

REPORT OF

- Infrastructure Development and Augmentation
- physical facilities
- Academic support facilities

Reg.No. : _____

Name : _____

आदर्श महाविद्यालय हिंगोली

Address : _____

2022 - 23

आदर्श हिंगोली

Phone No. : _____

CA

**M /s. AGRAWAL BIYANI & CO.
CHARTERED ACCOUNTANTS**

PARTNER : CA Mahesh O. Biyani
Branch Office : Plot No. 358, Tapdiya Estate,
Nanded Road, Behind Chowdhari Hospital,
HINGOLI - 431513 (M.S.)

To,
The Principal
ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE &
SCIENCE SENIOR COLLEGE
Hingoli, Dist. Hingoli

We have examined the Balance Sheet of the ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, HINGOLI, DIST. HINGOLI as on 31-03-2023 & the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained.

We have obtained all the information and explanation which to the best of our knowledge were necessary for the purpose of the Audit. In our opinion proper books of accounts have been kept by the Trust so far as appears from our examination of the books SUBJECT to the comments given below.

A] The College has submitted monthly bill to Joint Director on that basis debited Provident fund / Loan Installment and Professional Tax as the amount which has been paid to Joint Director. However these entries are not confirmed by Joint Director Office. The list is enclosed as per Annexures.

In our opinion and to the best of our information and according to explanations given to us the said accounts give a true and fair view.

- i] In the case of Balance sheet of the state of the above ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, HINGOLI, DIST. HINGOLI affairs as at 31-03-2023.
- ii] In the case of Income and Expenditure Account of the deficit of the above ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, HINGOLI, DIST. HINGOLI for the accounting year ending on 31-03-2023


The above report is subject following irregularities found during the course of audit.

- 1 Quotation for Stationery not available for verification. Hence relied on the information given by account- ant. Also as per him the same quotations are with respective departments.
- 2 During the year college collected Educational and other fees from students of which computerized receipts were issued to students, but the copy of such receipts are not available for verification, only summary for day's collection available for verification.
- 3 During the year there are certain balances of earlier year both funds received and expenditure incurred which are appearing long outstanding in the financial statements are written off to Income and expenditure account. For that purpose resolution of the society not taken.

Date :- 12/07/2023

Place :- Hingoli

M/S AGRAWAL BIYANI & CO.
CHARTERED ACCOUNTANTS
FRN :- 127015W


Partner
CA Mahesh O. Biyani
M. No. 108546

UDIN ICAI - 23108546BGVUWJ6831
Sr No.84



Name of the College :-

**ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI**

Annexure to College Audit report for the year 31-03-2023

Date of debit in Cash book	For the Month	P. T. Amount Rs.	Remark
19-04-2022	Mar-22	13800.00	
02-05-2022	Apr-22	12600.00	
03-06-2022	May-22	13800.00	
03-06-2022	May-22	16300.00	
01-07-2022	Jun-22	13600.00	
03-08-2022	Jul-22	28400.00	
30-08-2022	Aug-22	13400.00	
01-10-2022	Sep-22	13200.00	
21-10-2022	Oct-22	13200.00	
01-12-2022	Nov-22	13000.00	
01-01-2023	Dec-22	13000.00	
01-02-2023	Jan-23	13000.00	
03-03-2023	Feb-23	16800.00	
08-03-2023	Feb-23	19200.00	
Total —		213300.00	

**M/S AGRAWAL BIYANI & CO.
CHARTERED ACCOUNTANTS
FRN :- 127015W**

Date :- 12/07/2023

Place :- Hingoli

Wmmmo
PRINCIPAL

**Adarsh Education Society's
Art's Commerce & Science College,
HINGOLI Dist. Hingoli**

MAHESH O. BIYANI
Partner

**CA Mahesh O. Biyani
M. No. 108546**

UDIN ICAI :- 23108546BGVUWJ6831
Sr No.84



Address : - Plot No. 358, Tapadiya Estate, Nanded Road, Hingoli - 431513
Ph. :- 220779 , 9422176981

Name of the College :-

**ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI**

Annexure to College Audit report for the year 31-03-2023

Date of debit in Cash book	For the Month	P.F. Amount Rs.	D.C.P.S.	P. F. Loan dedu. from Sal. Amount	Remark
19-04-2022	Mar-22	318000.00	280093.00		
02-05-2022	Apr-22	309500.00	193573.00		
03-06-2022	May-22	318000.00	199665.00		
01-07-2022	Jun-22	283000.00	199665.00		
03-08-2022	Jul-22	283000.00	205656.00		
30-08-2022	Aug-22	283000.00	242930.00		
01-10-2022	Sep-22	283000.00	211021.00		
21-10-2022	Oct-22	283000.00	986415		
01-12-2022	Nov-22	276000.00	211021.00		
01-01-2023	Dec-22	276000.00	211021.00		
01-02-2023	Jan-23	256000.00	255085.00		
08-03-2023	Feb-23	256000.00	217318.00		
		3424500.00	3413463.00		

M/S AGRAWAL BIYANI & CO.
CHARTERED ACCOUNTANTS
FRN :- 127015W

Date :- 12/07/2023

Place :- Hingoli

Kmmmo
PRINCIPAL

Adarsh Education Society's
Art's Commerce & Science College,
HINGOLI Dist. Hingoli

Biyani
Partner

CA Mahesh O. Biyani
M. No. 108546

UDIN ICAI :- 23108546BGVUWJ6831
Sr No.84



Address : - Plot No. 358, Tapadiya Estate, Nanded Road, Hingoli - 431513
Ph. :- 220779 , 9422176981

ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI

CERTIFICATE NO. - I

Certified that the Salaries mentioned in the statement of accounts were actually paid to the members of the Teachings as well as Non-Teachings staff and the no part of the amounts was returned to the college fund, in the form of a donation or in any other manner.

CERTIFICATE NO. - II

Certificate that the members of the Teaching and Non-teaching staff of the college (Full Time and Part time) have been actually paid D. A. according the rates sactioned by Government laid down full time and part time employees respectively during the year 2022-2023 and the total expenditure on D. A. at Government rates works out to Rs.2,49,04,962.00. This includes expenditure of Rs. NIL on the part time staff as sanctioned from time to time. The expenditure on account of D. A. to the staff of the college Hostel, Gymkahana Residential Quarter and Reading room has not been included in the total D. A. expenditure of Rs.2,49,04,962.00 paid at Government rates as certified above.

CERTIFICATE NO. - III

Certified that the expenditure on Provident Fund contribution and contribution to Gratuity Fund has been incurred at the rates prescribed and already approval by Government from time to time.

Date :- 12/07/2023

Place :- Hingoli

Ummno
FRICTIONAL

Adarsh Education Society's
Art's Commerce & Science College,
HINGOLI, Dist. Hingoli

M/S AGRAWAL BIYANI & CO.
CHARTERED ACCOUNTANTS
FRN :- 127015W

Ummno
Partner

CA Mahesh O. Biyani
M. No. 108546

UDIN ICAI :- 23108546BGVUWJ6831

Sr No.84



Statement of Accounts of ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, HINGOLI

