,949.00	97,78,961.56	44,58,990.05	36,46,524.65
TOTAL RS. (A+B)	1,72,57,182.61	18,47,866.00	-	1,91,05,048.61		1,16,32,267.96	10,97,833.00	1,27,30,102.56	63,74,946.05	56,24,914.65

UDIN :- 24196174BKALPV1014




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



JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2024

ANNEXURE- C : OTHER FUNDS

PARTICULARS	GRNTED SECTION	NON - GRANTED SECTION	NSS SECTION	SCHOLARSH IP SECTION	TOTAL
	RS.	RS.	RS.	RS.	RS.
Poor Patient Fund	40,695.00	-	-	-	40,695.00
Development Fund	25,870.00	8,41,200.00	-	-	8,67,070.00
TOTAL	66,565.00	8,41,200.00	-	-	9,07,765.00

ANNEXURE- D : CURRENT LIABILITIES & PROVISIONS

PARTICULARS	GRNTED	NON - GRANTED	NSS SECTION	SCHOLARSH IP SECTION	TOTAL
	RS.	RS.	RS.	RS.	RS.
<u>SUNDARY CREDITORS</u>					
Creditors for Expenses	3,673.00	-	-	-	3,673.00
Creditors for Services	-	-	-	-	-
Other Credit Balances	-	1,335.00	-	-	1,335.00
TOTAL	3,673.00	1,335.00	-	-	5,008.00
<u>PROVISIONS</u>					
Audit Fees Payable	35,400.00	5,900.00	-	-	41,300.00
Electricity Expenses Payable	17,240.00	-	-	-	17,240.00
TOTAL	52,640.00	5,900.00	-	-	58,540.00
<u>STAFF LIABILITIES</u>					
Excess Salary Grant (Strike Period Salary)	3,95,380.00	-	-	-	3,95,380.00
Remuneration Payable	4,48,500.00	-	-	-	4,48,500.00
GPF & P.Tax Payable	20,200.00	-	-	-	20,200.00
TOTAL	8,64,080.00	-	-	-	8,64,080.00
<u>STATUTORY LIABILITIES</u>					
LIC Payable	2,213.00	-	-	-	2,213.00
Revenue Stamp	700.00	-	-	-	700.00
DCPS Payable	3,960.00	-	-	-	3,960.00
TOTAL	6,873.00	-	-	-	6,873.00
<u>STUDENT LIABILITIES</u>					
Lab. Deposit	5,690.00	-	-	-	5,690.00
Library Deposits	31,650.00	-	-	-	31,650.00
Scholarship Payable	-	-	-	40,27,633.13	40,27,633.13
University Fees	3,25,372.00	2,05,152.00	-	-	5,30,524.00
SET Examination	-	52,680.00	-	-	52,680.00
TOTAL	3,62,712.00	2,57,832.00	-	40,27,633.13	46,48,177.13
<u>OTHER LIABILITIES</u>					
Ngp. Uni. Theory Exm. Exp.	2,98,358.00	-	-	-	2,98,358.00
University Practical Exam (TA/DA and Remuneration)	13,685.00	-	-	-	13,685.00
JN College, Wadi (UGC)	317.00	-	-	-	317.00
Program Officer NSS	-	-	1,19,645.00	-	1,19,645.00
TOTAL	3,12,360.00	-	1,19,645.00	-	4,32,005.00

UDIN :- 24196174BKALPV1014



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

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

FOR THE YEAR ENDED ON 31ST MARCH 2024

ANNEXURE- E : DEPOSIT AND INVESTMENTS

PARTICULARS	GRNTED SECTION	NON - GRANTED SECTION	NSS SECTION	SCHOLARSHI P SECTION	TOTAL
	RS.	RS.	RS.	RS.	RS.
FIXED DEPOSITS					
FDR with Bank of Maharashtra	1,39,752.00	10,79,148.00	-	-	1218900.00
TOTAL	1,39,752.00	-	-	-	12,18,900.00
OTHER DEPOSITS & INVESTMENTS					
Gas Cylinder	10,556.00	-	-	-	10556.00
Telephone Deposite	1,300.00	-	-	-	1300.00
TOTAL	11,856.00	-	-	-	11,856.00

ANNEXURE- F : CURRENT ASSETS

PARTICULARS	GRNTED SECTION	NON - GRANTED SECTION	NSS SECTION	SCHOLARSHI P SECTION	TOTAL
	RS.	RS.	RS.	RS.	RS.
OUTSTANDING FEES					
Outstanding Fees old	9,200.00	1,26,511.00	-	-	135711.00
Outstanding Fees 2016-17	-	58,489.00	-	-	58489.00
Outstanding Fees 2017-18	64,000.00	3,77,007.00	-	-	441007.00
Outstanding Fees 2018-19	89,473.00	1,91,403.00	-	-	280876.00
Outstanding Fees 2019-20	48,831.00	2,34,412.00	-	-	283243.00
Outstanding Fees 2020-21	50,675.00	8,03,835.00	-	-	854510.00
Outstanding Fees 2021-22	99,059.00	8,61,464.00	-	-	960463.00
Outstanding Fees 2022-23	1,97,231.00	7,18,102.00	-	-	915333.00
Outstanding Fees 2023-24	3,25,182.00	5,27,276.00	-	-	852458.00
TOTAL	8,83,651.00	38,98,439.00	-	-	47,82,090.00
SALARY ADVANCES					
G.P.F. Installment & Loans	84,465.00	-	-	-	84465.00
TOTAL	84,465.00	-	-	-	84,465.00
OTHER DEBIT BALANCES					
J N College, Wadi (UGC)	-	10,000.00	-	-	10000.00
YCMOU Account	5,500.00	-	-	-	5500.00
Dr. Sarang S. Khadse	50,000.00	-	-	-	50000.00
Dr. Subhash K. Shembekar	1,48,358.00	-	-	-	148358.00
University NSS Fees	-	-	3,300.00	-	3300.00
TOTAL	2,03,858.00	10,000.00	3,300.00	-	2,17,158.00

UDIN :- 24196174BKALPV1014



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

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

FOR THE YEAR ENDED ON 31ST MARCH 2024

ANNEXURE- G : CASH & BANK BALANCES

PARTICULARS	GRNTED SECTION	NON - GRANTED SECTION	NSS SECTION	SCHOLARSHIP SECTION	TOTAL
	RS.	RS.	RS.	RS.	RS.
CASH IN HAND					
Cash	3,904.93	1,358.00	510.00	*	5772.93
TOTAL	3,904.93	1,358.00	510.00	*	5,772.93
BANK BALANCES					
Bank A/c 1100000493	1,878.00	*	*	*	1878.00
Bank A/c 20/1	6,756.10	*	*	*	6756.10
BANK A/C. 60315512121 (BOM)	81,068.17	*	*	*	81068.17
Bank of Maharashtra (541747)	20,32,180.94	*	*	*	2032180.94
TranknPay Gateway	14,770.80	*	*	*	14770.80
Bank A/c 307/3908	-	1,66,783.00	*	*	166783.00
Bank A/c 60315367364	-	31,23,615.32	*	*	3123615.32
Bank A/c 918010067788696 (Axis)	-	6,06,773.28	*	*	606773.28
Syndicate Bank (Canara) 30374	-	*	2,653.72	*	2653.72
Bank of Maharashtra A/c 60315152268	-	*	*	36,59,760.19	3659760.19
TOTAL	21,36,654.01	38,97,171.60	2,653.72	36,59,760.19	96,96,239.52

UDIN :- 24196174BKALPV1014



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

DETAILS OF INCOME
FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	GRANTED SECTION	NON GRANTED SECTION	NSS SECTION	SCHOLARSHIP SECTION	TOTAL
	RS.	RS.	RS.	RS.	RS.
<u>Educational Income</u>					
Grant in Aid	7,73,70,304.00	-	-	-	7,73,70,304.00
Admission Fees	-	11,800.00	-	-	11,800.00
Tution Fees	-	5,55,291.00	-	-	5,55,291.00
Other Fees & Fines	21,48,446.00	7,65,271.00	-	-	29,13,717.00
NSS Grant	-	-	1,06,500.00	-	1,06,500.00
Bank Interest	23,424.00	1,21,375.00	75.00	3,770.00	1,48,644.00
FDR Interest	5,741.00	50,362.00	-	-	56,103.00
Misc. Income	2,880.00	94,360.00	-	-	97,240.00
Other Receipts - NSS	-	-	1,000.00	-	1,000.00
TOTAL	7,95,50,795.00	15,98,459.00	1,07,575.00	3,770.00	8,12,60,599.00

UDIN :- 24196174BKALPV1014



JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
GRANTED
LISTS
FOR THE YEAR ENDED ON 31ST MARCH 2024

1 University Fees (Student Liability)

SR. NO.	PARTICULARS	AMOUNT
1	Degree Fees	220
2	University Exam Fees	272232
3	University Exams Late Fees	-3200
4	University Practical Fees (CBZ / Micro)	17774
5	University Practical Fees(Geog)	12435
6	University Practical Fees (PCM/Comp)	25911
	Total	325372

2 Creditors for expenses

SR. NO.	PARTICULARS	AMOUNT
1	Telephone and Internet Expense Payable	1546
2	News Paper Expenses Payable	2127
	Total	3673

3 Repair & Maintenance - Other / Equipments

SR. NO.	PARTICULARS	AMOUNT
1	Repair & Maintenance (Electrical)	77061
2	Repair & Maintenance (Equipment)	33888
	Total	110949

UDIN :- 24196174BKALPV1014



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

LISTS
FOR THE YEAR ENDED ON 31ST MARCH 2024

1 University Fees (Student Liability)

SR. NO.	PARTICULARS	AMOUNT
1	Annual Fee	-2163
2	Ashwameg Fee	290
3	Dis Management Cell	-185
4	Enrolment Fee	1180
5	E-Service Fees	-860
6	Game Fee	-430
7	Medical Aid Fund	5
8	Medical Exam Form Fee	5
9	NSS Fees	-185
10	Physical Exam Test Fees	1980
11	Students Aid Fund	5
12	Students Welf. Fund	5
13	Union Fee	5
14	University Fund	205500
	Total	205152

2 Fees & Fines

SR. NO.	PARTICULARS	AMOUNT
1	Ph.D. Registration Fee	10000
2	Computer Fee	261000
3	Cycle Stand Charges	1320
4	Alumni Fee	3100
5	Annual Ph.D. Library Fee	16000
6	Annual Ph.D. Program Fee	24000
7	College E-Service Fee	9600
8	College Exam	12800
9	College Student Aid Fee	6600
10	College Uniform Fees	5950
11	Extra Curricular Activity	9900
12	Geog. Practical Fees	4122
13	I-Cards Fees	1320
14	Library Fee	25000
15	Magazine	6600
16	Medical Test Fee	1980
17	Registration & Processing Fee	173000
18	Sports & Games Fees	19800
19	Student Insurance	2640
20	University Paripatan Fee	25280
21	Comm. Prac. Fee	7257
22	Registration Fees Received	136802
23	Other Fee	1200
	Total	765271

3 Repair & Maintenance - Other / Equipments

SR. NO.	PARTICULARS	AMOUNT
1	Repair & Maintenance (Electrical)	164803
2	Repair & Maintenance (Equipment)	14560
3	Computer Maint. Expenses	13130
	Total	192493

UDIN :- 24196174BKALPV1014



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

GRANTED
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	ANX	AMOUNT	AMOUNT	INCOME	ANX	AMOUNT	AMOUNT
To, EDUCATIONAL EXPENDITURE				By, EDUCATIONAL INCOME			
Salaries & Allowances	A	7,73,70,301.00		Salary Grant		7,73,70,304.00	
Contingencies	B	16,30,289.46	7,90,00,593.46	Other Fees & Fines		21,48,446.00	7,95,18,750.00
To, DEPRECIATION	AA		9,99,040.00	By, OTHER INCOME			
				Bank Interest		23,424.00	
				FDR Interest		5,741.00	
				Other Income		2,880.00	32,045.00
				By, DEFICIT			
				Carried Over To Balance Sheet			4,48,838.46
TOTAL RS.			7,99,99,633.46	TOTAL RS.			7,99,99,633.46

BALANCE SHEET AS ON 31ST MARCH 2024

FUNDS AND LIABILITIES	ANX	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX	AMOUNT	AMOUNT
FUNDS				MUVABLE/IMMOVABLE PROPERTIES	AA		1,75,12,480.61
Depreciation Fund	AA	1,20,01,970.96					
Other Funds	C	96,563.05	1,20,68,535.96	DEPOSIT AND INVESTMENTS	F		
SOCIETY/UNIT BALANCE				Fixed Deposits		1,39,752.00	
V.S.P.M. Society		1,29,91,890.37		Other Deposits & Investments		11,856.00	1,51,608.00
Scholarship A/c		4,64,980.00	1,34,56,870.37	CURRENT ASSETS	F		
CURRENT LIABILITIES & PROVISIONS	D			Outstanding Fees		8,83,651.00	
Sundry Creditors		3,673.00		Salary Advance		84,465.00	
Provisions		52,640.00		Other Debit Balances		2,05,658.00	11,71,974.00
Staff Liabilities		8,64,080.00		SOCIETY/UNIT BALANCE			
Statutory Liabilities		6,873.00		NSS A/c		25,000.00	
Student Liabilities		3,62,712.00		No Grant A/c		18,60,958.07	18,85,958.07
Other Liabilities		8,12,360.00	16,02,338.00	CASH & BANK BALANCES	G		
				Cash in Hand		3,901.93	
				Bank Balances		21,36,654.01	21,40,558.94
TOTAL RS.			2,71,27,544.33	INCOME AND EXPENDITURE ACCOUNT			
				Balance as per Last B/S - Deficit		38,16,326.25	
				Add/(Less) : Deficit/(Surplus) during the year		4,18,838.46	42,65,164.71
				TOTAL RS.			2,71,27,544.33

