

**RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR.**



**Annual Accounts For The Year 2021-2022
As Certified By The University Auditor
Alongwith Their Report.**

■Devidas Chandak
B.Com. F.C.A.
M. No. 031790
Cell : 9423101842

■Sudhir Baheti
B.Com. F.C.A.
M. No. 042711
Cell : 9422102270

■Santosh Mohkar
B.Com. A.C.A.
M. No. 178246
Cell : 9271272720



RATAN CHANDAK & COMPANY
CHARTERED ACCOUNTANTS

H. O. Plot No. 487, Godhuli, Near Lendra Park, Ramdaspath, Nagpur -10 (M.S.) INDIA Tel. : 2422933 • Website: www.rcnco.net • Email: nagpur@rcnco.net

AUDIT REPORT OF
RASHTRASANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR
For the year ending on 31st March 2022

- 1) We have audited the attached Balance Sheet of **Rashtrasant Tukdoji Maharaj Nagpur University, Nagpur**, as at 31st March 2022 and the Income & Expenditure Account for the year ended on that date attached hereto. These Financial statements are the responsibility of Rashtrasant Tukdoji Maharaj Nagpur University, Nagpur's management. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2) We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit includes examining on test basis evidence as per the vouchers maintained and produced before us supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- 3) In our opinion and to the best of our information and according to explanations given to us, the Balance Sheet and Income & Expenditure Account together with the notes thereon and attached there to and give respectively a true and fair view of the state of Rashtrasant Tukdoji Maharaj Nagpur University, Nagpur's affairs as at 31st March 2022.
- 4) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for our audit. In our opinion, proper books of accounts have been kept as required by law so far as appears from our examination of the books and the above-mentioned accounts are in agreement therewith.

For Ratan Chandak & Co.
Chartered Accountants,

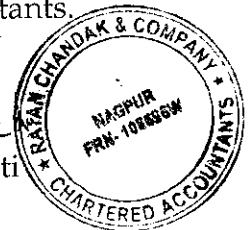
F.R.N. 108696W

Sudhir Baheti
CA Sudhir Baheti

Partner

MRN. 042711

UDIN : 22042711AVBHPV4896



Place: Nagpur
Dated: 30/07/2022

Niranjan Laddha
B.Com., F.C.A.
Nashik

◆ Vignesh Palkar ◆
B.Com., LLB, F.C.A.
Navi Mumbai

Rohit Bora ◆
B.Com., F.C.A.
Aurangabad

◆ Jaideep Kataria ◆
B.Com., F.C.A.
Pune

◆ Kaushal Mundhada ◆
B.Com., F.C.A.
Jalgaon

◆ Piyush Bajaj ◆
B.Com., F.C.A.
Ahemadnagar

◆ Akash Kothari ◆
B.Com., A.C.A.
Raipur


RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

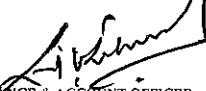
BALANCE - SHEET
AS ON 31 ST MARCH, 2022.


Sr. No.	Particulars	Schedule No.	Current Year (Rs.) 31.03.2022	Previous Year (Rs.) 31.03.2021
D)	SOURCES OF FUND			
a)	General Funds & Other Funds	1	344,881,831.62	397,599,346.98
b)	Depreciation Fund	2	208,645,989.23	201,117,431.23
c)	Reserve & Surplus	3	9,733,016,542.66	9,473,677,589.25
d)	Deposits & Advance	4	370,287,358.06	353,629,659.63
e)		5		
	Total Liabilities		10,656,831,721.57	10,426,024,027.09
II)	APPLICATION OF FUND			
a)	Gross Block		1,533,917,106.50	1,565,403,629.18
	Less : Depreciation		93,360,290.46	95,395,550.68
	Net Block		1,440,556,816.04	1,470,008,078.50
b)	Investments	6	8,589,358,153.94	8,373,271,752.30
	Earmarked Fund Investment			
	Endowment Fund Investment			
	Other Investment			
c)	Advances	7	147,421,634.93	158,151,955.38
d)	Accounts Receivables	8	29,122,606.87	27,463,235.85
e)	Cash & Bank Balances	9	450,372,509.79	397,129,005.06
f)	Retirement Benefits Funds	10		
g)	Deptt. Of Cont. & Adult Education As Per Individual B/S			
	Total Assets		-	-
	Less Total Liabilities		-	-
	University College Education As Per Individual B/S			
	Total Assets		-	-
	Less Total Liabilities		-	-
	National Service Scheme As Per Individual B/S			
	Total Assets		-	-
	Less Total Liabilities		-	-
	Total Assets		10,656,831,721.57	10,426,024,027.09

PLACE : NAGPUR

DATE :

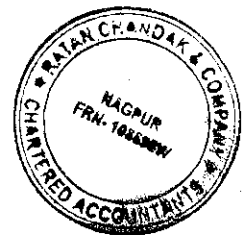

DEPUTY REGISTRAR (ACCOUNTS)
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY.


FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY.


VICE-CHANCELLOR
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY.

ACCOUNTING POLICIES SCHEDULE - "11"
AS PER OUR REPORT OF EVEN DATE
FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS


CA S.K. BAHETI
PARTNER
F.R.N. 108696 W
MEM.NO. 42711



30 JUL 2022

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
FOR THE YEAR ENDING 31 ST MARCH, 2022.