For the Period from 01/04/2022 to 31-03-2023

Sr. No.	ITEM / RECEIPTS	Amount under each sub item Rs.	Amount under item Rs.
A	RECEIPTS		
1	Opening balance as on 01/04/2022 Cash on hand & at Bank		1,610.00
	RECURRING RECEIPTS		
2	STATE GRANTS :- Maintenance Grants :		
	a) Salary Grants	101,587,123.00	
	b) Youth Parliamentary Grant		
	c) U. G. C. 11th Plan development grant		
	d) E. B. C. Grants	370,000.00	
	e) U.G.C. MRP Grant	340,000.00	102,297,123.00
3	OTHER GRANTS :-		
	a) From Central Government		
	b) From Other State Government		
	c) From Municipalities		
	d) From U. G. C. Subtute fellowship Teacher Salary		
	e) UGC Sports infrastructure Grant		
4	FEES AND FINES (Including arrears) :-		
	a) Tuition Fees	1,737,240.00	
	b) Admission Fees	61,543.00	
	c) Library fees	98,700.00	
	d) Bonafide Certifiante Fees	35,350.00	
	e) Transfer Certificate Fees	50,805.00	
	f) Indentity Card Fees	64,200.00	
	g) Fees from Students (Appendix - I)	131,663.00	
	h) Misc. receipt & exp.s.	13,594.00	
	i) Laboratory Bearkages (Appendix - II)	72,355.00	
	j) Laboratory Fees	169,226.00	
	k) Sports Fees	112,003.00	
	l) Cast Verificatin fees	2,250.00	
5	Fees Collected any for the University (Appendix - III)		2,548,929.00
			3,548,335.00
6	Subscription, donation and contribution for the maintenance of the College		
	a) P. T. Account	213,300.00	
	b) Credit Co-op. Society	10,535,773.00	
	c) From Others - GPF	3,424,500.00	
	d) From Others - DCPS	3,413,463.00	
	e) G. P. F. Government Investment a/c	9,055,972.00	26,643,008.00
	Sub - Total -- C/f		135,039,005.00

UDIN ICAI :- 23108546BGVUWJ6831
Sr No.84

Statement of Accounts of **ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, HINGOLI**

	Sub - Total — B/f	135,039,005.00
7 <u>Income from endowment funds for the maintenance of the College</u>		
8 Other Misc. Maintenance of College		
a) Any Charges collected from the Students for the specific		
b) Rent recovers in respect of any of the College building proper		
c) Balances of earlier year written off		
d) Fees for extra Curricular activities for e.g. Annual Social Gathering, College Societies & Excursion Separately by head (Appendix - IV)	823,550.00	
f) Any Other Misc. receipts (Appendix - V)	194,982.00	1,018,532.00
TOTAL RECURRING RECEIPTS		136,057,537.00
NON RECURRING OR INDIRECT RECEIPTS		
9 <u>BUILDING GRANTS</u>		
a) State Grants		
b) Other State Grants		
c) Union Government Grants		
d) Appendix - VI		
10 <u>EQUIPMENT GRANTS</u>		
a) Other State Grants		
b) Union Government Grants		
c) U. G C. Appendix - VII		
11 <u>RECEIPTS ON ACCOUNT OF SCHOLERSHIP, FELLOWSHIP AND PRIZES</u>		
a) From Govt. (Appendix - VIII)		
b) From University	3,337,944.00	
c) From Endowments		
d) From Other Sources		3,337,944.00
12 <u>LOANS</u>		
a) From Government		
b) From Other State Government		
c) From Central Government		
d) From Management		
e) From others (Appendix - IX)	12,993,133.00	12,993,133.00
13 <u>SUBSCRIPTION, DONATIONS AND CONTRIBUTION TOWARDS THE NON-RECURRING EXPENDITURE OF THE COLLEGE.</u>		
a) Police welfare fund		
b) Shri Gopallal Gaurakshan		
c) College Welfare fund		
TOTAL NON -RECURRING RECEIPTS		16,331,077.00
TOTAL RECURRING RECEIPTS		136,057,537.00
GRANT TOTAL - RECEIPTS		152,388,614.00

UDIN ICAI :- 23108546BGVUWJ6831
Sr No.84



Statement of Accounts of ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, HINGOLI

Sr. No.	ITEM/PAYMENTS	Amount under each sub item Rs.	Amount under item Rs.
A	<u>PAYMENTS</u>		
	DIRECT RECURRING EXPENDITURE		
1	<u>SALARIES</u>		
	a) Teaching Staff	41,528,800.00	
	b) Non-Teaching Staff	16,228,687.00	57,757,487.00
2	<u>DEARNNESS ALLOWANCES</u>		
	a) Teaching Staff	17,576,645.00	
	b) Non-Teaching Staff	7,328,317.00	24,904,962.00
3	<u>OTHER ALLOWANCES</u>		
	a) Teaching H. R. A.	3,737,592.00	
	b) Gradepay Teaching Staff		
	c) Gradepay Non-Teaching Staff		
	d) Non-Teaching H. R. A.	1,466,664.00	
	e) T.A. to Teaching Staff	874,800.00	
	f) T. A. to Non-Teaching Staff	580,089.00	
	g) Special Pay Allowance		
	h) Fix pay arrears Teaching		
	i) Medical reimbursement Teaching Staff	249,429.00	
	j) Arrears Of 7th Pay	7,583,552.00	
	k) Leave encashment Teaching Staff	842,323.00	
	l) Arrears of salary Non Tech Staff	0.00	
	m) Leave encashment Non Teaching Staff	0.00	
	n) Clock Hour Remuneration Non-Teaching Staff		
	o) Clock Hour Remuneration Teaching staff	3,306,266.00	
	p) Medical Reimbursement Non Teaching Staff	0.00	18,640,715.00
4	<u>COLLEGE CONTRIBUTION TO PROVIDENT FUND</u>		
	a) Teaching Staff	6,837,963.00	
	b) Non-Teaching Staff		6,837,963.00
5	<u>COLLEGE CONTRIBUTION TO PENSION FUND</u>		
	a) Teaching Staff		
	b) Non-Teaching Staff		
6	<u>COLLEGE CONTRIBUTION TO GRATUITY FUND</u>		
	a) Teaching Staff		
	b) Non-Teaching Staff		
7	<u>PREMIUM ON LIFE POLICIES</u>		
	a) Teaching Staff		
	b) Non-Teaching Staff		
	Sub - Total — C/f		108,141,127.00

UDIN ICAI :- 23108546BGV/UWJ6831
Sr No.84



**Statement of Accounts of ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE
SENIOR COLLEGE, HINGOLI**

For the Period from 01/04/2022 to 31-03-2023

Sub - Total -- B/f 108,141,127.00

8 RENTS AND TAXES

(on College Building including Laboratory & Liabrary but,
excluding Hostel, Gymkhana and other Residential quarters)

a) RENT

i) Paid to Management

ii) Paid to Third Party

b) GROUND RENT

i) Paid to Management

ii) Paid to Third Party

2,400.00

c) WATER TAXES

d) MUNICIPAL TAXES

e) INSURANCE ON COLLEGE BUILDING

2,400.00

9 BUILDING REPAIRS & DEPRECIATION

a) Contribution to Depreciation Fund

b) Contribution to Maintenance & Repairs Fund

10 RENT

a) On the Residential Quarters

b) On the Quarters of Non-Teaching Staff

11 COLLEGE LIABRARY

a) Books

b) Newspapers and Periodicals

c) Educational Journals

d) Book Binding

9,430.00

9,430.00

12 ORDINARY REPAIRS

a) College Furniture (Appendix - X)

