P.W.S. ARTS & COMMERCE COLLEGE,NAGPUR
SENIOR COLLEGE
BALANCE SHEET
AS AT 31ST MARCH 2018

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---|---|---|---|---|---|
| SALARY DEDUCTIONS | | | MOVABLE AND IMMOVABLE ASSETS | | |
| PUNJAB NATIONAL BANK | 300.00 | | AS PER SCHEDULE "A" | | 30,898,104.21 |
| D.C.P.S | 1,079,351.00 | | | | |
| GENERAL PROVIDENT FUND | 85,813.00 | | DEPOSITS | | |
| GROUP LIC | 23,910.00 | | TELEPHONE DEPOSIT | | 5,800.00 |
| REVENUE STAMP | 3,424.00 | | | | |
| ALLAHABAD BANK | 39,250.00 | | SALARY DEDUCTIONS | | |
| PROVIDENT FUND LOAN | 187,114.00 | | SAMRUDDHI BANK | 4,430.00 | |
| PUNJABRAO PATSANSTHA | 1,875.00 | | PWS CREDIT CO-OP SOCIETY | 77,525.00 | |
| DD CANCELLATION | 30,833.00 | | SHRIDHAR CREDIT SOCIETY | 10,655.00 | |
| PROFESSIONAL TAX | 11,107.00 | | DR. AMBEDKAR CO-OP | 33,610.00 | |
| OTHER GPF | 418,000.00 | | JR. DIRECTOR | 12,000.00 | |
| GANDHIBAG BANK | 7,200.00 | | SHRIRAM BANK | 3,500.00 | |
| GLIC CLAIM | 4,830,157.00 | | GROUP LIC | 399,226.00 | |
| GPF(MALA) | 6,000.00 | | INCOME TAX | 312,540.00 | |
| RECOVERY | 17,042.00 | | LIC | 9,579.00 | |
| BHANDARA BANK | 9,900.00 | | CHAITANYESHWAR BANK | 500.00 | |
| DIFF IN SALARY DEDUCTION | 540,176.00 | | FLAG DAY | 10,800.00 | |
| 2007 PAYMENT | 61,200.00 | 7,783,741.00 | YAVATMAL BANK | 2,000.00 | |
| | | | REVENUE STAMP | 32,102.00 | 898,177.00 |
| GPF LOAN | | 127,444.00 | | | |
| | | | LIC LOAN | | 75,632.00 |
| DA ARREARS | | 2,752.00 | | | |
| | | | INTER UNIT BALANCES | | |
| FINE HOUND | | 33,431.00 | PWS SOCIETY | | 150,000.00 |
| LEAVE ENCASHMENT | | 596,760.00 | ADVANCES | | |
| | | | S.S. DESHMUKH | 2,000.00 | |
| | | | ADVANCES TO STAFF | 30,693.00 | |
| | | | SHREE M.V. KATRE | 20,000.00 | |
| CREDITOR | | | AFSAR RAFIQI | 29,000.00 | |
| M/S MEHARET RADHE CO. | | 11,600.00 | MRS. RAGHAVAN | 8,214.00 | |
| | | | M.Y. WASNIK | 46,835.00 | |
| INTER UNIT BALANCE | | | RAM MAHAJAN | 31,140.00 | 197,904.00 |
| PS COLLEGE | 179,736.00 | | | | |
| A/C NO.200 | 70,200.00 | 214,836.00 | CASH AND BANK BALANCE | | |
| | | | CASH IN HAND | 4,155.00 | |
| INCOME AND EXPENDITURE ACCOUNT | | | NON SALARY BANK (2431) | 246,205.08 | |
| AS PER LAST BALANCE SHEET | 7,924,288.40 | | SALARY BANK (2116) | 5,136,160.00 | |
| ADD:SURPLUS FOR THE YEAR | 840,289.61 | 8,764,578.01 | BOM SALARY ACCOUNT | 7,604.62 | 5,394,124.70 |
| TOTAL | | 17,525,142.01 | TOTAL | | 17,525,142.01 |

ACCOUNTING POLICIES
THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING

PLACE : NAGPUR
DATED: 19/07/2018

PRINCIPAL

RATAN CHANDAK & COMPANY
CHARTERED ACCOUNTANTS
NAGPUR
FRN-108696W

FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS
FRN 108696W

CA SANTOSH MOHKAR
PARTNER
MEM. NO. 178244

P.W.S. ARTS & COMMERCE COLLEGE,NAGPUR
SENIOR COLLEGE
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31ST MARCH 2018

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|---|---|---|---|
| TO SALARY & OTHER PAYMENTS | 50,525,426.00 | BY SALARY & OTHER GRANTS | 43,976,644.00 |
| TO CONTINGENCIES | 985,849.47 | BY TRANSFER FROM SCHOLARSHIP | 1,537,547.00 |
| TO FEES PAID TO UNIVERSITY | 1,462,153.00 | BY OTHER COLLECTIONS | 7,958,710.00 |
| TO TUTION FEES | - | BY INTEREST | 19,498.00 |
| TO OTHER COLLECTION PAID | 1,142,851.00 | BY FEES COLLECTION FROM STUDENTS | 1,395,230.00 |
| TO SURPLUS<br>TRANCESFER TO BALANCE SHEET | 840,289.53 | BY PROSPECTUS FEES | 68,940.00 |
| TOTAL | 54,956,569.00 | TOTAL | 54,956,569.00 |

ACCOUNTING POLICIES
THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.

FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS
FRN 108696W

RATAN CHANDAK & COMPANY
NAGPUR
FRN- 108696W
CHARTERED ACCOUNTANTS

PLACE : NAGPUR
DATED: 19/07/2018

PRINCIPAL

CA SANTOSH MOHKAR
PARTNER
MEM NO. 178246

| RECEIPTS | | AMOUNT |
|---|---|---|
| RECOVERY | | |
| FLAG DAY | 6,180.00 | |
| MEDICAL INSURANCE | 60,700.00 | |
| REVENUE STAMP | 34,539.00 | |
| STOP PAYMENT | 590.00 | |
| | 4,956.00 | 13,487,761.00 |
| TRANSFERRED FROM SCOLARSHIP | | |
| TUTION FEES | 639,200.00 | |
| EXAM & OTHER FEES | 898,347.00 | 1,537,547.00 |
| BANK INTEREST | | 19,498.00 |
| FEES COLLECTION | | 1,395,230.00 |
| PROSPECTUS FEES | | 68,940.00 |

| PAYMENTS | | AMOUNT |
|---|---|---|
| D.C.P.S | 1,357,838.00 | |
| GROUP LIC | 36,960.00 | |
| INCOME TAX | 3,888,317.00 | |
| G.P.F.LOAN | 40,940.00 | |
| LIC | 1,089,912.00 | |
| PROFESSIONAL TAX | 120,300.00 | |
| BHANDARA BANK | 86,400.00 | |
| CHITANAVISPURA BANK | 75,000.00 | |
| FLAG DAY | 60,700.00 | |
| MEDICAL INSURANCE | 34,539.00 | 13,471,980.00 |
| CYCLE STAND FEES TRANSFERRED TO P.G. | | 34,900.00 |
| PAID TO UNIVERSITY | | |
| ENVIRONMENTAL FEES | 9,840.00 | |
| CONTINUATION FEES | 10,000.00 | |
| ANNUAL FEES | 234,625.00 | |
| STUDENT WELFARE FUND | 9,385.00 | |
| STUDENT AID FUND | 9,385.00 | |
| STUDENT MEDICAL FUND | 9,385.00 | |
| GAME FEES | 46,925.00 | |
| STUDENT UNION FEES | 9,385.00 | |
| ASHWAMEDH | 7,508.00 | |
| AVISHKAR | 7,508.00 | |
| YEARLY AFFILIATION | 10,000.00 | |
| OTHER CERTIFICATION | 570.00 | |
| EXAM FEES | 436,912.00 | |
| INDRADHANUSH | 7,508.00 | |
| ABHIYAN | 7,508.00 | |
| AVAHAN | 7,508.00 | |
| DEPOSITS | 7,508.00 | |
| E-SUVIDHA | 93,850.00 | |
| DISASTER MANAGEMENT | 18,770.00 | |
| MEDICAL AID | 9,385.00 | |
| ENROLLMENT | 498,888.00 | |
| IMMIGRATION FEES | 9,800.00 | 1,462,153.00 |
| CONTINGENCIES | | |
| ACCOUNTING CHARGES | 13,000.00 | |
| AUDIT FEES | 47,200.00 | |
| ADVERTISEMENT | - | |
| BANK CHARGES | 7,060.47 | |
| SPORT EXPENSES | 21,350.00 | |
| COMPUTER MAINTAINANCE | 74,866.00 | |

| RECEIPTS | | AMOUNT |
|---|---|---|
| RECOVERY | 6,180.00 | |
| FLAG DAY | 60,700.00 | |
| MEDICAL INSURANCE | 34,539.00 | |
| REVENUE STAMP | 590.00 | |
| STOP PAYMENT | 4,956.00 | 13,487,761.00 |
| TRANSFERRED FROM SCOLARSHIP | | |
| TUTION FEES | 639,200.00 | |
| EXAM & OTHER FEES | 898,347.00 | 1,537,547.00 |
| BANK INTEREST | | 19,498.00 |
| FEES COLLECTION | | 1,395,230.00 |
| PROSPECTUS FEES | | 68,940.00 |

| PAYMENTS | | AMOUNT |
|---|---|---|
| D.C.P.S | 1,357,838.00 | |
| GROUP LIC | 36,960.00 | |
| INCOME TAX | 3,888,317.00 | |
| G.P.F.LOAN | 40,940.00 | |
| LIC | 1,089,912.00 | |
| PROFESSIONAL TAX | 120,300.00 | |
| BHANDARA BANK | 86,400.00 | |
| CHITANAVISPURA BANK | 75,000.00 | |
| FLAG DAY | 60,700.00 | |
| MEDICAL INSURANCE | 34,539.00 | 13,471,980.00 |
| CYCLE STAND FEES TRANSFERRED TO P.G. | | 34,900.00 |
| PAID TO UNIVERSITY | | |
| ENVIRONMENTAL FEES | 9,840.00 | |
| CONTINUATION FEES | 10,000.00 | |
| ANNUAL FEES | 234,625.00 | |
| STUDENT WELFARE FUND | 9,385.00 | |
| STUDENT AID FUND | 9,385.00 | |
| STUDENT MEDICAL FUND | 9,385.00 | |
| GAME FEES | 46,925.00 | |
| STUDENT UNION FEES | 9,385.00 | |
| ASHWAMEDH | 7,508.00 | |
| AVISHKAR | 7,508.00 | |
| YEARLY AFFILIATION | 10,000.00 | |
| OTHER CERTIFICATION | 570.00 | |
| EXAM FEES | 436,912.00 | |
| INDRADHANUSH | 7,508.00 | |
| ABHIYAN | 7,508.00 | |
| AVAHAN | 7,508.00 | |
| DEPOSITS | 7,508.00 | |
| E-SUVIDHA | 93,850.00 | |
| DISASTER MANAGEMENT | 18,770.00 | |
| MEDICAL AID | 9,385.00 | |
| ENROLLMENT | 498,868.00 | |
| IMMIGRATION FEES | 9,800.00 | 1,462,153.00 |
| CONTINGENCIES | | |
| ACCOUNTING CHARGES | 13,000.00 | |
| AUDIT FEES | 47,200.00 | |
| ADVERTISEMENT | - | |
| BANK CHARGES | 7,060.47 | |
| SPORT EXPENSES | 21,350.00 | |
| COMPUTER MAINTAINANCE | 74,866.00 | |

Scanned by CamScanner

| RECEIPTS | | AMOUNT | PAYMENTS | | AMOUNT |
|---|---|---|---|---|---|
| | | | COMPUTER EXPENSES | 109,139.00 | |
| | | | COLLEGE EXAM EXPENSES | 31,246.00 | |
| | | | ELECTRICITY CHARGES | 314,600.00 | |
| | | | NEWS PAPER EXP. | 17,032.00 | |
| | | | PRINTING | 153,490.00 | |
| | | | INCOME TAX RETURN | 17,000.00 | |
| | | | STATIONERY | 46,300.00 | |
| | | | STUDENT MEDICAL CHECK UP | 7,000.00 | |
| | | | TELEPHONE EXP. | 41,168.00 | |
| | | | WEBSITE MAINTENENCE EXPENSE | 24,898.00 | |
| | | | PROGRAM EXPENSES | 60,500.00 | 905,849.47 |
| | | | PURCHASES | | |
| | | | BIOMETRIC MACHINE | 35,400.00 | |
| | | | WIRELESS BARCODE READER | 31,860.00 | |
| | | | BOOKS | 194,337.00 | |
| | | | COMPUTER | 95,802.00 | |
| | | | SPORTS MATERIAL | 73,795.00 | 431,194.00 |
| | | | CLOSING BALANCE | | |
| | | | CASH IN HAND | 4,155.00 | |
| | | | NON SALARY BANK (2421) | 246,205.08 | |
| | | | SALARY BANK (2116) | 5,136,160.00 | |
| | | | BOM SALARY ACCOUNT | 7,604.62 | 5,394,124.70 |
| | TOTAL RS. | 73,448,478.17 | | TOTAL RS. | 73,448,478.17 |

FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS
FRN 108696W

RATAN CHANDAK & COMPANY * NAGPUR FRN-108696W * CHARTERED ACCOUNTANTS

PLACE : NAGPUR
DATED :19/07/2018

PRINCIPAL

CA SANTOSH MOHKAR
PARTNER
MEM NO. 178246

P.W.S. ARTS & COMMERCE COLLEGE,NAGPUR

SENIOR COLLEGE

SCHEDULE "A"

MOVABLE AND IMMOVABLE ASSETS

AS AT 31ST MARCH 2018

0

| PARTICURALS | OPENING BALANCE | ADDITION DURING THE YEAR | CLOSING BALANCE |
|---|---|---|---|
| COMPUTER | 894,744.00 | 95,802.00 | 990,546.00 |
| LIBRARY BOOKS | 2,324,812.00 | 194,337.00 | 2,519,149.00 |
| SOFTWARE | 121,620.00 | | 121,620.00 |
| INVERTER | 12,500.00 | | 12,500.00 |
| VACCUM CLEANER | 3,660.00 | | 3,660.00 |
| FINGER PRINT MACHINE | 31,500.00 | | 31,500.00 |
| EQUIPMENTS | 83,466.00 | | 83,466.00 |
| BUDDHA STATUE | 145,000.00 | | 145,000.00 |
| BUILDING | 3,940,816.96 | | 3,940,816.96 |
| FURNITURE | 1,772,266.35 | | 1,772,266.35 |
| PRINTER | 23,370.00 | | 23,370.00 |
| FIRE INSTRUMENT | 7,313.00 | | 7,313.00 |
| COOLERS & FANS | 81,265.00 | | 81,265.00 |
| CCTV CAMERA | 25,500.00 | | 25,500.00 |
| XEROX MACHINE | 48,000.00 | | 48,000.00 |
| BIOMETRIC MACHINE | | 35,400.00 | 35,400.00 |
| WIRELESS BARCODE | | 31,860.00 | 31,860.00 |
| SPORTS MATERIAL | 861,077.00 | 73,795.00 | 934,872.00 |
| TOTAL RS. | 10,376,910.31 | 431,194.00 | 10,808,104.31 |

CHARTERED ACCOUNTANTS NAGPUR

PWS COLLEGE KAMPTEE ROAD, NAGPUR
SENIOR COLLEGE
RECEIPTS AND PAYMENT ACCOUNT
FOR THE YEAR ENDING 31ST MARCH 2019

| RECEIPTS | | AMOUNT | PAYMENTS | | AMOUNT |
|---|---|---|---|---|---|
| **OPENING CASH AND BANK BALANCE** | | | **SALARY TO STAFF** | | |
| CASH IN HAND | 4,155.00 | | **TEACHING STAFF** | | |
| NON SALARY BANK (2421) | 2,46,205.00 | | BASIC | 1,00,31,760.00 | |
| SALARY BANK (2118) | 51,36,160.00 | | D. PAY | 22,40,000.00 | |
| BOM SALARY ACCOUNT | 7,604.70 | 53,94,124.70 | CLA | 71,280.00 | |
| | | | D.A. ARREARS | 62,138.00 | |
| **SALARY GRANT IN AID** | | 4,19,52,576.00 | DEARNESS ALLOWANCES | 1,72,17,140.00 | |
| | | | HOUSE RENT ALLOWANCE | 24,59,952.00 | |
| **OTHER STAFF COLLECTION** | | | TRAVELLING ALLOWANCE | 5,76,000.00 | 3,26,85,070.00 |
| D.A. ARREARS | 10,25,189.00 | | | | |
| G.P.F. LOAN | 14,30,000.00 | | **NON TEACHING STAFF** | | |
| G.P.F. CLAIM | 15,07,319.00 | | BASIC | 28,31,090.00 | |
| SALARY ARREARS | 3,93,243.00 | | D. PAY | 6,58,350.00 | |
| MEDICAL REIMBURSEMENT | 76,155.00 | | CLA | 50,580.00 | |
| LEAVE INCASHMENT | 23,32,428.00 | | D.A. ARREARS | 17,440.00 | |
| C.S.B. REMUNARATION | 9,59,040.00 | | DEARNESS ALLOWANCES | 40,01,358.00 | |
| G.L.I.C. CLAIM | 1,52,515.00 | 78,75,889.00 | HOUSE RENT ALLOWANCE | 6,07,400.00 | |
| | | | TRAVELLING ALLOWANCE | 1,33,280.00 | 92,47,806.00 |
| **FEES COLLECTION ON BEHALF OF UNIVERSITY** | | | | | |
| STUDENT EXAM FEES (UNIVERSITY) | 6,50,410.00 | | **OTHER PAYMENTS TO STAFF** | | |
| STUDENT EXAM FEES (UNIVERSITY PRIVATE STUDEN | 76,894.00 | | C.S.B. REMUNARATION | 9,59,040.00 | |
| UNIVERSITY EXAM | 6,00,000.00 | 13,45,304.00 | G.P.F. LOAN | 14,30,000.00 | |
| | | | D.A. ARREARS | 10,25,189.00 | |
| **SALARY DEDUCTION** | | | G.P.F. CLAIM | 15,07,319.00 | |
| SHIKSHAK S BANK | 28,000.00 | | MEDICAL REIMBERSMENT | 76,155.00 | |
| PWS CREDIT CO-OP SOCIETY | 34,01,941.00 | | LEAVE INCASHMENT | 23,31,428.00 | |
| DR. AMBEDKAR BANK | 3,80,540.00 | | SALARY ARREARS | 3,89,605.00 | 77,18,736.00 |
| ACCIDENT INSURANCE | 15,576.00 | | | | |
| D.C.P.S. | 13,57,189.00 | | G.L.I.C. | | 1,52,515.00 |
| G.P.F. | 31,17,000.00 | | | | |
| GROUP LIC | 35,190.00 | | **SALARY DEDUCTIONS** | | |
| INCOME TAX | 38,09,810.00 | | SHIKSHAK S BANK | 28,000.00 | |
| G.P.F. LOAN | 90,500.00 | | PWS CREDIT CO-OP SOCIETY | 34,01,941.00 | |
| LIC | 11,01,436.00 | | DR. AMBEDKAR BANK | 3,80,540.00 | |
| PROFESSIONAL TAX | 1,13,500.00 | | ACCIDENT INSURANCE | 15,576.00 | |
| BHANDARA BANK | 21,600.00 | | D.C.P.S. | 13,57,189.00 | |
| CHITANAVISPURA BANK | 68,750.00 | | G.P.F. | 31,17,000.00 | |
| SALARY RECOVERY | 4,270.00 | | GROUP LIC | 35,190.00 | |
| REVENUE STAMP | 550.00 | | INCOME TAX | 38,09,810.00 | |
| STOP PAYMENT | 1,668.00 | 1,35,27,328.00 | G.P.F. LOAN | 92,500.00 | |
| | | | LIC | 11,01,436.00 | |
| **TRANSFERRED FROM SCOLARSHIP** | | | PROFESSIONAL TAX | 1,13,500.00 | |
| TUITION FEES | 14,00,000.00 | | BHANDARA BANK | 21,600.00 | |
| EXAM & OTHER FEES | 5,76,065.00 | 19,84,065.00 | CHITANAVISPURA BANK | 45,000.00 | 1,35,17,282.00 |
| **BANK INTEREST** | | 14,974.00 | CYCLE STAND FEES TRANSFER TO P.C. | | 27,220.00 |