SCHEDULE NO. 1		GENERAL FUND & OTHER FUND					
Sr. No.	Particulars	Balance as on 01.04.2021	Add/Received during the year	Transferred from I & E Account	Total	Less - Utilised/Transferred during the year	Balance as on 31.03.2022
A)	GENERAL FUNDS						
1	University fund						
i	Amalganted Fund	1,858,641.28	99,700.00		1,958,341.28	-	1,958,341.28
ii	Student aid Fund	13,484,923.51	1,933,595.00		15,418,518.51	1,318,557.00	14,099,961.51
iii	Student Welfare Fund	25,886,717.16	3,132,496.50		29,019,213.66	400,949.00	28,618,264.66
iv	Medical Aid Fund	30,375,975.06	2,783,436.00		33,159,411.06	68,337.00	33,091,074.06
v	College Reserve Fund	80,495,778.78	3,293,349.00		83,789,127.78	70,067,933.00	13,721,194.78
vi	CollegeBuilding Fund	19,923,119.18	1,305,454.00		21,228,573.18	-	21,228,573.18
vii	Teachers Welfare Fund	29,278,538.15	1,972,993.00		31,251,531.15	5,737,705.86	25,513,825.29
viii	Non Teaching Welfare Fund	790,658.95	370,951.00		1,161,609.95	110,985.00	1,050,624.95
ix	Disaster Management fund	21,314,741.25	4,180,789.00		25,495,530.25	2,662,828.00	22,832,702.25
2	Agency Funds	-	-		-	-	-
3	Contingency Fund	-	-		-	-	-
4		-	-		-	-	-
5	GENERAL FUNDS	-	-		-	-	-
6	Research & Development Fund	-	-		-	-	-
	Total of Part A	223,409,093.32	19,072,763.50		242,481,856.82	80,367,294.86	162,114,561.96
B)	EARMARKED FUNDS						
1	Admn. Bldg., Books & Equipments	-	-		-	-	-
2	U.G.C. Grants	-	-		-	-	-
3	State Govt. Grants	-	-		-	-	-
4	Acquisition of Land	-	-		-	-	-
5	Pension Grartuity Fund	-	-		-	-	-
6	Press Employee Provident Fund	28,171,681.91	(63,254.00)		28,108,427.91	-	28,108,427.91
7	Ambedkar Chair & RSIC Fund	533,914.25	49,792.00		583,706.25	-	583,706.25
8	General Provident Fund	-	-		-	-	-
9	Non Pensionable Employees Provident Fund	18,083,007.68	735,624.00		18,818,631.68	-	18,818,631.68
	Total of Part B	46,788,603.84	722,162.00		47,510,765.84	-	47,510,765.84
C)	ENDOWMENT FUNDS						
1	Laxminarayan Bequest Fund	39,601,148.93	1,854,699.00		41,455,847.93	300,000.00	41,155,847.93
2	Geology Fund	337,613.00	17,996.00		355,609.00	17,996.00	337,613.00
3	University Research Publication Fund	163,907.54	36,748.00		200,655.54	-	200,655.54
4	Tagor Chair Fund	4,098,735.26	161,909.00		4,260,644.26	262,000.00	3,998,644.26
5	University Development & Hostel Bldg. Fund	2,908,635.84	-		2,908,635.84	-	2,908,635.84
6	Examiners Hostel Building Fund	1,789,542.87	302,488.00		2,092,030.87	-	2,092,030.87
7	University Physical Efficiency Fund	46,804.41	10,483.00		57,287.41	-	57,287.41
8	University Development Building Fund	7,122,267.57	1,916,256.00		9,038,523.57	-	9,038,523.57
9	Other Endowment Fund	71,332,994.40	5,396,289.00		76,729,283.40	1,262,018.00	75,467,265.40
	Total of Part C	127,401,649.82	9,696,868.00		137,098,517.82	1,842,014.00	135,256,503.82
	Grand Total (A+B+C)	397,599,346.98	29,491,793.50		427,091,140.48	82,209,308.86	344,881,831.62

PLACE: NAGPUR

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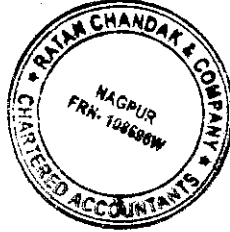
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FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY.

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
FOR THE YEAR ENDING 31ST MARCH,2022.

SCHEDULE NO. 2		DEPRECIATION FUND					
Sr. No.	Particulars	Balance as on 01.04.2021	Current Year	Add: Interest on Investment	Total	Less - Adjust/ Transferred during the year	Balance as on 31.03.2022
1	Depreciation Fund (Govt. Grant)	105,326,140.17	-	3,961,705.00	109,287,845.17	-	109,287,845.17
2	Depreciation Fund (General Fund)	95,791,291.06	-	3,566,853.00	99,358,144.06	-	99,358,144.06
	Total	201,117,431.23	-	7,528,558.00	208,645,989.23	-	208,645,989.23

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FINANCE & ACCOUNTS OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY.

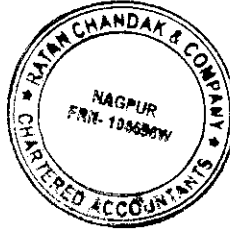
RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
FOR THE YEAR ENDING 31ST MARCH, 2022.

