

Adivasi Seva Sahayyak & Shikshan Prasarak Sanstha's
Shri Surupsing Hirya Naik College of Education, Navapur Dist: Nandurbar.

General Remarks of Auditor for the Audit of B.Ed. College

For the period 1st April 2022 to 31st March 2023.

- 1) Verified & checked Trial Balance, Income & Expenditure Account and Balance Sheet as on 31st March 2023 and Found Correct.
- 2) Verified & checked Day Book, Cash Book, Petty Cash Book, Bank Account and Ledgers along with supporting documents.
- 3) Our general observations are as below:
 - a) Vouchers & bills should be as per serial order of the Day Book.
 - b) Paid and cancelled stamp should be affixed on vouchers.
 - c) T.A.D.A. bills & Petty cash Voucher payments should be disbursed after sanctioned by the proper authority.
 - d) All the Bank balances are tally with General Ledger.
 - e) All Cash Expenses bills should be cancelled after payment.
 - f) Manually printed Receipts should be issued to the students for the fees paid by Students.
 - g) It is observed that salary payable is remain outstanding for Rs.47,30,321/-
 - h) Depreciation charged on Computer & Printer is @ of 20% however it should be charged @ of 60%. Other Dead Stock & Furniture depreciation charge only 10%.
- 4) In the general working of B.Ed. College seems to be satisfactory. All books of accounts are maintained properly on computerized systems under Tally9.
- 5) We are very much thankful to Principal Dr. Sanjay J Ahire and their staff for extending full co-operation during the period of Audit.

Date :- 05.07.2023.

Place :- Navapur.



For, Narendra Agrawal and Associates

A handwritten signature in blue ink, appearing to read "Narendra M. Agrawal".

Partner
Narendra M. Agrawal
M.No. 046205

Adivasi Seva Sahayak & Shikshan Prasarak Sanstha's
SHRI SURUPSING HIRYA NAIK COLLEGE OF EDUCATION, NAVAPUR
 TAL: NAVAPUR, DIST: NANDURBAR.

