

**NAME : Maharashtra Mahavidyalaya Nilanga  
M.Com Non Grant**

**ADDRESS : Main Road Nilanga**

**DOCUMENTS : Audit Report**

**PERIOD : 01.04.2022 to 31.03.2023**

**Copy to :**

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**V.P.PATIL & CO.**  
**CHARTERED ACCOUNTANTS**  
Mauli Chambers, 2<sup>nd</sup> Floor,  
Near Yashwantrao Chavan Complex,  
Main Road, Latur -413512 (Mah)  
Email : vppca.Client@gmail.com  
Tel : (02382) 242242, 255205



Maharashtra Shikshan Samiti's  
**Maharashtra Mahavidyalaya, Nilanga**  
**Tq. Nilanga, Dist. Latur**  
**M.Com Non Grant**

**Receipt and Payment Account For the Period 01.04.2022 to 31.03.2023**

|    | Receipt                        | Amount (Rs)       | Amount (Rs)       |    | Payment                      | Amount (Rs)       | Amount (Rs)       |
|----|--------------------------------|-------------------|-------------------|----|------------------------------|-------------------|-------------------|
| To | <b>Opening Balance</b>         |                   | 136,681.00        | By | Remuneration Exp.            |                   | 295,000.00        |
|    | Cash In Hand                   | 1,075.00          |                   |    |                              |                   |                   |
|    | B.O.M- 60397851010             | <u>135,606.00</u> |                   | By | <b>Fees &amp; Other exp.</b> |                   | 103,913.00        |
|    |                                |                   |                   |    | Additional Intake Exp.       | 19,200.00         | ✓                 |
| To | <b>Bank Interest</b>           |                   | 3,691.00          |    | Affiliation Fees Exp.        | 11,000.00         | ✓                 |
|    |                                |                   |                   |    | Audit Exp.                   | 2,950.00          | ✓                 |
| To | <b>Fees &amp; Fines</b>        |                   | 427,726.20        |    | College Garden Exp.          | 500.00            | ✓                 |
|    | Admission Fees                 | 6,400.00          |                   |    | Computer Lab. Main. Exp.     | 4,500.00          | ✓                 |
|    | Bonafide Fees                  | 520.00            |                   |    | Gathering Exp.               | 5,000.00          | ✓                 |
|    | Book Bank Fees                 | 1,760.00          |                   |    | Internet Conn. Exp.          | 2,400.00          | ✓                 |
|    | College Dev. Fees              | 13,275.00         |                   |    | Light Bill Exp.              | 5,930.00          | ✓                 |
|    | Environment Fee                | 8,200.00          |                   |    | Misc. Exp                    | 2,050.00          | ✓                 |
|    | Gathering Fees.                | 8,820.00          |                   |    | Office Exp.                  | 1,310.00          | ✓                 |
|    | Gym Khana Fees                 | 9,445.00          |                   |    | Other Exp.                   | 5,540.00          | ✓                 |
|    | Home Exam Fees                 | 6,360.00          |                   |    | Repair & Maint. Exp.         | 18,621.00         | ✓                 |
|    | I Card Fees                    | 2,655.00          |                   |    | Sanitary Exp.                | 5,200.00          | ✓                 |
|    | Internet Fee                   | 84,150.00         |                   |    | Sports Exp.                  | 2,990.00          | ✓                 |
|    | Library Fee                    | 19,400.00         |                   |    | Stationary Exp.              | 10,760.00         | ✓                 |
|    | Magzin Fees                    | 6,250.00          |                   |    | Travelling Exp.              | 5,250.00          | ✓                 |
|    | Medical Fees                   | 885.00            |                   |    | Xerox Exp.                   | <u>712.00</u>     | ✓                 |
|    | Misc. Fee                      | 4,425.00          |                   |    |                              |                   |                   |
|    | Other Fee                      | 25,724.20         |                   | By | <b>University Fees Exp</b>   |                   | 4,771.20          |
|    | Project Fee                    | 3,375.00          |                   |    | Univ. Eligibility Fees       | 1,600.00          |                   |
|    | Prospect & Reg. Fees           | 20,932.00         |                   |    | Univ. Ashwamedh Fees         | 192.00            |                   |
|    | Registration Fees              | 1,950.00          |                   |    | Univ. Student Aid Fees       | 960.00            |                   |
|    | Stud. Foarm Fees               | 3,520.00          |                   |    | Univ. Student Insu. Fee      | 19.20             |                   |
|    | Tution Fees                    | 190,880.00        |                   |    | Univ.Exam Fees               | <u>2,000.00</u>   |                   |
|    | Youth Festival Fees            | <u>8,800.00</u>   |                   |    |                              |                   |                   |
|    |                                |                   |                   | By | <b>Capital Exp.</b>          |                   | 11,431.00         |
| To | <b>Scholarship Grant (GOI)</b> |                   | 334,220.00        |    | Furniture & Fixture          | 4,800.00          | ✓                 |
|    | Other Fees (GOI)               | 6,020.00          |                   |    | Library Book                 | <u>6,631.00</u>   | ✓                 |
|    | Tuition Fees (GOI)             | <u>328,200.00</u> |                   |    |                              |                   |                   |
|    |                                |                   |                   | By | <b>College Section</b>       |                   | 261,542.00        |
| To | <b>University Fees</b>         |                   | 332.00            |    | B.Com N.G Section            | 49,810.00         |                   |
|    | Univ. Chanc. Offic. Act.       | 252.00            |                   |    | Senior College Section       | <u>211,732.00</u> |                   |
|    | Univ. NSS Fees Exp.            | 20.00             |                   |    |                              |                   |                   |
|    | Univ.Stud. Welfare Fees        | <u>60.00</u>      |                   |    |                              |                   |                   |
|    |                                |                   |                   | By | <b>Closing Balance</b>       |                   | 225,993.00        |
|    |                                |                   |                   |    | Cash In Hand                 | 8,306.00          |                   |
|    |                                |                   |                   |    | B.O.M- 60397851010           | <u>217,687.00</u> |                   |
|    |                                |                   |                   |    |                              |                   |                   |
|    | <b>Total</b>                   |                   | <b>902,650.20</b> |    | <b>Total</b>                 |                   | <b>902,650.20</b> |