b) Building Repairs and maintenance

83,010.00

212,695.00

295,705.00

13 CURRENT LABORATORY EXPENDITURE (Appendix - XI)

4,015.00

14 MISCELLANIOUS

a) College Garden

b) Botnical Garden

c) Water exp.s

d) Light bill exp.s

e) Telephone exp.s

254,410.00

86,766.00

160,074.00

Sub - Total -- C/f

501,250.00

108,452,677.00

UDIN ICAI :- 23108546BGVUWJ6831

Sr No.84



**Statement of Accounts of ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE
SENIOR COLLEGE, HINGOLI**

For the Period from 01/04/2022 to 31-03-2023

	Sub - Total --- B/f	501,250.00	108,452,677.00
f) Stationery		115,373.00	
g) Postage & Telegrams		-	
h) Printing & Exam (College) (Appendix -XII)		71,617.00	
l) Gymkahan and other extra-Curricular Activities (App. - XIII)		796,266.00	
j) Audit Fees		57,490.00	
k) Other Items If any (Appendix - XIV)		1,600,809.50	3,142,805.50
TOTAL OF RECURRING EXPENDITURE -----			111,595,482.50
INDIRECT OR NON-RECURRING EXPENDITURE			
15 EQUIPMENTS			
a) Replacement and Purchases			
i) Furniture (Appendix - XV)		1,700,593.00	
ii) Office Equipment		-	
iii) Equipment		-	
iv) U. G. C. (Appendix - XVI)		340,000.00	
vi) U. G. C. I. Stadium		-	2,040,593.00
16 CAPITAL EXPENDITURE			
a) Construction of or extension to Building (Appendix - XVII)			
b) U. G. C.		-	
c) U. G. C.		-	
17 SCHOLARSHIP FELLOWSHIP & PRIZES			
a) From Government (Appendix - XVIII)			
b) From University		3,707,944.00	
c) From Endowments		-	
d) From Other sources		-	
e) From College		-	3,707,944.00
18 REPAYMENT OF LOANS			
a) To Government (Appendix - XIX)			
b) To Other Sources (anamata) Imprest a/c		7,891,161.00	
c) Youth Parliamentary Grant		2,853,795.00	
d) To Management		-	
e) To Jr. College		-	10,744,956.00
19 OTHER CONTRIBUTION TRANSFERRED TO SPECIFIC FUND, ETC.			
a) Fees paid to University (Appendix - XX)			
b) Administrative charges paid to Society conduring the college		3,833,780.00	
c) G. P. F. Loan A/c.		-	
d) D. C. P. S. A/c		9,055,972.00	
e) C M Relief fund		-	
f) P. T. Account		213,300.00	
g) Credit Co-op. Society		10,535,773.00	23,638,825.00
Sub - Total --- C/f			40,132,318.00

UDIN ICAI :- 23108546BGVUWJ6831
Sr No.84



Statement of Accounts of ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE
SENIOR COLLEGE, HINGOLI

For the Period from 01/04/2022 to 31-03-2023

	Sub - Total -- B/f	40,132,318.00
20 OTHER INDIRECT NON-RECURRING EXPENDITURE		
a) Books bank Books		
b) S. A. F. Books		
c) Shri Gopallal Gaurakshan		
d) College Welfare fund assets		
21 Addition in bank balance (net of transaction)		656,873.50
22 Balances of earlier year written off		
	TOTAL NON -RECURRING EXPENDITURE	40,789,191.50
	TOTAL RECURRING EXPENDITURE	111,595,482.50
	TOTAL PAYMENTS	152,384,674.00
	CASH IN HAND & AT BANK AS ON 31-03-2023	3,940.00
	GRANT TOTAL - PAYMENTS	152,388,614.00
As per our report of even dated		

Date :- 12/07/2023

Place :- Hingoli

M/S AGRAWAL BIYANI & CO.
CHARTERED ACCOUNTANTS
FRN :- 127015W

Biyani

Partner:

CA Mahesh O. Biyani

M. No. 108546

UDIN ICAI :- 23108546BGVUWJ6831

Sr No.84

(Signature)
PRINCIPAL

Adarsh Education Society's
Principal
Art's Commerce & Science College,
HINGOLI Dist. Hingoli

(Signature)

PRESIDENT

Adarsh Education Society,
HINGOLI Dist. Hingoli



Statement of Accounts of **ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE**
SENIOR COLLEGE, HINGOLI

APPENDIX FROMING PART OF RECEIPTS AND PAYMENT ACCOUNT

F. Y. 2022-2023

INCOME APPENDIX

APPENDIX - I

DETAILS OF ANY OTHER FEES COLLECTED FROM STUDENT AS PER ITEM NO. 4(G) OF RECEIPT SIDE

1 Registration Fees	12,805.00
2 Dairy Technology fees	1,450.00
3 Library books price collected fees	7,018.00
4 N. S. S. Fees	25,566.00
5 College exam fees	56,493.00
6 Reading Room Fees	28,331.00

Total ----- Rs. 131,663.00

APPENDIX - II

DETAILS OF FINES INCLUDING AMOUNT RECOVERED FOR LABORATORY BREAKAGES AND LOSS OF LIBRARY BOOKS AS PER ITEM NO. 4 (I) OF RECEIPT SIDE

1 Laboratory Barkages	
2 Science material Cost of Material	72,355.00

Total ----- Rs. 72,355.00

APPENDIX - III

DETAILS OF FEES COLLECTED IF ANY ON BEHALF OF UNIVERSITY AS PER ITEM NO. 5 OF RECEIPT SIDE

1 University Eligibility Fees	102,005.00
2 University Examination Fees	2,561,165.00
3 University exam center	303,032.00
4 University Per Capita Games Fees	231,332.00
6 Sale of Prospectus	82,820.00
7 Student Insurance	14,478.00
8 Cultural Fees University	90,960.00
9 Emergency fund fees	16,980.00
10 Ashwameth Fees	34,110.00
11 E-Mail Fees	10,002.00
12 Indoor Stadium Student Fees	39,250.00
13 University Degree Certificate Fees	45,020.00
14 Governer Programme fees	17,181.00

Total ----- Rs. 3,548,335.00

APPENDIX - IV

DETAILS OF FEES FOR EXTRA CO-CARRICULAR ACTIVITIES COLLECTED FROM STUDENTS AS PER ITEM NO. 8 (C) OF RECEIPT SIDE

1 College Magazine Fees	111,600.00
2 Extra Curi-cullar activities	416,139.00
3 Student Forem Fees	17,011.00
4 Development Fees	113,100.00
5 Rajyashastra Karyashala Fees	165,700.00

Total ----- Rs. 823,550.00

UDIN ICAI :- 23108546BGVUWJ6831
Sr No.84



Statement of Accounts of **ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE**
SENIOR COLLEGE, HINGOLI

APPENDIX FROMING PART OF RECEIPTS AND PAYMENT ACCOUNT

F. Y. 2022-2023

APPENDIX - V

DETAILS OF ANY OTHER MISC. RECEIPT RECEIVED FOR THE MAINTENANCE OF THE COLLEGE AS PER ITEM NO. 8(D) OF THE RECEIPTS SIDE

1 College Contribution to P. F.	
2 Sale of Prospectus	
3 Medical exam fees	6,300.00
4 Bank Interest a/c	54,277.00
5 Misc Income	
6 D.Cap center A/c.	
7 Arogya Sewak Exam Center	
8 Flag Day fund	19,400.00
9 Student Welfare fund	67,920.00
10 Principal Discretionary fund	5,675.00
11 Labrotary Deposit	4,300.00
12 Library Deposit	20,620.00
13 Book bank deposit	
14 Tender Deposit	5,000.00
15 Student aid fund	11,490.00
Total ---- Rs.	<u>194,982.00</u>

APPENDIX - VI

DETAILS OF BUILDING GRANT RECEIVED FROM U. G. C. AS PER ITEM NO. 9(D) OF RECEIPT SIDE

- 1 UGC Xth Plan Dev. A. Woman's Hostel
- 2 UGC Xth Plan Dev. A. Class Room Building
- 3 UGC Dev. Of Sport Infrastructure Grant
- 4 UGC XI Plan Merged Scheme Building Grant
- 5 UGC XI Development Plan Additional grant

Total ---- Rs.

APPENDIX - VII

DETAILS OF OTHER GRANT RECEIVED FROM U. G. C. AS PER ITEM NO. 10 (C) OF RECEIPT SIDE

- 1 U. G. C. XI th Plan Additional Assistance
- 2 U. G. C. XI th Sport Equipment Grant
- 3 U. G. C. XII th Plan Development Grant
- 4 U. G. C. XI th Plan Marge Scheme Grant
- 5 U. G. C. XII th Plan IQAC Grant

Total ---- Rs.