Receipt and Payment Account
 For the period 1st April 2022 to 31st March 2023

Receipt	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
To Opening Balances		2652801.26	By Salary		6132350.00
Patty Cash on Hand	9775.00		Teaching Staff Salary	4733840.00	
Bank of Mah. NDB/60090766163	500.00		Non-Teaching Staff Salary	1134000.00	
Bank of Mah. YCMUJ/60049316636	500.00		Employee's EPF shares	264510.00	
SBI(Other)A/C.No.11394784153	8267.99				
SBI(Stu.Aid) No.11394784175	2546.96		BY Examination Fee		233658.00
SBI(Salary)A/C.No 11394784277	1180755.71		Exam Fee	198894.00	
SBI(Sch) A/C.No 11394784288	1257365.26		Exam Fee Repeater Students	34764.00	
Shri P.K.Patil Janata Bank 4545	169623.00				
U.B.I.(VCRMS) A/c.No.2011000251	12424.00		By Repairs and Maintenance Exp.		13818.00
U.B.I. (DSM) A/c.No.10611	4800.55		Building Maintenance Exp.	3000.00	
U.B.I. (Gymkhana) A/c.No 999896	1626.00		Electrical repairs and maintenance Exp.	10818.00	
U.B.I. (M.A.Educ.) A/c.No.999897	2131.00				
Union Bank of IndiaA/c.No.9473	2485.79		BY Fixed Assets		244589.00
			Borwell A/c.	152789.00	
To Fixed Assets		155262.00	Dead Stock A/c.	6700.00	
Air Conditioner Machine	4620.00		Edu.Technology Equipments A/c.	9600.00	
Borwell	15279.00		Furniture & Fixtures A/c.	15982.00	
Computer & Printer Machine	12720.00		Gardan Comound A/c.	58224.00	
Dead Stock	45716.00		Library Books A/c.	1394.00	
Edu.Technology Equipments	12489.00				
Furniture & Fixtures	39822.00		By Depreciation on Fixed Assets		155262.00
Gardan Comound	5823.00		Air Conditioner Machine	4620.00	
Health Club Equipments	461.00		Borwell	15279.00	
Language Lab Machine	7896.00		Computer & Printer Machine	12720.00	
Library Books	7116.00		Dead Stock	45716.00	
Library Equipments	102.00		Edu.Technology Equipments	12489.00	
Psychology Equipments	766.00		Furniture & Fixtures	39822.00	
Science Equipments	548.00		Gardan Comound	5823.00	
Xerox Machine (Canon)	1904.00		Health Club Equipments	461.00	
			Language Lab Machine	7896.00	
To M.Ed. Course		1850655.30	Library Books	7116.00	
			Library Equipments	102.00	
To Adivasi Seva Sahayak & Shikshan Prasarak Sanstha, Navapur		460000.00	Psychology Equipments	766.00	
			Science Equipments	548.00	
			Xerox Machine (Canon)	1904.00	
To Ajay Pratap Patil		500000.00			
			By Administrative Expenditure		264409.81
To D S M Course YCMOU, Nashik		21216.00	Admission Process Exp	20000.00	
			Advertisemant Exp. A/c	5400.00	
To M. A. Educaiton Course YCMOU, Nashik		28031.00	Bank Charges & D D Commi	2380.81	
			Cleaning & Sanitation Exp	68265.00	
To Tuton Fees Receive		3374394.90	E Tds Return Filling Fee	5400.00	
Tution Fees II year	1748214.40		Gardan Expenses	5440.00	
Tution Fees I year	1626180.50		Legal Fee (Advocate Fee)	1000.00	
			Light Bill Paid	49320.00	
To NMU Other Fees Receive		527160.00	Material Movement Exp.	700.00	
Other Fee II year	224220.00		Misc. Expenses A/c.	3311.00	
Other Fee I year	302940.00		Nagar Palika House & Water Tax	17318.00	
			Office Expenses A/c.	4719.00	
To Examination Fee		168934.00	Postage and Courier Exp.	1331.00	
Exam Fee	133994.00		Printing & Stationery Exp.	11878.00	
Exam Fee Repeater Students	34940.00		Staff Welfare Exp.	3710.00	
			Telephone Bill Exp.	1100.00	
To Interest receive (Saving Bank)		33648.10	Travelling Exp. A/c.	60890.00	
			Xerox Stationery & Maintenance	2247.00	
TO Other Fee Receive		31276.00			
Form Fee	2428.00		By Computer Lab Exps.		10692.00
T. C. Fee	13000.00		Computer Maintenance Exp.	2210.00	
I Card Fee	300.00		Internet Exp. A/c.	8482.00	
Other Fee & Fine	15550.00				



Adivasi Seva Sahayyak & Shikshan Prasarak Sanstha's
SHRI SURUPSING HIRYA NAIK COLLEGE OF EDUCATION, NAVAPUR
 TAL: NAVAPUR, DIST: NANDURBAR.

