

॥ अंतरी पेटवू ज्ञानज्योत ॥



Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon



कवयित्री बहिणाबाई चौधरी उत्तर महाराष्ट्र विद्यापीठ, जळगाव

ताळंबंद

लेखा परीक्षण अहवाल
व वार्षिक हिशोब पत्रके

आर्थिक वर्ष २०२३-२०२४ (१ एप्रिल २०२३ - ३१ मार्च २०२४)

**AUDIT REPORT AND
FINANCIAL STATEMENTS**

Financial Year 2023-2024 1st April 2023 - 31st March 2024



'A' Grade
NAAC Re-Accredited
(4th Cycle)

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

**AUDIT REPORT &
FINANCIAL STATEMENTS
FOR
FINANCIAL YEAR
2023-24**

(PERIOD 01-April-2023 TO 31-March-2024)



**A I Kothari & Associates
Chartered Accountants**

Correspondence Address
201, Aditya Chamber, Navi Peth, Jalgaon – 425001.
Email: aikothariassociates@gmail.com
Mobile: 9823 00 7773

Date: 21/09/2024

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 on March 31, 2024, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies.

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.

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 University as at March 31st, 2024 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

We draw attention to the matters described herein under, the effects of misstatements and possible effects of undetected misstatements on the financial statements due to inability to obtain sufficient and appropriate audit evidence which are material but, not pervasive either individually or in aggregate:

1) AS 10 "Property, Plant and Equipment" (PPE): - According to the information and explanation given to us, physical verification of fixed assets on has been conducted by the university through an internal team, however the same is not completed as up to our satisfaction as committed in previous year. We have conducted verification of current years' assets addition on sample basis, which does not encompass a comprehensive verification of the entire asset register but on said we observed as –

- I. Preparation of control policies on movement of assets.
- ii. Preparation of policies for deciding capitalization criteria.
- iii. Effect of discrepancies observed after 100% verification should be incorporated in the books of accounts.

2) 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. 5699.18 lakhs as on 31-03-2024. In absence of assessment of salary grant by the GOM, the amount is increasing year on year. In view of uncertainty, the university has made additional provision of Rs. 524.50 Lakhs during the year and total provision stands at Rs. 3779.55 Lakhs.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

- 1) **Delay In Finalization of Books of Accounts and Audit:** -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 the Account and Finance Section to prepare Income & Expenditure in Appendix-VI, Trial Balance, and Balance Sheet in Appendix V before 31st July every year. However, due to various other circumstances there was a delay in preparation of the same.
- 2) **Balance Confirmations:** - As per Standard on Auditing 505, Practice of obtaining balance confirmation & reconciliation with books of accounts pertaining to suppliers, Customers, Employees, Colleges & Students needs to be followed. A periodic review system should be in place to reconcile all such accounts.
- 3) **Budget:** - The university's budget preparation lacks scientific methods and realistic assumptions, as evidenced by revisions to the original budget. Periodical budget variance reports should be prepared and reviewed by the appropriate authority, and discussions on expenses incurred outside of the budget should be held at the end of each quarter. The analysis of actual and planned budgets is not critically considered.
- 4) **Library Audit:** - The library audit was conducted by the committee established by management. According to their report, there was a shortage of 2016 books. The shortage has not been written off from the balance of books and periodicals. The authorities have given a commitment to take corrective action during the current year.
- 5) **Reduction in Government Grants:** Due to the significant number of retirements, the salary grants receivable from the government have been decreasing each year. In order to ensure its regular operations to serve the students, the university has engaged Skilled and unskilled employees on daily wage or contractual workers. Additionally, the government is no longer providing grants for sanitation and security costs necessary to maintain the university's infrastructure. This has substantial impact on financial position of the institution. The management needs to address this issue to ensure the university's long-term sustainability.

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 Generally Accepted Accounting Principles 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 financial reporting process. This responsibility includes the designing, implementation, and maintenance of internal control relevant for the 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 internal control relevant to audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the University has an adequate internal financial controls system in place and the operating effectiveness of such controls.
- ✧ Conclude on the appropriateness of the University's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- ✧ We communicate 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.

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 control needs to be strengthened to make them commensurate with the size of the university and the nature of its activities, some areas for improvement:

- a. Strengthening of Internal Communication between various Departments with Accounts Department.
- b. Other control Measures like Strengthening Internal Audit procedure, SAP Training, Up skilling of workforce etc.
- c. Schemes like NSS, Earn & Learn, VCRMS Project etc. regularized through colleges are required to be strengthened in view of vouchers and maintenance of records and timely submission of claims to university Accounts Department.
- d. Friendly use of Income Tax, GST, TDs and various other portal/ Websites for proper and timely replies to notices & ensure Statutory compliances.
- e. Student Fees Received/Receivable and Number of Students must be Reconcile and required to be Analyzed to ensure accuracy of data.

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.

In making such risk assessments, we have considered internal control relevant for the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 of 31st March 2024.
- And
- ii. In the case of the Income and Expenditure account, the **Surplus** for the year ended on 31st March 2024.

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

Sd/-

CA Anil I Kothari | Partner

Membership No.: -045352

Date: 21/09/2024

Place: Jalgaon

UDIN: 24045352BKBPJL5441

KAVAYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY, JALGAON.
कवयित्री बहिणाबाई चौधरी उत्तर महाराष्ट्र विद्यापीठ, जलगाव

Audited Balance Sheet as at 31-Mar-2024
३१ मार्च २०२४ रोजी लेखापरीक्षित ताळेबंद

Amount in Rs.