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



Madan Ahuja
PARTNER
CA MADAN AHUJA
MRA: 196174
PIN: 013527C

PLACE: NAGPUR
DATE: 30-06-2024
UDIN: 24196174BKATPV1024

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

GRANTED
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2024

R E C E I P T S		A M O U N T	A M O U N T	P A Y M E N T S		A M O U N T	A M O U N T
To	FEES & FINES			By	SALARIES & ALLOWANCES		
	Grant in Aid	7,73,70,304.00					7,73,70,304.00
	Other Fees & Fines	21,48,446.00	7,95,18,750.00	By	CONTINGENCIES		16,30,289.46
To	OTHER INCOME			By	BUILDING CONSTRUCTION		1,90,450.00
	Bank Interest	23,424.00		By	FIXED ASSETS PURCHASED		16,97,416.00
	FDR Interest	5,741.00					
	Other Income	2,880.00	32,045.00	By	INVESTMENTS & DEPOSITS		
To	CURRENT ASSETS				Fixed Deposits		5,741.00
	Outstanding Fees	5,04,748.00		By	CURRENT ASSETS		
	Salary Advance	73,05,931.00			Outstanding Fees	5,93,600.00	
	Other Debit Balances	3,24,142.00	81,34,821.00		Salary Advance	73,05,931.00	
To	CURRENT LIABILITIES & PROVISIONS				Other Debit Balances	3,22,500.00	82,22,031.00
	Sundry Creditors	68,673.00		By	CURRENT LIABILITIES & PROVISIONS		
	Provisions	52,640.00			Sundry Creditors	66,507.00	
	Staff Liabilities	26,69,878.00			Provisions	37,580.00	
	Other Liabilities	4,96,113.00			Staff Liabilities	25,39,783.00	
	Student Liabilities	13,19,469.00	46,06,773.00		Other Liabilities	3,34,070.00	
To	COLLECTION/REDUCTION OF STATUTORY LIABILITIES				Student Liabilities	16,402,319.00	45,80,259.00
	Statutory Liabilities		1,55,60,787.00	By	DEPOSIT WITH RESPECTIVE AUTHORITIES		
To	SOCIETY/UNIT BALANCE				Statutory Liabilities		1,55,54,664.00
	V.S.P.M. Society	1,50,450.00		By	SOCIETY/UNIT BALANCE		
	No Grant A/c	20,11,300.00			No Grant A/c		26,31,765.00
	Scholarship A/c	4,64,980.00	26,26,730.00	By	CLOSING BALANCES		
To	OPENING BALANCES				Cash In Hand	3,904.93	
	Cash In Hand	234.93			Bank Balance	71,36,654.00	21,40,558.94
	Bank Balance	35,03,337.47	35,03,572.40				
TOTAL RS:			11,39,83,478.40	TOTAL RS:			11,39,83,478.40

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

PARTNER
 CA MADAN AHUJA
 MRN: 196174
 FRN: 013527C

PLACE : NAGPUR
 DATE : 30-06-2024
 UDIN :- 24196174BKALPV1014

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

GRANTED
ANNEXURE "AA"

LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2024

PARTICULARS	OP. Bal. As on 01/04/2023	Net Addition 2023-24	Add/Less By Transfer	Total Cost 31/03/2024	Dep. Rate	Total Accu. Dep. Up.to As on 01/04/2023	Dep. During the year 2023-24	Dep.Fund 31/03/2024	Net Block As on 31/03/2024
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[8]	[4-8]=[9]
IMMOVABLE PROPERTIES									
Building Construction	36,25,397.00	1,50,450.00	-	37,75,847.00	10%	23,32,920.00	1,44,293.00	24,77,213.00	12,98,634.00
Total Rs..(A)	36,25,397.00	1,50,450.00	-	37,75,847.00		23,32,920.00	1,44,293.00	24,77,213.00	12,98,634.00
MOVABLE PROPERTIES									
Furniture & Fixture	40,80,962.00	5,72,772.00	-	46,53,734.00	10%	24,81,215.78	2,17,252.00	26,98,467.78	19,55,266.22
Library Books	19,20,734.50	1,85,361.00	-	21,06,095.50	40%	17,08,443.61	1,59,061.00	18,67,504.61	2,38,590.89
Computer & Peripherals	15,60,829.00	3,54,340.00	-	19,15,169.00	40%	14,98,430.64	1,66,695.00	16,65,125.64	2,50,043.36
Games & Sports Material	6,09,139.00	-	-	6,09,139.00	15%	3,88,294.24	33,127.00	4,21,421.24	1,87,717.76
Dead Stock	33,954.30	-	-	33,954.30	10%	29,608.87	435.00	30,043.87	3,910.43
Laboratory Equipment	10,71,781.80	1,74,017.00	-	12,45,798.80	15%	8,25,476.46	63,048.00	8,88,524.46	3,57,274.34
Electrical Equipment	9,51,089.00	88,006.00	-	10,39,095.00	15%	6,39,168.00	59,989.00	6,99,157.00	3,39,938.00
Home Eco Dept. Equipment	33,178.00	-	-	33,178.00	15%	29,683.00	524.00	30,207.00	2,971.00
Office Equipments	10,48,603.01	67,020.00	-	11,15,623.01	15%	7,05,446.37	61,526.00	7,66,972.37	3,48,650.64
Sports Equipment	4,58,112.00	-	-	4,58,112.00	15%	1,97,656.00	39,068.00	2,36,724.00	2,21,388.00
Teaching Aid	2,45,670.00	-	-	2,45,670.00	15%	1,42,847.60	15,423.00	1,58,270.60	87,399.40
Audio & Visual Aid	25,165.00	2,55,900.00	-	2,81,065.00	15%	23,740.39	38,599.00	62,339.39	2,18,725.61
Total Rs..(B)	1,20,39,217.61	16,97,416.00	-	1,37,36,633.61		86,70,010.96	8,54,747.00	95,24,757.96	42,11,875.65
Total Rs. (A+B)	1,56,64,614.61	18,47,866.00	-	1,75,12,480.61		1,10,02,930.96	9,99,040.00	1,20,01,970.96	55,10,509.65

UDIN :- 24196174BKALPV1014



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

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

GRANTED

ANNEXURE - "A"

LIST OF SALARIES & ALLOWANCES

FOR THE YEAR ENDED ON 31ST MARCH 2024

<u>PARTICULARS</u>	<u>AMOUNT</u>
Basic Pay	3,62,87,900.00
C.L.A	82,320.00
DA	1,51,03,564.00
DA Arrears	13,42,258.00
HRA	65,31,929.00
TA	13,09,380.00
License Fee	15,942.00
Special Pay	51,242.00
Medical Reimbursement	1,77,131.00
Employer Contribution to NPS	3,39,678.00
Contributory Salary	32,12,100.00
Salary Arrears	1,29,16,860.00
TOTAL	7,73,70,304.00

UDIN :- 24196174BKALPV1014



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

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

GRANTED

ANNEXURE - "B"

LIST OF CONTINGENCIES

FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	AMOUNT
<u>Administrative Expenses</u>	
Audit Fees - Statutory	35,400.00
Bank Charges	755.46
Education Expenses	12,230.00
Electricity Charges	2,10,670.00
<u>Other Administrative Expenses</u>	
Miscellaneous Expenses	48,572.00
Contribution to Flag Day Fund	19,106.00
Green & Energy Audit Fees	35,400.00
Sports Expenditure	3,200.00
Advertisement	22,999.00
House Keeping Expenses	200.00
Honorarium Expenses	1,000.00
Laboratory Expenses	1,44,401.00
Refreshment Expenses	9,986.00
Travelling Expenses	5,930.00
Uniform Expenses	1,27,743.00
Xerox Expenses	1,842.00
News Paper & Periodicals	27,944.00
Printing Expenses	3,08,535.00
Stationery Expenses	1,09,955.00
Subscription/Membership Charges	72,452.00
Software Expenses	1,79,771.00
Telephone/Internet Expenses	21,745.00
	13,99,836.46
<u>Repairs & Maintenance</u>	
Repairs & Maintenance - Other/Equipments	1,10,949.00
Repairs & Maintenance - Furniture	4,350.00
Repairs & Maintenance - General	25,069.00
Repairs & Maintenance - Computer	54,085.00
Repairs & Maintenance - Building	36,000.00
	2,30,453.00
TOTAL	16,30,289.46

UDIN :- 24196174BKALPV1014



ANNEXURE- C : OTHER FUNDS

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

ANNEXURE- D : CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AMOUNT
<u>SUNDARY CREDITORS</u>	
Creditors for Expenses	3,673.00
TOTAL	3,673.00

<u>PROVISIONS</u>	
Audit Fees Payable	35,400.00
Electricity Expenses Payable	17,240.00
TOTAL	52,640.00

<u>STAFF LIABILITIES</u>	
Remuneration Payble	4,48,500.00
Excess Salary Grant (Strike Period Salary)	3,95,380.00
GPF & P.Tax Payable	20,200.00
TOTAL	8,64,080.00

<u>STATUTORY LIABILITIES</u>	
LIC Payable	2,213.00
Revenue Stamp	700.00
DCPS Payable	3,960.00
TOTAL	6,873.00

<u>STUDENT LIABILITIES</u>	
Lab. Deposits	5,690.00
Library Deposits	31,650.00
University Fees	3,25,372.00
TOTAL	3,62,712.00

<u>OTHER LIABILITIES</u>	
Ngp. Uni. Theory Exm. Exp.	2,98,358.00
University Practical Exam (TA/DA and Remuneration)	13,685.00
J N College, Wadi (UGC)	317.00
TOTAL	3,12,360.00

UDIN :- 24196174BKALPV1014



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

GRANTED

FOR THE YEAR ENDED ON 31ST MARCH 2024

ANNEXURE- E : DEPOSIT AND INVESTMENTS

PARTICULARS	AMOUNT
<u>INVESTMENTS</u>	
FDR with Bank of Maharashtra	1,39,752.00
TOTAL	139752.00
<u>OTHER DEPOSITS & INVESTMENTS</u>	
Gas Cylinder	10,556.00
Telephone Deposit	1,300.00
TOTAL	11856.00

ANNEXURE- F : CURRENT ASSETS

PARTICULARS	AMOUNT
<u>OUTSTANDING FEES</u>	
Outstanding Fees old	9,200.00
Outstanding Fees 2017-18	64,000.00
Outstanding Fees 2018-19	89,473.00
Outstanding Fees 2019-20	48,831.00
Outstanding Fees 2020-21	50,675.00
Outstanding Fees 2021-22	99,059.00
Outstanding Fees 2022-23	1,97,231.00
Outstanding Fees 2023-24	3,25,182.00
TOTAL	8,83,651.00
<u>SALARY ADVANCES</u>	
G.P.F. Installment & Loans	84,465.00
TOTAL	84,465.00
<u>OTHER DEBIT BALANCES</u>	
YCMOU Account	5,500.00
Dr. Sarang S. Khadse	50,000.00
Dr. Subhash K. Shembekar	1,48,358.00
TOTAL	2,03,858.00

ANNEXURE- G : CASH & BANK BALANCES

PARTICULARS	AMOUNT
<u>CASH IN HAND</u>	
Cash	3,904.93
TOTAL	3,904.93
<u>BANK BALANCES</u>	
Bank A/c, 1100000493	1,878.00
Bank A/c, 20/1	6,756.10
BANK A/C 60315512121 (BOM)	81,068.17
Bank of Maharashtra (541747)	20,32,180.94
TranknPay Gateway	14,770.80
TOTAL	21,36,654.01



UDIN :- 24196174BKALPV1014

JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
GRANTED
LISTS
FOR THE YEAR ENDED ON 31ST MARCH 2024

1 University Fees (Student Liability)

SR. NO.	PARTICULARS	AMOUNT
1	Degree Fees	220
2	University Exam Fees	272232
3	University Exams Late Fees	-3200
4	University Practical Fees (CBZ/Micro)	17774
5	University Practical Fees(Geog)	12435
6	University Practical Fees (PCM/Comp)	25911
	Total	325372

2 Creditors for expenses

SR. NO.	PARTICULARS	AMOUNT
1	Telephone and Internet Expense Payable	1546
2	News Paper Expenses Payable	2127
	Total	3673

3 Repair & Maintenance - Other / Equipments

SR. NO.	PARTICULARS	AMOUNT
1	Repair & Maintenance (Electrical)	77061
2	Repair & Maintenance (Equipment)	33888
	Total	110949

UDIN :- 24196174BKALPV1014



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

NON-GRANTED
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	ANX	AMOUNT	AMOUNT	INCOME	ANX	AMOUNT	AMOUNT
To, <u>EDUCATIONAL EXPENDITURE</u>				By, <u>EDUCATIONAL INCOME</u>			
Salaries & Allowances	A	5,88,475.00		Fees & Fines		7,65,271.00	
Administrative Expenses	B	6,79,319.00		Admission Fees		11,800.00	
Repairs & Maintenance		2,79,123.00	15,40,917.00	Tuition Fees		2,58,291.00	13,32,362.00
To, <u>DEPRECIATION</u>				By, <u>OTHER INCOME</u>			
As per Ann. "AA"	AA		98,793.00	Bank Interest		1,21,375.00	
				FDR Interest		50,362.00	
				Misc. Income		94,360.00	2,66,097.00
				By, <u>DEFICIT</u>			47,251.00
				Carried Over To Balance Sheet			
TOTAL RS:			16,45,710.00	TOTAL RS:			16,45,710.00

BALANCE SHEET AS ON 31ST MARCH 2024

FUNDS AND LIABILITIES	ANX	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX	AMOUNT	AMOUNT
<u>FUNDS</u>				<u>IMMOVABLE & MOVABLE PROPERTIES</u>	AA		15,92,568.00
Depreciation Fund	AA	7,28,131.60		<u>INVESTMENTS & DEPOSITS</u>			
Development Fund		8,41,200.00	13,69,331.60	Fixed Deposits			
<u>CURRENT LIABILITIES & PROVISIONS</u>	C			FDR with Bank of Maharashtra			10,79,148.00
Sundry Creditors		1,395.00		<u>CURRENT ASSETS</u>	D		
Provisions		5,900.00		Outstanding Fees		38,98,439.00	
Student Liabilities		2,57,837.00	2,65,067.00	Other Debit Balances		11,008.00	39,08,439.00
<u>SCHEMATIC BALANCE</u>				<u>CASH & BANK BALANCES</u>	E		
J.N.C. (Grant College)			18,60,958.07	Cash in Hand		1,358.00	
<u>INCOME AND EXPENDITURE ACCOUNT</u>				Bank Balances		38,97,171.60	38,98,529.60
Balance as per Last B/S Surplus		68,30,578.93					
Add/(Less) Surplus/(Deficit) during the year		(47,251.00)	67,83,327.93				
TOTAL RS:			1,04,78,688.60	TOTAL RS:			1,04,78,688.60