Receipt and Payment Account
For the period 1st April 2022 to 31st March 2023

Receipt	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
TO NMU & Other Grants Receive		35982.00	By University Fees		123178.00
Deshprem Deshbhakti Geet Gayan Sparsha Ar	7500.00		Affiliation Fee	25000.00	
Pustak Prakashan Anudan	24482.00		Affiliation Process Fee	2500.00	
RRC HIV Aids Jangruti Programme	4000.00		NMU Shares Fee A/c.	75678.00	
			OMS Students Fee	200.00	
To Salary Payable		1615600.00	Other Univ Stu Fee	9600.00	
			Student Registration Fee	10200.00	
To G.O.I.Scholarship		2242255.90			
DHE SCH 2020-2021	51975.00		By Building Rent		460000.00
DHE SCH 2021-2022	216216.00		BY Other Educational Exp.		198723.00
DHE SCH 2022-23	87318.00		Academic Audit Fee (University)	4000.00	
OBC FREESHIP 2020-21	8185.00		B.Ed. Part II Exp.	1660.00	
OBC FREESHIP 2021-22	101456.00		Co-Curricular Activity Exp.	4640.00	
OBC FREESHIP 2022-23	13870.00		Cultural Programme Exp.	6350.00	
OBC GOI SCH 2020-21	31055.00		Daily News Paper Exp. A/c.	2560.00	
OBC GOI SCH 2021-22	48743.50		DESHPREM DESH BHAKTI GEET GAYAN P	15750.00	
SC FREESHIP 2020-21	12077.50		Drinking Water Expenses	7510.00	
SC FREESHIP 2021-22	38399.00		D.S.M. Course (YCMOU Nashik)	50000.00	
SC GOI SCH 2020-21	12077.50		Educational Tour Exp.	3500.00	
SC GOI SCH 2021-22	36799.20		EPF Damages U/s14b	71.00	
SC GOI SCH 2022-23	10275.20		EPF Interest U/s.7Q	173.00	
ST FREESHIP 2021-22	132411.00		Gathering Exp.	12000.00	
ST GOI SCH 2021-22	1306568.00		Nandurbar Zonal Sports Exp.	2500.00	
VJNT FREESHIP 2020-21	16370.00		NSS Exp.	2000.00	
VJNT FREESHIP 2021-22	41610.00		PUSTAK PRAKASHN PROGRAMME EXP	25540.00	
VJNT GOI SCH 2021-22	62980.00		RRC HIV AIDS JANJAGRUTI PROGRAMME	2330.00	
VJNT GOI SCH 2022-23	13870.00		Stamp Paper & Nottery Exp.	1890.00	
			Student Welfare Exp.	3310.00	
To Salary Advance		97740.00	Stu Stationery Material Exp.	5130.00	
			Stu.Teac.Lession Exp.	13100.00	
To Salary Deduction		413940.00	YUVAK MAHOTSVA EXP	30290.00	
E. P. F. A/c.	276240.00		YUVTI SABHA EXP	2885.00	
Prof. Tax	39700.00		ZOOM MEETING EXP.	1534.00	
T D S A/c.	98000.00				
			BY Audit Fees		11220.00
			BY Salary Advance A/c.		146340.00
			BY M.Ed. Course		378552.00
			By M.A.M.Com. M.Sc. Comunication YCMOU, Nashik		7040.00
			By G.O.I.Scholarship		2148735.90
			DHE SCH 2020-2021	51975.00	
			DHE SCH 2021-2022	216216.00	
			DHE SCH 2022-23	77747.00	
			OBC FREESHIP 2020-21	8185.00	
			OBC FREESHIP 2021-22	74033.00	
			OBC FREESHIP 2022-23	7925.00	
			OBC GOI SCH 2020-21	24874.00	
			OBC GOI SCH 2021-22	44676.50	
			SC FREESHIP 2020-21	12077.50	
			SC FREESHIP 2021-22	21379.00	
			SC GOI SCH 2020-21	12077.50	
			SC GOI SCH 2021-22	36799.20	
			SC GOI SCH 2022-23	10275.20	
			ST FREESHIP 2021-22	132411.00	
			ST GOI SCH 2021-22	1291940.00	
			VJNT FREESHIP 2020-21	16370.00	
			VJNT FREESHIP 2021-22	41610.00	
			VJNT GOI SCH 2021-22	62980.00	
			VJNT GOI SCH 2022-23	5185.00	



Adivasi Seva Sahayak & Shikshan Prasarak Sanstha's
SHRI SURUPSING HIRYA NAIK COLLAGE OF EDUCATION, NAVAPUR
TAL: NAVAPUR, DIST: NANDURBAR.

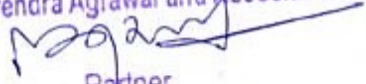
Receipt and Payment Account
For the period 1st April 2022 to 31st March 2023

Receipt	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
			BY Salary Deduction		400140.00
			E. P. F. A/c.	262440.00	
			Prof. Tax	39700.00	
			T D S A/c.	98000.00	
			BY Adivasi Seva Sahayak & Shikshan Prasarak Sanstha, Navapur		460000.00
			By Balsangopan Abhyaskram YCMOU Nashik		1550.00
			By Human Right Course YCMOU Nashik		20266.00
			By Closing Balances		2798374.75
			Patty Cash on Hand	6917.00	
			Bank of Mah. YCMU A/c. 60049316636	763.00	
			Bank of Mah.M.A. Edu YCMU A/c. 60049316636	29931.00	
			SBI(Other)A/C.No.11394784153	55023.99	
			SBI(Stu.Aid) No.11394784175	2546.96	
			SBI(Salary)A/C.No.11394784277	1960875.51	
			SBI(Schl.A/C.No.11394784288	517507.46	
			Shri P.K.Patil Janata Bank 4545	169623.00	
			Union Bank of India A/c.No.9473	20366.89	
			U.B.I. (DSM) A/c.No.10611	32178.94	
			U.B.I. (Gymkhana) A/c.No.999896	2641.00	
Total Rs.:-		14208898.46	Total Rs.:-		14208898.46

Date :- 05.07.2023

Place :- Navapur.