Particulars तपशील	Sch. No. परिशिष्ट	Balance as on अखेरची 31-Mar-2024 शिल्लक	Balance as on अखेरची 31-Mar-2023 शिल्लक
I) SOURCES OF FUNDS निधीचा स्रोत			
a) General, Earmarked & Other Funds सर्वसाधारण इतर निधी	1	1,38,95,47,894	1,30,61,37,348
b) Depreciation Fund घसारा निधी	2	1,55,34,24,584	1,50,27,88,118
c) Reserve & Surplus राखीव व अधिक्क्य	3	98,67,08,782	94,20,52,075
d) Project & Development Grants प्रकल्प व विकास अनुदान	4	1,13,37,11,114	1,08,60,13,929
e) Deposits & Advances ठेव आणि अग्रिम	5	19,11,70,704	19,55,12,382
Total.....		5,25,45,63,077	5,03,25,03,851
II) APPLICATION OF FUNDS निधीचा विनियोग			
a) Gross Block ढोबळ मालमत्ता	6	2,37,78,30,937	2,36,34,01,409
b) Deposits / Investments ठेव / गुंतवणुका	7		
Deposits in Nationalised banks - Earmarked Funds राष्ट्रीय बँकेतील ठेवी-विश्विक्त निधी		1,26,47,83,465	1,12,27,77,286
Deposits in Nationalised banks - Endowment Fund राष्ट्रीय बँकेतील ठेवी-वृत्तीदान निधी		2,53,27,828	2,26,57,828
Deposits in Nationalised banks - Others राष्ट्रीयकृत बँकेतील ठेवी व इतर		1,14,05,72,889	1,12,79,58,655
Other Deposits & Investments इतर ठेवी व गुंतवणूका		21,83,900	21,50,000
		2,43,28,68,082	2,27,55,43,769
c) Loans & Advances कर्जे व अग्रिम	8	3,71,45,852	4,99,11,554
d) Grants & Accounts Receivables अनुदान व येणी	9	29,96,85,444	27,26,83,959
e) Cash & bank Balances रोख व बँक शिल्लक	10	10,70,32,763	7,09,63,160
Total.....		5,25,45,63,077	5,03,25,03,851

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

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon.

कवयित्री बहिणाबाई चौधरी
उत्तर महाराष्ट्र विद्यापीठ, जलगाव

Sd/-
CA Anil Kothari - Partner
M. No. : 045352
Date: 21/09/2024, Jalgaon
UDIN - 24045352BKBPJL5441

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, जलगाव

Audited Income & Expenditure Accounts for the year ended on 31-Mar-2024
३१ मार्च २०२४ रोजी संपलेल्या लेखापरिहित उत्पन्न आणि खर्चाचे खाते

Amount in Rs.

Particulars तपशील	Sch. No. परिशिष्ट	FY 2023-24 चालू वर्ष (Current Year)	FY 2022-23 मागील वर्ष (Previous Year)
A) RECEIPTS प्राप्ती			
I) ACADEMIC शैक्षणिक			
Examination Fees परीक्षा शुल्क	A	29,57,08,839	17,45,35,394
Academic Fees शैक्षणिक शुल्क	B	6,86,10,505	6,76,63,519
Other Fees इतर शुल्क	C	9,36,73,127	7,71,69,290
Sub Total ...		45,79,92,472	31,93,68,202
Salary Grants from GOM & GF वेतन अनुदान (राज्यशासन आणि विद्यापीठ निधी)		61,58,24,471	60,86,11,803
II) INTEREST RECEIVED व्याज प्राप्ती			
Interest Received on Investments & Others गुंतवणुकीवरील व्याज आणि इतर		17,81,17,735	16,60,10,605
Dividend on Investment in Shares (MKCL)		3,70,000	2,77,500
गुंतवणुकीवरील लाभांश (एमकेसीएल)			
Sub Total ...		17,84,87,735	16,62,88,105
Receipt Grand Total (A) ...		1,25,23,04,677	1,09,42,68,111
B) EXPENDITURE खर्च			
I) EXPENDITURE खर्च			
Establishment Expenses आस्थापनेवरील खर्च	D	7,86,55,954	6,52,08,963
Examination Expenditure परीक्षा विषयक खर्च	E	15,94,42,023	10,42,59,893
Academic Expenditure शैक्षणिक विभागांचा खर्च	F	8,31,21,173	9,07,32,074
Students Welfare & Other Expenses विद्यार्थी कल्याण व इतर खर्च	G	2,73,67,633	3,49,34,503
Sub Total ...		34,85,86,783	29,51,35,432
II) Employee Salary, Allowances, Welfare & Other Expenses वेतन, भत्ते व इतर खर्च	H	61,58,24,471	60,86,11,803
III) DEPRECIATION & AMORTISATION मालमत्तेवरील घसारा	6	65,28,68,501	5,83,74,343
Expenditure Grand Total (B)...		1,01,72,79,755	96,21,21,578
NET SURPLUS / (Deficit) (A-B) अधिक्य/तुट		23,50,24,922	13,21,46,533
Appropriation to Funds/ Reserves			
Less : Contribution to Earmarked Funds - from Surplus नियोजित निधीमध्ये योगदान-अधिक्यमधून		2,00,13,000	75,41,640
Less : Contribution to Earmarked Funds - Interest Earned नियोजित निधीमध्ये योगदान-व्याज प्राप्ती		8,26,01,310	7,51,05,600
Less : Contribution to KBC Incubation & Innov. Linkages KBC नवोपक्रम, नवसंशोधन व साहचर्य मध्ये योगदान		-	26,35,000
Less : Contribution to Contingency Fund अकस्मीक निधीतील अंशदान		99,97,000	7,30,000
Less : Provision for Doubtful Receivables संशयास्पद प्राप्तीसाठी तरतूद		5,24,49,905	4,71,07,918
Less : Contribution to Taxation Fund शासकीय कर संदर्भात अंशदान		3,00,00,000	-
Less : Contribution to Students Facilities Fund विद्यार्थी सुविधा अंशदान		3,00,00,000	-
Add : Utilisation of Various Funds विविध निधीचा वापर		3,46,93,000	3,53,15,000
Surplus / (Deficit) carried over to Balance Sheet अधिक्य/तुट		4,46,56,707	3,43,41,375
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: 21/09/2024, Jalgaon
UDIN - 24045352BKBPJL5441

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon.