UDIN ICAI :- 23108546BGVUWJ6831
Sr No.84



Statement of Accounts of **ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE**
SENIOR COLLEGE, HINGOLI

APPENDIX FROMING PART OF RECEIPTS AND PAYMENT ACCOUNT

F. Y. 2022-2023

APPENDIX - VIII

DETAILS OF RECEIPT ON ACCOUNT OF SCHOLARSHIP FELOWSHIP AND PRIZES AS PER ITEM NO. 11(A) OF RECEIPT SIDE

1 G.O.I. Scholership	3,337,944.00
2 F.F. Scholership	
3 G.O.I. Freeship	
4 P.S.T. Freeship	
5 Handicapped Scholarship	
6 Ex-Serviceman Scholarship	
7 Other Prize	
8 High School Teacher Scholarship	
9 Research Center Scholership	
10 Minority Post Materic Scholership	
Total ----- Rs.	<u>3,337,944.00</u>

APPENDIX - IX

DETAILS OF LOAN TAKEN FOR MAINTENANCE OF COLLEGE AS PER ITEM NO. 12 (E) OF RECEIPT SIDE

1 Post Graduate Section	3,057,146.00
2 Junior College Section	2,339,100.00
3 M. C. V. C. Section .	148,205.00
4 B. C. A. Section	4,787,760.00
5 Adarsh Education Society	981,477.00
6 Adarsh Boy's hostel Account	3,500.00
7 Distance Exam Center	27,000.00
8 Imprest A/c (Anamat)	1,257,120.00
9 Hindi Research Centre	6000.00
10 Zoology Research Centre	90,000.00
11 Adarsh Girl's Hostel Account	13,825.00
12 Utsav Annamat A/c.	282,000.00
Total ----- Rs.	<u>12,993,133.00</u>

EXPENDITURE APPENDIX

APPENDIX - X

DETAILS OF ORDINARY REPAIRS EXPENDITURE AS PER ITEM NO. 12(A) OF EXPENDITURE SIDE

1 Repairs to College Furniture	1,300.00
2 Repairs to Office Equipment	38,310.00
3 Repairs to Science equipment	28,050.00
4 Repairs to Computer	15,350.00
Total ----- Rs.	<u>83,010.00</u>

APPENDIX - XI

DETAILS OF CURRENT LABORATORY EXPEN. INCURRED AS PER ITEM NO. 13 OF EXPENDITURE SIDE

1 Botany Lab Recurring exp.s	
2 Zoology Lab Recurring exp.s	4,015.00
3 Chemistry recurring Exp.s	
4 Physics lab recurring exp.s	
5 Dairy Science Recurring Exp.s	

Total ----- Rs. 4,015.00

UDIN ICAI :- 23108546BGVUWJ6831
Sr No.84



**Statement of Accounts of ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE
SENIOR COLLEGE, HINGOLI**

APPENDIX FROMING PART OF RECEIPTS AND PAYMENT ACCOUNT
F. Y. 2022-2023

APPENDIX - XII

DETAILS OF PRINTING & COLLEGE EXAMINATION EXPENSES AS PER ITEM NO. 14(H) OF EXPENDITURE SIDE

1 Printing exp.s	60,610.00
2 College Examination exp.s	11,007.00
Total — Rs.	71,617.00

APPENDIX - XIII

DETAILS OF GYMKHANA AND OTHER EXTRA CO-CURRICULAR ACTIVITIES EXPENDITURE AS PER ITEM NO. 14(I)
OF EXPENDITURE SIDE

1 Sports exp.s	34,777.00
2 Extra Co-Curricular activities exp.s	412,605.00
3 Re-Counting fees	10,510.00
4 Youth Festival exp.s	65,361.00
5 Annual Social Gathering exp.s	172,513.00
6 Varshik Ank Chapai	97,500.00
Total — Rs.	796,266.00

APPENDIX - XIV

DETAILS OF MISC. EXPENDITURE OTHER ITEM AS PER ITEM NO. 14(K) OF EXPENDITURE SIDE

1 Traveling exp.s	128,530.00
2 Transportation charges	5,460.00
3 Botanycal Garden Exp.s	33,856.00
4 Prize from College fund	24,948.00
5 Misc. receipt & exp.s	237,030.00
6 Advertisement exp.s	11,110.00
7 Affiliation fees	10,642.50
8 Azadi Ka Amrut Mhotsav exp.s	68,835.00
9 Bank Commission exp.s	2,000.00
10 Sweeping charges	69,000.00
11 Advocate fees	112,840.00
12 Prospectus printing exp.s	364,052.00
13 Indentity Card printing exp.s	43,724.00
14 N.C.C. Wathman Salary	178,467.00
15 Reading room exp.s	19,400.00
16 Computer Course exp.s (Salary)	20,360.00
17 Flag day fund exp.s	2,080.00
18 Governer programme fees	880.00
19 Avishkar exp.s	515.00
20 Electrical Section A/c.	54,000.00
21 Post and Curiar exp.s	-7000.00
22 Internet exp.s	224,080.00
23 N. S. S. A/c	
24 N E P Conference exp.s	

Total — Rs. 1,600,809.50

UDIN ICAI :- 23108546BGVUWJ6831
Sr No.84



**Statement of Accounts of ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE
SENIOR COLLEGE, HINGOLI**

APPENDIX FROMING PART OF RECEIPTS AND PAYMENT ACCOUNT

APPENDIX - XV

DETAILS OF EQUIPMENT REPLACEMENT & PURCHASE OF NEW AS PER ITEM NO. 15A(I) OF EXPEND. SIDE

1 Software purchases	327,023.00
2 Computer Purhases	834,440.00
3 Furniture Purhases	479,982.00
4 Labrary Books Purchases	22,383.00
5 Office Equipment purchases	36,765.00
Total --- Rs.	1,700,593.00

APPENDIX - XVI

DETAILS OF EQUIPMENT BOOKS & JOURNALS PURCHASED UNDER U. G. C. VARIOUS SCHEME AS PER ITEM NO. 15A (II) OF EXPENDITURE SIDE

1 U G C M R P Shri. P P Joshi	120,000.00
2 U G C M R P Shri. T R Hafgunde	20,000.00
3 U G C M R P Dr R R Pimpalpale	37500.00
4 U G C M R P Dr S P Hattkar	30000.00
5 U G C M R P Dr V S Pawar	37500.00
6 U G C M R P Shri. B B Laksete	35000.00
7 U G C M R P Shri. T D Mandavi	15000.00
8 U G C M R P Shri. A B Gattani	45000.00
Total --- Rs.	340,000.00

APPENDIX - XVII

DETAILS OF CAPITAL EXPENDITURE AS PER ITEM NO. 16(A) OF EXPENDITURE SIDE :

1 Construction of Library building

Total --- Rs. _____

APPENDIX - XVIII

DETAILS OF SCHOLARSHIP FELLOWSHIP AND PRIZES AS PER ITEM NO. 17(A) OF EXPENDITURE SIDE

	Rs.
1 G.O.I. Scholership (Fees)	3,337,944.00
2 G.O.I. Freeship	-
3 Other Prize	-
4 E.B.C Scholarship (fees)	370,000.00
5 Backward scholarship	-
6 Eklavya Scholership	-
Total --- Rs.	3,707,944.00

APPENDIX - XIX

DETAILS OF REPAYMENT OF LOANS AS PER ITEM NO. 18 OF EXPENDITURE SIDE

2 Post Graduate Section	1,606,527.00
3 Junior College Section	1,194,591.00
4 M. C. V. C. Section	91,847.00
5 B. C. A. Section	914,319.00
6 Tender deposit	4,000.00
7 Student aid fund	36,589.00
8 Adarsh Education Society	3,872,339.00
9 Ustav Anamat A/c	10,000.00
10 Adarsh Mahila Mahavidyalay	160949.00
Total ---- Rs.	7,891,161.00

UDIN ICAI :-
Sr No.84



Statement of Accounts of **ADARSH EDUCATION SOCIETY'S ARTS, COMMERCE & SCIENCE**
SENIOR COLLEGE, HINGOLI

