



'A' Grade
NAAC Re-Accredited
(3rd Cycle)

**KAVAYITRI BAHINABAI
CHAUDHARI NORTH
MAHARASHTRA
UNIVERSITY,
JALGAON**

**AUDIT REPORT &
FINANCIAL STATEMENTS
FOR
FINANCIAL YEAR
2021-22**

(PERIOD 01-April-2021 TO 31-March-2022)



A I Kothari & Associates

Chartered Accountants

Correspondence Address

201, Aditya Chamber,

Navi Peth, Jalgaon - 425001.

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Mobile: 9823 00 7773

Date: 27/09/2022

INDEPENDENT AUDITORS' REPORT

TO,
The Management Council,
Kavayitri Bahinabai Chaudhari,
North Maharashtra University,
Jalgaon - 425001.

We have audited the accompanying financial statements of **KAVAYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY** which comprise the Balance Sheet as at March 31, 2022 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the University in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Maharashtra Public Universities Act, 2016 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

So far as it appears from our scrutiny of books of account and other records, the University has not complied with the following Standard / Rules & Regulations: We draw your attention to the following points: -

- 1) **Preparation and presentation of Financial Statements:** The University is responsible for the preparation and presentation of financial statements in accordance with Generally Accepted Accounting Principles (GAAP). However, University has not given effect to the following Accounting Standards: -
 - i) **AS 7 "Construction Contracts":** The purpose of this Accounting Standard (AS) is to specify the accounting treatment of revenue and costs associated with construction contracts. Such revenues and costs are recognized on the basis of the stage of completion of contract activity at

the reporting date. Therefore, the fundamental concern in construction contract accounting is the distribution of contract revenue and costs to the accounting periods in which construction work is carried out.

- ii) **AS 10 "Property, Plant and Equipment" (PPE):** AS 10 deals with the accounting treatment for PPE so that the users of financial statements could recognize and appreciate the information about the investment made by any organization in PPE & also understand the changes made in such investments. As per the standard, depreciation charge for every period must be recognized in the Income and Expenditure Statement & depreciable amount of any asset should be allocated on a methodical basis over the useful life of the asset. Depreciation should be charged using block of asset method on opening WDV and additions made to fixed assets during the year at the rates prescribed in the Income Tax Act, 1961. Depreciation on assets sold is not calculated till the date of disposal. Realized value of assets sold is deducted from value of assets.

According to the information and explanation given to us, physical verification of fixed assets on test basis has been conducted by the university, the detailed verification will be conducted in current year. However, we relied on the same, and if any discrepancies arise out of such verification the said will be passed in next financial year once the physical verification is completed.

- iii) **AS 5 "Prior period Items":** AS 5 suggests that the nature and the relevant amount of prior period items should be declared separately in the profit and loss statement. Further it should be done in such a way that their implications on the current period's profit and loss can be clearly understood. It is difficult task to ascertain exact amount of Prior period expenses and income. Sample instances identified during audit are reported separately to management by way of management report.

- 2) **Delay in Finalization of Books of Accounts:** As per section 135(2) Annual Accounts & Audit of Maharashtra Public Universities Act, 2016, the Statutory Audit should be completed within four months from the end of the financial year. As per the Maharashtra Universities Account Code (Clause No 3.57), it shall be the responsibility of Accounts and Finance Section to prepare Income & Expenditure in Appendix-VI, Trial Balance and Balance Sheet in Appendix V before 31 July every year.

- 3) **Claim of Salary Grant with Government of Maharashtra (GOM):** It is observed that, there is pendency in receipt of salary grants & other reimbursements from GOM against the approved posts, till receipt of such grants from GOM, university fund is utilized. The total outstanding with the GOM is Rs. 4423.40 lakhs as on 31-03-2022. In absence of assessment of salary grant by the GOM, the amount is increasing by year on year. In view of uncertainty, university has made a provision of Rs. 396.5 lakh during the previous year and total provision stands at Rs. 2783.97 Lakhs. Grant Received during the year is Rs. 15.07 Lakhs.

- 4) **Balance Confirmations:** As per Standard on Auditing 505, Practice of obtaining balance confirmation & reconciliation with books of accounts pertaining to suppliers, Customers, Employees, Colleges and Students needs to be followed. A periodic review system should be in place to reconcile all such accounts.

Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of financial statements that give a true and fair view of the financial position in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the University and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making

judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

That management Council is also responsible for overseeing the University's reporting process. This responsibility includes the designing, implementation and maintenance of internal control relevant for preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on financial statements based on audit. We conducted audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require compliance with ethical requirements and to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an internal control relevant to in order to audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the University has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the overall, presentation, structure and content of the financial statements; including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

Communication with Those Charged with Governance:

We have communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Inherent Limitations of Internal Financial Controls Over Financial Reporting:

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due

to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Emphasis of Matter:

Emphasis of Matter Paragraph refers to a matter presented or disclosed in the financial statements that, in the auditor's judgment, is of such importance that it is fundamental to users' understanding of the financial statements. The internal needs to be strengthened so as to make them commensurate with the size of the and the nature of its activities, some areas for improvement:

- a. Schemes like NSS, Earn & Learn etc. regularized through colleges are required to be strengthen in view of vouchers and maintenance of records and timely submission of claims to university.
- b. Statutory regulations shall be complied timely to avoid penalties and litigation.
- c. Strengthening of Internal Communication between various Departments with Accounts Department.
- d. Other control Measures like Internal Audit, SAP Training, Upskilling of workforce etc.

Report on Other Legal and Regulatory Requirements

- a. We have sought and obtained all the information and explanations, 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 so far as it appears from our examination of those books except for the qualifications issued.
- c. In our opinion the Balance Sheet and the Income and Expenditure Account dealt with by this report comply with the requirements of the Maharashtra Public Universities Act, 2016.
- d. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.

Auditors Opinion -

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Basis for Qualified Opinion Report, the financial statements give the information required by the University Act, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India: -

- i. In the case of the Balance Sheet, of the statement of affairs of the University as at 31st March 2022; and
- ii. In the case of the Income and Expenditure account, of the **Deficit** for the year ended on 31 March 2022.

We would like to record our appreciation for the co-operation extended to us by the management and staff during our audit review.

For,
A. I. Kothari and Associates
Chartered Accountants
Firm Reg. No. - 112022W

CA Anil I Kothari | Partner
Membership No.: 045352
Date: 27/09/2022
Place: Jalgaon UDIN - 22045352AZSLPF4767

Audited Balance Sheet as at 31-Mar-2022

३१ मार्च २०२२ रोजी लेखापरीक्षित ताळेबंद

Amount in Rs.