कवयित्री बहिणाबाई चौधरी
उत्तर महाराष्ट्र विद्यापीठ, जलगाव

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, जलगाव

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

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2023 शिल्लक ३१ मार्च २०२३	Add: Contribution During the year	Add: Interest Earned on Earmarked Funds	Less: Utilised/ Transferred during the year	Balance as on 31-Mar-2024 शिल्लक ३१ मार्च २०२४
A) GENERAL FUNDS साधारण निधी					
University Development Fund विद्यापीठ विकास निधी	16,07,02,234	(2,62,38,043)	7,27,83,915	3,50,27,590	9,94,36,601
Sub Total	16,07,02,234	(2,62,38,043)	7,27,83,915	3,50,27,590	9,94,36,601
B) EARMARKED FUNDS					
Building Fund इमारत निधी	16,22,11,777	69,98,000	1,19,33,710	1,62,21,000	16,49,22,487
V C Emergency Fund कुलगुरु आपतकालीन निधी	17,21,51,451	40,00,000	1,26,64,960	-	18,88,16,411
V C Discretionary Fund कुलगुरु स्वेच्छा निधी	38,76,870	-	2,85,220	-	41,62,090
V C Medical Aid Fund कुलगुरु वैद्यकीय मदत निधी	1,85,31,934	9,70,000	13,63,370	30,000	2,08,35,304
Ekalavya Vidyadhan Yojana एकलव्य विद्याधन योजना	4,75,17,823	-	34,95,830	-	5,10,13,653
Student Welfare Fund विद्यार्थी कल्याण निधी	5,28,64,172	43,25,912	38,89,150	52,86,000	5,57,93,234
Training & Development Fund प्रशिक्षण व कल्याण निधी	1,51,97,961	10,00,000	11,18,090	15,20,000	1,57,96,051
Research Promotion Fund संशोधन प्रोत्साहन निधी	2,22,15,894	10,00,000	16,34,400	22,22,000	2,26,28,294
Community College Fund कम्युनिटी महाविद्यालय निधी	3,39,52,751	10,00,000	24,97,860	-	3,74,50,611
University Industry Interaction Fund विद्यार्थी उद्योग संवाद निधी	1,53,63,254	10,00,000	11,30,260	15,36,000	1,59,57,514
Affiliated College Develop. Fund संलग्नित महा.विद्यापीठ विकास	2,29,24,983	10,00,000	16,86,560	-	2,56,11,543
Exam Contingency Fund परीक्षा आकस्मिक निधी	5,23,33,517	20,00,000	38,50,110	52,33,000	5,29,50,627
Vidyarthi Bhavan Fund विद्यार्थी भवन निधी	1,38,93,819	-	10,22,150	-	1,49,15,969
Sports Complex Fund क्रिडा संकुल निधी	5,68,12,191	-	41,79,600	-	6,09,91,791
Building Maintenance Fund इमारत देखभाल निधी	2,67,53,999	8,36,957	19,68,260	26,75,000	2,68,84,216
Silver Jubilee Fund सुवर्ण महोत्सव निधी	15,83,21,960	-	1,16,47,550	-	16,99,69,510
Contingency Fund आकस्मिक निधी	24,78,52,930	99,97,000	1,82,34,230	-	27,60,84,160
Taxation Fund शासकीय कर निधी	-	3,00,00,000	-	-	3,00,00,000
Students Facilities Fund विद्यार्थी सुविधा निधी	-	3,00,00,000	-	-	3,00,00,000
Sub Total	1,12,27,77,286	9,41,27,869	8,26,01,310	3,47,23,000	1,26,47,83,465
C) ENDOWMENT FUNDS विश्वस्त निधी					
Endowment & Trust Fund कृतीदान आणि विश्वस्त निधी	2,17,35,897	50,00,000	-	23,00,000	2,44,35,897
Other Fund (Gold Medal, Prizes etc) इतर निधी (सुवर्णपदक, बक्षिसे) व इत्यादी	9,21,931	20,000	-	50,000	8,91,931
Sub Total	2,26,57,828	50,20,000	-	23,50,000	2,53,27,828
Schedule 1 > Grand Total (A to C) परिशिष्ट १ एकूण	1,30,61,37,348	7,29,09,826	15,53,85,225	7,21,00,590	1,38,95,47,894

SCHEDULE NO. 2 DEPRECIATION FUND परिशिष्ट : २ घसारा निधी

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2023 शिल्लक ३१ मार्च २०२३	Addition During the year	Add: Interest on Investment (गुंतवणुकीवरील व्याज)	Less: Utilised/ Adjusted / Transfer during the year	Balance as on 31-Mar-2024 शिल्लक ३१ मार्च २०२४
Depreciation Fund घसारा निधी	1,50,27,88,118	5,28,68,501	-	22,32,035	1,55,34,24,584
Schedule 2 > Grand Total	1,50,27,88,118	5,28,68,501	-	22,32,035	1,55,34,24,584

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

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2023 शिल्लक ३१ मार्च २०२३	Add: Received During the year	Sub Total	Less: Utilised/ Adjustment / Rectification	Balance as on 31-Mar-2024 शिल्लक ३१ मार्च २०२४
1 Surplus / (Deficit) अधिक्क्य/तुट	94,20,52,075	4,46,56,707	98,67,08,782	-	98,67,08,782
Schedule 3 > Grand Total	94,20,52,075	4,46,56,707	98,67,08,782	-	98,67,08,782