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



Madan Ahuja

PARTNER
CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

PLACE: NAGPUR
DATE: 30-06-2024
UDIN: 241961740KAI PV1014

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

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2024

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
To	FEES & FINES			By	SALARIES & ALLOWANCES		
	Fees & Fines	7,65,271.00					5,88,475.00
	Admission Fees	11,800.00		By	EXPENSES		
	Tuition Fees	5,55,291.00	13,32,362.00				9,58,442.00
To	OTHER INCOME			By	INVESTMENTS & DEPOSITS		
	Bank Interest	1,21,375.00			Fixed Deposits		50,362.00
	FDR Interest	50,362.00		By	CURRENT ASSETS		
	Misc. Income	94,360.00	2,66,097.00		Office Advances	2,80,998.00	
To	CURRENT ASSETS				TDS Receivables	12,591.00	
	Office Advances	2,80,998.00			Outstanding Fees	5,55,291.00	8,48,880.00
	TDS Receivables	12,591.00		By	CURRENT LIABILITIES & PROVISIONS		
	Outstanding Fees	2,16,916.00	5,10,505.00		Sundry Creditors	1,57,926.00	
To	CURRENT LIABILITIES & PROVISIONS				Provisions	5,900.00	
	Sundry Creditors	1,46,761.00			Staff Liabilities	13,000.00	
	Provisions	5,900.00			Student Liabilities	22,563.00	1,99,389.00
	Student Liabilities	1,13,295.00	2,65,956.00	By	SOCIETY/UNIT BALANCE		
To	SOCIETY/UNIT BALANCE				J.N.C. (Grant College)		20,11,300.00
	J.N.C. (Grant College)		26,31,765.00	By	CLOSING BALANCES		
To	OPENING BALANCES				Cash In Hand	1,338.00	
	Cash In Hand	14,117.00			Bank Balance	38,97,171.60	38,98,529.60
	Bank Balance	35,34,275.60	35,48,692.60				
TOTAL RS:			85,55,377.60	TOTAL RS:			85,55,377.60

CERTIFICATE

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

FOR PRIYANKA SHARMA & ASSOCIATES
 CHARTERED ACCOUNTANTS



Madan Ahuja
 PARTNER
 CA MADAN AHUJA
 PARTNER
 MRN: 196174
 FRN: 013527C

PLACE: NAGPUR
 DATE: 30-06-2024
 UDIN: 24796174BKALPV1014



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

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

NON-GRANTED

ANNEXURE - "A"

LIST OF SALARIES & ALLOWANCES
FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	AMOUNT
Honorarium & Remuneration	588475.00
TOTAL	588475.00

ANNEXURE - "B"

FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	AMOUNT
<u>Administrative Expenses</u>	
Audit Fees - Statutory	5900.00
Bank Charges	118.00
Education Expenses	10800.00
House Keeping Charges	52500.00
<u>Other Administrative Expenses</u>	
Printing Expenses	38254.00
Publication Fee	16200.00
Refreshment Expenses	131773.00
Miscellaneous Expenses	49600.00
Security Charges	153600.00
Stationery Expenses	4905.00
Travelling Expenses	22611.00
Gardening Expenses	18500.00
New Subject & Course Fees	141600.00
Academic & Administrative Audit Fees	20000.00
Cash Prizes	10000.00
Trophy & Momentos Expenses	2300.00
Xerox Expenses	658.00
	679319.00
<u>Repairs & Maintenance</u>	
Repairs & Maintenance - Building	80540.00
Repairs & Maintenance - Other/Equipments	192493.00
Repairs & Maintenance - General	6090.00
	279123.00
TOTAL	958442.00

UDIN :- 24196174BKALPV1014



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

NON-GRANTED

ANNEXURE "AA"

LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2024

PARTICULARS	OP. Bal. As on 01/04/2023	Net Addition 2023-24	Add/Less By Transfer	Total Cost 31/03/2024	Dep. Rate	Total Accu. Dep.Upto 01-04-2023	Dep. During the year 2023-24	Dep.Fund 31/03/2024	Net Block 31/03/2024
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[8]	[4-8]=[9]
<u>IMMOVABLE PROPERTIES</u>									
Building Construction	10,91,250.00	-	-	10,91,250.00	10%	4,05,337.00	68,591.00	4,73,928.00	6,17,322.00
Total Rs..(A)	10,91,250.00	-	-	10,91,250.00		4,05,337.00	68,591.00	4,73,928.00	6,17,322.00
<u>MOVABLE PROPERTIES</u>									
Furniture & Fixture	3,57,693.00	-	-	3,57,693.00	10%	1,29,774.60	22,792.00	1,52,566.60	2,05,126.40
Electrical Equipment	1,43,625.00	-	-	1,43,625.00	15%	94,227.00	7,410.00	1,01,637.00	41,988.00
Total Rs..(B)	5,01,318.00	-	-	5,01,318.00		2,24,001.60	30,202.00	2,54,203.60	2,47,114.40
Total Rs. (A+B)	15,92,568.00	-	-	15,92,568.00		6,29,338.60	98,793.00	7,28,131.60	8,64,436.40

UDIN :- 24196174BKALPV1014



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

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

NON-GRANTED

FOR THE YEAR ENDED ON 31ST MARCH 2024

ANNEXURE- C : CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AMOUNT
SUNDARY CREDITORS	
Other Credit Balances	1,335.00
TOTAL	1,335.00
PROVISIONS	
Audit Fees Payable	5,900.00
TOTAL	5,900.00
STUDENT LIABILITIES	
University Fees	2,05,152.00
SET Examination	52,680.00
TOTAL	2,57,832.00

ANNEXURE- D : CURRENT ASSETS

PARTICULARS	AMOUNT
OUTSTANDING FEES	
Outstanding Fees old	1,26,511.00
Outstanding Fees 2016-17	58,489.00
Outstanding Fees 2017-18	3,77,007.00
Outstanding Fees 2018-19	1,91,403.00
Outstanding Fees 2019-20	2,34,412.00
Outstanding Fees 2020-21	8,03,835.00
Outstanding Fees 2021-22	8,61,404.00
Outstanding Fees 2022-23	7,18,102.00
Outstanding Fees 2023-24	5,27,276.00
TOTAL	38,98,439.00
OTHER DEBIT BALANCES	
J N College, Wadi (UGC)	10,000.00
TOTAL	10,000.00

ANNEXURE- E : CASH & BANK BALANCES

PARTICULARS	AMOUNT
CASH IN HAND	
Cash	1,358.00
TOTAL	1,358.00
BANK BALANCES (AS PER LIST)	
Bank A/c. 307/3908	1,66,783.00
Bank A/c 60315367364	31,23,615.32
Bank A/c 918010067788696 (Axis)	6,06,773.28
TOTAL	38,97,171.60

UDIN :- 24196174BKALPV1014



JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
NON-GRANTED
LISTS
FOR THE YEAR ENDED ON 31ST MARCH 2024

1 University Fees (Student Liability)

SR. NO.	PARTICULARS	AMOUNT
1	Annual Fee	-2163
2	Ashwameg Fee	290
3	Dis. Managment Cell	-185
4	Enrolment Fee	1180
5	E-Service Fees	-860
6	Game Fee	-430
7	Medical Aid Fund	5
8	Medical Exam Form Fee	5
9	NSS Fees	-185
10	Physical Exam Test Fees	1980
11	Students Aid Fund	5
12	Students Well Fund	5
13	Union Fee	5
14	University Fund	205500
	Total	205152

2 Fees & Fines

SR. NO.	PARTICULARS	AMOUNT
1	Ph D. Registration Fee	10000
2	Computer Fee	261000
3	Cycle Stand Charges	1320
4	Alumni Fee	3100
5	Annual Ph.D. Library Fee	16000
6	Annual Ph.D. Program Fee	24000
7	College E-Service Fee	9600
8	College Exam	12800
9	College Student Aid Fee	6600
10	College Uniform Fees	5950
11	Extra Curricular Activity	9900
12	Geog. Practical Fees	4122
13	I-Cards Fees	1320
14	Library Fee	25000
15	Magazine	6600
16	Medical Test Fee	1980
17	Registration & Processing Fee	173000
18	Sports & Games Fees	19800
19	Student Insurance	2640
20	University Paripalan Fee	25280
21	Comm Prac Fee	7257
22	Registration Fees Received	136802
23	Other Fee	1200
	Total	765271

3 Repair & Maintenance - Other / Equipments

SR. NO.	PARTICULARS	AMOUNT
1	Repair & Maintenance (Electrical)	164803
2	Repair & Maintenance (Equipment)	14560
3	Computer Maint. Expences	13130
	Total	192493

UDIN :- 24196174BKALPV1014



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

SCHOLARSHIP SECTION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	ANX.	AMOUNT	AMOUNT	INCOME	ANX.	AMOUNT	AMOUNT
To, <u>EXPENDITURE</u>				By, <u>OTHER INCOME</u>			
Contingencies				Bank Interest			3,770.00
Bank Charges			84.64				
To, <u>SURPLUS</u>			3,685.36				
Carried Over To Balance Sheet							
TOTAL RS			3,770.00	TOTAL RS:			3,770.00

BALANCE SHEET AS ON 31ST MARCH 2024

FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
<u>CURRENT LIABILITIES & PROVISIONS</u>				<u>SOCIETY/UNIT BALANCE</u>			
Student Liabilities	A		40,27,633.13	J N C (Grant College)			4,64,980.00
<u>INCOME AND EXPENDITURE ACCOUNT</u>				<u>CASH & BANK BALANCES</u>			
Balance as per Last B/S Surplus		93,421.70		Bank Balances			
Add/(Less) Surplus/(Deficit) during the year		3,685.36	97,107.06	Bank of Maharashtra A/c 60315152268			36,59,760.19
TOTAL RS			41,24,740.19	TOTAL RS:			41,24,740.19

PLACE: NAGPUR
DATE: 30-06-2024
UDIN: 24196174BKALPV001



S. K. Sharma

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



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

Madan Ahuja
PARTNER
CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

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

SCHOLARSHIP SECTION

FOR THE YEAR ENDED ON 31ST MARCH 2024

ANNEXURE- A : CURRENT LIABILITIES & PROVISIONS

<u>PARTICULARS</u>	<u>AMOUNT</u>
<u>STUDENT LIABILITIES</u>	
<u>Student Scholarship</u>	
G.O.I. Grants	47,87,315.13
Practical Fees Geography (GOI)	(15,224.00)
Practical Fees H.Eco (GOI)	(25,798.00)
Practical Fees Science (GOI)	(1,18,000.00)
Students Distribution	(2,73,425.00)
Tuition Fees (Granted)	(4,14,400.00)
Tuition Fees (Non Grant)	(3,77,815.00)
Scholarship Payable A/c	4,64,980.00
<u>TOTAL</u>	<u>40,27,633.13</u>

UDIN :- 24196174BKALPV1014



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

NSS SECTION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	ANX.	AMOUNT	AMOUNT	INCOME	ANX.	AMOUNT	AMOUNT
To, <u>EXPENDITURE RELATED TO NSS ACTIVITIES</u>				By, <u>INCOME FROM NSS ACTIVITIES</u>			
Contingencies	A		1,85,112.00	NSS Grant		53,750.00	
				NSS Grant Camp		52,730.00	
				Registration Fees - NSS		1,000.00	1,07,500.00
				By, <u>OTHER INCOME</u>			
				Bank Interest			75.00
				To, <u>DEFICIT</u>			77,537.00
				Carried Over To Balance Sheet			
TOTAL RS:			1,85,112.00	TOTAL RS:			1,85,112.00

BALANCE SHEET AS ON 31ST MARCH 2024

FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
<u>SOCIETY/UNIT BALANCE</u>				<u>CURRENT ASSETS</u>			
JNC College			25,000.00	Other Debt Balances			
<u>CURRENT LIABILITIES & PROVISIONS</u>				University NSS Fees			3,300.00
Supplier Creditors				<u>CASH & BANK BALANCES</u>			
Program Officer NSS			1,19,645.00	Cash in Hand		510.00	
				Bank Balances			
				Syndicate Bank (Canara) 30374		2,653.72	3,163.72
				<u>INCOME AND EXPENDITURE ACCOUNT</u>			
				Balance as per Last B/S (Deficit)		60,644.28	
				Add/(Less) Deficit/(Surplus) during the year		27,867.00	1,38,181.28
TOTAL RS:			1,44,645.00	TOTAL RS:			1,44,645.00

PLACE: NAGPUR
DATE: 30-06-2024
UDIN - 24196174BKALPV1014

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



PARTNER
CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C



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

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

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

NSS SECTION


ANNEXURE - "A"

**LIST OF CONTINGENCIES EXPENSES
FOR THE YEAR ENDED ON 31ST MARCH 2024**

PARTICULARS	AMOUNT
<u>Programme Development (Regular NSS Activities)</u>	
Contingencies Expenses (AE)	1200.00
Pocket Allowances Programme Officer	6000.00
Diary, Badges, Certificate etc,	2500.00
Other Contingent Expenses (PD)	3804.00
Pre-Camp Preparation (PD)	17048.00
Purchase of Utencils, Equipments (PD)	3600.00
Travelling Expenses (PD)	3650.00
NSS Registration Fees (PD)	1000.00
NSS Audit Fees (PD)	2000.00
	40802.00
<u>NSS College Level Camping Programme</u>	
Lodging and Boarding Expenses (CP)	40000.00
Miscellaneous Expenses (CP)	3260.00
Transport Expenses (CP)	2400.00
	45660.00
<u>NSS Special Camping Programme</u>	
Lodging & Boarding Expenses (SCP)	80000.00
Miscellaneous Expenses (SCP)	14450.00
Transport Expenses (SCP)	4200.00
	98650.00
TOTAL	185112.00

UDIN :- 24196174BKALPV1014




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



Audit Report 2022-23

31



Priyanka Sharma And Associates
1st floor, Bhiwapurkar Chambers, Opposite
Yashwant Stadium, Dhantoli, Nagpur - 46, MH
info@psaca.co.in | www.psaca.co.in
+91 712 3590704 | +91-9764055777

AUDITORS REPORT

We have audited the attached Balance Sheet of **Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Dist. Nagpur** as at 31st March 2023 together with the Income & Expenditure Account as on that date annexed thereto and;