APPENDIX FROMING PART OF RECEIPTS AND PAYMENT ACCOUNT
F. Y. 2022-2023

APPENDIX - XX

DETAILS OF OTHER CONTRIBUTION TRASNFERED TO SPECIFIC FUND i.e. FEES PAID TO UNIVERSITY AS PER
ITEM NO. 19(A) OF EXPENDITURE SIDE

1 University Eligibility fees	102,005.00
2 University exam fees	3,111,295.00
4 University Per Capita games fees	331,332.00
5 Student Welfare fund	12,160.00
6 Recoundting Fees	
7 Student Insurance	14,478.00
8 Emergency Fees	30,540.00
9 Ashwamegh Fees	
10 University Exam Center	76,490.00
11 University Degree Certificate fees	45,480.00
12 College fees a/c	

Total ---- Rs. 3,833,780.00

Date :- 12/07/2023


Place :- Hingoli

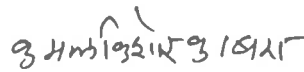
M/S AGRAWAL BIYANI & CO.
CHARTERED ACCOUTANTS
FRN :- 127015W



Partner
CA Mahesh O. Biyani
M. No. 108546

UDIN ICAI : 23108546BGVUWJ6831
Sr No.84


PRINCIPAL
Adarsh Education Society's
Principal
Art's Commerce & Science Collage,
HINGOLI Dist. Hingoli


PRESIDENT
Adarsh Education Society,
HINGOLI Dist. Hingoli



**ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI**

Statement of Receipts & Payments for the year ended 31-03-2023

Sr. No.	HEAD OF ACCOUNT	L.F.No.	PAYMENTS Rs.	RECEIPTS Rs.
1	Salary Grant			
2	E.B.C Grant	1	2,548,866.00	104,135,989.00
3	U G C M R P Shri. R R Pimpalpale	3	370,000.00	370,000.00
4	U G C M R P Shri. S P Hattkar	4	37,500.00	37,500.00
5	U G C M R P Shri. V S Pawar	4	30,000.00	30,000.00
6	U G C M R P Shri. P P Joshi	4	37,500.00	37,500.00
7	U G C M R P Shri. T R Hafgunde	5	120,000.00	120,000.00
8	U G C M R P Shri. B B Laksete	5	20000.00	20000.00
9	U G C M R P Shri. T D Mandavi	5	35000.00	35000.00
10	U G C M R P Shri. A B Gattani	6	15000.00	15000.00
11	Admission Fees	6	45000.00	45000.00
12	Medical exam fees	7	-	61,543.00
13	Library fees	8	-	6,300.00
14	Identity Card fees	9	-	98,700.00
15	College exam fees	10	-	64,200.00
16	Sports Fees	11	-	56,493.00
17	College Magazine Fees	12	-	112,003.00
18	Extra Curricular Activities fees	13	-	111,600.00
19	Laboratory Fees	14	-	416,139.00
20	Reading room fees	15	-	169,226.00
21	Tuition fees	16	-	28,331.00
22	Student forum fees	17	1,250.00	1,738,490.00
23	Registration fees	18	-	17,011.00
24	Development fees	19	-	12,805.00
25	Transfer Certificate fees	20	-	113,100.00
26	Bonafied Certificate fees	21-22	-	50,805.00
27	Indore Stadium Student Fees	26-27	-	35,350.00
28	Misc. receipt & exp.s.	29	55,000.00	94,250.00
29	University Per Capita games fees	30	-	13,594.00
30	University Eligibility fees	31	331,332.00	231,332.00
31	Student Welfare fund	32	102,005.00	102,005.00
32	Cultural fees	33	122,160.00	67,920.00
33	Emergency fund fees	34	-	90,960.00
34	Ashawmedh fees	35	30,540.00	16,980.00
35	Governer Programme fees	36	-	34,110.00
36	N. S. S. Fees	37	-	17,181.00
37	Student insurance	38	20,360.00	25,566.00
38	E-Mail fees	39	14,478.00	14,478.00
39	University exam fees	40	-	10,002.00
40	Re-Counting fees	42	3,111,295.00	2,561,165.00
41	University exam centre	44	50,760.00	40,250.00
42	University Degree Certificate fees	45	76,490.00	303,032.00
43	Salary Recovery Account	46	45,480.00	45,020.00
		47	194,574.00	194,574.00
	Sub - total C/f		7,414,590.00	111,800,504.00



**ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI**

Statement of Receipts & Payments for the year ended 31-03-2023

	Sub - total b/d	7,414,590.00	111,800,504.00
44 Library books price collected fees	48		7,018.00
45 Science Brackage material recovery fees	49		72,355.00
46 Sale of Prospectus	50		82,820.00
47 Bank interest a/c	51		54,277.00
48 Student aid fund	52	36,589.00	11,490.00
49 Principal Discretionery fund	53		5,675.00
50 Library Deposit	54		20,620.00
51 Laboratory Deposit	55		4,300.00
52 Tender deposit	57	4,000.00	5,000.00
53 Dairy Technology fees	57		1,450.00
54 Cast Verification fees	58		2,250.00
55 Basic pay to Teaching staff	59	41,528,800.00	
56 D. A. to Teaching Staff	61	17,576,645.00	
57 H. R. A. to Teaching Staff	62	3,737,592.00	
58 T.A.to Teaching Staff	63	874,800.00	
59 Medical Reimbursement Teaching Staff	66	249,429.00	
60 Arrears Of 7th Pay	66	7,583,552.00	
61 Clock hour Remuneration	67	3,306,266.00	
62 Computer Course Salary	68	178,467.00	
63 Basic pay to Non Teaching Staff	69	16,228,687.00	
64 D. A. to Non Teaching Staff	71	7,328,317.00	
65 H. R. A. to Non Teaching Staff	72	1,466,664.00	
66 T. A. to Non Teaching Staff	73	580,089.00	
67 Leave encashment Non Teaching Staff	74	842,323.00	
68 N.C.C. Watchman Salary	75	364,052.00	
69 Building Repairs and maintenance	76	212,695.00	
70 Zoology recurring exp.s	80	4,015.00	
71 Electrical Recurring exp.s	83	880.00	
72 Sport exp.s	85	34,777.00	
73 Extra Curricular activities exp.s	86-87	412,605.00	
74 Youth Festival exp.s	90	68,361.00	
75 Varshik Ank Chapai exp.s	91	97,500.00	
76 Annual Social Gathering exp.s	92	172,513.00	
77 Traveling exp.s	93-94	128,530.00	
78 Transportation charges exp.s	97	1,460.00	
79 College Graden exp.s	98	254,410.00	
80 Light bill exp.s	102	160,074.00	
81 Post and Curiar exp.s	104	515.00	
82 Reading room exp.s	105	43,724.00	
83 Book Binding exp.s	106	9,430.00	
Sub - total C/f		110,902,351.00	112,067,759.00



**ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI**

Statement of Receipts & Payments for the year ended 31-03-2023

	Sub - total b/d	155,308,733.50	150,163,343.00
125 Post Graduate Section Cash Book	175-176	1,606,527.00	3,057,146.00
126 Junior College Section Cash Book	178-179	1,194,591.00	2,339,100.00
127 M. C. V. C. Cash book	180	91,847.00	148,205.00
128 B. C. A. A/c	181-182	914,319.00	4,787,760.00
129 N.S.S A/c.	185	40,000.00	47,000.00
130 Distance Exam Center	186	-	27,000.00
131 Adarsh Education Society	187-188	3,872,339.00	981,477.00
132 Adarsh Mahila Mahavidyalay Account	190	379,156.00	218,207.00
133 Adarsh Boy's Hostel Account	192	-	3,500.00
134 Adarsh Girl's Hostel Account	193	56,175.00	70,000.00
135 Hindi Research Center	195	-	6,000.00
136 Zoology Research Center	196	-	90,000.00
137 Bank of Maha. Cur. A/c No. 20258603303	197-200	47,213,192.00	46,721,957.00
138 BOM C/a No. 60370323283	202	-	1,504.50
139 Bank of Maharashtra S/a No. 60066482683	203	5,000.00	59.00
140 Bank of Maha. Sav. A/c No. 60197313250	204	6,184.00	-
141 Bank of Maha. Salary A/c No. 20258566052	205-206	102,753,161.00	102,611,742.00
142 Nagnath Urban Co.Op Bank A/c. No.3	207	-	366.00
143 Nagnath Urban Co.Op Bank A/c. No.4	208	-	366.00
144 IDBI Bank C/a No.0504104000084923	209	15,331.00	-
145 G. P. F. Government Investment a/c	211	6,837,963.00	9,055,972.00
146 G.O.I. Scholarship	213	3,337,944.00	3,337,944.00
147 Jain Student Scolership Account	216	7,500.00	7,500.00
148 Other Prize Account	217	82,859.00	49,003.00
149 College fees a/c	219-220	1,716,782.00	1,716,782.00
Sub - Total ----		325,439,603.50	325,441,933.50
CLOSING AND OPENING CASH BALANCE		3,940.00	1,610.00
TOTAL -----		325,443,543.50	325,443,543.50

