

॥ अंतरी पेटवू ज्ञानज्योत ॥



Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon

कवयित्री बहिणाबाई चौधरी
उत्तर महाराष्ट्र विद्यापीठ, जळगाव

ताळेबंद

लेखा परीक्षण अहवाल
व वार्षिक हिशोब पत्रके

आर्थिक वर्ष २०२४-२०२५ (१ एप्रिल २०२४ - ३१ मार्च २०२५)

**AUDIT REPORT AND
FINANCIAL STATEMENTS**

Financial Year 2024-2025 (1st April 2024 - 31st March 2025)



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

KAVAYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY, JALGAON

AUDIT REPORT & FINANCIAL STATEMENTS FOR FINANCIAL YEAR 2024-25

(PERIOD 01-April-2024 TO 31-March-2025)



**A I Kothari & Associates
Chartered Accountants**

Correspondence Address
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Email: aikothariassociates@gmail.com
Mobile: 9823 00 7773

Date: 09/09/2025

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 MAHARASTRA UNIVERSITY** which comprise the Balance Sheet as on March 31, 2025, 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, 2025 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. 5649.99 lakhs as on 31-03-2025. 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. 552.51 Lakhs during the year and total provision stands at Rs. 4332.06 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) **Reduction in Government Grant:** Looking at the drastic number of retirements, the salary grants received from government are reducing year on year basis. However, university must run regular functions in the interest of the students with full stream of hands and hence the university is incurring heavy payment on employment of daily wages, contractual workers and further government is not granting for sanitation and security expenses to maintain the infrastructure of the university. This has resulted in permanent loss of funds for the university. Management is required to take care of this issue for longer survival.
- 5) **Affiliation Fees:** from the audit of the affiliation department, it is observed that fees collected from colleges are not updated in the affiliation software by concerns. Due to lack of proper information, we were unable to arrive at the total amount of fee's receivable.

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.

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 2025.
- And
- ii. In the case of the Income and Expenditure account, the **Surplus** for the year ended on 31st March 2025.

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 Abhishek Kothari | Partner

Membership No.: -191911

Date: 09/09/2025

Place: Jalgaon

UDIN: 25191911BMLFWW4205

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

Audited Balance Sheet as at 31-Mar-2025

३१ मार्च २०२५ रोजी लेखापरीक्षित ताळेबंद

Amount in Rs.

Particulars तपशील	Sch. No. परिशिष्ट	Balance as on अखेरची 31-Mar-2025 शिल्लक	Balance as on अखेरची 31-Mar-2024 शिल्लक
I) SOURCES OF FUNDS निधीचा स्त्रोत			
a) General, Earmarked & Other Funds सर्वसाधारण इतर निधी	1	1,50,25,64,957	1,38,95,47,894
b) Depreciation Fund घसारा निधी	2	1,59,99,74,581	1,55,34,24,584
c) Reserve & Surplus राखीव व अधिक्थ	3	1,03,27,15,269	98,67,08,782
d) Project & Development Grants प्रकल्प व विकास अनुदान	4	1,14,62,36,972	1,13,37,11,114
e) Deposits & Advances ठेव आणि अग्रिम	5	14,23,88,516	19,11,70,704
Total.....		5,42,38,80,295	5,25,45,63,077
II) APPLICATION OF FUNDS निधीचा विनियोग			
a) Gross Block ढोबळ मालमत्ता	7	2,41,96,13,173	2,37,78,30,937
b) Deposits / Investments ठेव / गुंतवणुका	6		
Deposits in Nationalised banks - Earmarked Funds राष्ट्रीय बँकेतील ठेवी-विवक्षित निधी		1,369,601,270	1,26,47,83,465
Deposits in Nationalised banks - Endowment Fund राष्ट्रीय बँकेतील ठेवी-वृत्तीदान निधी		2,57,27,828	2,53,27,828
Deposits in Nationalised banks - Others राष्ट्रीयकृत बँकेतील ठेवी व इतर		1,226,772,600	1,14,05,72,889
Other Deposits & Investments इतर ठेवी व गुंतवणूका		21,83,900	21,83,900
		2,62,42,85,598	2,43,28,68,082
c) Loans & Advances कर्जे व अग्रिम	8	4,10,88,866	3,71,45,852
d) Grants & Accounts Receivables अनुदान व येणी	9	24,56,66,183	29,96,85,444
e) Cash & bank Balances रोख व बँक शिल्लक	10	9,32,26,476	10,70,32,763
Total.....		5,42,38,80,295	5,25,45,63,077

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, जळगाव

Sd/-

CA Abhishek Kothari - Partner
M. No. : 191911
Date: 09/09/2025, Jalgaon
UDIN - 25191911BMLFWW4205

Sd/-

CA R. N. Patil
Finance & Accounts Officer

Sd/-

Prof. V. L. Maheshwari
Vice-Chancellor

KAVAYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY, JALGAON.

कवयित्री बहिणाबाई चौधरी उत्तर महाराष्ट्र विद्यापीठ, जळगाव

Audited Income & Expenditure Accounts for the year ended on 31-Mar-2025

३१ मार्च २०२५ रोजी संपलेल्या लेखापरिक्षित उत्पन्न आणि खर्चाचे खाते

Amount in Rs.