We report that:

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

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS



Madan Ahuja

CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

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



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

JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
TRUST REGISTRATION NO. F - 1349 (N)
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2023

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
To	EDUCATIONAL INCOME			By	SALARIES & ALLOWANCES		73,097,725.00
	Grant in Aid		73,097,725.00	By	CONTINGENCIES		1,846,732.95
To	OTHER INCOME			By	FIXED ASSETS PURCHASED		430,996.00
	Admission Fees	37,030.00			Movable Assets		
	Tuition Fees	1,518,790.00		By	INVESTMENTS & DEPOSITS		1,162,797.00
	Other Fees & Fines	1,474,769.00			Fixed Deposits		
	Fees and Fines	804,425.00		By	CURRENT ASSETS		
	NSS Grant	24,400.00			Outstanding Fees	1,515,590.00	
	Bank Interest	156,798.00			Salary Advance	16,668,421.00	
	FDR Interest	33,797.00			Other Debit Balances	192,727.00	18,376,738.00
	Misc. Income	152,272.00					
	Other Receipts - NSS	2,500.00	4,204,781.00				
To	CURRENT ASSETS			By	CURRENT LIABILITIES & PROVISIONS		
	Outstanding Fees	792,651.00			Sundry Creditors	17,300.00	
	Salary Advance	16,668,421.00			Provisions	43,569.00	
	Other Debit Balances	42,727.00	17,503,799.00		Staff Liabilities	1,074,264.00	
To	CURRENT LIABILITIES & PROVISIONS				Student Liabilities	2,139,320.00	
	Sundry Creditors	12,500.00		By	DEPOSIT WITH RESPECTIVE AUTHORITIES		
	Provisions	44,987.00			Statutory Liabilities		17,430,597.00
	Staff Liabilities	1,427,145.00		By	SOCIETY/UNIT BALANCE Dr		3,327,948.61
	Student Liabilities	2,844,571.40			V.S.P.M. Society		
	Other Liabilities	40,280.00	4,369,483.40	By	CLOSING BALANCES		
To	SOCIETY/UNIT BALANCE Dr				Cash In Hand	15,161.93	
	V.S.P.M. Society		3,332,222.61		Bank Balance	9,914,914.22	9,930,076.15
To	COLLECTION/DEDUCTION OF STATUTORY LIABILITIES						
	Statutory Liabilities		17,430,597.00				
To	OPENING BALANCES						
	Cash In Hand	21,247.93					
	Bank Balance	8,991,032.77	9,012,280.70				
TOTAL RS:			128,950,888.71	TOTAL RS:			128,950,888.71

CERTIFICATE

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

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS



Madan Ahuja

CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

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



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

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

TRUST REGISTRATION NO. F - 1349 (N)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2023.

EXPENDITURE	ANX.	AMOUNT	AMOUNT	INCOME	ANX.	AMOUNT	AMOUNT
To, <u>EDUCATIONAL EXPENDITURE</u>				By, <u>EDUCATIONAL INCOME</u>			
Salaries & Allowances	A	73,097,725.00		Grant in Aid			73,097,725.00
Contingencies	B	1,846,732.95	74,944,457.95				
To, <u>DEPRECIATION</u>	AA		878,239.00	By, <u>OTHER INCOME</u>			
To, <u>SURPLUS</u>				Admission Fees		37,030.00	
Carried Over To Balance Sheet			1,479,809.05	Tuition Fees		1,518,790.00	
				Other Fees & Fines		1,474,769.00	
				Fees and Fines		804,425.00	
				NSS Grant		24,400.00	
				Bank Interest		156,798.00	
				FDR Interest		33,797.00	
				Misc. Income		152,272.00	
				Other Receipts - NSS		2,500.00	4,204,781.00
TOTAL RS:			77,302,506.00	TOTAL RS:			77,302,506.00

BALANCE SHEET AS ON 31ST MARCH 2023

FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
<u>FUNDS</u>				<u>MOVABLE/IMMOVABLE PROPERTIES</u>	AA		17,257,182.61
Depreciation Fund	AA	11,632,267.96					
Other Funds	C	907,765.00	12,540,032.96	<u>DEPOSIT AND INVESTMENTS</u>			
<u>SOCIETY/UNIT BALANCE</u>				Gas Cylinder		10,556.00	
V.S.P.M. Society			12,541,440.37	Telephone Deposit		1,300.00	
				Fixed Deposits		1,162,797.00	1,174,653.00
<u>CURRENT LIABILITIES & PROVISIONS</u>	D			<u>CURRENT ASSETS</u>	F		
Sundry Creditors		12,500.00		Outstanding Fees		4,354,863.00	
Provisions		44,987.00		Salary Advance		84,465.00	
Staff Liabilities		747,735.00		Other Debit Balances		218,800.00	4,658,128.00
Student Liabilities		3,743,962.73					
Other Liabilities		42,350.00	4,591,534.73	<u>CASH & BANK BALANCES</u>			
<u>INCOME AND EXPENDITURE ACCOUNT</u>				Cash in Hand		15,161.93	
Balance as per Last B/S - (Deficit)		1,567,222.65		Bank Balances		9,914,914.22	9,930,076.15
Add/ (Less) : Deficit/ (Surplus) during the year		1,479,809.05	3,047,031.70				
TOTAL RS:			33,020,039.76	TOTAL RS:			33,020,039.76

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



Madan Ahuja

CA MADAN AHUJA
PARTNER
MRN: 196174
FRN: 013527C

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



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

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


ANNEXURE - "A"

LIST OF SALARIES & ALLOWANCES
FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	AMOUNT
Basic Pay	36,659,680.00
C.L.A.	85,200.00
DA	13,750,713.00
DA Arrears	3,459,675.00
HRA	6,640,172.00
TA	794,050.00
Grade Pay	133,600.00
Contributory Salary	862,368.00
Salary Arrears	10,351,642.00
Medical Rembursement	360,625.00
TOTAL	73,097,725.00

UDIN :- 23196174BGWJGU5091




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



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

LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2023

PARTICULARS	OP. Bal. As on 01/04/2022	Net Addition 2022-23	Add/Less By Transfer	Total Cost 31/03/2023	Dep. Rate	Total Accu. Dep.Up.to 01.04.2022	Dep. During the year 2022-23	Dep.Fund 31/03/2023	NET BLOCK 31/03/2023	NET BLOCK 31/03/2022
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[6]	[4-8=9]	[1-5=10]
IMMOVABLE PROPERTIES										
Building Construction	4,716,647.00	-	-	4,716,647.00	10%	2,518,435.00	219,822.00	2,738,257.00	1,978,390.00	2,199,212.00
Total Rs. (A)	4,716,647.00	-	-	4,716,647.00	0.10	2,518,435.00	219,822.00	2,738,257.00	1,978,390.00	2,199,212.00
MOVABLE PROPERTIES										
Furniture & Fixture	4,384,655.00	54,000.00	-	4,438,655.00	10%	2,407,915.78	203,074.00	2,610,989.78	1,827,665.22	1,976,739.22
Library Books	1,767,817.50	152,917.00	-	1,920,734.50	40%	1,566,916.61	141,527.00	1,708,443.61	212,290.89	200,900.89
Computer & Peripherals	1,560,829.00	-	-	1,560,829.00	40%	1,456,831.64	41,599.00	1,498,430.64	62,396.36	103,997.36
Games & Sports Material	609,139.00	-	-	609,139.00	15%	349,321.24	38,573.00	388,294.24	220,844.76	259,817.76
Dead Stock	33,954.00	-	-	33,954.00	10%	29,125.87	483.00	29,608.87	4,345.13	4,828.13
Laboratory Equipment	1,002,308.80	48,115.00	-	1,050,423.80	15%	782,575.46	42,901.00	825,476.46	224,947.34	219,739.34
Electrical Equipment	1,094,714.00	-	-	1,094,714.00	15%	669,632.00	63,762.00	733,394.00	361,320.00	425,082.00
Home Eco Dept. Equipment	33,178.00	-	-	33,178.00	15%	29,066.00	617.00	29,683.00	3,495.00	4,112.00
Office Equipments	1,029,961.01	40,000.00	-	1,069,961.01	15%	644,324.37	61,122.00	705,446.37	364,514.64	385,636.64
Sports Equipment	322,148.00	135,964.00	-	458,112.00	15%	151,693.00	45,963.00	197,656.00	260,456.00	170,455.00
Teaching Aid	245,670.00	-	-	245,670.00	15%	124,702.63	18,145.00	142,847.60	102,822.40	120,967.37
Audio & Visual Aid	25,165.00	-	-	25,165.00	15%	23,489.39	251.00	23,740.39	1,424.61	1,675.61
Total Rs. (B)	12,109,539.31	430,996.00	-	12,540,535.31		8,235,593.99	656,417.00	8,894,010.96	3,946,564.35	3,873,949.32
TOTAL RS. (A+B)	16,826,186.31	430,996.00	-	17,257,182.61	-	10,754,028.99	878,239.00	11,632,267.96	5,624,914.35	6,072,157.32

UDIN :- 231961748GWJGUS091



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



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

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

ANNEXURE - "B"

LIST OF CONTINGENCIES

FOR THE YEAR ENDED ON 31ST MARCH 2023

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

UDIN :- 23196174BGWJGU5091



JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2023

ANNEXURE- C : OTHER FUNDS

PARTICULARS	AMOUNT
Poor Patient Fund	40,695.00
Development Fund	867,070.00
TOTAL	907,765.00

ANNEXURE- D : SOCIETY/UNIT BALANCE

PARTICULARS	AMOUNT
V.S.P.M. Societyies	12,841,440.37
TOTAL	12,841,440.37

UDIN :- 23196174BGWJGU5091



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

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


FOR THE YEAR ENDED ON 31ST MARCH 2023

ANNEXURE- D : CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AMOUNT
<u>SUNDARY CREDITORS</u>	
Creditors for Services	12,500.00
TOTAL	12,500.00
<u>PROVISIONS</u>	
Audit Fees Payable	41,300.00
Electricity Payable	2,180.00
Telephone and Internet Expenses	1,507.00
TOTAL	44,987.00
<u>STAFF LIABILITIES</u>	
Salary Payable	689,041.00
Flag Day fund	21,594.00
Recoverable from Staff	36,350.00
Revenue Stamp	750.00
TOTAL	747,735.00
<u>STUDENT LIABILITIES</u>	
Lab. Deposit	5,690.00
Library Deposits	31,650.00
Scholarship Payable	464,980.00
Scholarship A/c	2,781,300.73
University Fees	317,100.00
University Fees Payables	143,242.00
TOTAL	3,743,962.73
<u>OTHER LIABILITIES</u>	
J N College, Wadi (UGC)	317.00
<u>Individuals</u>	
Program Officer NSS	42,033.00
TOTAL	42,350.00

UDIN :- 23196174BGWJGU5091




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




JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2023

ANNEXURE- E : CURRENT ASSETS

PARTICULARS	AMOUNT
<u>OUTSTANDING FEES</u>	
Outstanding Fees old	140,847.00
Outstanding Fees 2016-17	58,489.00
Outstanding Fees 2017-18	443,407.00
Outstanding Fees 2018-19	292,402.00
Outstanding Fees 2019-20	292,843.00
Outstanding Fees 2020-21	881,409.00
Outstanding Fees 2021-22	1,010,848.00
Outstanding Fees 2022-23	1,234,618.00
TOTAL	4,354,863.00
<u>SALARY ADVANCES</u>	
Salary Advances	84,465.00
TOTAL	84,465.00
<u>OTHER DEBIT BALANCES</u>	
YCMOU ACCOUNT	5,500.00
<u>Individuals</u>	
Dr. Gajanan D. Zade	150,000.00
Dr. Sarang S. Khadse	50,000.00
J N College, Wadi (UGC)	10,000.00
University NSS Fees	3,300.00
TOTAL	218,800.00

UDIN :- 23196174BGWJGU5091




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




JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI. DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2023

ANNEXURE- F : CASH & BANK BALANCES

PARTICULARS	AMOUNT
<u>CASH IN HAND</u>	
Cash	15,161.93
TOTAL	15,161.93
<u>BANK BALANCES</u>	
Bank A/c. 1100000493	1,878.00
Bank A/c. 20/1	6,756.10
BANK A/C. 60315512121 (BOM)	1,552,862.72
Bank A/c. 8540/ 201-25385	10,913.45
Bank Of Maharastra	1,916,232.40
TraknPay Gateways	14,694.80
Bank A/c 1107	4,561.75
Bank A/c. 201-73328	28,812.80
Bank A/c. 307/3908	166,783.00
Bank A/c 60315367364	2,892,340.77
Bank A/c 918010067788696 (Axis)	441,777.28
Syndicate Bank (Canera) 30374	2,578.72
Bank A/c. 60315152268	2,613,552.80
Syndicate Bank A/c 9702	261,169.63
TOTAL	9,914,914.22

UDIN :- 23196174BGWJGU5091




Principal
Jawaharlal Nehru Arts, Comm. & Sc.
College, WadiNagpur



Audit Report 2021-22



Chartered Accountants

Priyanka Sharma And Associates
1st floor, Bhiwapurkar Chambers, Opposite
Yashwant Stadium, Dhantoli, Nagpur -42, MH

info@psaca.co.in | www.psaca.co.in
+91 712 3590704 | +91-9764055777

AUDITORS REPORT

We have audited the attached Balance Sheet of Jawaharlal Nehru Arts, Commerce & Science College, Wadi. Dist. Nagpur as at 31st March 2022 together with the Income & Expenditure Account as on that date annexed thereto and report that:

We report that:

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

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

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



PARTNER
CA RAJU SHARMA
MRN: 114429
FRN: 013527C



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

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

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2022

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To FEES & FINES			By SALARIES & ALLOWANCES		58,794,200.00
Grant in Aid	58,794,200.00				
Admission Fees	11,880.00		By CONTINGENCIES		533,701.42
Tuition Fees	634,400.00				
Other Fees & Fines	146,389.00		By FIXED ASSETS PURCHASED		378,320.00
Tuition Fees	203,535.00	59,790,404.00	Movable Assets		
To OTHER INCOME			By SECURED/UNSECURED LOANS		22,000.00
Bank Interest	69,894.00				
FDR Interest	78,743.00	148,637.00	By CURRENT ASSETS		
			Outstanding Fees	630,400.00	
To INVESTMENTS & DEPOSITS			Salary Advance	5,240,091.00	
Other Deposits & Investments		50,078.00	Other Debit Balances	232,860.00	6,103,351.00
To CURRENT ASSETS			By CURRENT LIABILITIES & PROVISIONS		
Outstanding Fees	700,886.00		Sundry Creditors	44,044.00	
Salary Advance	5,266,566.00		Other Credit Balance	91,474.13	
Other Debit Balances	422,996.59	6,390,448.59	Provisions	60,619.33	
			Staff Liabilities	2,092,419.00	
To CURRENT LIABILITIES & PROVISIONS			Student Liabilities	1,436,857.00	3,725,413.46
Sundry Creditors	4,800.00				
			DEPOSIT WITH RESPECTIVE		
Provisions	65,248.33		By AUTHORITIES		
Staff Liabilities	1,751,732.00		Statutory Liabilities		11,075,385.20
Other Credit Balance	41,607.13				
Student Liabilities	1,524,082.00	3,387,469.46	By SOCIETY/UNIT BALANCE		
			V.S.P.M. Society		1,500,000.00
To COLLECTION/DEDUCTION OF STATUTORY LIABILITIES			Inter-Units - Cr. Balance		1,741,274.00
Statutory Liabilities		11,001,544.00			
			By CLOSING BALANCES		
To SOCIETY/UNIT BALANCE			Cash In Hand	7,068.93	
Inter-Units - Dr. Balance		3,950,614.33	Bank Balance	4,895,749.03	4,902,817.96
To OPENING BALANCES					
Cash In Hand	3,960.93				
Bank Balance	4,053,306.73	4,057,267.66			
TOTAL RS:		88,776,463.04	TOTAL RS:		88,776,463.04

CERTIFICATE

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

FOR PRIYANKA SHARMA & ASSOCIATES
 CHARTERED ACCOUNTANTS



PARTNER
 CA RAJU SHARMA
 MRN: 114429
 FRN: 013527C

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



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

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

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2022.