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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-2023	Add: Grant Received + Interest	Less: Payments/ Adjustments	Balance as on 31-Mar-2024
Grant from University Grant Commission युजीसी अनुदान		(3,37,89,512)	42,26,255	(2,37,01,150)	(58,62,107)
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)	1,45,188	6,45,188	(28,51,856)
XI th Plan Grant अकरावी योजना अनुदान	UGC	1,14,70,775	-	-	1,14,70,775
TEQIP Grant टेक्नॉलॉजी अनुदान	UGC	1,71,37,746	-	90,79,828	80,57,918
Rajiv Gandhi fellow Grant राजीव गांधी संशोधन हमी	UGC	(76,870)	-	-	(76,870)
Jr. Research Fellowship Grant कनिष्ठ संशोधन हमी	UGC	2,18,245	-	13,000	2,05,245
Grant in Aids सहाय्यता अनुदान	UGC	10,55,438	-	(4,18,773)	14,74,211
M.Tech. VLSI Grant	UGC	(20,47,980)	-	-	(20,47,980)
Carrier Orie. Prog. Grant व्यवसायाभिमुख कार्यक्रम अनुदान	UGC	5,72,037	1,63,865	7,35,902	-
8 Lane Swimming Pool Grant तरण तलाव अनुदान	UGC	(3,99,89,648)	-	(3,55,79,648)	(44,10,000)
Community College, Nandurbar Grant (कम्युनिटी महाविद्यालय, नंदुरबार)	UGC	5,15,180	-	-	5,15,180
Tribal Res & Training Inst. Pune (आदिवासी संशोधन व प्रशिक्षण संस्था, पुणे)	UPSC	-	25,40,000	15,84,283	9,55,717
Pandit Deendayal Upadhyay Centre Chair पं. दीनदयाल उपाध्याय केंद्र	UGC	(6,60,231)	13,77,202	2,39,070	4,77,901
Grant from Government of Maharashtra राज्यशासनाकडून अनुदान		3,00,43,560	33,13,959	12,33,705	3,21,23,814
RUSA Grant (Rastriya Uchchastar Shiksha Abhiyan रुसा (राष्ट्रीय उच्चस्तर शिक्षा अभियान))	RUSA	(95,680)	-	-	(95,680)
National Science Day राष्ट्रीय विज्ञान दिन	GOM	47,841	-	1,01,900	(54,059)
Aids in Grant सहाय्यता अनुदान	GOM	91,399	9,73,959	9,82,135	83,223
Kav. Bahinabai Chaudhari Study & Research Centre बहिणाबाई अध्यासन व संशोधन केंद्र	GOM	3,00,00,000	23,40,000	1,49,670	3,21,90,330
Grant from Other Funding Agencies (Central+state)		3,22,72,082	5,28,18,494	3,62,19,786	4,88,70,790
Inspire Fellowship प्रोत्साहन सहायता	DST	5,21,407	-	-	5,21,407
Research Projects संशोधन प्रकल्प	Various	3,09,00,675	5,06,88,781	3,57,51,073	4,58,38,383
भांडवली अनुदान-विद्यापीठ शु.आ.इतर प्रकल्प					
Capital Grants (Used) - UGC & Other Agencies		69,98,37,267	10,90,818	-	70,09,28,085
Capital Grant D&P - Projects भांडवली अनुदान विकास कार्यक्रम-प्रकल्प		17,95,18,532	5,17,680	-	18,00,36,212
Capital Grant D&P - Other Schemes भांडवली अनुदान विकास कार्यक्रम-इतर योजना		52,03,18,735	5,73,138	-	52,08,91,873
Capital Grants (Used) - GOM & Others		35,76,50,532	-	-	35,76,50,532
State Govt Grants (Non recurring & Others) भांडवली अनुदान - महाराष्ट्र शासन व इतर		35,23,28,778	-	-	35,23,28,778
State Govt Grants (Others Non recurring Grants) राज्य शासन अनुदान (इतर व अनावर्ती)		53,21,754	-	-	53,21,754
Schedule 4 > Grand Total		1,08,60,13,929	6,14,49,526	1,37,52,341	1,13,37,11,114

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 not made.

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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-2023	Add: Received During the year	Sub Total	Less: Paid during the year	Balance as on 31-Mar-2024
1 Deposits from Students विद्यार्थ्यांची अनामत	1,48,08,540	-	1,48,08,540	70,91,400	77,17,140
Library Deposit ग्रंथालयीन अनामत	48,08,815	-	48,08,815	22,21,675	25,87,140
Laboratory Deposit प्रयोगशाळा अनामत	35,51,400	-	35,51,400	17,23,500	18,27,900
Caution Money Deposit सावधगिरी ठेव अनामत	21,66,625	-	21,66,625	7,32,025	14,34,600
Mess Deposit खानावळ अनामत	30,51,600	-	30,51,600	17,17,100	13,34,500
Hostel Deposit वसतीगृह अनामत	12,30,100	-	12,30,100	6,97,100	5,33,000
2 Deposits from Contractor ठेकेदारांकडील अनामती	4,36,54,276	37,440	4,36,91,716	1,36,82,237	3,00,09,479
Security Deposit सुरक्षा अनामत	3,53,17,839	37,440	3,53,55,279	1,26,96,457	2,26,58,822
Tender Earnest Money Deposit निविदा बयाणा अनामत	67,25,152	-	67,25,152	6,76,475	60,48,677
Retention Money/Testing Commission राखीव रक्कम निरीक्षण अनामत	12,05,482	-	12,05,482	3,08,415	8,97,067
Water Proofing Retention वाटर प्रूफ राखीव अनामत	4,05,803	-	4,05,803	890	4,04,913
3 Deposits Other इतर अनामती	75,884	-	75,884	-	75,884
4 Accounts payable लेखी देणी	13,69,73,682	4,74,51,720	18,44,25,402	3,10,57,201	15,33,68,201
Advances to Suppliers for Purchases पुर्वदादारास अग्रिम	4,29,34,524	20,52,619	4,49,87,143	1,93,37,037	2,56,50,107
Scholarship शिष्यवृत्ती	29,70,220	36,56,721	66,26,940	11,16,858	55,10,083
Excess fees payable अतिरिक्त देय शुल्क	4,69,615	-	4,69,615	3,44,140	1,25,475
Outstanding Liability for Salary & Expenses फार आणि ठरांची कंत्रव	4,01,40,558	38,79,770	4,40,20,328	1,00,45,191	3,39,75,137
Other Payables इतर देणी	5,04,58,765	3,78,62,611	8,83,21,376	2,13,976	8,81,07,401
Schedule 5 > Grand Total	19,55,12,382	4,74,90,330	24,30,02,712	5,18,32,008	19,11,70,704

