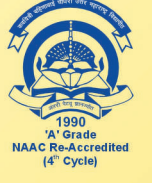


॥ अंतरी पेटवू ज्ञानज्योत ॥



Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon



कवयित्री बहिणाबाई चौधरी उत्तर महाराष्ट्र विद्यापीठ, जळगाव

ताळेबंद

लेखा परिक्षण अहवाल
व वार्षिक हिशोब पत्रके

आर्थिक वर्ष २०२२-२०२३ (१ एप्रिल २०२२ - ३१ मार्च २०२३)

**AUDIT REPORT AND
FINANCIAL STATEMENTS**

Financial year 2022-2023 1st APRIL 2022 - 31st MARCH 2023



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

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

**AUDIT REPORT &
FINANCIAL STATEMENTS
FOR
FINANCIAL YEAR
2022-23**

(PERIOD 01-April-2022 TO 31-March-2023)



**A I Kothari & Associates
Chartered Accountants**

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

Date: 05/09/2023

INDEPENDENT AUDITORS' REPORT

TO,
The Management Council,
Kavayitri Bahinabai Chaudhari,
North Maharashtra University,
Jalgaon - 425001.

We have audited the accompanying financial statements of **KAVAYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY** which comprise the Balance Sheet as on March 31, 2023, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies.

We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the University in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Maharashtra Public Universities Act, 2016 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2023 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies.

Basis for Qualified Opinion

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

1) AS 10 “Property, Plant and Equipment” (PPE): AS 10 deals with the accounting treatment for PPE so that the users of financial statements could recognize and appreciate the information about the investment made by any organization in PPE & also understand the changes made in such investments. As per the standard, depreciation charge for every period must be recognized in the Income and Expenditure Statement & depreciable amount of any asset should be allocated on a methodical basis over the useful life of the asset. Depreciation should be charged using block of asset method on opening WDV and additions made to fixed assets during the year at the rates prescribed in the Income Tax Act, 1961.

According to the information and explanation given to us, physical verification of fixed assets on test basis has been conducted by the university, the detailed verification will be conducted in the current year and asset register will be corrected and updated in Financial Statements as well, and if any discrepancies arise out of such verification the said will be passed in next financial year once the physical verification is completed. We have conducted verification of current year addition assets on sample basis, which does not encompass a comprehensive verification of the entire asset register.

- 2) Claim of Salary Grant with Government of Maharashtra (GOM):** - It is observed that, there is pendency in receipt of salary grants & other reimbursements from GOM against the approved posts, till receipt of such grants from GOM, university fund is utilized. The total outstanding with the GOM is Rs. 4931.08 lakhs as on 31-03-2023. In absence of assessment of salary grant by the GOM, the amount is increasing year on year. In view of uncertainty, the university has made additional provision of Rs. 471.08 Lakhs during the year and total provision stands at Rs. 3255.06 Lakhs.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

- 1) Delay In Finalization of Books of Accounts and Audit:** -As per section 135(2) Annual Accounts & Audit of Maharashtra Public Universities Act, 2016, the Statutory Audit should be completed within four months from the end of the financial year. As per the Maharashtra Universities Account Code (Clause No 3.57), it shall be the responsibility of the Account and Finance Section to prepare Income & Expenditure in Appendix-VI, Trial Balance, and Balance Sheet in Appendix V before 31st July every year. However, due to various other circumstances there was a delay in preparation of the same.

- 2) Preparation And Presentation of Financial Statements:** The University is responsible for the preparation and presentation of financial statements in accordance with Generally Accepted Accounting Principles (GAAP). However, the following Accounting Standards are not complied with in total.

AS 5 "Prior period Items": AS 5 suggests that the nature and the relevant amount of prior period items should be declared separately in the profit and loss statement. Further it should be done in such a way that their implications for the current period's profit and loss can be clearly understood.

- 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.

- 4) Budget:** - The university's budget preparation lacks scientific methods and realistic assumptions, as evidenced by revisions to the original budget. Periodical budget variance reports should be prepared and reviewed by the appropriate authority, and discussions on expenses incurred outside of the budget should be held at the end of each quarter. The analysis of actual and planned budgets is not critically considered.

- 5) The Sports Department:** - During the inspection and sample verification process at the sports department, some significant discrepancies were identified in the functioning process, which could potentially lead to financial inaccuracies. The audit irregularities problems related to the distribution of

uniforms (incomplete Uniform Distribution Register), Claims of Expenses for outstation Sports competition, Instances of No Show by players on multiple occasions leading to cancellation, Payment for Unconfirmed Tickets and Incomplete Stock Register. Physical verification of the inventory unveiled inconsistencies, including shortages of various sports attire and equipment. Based on the above facts, we recommend further detailed investigation of the transactions related to the Sports Department.

6) Library Audit: -Audit of knowledge resource center (library) is not conducted by university. The last audit was carried out in F.Y. 2011-12. The library of north Maharashtra University includes costly and important books; proper care should be taken for the safety and security of such books.

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 in accordance with the Generally Accepted Accounting Principles in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the University and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

That management Council is also responsible for overseeing the University's financial reporting process. This responsibility includes the designing, implementation, and maintenance of internal control relevant for the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on financial statements based on audit. We conducted audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require compliance with ethical requirements and to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We are also required to:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain internal control relevant to audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the University has an adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the overall presentation, structure, and content of the financial statements; including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

Communication with Those Charged with Governance:

We have communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Inherent Limitations of Internal Financial Controls Over Financial Reporting:

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Emphasis of Matter:

Emphasis of Matter Paragraph refers to a matter presented or disclosed in the financial statements that, in the auditor's judgment, is of such importance that it is fundamental to users' understanding of the financial statements. The internal control needs to be strengthened to make them commensurate with the size of the university and the nature of its activities, some areas for improvement:

- a. Schemes like NSS, Earn & Learn, VCRMS Project etc. regularized through colleges are required to be strengthened in view of vouchers and maintenance of records and timely submission of claims to university.
- b. Strengthening of Internal Communication between various Departments with Accounts Department.
- c. Other control Measures like Strengthening Internal Audit procedure, SAP Training, Up skilling of workforce etc.

Report on Other Legal and Regulatory Requirements

- a. We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion proper books of account as required by law have been kept so far as it appears from our examination of those books except for the qualifications issued.
- c. In our opinion the Balance Sheet and the Income and Expenditure Account dealt with by this report comply with the requirements of the Maharashtra Public Universities Act, 2016.

- d.** The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.

In making such risk assessments, we have considered internal control relevant for the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Auditors Opinion -

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

- i. In the case of the Balance Sheet, of the statement of affairs of the University as of 31st March 2023.