RATAN CHANDAK & COMPANY
NAGPUR
CHARTERED ACCOUNTANTS

| RECEIPTS | | AMOUNT | PAYMENTS | | AMOUNT |
|---|---|---|---|---|---|
| FEES COLLECTION FROM STUDENTS | | 12,58,548.00 | **PAID TO UNIVERSITY** | | |
| | | | VIRONMENTAL FEES | 8,560.00 | |
| | | | ANNUAL FEES | 4,62,833.00 | |
| | | | YEARLY AFFILIATION | 20,000.00 | |
| | | | STUDENT EXAM FEES | 8,72,233.00 | |
| | | | ENROLLMENT FEES | 97,528.00 | |
| | | | UNIVERSITY EXAM | 4,68,616.00 | 19,29,770.00 |
| | | | **CONTINGENCIES** | | |
| | | | ACCOUNTING CHARGES | 13,000.00 | |
| | | | AUDIT FEES | 23,600.00 | |
| | | | SPORTS EXPENSES | 1,46,737.00 | |
| | | | BANK CHARGES | 8,475.78 | |
| | | | CORPORATION TAX | 12,083.00 | |
| | | | SOFTWARE PURCHASE | 27,730.00 | |
| | | | COMPUTER MAINTAINANCE | 60,000.00 | |
| | | | COMPUTER EXPENSES | 13,620.00 | |
| | | | COLLEGE MAGZINS | 94,126.00 | |
| | | | ELECTRICITY CHARGES | 3,54,070.00 | |
| | | | NEWS PAPER EXP. | 22,956.00 | |
| | | | PRINTING | 1,59,570.00 | |
| | | | STAFF MEETING EXPENSES | 9,300.00 | |
| | | | STATIONERY | 14,108.00 | |
| | | | TELEPHONE EXP. | 54,006.00 | |
| | | | WEBSITE MAINTENENCE EXPENSE | 21,240.00 | 10,34,621.78 |
| | | | **PURCHASES** | | |
| | | | BOOKS | 1,84,318.00 | |
| | | | COMPUTER | 20,680.00 | |
| | | | PRINTER PURCHASE | 14,500.00 | |
| | | | SPORTS MATERIAL | 24,850.00 | 2,44,348.00 |
| | | | **CLOSING BALANCE** | | |
| | | | CASH IN HAND | 61.00 | |
| | | | NON SALARY BANK (2421) | 2,10,080.50 | |
| | | | SALARY BANK (2116) | 65,58,193.80 | 67,75,939.92 |
| | | | BOM SALARY ACCOUNT | 7,604.62 | |
| | TOTAL RS. | 7,33,53,008.70 | | TOTAL RS. | 7,33,53,008.70 |

FOR RATAN CHANDAK & CO
CHARTERED ACCOUNTANTS
FRN 108696W

RATAN CHANDAK & COMPANY
NAGPUR
FRN- 108696W
CHARTERED ACCOUNTANTS

CA SANTOSH MOHKAR
PARTNER
MEM NO.178246
UDIN 19178246AAAADA9585

ACCOUNTING POLICIES
1)THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2)THE COLLEGE HAS NOT CHARGED DEPRECIATION ON ITS FIXED ASSETS

PRINCIPAL

**PWS COLLEGE KAMPTEE ROAD, NAGPUR**
**SENIOR COLLEGE**
**RECEIPTS AND PAYMENT ACCOUNT**
**FOR THE YEAR ENDING 31ST MARCH 2020**

| RECEIPTS | | AMOUNT |
|---|---|---|
| **OPENING CASH AND BANK BALANCE** | | |
| CASH IN HAND | 61.00 | |
| NON SALARY BANK (2421) | 2,10,080.50 | |
| SALARY BANK (2116) | 65,58,193.80 | |
| BOM SALARY ACCOUNT | 7,604.62 | 67,75,939.92 |
| **SALARY GRANT IN AID** | | 4,54,43,153.00 |
| **C.H.B. GRANT (REMUNERATION)** | | 16,25,360.00 |
| **OTHER STAFF COLLECTION** | | |
| GPF LOAN | 3,50,000.00 | |
| GPF FULL AND FINAL SETTLEMENT | 76,25,496.00 | |
| MEDICAL REIMBERSMENT | 5,64,312.00 | |
| 6TH PAY ARREARS | 4,30,747.00 | |
| PLACEMENT ARREARS | 7,72,127.00 | |
| P.HD ARREARS | 74,491.00 | 98,17,173.00 |
| **G.L.I.C. CLAIM** | | 2,84,075.00 |
| **FEES COLLECTION ON BEHALF OF UNIVERSITY** | | |
| FEES COLLECTION | 8,08,244.00 | |
| UNIVERSITY EXAM FEES (FROM STUDENTS) | 7,09,051.00 | |
| UNIVERSITY EXAM | 7,07,255.00 | 22,24,550.00 |
| **SALARY DEDUCTION** | | |
| PWS CREDIT CO-OP SOCIETY | 30,59,038.00 | |
| DR. AMBEDKAR BANK | 3,00,000.00 | |
| ACCIDENT INSURANCE | 14,868.00 | |
| D.C.P.S | 14,03,128.00 | |
| G.P.F. | 26,62,000.00 | |
| GROUP LIC | 32,820.00 | |
| INCOME TAX | 50,67,835.00 | |
| G.P.F.LOAN | 1,80,000.00 | |
| LIC | 10,87,965.00 | |
| PROFESSIONAL TAX | 1,04,300.00 | |
| REVENUE STAMP | 513.00 | 1,39,12,467.00 |
| **TRANSFERRED FROM SCOLARSHIP** | | |
| TUTION FEES | 16,36,800.00 | |
| EXAM & OTHER FEES | 12,15,860.00 | 28,52,660.00 |
| **BANK INTEREST** | | 22,934.00 |
| **FEES COLLECTION FROM STUDENTS** | | |
| TUTION FEES FROM STUDENTS | 1,74,140.00 | |
| SPORTS PRIZE | 10,000.00 | |

| PAYMENTS | | AMOUNT |
|---|---|---|
| **SALARY TO STAFF** | | |
| **TEACHING STAFF** | | |
| BASIC | 2,07,59,140.00 | |
| D. PAY | 11,10,000.00 | |
| CLA | 69,120.00 | |
| SEP PAY | 31,200.00 | |
| D.A. ARREARS | 1,32,475.00 | |
| DEARNESS ALLOWANCES | 1,06,36,787.00 | |
| HOUSE RENT ALLOWANCE | 37,38,572.00 | |
| TRAVELLING ALLOWANCE | 5,85,600.00 | 3,70,62,894.00 |
| **NON TEACHING STAFF** | | |
| BASIC | 24,58,240.00 | |
| D. PAY | 5,73,600.00 | |
| CLA | 42,300.00 | |
| D.A. ARREARS | 24,189.00 | |
| DEARNESS ALLOWANCES | 45,56,762.00 | |
| HOUSE RENT ALLOWANCE | 6,06,368.00 | |
| TRAVELLING ALLOWANCE | 1,18,800.00 | 83,80,259.00 |
| **OTHER PAYMENTS TO STAFF** | | |
| CHB REMUNERATION | 11,09,200.00 | |
| GPF LOAN | 3,50,000.00 | |
| GPF FULL AND FINAL SETTLEMENT | 76,25,496.00 | |
| MEDICAL REIMBERSMENT | 5,64,312.00 | |
| 6TH PAY ARREARS | 4,30,747.00 | |
| PLACEMENT ARREARS | 7,72,127.00 | |
| P.HD ARREARS | 74,491.00 | 1,09,26,373.00 |
| **G.L.I.C. CLAIM** | | 2,82,075.00 |
| **SALARY DEDUCTIONS** | | |
| PWS CREDIT CO-OP SOCIETY | 30,59,038.00 | |
| DR. AMBEDKAR BANK | 3,00,000.00 | |
| D.C.P.S | 14,03,128.00 | |
| G.P.F. | 26,62,000.00 | |
| GROUP LIC | 32,820.00 | |
| INCOME TAX | 50,67,835.00 | |
| G.P.F.LOAN | 1,80,000.00 | |
| LIC | 10,87,965.00 | |
| PROFESSIONAL TAX | 1,04,300.00 | 1,38,97,086.00 |
| **PAID TO UNIVERSITY** | | |
| TUTION FEES | 5,546.00 | |
| FEES REFUND | 3,500.00 | |
| DEGREE FEES | 63,140.00 | |
| YEARLY AFFILIATION | 20,000.00 | |

| RECEIPTS | | AMOUNT | PAYMENTS | | AMOUNT |
|---|---|---|---|---|---|
| PROSPECTUS FEES | 1,69,192.00 | 3,53,332.00 | STUDENT EXAM FEES | 8,27,990.00 | |
| | | | ENROLLMENT FEES | 85,410.00 | |
| | | | UNIVERSITY EXAM | 4,00,000.00 | 14,05,586.00 |
| | | | **CONTINGENCIES** | | |
| | | | ACCOUNTING CHARGES | 15,000.00 | |
| | | | SPORTS EXPENSES | 68,260.00 | |
| | | | BANK CHARGES | 2,474.00 | |
| | | | SOFTWARE PURCHASE | 90,624.00 | |
| | | | BUILDING MAINTAINANCE | 50,196.00 | |
| | | | GARDEN MAINTAINANCE | 33,510.00 | |
| | | | COMPUTER MAINTAINANCE | 88,540.00 | |
| | | | COMPUTER EXPENSES | 47,545.00 | |
| | | | ELECTRIC EXPENSES | 1,15,070.00 | |
| | | | ELECTRICITY CHARGES | 4,44,950.00 | |
| | | | NEWS PAPER EXP. | 21,202.00 | |
| | | | PRINTING | 2,09,475.00 | |
| | | | STUDENTS MEDICAL CHECKUP | 10,000.00 | |
| | | | STATIONERY | 71,651.00 | |
| | | | XEROX MAINTENANCE | 20,652.00 | |
| | | | TELEPHONE EXP. | 68,034.00 | 13,07,183.00 |
| | | | **PURCHASES** | | |
| | | | BOOKS | 1,13,717.00 | |
| | | | FURNITURE | 65,013.00 | |
| | | | PRINTER PURCHASE | 27,400.00 | |
| | | | SPORTS MATERIAL | 77,800.00 | 2,83,930.00 |
| | | | **DONATION** | | 11,900.00 |
| | | | **CLOSING BALANCE** | | |
| | | | CASH IN HAND | 74.00 | |
| | | | NON SALARY BANK (2421) | 8,73,258.30 | |
| | | | SALARY BANK (2116) | 88,73,421.00 | |
| | | | BOM SALARY ACCOUNT | 7,604.62 | 97,54,357.92 |
| TOTAL RS. | | 8,33,11,643.92 | TOTAL RS. | | 8,33,11,643.92 |

**ACCOUNTING POLICIES**
1)THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2)THE COLLEGE HAS NOT CHARGED DEPRECIATION ON ITS FIXED ASSETS

**CHECKED & FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

RATAN CHANDAK & COMPANY
NAGPUR
FRN - 108696 W
CHARTERED ACCOUNTANTS

**PRINCIPAL**

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO.178246**
**UDIN:- 20178246AAAADY9819**

**PLACE: NAGPUR**
**DATE:15/07/2020**

P.W.S. ARTS & COMMERCE COLLEGE,NAGPUR
SENIOR COLLEGE
BALANCE SHEET
AS AT 31ST MARCH 2021

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---|---|---|---|---|---|
| **INTER UNIT BALANCE** | | | | | |
| PWS POST GRADUATE | 117,616.00 | | **MOVABLE AND IMMOVABLE ASSETS** | | |
| CHEQUE REC FROM A/C 200 | 70,000.00 | 187,616.00 | AS PER SCHEDULE "A" | | 11,602,318.31 |
| | | | | | |
| **OTHER CREDIT BALANCES** | | | **DEPOSITS** | | |
| REVENUE STAMP | 465.00 | | TELEPHONE DEPOSIT | | 1,800.00 |
| SALARY DEDUCTIONS | 6,836,159.00 | | | | |
| GPF LOAN | 127,444.00 | | **INTER UNIT BALANCES** | | |
| TIME BOUND | 33,431.00 | | PWS SOCIETY | | 150,000.00 |
| DA ARREARS | 2,752.00 | | | | |
| LEAVE ENCASHMENT | 586,760.00 | | **ADVANCES** | | |
| G.L.I.C CLAIM | 89,876.00 | | S.S. DESHMUKH (STAFF) | 2,000.00 | |
| M/S MEHAR TRADING CO. | 11,600.00 | 7,688,507.00 | ADVANCES TO STAFF | 30,695.00 | |
| | | | SHREE M.V. RATHI | 30,000.00 | |
| **INCOME AND EXPENDITURE ACCOUNT** | | | ABDUL RAFIQE | 29,000.00 | |
| AS PER LAST BALANCE SHEET | 13,652,682.23 | | MRS. RAGHAWAN | 8,214.00 | |
| ADD:SURPLUS FOR THE YEAR | 253,515.62 | 13,906,197.85 | M.Y. WASNIK | 66,855.00 | |
| | | | RAVI MAHAJAN | 31,140.00 | 197,904.00 |
| | | | | | |
| | | | **CASH AND BANK BALANCE** | | |
| | | | CASH IN HAND | 623.00 | |
| | | | PNB (2421) | 332,795.32 | |
| | | | BOM (2116) | 9,489,275.60 | |
| | | | BOM SALARY ACCOUNT | 7,604.62 | 9,830,298.54 |
| TOTAL | | 21,782,320.85 | TOTAL | | 21,782,320.85 |

**ACCOUNTING POLICIES**
1)THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2)THE COLLEGE HAS NOT CHARGED DEPRECIATION ON ITS FIXED ASSETS

FOR P.W.S. ARTS & COMMERCE COLLEGE,NAGPUR

CHECKED & FOUND CORRECT
FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS
FRN 108696W

TRUSTEE

PRINCIPAL

CA SANTOSH MOHKAR
PARTNER
MEM NO.178246
UDIN:- 21178246AAAAFJ9935

RATAN CHANDAK & COMPANY * NAGPUR FRN- 108696W * CHARTERED ACCOUNTANTS

PLACE: NAGPUR
DATE: 19/07/2021

**P.W.S. ARTS & COMMERCE COLLEGE,NAGPUR**
**SENIOR COLLEGE**
**INCOME & EXPENDITURE ACCOUNT**
**FOR THE YEAR ENDING 31ST MARCH 2021**

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|---|---|---|---|
| TO SALARY TO STAFF | 50,521,996.00 | BY SALARY GRANTS IN AID | 50,521,996.00 |
| TO CONTINGENCIES AS PER SCHEDULE "B" | 1,031,264.38 | BY FEES TRANSFER FROM SCHOLARSHIP | 1,460,480.00 |
| TO C.H.B. GRANT (REMUNERATION) | 516,160.00 | BY BANK INTEREST | 21,008.00 |
| TO CYCLE STAND FEES TR. TO P.G. COLLEGE | 25,240.00 | BY FEES COLLECTION FROM STUDENTS | 128,920.00 |
| TO FEES PAID TO UNIVERSITY | 1,039,639.00 | BY FEES COLLECTION ON BEHALF OF UNIVERSITY | 1,255,411.00 |
| TO SURPLUS TRANSFER TO BALANCE SHEET | 253,515.62 | | |
| TOTAL | 53,387,815.00 | TOTAL | 53,387,815.00 |

**ACCOUNTING POLICIES**
1)THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2)THE COLLEGE HAS NOT CHARGED DEPRECIATION ON ITS FIXED ASSETS

FOR P.W.S. ARTS & COMMERCE COLLEGE,NAGPUR

TRUSTEE

PRINCIPAL

CHECKED & FOUND CORRECT
FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS
FRN 108696W

