

4.1.2

Audited Statement of income and expenditure
highlighting infrastructure expenses by
mentioning I in front of expense head

DESHMUKH SHENDE & CO.
CHARTERED ACCOUNTANTS,
24, ABHANG APARTMENTS,
CENTRAL EXCISE COLONY,
RING RD, NAGPUR-440015
PHONE NO. 2283404

AUDITORS REPORT

We have completed the audit of accounts of ARTS AND COMMERCE NIGHT COLLEGE, CHITNISPURA, NAGPUR (SENIOR DIVISION) for the year ending 31st March 2019 & report there on as under

1) There is a difference in the amount of Fees collected on behalf of University & Fees paid to University. The Difference in these two amounts was not satisfactorily explained to us.

Subject to the above remarks, certified that the figures shown in the attached Receipts & Payments account of ARTS AND COMMERCE NIGHT COLLEGE, CHITNISPURA, NAGPUR (SENIOR DIVISION) for the year ending 31st March 2019 agree with the books of accounts maintained which have been audited by us and are found to be correct

FOR & on behalf of
DESHMUKH SHENDE & CO.
CHARTERED ACCOUNTANTS
(FRN-110021W)

NAGPUR:

DATE: The 28th June, 2019

(S.W. DESHMUKH)
PARTNER
M.NO. 037778



[Handwritten Signature]
PRINCIPAL
Arts & Commerce Night College
Chitnispura, Nagpur.

DESHMUKH SHENDE & CO.,
CHARTERED ACCOUNTANTS,
24, ABHANG APARTMENTS,
CENTRAL EXCISE COLONY, RING RD,
NAGPUR - 440 015.
PHONE NO. 2283404

ARTS AND COMMERCE NIGHT COLLEGE, CHITNISPURA, NAGPUR

SENIOR DIVISION

Receipts & Payments Account For The Year Ending 31st March, 2019

RECEIPTS	AMOUNT RS	AMOUNT RS	PAYMENTS	AMOUNT RS	AMOUNT RS
TO,			BY,		
A. Direct/Recurring Receipts			A. Direct/Recurring Expenditure		
1. Grant-in-aid			1. Salaries paid to Teaching & Non-teaching Staff		
a. Salary grant	14,265,978.00		a. Basic pay	4,212,133.00	
b. Leave Encashment Salary	1,777,440.00	16,043,418.00	b. D.A.	7,186,379.00	
			c. H.R.A.	982,746.00	
2. Fees collected from Students			d. C.L.A.	26,640.00	
a. Library Card Fees	2,115.00		e. T.A.	146,400.00	
b. Cycle Stand Fees	4,230.00		f. Special Pay	8,000.00	
c. Library fees	28,200.00		g. AGP	673,600.00	13,235,898.00
d. College Exam fees	9,870.00				1,032,480.00
e. Games & Sports Fees	33,840.00		Clock Hour Basis		1,777,440.00
f. I.Card Fees	2,820.00		Leave Encashment Salary		
g. Medical Exam Fees	5,640.00				
h. Extra Curricular Activities	11,280.00		2. College Library Expenses	4,795.00	
i. Tuition fees	12,800.00		a. Newspapers	34,712.00	39,507.00
j. Physical Efficient Fees	5,640.00		b. Library Books		
k. Prospectus fees	4,230.00	120,665.00			
			3. Contingencies		
3. Fees collected on behalf of University	95,089.00		a. Stationery	12,229.00	
a. Uni. Examination fees	11,810.00		b. Printing	6,800.00	
b. Uni. Enrolment Fees	16,375.00		c. Audit Fees	5,900.00	
c. Uni. Annual Fees	4,775.00		d. Electricity	47,950.00	
d. Uni. Games Fees	8,460.00		e. Miscellaneous	4,180.99	
e. Uni. Students Aid Fund	705.00		f. Repairs & Maintenance	3,950.00	
f. Uni. Students Welfare Fund	705.00		g. Yearly Affiliation Fees	5,000.00	
g. Uni. Students Union Fees	2,820.00		h. College Exam exp.	9,416.00	
h. Uni. Ashwamedh Fees	2,100.00		i. Electric Material	3,760.00	99,185.99
i. Uni. Exam Late Fees	7,050.00				
j. Emil-id Fees	1,410.00		4. Other exp.		
k. Uni. Disaster Management Fees	705.00		a. Extra Curricular Activities		15,372.00
l. Uni. Students Medical Aid Fund	3,850.00				
m. Environmental Studies Fee	2,820.00				
n. Indradhanusha Fee	1,400.00	160,074.00			
o. Convocation fees					



(Signature)
PRINCIPAL
Arts & Commerce Night College
Chitnispura, Nagpur.