Particulars तपशील	Sch. No. परिशिष्ट	Balance as on अखेरची 31-Mar-2022 शिल्लक	Balance as on अखेरची 31-Mar-2021 शिल्लक
I) SOURCES OF FUNDS निधीचा स्रोत			
a) General, Earmarked & Other Funds सर्वसाधारण इतर निधी	1	1,17,54,12,133	1,11,34,19,163
b) Depreciation Fund घसारा निधी	2	1,44,44,13,775	1,38,21,06,683
c) Reserve & Surplus राखीव व अधिक्य	3	90,77,10,700	96,78,38,726
d) Project & Development Grants प्रकल्प व विकास अनुदान	4	92,27,05,781	1,00,09,97,836
e) Deposits & Advances ठेव आणि अग्रिम	5	28,60,28,657	23,69,14,482
Total.....		4,73,62,71,046	4,70,12,76,890
II) APPLICATION OF FUNDS निधीचा विनियोग			
a) Gross Block ढोबळ मालमत्ता	6	2,22,74,85,702	2,15,54,31,616
b) Deposits / Investments ठेव / गुंतवणुका	7		
Deposits in Nationalised banks - Earmarked Funds राष्ट्रीय बँकेतील ठेवी-विवक्षित निधी		1,07,34,48,744	1,01,37,87,730
Deposits in Nationalised banks - Endowment Fund राष्ट्रीय बँकेतील ठेवी-वृत्तीदान निधी		2,07,52,828	2,02,52,828
Deposits in Nationalised banks - Others राष्ट्रीयकृत बँकेतील ठेवी व इतर		89,53,87,078	1,07,87,04,207
Other Deposits & Investments इतर ठेवी व गुंतवणूका		21,50,000	18,50,000
		1,99,17,38,650	2,11,45,94,765
c) Loans & Advances कर्जे व अग्रिम	8	6,11,99,732	4,30,96,720
d) Grants & Accounts Receivables अनुदान व येणी	9	34,48,11,562	22,01,94,432
e) Cash & bank Balances रोख व बँक शिल्लक	10	11,10,35,400	16,79,59,357
Total.....		4,73,62,71,046	4,70,12,76,890

या लेखासोबत जोडलेली परिशिष्टे व वित्तीय धोरणासंदर्भातील बाबी हे या ताळेबंदाच्या अंतर्भूत भाग समजावा.

Statement of significant accounting policies & notes form part of these Accounts. Schedules referred above forms an integral part of the Balance Sheet.

For & On Behalf Of

As Per Report Of Even Date
A. I. Kothari & Associates
 Chartered Accountants
 Firm Regi. No : 112022W

Sd/-

CA Anil Kothari - Partner
 M. No. : 045352
 Date: 27/09/2022, Jalgaon
 UDIN - 22045352AZSLPF4767

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon.

कवयित्री बहिणाबाई चौधरी
उत्तर महाराष्ट्र विद्यापीठ, जळगाव

Sd/-

CA R. N. Patil
 Finance & Accounts Officer

Sd/-

Prof. V. L. Maheshwari
 Vice-Chancellor

KAVAYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY, JALGAON.

कवयित्री बहिणाबाई चौधरी उत्तर महाराष्ट्र विद्यापीठ, जळगाव

Audited Income & Expenditure Accounts for the year ended on 31-Mar-2022

३१ मार्च २०२२ रोजी संपलेल्या लेखापरिक्षित उत्पन्न आणि खर्चाचे खाते

Amount in Rs.

Particulars तपशील	Sch. No. परिशिष्ट	FY 2021-22 चालू वर्ष (Current Year)	FY 2020-21 मागील वर्ष (Previous Year)
A) RECEIPTS प्राप्ती			
I) ACADEMIC शैक्षणिक			
Examination Fees परीक्षा शुल्क	A	15,41,00,112	8,79,62,247
Academic Fees शैक्षणिक शुल्क	B	4,68,20,427	4,77,56,468
Other Fees इतर शुल्क	C	4,93,17,534	5,98,96,844
Sub Total ...		25,02,38,073	19,56,15,559
Salary Grants from GOM & GF वेतन अनुदान (राज्यशासन आणि विद्यापीठ निधी)		47,40,72,811	46,33,50,493
II) INTEREST RECEIVED व्याज प्राप्ती			
Interest Received on Investments & Others गुंतवणुकीवरील व्याज आणि इतर		9,68,46,981	12,78,96,756
Dividend on Investment in Shares (MKCL) गुंतवणुकीवरील लाभांश (एमकेसीएल)		1,48,000	1,48,000
Sub Total ...		9,69,94,981	12,80,44,756
Receipt Grand Total (A) ...		82,13,05,865	78,70,10,808
B) EXPENDITURE खर्च			
I) EXPENDITURE खर्च			
Establishment Expenses आस्थापनेवरील खर्च	D	3,47,37,610	3,21,15,111
Examination Expenditure परीक्षा विषयक खर्च	E	11,70,33,314	8,19,88,085
Academic Expenditure शैक्षणिक विभागांचा खर्च	F	6,79,69,660	5,92,06,922
Students Welfare & Other Expenses विद्यार्थी कल्याण व इतर खर्च	G	2,12,06,551	1,28,16,627
Sub Total ...		24,09,47,135	18,61,26,745
II) Employee Salary, Allowances, Welfare & Other Expenses वेतन, भत्ते व इतर खर्च	H	51,86,05,234	46,33,50,493
III) DEPRECIATION & AMORTISATION मालमत्तेवरील घसारा	6	6,23,07,092	6,77,85,711
Expenditure Grand Total (B)...	-	82,18,59,461	71,72,62,949
NET SURPLUS / (Deficit) (A-B) अधिक्य/तुट		(5,53,596)	6,97,47,859
Appropriation to Funds/ Reserves			
Less : Contribution to Earmarked Funds - from Surplus		77,930	1,02,95,000
Less : Contribution to Earmarked Funds - Interest Earned		5,88,71,500	5,64,14,700
Less : Contribution to KBC Incubation & Innov. Linkages		6,25,000	6,25,000
Surplus / (Deficit) carried over to Balance Sheet अधिक्य/तुट		(6,01,28,026)	24,13,159

या लेखासोबत जोडलेली परिशिष्टे व वित्तीय धोरणासंदर्भातील बाबी हे या ताळेबंदाच्या अंतर्भूत भाग समजावा.

Statement of significant accounting policies & notes form part of these Accounts. Schedules referred above forms an integral part of the Balance Sheet.

For & On Behalf Of

As Per Report Of Even Date
A. I. Kothari & Associates
Chartered Accountants
Firm Regi. No : 112022W

Sd/-

CA Anil Kothari - Partner
M. No. : 045352
Date: 27/09/2022, Jalgaon
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उत्तर महाराष्ट्र विद्यापीठ, जळगाव

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कवयित्री बहिणाबाई चौधरी उत्तर महाराष्ट्र विद्यापीठ, जळगाव