SCHEDULE NO. 3		RESERVE & SURPLUS						
Sr. No.	Particulars	Balance as on 01.04.2021	Add/ Received during the year	Less CSR donation for the previous year	Transferred from I & E Account	Total	Less - Utilised/ Transferred during the year	Balance as on 31.03.2022
1	Surplus	8,250,377,994.52	235,496,932.41	-	-	8,485,874,926.93	-	8,485,874,926.93
2	Other Reserves (Unspent Grant Recurring & Non- Recurring)	81,803,425.00	(64,499,958.00)			17,303,467.00		17,303,467.00
3	Non Recurring Grants							
i	State Govt.	353,575,515.18	1,175,739.00		-	354,751,254.18	-	354,751,254.18
ii	Govt. Of India	73,310,331.00	24,656,493.00		-	97,966,824.00	1,260,659.00	96,706,165.00
iii	U.G.C.	483,396,713.75	2,817,662.00		-	486,214,375.75	1,329,803.00	484,884,572.75
iv	Other Sources	136,213,609.80	63,784,857.00		-	199,998,466.80	1,502,310.00	198,496,156.80
v	Donation CSR	95,000,000.00	-		-	95,000,000.00		95,000,000.00
	Total	9,473,677,589.25	263,431,725.41	-	-	9,737,109,314.66	4,092,772.00	9,733,016,542.66

PLACE: NAGPUR

DATE:

30 JUL 2022



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FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY,

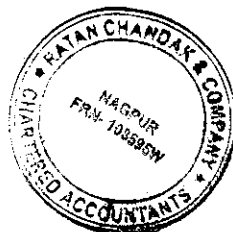
RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
FOR THE YEAR ENDING 31ST MARCH, 2022.

SCHEDULE NO. 4		DEPOSITS & ADVANCES				
Sr. No.	Particulars	Balance as on 01.04.2021	Add/ Received during the year	Total	Less - Paid during the year	Balance as on 31.03.2022
1	Deposits From Students					
i	University Library	10,760,565.44	133,800.00	10,894,365.44	(1,350.00)	10,895,715.44
ii	University College Of Law Library	607,158.67	-	607,158.67	-	607,158.67
iii	Caution Money	5,906,608.90	180,575.00	6,087,183.90	6,825.00	6,080,358.90
2	Deposits From Contractor	-	-	-	-	-
3	Deposits Other	304,832,452.23	62,002,494.91	366,834,947.14	46,390,528.50	320,444,418.64
4	Accounts Payable					
i	Outstanding Liabilities	-	-	-	-	-
ii	Department Liabilities	27,463,235.85	1,659,371.02	29,122,606.87	-	29,122,606.87
5	Endowment Deposits	101,079.54	-	101,079.54	-	101,079.54
6	Provident Fund Deposits	3,958,559.00	83,502,710.00	87,461,269.00	84,425,249.00	3,036,020.00
	Total	353,629,659.63	147,478,950.93	501,108,610.56	130,821,252.50	370,287,358.06

PLACE: NAGPUR

DATE:

30 JUL 2022



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FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY,

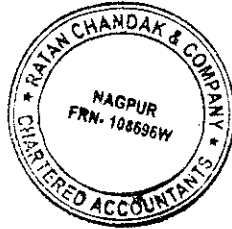
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RASHTRASANT TUKADOJI MAHARAJ, NAGPUR UNIVERSITY, NAGPUR
GROSS BLOCK
AS AT 31ST MARCH, 2022.

SR. NO.	PARICULARS	RATE OF DEPREC-IATION	OPENING BALANCE AS ON 01.04.2021	ADDITION OR DISPOSAL DURING THE YEAR	TOTAL	DEPREC-IATION	CLOSING BALANCE AS ON 31.03.2022
1	BUILDING	5%	1,112,033,747.27	19,627,346.00	1,131,661,093.27	55,601,687.36	1,076,059,405.91
2	FURNITURE & EQUIPMENTS	10%	331,535,838.54	40,775,409.00	372,311,247.54	33,153,583.85	339,157,663.69
3	OTHER PROPERTIES		14,060.00	-	14,060.00	-	14,060.00
4	BOOKS & PERIODICALS	20%	23,022,727.34	3,506,273.00	26,529,000.34	4,604,545.47	21,924,454.87
5	LAND		278,687.38	-	278,687.38	-	278,687.38
6	DRAINAGE & WATER SUPPLY		484,300.84	-	484,300.84	-	484,300.84
7	WATER STORAGE		23,880.33	-	23,880.33	-	23,880.33
8	WORK CHARGE ESTABLISHMENT		294,680.88	-	294,680.88	-	294,680.88
9	PRELIMINARY SURVEY & LAYOUT		53,844.92	-	53,844.92	-	53,844.92
10	OTHER CONTINGENCIES		187,331.82	-	187,331.82	-	187,331.82
11	ROAD & FENCING		2,075,820.65	-	2,075,820.65	-	2,075,820.65
12	ELECTRIFICATION	15%	3,158.53	-	3,158.53	473.78	2,684.75
TOTAL RS.			1,470,008,078.50	63,909,028.00	1,533,917,106.50	93,360,290.46	1,440,556,816.04

PLACE : NAGPUR

DATED : 30 JUL 2022



(Signature)
FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
FOR THE YEAR ENDING 31ST MARCH, 2022.