As per our report of even dated

Date :- 12/07/2023

Place :- Hingoli

Vommo
PRINCIPAL
Principal
Adarsh Education Society's
Art's Commerce & Science College,
HINGOLI Dist. Hingoli

esymf1921031921
PRESIDENT
President
Adarsh Education Society,
HINGOLI Dist. Hingoli

M/S AGRAWAL BIYANI & CO.
CHARTERED ACCOUNTANTS
FRN :- 127015W
Bijan
Partner
CA Mahesh O. Biyani
M. No. 108546
UDIN ICAI :- 23108546BGVUWJ6831
Sr No.84



**ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
To Salaries and allowances	Teaching	Non-Teaching	By Maintenance and specific grants		
<u>Particulars of Salary</u>			Salary grants	101,587,123.00	
Basic Pay	41,528,800.00	16,228,687.00	EBC Grants	370,000.00	101,957,123.00
Grade Pay	-	-			
H. R. A.	3,737,592.00	1,466,664.00	<u>By College fees receipts</u>		
D. A.	17,576,645.00	7,328,317.00	Tuition fees (net of refund)	1,737,240.00	
Medical Reibursement Teaching Staff	249,429.00	-	Admission fees	61,543.00	
Transport allowance	874,800.00	580,089.00	Medical exam. fees	6,300.00	
College Contribution to P.F.	-	-	Liabrary fees (net of refund)	98,700.00	
Clock hour remuneration (Gov.)	3,306,266.00	-	Laboratory fees (net of refund)	169,226.00	
Clock hour remuneration (Non.Gov.)	-	-	Reading room fees	28,331.00	
Vice-Principle allowance	-	-	Registration fees	12,805.00	
Leave encashment Teaching Staff	-	842,323.00	Identity Card fees	64,200.00	
Fix pay arrears	-	-	Transfer certificate fees (net of refund)	50,805.00	
Special Pay allowance	-	-	Indore Stadium Student Fees	39,250.00	
Arrears Of 7th Pay	7583552.00	-	Dairy Technology fees	1,450.00	
Arrears of salary Non Teaching Staff	0.00	-	College exam fees	56,493.00	2,326,343.00
Leave encashment Non Teaching Staff	0.00	-			
Total Salary	74,857,084.00	26,446,080.00	<u>By Fees collection for extra co-curricular activities</u>		
To Maintenance of college building		212,695.00	Sports fees (net of refund)	112,003.00	
<u>To Current repairs to furniture, Equipments & College road</u>			College Magazine fees	111,600.00	
Repairs to Science equipment	28,050.00		Extra Co-curricular activities fees	416,139.00	
Repairs to Office equipments	38,310.00		Student forum fees	17,011.00	
Repairs to Furniture	1,300.00		Development fees	113,100.00	769,853.00
Repairs to Computers	15,350.00	83,010.00	<u>By Amount recovered for loss of liabrary books & labrotary breakages</u>		
To Current liabrary expenditure a/c			Loss of Liabrary books	7,018.00	
Reading room expenses	43,724.00		Labrotary breakages	72,355.00	79,373.00
Book binding charges	9,430.00	53,154.00			
Sub - total C/f		101,652,023.00	Sub - total C/f		105,132,692.00

UDIN ICAI :- 23108546BGVUWJ6831

Sr No.84



ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI

Sub - total b/f —	101,652,023.00	Sub - total b/f —	105,132,692.00
<u>To Current labrotary recurring expenditure</u>		<u>By Misc. receipts</u>	
Zoology lab (less transfer)	4,015.00	Rajyashastra Karyashala fees	165,700.00
Software exp.s	327,023.00	Bonafide certificate fees	35,350.00
Electrical Section exp.s	880.00	Flag day fund received	19,400.00
	331,918.00	Sale of Prospectus	82,820.00
<u>To Gymkhana and extra Co-curricular activities exp.s</u>		Bank interest a/c	54,277.00
Sports exp.s	34,777.00	Cast Verificatin fees	2,250.00
Extra-Co-curricular activities exp.s	412,605.00	Misc. receipts	13,594.00
Play Ground rent	2,400.00		373,391.00
	449,782.00	<u>By Fees collected on behalf of University</u>	
<u>To Fees on account of paid to University</u>		University eligibility fees	102,005.00
University eligibility fees	102,005.00	University examination fees	2,561,165.00
University examination fees	3,111,295.00	University per capita games fees	231,332.00
University Degree Certificate fees	460.00	University Student Welfare fund	67,920.00
University Re-counting fees	10,510.00	University Student insurance a/c	14,478.00
University Student Welfare fund	122,160.00	Cultural fees to University	90,960.00
University Emergency fund fees	30,540.00	University Emergeny fees	16,980.00
University per capita games fees	331,332.00	Ashamegh fees	34,110.00
University Student insurance a/c	14,478.00	E-mail fees	10,002.00
	3,722,780.00	Govermer programme fees	17,181.00
<u>To Other fees expenditure</u>		N. S. S. Fees	5,206.00
Prospectus Printing Exp.s	69,000.00		3,151,339.00
<u>To Other Specific Grant expenditure</u>			
NCC Watchman Salary	364,052.00		
<u>To General establishment exp.s</u>			
College garden exp.s	254,410.00		
Light bill exp.s	160,074.00		
Water exp.s	86,766.00		
Stationery exp.s	115,373.00		
Printing exp.s	60,610.00		
	677,233.00		
Sub - total Cf —	107,266,788.00	Sub - total Cf —	108,657,422.00

UDIN ICAI :- 23108546BGVUWJ6831
Sr No.84




ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI

Sub - total b/f —	10,72,66,788.00	Sub - total b/f —	10,86,57,422.00
<u>To General establishment exp.s</u>			
College examination exp.s	11,007.00		
Identity Card Printing exp.s	1,12,840.00		
Audit fees exp.s	57,490.00		
Traveling exp.s	1,28,530.00		
Transportation charges	1,460.00		
Post and Curiar exp.s	515.00		
Invention exp.s	2,080.00		
Affiliation fees	2,37,030.00		
Bank Commission	10,642.50		
Sweeping charges	68,835.00		
Advocate fees	2,000.00		
Youth Programme exp.s	68,361.00		
N E P Conference exp.s	2,24,080.00		
Advertisment Exp.s	24,948.00		
Varshik Ank Chapai Sulk	97,500.00		
Flag day fund exp.s	19,400.00		
Snehsamelan Programme exp.s	1,72,513.00		
Azadi Ka Amrut Mhotsav exp.s	11,110.00		
EBC grant paid	3,70,000.00		
Shri Gopallal Gorakshan fund	10196.00		
Internet exp.s	54,000.00	16,84,537.50	
<u>To Expenditure on a/c Computer course</u>			
Teaching staff salary	1,78,467.00	By Deficit for the year transfer to Balance Sheet	4,72,370.50
<u>To Surplus for the year transfer to Balance Sheet</u>			
Sub - total C/f —	10,91,29,792.50	Sub - total C/f —	10,91,29,792.50

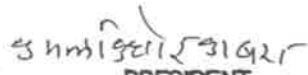
" Examined and found correct as per Books, Vouchers and other record and our report of even date."

