

॥ अंतरी पेटवू ज्ञानज्योत ॥



Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon



कवयित्री बहिणाबाई चौधरी उत्तर महाराष्ट्र विद्यापीठ, जळगाव

आर्थिक वर्ष २०१९-२०२०
१ एप्रिल २०१९ - ३१ मार्च २०२०

ताळंबंद

लेखा परिक्षण अहवाल
AUDIT REPORT

Financial year 2019-2020
1st APRIL 2019 - 3rd MARCH 2020



A I Kothari & Associates

Chartered Accountants

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

Date: 30th January, 2021

INDEPENDENT AUDITORS' REPORT

TO,
THE MANAGEMENT COUNCIL,
KAVAYITRI BAHINABAI CHAUDHARI,
NORTH MAHARASTRA UNIVERSITY,
JALGAON - 425001.

We have audited the accompanying financial statements of **KAVAYITRI BAHINABAI CHAUDHARI NORTH MAHARASTRA UNIVERSITY** which comprise the Balance Sheet as at March 31, 2020, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view of the financial position. 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. In making those risk assessments, the auditor considers 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion:

- 1 Waiver of Tuition Fees & Exam Fees:** The Management had decided to waive off the Exam fees and allied fees for 2nd half from Student during the period under audit and the same has substantially impacted revenue of the University.
- 2. Land Acquisition & Other Legal Cases:** There were 196 pending cases of Land Acquisition, out of which decision was received for 139 cases. As on the date of report additional 33 cases are disposed off and only 24 cases are pending for final settlement. Amount of Rs 3.43 Crores is paid for additional compensation on account of land acquisition and provision is not made for the possible liability against 24 pending cases. It may have substantial impact on the financials of the University.
- 3. Fixed Assets and Depreciation:** We have applied audit sampling in the verification process of fixed assets register and conducted physical verification on the basis of our sampling results. In the process of verification various types of deviation were found, such as existence or non-existence of assets or multiple codes with value or without value in system for the assets group. There is no standard policy for capitalisation of assets, charging depreciation and maintaining dead stock register.

As a response to qualification mentioned in previous year audit report, calculation of depreciation through SAP ERP system was verified, as a result of the said activity it was observed that amount of Rs. 4.41 crores had been overcharged as depreciation in earlier years which has now been regularized in the year under audit through Income and Expenditure statement.

Qualified Opinion

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

.i In the case of the Balance Sheet, of the statement of affairs of the University as at 31st March 2020;

And

.ii In the case of the Income and Expenditure account, of the Deficit for the year ended on 31st March 2020.

Emphasis of Other Matter Paragraph

Without qualifying, we draw your attention to subsequently stated matters.

1. **Internal Control:** The internal control needs to be strengthened so as to make them commensurate with the size of the university and the nature of its activities, some areas for improvement:

- a. Statutory regulations such as GST, GST TDS, Profession Tax, TDS, TCS shall be complied timely to avoid penalties and litigation.
- b. Strengthening of Internal Communication between various Departments with Accounts Department.
- c. Other control Measures like Internal Audit, SAP Training, Upskilling of workforce etc.

2. **Salary Fund:** It is noticed from various internal communications & verified from the books of accounts that University has received short Salary Grant than pay-sheet submitted since F.Y 1992-93 to F.Y. 2019-20. The same is funded from General Fund.

3. **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.

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.
- 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 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.

Disclaimer and Limitations

The review was based on the information and data provided to us either in the physical or electronic form relating to the operations of the university covered in their books of account, Financial statements and other supporting documents. Thus, we cannot comment on any liabilities (present or Contingent) that may arise as a result of omission from, or misrepresentation in, the financial statements / information and records provided to us by the Management.

With Respect to COVID – 19 Pandemic, there were limitations and restrictions on working conditions at the university and other offices. Thus, audit was conducted

and completed with limited resources and time thus affecting scope and checking ability, but we believe we have obtained reasonable assurance to form an opinion.

This report has been made on the following assumptions:

- a. The said audit has been prepared based on the documents and records produced before us and the discussion and / views provided to us by the management team.
- b. That all the opinions expressed by the management and its advisors are honestly held by them and that all such opinions and views expressed to us continue to be based on reasonable assumptions and that all statements of fact by any of the foregoing persons were made and continue to be true.
- c. That all the information supplied to or examined in connection with the preparation of this report was and remains true and is not misleading in any way.

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

Place: Jalgaon

Date: 30th January, 2021

UDIN:21045352AAAAAL8898



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

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

**AUDIT REPORT &
FINANCIAL STATEMENTS
FOR
FINANCIAL YEAR
2019-20**

(PERIOD 01-April-2019 TO 31-March-2020)

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

Audited Balance Sheet as at 31-Mar-2020
३१ मार्च २०२० रोजी लेखापरीक्षित ताळेबंद

Amount in Rs.

Particulars तपशील	Sch. No. परिशिष्ट	Balance as on अखेरची 31-Mar-2020 शिल्लक	Balance as on अखेरची 31-Mar-2019 शिल्लक
I) SOURCES OF FUNDS निधीचा स्त्रोत			
a) General, Earmarked & Other Funds सर्वसाधारण इतर निधी	1	1,038,414,207	970,201,990
b) Depreciation Fund घसारा निधी	2	1,314,314,477	1,292,842,764
c) Reserve & Surplus राखीव व अधिक्क्य	3	1,202,666,504	1,329,217,935
d) Project & Development Grants प्रकल्प व विकास अनुदान	4	953,038,513	878,355,211
e) Deposits & Advances ठेव आणि अग्रीम	5	256,300,689	140,109,059
Total.....		4,764,734,389	4,610,726,959
II) APPLICATION OF FUNDS निधीचा विनियोग			
a) Gross Block ढोबळ मालमत्ता	6	2,057,416,023	1,993,546,596
b) Deposits / Investments गुंतवणुका	7		
Deposits in Nationalised banks - Earmarked Funds राष्ट्रीय बँकेतील ठेवी-विवक्षित निधी		946,186,377	884,892,515
Deposits in Nationalised banks - Endowment Fund राष्ट्रीय बँकेतील ठेवी-वृत्तीदान निधी		19,652,828	18,652,828
Deposits in Nationalised banks - Others राष्ट्रीयकृत बँकेतील ठेवी व इतर		1,175,836,665	1,229,175,844
Other Deposits & Investments इतर ठेवी व गुंतवणूका		1,850,000	1,850,000
		2,143,525,870	2,134,571,187
c) Loans & Advances कर्जे व अग्रीम	8	31,984,250	29,901,642
d) Grants & Accounts Receivables अनुदान व येणी	9	463,298,787	378,174,111
e) Cash & bank Balances रोख व बँक शिल्लक	10	68,509,458	74,533,422
Total.....		4,764,734,389	4,610,726,959