SCHEDULE NO. 6		INVESTMENT			Total	Withdrawal/ Adjustment	Balance as on 31.03.2022
Sr. No.	Particulars	Balance as on 01.04.2021	Addition During The Year	Interest Received			
a)	Long Term Investments						
1	Units With Unit Trust Of India	-	-	-	-	-	-
2	Government Of India 8% Taxable Bonds	-	-	-	-	-	-
3	Shares With N.U. Consumer Co-op Society Ltd., Nagpur	69,098.00	-	-	69,098.00	-	69,098.00
4	Equity Shares	-	-	-	-	-	-
5	Maharashtra Knowledge Corporation 370000 Share @ Rs. 10 each Fully paid up.	3,200,000.00	-	-	3,200,000.00	-	3,200,000.00
6	10¼ % Govt. Of India Loan, 2012	12,400.00	-	-	12,400.00	-	12,400.00
7	11½ % Govt. Of India Loan, 2012 (III)	448,000.00	-	-	448,000.00	-	448,000.00
8	8¼ % Maharashtra State Development Loan 2010	86,200.00	-	-	86,200.00	-	86,200.00
9	F.D. With UCO Bank (7½ % Second Preference Shares of Tata Iron & Steel Co. Ltd. Of Rs. 100/- each (Total Shares 210)	21,000.00	-	-	21,000.00	-	21,000.00
10	FD's With Nationalised Bank	-	-	-	-	-	-
11	FD's With Scheduled Bank	-	-	-	-	-	-
	Total (a)	3,836,698.00	-	-	3,836,698.00	-	3,836,698.00
b)	Short Term Investments						
1	FD's With Nationalised Bank	8,235,086,817.50	258,250,224.00	-	8,493,337,041.50	-	8,493,337,041.50
2	FD's With Scheduled Bank	47,342,144.00	(47,342,144.00)	-	-	-	-
3	Bank Account	40,217,488.96	4,456,159.64	-	44,673,648.60	-	44,673,648.60
4	Pension Cum Gratuity Fund	-	-	-	-	-	-
5	Press Employee Provident Fund	28,171,681.91	(63,254.00)	-	28,108,427.91	-	28,108,427.91
6	Ambedkar Chair & RSIC Fund	533,914.25	49,792.00	-	583,706.25	-	583,706.25
7	General Provident Fund	-	-	-	-	-	-
8	Non Pensionable Employees Provident Fund	18,083,007.68	735,624.00	-	18,818,631.68	-	18,818,631.68
	Total (b)	8,369,435,054.30	216,086,401.64	-	8,585,521,455.94	-	8,585,521,455.94
	ALLOCATION OF INVESTMENT						
A)	Earmarked Fund Investment	-	-	-	-	-	-
B)	Endowment Fund Investment	-	-	-	-	-	-
C)	Other Investment	-	-	-	-	-	-
	Total (a)+(b)	8,373,271,752.30	216,086,401.64	-	8,589,358,153.94	-	8,589,358,153.94

PLACE: NAGPUR

DATE:

30 JUL 2022



(Signature)
FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY.

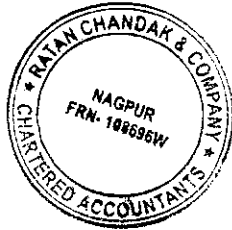
RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
FOR THE YEAR ENDING 31ST MARCH,2022.

SCHEDULE NO. 7		ADVANCES				
Sr. No.	Particulars	Balance as on 01.04.2021	Paid During the year	Total	Received Adjustment	Balance as on 31.03.2022
1	Advances to Employee/Staff	5,738,288.13	11,697,750.00	17,436,038.13	11,959,100.00	5,476,938.13
2	Advances for Examination	163,810,160.10	16,360,788.00	180,170,948.10	110,610,162.82	69,560,785.28
3	Advances for Sports	2,780,113.24	2,025,000.00	4,805,113.24	542,586.00	4,262,527.24
4	Advances Other	101,019,782.40	26,672,340.00	127,692,122.40	13,032,519.00	114,659,603.40
5	Permanent Advance	1,322,742.95	7,000.00	1,329,742.95	15,623.00	1,314,119.95
6	Building Workshop	38,424.19	-	38,424.19	-	38,424.19
7	Endowment Fund	766,791.01	3,500.00	770,291.01	60,518.00	709,773.01
8	Stores (Stationery)	(247,274.64)	970,270.00	722,995.36	1,161,780.41	(438,785.05)
9	Stock At Press & Publication	13,971,056.08	(6,484,179.08)	7,486,877.00	-	7,486,877.00
	Total	289,200,083.46	51,252,468.92	340,452,552.38	137,382,289.23	203,070,263.15
	Less: 80 % Examination Advances Of Rs.69560785.28 As On 31.03.2022 Charges to Examination Expenses	131,048,128.08				55,648,628.22
	Total	158,151,955.38				147,421,634.93
	Classification of Advances					
a)	Advances Recoverable in Cash or kind					
b)	Advances considered as good					
c)	Advances considered as bad or doubtful					

PLACE : NAGPUR

DATE :

30 JUL 2022



(Signature)
FINANCE & ACCOUNTS OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY,

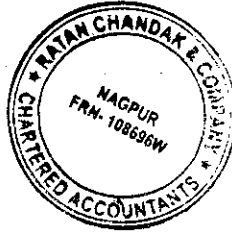
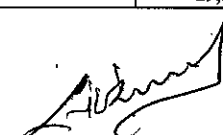
RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
FOR THE YEAR ENDING 31ST MARCH, 2022.

SCHEDULE NO. 8		ACCOUNTS RECEIVABLE				
Sr. No.	Particulars	Balance as on 01.04.2021	Paid During the year	Total	Received/ Adjustments	Balance as on 31.03.2022
1	Tax Deducted at Source	-	-	-	-	-
2	Grant Receivable	-	-	-	-	-
3	Other Receivable	27,463,235.85	1,659,371.02	29,122,606.87	-	29,122,606.87
	Total	27,463,235.85	1,659,371.02	29,122,606.87	-	29,122,606.87

PLACE : NAGPUR

DATE :

30 JUL 2022

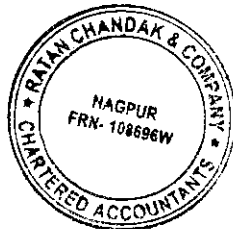


 FINANCE & ACCOUNT OFFICER

 RASHTRASANT TUKADOJI MAHARAJ
 NAGPUR UNIVERSITY.