RATAN CHANDAK & COMPANY * CHARTERED ACCOUNTANTS * NAGPUR FRN- 108696W

CA SANTOSH MOHKAR
PARTNER
MEM NO.178246
UDIN:- 21178246AAAAFJ9935

PLACE: NAGPUR
DATE: 19/07/2021

**PWS COLLEGE KAMPTEE ROAD, NAGPUR**
**SENIOR COLLEGE**
**RECEIPTS AND PAYMENT ACCOUNT**
**FOR THE YEAR ENDING 31ST MARCH 2021**

| RECEIPTS | | AMOUNT |
|---|---|---|
| **OPENING CASH AND BANK BALANCE** | | |
| CASH IN HAND | 74.00 | |
| NON SALARY BANK (2421) | 873,258.30 | |
| SALARY BANK (2116) | 8,873,421.00 | |
| BOM SALARY ACCOUNT | 7,604.62 | 9,754,357.92 |
| **SALARY GRANT IN AID** | | |
| SALARY GRANT | 50,521,996.00 | |
| MEDICAL BILL GRANT | 134,450.00 | |
| CHB REMUNERATION GRANT | 444,400.00 | |
| D.A. ARREARS GRANT | 452,579.00 | 51,553,425.00 |
| **OTHER STAFF COLLECTION** | | |
| GPF LOAN | 250,000.00 | |
| G.I.I.C. CLAIM | 123,718.00 | |
| GPF CLAIM | 8,450,717.00 | 8,824,435.00 |
| **FEES COLLECTION ON BEHALF OF UNIVERSITY** | | |
| FEES COLLECTION | 1,179,991.00 | |
| UNIVERSITY EXAM FEES | 75,420.00 | 1,255,411.00 |
| **SALARY DEDUCTION** | | |
| AS PER SCHEDULE "C" | | 15,505,248.00 |
| **TRANSFERRED FROM SCOLARSHIP** | | |
| TUTION FEES | 1,056,800.00 | |
| ALL OTHER FEES | 403,680.00 | 1,460,480.00 |
| **BANK INTEREST** | | 21,008.00 |
| **FEES COLLECTION FROM STUDENTS** | | |
| PROSPECTUS FEES | 38,520.00 | |
| TUTION FEES | 90,400.00 | 128,920.00 |
| **TOTAL RS.** | | 88,503,284.92 |

| PAYMENTS | | AMOUNT |
|---|---|---|
| **SALARY TO STAFF** | | |
| **TEACHING STAFF** | | |
| BASIC | 30,327,100.00 | |
| DEARNESS ALLOWANCES | 5,155,607.00 | |
| HOUSE RENT ALLOWANCE | 4,852,336.00 | |
| CLA | 64,800.00 | |
| SEP PAY | 70,800.00 | |
| TRAVELLING ALLOWANCE | 595,200.00 | 41,065,843.00 |
| **NON TEACHING STAFF** | | |
| BASIC | 5,053,700.00 | |
| GRADE PAY | 277,200.00 | |
| DEARNESS ALLOWANCES | 3,048,937.00 | |
| CLA | 39,900.00 | |
| HOUSE RENT ALLOWANCE | 921,616.00 | |
| TRAVELLING ALLOWANCE | 114,800.00 | |
| | 9,456,153.00 | |
| CHB REMUNERATION | 960,560.00 | |
| MEDICAL BILL | 134,450.00 | |
| D.A. ARREARS | 452,579.00 | 11,003,742.00 |
| **OTHER PAYMENTS TO STAFF** | | |
| GPF LOAN | 250,000.00 | |
| G.I.I.C. CLAIM | 35,842.00 | |
| GPF CLAIM | 8,450,717.00 | 8,736,559.00 |
| **PAID TO UNIVERSITY** | | |
| N. S. S. FEES | 17,230.00 | |
| AFFILIATION FEES | 20,000.00 | |
| ENVIRONMENT FEES | 8,400.00 | |
| YEARLY FEES | 446,527.00 | |
| STUDENT EXAM FEES | 394,626.00 | |
| ENROLLMENT FEES | 55,660.00 | |
| UNIVERSITY EXAM | 107,116.00 | 1,039,639.00 |
| **CONTINGENCIES** | | |
| AS PER SCHEDULE "B" | | 1,031,264.38 |
| **SALARY DEDUCTION** | | |
| AS PER SCHEDULE "C" | | 15,504,763.00 |
| **PURCHASES (CAPITALISED)** | | |
| LIBRARY BOOKS | 213,576.00 | |
| COMPUTER PURCHASE | 52,360.00 | 265,936.00 |
| **CYCLE STAND FEES TR. TO PG** | | 25,240.00 |
| **CLOSING BALANCE** | | |
| CASH IN HAND | 623.00 | |
| PNB (2421) | 332,795.32 | |
| BOM (2116) | 9,489,275.60 | |
| BOM SALARY ACCOUNT | 7,604.62 | 9,830,298.54 |
| **TOTAL RS.** | | 88,503,284.92 |

**ACCOUNTING POLICIES**
1)THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2)THE COLLEGE HAS NOT CHARGED DEPRECIATION ON ITS FIXED ASSETS

**FOR PWS COLLEGE KAMPTEE ROAD, NAGPUR**

**TRUSTEE** **PRINCIPAL**

**PLACE: NAGPUR**
**DATE: 19/07/2021**

**CHECKED & FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

RATAN CHANDAK & COMPANY ★ CHARTERED ACCOUNTANTS NAGPUR FRN- 108696W

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO.178246**
**UDIN:- 21178246AAAAFJ9935**

**P.W.S. ARTS & COMMERCE COLLEGE,NAGPUR**
**SENIOR COLLEGE**
**SCHEDULE "A"**
**MOVABLE AND IMMOVABLE ASSETS**
**AS AT 31ST MARCH 2021**

| PARTICURALS | OPENING BALANCE | ADDITION DURING THE YEAR | CLOSING BALANCE |
|---|---|---|---|
| COMPUTER | 1,011,226.00 | 52,360.00 | 1,063,586.00 |
| LIBRARY BOOKS | 2,817,184.00 | 213,576.00 | 3,030,760.00 |
| SOFTWARE | 121,620.00 | - | 121,620.00 |
| INVERTER | 12,500.00 | - | 12,500.00 |
| VACCUM CLEANER | 3,660.00 | - | 3,660.00 |
| FINGER PRINT MACHINE | 31,500.00 | - | 31,500.00 |
| EQUIPMENTS | 83,466.00 | - | 83,466.00 |
| BUDDHA STATUE | 145,000.00 | - | 145,000.00 |
| BUILDING | 3,940,816.96 | - | 3,940,816.96 |
| FURNITURE | 1,837,279.35 | - | 1,837,279.35 |
| PRINTER | 65,270.00 | - | 65,270.00 |
| FIRE INSTRUMENT | 7,313.00 | - | 7,313.00 |
| COOLERS & FANS | 81,265.00 | - | 81,265.00 |
| CCTV | 25,500.00 | - | 25,500.00 |
| XEROX MACHINE | 48,000.00 | - | 48,000.00 |
| BIOMETRIC MACHINE | 35,400.00 | - | 35,400.00 |
| WIRELESS BARCODE | 31,860.00 | - | 31,860.00 |
| SPORTS MATERIAL | 1,037,522.00 | - | 1,037,522.00 |
| TOTAL RS. | 11,336,382.31 | 265,936.00 | 11,602,318.31 |

RATAN CHANDAK & COMPANY * CHARTERED ACCOUNTANTS * NAGPUR FRN- 104464W

**P.W.S. ARTS & COMMERCE COLLEGE,NAGPUR**
**SENIOR COLLEGE**
**SCHEDULE "B"**
**CONTIGENCIES**
**AS AT 31ST MARCH 2021**

| PARTICURALS | PAYMENT |
|---|---|
| ACCOUNTING CHARGES | 18,000.00 |
| SPORTS EXPENSES | 248,000.00 |
| BANK CHARGES | 5,985.38 |
| CORPORATION TAX | 23,933.00 |
| ACCIDENT INSURANCE | 14,868.00 |
| AUDIT FEES | 23,600.00 |
| COMPUTER MAINTAINANCE | 70,000.00 |
| FEES REFUND | 9,082.00 |
| GARDEN MAINTENANCE | 48,000.00 |
| ELECTRICITY CHARGES | 204,060.00 |
| NEWS PAPER EXP. | 3,098.00 |
| PRINTING | 79,675.00 |
| BOOK BINDING EXP. | 26,000.00 |
| FURNITURE REPAIRS | 39,100.00 |
| STATIONERY | 170,939.00 |
| XEROX MAINTENANCE | 8,968.00 |
| TELEPHONE EXP. | 37,956.00 |
| **TOTAL** | **1,031,264.38** |

**SCHEDULE "C"**
**SALARY DEDUCTION**
**AS AT 31ST MARCH 2021**

| PARTICURALS | RECEIPT | PAYMENT |
|---|---|---|
| G.P.F. | 2,620,000.00 | 2,620,000.00 |
| PROFESIONAL TAX | 98,300.00 | 98,300.00 |
| G.P.F. LOAN | 162,500.00 | 162,500.00 |
| D.C.P.S. | 1,645,065.00 | 1,645,065.00 |
| INCOME TAX | 6,208,264.00 | 6,208,264.00 |
| C.M. RELIEF FUND | 141,032.00 | 141,032.00 |
| REVENUE STAMP | 485.00 | - |
| L.I.C. | 1,084,905.00 | 1,084,905.00 |
| P.W.S. CR. SOCIETY | 3,401,065.00 | 3,401,065.00 |
| DR. AMBEDRAR BANK | 100,000.00 | 100,000.00 |
| G.L.I.C. | 30,180.00 | 30,180.00 |
| ACCIDENT INSURANCE | 13,452.00 | 13,452.00 |
| **TOTAL** | **15,505,248.00** | **15,504,763.00** |

RATAN CHANDAK & COMPANY
NAGPUR

PWS COLLEGE KAMPTEE ROAD, NAGPUR
SENIOR COLLEGE
RECEIPTS AND PAYMENT ACCOUNT
FOR THE YEAR ENDING 31ST MARCH 2022

| RECEIPTS | | AMOUNT | PAYMENTS | | AMOUNT |
|---|---|---|---|---|---|
| **OPENING CASH AND BANK BALANCE** | | | **SALARY TO STAFF** | | |
| CASH IN HAND | 623.00 | | BASIC | 2,73,78,600.00 | |
| NON SALARY BANK (2421) | 3,32,795.32 | | DEARNESS ALLOWANCES | 59,14,412.00 | |
| SALARY BANK (2116) | 94,89,275.60 | | HOUSE RENT ALLOWANCE | 46,09,676.00 | |
| BOM SALARY ACCOUNT | 7,604.62 | **98,30,298.54** | CLA | 57,840.00 | |
| | | | SEP PAY | 70,800.00 | |
| **SALARY GRANT IN AID** | | | TRAVELLING ALLOWANCE | 5,35,200.00 | **3,85,66,528.00** |
| SALARY GRANT | 4,78,11,666.00 | | | | |
| MEDICAL REIMBURSEMENT | 2,88,094.00 | | **NON TEACHING STAFF** | | |
| PLACEMENT GRANT | 70,25,890.00 | | BASIC | 48,74,200.00 | |
| LEAVE INCASHMENT | 17,07,926.00 | | DEARNESS ALLOWANCES | 33,18,750.00 | |
| CHB REMUNERATION GRANT | 2,14,400.00 | | CLA | 37,260.00 | |
| SALARY ARREAR GRANT | 6,32,096.00 | **5,76,80,072.00** | CLA ARREAR | 31,596.00 | |
| | | | HOUSE RENT ALLOWANCE | 8,72,932.00 | |
| **OTHER STAFF COLLECTION** | | | TRAVELLING ALLOWANCE | 1,10,400.00 | |
| GPF LOAN | 4,09,000.00 | | | **92,45,138.00** | |
| STAFF RECOVERY | 1,29,364.00 | | PLACEMENT ARREAR | 70,25,890.00 | |
| G.L.I.C. CLAIM | 2,10,654.00 | | SALARY ARREAR PAID | 6,32,096.00 | |
| GPF CLAIM | 73,98,135.00 | **81,47,153.00** | CHB REMUNERATION | 2,14,400.00 | |
| | | | MEDICAL BILL | 2,88,094.00 | |
| **FEES COLLECTION ON BEHALF OF UNIVERSITY** | | | LEAVE INCASHMENT | 17,07,926.00 | **1,91,13,544.00** |
| FEES COLLECTION | 9,90,263.00 | | | | |
| UNIVERSITY EXAM FEES | 3,81,169.00 | **13,71,432.00** | **RECOVERY PAID TO DIRECTOR** | | **73,70,614.00** |
| **SALARY DEDUCTION** | | | **OTHER PAYMENTS TO STAFF** | | |
| AS PER SCHEDULE "C" | | **1,80,46,987.00** | GPF LOAN | 4,09,000.00 | |
| | | | G.L.I.C. CLAIM | 2,98,530.00 | |
| **TRANSFERRED FROM SCOLARSHIP** | | **20,69,990.00** | GPF CLAIM | 73,98,135.00 | **81,05,665.00** |
| **BANK INTEREST** | | **13,038.00** | | | |
| | | | **PAID TO UNIVERSITY** | | |
| **FEES COLLECTION FROM STUDENTS** | | | N. S. S. FEES | 16,830.00 | |
| PROSPECTUS FEES | 45,640.00 | | AFFILIATION FEES | 20,000.00 | |
| TUTION FEES | 1,50,000.00 | **1,95,640.00** | ENVIRONMENT FEES | 11,480.00 | |
| | | | DEGREE FEES | 81,840.00 | |
| | | | YEARLY FEES | 4,35,897.00 | |
| | | | OTHER FEES | 4,22,887.00 | |
| | | | STUDENT EXAM FEES | 8,79,189.00 | |
| | | | ENROLLMENT FEES | 82,090.00 | **19,50,213.00** |

RATAN CHANDAK & COMPANY
NAGPUR
FRN - 108696 W
CHARTERED ACCOUNTANTS

| RECEIPTS | | AMOUNT | PAYMENTS | | AMOUNT |
|---|---|---|---|---|---|
| | | | CONTINGENCIES | | |
| | | | AS PER SCHEDULE "B" | | 9,67,430.06 |
| | | | SALARY DEDUCTION | | |
| | | | AS PER SCHEDULE "C" | | 1,79,12,935.00 |
| | | | PURCHASES (CAPITALISED) | | |
| | | | LIBRARY BOOKS | 1,55,169.00 | |
| | | | SPORTSMATERIAL | 2,63,000.00 | 4,18,169.00 |
| | | | CYCLE STAND FEES TR. TO PG | | 76,367.00 |
| | | | CLOSING BALANCE | | |
| | | | CASH IN HAND | 2,618.00 | |
| | | | PNB (7421) | 3,88,862.88 | 29,23,144.48 |
| | | | BOM (7116) | 25,31,664.60 | |
| TOTAL RS. | | 9,73,54,610.54 | TOTAL RS. | | 9,73,54,610.54 |

ACCOUNTING POLICIES
1)THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2)THE COLLEGE HAS NOT CHARGED DEPRECIATION ON ITS FIXED ASSETS

FOR PWS COLLEGE KAMPTEE ROAD, NAGPUR

TRUSTEE

PRINCIPAL

Principal
Dr. Madhukarrao Wasnik
P.W.S. Arts & Commerce College
Kamptee Road, Nagpur-26

CHECKED & FOUND CORRECT
FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS
FRN 108696W

RATAN CHANDAK & COMPANY
NAGPUR
FRN - 108696 W
CHARTERED ACCOUNTANTS

CA SANTOSH MONIKAR
PARTNER
MEM NO.178246
UDIN:- 22178246ANHOJK1335

PLACE: NAGPUR
DATE: 19/07/2021

**P.W.S. ARTS & COMMERCE COLLEGE,NAGPUR**
**SENIOR COLLEGE**
**SCHEDULE "A"**
**MOVABLE AND IMMOVABLE ASSETS**
**AS AT 31ST MARCH 2022**

| PARTICURALS | OPENING BALANCE | ADDITION DURING THE YEAR | CLOSING BALANCE |
|---|---|---|---|
| COMPUTER | 10,63,586.00 | - | 10,63,586.00 |
| LIBRARY BOOKS | 30,30,760.00 | 1,55,169.00 | 31,85,929.00 |
| SOFTWARE | 1,21,620.00 | - | 1,21,620.00 |
| INVERTER | 12,500.00 | - | 12,500.00 |
| VACCUM CLEANER | 3,660.00 | - | 3,660.00 |
| FINGER PRINT MACHINE | 31,500.00 | - | 31,500.00 |
| EQUIPMENTS | 83,466.00 | - | 83,466.00 |
| BUDDHA STATUE | 1,45,000.00 | - | 1,45,000.00 |
| BUILDING | 39,40,816.96 | - | 39,40,816.96 |
| FURNITURE | 18,37,279.35 | - | 18,37,279.35 |
| PRINTER | 65,270.00 | - | 65,270.00 |
| FIRE INSTRUMENT | 7,313.00 | - | 7,313.00 |
| COOLERS & FANS | 81,265.00 | - | 81,265.00 |
| CCTV | 25,500.00 | - | 25,500.00 |
| XEROX MACHINE | 48,000.00 | - | 48,000.00 |
| BIOMETRIC MACHINE | 35,400.00 | - | 35,400.00 |
| WIRELESS BARCODE | 31,860.00 | - | 31,860.00 |
| SPORTS MATERIAL | 10,37,522.00 | 2,63,000.00 | 13,00,522.00 |
| **TOTAL RS.** | **1,16,02,318.31** | **4,18,169.00** | **1,20,20,487.31** |

RATAN CHANDAK & COMPANY ★ CHARTERED ACCOUNTANTS ★ NAGPUR FRN - 108698 W

**P.W.S. ARTS & COMMERCE COLLEGE,NAGPUR**
**SENIOR COLLEGE**
**SCHEDULE "B"**
**CONTIGENCIES**
**AS AT 31ST MARCH 2022**

| PARTICURALS | PAYMENT |
|---|---|
| ACCOUNTING CHARGES | 15,000.00 |
| BANK CHARGES | 17,359.06 |
| COLLEGE MAINTAINANCE | 1,01,836.00 |
| I.T RETURN EXPENSE | 26,800.00 |
| COMPUTER MAINTAINANCE | 1,20,000.00 |
| FEES REFUND | 3,910.00 |
| GARDEN MAINTENANCE | 48,000.00 |
| WATER TAX | 22,898.00 |
| ELECTRIC EXPENSE | 21,011.00 |
| ELECTRICITY CHARGES | 1,84,110.00 |
| NEWS PAPER EXP. | 7,623.00 |
| PRINTING | 63,700.00 |
| MEMBERSHIP FEES | 5,900.00 |
| FURNITURE REPAIRS | 54,630.00 |
| STATIONERY | 1,39,926.00 |
| COLLEGE EXAM EXPENSE | 48,192.00 |
| UNIVERSITY EXAM EXPENSE | 45,928.00 |
| TELEPHONE EXP. | 40,607.00 |
| **TOTAL** | **9,67,430.06** |

**SCHEDULE "C"**
**SALARY DEDUCTION**
**AS AT 31ST MARCH 2022**

| PARTICURALS | RECEIPT | PAYMENT |
|---|---|---|
| G.P.F. | 24,18,000.00 | 24,18,000.00 |
| PROFESIONAL TAX | 90,200.00 | 90,200.00 |
| C.P.F. LOAN | 50,000.00 | 50,000.00 |
| D.C.P.S. | 18,17,350.00 | 17,95,627.00 |
| INCOME TAX | 86,12,612.00 | 86,12,612.00 |
| C.M. RELIEF FUND | 1,89,117.00 | 1,89,117.00 |
| REVENUE STAMP | 445.00 | - |
| L.I.C. | 11,32,590.00 | 11,32,590.00 |
| P.W.S. CR. SOCIETY | 35,51,000.00 | 35,51,000.00 |
| STOP PAYMENT | 1,46,205.00 | 47,419.00 |
| G.L.I.C. | 26,370.00 | 26,370.00 |
| ACCIDENT INSURANCE | 13,098.00 | - |
| **TOTAL** | **1,80,46,987.00** | **1,79,12,935.00** |