5. Fees paid to University		
a. Uni. Examination fees	98,925.00	
b. Uni. Enrolment Fees	7,480.00	
c. Uni. Annual Fees	17,625.00	
d. Uni. Games Fees	3,525.00	
e. Uni. Students Aid Fund	705.00	
f. Uni. Students Welfare Fund	705.00	
g. Uni. Students Union Fees	705.00	
h. Uni. Ashwamedh Fees	564.00	
i. Uni. Exam Late Fees	2,200.00	
j. Emil-id Fees	7,050.00	
k. Uni. Disaster Management Fees	1,410.00	
l. Uni. Students Medical Aid Fund	705.00	
m. Environmental Studies Fee	600.00	
n. Indradhanusha Fee	2,820.00	
o. Uni. Medical Exam fee	705.00	
p. Uni. Convocation fees	1,600.00	147,304.00

TOTAL OF RECURRING RECEIPTS

16,324,157.00 **TOTAL RECURRING EXPENDITURE**

16,347,186.99

B. INDIRECT /NON RECURRING RECEIPTS

4. Re-imbusement of fees Out Of GOI Scholarship
Tuition fee & Other fees

B. INDIRECT/ NON RECURRING EXPENDITURE
6. Purchase of
21,245.00 a. Computer
b. Sport Material

51,586.00
6,485.00
58,071.00

5. Staff Contribution

a. G.P.F. 1,190,000.00
b. DCPS 20,294.00
c. P.T. 24,900.00
d. Income Tax 2,079,000.00

7. Staff Contribution
a. G.P.F.
b. DCPS
c. P.T.
3,314,194.00 d. Income Tax
4,423,829.00 G.P.F. Loan

1,190,000.00
20,294.00
24,900.00
2,079,000.00
3,314,194.00
4,423,829.00

G.P.F. Loan

6. Other Receipts

a. Interest on Bank A/c

1,126.00 8. Other Expenditure
a. Cycle Stand Charges Paid

6,000.00

7. Amount transferred to

a. Arts & Commerce Night Jr. College

3,000.00 9. Amount transferred to
b. Mahatma Bahu-uddeshiya Shikshan Sanstha

20,000.00



K. K. K.
PRINCIPAL
Arts & Commerce Night College
Chitanvispura, Nagpur.

INDIRECT NON RECURRING RECEIPTS

RECURRING RECEIPTS

INDIRECT NON RECURRING RECEIPTS

TOTAL RECEIPTS

Opening Balance 453.75
 Cash in hand
 With the Bank 113,340.84
 Bank of Maharashtra A/c 28192 79,173.78
 Union Bank of India A/c 5111 2,559.45
 Union Bank of India A/c 5109 210,774.81
 A/c 222276 8,814.01
 A/c 25161 4,184.00
 Bank of India A/c 0036

TOTAL RS

24,459,607.65

7,763,094.00 INDIRECT NON RECURRING EXPENDITURE

19,374,157.00 RECURRING EXPENDITURE

7,763,396.55 INDIRECT NON RECURRING EXPENDITURE

24,087,647.00 TOTAL EXPENDITURE

Closing Balance 350.75
 Cash in hand
 With the Bank 160,403.44
 Bank of Maharashtra A/c 28192 30,208.79
 Union Bank of India A/c 5111 2,650.45
 Union Bank of India A/c 5109 63,431.32
 A/c 222276 20,267.01
 A/c 25161 4,184.00 200,526.65
 Bank of India A/c 0036

TOTAL RS

24,459,607.65

As per our report of even date

For and on behalf of
 DESHMUKH SHENDE & CO
 CHARTERED ACCOUNTANTS
 (FRN-110021W)

(S.W. DESHMUKH)
 Partner
 M No. 057776

NAGPUR

DATED The 28th June 2019




 PRINCIPAL
 Arts & Commerce Night College
 Chitanvispura, Nagpur.



DESHMUKH SHENDE & CO.
CHARTERED ACCOUNTANTS,
24, ABHANG APARTMENTS,
CENTRAL EXCISE COLONY,
RING RD, NAGPUR-440015
PHONE NO. 2283404

AUDITORS REPORT

We have completed the audit of accounts of ARTS AND COMMERCE NIGHT COLLEGE, CHITNISPURA, NAGPUR (SENIOR DIVISION) for the year ending 31st March 2020 & report there on as under

- 1) There is a difference in the amount of Fees collected on behalf of University & Fees paid to University. The Difference in these two amounts was not satisfactorily explained to us.
- 2) The Bank pass Book of Bank of India A/c No. 36 was not produced before us.

Subject to the above remarks, we further report that

the figures shown in the attached Receipts & Payments account of ARTS AND COMMERCE NIGHT COLLEGE, CHITNISPURA, NAGPUR (SENIOR DIVISION) for the year ending 31st March 2020 agree with the books of accounts maintained which have been audited by us and are found to be correct.

FOR & on behalf of
DESHMUKH SHENDE & CO.
CHARTERED ACCOUNTANTS
(FRN-110021W)



NAGPUR:

DATE: The 29th July, 2020

(S.W. DESHMUKH)
PARTNER
M.NO. 037778

UDIN-20037778AAAAIW4004




PRINCIPAL
Arts & Commerce Night College
Chitnispura, Nagpur.