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
FOR THE YEAR ENDING 31ST MARCH, 2022.

SCHEDULE NO. 9		CASH & BANK BALANCES				
Sr. No.	Particulars	Balance as on 01.04.2021	Transaction during the year	Total	Less - Paid during the year	Balance as on 31.03.2022
A	Balance in Saving Accounts					
i	Bank Of India (Salary A/c 35000)	694,207.12	566,529.60	1,260,736.72	-	1,260,736.72
ii	Bank Of India Scholarship A/c 003	14,636,703.82	(814,086.54)	13,822,617.28	-	13,822,617.28
	Total A	15,330,910.94	(247,556.94)	15,083,354.00	-	15,083,354.00
B	Balance in Current Accounts					
i	Bank Of India (G. F.) A/c 004	174,309,863.79	129,910,145.45	304,220,009.24	-	304,220,009.24
ii	State Bank Of India General Fund	7,985,292.40	5,624,617.00	13,609,909.40	-	13,609,909.40
iii	Punjab National Bank Earmarked	88,493,691.38	(3,667,817.96)	84,825,873.42	-	84,825,873.42
iv	Punjab National Bank Plan Scheme	9,403,973.98	(9,146,697.40)	257,276.58	-	257,276.58
v	Bank Of Maharashtra salary	1,805,496.00	(480.00)	1,805,016.00	-	1,805,016.00
vi	Bank Of Maharashtra General Fund	357,222.80	1,486,833.00	1,844,055.80	-	1,844,055.80
vii	Punjab National Bank (Rusa Fund) A/c No. 89683	58,627,318.11	(59,032,257.13)	(404,939.02)	-	(404,939.02)
viii	Bank Of Baroda General Fund	20,095,508.42	39,688,540.15	59,784,048.57	-	59,784,048.57
ix	Bank Of Baroda A/c No. 19317	-	-	-	-	-
x	Punjab National Bank Development	1,503,127.80	(73,382.00)	1,429,745.80	-	1,429,745.80
xi	Yes Bank (General Fund) A/c No. 612	267,231.93	-	267,231.93	-	267,231.93
	Punjab National Bank (SERB Account No. 2162000100100294)	1,338,160.30	1,661,983.00	3,000,143.30	-	3,000,143.30
	Punjab National Bank (ICSSR Account No. 2162000100100319)	16,389.90	22,527.00	38,916.90	-	38,916.90
	IDBI Bank, Nagpur (Account No. 2543104000086611)	118,404.00	-	118,404.00	-	118,404.00
	BANK OF INDIA (ON LINE FEE)	17,476,413.31	(52,982,949.44)	(35,506,536.13)	-	(35,506,536.13)
	Total B	381,798,094.12	53,491,061.67	435,289,155.79	-	435,289,155.79
C	Cash in Hand					
D						
	Total (A+B)	397,129,005.06	53,243,504.73	450,372,509.79	-	450,372,509.79

PLACE: NAGPUR
DATE:



(Signature)
FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY,

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
INCOME & EXPENDITUR ACCOUNTS
FOR THE YEAR ENDING 31 ST MARCH, 2022.

Sr. No.	Particulars	Schedule No.	Amount	Current year (Rs.) 31.03.2022	Previous Year (Rs.) 31.03.2021
A)	RECEIPT				
I)	ACDEMIC				
1	Examination Fees	A		361,227,383.00	234,328,537.89
2	Academic Fees	B		36,153,626.00	37,803,291.00
3	Other Fees				
i)	Income From Other Departments	C-I	18,220,892.00		
ii)	Other Fees	C-II	123,005,866.00	141,226,758.00	92,638,804.59
4	Salary Grant	D		611,903,369.00	574,579,457.00
6	Income from Other Sources				
i)	Publication	E-I	-		
ii)	Press	E-II	5,060,894.12		
iii)	Building Rent	E-III	853,256.00	5,914,150.12	947,595.00
7	Miscellaneous Receipts			33,273,011.50	6,347,531.91
8	Donation			-	-
9	General Provident Fund			-	-
II)	Schemes (Revenue)				
1	Recurring Grant's	F-I		40,890,385.00	28,540,672.20
III)	INTEREST ON INVESTMENTS				
1	Interest on Deposits with Bnaks	G-I		339,895,055.66	479,585,199.90
	Total of Part A Rs.			1,570,483,738.28	1,454,771,089.49
B)	EXPENDITURE				
I)	EXPENDITURE				
1	Establishment Expenses	H		255,478,099.18	209,912,000.80
2	Examination Expenditure	I		179,715,182.11	146,728,272.46
3	Academic Expenditure	J		504,732,227.32	449,307,826.80
4	Student Welfare & Other Expenses	K		3,940,529.46	6,459,537.19
5	Expenditure Of Other Departments	L		172,325,289.48	106,522,703.61
6	Expenditure On Maintenance & Repairs of Roads & Building	M		44,065,348.00	49,175,191.00
7	Contribution to Retirement Benefit Funds & Medical Aids	N		6,313,633.00	4,273,925.00
8	Refund Recurring Grant			-	-
9	Miscellaneous Expenses			158,484.00	1,798,484.00
II)	EXPENSES RECURRING SCHEME	O		65,442,918.00	64,399,594.00
III)	DEPRECIATION & AMORTISATION				
	Books & Periodicals @ 20 %		4,604,545.47		
	Electrification @ 15 %		473.78		
	Building @ 5 %		55,601,687.36		
	Furniture & Equipments @ 10 %		33,153,583.85	93,360,290.46	95,395,550.68
IV)	LOSS ON SALE/WRITE OFF ASSETS				
1	University Press	P-I		-	-
2	Publication Department	P-II	9,454,804.86	9,454,804.86	16,491,949.09
	Total of Part B Rs.			1,334,986,805.87	1,150,465,034.63
	NET SURPLUS (A-B)			235,496,932.41	304,306,054.86
	Total Rs.			1,570,483,738.28	1,454,771,089.49