**PWS COLLEGE KAMPTEE ROAD, NAGPUR**
**SENIOR COLLEGE**
**RECEIPTS AND PAYMENT ACCOUNT**
**FOR THE YEAR ENDING 31ST MARCH 2023**

| RECEIPTS | | AMOUNT |
|---|---|---|
| **OPENING CASH AND BANK BALANCE** | | |
| CASH IN HAND | 2,618.00 | |
| NON SALARY BANK (2421) | 3,88,862.88 | |
| SALARY BANK (2116) | 25,31,664.60 | 29,23,145.48 |
| **SALARY GRANT IN AID** | | |
| SALARY GRANT | 5,63,25,574.00 | |
| MEDICAL REIMBURSEMENT | 2,80,833.00 | |
| 7TH PAY ARREARS | 86,35,231.00 | |
| 7TH PAY GPF INSTALLMENTS | 48,66,103.00 | |
| LEAVE INCASHMENT | 6,44,670.00 | |
| CHB REMUNERATION GRANT | 32,38,200.00 | |
| SPORTS GRANT | 35,450.00 | |
| D.A. ARREARS | 23,398.00 | 7,40,49,459.00 |
| **OTHER STAFF COLLECTION** | | |
| D.C.P.S. CLAIM | 28,84,115.00 | |
| FROM P. G. COLLEGE | 1,02,500.00 | |
| OTHER INCOME TAX | 15,000.00 | |
| G.L.I.C. CLAIM | 1,05,870.00 | |
| GPF CLAIM | 6,78,481.00 | |
| GPF LOAN | 11,00,000.00 | 48,85,966.00 |
| **FEES COLLECTION ON BEHALF OF UNIVERSITY** | | |
| FEES COLLECTION | 10,72,896.00 | |
| INDOSMENT FEES | 33,014.00 | |
| UNIVERSITY EXAM FEES | 6,69,175.00 | 17,75,085.00 |
| **SALARY DEDUCTION** | | 2,23,57,204.00 |
| AS PER SCHEDULE "C" | | |
| **TRANSFERRED FROM SCOLARSHIP** | | 24,68,770.00 |
| **BANK INTEREST** | | 22,033.00 |
| **FEES COLLECTION FROM STUDENTS** | | |
| PROSPECTUS FEES | 2,03,800.00 | |
| EXAM FEES | 2,80,722.00 | 4,84,522.00 |

| PAYMENTS | | AMOUNT |
|---|---|---|
| **SALARY TO STAFF** | | |
| **TEACHING STAFF** | | |
| BASIC | 2,78,80,200.00 | |
| DEARNESS ALLOWANCES | 93,20,787.00 | |
| HOUSE RENT ALLOWANCE | 50,18,436.00 | |
| CLA | 54,000.00 | |
| SEP PAY | 47,200.00 | |
| D. A. ARREARS | 23,25,772.00 | |
| H. A. A. ARREARS | 1,60,856.00 | |
| TRAVELLING ALLOWANCE | 6,40,500.00 | 4,54,47,751.00 |
| **NON TEACHING STAFF** | | |
| BASIC | 53,90,320.00 | |
| DEARNESS ALLOWANCES | 36,55,228.00 | |
| CLA | 35,580.00 | |
| HOUSE RENT ALLOWANCE | 9,92,326.00 | |
| D. A. ARREARS | 4,60,937.00 | |
| H. A. A. ARREARS | 1,31,182.00 | |
| TRAVELLING ALLOWANCE | 2,12,250.00 | 1,08,77,823.00 |
| **OTHER STAFF COLLECTION** | | |
| 7TH PAY ARREARS | 86,35,231.00 | |
| 7TH PAY GPF INSTALLMENTS | 48,66,103.00 | |
| CHB REMUNERATION | 28,74,200.00 | |
| MEDICAL BILL | 2,80,833.00 | |
| LEAVE INCASHMENT | 6,44,670.00 | |
| D.C.P.S. CLAIM | 28,84,115.00 | |
| GPF CLAIM | 6,78,481.00 | |
| GPF LOAN | 11,00,000.00 | 2,19,63,633.00 |
| **D. D. CANCELLED** | | 6,724.00 |
| **OTHER PAYMENTS TO STAFF** | | |
| PAID TO P. G. COLLEGE | 1,02,500.00 | |
| T. A. RECOVERY | 2,400.00 | |
| OTHER INCOME TAX | 15,000.00 | |
| G.L.I.C. CLAIM | 1,05,870.00 | 2,25,770.00 |

| RECEIPTS | | AMOUNT | PAYMENTS | | AMOUNT |
|---|---|---|---|---|---|
| D. D. CANCELLED | | 9,260.00 | PAID TO UNIVERSITY | | |
| | | | AFFILIATION FEES | 20,000.00 | |
| | | | MAINTANCES FEES | 11,660.00 | |
| | | | OTHER FEES | 2,63,228.00 | |
| | | | STUDENT EXAM FEES | 9,44,896.00 | |
| | | | ELIGIBLITY FEES | 2,58,451.00 | 14,98,235.00 |
| | | | CONTINGENCIES | | |
| | | | AS PER SCHEDULE "B" | | 14,14,318.89 |
| | | | SALARY DEDUCTION | | |
| | | | AS PER SCHEDULE "C" | | 2,23,00,889.00 |
| | | | PURCHASES (CAPITALISED) | | |
| | | | LIBRARY BOOKS | 1,26,902.00 | |
| | | | SPORTSMATERIAL | 1,72,828.00 | |
| | | | XEROX MACHINE | 1,10,000.00 | 4,09,730.00 |
| | | | CYCLE STAND FEES TR. TO PG | | 24,080.00 |
| | | | CLOSING BALANCE | | |
| | | | CASH IN HAND | 565.00 | |
| | | | PNB (24231 | 3,82,759.29 | |
| | | | BOM (2116) | 44,23,166.30 | 48,06,490.59 |
| TOTAL RS. | | 10,89,75,444.48 | TOTAL RS. | | 10,89,75,444.48 |

ACCOUNTING POLICIES
1)THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2)THE COLLEGE HAS NOT CHARGED DEPRECIATION ON ITS FIXED ASSETS

FOR PWS COLLEGE KAMPTEE ROAD, NAGPUR

TRUSTEE

PRINCIPAL

PLACE: NAGPUR
DATE: 21/07/2023

CHECKED & FOUND CORRECT
FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS
FRN 108696W

CA AKASH KOTHARI
PARTNER
MEM NO. 443320
UDIN:- 23443320BGXXPH9082

RATAN CHANDAK & COMPANY
NAGPUR
FRN-108696W
CHARTERED ACCOUNTANTS

**P.W.S. ARTS & COMMERCE COLLEGE,NAGPUR**
**SENIOR COLLEGE**
**SCHEDULE "B"**
**CONTIGENCIES**
**AS AT 31ST MARCH 2023**

| PARTICURALS | PAYMENT |
|---|---|
| ACCOUNTING CHARGES | 18,000.00 |
| BANK CHARGES | 5,672.89 |
| I.T RETURN EXPENSE | 15,900.00 |
| COMPUTER MAINTAINANCE | 80,000.00 |
| GARDEN MAINTENANCE | 70,400.00 |
| WATER TAX | 18,638.00 |
| CORPORATION TAX | 25,683.00 |
| ELECTRICITY CHARGES | 1,44,120.00 |
| NEWS PAPER EXP. | 10,911.00 |
| PRINTING | 1,36,310.00 |
| SOFTWARE CHARGES | 53,500.00 |
| LIABARY EXPENSES | 5,900.00 |
| AUDIT FEES | 47,200.00 |
| STATIONERY | 74,524.00 |
| FEES REFUND TO STUDENTS | 8,526.00 |
| COMPUTER EXPENSES | 91,805.00 |
| SPORT EXPENSES | 49,844.00 |
| UNIVERSITY EXAM EXPENSES | 4,15,075.00 |
| COLLEGE EXAM EXPENSE | 98,350.00 |
| TELEPHONE EXP. | 43,960.00 |
| **TOTAL** | **14,14,318.89** |

**SCHEDULE "C"**
**SALARY DEDUCTION**
**AS AT 31ST MARCH 2023**

| PARTICURALS | RECEIPT | PAYMENT |
|---|---|---|
| G.P.F. | 32,52,000.00 | 32,52,000.00 |
| PROFESIONAL TAX | 85,300.00 | 85,300.00 |
| D.C.P.S. | 20,87,000.00 | 20,87,000.00 |
| INCOME TAX | 1,17,13,472.00 | 1,17,13,472.00 |
| REVENUE STAMP | 420.00 | - |
| L.I.C. | 9,82,196.00 | 9,82,196.00 |
| P.W.S. CR. SOCIETY | 40,87,744.00 | 40,87,744.00 |
| STOP PAYMENT | 99,926.00 | 30,933.00 |
| G.L.I.C. | 24,720.00 | 24,720.00 |
| ACCIDENT INSURANCE | 24,426.00 | 37,524.00 |
| **TOTAL** | **2,23,57,204.00** | **2,23,00,889.00** |

NANDAK & COMPANY NAGPUR FRN-106655W

2017-18

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**BALANCE SHEET**
**AS AT 31ST MARCH 2018**

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---|---|---|---|---|---|
| **INTER UNIT BALANCES** | | | **MOVABLE AND IMMOVABLE ASSETS** | | |
| PWS JUNIOR COLLEGE | | **634,182.00** | AS PER SCHEDULE "A" | | **4,918,153.25** |
| **OTHER CREDIT BALANCE** | | | **INTER UNIT BALANCES** | | |
| PROFESSIONAL TAX | | **7,300.00** | PWS MCVC COLLEGE | 120,220.00 | |
| | | | PWS SENIOR COLLEGE | 291,556.00 | |
| **INCOME AND EXPENDITURE A/C** | | | PWS MANAGEMENT | 119,248.00 | |
| AS PER LAST BALANCE SHEET | 6,361,258.25 | | SOCIETY | 300,000.00 | |
| LESS :- SURPLUS DURING THE YEAR | 1,631,557.00 | **7,992,815.25** | UGC ACCOUNT | 565,000.00 | **1,396,024.00** |
| | | | **OTHER DEBIT BALANCES** | | |
| | | | BANK LOAN (SALARY DEDUCTION) | 30,740.00 | |
| | | | STAFF ADVANCE | 75,900.00 | |
| | | | ALLAHBAD BANK | 10,000.00 | **116,640.00** |
| | | | **ADVANCES** | | |
| | | | M Y WASNIK | 61,905.00 | |
| | | | KIRAN LUTE | 50,000.00 | |
| | | | RAVI MAHAJAN | 55,000.00 | |
| | | | DR. R S WASNIK | 225,000.00 | **391,905.00** |
| | | | **CASH AND BANK BALANCES** | | |
| | | | CASH IN HAND | 1,686.00 | |
| | | | BANK OF MAHARASHTRA A/C NO. 4730 | 1,671,425.00 | |
| | | | N.D.C.C BANK A/C NO.385 | 138,464.00 | **1,811,575.00** |
| **TOTAL RS** | | **8,634,297.25** | **TOTAL RS** | | **8,634,297.25** |

**ACCOUNTING POLICIES :-**

**1) THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.**
**2) THE COLLEGE IS CHARGING DEPRECIATION ON FIXED ASSETS ON WDV BASIS.**

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

RATAN CHANDAK & COMPANY NAGPUR FRN- 108696W CHARTERED ACCOUNTANTS

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO. 178246**

**PRINCIPAL**

**PLACE : NAGPUR**
**DATED: 04/09/2018**

P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR
POST GRADUATE COLLEGE
INCOME AND EXPENDITURE A/C
FOR THE YEAR ENDING 31 MARCH 2018

| EXPENDITURE | | AMOUNT | INCOME | AMOUNT |
|---|---|---|---|---|
| INGENCIES<br>PAR SCHEDULE "B" | | 4,029,170.00 | FEES FROM STUDENTS | 1,288,580.00 |
| INERATION TO<br>CHING STAFT<br>I TEACHING STAFT | 1,079,000.00<br>513,500.00 | 1,592,500.00 | TUTION & OTHER FEES TRANSFERRED<br>FROM SCHLOARSHIP ACCOUNT | 7,186,625.00 |
| | | | CYCLE STAND FEES | 76,180.00 |
| TO<br>C<br>VERSITY EXAM FEES<br>VERSITY OTHER FEES<br>S REFUND TO STUDENT | 274,000.00<br>549,170.00<br>127,508.00<br>46,042.00 | 996,720.00 | EXAM FEES FROM STUDENT | 256,683.00 |
| | | | PROSPECTUS FEES | 30,000.00 |
| ECIATION<br>ER SCHEDULE "A" | | 588,121.00 | | |
| LUS<br>NSFER TO BALANCE SHEET | | 1,631,557.00 | | |
| TOTAL RS | | 8,838,068.00 | TOTAL RS | 8,838,068.00 |

CHECKED AND FOUND CORRECT
FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS
FRN 108696W

PRINCIPAL

CA SANTOSH MOHKAR
PARTNER
MEM NO. 178246

: NAGPUR
04/09/2018

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**MOVABLE & IMMOVABLE ASSETS**
**FOR THE YEAR ENDING 2018**
**SCHEDULE "A"**

| SR. NO. | PARTICURALS | RATE | OPENING BALANCE | ADDITION DURING THE YEAR | | TOTAL | DEPRECIATION | CLOSING BALANCE |
|---|---|---|---|---|---|---|---|---|
| 1 | A.C PURCHASE | 15% | 15,191.64 | 32,500.00 | B/S | 47,691.64 | 7,154.00 | 40,537.64 |
| 2 | BUILDING | 10% | 4,149,857.48 | - | | 4,149,857.48 | 414,986.00 | 3,734,871.48 |
| 3 | BOOKS | 25% | 13,021.27 | 1,668.00 | B/S | 14,689.27 | 3,673.00 | 11,016.27 |
| 4 | COMPUTER & SOFTWARE | 15% | 125,357.89 | 65,000.00 | B/S | 190,357.89 | 28,554.00 | 161,803.89 |
| 5 | COOLER & FAN | 15% | 133,443.78 | - | | 133,443.78 | 20,017.00 | 113,426.78 |
| 6 | CCTV CAMERA | 15% | 13,014.74 | 42,000.00 | B/S | 55,014.74 | 8,253.00 | 46,761.74 |
| | | | | 42,528.00 | A/S | 42,528.00 | 3,190.00 | 39,338.00 |
| 7 | ELECTRIC MATERIAL | 15% | 18,535.16 | - | | 18,535.16 | 2,781.00 | 15,754.16 |
| 8 | FURNITURE | 10% | 270,899.15 | 225,453.00 | B/S | 496,352.15 | 49,636.00 | 446,716.15 |
| | | | | 18,000.00 | A/S | 18,000.00 | 900.00 | 17,100.00 |
| 9 | MOTOR PUMP | 15% | 7,009.18 | - | | 7,009.18 | 1,052.00 | 5,957.18 |
| 10 | INVERTER BATTERIES | 15% | 58,977.50 | - | | 58,977.50 | 8,847.00 | 50,130.50 |
| 11 | OFFICE EQUIPMENT | 15% | 37,573.55 | - | | 37,573.55 | 5,637.00 | 31,936.55 |
| 12 | SOLAR BATTERIES | 15% | 2,039.98 | 9,500.00 | B/S | 11,539.98 | 1,731.00 | 9,808.98 |
| 13 | SPORT MATERIAL | 15% | 31,041.68 | - | | 31,041.68 | 4,657.00 | 26,384.68 |
| 14 | VACCUM CLEANER | 15% | 2,834.26 | - | | 2,834.26 | 426.00 | 2,408.26 |
| 15 | SOUND SYSTEM | 15% | 9,199.00 | - | | 9,199.00 | 1,380.00 | 7,819.00 |
| 16 | NAME PALTE | 10% | - | 40,000.00 | B/S | 40,000.00 | 4,000.00 | 36,000.00 |
| 17 | CHAIRS | 15% | - | 18,650.00 | B/S | 18,650.00 | 2,798.00 | 15,852.00 |
| 18 | PROJECTOR | 15% | - | 32,000.00 | B/S | 32,000.00 | 4,800.00 | 27,200.00 |
| 19 | WATER FILTAR MACHINE | 15% | - | 17,000.00 | A/S | 17,000.00 | 2,550.00 | 14,450.00 |
| 20 | FIRE EQUIPMENT | 15% | - | 8,209.00 | A/S | 8,209.00 | 1,232.00 | 6,977.00 |
| 21 | VENDING MACHINE | 15% | - | 53,642.00 | B/S | 53,642.00 | 8,047.00 | 45,595.00 |
| 22 | ALMIRAH | 15% | 12,128.00 | - | | 12,128.00 | 1,820.00 | 10,308.00 |
| | **TOTAL** | | **4,900,124.25** | **606,150.00** | | **5,506,274.25** | **588,121.00** | **4,918,153.25** |

RATAN CHANDAK & COMPANY * CHARTERED ACCOUNTANTS * NAGPUR FRN- 108696W

# P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR
## POST GRADUATE COLLEGE
## SCHEDULE " B"
## CONTINGENCIES
## FOR THE YEAR ENDING 31 MARCH 2018

| PARTICULARS | AMOUNT |
|---|---|
| ACCOUNTING CHARGES | 12,000.00 |
| ADVERTISEMENT EXPENSES | 100,962.00 |
| BANK CHARGES | 11,327.00 |
| CLEANING EXPENSES | 120,195.00 |
| COLLEGE MAINTENANCE | 307,214.00 |
| CYCLE STAND EXPENSES | 63,000.00 |
| ELECTRICAL EXPENSES | 179,867.00 |
| REPAIRING EXPENSES | 250,990.00 |
| COLLEGE EXPENSES | 218,812.00 |
| SECURITY CHARGES | 208,864.00 |
| PRINTING EXPENSES | 126,230.00 |
| GARDEN EXPENSES | 40,020.00 |
| BUILDING MAINTENANCE | 1,040,518.00 |
| LEGAL EXPENSES | 25,000.00 |
| COLLEGE PAINTING | 618,100.00 |
| OFFICE EXPENSES | 63,618.00 |
| PROGRAM EXPENSES | 185,131.00 |
| GATHERING EXPENSES | 32,500.00 |
| RETESHMENT EXPENSES | 16,489.00 |
| CONVEYANCE EXPENSES | 11,200.00 |
| PROJECT EXAM .EXPENSES | 10,600.00 |
| SPORTS EXPENSES | 52,150.00 |
| COMPUTER EXPENSES | 168,424.00 |
| AUDIT FEES | 17,700.00 |
| PHOTO & VIDEO RECORDING | 30,700.00 |
| STATIONERY EXPENSES | 36,510.00 |
| XEROX MACHINE EXPENSES | 31,125.00 |
| COLLEGE MAGAZINE | 43,000.00 |
| TELEPHONE CHARGES | 1,832.00 |
| XEROX EXPENSES | 5,092.00 |
| **TOTAL RS.** | **4,029,170.00** |