Particulars तपशील	Sch. No. परिशिष्ट	FY 2024-25 चालू वर्ष (Current Year)	FY 2023-24 मागील वर्ष (Previous Year)
A) RECEIPTS प्राप्ती			
I) ACADEMIC शैक्षणिक			
Examination Fees परीक्षा शुल्क	A	23,31,16,432	29,57,08,839
Academic Fees शैक्षणिक शुल्क	B	8,01,35,880	6,86,10,505
Other Fees इतर शुल्क	C	8,56,28,760	9,36,73,127
Sub Total ...		39,88,81,072	45,79,92,472
Salary Grants from GOM & GF वेतन अनुदान (राज्यशासन आणि विद्यापीठ निधी)		56,41,47,469	61,58,24,471
II) INTEREST RECEIVED व्याज प्राप्ती			
Interest Received on Investments & Others गुंतवणुकीवरील व्याज आणि इतर		18,80,98,339	17,81,17,735
Dividend on Investment in Shares (MKCL)		4,62,500	3,70,000
गुंतवणुकीवरील लाभांश (एमकेसीएल)		18,85,60,839	17,84,87,735
Sub Total ...		18,85,60,839	17,84,87,735
Receipt Grand Total (A) ...		1,15,15,89,380	1,25,23,04,677
B) EXPENDITURE खर्च			
I) EXPENDITURE खर्च			
Establishment Expenses आस्थापनेवरील खर्च	D	6,39,84,995	7,86,55,954
Examination Expenditure परीक्षा विषयक खर्च	E	15,15,17,938	15,94,42,023
Academic Expenditure शैक्षणिक विभागांचा खर्च	F	8,79,74,309	8,31,21,173
Students Welfare & Other Expenses विद्यार्थी कल्याण व इतर खर्च	G	2,74,40,957	2,73,67,633
Sub Total ...		33,09,18,198	34,85,86,783
II) Employee Salary, Allowances, Welfare & Other Expenses वेतन, भत्ते व इतर खर्च	H	56,41,47,469	6,15,824,471
III) Contribution to KBC Incubation & Innov. Linkages KBC नवोपक्रम, नवसंशोधन व साहचर्य मध्ये योगदान		25,00,000	-
IV) DEPRECIATION & AMORTISATION मालमत्तेवरील घसारा	6	4,95,73,378	5,28,68,501
Expenditure Grand Total (B)...		94,71,39,045	1,01,72,79,755
NET SURPLUS / (Deficit) (A-B) अधिक्य/तुट		20,44,50,335	23,50,24,922
Appropriation to Funds/ Reserves			
Less : Contribution to Earmarked Funds - from Surplus नियोजित निधीमध्ये योगदान-अधिक्यमधून		1,70,92,000	2,00,13,000
Less : Contribution to Earmarked Funds - Interest Earned नियोजित निधीमध्ये योगदान-व्याज प्राप्ती		9,07,48,900	8,26,01,310
Less : Contribution to Contingency Fund अकस्मीक निधीतील अंशदान		58,45,000	99,97,000
Less : Provision for Doubtful Receivables संशयास्पद प्राप्तीसाठी तरतूद		5,52,50,948	5,24,49,905
Less : Contribution to Taxation Fund शासकीय कर संदर्भात अंशदान		50,00,000	3,00,00,000
Less : Contribution to Students Facilities Fund विद्यार्थी सुविधा अंशदान		2,00,00,000	3,00,00,000
Add : Utilisation of Various Funds विविध निधीचा वापर		3,54,93,000	3,46,93,000
Surplus / (Deficit) carried over to Balance Sheet अधिक्य/तुट		4,60,06,487	4,46,56,707

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, जळगाव

Sd/-
CA Abhishek Kothari - Partner
 M. No. : 191911
 Date: 09/09/2025, Jalgaon
 UDIN - 25191911BMLFWW4205

Sd/-
CA R. N. Patil
 Finance & Accounts Officer

Sd/-
Prof. V. L. Maheshwari
 Vice-Chancellor

KAVAYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY, JALGAON.

कवयित्री बहिणाबाई चौधरी उत्तर महाराष्ट्र विद्यापीठ, जळगाव

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

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2024 शिल्लक ३१ मार्च २०२४	Add: Contribution During the year	Add: Interest Earned on Earmarked Funds	Less: Utilised/ Transferred during the year	Balance as on 31-Mar-2025 शिल्लक ३१ मार्च २०२५
A) GENERAL FUNDS साधारण निधी					
University Development Fund विद्यापीठ विकास निधी	9,94,36,601	77,99,259	3,91,10,542	-	10,72,35,860
Sub Total	9,94,36,601	77,99,259	3,91,10,542	-	10,72,35,860
B) EARMARKED FUNDS					
Building Fund इमारत निधी	16,49,22,487	40,92,000	1,24,22,590	1,64,92,000	16,49,45,077
V C Emergency Fund कुलगुरु आपतकालीन निधी	18,88,16,411	40,00,000	1,42,22,370	-	20,70,38,781
V C Discretionary Fund कुलगुरु स्वेच्छा निधी	41,62,090	-	3,13,500	-	44,75,590
V C Medical Aid Fund कुलगुरु वैद्यकीय मदत निधी	2,08,35,304	10,00,000	15,69,390	70,000	2,33,34,694
Ekalavya Vidyadhan Yojana एकलव्य विद्याधन योजना	5,10,13,653	-	38,42,540	-	5,48,56,193
Student Welfare Fund विद्यार्थी कल्याण निधी	5,57,93,234	19,71,779	42,02,560	55,79,000	5,63,88,573
Training & Development Fund प्रशिक्षण व कल्याण निधी	1,57,96,051	10,00,000	11,89,820	15,80,000	1,64,05,871
Research Promotion Fund संशोधन प्रोत्साहन निधी	2,26,28,294	10,00,000	17,04,450	22,63,000	2,30,69,744
Community College Fund कम्युनिटी महाविद्यालय निधी	3,74,50,611	10,00,000	28,20,920	-	4,12,71,531
University Industry Interaction Fund विद्यार्थी उद्योग संवाद निधी	1,59,57,514	10,00,000	12,01,980	15,96,000	1,65,63,494
Affiliated College Develop. Fund संलग्नित महा.विद्यापीठ विकास	2,56,11,543	10,00,000	19,29,160	-	2,85,40,703
Exam Contingency Fund परीक्षा आकस्मिक निधी	5,29,50,627	20,00,000	39,88,440	52,95,000	5,36,44,067
Vidyarthi Bhavan Fund विद्यार्थी भवन निधी	1,49,15,969	-	11,23,530	-	1,60,39,499
Sports Complex Fund क्रिडा संकुल निधी	6,09,91,791	-	45,94,140	-	6,55,85,931
Building Maintenance Fund इमारत देखभाल निधी	2,68,84,216	7,23,126	20,25,020	26,88,000	2,69,44,362
Silver Jubilee Fund सुवर्ण महोत्सव निधी	16,99,69,510	-	1,28,02,750	-	18,27,72,260
Contingency Fund आकस्मिक निधी	27,60,84,160	58,45,000	2,07,95,740	-	30,27,24,900
Taxation Fund शासकीय कर निधी	3,00,00,000	50,00,000	-	-	3,50,00,000
Students Facilities Fund विद्यार्थी सुविधा निधी	3,00,00,000	2,00,00,000	-	-	5,00,00,000
Sub Total	1,26,47,83,465	4,96,31,905	9,07,48,900	3,55,63,000	1,36,96,01,270
C) ENDOWMENT FUNDS विश्वस्त निधी					
Endowment & Trust Fund कृतीदान आणि विश्वस्त निधी	2,44,35,897	4,00,000	-	-	2,48,35,897
Other Fund (Gold Medal, Prizes etc) इतर निधी (सुवर्णपदक, पुरस्कार व इत्यादी)	8,91,931	-	-	-	8,91,931
Sub Total	2,53,27,828	4,00,000	-	-	2,57,27,828
Schedule 1 > Grand Total (A to C) परिशिष्ट १ एकूण	1,38,95,47,894	5,78,31,164	12,98,59,442	3,55,63,000	1,50,25,64,957