DESHMUKH SHENDE & CO.,
CHARTERED ACCOUNTANTS,
24, ABHANG APARTMENTS,
CENTRAL EXCISE COLONY, RING RD,
NAGPUR - 440 015.
PHONE NO. 2283404

ARTS AND COMMERCE NIGHT COLLEGE, CHITNIS PURA, NAGPUR

SENIOR DIVISION

Receipts & Payments Account For The Year Ending 31st March, 2020

RECEIPTS	AMOUNT RS	AMOUNT RS	PAYMENTS	AMOUNT RS	AMOUNT RS
TO,			BY,		
<u>A. Direct/Recurring Receipts</u>			<u>A. Direct/Recurring Expenditure</u>		
<u>1. Grant-in-aid</u>			<u>1. Salaries paid to Teaching & Non-teaching Staff</u>		
a. Salary grant		14,829,345.00	a. Basic pay	7,142,503.00	
			b. D.A.	3,836,440.00	
			c. H.R.A.	1,235,702.00	
			d. C.L.A.	23,760.00	
			e. T.A.	127,200.00	
			f. AGP	309,600.00	
			g. Clock Hour Basis	1,967,600.00	
			h. Medical Re-imburement	186,540.00	14,829,345.00
<u>2. Fees collected from Students</u>			<u>2. College Library Expenses</u>		
a. Library Card Fees	2,205.00		a. Newspapers	8,280.00	
b. Cycle Stand Fees	4,410.00		b. Book Binding exp.	1,720.00	
c. Library fees	29,400.00		L c. Library Books	23,288.00	33,288.00
d. College Exam fees	10,290.00		<u>3. Contingencies</u>		
e. Games & Sports Fees	35,280.00		a. Stationery	11,681.00	
f. I.Card Fees	2,940.00		b. Printing	6,075.00	
g. Medical Exam Fees	5,880.00		I d. Electricity	53,720.00	
h. Extra Curricular Activities	11,760.00		e. Miscellaneous	6,448.90	
i. Tuition fees	20,200.00		R f. Repairs & Maintenance	3,930.00	
j. Physical Efficient Fees	5,880.00		g. Uni. Affiliation Fees	10,000.00	
k. Remuneration fees	7,465.00		h. College Exam exp.	8,000.00	
l. Prospectus fees	4,410.00	140,120.00	i. Remuneration	7,465.00	
			j. Uni. Yearly Affiliation fees	5,000.00	
<u>3. Fees collected on behalf of University</u>			k. Advertisement	8,400.00	
a. Uni. Examination fees	71,304.00		l. Gardening	10,000.00	
b. Uni. Enrolment Fees	12,210.00		m. Painting	20,000.00	
c. Uni. Annual Fees	18,375.00		n. Electric Material	10,105.00	160,824.90
d. Uni. Games Fees	3,675.00				
e. Uni. Students Aid Fund	8,850.00		<u>4. Other exp.</u>		
f. Uni. Students Welfare Fund	735.00		a. Extra Curricular Activities		6,134.00
g. Uni. Students Union Fees	705.00				
h. Uni. Ashwamedh Fees	2,940.00				
i. Uni. Exam Late Fees	1,750.00				
j. Exam Late Fees	7,350.00				
k. Uni. Disaster Management Fees	1,470.00				
l. Uni. Students Medical Aid Fund	735.00				
m. Environmental Studies Fee	3,960.00				
n. Indradhanusha Fee	2,940.00				
o. Uni Convocation fees	2,800.00	139,799.00			



K. S. Shinde
PRINCIPAL
Arts & Commerce Night College
Chitnis Pura, Nagpur.



5. Fees paid to University		71,647.00	
a. Uni. Examination fees		7,900.00	
b. Uni. Enrolment Fees		18,500.00	
c. Uni. Annual Fees		3,700.00	
d. Uni. Games Fees		740.00	
e. Uni. Students Aid Fund		740.00	
f. Uni. Students Welfare Fund		740.00	
g. Uni. Students Union Fees		592.00	
h. Uni. Ashwamedh Fees		1,750.00	
i. Uni. Exam Late Fees		7,400.00	
j. Emil-id Fees		1,480.00	
k. Uni. Disaster Management Fees		740.00	
l. Uni. Students Medical Aid Fund		400.00	
m. Environmental Studies Fee		2,960.00	
n. Indradhanusha Fee		740.00	
o. Uni. Medical Exam fee		3,080.00	123,109.00
p. Uni. Convocation fees			
		<u>3,080.00</u>	

TOTAL OF RECURRING RECEIPTS

15,109,264.00

TOTAL RECURRING EXPENDITURE

15,152,700.90

B. INDIRECT /NON RECURRING RECEIPTS

B. INDIRECT/ NON RECURRING EXPENDITURE

4. Staff Contribution :

a. G.P.F.	1,092,000.00
b. DCPS	21,051.00
c. P.T.	22,500.00
d. Income Tax	<u>2,189,000.00</u>

6. Staff Contribution

a. G.P.F.	1,092,000.00	
b. DCPS	21,051.00	
c. P.T.	22,500.00	
d. Income Tax	<u>2,189,000.00</u>	3,324,551.00

5. Other Receipts

a. Interest on Bank A/c

1,132.00	7. Other Expenditure	
	a. Cycle Stand Charges Paid	4,000.00

6. Amount transferred from

a. Arts & Commerce Night Jr. College

8,400.00

INDIRECT/ NON RECURRING RECEIPTS

3,334,083.00 **INDIRECT/ NON RECURRING EXPENDITURE**

3,328,551.00

RECURRING RECEIPTS

15,109,264.00 **RECURRING EXPENDITURE**

15,152,700.90

INDIRECT/ NON RECURRING RECEIPTS

3,334,083.00 **INDIRECT/ NON RECURRING EXPENDITURE**

3,328,551.00

TOTAL RECEIPTS

18,443,347.00 **TOTAL EXPENDITURE**

18,481,251.90



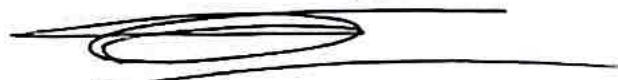
(Signature)
PRINCIPAL
 Arts & Commerce Night College
 Chitarnvapura, Nagpur.