And

- ii. In the case of the Income and Expenditure account, the **Surplus** for the year ended on 31st March 2023.

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

Date: 05/09/2023

Place: Jalgaon

UDIN: 23045352BGWYPE6043

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

Audited Balance Sheet as at 31-Mar-2023
३१ मार्च २०२३ रोजी लेखापरीक्षित ताळेबंद

Amount in Rs.

Particulars तपशील	Sch. No. परिशिष्ट	Balance as on अखेरची 31-Mar-2023 शिल्लक	Balance as on अखेरची 31-Mar-2022 शिल्लक
I) SOURCES OF FUNDS निधीचा स्त्रोत			
a) General, Earmarked & Other Funds सर्वसाधारण इतर निधी	1	1,23,38,29,676	1,17,54,12,133
b) Depreciation Fund घसारा निधी	2	1,50,27,88,118	1,44,44,13,775
c) Reserve & Surplus राखीव व अधिक्क्य	3	94,20,52,075	90,77,10,700
d) Project & Development Grants प्रकल्प व विकास अनुदान	4	1,08,60,13,929	92,27,05,781
e) Deposits & Advances ठेव आणि अग्रीम	5	26,78,20,054	34,82,45,554
Total.....		5,03,25,03,851	4,79,84,87,943
II) APPLICATION OF FUNDS निधीचा विनियोग			
a) Gross Block ढोबळ मालमत्ता	6	2,36,34,01,409	2,28,97,02,599
b) Deposits / Investments ठेव / गुंतवणुका	7		
Deposits in Nationalised banks - Earmarked Funds राष्ट्रीय बँकेतील ठेवी-विवक्षित निधी		1,12,27,77,286	1,07,34,48,744
Deposits in Nationalised banks - Endowment Fund राष्ट्रीय बँकेतील ठेवी-वृत्तीदान निधी		2,26,57,828	2,07,52,828
Deposits in Nationalised banks - Others राष्ट्रीयकृत बँकेतील ठेवी व इतर		1,12,79,58,655	89,53,87,078
Other Deposits & Investments इतर ठेवी व गुंतवणूका		21,50,000	18,50,000
		<u>2,27,55,43,769</u>	<u>1,99,17,38,650</u>
c) Loans & Advances कर्जे व अग्रीम	8	4,99,11,554	6,11,99,732
d) Grants & Accounts Receivables अनुदान व येणी	9	27,26,83,959	34,48,11,562
e) Cash & bank Balances रोख व बँक शिल्लक	10	7,09,63,160	11,10,35,400
Total.....		5,03,25,03,851	4,79,84,87,943

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: 05/09/2023, Jalgaon
UDIN - 23045352BGWYPE6043

Sd/-

CA R. N. Patil
Finance & Accounts Officer

Sd/-

Prof. V. L. Maheshwari
Vice-Chancellor

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

Audited Income & Expenditure Accounts for the year ended on 31-Mar-2023
३१ मार्च २०२३ रोजी संपलेल्या लेखापरिक्षित उत्पन्न आणि खर्चाचे खाते

Amount in Rs.

Particulars तपशील	Sch. No. परिशिष्ट	FY 2022-23 चालू वर्ष (Current Year)	FY 2021-22 मागील वर्ष (Previous Year)
A) RECEIPTS प्राप्ती			
I) ACADEMIC शैक्षणिक			
Examination Fees परीक्षा शुल्क	A	14,60,43,975	15,41,00,112
Academic Fees शैक्षणिक शुल्क	B	6,76,63,519	4,68,20,427
Other Fees इतर शुल्क	C	10,56,60,709	4,93,17,534
Sub Total ...		31,93,68,202	25,02,38,073
Salary Grants from GOM & GF वेतन अनुदान (राज्यशासन आणि विद्यापीठ निधी)		60,86,11,803	51,52,29,492
II) INTEREST RECEIVED व्याज प्राप्ती			
Interest Received on Investments & Others गुंतवणुकीवरील व्याज आणि इतर		16,60,10,605	9,68,46,981
Dividend on Investment in Shares (MKCL)		2,77,500	1,48,000
गुंतवणुकीवरील लाभांश (एमकेसीएल)		16,62,88,105	9,69,94,981
Sub Total ...		16,62,88,105	9,69,94,981
Receipt Grand Total (A) ...		1,09,42,68,111	86,24,62,546
B) EXPENDITURE खर्च			
I) EXPENDITURE खर्च			
Establishment Expenses आस्थापनेवरील खर्च	D	6,52,08,963	3,47,37,610
Examination Expenditure परीक्षा विषयक खर्च	E	10,42,59,893	11,70,33,314
Academic Expenditure शैक्षणिक विभागांचा खर्च	F	9,07,32,074	6,79,69,660
Students Welfare & Other Expenses विद्यार्थी कल्याण व इतर खर्च	G	3,49,34,503	2,12,06,551
Sub Total ...		29,51,35,432	24,09,47,135
II) Employee Salary, Allowances, Welfare & Other Expenses वेतन, भत्ते व इतर खर्च	H	60,86,11,803	51,86,05,234
III) DEPRECIATION & AMORTISATION मालमत्तेवरील घसारा	6	5,83,74,343	6,23,07,092
Expenditure Grand Total (B)...		96,21,21,578	82,18,59,461
NET SURPLUS / (Deficit) (A-B) अधिक्य/तुट		13,21,46,533	4,06,03,085
Appropriation to Funds/ Reserves			
Less : Contribution to Earmarked Funds - from Surplus		75,41,640	77,930
Less : Contribution to Earmarked Funds - Interest Earned		7,51,05,600	5,88,71,500
Less : Contribution to KBC Incubation & Innov. Linkages		26,35,000	6,25,000
Less : Contribution to Contingency Fund		7,30,000	-
Less : Provision for Doubtful Receivables		4,71,07,918	4,11,56,681
Add : Utilisation of Various Funds		3,53,15,000	-
Surplus / (Deficit) carried over to Balance Sheet अधिक्य/तुट		3,43,41,375	(6,01,28,026)

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: 05/09/2023, Jalgaon
UDIN - 23045352BGWYPE6043

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon.
कवयित्री बहिणाबाई चौधरी
उत्तर महाराष्ट्र विद्यापीठ, जळगाव