For, Narendra Agrawal and Associates

 Partner
 Narendra M. Agrawal
 M.No 046205

Adivasi Seva Sahayyak & Shikshan Prasarak Sanstha's
SHRI SURUPSING HIRYA NAIK COLLAGE OF EDUCATION, NAVAPUR
TAL: NAVAPUR, DIST: NANDURBAR.
Income & Expenditure A/c.
For the year ended 31st March 2023.

Expenditure	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
TO Teaching & Non-Teaching Staff Salary		6132350.00	BY Tution Fees Receive		3374394.90
Teaching Staff Salary	4733840.00		Tution Fees II year	1748214.40	
Non-Teaching Staff Salary	1134000.00		Tution Fees I year	<u>1626180.50</u>	
Employee's EPF shares	264510.00				
			BY NMU Other Fees Receive		527160.00
TO Administrative Expenditure		264409.81	Other Fee II year	224220.00	
Admission Process Exp.	20000.00		Other Fee I year	<u>302940.00</u>	
Advertisement Exp. A/c.	5400.00				
Bank Charges & D D Commi	2380.81				
Cleaning & Sanitation Exp.	68265.00		BY Examination Fee		168934.00
E Tds Return Filling Fee	5400.00		Exam Fee	133994.00	
Gardan Expenses	5440.00		Exam Fee Repeater Students	<u>34940.00</u>	
Legal Fee (Advocate Fee)	1000.00				
Light Bill Paid	49320.00		BY Interest receive (Saving Bank)		33648.10
Material Movement Exp.	700.00				
Misc. Expenses A/c.	3311.00		BY Other Fee Receive		31278.00
Nagar Palika House & Water Tax	17318.00		Form Fee	2428.00	
Office Expenses A/c.	4719.00		T. C. Fee	13000.00	
Postage and Courier Exp.	1331.00		I Card Fee	300.00	
Printing & Stationery Exp.	11878.00		Other Fee & Fine	<u>15550.00</u>	
Staff Welfare Exp.	3710.00				
Telephone Bill Exp.	1100.00		BY NMU & Other Grants Receive		35982.00
Travelling Exp. A/c.	60890.00		Deshprem Deshbhakti Geet Gayan Spardha Ar	7500.00	
Xerox Stationery & Maintanance	<u>2247.00</u>		Pustak Prakashan Anudan	24482.00	
			RRC HIV Aids Janqruti Programme	<u>4000.00</u>	
TO Other Educational Exp.		198723.00			
Academic Audit Fee (University)	4000.00		DEFICITE: Excess of Expenditure		
B.Ed. Part II Exp.	1660.00		Over Income		3431913.81
Co-Curricular Activity Exp.	4640.00				
Cultural Programme Exp.	6350.00				
Daily News Paper Exp. A/c.	2560.00				
DESHPREM DESH BHAKTI GEET GAYAN PR	15750.00				
Drinking Water Expenses	7510.00				
D.S.M. Course (YCMOU Nashik)	50000.00				
Educational Tour Exp.	3500.00				
EPF Damages U/s14b	<u>71.00</u>				
EPF Interest U/s.7Q	<u>173.00</u>				
Gathering Exp.	12000.00				
Nandurbar Zonal Sports Exp.	2500.00				
NSS Exp.	2000.00				
PUSTAK PRAKASHN PROGRAMME EXP	25540.00				
RRC HIV AIDS JANJAGRUTI PROGRAMME E	2330.00				
Stamp Paper & Nottery Exp.	1890.00				
Student Welfare Exp.	3310.00				
Stu.Stationery Material Exp.	5130.00				
Stu.Teac.Lession Exp.	13100.00				
YUVAK MAHOTSVA EXP	30290.00				
YUVTI SABHA EXP	2885.00				
ZOOM MEETING EXP.	<u>1534.00</u>				
TO Examination Fee		233658.00			
Exam Fee	198894.00				
Exam Fee Repeater Students	<u>34764.00</u>				



Adivasi Seva Sahayyak & Shikshan Prasarak Sanstha's
SHRI SURUPSING HIRYA NAIK COLLAGE OF EDUCATION, NAVAPUR

TAL: NAVAPUR, DIST: NANDURBAR.