PLACE : NAGPUR

DATE :

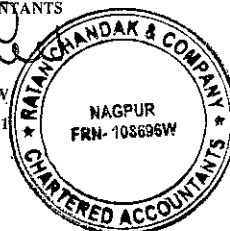
[Signature]
DEPUTY REGISTRAR (ACCOUNTS)
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY,

[Signature]
FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY,

[Signature]
VICE- CHANCELLOR
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY,

ACCOUNTING POLICIES SCHEDULE - "11"
AS PER OUR REPORT OF EVEN DATE
FOR RATAN CHANDAK & CO.
CHARTERED ACCOUNTANTS

[Signature]
F.R.N. 108696 W
MEM.NO. 42711

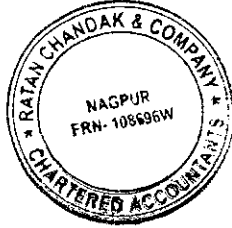


RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
SCHEDULE NO. - " A "
EXAMINATION FEES
FOR THE YEAR ENDING 31 ST MARCH, 2022

PARTICULARS	AMOUNT
FEES DUE ON 31-03-2022	-
ADD: TOTAL RECEIPTS DURING THE YEAR	361,227,383.00
TOTAL RS.	361,227,383.00
LESS: FEES DUE ON 31-03-2021	-
TOTAL RS.	361,227,383.00

PLACE : NAGPUR

DATE : 30 JUL 2022



[Signature]
FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " B "

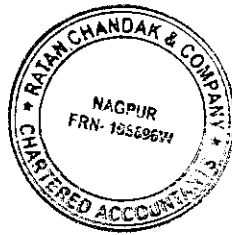
TUTION AND OTHER FEES FROM TEACHING DEPARTMENTS
FOR THE YEAR ENDING 31ST MARCH, 2022.

SR. NO.	NAME OF DEPARTMENTS	DUE ON 31-03-2022	TOTAL RECEIPT DURING THE YEAR	TOTAL	DUE ON 31-03-2021	TOTAL FEES DURING THE YEAR
1	DEPTT. OF ARTS & SOCIAL SCIENCE	-	3,168,916.00	3,168,916.00	-	3,168,916.00
2	DEPTT. OF SCIENCE	-	5,018,070.00	5,018,070.00	-	5,018,070.00
3	DEPTT. OF LAW	-	3,299,597.00	3,299,597.00	-	3,299,597.00
4	DEPTT. OF PHARMACEUTICAL SCIENCES	-	4,236,521.00	4,236,521.00	-	4,236,521.00
5	DEPTT. OF P. G. EDUCATION	-	377,396.00	377,396.00	-	377,396.00
6	DEPTT. OF TECHNOLOGY (L.I.T.)	-	10,975,481.00	10,975,481.00	-	10,975,481.00
7	DEPTT. OF HOME SCIENCE	-	192,588.00	192,588.00	-	192,588.00
8	M. PHIL COURSE	-	-	-	-	-
9	DEPTT. OF P.G. PHYSICAL EDU.	-	489,758.00	489,758.00	-	489,758.00
10	DEPTT. OF BUSINESS MANAGEMENT	-	1,436,221.00	1,436,221.00	-	1,436,221.00
11	NEW EDUCATION DEPTT.	-	6,959,078.00	6,959,078.00	-	6,959,078.00
	TOTAL RS.	-	36,153,626.00	36,153,626.00	-	36,153,626.00

PLACE : NAGPUR

DATED : 30 JUL 2022

[Signature]
FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR



RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " C - I "

INCOME FROM OTHER DEPARTMENTS
FOR THE YEAR ENDING 31ST MARCH, 2022.