<u>Opening Balance</u>		<u>Closing Balance</u>	
Cash in hand	380.75	Cash in hand	2,521.75
<u>With the Bank</u>		<u>With the Bank</u>	
Bank Of Maharashtra A/c 28192	160,403.44	Bank Of Maharashtra A/c 28192	160,217.64
Union Bank of India A/c 5111	30,208.79	Union Bank of India A/c 5111	2,741.45
Union Bank of India A/c 5109	2,650.45	Union Bank of India A/c 5109	31,249.79
" " A/c 222276	63,431.32	" " A/c 222276	28,357.78
" " A/c 25161	29,267.91	" " A/c 25161	23,349.35
Bank Of India A/c 0036	4,184.00	Bank Of India A/c 0036	4,184.00
	290,526.66		252,621.76
TOTAL RS : 18,733,873.66		TOTAL RS : 18,733,873.66	

As per our report of even date.

For and on behalf of
DESHMUKH SHENDE & CO.
 CHARTERED ACCOUNTANTS
 (FRN-110021W)



(S.W. DESHMUKH)
 Partner
 M. No. 037778
 UDIN-20037778AAAAIW4004

NAGPUR :
 DATED : The 29th July, 2020




PRINCIPAL
 Arts & Commerce Night College
 Chitambarpura, Nagpur.

DESHMUKH SHENDE & CO.
CHARTERED ACCOUNTANTS,
24, ABHANG APARTMENTS,
CENTRAL EXCISE COLONY,
RING RD, NAGPUR-440015
PHONE NO. 2283404

AUDITORS REPORT

We have completed the audit of accounts of ARTS AND COMMERCE NIGHT COLLEGE, CHITNISPURA, NAGPUR (SENIOR DIVISION) for the year ending 31st March 2021 & report there on as under

1] There is a difference in the amount of Fees collected on behalf of University & Fees paid to University. The Difference in these two amounts was not satisfactorily explained to us.

Subject to the above remarks, we further report that

the figures shown in the attached Receipts & Payments account of ARTS AND COMMERCE NIGHT COLLEGE, CHITNISPURA, NAGPUR (SENIOR DIVISION) for the year ending 31st March 2021 agree with the books of accounts maintained which have been audited by us and are found to be correct.

FOR & on behalf of
DESHMUKH SHENDE & CO.
CHARTERED ACCOUNTANTS
(FRN-110021W)

NAGPUR:

DATE: The 27th July, 2021



(S.W. DESHMUKH)
PARTNER
M.NO. 037778
UDIN-21037778AAAAOE6472




PRINCIPAL
Arts & Commerce Night College
Chitanispura, Nagpur.

DESHMUKH SHENDE & CO.,
CHARTERED ACCOUNTANTS,
24, ABHANG APARTMENTS,
CENTRAL EXCISE COLONY, RING RD,
NAGPUR - 440 015.
PHONE NO. 2283404

ARTS AND COMMERCE NIGHT COLLEGE, CHITNISPURA, NAGPUR

SENIOR DIVISION

Receipts & Payments Account For The Year Ending 31st March, 2021

RECEIPTS	AMOUNT RS	AMOUNT RS	PAYMENTS	AMOUNT RS	AMOUNT RS
TO,			BY,		
<u>A. Direct/Recurring Receipts</u>			<u>A. Direct/Recurring Expenditure</u>		
<u>1. Grant-in-aid</u>			<u>1. Salaries paid to Teaching & Non-teaching Staff</u>		
a. Salary grant		14,649,186.00	a. Basic pay	9,455,180.00	
			b. D.A.	2,985,378.00	
<u>2. Fees collected from Students</u>			c. H.R.A.	1,567,868.00	
a. Library Card Fees	1,005.00		d. C.L.A.	23,760.00	
b. Cycle Stand Fees	2,010.00		e. T.A.	132,000.00	
c. Library fees	13,400.00		f. AGP	127,000.00	
d. College Exam fees	4,690.00		g. Clock Hour Basis	358,000.00	14,649,186.00
e. Games & Sports Fees	16,080.00				
f. I.Card Fees	1,340.00		<u>2. Contingencies</u>		
g. Medical Exam Fees	2,680.00		a. Stationery	9,600.00	
h. Extra Curricular Activities	5,360.00		b. Printing	800.00	
i. Tuition fees	11,700.00		I d. Electricity	29,060.00	
j. Physical Efficient Fees	2,680.00		e. Miscellaneous	2,849.96	
k. Prospectus fees	2,010.00	62,955.00	f. Computer Repairs & Maintenance	4,900.00	
			g. Uni. Affiliation Fees	10,000.00	
<u>3. Fees collected on behalf of University</u>			h. College Exam exp.	8,500.00	
a. Uni. Examination fees	25,781.00		i. Uni. Affiliation Fees fine	1,000.00	
b. Uni. Enrolment Fees	3,630.00		j. Uni. Yearly Affiliation fees	5,000.00	71,709.96
c. Uni. Annual Fees	6,875.00				
d. Uni. Games Fees	3,175.00		<u>3. Other exp.</u>		
e. Uni. Students Aid Fund	3,350.00		a. Extra Curricular Activities		3,485.00
f. Uni. Students Welfare Fund	335.00				
g. Uni. Students Union Fees	335.00		<u>4. Fees paid to University</u>		
h. Uni. Ashwamedh Fees	1,340.00		a. Uni. Examination fees	25,213.00	
i. Uni. NSS	670.00		b. Uni. Enrolment Fees	3,080.00	
j. Emil-id Fees	3,350.00		c. Uni. Annual Fees	12,875.00	
k. Uni. Disaster Management Fees	670.00		d. Uni. Games Fees	2,575.00	