Income & Expenditure A/c.

For the year ended 31st March 2023.

Expenditure	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
TO Computer Lab Exps.		10692.00			
Computer Maintenance Exp.	2210.00				
Internet Exp. A/c.	8482.00				
TO Repairs and Maintenance Exp.		13818.00			
Building Maintenance Exp.	3000.00				
Electrical repairs and maintenance Exp.	10818.00				
TO University Fees		123178.00			
Affiliation Fee	25000.00				
Affiliation Process Fee	2500.00				
NMU Shares Fee A/c.	75678.00				
OMS Students Fee	200.00				
Other Univ Stu Fee	9600.00				
Student Registration Fee	10200.00				
BY Audit Fees		11220.00			
TO Building Rent		460000.00			
TO Depreciation on fixed Assets		155262.00			
Air Conditioner Machine	4620.00				
Borwell	15279.00				
Computer & Printer Machine	12720.00				
Dead Stock	45716.00				
Edu. Technology Equipments	12489.00				
Furniture & Fixtures	39822.00				
Gardan Comound	5823.00				
Health Club Equipments	461.00				
Language Lab Machine	7896.00				
Library Books	7116.00				
Library Equipments	102.00				
Psychology Equipments	766.00				
Science Equipments	548.00				
Xerox Machine (Canon)	1904.00				
Total Rs.		7603310.81	Total Rs.		7603310.81

Date :- 05.07.2023

Place :- Navapur.



For, Narendra Agrawal and Associates


 Partner
 Narendra M. Agrawal
 M.No. 046205

Adivasi Seva Sahayyak & Shikshan Prasarak Sanstha's
SHRI SURUPSING HIRYA NAIK COLLAGE OF EDUCATION, NAVAPUR
 TAL: NAVAPUR, DIST: NANDURBAR.

Balance Sheet
 as on 31st March 2023.

Liabilities	Amount Rs.	Amount Rs.	Assts	Amount Rs.	Amount Rs.
Fund / Deposits			Fixed Assets		1352017.66
Laboratory Deposit		9300.00	Air Conditioner Machine	41575.77	
Library Deposits		18790.00	Borwell	137510.00	
Other user Lib. Deposit		6000.00	Computer & Printer Machine	50879.56	
Prize Money fund		39268.00	Dead Stock	414792.02	
Seminar Hall Fund		200000.00	Edu. Technology Equipments	112398.52	
			Furniture & Fixtures	358388.33	
Current Liabilities			Gardan Comound	52401.00	
Alumni Association A/c.		198476.00	Health Club Equipments	4146.90	
			Language Lab Machine	71057.24	
Diploma In School Management	64984.00		Library Books	64731.90	
Add: Current Year	21216.00		Library Equipments	909.92	
		86200.00	Psychology Equipments	6884.97	
IDEAL Course NMU Jalgoan		54002.00	Science Equipments	4928.60	
			Xerox Machine (Canon)	17126.93	
M.A. Education (YCMOU)	11487.00		Ornaments & Jewellery	1786.00	
Add: Current Year	28031.00		Saraswati Murti	12500.00	
		39518.00	Investments		
			Endowment Fund Deposit	500000.00	
AJAY PRATAP PATIL		500000.00	Prize Fixed Deposits	50500.00	
			Reserve fund Deposit	300000.00	
Salary Payable A/c.	4522266.00		Telephone Deposit	2500.00	
Less: Current Year	1615600.00				853000.00
		6137866.00	Current Assets		
M.Ed Course A/c.	9346726.50		Fees Receivable		27502.00
Add: Current Year	1472103.30		Balsangopan Abhyskram YCMOU Nashik		1550.00
		10818829.80	Salary Deduction A/c.		
GOI Scholarship A/c.			E.P.F.		
Opening Balance B/s.	38611.00		Old Balance	532707.00	
Add: Current Year	93520.00		Less: Current Year	-13800.00	
		132131.00			518907.00
			Adivasi Seva Sahayyak & Shikshan Prasarak Sanstha,	317546.00	317546.00
			Salary Advance A/c.		68000.00
			Closing Cash & Bank Bal.		
			Patty Cash on Hand	6917.00	
			Bank of Mah. YCMU A/c. 60049316636	763.00	
			Bank of Mah. M.A. Edu YCMU A/c. 60049316636	29931.00	
			SBI (Other) A/c. No. 11394784153	55023.99	
			SBI (Stu. Aid) No. 11394784175	2546.96	
			SBI (Salary) A/c. No. 11394784277	1960875.51	
			SBI (Sch.) A/c. No. 11394784288	517507.46	
			Shri P.K. Patil Janata Bank 4545	169623.00	
			Union Bank of India A/c. No. 9473	20366.89	
			U.B.I. (DSM) A/c. No. 10611	32178.94	
			U.B.I. (Gymkhana) A/c. No. 999896	2641.00	
					2798374.75
			Income & Expenditure A/c.		
			Last year Balance as per B/s.	8871569.58	
			Add: Deficite during the year	3431913.81	
					12303483.39
Total Rs.:-		18240380.80	Total Rs.:-		18240380.80