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

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

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2022 शिल्लक ३१ मार्च २०२२	Add: Contribution During the year	Add: Interest Earned on Earmarked Funds	Less: Utilised/ Transferred during the year	Balance as on 31-Mar-2023 शिल्लक ३१ मार्च २०२३
A) GENERAL FUNDS साधारण निधी					
University Development Fund विद्यापीठ विकास निधी	8,12,10,561	71,84,001	-	-	8,83,94,562
Sub Total	8,12,10,561	71,84,001	-	-	8,83,94,562
B) EARMARKED FUNDS					
Building Fund इमारत निधी	16,67,07,797	5,11,000	1,16,63,980	1,66,71,000	16,22,11,777
V C Emergency Fund कुलगुरु आपतकालीन निधी	15,71,55,791	40,00,000	1,09,95,660	-	17,21,51,451
V C Discretionary Fund कुलगुरु स्वेच्छा निधी	36,23,360	-	2,53,510	-	38,76,870
V C Medical Aid Fund कुलगुरु वैद्यकीय मदत निधी	1,72,11,694	1,46,000	12,04,240	30,000	1,85,31,934
Ekalavya Vidyadhan Yojana एकलव्य विद्याधन योजना	4,44,10,563	-	31,07,260	-	4,75,17,823
Student Welfare Fund विद्यार्थी कल्याण निधी	5,38,79,157	6,03,275	37,69,740	53,88,000	5,28,64,172
Training & Development Fund प्रशिक्षण व कल्याण निधी	1,55,18,201	1,46,000	10,85,760	15,52,000	1,51,97,961
Research Promotion Fund संशोधन प्रोत्साहन निधी	2,27,52,944	1,46,000	15,91,950	22,75,000	2,22,15,894
Community College Fund कम्युनिटी महाविद्यालय निधी	3,15,96,081	1,46,000	22,10,670	-	3,39,52,751
University Industry Interaction Fund विद्यापीठ उद्योग संवाद निधी	1,56,88,574	1,46,000	10,97,680	15,69,000	1,53,63,254
Affiliated College Develop. Fund संलग्नित महा.विद्यापीठ विकास	2,12,89,433	1,46,000	14,89,550	-	2,29,24,983
Exam Contingency Fund परीक्षा आकस्मिक निधी	5,18,91,817	20,00,000	36,30,700	51,89,000	5,23,33,517
Vidyarthi Bhavan Fund विद्यार्थी भवन निधी	1,29,85,279	-	9,08,540	-	1,38,93,819
Sports Complex Fund क्रिडा संकुल निधी	5,30,97,161	-	37,15,030	-	5,68,12,191
Building Maintenance Fund इमारत देखभाल निधी	2,67,08,622	8,47,667	18,68,710	26,71,000	2,67,53,999
Silver Jubilee Fund सुवर्ण महोत्सव निधी	14,79,69,060	-	1,03,52,900	-	15,83,21,960
Contingency Fund आकस्मिक निधी	23,09,63,210	7,30,000	1,61,59,720	-	24,78,52,930
Sub Total	1,07,34,48,744	95,67,942	7,51,05,600	3,53,45,000	1,12,27,77,286
C) ENDOWMENT FUNDS विश्वस्त निधी					
Endowment & Trust Fund कृतीदान आणि विश्वस्त निधी	1,98,60,897	18,75,000	-	-	2,17,35,897
Other Fund (Gold Medal, Prizes etc) इतर निधी (सुवर्णपदक, बक्षिसे) व इत्यादी	8,91,931	30,000	-	-	9,21,931
Sub Total	2,07,52,828	19,05,000	-	-	2,26,57,828
Schedule 1 > Grand Total (A to C) परिशिष्ट १ एकूण	1,17,54,12,133	1,86,56,943	7,51,05,600	3,53,45,000	1,23,38,29,676

SCHEDULE NO. 2 DEPRECIATION FUND परिशिष्ट : २ घसारा निधी

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2022 शिल्लक ३१ मार्च २०२२	Addition During the year	Add: Interest on Investment (गुंतवणुकीवरील व्याज)	Less: Utilised/ Adjusted / Transfer during the year	Balance as on 31-Mar-2023 शिल्लक ३१ मार्च २०२३
Depreciation Fund घसारा निधी	1,44,44,13,775	5,83,74,343	-	-	1,50,27,88,118
Schedule 2 > Grand Total	1,44,44,13,775	5,83,74,343	-	-	1,50,27,88,118

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

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2022 शिल्लक ३१ मार्च २०२२	Add: Received During the year	Sub Total	Less: Utilised/ Adjustment / Rectification	Balance as on 31-Mar-2023 शिल्लक ३१ मार्च २०२३
1 Surplus / (Deficit) अधिक्क्य/तुट	90,77,10,700	3,43,41,375	94,20,52,075	-	94,20,52,075
Schedule 3 > Grand Total	90,77,10,700	3,43,41,375	94,20,52,075	-	94,20,52,075

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SCHEDULE NO. 4 - PROJECT & DEVELOPMENT GRANTS परिशिष्ट : ४ प्रकल्प आणि विकास अनुदान

Amount in Rs.

