

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 M.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. We have rectified the irregularities during the period of Audit.
- 3) Our general observations are as below:
 - a) All the Bank balances are tally with General Ledger.
 - b) All Cash Expenses bills should be cancelled after payment.
 - c) Vouchers & bills should be as per serial order of the Day Book.
 - d) It is observed that salary payable is remain outstanding for Rs.29,41,004/-.
 - e) It is observed that outstanding fee recoverable form students stands Rs.3,43,395/-.
 - f) Manually printed Receipts should be issued to the students for the fees paid by students.
 - g) Depreciation charged on Computer & Printer is @ of 20% however it should be charged @ of 60%.
- 4) In the general working of M.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 :- 15.07.2023.

Place :- Navapur.



For, Narendra Agrawal and Associates

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

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.

M.Ed. Course A/c.

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

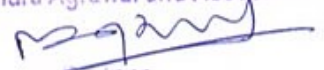
Receipt	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
To Opening Balances		26069.70	By GOI Scholarship A/c.		1239067.30
Cash on Hand	44.00		DHE SCHO 2020-21	17325.00	
S.B.I. A/c. 11394785566	13574.50		DHE SCHO 2021-22	23493.00	
U.B.I. Current A/c. 26030	12451.20		OBC GOI SCH 2020-21	337.50	
			OBC GOI SCH 2021-22	40526.00	
To Fixed Assets		10653.00	SC FREESHIP 2021-2022	12158.50	
Computer & Printer A/c.	129.00		SC GOI SCH 2021-22	8162.80	
Furniture & Fixture A/c.	8885.00		ST FREESHIP 2021-22	43515.50	
Library Books A/c.	1639.00		ST GOI SCH 2020-21	984.00	
			ST GOI SCH 2021-22	1056625.00	
To GOI Scholarship A/c.		1265804.30	VJNT GOI SCH 2021-22	35940.00	
DHE SCHO 2020-21	17325.00				
DHE SCHO 2021-22	34650.00		BY Administrative Expenditure		127587.00
OBC GOI SCH 2020-21	9892.50		Admission Process Exp.	20000.00	
OBC GOI SCH 2021-22	40526.00		Bank & D D Commission	1361.50	
SC FREESHIP 2021-2022	12158.50		Cleaning & Sanitation Exp.	1760.00	
SC GOI SCH 2021-22	8162.80		Co-Curriculum Activity Exp.	650.00	
ST FREESHIP 2021-22	50524.50		Cultural Programme Exp	1760.00	
ST GOI SCH 2021-22	1056625.00		Garden Exp.	3300.00	
VJNT GOI SCH 2021-22	35940.00		EXTENSION SERVICES EXP	46000.00	
			Gathering Exp.	920.00	
To Tuition Fees		1557615.80	Misc. Exp.	2670.50	
Tuition Fees 1st year	630809.80		Nandurabar Zonal Sports	1050.00	
Tuition Fees 2nd year	926806.00		PG LAB RESEARCH CENTER FEE	15000.00	
			Postage & Courier Exp.	30.00	
To NMU OTHER FEE		155850.00	Printing & Stationery Exp.	1845.00	
NMU Other Fees 1st year	48020.00		Repair & Maintenance Exp.	1550.00	
NMU Other Fees 2nd year	107830.00		Stamp Paper & Nottery Exp.	860.00	
			Student Welfare Exp.	1980.00	
To Exam & Other Fee		216658.00	Travelling Exp.	20002.00	
Form Fee	220.00		Viva Voce Exp.	6848.00	
Examination Fee	216438.00				
			BY Shri S.H.Naik B.Ed. Section A/c.		1850655.30
To Interest Received		1904.00	BY Examination Fee		215844.00
Saving Bank A/c. Interest	1904.00		BY AUDIT FEES		2840.00
TO Shri S.H.Naik B.Ed. Section A/c.		378552.00			
			By University Fees		53196.00
			Affiliation Fee	30000.00	
			Affiliation Online Process Fee	2500.00	
			NMU Shares fee	18396.00	
			OHU Students Registratin Fee	900.00	
			HU Students Registratin Fee	1400.00	
			By Depreciataion on Fixed Asst.		10653.00
			Computer & Printer A/c.	129.00	
			Furniture & Fixture A/c.	8885.00	
			Library Books A/c.	1639.00	
			By Closing Balances		113264.20
			Cash on Hand	1156.00	
			S.B.I. A/c. 11394785566	99884.50	
			U.B.I. Current A/c. 26030	12223.70	
Total Rs.:-		3613106.80	Total Rs.:-		3613106.80

Date :- 15.07.2023.

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 COLLEGE OF EDUCATION, NAVAPUR

TAL: NAVAPUR, DIST: NANDURBAR.

M.Ed. Course A/c.