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 Anil Kothari - Partner
M. No. : 045352
Date: 30th Jan, 2021, Jalgaon

Sd/-

S. R. Gohil
Finance & Accounts Officer (Offg)

Sd/-

Prof. P. P. Patil
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-2020
३१ मार्च २०२० रोजी संपलेल्या लेखापरिक्षित उत्पन्न आणि खर्चाचे खाते

Amount in Rs.

Particulars तपशील	Sch. No. परिशिष्ट	FY 2019-20 चालू वर्ष (Current Year)	FY 2018-19 मागील वर्ष (Previous Year)
A) RECEIPTS प्राप्ती			
I) ACADEMIC शैक्षणिक			
Examination Fees परीक्षा शुल्क	A	74,856,045	155,341,005
Academic Fees शैक्षणिक शुल्क	B	53,118,867	72,659,873
Other Fees इतर शुल्क	C	86,205,781	85,571,893
Sub Total ...		214,180,693	313,572,771
Salary Grants from GOM & GF वेतन अनुदान		463,129,632	397,598,847
II) INTEREST RECEIVED व्याज प्राप्ती			
Interest Received on Investments & Others इतर गुंतवणुकीवरील व्याज		30,793,179	53,152,701
Dividend on Investment in Shares (MKCL) गुंतवणुकीवरील लाभांश		555,000	462,500
Sub Total ...		31,348,179	53,615,201
III) OTHER RECEIPTS (Revenue) इतर जमा			
Nidhi/Donation Received निधी/देणगी जमा		360,100	-
Sub Total ...		360,100	-
Receipt Grand Total (A) ...		709,018,604	764,786,819
B) EXPENDITURE खर्च			
I) EXPENDITURE खर्च			
Establishment Expenses आस्थापनेवरील खर्च	D	91,995,264	78,911,120
Examination Expenditure परिक्षणाविषयक खर्च	E	145,881,988	136,555,561
Academic Expenditure शैक्षणिक विभागांचा खर्च	F	71,688,849	41,097,775
Students Welfare & Other Expenses विद्यार्थी कल्याण व इतर खर्च	G	28,667,840	29,812,625
Sub Total ...		338,233,941	286,377,080
II) Employee Salary, Allowances, Welfare & Other Expenses वेतन, भत्ते व इतर खर्च	H	463,129,632	427,161,001
III) DEPRECIATION & AMORTISATION घसारा	6	21,584,641	51,160,799
Depreciation for the year चालू वर्षाचा घसारा	65,678,066		51,160,799
Less: Excess Charged in earlier years मागील वर्षाचा जास्तीचा आकारलेला	(44,093,425)		-
Expenditure Grand Total (B)...		822,948,215	764,698,881
NET SURPLUS (A-B)		(113,929,611)	87,938
Appropriation to Funds/ Reserves			
Less : Contribution to various Earmarked Funds विविध विवक्षित निधीस अंशदान	-	6,053,550	
Less : Contribution to Contingency Fund आकस्मिक निधीस अंशदान	-	9,000	
Add : Utilisation of Various Funds विविध निधीतून खर्च		-	29,330,000
Surplus carried over to Balance Sheet		(113,929,611)	23,355,388

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: 30th Jan, 2021, Jalgaon

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

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2019 शिल्लक ३१ मार्च २०१९	Add: Received During the year	Sub Total	Less: Paid during the year	Balance as on 31-Mar-2020 शिल्लक ३१ मार्च २०२०
A) GENERAL FUNDS साधारण निधी					
University Development Fund विद्यापीठ विकास निधी	66,656,647	16,905,621	-	10,987,266	72,575,002
Sub Total	66,656,647	16,905,621	-	10,987,266	72,575,002
B) EARMARKED FUNDS					
Building Fund इमारत निधी	138,320,627	-	9,456,670	-	147,777,297
V C Emergency Fund कुलगुरु आपतकालीन निधी	127,669,531	-	8,728,480	-	136,398,011
V C Discretionary Fund कुलगुरु स्वेच्छा निधी	3,025,000	-	206,810	-	3,231,810
V C Medical Aid Fund कुलगुरु मेडिकल मदत निधी	14,337,814	-	980,240	137,500	15,180,554
Ekalavya Vidyadhan Yojana एकलव्य विद्याधन योजना	37,076,543	-	2,534,840	-	39,611,383
Student Welfare Fund विद्यार्थी कल्याण निधी	44,146,516	227,216	3,018,200	-	47,392,557
Training & Development Fund प्रशिक्षण व कल्याण निधी	12,710,821	-	869,010	-	13,579,831
Research Promotion Fund संशोधन प्रोत्साहन निधी	18,750,804	-	1,281,950	-	20,032,754
Community College Fund कम्युनिटी महाविद्यालय निधी	26,133,581	-	1,786,690	-	27,920,271
University Industry Interaction Fund विद्यापीठ उद्योग	12,853,064	-	878,730	-	13,731,794
Affiliated College Develop. Fund संमलित महा.विद्यापीठ विकास	17,528,983	-	1,198,420	-	18,727,403
Exam Contingency Fund परीक्षा आकस्मिक निधी	41,555,657	-	2,841,070	-	44,396,727
Vidyarthi Bhavan Fund विद्यार्थी भवन निधी	10,840,869	-	741,170	-	11,582,039
Sports Complex Fund क्रिडा संकुल निधी	44,328,631	-	3,030,650	-	47,359,281
Building Maintenance Fund इमारत देखभाल निधी	20,483,444	705,421	1,400,410	-	22,589,275
Silver Jubilee Fund सुवर्ण महोत्सव निधी	123,533,250	-	8,445,710	-	131,978,960
Contingency Fund आकस्मिक निधी	191,597,380	-	13,099,050	-	204,696,430
Sub Total	884,892,515	932,637	60,498,100	137,500	946,186,377
C) ENDOWMENT FUNDS विश्वस्त निधी					
Endowment & Trust Fund कृतीदान आणि विश्वस्त निधी	17,760,897	1,000,000	-	-	18,760,897
Other Fund (Gold Medal, Prizes etc) इतर निधी (सुवर्णपदक, बक्षिसे)	891,931	-	-	-	891,931
Sub Total	18,652,828	1,000,000	-	-	19,652,828
Schedule 1 > Grand Total (A to C) परिशिष्ट १ एकूण	970,201,990	18,838,258	60,498,100	11,124,766	1,038,414,207