EXPENDITURE	ANX.	AMOUNT	AMOUNT	INCOME	ANX.	AMOUNT	AMOUNT
To, <u>EDUCATIONAL EXPENDITURE</u>				By, <u>EDUCATIONAL INCOME</u>			
Salaries & Allowances	A	58,794,200.00		Grant in Aid		58,794,200.00	
Contingencies	B	533,701.42	59,327,901.42	Admission Fees		11,880.00	
				Tuition Fees		634,400.00	
To, <u>DEPRECIATION</u>	AA		824,754.00	Other Fees & Fines		146,389.00	
				Misc Income		203,535.00	59,790,404.00
				By, <u>OTHER INCOME</u>			
				Bank Interest		69,894.00	
				FDR Interest		78,743.00	148,637.00
				By, <u>DEFICIT</u>			
				Carried Over To Balance Sheet			213,614.42
TOTAL RS:			60,152,655.42	TOTAL RS:			60,152,655.42

BALANCE SHEET AS ON 31ST MARCH 2022

FUNDS AND LIABILITIES	ANX.	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	ANX.	AMOUNT	AMOUNT
<u>FUNDS</u>				<u>MOVABLE/IMMOVABLE PROPERTIES</u>	AA		15,233,618.61
Depreciation Fund	AA	10,234,945.96					
Other Funds	C	66,565.00	10,301,510.96	<u>DEPOSIT AND INVESTMENTS</u>	G		11,856.00
				Other Deposits & Investments			
<u>SOCIETY/UNIT BALANCE</u>	D		12,837,166.37	<u>CURRENT ASSETS</u>	H		
V.S.P.M. Society				Outstanding Fees		754,343.00	
<u>SECURED/UNSECURED LOANS</u>	E		215,685.54	Salary Advance		84,465.00	
No Grant A/c				Other Debit Balances		56,026.00	894,834.00
<u>CURRENT LIABILITIES & PROVISIONS</u>	F			<u>CASH & BANK BALANCES</u>	J		
Sundry Creditors		4,800.00		Cash in Hand		7,068.93	
Provisions		40,029.00		Bank Balances		4,895,749.03	4,902,817.96
Staff Liabilities		395,380.00					
Student Liabilities		970,522.00		<u>INCOME AND EXPENDITURE ACCOUNT</u>			
Other Liabilities		317.00		Balance as per Last B/s. - Deficit		3,509,069.88	
			1,411,448.00	Add/ (Less) : Deficit/ (Surplus) during the year		213,614.42	3,722,684.30
TOTAL RS:			24,765,810.87	TOTAL RS:			24,765,810.87

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



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



PARTNER
GA RAJU SHARMA
MRN: 114429
FRN: 013527C

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

Granted Section

ANNEXURE "AA"

LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2022

PARTICULARS	OP. Bal. As on 01/04/2021	Net Addition 2021-22	Add/Less By Transfer	Total Cost 31/03/2022	Dep. Rate	Total Accu. Dep.Up.to As on 01/04/2022	Dep. During the year 2021-22	Dep.Fund 31/03/2022
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[8]
IMMOVABLE PROPERTIES								
Building Construction	3,625,397.00	-	-	3,625,397.00	10%	2,029,747.00	159,565.00	2,189,312.00
Total Rs. (A)	3,625,397.00	-	-	3,625,397.00		2,029,747.00	159,565.00	2,189,312.00
MOVABLE PROPERTIES								
Furniture & Fixture	3,846,532.00	180,430.00	-	4,026,962.00	10%	2,111,965.78	191,500.00	2,303,465.78
Library Books	1,591,285.00	176,532.00	-	1,767,817.00	40%	1,432,982.61	133,934.00	1,566,516.61
Computer & Peripherals	1,560,829.00	-	-	1,560,829.00	40%	1,387,500.64	69,331.00	1,456,831.64
Games & Sports Material	609,139.00	-	-	609,139.00	15%	303,471.24	45,850.00	349,321.24
Dead Stock	33,954.30	-	-	33,954.30	10%	28,589.87	536.00	29,125.87
Laboratory Equipment	1,002,308.80	21,358.00	-	1,023,666.80	15%	743,798.46	41,980.00	785,778.46
Electrical Equipment	951,089.00	-	-	951,089.00	15%	519,364.00	64,759.00	584,123.00
Home Eco Dept. Equipment	33,178.00	-	-	33,178.00	15%	28,340.00	726.00	29,066.00
Office Equipments	1,008,603.01	-	-	1,008,603.01	15%	576,270.37	64,850.00	641,120.37
Sports Equipment	322,148.00	-	-	322,148.00	15%	121,613.00	30,080.00	151,693.00
Teaching Aid	245,670.00	-	-	245,670.00	15%	103,355.63	21,347.00	124,702.63
Audio & Visual Aid	25,165.00	-	-	25,165.00	15%	23,153.36	296.00	23,489.36
Total Rs. (B)	11,229,901.11	378,320.00	-	11,608,221.11		7,380,444.96	665,189.00	8,045,633.96
TOTAL RS. (A+B)	14,855,298.11	378,320.00	-	15,233,618.61		9,410,191.96	824,754.00	10,234,945.96

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS



PARTNER
CA RAJU SHARMA
MRN: 114429
FRN: 013527C

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



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

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

PARTICULARS	AMOUNT
Basic Pay	37,794,980.00
C.L.A.	93,360.00
DA	10,300,136.00
DA Arrears	881,269.00
HRA	6,434,818.00
Salary Arrears	2,299,335.00
T.A.	620,000.00
Grade Pay	223,200.00
Contributory Salary	147,102.00
TOTAL	58,794,200.00

UDIN :-



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

ANNEXURE - "B"

LIST OF CONTINGENCIES

FOR THE YEAR ENDED ON 31ST MARCH 2022

<u>PARTICULARS</u>	<u>AMOUNT</u>
<u>School Expenses</u>	
Audit Fees - Statutory	38,350.00
Bank Charges	961.70
Education Expenses	10,000.00
Electricity Charges	40,700.00
Other Administrative Expenses	370,770.72
(As per List)	
	<u>460,782.42</u>
<u>Repairs & Maintenance</u>	
Repairs & Maintenance - Other/Equipments	72,919.00
	<u>72,919.00</u>
<u>TOTAL</u>	<u>533,701.42</u>

UDIN :-




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



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

FOR THE YEAR ENDED ON 31ST MARCH 2022

ANNEXURE- C : OTHER FUNDS

PARTICULARS	AMOUNT
Poor Patient Funds	40,695.00
Development Funds	25,870.00
TOTAL	66,565.00

ANNEXURE- D : SOCIETY/UNIT BALANCE

PARTICULARS	AMOUNT
V.S.P.M. Societyies	12,837,166.37
TOTAL	12,837,166.37

UDIN :-



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

FOR THE YEAR ENDED ON 31ST MARCH 2022

ANNEXURE- F : CURRENT LIABILITIES & PROVISIONS

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

UDIN :-



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

FOR THE YEAR ENDED ON 31ST MARCH 2022

ANNEXURE- G : DEPOSIT AND INVESTMENTS

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

UDIN :-



[Handwritten signature]



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

GRANTED

FOR THE YEAR ENDED ON 31ST MARCH 2022

ANNEXURE- H : CURRENT ASSETS

<u>PARTICULARS</u>	<u>AMOUNT</u>
<u>OUTSTANDING FEES</u>	
Outstanding Fees old	9,200.00
Outstanding Fees 2017-18	68,800.00
Outstanding Fees 2018-19	99,058.00
Outstanding Fees 2019-20	67,085.00
Outstanding Fees 2020-21	95,000.00
Outstanding Fees 2021-22	415,200.00
	754,343.00
<u>SALARY ADVANCES</u>	
G.P.F. Installment & Loan	84,465.00
	84,465.00
<u>OTHER DEBIT BALANCES</u>	
YCMOU ACCOUNT	5,500.00
<u>Individuals</u>	
Dr. Sarang S.Khades	50,000.00
Recoverable from Staffs	526.00
	56,026.00
TOTAL	894834.00

UDIN :-

S. Teende

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



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

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

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

UDIN :-



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

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

GRANTED

FOR THE YEAR ENDED ON 31ST MARCH 2022

ANNEXURE- J : CASH & BANK BALANCES

<u>PARTICULARS</u>	<u>AMOUNT</u>
<u>CASH IN HAND</u>	
Cash	7,068.93
	<u>7,068.93</u>
<u>BANK BALANCES</u>	
Bank A/c. 1100000493	1,863.43
Bank A/c. 13161	9,588.00
Bank A/c. 20/1	6,765.10
BANK A/C. 60315512121(BOM)	2,926,164.24
Bank A/c. 8540/ 201-2538	9,237.45
Bank Of Maharashtra	1,570,505.40
TraknPay Gateways	371,625.41
	<u>4,895,749.03</u>
TOTAL	4,902,817.96

UDIN :-



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

AUDITORS REPORT

We have audited the attached Balance Sheet of **Jawaharlal Nehru Arts, Commerce & Science College, Wadi, Dist. Nagpur** as at 31st March 2021 together with the Income & Expenditure Account as on that date annexed thereto and;

We report that:

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

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE : NAGPUR
DATE : 30-09-2021
UDIN :- 21114429AAAAAX4554



CA RAJU SHARMA
PARTNER
MRN: 114429
FRN: 013527C



Principal

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

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To EDUCATIONAL INCOME			By SALARIES & ALLOWANCES		6,02,83,265.00
Grant in Aid		5,91,22,457.00	By CONTINGENCIES		11,52,304.30
To OTHER INCOME			By FIXED ASSETS PURCHASED		2,74,631.00
Tuition Fees	17,60,089.00		Movable Assets		
Other Fees & Fines	29,35,876.00		By INVESTMENTS & DEPOSITS		4,214.00
Bank Interest	92,177.01		Fixed Deposits		
FDW Interest	4,214.00		By SECURED/UNSECURED LOANS		5,01,496.00
NSS Grant	19,250.00		Bank of Maharashtra Loan Account		
Other Receipts - NSS	2,000.00				
Misc. Income	9,250.00	48,22,856.01	By CURRENT ASSETS		
To INVESTMENTS & DEPOSITS			Outstanding Fees	17,33,689.00	
Fixed Deposits		5,54,714.00	Salary Advance	61,55,000.00	
To SECURED/UNSECURED LOANS			Other Debit Balances	4,95,992.00	84,04,681.00
Bank of Maharashtra Loan Account		10,549.00	By CURRENT LIABILITIES & PROVISIONS		
To CURRENT ASSETS			Sundry Creditors	1,43,830.00	
Outstanding Fees	12,04,702.00		Provisions	38,940.00	
Salary Advance	61,55,000.00		Staff Liabilities	11,29,206.00	
Other Debit Balances	9,11,816.00	82,71,518.00	Student Liabilities	11,64,879.00	
To CURRENT LIABILITIES & PROVISIONS			Other Liabilities	8,770.00	24,85,625.00
Sundry Creditors	1,13,544.00		By DEPOSIT WITH RESPECTIVE AUTHORITIES		
Provisions	38,940.00		Statutory Liabilities		1,12,37,057.00
Staff Liabilities	11,29,206.00		By SOCIETY/UNIT BALANCE		
Student Liabilities	12,35,201.00	25,16,891.00	V.S.P.M. Society		12,400.00
To COLLECTION/DEDUCTION OF STATUTORY LIABILITIES			By CLOSING BALANCES		
Statutory Liabilities		1,12,26,998.00	Cash In Hand	23,341.93	
To OPENING BALANCES			Bank Balance	74,34,185.17	74,57,527.10
Cash In Hand	28,796.93				
Bank Balance	52,58,120.46	52,86,917.39			
TOTAL RS:		9,18,13,200.40	TOTAL RS:		9,18,13,200.40

CERTIFICATE

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

FOR PRIYANKA SHARMA & ASSOCIATES
 CHARTERED ACCOUNTANTS



CA RAJU SHARMA
 PARTNER
 MRN: 114429
 FRN: 013527C

PLACE : NAGPUR
 DATE : 30-09-2021
 UDIN : 21114429AAAAAX4554



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

FOR THE YEAR ENDED ON 31ST MARCH 2021

BALANCE SHEET AS ON 31ST MARCH 2021

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED
DATE 07-26-2008 BY 60322 UCBAW/BJS