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-2022	Addition During the year	Sub Total	Less: Withdrawal / Adjustment during the year	Balance as on 31-Mar-2023
a) Long Term Investments दिर्घ कालीन गुंतवणूक	15,21,50,000	33,900	15,21,83,900	15,00,00,000	21,83,900
1. Equity Shares (MKCL & MFDA) समभागातील गुंतवणूक (एमकेसीएल)	21,50,000	33,900	21,83,900	-	21,83,900
2. Investment in 8% RBI Bonds (रिझर्व बँकेच्या ८% कर्जरोख्यांमध्ये गुंतवणूक)	15,00,00,000	-	15,00,00,000	15,00,00,000	-
b) Short Term Investments कर्जरोख्यांमध्ये गुंतवणूक	2,12,33,93,769	33,08,38,872	2,45,42,32,641	2,35,48,459	2,43,06,84,182
1. Fixed Deposits with Nationalized Bank राष्ट्रीयकृत बँकेतील मुदत ठेव	2,10,33,93,769	33,08,38,872	2,43,42,32,641	35,48,459	2,43,06,84,182
2. FD's with Scheduled Co-op Bank सहकारी बँकेतील मुदत ठेव	2,00,00,000	-	2,00,00,000	2,00,00,000	-
Schedule 7 > Grand Total	2,27,55,43,769	33,08,72,772	2,60,64,16,541	17,35,48,459	2,43,28,68,082
ALLOCATION OF INVESTMENTS AGAINST : गुंतवणुकीचे वर्गीकरण					
Earmarked Funds in FD with Banks विवक्षित निधी गुंतवणूक	1,12,27,77,286	14,20,06,179	1,26,47,83,465	-	1,26,47,83,465
Endowment Fund in FD with Banks वृत्तीदान निधी गुंतवणूक	2,26,57,828	50,20,000	2,76,77,828	23,50,000	2,53,27,828
MKCL & MHFDA Investment in equity समभाग गुंतवणूक	21,50,000	33,900	21,83,900	-	21,83,900
Others FD's with Banks बँकेतील इतर गुंतवणूक	1,12,79,58,655	18,38,12,693	1,31,17,71,348	17,11,98,459	1,14,05,72,889
Schedule 7 > Grand Total	2,27,55,43,769	33,08,72,772	2,60,64,16,541	17,35,48,459	2,43,28,68,082

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Schedule "6" : Property Plant & Equipments & Depreciation as at 31-Mar-2024 परिशिष्ट : ६ ३१ मार्च २०२४ रोजी निश्चित मालमत्ता, संयंत्र आणि उपकरणे आणि घसारा

Sr. No	Account Head	Gross Block of Assets			Depreciation			Net Block of Assets	
		Opening Balance as at 01.04.2023	Addition / Adjustment/ (Discarded)	Closing Balance as at 31.03.2024	Opening Balance as at 01.04.2023	Addition/ Adjustment/ (Discarded)	Closing Balance as at 31.03.2024	Net Assets as at 31.03.2023	Net Assets as at 31.03.2024
1	Freehold Land मालकीची जमीन	9,15,86,271	-	9,15,86,271	-	-	-	9,15,86,271	9,15,86,271
2	Teak Plantation सागवृक्ष लागवड	41,30,607	-	41,30,607	-	-	-	41,30,607	41,30,607
3	Buildings इमारती	1,09,60,69,388	1,07,12,109	1,10,67,81,497	64,40,32,171	3,38,42,027	67,78,74,198	45,20,37,217	42,89,07,299
4	Roads रस्ते	9,66,22,801	1,12,491	9,67,35,292	2,72,24,841	34,75,523	3,07,00,364	6,93,97,960	6,60,34,928
5	Site Developments परिसर विकास	1,47,22,064	2,10,749	1,49,32,813	76,20,238	3,60,894	79,81,132	71,01,826	69,51,681
6	Water Schemes जल योजना	3,02,29,665	40,100	3,02,69,765	1,18,24,101	6,29,324	1,24,53,425	1,84,05,564	1,78,16,340
7	Equipments उपकरणे	23,13,03,953	16,27,432	23,29,31,385	11,42,85,646	50,26,531	11,93,12,177	11,70,18,307	11,36,19,208
8	Health Center Equipments आरोग्य केंद्र उपकरणे	31,23,019	1,56,000	32,79,019	15,20,690	83,915	16,04,605	16,02,329	16,74,414
9	Lab Equipments प्रयोगशाळा उपकरणे	35,93,12,617	28,86,753	36,21,99,371	10,78,08,317	27,63,737	11,05,72,055	25,15,04,300	25,16,27,316
10	Electrical Installations वीज उभारणी	1,61,95,534	-	1,61,95,534	31,66,448	2,50,008	34,16,456	1,30,29,086	1,27,79,078
11	Furniture & Dead Stock फर्निचर व मृत साठा	12,35,02,206	3,14,495	12,38,16,702	6,20,71,398	30,95,378	6,51,66,775	6,14,30,809	5,86,49,926
12	Vehicles वाहने	3,04,52,139	10,34,504	3,14,86,643	1,97,65,281	(10,93,255)	1,86,72,026	1,06,86,858	1,28,14,617
13	Book & Periodicals पुस्तके व नियतकालिके	6,78,16,982	1,26,900	6,79,43,882	5,44,75,588	11,99,108	5,56,74,696	1,33,41,394	1,22,69,186
14	Computers & Peripherals संगणक व गौण उपकरणे	4,11,75,203	34,14,529	4,45,89,732	1,68,86,354	10,03,276	1,78,89,630	2,42,88,849	2,67,00,102
15	Work in Progress - Building (AUC) कामगारनिर्माण कार्य - इमारत (उ.व.सी.)	9,39,62,939	(9,19,469)	9,30,43,470	-	-	-	9,39,62,939	9,30,43,470
Sub Total ...		2,30,02,05,388	1,97,16,594	2,31,99,21,982	1,07,06,81,073	5,06,36,466	1,12,13,17,539	1,22,95,24,315	1,19,86,04,443
16	Advances to Capital Goods Suppliers's मांडवती साहित्य पुरवठादारांचे आगम	6,31,96,021	(52,87,066)	5,79,08,955	-	-	-	6,31,96,021	5,79,08,955
17	Depreciation Fund - Interest यवसाय निधी वरील व्याज	-	-	-	43,21,07,045	-	43,21,07,045	(43,21,07,045)	(43,21,07,045)
Grand Total....		2,36,34,01,409	1,44,29,528	2,37,78,30,937	1,50,27,88,118	5,06,36,466	1,55,34,24,584	86,06,13,291	82,44,06,353

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 Tatvyagnyan 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. 6116.17 Lakh (Previous year Rs. 5991.23 lakh) funded out of various Plans & Projects grant is included in above for which no depreciation is charged.
- 3) During the year 2 vehicles are sold, an amount of Rs. 22.32 lakh accumulated depreciation is reversed.

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

Amount in Rs.