[Signature]
PRINCIPAL
Arts & Commerce Night College,
Chitnispura, Nagpur.



I. Uni.Students Medical Aid Fund	335.00		e. Uni. Students Aid Fund	515.00	
m. Environmental Studies Fee	1,980.00		f. Uni. Students Welfare Fund	515.00	
n. Indradhanusha Fee	1,340.00		g. Uni. Students Union Fees	515.00	
o. Uni.Convocation fees	2,860.00	56,026.00	h. Uni. Ashwamedh Fees	2,472.00	
			i. Uni. Late fee	1,200.00	
			j. Emil-id Fees	5,150.00	
			k. Uni. Disaster Management Fees	1,030.00	
			l. Uni.Students Medical Aid Fund	515.00	
			m. Environmental Studies Fee	660.00	
			n. Uni. NSS	2,510.00	
			o. Uni. Medical Exam fee	515.00	59,340.00

TOTAL OF RECURRING RECEIPTS

14,768,167.00

TOTAL RECURRING EXPENDITURE

14,783,720.96

B. INDIRECT /NON RECURRING RECEIPTS

4. Staff Contribution :

a. G.P.F.	1,192,000.00	
b. DCPS	23,538.00	
c. P.T.	22,500.00	
d. C.M. Relif Fund	95,192.00	
e. Income Tax	2,278,000.00	3,611,230.00

6. Staff Contribution

a. G.P.F.	1,192,000.00	
b. DCPS	23,538.00	
c. P.T.	22,500.00	
d. C.M. Relif Fund	95,192.00	
e. Income Tax	2,278,000.00	3,611,230.00

5. Other Receipts

a. Interest on Bank A/c		1,056.00
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7. Other Expenditure

a. Cycle Stand Charges Paid		3,000.00
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6. Amount transferred from

a. Arts & Commerce Night Jr. College		4,000.00
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INDIRECT/ NON RECURRING RECEIPTS

3,616,286.00

INDIRECT/ NON RECURRING EXPENDITURE

3,614,230.00

RECURRING RECEIPTS

14,768,167.00

RECURRING EXPENDITURE

14,783,720.96

INDIRECT/ NON RECURRING RECEIPTS

3,616,286.00

INDIRECT/ NON RECURRING EXPENDITURE

3,614,230.00

TOTAL RECEIPTS

18,384,453.00

TOTAL EXPENDITURE

18,397,950.96



[Signature]
PRINCIPAL
 Arts & Commerce Night College
 Chitanvispura, Nagpur.



Opening Balance

Cash in hand	2,521.75
With the Bank	
Bank Of Maharashtra A/c 28192	160,217.64
Union Bank of India A/c 5111	2,741.45
Union Bank of India A/c 5109	31,249.79
_____ A/c 222276	28,357.78
_____ A/c 25161	23,349.35
Bank Of India A/c 0036	4,184.00

TOTAL RS : 18,637,074.76

Closing Balance

Cash in hand	205.75
With the Bank	
Bank Of Maharashtra A/c 28192	159,159.18
Union Bank of India A/c 5111	32,220.79
Union Bank of India A/c 5109	2,826.45
_____ A/c 222276	17,532.98
_____ A/c 25161	22,994.65
Bank Of India A/c 0036	4,184.00
	239,123.80

TOTAL RS : 18,637,074.76

As per our report of even date.

For and on behalf of
DESHMUKH SHENDE & CO.
CHARTERED ACCOUNTANTS
(FRN-110021W)

NAGPUR :

DATED : The 27th July, 2021



(S.W. DESHMUKH)
Partner
M. No. 037778
UDIN-21037778AAAAOE6472



[Signature]
PRINCIPAL
Arts & Commerce Night College
Chitambarpura, Nagpur.

DESHMUKH SHENDE & CO.
CHARTERED ACCOUNTANTS,
24, ABHANG APARTMENTS,
CENTRAL EXCISE COLONY,
RING RD, NAGPUR-440015
PHONE NO. 2283404

AUDITORS REPORT

We have completed the audit of accounts of ARTS AND COMMERCE NIGHT COLLEGE, CHITNISPURA, NAGPUR (SENIOR DIVISION) for the year ending 31st March, 2022 & report there on as under

1) There is a difference in the amount of Fees collected on behalf of University & Fees paid to University. The Difference in these two amounts was not satisfactorily explained to us.