Particulars (Agency Funds) तपशिल	Agency	Balance as on 31-Mar-2022	Add: Grant Received + Interest	Less: Payments/ Adjustments	Balance as on 31-Mar-2023
Grant from University Grant Commission युजीसी अनुदान		(4,25,85,975)	98,81,405	10,84,942	(3,37,89,512)
XIIth Plan Grant बारावी योजना अनुदान	UGC	(1,96,32,349)	-	-	(1,96,32,349)
XIIth Plan Grant - Women Study Centre & Hostel बारावी योजना स्त्री अभ्यास केंद्र व वसतिगृह	UGC	(23,51,856)	-	-	(23,51,856)
XI th Plan Grant अकरावी योजना अनुदान	UGC	1,14,70,775	-	-	1,14,70,775
TEQIP Grant टेक्यूप अनुदान	UGC	97,80,983	73,56,763	-	1,71,37,746
Rajiv Gandhi fellow Grant राजीव गांधी संशोधन हमी	UGC	(76,870)	-	-	(76,870)
Jr. Research Fellowship Grant कनिष्ठ संशोधन हमी	UGC	2,18,245	-	-	2,18,245
Grant in Aids सहाय्यता अनुदान	UGC	9,87,438	68,000	-	10,55,438
M.Tech. VLSI Grant	UGC	(20,47,980)	-	-	(20,47,980)
Carrier Orie. Prog. Grant व्यवसायाभिमुख कार्यक्रम अनुदान	UGC	5,72,037	-	-	5,72,037
8 Lane Swimming Pool Grant तरण तलाव अनुदान	UGC	(3,99,89,648)	-	-	(3,99,89,648)
Community College, Nandurbar Grant (कम्युनिटी महाविद्यालय, नंदुरबार)	UGC	5,15,180	-	-	5,15,180
Tribal Res & Training Inst. Pune (आदिवासी संशोधन व प्रशिक्षण संस्था, पूणे)	UPSC	10,84,942	-	10,84,942	-
Pandit Deendayal Upadhyay Centre Chair पं. दीनदयाल उपाध्याय केंद्र	UGC	(31,16,873)	24,56,642	-	(6,60,231)
Grant from Government of Maharashtra राज्यशासनाकडून अनुदान		(48,02,453)	3,50,35,838	1,89,825	3,00,43,560
RUSA Grant (Rastriya Uchchastar Shiksha Abhiyan रुसा (राष्ट्रीय उच्चस्तर शिक्षा अभियान)	RUSA	(49,46,075)	48,50,395	0	(95,680)
National Science Day राष्ट्रीय विज्ञान दिन	GOM	52,223	1,85,443	1,89,825	47,841
Aids in Grant सहाय्य अनुदान	GOM	91,399	-	-	91,399
Kav. Bahinabai Chaudhari Study & Research Centre बहिणाबाई अध्यासन केंद्र	GOM	-	3,00,00,000	-	3,00,00,000
Grant from Other Funding Agencies (Central+state)		3,07,11,543	61,76,173	46,15,635	3,22,72,082
Inspire Fellowship प्रोत्साहन सहायता	DST	5,21,407	-	-	5,21,407
Research Projects संशोधन प्रकल्प	Various	3,01,90,136	52,33,173	45,22,635	3,09,00,675
Other इतर	Various	-	-	-	-
Capital Grants (Used) - UGC & Other Agencies		66,28,71,911	3,69,65,356	-	69,98,37,267
भांडवली अनुदान-विद्यापीठ अ.आ.इतर प्रकल्प Capital Grant D&P - Projects भांडवली अनुदान विकास कार्यक्रम-प्रकल्प		17,91,38,723	3,79,809	-	17,95,18,532
Capital Grant D&P - Other Schemes भांडवली अनुदान विकास कार्यक्रम-इतर योजना		48,37,33,188	3,65,85,547	-	52,03,18,735
Capital Grants (Used) - GOM & Others		27,65,10,754	8,11,39,778	-	35,76,50,532
State Govt Grants (Non recurring & Others) भांडवली अनुदान - महाराष्ट्र शासन व इतर		27,11,89,000	8,11,39,778	-	35,23,28,778
State Govt Grants (Others Non recurring Grants) राज्य शासन अनुदान (इतर व अनावर्ती)		53,21,754	-	-	53,21,754
Schedule 4 > Grand Total		92,27,05,781	13,22,33,194	(3,10,74,954)	1,08,60,13,929

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

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

Amount in Rs.

Particulars तपशील	Balance as on 31-Mar-2022	Add: Received During the year	Sub Total	Less: Paid during the year	Balance as on 31-Mar-2023
1 Deposits from Students विद्यार्थ्यांची अनामत	1,43,30,990	7,94,650	1,51,25,640	3,17,100	1,48,08,540
Library Deposit ग्रंथालयीन अनामत	44,82,165	3,26,650	48,08,815	-	48,08,815
Laboratory Deposit प्रयोगशाळा अनामत	33,18,400	2,33,000	35,51,400	-	35,51,400
Caution Money Deposit सावधगिरी ठेव अनामत	24,83,725	-	24,83,725	3,17,100	21,66,625
Mess Deposit खानावळ अनामत	28,82,300	1,69,300	30,51,600	-	30,51,600
Hostel Deposit वसतीगृह अनामत	11,64,400	65,700	12,30,100	-	12,30,100
2 Deposits from Contractor ठेकेदारांकडील अनामती	3,55,62,273	81,92,262	4,37,54,535	1,00,259	4,36,54,276
Security Deposit सुरक्षा अनामत	2,71,25,577	81,92,262	3,53,17,839	-	3,53,17,839
Tender Earnest Money Deposit निविदा बयाणा अनामत	68,15,594	-	68,15,594	90,442	67,25,152
Retention Money/Testing Commission राखीव रक्कम निरीक्षण अनामत	12,15,299	-	12,15,299	9,817	12,05,482
Water Proofing Retention वाटर प्रूफ राखीव अनामत	4,05,803	-	4,05,803	-	4,05,803
3 Deposits Other इतर अनामती	75,884	-	75,884	-	75,884
4 Accounts payable लेखी देणी	29,82,76,407	2,55,22,338	32,37,98,745	11,45,17,391	20,92,81,354
Advances to Suppliers for Purchases पुरवठादारास अग्रिम	4,50,47,099	1,29,63,365	5,80,10,465	1,50,75,940	4,29,34,524
Scholarship शिष्यवृत्ती	(14,615)	82,45,855	82,31,240	52,61,021	29,70,220
Excess fees payable अतिरिक्त देय शुल्क	1,68,855	3,00,760	4,69,615	-	4,69,615
Ashwamedh & Avhan Spardha अश्वमेध आणि आव्हान स्पर्धा	6,06,24,407	19,47,562	6,25,71,969	-	6,25,71,969
Avishkar-2013 (Statelevel) अविष्कार २०१३ (राज्यस्तरीय)	42,05,187	-	42,05,187	-	42,05,187
Alumni Association माजी विद्यार्थी संघटना	51,25,516	4,05,000	55,30,516	-	55,30,516
Outstanding Liability for Salary & Expenses पगार आणि खर्चाची थकबाकी	11,58,38,549	-	11,58,38,549	7,56,97,991	4,01,40,558
Other Payables इतर देणी	6,72,81,409	16,59,796	6,89,41,204	1,84,82,439	5,04,58,765
Schedule 5 > Grand Total	34,82,45,554	3,45,09,250	38,27,54,804	11,49,34,750	26,78,20,054

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-2021	Addition During the year	Sub Total	Less: Withdrawal / Adjustment during the year	Balance as on 31-Mar-2022
a) Long Term Investments	35,21,50,000	-	35,21,50,000	20,00,00,000	15,21,50,000
1. Equity Shares (MKCL & MFDA) समभागातील गुंतवणूक (एमकेसीएल)	21,50,000	-	21,50,000	-	21,50,000
2. Investment in 8% RBI Bonds (रिझर्व बँकेच्या ८% कर्जरोख्यांमध्ये गुंतवणूक)	35,00,00,000	-	35,00,00,000	20,00,00,000	15,00,00,000
b) Short Term Investments	1,63,95,88,650	48,38,05,119	2,12,33,93,769	-	2,12,33,93,769
1. Fixed Deposits with Nationalized Bank राष्ट्रीयकृत बँकेतील मुदत ठेव	1,61,95,88,650	48,38,05,119	2,10,33,93,769	-	2,10,33,93,769
2. FD's with Scheduled Co-op Bank	2,00,00,000	-	2,00,00,000	-	2,00,00,000