SR. NO.	NAME OF DEPARTMENTS	INCOME DUE ON 31-03-2022	TOTAL RECEIPTS DURING THE YEAR	TOTAL	INCOME DUE ON 31-03-2021	INCOME FOR THE YEAR
1	UNIVERSITY LIBRARY	-	1,002,436.00	1,002,436.00	-	1,002,436.00
2	ENGINEERING DEPARTMENT	-	174,489.00	174,489.00	-	174,489.00
3	DEPTT. OF PHY.EDU. & RECRE.	-	7,766,565.00	7,766,565.00	-	7,766,565.00
4	HEALTH CENTRE	-	1,198,715.00	1,198,715.00	-	1,198,715.00
5	U. S. I. C.	-	-	-	-	-
6	HOBBY WORKSHOP	-	2,140.00	2,140.00	-	2,140.00
7	GUEST HOUSE	-	337,900.00	337,900.00	-	337,900.00
8	INTER INS. COMPUTER CENTRE	-	1,147,207.00	1,147,207.00	-	1,147,207.00
9	STUDENTS COUNCIL	-	6,265,242.00	6,265,242.00	-	6,265,242.00
10	FOREIGN STU. SERVICE CENTRE	-	122,950.00	122,950.00	-	122,950.00
11	R.S.I.C.	-	-	-	-	-
12	CENTRE FOR SERICULTURAL & BIO. PEST MANAGEMENT	-	125,630.00	125,630.00	-	125,630.00
13	GURU NANAK BHAVAN	-	-	-	-	-
14	COLLEGE TRIBUNAL	-	27,118.00	27,118.00	-	27,118.00
15	ADULT EDUCATION & EXT.	-	4,000.00	4,000.00	-	4,000.00
16	GARDEN	-	38,500.00	38,500.00	-	38,500.00
17	OTHER CENTRE	-	-	-	-	-
18	MODEL COLLEGE GADCHIROLI	-	-	-	-	-
19	SANSKRITICK MANDAL	-	-	-	-	-
20	GANDHI BHAVAN	-	8,000.00	8,000.00	-	8,000.00
	TOTAL RS.	-	18,220,892.00	18,220,892.00	-	18,220,892.00

PLACE : NAGPUR

DATED : 30 JUL 2022



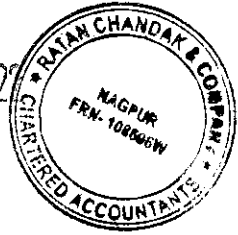
(Signature)
FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
SCHEDULE NO. - " C - II "
OTHER FEES
FOR THE YEAR ENDING 31ST MARCH, 2022.

PARTICULARS	AMOUNT
FEES DUE ON 31-03-2022	-
ADD: TOTAL RECEIPTS DURING THE YEAR	123,005,866.00
TOTAL RS.	123,005,866.00
LESS: FEES DUE ON 31-03-2021	-
TOTAL RS.	123,005,866.00

PLACE : NAGPUR

DATE 30 JUL 2022



(Signature)
FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
SCHEDULE NO. - " D "
SALARY GRANTS
FOR THE YEAR ENDING 31ST MARCH, 2022.

SR. NO.	PARTICULARS	AMOUNT
1	STATE GOVT. SALARY GRANT	611,903,369.00
	TOTAL RS.	611,903,369.00

PLACE : NAGPUR

DATED :

30 JUL 2022



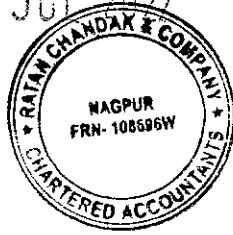
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RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR
SCHEDULE NO. - " E - II "
NET INCOME OF UNIVERSITY PRINTING PRESS
FOR THE YEAR ENDING 31ST MARCH, 2022.

TOTAL PAYMENTS DURING THE YEAR	13,621,984.80	-
TOTAL RECEIPTS DURING THE YEAR	-	18,913,290.00
TOTAL RS.	13,621,984.80	18,913,290.00
LESS : OPENING STOCK ON 01-04-2021	1,791,978.08	
PAPER		
ADD : CLOSING STOCK AS ON 31-03-2022	-	1,561,567.00
PAPER		
NET PROFIT	5,060,894.12	0.00
TOTAL RS.	20,474,857.00	20,474,857.00

PLACE : NAGPUR

DATED : 30 JUL 2022



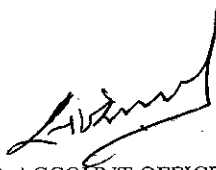
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 FINANCE & ACCOUNT OFFICER
 RASHTRASANT TUKADOJI MAHARAJ
 NAGPUR UNIVERSITY, NAGPUR

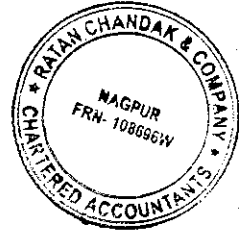
ASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR
SCHEDULE NO. - " E -III "
BUILDING RENT
FOR THE YEAR ENDING 31ST MARCH, 2022.

1	BUILDING RENT	853,256.00
	TOTAL RS.	853,256.00

PLACE : NAGPUR

DATED : 30 JUL 2022


FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR



RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " F - I "

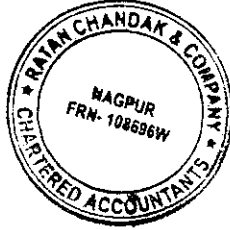
GRANTS - (RECURRING)

FOR THE YEAR ENDING 31ST MARCH, 2022.

SR. NO.	PARTICULARS	PART-I (GENERAL)	PART-II (DEVELOPMENT)	SPECIAL EARMARKED GRANTS	TOTAL	LESS UNSPENT GRANT AS ON 31-03-2022	BALANCE AMOUNT OF GRANT AS ON 31-03-2022
1	STATE GOVT.	-	-	2,710,062.00	2,710,062.00	4,260,416.00	(1,550,354.00)
2	CENTRAL GOVT.	-	610,596.00	7,096,737.00	7,707,333.00	1,774,532.00	5,932,801.00
3	U.G.C..	-	-	27,338,031.00	27,338,031.00	4,411,210.00	22,926,821.00
4	C.S.I.R.	-	-	122,587.00	122,587.00	-	122,587.00
5	OTHER SOURCES	-	-	5,235,047.00	5,235,047.00	2,764,537.00	2,470,510.00
	TOTAL RS.	-	610,596.00	42,502,464.00	43,113,060.00	13,210,695.00	29,902,365.00
ADD :	UNSPENT GRANT AS ON 31-03-2021	-	-	-	-	-	10,988,020.00
	TOTAL RS.	-	-	-	-	-	40,890,385.00