SCHEDULE NO. 2 DEPRECIATION FUND परिशिष्ट : २ घसारा निधी

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2019	Addition During the year	Add: Interest on Investment	Less: Utilised/ Adjusted / Transfer during the year	Balance as on 31-Mar-2020
Depreciation Fund घसारा निधी	1,292,842,764	65,678,066	-	44,206,353	1,314,314,477
Schedule 2 > Grand Total	1,292,842,764	65,678,066	-	44,206,353	1,314,314,477

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

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2019	Add: Received During the year	Sub Total	Less: Utilised/ Adjustment / Rectification	Balance as on 31-Mar-2020
1 Surplus / (Deficit) अधिक्त्य/तुट	1,329,217,935	(113,929,611)	1,215,288,324	12,621,820	1,202,666,504
Schedule 3 > Grand Total	1,329,217,935	(113,929,611)	1,215,288,324	12,621,820	1,202,666,504

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

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-2019	Add: Grant Received + Interest	Less: Payments/ Adjustments	Balance as on 31-Mar-2020
Grant from University Grant Commission युजीसी अनुदान		(24,117,108)	5,089,543	18,915,911	(37,943,476)
XIIth Plan Grant बारावी योजना अनुदान	UGC	(19,632,349)	-	-	(19,632,349)
XIIth Plan Grant - Gandhian Studies बारावी योजना गांधी संशोधन	UGC	2,813	-	2,813	-
XIIth Plan Grant - Women Study Centre & Hc बारावी योजना स्त्री अभ्यास केंद्र व वसतिगृह	UGC	(2,351,856)	-	-	(2,351,856)
XI th Plan Grant अकरावी योजना अनुदान	UGC	11,470,775	-	-	11,470,775
TEQIP Grant टेक्यूप अनुदान	UGC	-	4,750,109	-	4,750,109
Rajiv Gandhi fellow राजीव गांधी संशोधन हमी	UGC	(76,870)	-	-	(76,870)
Jr. Research Fellowship कनिष्ठ संशोधन हमी	UGC	439,445	-	-	439,445
Grant in Aids सहाय्यता अनुदान	UGC	1,194,440	169,717	354,066	1,010,091
M.Tech. VLSI	UGC	(2,045,629)	-	-	(2,045,629)
carrier Orie.Prorg.	UGC	572,037	-	-	572,037
8 Lane Swimming Pool तरण तलाव अनुदान	UGC	(15,631,670)	-	17,758,769	(33,390,439)
Community College, Nandurbar	UGC	515,180	-	-	515,180
Tribal Res & Training Inst. Pune आदिवासी संशोधन	UPSC	1,431,505	169,717	763,380	837,842
Pandit Deendayal Centre Chair पं.दीनदयाल केंद्र	UGC	(4,930)	-	36,883	(41,813)
Grant from Government of Maharashtra राज्यशासनाकडून अनुदान		40,028,955	140,000	28,850,919	11,318,036
RUSA Grant (Rastriya Uchchastar Shiksha Ab रुसा	RUSA	39,464,855	-	28,690,919	10,773,936
National Science Day राष्ट्रीय विज्ञान दिन	GOM	72,223	140,000	160,000	52,223
Aids Grant सहाय्य अनुदान	GOM	91,399	-	-	91,399
GOM Minority Girls Hostel म.शा.अल्पसंख्यांक मुलींचे वसतिगृह	GOM	400,478	-	-	400,478
Grant from Other Funding Agencies (Central+state)		45,725,697	85,826,064	49,338,353	82,213,408
Inspire Fellowship प्रोत्साहन सहायता	DST	521,407	-	-	521,407
Research Projects संशोधन प्रकल्प	Various	45,235,359	85,812,004	49,351,347	81,696,016
Seminar & Workshop चर्चासत्र व कार्यशाळा	Various	(53,047)	14,060	(38,987)	-
Other इतर	Various	21,978	-	25,993	(4,015)
Capital Grants (Used) - UGC & Other Agencies		540,206,912	80,732,878	-	620,939,790
भांडवली अनुदान-विद्यापीठ अ.आ.इतर प्रकल्प					
Capital Grant D&P - Projects भांडवली अनुदान -प्रकल्प		125,008,968	33,322,269	-	158,331,237
Capital Grant D&P - Other Schemes भांडवली अनुदान-इतर योजना		415,197,944	47,410,609	-	462,608,553
Capital Grants (Used) - GOM & Others		276,510,754	-	-	276,510,754
State Govt Grants (Non recurring & Others)		271,189,000	-	-	271,189,000
राज्य शासन अनुदान (अनावर्ती व इतर)					
State Govt Grants (Others Non recurring Grants)		5,321,754	-	-	5,321,754
राज्य शासन अनुदान (इतर व अनावर्ती)					
Schedule 4 > Grand Total		878,355,211	171,788,485	97,105,183	953,038,513