Note: 1) Closing Balance includes Investment of Rs. 15.00 Crores (PY 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	1,99,17,38,650	48,38,05,119	2,47,55,43,769	20,00,00,000	2,27,55,43,769
ALLOCATION OF INVESTMENTS AGAINST : गुंतवणुकीचे वर्गीकरण					
Earmarked Funds in FD with Banks विवक्षित निधी गुंतवणूक	1,07,34,48,744	4,93,28,542	1,12,27,77,286	-	1,12,27,77,286
Endowment Fund in FD with Banks वृत्तीदान निधी गुंतवणूक	2,07,52,828	19,05,000	2,26,57,828	-	2,26,57,828
MKCL & MHFDA Investment in equity	21,50,000	-	21,50,000	-	21,50,000
Others FD's with Banks बँकेतील इतर गुंतवणूक	89,53,87,078	43,25,71,577	1,32,79,58,655	20,00,00,000	1,12,79,58,655
Schedule 7 > Grand Total	1,99,17,38,650	48,38,05,119	2,47,55,43,769	20,00,00,000	2,27,55,43,769

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Schedule "6" : Property Plant & Equipments & Depreciation as at 31-Mar-2023 परिशिष्ट : ६ ३१ मार्च २०२३ रोजी निश्चित मालमत्ता, संयंत्र आणि उपकरणे आणि घसारा

Sr. No	Account Head	Gross Block of Assets <small>दोबळ मालमत्ता</small>			Depreciation			Net Block of Assets <small>शिल्लक मालमत्ता</small>	
		Opening Balance as at 01.04.2022	Addition / Adjustment/ (Discarded)	Closing Balance as at 31.03.2023	Opening Balance as at 01.04.2022	Addition/ Adjustment/ (Discarded)	Closing Balance as at 31.03.2023	Net Assets as at 31.03.2022	Net Assets as at 31.03.2023
1	Freehold Land <small>मालकीची जमीन</small>	8,29,85,788	86,00,483	9,15,86,271	-	-	-	8,29,85,788	9,15,86,271
2	Teak Plantation <small>सागवृक्ष लागवड</small>	41,30,607	-	41,30,607	-	-	-	41,30,607	41,30,607
3	Buildings <small>इमारती</small>	1,09,40,61,466	20,07,922	1,09,60,69,388	60,66,42,857	3,73,89,314	64,40,32,171	48,74,18,609	45,20,37,217
4	Roads <small>रस्ते</small>	8,46,53,702	1,19,69,099	9,66,22,801	2,35,72,317	36,52,524	2,72,24,841	6,10,81,385	6,93,97,960
5	Site Developments <small>परिसर विकास</small>	1,47,22,064	-	1,47,22,064	72,51,442	3,68,796 7	6,20,238	74,70,622	71,01,826
6	Water Schemes <small>जल योजना</small>	2,98,55,657	3,74,008	3,02,29,665	1,11,61,822	6,62,279	1,18,24,101	1,86,93,835	1,84,05,564
7	Equipments <small>उपकरणे</small>	21,24,09,061	1,88,94,892	23,13,03,953	10,86,97,157	55,88,489	11,42,85,646	10,37,11,904	11,70,18,307
8	Health Center Equipments <small>आरोग्य केंद्र उपकरणे</small>	31,23,019	-	31,23,019	14,43,471	77,219	1 5,20,690	16,79,548	16,02,329
9	Lab Equipments <small>प्रयोगशाळा उपकरणे</small>	35,62,89,629	30,22,988	35,93,12,617	10,45,39,175	32,69,142	10,78,08,317	25,17,50,454	25,15,04,300
10	Electrical Installations <small>वीज उभारणी</small>	1,46,88,198	15,07,336	1,61,95,534	29,55,886	2,10,562	3 1,66,448	1,17,32,312	1,30,29,086
11	Furniture & Dead Stock <small>फर्निचर व मृत साठा</small>	11,32,96,666	1,02,05,540	12,35,02,206	5,86,82,273	33,89,125	6,20,71,398	5,46,14,394	6,14,30,809
12	Vehicles <small>वाहने</small>	3,04,52,139	-	3,04,52,139	1,85,28,224	12,37,057	1,97,65,281	1,19,23,915	1,06,86,858
13	Book & Periodicals <small>पुस्तके व नियतकालिके</small>	6,77,18,206	98,776	6,78,16,982	5,30,08,430	14,67,158	5,44,75,588	1,47,09,776	1,33,41,394
14	Computers & Peripherals <small>संगणक व गौण उपकरणे</small>	4,10,11,203	1,64,000	4,11,75,203	1,58,23,676	10,62,678	1,68,86,354	2,51,87,527	2,42,88,849
15	Work in Progress - Building (AUC) <small>प्रगतीपथावरील कामे- इमारत (ए.यू.सी.)</small>	7,30,78,941	2,08,83,998	9,39,62,939	-	-	-	7,30,78,941	9,39,62,939
Sub Total ...		2,22,24,76,346	7,77,29,042	2,30,02,05,388	1,01,23,06,730	5,83,74,343	1,07,06,81,073	1,21,01,69,616	1,22,95,24,315
16	Advances to Capital Goods Suppliers <small>भांडवली मालिख सुवठाससाठीचा अग्रिम</small>	6,72,26,253	(40,30,232)	6,31,96,021	-	-	-	6,72,26,253	6,31,96,021
17	Depreciation Fund - Interest <small>घसारा निधी वरील व्याज</small>	-	-	-	43,21,07,045	-	43,21,07,045	(43,21,07,045)	(43,21,07,045)
Grand Total....		2,28,97,02,599	7,36,98,810	2,36,34,01,409	1,44,44,13,775	5,83,74,343	1,50,27,88,118	84,52,88,824	86,06,13,291

1) Free hold Land total 282.02 hectares includes:

- A) 212.86 hectares of land handed over by Government of Maharashtra (GOM) as a advance possession from The Collector, Jalgaon to University without any cost.
- B) 54.22 hectares land acquired from the private owners by the Collector, Jalgaon and handed over to the University at prevailing value, however, the matter of triparty made for enhanced compensation by 191 private owners, as against an order is passed by the Hon. Court towards 173 cases for enhanced compensation of Rs 623.74 lakh.
- C) 4.72 hectares land towards Pratap Philosophy Centre, Amalner is received from Pune University under transfer deed and 0.19 hectares land towards Mahatma Gandhi Tatvyagnyan Mandir, Dhule by its Trustees under transfer deed without any cost.
- D) 0.03 hectares of land is received from Municipal Council, Nandurbar for Eklavya Training Centre, Nandurbar under lease deed of 35 years.
- E) 10.00 hectares of Land handed over by Government of Maharashtra (GOM) from The Collector, Nandurbar to University for Tribal Academy without any cost.