SCHEDULE NO. 1 GENERAL FUND & OTHER FUNDS परिशिष्ट १ सर्व साधारण व इतर निधी

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2021 शिल्लक ३१ मार्च २०२१	Add: Contribution During the year	Add: Interest Earned on Earmarked Funds	Less: Utilised/ Transferred during the year	Balance as on 31-Mar-2022 शिल्लक ३१ मार्च २०२२
A) GENERAL FUNDS साधारण निधी					
University Development Fund विद्यापीठ विकास निधी	7,93,78,605	1,28,19,222	-	1,09,87,266	8,12,10,561
Sub Total	7,93,78,605	1,28,19,222	-	1,09,87,266	8,12,10,561
B) EARMARKED FUNDS					
Building Fund इमारत निधी	15,75,58,257	-	91,49,540	-	16,67,07,797
V C Emergency Fund कुलगुरु आपतकालीन निधी	14,85,30,501	-	86,25,290	-	15,71,55,791
V C Discretionary Fund कुलगुरु स्वेच्छा निधी	34,24,500	-	1,98,860	-	36,23,360
V C Medical Aid Fund कुलगुरु वैद्यकीय मदत निधी	1,63,42,664	-	9,49,030	80,000	1,72,11,694
Ekalavya Vidyadhan Yojana एकलव्य विद्याधन योजना	4,19,73,143	-	24,37,420	-	4,44,10,563
Student Welfare Fund विद्यार्थी कल्याण निधी	5,07,11,357	2,22,950	29,44,850	-	5,38,79,157
Training & Development Fund प्रशिक्षण व कल्याण निधी	1,46,66,501	-	8,51,700	-	1,55,18,201
Research Promotion Fund संशोधन प्रोत्साहन निधी	2,15,04,174	-	12,48,770	-	2,27,52,944
Community College Fund कम्युनिटी महाविद्यालय निधी	2,98,61,971	-	17,34,110	-	3,15,96,081
University Industry Interaction Fund विद्यापीठ उद्योग संवाद निधी	1,48,27,524	-	8,61,050	-	1,56,88,574
Affiliated College Develop. Fund संलग्नित महा.विद्यापीठ विकास	2,01,20,993	-	11,68,440	-	2,12,89,433
Exam Contingency Fund परीक्षा आकस्मिक निधी	4,90,43,807	-	28,48,010	-	5,18,91,817
Vidyarthi Bhavan Fund विद्यार्थी भवन निधी	1,22,72,599	-	7,12,680	-	1,29,85,279
Sports Complex Fund क्रिडा संकुल निधी	5,01,82,991	-	29,14,170	-	5,30,97,161
Building Maintenance Fund इमारत देखभाल निधी	2,46,31,678	6,46,564	14,30,380	-	2,67,08,622
Silver Jubilee Fund सुवर्ण महोत्सव निधी	13,98,47,970	-	81,21,090	-	14,79,69,060
Contingency Fund आकस्मिक निधी	21,82,87,100	-	1,26,76,110	-	23,09,63,210
Sub Total	1,01,37,87,730	8,69,514	5,88,71,500	80,000	1,07,34,48,744
C) ENDOWMENT FUNDS विश्वस्त निधी					
Endowment & Trust Fund कृतीदान आणि विश्वस्त निधी	1,93,60,897	7,03,875	-	2,03,875	1,98,60,897
Other Fund (Gold Medal, Prizes etc) इतर निधी (सुवर्णपदक, बक्षिसे) व इत्यादी	8,91,931	-	-	-	8,91,931
Sub Total	2,02,52,828	7,03,875	-	2,03,875	2,07,52,828
Schedule 1 > Grand Total (A to C) परिशिष्ट १ एकूण	1,11,34,19,163	1,43,92,611	5,88,71,500	1,12,71,141	1,17,54,12,133

SCHEDULE NO. 2 DEPRECIATION FUND परिशिष्ट : २ घसारा निधी

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2021 शिल्लक ३१ मार्च २०२१	Addition During the year	Add: Interest on Investment (गुंतवणुकीवरील व्याज)	Less: Utilised/ Adjusted / Transfer during the year	Balance as on 31-Mar-2022 शिल्लक ३१ मार्च २०२२
Depreciation Fund घसारा निधी	1,38,21,06,683	6,23,07,092	-	-	1,44,44,13,775
Schedule 2 > Grand Total	1,38,21,06,683	6,23,07,092	-	-	1,44,44,13,775

SCHEDULE NO. 3 RESERVE & SURPLUS परिशिष्ट : ३ निधी अधिक्क्य

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2021 शिल्लक ३१ मार्च २०२१	Add: Received During the year	Sub Total	Less: Utilised/ Adjustment / Rectification	Balance as on 31-Mar-2022 शिल्लक ३१ मार्च २०२२
1 Surplus / (Deficit) अधिक्क्य/तुट	96,78,38,726	(6,01,28,026)	90,77,10,700	-	90,77,10,700
Schedule 3 > Grand Total	96,78,38,726	(6,01,28,026)	90,77,10,700	-	90,77,10,700

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SCHEDULE NO. 4 - PROJECT & DEVELOPMENT GRANTS परिशिष्ट : ४ प्रकल्प आणि विकास अनुदान

Amount in Rs.

Particulars (Agency Funds) तपशिल	Agency	Balance as on 31-Mar-2021	Add: Grant Received + Interest	Less: Payments/ Adjustments	Balance as on 31-Mar-2022
Grant from University Grant Commission युजीसी अनुदान		(3,87,37,489)	-	38,48,486	(4,25,85,975)
XIIth Plan Grant बारावी योजना अनुदान	UGC	(1,96,32,349)	-	-	(1,96,32,349)
XIIth Plan Grant - Women Study Centre & Hostel बारावी योजना, स्त्री अभ्यास केंद्र व वसतिगृह	UGC	(23,51,856)	-	-	(23,51,856)
XI th Plan Grant अकरावी योजना अनुदान	UGC	1,14,70,775	-	-	1,14,70,775
TEQIP Grant टेक्यूप अनुदान	UGC	1,12,46,346	-	14,65,363	97,80,983
Rajiv Gandhi fellow Grant राजीव गांधी संशोधन हमी	UGC	(76,870)	-	-	(76,870)
Jr. Research Fellowship Grant कनिष्ठ संशोधन हमी	UGC	3,82,412	-	1,64,167	2,18,245
Grant in Aids सहाय्यता अनुदान	UGC	10,48,461	-	61,023	9,87,438
M.Tech.VLSI Grant	UGC	(20,47,980)	-	-	(20,47,980)
Carrier Orie. Prog. Grant	UGC	5,72,037	-	-	5,72,037
8 Lane Swimming Pool Grant तरण तलाव अनुदान	UGC	(3,99,89,648)	-	-	(3,99,89,648)
Community College, Nandurbar Grant (कम्युनिटी महाविद्यालय, नंदुरबार)	UGC	5,15,180	-	-	5,15,180
Tribal Res & Training Inst. Pune (आदिवासी संशोधन व प्रशिक्षण संस्था, पूणे)	UPSC	17,57,804	-	6,72,862	10,84,942
Pandit Deendayal Upadhyay Centre Chair पं.दीनदयाल उपाध्याय केंद्र	UGC	(16,31,802)	-	14,85,071	(31,16,873)
Grant from Government of Maharashtra राज्यशासनाकडून अनुदान		5,76,79,290	(53,48,186)	5,71,33,557	(48,02,453)
RUSA Grant (Rastriya Uchchastar Shiksha Abhiyan रुसा (राष्ट्रीय उच्चस्तर शिक्षा अभियान))	RUSA	5,75,35,668	(54,48,186)	5,70,33,557	(49,46,075)
National Science Day राष्ट्रीय विज्ञान दिन	GOM	52,223	1,00,000	1,00,000	52,223
Aids in Grant सहाय्य अनुदान	GOM	91,399	-	-	91,399
GOM Minority Girls Hostel म.शा.अल्पसंख्यांक मुलींचे वसतिगृह	GOM	-	-	-	-
Grant from Other Funding Agencies (Central+state)		7,48,72,566	53,26,173	4,94,87,196	3,07,11,543
Inspire Fellowship प्रोत्साहन सहाय्यता	DST	5,21,407	-	-	5,21,407
Research Projects संशोधन प्रकल्प	Various	7,43,51,159	52,33,173	4,93,94,196	3,01,90,136
Other इतर	Various	-	-	-	-
Capital Grants (Used) - UGC & Other Agencies		63,06,72,714	-	(3,21,99,197)	66,28,71,911
Capital Grant D&P - Projects भांडवली अनुदान विकास कार्यक्रम-प्रकल्प		15,84,15,267	-	(2,07,23,456)	17,91,38,723
Capital Grant D&P - Other Schemes भांडवली अनुदान विकास कार्यक्रम-इतर योजना		47,22,57,447	-	(1,14,75,741)	48,37,33,188
Capital Grants (Used) - GOM & Others		27,65,10,754	-	-	27,65,10,754
State Govt Grants (Non recurring & Others) भांडवली अनुदान - महाराष्ट्र शासन व इतर		27,11,89,000	-	-	27,11,89,000
State Govt Grants (Others Non recurring Grants) राज्य शासन अनुदान (इतर व अनावर्ती)		53,21,754	-	-	53,21,754
Schedule 4 > Grand Total		1,00,09,97,836	(22,013)	7,82,70,042	92,27,05,781