SCHEDULE NO. 2 DEPRECIATION FUND परिशिष्ट : २ घसारा निधी

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2024 शिल्लक ३१ मार्च २०२४	Addition During the year	Add: Interest on Investment (गुंतवणुकीवरील व्याज)	Less: Utilised/ Adjusted / Transfer during the year	Balance as on 31-Mar-2025 शिल्लक ३१ मार्च २०२५
Depreciation Fund घसारा निधी	1,55,34,24,584	4,65,49,997	-	-	1,59,99,74,581
Schedule 2 > Grand Total	1,55,34,24,584	4,65,49,997	-	-	1,59,99,74,581

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

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2024 शिल्लक ३१ मार्च २०२४	Add: Received During the year	Sub Total	Less: Utilised/ Adjustment / Rectification	Balance as on 31-Mar-2025 शिल्लक ३१ मार्च २०२५
1 Surplus / (Deficit) अधिक्क/तुट	98,67,08,782	4,60,06,487	1,03,27,15,269	-	1,03,27,15,269
Schedule 3 > Grand Total	98,67,08,782	4,60,06,487	1,03,27,15,269	-	1,03,27,15,269

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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-2024	Add: Grant Received + Interest	Less: Payments/ Adjustments	Balance as on 31-Mar-2025
Grant from University Grant Commission युजीसी अनुदान		(58,62,107)	48,62,323	55,47,549	(65,47,333)
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	(28,51,856)	-	-	(28,51,856)
XI th Plan Grant अकरावी योजना अनुदान	UGC	1,14,70,775	-	-	1,14,70,775
TEQIP Grant टेक्यूप अनुदान	UGC	80,57,918	3,31,826	-	83,89,744
Rajiv Gandhi fellow Grant राजीव गांधी संशोधन हमी	UGC	(76,870)	-	-	(76,870)
Jr. Research Fellowship Grant कनिष्ठ संशोधन हमी	UGC	2,05,245	-	-	2,05,245
Grant in Aids सहाय्यता अनुदान	UGC	14,74,211	1,49,255	9,61,867	6,61,599
M.Tech. VLSI Grant	UGC	(20,47,980)	-	-	(20,47,980)
8 Lane Swimming Pool Grant तरण तलाव अनुदान	UGC	(44,10,000)	-	-	(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	9,55,717	12,26,021	19,96,488	1,85,250
Pandit Deendayal Upadhyay Centre Chair पं.दीनदयाल उपाध्याय केंद्र	UGC	4,77,901	31,55,221	25,89,194	10,43,928
Grant from Government of Maharashtra राज्यशासनाकडून अनुदान		3,21,23,814	2,81,60,487	2,75,83,143	3,27,01,158
RUSA Grant (Rastriya Uchchastar Shiksha Abhiyan रुसा (राष्ट्रीय उच्चस्तर शिक्षा अभियान))	RUSA	(95,680)	-	-	(95,680)
National Science Day राष्ट्रीय विज्ञान दिन	GOM	(54,059)	2,59,000	1,50,718	54,223
Other Grants सहाय्य अनुदान	GOM	83,223	8,85,355	9,40,416	28,162
Kav. Bahinabai Chaudhari Study & Research Centre बहिणाबाई अध्यासन व संशोधन केंद्र	GOM	3,21,90,330	24,24,698	16,39,919	3,29,75,109
Grant from Other Funding Agencies (Central+state)		4,88,70,790	1,04,86,571	96,45,896	4,97,11,465
Inspire Fellowship प्रोत्साहन सहायता	DST	5,21,407	-	-	5,21,407
Research Projects संशोधन प्रकल्प	Various	4,58,38,383	1,04,86,571	89,51,632	4,73,73,322
Capital Grants (Used) - UGC & Other Agencies		70,09,28,085	1,09,09,265	-	71,18,37,350
Capital Grant D&P - Projects भांडवली अनुदान-विद्यापीठ अ.आ.इतर प्रकल्प		18,00,36,212	2,09,101	-	18,02,45,313
Capital Grant D&P - Other Schemes भांडवली अनुदान विकास कार्यक्रम-प्रकल्प		52,08,91,873	1,07,00,164	-	53,15,92,037
Capital Grants (Used) - GOM & Others		35,76,50,532	8,83,800	-	35,85,34,332
State Govt Grants (Non recurring & Others) भांडवली अनुदान - महाराष्ट्र शासन व इतर		35,23,28,778	8,83,800	-	35,32,12,578
State Govt Grants (Others Non recurring Grants) राज्य शासन अनुदान (इतर व अनावर्ती)		53,21,754	-	-	53,21,754
Schedule 4 > Grand Total		1,13,37,11,114	4,43,93,181	3,18,67,323	1,14,62,36,972