2) Assets amounting to Rs. 5991.23 Lakh (Previous year Rs. 5583.16 lakh) funded out of various Plans & Projects grant is included in above for which no depreciation is charged.

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

Amount in Rs.

Particulars तपशिल	Balance as on 31-Mar-2022 शिल्लक ३१ मार्च २०२२	Add: Paid During the year	Sub Total	Less: Received Adjustments during the year	Balance as on 31-Mar-2023 शिल्लक ३१ मार्च २०२३
1 Advances to Employee/Staff कर्मचारी अग्रिम	3,44,46,529	58,10,134	4,02,56,663	1,65,87,197	2,36,69,466
Advances to Staff : Festival Advance कर्मचारी अग्रिम: सण अग्रिम	13,97,650	26,79,500	40,77,150	27,83,250	12,93,900
Advances to Staff : Computer & Laptop क.अ.संगणक व लॅपटॉप	36,41,028	23,23,040	59,64,068	12,68,445	46,95,623
Advances to Staff : Housing Loan कर्मचारी अग्रिम: गृहकर्ज	2,61,48,541	-	2,61,48,541	1,03,22,613	1,58,25,928
Advances to Staff : Vehicle Loan कर्मचारी अग्रिम : वाहन कर्ज	11,91,093	5,77,594	17,68,687	7,64,308	10,04,379
Advances to Staff : Medical Claims कर्मचारी : अग्रिम वेद्यकीय प्रतिपूर्ती	20,68,217	2,30,000	22,98,217	14,48,581	8,49,636
2 Advances for Expenses to Employee कर्मचाऱ्यांना खर्चासाठी अग्रिम	(5,50,709)	4,16,690	(1,34,019)	10,32,772	(11,66,791)
3 Advances to Affi. Colleges for Exam & Other संलग्नित महाविद्यालयांना परीक्षा व इतर अग्रिम	2,32,75,888	28,85,764	2,61,61,652	40,74,470	2,20,87,182
4 Advances to Others इतर अग्रिम	40,28,024	12,93,674	53,21,698	-	53,21,698
Receivable /Deposit with other येणे आणि इतर ठेवी	24,57,067	10,24,129	34,81,196	-	34,81,196
Stock in Hand- Stationery हातातील साठा	15,70,957	2,69,545	18,40,502	-	18,40,502
Schedule 8 > Grand Total	6,11,99,732	1,04,06,261	7,16,05,993	2,16,94,439	4,99,11,554

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

Particulars तपशिल	Balance as on 31-Mar-2022 शिल्लक ३१ मार्च २०२२	Add: Paid During the year	Sub Total	Less: Received/ Adjustments during the year	Balance as on 31-Mar-2023 शिल्लक ३१ मार्च २०२३
1 Tax Deducted at Source (Receivable) टी.डी.एस(येणे)	59,81,498	75,094	60,56,592	3,83,193	56,73,399
2 Salary Grant Receivable (GOM) शासनाकडून प्रलंबीत वेतन अनुदान येणे	44,23,40,132	52,45,65,190	96,69,05,322	47,37,97,318	49,31,08,004
Less: Provision for Doubtful Receivables संशयास्पद येणे तरतूद	27,83,97,618	4,71,07,918	32,55,05,536	-	32,55,05,536
	16,39,42,514	47,74,57,272	64,13,99,786	47,37,97,318	16,76,02,468
3 Grant Receivable - NSS राष्ट्रीय सेवा योजना अनुदान	(12,52,735)	1,31,70,116	1,19,17,381	35,63,595	83,53,786
Special Campaign Grant विशेष शिबीर अनुदान	(6,49,990)	51,26,002	44,76,012	19,838	44,56,174
Regular Activity Grant नियमित उपक्रम अनुदान	(6,68,404)	80,44,114	73,75,710	35,43,757	38,31,953
SRD Parade Grant एस.आर.डी.परेड अनुदान	90,000	-	90,000	-	90,000
Aids Awareness Grant & Utkarsha एड्स जनजागृती अनुदान आणि उत्कर्ष	(24,341)	-	(24,341)	-	(24,341)
4 Student Fees Receivables (Net) विद्यार्थ्यांकडून येणे रकम (निव्वळ)	5,98,07,684	47,65,010	6,45,72,694	-	6,45,72,694
Less : Provision for Doubtful receivables शंकास्पद येणे नकळतची तरतूद	(99,99,033)	(18,41,882)	(1,18,40,915)	-	(1,18,40,915)
	4,98,08,651	29,23,128	5,27,31,779	-	5,27,31,779
5 Other Receivables & Advances इतर येणे आणि अग्रिम	4,51,92,856	-	4,51,92,856	8,70,330	3,83,22,526
6 Land Acquisition Claim with GOM शासनाकडे भुसंपादनबाबतची मागणी	8,11,38,778	-	8,11,38,778	8,11,38,778	-
Schedule 9 > Grand Total	34,48,11,562	49,36,25,611	83,84,37,173	56,57,53,214	27,26,83,959

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

Particulars तपशिल	Balance as on 31-Mar-2022 शिल्लक ३१ मार्च २०२२	Add: Paid During the year	Sub Total	Less: Received Adjustments during the year	Balance as on 31-Mar-2023 शिल्लक ३१ मार्च २०२३
1 Balance in Saving Accounts बचत खाते शिल्लक	4,38,70,351	1,58,70,544	5,97,40,894	1,85,59,011	4,11,81,883
2 Balance in Current Accounts चालू खाते शिल्लक	6,70,37,496	-	6,70,37,496	3,75,66,209	2,94,71,287
3 Cash in Hand रोख शिल्लक	1,27,553	1,82,437	3,09,990	-	3,09,990
Schedule 10 > Grand Total	11,10,35,400	1,60,52,981	12,70,88,380	5,61,25,220	7,09,63,160

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

Particulars तपशिल		FY 2022-23 (Current Year)	FY 2021-22 (Previous Year)
Examination Fees परीक्षा शुल्क		11,63,50,133	14,82,60,530
Arts, Social Science & Fine Arts कला,ललित कला व सामाजिकशास्त्रे	1,84,51,687		2,71,88,911
Commerce & Management वाणिज्य व व्यवस्थापन	2,94,81,797		2,46,69,753
Science विज्ञान	3,57,34,510		5,43,73,319
Engineering अभियांत्रिकी	1,06,07,959		1,63,32,377
Education शिक्षणशास्त्र	28,64,480		30,75,238
Pharmacy औषध निर्माण शास्त्र	1,45,67,560		1,60,50,449
Law विधी	46,42,140		65,70,483
Other Examination Fees इतर परीक्षा शुल्क		1,53,83,624	26,65,856
Marks Statement Fee गुणपत्रिका शुल्क		1,43,10,219	31,73,726
Total		14,60,43,975	15,41,00,112