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

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

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2019	Add: Contribution During the year	Add: Interest Earned on Earmarked funds	Less: Utilised/ Transferred during the year	Balance as on 31-Mar-2020
1 Deposits from Students विद्यार्थ्यांची अनामत	8,517,590	1,659,200	10,176,790	-	10,176,790
Library Deposit ग्रंथालयीन अनामती	2,901,715	487,300	3,389,015	-	3,389,015
Laboratory Deposit प्रयोगशाळा अनामत	2,137,700	373,700	2,511,400	-	2,511,400
Caution Money Deposit क्वॉशन मनी अनामत	951,875	183,600	1,135,475	-	1,135,475
Mess Deposit खानावळ अनामत	1,804,500	431,500	2,236,000	-	2,236,000
Hostel Deposit वसतीगृह अनामत	721,800	183,100	904,900	-	904,900
2 Deposits from Contractor ठेकेदारांकडील अनामती	29,256,395	35,455,003	64,711,398	2,703,340	62,008,058
Security Deposit सुरक्षा अनामत	20,585,734	34,907,325	55,493,059	287,625	55,205,434
Tender Earnest Money Deposit निवीदा	4,681,842	294,610	4,976,452	-	4,976,452
Retention Money/Testing Commission राखीव रक्कम निरीक्षण अनामत	3,587,887	-	3,587,887	2,165,390	1,422,497
Water Proofing Retention वाटर प्रूफ राखीव अनामत	400,932	253,068	654,000	250,325	403,675
3 Deposits Other इतर अनामती	75,884	-	75,884	-	75,884
4 Accounts payable लेखी देणी	102,259,191	(184,290,494)	(82,031,303)	(266,071,260)	184,039,957
Entrance Exam Grant प्रवेश परिक्षा अनुदान	-	-	-	-	-
Advances to Suppliers for Purchases पुरवठादारास अग्रिम	22,246,748	(2,351,389)	19,895,359	(6,272,374)	26,167,733
Scholarship शिष्यवृत्ती	6,762,204	6,275,479	13,037,683	7,514,816	5,522,867
Excess fees payable अतिरिक्त देय शुल्क	64,524	184,776	249,300	-	249,300
Ashwamedh & Avhan Spardha अश्वमेघ स्पर्धा	9,410,323	49,346,936	58,757,259	-	58,757,259
Avishkar-2013 (Statelevel) अविष्कार २०१३ राज्यस्तरीय	4,205,187	-	4,205,187	-	4,205,187
Alumni Association माजी विद्यार्थी संघटना	4,370,911	200,430	4,571,341	-	4,571,341
Outstanding Liability for Salary & Expen	48,931,538	78,359,291	127,290,829	48,022,068	79,268,762
Other Payables इतर देणी	6,267,756	(316,306,017)	(310,038,262)	(315,335,770)	5,297,508
Schedule 5 > Grand Total	140,109,059	(147,176,291)	(7,067,232)	(263,367,920)	256,300,689

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-2019	Addition During the year	Sub Total	Less: Withdrawal / Adjustment during the year	Balance as on 31-Mar-2020
a) Long Term Investments					
1. Equity Shares (MKCL) समभागातील गुंतवणूक	1,850,000	-	1,850,000	-	1,850,000
2. Fixed Deposits with Nationalised Bank	2,132,721,187	49,578,509	2,182,299,696	40,623,826	2,141,675,870
Note: 1) Closing Balance includes Investment of Rs. 35.00 Crores kept as long term in 8% RBI Bonds. 2) Rs. 800,000/- deposit kept with NCTE, Bhopal as lien.					
Schedule 7 > Grand Total	2,134,571,187	49,578,509	2,184,149,696	40,623,826	2,143,525,870
ALLOCATION OF INVESTMENTS AGAINST : गुंतवणूकीचे वर्गीकरण					
Earmarked Funds in FD with Banks विवक्षित निधी गुंतवणूक	884,892,515	61,293,237	946,185,752	(625)	946,186,377
Endowment Fund in FD with Banks वृत्तीदान निधी गुंतवणूक	18,652,828	1,000,000	19,652,828	-	19,652,828
MKCL Investment & LC Margin	1,850,000	-	1,850,000	-	1,850,000
Others FD's with Banks बँकेतील इतर गुंतवणूक	1,229,175,844	(12,714,728)	1,216,461,116	40,624,451	1,175,836,665
Schedule 7 > Grand Total	2,134,571,187	49,578,509	2,184,149,696	40,623,826	2,143,525,870

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

Amount in Rs.

Particulars तपशिल	Balance as on 31-Mar-2019 शिल्लक ३१ मार्च २०१९	Add: Paid During the year	Sub Total	Less: Received Adjustments during the year	Balance as on 31-Mar-2020 शिल्लक ३१ मार्च २०२०
1 Advances to Employee/Staff कर्मचारी अग्रिम	45,240,310	4,815,500	50,055,810	15,343,941	34,711,869
<i>Advances to Staff : Festival Advance</i> कर्मचारी अग्रिम: सण अग्रिम	1,914,228	3,115,500	5,029,728	3,245,165	1,784,563
<i>Advances to Staff : Computer & Laptop</i> क.अ.संगणक व लॅपटॉप	2,438,625	870,000	3,308,625	1,240,430	2,068,195
<i>Advances to Staff : Housing Loan</i> कर्मचारी अग्रिम: गृहकर्ज	39,668,723	270,000	39,938,723	10,052,678	29,886,045
<i>Advances to Staff : Vehicle Loan</i> कर्मचारी अग्रिम : वाहन कर्ज	1,107,734	560,000	1,667,734	1,391,518	276,216
<i>Advances to Staff : Medical Claims</i> कर्मचारी : वैद्यकीय प्रतिपूर्ती	111,000	-	111,000	(585,850)	696,850
2 Advances for Expenses to Employee कर्मचार्यांना खर्चासाठी अग्रिम	(651,959)	49,433	(602,526)	178,023	(780,549)
3 Advances to Affi. Colleges for Exam & Other संलग्नित महाविद्यालयांना परीक्षा व इतर अग्रिम	9,801,040	12,404,112	22,205,152	-	22,205,152
4 Advances to Others इतर अग्रिम	(24,487,748)	(147,454,250)	(171,941,999)	(147,789,777)	(24,152,222)
Receivable /Deposit with other येणे आणि इतर ठेवी	(25,761,227)	(132,584,251)	(158,345,478)	(133,191,258)	(25,154,220)
Stock in Hand- Stationery हातातील साठा	1,273,479	(14,869,999)	(13,596,521)	(14,598,519)	1,001,998
Schedule 8 > Grand Total	29,901,642	(130,185,205)	(100,283,563)	(132,267,813)	31,984,250