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 Amt. in Rs.

Particulars तपशील	Balance as on 31-Mar-2024	Add: Received During the year	Sub Total	Less: Paid during the year	Balance as on 31-Mar-2025
1 Deposits from Students विद्यार्थ्यांची अनामत	77,17,140	1,000	77,18,140	2,17,190	75,00,950
Library Deposit ग्रंथालयीन अनामत	25,87,140	-	25,87,140	1,43,140	24,44,000
Laboratory Deposit प्रयोगशाळा अनामत	18,27,900	-	18,27,900	17,150	18,10,750
Caution Money Deposit सावधगिरी ठेव अनामत	14,34,600	-	14,34,600	52,400	13,82,200
Mess Deposit खानावळ अनामत	13,34,500	-	13,34,500	4,500	13,30,000
Hostel Deposit वसतीगृह अनामत	5,33,000	1,000	5,34,000	-	5,34,000
2 Deposits from Contractor ठेकेदारांकडील अनामती	3,00,09,479	8,27,022	3,08,36,501	2,39,291	3,05,97,210
Security Deposit सुरक्षा अनामत	2,26,58,822	2,82,024	2,29,40,846	1,28,196	2,28,12,650
Tender Earnest Money Deposit निविदा बयाणा अनामत	60,48,677	5,44,998	65,93,675	-	65,93,675
Retention Money/Testing Commission राखीव रक्कम निरीक्षण अनामत	8,97,067	-	8,97,067	1,11,095	7,85,972
Water Proofing Retention चादर प्रूफ राखीव अनामत	4,04,913	-	4,04,913	-	4,04,913
3 Deposits Other इतर अनामती	75,884	1,170	77,054	77,054	-
4 Accounts payable लेखी देणी	15,33,68,201	2,08,58,614	17,42,26,815	6,99,36,459	10,42,90,357
Advances to Suppliers for Purchases पुरवठादारास अग्रिम	2,56,50,107	14,73,887	2,71,23,994	1,30,94,463	1,40,29,531
Scholarship शिष्यवृत्ती	55,10,083	1,43,14,131	1,98,24,214	75,11,610	1,23,12,604
Excess fees payable अतिरिक्त देय शुल्क	1,25,475	-	1,25,475	1,10,112	15,363
Outstanding Liability for Salary & Expenses सार आणि इतरांचे कर्जाव	3,39,75,137	21,05,891	3,60,81,028	31,48,885	3,29,32,143
Other Payables इतर देणी	8,81,07,401	29,64,705	9,10,72,106	4,60,71,390	4,50,00,716
Schedule 5 > Grand Total	19,11,70,704	2,16,87,806	21,28,58,510	7,04,69,994	14,23,88,516

SCHEDULE NO. 6 INVESTMENT (Deposits in Nationalised Banks & Others) गुंतवणूक (राष्ट्रीयकृत बँक आणि इतरांमधील ठेवी) Amt. in Rs.

Particulars तपशील	Balance as on 31-Mar-2024	Addition During the year	Sub Total	Less: Withdrawal / Adjustment during the year	Balance as on 31-Mar-2025
a) Long Term Investments दीर्घ कालीन गुंतवणूक	21,83,900	-	21,83,900	-	21,83,900
1. Equity Shares (MKCL & MFDA) समभागातील गुंतवणूक (एमकेसीएल)	21,83,900	-	21,83,900	-	21,83,900
2. Investment in 8% RBI Bonds (रिझर्व बँकेच्या ८% कर्जरोख्यांमध्ये गुंतवणूक)	-	-	-	-	-
b) Short Term Investments राखीव ठेव	2,43,06,84,182	19,41,92,357	2,62,48,76,539	27,74,841	2,62,21,01,698
1. Fixed Deposits with Nationalized Bank राष्ट्रीयकृत बँकेतील मुदत ठेव	2,43,06,84,182	19,41,92,357	2,62,48,76,539	27,74,841	2,62,21,01,698
2. FD's with Scheduled Co-op Bank सहकारी बँकेतील मुदत ठेव	-	-	-	-	-
Note: 1) Rs. 800,000/- deposit kept with NCTE, Bhopal as lien.					
Schedule 6 > Grand Total	2,43,28,68,082	19,41,92,357	2,62,70,60,439	27,74,841	2,62,42,85,598
ALLOCATION OF INVESTMENTS AGAINST : गुंतवणुकीचे वर्गीकरण					
Earmarked Funds in FD with Banks विवक्षित निधी गुंतवणूक	1,26,47,83,465	10,48,17,805	1,36,96,01,270	0	1,36,96,01,270
Endowment Fund in FD with Banks वृत्तीदान निधी गुंतवणूक	2,53,27,828	4,00,000	2,57,27,828	-	2,57,27,828
MKCL & MSFDA Investment in equity समभाग गुंतवणूक	21,83,900	-	21,83,900	-	21,83,900
Others FD's with Banks बँकेतील इतर गुंतवणूक	1,14,05,72,889	8,89,74,552	1,22,95,47,441	27,74,841	1,22,67,72,600
Schedule 6 > Grand Total	2,43,28,68,082	19,41,92,357	2,62,70,60,439	27,74,841	2,62,42,85,598