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Silvado

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

ANNEXURE - "A"

LIST OF SALARIES & ALLOWANCES
FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	AMOUNT
Basic Pay	4,00,69,840.00
C.L.A.	1,09,920.00
DA	1,07,50,350.00
DA Arrears	4,74,066.00
HRA	66,16,828.00
TA	7,43,200.00
Grade Pay	3,19,200.00
Contributory Salary	11,99,861.00
TOTAL	6,02,83,265.00

UDIN :- 21114429AAAAAX4554



Other Fees & Fines

SR. NO.	PARTICULARS	AMOUNT
1	Alumni Fees (College)	30,100.00
2	Bonafied Fees	800.00
3	Campus Recruitment Training Fee	1,80,600.00
4	College Exam Fees	1,80,600.00
5	College Uniform Fees	(5,136.00)
6	Computer Fees	3,35,500.00
7	Duplicate T.C. Fees	200.00
8	Extra Curricular Activity	2,37,200.00
9	General Fine	1,72,180.00
10	I-Card Fees	27,090.00
11	Library Fees	1,35,450.00
12	Library Fine	6,520.00
13	Magazine Fees	1,35,450.00
14	MPSC FEE	4,51,500.00
15	Office Fine	5,100.00
16	Other Fees	31,310.00
17	Practical Fee Geog. (Students)	25,625.00
18	Practical Fee Home Economics	7,840.00
19	Practical Fee Science(Students)	2,28,551.00
20	Prospectus Fees	82,520.00
21	Sports Fees	1,35,450.00
22	Students Insurance	26,534.00
23	Alumni Fee	4,600.00
24	Campus Recruitment Training Fees	31,000.00
25	College Exam.	31,000.00
26	College Uniform Fees	1,185.00
27	Extra Curricular Activity	37,600.00
28	General Fine	25,912.00
29	Geog. Practical Fees	14,666.00
30	Home Eco.Prac.Fee	2,474.00
31	I-Cards Fees	4,650.00
32	Library Fee	59,800.00
33	Magazine	23,250.00
34	Medical Test Fee	4,650.00
35	MPSC Coaching Fees	77,500.00
36	Registration & Processing Fee	1,24,605.00
37	Sports Fee	46,500.00
38	Student Insurance	15,500.00
	Total	29,35,876.00



S. Teende

Principal

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



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

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

ANNEXURE - "B"

LIST OF CONTINGENCIES

FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	AMOUNT
Audit Fees - Statutory	38,940.00
NBS Audit Fees	1,770.00
Bank Charges	3,605.30
House Keeping Charges	24,205.00
Education Expenses	34,600.00
Honarium & Remuneration	2,58,817.00
Interest on Bank Loan	10,849.00
NBS Fees	20,570.00
NBS Expenses	21,460.00
Electricity Charges	64,690.00
Other Administrative Expenses	6,11,856.00
TOTAL	10,91,362.30

Repairs & Maintenance

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

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

UDIN : 21114429AAAAAX4554



S. Teerode

Principal

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



Other Administrative Expenses

SR. NO.	PARTICULARS	AMOUNT
1	Advertisement	21,212.00
2	Building Insurance	25,537.00
3	Miscellaneous Expenses	16,989.00
4	Nagar Parishad Tax	20,348.00
5	News Paper & Magazine	14,075.00
6	Postage Expenses	288.00
7	Printing Expenses	1,17,946.00
8	Software Expenses	1,14,814.00
9	Sports Expenditure	6,720.00
10	Stationery Expenses	35,113.00
11	Telephone/Internet Expenses	22,015.00
12	Travelling Expenses	200.00
12	Subscription/Membership Charges	10,148.00
12	Gardening Expenses	17,870.00
12	Miscellaneous Expenses	4,402.00
12	Refreshment	8,120.00
12	Security Charges	1,62,500.00
12	Travelling Expenses	13,559.00
	Total	6,11,856.00



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

LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31/03/2021

PARTICULARS	OP. Bal. As on 01/04/2020	Net Addition 2020-21	Add/Less By Transfer	Total Cost 31/03/2021	Dep. Rate	Total Accu. Dep.Up.to 01.04.2020	Dep. During the year 2020-21	Dep. Fund 31/03/2021	NET BLOCK 31/03/2021	NET BLOCK 31/03/2020
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[4-5]=[7]	[4+7]=[8]	[4-8-9]	[1-5-10]
IMMOVABLE PROPERTIES										
Building Construction	47,16,647.00	-	-	47,16,647.00	10%	20,02,805.00	2,71,384.00	22,74,189.00	24,42,458.00	27,13,842.00
Total Rs. (A)	47,16,647.00	-	-	47,16,647.00		20,02,805.00	2,71,384.00	22,74,189.00	24,42,458.00	27,13,842.00
MOVABLE PROPERTIES										
Furniture & Fixture	42,04,225.00		-	42,04,225.00	10%	19,64,283.78	2,23,994.00	21,88,277.78	20,15,947.22	22,39,941.22
Library Books	15,91,285.50		-	15,91,285.50	40%	13,27,446.61	1,05,536.00	14,33,982.61	1,58,302.89	2,63,838.89
Computer & Peripherals	15,60,829.00		-	15,60,829.00	40%	12,71,948.64	1,15,552.00	13,87,500.64	1,73,328.36	2,88,880.36
Games & Sports Material	4,59,529.00	1,49,610.00	-	6,09,139.00	15%	2,49,530.24	53,941.00	3,03,471.24	3,05,667.76	2,09,998.76
Dead Stock	33,954.30		-	33,954.30	10%	27,993.87	596.00	28,589.87	5,364.43	5,960.43
Laboratory Equipment	10,02,308.80		-	10,02,308.80	15%	6,98,179.46	45,619.00	7,43,798.46	2,58,510.34	3,04,129.34
Electrical Equipment	10,70,914.00	23,800.00	-	10,94,714.00	15%	5,06,366.00	88,252.00	5,94,618.00	5,00,096.00	5,64,548.00
Home Eco Dept. Equipment	33,178.00		-	33,178.00	15%	27,486.00	854.00	28,340.00	4,838.00	5,692.00
Office Equipments	9,07,382.01	1,01,221.00	-	10,08,603.01	15%	4,99,976.37	76,294.00	5,76,270.37	4,32,332.64	4,07,405.64
Sports Equipment	3,22,148.00		-	3,22,148.00	15%	86,225.00	35,388.00	1,21,613.00	2,00,535.00	2,35,923.00
Teaching Aid	2,45,670.00		-	2,45,670.00	15%	78,241.63	25,114.00	1,03,355.63	1,42,314.37	1,67,428.37
Audio & Visual Aid	25,165.00		-	25,165.00	15%	22,845.36	348.00	23,193.36	1,971.64	2,319.64
Total Rs. (B)	1,14,56,588.61	2,74,631.00	-	1,17,31,219.61		67,60,522.96	7,71,488.00	75,32,010.96	41,99,208.65	46,96,065.65
TOTAL RS. (A+B)	1,61,73,235.61	2,74,631.00	-	1,64,47,866.61		87,63,327.96	10,42,872.00	98,06,199.96	66,41,666.65	74,09,907.65

UDIN - 2111429AAAAA4554



S. Sircode

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

JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2021

ANNEXURE- C : OTHER FUNDS

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

UDIN :- 21114429AAAAAX4554



S. S. S. S. S.

Principal

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

LAWAHARILAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR
MANAGED BY : Y.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2021

ANNEXURE- D : CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AMOUNT
SUNDARY CREDITORS	
Creditors for Expenses	44,044.00
Creditors for Services	12,500.00
TOTAL	56,544.00
PROVISIONS	
Audit Fees Payable	38,940.00
TOTAL	38,940.00
STAFF LIABILITIES	
Salary Recovery & Refund	7,36,067.00
TOTAL	7,36,067.00
STATUTORY LIABILITIES	
TDS Payable	1,801.00
PF Payable	62,264.00
EC Payable	2,696.20
IXIS Payable	7,083.00
TOTAL	73,841.20
STUDENT LIABILITIES	
Lab. Deposits	5,690.00
Library Deposits	31,680.00
Scholarship Payable	22,62,871.50
University Fees	4,27,505.00
TOTAL	27,27,806.50
OTHER LIABILITIES	
Ngp. Uni. Theory Exam. Exp.	20,832.00
Lade SD	1,841.00
Individuals	
Dr. Mrs. Archana K. Deshmukh	7,322.00
Dr. Mrs. Leena V. Phate	1,494.00
Dr. Arun U. Deore	18,178.00
Program Officer NSS	71,980.41
University NSS Fees	3,300.00
TOTAL	1,18,547.41

UDIN :- 21114429AAAAAN4554



University Fees (Student Liability)

SR. NO.	PARTICULARS	AMOUNT
1	Degree Fees	(5,020.00)
2	University Exam Fees	(32,457.00)
3	University Exams Late Fees	1,300.00
4	University Practical Fees (CBZ/ Micro)	248.00
5	University Practical Fees(Geog)	310.00
6	University Practical Fees (Hec)	62.00
7	University Practical Fees (TCM/Comp)	372.00
8	University Project Fees	(1,664.00)
9	Annual Fees	1,825.00
10	Ashwamegh Fees	11,634.00
11	Disaster Management Fees	130.00
12	Enrollment Fees	(880.00)
13	Environmental Studies	46,960.00
14	E-Service Fees	650.00
15	Game Fees	325.00
16	Immigration Fees	(400.00)
17	Medical Aid Fund	65.00
18	Medical Exam Form Fees	65.00
19	Medical Test Fee	47,175.00
20	Student Aid Fund	65.00
21	Students Welfare Fund	65.00
22	Theory Exam	3,42,288.00
23	Union Fees	65.00
24	University Practical	(31,806.00)
25	Annual Fee	625.00
26	Ashwamegh Fee	2,178.00
27	Dis. Managment Cell	50.00
28	Enrolment Fee	6,050.00
29	Enviromental Studies	2,480.00
30	E-Service Fees	250.00
31	Game Fee	125.00
32	Medical Aid Fund	25.00
33	Medical Exam Form Fee	3,325.00
34	NSS Fees	(1,550.00)
35	Students Aid Fund	32,610.00
36	Students Welf.Fund	25.00
37	Union Fee	25.00
Total		4,27,595.00



S. P. S. S.

Principal

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



JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2021
ANNEXURE- E : DEPOSIT AND INVESTMENTS

PARTICULARS	AMOUNT
<u>DEPOSITS & INVESTMENTS</u>	
Gas Cylinder	10,556.00
Telephone Deposit	1,300.00
Uni. Reserve Fund	50,078.00
TOTAL	61,934.00

UDIN :- 21114429AAAAAX4554



S. Teende

Principal

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



JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2021

ANNEXURE- F : CURRENT ASSETS

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

UDIN :- 21114429AAAAAX4554



S. Tekade

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

JAWAHARLAL NEHRU ARTS, COMMERCE & SCIENCE COLLEGE, WADI, DIST. NAGPUR
MANAGED BY : V.S.P.M ACADEMY OF HIGHER EDUCATION, NAGPUR
FOR THE YEAR ENDED ON 31ST MARCH 2021
ANNEXURE- G : CASH & BANK BALANCES

PARTICULARS	AMOUNT
<u>CASH IN HAND</u>	
Cash	23,341.93
TOTAL	23,341.93
<u>BANK BALANCES</u>	
Bank A/c. 1100000493	1,815.43
Bank A/c. 13161	9,588.00
Bank A/c. 20/1	6,765.10
BANK A/C. 60315512121 (BOM)	28,68,046.24
Bank A/c. 8540/ 201-25385	26,936.45
Bank Of Maharashtra	9,53,692.10
TraknPay Gateway	3,066.13
Bank A/c 1107	5,151.75
Bank A/c. 201-73328	27,763.80
Bank A/c. 307/3908	58,209.00
Bank A/c 60315367364	6,70,309.80
Bank A/c 918010067788696 (Axis)	1,14,837.12
Syndicate Bank (Canera) 30374	38,897.72
Bank A/c. 60315152268	19,54,794.90
N.N.S.Bank A/C No.701	1,000.00
Syndicate Bank A/c 9702	6,93,311.63
TOTAL	74,34,185.17

UDIN :- 21114429AAAAAX4554



S. Teende

Principal

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

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

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

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
To	FEES & FINES			By	SALARIES & ALLOWANCES		6,02,83,265.00
	Grant in Aid	5,91,22,457.00					
	Tuition Fees	7,20,800.00		By	CONTINGENCIES		6,01,501.90
	Other Fees & Fines	24,30,984.00	6,22,74,241.00	By	FIXED ASSETS PURCHASED		
To	OTHER INCOME				Movable Assets		2,74,631.00
	Bank Interest	55,806.69		By	INVESTMENTS & DEPOSITS		
	11% Interest	4,214.00	60,020.69		Fixed Deposits		4,214.00
To	INVESTMENTS & DEPOSITS				Other Deposits & Investments		
	Fixed Deposits		5,54,714.00	By	SECURED/UNSECURED LOANS		5,61,496.00
	Other Deposits & Investments						
To	SECURED/UNSECURED LOANS						
			10,849.00	By	CURRENT ASSETS		
To	CURRENT ASSETS				Outstanding Fees	7,19,200.00	
	Outstanding Fees				Salary Advance	61,55,000.00	
	Salary Advance	8,49,171.00			Other Debit Balances	4,95,992.00	73,70,192.00
	Other Debit Balances	61,55,000.00	79,15,987.00	By	CURRENT LIABILITIES & PROVISIONS		
To	CURRENT LIABILITIES & PROVISIONS				Sundry Creditors	1,43,830.00	
	Sundry Creditors	1,01,044.00			Provisions	35,400.00	
	Provisions	35,400.00			Staff Liabilities	11,29,206.00	
	Staff Liabilities	11,29,206.00			Student Liabilities	11,22,324.00	24,30,760.00
	Student Liabilities		19,61,431.00	By	DEPOSIT WITH RESPECTIVE		
To	COLLECTION/DEDUCTION OF				AUTHORITIES		
	STATUTORY LIABILITIES				Statutory Liabilities		1,12,37,057.00
	Statutory Liabilities		1,12,26,996.00	By	SOCIETY/UNIT BALANCE		
To	SOCIETY/UNIT BALANCE				V.S.P.M. Society		12,400.00
	Inter Units - Dr. Balance		2,63,175.00	By	CLOSING BALANCES		
To	OPENING BALANCES				Cash In Hand	3,960.93	
	Cash In Hand	5,061.93			Bank Balance	40,53,306.73	40,57,267.66
	Bank Balance	25,00,306.94	25,05,368.87				
TOTAL RS:-			8,67,72,784.56	TOTAL RS:-			8,67,72,784.56