Place : Latur

Date :

  
**Principal**  
**Maharashtra Mahavidyalaya**  
**Nilanga-413521 Dist.Latur**



AS PER REPORT OF EVEN DATE

FOR V. P. PATIL & CO.

Chartered Accountants

  
(C A S M Shingare )

Partner

M.No.146792



Maharashtra Shikshan Samitis  
Maharashtra Mahavidyalaya Nilanga  
Tq.Nilanga Dist .Latur  
M.Com Non Grant

Income and Expenditure A/c For the period 01.04.2022 to 31.03.2023

| Expenditure  |                          | Amount (Rs) | Amount (Rs)       | Income       |                      | Amount (Rs) | Amount (Rs)       |
|--------------|--------------------------|-------------|-------------------|--------------|----------------------|-------------|-------------------|
| To           | Remuneration Exp.        |             | 295,000.00        | By           | Fees & Fines         |             | 761,946.20        |
|              |                          |             |                   |              | Admission Fees       | 6,400.00    |                   |
| To           | Fees & Other exp.        |             | 103,913.00        |              | Bonafide Fees        | 520.00      |                   |
|              | Additional Intake Exp.   | 19,200.00   |                   |              | Book Bank Fees       | 1,760.00    |                   |
|              | Affiliation Fees Exp.    | 11,000.00   |                   |              | College Dev. Fees    | 13,275.00   |                   |
|              | Audit Exp.               | 2,950.00    |                   |              | Environment Fee      | 8,200.00    |                   |
|              | College Garden Exp.      | 500.00      |                   |              | Gathering Fees.      | 8,820.00    |                   |
|              | Computer Lab. Main. Exp. | 4,500.00    |                   |              | Gym Khana Fees       | 9,445.00    |                   |
|              | Gathering Exp.           | 5,000.00    |                   |              | Home Exam Fees       | 6,360.00    |                   |
|              | Internet Conn. Exp.      | 2,400.00    |                   |              | I Card Fees          | 2,655.00    |                   |
|              | Light Bill Exp.          | 5,930.00    |                   |              | Internet Fee         | 84,150.00   |                   |
|              | Misc.Exp                 | 2,050.00    |                   |              | Library Fee          | 19,400.00   |                   |
|              | Office Exp.              | 1,310.00    |                   |              | Magzin Fees          | 6,250.00    |                   |
|              | Other Exp.               | 5,540.00    |                   |              | Medical Fees         | 885.00      |                   |
|              | Repair & Maint. Exp.     | 18,621.00   |                   |              | Misc. Fee            | 4,425.00    |                   |
|              | Sanitary Exp.            | 5,200.00    |                   |              | Other Fee            | 25,724.20   |                   |
|              | Sports Exp.              | 2,990.00    |                   |              | Other Fee (GOI)      | 6,020.00    |                   |
|              | Stationary Exp.          | 10,760.00   |                   |              | Project Fee          | 3,375.00    |                   |
|              | Travelling Exp.          | 5,250.00    |                   |              | Prospect & Reg. Fees | 20,932.00   |                   |
|              | Xerox Exp.               | 712.00      |                   |              | Registration Fees    | 1,950.00    |                   |
|              |                          |             |                   |              | Stud. Foarm Fees     | 3,520.00    |                   |
| To           | Depreciation             |             | 4,301.00          |              | Tution Fees          | 190,880.00  |                   |
|              |                          |             |                   |              | Tution Fees (GOI)    | 328,200.00  |                   |
|              |                          |             |                   |              | Youth Festival Fees  | 8,800.00    |                   |
|              |                          |             |                   | By           | Bank Interest        |             | 3,691.00          |
| To           | Surplus c/d to B/s       |             | 362,423.20        |              |                      |             |                   |
| <b>Total</b> |                          |             | <b>765,637.20</b> | <b>Total</b> |                      |             | <b>765,637.20</b> |

Place : Latur

Date :



Principal

Maharashtra Mahavidyalaya  
Nilanga-413021 Dist.Latur

AS PER REPORT OF EVEN DATE

FOR V. P. PATIL & CO.