RATAN CHANDAK & COMPANY
NAGPUR
FRN- 108696W
CHARTERED ACCOUNTANTS

**PWS COLLEGE KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**RECEIPTS AND PAYMENTS ACCOUNT**
**FOR THE YEAR ENDING 31 MARCH 2018**

| RECEIPTS | | AMOUNT |
|---|---|---|
| **CASH AND BANK BALANCES** | | |
| CASH IN HAND | 372.00 | |
| BANK OF MAHARASHTRA A/C NO. 4730 | 59,211.00 | |
| N.D.C.C BANK A/C NO.385 | 138,464.00 | 198,047.00 |
| **FEES COLLECTION FROM STUDENTS** | | |
| NON GRANT PG | 465,660.00 | |
| POST GRADUATE COLLEGE | 773,535.00 | |
| NON GRANT JUNIOR COLLEGE | 49,385.00 | 1,288,580.00 |
| **PROSPECTUS FEES** | | 30,000.00 |
| **TRANSFERRED FROM** | | |
| SEHOLARSHIP | 6,936,625.00 | |
| JUNIOR COLLEGE | 250,000.00 | 7,186,625.00 |
| **EXAM FEES FROM STUDENT** | | 256,683.00 |
| **CYCLE STAND CHARGES** | | |
| FROM -SR.COLLEGE | 34,900.00 | |
| M.C.V.C | 5,440.00 | |
| JR.COLLEGE | 35,840.00 | 76,180.00 |
| **TOTAL RS.** | | 9,036,115.00 |

| PAYMENTS | | AMOUNT |
|---|---|---|
| **REMUNARATION PAID TO** | | |
| TEACHING STAFF | 1,079,000.00 | |
| NON TEACHING STAFF | 513,500.00 | 1,592,500.00 |
| **PURCHASES** | | |
| FURNITURE PURCHASES | 243,453.00 | |
| NAME PALTE PURCHASES | 40,000.00 | |
| VENDING MACHINE PURCHASE | 53,642.00 | |
| LIABARY BOOKS | 1,668.00 | |
| CHAIV PURCHASE | 18,650.00 | |
| SOLAR BATERY | 9,500.00 | |
| A.C.PURCHASE | 32,500.00 | |
| COMPUTAR PURCHASC | 65,000.00 | |
| PROJECTOR PURCHASE | 32,000.00 | |
| C.C.T.V.CAMERA | 84,528.00 | |
| WATER FILTAR MACHINE | 17,000.00 | |
| FIRE EQUIPMENT | 8,209.00 | 606,150.00 |
| **PAID TO** | | |
| U.G.C | 274,000.00 | |
| UNIVERSITY EXAM FEES | 549,170.00 | |
| UNIVERSITY OTHER FEES | 127,508.00 | |
| FEES REFUND TO STUDENT | 46,042.00 | 996,720.00 |
| **CONTENGENCIES** | | |
| (AS PAR.SHEDULE "B") | | 4,029,170.00 |
| **CASH AND BANK BALANCES** | | |
| CASH IN HAND | 1,686.00 | |
| BANK OF MAHARASHTRA A/C NO. 4730 | 1,671,425.00 | |
| N.D.C.C BANK A/C NO.385 | 138,464.00 | 1,811,575.00 |
| **TOTAL RS.** | | 9,036,115.00 |

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO. 178246**

RATAN CHANDAK & COMPANY * CHARTERED ACCOUNTANTS * NAGPUR FRN- 108696W

**PRINCIPAL**

**PLACE : NAGPUR**
**DATED: 04/09/2018**

2018-19

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**BALANCE SHEET**
**AS AT 31ST MARCH 2019**

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---|---|---|---|---|---|
| **INTER UNIT BALANCES** | | | **MOVABLE AND IMMOVABLE ASSETS** | | |
| PWS JUNIOR COLLEGE | | 6,34,182.00 | AS PER SCHEDULE "A" | | 55,51,910.25 |
| **OTHER CREDIT BALANCE** | | | **INTER UNIT BALANCES** | | |
| PROFESSIONAL TAX | | 7,300.00 | PWS MCVC COLLEGE | 1,20,220.00 | |
| | | | PWS SENIOR COLLEGE | 2,91,556.00 | |
| **INCOME AND EXPENDITURE A/C** | | | PWS MANAGEMENT | 1,19,248.00 | |
| AS PER LAST BALANCE SHEET | 79,92,815.25 | | SOCIETY | 3,00,000.00 | |
| LESS :- DEFICIT DURING THE YEAR | 4,28,075.40 | 75,64,739.85 | UGC ACCOUNT | 5,65,000.00 | 13,96,024.00 |
| | | | **OTHER DEBIT BALANCES** | | |
| | | | BANK LOAN (SALARY DEDUCTION) | 30,740.00 | |
| | | | STAFF ADVANCE | 75,900.00 | |
| | | | ALLAHBAD BANK | 10,000.00 | 1,16,640.00 |
| | | | **ADVANCES** | | |
| | | | M Y WASNIK | 61,905.00 | |
| | | | KIRAN LUTE | 50,000.00 | |
| | | | RAVI MAHAJAN | 55,000.00 | |
| | | | DR. R S WASNIK | 2,25,000.00 | 3,91,905.00 |
| | | | **CASH AND BANK BALANCES** | | |
| | | | CASH IN HAND | 17.00 | |
| | | | BANK OF MAHARASHTRA A/C NO. 4730 | 6,11,261.60 | |
| | | | N.D.C.C BANK A/C NO.385 | 1,38,464.00 | 7,49,742.60 |
| **TOTAL RS** | | **82,06,221.85** | **TOTAL RS** | | **82,06,221.85** |

**ACCOUNTING POLICIES :-**

1) THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2) THE COLLEGE IS CHARGING DEPRECIATION ON FIXED ASSETS ON WDV BASIS.

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

RATAN CHANDAK & COMPANY * CHARTERED ACCOUNTANTS * NAGPUR FRN - 108696 W

**PRINCIPAL**

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO. 178246**
**UDIN:20178246AAAAES8244**

**PLACE : NAGPUR**
**DATED: 11/08/2020**

P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR
POST GRADUATE COLLEGE
INCOME AND EXPENDITURE A/C
FOR THE YEAR ENDING 31 MARCH 2020

| EXPENDITURE | | AMOUNT | INCOME | AMOUNT |
|---|---|---|---|---|
| NGENCIES<br>AR SCHEDULE "B" | | 17,71,844.40 | FEES FROM STUDENTS | 15,16,852.00 |
| IERATION TO<br>HING STAFT<br>TEACHING STAFT | <br>10,71,000.00<br>5,65,000.00 | 16,36,000.00 | TUTION & OTHER FEES TRANSFERRED<br>FROM SCHLOARSHIP ACCOUNT | 26,54,196.00 |
| | | | CYCLE STAND FEES | 47,460.00 |
| O UNIVERSITY<br>OLMENT FEES<br>I FEES<br>RLY FEES | <br>14,520.00<br>5,71,244.00<br>1,33,604.00 | 7,19,368.00 | EXAM FEES FROM STUDENT | 5,71,151.00 |
| | | | PROSPECTUS FEES | 30,000.00 |
| | | | MISCELLANEOUS RECEIPTS | 5,800.00 |
| ANANCE EXPENSE | | 6,09,832.00 | | |
| GE MAINTAINANCE | | 95,000.00 | DEFICIT<br>TRANSFER TO BALANCE SHEET | 4,28,075.40 |
| CIATION<br>ER SCHEDULE "A" | | 4,21,490.00 | | |
| TOTAL RS | | 52,53,534.40 | TOTAL RS | 52,53,534.40 |

CHECKED AND FOUND CORRECT
FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS
FRN 108696W

RATAN CHANDAK & COMPANY * NAGPUR FRN - 108696 W * CHARTERED ACCOUNTANTS

CA SANTOSH MOHKAR
PARTNER
MEM NO. 178246
UDIN:20178246AAAAES8244

PRINCIPAL

: NAGPUR
: 11/08/2020

## PWS COLLEGE KAMPTEE ROAD NAGPUR
## POST GRADUATE COLLEGE
## RECEIPTS AND PAYMENTS ACCOUNT
## FOR THE YEAR ENDING 31 MARCH 2020

| RECEIPTS | | AMOUNT |
|---|---|---|
| **CASH AND BANK BALANCES** | | |
| CASH IN HAND | 1,686.00 | |
| BANK OF MAHARASHTRA A/C NO. 4730 | 16,71,425.00 | |
| N.D.C.C BANK A/C NO.385 | 1,38,464.00 | 18,11,575.00 |
| **FEES COLLECTION FROM STUDENTS** | | |
| NON GRANT PG | 5,57,089.00 | |
| POST GRADUATE COLLEGE | 8,75,683.00 | |
| NON GRANT JUNIOR COLLEGE | 84,080.00 | 15,16,852.00 |
| **PROSPECTUS FEES** | | 30,000.00 |
| **TRANSFERRED FROM SCHOLARSHIP** | | 26,54,196.00 |
| **EXAM FEES FROM STUDENT** | | 5,71,151.00 |
| **CYCLE STAND CHARGES** | | |
| FROM -SR.COLLEGE | 27,220.00 | |
| M.C.V.C | 3,220.00 | |
| JR.COLLEGE | 17,020.00 | 47,460.00 |
| **MISCELLANEOUS RECEIPTS** | | 5,800.00 |
| **TOTAL RS.** | | **66,37,034.00** |

| PAYMENTS | | AMOUNT |
|---|---|---|
| **REMUNARATION PAID TO** | | |
| TEACHING STAFF | 10,71,000.00 | |
| NON TEACHING STAFF | 5,65,000.00 | 16,36,000.00 |
| **CONSTRUCTION** | | |
| MAINTAINANCE EXPENSES | 6,09,832.00 | |
| COLLEGE MAINTAINANCE | 95,000.00 | |
| ELECTRIC FITTING | 1,71,731.00 | |
| ALUMINIUM WINDOW | 38,326.00 | |
| PAINTING CHARGES | 1,18,540.00 | |
| STEEL REALING FEETING | 18,500.00 | |
| COMPUTOR LAB | 95,627.00 | |
| GROUND LEVELING | 72,400.00 | 12,19,956.00 |
| **PURCHASES** | | |
| FURNITURE PURCHASES | 3,60,664.00 | |
| PRINTER PUCHASE | 15,200.00 | |
| FAN | 19,500.00 | |
| CHAIR | 95,275.00 | |
| XEROX MACHINE | 49,484.00 | 5,40,123.00 |
| **PAID TO UNIVERSITY** | | |
| ENROLMENT FEES | 14,520.00 | |
| EXAM FEES | 5,71,244.00 | |
| YEARLY FEES | 1,33,604.00 | 7,19,368.00 |
| **CONTENGENCIES** | | |
| (AS PAR.SHEDULE "B") | | 17,71,844.40 |
| **CASH AND BANK BALANCES** | | |
| CASH IN HAND | 17.00 | |
| BANK OF MAHARASHTRA A/C NO. 4730 | 6,11,261.60 | |
| N.D.C.C BANK A/C NO.385 | 1,38,464.00 | 7,49,742.60 |
| **TOTAL RS.** | | **66,37,034.00** |

**CERTIFIED THAT THE FIGURES SHOWN IN THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF JUNIOR COLLEGE OF PWS, NAGPUR, FOR THE YEAR ENDING 31.03.2020 AGREES WITH THE BOOKS OF ACCOUNTS AND VOUCHERS MAINTAINED.**

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

RATAN CHANDAK & COMPANY
NAGPUR
FRN - 108696 W
CHARTERED ACCOUNTANTS

**PLACE : NAGPUR**
**DATED: 11/08/2020**

**PRINCIPAL**

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO. 178246**
**UDIN:20178246AAAAES8244**

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**MOVABLE & IMMOVABLE ASSETS**
**FOR THE YEAR ENDING 2020**
**SCHEDULE "A"**

| SR. NO. | PARTICURALS | RATE | OPENING BALANCE | ADDITION DURING THE YEAR | TOTAL | DEPRECIATION | CLOSING BALANCE |
|---|---|---|---|---|---|---|---|
| 1 | A.C PURCHASE | 15% | 40,537.64 | | 40,537.64 | 6,081.00 | 34,456.64 |
| 2 | BUILDING | 5% | 37,34,871.48 | 5,15,124.00 | 42,49,995.48 | 2,12,500.00 | 40,37,495.48 |
| 3 | BOOKS | 25% | 11,016.27 | | 11,016.27 | 2,755.00 | 8,261.27 |
| 4 | COMPUTER & SOFTWARE | 15% | 1,61,803.89 | 15,200.00 | 1,77,003.89 | 26,551.00 | 1,50,452.89 |
| 5 | COOLER & FAN | 15% | 1,13,426.78 | 19,500.00 | 1,32,926.78 | 19,940.00 | 1,12,986.78 |
| 6 | CCTV CAMERA | 15% | 46,761.74 | | 46,761.74 | 7,015.00 | 39,746.74 |
| | | | 39,338.00 | | 39,338.00 | - | 39,338.00 |
| 7 | ELECTRIC MATERIAL | 15% | 15,754.16 | | 15,754.16 | 2,364.00 | 13,390.16 |
| 8 | FURNITURE | 10% | 4,46,716.15 | 3,60,664.00 | 8,07,380.15 | 80,739.00 | 7,26,641.15 |
| | | | 17,100.00 | | 17,100.00 | - | 17,100.00 |
| 9 | MOTOR PUMP | 15% | 5,957.18 | | 5,957.18 | 894.00 | 5,063.18 |
| 10 | INVERTER BATTERIES | 15% | 50,130.50 | | 50,130.50 | 7,520.00 | 42,610.50 |
| 11 | OFFICE EQUIPMENT | 15% | 31,936.55 | | 31,936.55 | 4,791.00 | 27,145.55 |
| 12 | SOLAR BATTERIES | 15% | 9,808.98 | | 9,808.98 | 1,472.00 | 8,336.98 |
| 13 | SPORT MATERIAL | 15% | 26,384.68 | | 26,384.68 | 3,958.00 | 22,426.68 |
| 14 | VACCUM CLEANER | 15% | 2,408.26 | | 2,408.26 | 362.00 | 2,046.26 |
| 15 | SOUND SYSTEM | 15% | 7,819.00 | | 7,819.00 | 1,173.00 | 6,646.00 |
| 16 | NAME PALTE | 10% | 36,000.00 | | 36,000.00 | 3,600.00 | 32,400.00 |
| 17 | CHAIRS | 15% | 15,852.00 | 95,275.00 | 1,11,127.00 | 16,670.00 | 94,457.00 |
| 18 | PROJECTOR | 15% | 27,200.00 | | 27,200.00 | 4,080.00 | 23,120.00 |
| 19 | WATER FILTAR MACHINE | 15% | 14,450.00 | | 14,450.00 | 2,168.00 | 12,282.00 |
| 20 | FIRE EQUIPMENT | 15% | 6,977.00 | | 6,977.00 | 1,047.00 | 5,930.00 |
| 21 | VENDING MACHINE | 15% | 45,595.00 | | 45,595.00 | 6,840.00 | 38,755.00 |
| 22 | XEROX MACHINE | 15% | | 49,484.00 | 49,484.00 | 7,423.00 | 42,061.00 |
| 23 | ALMIRAH | 15% | 10,308.00 | | 10,308.00 | 1,547.00 | 8,761.00 |
| | **TOTAL** | | **49,18,153.25** | **10,55,247.00** | **59,73,400.25** | **4,21,490.00** | **55,51,910.25** |

RATAN CHANDAK & COMPANY
NAGPUR
FRN - 108696 W
CHARTERED ACCOUNTANTS

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**SCHEDULE " B"**
**CONTINGENCIES**
**FOR THE YEAR ENDING 31 MARCH 2020**

| PARTICULARS | AMOUNT |
|---|---|
| COLLEGE EXPENSES | 3,48,786.00 |
| CORPORATION EXPENSES | 11,850.00 |
| SECURITY CHARGES | 2,40,151.00 |
| GARDEN EXPENSES | 23,000.00 |
| CONVEYANCE EXPENSES | 13,000.00 |
| BANK CHARGES | 11,128.40 |
| CYCLE STAND EXPENSES | 68,387.00 |
| PROGRAMME EXPENSES(COLLEGE) | 64,550.00 |
| ANNUAL MEETING | 6,500.00 |
| MEETING EXPENSES | 31,500.00 |
| REPAIRING EXPENSES | 22,600.00 |
| CLEANING EXPENSES | 66,300.00 |
| WHITE WASH EXPENSES | 15,000.00 |
| COLLEGE EXAM EXPENSES | 56,956.00 |
| STATIONERY EXPENSES | 13,037.00 |
| ADVERTISMENT EXPENSES | 2,35,338.00 |
| COMPUTOR EXPENSES | 49,966.00 |
| PRINTING CHARGES | 99,700.00 |
| AUDIT FEES | 17,700.00 |
| FEES REFUND | 7,150.00 |
| XEROX MACHINE MIANTAINANCE | 29,707.00 |
| EXAM FEES REFUND ( S.T. STUDENTS) | 19,248.00 |
| DIWALI GIFT | 22,600.00 |
| ELECTRICITY CHARGES | 25,110.00 |
| ACCOUNTING CHARGES | 20,000.00 |
| LEGAL FEES | 20,000.00 |
| DONATION | 12,000.00 |
| JUBLY PROGRAMME EXPENSE | 2,20,580.00 |
| **TOTAL RS.** | **17,71,844.40** |

RATAN CHANDAK & COMPANY
NAGPUR
FRN - 108696 W
CHARTERED ACCOUNTANTS

2019-20

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**BALANCE SHEET**
**AS AT 31ST MARCH 2020**

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---|---|---|---|---|---|
| **INTER UNIT BALANCES** | | | **MOVABLE AND IMMOVABLE ASSETS** | | |
| PWS JUNIOR COLLEGE | | 634,182.00 | AS PER SCHEDULE "A" | | 6,762,108.09 |
| **OTHER CREDIT BALANCE** | | | **INTER UNIT BALANCES** | | |
| PROFESSIONAL TAX | | 7,300.00 | PWS MCVC COLLEGE | 120,220.00 | |
| | | | PWS SENIOR COLLEGE | 291,556.00 | |
| **INCOME AND EXPENDITURE A/C** | | | PWS MANAGEMENT | 119,248.00 | |
| AS PER LAST BALANCE SHEET | 7,564,739.85 | | SOCIETY | 300,000.00 | |
| ADD :- SURPLUS DURING THE YEAR | 2,640,204.90 | 10,204,944.75 | UGC ACCOUNT | 565,000.00 | 1,396,024.00 |
| | | | **OTHER DEBIT BALANCES** | | |
| | | | BANK LOAN (SALARY DEDUCTION) | 30,740.00 | |
| | | | STAFF ADVANCE | 75,900.00 | |
| | | | ALLAHBAD BANK | 10,000.00 | 116,640.00 |
| | | | **ADVANCES** | | |
| | | | M Y WASNIK | 61,905.00 | |
| | | | KIRAN LUTE | 50,000.00 | |
| | | | RAVI MAHAJAN | 55,000.00 | |
| | | | DR. R S WASNIK | 225,000.00 | 391,905.00 |
| | | | **CASH AND BANK BALANCES** | | |
| | | | CASH IN HAND | 506.00 | |
| | | | BANK OF MAHARASHTRA A/C NO. 4730 | 2,040,779.66 | |
| | | | N.D.C.C BANK A/C NO.385 | 138,464.00 | 2,179,749.66 |
| **TOTAL RS** | | 10,846,426.75 | **TOTAL RS** | | 10,846,426.75 |

**ACCOUNTING POLICIES :-**

1) THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2) THE COLLEGE IS CHARGING DEPRECIATION ON FIXED ASSETS ON WDV BASIS.