कवयित्री बहिणाबाई चौधरी उत्तर महाराष्ट्र विद्यापीठ, जळगाव

Schedule "7": Property Plant & Equipments & Depreciation as at 31-Mar-2025 परिशिष्ट : ७

Sr. No	Account Head	Gross Block of Assets			Depreciation			Net Block of Assets	
		Opening Balance as at 01.04.2024	Addition / Adjustment/ (Discarded)	Closing Balance as at 31.03.2025	Opening Balance as at 01.04.2024	Addition/ Adjustment/ (Discarded)	Closing Balance as at 31.03.2025	Net Assets as at 31.03.2024	Net Assets as at 31.03.2025
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	1,10,67,81,497	38,92,270	1,11,06,73,767	67,78,74,198	3,07,34,416	70,86,08,614	42,89,07,299	40,20,65,153
4	Roads रस्ते	9,67,35,292	61,12,913	10,28,48,205	3,07,00,364	36,07,392	3,43,07,756	6,60,34,928	6,85,40,449
5	Site Developments परिसर विकास	1,49,32,813	5,44,805	1,54,77,618	79,81,132	3,56,469	83,37,601	69,51,681	71,40,017
6	Water Schemes जल योजना	3,02,69,765	44,403	3,03,14,168	1,24,53,425	6,01,527	1,30,54,952	1,78,16,340	1,72,59,216
7	Equipments उपकरणे	23,29,31,385	73,13,586	24,02,44,970	11,93,12,177	38,22,349	12,31,34,526	11,36,19,208	11,71,10,445
8	Health Center Equipments आरोग्य केंद्र उपकरणे	32,79,019	-	32,79,019	16,04,605	75,937	16,80,542	16,74,414	15,98,477
9	Lab Equipments प्रयोगशाळा उपकरणे	36,21,99,371	15,22,678	36,37,22,048	11,05,72,055	25,43,271	11,31,15,325	25,16,27,316	25,06,06,723
10	Electrical Installations वीज उभारणी	1,61,95,534	33,48,443	1,95,43,977	34,16,456	3,90,201	38,06,657	1,27,79,078	1,57,37,320
11	Furniture & Dead Stock फर्निचर व मृत साठा	12,38,16,702	1,23,10,923	13,61,27,625	6,51,66,775	36,30,892	6,87,97,667	5,86,49,926	6,73,29,957
12	Vehicles वाहने	3,14,86,643	(37,40,915)	2,77,45,728	1,86,72,026	(17,26,117)	1,69,45,909	1,28,14,617	1,07,99,819
13	Book & Periodicals पुस्तके व निवतकालिके	6,79,43,882	1,00,308	6,80,44,190	5,56,74,696	9,79,347	5,66,54,043	1,22,69,186	1,13,90,147
14	Computers & Peripherals संगणक व गैण उपकरणे	4,45,89,732	18,08,006	4,63,97,738	1,78,89,630	15,34,313	1,94,23,943	2,67,00,102	2,69,73,795
15	Work in Progress - Building (AUC) प्रगतीशील कामे (उ.उ.क.)	9,30,43,470	95,31,754	10,25,75,224	-	-	-	9,30,43,470	10,25,75,224
Sub Total ...		2,31,99,21,982	4,27,89,174	2,36,27,11,156	1,12,13,17,539	4,65,49,997	1,16,78,67,536	1,19,86,04,443	1,19,48,43,620
16	Advances to Capital Goods Suppliers पुरवठादारांना ऋण	5,79,08,955	(10,06,938)	5,69,02,017	-	-	-	5,79,08,955	5,69,02,017
17	Depreciation Fund - Interest परमा निधी वार्षिक व्याज	-	-	-	43,21,07,045	-	43,21,07,045	(43,21,07,045)	(43,21,07,045)
Grand Total....		2,37,78,30,937	4,17,82,236	2,41,96,13,173	1,55,34,24,584	4,65,49,997	1,59,99,74,581	82,44,06,353	81,96,38,592

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 tripartite 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 Tatvagyanyan 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. 6264.89 Lakh (Previous year Rs. 6116.17 lakh) funded out of various Plans & Projects grant is included in above for which no depreciation is charged.
- 3) Solar Panels amounting to Rs. 366.72 Lakhs received from DPDC Grant at zero value.

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

Amount in Rs.

Particulars तपशिल	Balance as on 31-Mar-2024 शिल्लक ३१ मार्च २०२४	Add: Paid During the year	Sub Total	Less: Received Adjustments during the year	Balance as on 31-Mar-2025 शिल्लक ३१ मार्च २०२५
1 Advances to Employee/Staff कर्मचारी अग्रीम	1,44,59,426	37,13,890	1,81,73,316	1,03,23,250	78,50,066
Advances to Staff : Festival Advance कर्मचारी अग्रीम: सण अग्रीम	12,91,000	20,07,000	32,98,000	23,26,979	9,71,021
Advances to Staff : Computer & Laptop क.अ.संगणक व लॅपटॉप	44,23,508	7,86,890	52,10,398	16,92,171	35,18,227
Advances to Staff : Housing Loan कर्मचारी अग्रीम: गृहकर्ज	74,10,302	1,50,000	75,60,302	50,55,394	25,04,908
Advances to Staff : Vehicle Loan कर्मचारी अग्रीम : वाहन कर्ज	1,88,116	-	1,88,116	4,18,980	(2,30,864)
Advances to Staff : Medical Claims कर्मचारी : अग्रीम वैद्यकीय प्रतिपूर्ती	11,46,500	7,70,000	19,16,500	8,29,726	10,86,774
2 Advances for Expenses to Employee कर्मचाऱ्यांना खर्चासाठी अग्रीम	(44,03,101)	58,82,490	14,79,389	72,90,827	(58,11,438)
3 Advances to Affi. Colleges for Exam & Other संलग्नित महाविद्यालयांना परीक्षा व इतर अग्रीम	2,10,80,786	1,11,09,332	3,21,90,118	-	3,21,90,118
4 Advances to Others इतर अग्रीम	60,08,740	8,51,379	68,60,119	-	68,60,119
Receivable /Deposit with other येणे आणि इतर ठेवी	49,52,454	7,86,519	57,38,973	-	57,38,973
Stock in Hand- Stationery हातातील साठा	10,56,287	64,860	11,21,147	-	11,21,147
Schedule 8 > Grand Total	3,71,45,852	2,15,57,090	5,87,02,942	1,76,14,077	4,10,88,866