Note: Provision of Interest on Grants : As per the terms of Grants received, the University usually refunds the interest along with unspent amount of grant to funding agency. However at the year end, as the unspent amount of Grant to be refunded is not certain, hence the provision of Interest to be refunded is also not certain.

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SCHEDULE NO. 5 DEPOSITS, ADVANCES & OTHER LIABILITIES परिशिष्ट : ५ ठेवी, आणि अग्रिम आणि इतर देयके

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2021	Add: Received During the year	Sub Total	Less: Paid during the year	Balance as on 31-Mar-2022
1 Deposits from Students विद्यार्थ्यांची अनामत	1,18,25,440	31,21,600	1,49,47,040	6,16,050	1,43,30,990
Library Deposit ग्रंथालयीन अनामत	39,40,265	6,07,900	45,48,165	66,000	44,82,165
Laboratory Deposit प्रयोगशाळा अनामत	29,24,650	4,31,000	33,55,650	37,250	33,18,400
Caution Money Deposit सावधगिरी ठेव अनामत	18,20,325	11,60,100	29,80,425	4,96,700	24,83,725
Mess Deposit खानावळ अनामत	22,35,500	6,58,300	28,93,800	11,500	28,82,300
Hostel Deposit वसतीगृह अनामत	9,04,700	2,64,300	11,69,000	4,600	11,64,400
2 Deposits from Contractor ठेकेदारांकडील अनामती	3,01,02,359	67,52,081	3,68,54,440	12,92,167	3,55,62,273
Security Deposit सुरक्षा अनामत	2,31,65,654	45,64,303	2,77,29,957	6,04,380	2,71,25,577
Tender Earnest Money Deposit निविदा बयाणा अनामत	51,40,452	21,04,142	72,44,594	4,29,000	68,15,594
Retention Money/Testing Commission राखीव रक्कम निरीक्षण अनामत	13,90,450	83,636	14,74,086	2,58,787	12,15,299
Water Proofing Retention वाटर प्रूफ राखीव अनामत	4,05,803	-	4,05,803	-	4,05,803
3 Deposits Other इतर अनामती	75,884	-	75,884	-	75,884
4 Accounts payable लेखी देणी	19,49,10,799	9,04,24,746	28,53,35,545	4,92,76,035	23,60,59,510
Advances to Suppliers for Purchases पुरवठादारास अग्रिम	2,01,65,754	44,05,088	2,45,70,843	4,17,40,640	(1,71,69,798)
Scholarship शिष्यवृत्ती	1,14,430	1,08,98,226	1,10,12,656	1,10,27,271	(14,615)
Excess fees payable अतिरिक्त देय शुल्क	1,90,467	-	1,90,467	21,612	1,68,855
Ashwamedh & Avhan Spardha अश्वमेध आणि आन्हान स्पर्धा	6,05,96,257	28,150	6,06,24,407	-	6,06,24,407
Avishkar-2013 (Statelevel) अविष्कार २०१३ (राज्यस्तरीय)	42,05,187	-	42,05,187	-	42,05,187
Alumni Association माजी विद्यार्थी संघटना	48,51,516	2,74,000	51,25,516	-	51,25,516
Outstanding Liability for Salary & Expenses पगार आणि खर्चाची थकवाकी	6,69,77,674	4,53,47,623	11,23,25,297	(35,13,252)	11,58,38,549
Other Payables इतर देणी	3,78,09,514	2,94,71,658	6,72,81,173	(236)	6,72,81,409
Schedule 5 > Grand Total	23,69,14,482	10,02,98,427	33,72,12,909	5,11,84,252	28,60,28,657

SCHEDULE NO. 7 INVESTMENT (Deposits in Nationalised Banks & Others) गुंतवणूक (राष्ट्रीयकृत बँक आणि इतरांमधील ठेवी)

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2020	Addition During the year	Sub Total	Less: Withdrawal / Adjustment during the year	Balance as on 31-Mar-2021
a) Long Term Investments	35,18,50,000	3,00,000	35,21,50,000	-	35,21,50,000
1. Equity Shares (MKCL & MFDA) समभागातील गुंतवणूक (एमकेसीएल)	18,50,000	3,00,000	21,50,000	-	21,50,000
2. Investment in 8% RBI Bonds (रिझर्व बँकेच्या ८% कर्जरोख्यांमध्ये गुंतवणूक)	35,00,00,000	-	35,00,00,000	-	35,00,00,000
b) Short Term Investments	1,76,27,44,765	6,30,31,889	1,82,57,76,654	18,61,88,004	1,63,95,88,650
1. Fixed Deposits with Nationalized Bank राष्ट्रीयकृत बँकेतील मुदत ठेव	1,74,27,44,765	6,30,31,889	1,80,57,76,654	18,61,88,004	1,61,95,88,650
2. FD's with Scheduled Co-op Bank	2,00,00,000	-	2,00,00,000	-	2,00,00,000
Note: 1) Closing Balance includes Investment of Rs. 35.00 Crores kept as long term in 8% RBI Bonds.					
2) Interest Income on RBI Bonds Rs. 72.85 lakh pertaining to prior period, recognised during the year.					
3) Rs. 800,000/- deposit kept with NCTE, Bhopal as lien.					
Schedule 7 > Grand Total	2,11,45,94,765	6,33,31,889	2,17,79,26,654	18,61,88,004	1,99,17,38,650
ALLOCATION OF INVESTMENTS AGAINST : गुंतवणूकीचे वर्गीकरण					
Earmarked Funds in FD with Banks विवक्षित निधी गुंतवणूक	1,01,37,87,730	5,96,61,014	1,07,34,48,744	-	1,07,34,48,744
Endowment Fund in FD with Banks वृत्तीदान निधी गुंतवणूक	2,02,52,828	7,03,875	2,09,56,703	2,03,875	2,07,52,828
MKCL & MHFDA Investment in equity	18,50,000	3,00,000	21,50,000	-	21,50,000
Others FD's with Banks बँकेतील इतर गुंतवणूक	1,07,87,04,207	26,67,000	1,08,13,71,207	18,59,84,129	89,53,87,078
Schedule 7 > Grand Total	2,11,45,94,765	6,33,31,889	2,17,79,26,654	18,61,88,004	1,99,17,38,650