CERTIFICATE

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

FOR PRIYANKA SHARMA & ASSOCIATES
 CHARTERED ACCOUNTANTS



PARTNER
 CA RAJU SHARMA
 MRN: 114429
 FRN: 013527C

PLACE: NAGPUR
 DATE: 30-09-2021



S. P. S. S. S.

Principal

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

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

[NON-GRANTED ONLY]

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2021

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
To	FEES & FINES			By	SALARIES & ALLOWANCES		2,58,817.00
	Other Fees & Fines	5,04,892.00					
	Tuition Fees	10,39,289.00	15,44,181.00	By	EXPENSES		2,68,283.00
To	OTHER INCOME						
	Bank Interest	16,056.44		By	CURRENT ASSETS		
	Misc. Income	9,250.00	25,306.44		Outstanding Fees		10,34,489.00
To	CURRENT ASSETS			By	CURRENT LIABILITIES & PROVISIONS		
	Outstanding Fees		3,55,531.00		Provisions	3,540.00	
					Student Liabilities	42,555.00	46,095.00
To	CURRENT LIABILITIES & PROVISIONS			By	SOCIETY/UNIT BALANCE		
	Sundry Creditors	12,500.00			J.N.C. (Grant College)		2,63,175.00
	Provisions	3,540.00					
	Student Liabilities	58,480.00	74,520.00	By	CLOSING BALANCES		
To	OPENING BALANCES				Cash In Hand	19,381.00	
	Cash In Hand	23,735.00			Bank Balance	6,92,874.19	7,12,255.19
	Bank Balance	5,59,840.75	5,83,575.75				
TOTAL RS:			25,83,114.19	TOTAL RS:			25,83,114.19

CERTIFICATE

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

FOR PRIYANKA SHARMA & ASSOCIATES
 CHARTERED ACCOUNTANTS



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

PLACE: NAGPUR
 DATE: 30-09-2021



(Signature)

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

Audit Report 2019-20



Chartered Accountants

Priyanka Sharma And Associates
1st Floor, Bhagwanrao Chaudhari, Opposite
Yashwantrao Chavan, Dhantoli, Nagpur - 46, MH

info@psaca.co.in | www.psaca.co.in
091 712 3587704 | 091 9764057777

AUDITORS REPORT

We have audited the attached Balance Sheet of **Jawaharlal Nehru Arts, Comm & Science College, Wadi, Dist. Nagpur** as at 31st March 2020 together with the Income & Expenditure Account as on that date annexed thereto and report that:

We report that:

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

Nagpur
Dated : 30-09-2020

For PRIYANKA SHARMA & ASSOCIATES
Chartered Accountants



Partner
CA Raju Sharma
Membership No. : 114429

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



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

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

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
TO, FEES AND FINES [ANNEX-"A"]		20,14,947.00	BY, SALARIES AND ALLOWANCES [ANNEX-"B"]		4,97,46,429.00
TO, GRANT IN AID			BY, CONTINGENCIES [ANNEX-"C"]		17,37,421.20
Salary Grant	4,97,33,290.00		BY, CAPITAL EXPENDITURE		
Unnat bharat abhiyaan	50,000.00		Computer Software & Printer	3,09,069.00	
MCD Grant	32,394.69	4,98,15,684.69	Lab Equipment	1,31,379.00	
TO, OTHER INCOME			Furniture & Fixture	1,27,075.00	
Bank Interest	57,712.53		Electrical Equipment	50,500.00	
Interest on FD	32,841.00		Sports Material	24,870.00	
Miscellaneous Income	25,450.00	1,16,003.53	Library Books	1,85,785.00	8,28,678.00
TO, GOI GRANT RECEIVED		12,59,368.00	BY, GOI GRANT ADJUSTED		1,57,033.00
TO, OTHER CREDIT BALANCES			BY, FIXED DEPOSITS		32,841.00
Outstanding Tution Fees 2015-16	1,600.00		BY, OTHER DEBIT BALANCES		
Outstanding Tution Fees 2017-18	71,200.00		Outstanding Tution Fees 2019-20	5,94,400.00	
Outstanding Tution Fees 2018-19	98,400.00	1,71,200.00	Track n Pay	4,506.16	5,98,906.16
TO, OTHER HEADS			BY, DEPO. WITH RESP. AUTHQ. [ANNEX-"D"]		1,23,42,685.00
Bank Of Maharashtra Loan Account		38,760.00	BY, PAID TO UNIVERSITY [ANNEX-"E"]		19,38,785.00
TO, COLLECTED FROM STAFF [ANNEX-"D"]		1,23,34,082.00	BY, LOANS AND ADVANCES		
TO, PAYABLE TO UNIVERSITY [ANNEX-"E"]		18,99,510.00	Individual Adv. [ANNEX-"F"]		18,01,206.84
TO, LOANS AND ADVANCES			V.S.P.M.		60,000.00
Individual Adv. [ANNEX-"F"]		19,65,653.00	BY, CLOSING BALANCES		
TO, SUNDRY CREDITORS [ANNEX-"G"]		86,830.00	Cash in Hand	5,061.93	
TO, OPENING BALANCES			Cash in Hand (scholarship)	913.23	
Cash in Hand	9,415.93		N.N.S. Bank A/c No 701	1,000.00	
Cash in Hand (scholarship)	913.23		Syndicate bank A/c No 9702	6,74,395.58	
N.N.S. Bank A/c No 701	1,000.00		Syndicate Bank A/c. No. 13161	9,588.00	
Syndicate bank A/c No 9702	10,25,737.80		N.D.C.C. Bank A/c. No. 20/1	6,883.10	
Syndicate Bank A/c. No. 13161	9,588.00		Syndicate Bank A/c. No. 25385	8,393.76	
N.D.C.C. Bank A/c. No. 20/1	6,942.10		BOM A/c No. 12121	3,15,741.49	
Syndicate Bank A/c. No. 25385	5,67,099.51		SBI A/c. No. 1100000493	1,767.43	
BOM A/c No. 12121	4,52,256.00		Bank A/c no. 60315152268	14,73,949.30	
SBI A/c. No. 1100000493	1,708.43		Bank Of Maharashtra	21,53,427.00	46,51,120.82
Bank Of Maharashtra	21,18,406.80	41,93,067.80			
TOTAL RS.		7,38,95,106.02	TOTAL RS.		7,38,95,106.02

CERTIFICATE

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

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

NAGPUR
DATE : 30-09-2020



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



PARTNER
A RAJU SHARMA
Membership No. 114429

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

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

PARTICULARS	AMOUNT
Alumni Fees (College)	27,800.00
College Exam Fees	1,96,800.00
Duplicate T.C. Fees	400.00
Extra Curricular Activity	1,96,800.00
I-Card Fees	29,520.00
NAAC Fees	56,983.00
Other Misc Income	875.00
Library Fees	1,47,600.00
Library Fine	23,680.00
Magazine Fees	1,47,600.00
Office Fine	26,245.00
Other Fees	60,000.00
Practical Fee Geog (GOI)	3,000.00
Practical Fee Geog. (Students)	12,175.00
Practical Fee Science (GOI)	14,000.00
Practical Fee Science (Students)	70,855.00
Prospectus Fees	43,560.00
Sports Fees	1,47,600.00
STUDENTS INSURANCE	22,254.00
Tution Fees (Old)	5,600.00
Tution Fees Student & GOI (2019-2020)	7,81,600.00
TOTAL RS.	20,14,947.00

ANNEXURE "B"
LIST OF SALARIES & ALLOWANCES FOR THE YEAR ENDED ON 31/03/2020

PARTICULARS	TOTAL
Teaching & Non-Teach Staff	
Basic	2,79,39,620.00
C.L.A.	1,00,320.00
D.A.	1,37,08,385.00
D.A. Arrears	1,63,578.00
D.P./Grade Pay	11,94,200.00
H.R.A.	49,70,092.00
Salary Arrears	3,62,678.00
T.A.	6,30,400.00
	4,90,69,273.00
Contributory Salary	6,30,656.00
Principal HRA	14,000.00
Principal Remuneration	32,500.00
TOTAL RS.	4,97,46,429.00

NAGPUR
DATE : 30-09-2020

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




PARTNER
CA PRIYANKA SHARMA
Membership No. 114429




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

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

ANNEXURE "C"

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

PARTICULARS	AMOUNT
Repair & Maintenance	4,04,200.00
Advertisement	24,243.00
Audit Fees	35,400.00
Bank Commission	3,928.20
Building Insurance	11,502.00
Cleaning and Sweeper Expenses	1,176.00
Electricity Bill	2,26,240.00
Gardening Expenses	71,723.00
Gram Panchayat Tax	40,696.00
Honarium Expenses	1,000.00
Interest on Loan	38,760.00
ISO Registration Expenses	8,000.00
Laboratory Chemicals	1,59,011.00
Registration Fees	2,200.00
Miscellaneous Expenses	90,517.00
News Paper & Magazine	24,882.00
Office Refreshment	37,766.00
Postage Expenses	511.00
Printing Expenses	2,71,000.00
Remuneration	35,250.00
Remuneration (Competitive Classes)	36,500.00
Sports Expenditure	3,500.00
Stationery Expenses	41,525.00
Telephone/Internet Expenses	48,430.00
Campus Training Fees	400.00
College uniform Fees	17,775.00
Cultural programme	91,066.00
MPSC Fees	1,000.00
Cash prizes	3,500.00
Travelling Expenses	4,220.00
Xerox Expenses	1,500.00
TOTAL RS.	17,37,421.20

ANNEXURE "D"

LIST OF COLLECTED/DEPOSITED FROM STAFF FOR THE YEAR ENDED ON 31/03/2020

PARTICULARS	CREDIT	DEBIT
DCPS	2,76,080.00	2,77,339.00
Income Tax	71,26,800.00	71,26,800.00
L.I.C.	8,83,946.00	8,83,429.00
Professional Tax	94,500.00	84,500.00
Salary Recovery	6,139.00	
Medical Reimbursement	98,047.00	98,047.00
VSPM Emp. Pat. Sanstha	7,57,990.00	7,57,990.00
GPF Instalment & Loan	30,46,696.00	30,70,696.00
Group Insurance	43,884.00	43,884.00
TOTAL RS.	1,23,34,082.00	1,23,42,685.00

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

NAGPUR
DATE : 30-09-2020



PARTNER
CA RAJU SHARMA
Membership No. 114429



[Signature]

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

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

ANNEXURE "E"

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

PARTICULARS	CREDIT	DEBIT
Degree Fees	64,240.00	69,460.00
University Exam Fees	6,06,045.00	6,42,448.00
University Exams Late Fees	26,850.00	25,600.00
University Practical Fees		
(CBZ/Micro)	73,842.00	73,408.00
University Practical Fees(Geog)	13,702.00	13,454.00
University Practical Fees (Hec)	1,302.00	1,302.00
University Practical Fees		
(PCM/Comp)	47,740.00	47,616.00
University Project Fees	7,072.00	8,944.00
Annual Fees	1,46,125.00	1,45,000.00
Ashwamegh Fees	33,972.00	27,852.00
Disaster Management Fees	11,690.00	11,600.00
Enrollment Fees	42,460.00	43,560.00
Environmental Studies	32,320.00	6,600.00
E-Service Fees	58,450.00	58,000.00
Game Fees	29,225.00	29,000.00
Immigration Fees	600.00	600.00
Medical Aid Fund	5,845.00	5,800.00
Medical Exam Form Fees	5,845.00	5,800.00
Medical Test Fee	24,650.00	50.00
Student Aid Fund	5,845.00	5,800.00
Students Welfare Fund	5,845.00	5,800.00
Theory Exam	6,50,000.00	6,50,000.00
Union Fees	5,845.00	5,800.00
University Practical		55,291.00
TOTAL RS.	18,99,510.00	19,38,785.00

ANNEXURE "F"

LIST OF LOANS AND ADVANCES FOR THE YEAR ENDED ON 31/03/2020

PARTICULARS	CREDIT	DEBIT
Non Grant A/c	10,74,289.00	10,18,017.84
Dr. Arun U. Deore	6,000.00	-
Dr. Avinash R. Nagpure	1,500.00	1,500.00
Dr. Jeevan Dontulwar	1,02,834.00	10,000.00
Dr. Manish K. Chavhan	3,50,000.00	3,50,000.00
Dr. M.N. Bhajbhuj	68,066.00	68,050.00
Dr. Mrs. C.S. Laddha (Bobariya)	600.00	-
Dr. Mrs. Kalpana S. Borkar	3,00,030.00	3,00,000.00
Dr. Mrs. Mandakini R. Mahore	1,530.00	-
Dr. Mrs. Nabha H. Kamble	-	25,140.00
Dr. Ms. M.M. Bhatkulkar	13,165.00	-
Dr. Ms. Premata P. Kurhekar	653.00	-
Dr. Narendra V. Gharad	1,753.00	-
Dr. Rajendra K. Wanare	20,999.00	20,999.00
Dr. Sarang S. Khadse	16,384.00	-
Dr. Subhash D. Tade	5,800.00	-
Mr. Dinesh V. Mankar	50.00	-
Mr. Pramod R. Padole	2,000.00	2,000.00
YCMOU ACCOUNT	-	5,500.00
TOTAL RS.	19,65,653.00	18,01,206.84

NAGPUR
DATE : 30-09-2020



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

PARTNER
CA PRIYANKA SHARMA
Membership No. 114429

(Signature)
Principal
Jawaharlal Nehru Arts, Comm. & Sc!
College, WadiNagpur

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

ANNEXURE "G"

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


PARTICULARS	Amount
M/s. Anshul Publications, Nagpur	11,240.00
M/s. Himalaya Publishing House Pvt. Ltd., Nagpur	32,271.00
M/s. Pimplapure Book Distributors, Nagpur	25,528.00
M/s. Sai Jyoti Prakashan, Nagpur	17,791.00
TOTAL RS.	86,830.00