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

Particulars तपशिल	Balance as on 31-Mar-2024 शिल्लक ३१ मार्च २०२४	Add: Paid During the year	Sub Total	Less: Received/ Adjustments during the year	Balance as on 31-Mar-2025 शिल्लक ३१ मार्च २०२५
1 Tax Deducted at Source (Receivable) टी.डी.एस(येणे)	2,31,89,157	73,644	2,32,62,801	51,230	1,98,11,571
2 Salary Grant Receivable (GOM) शासनाकडून प्रतर्फीत वेतन अनुदान येणे	56,99,18,820	45,99,18,636	1,02,98,37,456	46,48,38,080	56,49,99,376
Less: Provision for Doubtful Receivables संशयास्पद येणे तरतुद	37,79,55,441	5,52,50,948	43,32,06,389	-	43,32,06,389
	19,19,63,379	40,46,67,688	59,66,31,067	46,48,38,080	13,17,92,987
3 Grant Receivable - NSS राष्ट्रीय सेवा योजना अनुदान	39,78,826	1,65,19,096	2,04,97,922	1,55,46,273	49,51,649
Special Campaign Grant विशेष शिबीर अनुदान	19,98,941	59,13,564	79,12,505	60,13,708	18,98,797
Regular Activity Grant नियमित उपक्रम अनुदान	21,78,365	1,01,68,936	1,23,47,301	93,42,578	30,04,723
SRD Parade Grant एस.आर.डी.परेड अनुदान	90,000	-	90,000	-	90,000
Aids Awareness Grant & Utkarsha एड्स जनजागृती अनुदान आणि उत्कर्ष	(2,88,480)	4,36,596	1,48,116	1,89,987	(41,871)
4 Student Fees Receivables (Net) विद्यार्थ्यांकडून येणे रकम (निव्वळ)	6,37,88,642	1,03,74,941	7,41,63,583	-	7,41,63,583
Less : Provision for Doubtful receivables	1,21,68,089	15,64,411	1,37,32,500	-	1,37,32,500
शंकास्पद येणे नकळतची तरतुद	5,16,20,553	88,10,530	6,04,31,083	-	6,04,31,083
5 Other Receivables & Advances इतर येणे आणि अग्रीम	2,89,33,530	-	2,89,33,530	2,54,637	2,86,78,893
Schedule 9 > Grand Total	29,96,85,444	43,00,70,958	72,97,56,402	48,40,90,220	24,56,66,183

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

Particulars तपशिल	Balance as on 31-Mar-2024 शिल्लक ३१ मार्च २०२४	Add: Paid During the year	Sub Total	Less: Received Adjustments during the year	Balance as on 31-Mar-2025 शिल्लक ३१ मार्च २०२५
1 Balance in Saving Accounts बचत खाते शिल्लक	10,64,65,572	46,81,882	11,11,47,454	1,97,59,290	9,13,88,164
2 Balance in Current Accounts चालू खाते शिल्लक	3,87,360	12,09,717	15,97,078	-	15,97,078
3 Cash in Hand रोख शिल्लक	1,79,830	61,404	2,41,234	-	2,41,234
Schedule 10 > Grand Total	10,70,32,763	59,53,003	11,29,85,766	1,97,59,290	9,32,26,476

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

Particulars तपशिल		FY 2024-25 (Current Year)		FY 2023-24 (Previous Year)
Examination Fees परीक्षा शुल्क		21,48,75,195		26,46,46,611
Commerce & Management वाणिज्य व व्यवस्थापन	3,05,42,927		4,56,68,404	
Faculty of Humanities & Interdisciplinary	4,67,09,291		5,88,15,246	
Faculty of Science & Technology विज्ञान व अभियांत्रिकी	13,76,22,977		16,01,62,961	
Other Examination Fees इतर परीक्षा शुल्क		1,78,49,182		1,86,15,821
Marks Statement Fee गुणपत्रिका शुल्क		3,62,460		38,81,902
Environment Fee पर्यावरण शुल्क		29,150		4,14,410
General Knowledge Fee सामान्यज्ञान परीक्षा शुल्क		-		2,23,510
Central Assessment Program Fee केंद्रीय मूल्यमापन प्रकल्प शुल्क		445		79,26,585
Total		23,31,16,432		29,57,08,839