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

Particulars तपशिल	Balance as on 31-Mar-2019	Add: Paid During the year	Sub Total	Less: Received Adjustments during the year	Balance as on 31-Mar-2020
1 Tax Deducted at Source (Receivable) टी.डी.एस(येणे)	9,311,134	6,184,157	15,495,291	931,686	14,563,605
2 Salary Grant Receivable (GOM) शासनाकडून प्रलंबीत वेतन अनुदान देणे	272,551,309	411,002,330	683,553,639	350,121,976	333,431,663
3 Grant Receivable - NSS अनुदान येणे-एन.-एस.-एस.	131,185	6,621,922	6,753,107	6,301,243	451,864
<i>Special Campaign Grant</i> विशेष शिबीर अनुदान	513,916	3,243,375	3,757,291	3,352,998	404,293
<i>Regular Activity Grant</i> नियमित उपक्रम अनुदान	(358,390)	3,753,002	3,394,612	3,412,700	(18,088)
<i>SRD Parade Grant</i> एस.आर.डी.परेड अनुदान	-	90,000	90,000	-	90,000
<i>Aids Awareness Grant & Utkarsha</i> एड्स जनजागृती अनुदान	(24,341)	(464,455)	(488,796)	(464,455)	(24,341)
4 Student Fees Receivables (Net) इतर येणे व अग्रिम	41,680,526	605,895	42,286,421	-	42,286,421
Less : Provision for Doubtful receivables शंकास्पद येणे नकळतची तरतूद	(4,892,380)	-	(4,892,380)	2,162,458	(7,054,838)
	36,788,146	605,895	37,394,041	2,162,458	35,231,583
5 Other Receivables & Advances इतर येणे	29,858,515	(49,433,866)	(19,575,351)	(69,661,601)	50,086,250
6 Land Acquisition Claim with GOM शासनाकडे भूसंपादनबाबतची मागणी	29,533,822	-	29,533,822	-	29,533,822
Schedule 9 > Grand Total	378,174,111	374,980,438	753,154,549	289,855,762	463,298,787

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

Particulars तपशिल	Balance as on 31-Mar-2019	Add: Paid During the year	Sub Total	Less: Received Adjustments during the year	Balance as on 31-Mar-2020
1 Balance in Saving Accounts बचत खाते शिल्लक	96,687,721	(690,597,643)	(593,909,922)	(655,739,805)	61,829,882
2 Balance in Current Accounts चालू खाते शिल्लक	(22,306,125)	(2,691,956,303)	(2,714,262,427)	(2,720,870,267)	6,607,840
3 Cash in Hand रोख शिल्लक	151,826	(6,323,824)	(6,171,998)	(6,243,734)	71,736
Schedule 10 > Grand Total	74,533,422	(3,388,877,770)	(3,314,344,347)	(3,382,853,806)	68,509,458

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Schedule "6" : Fixed Assets & Depreciation as at 31-Mar-2020 परिशिष्ट : ६ ३१ मार्च २०२० रोजी निश्चित मालमत्ता आणि घसारा

Sr. No	Account Head	Gross Block of Assets <small>ढोबळ मालमत्ता</small>			Depreciation			Net Block of Assets <small>शिल्लक मालमत्ता</small>	
		Opening Balance as at 01.04.2019	Addition / Adjustment/ (Discarded)	Closing Balance as at 31.03.2020	Opening Balance as at 01.04.2019	Addition/ Adjustment/ (Discarded)	Closing Balance as at 31.03.2020	Net Assets as at 31.03.2019	Net Assets as at 31.03.2020
1	Freehold Land <small>मालकीची जमीन</small>	28,322,673	122,341	28,445,014	-	-	-	28,322,673	28,445,014
2	Teak Plantation <small>सागवृक्ष लागवड</small>	4,130,607	-	4,130,607	-	-	-	4,130,607	4,130,607
3	Buildings <small>इमारती</small>	1,016,898,144	4,076,300	1,020,974,444	551,775,318	11,647,876	563,423,194	465,122,826	457,551,250
4	Roads <small>रस्ते</small>	38,814,574	1,658,933	40,473,507	17,172,682	1,254,822	18,427,504	21,641,892	22,046,003
5	Site Developments <small>परिसर विकास</small>	13,513,283	428,640	13,941,923	6,082,428	385,855	6,468,283	7,430,855	7,473,640
6	Water Schemes <small>जल योजना</small>	27,701,629	1,909,954	29,611,583	9,073,380	715,323	9,788,703	18,628,249	19,822,880
7	Equipments <small>उपकरणे</small>	195,635,552	8,192,282	203,827,834	95,560,687	4,163,538	99,724,225	100,074,865	104,103,609
8	Health Center Equipments <small>आरोग्य केंद्र उपकरणे</small>	2,893,019	-	2,893,019	1,278,592	60,939	1,339,531	1,614,427	1,553,488
9	Lab Equipments <small>प्रयोगशाळा उपकरणे</small>	298,198,679	30,681,287	328,879,966	70,123,357	26,410,941	96,534,298	228,075,322	232,345,668
10	Electrical Installations <small>वीज उभारणी</small>	14,511,848	-	14,511,848	2,379,110	310,958	2,690,068	12,132,738	11,821,780
11	Furniture & Dead Stock <small>फर्निचर व मृत साठा</small>	103,012,939	7,365,169	110,378,109	46,473,183	4,591,396	51,064,579	56,539,757	59,313,529
12	Vehicles <small>वाहने</small>	28,974,107	1,478,032	30,452,139	9,693,474	5,667,198	15,360,672	19,280,633	15,091,467
13	Book & Periodicals <small>पुस्तके व नियमकालिके</small>	62,960,933	84,318	63,045,251	44,841,253	4,124,245	48,965,498	18,119,680	14,079,753
14	Computers & Peripherals <small>संगणक व गौण उपकरणे</small>	28,115,412	12,253,946	40,369,358	6,254,547	6,259,754	12,514,301	21,860,865	27,855,057
15	Work in Progress - Building (AUC) <small>प्रगतीपथावरील कामे- इमारत (ए.यु.सी.)</small>	75,082,779	36,221,953	111,304,732	(85,221)	85,221	-	75,168,000	111,304,732
Sub Total ...		1,938,766,179	104,473,156	2,043,239,334	860,622,791	65,678,066	926,300,857	1,078,143,388	1,116,938,478
16	Advances to Capital Goods Suppliers <small>भांडवली मालिखी सुवठासाठीचा अग्रिम</small>	54,780,417	(40,603,728)	14,176,689	-	-	-	54,780,417	14,176,689
17	Depreciation Fund - Interest <small>घसारा निधी वरील व्याज</small>	-	-	-	432,107,045	-	432,107,045	(432,107,045)	(432,107,045)
Grand Total....		1,993,546,596	63,869,428	2,057,416,023	1,292,729,836	65,678,066	1,358,407,902	700,816,760	699,008,121