Subject to the above remarks, we further report that

the figures shown in the attached Receipts & Payments account of ARTS AND COMMERCE NIGHT COLLEGE, CHITNISPURA, NAGPUR (SENIOR DIVISION) for the year ending 31st March 2022 agree with the books of accounts maintained which have been audited by us and are found to be correct.

FOR & on behalf of
DESHMUKH SHENDE & CO.
CHARTERED ACCOUNTANTS
(FRN-110021W)

Swati S. Kulkarni

(SWATI S. KULKARNI)

PARTNER

M.NO. 126400

UDIN- 22126400ALKUIK1465

NAGPUR:
DATE: The 22nd June, 2022



K. S. Kulkarni

PRINCIPAL

Arts & Commerce Night College
Chitanvispura, Nagpur.

DESHMUKH SHENDE & CO.,
 CHARTERED ACCOUNTANTS,
 24, ABHANG APARTMENTS,
 CENTRAL EXCISE COLONY, RING RD.,
 NAGPUR - 440 015.
 PHONE NO. 2283404

ARTS AND COMMERCE NIGHT COLLEGE, CHITNIS PURA, NAGPUR

SENIOR DIVISION

Receipts & Payments Account For The Year Ending 31st March, 2022

RECEIPTS	AMOUNT RS	AMOUNT RS	PAYMENTS	AMOUNT RS	AMOUNT RS
TO,			BY,		
<u>A. Direct/Recurring Receipts</u>			<u>A. Direct/Recurring Expenditure</u>		
<u>1. Grant-in-aid</u>			<u>1. Salaries paid to Teaching & Non-teaching Staff</u>		
a. Salary grant		13,327,820.00	a. Basic pay	8,115,240.00	
			b. D.A.	3,174,218.00	
<u>2. Fees collected from Students</u>			c. H.R.A.	1,408,262.00	
a. Library Card Fees	1,350.00		d. C.L.A.	21,600.00	
b. Cycle Stand Fees	2,700.00		e. T.A.	105,600.00	
c. Library fees	18,000.00		f. AGP	104,500.00	
d. College Exam fees	6,300.00		g. Clock Hour Basis	398,400.00	13,327,820.00
e. Games & Sports Fees	21,600.00				
f. I.Card Fees	1,800.00		<u>2. College Library Expenses</u>		
g. Medical Exam Fees	3,600.00		a. Newspapers	2,480.00	
h. Extra Curricular Activities	7,200.00		b. Book Binding exp.	1,320.00	
i. Tuition fees	8,800.00		<u>L c. Library Books</u>	1,620.00	5,420.00
j. Physical Efficient Fees	3,600.00				
k. Prospectus fees	2,700.00	77,650.00	<u>3. Contingencies</u>		
			a. Stationery	7,613.00	
<u>3. Fees collected on behalf of University</u>			b. Printing	6,800.00	
a. Uni. Examination fees	58,836.00		<u>I d. Electricity</u>	38,180.00	
b. Uni. Enrolment Fees	8,470.00		e. Miscellaneous	15,013.95	
c. Uni. Annual Fees	18,875.00		<u>R f. Computer Repairs & Maintenance</u>	800.00	
d. Uni. Games Fees	3,775.00		g. Uni. Affiliation Fees	10,000.00	
e. Uni. Students Aid Fund	7,550.00		h. College Exam exp.	9,220.00	
f. Uni. Students Welfare Fund	755.00		i. Audit fee	12,000.00	
g. Uni. Students Union Fees	755.00		j. Uni. Yearly Affiliation fees	5,000.00	104,626.95
h. Uni. Ashwamedh Fees	3,020.00				
i. Uni. NSS	1,510.00		<u>4. Other exp.</u>		
j. Emil-id Fees	7,550.00		a. Extra Curricular Activities		3,111.00
k. Uni. Disaster Management Fees	1,510.00				



K. S. Shinde
 PRINCIPAL
 Arts & Commerce Night College
 Chitnispura, Nagpur.



l. Uni.Students Medical Aid Fund	755.00	
m. Environmental Studies Fee	8,140.00	
n. Indradhanusha Fee	1,800.00	
o. Uni.Convocation fees	10,220.00	
p. Uni.Exam late fees	300.00	133,821.00

5. Fees paid to University	60,632.00	
a. Uni. Examination fees	7,330.00	
b. Uni. Enrolment Fees	19,750.00	
c. Uni. Annual Fees	14,852.00	
d. Emil-id Fees	1,580.00	
e. Uni. Disaster Management Fees	1,580.00	
f. Uni. NSS	790.00	106,514.00
g. Uni. Medical Exam fee		

TOTAL OF RECURRING RECEIPTS

13,539,291.00

TOTAL RECURRING EXPENDITURE

13,547,491.95

B INDIRECT /NON RECURRING RECEIPTS

4. Staff Contribution :

a. G.P.F.	1,113,000.00	
b. DCPS	28,820.00	
c. P.T.	20,600.00	
d. C.M. Relif Fund	61,596.00	
e. Accident Insurance	2,832.00	
f. Income Tax	2,227,000.00	3,453,848.00