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

Particulars तपशिल		FY 2024-25 (Current Year)	FY 2023-24 (Previous Year)
Tuition Fee शिक्षण शुल्क		3,45,20,295	3,22,90,907
Magazine Fee मासिके शुल्क		2,59,855	2,24,095
Library Fee ग्रंथालय शुल्क		32,35,203	25,50,396
Laboratory Fee प्रयोगशाळा शुल्क		79,96,500	83,28,660
Industrial visit Fee औद्योगिक भेटी शुल्क		2,39,500	2,19,000
Internal examination Fee अंतर्गत परीक्षा शुल्क		3,75,400	3,49,190
Study Material Fee शैक्षणिक साहित्य शुल्क		-	12,100
Registration Fee नोंदणी शुल्क		8,75,170	17,48,296
Laboratory Breakages प्रयोगशाळा तूट फुट शुल्क		4,405	49,466
Placement Brochure / Other Activities नियुक्ती माहितीपत्रके व इतर उपक्रम		1,04,051	1,78,372
M.Phil / Ph.D synopsis & Thesis एम.फिल./पीएच.डी.सारांश व शोधप्रबंध		33,74,700	32,54,500
Internet & Email Fee इंटरनेट आणि ईमेल शुल्क		19,40,150	14,56,301
Gathering & Extra-curricular Fee स्नेहसंमेलन व विविध कार्यक्रम शुल्क		19,42,830	16,59,545
Establishment & Training Fee आस्थापना व प्रशिक्षण शुल्क		7,125	42,775
Project & Viva Fee प्रकल्प व मौखिक परीक्षा शुल्क		68,08,650	26,00,573
Hostel Fees वसतिगृह शुल्क		64,54,665	46,78,653
E-Suvidha, Contd. Edu. Centre इ-सुविधा, निरंतर शिक्षण केंद्र		1,19,97,381	89,67,686
Total		8,01,35,880	6,86,10,505

SCHEDULE 'C' - OTHER FEES इतर शुल्क

Particulars तपशिल		FY 2024-25 (Current Year)	FY 2023-24 (Previous Year)
Affiliation Fee संलग्नता शुल्क		1,74,42,928	1,96,21,596
Admission Fee प्रवेश शुल्क		31,31,502	19,21,361
Eligibility Fee पात्रता शुल्क		65,11,746	76,01,800
Medical Fee वैद्यकीय शुल्क		3,67,752	3,42,065
Transfer Certificate Fee बदली प्रमाणपत्र शुल्क		8,38,916	7,27,991
Migration Fee स्थानांतरण शुल्क		11,56,009	9,25,432
Verification & Answer Book Xerox Fee गुणपडताळणी व उत्तरपत्रिका छायांकन शुल्क		78,81,832	83,92,034
College, Subject, Faculty changes Fee महाविद्यालय, विषय, विद्याशाखा बदल शुल्क		25,08,775	27,86,796
Computer Fee संगणक शुल्क		14,14,097	13,56,358
Student Welfare / Aid Contribution विद्यार्थी कल्याण/मदत अंशदान		20,44,489	17,08,504
Gymkhana Fee जिमखाना शुल्क		32,86,146	31,25,656
Convocation Fee पदवी प्रदान शुल्क		1,88,45,441	3,03,10,132
Chancellor Brigade Competition (Pro-rata) Fees मा. राज्यपाल पुरस्कृत विविध स्पर्धांचे शुल्क		30,41,909	24,13,184
Other Fees इतर शुल्क		1,71,57,218	1,24,40,218
Total		8,56,28,760	9,36,73,127

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

Particulars तपशिल		FY 2024-25 (Current Year)	FY 2023-24 (Previous Year)
Travelling Expenses	प्रवास खर्च	36,36,668	58,73,883
Advertisement	जाहिराती	9,47,199	9,81,536
Office Contingency	कार्यालयीन आकस्मिक	23,11,995	28,57,945
Telephone	दूरध्वनी	3,38,654	4,02,212
Electricity	वीज	1,16,72,502	1,15,70,245
Printing & Stationery	छपाई व स्टेशनरी	24,92,715	36,88,018
Postage & Telegram	टपाल व तार	(1,50,166)	4,59,313
Legal Fees & Expenses	कोर्ट शुल्क व खर्च	3,26,798	6,59,854
Membership & Contribution	सभासदत्व व वर्गणी	59,000	1,500
Audit & Consultancy Fees	लेखा परिक्षण व सल्ला शुल्क	29,76,790	6,99,970
Functions & Festivals	सण, कार्यक्रम व उत्सव	25,12,072	37,88,404
M & R: Equipments & Furniture	देखभाल व दुरुस्ती-उपकरणे व फर्निचर	54,25,510	72,71,076
M & R: Building, Site & Pipeline	देखभाल व दुरुस्ती - इमारती, परीसर व पाईप लाईन	4,95,426	46,28,034
M & R: Vehicle	देखभाल व दुरुस्ती : वाहने	11,17,581	12,83,577
Insurance Premium	विमा हमा	13,94,240	17,44,261
Convocation Expenses	पदवीप्रदान समारंभ खर्च	8,65,479	4,95,296
Salary to daily wages / Other Staff	वेतन-दैनिक वेतानिक-इतर कर्मचारी	2,54,91,402	2,97,58,243
Medical Expenses	वैद्यकीय खर्च	5,46,607	2,42,169
Guest House Expenses (Net)	अतिथी गृह खर्च (निव्वळ)	41,794	3,64,231
Employees Welfare Expenses	कर्मचारी कल्याण खर्च	4,32,172	8,24,643
National Seminar & Conference/Open house	राष्ट्रीय शिबिर व चर्चासत्र/ओपन हाऊस	2,84,390	15,000
Recruitment Expenses	भरती खर्च	1,76,775	3,35,683
Adult Education Expenses	प्रीढ शिक्षण खर्च	5,15,735	1,33,135
Interest paid under Ekalavya Vidyadhan Yojana	एकलव्य विद्याधन योजना व्याज अदायगी	45,176	63,745
Other Expenses - Bank Charges & Other etc.	इतर खर्च-अविष्कार, छायांकन व बँक कमिशन	28,482	5,13,981
Total		6,39,84,995	7,86,55,954