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Schedule "6" : Fixed Assets & Depreciation as at 31-Mar-2022 परिशिष्ट : ६ ३१ मार्च २०२२ रोजी निश्चित मालमत्ता आणि घसारा

Sr. No	Account Head	Gross Block of Assets			Depreciation			Net Block of Assets	
		Opening Balance as at 01.04.2020	Addition / Adjustment/ (Discarded)	Closing Balance as at 31.03.2021	Opening Balance as at 01.04.2020	Addition/ Adjustment/ (Discarded)	Closing Balance as at 31.03.2021	Net Assets as at 31.03.2020	Net Assets as at 31.03.2021
1	Freehold Land मालकीची जमीन	4,49,90,771	3,79,95,017	8,29,85,788	-	-	-	4,49,90,771	8,29,85,788
2	Teak Plantation सागवृक्ष लागवड	41,30,607	-	41,30,607	-	-	-	41,30,607	41,30,607
3	Buildings इमारती	1,09,26,24,243	14,37,223	1,09,40,61,466	56,52,29,135	4,14,13,722	60,66,42,857	52,73,95,108	48,74,18,609
4	Roads रस्ते	5,70,27,559	2,76,26,143	8,46,53,702	2,03,57,507	32,14,810	2,35,72,317	3,66,70,052	6,10,81,385
5	Site Developments परिसर विकास	1,47,22,064	-	1,47,22,064	68,63,236	3,88,206	72,51,442	78,58,828	74,70,622
6	Water Schemes जल योजना	2,96,11,583	2,44,074	2,98,55,657	1,04,88,686	6,73,136	1,11,61,822	1,91,22,897	1,86,93,835
7	Equipments उपकरणे	20,57,41,757	66,67,304	21,24,09,061	10,41,82,011	45,15,146	10,86,97,157	10,15,59,746	10,37,11,904
8	Health Center Equipments आरोग्य केंद्र उपकरणे	28,93,019	2,30,000	31,23,019	13,85,235	58,236	14,43,471	15,07,784	16,79,548
9	Lab Equipments प्रयोगशाळा उपकरणे	33,25,76,615	2,37,13,014	35,62,89,629	10,09,94,721	35,44,454	10,45,39,175	23,15,81,894	25,17,50,454
10	Electrical Installations वीज उभारणी	1,46,04,348	83,850	1,46,88,198	28,23,610	1,32,276	29,55,886	1,17,80,738	1,17,32,312
11	Furniture & Dead Stock फर्निचर व मृत साठा	11,17,28,135	15,68,531	11,32,96,666	5,50,04,494	36,77,778	5,86,82,273	5,67,23,640	5,46,14,394
12	Vehicles वाहने	3,04,52,139	-	3,04,52,139	1,70,72,862	14,55,362	1,85,28,224	1,33,79,277	1,19,23,915
13	Book & Periodicals पुस्तके व नियमकालिके	6,74,45,632	2,72,574	6,77,18,206	5,11,88,068	18,20,362	5,30,08,430	1,62,57,564	1,47,09,776
14	Computers & Peripherals संगणक व गैर उपकरणे	4,03,69,358	6,41,845	4,10,11,203	1,44,10,072	14,13,604	1,58,23,676	2,59,59,286	2,51,87,527
15	Work in Progress - Building (AUC) प्रालिपत्रकीकरण कामे - इमारत (६.३.सी.)	5,75,08,749	1,55,70,192	7,30,78,941	-	-	-	5,75,08,749	7,30,78,941
Sub Total ...		2,10,64,26,579	11,60,49,767	2,22,24,76,346	94,99,99,638	6,23,07,092	1,01,23,06,730	1,15,64,26,941	1,21,01,69,616
16	Advances to Capital Goods Suppliers <small>भांडवली मालिगान पुरवठाकर्त्यांक आंगण</small>	4,90,05,037	(4,39,95,681)	50,09,356	-	-	-	4,90,05,037	50,09,356
17	Depreciation Fund - Interest घसारा निधी वरील व्याज	-	-	-	43,21,07,045	-	43,21,07,045	(43,21,07,045)	(43,21,07,045)
Grand Total....		2,15,54,31,616	7,20,54,086	2,22,74,85,702	1,38,21,06,683	6,23,07,092	1,44,44,13,775	77,33,24,933	78,30,71,927

1) Free hold Land total 282.02 hectares includes:

- A) 212.86 hectares of land handed over by Government of Maharashtra (GOM) as an advance possession from The Collector, Jalgaon to University without any cost.
 - B) 54.22 hectares land acquired from the private owners by the Collector, Jalgaon and handed over to the University at prevailing value, however, the matter of triparty made for enhanced compensation by 191 private owners, as against an order is passed by the Hon. Court towards 173 cases for enhanced compensation of Rs 623.74 lakh.
 - C) 4.72 hectares land towards Pratap Philosophy Centre, Amalner is received from Pune University under transfer deed and 0.19 hectares land towards Mahatma Gandhi Tatwagnyan Mandir, Dhule by its Trustees under transfer deed without any cost.
 - D) 0.03 hectares of land is received from Municipal Council, Nandurbar for Eklavya Training Centre, Nandurbar under lease deed of 35 years.
 - E) 10.00 hectares of Land handed over by Government of Maharashtra (GOM) from The Collector, Nandurbar to University for Tribal Academy without any cost.
- 2) Assets amounting to Rs. 5583.16 Lakh (Previous year Rs. 5176.78 lakh) funded out of various Plans & Projects grant is included in above for which no depreciation is charged.

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SCHEDULE NO. 8 - LOANS & ADVANCES परिशिष्ट : ८ कर्ज आणि प्रगती

Amount in Rs.