G.P.F. Loan

977,213.00

5 Other Receipts

a. Interest on Bank A/c	1,054.00	
b. Uni. Reserve Fund	132,448.00	133,502.00

6 Amount transferred from

a. Manoharrao Kamdi College		43,747.00
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INDIRECT/ NON RECURRING RECEIPTS

4,608,310.00

RECURRING RECEIPTS

13,539,291.00

INDIRECT/ NON RECURRING RECEIPTS

4,608,310.00

TOTAL RECEIPTS

18,147,601.00

B. INDIRECT/ NON RECURRING EXPENDITURE

6. Staff Contribution

a. G.P.F.	1,113,000.00	
b. DCPS	28,820.00	
c. P.T.	20,600.00	
d. C.M. Relif Fund	61,596.00	
e. Accident Insurance	2,832.00	
f. Income Tax	2,227,000.00	3,453,848.00

G.P.F. Loan

977,213.00

7. Other Expenditure

a. Cycle Stand Charges Paid		3,000.00
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8 Amount transferred to

a. Arts & Commerce Night Jr. College		26,600.00
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INDIRECT/ NON RECURRING EXPENDITURE

4,460,661.00

RECURRING EXPENDITURE

13,547,491.95

INDIRECT/ NON RECURRING EXPENDITURE

4,460,661.00

TOTAL EXPENDITURE

18,008,152.95



[Signature]
PRINCIPAL
 Arts & Commerce Night Colleg
 Chitambarpura, Nagpur.

[Signature]

<u>Opening Balance</u>		<u>Closing Balance</u>	
Cash in hand	205.75	Cash in hand	118.75
<u>With the Bank</u>		<u>With the Bank</u>	
Bank Of Maharashtra A/c 28192	159,159.18	Bank Of Maharashtra A/c 28192	158,445.28
Union Bank of India A/c 5111	32,220.79	Union Bank of India A/c 5111	33,189.79
Union Bank of India A/c 5109	2,826.45	Union Bank of India A/c 5109	2,911.45
" A/c 222276	17,532.98	" A/c 222276	160,077.68
" A/c 25161	22,994.65	" A/c 25161	19,644.90
Bank Of India A/c 0036	4,184.00	Bank Of India A/c 0036	4,184.00
	239,123.80		378,571.85
TOTAL RS :		TOTAL RS :	
	18,386,724.80		18,386,724.80

As per our report of even date.

For and on behalf of
DESHMUKH SHENDE & CO.
 CHARTERED ACCOUNTANTS
 (FRN-110021W)

Swati S. Kulkarni

(SWATI S. KULKARNI)

Partner

M. No. 126400

UDIN- 22126400ALKUIK1465

NAGPUR :

DATED : The 22nd June, 2022



[Signature]
 PRINCIPAL
 Arts & Commerce Night College
 Chitavispure, Nagpur.

DESHMUKH SHENDE & CO.
CHARTERED ACCOUNTANTS,
24, ABHANG APARTMENTS,
CENTRAL EXCISE COLONY,
RING RD, NAGPUR-440015
PHONE NO. 2283404

AUDITORS REPORT

We have completed the audit of accounts of ARTS AND COMMERCE NIGHT COLLEGE, CHITANVISPURA, NAGPUR (SENIOR DIVISION) for the year ending 31st March, 2023 & report there on as under

- 1) There is a difference in the amount of Fees collected on behalf of University & Fees paid to University. The Difference in these two amounts was not satisfactorily explained to us.
- 2) The Bank Pass Book of Bank of India A/c No. 36 was not produced before us.
- 3) The Documents in support of Re-imbusement of fees received Rs. 67325/- were not produced before us.

Subject to the above remarks, we further report that

the figures shown in the attached Receipts & Payments account of ARTS AND COMMERCE NIGHT COLLEGE, CHITANVISPURA, NAGPUR (SENIOR DIVISION) for the year ending 31st March 2023 with the books of accounts maintained which have been audited by us and are found to be correct.

FOR & on behalf of
DESHMUKH SHENDE & CO.
CHARTERED ACCOUNTANTS
(FRN-110021W)

NAGPUR:
DATE: The 14th July, 2023

(S.W. DESHMUKH)
PARTNER
M.NO. 037778
UDIN- 23037778BGWHXR5768




Principal
Arts & Commerce, Night College,
Chitanvispura, Mahal, Nagpur.