Note :

1) Free hold Land total 281.73 hectares includes:

- 212.87 Hectors of land handed over by Government of Maharashtra (GOM) as a advance possession from The Collectorate, Jalgaon to University without any cost. However, if any demand arises by the Collectorate, Jalgaon, the same shall be claim with the Dept. of Higher Education, GOM for reimbursement.
- 53.92 hector land acquired from the private owners by the Collectorate, Jalgaon and handed over to the university at prevailing value, however, the matter of triparty made for additional compensation by 196 private owners, the same is subjudice. An order is passed by the Hon. court against 172 cases of additional compensation for Rs 394.83 lakh for which claim is submitted for reimbursement with the Dept. of Higher Education, GOM and for remaining cases the matter is subjudice.
- 4.72 Hector of land towards Pratap Philosophy Centre, Amalner is received from Pune University under transfer deed and 0.19 Hector of land towards Mahatma Gandhi Tatvyagnyan Mandir, Dhule by its Trustees under transfer deed without any cost.
- 0.03 hector of land is received from Municipal Council, Nandurbar for Eklavya Training Centre, Nandurbar under lease deed of 35 years.
- 10.00 Hectors of Land handed over by Government of Maharashtra (GOM) from the Collectorate, Nandurbar to University for Tribal Academy without any cost. However, if any claim arises by the Collectorate, same shall be claimed with the Department of Higher Education, GOM for reimbursement,

2) Assets amounting to Rs. 5649.48 Lakh (Previous year Rs. 5080.72 lakh) funded out of various Plans & Projects grant is included in above for which no depreciation is charged.

3) On account of necessary corrections made in SAP Fixed Assets data for calculation of depreciation through systems as against manual, the difference of Rs.440.93 Crores credited to Depreciation Account.

4) Non-recurring expenses incurred out of TEQIP Project funds, Cabcin Project funds are included in the annexed accounts as part of university assets.

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

Particulars तपशिल		FY 2019-20 (Current Year)	FY 2018-19 (Previous Year)
Examination Fees परीक्षा शुल्क		62,919,204	128,427,032
Arts, Social Science & Fine Arts कला,ललित कला व सामाजिकशास्त्रे	7,814,224		17,681,446
Commerce & Management वाणिज्य व व्यवस्थापन	12,172,462		24,203,813
Science विज्ञान	18,799,083		37,562,942
Engineering अभियांत्रिकी	11,052,875		28,113,797
Education शिक्षणशास्त्र	1,564,535		3,790,100
Pharmacy औषध निर्माण शास्त्र	7,744,555		14,905,234
Law विधी	3,771,470		2,169,700
Other Examination Fees इतर परीक्षा शुल्क		3,390,476	10,441,487
Marks Statement Fee गुणपत्रिका शुल्क		8,546,365	16,472,486
Total		74,856,045	155,341,005

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

Particulars तपशिल		FY 2019-20 (Current Year)	FY 2018-19 (Previous Year)
Tuition Fee शिक्षण शुल्क		29,548,992	53,099,019
Magazine Fee मासिके शुल्क		158,150	165,280
Library Fee ग्रंथालय शुल्क		1,461,572	1,602,082
Laboratory Fee प्रयोगशाळा शुल्क		4,652,050	4,727,500
Industrial visit Fee औद्योगिक भेटी शुल्क		183,000	195,000
Internal examination Fee अंतर्गत परीक्षा शुल्क		282,440	291,680
Study Material Fee शैक्षणिक साहित्य शुल्क		73,900	72,400
Registration Fee नोंदणी शुल्क		1,653,596	1,149,477
Laboratory Breakages प्रयोगशाळा तूट फुट शुल्क		209,763	213,745
Placement Brochure / Other Activities नियोजकी माहितीपत्रके व इतर उपक्रम		271,725	241,625
Disaster Management Fee आपातकालीन व्यवस्थापन शुल्क		1,226,000	-
M.Phil / Ph.D synopsis & Thesis एम.फिल/पीएच.डी.सारांश व शोधप्रबंध		3,319,700	2,560,800
Internet & Email Fee इंटरनेट आणि ईमेल शुल्क		595,600	624,850
Gathering & Extra-curricular Fee स्नेहसंमेलन व विविध कार्यक्रम शुल्क		196,295	201,410
Establishment & Training Fee आस्थापना व प्रशिक्षण शुल्क		39,625	39,450
Project & Viva Fee प्रकल्प व मौखिक परीक्षा शुल्क		2,140,030	2,812,282
Hostel Fees वसतीगृह शुल्क		5,083,146	4,404,611
E-Suvidha, Contd. Edu. Centre and Other Fees इ-सुविधा, निरंतर शिक्षण केंद्र व इतर शुल्क		4,185,741	3,198,929
Sub Total ...		55,281,325	75,600,140
Less : Provision for Doubtful Receivables शंकास्पद येणे संदर्भातील तरतूद		(2,162,458)	(2,940,267)
Total		53,118,867	72,659,873

SCHEDULE 'C' - OTHER FEES इतर शुल्क

Particulars तपशिल		FY 2019-20 (Current Year)	FY 2018-19 (Previous Year)
Affiliation Fee संलग्नता शुल्क		16,714,415	17,924,300
Admission Fee प्रवेश शुल्क		1,567,483	2,128,268
Eligibility Fee पात्रता शुल्क		4,548,324	4,635,914
Medical Fee वैद्यकीय शुल्क		241,108	275,282
Central Assessment Program Fee केंद्रीय मूल्यमापन प्रकल्प शुल्क		14,888,801	30,653,800
Transfer Certificate Fee बदली प्रमाणपत्र शुल्क		1,204,718	408,432
Migration Fee स्थानांतरण शुल्क		1,046,141	621,700
Verification & Answer Book Xerox Fee गुणपडताळणी व उत्तरपत्रिका छायांकन शुल्क		7,521,534	825,970
College, Subject, Faculty changes Fee महाविद्यालय, विषय, विद्याशाखा बदल शुल्क		1,471,596	1,615,070
Computer Fee संगणक शुल्क		1,565,965	1,531,380
Student Welfare / Aid Contribution विद्यार्थी कल्याण/मदत अंशदान		1,590,792	1,711,104
Gymkhana Fee जिमखाना शुल्क		3,378,030	3,525,240
Convocation Fee पदवी प्रदान शुल्क		9,749,784	12,231,835
Ashwamedha Spardha अश्वमेध स्पर्धा		3,124,078	3,021,934
General Knowledge Fee सामान्यज्ञान परीक्षा शुल्क		157,792	1,102,337
Environment Fee पर्यावरण शुल्क		106,814	836,214
Other Fees इतर शुल्क		17,328,406	2,523,113
Total		86,205,781	85,571,893