Particulars तपशिल	Balance as on 31-Mar-2021 शिल्लक ३१ मार्च २०२१	Add: Paid During the year	Sub Total	Less: Received Adjustments during the year	Balance as on 31-Mar-2022 शिल्लक ३१ मार्च २०२२
1 Advances to Employee/Staff कर्मचारी अग्रिम	2,96,53,379	1,00,74,705	3,97,28,084	52,81,555	3,44,46,529
Advances to Staff : Festival Advance कर्मचारी अग्रिम: सण अग्रिम	16,01,850	31,12,000	47,13,850	33,16,200	13,97,650
Advances to Staff : Computer & Laptop क.अ.संगणक व लॅपटॉप	19,28,323	17,12,705	36,41,028	-	36,41,028
Advances to Staff : Housing Loan कर्मचारी अग्रिम: गृहकर्ज	2,30,89,785	31,90,000	2,62,79,785	1,31,244	2,61,48,541
Advances to Staff : Vehicle Loan कर्मचारी अग्रिम : वाहन कर्ज	11,91,160	5,70,000	17,61,160	5,70,067	11,91,093
Advances to Staff : Medical Claims कर्मचारी : अग्रिम वैद्यकीय प्रतिपूर्ती	18,42,261	14,90,000	33,32,261	12,64,044	20,68,217
2 Advances for Expenses to Employee कर्मचाऱ्यांना खर्चासाठी अग्रिम	5,49,396	13,54,838	19,04,234	24,54,943	(5,50,709)
3 Advances to Affi. Colleges for Exam & Other संलग्नित महाविद्यालयांना परीक्षा व इतर अग्रिम	97,65,921	1,35,09,967	2,32,75,888	-	2,32,75,888
4 Advances to Others इतर अग्रिम	31,28,024	(9,49,27,893)	(9,17,99,869)	(9,58,27,893)	40,28,024
Receivable /Deposit with other येणे आणि इतर ठेवी	15,57,067	(3,64,72,486)	(3,49,15,419)	(3,73,72,486)	24,57,067
Stock in Hand- Stationery हातातील साठा	15,70,957	(5,84,55,407)	(5,68,84,450)	(5,84,55,407)	15,70,957
Schedule 8 > Grand Total	4,30,96,720	(6,99,88,383)	(2,68,91,663)	(8,80,91,395)	6,11,99,732

SCHEDULE NO. 9 - GRANTS & ACCOUNTS RECEIVABLES परिशिष्ट : ९ अनुदान आणि खाते प्राप्त

Particulars तपशिल	Balance as on 31-Mar-2021 शिल्लक ३१ मार्च २०२१	Add: Paid During the year	Sub Total	Less: Received/ Adjustments during the year	Balance as on 31-Mar-2022 शिल्लक ३१ मार्च २०२२
1 Tax Deducted at Source (Receivable) टी.डी.एस(येणे)	89,88,247	57,608	90,45,855	30,64,357	59,81,498
2 Salary Grant Receivable (GOM) शासनाकडून प्रलंबीत वेतन अनुदान येणे	32,99,03,919	58,65,09,025	91,64,12,943	47,40,72,811	44,23,40,132
Less: Provision for Doubtful Receivables संशयास्पद येणे तरतूद	23,72,40,937	4,11,56,681	27,83,97,618	-	27,83,97,618
	9,26,62,982	54,53,52,344	63,80,15,325	47,40,72,811	16,39,42,514
3 Grant Receivable - NSS राष्ट्रीय सेवा योजना अनुदान	(46,12,744)	67,87,102	21,74,358	34,27,093	(12,52,735)
Special Campaign Grant विशेष शिबीर अनुदान	(26,85,003)	27,25,011	40,008	6,89,998	(6,49,990)
Regular Activity Grant नियमित उपक्रम अनुदान	(19,93,400)	40,62,091	20,68,691	27,37,095	(6,68,404)
SRD Parade Grant एस.आर.डी.परेड अनुदान	90,000	-	90,000	-	90,000
Aids Awareness Grant & Utkarsha एड्स जनजागृती अनुदान आणि उत्कर्ष	(24,341)	-	(24,341)	-	(24,341)
4 Student Fees Receivables (Net) विद्यार्थ्यांकडून येणे रकम (निव्वळ)	5,76,14,541	21,93,143	5,98,07,684	-	5,98,07,684
Less : Provision for Doubtful receivables शंकास्पद येणे नकळतची तरतूद	(86,04,413)	(13,94,620)	(99,99,033)	-	(99,99,033)
	4,90,10,128	7,98,523	4,98,08,651	-	4,98,08,651
5 Other Receivables & Advances इतर येणे आणि अग्रिम	3,61,50,802	90,42,054	4,51,92,856	-	4,51,92,856
6 Land Acquisition Claim with GOM शासनाकडे भुसंपादनबाबतची मागणी	3,79,95,017	4,31,43,761	8,11,38,778	-	8,11,38,778
Schedule 9 > Grand Total	22,01,94,432	60,51,81,391	82,53,75,823	48,05,64,261	34,48,11,562

SCHEDULE NO. 10 CASH & BANK BALANCES परिशिष्ट : १० रोख आणि बँक शिल्लक

Particulars तपशिल	Balance as on 31-Mar-2021 शिल्लक ३१ मार्च २०२१	Add: Paid During the year	Sub Total	Less: Received Adjustments during the year	Balance as on 31-Mar-2022 शिल्लक ३१ मार्च २०२२
1 Balance in Saving Accounts बचत खाते शिल्लक	16,57,84,312	71,37,971	17,29,22,283	12,90,51,932	4,38,70,351
2 Balance in Current Accounts चालू खाते शिल्लक	20,20,642	6,50,16,854	6,70,37,496	-	6,70,37,496
3 Cash in Hand रोख शिल्लक	1,54,404	-	1,54,404	26,851	1,27,553
Schedule 10 > Grand Total	16,79,59,357	7,21,54,825	24,01,14,183	12,90,78,783	11,10,35,400

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SCHEDULE 'A' - EXAMINATION FEES परिशिष्ट "A" परीक्षा शुल्क

Particulars तपशिल		FY 2021-22 (Current Year)	FY 2020-21 (Previous Year)
Examination Fees परीक्षा शुल्क		14,82,60,530	8,58,57,439
Arts, Social Science & Fine Arts कला,ललित कला व सामाजिकशास्त्रे	2,71,88,911		1,37,10,066
Commerce & Management वाणिज्य व व्यवस्थापन	2,46,69,753		1,65,86,282
Science विज्ञान	5,43,73,319		3,46,12,607
Engineering अभियांत्रिकी	1,63,32,377		1,68,62,798
Education शिक्षणशास्त्र	30,75,238		25,91,245
Pharmacy औषध निर्माण शास्त्र	1,60,50,449		13,21,241
Law विधी	65,70,483		1,73,200
Other Examination Fees इतर परीक्षा शुल्क		26,65,856	10,93,857
Marks Statement Fee गुणपत्रिका शुल्क		31,73,726	10,10,951
Total		15,41,00,112	8,79,62,247

SCHEDULE 'B' - ACADEMIC FEES - TEACHING DEPTS & OTHER CENTRES शैक्षणिक विभाग व इतर केंद्र यांच्याकडील शुल्क व इतर प्राप्ती