Income & Expenditure A/c.

For the year ended 31st March 2023.

Expenditure	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
TO Administrative Expenditure		127587.00	BY Tuition Fees		1557615.80
Admission Process Exp.	20000.00		Tution Fees 1st year	630809.80	
Bank & D D Commission	1361.50		Tution Fees 2nd year	926806.00	
Cleaning & Sanitation Exp.	1760.00				
Co-Curriculum Activity Exp.	650.00		BY NMU OTHER FEE		155850.00
Cultural Programme Exp	1760.00		NMU Other Fees 1st year	48020.00	
Gardan Exp.	3300.00		NMU Other Fees 2nd year	107830.00	
EXTENSION SERVICES EXP	46000.00				
Gathering Exp.	920.00		BY Exam & Other Fee		216658.00
Misc. Exp.	2670.50		Form Fee	220.00	
Nandurabar Zonal Sports	1050.00		Examination Fee	216438.00	
PG LAB RESEARCH CENTER FEE	15000.00				
Postage & Courier Exp.	30.00		BY Interest Received		1904.00
Printing & Stationery Exp.	1845.00		Saving Bank A/c. Interest	1904.00	
Repair & Maintanance Exp.	1550.00				
Stamp Paper & Nottery Exp.	860.00				
Student Welfare Exp.	1980.00				
Travelling Exp.	20002.00				
Viva Voce Exp.	6848.00				
TO Examination Fee		215844.00			
TO Audit Fees		2840.00			
TO University Fees		53196.00			
Affiliation Fee	30000.00				
Affiliation Online Process Fee	2500.00				
NMU Shares fee	18396.00				
OHU Students Registratin Fee	900.00				
HU Students Registratin Fee	1400.00				
TO Depreciaiton on Fixed Asst.		10653.00			
Computer & Printer A/c.	129.00				
Furniture & Fixture A/c.	8885.00				
Library Books A/c.	1639.00				
TO SURPLUS:		1521907.80			
<i>(Excess of Expenditure over Income transferred to Balance Sheet)</i>					
Total Rs.		1932027.80	Total Rs.		1932027.80

Date :- 15.07.2023.

Place :- Navapur.



For, Narendra Agrawal and Associates

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

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

M.Ed. Course A/c.
Balance Sheet
 as on 31st March 2023.

Liabilities	Amount Rs.	Amount Rs.	Property & Assets	Amount Rs.	Amount Rs.
Alumni Association A/c.		110.00	Fixed Assets		
			Computer & Printer Machine	511.13	
A.S.S & S.P. Sanstha, Navapur A/c.		650000.00	Furniture & Fixtures	79957.20	
			Library Book	14742.31	
Salary Payable A/c.		2941004.00			95210.64
			Investments		
Salary Deduction A/c.			Endowment Fund (Fixed Deposit)	500000.00	
Professional Tax	10500.00	10500.00	Reserve Fund (Fixed Deposit)	300000.00	
					800000.00
GOI Scholarship A/c.					
Opening Balance	2158.00		Fee Receivable A/c.		343395.00
Add:- Current year	26737.00				
		28895.00	Shri S.H.Naik B.Ed. A/c.		
			Old Balance	9346726.50	
			Add: Current year	1472103.30	
Income & Expenditure A/c.	7018282.84				10818829.80
Add:- Current year Surplus	1521907.80		Cash & Bank Balance		
		8540190.64	Cash on Hand	1156.00	
			S.B.I. A/c. 11394785566	99884.50	
			U.B.I. Current A/c. 26030	12223.70	
					113264.20
Total Rs.:-		12170699.64	Total Rs.:-		12170699.64

Date :- 15.07.2023.

Place :- Navapur.



For, Narendra Agrawal and Associates

(Signature)
 Partner

Narendra M. Agrawal
 M.No. 046205

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M.Ed. Course A/c.

Fixed Assets Schedule
 As on 31st March 2023

Sr. No.	Fixed Assets	Rate of Depr.	Opening Balance As on 01.04.2022	Addition during the year		Total Addition	Depreciation		Total Depreciation	Balance as on 31.03.2023.
				Before 30.09.2022	After 01.10.2022		Before 30.09.2022	After 01.10.2022		
1	Computer & Printer A/c.	20%	640.13	0.00	0.00	0.00	129.00	0.00	129.00	511.13
2	Furniture & Fixtures	10%	88842.20	0.00	0.00	0.00	8885.00	0.00	8885.00	79957.20
3	Library Book	10%	16381.31	0.00	0.00	0.00	1639.00	0.00	1639.00	14742.31
	TOTAL		105863.64	0.00	0.00	0.00	10653.00	0.00	10653.00	95210.64

Date :- 15.07.2023.

Place :- Navapur.



For, Narendra Agrawal and Associates

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