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

Particulars तपशिल		FY 2022-23 (Current Year)	FY 2021-22 (Previous Year)
Tuition Fee शिक्षण शुल्क		3,64,88,646	2,71,04,909
Magazine Fee मासिके शुल्क		2,32,790	1,78,700
Library Fee ग्रंथालय शुल्क		28,76,288	7,36,839
Laboratory Fee प्रयोगशाळा शुल्क		69,88,100	24,20,825
Industrial visit Fee औद्योगिक भेटी शुल्क		2,07,000	2,03,315
Internal examination Fee अंतर्गत परीक्षा शुल्क		3,30,970	3,39,600
Study Material Fee शैक्षणिक साहित्य शुल्क		17,150	83,800
Registration Fee नोंदणी शुल्क		22,76,459	8,78,000
Laboratory Breakages प्रयोगशाळा तूट फुट शुल्क		90,364	23,940
Placement Brochure / Other Activities नियुक्ती माहितीपत्रके व इतर उपक्रम		81,525	3,04,570
M.Phil / Ph.D synopsis & Thesis एम.फिल/पीएच.डी.सारांश व शोधप्रबंध		26,95,701	25,22,017
Internet & Email Fee इंटरनेट आणि ईमेल शुल्क		16,21,550	6,54,500
Gathering & Extra-curricular Fee स्नेहसंमेलन व विविध कार्यक्रम शुल्क		10,62,482	-
Establishment & Training Fee आस्थापना व प्रशिक्षण शुल्क		26,100	40,200
Project & Viva Fee प्रकल्प व मौखिक परीक्षा शुल्क		25,36,416	20,25,440
Hostel Fees वसतिगृह शुल्क		46,48,704	27,84,585
E-Suvidha, Contd. Edu. Centre इ-सुविधा, निरंतर शिक्षण केंद्र		54,83,274	65,19,187
Total		6,76,63,519	4,68,20,427

SCHEDULE 'C' - OTHER FEES इतर शुल्क

Particulars तपशिल		FY 2022-23 (Current Year)	FY 2021-22 (Previous Year)
Affiliation Fee संलग्नता शुल्क		1,95,62,018	1,49,40,183
Admission Fee प्रवेश शुल्क		18,87,481	4,25,187
Eligibility Fee पात्रता शुल्क		76,50,616	48,27,544
Medical Fee वैद्यकीय शुल्क		3,98,791	2,51,021
Central Assessment Program Fee केंद्रीय मूल्यमापन प्रकल्प शुल्क		2,51,30,264	47,52,615
Transfer Certificate Fee बदली प्रमाणपत्र शुल्क		11,62,293	9,97,916
Migration Fee स्थानांतरण शुल्क		10,36,225	9,22,520
Verification & Answer Book Xerox Fee गुणपडताळणी व उत्तरपत्रिका छायांकन शुल्क		31,50,343	1,95,150
College, Subject, Faculty changes Fee महाविद्यालय, विषय, विद्याशाखा बदल शुल्क		30,88,956	21,22,175
Computer Fee संगणक शुल्क		14,44,391	14,78,780
Student Welfare / Aid Contribution विद्यार्थी कल्याण/मदत अंशदान		17,78,172	40,614
Gymkhana Fee जिमखाना शुल्क		35,59,556	1,05,127
Convocation Fee पदवी प्रदान शुल्क		1,26,15,500	1,08,97,250
Ashwamedha Spardha अश्वमेध स्पर्धा		27,49,849	85,888
General Knowledge Fee सामान्यज्ञान परीक्षा शुल्क		12,35,464	42,180
Environment Fee पर्यावरण शुल्क		21,25,691	97,070
Other Fees इतर शुल्क		1,70,85,098	71,36,314
Total		10,56,60,709	4,93,17,534

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

Particulars तपशिल		FY 2022-23 (Current Year)	FY 2021-22 (Previous Year)
Travelling Expenses	प्रवास खर्च	23,66,689	16,84,876
Advertisement	जाहिराती	13,47,889	12,24,358
Office Contingency	कार्यालयीन आकस्मिक	43,10,978	20,63,503
Telephone	दूरध्वनी	2,28,611	2,30,277
Electricity	वीज	95,30,896	71,26,049
Printing & Stationery	छपाई व स्टेशनरी	36,99,579	12,60,470
Postage & Telegram	टपाल व तार	4,31,677	4,90,684
Legal Fees & Expenses	कोर्ट शुल्क व खर्च	2,14,160	4,86,536
Membership & Contribution	सभासदत्व व वर्गणी	59,000	86,140
Audit & Consultancy Fees	लेखा परिक्षण व सल्ला शुल्क	8,29,550	3,04,910
Functions & Festivals	सण, कार्यक्रम व उत्सव	51,27,852	7,85,550
M & R: Equipments & Furniture	देखभाल व दुरुस्ती-उपकरणे व फर्निचर	59,18,214	26,46,370
M & R: Building, Site & Pipeline	देखभाल व दुरुस्ती - इमारती, परीसर व पाईप लाईन	35,92,044	20,13,464
M & R: Vehicle	देखभाल व दुरुस्ती : वाहने	11,54,822	7,73,489
Insurance Premium	विमा हमा	16,38,792	16,74,568
Convocation Expenses	पदवीप्रदान समारंभ खर्च	16,78,140	20,28,025
Salary to daily wages / Other Staff	वेतन-दैनिक वेतानिक-इतर कर्मचारी	2,14,97,970	69,37,147
Medical Expenses	वैद्यकीय खर्च	2,06,139	1,14,132
Guest House Expenses (Net)	अतिथी गृह खर्च (निव्वळ)	3,20,878	3,16,940
Employees Welfare Expenses	कर्मचारी कल्याण खर्च	2,99,440	2,32,699
National Seminar & Conference/Open house	राष्ट्रीय शिबिर व चर्चासत्र/ओपन हाऊस	93,472	-
Recruitment Expenses	भरती खर्च	2,02,031	20,34,645
Adult Education Expenses	प्रौढ शिक्षण खर्च	2,21,652	1,80,089
Interest paid under Ekalavya Vidyadhan Yojana	एकलव्य विद्याधन योजना व्याज अदायगी	1,27,897	11,302
Other Expenses - Photocopy & Bank Charges etc.	इतर खर्च-अविष्कार, छायांकन व बँक कमिशन	1,10,590	31,387
Total		6,52,08,963	3,47,37,610