Particulars तपशिल	Balance as on 31-Mar-2023 शिल्लक ३१ मार्च २०२३	Add: Paid During the year	Sub Total	Less: Received Adjustments during the year	Balance as on 31-Mar-2024 शिल्लक ३१ मार्च २०२४
1 Advances to Employee/Staff कर्मचारी अग्रीम	2,36,69,466	58,10,134	2,94,79,600	1,50,20,174	1,44,59,426
Advances to Staff : Festival Advance कर्मचारी अग्रीम: सण अग्रीम	12,93,900	26,79,500	39,73,400	26,82,400	12,91,000
Advances to Staff : Computer & Laptop क.अ.संगणक व लॅपटॉप	46,95,623	23,23,040	70,18,663	25,95,155	44,23,508
Advances to Staff : Housing Loan कर्मचारी अग्रीम: गृहकर्ज	1,58,25,928	-	1,58,25,928	84,15,626	74,10,302
Advances to Staff : Vehicle Loan कर्मचारी अग्रीम : वाहन कर्ज	10,04,379	5,77,594	15,81,973	13,93,857	1,88,116
Advances to Staff : Medical Claims कर्मचारी : अग्रीम वैद्यकीय प्रतिपूर्ती	8,49,636	2,30,000	10,79,636	(66,864)	11,46,500
2 Advances for Expenses to Employee कर्मचाऱ्यांना खर्चासाठी अग्रीम	(11,66,791)	24,25,054	12,58,263	56,61,364	(44,03,101)
3 Advances to Affi. Colleges for Exam & Other संलग्नित महाविद्यालयांना परीक्षा व इतर अग्रीम	2,20,87,182	31,79,089	2,52,66,271	41,85,484	2,10,80,786
4 Advances to Others इतर अग्रीम	53,21,698	14,71,258	67,92,956	7,84,215	60,08,740
Receivable /Deposit with other येणे आणि इतर ठेवी	34,81,196	14,71,258	49,52,454	-	49,52,454
Stock in Hand- Stationery हातातील साठा	18,40,502	-	18,40,502	7,84,215	10,56,287
Schedule 8 > Grand Total	4,99,11,554	1,28,85,535	6,27,97,089	2,56,51,237	3,71,45,852

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

Particulars तपशिल	Balance as on 31-Mar-2023 शिल्लक ३१ मार्च २०२३	Add: Paid During the year	Sub Total	Less: Received/ Adjustments during the year	Balance as on 31-Mar-2024 शिल्लक ३१ मार्च २०२४
1 Tax Deducted at Source (Receivable) टी.डी.एस(येणे)	56,73,399	1,75,15,758	2,31,89,157	-	2,31,89,157
2 Salary Grant Receivable (GOM) शासनाकडून प्रलंबीत वेतन अनुदान येणे	49,31,08,004	53,98,40,819	1,03,29,48,824	46,83,71,991	56,99,18,820
Less: Provision for Doubtful Receivables संशयास्पद येणे तरतूद	32,55,05,536	5,24,49,905	37,79,55,441	-	37,79,55,441
	16,76,02,468	48,73,90,914	65,49,93,383	46,83,71,991	19,19,63,379
3 Grant Receivable - NSS राष्ट्रीय सेवा योजना अनुदान	83,53,786	72,29,361	1,55,83,147	1,16,04,321	39,78,826
Special Campaign Grant विशेष शिबीर अनुदान	44,56,174	31,53,654	76,09,828	56,10,887	19,98,941
Regular Activity Grant नियमित उपक्रम अनुदान	38,31,953	39,91,451	78,23,404	56,45,039	21,78,365
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)	84,256	59,915	3,48,395	(2,88,480)
4 Student Fees Receivables (Net) विद्यार्थ्यांकडून येणे रकम (निव्वळ)	6,45,72,694	-	6,45,72,694	7,84,053	6,37,88,642
Less : Provision for Doubtful receivables शंकास्पद येणे नकळतची तरतूद	1,18,40,915	3,27,174	1,21,68,089	-	1,21,68,089
	5,27,31,779	(3,27,174)	5,24,04,605	7,84,053	5,16,20,553
5 Other Receivables & Advances इतर येणे आणि अग्रीम	3,83,22,526	2,22,944	3,85,45,470	96,11,940	2,89,33,530
Schedule 9 > Grand Total	27,26,83,959	51,20,31,803	78,47,15,762	49,03,72,304	29,96,85,444

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

Particulars तपशिल	Balance as on 31-Mar-2023 शिल्लक ३१ मार्च २०२३	Add: Paid During the year	Sub Total	Less: Received Adjustments during the year	Balance as on 31-Mar-2024 शिल्लक ३१ मार्च २०२४
1 Balance in Saving Accounts बचत खाते शिल्लक	4,11,81,883	7,69,26,922	11,81,08,806	1,16,43,233	10,64,65,572
2 Balance in Current Accounts चालू खाते शिल्लक	2,94,71,287	-	2,94,71,287	2,90,83,926	3,87,360
3 Cash in Hand रोख शिल्लक	3,09,990	-	3,09,990	1,30,160	1,79,830
Schedule 10 > Grand Total	7,09,63,160	7,69,26,922	14,78,90,082	4,08,57,320	10,70,32,763

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SCHEDULE 'A' - EXAMINATION FEES परीक्षा शुल्क

Particulars तपशिल		FY 2023-24 (Current Year)		FY 2022-23 (Previous Year)
Examination Fees परीक्षा शुल्क		26,46,46,611		11,63,50,133
Commerce & Management वाणिज्य व व्यवस्थापन	4,56,68,404		2,94,81,797	
Faculty of Humanities & Interdisciplinary	5,88,15,246		2,59,58,307	
Faculty of Science & Technology विज्ञान व अभियांत्रिकी	16,01,62,961		6,09,10,029	
Other Examination Fees इतर परीक्षा शुल्क		1,86,15,821		1,53,83,624
Marks Statement Fee गुणपत्रिका शुल्क		38,81,902		1,43,10,219
Environment Fee पर्यावरण शुल्क		4,14,410		21,25,691
General Knowledge Fee सामान्यज्ञान परीक्षा शुल्क		2,23,510		12,35,464
Central Assessment Program Fee केंद्रीय मूल्यमापन प्रकल्प शुल्क		79,26,585		2,51,30,264
Total		29,57,08,839		17,45,35,394