Date :- 12/07/2023

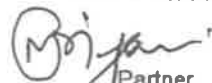
Place :- Hingoli


PRINCIPAL
Adarsh Education Society's
Art's Commerce & Science College.
HINGOLI Dist. Hingoli

As per our report of even dated


PRESIDENT
Adarsh Education Society,
HINGOLI Dist. Hingoli
Page - 3 (Trustee)

M/S AGRAWAL BIYANI & CO.
CHARTERED ACCOUNTANTS
FRN :- 127015W


Partner
CA Mahesh O. Biyani
M No. 108546
UDIN ICAI - 23108546BGVUWJ6834
Sr No.84



**ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI**

BALANCE SHEET AS AT 31st MARCH 2023

31/03/2022	LIABILITIES	31/03/2023	31/03/2022	ASSETS	31/03/2023
	<u>EARMARKED FUNDS FROM U. G. C. GRANT</u>			<u>ASSETS CREATED OUT OF U.G.C.GRANT</u>	
80,000.00	Vlth Plan book and general grant	80,000.00	106,827.92	Vlth Plan book and general grant	106,827.92
80,000.00	Vlth Plan Science equipment grant	80,000.00	106,825.67	Vlth Plan Science equipment grant	106,825.67
26,678.20	Vlth Plan improvement of exist Hostel facility	26,678.20	60,501.25	Vlth Plan improvement of exist Hostel facility	60,501.25
39,000.00	Vlth Plan basic books and generals	39,000.00	39,245.85	Vlth Plan basic books and generals	39,245.85
99,600.00	Vlth Plan Science equipment	99,600.00	99,673.48	Vlth Plan Science equipment	99,673.48
1,850.70	Vlth Plan B. Assit. Conference Grant	1,850.70	1,158.00	Vlth Plan B. Assit. Conference Grant	1,158.00
100,000.00	Vlth Plan D. Assit. Books and generals	100,000.00	101,225.00	Vlth Plan D. Assit. Books and generals	101,225.00
100,000.00	Vlth Plan D. Assit. Science equipment	100,000.00	100,921.00	Vlth Plan D. Assit. Science equipment	100,921.00
478,328.00	Restructuring of courses grant	478,328.00	465,770.60	Restructuring of courses grant	465,770.60
171,323.45	Coship Grant	171,323.45	164,994.00	Coship Grant	164,994.00
190,000.00	Computer grant	190,000.00	205,342.00	Computer grant	205,342.00
25,000.00	Special assistance to liabrary books	25,000.00	25,012.00	Special assistance to liabrary books SAL	25,012.00
157,723.00	Vlth Plan B. Assit. Books and Journals	157,723.00	160,911.00	Vlth Plan B. Assit. Books and Journals	160,911.00
190,068.00	Vlth Plan B. Assit. Science equipment	190,068.00	201,411.10	Vlth Plan B. Assit. Science equipment	201,411.10
74,010.00	Vlth Plan B. Assit. Extend. Prog.	74,010.00	74,320.00	Vlth Plan B. Assit. Extend. Prog.	74,320.00
50,000.00	IXth P. D. Assits. Impr. Of Exist Hostel	50,000.00	51,995.00	IXth P. D. Assits. Impr. Of Exist Hostel	51,995.00
220,000.00	IXth P. D. Assits. Books and Journals	220,000.00	220,620.00	IXth P. D. Assits. Books and Journals	220,620.00
310,000.00	IXth P. D. Assits. Science equipment	310,000.00	328,441.00	IXth P. D. Assits. Science equipment	328,441.00
1,033,484.00	Food Sciene technology non plan	1,033,484.00	1,040,481.00	Food Sciene technology non plan	1,040,481.00
200,000.00	IXth Plan Development cossip	200,000.00	208,455.00	IXth Plan Development cossip	208,455.00
400,000.00	IXth Plan remedial course	400,000.00	402,575.00	IXth Plan remedial course	402,575.00
10,000.00	Xth Plan N. R. C.	10,000.00	42,000.00	Xth Plan N. R. C.	42,000.00
520,200.00	Xth Plan Development Assits.	520,200.00	257,442.00	Xth Plan Books and Journals	257,442.00
1,243,249.00	UGC Xlth Plan Development Grant	1,243,249.00	282,435.00	Xth Plan equipments	282,435.00
700,000.00	U.G.C. carrier orginaization prog. ICT	700,000.00	49,431.00	Xth Plan PTAC	49,431.00
7,000,000.00	U.G.C. Xth Plan Women Hostel	7,000,000.00	2,000.00	Xth Plan PTAC A/c recovery	2,000.00
800,000.00	UGC Xlth Plan Marged Scheme (Building)	800,000.00	1,339,289.00	UGC Xlth Plan Development exp.s	1,339,289.00
1,000,000.00	UGC Dairy techology (COC)	1,000,000.00	733,041.00	U.G.C. carrier orginaization prog. ICT	733,041.00
1,000,000.00	UGC Basic Scientific Research Xlth Plan	1,000,000.00	7,412,535.00	U.G.C. Xth Plan Women Hostel	7,412,535.00
2,500,000.00	U. C.G. Xlth Plan Additional Assits. Grant	2,500,000.00	1,003,911.00	U.G.C. carrier orginaization prog. (Sericulture)	1,003,911.00
1,000,000.00	U. C.G. Carrier O. Prog. (Sericulture)	1,000,000.00	1,006,552.00	UGC Basic Scientific Research NAAC Xlth Plan	1,006,552.00
19,800,514.35	Sub total — C/f	19,800,514.35	16,295,341.87	Sub total — C/f	16,295,341.87

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**ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI**

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74,176,809.27	Sub total	----- B/f	81,397,179.27	62,567,199.56	Sub total
----- B/f					----- B/f
<u>DEPOSIT FROM STUDENTS</u>			<u>RECOVERY ON ACCOUNT OF</u>		
229,950.00	Computer Application Course fees deposit	229,950.00	16,182.00	Uni. Exam Paper Collection Center	16,182.00
928,227.00	Library Deposit	948,847.00	702.00	Dr. J.M. Mantri Collection	702.00
211,186.00	Laboratory Deposit	215,486.00	389.00	Deshmukh Vyakhyamala	389.00
28,813.00	Book Bank Deposit	28,813.00	1,099.00	Kargil Nidhi	1,099.00
218.65	S.A.F. Book Deposit	218.65	200.00	R.D.Account	200.00
15,271.00	Fees Deposit	15,271.00	40,821.00	Flag day fund	40,821.00
362,606.00	Deposit Against Non Sallary grant	362,606.00	1,800.00	Other Deduction (Satyashodhak)	1,800.00
1,898,555.00	Fees A/c. (CMS)	1,898,555.00	167,326.00	Salary Recavery (V.P.M) & Other	167,326.00
<u>SCHOLARSHIP AND PRIZE</u>			<u>SUNDRY DEDUCTION AND ADVANCE</u>		
20,272.53	GOI Scholarship	20,272.53	5,250.00	M.S.E.B Meter Deposit	5,250.00
3,690.00	GOM Scholarship	3,690.00	27,200.00	Gas Cylender Deposit	27,200.00
2,010.00	EBC Scholarship	2,010.00	201.00	Nager Parishad Deposit	201.00
8,054.00	F.F.Scholarship	8,054.00	<u>INVESTMENT ACCOUNT</u>		
2,600.00	T.D.Scholarship	2,600.00	1,000.00	National Saving Certificate	1,000.00
21,033.00	National Merit Scholarship	21,033.00	2,002.00	P.B. Vyamahare Prize Fund	2,002.00
3,456.00	National Loan Scholarship	3,456.00	2,000.00	Non Teching Staff Welfare Fund	2,000.00
720.00	Shaskiya Vidya Niketan Scholar.	720.00	1,001.00	Gogate Paritoshik fund	1,001.00
1,223.00	Physical Handicapped Scholar.	1,223.00	15,001.00	Newspaper Subscription	15,001.00
600.00	Rural Area Student Scholarship	600.00	1,000.00	Leat. Manjusha Ghuge Paritoshik Fund	1,000.00
99,263.00	P.S.T. Freeship	99,263.00	1,000.00	L.Murlidharji Mantri Paritoshik Fund	1,000.00
73,528.00	S.S.C. Freeship	73,528.00	1,000.00	Mahila Samaj Paritoshik fund	1,000.00
23,021.00	GOI Freeship	23,021.00	500.00	Late. A.Kulkarni Paritoshik fund	500.00
55,800.00	Rajshri Chatrapati Shahu Maharaj Schola.	55,800.00	1,000.00	L.Nagnathappa Saraf Paritoshik fund	1,000.00
17,390.00	High School Teacher Scholar.	17,390.00	2,000.00	Shri V.B. Purohit Paritoshik fund	2,000.00
7,586.00	Primary Teacher Scholarship	7,586.00	2,500.00	Late. Shankarlal Sharma P.f.	2,500.00
4,000.00	Minority Post Scholarship	4,000.00	2,000.00	Late Premral & Hemraj Soni P.f.	2,000.00
175.00	Ex-Serviceman Scholarship	175.00	1,000.00	Late Sawalkar P.F.	1,000.00
5,400.00	Hindi Scholarship	5,400.00	60,412.00	Other prize fund invest.	60,412.00
			32,978.00	Other Prize Deposit	66,834.00
78,201,457.45	Sub total	----- C/f	85,446,747.45	62,954,763.56	Sub total
				----- C/f	----- C/f
					69,078,675.56