Particulars तपशिल		FY 2021-22 (Current Year)	FY 2020-21 (Previous Year)
Tuition Fee शिक्षण शुल्क		2,71,04,909	2,91,84,260
Magazine Fee मासिके शुल्क		1,78,700	1,76,500
Library Fee ग्रंथालय शुल्क		7,36,839	20,68,304
Laboratory Fee प्रयोगशाळा शुल्क		24,20,825	60,78,550
Industrial visit Fee औद्योगिक भेटी शुल्क		2,03,315	1,99,500
Internal examination Fee अंतर्गत परीक्षा शुल्क		3,39,600	3,11,960
Study Material Fee शैक्षणिक साहित्य शुल्क		83,800	86,000
Registration Fee नोंदणी शुल्क		8,78,000	8,20,429
Laboratory Breakages प्रयोगशाळा तूट फुट शुल्क		23,940	73,375
Placement Brochure / Other Activities नियुक्ती माहितीपत्रके व इतर उपक्रम		3,04,570	2,73,175
M.Phil / Ph.D synopsis & Thesis एम.फिल/पीएच.डी.सारांश व शोधप्रबंध		25,22,017	19,31,830
Internet & Email Fee इंटरनेट आणि ईमेल शुल्क		6,54,500	6,63,850
Gathering & Extra-curricular Fee स्नेहसंमेलन व विविध कार्यक्रम शुल्क		-	2,17,080
Establishment & Training Fee आस्थापना व प्रशिक्षण शुल्क		40,200	44,625
Project & Viva Fee प्रकल्प व मौखिक परीक्षा शुल्क		20,25,440	17,49,262
Hostel Fees वसतिगृह शुल्क		27,84,585	-
E-Suvidha, Contd. Edu. Centre and Other Fees इ-सुविधा, निरंतर शिक्षण केंद्र व इतर शुल्क		65,19,187	38,77,769
Total		4,68,20,427	4,77,56,468

SCHEDULE 'C' - OTHER FEES इतर शुल्क

Particulars तपशिल		FY 2021-22 (Current Year)	FY 2020-21 (Previous Year)
Affiliation Fee संलग्नता शुल्क		1,49,40,183	1,69,52,615
Admission Fee प्रवेश शुल्क		4,25,187	22,00,010
Eligibility Fee पात्रता शुल्क		48,27,544	36,88,185
Medical Fee वैद्यकीय शुल्क		2,51,021	2,11,526
Central Assessment Program Fee केंद्रीय मूल्यमापन प्रकल्प शुल्क		47,52,615	15,76,734
Transfer Certificate Fee बदली प्रमाणपत्र शुल्क		9,97,916	7,09,410
Migration Fee स्थानांतरण शुल्क		9,22,520	6,67,962
Verification & Answer Book Xerox Fee गुणपडताळणी व उत्तरपत्रिका छायांकन शुल्क		1,95,150	82,610
College, Subject, Faculty changes Fee महाविद्यालय, विषय, विद्याशाखा बदल शुल्क		21,22,175	12,18,622
Computer Fee संगणक शुल्क		14,78,780	14,59,820
Student Welfare / Aid Contribution विद्यार्थी कल्याण/मदत अंशदान		40,614	16,85,285
Gymkhana Fee जिमखाना शुल्क		1,05,127	33,15,269
Convocation Fee पदवी प्रदान शुल्क		1,08,97,250	1,16,20,380
Ashwamedha Spardha अश्वमेध स्पर्धा		85,888	28,01,604
General Knowledge Fee सामान्यज्ञान परीक्षा शुल्क		42,180	11,051
Environment Fee पर्यावरण शुल्क		97,070	35,697
Other Fees इतर शुल्क		71,36,314	1,16,60,064
Total		4,93,17,534	5,98,96,844

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SCHEDULE 'D' - ESTABLISHMENT, COMMON SERVICES & GENERAL EXPENSES परिशिष्ट : D (आस्थापना)

Particulars तपशिल	FY 2021-22 (Current Year)	FY 2020-21 (Previous Year)
Travelling Expenses प्रवास खर्च	16,84,876	9,10,410
Senate अधिसभा	1,02,250	63,624
Management Council व्यवस्थापन परिषद	73,175	65,730
Other Committees इतर समित्या	13,52,834	6,98,969
Officers अधिकारी	63,630	22,281
Other Staff इतर कर्मचारी	92,987	59,806
Advertisement जाहिराती	12,24,358	4,29,909
Office Contingency कार्यालयीन आकस्मिक	20,63,503	13,40,770
Telephone दूरध्वनी	2,30,277	2,74,531
Electricity वीज	71,26,049	46,31,014
Printing & Stationery छपाई व स्टेशनरी	12,60,470	26,93,764
Postage & Telegram टपाल व तार	4,90,684	3,68,495
Legal Fees & Expenses कोर्ट शुल्क व खर्च	4,86,536	3,53,500
Membership & Contribution सभासदत्व व वर्गणी	86,140	1,18,000
Audit & Consultancy Fees लेखा परिक्षण व सल्ला शुल्क	3,04,910	20,50,670
Functions & Festivals सण, कार्यक्रम व उत्सव	7,85,550	1,53,517
M & R: Equipments & Furniture देखभाल व दुरुस्ती-उपकरणे व फर्निचर	26,46,370	40,53,106
M & R: Building, Site & Pipeline देखभाल व दुरुस्ती - इमारती, परीसर व पाईप लाईन	20,13,464	44,95,875
M & R: Vehicle देखभाल व दुरुस्ती : वाहने	7,73,489	6,26,947
Insurance Premium विमा हप्तो	16,74,568	11,52,368
Convocation Expenses पदवीप्रदान समारंभ खर्च	20,28,025	-
Salary to daily wages / Other Staff वेतन-दैनिक वेतानिक-इतर कर्मचारी	69,37,147	69,28,275
Central Assessment Program/ Onscreen Expenses केंद्रिय मुल्यापान कार्यक्रम / ऑनस्क्रीन खर्च	-	1,28,554
Medical Expenses वैद्यकीय खर्च	1,14,132	21,739
Guest House Expenses (Net) अतिथी गृह खर्च (निव्वळ)	3,16,940	1,62,323
Employees Welfare Expenses कर्मचारी कल्याण खर्च	2,32,699	6,13,582
National Seminar & Conference/Open house राष्ट्रीय शिबिर व चर्चासत्र/ओपन हाऊस	-	1,55,888
Recruitment Expenses भरती खर्च	20,34,645	2,52,551
Adult Education Expenses प्रौढ शिक्षण खर्च	1,80,089	1,03,184
Interest paid under Ekalavya Vidyadhan Yojana एकलव्य विद्याधन योजना व्याज अदायगी	11,302	29,863
Other Expenses - Photocopy & Bank Charges etc. इतर खर्च-अविष्कार, छायांकन व बँक कमिशन	31,387	66,277
Total	3,47,37,610	3,21,15,111

SCHEDULE 'E' - EXAMINATION EXPENSES परिशिष्ट: E परीक्षा खर्च

Particulars तपशिल	FY 2021-22 (Current Year)	FY 2020-21 (Previous Year)
Overtime Allowance अतिकालिक भत्ते	5,43,871	4,69,275
Printing & Setting of Question /Answer Papers प्रश्नपत्रिका/उत्तरपत्रिका छपाई व सेटींग	8,55,37,681	5,91,01,163
Stationery स्टेशनरी	52,816	89,500
Miscellaneous Expenditure at Exam centre परीक्षाकेंद्रावरील किरकोळ खर्च	15,21,807	22,04,701
Examiners' Remuneration परीक्षकांचे मानधन	1,59,73,957	80,73,528
Other Exam Expenses & Contributions इतर परीक्षा खर्च व निधी	1,34,03,182	1,20,49,918
Total	11,70,33,314	8,19,88,085