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

Particulars तपशिल		FY 2022-23 (Current Year)	FY 2021-22 (Previous Year)
Overtime Allowance	अतिकालिक भत्ते	9,05,481	5,43,871
Central Assessment Program/ Onscreen Expenses	केंद्रीय मुल्यमापन कार्यक्रम / ऑनस्क्रीन खर्च	1,46,68,920	-
Printing & Setting of Question /Answer Papers	प्रश्नपत्रिका/उत्तरपत्रिका छपाई व सेटींग	1,48,82,530	8,55,37,681
Stationery	स्टेशनरी	3,06,085	52,816
Expenditure at Exam Centre & DEEL	परीक्षाकेंद्रावरील किरकोळ खर्च	1,80,42,817	15,21,807
Examiners' Remuneration	परीक्षकांचे मानधन	2,19,96,628	1,59,73,957
Examination related TADA Expenses	इतर परीक्षा खर्च व निधी	52,41,856	16,51,894
Exam Administration Expenses (Allocated)		2,82,15,576	1,17,51,288
Total		10,42,59,893	11,70,33,314

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

Particulars तपशिल		FY 2022-23 (Current Year)	FY 2021-22 (Previous Year)
Laboratory Expenses	प्रयोगशाळा खर्च	71,64,801	49,52,179
Maintenance & Repairs : Laboratory Equipments	दुरुस्ती व देखभाल प्रयोगशाळा साहित्य	12,76,442	6,57,638
Library Periodicals & Book Binding Expenses	ग्रंथालय नियतकालिके आणि पुस्तके बांधणी खर्च	1,39,870	1,04,526
T A to Teaching / Visiting staff/Research Promotion	शिक्षकांचा प्रवास खर्च/आमंत्रित प्राध्यापक मानधन	1,04,439	4,136
VC Research Promotion Scheme	कुलगुरु संशोधन प्रोत्साहन योजना	10,01,315	7,19,084
Salary to Staff	शिक्षकांचे वेतन	22,64,781	22,83,882
General Admin Exp & Contributions.	सर्वसाधारण प्रशासकीय खर्च व निधी	7,20,20,688	5,14,68,211
Lab To Land Expenses	प्रयोगशाळा ते जमीन खर्च	7,175	95,042
E-Database & Journals- Subscription		31,03,765	51,07,521
Lecture Series & Other Expenses	व्याख्यानमाला व इतर खर्च	39,001	23,586
Prizes, Awards, Scholarship, Gold Medal exp	बक्षीसे, परितोषिक, शिष्यवृत्ती, सुवर्णपदक खर्च	17,67,915	11,59,235
Sub Total ...		8,88,90,192	6,65,75,040
Add : Provision for Doubtful Receivables		18,41,882	13,94,620
Total		9,07,32,074	6,79,69,660

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

Particulars तपशिल		FY 2022-23 (Current Year)	FY 2021-22 (Previous Year)
Inter University/College/Group Tournaments	आंतरविद्यापीठ/महाविद्यालय/गृप स्पर्धा	49,61,241	35,31,770
Travelling Expenses	प्रवास खर्च	45,779	63,617
Sports Committee	क्रीडा समिती	10,747	63,617
Students Council	विद्यार्थी परिषद	35,032	-
Student Schemes Expenses	विद्यार्थी कल्याण खर्च	1,14,01,411	77,51,422
Youth Festival	युवा महोत्सव	48,51,068	1,28,441
Gymkhana / Sports Material & Books	जिमखाना /क्रीडा साहित्य व पुस्तके	3,03,040	50,450
Ashwamedh Spardha	अश्वमेध स्पर्धा	20,74,441	13,351
Assistance Provided To Students	विद्यार्थ्यांना दिलेले सहाय्य	1,08,86,500	96,67,500
Total		3,49,34,503	2,12,06,551

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

Particulars तपशिल		FY 2022-23 (Current Year)	FY 2021-22 (Previous Year)
Salary & Allowances	वेतन व भत्ते	54,38,06,606	46,76,45,614
Salary to Security & Sanitation	सुरक्षाक्षक वेतन	4,71,07,918	3,96,50,020
Honorarium to Contributory Lecturer	अशदायी व्याख्यात्यांचे मानधन	4,83,550	7,46,900
Steering Allowance	वाहनचालक सुकाणू भत्ता	2,16,800	41,480
T A Home Town/L.T.C.	स्वग्राम व रजा प्रवास सवलत	73,535	76,612
Sumptuary Allowance	अतिथी भत्ता	10,000	9,073
Leave Encashment	रजा रोखीकरण	1,69,13,394	1,04,35,535
Total		60,86,11,803	51,86,05,234

Notes to Accounts:

- 1) Land acquisition and other legal cases:- As on the date of the Balance Sheet there multiple legal suits against the University pending at the various levels of Judiciary System awaiting final decision. On the final decision of Hon Court, the crystalized amount of liability will be made and proposal will be submitted to the State Government for reimbursement of claim. However, the University anticipates the claims against the same for not over amounting to Rs. 2.00 Crores, the same can be treated as Contingent liability.
- 2) University has no proceedings under scrutiny, appeals and pending assessment with Income Tax, GST, PT / PF etc, except Service Tax, for which university is contesting.
- 3) Though the university follows accrual accounting systems, there is difference in periods of calendar year, academic calendar and financial calendar, hence certain Income & Expenditure are not posted according to accrual system of accounting.
- 4) Figures of previous year have been regrouped or rearranged wherever required by the financial management committee for appropriate representation of financial statements.

SIGNIFICANT ACCOUNTING POLICIES

- A) BASIS OF PREPARATION OF FINANCIAL STATEMENTS :** The University follows Mercantile Double Entry Accounting System to recognize Income & Expenditure except claims, grants, subsidies etc, the same is on cash basis. The financial statements have been prepared to comply in all material respect with the provisions of notified Act, Account Code, Ordinances and best practices.
- B) FIXED ASSETS AND DEPRECIATION / AMORTIZATION:** Fixed assets are carried at cost of acquisition/ cost of construction which is carried at book value. Depreciation on all the assets has been provided (except on agency funded assets) at the rates and in the manner prescribed at the Management Council Meeting.
- C) CAPITAL WORK IN PROGRESS:** Expenditure during construction period including development cost incurred on the projects under implementation are treated as 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 Standard to be inserted.
- E) DEPOSITS & INVENTORIES:** All Deposits are disclosed in the financial statements at the acquisition cost with accrued interest at the end of year and Inventories at cost of acquisition.
- F) EMPLOYEE BENEFITS:** University follows contribution to the various schemes like provident fund scheme, Gratuity, Leave Encashment; Medical & Paid leave Encashment, Leave Travel Concession, etc. as per the rules prescribed by Government of Maharashtra, Maharashtra Civil Services Rules (MCSR) & notified University Act along with University statutes, Ordinance (excluding contractual appointments).



Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon



SCHOOL OF ENVIRONMENTAL
AND EARTH SCIENCES



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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 "