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

Particulars तपशिल		FY 2023-24 (Current Year)	FY 2022-23 (Previous Year)
Tuition Fee शिक्षण शुल्क		3,22,90,907	3,64,88,646
Magazine Fee मासिके शुल्क		2,24,095	2,32,790
Library Fee ग्रंथालय शुल्क		25,50,396	28,76,288
Laboratory Fee प्रयोगशाळा शुल्क		83,28,660	69,88,100
Industrial visit Fee औद्योगिक भेटी शुल्क		2,19,000	2,07,000
Internal examination Fee अंतर्गत परीक्षा शुल्क		3,49,190	3,30,970
Study Material Fee शैक्षणिक साहित्य शुल्क		12,100	17,150
Registration Fee नोंदणी शुल्क		17,48,296	22,76,459
Laboratory Breakages प्रयोगशाळा तूट फुट शुल्क		49,466	90,364
Placement Brochure / Other Activities नियुक्ती माहितीपत्रके व इतर उपक्रम		1,78,372	81,525
M.Phil / Ph.D synopsis & Thesis एम.फिल/पीएच.डी.सारांश व शोधप्रबंध		32,54,500	26,95,701
Internet & Email Fee इंटरनेट आणि ईमेल शुल्क		14,56,301	16,21,550
Gathering & Extra-curricular Fee स्नेहसंमेलन व विविध कार्यक्रम शुल्क		16,59,545	10,62,482
Establishment & Training Fee आस्थापना व प्रशिक्षण शुल्क		42,775	26,100
Project & Viva Fee प्रकल्प व मौखिक परीक्षा शुल्क		26,00,573	25,36,416
Hostel Fees वसतिगृह शुल्क		46,78,653	46,48,704
E-Suvidha, Contd. Edu. Centre इ-सुविधा, निरंतर शिक्षण केंद्र		89,67,686	54,83,274
Total		6,86,10,505	6,76,63,519

SCHEDULE 'C' - OTHER FEES इतर शुल्क

Particulars तपशिल		FY 2023-24 (Current Year)	FY 2022-23 (Previous Year)
Affiliation Fee संलग्नता शुल्क		1,96,21,596	1,95,62,018
Admission Fee प्रवेश शुल्क		19,21,361	18,87,481
Eligibility Fee पात्रता शुल्क		76,01,800	76,50,616
Medical Fee वैद्यकीय शुल्क		3,42,065	3,98,791
Transfer Certificate Fee बदली प्रमाणपत्र शुल्क		7,27,991	11,62,293
Migration Fee स्थानांतरण शुल्क		9,25,432	10,36,225
Verification & Answer Book Xerox Fee गुणपत्रिका आणि उत्तरपत्रिका छायांकन शुल्क		83,92,034	31,50,343
College, Subject, Faculty changes Fee महाविद्यालय, विषय, विद्याशाखा बदल शुल्क		27,86,796	30,88,956
Computer Fee संगणक शुल्क		13,56,358	14,44,391
Student Welfare / Aid Contribution विद्यार्थी कल्याण/मदत अंशदान		17,08,504	17,78,172
Gymkhana Fee जिमखाना शुल्क		31,25,656	35,59,556
Convocation Fee पदवी प्रदान शुल्क		3,03,10,132	1,26,15,500
Ashwamedha Spardha अश्वमेध स्पर्धा		24,13,184	27,49,849
Other Fees इतर शुल्क		1,24,40,218	1,70,85,098
Total		9,36,73,127	7,71,69,290

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

Particulars तपशिल		FY 2023-24 (Current Year)	FY 2022-23 (Previous Year)
Travelling Expenses	प्रवास खर्च	58,73,883	2,66,689
Advertisement	जाहिराती	9,81,536	13,47,889
Office Contingency	कार्यालयीन आकस्मिक	28,57,945	43,10,978
Telephone	दुरध्वनी	4,02,212	2,28,611
Electricity	वीज	1,15,70,245	95,30,896
Printing & Stationery	छपाई व स्टेशनरी	36,88,018	36,99,579
Postage & Telegram	टपाल व तार	4,59,313	4,31,677
Legal Fees & Expenses	कोर्ट शुल्क व खर्च	6,59,854	2,14,160
Membership & Contribution	सभासदत्व व वर्गणी	1,500	59,000
Audit & Consultancy Fees	लेखा परिक्षण व सल्ला शुल्क	6,99,970	8,29,550
Functions & Festivals	सण, कार्यक्रम व उत्सव	37,88,404	51,27,852
M & R: Equipments & Furniture	देखभाल व दुरुस्ती-उपकरणे व फर्निचर	72,71,076	59,18,214
M & R: Building, Site & Pipeline	देखभाल व दुरुस्ती - इमारती, परीसर व पाईप लाईन	46,28,034	35,92,044
M & R: Vehicle	देखभाल व दुरुस्ती : वाहने	12,83,577	11,54,822
Insurance Premium	विमा हसा	17,44,261	16,38,792
Convocation Expenses	पदवीप्रदान समारंभ खर्च	4,95,296	16,78,140
Salary to daily wages / Other Staff	वेतन-दैनिक वेतानिक-इतर कर्मचारी	2,97,58,243	2,14,97,970
Medical Expenses	वैद्यकीय खर्च	2,42,169	2,06,139
Guest House Expenses (Net)	अनिधी गृह खर्च (निव्वळ)	3,64,231	3,20,878
Employees Welfare Expenses	कर्मचारी कल्याण खर्च	8,24,643	2,99,440
National Seminar & Conference/Open house	राष्ट्रीय शिबिर व चर्चासत्र/ओपन हाऊस	15,000	93,472
Recruitment Expenses	भरती खर्च	3,35,683	2,02,031
Adult Education Expenses	प्रौढ शिक्षण खर्च	1,33,135	2,21,652
Interest paid under Ekalavya Vidyadhan Yojana	एकलव्य विद्याधन योजना व्याज अदायगी	63,745	1,27,897
Other Expenses - Photocopy & Bank Charges etc.	इतर खर्च-अविष्कार, छायांकन व बँक कमिशन	5,13,981	1,10,590
Total		7,86,55,954	6,52,08,963