Chartered Accountants

*S.M. Shingare*

( C.A. S.M. Shingare )

Partner

M.No.146892



Maharashtra Shikshan Samitis  
**Maharashtra Mahavidhyalaya Nilanga**  
**M.Com Non Grant**  
**Balance Sheet as on 31.03.2023**

| Liabilities                         | Amount (Rs)       | Amount (Rs)       | Assets                     | Amount (Rs)       | Amount (Rs)       |
|-------------------------------------|-------------------|-------------------|----------------------------|-------------------|-------------------|
| <b>University Fees</b>              |                   |                   | <b>Fixed Asset</b>         |                   | 19,462.00         |
| Univ. Ashwamedh Fees                | -                 | Nil               | Dead Stock                 | 21,625.00         |                   |
| Op Balance                          | 192.00            |                   | Less: Dep.10 %             | <u>2,163.00</u>   |                   |
| Less During the Year                | <u>192.00</u>     |                   |                            |                   |                   |
|                                     |                   |                   | Furniture & Fixture        |                   | 4,320.00          |
| Univ. Eligibility Fees              |                   | Nil               | Op. Balance                |                   |                   |
| Op Balance                          | 1,600.00          |                   | Add. During the year       | 4,800.00          |                   |
| Less During the Year                | <u>1,600.00</u>   |                   | Less: Dep.10 %             | <u>480.00</u>     |                   |
|                                     |                   |                   |                            |                   |                   |
| Univ.Exam Fees                      |                   | Nil               | Library Book               |                   | 4,973.00          |
| Op Balance                          | 2,000.00          |                   | Op. Balance                |                   |                   |
| Less During the Year                | <u>2,000.00</u>   |                   | Add. During the year       | 6,631.00          |                   |
|                                     |                   |                   | Less: Dep.25 %             | <u>1,658.00</u>   |                   |
| Univ. Student Aid Fees              |                   | Nil               |                            |                   |                   |
| Op Balance                          | 960.00            |                   | <b>University Fees</b>     |                   |                   |
| Less During the Year                | <u>960.00</u>     |                   | Univ. Chanc. Offic. Act.   |                   | Nil               |
|                                     |                   |                   | Op. Balance                | 252.00            |                   |
| Univ. Student Insu. Fee             |                   | Nil               | Less: During the Year      | <u>252.00</u>     |                   |
| Op Balance                          | 19.20             |                   |                            |                   |                   |
| Less During the Year                | <u>19.20</u>      |                   | Univ. NSS Fees Exp.        |                   | Nil               |
|                                     |                   |                   | Op. Balance                | 20.00             |                   |
| <b>College Section A/c</b>          |                   |                   | Less: During the Year      | <u>20.00</u>      |                   |
| B.Com N.G Section                   |                   | 22,990.00         |                            |                   |                   |
| Op Balance                          | 72,800.00         |                   | Univ.Stud. Welfare Fees    |                   | Nil               |
| Add During the Year                 | <u>49,810.00</u>  |                   | Op. Balance                | 60.00             |                   |
|                                     |                   |                   | Less: During the Year      | <u>60.00</u>      |                   |
| <b>BCA Section</b>                  |                   | 17,400.00         |                            |                   |                   |
|                                     |                   |                   | <b>College Section A/c</b> |                   |                   |
|                                     |                   |                   | Senior College Section     |                   | 170,563.50        |
| <b>Income &amp; Expenditure a/c</b> |                   | 384,921.50        | Op. Balance                | (41,168.50)       |                   |
| Opening Balance                     | 22,498.30         |                   | Add: During the Year       | <u>211,732.00</u> |                   |
| Add surplus during the yr           | <u>362,423.20</u> |                   |                            |                   |                   |
|                                     |                   |                   | <b>Closing Balance</b>     |                   | 225,993.00        |
|                                     |                   |                   | Cash In Hand               | 8,306.00          |                   |
|                                     |                   |                   | B.O.M- 60397851010         | <u>217,687.00</u> |                   |
|                                     |                   |                   |                            |                   |                   |
| <b>Total</b>                        |                   | <b>425,311.50</b> | <b>Total</b>               |                   | <b>425,311.50</b> |

Place : Latur  
Date :



*(Signature)*  
Principal

Maharashtra Mahavidyalaya  
Nilanga-413521 Dist.Latur

AS PER REPORT OF EVEN DATE  
FOR V. P. PATIL & CO.

Chartered Accountants

*(Signature)*

( CA S. M. Shingare )

Partner

M.No.146792