DESHMUKH SHENDE & CO.
CHARTERED ACCOUNTANTS,
24, ABHANG APARTMENTS,
CENTRAL EXCISE COLONY, RING RD,
NAGPUR - 440 015.
PHONE NO. 2283404

ARTS AND COMMERCE NIGHT COLLEGE, CHITNIS PURA, NAGPUR

SENIOR DIVISION

Receipts & Payments Account For The Year Ending 31st March, 2023

TO	AMOUNT RS	AMOUNT RS	PAYMENTS	AMOUNT RS	AMOUNT RS
RECEIPTS			BY		
A Direct/Recurring Receipts			A. Direct/Recurring Expenditure		
1 Grant-in-aid			1 Salaries paid to Teaching & Non-teaching Staff		
a. Salary grant		20,401,014.00	a. Basic pay	8,143,210.00	
			b. D.A.	4,532,228.00	
2 Fees collected from Students			c. H.R.A.	1,694,294.00	
a. Library Card Fees	765.00		d. C.L.A.	20,880.00	
b. Cycle Stand Fees	1,530.00		e. T.A.	154,050.00	
c. Library fees	10,200.00		f. AGP	85,500.00	
d. College Exam fees	3,570.00		g. 7th Pay Arrears	4,376,005.00	
e. Games & Sports Fees	12,240.00		h. Medical Re-imbursment	17,847.00	
f. I. Card Fees	1,020.00		i. Clock Hour Basis	1,384,000.00	20,408,014.00
g. Medical Exam Fees	2,040.00				
h. Extra Curricular Activities	4,080.00		2. Contingencies		
i. Tuition fees	34,400.00		a. Stationery	6,276.00	
j. Physical Efficient Fees	2,040.00		b. Electric Material	6,660.00	
k. Prospectus fees	1,530.00	73,415.00	d. Electricity	45,100.00	
			e. Miscellaneous	9,558.52	
3. Fees collected on behalf of University			f. Repairs & Maintenance	3,000.00	
a. Uni. Examination fees	31,845.00		g. Uni. Continuation Affiliation Fees	10,000.00	
b. Uni. Enrolment Fees	10,670.00		h. Uni. New Course Affiliation Fees	20,000.00	
c. Uni. Annual Fees	18,500.00		i. College Exam exp.	6,920.00	
d. Uni. Games Fees	3,700.00		j. Audit fee	14,500.00	
e. Uni. Students Aid Fund	2,525.00		k. Telephone	3,197.00	
f. Uni. Students Welfare Fund	740.00		l. Uni. Yearly Affiliation fees	5,000.00	130,211.52
g. Uni. Students Union Fees	740.00				
h. Uni. Ashwamedh Fees	4,440.00		3. Other exp.		
i. Uni. NSS	1,480.00		a. Extra Curricular Activities		16,804.00
j. Emi-id Fees	7,400.00				
k. Uni. Disaster Management Fees	1,480.00		4. Fees paid to University		
l. Uni. Students Medical Aid Fund	740.00		a. Uni. Examination fees	30,935.00	
m. Environmental Studies Fee	5,610.00		b. Uni. Enrolment Fees	7,760.00	
n. Indradhanusha Fee	2,960.00		c. Uni. Annual Fees	21,875.00	
o. Uni. Exam late fees	650.00	93,480.00	d. Emi-id Fees	8,750.00	



[Signature]
Principal
 Arts & Commerce, Night College,
 Chitnis Pura, Mahal, Nagpur.



Re-imbursment of fee
out of GOI Scholarship

67,325.00

e. Uni. Disaster Management Fees	1,750.00	
f. Uni. NSS	1,750.00	
e. Uni. Students Aid Fund	1,665.00	
h. Uni. Ashwamedh Fees	2,956.00	
m. Environmental Studies Fee	980.00	
g. Uni. Students Union Fees	1,660.00	
n. Indradhanusha Fee	5,012.00	
f. Uni. Students Welfare Fund	1,665.00	
d. Uni. Games Fees	8,300.00	
i. Uni. Students Medical Aid Fund	1,665.00	
g. Uni. Medical Exam fee	875.00	97,598.00

TOTAL OF RECURRING RECEIPTS

20,635,234.00

TOTAL RECURRING EXPENDITURE

20,652,627.52

B. INDIRECT / NON RECURRING RECEIPTS

4. Staff Contribution :

a. G.P.F.	3,617,484.00
b. DCPS	34,219.00
c. P.T.	20,000.00
d. Revenue Stamp	160.00
e. Accident Insurance	4,770.00
f. Flag Day Fund	7,300.00
g. Income Tax	3,893,000.00

7,576,933.00

B. INDIRECT / NON RECURRING EXPENDITURE

5. Staff Contribution

a. G.P.F.	3,617,484.00
b. DCPS	34,219.00
c. P.T.	20,000.00
Revenue Stamp	160.00
L.I.C.	5,310.00
Flag Day Fund	7,300.00
f. Income Tax	3,893,000.00

7,577,473.00

G.P.F. Loan

3,056,000.00

G.P.F. Loan

3,056,000.00

5. Other Receipts

a. Interest on Bank A/c	1,077.00
b. Students Insurance	5,840.00
c. Uni. Exam Exp.	17,725.00

24,642.00

Students Insurance

5,920.00

6. Fixed Deposits

Union Bank (Reserve Fund)

133,000.00

6. Amount transferred from

a. Mahatma Bahu-uddeshiya Shikshan Sanstha

78,500.00

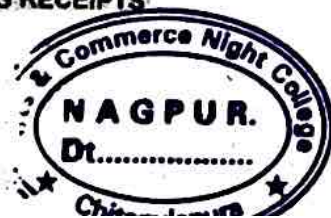


INDIRECT / NON RECURRING RECEIPTS

10,736,075.00

INDIRECT / NON RECURRING EXPENDITURE

10,772,393.00



[Signature]
Principal
Arts & Commerce, Night College,
Chitanvispura, Mahal, Nagpur.