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

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

Particulars तपशिल	FY 2019-20 (Current Year)	FY 2018-19 (Previous Year)
Travelling Expenses प्रवास खर्च	3,711,438	4,673,866
Senate अधिसभा	176,313	78,711
Management Council व्यवस्थापन परिषद	61,945	94,721
Academic Council विद्या परिषद	168,854	189,513
Other Committees इतर समित्या	3,008,682	4,045,476
Officers अधिकारी	79,798	85,260
Other Staff इतर कर्मचारी	215,846	180,185
Advertisement जाहिराती	925,586	773,913
Office Contingency कार्यालयीन आकस्मिक	1,494,901	1,299,764
Telephone दूरध्वनी	307,580	392,191
Electricity वीज	9,870,141	9,025,553
Printing & Stationery छपाई व स्टेशनरी	3,375,358	3,867,173
Postage & Telegram टपाल व तार	559,903	527,101
Legal Fees & Expenses कोर्ट शुल्क व खर्च	1,323,460	1,619,310
Membership & Contribution सभासदत्व व वर्गणी	50,000	63,570
Audit & Consultancy Fees लेखा परिक्षण व सल्ला शुल्क	662,289	637,344
Functions & Festivals सण, कार्यक्रम व उत्सव	2,830,329	1,998,807
M & R: Equipments & Furniture देखभाल व दुरुस्ती-उपकरणे व फर्निचर	5,479,306	7,934,024
M & R: Building, Site & Pipeline देखभाल व दुरुस्ती - इमारती, परीसर व पाईप लाईन	6,692,172	4,599,106
M & R: Vehicle वाहने	976,682	1,134,126
Insurance Premium विमा हसा	803,474	1,173,778
Convocation Expenses पदवीप्रदान समारंभ खर्च	2,316,189	716,804
Salary to daily wages / Other Staff वेतन-दैनिक वेतानिक-इतर कर्मचारी	12,006,487	5,027,411
Central Assessment Program/ Onscreen Expenses केंद्रीय मुल्यमापन कार्यक्रम खर्च	36,938,137	31,625,134
Medical Expenses वैद्यकीय खर्च	350,544	276,442
Guest House Expenses (Net) अतिथी गृह खर्च	202,954	52,210
Employees Welfare Expenses कर्मचारी कल्याण खर्च	440,284	265,009
National Seminar & Conference/Open house राष्ट्रीय शिबिर व चर्चासत्र/ओपन हाऊस	255,645	120,748
Employees Training Expenses कर्मचारी प्रशिक्षण खर्च	-	54,846
Recruitment Expenses भरती खर्च	132,209	751,710
Adult Education Expenses प्रौढ शिक्षण खर्च	150,635	3,700
Interest paid under Ekalavya Vidyadhan Yojana एकलव्य विद्याधन योजना व्याज अदायगी	3,804	99,099
Other Expenses - Photocopy & Bank Charges etc. इतर खर्च-अविष्कार, छायांकन व बँक कमिशन	135,758	198,380
Total	91,995,264	78,911,120

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

Particulars तपशिल	FY 2019-20 (Current Year)	FY 2018-19 (Previous Year)
Overtime Allowance अतिकालिक भत्ते	1,026,709	933,333
Printing & Setting of Question /Answer Papers प्रश्नपत्रिका/उत्तरपत्रिका छपाई व सेटींग	53,607,703	46,032,805
Stationery स्टेशनरी	480,937	1,161,065
Miscellaneous Expenditure at Exam centre परीक्षाकेंद्रावरील किरकोळ खर्च	21,340,373	19,906,762
Examiners' Remuneration परीक्षकांचे मानधन	37,289,479	44,394,396
Other Exam Expenses & Contributions इतर परीक्षा खर्च व वर्गणी	32,136,787	24,127,200
Total	145,881,988	136,555,561

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

Particulars तपशिल	FY 2019-20 (Current Year)	FY 2018-19 (Previous Year)
Laboratory Expenses प्रयोगशाळा खर्च	5,246,479	4,818,584
Maintenance & Repairs : Laboratory Equipments दुरुस्ती व देखभाल प्रयोगशाळा साहित्य	2,006,535	1,221,115
Library Periodicals & Book Binding Expenses ग्रंथालय नियतकालिके आणि पुस्तके बांधणी खर्च	225,324	248,361
T A to Teaching / Visiting staff/Research Promotion शिक्षकांचा प्रवास खर्च/आमंत्रित प्राध्यापक मानधन	76,688	129,262
VC Research Promotion Scheme कुलगुरु संशोधन प्रोत्साहन योजना	3,365,625	2,082,701
Salary to Staff शिक्षकांचे वेतन	2,410,971	3,223,117
General Admin Exp & Contributions. सर्वसाधारण प्रशासकीय खर्च व वर्गणी	48,836,730	25,766,532
Lab To Land Expenses प्रयोगशाळा ते जमीन खर्च	8,351,995	1,639,829
Lecture Series & Other Expenses व्याख्यानमाला व इतर खर्च	43,818	37,778
Prizes, Awards, Scholarship, Gold Medal exp बक्षीसे, परितोषिक, शिष्यवृत्ती, सुवर्णपदक खर्च	1,124,684	1,930,496
Total	71,688,849	41,097,775