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

Particulars तपशिल		FY 2024-25 (Current Year)	FY 2023-24 (Previous Year)
Overtime Allowance	अतिकालिक भत्ते	14,34,618	18,95,029
Central Assessment Program/ Onscreen Expenses	केंद्रीय मूल्यमापन कार्यक्रम / ऑनस्क्रीन खर्च	4,46,99,982	4,38,25,173
Printing & Setting of Question /Answer Papers	प्रश्नपत्रिका/उत्तरपत्रिका छपाई व सेटींग	2,25,19,213	3,36,77,450
Stationery	स्टेशनरी	8,03,175	99,600
Expenditure at Exam Centre & DEEL	परीक्षार्केद्रावरील किरकोळ खर्च	2,01,96,269	1,95,65,648
Examiners' Remuneration	परीक्षकांचे मानधन	2,28,91,793	2,37,92,667
Examination related TADA Expenses	इतर परीक्षा खर्च व निधी	80,69,766	78,62,338
Exam Administration Expenses (Allocated)	परीक्षा विभागाचा प्रशासकीय खर्च	3,09,03,122	2,87,24,118
Total		15,15,17,938	15,94,42,023

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

Particulars तपशिल		FY 2024-25 (Current Year)	FY 2023-24 (Previous Year)
Laboratory Expenses	प्रयोगशाळा खर्च	65,44,442	65,35,420
Maintenance & Repairs : Laboratory Equipments	दुरुस्ती व देखभाल प्रयोगशाळा साहित्य	5,98,936	7,09,422
Library Periodicals & Book Binding Expenses	ग्रंथालय नियतकालिके आणि पुस्तके बांधणी खर्च	1,63,315	1,47,912
T A to Teaching / Visiting staff/Research Promotion	शिक्षकांचा प्रवास खर्च/आमंत्रित प्राध्यापक मानधन	1,53,021	75,642
VC Research Promotion Scheme	कुलगुरु संशोधन प्रोत्साहन योजना	14,81,154	10,59,978
Salary to Staff	शिक्षकांचे वेतन	41,16,163	30,95,592
General Admin Exp & Contributions.	सर्वसाधारण प्रशासकीय खर्च व निधी	7,19,27,191	6,98,07,115
Lab To Land Expenses	प्रयोगशाळा ते जमीन खर्च	-	7,500
Lecture Series & Other Expenses	व्याख्यानमाला व इतर खर्च	3,00,332	1,37,222
Prizes, Awards, Scholarship, Gold Medal exp	बक्षीसे, परितोषिक, शिष्यवृत्ती, सुवर्णपदक खर्च	11,25,343	12,18,196
Sub Total ...		8,64,09,898	8,27,93,999
Add : Provision for Doubtful Receivables	शंकास्पद येणे बाबत तरतुद	15,64,411	3,27,174
Total		8,79,74,309	8,31,21,173

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

Particulars तपशिल		FY 2024-25 (Current Year)		FY 2023-24 (Previous Year)
Inter University/College/Group Tournaments आंतरविद्यापीठ/महाविद्यालय/ग्रुप स्पर्धा		62,51,848		61,16,097
Travelling Expenses प्रवास खर्च		53,757		5,860
Sports Committee क्रीडा समिती	53,757		5,860	
Students Council विद्यार्थी परिषद	-		-	
Student Schemes Expenses विद्यार्थी कल्याण खर्च		1,08,64,882		1,00,32,930
Youth Festival (Net) युवा महोत्सव		1,24,597		8,45,586
Gymkhana / Sports Material & Books जिमखाना /क्रीडा साहित्य व पुस्तके		19,180		2,79,286
Chancellor Brigade Competition (Pro-rata) Expens		27,55,908		32,90,381
Assistance Provided To Students विद्यार्थ्यांना दिलेले सहाय्य		59,79,000		63,91,500
Other Expenses & Medical Contribution		4,15,560		4,05,993
NSS Self Support, Summer Camp & Other Expenses		9,76,225		-
Total		2,74,40,957		2,73,67,633

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

Particulars तपशिल		FY 2024-25 (Current Year)		FY 2023-24 (Previous Year)
Salary & Allowances वेतन व भत्ते		50,84,44,116		54,92,59,513
Salary to Security & Sanitation सुरक्षारक्षक वेतन		5,52,50,948		5,24,49,905
Steering Allowance वाहनचालक सुकाणू भत्ता		3,29,560		1,05,760
T A Home Town/L.T.C. स्वग्राम व रजा प्रवास सवलत		1,12,845		1,28,817
Sumptuary Allowance अतिथी भत्ता		10,000		10,000
Leave Encashment रजा रोखीकरण		-		1,38,70,476
Total		56,41,47,469		61,58,24,471

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. 3 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.

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 per capitalized expenses pending allocation to the assets, and are included under "Capital Work in Progress". These expenses are apportioned to fixed assets on completion of the project.
- D) GOVERNMENT GRANTS AND SUBSIDIES:** Grants and subsidies from the governments are recognized as and when received in part and parcel subject to the reasonable certainty that all underlying conditions shall be complied with Accounting Standard to be inserted.
- E) DEPOSITS & INVENTORIES:** All Deposits are disclosed in the financial statements at the acquisition cost with accrued interest at the end of year and Inventories at cost of acquisition.
- F) EMPLOYEE BENEFITS:** University follows contribution to the various schemes like provident fund scheme, Gratuity, Leave Encashment; Medical & Paid leave Encashment, Leave Travel Concession, etc. as per the rules prescribed by Government of Maharashtra, Maharashtra Civil Services Rules (MCSR) & notified University Act along with University statutes, Ordinance (excluding contractual appointments).



Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon



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SCHOOL OF
INTERDISCIPLINARY STUDIES

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