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

**PRINCIPAL**

**PLACE : NAGPUR**
**DATED: 11/08/2020**

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO. 178246**
**UDIN:20178246AAAAES8244**

P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR
POST GRADUATE COLLEGE
INCOME AND EXPENDITURE A/C
FOR THE YEAR ENDING 31 MARCH 2020

| EXPENDITURE | | AMOUNT | INCOME | AMOUNT |
|---|---|---|---|---|
| **CONTINGENCIES** | | | **FEES FROM STUDENTS** | 1,469,236.00 |
| AS PAR SCHEDULE "B" | | 1,519,773.10 | | |
| | | | **TUTION & OTHER FEES TRANSFERRED** | |
| **REMUNERATION TO** | | | FROM SCHLOARSHIP ACCOUNT | 5,702,863.00 |
| TEACHING STAFT | 1,108,000.00 | | | |
| NON TEACHING STAFT | 792,500.00 | 1,900,500.00 | **CYCLE STAND FEES** | 15,340.00 |
| **PAID TO UNIVERSITY** | | | **PROSPECTUS FEES** | 70,750.00 |
| EXAM FEES | | 619,025.00 | | |
| | | | **DEFICIT** | |
| **FEES REFUND TO STUDENTS** | | 16,492.00 | | |
| **DEPRECIATION** | | | | |
| AS PER SCHEDULE "A" | | 562,194.00 | | |
| **SURPLUS** | | | | |
| TRANSFER TO BALANCE SHEET | | 2,640,204.90 | | |
| **TOTAL RS** | | 7,258,189.00 | **TOTAL RS** | 7,258,189.00 |

CHECKED AND FOUND CORRECT
FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS
FRN 108696W

PRINCIPAL

CA SANTOSH MOHKAR
PARTNER
MEM NO. 178246
UDIN:20178246AAAAES8244

PLACE : NAGPUR
DATED: 11/08/2020

**PWS COLLEGE KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**RECEIPTS AND PAYMENTS ACCOUNT**
**FOR THE YEAR ENDING 31 MARCH 2020**

| RECEIPTS | | AMOUNT | PAYMENTS | | AMOUNT |
|---|---|---|---|---|---|
| **CASH AND BANK BALANCES** | | | **REMUNARATION PAID TO** | | |
| CASH IN HAND | 17.00 | | TEACHING STAFF | 1,108,000.00 | |
| BANK OF MAHARASHTRA A/C NO. 4730 | 611,261.60 | | NON TEACHING STAFF | 792,500.00 | 1,900,500.00 |
| N.D.C.C BANK A/C NO.385 | 138,464.00 | 749,742.60 | | | |
| **FEES COLLECTION FROM STUDENTS** | | | **CONSTRUCTION** | | |
| NON GRANT PG | 940,338.00 | | BUILDING | 595,889.34 | |
| POST GRADUATE COLLEGE | 435,778.00 | | ELECTRIC FITTING | 175,619.00 | |
| NON GRANT JUNIOR COLLEGE | 93,120.00 | 1,469,236.00 | PAINTING CHARGES | 119,401.00 | 890,909.34 |
| | | | **PURCHASES** | | |
| **PROSPECTUS FEES** | | 70,750.00 | SOLAR PANEL | 447,625.50 | |
| | | | FURNITURE PURCHASES | 311,857.00 | |
| **OTHER COLLECTION** | | | AC | 50,000.00 | |
| UNI. EXAM FEES | 534,415.00 | | BORWELL PUMP | 13,000.00 | |
| SOLAR PANEL GRANT | 445,000.00 | | SOFTWARE | 59,000.00 | 881,482.50 |
| SCHOLARSHIP A/c | 4,723,448.00 | 5,702,863.00 | | | |
| | | | **PAID TO UNIVERSITY** | | |
| **CYCLE STAND CHARGES** | | | ENROLMENT FEES | - | |
| FROM -SR.COLLEGE | | | EXAM FEES | 619,025.00 | |
| M.C.V.C | 1,720.00 | | YEARLY FEES | - | 619,025.00 |
| JR.COLLEGE | 13,620.00 | 15,340.00 | | | |
| **MISCELLANEOUS RECEIPTS** | | | **FEES REFUND TO STUDENT** | | 16,492.00 |
| | | | **CONTENGENCIES** | | |
| | | | (AS PAR.SHEDULE "B") | | 1,519,773.10 |
| | | | **CASH AND BANK BALANCES** | | |
| | | | CASH IN HAND | 506.00 | |
| | | | BANK OF MAHARASHTRA A/C NO. 4730 | 2,040,779.66 | |
| | | | N.D.C.C BANK A/C NO.385 | 138,464.00 | 2,179,749.66 |
| **TOTAL RS.** | | 8,007,931.60 | **TOTAL RS.** | | 8,007,931.60 |

CERTIFIED THAT THE FIGURES SHOWN IN THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF JUNIOR COLLEGE OF PWS, NAGPUR, FOR THE YEAR ENDING 31.03.2020 AGREES WITH THE BOOKS OF ACCOUNTS AND VOUCHERS MAINTAINED.

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

**PRINCIPAL**

**PLACE : NAGPUR**
**DATED: 11/08/2020**

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO. 178246**
**UDIN:20178246AAAAES8244**

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**MOVABLE & IMMOVABLE ASSETS**
**FOR THE YEAR ENDING 2020**
**SCHEDULE "A"**

| SR. NO. | PARTICURALS | RATE | OPENING BALANCE | ADDITION DURING THE YEAR | TOTAL | DEPRECIATION | CLOSING BALANCE |
|---|---|---|---|---|---|---|---|
| 1 | A.C PURCHASE | 15% | 34,456.64 | 50,000.00 | 84,456.64 | 12,669.00 | 71,787.64 |
| 2 | BUILDING | 5% | 4,037,495.48 | 715,290.34 | 4,752,785.82 | 237,640.00 | 4,515,145.82 |
| 3 | BOOKS | 25% | 8,261.27 | | 8,261.27 | 2,066.00 | 6,195.27 |
| 4 | BORWELL PUMP | 15% | - | 13,000.00 | 13,000.00 | 1,950.00 | 11,050.00 |
| 4 | COMPUTER & SOFTWARE | 15% | 150,452.89 | 59,000.00 | 209,452.89 | 31,418.00 | 178,034.89 |
| 5 | COOLER & FAN | 15% | 112,986.78 | | 112,986.78 | 16,949.00 | 96,037.78 |
| 6 | CCTV CAMERA | 15% | 39,746.74 | | 39,746.74 | 5,963.00 | 33,783.74 |
| 7 | ELECTRIC MATERIAL | 15% | 13,390.16 | 175,619.00 | 189,009.16 | 28,352.00 | 160,657.16 |
| 8 | FURNITURE | 10% | 726,641.15 | 311,857.00 | 1,038,498.15 | 103,850.00 | 934,648.15 |
| 9 | MOTOR PUMP | 15% | 5,063.18 | | 5,063.18 | 760.00 | 4,303.18 |
| 10 | INVERTER BATTERIES | 15% | 42,610.50 | | 42,610.50 | 6,392.00 | 36,218.50 |
| 11 | OFFICE EQUIPMENT | 15% | 27,145.55 | | 27,145.55 | 4,072.00 | 23,073.55 |
| 12 | SOLAR BATTERIES | 15% | 8,336.98 | | 8,336.98 | 1,251.00 | 7,085.98 |
| 13 | SOLAR PANEL | 15% | - | 447,625.50 | 447,625.50 | 67,144.00 | 380,481.50 |
| 14 | SPORT MATERIAL | 15% | 22,426.68 | | 22,426.68 | 3,365.00 | 19,061.68 |
| 15 | VACCUM CLEANER | 15% | 2,046.26 | | 2,046.26 | 307.00 | 1,739.26 |
| 16 | SOUND SYSTEM | 15% | 6,646.00 | | 6,646.00 | 997.00 | 5,649.00 |
| 17 | NAME PALTE | 10% | 32,400.00 | | 32,400.00 | 3,240.00 | 29,160.00 |
| 18 | CHAIRS | 15% | 94,457.00 | | 94,457.00 | 14,169.00 | 80,288.00 |
| 19 | PROJECTOR | 15% | 23,120.00 | | 23,120.00 | 3,468.00 | 19,652.00 |
| 20 | WATER FILTAR MACHINE | 15% | 12,282.00 | | 12,282.00 | 1,843.00 | 10,439.00 |
| 21 | FIRE EQUIPMENT | 15% | 5,930.00 | | 5,930.00 | 890.00 | 5,040.00 |
| 22 | VENDING MACHINE | 15% | 38,755.00 | | 38,755.00 | 5,814.00 | 32,941.00 |
| 23 | XEROX MACHINE | 15% | 42,061.00 | | 42,061.00 | 6,310.00 | 35,751.00 |
| 24 | ALMIRAH | 15% | 8,761.00 | | 8,761.00 | 1,315.00 | 7,446.00 |
| | | | 39,338.00 | | 39,338.00 | - | 39,338.00 |
| | | | 17,100.00 | | 17,100.00 | - | 17,100.00 |
| | **TOTAL** | | **5,551,910.25** | **1,772,391.84** | **7,324,302.09** | **562,194.00** | **6,762,108.09** |

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**SCHEDULE " B"**
**CONTINGENCIES**
**FOR THE YEAR ENDING 31 MARCH 2020**

| PARTICULARS | AMOUNT |
|---|---|
| ACCOUNTING CHARGES | 16,000.00 |
| ADVERTISMENT EXPENSES | 165,230.00 |
| AUDIT FEES | 17,700.00 |
| BANK CHARGES | 2,908.10 |
| BUILDING MAINTENANCE | 53,300.00 |
| CLEANING EXPENSES | 30,000.00 |
| CONVEYANCE EXPENSES | 7,000.00 |
| CONFERENCE EXPENSES | 5,000.00 |
| CYCLE STAND EXPENSES | 42,000.00 |
| FLEX BANNER EXPENSES | 7,635.00 |
| FURNITURE REPAIRING EXPENSES | 14,405.00 |
| GATHERING EXPENSES | 85,000.00 |
| LEGAL FEES | 10,000.00 |
| MAGZINE PRINTING | 124,000.00 |
| OFFICE EXPENSES | 203,188.00 |
| PRINTING CHARGES | 214,888.00 |
| PROGRAMME EXPENSES(COLLEGE) | 165,699.00 |
| SECURITY CHARGES | 169,860.00 |
| SEMINAR EXPENSES | 122,000.00 |
| SPORTS EXPENSES | 47,230.00 |
| STATIONERY EXPENSES | 16,730.00 |
| **TOTAL RS.** | **1,519,773.10** |

2020-21

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**BALANCE SHEET**
**AS AT 31ST MARCH 2021**

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---|---|---|---|---|---|
| **INTER UNIT BALANCES** | | | **MOVABLE AND IMMOVABLE ASSETS** | | |
| PWS JUNIOR COLLEGE | | 634,182.00 | AS PER SCHEDULE "A" | | 7,339,683.64 |
| **OTHER CREDIT BALANCE** | | | **INTER UNIT BALANCES** | | |
| SOLAR PLANT GRANT RECEIVED | 445,000.00 | | PWS MCVC COLLEGE | 120,220.00 | |
| PROFESSIONAL TAX | 7,300.00 | 452,300.00 | PWS SENIOR COLLEGE | 291,556.00 | |
| | | | PWS MANAGEMENT | 119,248.00 | |
| | | | SOCIETY | 300,000.00 | |
| **INCOME AND EXPENDITURE A/C** | | | UGC ACCOUNT | 565,000.00 | 1,396,024.00 |
| AS PER LAST BALANCE SHEET | 10,204,944.75 | | | | |
| ADD :- SURPLUS DURING THE YEAR | 674,674.83 | 10,879,619.58 | **OTHER DEBIT BALANCES** | | |
| | | | BANK LOAN (SALARY DEDUCTION) | 30,740.00 | |
| | | | STAFF ADVANCE | 75,900.00 | |
| | | | ALLAHBAD BANK | 10,000.00 | 116,640.00 |
| | | | **DEPOSITS** | | |
| | | | UNI. NEW COURSE DEPOSIT | 700,000.00 | |
| | | | WATER METER DEPOSIT | 15,000.00 | 715,000.00 |
| | | | **LOANS & ADVANCES** | | |
| | | | M Y WASNIK | 61,905.00 | |
| | | | LOAN TO PUBLIC SCHOOL | 200,000.00 | |
| | | | KIRAN LUTE | 50,000.00 | |
| | | | RAVI MAHAJAN | 55,000.00 | |
| | | | DR. R S WASNIK | 225,000.00 | 591,905.00 |
| | | | **CASH AND BANK BALANCES** | | |
| | | | CASH IN HAND | 136.00 | |
| | | | BANK OF MAHARASHTRA A/C NO. 4730 | 1,668,248.94 | |
| | | | N.D.C.C BANK A/C NO.385 | 138,464.00 | 1,806,848.94 |
| **TOTAL RS** | | **11,966,101.58** | **TOTAL RS** | | **11,966,101.58** |

**ACCOUNTING POLICIES :-**

1) THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2) THE COLLEGE IS CHARGING DEPRECIATION ON FIXED ASSETS ON WDV BASIS.

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

RATAN CHANDAK & COMPANY * CHARTERED ACCOUNTANTS * NAGPUR FRN- 108696W

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO. 178246**
**UDIN:22178246ABFIAK2474**

**PRINCIPAL**

**PLACE : NAGPUR**
**DATED: 06/02/2022**

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTE( )AD NAGPUR**
**POST GRADUATE COLLEGE**
**INCOME AND EXPENDITURE A/C**
**FOR THE YEAR ENDING 31 MARCH 2021**

| EXPENDITURE | | AMOUNT | INCOME | | AMOUNT |
|---|---|---|---|---|---|
| **CONTINGENCIES** | | | **COLLECTION** | | |
| AS PAR SCHEDULE "B" | 1,294,135.72 | **1,294,135.72** | FEES COLLCTION | 910,406.00 | |
| | | | JR COLLECTION NON-GRANT | 88,563.00 | |
| **REMUNERATION TO** | | | NON-GRANT | 542,128.00 | **1,541,097.00** |
| TEACHING STAFT | 1,014,000.00 | | | | |
| NON TEACHING STAFT | 567,200.00 | **1,581,200.00** | **TUTION & OTHER FEES TRANSFERRED** | | |
| | | | TRANSFER FROM SCHLOARSHIP ACCOUNT | | **3,000,000.00** |
| **PAID TO UNIVERSITY** | | | | | |
| EXAM FEES | 332,498.00 | | **CYCLE STAND FEES** | | |
| N.S.S FEES | 5,550.00 | | JR COLLEGE | 13,180.00 | |
| YEARLY FEES | 140,970.00 | | SR COLLEGE | 25,240.00 | |
| | 479,018.00 | | M.C.V.C | 2,320.00 | **40,740.00** |
| LESS:- FEES REFUND | (1,178.00) | **477,840.00** | | | |
| | | | **PROSPECTUS FEES** | | **34,350.00** |
| **DEPRECIATION** | | | | | |
| AS PER SCHEDULE "A" | | **593,572.45** | **OTHER INCOME** | | |
| | | | F.D INTEREST | | **5,236.00** |
| **SURPLUS** | | | | | |
| TRANSFER TO BALANCE SHEET | | **674,674.83** | | | |
| **TOTAL RS** | | **4,621,423.00** | **TOTAL RS** | | **4,621,423.00** |

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

RATAN CHANDAK & COMPANY * CHARTERED ACCOUNTANTS * NAGPUR FRN- 108696W

**PRINCIPAL**

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO. 178246**
**UDIN:22178246ABFIAK2474**

**PLACE : NAGPUR**
**DATED: 06/02/2022**

**PWS COLLEGE KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**RECEIPTS AND PAYMENTS ACCOUNT**
**FOR THE YEAR ENDING 31 MARCH 2021**

| RECEIPTS | | AMOUNT |
|---|---|---|
| **CASH AND BANK BALANCES** | | |
| CASH IN HAND | 506.00 | |
| BANK OF MAHARASHTRA A/C NO. 4730 | 2,040,779.66 | |
| N.D.C.C BANK A/C NO.385 | 138,464.00 | 2,179,749.66 |
| **FEES COLLECTION FROM STUDENTS** | | |
| FEES COLLECTION | 910,406.00 | |
| NON GRANT PG | 542,128.00 | |
| JR COLLEGE NO GRANT | 88,563.00 | 1,541,097.00 |
| **PROSPECTUS FEES** | | 34,350.00 |
| **OTHER COLLECTION** | | |
| FD INTEREST | 5,236.00 | |
| SOLAR PANEL GRANT | 445,000.00 | |
| SCHOLARSHIP A/c | 3,000,000.00 | 3,450,236.00 |
| **CYCLE STAND CHARGES** | | |
| FROM -SR.COLLEGE | 25,240.00 | |
| M.C.V.C | 2,320.00 | |
| JR.COLLEGE | 13,180.00 | 40,740.00 |
| **TOTAL RS.** | | 7,246,172.66 |

| PAYMENTS | | AMOUNT |
|---|---|---|
| **REMUNARATION PAID TO** | | |
| TEACHING STAFF | 1,014,000.00 | |
| NON TEACHING STAFF | 567,200.00 | 1,581,200.00 |
| **CONSTRUCTION** | | |
| BUILDING | | 888,648.00 |
| **DEPOSITS** | | |
| UNI. NEW COURSE DEPOSIT | 700,000.00 | |
| WATER METER DEPOSIT | 15,000.00 | 715,000.00 |
| **PURCHASES** | | |
| C.C.T.V CAMERA | 9,350.00 | |
| LAPTOP PURCHASES | 96,390.00 | |
| EQA-GUARD | 7,900.00 | |
| PROJECTOR PURCHASE | 168,860.00 | 282,500.00 |
| **PAID TO UNIVERSITY** | | |
| N.S.S FEES | 5,550.00 | |
| YEARLY FEES | 140,970.00 | |
| EXAM FEES | 332,498.00 | |
| FEES REFUND TO STUDENT | (1,178.00) | 477,840.00 |
| **LOAN TO PUBLIC SCHOOL** | | 200,000.00 |
| **CONTENGENCIES** | | |
| (AS PAR.SHEDULE "B") | | 1,294,135.72 |
| **CASH AND BANK BALANCES** | | |
| CASH IN HAND | 136.00 | |
| BANK OF MAHARASHTRA A/C NO. 4730 | 1,668,248.94 | |
| N.D.C.C BANK A/C NO.385 | 138,464.00 | 1,806,848.94 |
| **TOTAL RS.** | | 7,246,172.66 |

**CERTIFIED THAT THE FIGURES SHOWN IN THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF JUNIOR COLLEGE OF PWS, NAGPUR, FOR THE YEAR ENDING 31.03.2020 AGREES WITH THE BOOKS OF ACCOUNTS AND VOUCHERS MAINTAINED.**