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

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

Particulars तपशिल	FY 2019-20 (Current Year)	FY 2018-19 (Previous Year)
Inter University/College/Group Tournaments आंतरविद्यापीठ/महाविद्यालय/गृप स्पर्धा	2,727,231	2,243,498
Travelling Expenses प्रवास खर्च	364,563	433,870
Sports Committee क्रीडा समिती	293,225	413,916
Students Council विद्यार्थी परिषद	71,338	19,954
Student Welfare expenses विद्यार्थी कल्याण खर्च	8,901,277	11,675,520
Youth Festival युवा महोत्सव	2,255,494	2,757,127
Gymkhana / Sports Material & Books जिमखाना /क्रीडा साहित्य व पुस्तके	274,907	51,232
Ashwamedh Spardha अश्वमेध स्पर्धा	1,858,170	3,437,070
Assistance Provided To Students विद्यार्थ्यांना दिलेले सहाय्य	11,347,210	8,914,740
Other Expenses & Medical Contribution इतर खर्च व वैद्यकीय अंशदान	938,988	258,979
Administrative Expenses (NSS/PSS etc) एड्स जनजागृती उपक्रम	-	40,589
Total	28,667,840	29,812,625

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

Particulars तपशिल	FY 2019-20 (Current Year)	FY 2018-19 (Previous Year)
Salary & Allowances वेतन व भत्ते	421,648,252	389,927,013
Salary to Security & Sanitation सुरक्षारक्षक वेतन	35,300,532	31,643,667
Hon Contribury Lecturer अंशदायी व्याख्यात्यांचे मानधन	2,077,750	789,750
Steering Allowance वाहनचालक सुकाणू भत्ता	324,040	220,240
Subsistence Allowance निर्वाह भत्ता	-	-
T A Home Town/L.T.C. स्वग्राम व रजा प्रवास सवलत	107,088	37,836
Sumptuary Allowance अतिथी भत्ता	196,750	118,000
Leave Encashment रजा रोखीकरण	3,475,220	4,424,495
Notice Pay Recovery नोटीस पे. वसूली	-	-
Total	463,129,632	427,161,001

NOTES TO ACCOUNTS:

1. 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.
2. Figures of previous year have been regrouped or rearranged wherever required by the financial management committee for appropriate representation of financial statements.
3. There are multiple legal suits against University pending at the various levels of judiciary system awaiting decision. University has not made any disclosure for Contingent liability in view of it's receivable from state government ultimately.
4. University has proceedings under scrutiny, appeals and pending assessment with Income Tax , GST, PT / PF and Service Tax Department etc., for which university is contesting.

SIGNIFICANT ACCOUNTING POLICIES

- A) **BASIS OF PREPARATION OF FINANCIAL STATEMENTS** : The University follows Mercantile Double Entry Accounting System to recognize Income & Expenditure except claims, grants, subsidies etc, the same is on cash basis. The financial statements have been prepared to comply in all material respect with the provisions of notified Act, Account Code, Ordinances and best practices.
- B) **FIXED ASSETS AND DEPRECIATION / AMORTIZATION**: Fixed assets are carried at cost of acquisition/ cost of construction which is carried at book value. Depreciation on all the assets has been provided (except on agency funded assets) at the rates and in the manner prescribed at the Management Council Meeting.
- C) **CAPITAL WORK IN PROGRESS**: Expenditure during construction period including development cost incurred on the projects under implementation are treated as pre capitalized expenses pending allocation to the assets, and are included under "Capital Work in Progress". These expenses are apportioned to fixed assets on completion of the project.
- D) **GOVERNMENT GRANTS AND SUBSIDIES**: Grants and subsidies from the governments are recognized as and when received in part and parcel subject to the reasonable certainty that all underlying conditions shall be complied with Accounting
- 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).



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

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



Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon



SCHOOL OF ENVIRONMENTAL
AND EARTH SCIENCES



SCHOOL OF CHEMICAL
SCIENCES



SCHOOL OF MANAGEMENT
STUDIES



SCHOOL OF MATHEMATICAL
SCIENCES



SCHOOL OF COMPUTER
SCIENCES



SCHOOL OF LIFE
SCIENCES



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SCIENCE



UNIVERSITY INSTITUTE OF
CHEMICAL TECHNOLOGY



SCHOOL OF SOCIAL
SCIENCES



SCHOOL OF
EDUCATION



SCHOOL OF
THOUGHTS

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

**KAVAYITRI BAHINABAI
CHAUDHARI NORTH
MAHARASHTRA UNIVERSITY
JALGAON**

**STATUTORY AUDIT
COMPLIANCE REPORT
FY- 2019-20**

For Financial Year
Ended On 31st March 2020

**FROM:
M/S A. I. KOTHARI & ASSOCIATES
CHARTERED ACCOUNTANTS
201, NAVI PETH, ADITYA CEMBER,
2ND FLOOR,
JALGAON -425001
PHONE (O):- 0257-2221526
Email: aikothariassociates@gmail.com**



A.I Kothari & Associates

Chartered Accountants

Correspondence Address

201, Aditya Chamber,

Navi Peth, Jalgaon - 425001.

Email: aikothariassociates@gmail.com

Mobile: 9823 00 7773

Date: 02/03/2022

To,
HONOURABLE VICE CHANCELLOR (Offg),
KAVAYITRI BAHINABAI CHAUDHARI,
NORTH MAHARASTRA UNIVERSITY,
JALGAON - 425001.

Respected Sir,

Subject :- Statutory Audit FY 2019-20 - Year Ended On 31st March 2020.

- Ref :- 1) Discussions held in Hon Senate meeting dated 26/06/2021 & 09/12/2021.
2) Discussions held with Committee formed in Hon Senate dated 26/06/2021 under the chairmanship of Authorities .
3) Discussions held in Review of Compliance Committee held on 27/02/2022.
4) Discussions held in Hon. Management Council Meeting dated 28-02-2022

With reference to 1, 2, 3 & 4 above, hereby, accept the compliances, discussions & resolutions made by the university in view to resolve the observations raised in our report dated 30/01/2021& dated 03/12/2021, the same are satisfied as of now.

Thanking You,
Yours Faithfully

For,
A. I. KOTHARI AND ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. - 112022W

CA ANIL I KOTHARI-PARTNER

Membership No. - 045352

Date: 02/03/2021

Place: Jalgaon



UDIN ® :- 22045352AEDHBZ1620