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**ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI**

Statement of Receipts & Payments for the year ended 31-03-2023

	Sub - total b/d	110,902,351.00	112,067,759.00
84 Stationery exp.s	107	115,373.00	-
85 Printing exp.s	110	60,610.00	-
86 College exam exps.	111	11,007.00	-
87 Audit fees	114	57,490.00	-
88 Water exp.s	115	86,766.00	-
89 Advertisement Exp.s	116	24,948.00	-
90 Affiliation fees	117	237,030.00	-
91 Rent of play ground	118	2,400.00	-
92 Bank Commission	119	10,642.50	-
93 Sweeping exp.s	120	68,835.00	-
94 Advocate fees exp.s	121	2,000.00	-
95 Identity Card Printing exp.s	125	112,840.00	-
96 Prospectus Printing Exp.s	126	69,000.00	-
97 Software exp.s	129	327,023.00	-
98 Internet exp.s	130	54,000.00	-
99 Rajyashastra Karyashala Fees	130	-	165,700.00
100 N E P Conference exp.s	131	304,280.00	80,200.00
101 Furniture Purchase	132	479,982.00	-
102 Office Equipment purchases	133	36,765.00	-
103 Computer equipment Purchases	134	834,440.00	-
104 Labrary Books Purchases	136	22,383.00	-
105 Furniture equipment repairs	137	1,300.00	-
106 Office Equipment repairs	138	38,310.00	-
107 Repairs to Science equipment	139	28,050.00	-
108 Computer repairs & Maintnence exp.s	141	15,350.00	-
109 Azadi Ka Amrut Mhotsav exp.s	142	11,110.00	-
110 Avishkar exp.s	142	2,080.00	-
111 G. P. F. A/c	143	-	3,424,500.00
112 G. P. F. Loan a/c	144	9,055,972.00	-
113 D. C. P. S. A/c	145	-	3,413,463.00
114 P. T. Account	146	213,300.00	213,300.00
115 Income tax	148	13,745,000.00	13,745,000.00
116 L. I. C. A/c	149	1,393,068.00	1,393,068.00
117 Credit Co-op. Society	153	10,535,773.00	10,535,773.00
118 Bank Loan a/c	157	3,348,200.00	3,348,200.00
119 Mucta Subscription	159	6,760.00	6,760.00
120 Non-Teaching Union Subscription	161	23,900.00	23,900.00
121 Poor Student hostel	163	187,200.00	187,200.00
122 Flag day fund	165	19,400.00	19,400.00
123 Imprest A/c (Anamat)	171-172	2,853,795.00	1,257,120.00
124 Utsav Anamat A/c	173	10,000.00	282,000.00
Sub - total b/d		155,308,733.50	150,163,343.00



**ADARSH EDUCATION SOCIETY'S
ARTS, COMMERCE & SCIENCE SENIOR COLLEGE,
HINGOLI, DIST. HINGOLI**

**SIGNIFICANT ACCOUNTING POLICIES
F. Y. 2022-2023**

A Basis for Preparation of Financial Statement :-

The Accounts are prepared with the historical convention on the CASH basis and in accordance with generally accepted accounting principles in India and materially comply with the mandatory Accounting standards issue by the ICAI. The accounts are prepared as per CASH system of accounting.

B Expenses / Use of estimates :-

a) Affiliation & recognition Fees :-

The fees paid during the year have been accounted on actual payment basis. The fees pertains to earlier year or for next year not separately. Also refund received during the year credited to fees paid during the year, hence Affiliation fees recorded net of refund on payment basis.

b) All the other expenditure are recorded on actual payment basis. No provision is being made for expenditure which is accrued or due during the period.

C Revenue Recognition :-

Revenue (all types of receipts / incomes) are recorded on actual receipts basis. No provision is made for any fees / grants which are receivable for the year. Grants received for creation of assets are shown as earmarked funds (liability side) in the Balance Sheet which forming part of corpus of the funds. Income on investments is not recognized.

D Fixed Assets :-

All the direct expenditure attributable to acquisition of the fixed assets are capitalized to fixed assets until it put to use. Initial accessories or parts purchased with fixed assets are capitalized initially. Replacement or repairs accessories or parts are charged to expenses. The grants received for assets are shown separately in the Balance sheet instead of reduce it from the cost of Fixed assets. All the fixed assets are shown in Balance sheet at historical cost and no depreciation is being provided. Hence it does not reflect the true value of the fixed assets as of today.

E Depreciation :-

Depreciation is not provided on fixed assets, hence fixed assets are disclosed in the balance sheet at historical cost.

F Impairment of fixed assets :-

Fixed assets are not reviewed by the Management, therefore it is necessary to make the inspection of the assets and to impair the old assets. Also to recognize such impaired value of assets as expenditure in the Income and expenditure account.

G Software :-

Expenditure on software purchased during the year is capitalized shown as fixed assets in the balance sheet.

H Investments :-

All Types of investments are shown under the head investments, but income on those investments is not recognized. Also no information regarding maturity is available with college.



I Balance confirmation :-

All the personal balances are subject to their confirmation.

J Expenditure on Object of the Trust :-

The expenses pertaining to salaries and allowances of the non-teaching staff and other administrative / establishment expenses are the expenses incurred on the objects of the College and hence same have been shown accordingly as per the practice constantly followed.


J Others :-

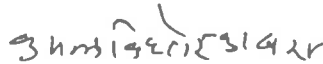
1 There are certain old outstanding cheq.s as per details given in Bank reconciliation statement enclosed herewith, necessary action to be take to settled those cheq.s and transaction.

2 Grants are recorded in the books on actual receipts basis and it follows the AS -12 (ICAI).


Date :- 12/07/2023

Place :- Hingoli


Principal
Art's College,
Hingoli


President
Hingoli Education Society,
HINGOLI Dist. Hingoli

M/S AGRAWAL BIYANI & CO.
CHARTERED ACCOUNTANTS
FRN :- 127015W


Partner
CA Mahesh O. Biyani
M. No. 108546
UDIN ICAI :- 23108546BGVUWJ6831
Sr No.84