Date :- 05.07.2023

Place :- Navapur.



For, Narendra Agrawal and Associates

(Signature)
 Partner
 Narendra M. Agrawal
 M.No. 046205

SHRI SURUPSING HIRYA NAIK COLLEGE OF EDUCATION, NAVAPUR
TAL: NAVAPUR, DIST: NANDURBAR.

Fixed Assets Schedule
As on 31st March 2023

Sr. No.	Fixed Assets	Rate of Depre.	Opening Balance As on 01.04.2022	Addition during the year		Total Addition	Depreciation		Closing Balance as on 31.03.2023
				Before 30.09.2022	After 01.10.2022		Before 30.09.2022	After 01.10.2022	
1	Air Conditioner Machine	10%	46195.77	0.00	0.00	0.00	4620.00	0.00	41575.77
2	Borwell	10%	0.00	152789.00	0.00	152789.00	15279.00	0.00	137510.00
3	Computer & Printer Machine	20%	63599.56	0.00	0.00	0.00	12720.00	0.00	50879.56
4	Dead Stock	10%	453808.02	0.00	6700.00	6700.00	45381.00	335.00	414792.02
5	Edu. Technology Equipments	10%	115387.52	9500.00	0.00	9500.00	12489.00	0.00	112398.52
6	Furniture & Fixtures	10%	382228.33	15982.00	0.00	15982.00	39822.00	0.00	358388.33
7	Gardan Comound	10%	0.00	58224.00	0.00	58224.00	5823.00	0.00	52401.00
8	Health Club Equipments	10%	4607.90	0.00	0.00	0.00	461.00	0.00	4146.90
9	Language Lab Machine	10%	78953.24	0.00	0.00	0.00	7896.00	0.00	71057.24
10	Library Books	10%	70453.90	0.00	1394.00	1394.00	7046.00	70.00	64731.90
11	Library Equipments	10%	1011.92	0.00	0.00	0.00	102.00	0.00	909.92
12	Psychology Equipments	10%	7650.97	0.00	0.00	0.00	766.00	0.00	6884.97
13	Sceince Lab Equipments	10%	5476.60	0.00	0.00	0.00	548.00	0.00	4928.60
14	Xerox Machine (Canon)	10%	19030.93	0.00	0.00	0.00	1904.00	0.00	17126.93
15	Ornaments & Jewellery	0%	1786.00	0.00	0.00	0.00	0.00	0.00	1786.00
16	Saraswati Murti	0%	12500.00	0.00	0.00	0.00	0.00	0.00	12500.00
			1262690.66	236495.00	8094.00	244589.00	154857.00	405.00	1352017.66

Date :- 05.07.2023

Place :- Navapur.



For, Narendra Agrawal and Associates

(Signature)

Partner

Narendra M. Agrawal
M.No. 046205