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

Particulars तपशिल		FY 2023-24 (Current Year)	FY 2022-23 (Previous Year)
Overtime Allowance	अतिकालिक भत्ते	18,95,029	9,05,481
Central Assessment Program/ Onscreen Expenses	केंद्रीय मूल्यमापन कार्यक्रम / ऑनस्क्रीन खर्च	4,38,25,173	1,46,68,920
Printing & Setting of Question /Answer Papers	प्रश्नपत्रिका/उत्तरपत्रिका छपाई व सेटींग	3,36,77,450	1,48,82,530
Stationery	स्टेशनरी	99,600	3,06,085
Expenditure at Exam Centre & DEEL	परीक्षाकेंद्रावरील किरकोळ खर्च	1,95,65,648	1,80,42,817
Examiners' Remuneration	परीक्षकांचे मानधन	2,37,92,667	2,19,96,628
Examination related TADA Expenses	इतर परीक्षा खर्च व निधी	78,62,338	52,41,856
Exam Administration Expenses (Allocated)	परीक्षा विभागाचा प्रशासकीय खर्च	2,87,24,118	2,82,15,576
Total		15,94,42,023	10,42,59,893

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

Particulars तपशिल		FY 2023-24 (Current Year)	FY 2022-23 (Previous Year)
Laboratory Expenses	प्रयोगशाळा खर्च	65,35,420	71,64,801
Maintenance & Repairs : Laboratory Equipments	दुरुस्ती व देखभाल प्रयोगशाळा साहित्य	7,09,422.1	2,76,442
Library Periodicals & Book Binding Expenses	ग्रंथालय नियतकालिके आणि पुस्तके बांधणी खर्च	1,47,912	1,39,870
T A to Teaching / Visiting staff/Research Promotion	शिक्षकांचा प्रवास खर्च/आमंत्रित प्राध्यापक मानधन	75,642	1,04,439
VC Research Promotion Scheme	कुलगुरु संशोधन प्रोत्साहन योजना	10,59,978	10,01,315
Salary to Staff	शिक्षकांचे वेतन	30,95,592	22,64,781
General Admin Exp & Contributions.	सर्वसाधारण प्रशासकीय खर्च व निधी	6,98,07,115	7,20,20,688
Lab To Land Expenses	प्रयोगशाळा ते जमीन खर्च	7,500	7,175
E-Database & Journals- Subscription		-	31,03,765
Lecture Series & Other Expenses	व्याख्यानमाला व इतर खर्च	1,37,222	39,001
Prizes, Awards, Scholarship, Gold Medal exp	बक्षीसे, परितोषिक, शिष्यवृत्ती, सुवर्णपदक खर्च	12,18,196	17,67,915
Sub Total ...		8,27,93,999	8,88,90,192
Add : Provision for Doubtful Receivables	डक्यासंदेह येणे बाबत तरतुद	3,27,174	18,41,882
Total		8,31,21,173	9,07,32,074

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

Particulars तपशिल		FY 2023-24 (Current Year)		FY 2022-23 (Previous Year)
Inter University/College/Group Tournaments आंतरविद्यापीठ/महाविद्यालय/ग्रुप स्पर्धा		61,16,097		49,61,241
Travelling Expenses प्रवास खर्च		5,860		45,779
Sports Committee क्रीडा समिती	5,860		10,747	
Students Council विद्यार्थी परिषद	-		35,032	
Student Schemes Expenses विद्यार्थी कल्याण खर्च		1,00,32,930		1,14,01,411
Youth Festival युवा महोत्सव		8,45,586		48,51,068
Gymkhana / Sports Material & Books जिमखाना / क्रीडा साहित्य व पुस्तके		2,79,286		3,03,040
Ashwamedh Spardha अश्वमेध स्पर्धा		32,90,381		20,74,441
Assistance Provided To Students विद्यार्थ्यांना दिलेले सहाय्य		63,91,500		1,08,86,500
Other Expenses & Medical Contribution		4,05,993		4,11,023
Total		2,73,67,633		3,49,34,503

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

Particulars तपशिल		FY 2023-24 (Current Year)		FY 2022-23 (Previous Year)
Salary & Allowances वेतन व भत्ते		54,92,59,513		54,38,06,606
Salary to Security & Sanitation सुरक्षारक्षक वेतन		5,24,49,905		4,71,07,918
Honorarium to Contributory Lecturer अंशदायी व्याखात्यांचे मानधन		-		4,83,550
Steering Allowance वाहनचालक सुकाणू भत्ता		1,05,760		2,16,800
T A Home Town/L.T.C. स्वग्राम व रजा प्रवास सवलत		1,28,817		73,535
Sumptuary Allowance अतिथी भत्ता		10,000		10,000
Leave Encashment रजा रोखीकरण		1,38,70,476		1,69,13,394
Total		61,58,24,471		60,86,11,803

Notes to Accounts:

- 1) Land acquisition and other legal cases:- As on the date of the Balance Sheet there multiple 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 will 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. 2.00 Crores, also GST liability on affiliation fees approximately amounting Rs. 2 crores, the same can be treated as Contingent liability.
- 2) University has some proceedings under scrutiny, appeals and pending assessment with Income Tax, GST & Service Tax.
- 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.

Balance Sheet Items Regrouped	Old Schedule	Old Opening Bal	New Schedule	New Opening Balance
Ashwamedh & Avhan Spardha	Item No.4	Sch 5 =	Item A of	Sch 5 =
Avishkar-2013 (Statelevel)	Schedule No. 5	20,92,81,354	Schedule No.	13,69,73,682
Alumni Association	Deposits &	Sch 1 =	1 General	Sch 1 =
Alumini Association Fee (Extra Curi./Activity Fee)	Advance &	8,83,94,562	Fund & Other	16,07,02,234
Alumni Corpus Donation	Other Liabilities		Funds	

Income & Expenses Items Regrouped	Old Schedule	Old Opening Bal	New Schedule	New Opening Balance
Environment Fee	Sch-C- other fees	Sch - C=10,56,60,709	Sch-A-	Sch-C= 7,71,69,290
General Knowledge Fee		Sch - A=14,60,43,975	Examination	Sch-A= 17,45,35,394
Central Assessment Program Fee			Fees	

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 capitalised 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).



Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon



SCHOOL OF ENVIRONMENTAL
AND EARTH SCIENCES



SCHOOL OF CHEMICAL
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STUDIES



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SCIENCES



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SCIENCE



UNIVERSITY INSTITUTE OF
CHEMICAL TECHNOLOGY



SCHOOL OF SOCIAL
SCIENCES



SCHOOL OF
EDUCATION



SCHOOL OF
THOUGHTS

“ शिक्षवा एक तरी आणि झाड वाढवा एक तरी ” " Teach one Each one and Tree one "