NAGPUR
DATE : 30-09-2020



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


PARTNER
RAJU SHARMA
Membership No. 114429


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

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

BALANCE SHEET

AS ON 31ST MARCH 2020

FUND & LIABILITIES		PROPERTY & ASSETS		AMOUNT
DEPRECIATION FUND		IMMOVABLE AND MOVABLE PROPERTIES		
As Per Last B/Sheet	75,33,592.96	[Annexure "AA"]		1,61,73,235.61
Add: During the year	12,29,735.00			
POOR PATIENT FUND As Per Last B/S		DEPOSIT & INVESTMENTS		
DEVELOPMENT FUND		Reserve Fund	50,072.00	
		Telephone Deposit	1,300.00	
		Fixed Deposits	5,50,500.00	
		Gas Cylinder Deposit	10,556.00	6,12,434.00
LOAN & ADVANCES		LOAN & ADVANCES [Annexure "BB"]		
VSPM, Nagpur:-		Individual Loan [Annexure "BB"]		6,34,460.00
As Per Last B/Sheet	1,43,47,427.37			
Less: During the year	2,139.00			
Bank of Maharashtra Loan		CURRENT ASSETS		
		Sundry debtors		40,000.00
Individual Loan [Annexure "BB"]		M/s Geeta Wood Arts		
		Other Debit Balances		
		Staff:- G.P.F Ensta & Loan	1,04,465.00	
		Group Insurance	526.00	1,04,991.00
		Outstanding Tution Fees 2015-16		
		Non Grant	1,41,919.00	
		Grant	12,400.00	1,54,319.00
		Outstanding Tution Fees 2016-17		
		Non Grant		58,489.00
		Outstanding Tution Fees 2017-18		
		Non Grant	3,82,464.00	
		Grant	72,800.00	4,55,264.00



G. S. Wadgaonkar

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



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

BALANCE SHEET
AS ON 31ST MARCH 2020

FUND & LIABILITIES	AMOUNT	PROPERTIES & ASSETS	AMOUNT
Other Liabilities:		Outstanding Tuition Fees 2018-19	
Tade S.D.	1,841.00	Non Grant	5,39,510.00
Nag. Uni. Theory Exam Exp.	20,832.00	Grant	2,75,200.00
			8,15,100.00
University Liabilities		Outstanding Tuition Fees 2019-20	
		Non Grant	10,75,077.00
		Grant	5,34,450.00
			16,09,527.00
Sundry Creditors		Other	
M/s Audit fees payable	32,940.00	Nag. Uni. Pract. Exam	3,015.00
M/s. Anshul Publications, Nagpur	11,240.00	Track n Fee	4,536.00
M/s. Himalaya Publishing House Pvt. Ltd., Nagpur	32,271.00		
M/s. Pimpalpure Book Distributors, Nagpur	25,522.00		
M/s. Sai Jyoti Prakashan, Nagpur	17,791.00		
			7,522.00
		INCOME & EXPENDITURE ACCOUNT	
		As Per Taint B/S Sheet	27,32,542.63
		Less: Surplus During the year	14,37,399.19
			12,95,143.44
TOTAL RS..	2,74,22,962.44	CLOSING BALANCE 'ANNECTURE' CC	52,82,411.23
		TOTAL RS..	2,74,22,962.44



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

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



PARTNER
CA. NAJU SHARMA
Membership No. 114429

G. S. S. S.

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

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

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

PARTICULARS	OP. Bal. As on 01/04/2019	Net Addition 2019-2020	Add/Less By Transfer	Total Cost 31/03/2020	Dep. Rate	Total Accu. Dep. Up. to As on 01/04/2019	Add/Less By Transfer	Dep. During the year 2019-2020	Dep Fund 31/03/2020
	[1]	[2]	[3]	[1+2+3]=[4]		[5]	[6]	[4-5]=[7]	[4-7]=[8]
IMMOVABLE PROPERTIES									
Building Construction	40,83,477.00	6,33,170.00	-	47,16,647.00	10%	17,01,267.00	-	3,01,538.00	20,02,805.00
Total Rs.-(A)	40,83,477.00	6,33,170.00	-	47,16,647.00					
MOVABLE PROPERTIES									
Furniture & Fixture	38,22,559.00	3,81,666.00	-	42,04,225.00	10%	17,15,401.78	-	2,48,882.00	19,54,283.78
Library Books	14,05,500.50	1,85,785.00	-	15,91,285.50	40%	11,51,554.61	-	1,75,892.00	13,27,446.61
Comp. Soft & Printer	12,51,760.00	3,09,069.00	-	15,60,829.00	40%	10,79,361.64	-	1,92,587.00	12,71,948.64
Sports Material	4,59,529.00	-	-	4,59,529.00	10%	2,26,197.24	-	23,333.00	2,49,530.24
Dead Stocks	33,954.30	-	-	33,954.30	10%	27,331.87	-	662.00	27,993.87
Laboratory Equip.	8,70,929.80	1,31,379.00	-	10,02,308.80	15%	6,44,509.46	-	53,670.00	6,98,179.46
Electrical Equipment	12,03,414.00	50,500.00	1,83,000.00	10,70,914.00	15%	4,06,740.00	-	99,626.00	5,06,366.00
Home Eco. Dept. Equip.	33,178.00	-	-	33,178.00	15%	26,481.00	-	1,005.00	27,486.00
Office Equipment	9,07,382.01	-	-	9,07,382.01	15%	4,28,081.37	-	71,895.00	4,99,976.37
Sports Equipment	2,97,278.00	24,870.00	-	3,22,148.00	15%	44,592.00	-	41,633.00	86,225.00
Teaching Aid	2,45,670.00	-	-	2,45,670.00	10%	59,638.63	-	18,603.00	78,241.63
Audio Visual Equip.	25,165.00	-	-	25,165.00	15%	22,436.36	-	409.00	22,845.36
Total Rs.-(B)	1,05,56,319.61	10,83,269.00	1,83,000.00	1,14,56,588.61		58,32,325.96		9,28,197.00	67,60,522.96
TOTAL RS. (A+B)	1,46,39,796.61	17,16,439.00	1,83,000.00	1,61,73,235.61		75,33,592.96		12,29,735.00	87,63,327.96



NAGPUR
DATE : 30-09-2020

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

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANT



PARTNER
CA RAJU SHARMA
Membership No. 114429

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

ANNEXURE "BB"

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

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

NAGPUR
DATE : 30-09-2020



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



FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANT

[Signature]
PARTNER
CA RAJU SHARMA
Membership No. 114429

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

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

PARTICULARS	AMOUNT
CLOSING BALANCE	
CASH IN HAND (N.G.)	23,735.00
CASH IN HAND (Granted)	5,061.93
CASH IN HAND (Scholarship)	
N.N.S Bank A/c No 701	1,000.00
Syndicate Bank A/c. No. 9702	6,74,395.58
Bank A/C 2268	14,73,949.30
Bank A/C 307/3908	58,521.00
Bank A/C 7364	3,79,614.80
Bank A/C 201/73328	27,206.36
Syndicate Bank A/c. No.1107	5,443.75
Axis Bank A/c. No.8696	89,054.84
Syndicate Bank A/c. No. 13161	9,588.00
N.D.C.C. Bank A/c. No. 20/1	6,883.10
Syndicate Bank A/c. No. 8540/201-25385	8,393.76
BOM A/c No. 12121	3,15,741.49
SBI A/c. No.1100000493	1,767.43
Syndicate Bank A/c No -30374	48,627.89
Bank Of Maharashtra	21,53,427.00
	52,82,411.23
TOTAL RS.	52,82,411.23

NAGPUR
DATE : 30-09-2020

FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANT

KAMPTEE
NAGPUR
FR. No.0135270

PARTNER
CA RAJ SHARMA
Membership No. 114429



G. S. S. S.
Principal
Jawaharlal Nehru Arts, Comm. & Sc
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JAWAHARLAL NEHRU ARTS, COMM & SCIENCE COLLEGE, WADI, DIST. NAGPUR
MANAGED BY : V.S.P.M. ACADEMY OF HIGHER EDUCATION, NAGPUR

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

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To, EDUCATIONAL EXPENSES		By, FEES & FINES	
Salary & Allowances (Annexure "B")	4,97,46,429.00	Grant Coll. A.c (Ann "A")	20,14,947.00
		Non- Grant Coll. A.c (ANN "A")	32,59,254.00
			52,74,201.00
To, CONTINGENCIES		By, GRANT - IN-AID	
Grant Coll. A.c (Ann "C")	17,37,421.20	Salary Grant Coll. A.c	4,98,15,684.69
Non- Grant Coll. A.c (Ann "B")	10,91,314.20		
NNS Expenditure	82,210.00		
		By, OTHER INCOME	
To, DEPRECIATION		Bank Interest	81,375.90
[Annexure "AA"]		Interest on FD	32,841.00
		Sponsorship	30,000.00
		Misc. Income	47,450.00
To, SURPLUS		NNS Grant	42,950.00
(Carried over to B/Sheet)	14,37,393.19		2,34,616.90
			5,53,24,502.59
TOTAL RS.,	5,53,24,502.59	TOTAL RS.,	5,53,24,502.59

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



G. S. S. S.

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



NAGPUR
DATE : 30-09-2020

PARTNER
CA RAJU SHARMA
Membership No. 114429

NON GRANT ACCOUNT

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO FEES & FINES [Annexure A]	32,59,254.00	BY CONTINGENCIES [Annexure B]	10,91,314.20
TO OTHER INCOME Bank Interest 23,521.61 Sponsorship 30,000.00 Misc. Income 21,000.00	74,521.61	BY OUTSTANDING TUTION FEES (2019-20)	10,75,077.00
TO SUBSIDY RECEIVED (ELECTRIC INSTALLATION)	1,83,000.00	BY CAPITAL EXPENDITURE Building Construction 6,33,170.00 Furniture & Fixture 2,54,591.00	8,87,761.00
TO OUTSTANDING TUTION FEES (2017-18)	5,496.00	BY PAID TO UNIVERSITY [Annexure C]	47,617.00
TO OUTSTANDING TUTION FEES (2018-19)	47,256.00		
TO PAYABLE TO UNIVERSITY [Annexure C]	74,610.00	BY LOAN AND ADVANCES H.B.Kapse 3,243.00 Dr. Jeevan R. Dontulwar 44,157.00 Dr Sanjay tekade 5,000.00 Miss Priya Shinde 1,500.00 J.N.C Wadi 10,000.00 J.N.C (Grant A/c) 10,74,289.00	11,38,189.00
TO LOAN AND ADVANCES H.B.Kapse 3,243.00 Dr. Jeevan R. Dontulwar 11,000.00 Dr Sanjay tekade 5,000.00 Miss Priya Shinde 1,500.00 J.N.C (Grant A/c) 10,18,017.84	10,38,760.84	BY CLOSING BALANCE CASH IN HAND 23,735.00 Bank A/C 307/3908 58,521.00 Bank A/C 201/73328 27,206.36 Syndicate Bank A/c. No.1107 5,443.75 Bank A/C 7364 3,79,614.80 Axis Bank A/c. No.8696 89,054.84	5,83,575.75
TO OPENING BALANCE CASH IN HAND 1,159.00 Bank A/C 307/3908 58,750.00 Bank A/C 201/73328 26,313.75 Syndicate Bank A/c. No.1107 33,471.75 Axis Bank A/c. No.8696 20,941.00	1,40,635.50		
TOTAL RS..	48,23,533.95	TOTAL RS..	48,23,533.95

CERTIFICATE

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

NAGPUR
DATE : 30-09-2020



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



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

Signature
PARTNER
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Membership No. 114429

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

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

PARTICULARS	AMOUNT
Alumni Fee	4300.00
Campus Recruitment Training Fees	234800.00
College Exam.	37600.00
College Registration Fees	4600.00
College Uniform Fees	19750.00
Computer Fee	372630.00
Extra Curricular Activity	37600.00
General Fine	395887.00
Geog. Practical Fees	1674.00
Home Eco. Prac. Fee	10993.00
I-Cards Fees	5640.00
Library Fee	68800.00
Magazine	28200.00
Medical Test Fee	5640.00
Fine	300.00
MPSC Coaching Fees	587000.00
Practical Fees H.Eco (GOI)	1374.00
Registration & Processing Fee	111160.00
Sports Fee	56400.00
Student Insurance	18800.00
Tuition Fee (GOI)	81059.00
Tuition Fee (Old)	400.00
Tuition Fee Students & GOI (2019-20)	1174647.00
TOTAL RS..	32,59,254.00

ANNEXURE "B"

LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31/03/2020

PARTICULARS	AMOUNT
Advertisement	8000.00
Audit Fee	3540.00
Bank Charges	4197.20
Cleaning & Sweeping Expenditure	42712.00
College Building Maintenance	105890.00
Consultancy Charges	10000.00
Continuation of Affiliation	11600.00
Gardening Expenses	1600.00
Home Eco Dept. Exp.	9423.00
Honourarium Expenses	30000.00
Misc. Expenses	91159.00
Printing Expenses	85082.00
Refreshment	100399.00
Remuneration	344119.00
Security Charges	183502.00
Stationery Expenses	2834.00
Travelling Expenses	50007.00
Trophy & Momentos Exp	1050.00
Repair & Maint.	6200.00
TOTAL RS..	10,91,314.20

NAGPUR
DATE : 30-09-2020



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



FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANT

[Signature]
PARTNER
CA RAJU SHARMA
Membership No. 114429

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

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

ANNEXURE "C"

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

PARTICULARS	CREDIT	DEBIT
Annual Fee	22875.00	23500.00
Ashwameg Fee	4392.00	5640.00
Dis. Managment Cell	1830.00	1880.00
Enrolment Fee	-	5830.00
Enviromental Studies	220.00	1100.00
E-Service Fees	9150.00	9400.00
Game Fee	4575.00	4700.00
Medical Aid Fund	915.00	940.00
Medical Exam. Form Fee	915.00	940.00
Students Aid Fund	915.00	18800.00
Students Welf. Fund	915.00	940.00
Union Fee	915.00	940.00
TOTAL RS...	47,617.00	74,610.00

NAGPUR
DATE : 30-09-2020



FOR PRIYANKA SHARMA & ASSOCIATES
CHARTERED ACCOUNTANT

PARTNER
CA RAJU SHARMA
Membership No. 114429



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