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

RATAN CHANDAK & COMPANY * CHARTERED ACCOUNTANTS *
NAGPUR
FRN- 108696W

**PRINCIPAL**

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO. 178246**
**UDIN:22178246ABFIAK2474**

**PLACE : NAGPUR**
**DATED: 06/02/2022**

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**MOVABLE & IMMOVABLE ASSETS**
**FOR THE YEAR ENDING 2021**
**SCHEDULE "A"**

| SR. NO. | PARTICURALS | RATE | OPENING BALANCE | ADDITION DURING THE YEAR | TOTAL | DEPRECIATION | CLOSING BALANCE |
|---|---|---|---|---|---|---|---|
| 1 | A.C PURCHASE | 15% | 71,787.64 | | 71,787.64 | 10,768.15 | 61,019.49 |
| 2 | BUILDING | 5% | 4,515,145.82 | 888,648.00 | 5,403,793.82 | 270,189.69 | 5,133,604.13 |
| 3 | BOOKS | 25% | 6,195.27 | | 6,195.27 | 1,548.82 | 4,646.45 |
| 4 | BORWELL PUMP | 15% | 11,050.00 | | 11,050.00 | 1,657.50 | 9,392.50 |
| 4 | COMPUTER & SOFTWARE | 15% | 178,034.89 | | 178,034.89 | 26,705.23 | 151,329.66 |
| 5 | COOLER & FAN | 15% | 96,037.78 | | 96,037.78 | 14,405.67 | 81,632.12 |
| 6 | CCTV CAMERA | 15% | 33,783.74 | 9,350.00 | 43,133.74 | 6,470.06 | 36,663.68 |
| 7 | ELECTRIC MATERIAL | 15% | 160,657.16 | | 160,657.16 | 24,098.57 | 136,558.58 |
| 8 | FURNITURE | 10% | 934,648.15 | | 934,648.15 | 93,464.82 | 841,183.34 |
| 9 | MOTOR PUMP | 15% | 4,303.18 | | 4,303.18 | 645.48 | 3,657.70 |
| 10 | INVERTER BATTERIES | 15% | 36,218.50 | | 36,218.50 | 5,432.78 | 30,785.73 |
| 11 | OFFICE EQUIPMENT | 15% | 23,073.55 | | 23,073.55 | 3,461.03 | 19,612.52 |
| 12 | SOLAR BATTERIES | 15% | 7,085.98 | | 7,085.98 | 1,062.90 | 6,023.08 |
| 13 | SOLAR PANEL | 15% | 380,481.50 | | 380,481.50 | 57,072.23 | 323,409.28 |
| 14 | SPORT MATERIAL | 15% | 19,061.68 | | 19,061.68 | 2,859.25 | 16,202.43 |
| 15 | VACCUM CLEANER | 15% | 1,739.26 | | 1,739.26 | 260.89 | 1,478.37 |
| 16 | SOUND SYSTEM | 15% | 5,649.00 | | 5,649.00 | 847.35 | 4,801.65 |
| 17 | NAME PALTE | 10% | 29,160.00 | | 29,160.00 | 2,916.00 | 26,244.00 |
| 18 | CHAIRS | 15% | 80,288.00 | | 80,288.00 | 12,043.20 | 68,244.80 |
| 19 | PROJECTOR | 15% | 19,652.00 | 168,860.00 | 188,512.00 | 28,276.80 | 160,235.20 |
| 20 | WATER FILTAR MACHINE | 15% | 10,439.00 | | 10,439.00 | 1,565.85 | 8,873.15 |
| 21 | FIRE EQUIPMENT | 15% | 5,040.00 | | 5,040.00 | 756.00 | 4,284.00 |
| 22 | VENDING MACHINE | 15% | 32,941.00 | | 32,941.00 | 4,941.15 | 27,999.85 |
| 23 | LAPTOP | 15% | - | 96,390.00 | 96,390.00 | 14,458.50 | 81,931.50 |
| 24 | EQUA-GUARD | 15% | - | 7,900.00 | 7,900.00 | 1,185.00 | 6,715.00 |
| 25 | XEROX MACHINE | 15% | 35,751.00 | | 35,751.00 | 5,362.65 | 30,388.35 |
| 26 | ALMIRAH | 15% | 7,446.00 | | 7,446.00 | 1,116.90 | 6,329.10 |
| | | | 39,338.00 | | 39,338.00 | - | 39,338.00 |
| | | | 17,100.00 | | 17,100.00 | - | 17,100.00 |
| | **TOTAL** | | **6,762,108.09** | **1,171,148.00** | **7,933,256.09** | **593,572.45** | **7,339,683.64** |

RATAN CHANDAK & COMPANY * CHARTERED ACCOUNTANTS * NAGPUR FRN- 108696W

# P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR
## POST GRADUATE COLLEGE
## SCHEDULE " B"
## CONTINGENCIES
## FOR THE YEAR ENDING 31 MARCH 2021

| PARTICULARS | AMOUNT |
|---|---|
| ADVERTISMENT EXPENSES | 183,408.00 |
| AUDIT FEES | 17,700.00 |
| BANK CHARGES | 2,777.72 |
| BROAD BAND CONNECTION | 7,600.00 |
| CLEANING EXPENSES | 17,500.00 |
| COLLEGE EXPENSES | 200,134.00 |
| COLLEGE MAINTAINANCE | 39,393.00 |
| COMPUTER EXPENSES | 41,631.00 |
| ELECTRIC EXPENSES | 91,768.00 |
| GARDENING EXPENSES | 53,720.00 |
| REPAIRING EXPENSES | 124,540.00 |
| WEBENAR EXPENSES | 11,000.00 |
| RECOVERY REFUND | 9,831.00 |
| PAID TO U.G.C | 68,000.00 |
| MEDICAL CHECKUP EXP | 8,000.00 |
| PRINTING CHARGES | 14,600.00 |
| PROGRAMME EXPENSES(COLLEGE) | 22,500.00 |
| SECURITY CHARGES | 139,125.00 |
| UNI. NEW COURSE FEES | 80,000.00 |
| SPORTS EXPENSES | 53,600.00 |
| STATIONERY EXPENSES | 107,308.00 |
| **TOTAL RS.** | **1,294,135.72** |

RATAN CHANDAK & COMPANY
NAGPUR
FRN- 108696W
CHARTERED ACCOUNTANTS

2021-22

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**BALANCE SHEET**
**AS AT 31ST MARCH 2022**

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---|---|---|---|---|---|
| **INTER UNIT BALANCES** | | | **MOVABLE AND IMMOVABLE ASSETS** | | |
| PWS JUNIOR COLLEGE | | **6,34,182.00** | AS PER SCHEDULE "A" | | **93,55,194.98** |
| **OTHER CREDIT BALANCE** | | | **INTER UNIT BALANCES** | | |
| SOLAR PLANT GRANT RECEIVED | 4,45,000.00 | | PWS MCVC COLLEGE | 1,20,220.00 | |
| PROFESSIONAL TAX | 7,300.00 | **4,52,300.00** | PWS SENIOR COLLEGE | 2,91,556.00 | |
| | | | PWS MANAGEMENT | 1,19,248.00 | |
| | | | SOCIETY | 3,00,000.00 | |
| **INCOME AND EXPENDITURE A/C** | | | UGC ACCOUNT | 5,65,000.00 | **13,96,024.00** |
| AS PER LAST BALANCE SHEET | 1,08,79,619.58 | | | | |
| ADD :- SURPLUS DURING THE YEAR | 10,12,400.54 | **1,18,92,020.12** | **OTHER DEBIT BALANCES** | | |
| | | | BANK LOAN (SALARY DEDUCTION) | 30,740.00 | |
| | | | STAFF ADVANCE | 75,900.00 | |
| | | | ALLAHBAD BANK | 10,000.00 | **1,16,640.00** |
| | | | **DEPOSITS** | | |
| | | | UNI. NEW COURSE DEPOSIT | 7,00,000.00 | |
| | | | WATER METER DEPOSIT | 15,000.00 | **7,15,000.00** |
| | | | **LOANS & ADVANCES** | | |
| | | | M Y WASNIK | 61,905.00 | |
| | | | LOAN TO PUBLIC SCHOOL | 2,00,000.00 | |
| | | | KIRAN LUTE | 50,000.00 | |
| | | | RAVI MAHAJAN | 55,000.00 | |
| | | | DR. R S WASNIK | 2,25,000.00 | **5,91,905.00** |
| | | | **CASH AND BANK BALANCES** | | |
| | | | CASH IN HAND | 125.00 | |
| | | | BANK OF MAHARASHTRA A/C NO. 4730 | 6,65,149.14 | |
| | | | N.D.C.C BANK A/C NO.385 | 1,38,464.00 | **8,03,738.14** |
| **TOTAL RS** | | **1,29,78,502.12** | **TOTAL RS** | | **1,29,78,502.12** |

**ACCOUNTING POLICIES :-**

1) THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2) THE COLLEGE IS CHARGING DEPRECIATION ON FIXED ASSETS ON WDV BASIS.

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

RATAN CHANDAK & COMPANY * CHARTERED ACCOUNTANTS * NAGPUR FRN- 108696W

PRINCIPAL

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO. 178246**
UDIN:22178246ABFIAK2474

PLACE : NAGPUR
DATED. 05/09/2022

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE.**
**INCOME AND EXPENDITURE A/C**
**FOR THE YEAR ENDING 31 MARCH 2022**

| EXPENDITURE | | AMOUNT | INCOME | | AMOUNT |
|---|---|---|---|---|---|
| **CONTINGENCIES** | | | **COLLECTION** | | |
| AS PAR SCHEDULE "B" | | **13,82,723.80** | FEES COLLECTION | 11,08,892.00 | |
| | | | B.SC NON GRANT | 67,601.00 | |
| **REMUNERATION TO** | | | SENIOR NON GRANT | 6,01,484.00 | |
| TEACHING STAFF | 4,89,000.00 | | JR COLLEGE NO GRANT | 1,86,595.00 | **19,64,572.00** |
| NON TEACHING STAFT | 10,12,501.00 | **15,01,501.00** | | | |
| | | | **TUTION & OTHER FEES TRANSFERRED** | | |
| **PAID TO UNIVERSITY** | | | TRANSFER FROM SCHLOARSHIP ACCOUNT | | **29,09,032.00** |
| YEARLY FEES | 1,48,336.00 | | | | |
| EXAM FEES | 1,32,616.00 | | **PROSPECTUS FEES** | | **38,450.00** |
| ENROLLMENT FEES | 7,040.00 | | | | |
| OTHER FEES | 1,49,750.00 | | **CYCLE STAND CHARGES** | | **42,647.00** |
| | 4,37,742.00 | | | | |
| ADD:- FEES REFUND | 16,786.00 | **4,54,528.00** | **OTHER COLLECTION** | | |
| | | | UNIVERSITY EXAM FEES | 3,34,429.00 | |
| **OTHER COLLECTION PAID** | | | POLICE BHARTI EXAM FEES | 10,000.00 | **3,44,429.00** |
| UNIVERSITY EXAM FEES | 3,56,224.00 | | | | |
| POLICE BHARTI EXAM FEES | 10,000.00 | **3,66,224.00** | **LOAN FROM SOCIETY** | | **2,00,000.00** |
| **DEPRECIATION** | | | **MISCELLANEOUS RECEIPTS** | | **425.00** |
| AS PER SCHEDULE "A" | | **7,82,177.66** | | | |
| **SURPLUS** | | | | | |
| TRANSFER TO BALANCE SHEET | | **10,12,400.54** | | | |
| **TOTAL RS** | | **54,99,555.00** | **TOTAL RS** | | **54,99,555.00** |

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

RATAN CHANDAK & COMPANY CHARTERED ACCOUNTANTS NAGPUR FRN- 108696W

**PLACE : NAGPUR**
**DATED: 05/09/2022**

**PRINCIPAL**

**CA SANTOSH MOHKAR**
**PARTNER**
**MEM NO. 178246**
**UDIN:22178246ABFIAK2474**

**PWS COLLEGE KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**RECEIPTS AND PAYMENTS ACCOUNT**
**FOR THE YEAR ENDING 31 MARCH 2022**

| RECEIPTS | | AMOUNT | PAYMENTS | | AMOUNT |
|---|---|---|---|---|---|
| **CASH AND BANK BALANCES** | | | **REMUNARATION PAID TO** | | |
| CASH IN HAND | 136.00 | | TEACHING STAFF | 4,89,000.00 | |
| BANK OF MAHARASHTRA A/C NO. 4730 | 16,68,248.94 | | NON TEACHING STAFF | 10,12,501.00 | **15,01,501.00** |
| N.D.C.C BANK A/C NO.385 | 1,38,464.00 | **18,06,848.94** | | | |
| | | | **CONSTRUCTION** | | |
| **FEES COLLECTION FROM STUDENTS** | | | BUILDING | | **17,36,954.00** |
| FEES COLLECTION | 11,08,892.00 | | | | |
| B.SC NON GRANT | 67,601.00 | | **PURCHASES** | | |
| SENIOR NON GRANT | 6,01,484.00 | | C.C.T.V CAMERA | 51,425.00 | |
| JR COLLEGE NO GRANT | 1,86,595.00 | **19,64,572.00** | SOLAR SYSTEM | 7,70,000.00 | |
| | | | SCIENCE LABORATORY | 2,39,310.00 | **10,60,735.00** |
| **PROSPECTUS FEES** | | **38,450.00** | | | |
| | | | **PAID TO UNIVERSITY** | | |
| **TRF. FROM SCOLARSHIP A/C** | | **29,09,032.00** | YEARLY FEES | 1,48,336.00 | |
| | | | EXAM FEES | 1,32,616.00 | |
| **CYCLE STAND CHARGES** | | **42,647.00** | ENROLLMENT FEES | 7,040.00 | |
| | | | OTHER FEES | 1,49,750.00 | **4,37,742.00** |
| **OTHER COLLECTION** | | | | | |
| UNIVERSITY EXAM FEES | 3,34,429.00 | | **FESS REFUND TO STUDENTS** | | **16,786.00** |
| POLICE BHARTI EXAM FEES | 10,000.00 | **3,44,429.00** | | | |
| | | | **OTHER COLLECTION PAID** | | |
| **MISCELLANEOUS RECEIPTS** | | **425.00** | UNIVERSITY EXAM FEES | 3,56,224.00 | |
| | | | POLICE BHARTI EXAM FEES | 10,000.00 | **3,66,224.00** |
| **LOAN FROM SOCIETY** | | **2,00,000.00** | | | |
| | | | **CONTENGENCIES** | | |
| | | | (AS PER SHEDULE "B") | | **13,82,723.80** |
| | | | **CASH AND BANK BALANCES** | | |
| | | | CASH IN HAND | 125.00 | |
| | | | BANK OF MAHARASHTRA A/C NO. 4730 | 6,65,149.14 | |
| | | | N.D.C.C BANK A/C NO.385 | 1,38,464.00 | **8,03,738.14** |
| TOTAL RS. | | 73,06,403.94 | TOTAL RS. | | 73,06,403.94 |

**CERTIFIED THAT THE FIGURES SHOWN IN THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF JUNIOR COLLEGE OF PWS , NAGPUR , FOR THE YEAR ENDING 31.03.2020 AGREES WITH THE BOOKS OF ACCOUNTS AND VOUCHERS MAINTAINED .**

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

RATAN CHANDAK & COMPANY * CHARTERED ACCOUNTANTS * NAGPUR FRN- 108696W

**PRINCIPAL**

CA SANTOSH MOHKAR
PARTNER
MEM NO. 178246
UDIN:22178246ABFIAK2474

PLACE : NAGPUR
DATED: 05/09/2022

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**MOVABLE & IMMOVABLE ASSETS**
**FOR THE YEAR ENDING 2022**
**SCHEDULE "A"**

| SR. NO. | PARTICURALS | RATE | OPENING BALANCE | ADDITION DURING THE YEAR | TOTAL | DEPRECIATION | CLOSING BALANCE |
|---|---|---|---|---|---|---|---|
| 1 | A.C PURCHASE | 15% | 61,019.49 | - | 61,019.49 | 9,152.92 | 51,866.57 |
| 2 | BUILDING | 5% | 51,33,604.13 | 17,36,954.00 | 68,70,558.13 | 3,43,527.91 | 65,27,030.22 |
| 3 | BOOKS | 25% | 4,646.45 | - | 4,646.45 | 1,161.61 | 3,484.84 |
| 4 | BORWELL PUMP | 15% | 9,392.50 | - | 9,392.50 | 1,408.88 | 7,983.63 |
| 4 | COMPUTER & SOFTWARE | 15% | 1,51,329.66 | - | 1,51,329.66 | 22,699.45 | 1,28,630.21 |
| 5 | COOLER & FAN | 15% | 81,632.12 | - | 81,632.12 | 12,244.82 | 69,387.30 |
| 6 | CCTV CAMERA | 15% | 36,663.68 | 51,425.00 | 88,088.68 | 13,213.30 | 74,875.38 |
| 7 | ELECTRIC MATERIAL | 15% | 1,36,558.58 | - | 1,36,558.58 | 20,483.79 | 1,16,074.79 |
| 8 | FURNITURE | 10% | 8,41,183.34 | - | 8,41,183.34 | 84,118.33 | 7,57,065.00 |
| 9 | MOTOR PUMP | 15% | 3,657.70 | - | 3,657.70 | 548.65 | 3,109.04 |
| 10 | INVERTER BATTERIES | 15% | 30,785.73 | - | 30,785.73 | 4,617.86 | 26,167.87 |
| 11 | OFFICE EQUIPMENT | 15% | 19,612.52 | - | 19,612.52 | 2,941.88 | 16,670.64 |
| 12 | SOLAR BATTERIES | 15% | 6,023.08 | - | 6,023.08 | 903.46 | 5,119.62 |
| 13 | SOLAR PANEL | 15% | 3,23,409.28 | 7,70,000.00 | 10,93,409.28 | 1,64,011.39 | 9,29,397.88 |
| 14 | SPORT MATERIAL | 15% | 16,202.43 | - | 16,202.43 | 2,430.36 | 13,772.06 |
| 15 | VACCUM CLEANER | 15% | 1,478.37 | - | 1,478.37 | 221.76 | 1,256.61 |
| 16 | SOUND SYSTEM | 15% | 4,801.65 | - | 4,801.65 | 720.25 | 4,081.40 |
| 17 | NAME PALTE | 10% | 26,244.00 | - | 26,244.00 | 2,624.40 | 23,619.60 |
| 18 | CHAIRS | 15% | 68,244.80 | - | 68,244.80 | 10,236.72 | 58,008.08 |
| 19 | PROJECTOR | 15% | 1,60,235.20 | - | 1,60,235.20 | 24,035.28 | 1,36,199.92 |
| 20 | WATER FILTAR MACHINE | 15% | 8,873.15 | - | 8,873.15 | 1,330.97 | 7,542.18 |
| 21 | FIRE EQUIPMENT | 15% | 4,284.00 | - | 4,284.00 | 642.60 | 3,641.40 |
| 22 | VENDING MACHINE | 15% | 27,999.85 | - | 27,999.85 | 4,199.98 | 23,799.87 |
| 23 | LAPTOP | 15% | 81,931.50 | - | 81,931.50 | 12,289.73 | 69,641.78 |
| 24 | EQUA-GUARD | 15% | 6,715.00 | - | 6,715.00 | 1,007.25 | 5,707.75 |
| 25 | XEROX MACHINE | 15% | 30,388.35 | - | 30,388.35 | 4,558.25 | 25,830.10 |
| 26 | ALMIRAH | 15% | 6,329.10 | - | 6,329.10 | 949.37 | 5,379.74 |
| 27 | SCIENCE LABORATORY | 15% | - | 2,39,310.00 | 2,39,310.00 | 35,896.50 | 2,03,413.50 |
| | | | 39,338.00 | - | 39,338.00 | - | 39,338.00 |
| | | | 17,100.00 | - | 17,100.00 | - | 17,100.00 |
| | **TOTAL** | | **73,39,683.64** | **27,97,689.00** | **1,01,37,372.64** | **7,82,177.66** | **93,55,194.98** |