SCHEDULE 'F' - ACADEMIC EXPENSES - TEACHING DEPARTMENTS & OTHER CENTER EXPENSES शैक्षणिक खर्च-शैक्षणिक विभाग विद्यापीठीय केंद्र

Particulars तपशिल	FY 2021-22 (Current Year)	FY 2020-21 (Previous Year)
Laboratory Expenses प्रयोगशाळा खर्च	49,52,179	38,50,672
Maintenance & Repairs : Laboratory Equipments दुरुस्ती व देखभाल प्रयोगशाळा साहित्य	6,57,638	3,07,842
Library Periodicals & Book Binding Expenses ग्रंथालय नियतकालिके आणि पुस्तके बांधणी खर्च	1,04,526	93,664
T A to Teaching / Visiting staff/Research Promotion शिक्षकांचा प्रवास खर्च/आमंत्रित प्राध्यापक मानधन	4,136	16,170
VC Research Promotion Scheme कुलगुरु संशोधन प्रोत्साहन योजना	7,19,084	21,51,598
Salary to Staff शिक्षकांचे वेतन	22,83,882	99,90,663
General Admin Exp & Contributions. सर्वसाधारण प्रशासकीय खर्च व निधी	5,14,68,211	4,09,36,945
Lab To Land Expenses प्रयोगशाळा ते जमीन खर्च	95,042	1,88,944
E-Database & Journals- Subscription	51,07,521	-
Lecture Series & Other Expenses व्याख्यानमाला व इतर खर्च	23,586	5,250
Prizes, Awards, Scholarship, Gold Medal exp बक्षीसे, परितोषिक, शिष्यवृत्ती, सुवर्णपदक खर्च	11,59,235	1,15,600
Sub Total ...	6,65,75,040	5,76,57,347
Add : Provision for Doubtful Receivables	13,94,620	15,49,575
Total	6,79,69,660	5,92,06,922

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SCHEDULE 'G' - STUDENTS WELFARE & SPORTS EXPENSES परिशिष्ट : G विद्यार्थी कल्याण व क्रिडा खर्च

Particulars तपशिल		FY 2021-22 (Current Year)	FY 2020-21 (Previous Year)
Inter University/College/Group Tournaments	आंतरविद्यापीठ/महाविद्यालय/गृप स्पर्धा	35,31,770	51,580
Travelling Expenses	प्रवास खर्च	63,617	6,945
Sports Committee	क्रीडा समिती	63,617	6,945
Students Council	विद्यार्थी परिषद	-	-
Student Welfare expenses	विद्यार्थी कल्याण खर्च	77,51,422	1,25,14,885
Youth Festival	युवा महोत्सव	1,28,441	93,573
Gymkhana / Sports Material & Books	जिमखाना /क्रीडा साहित्य व पुस्तके	50,450	1,21,794
Ashwamedh Spardha	अश्वमेध स्पर्धा	13,351	-
Assistance Provided To Students	विद्यार्थ्यांना दिलेले सहाय्य	96,67,500	27,850
Total		2,12,06,551	1,28,16,627

SCHEDULE 'H' - EMPLOYEE SALARY, ALLOWANCES, WELFARE & OTHER EXPENSES परिशिष्ट : H वेतन, भत्ते, लोन व इतर खर्च

Particulars तपशिल		FY 2021-22 (Current Year)	FY 2020-21 (Previous Year)
Salary & Allowances	वेतन व भत्ते	46,76,45,614	42,44,56,500
Salary to Security & Sanitation	सुरक्षारक्षक वेतन	3,96,50,020	3,11,20,502
Honorarium to Contributory Lecturer	अंशदायी व्याख्यात्यांचे मानधन	7,46,900	2,42,250
Steering Allowance	वाहनचालक सुकाणू भत्ता	41,480	26,080
T A Home Town/L.T.C.	स्वग्राम व रजा प्रवास सवलत	76,612	39,767
Sumptuary Allowance	अतिथी भत्ता	9,073	2,41,684
Leave Encashment	रजा रोखीकरण	1,04,35,535	72,23,710
Total		51,86,05,234	46,33,50,493

Notes to Accounts:

"1) Land acquisition and other legal cases:- For demand of additional compensation, there were 191 cases in against the University. Out of which 7 were disposed-off in the past and 173 cases settled by the Hon Court till date at the enhanced compensation of Rs. 623.74 lakh, 7 cases were disposed-off in due course and the decisions for 11 subjudged cases is awaited. The amount of Rs. 623.74 Lakh for settled cases is paid by the University is as per the order of Hon. Court. A Claim against the aforesaid for Rs 811.39 lakh (including other incidental charges of Rs. 187.64) is filed with the Department of Higher & Technical Education, GOM for reimbursement. The amount of provision against 11 subjudged cases is not provided in view of certainty. Further, there are multiple other legal suits against the University pending at the various levels of Judiciary System awaiting final decision. On the final decision of Hon Court, the crystalized amount of liability will be made and proposal to be submitted to the State Government for reimbursement of claim. However, the University anticipates the claims against the same for not over amounting to Rs. 1.00 Crores, the same can be treated as Contingent liability. "

2) University has no proceedings under scrutiny, appeals and pending assessment with Income Tax, GST, PT / PF etc, except Service Tax, for which university is contesting.

3) Though the university follows accrual accounting systems, there is difference in periods of calendar year, academic calendar and financial calendar, hence certain Income & Expenditure are not posted according to accrual system of accounting.

4) Figures of previous year have been regrouped or rearranged wherever required by the financial management committee for appropriate representation of financial statements.

SIGNIFICANT ACCOUNTING POLICIES

A) BASIS OF PREPARATION OF FINANCIAL STATEMENTS : The University follows Mercantile Double Entry Accounting System to recognize Income & Expenditure except claims, grants, subsidies etc, the same is on cash basis. The financial statements have been prepared to comply in all material respect with the provisions of notified Act, Account Code, Ordinances and best practices.

B) FIXED ASSETS AND DEPRECIATION / AMORTIZATION: Fixed assets are carried at cost of acquisition/ cost of construction which is carried at book value. Depreciation on all the assets has been provided (except on agency funded assets) at the rates and in the manner prescribed at the Management Council Meeting.

C) CAPITAL WORK IN PROGRESS: Expenditure during construction period including development cost incurred on the projects under implementation are treated as pre capitalized expenses pending allocation to the assets, and are included under "Capital Work in Progress". These expenses are apportioned to fixed assets on completion of the project.

D) GOVERNMENT GRANTS AND SUBSIDIES: Grants and subsidies from the governments are recognized as and when received in part and parcel subject to the reasonable certainty that all underlying conditions shall be complied with Accounting Standard to be inserted.

E) DEPOSITS & INVENTORIES: All Deposits are disclosed in the financial statements at the acquisition cost with accrued interest at the end of year and Inventories at cost of acquisition.

F) EMPLOYEE BENEFITS: University follows contribution to the various schemes like provident fund scheme, Gratuity, Leave Encashment; Medical & Paid leave Encashment, Leave Travel Concession, etc. as per the rules prescribed by Government of Maharashtra, Maharashtra Civil Services Rules (MCSR) & notified University Act along with University statutes, Ordinance (excluding contractual appointments).