RATTAN CHANDAK & COMPANY
CHARTERED ACCOUNTANTS
NAGPUR
FRN- 108696W

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**SCHEDULE " B"**
**CONTINGENCIES**
**FOR THE YEAR ENDING 31 MARCH 2022**

| PARTICULARS | AMOUNT |
|---|---|
| ADVERTISMENT EXPENSES | 50,643.00 |
| ACCOUNTING CHARGES | 17,000.00 |
| BANK CHARGES | 27,858.80 |
| COLLEGE EXPENSES | 2,84,509.00 |
| COLLEGE MAINTAINANCE | 1,92,308.00 |
| COMPUTER EXPENSES | 31,740.00 |
| FURNITURE REPAIRING EXPENSE | 99,950.00 |
| ELECTRIC EXPENSES | 2,13,344.00 |
| NEWSPAPER BILL | 1,670.00 |
| GARDENING EXPENSES | 41,000.00 |
| PRINTING CHARGES | 82,220.00 |
| PRINTER REPAIR | 7,611.00 |
| PROGRAMME EXPENSES(COLLEGE) | 1,55,755.00 |
| SECURITY CHARGES | 1,20,026.00 |
| UNI. NEW COURSE FEES | 20,000.00 |
| STATIONERY EXPENSES | 31,755.00 |
| XEROX MACHINE REPAIRING | 5,334.00 |
| **TOTAL RS.** | **13,82,723.80** |

RATAN CHANDAK & COMPANY
NAGPUR
FRN- 108698W
CHARTERED ACCOUNTANTS

4

# P.W.S ARTS AND COMMERCE COLLEGE, KAMPTEE ROAD NAGPUR
## POST GRADUATE COLLEGE
## BALANCE SHEET
## AS AT 31ST MARCH 2023

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---|---|---|---|---|---|
| | | | **MOVABLE AND IMMOVABLE ASSETS** | | |
| **INTER UNIT BALANCES** | | | AS PER SCHEDULE "A" | | 91,73,196.95 |
| PWS JUNIOR COLLEGE | | 6,34,182.00 | | | |
| | | | **INTER UNIT BALANCES** | | |
| **OTHER CREDIT BALANCE** | | | PWS MCVC COLLEGE | 1,20,220.00 | |
| SOLAR PLANT GRANT RECEIVED | 4,45,000.00 | | PWS SENIOR COLLEGE | 2,91,556.00 | |
| PROFESSIONAL TAX | 7,300.00 | 4,52,300.00 | PWS MANAGEMENT | 1,19,248.00 | |
| | | | SOCIETY | 3,00,000.00 | |
| **INCOME AND EXPENDITURE A/C** | | | UGC ACCOUNT | 5,65,000.00 | 13,96,024.00 |
| AS PER LAST BALANCE SHEET | 1,18,92,020.12 | | | | |
| LESS: DEFICIT DURING THE YEAR | 2,61,169.43 | 1,16,30,850.69 | **OTHER DEBIT BALANCES** | | |
| | | | TDS DEDUCTION (AS PER BANK) | 2,74,221.00 | 2,74,221.00 |
| | | | **DEPOSITS** | | |
| | | | UNI. NEW COURSE DEPOSIT | 10,00,000.00 | |
| | | | WATER METER DEPOSIT | 15,000.00 | 10,15,000.00 |
| | | | **LOANS & ADVANCES** | | |
| | | | M Y WASNIK | 61,905.00 | |
| | | | LOAN TO PUBLIC SCHOOL | 2,00,000.00 | |
| | | | KIRAN LUTE | 50,000.00 | |
| | | | RAVI MAHAJAN | 55,000.00 | |
| | | | DR. R S WASNIK | 2,25,000.00 | 5,91,905.00 |
| | | | **CASH AND BANK BALANCES** | | |
| | | | CASH IN HAND | 296.00 | |
| | | | BANK OF MAHARASHTRA A/C NO. 4730 | 1,28,225.74 | |
| | | | N.D.C.C BANK A/C NO.385 | 1,38,464.00 | 2,66,985.74 |
| TOTAL RS | | 1,27,17,332.69 | TOTAL RS | | 1,27,17,332.69 |

CHECKED AND FOUND CORRECT
FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS
FRN 108696W

**ACCOUNTING POLICIES :-**

1) THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2) THE COLLEGE IS CHARGING DEPRECIATION ON FIXED ASSETS ON WDV BASIS.

PRINCIPAL

CA
PARTNER
MEM NO.
UDIN:

PLACE : NAGPUR
DATED:

# P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR
## POST GRADUATE COLLEGE
## INCOME AND EXPENDITURE A/C
## FOR THE YEAR ENDING 31 MARCH 2023

| EXPENDITURE | | AMOUNT | INCOME | | AMOUNT |
|---|---|---|---|---|---|
| **CONTINGENCIES** | | | **COLLECTION** | | |
| AS PAR SCHEDULE "B" | | 26,56,178.40 | SR. COLLEGE NON GRANT | 7,11,847.00 | |
| | | | P.G. COLLEGE | 15,89,089.00 | |
| **REMUNERATION TO** | | | B. SC. COLLEGE | 1,15,283.00 | |
| TEACHING STAFF | 13,61,000.00 | | JR. COLLEGE NON GRANT | 2,57,996.00 | |
| NON TEACHING STAFT | 11,06,890.00 | 24,67,890.00 | EXAM FEES | 61,503.00 | 27,35,718.00 |
| | | | **PROSPECTUS FEES** | | 1,63,000.00 |
| **PAID TO UNIVERSITY** | | | **INTERVIEW FEES** | | 4,200.00 |
| AFFILIATION | 90,000.00 | | | | |
| EXAM FEES | 6,66,972.00 | | **CYCLE STAND CHARGES** | | |
| OTHER FEES | 2,00,365.00 | | MCVC | 2,040.00 | |
| | 9,57,337.00 | | SR. COLLEGE | 24,080.00 | |
| ADD: FEES REFUND | 5,729.00 | 9,63,066.00 | JR. COLLEGE | 29,750.00 | 55,870.00 |
| **BUILDING CONSTRUCTION** | | 17,06,136.00 | **SCHOLARSHIP** | | 53,32,670.00 |
| **DEPRECIATION** | | | **RAKHIV NIDHI** | | 1,39,114.00 |
| AS PER SCHEDULE "A" | | 7,81,831.03 | | | |
| **SALARY DEDUCTION** | | | **DEFICIT** | | |
| BANK LOAN (SALARY DEDUCTION) | 30,740.00 | | TRANSFER TO BALANCE SHEET | | 2,61,169.43 |
| **ADVANCES** | | | | | |
| STAFF ADVANCE | 75,900.00 | | | | |
| ALLAHBAD BANK | 10,000.00 | 1,16,640.00 | | | |
| **TOTAL RS** | | 86,91,741.43 | **TOTAL RS** | | 86,91,741.43 |

CHECKED AND FOUND CORRECT
FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS
FRN 108696W

PRINCIPAL

CA
PARTNER
MEM NO.

PLACE : NAGPUR

**PWS COLLEGE KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**RECEIPTS AND PAYMENTS ACCOUNT**
**FOR THE YEAR ENDING 31 MARCH 2023**

| RECEIPTS | | AMOUNT |
|---|---|---|
| **CASH AND BANK BALANCES** | | |
| CASH IN HAND | 125.00 | |
| BANK OF MAHARASHTRA A/C NO. 4730 | 6,65,149.14 | |
| N.D.C.C BANK A/C NO.385 | 1,38,464.00 | 8,03,738.14 |
| **FEES COLLECTION FROM STUDENTS** | | |
| SR. COLLEGE NON GRANT | 7,11,847.00 | |
| P.G. COLLEGE | 15,89,089.00 | |
| B. SC. COLLEGE | 1,15,283.00 | |
| JR. COLLEGE NON GRANT | 2,57,996.00 | |
| EXAM FEES | 61,503.00 | 27,35,718.00 |
| **PROSPECTUS FEES** | | 1,63,000.00 |
| **INTERVIEW FEES** | | 4,200.00 |
| **TRANSFER FROM** | | |
| SCHOLARSHIP | 53,32,670.00 | |
| SR. COLLEGE | 1,02,500.00 | |
| SOCIETY | 1,50,000.00 | |
| RAHIV NIDHI | 1,39,114.00 | 57,24,284.00 |
| **CYCLE STAND CHARGES** | | |
| MCVC | 2,040.00 | |
| SR. COLLEGE | 24,080.00 | |
| JR. COLLEGE | 29,750.00 | 55,870.00 |
| **TOTAL RS.** | | 94,86,810.14 |

| PAYMENTS | | AMOUNT |
|---|---|---|
| **REMUNARATION PAID TO** | | |
| TEACHING STAFF | 13,61,000.00 | |
| NON TEACHING STAFF | 11,06,890.00 | 24,67,890.00 |
| **CONSTRUCTION** | | |
| BUILDING | | 17,06,136.00 |
| **PURCHASES** | | |
| FURNITURE | 2,31,374.00 | |
| CHAIR | 5,000.00 | |
| FAN | 15,100.00 | |
| BATTERY | 28,400.00 | |
| MOBILE | 13,700.00 | |
| PRINTER & SCANNER | 26,314.00 | |
| SCANNER | 28,250.00 | |
| ELECTRIC PUMP | 24,850.00 | |
| SHED CONSTRUCTION | 1,46,125.00 | |
| ALMIRAH | 80,720.00 | 5,99,833.00 |
| **PAID TO UNIVERSITY** | | |
| AFFILIATION | 90,000.00 | |
| EXAM FEES | 6,66,972.00 | |
| OTHER FEES | 2,00,365.00 | 9,57,337.00 |
| **TDS DEDUCTION** | | 2,74,221.00 |
| **TRANSFER TO** | | |
| SR. COLLEGE | 1,02,500.00 | |
| SOCIETY | 1,50,000.00 | 2,52,500.00 |
| **UNIVERSITY DEPOSIT** | | 3,00,000.00 |
| **TUITION FEES REFUND** | | 5,729.00 |
| **CONTENGENCIES** (AS PER SHEDULE "B") | | 26,56,178.40 |
| **CASH AND BANK BALANCES** | | |
| CASH IN HAND | 296.00 | |
| BANK OF MAHARASHTRA A/C NO. 4730 | 1,28,225.74 | |
| N.D.C.C BANK A/C NO.385 | 1,38,464.00 | 2,66,985.74 |
| **TOTAL RS.** | | 94,86,810.14 |

**CERTIFIED THAT THE FIGURES SHOWN IN THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF JUNIOR COLLEGE OF PWS, NAGPUR, FOR THE YEAR ENDING 31.03.2020 AGREES WITH THE BOOKS OF ACCOUNTS AND VOUCHERS MAINTAINED.**

**CHECKED AND FOUND CORRECT**
**FOR RATAN CHANDAK & CO.**
**CHARTERED ACCOUNTANTS**
**FRN 108696W**

PRINCIPAL

CA
PARTNER
MEM NO.
UDIN:

PLACE : NAGPUR
DATED:

**P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR**
**POST GRADUATE COLLEGE**
**MOVABLE & IMMOVABLE ASSETS**
**FOR THE YEAR ENDING 2023**
**SCHEDULE "A"**

| SR. NO. | PARTICURALS | RATE | OPENING BALANCE | ADDITION DURING THE YEAR | TOTAL | DEPRECIATION | CLOSING BALANCE |
|---|---|---|---|---|---|---|---|
| 1 | A.C PURCHASE | 15% | 51,866.57 | - | 51,866.57 | 7,779.99 | 44,086.58 |
| 2 | BUILDING | 5% | 65,27,030.22 | - | 65,27,030.22 | 3,26,351.51 | 62,00,678.71 |
| 3 | BOOKS | 25% | 3,484.84 | - | 3,484.84 | 871.21 | 2,613.63 |
| 4 | BORWELL PUMP | 15% | 7,983.63 | - | 7,983.63 | 1,197.54 | 6,786.08 |
| 5 | COMPUTER & SOFTWARE | 15% | 1,28,630.21 | - | 1,28,630.21 | 19,294.53 | 1,09,335.68 |
| 6 | COOLER & FAN | 15% | 69,387.30 | - | 69,387.30 | 10,408.09 | 58,979.20 |
| 7 | CCTV CAMERA | 15% | 74,875.38 | | 74,875.38 | 11,231.31 | 63,644.07 |
| 8 | ELECTRIC MATERIAL | 15% | 1,16,074.79 | 24,850.00 | 1,40,924.79 | 21,138.72 | 1,19,786.08 |
| 9 | FURNITURE | 10% | 7,57,065.00 | 2,31,374.00 | 9,88,439.00 | 98,843.90 | 8,89,595.10 |
| 10 | MOTOR PUMP | 15% | 3,109.04 | - | 3,109.04 | 466.36 | 2,642.69 |
| 11 | INVERTER BATTERIES | 15% | 26,167.87 | 28,400.00 | 54,567.87 | 8,185.18 | 46,382.69 |
| 12 | OFFICE EQUIPMENT | 15% | 16,670.64 | - | 16,670.64 | 2,500.60 | 14,170.04 |
| 13 | SOLAR BATTERIES | 15% | 5,119.62 | - | 5,119.62 | 767.94 | 4,351.67 |
| 14 | SOLAR PANEL | 15% | 9,29,397.88 | | 9,29,397.88 | 1,39,409.68 | 7,89,988.20 |
| 15 | SPORT MATERIAL | 15% | 13,772.06 | - | 13,772.06 | 2,065.81 | 11,706.25 |
| 16 | VACCUM CLEANER | 15% | 1,256.61 | - | 1,256.61 | 188.49 | 1,068.12 |
| 17 | SOUND SYSTEM | 15% | 4,081.40 | - | 4,081.40 | 612.21 | 3,469.19 |
| 18 | NAME PALTE | 10% | 23,619.60 | - | 23,619.60 | 2,361.96 | 21,257.64 |
| 19 | CHAIRS | 15% | 58,008.08 | 5,000.00 | 63,008.08 | 9,451.21 | 53,556.87 |
| 20 | PROJECTOR | 15% | 1,36,199.92 | - | 1,36,199.92 | 20,429.99 | 1,15,769.93 |
| 21 | WATER FILTAR MACHINE | 15% | 7,542.18 | - | 7,542.18 | 1,131.33 | 6,410.85 |
| 22 | FIRE EQUIPMENT | 15% | 3,641.40 | - | 3,641.40 | 546.21 | 3,095.19 |
| 23 | VENDING MACHINE | 15% | 23,799.87 | - | 23,799.87 | 3,569.98 | 20,229.89 |
| 24 | LAPTOP | 15% | 69,641.78 | - | 69,641.78 | 10,446.27 | 59,195.51 |
| 25 | EQUA-GUARD | 15% | 5,707.75 | - | 5,707.75 | 856.16 | 4,851.59 |
| 26 | XEROX MACHINE | 15% | 25,830.10 | - | 25,830.10 | 3,874.51 | 21,955.58 |
| 27 | ALMIRAH | 15% | 5,379.74 | 80,720.00 | 86,099.74 | 12,914.96 | 73,184.77 |
| 28 | SCIENCE LABORATORY | 15% | 2,03,413.50 | | 2,03,413.50 | 30,512.03 | 1,72,901.48 |
| 29 | FAN | 15% | | 15,100.00 | 15,100.00 | 2,265.00 | 12,835.00 |
| 30 | PRINTER | 15% | | 26,314.00 | 26,314.00 | 3,947.10 | 22,366.90 |
| 31 | MOBILE | 15% | | 13,700.00 | 13,700.00 | 2,055.00 | 11,645.00 |
| 32 | SCANNER | 15% | | 28,250.00 | 28,250.00 | 4,237.50 | 24,012.50 |
| 33 | SHED CONSTRUCTION | 15% | | 1,46,125.00 | 1,46,125.00 | 21,918.75 | 1,24,206.25 |
| 34 | | | 39,338.00 | - | 39,338.00 | - | 39,338.00 |
| 35 | | | 17,100.00 | - | 17,100.00 | - | 17,100.00 |
| | **TOTAL** | | **93,55,194.98** | **5,99,833.00** | **99,55,027.98** | **7,81,831.03** | **91,73,196.95** |

# P.W.S ARTS AND COMMERCE COLLEGE,KAMPTEE ROAD NAGPUR
## POST GRADUATE COLLEGE
## SCHEDULE " B"
## CONTINGENCIES
## FOR THE YEAR ENDING 31 MARCH 2023

| PARTICULARS | AMOUNT |
|---|---|
| ADVERTISMENT EXPENSES | 74,025.00 |
| AUDIT CHARGES | 47,200.00 |
| ACCOUNTING CHARGES | 23,000.00 |
| BANK CHARGES | 5,460.40 |
| COLLEGE PROGRAM EXPENSES | 3,01,895.00 |
| COLLEGE EXPENSES | 4,19,618.00 |
| COLLEGE MAINTAINANCE | 31,000.00 |
| COURSE REGISTRATION | 41,450.00 |
| COMPUTER EXPENSES | 86,617.00 |
| ELECTRIC EXPENSES | 96,055.00 |
| LAB EXPENSES | 47,566.00 |
| NEWSPAPER BILL | 855.00 |
| ONLINE EXPENSES | 35,400.00 |
| GARDENING EXPENSES | 40,700.00 |
| GREEN AUDIT | 25,000.00 |
| PRINTING CHARGES | 1,37,990.00 |
| PRACTICAL EXAM EXPENSES | 28,000.00 |
| POP WORK | 1,01,570.00 |
| PAINTING EXPENSES | 4,25,685.00 |
| REPAIRING EXPENSES | 2,01,690.00 |
| SECURITY CHARGES | 1,24,131.00 |
| SPORTS EXPENSES | 83,505.00 |
| TA & DA ALLOWANCE | 93,000.00 |
| WHITE WASH EXPENSES | 23,000.00 |
| STATIONERY EXPENSES | 1,13,945.00 |
| XEROX MACHINE REPAIRING | 47,821.00 |
| **TOTAL RS.** | **26,56,178.40** |