PLACE : NAGPUR

DATED : 30 JUL 2022



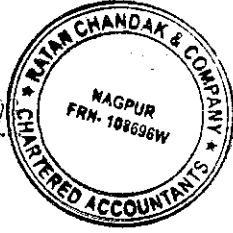
(Signature)
 FINANCE & ACCOUNT OFFICER
 RASHTRASANT TUKADOJI MAHARAJ
 NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
SCHEDULE NO. - " G - 1 "
INTEREST ON DEVELOPMENT & OTHER FUNDS

PARTICULARS	AMOUNT
TAGOR CHAIR	262,000.00
GEOLOGY FUND	17,996.00
GENERAL FUND	294,947,503.66
DEVELOPMENT FUND	2,228,454.00
D. LAXMI NARAYAN BEQUEST FUND	300,000.00
E. RAGHVENDRARAO FUND	20,000.00
SADAPARV HOSTEL FUND	1,000.00
RASHTRASANT TUKADOJI MAHARAJ ADHYASAN	569,522.00
T. D. S.	41,548,580.00
TOTAL RS.	339,895,055.66

PLACE : NAGPUR
DATED :

30 JUL 202



(Signature)
FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " H "
 EXPENDITURE ON GENERAL ADMINISTRATION
 FOR THE YEAR ENDING 31ST MARCH, 2022.

SR. NO.	NAME OF DEPARTMENTS	DUE ON 31-03-2022	TOTAL PAYMENTS DURING THE YEAR	TOTAL EXPENDITURE	DUE ON 31-03-2021	TOTAL EXPENDITURE DURING THE YEAR
1	GENERAL ADMINISTRATION	-	255,478,099.18	255,478,099.18	-	255,478,099.18
	TOTAL RS.	-	255,478,099.18	255,478,099.18	-	255,478,099.18

PLACE : NAGPUR

DATED : 30 JUL 2022



[Signature]
 FINANCE & ACCOUNT OFFICER
 RASHTRASANT TUKADOJI MAHARAJ
 NAGPUR UNIVERSITY, NAGPUR

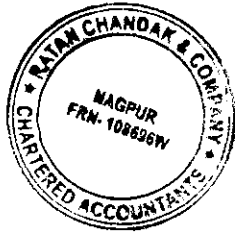
RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " I "
 EXAMINATION EXPENSES
 FOR THE YEAR ENDING 31ST MARCH, 2022.

PARTICULARS	DUE ON 31-03-2022	TOTAL PAYMENTS DURING THE YEAR	TOTAL	DUE ON 31-03-2021	TOTAL EXPENDITURE DURING THE YEAR
EXAMINATION EXPENSES	-	255,114,681.97	255,114,681.97	-	255,114,681.97
LESS : 80% OF EXAMINATION ADVANCES AS ON 31-03-2021					131,048,128.08
					124,066,553.89
ADD : 80% OF EXAMINATION ADVANCES AS ON 31-03-2022					55,648,628.22
TOTAL RS.					179,715,182.11

PLACE : NAGPUR

DATED : 30 JUL 2022



(Signature)
 FINANCE & ACCOUNT OFFICER
 RASHTRASANT TUKADOJI MAHARAJ
 NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

EXPENDITURE ON UNIVERSITY TEACHING DEPARTMENTS

FOR THE YEAR ENDING 31ST MARCH, 2022.

(EXCLUDING BOOKS & PERIODICALS)

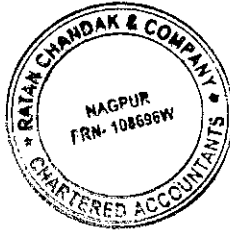
SCHEDULE NO. - " J "

SR. NO.	NAME OF DEPARTMENTS	DUE ON 31-03-2022	TOTAL PAYMENTS DURING THE YEAR	TOTAL EXPEND-ITURE	DUE ON 31-03-2021	TOTAL EXPEND-ITURE DURING THE YEAR
1	ARTS & SOCIAL SCIENCE DEPTT.	-	121,919,211.65	121,919,211.65	-	121,919,211.65
2	SCIENCE DEPARTMENT	-	162,341,330.59	162,341,330.59	-	162,341,330.59
3	LAW DEPARTMENT	-	28,338,905.22	28,338,905.22	-	28,338,905.22
4	DEPTT. OF PHARMACEUTICAL SCIENCES	-	43,600,023.18	43,600,023.18	-	43,600,023.18
5	EDUCATION DEPTT. (P.G)	-	8,756,550.62	8,756,550.62	-	8,756,550.62
6	TECHNOLOGY DEPTT. (L.I.T.)	-	106,728,403.40	106,728,403.40	-	106,728,403.40
7	HOME SCIENCE DEPTT,	-	14,872,931.67	14,872,931.67	-	14,872,931.67
8	P.G.T.D. IN PHYSICAL EDUCATION	-	1,027,536.00	1,027,536.00	-	1,027,536.00
9	DEPTT. OF BUSINESS MANAGEMENT	-	7,840,847.00	7,840,847.00	-	7,840,847.00
10	M.PHILL (ARTS & SOCIAL SCIENCE DEPTT.)	-	70,400.00	70,400.00	-	70,400.00
11	NEW EDUCATION DEPTT.	-	6,271,695.99	6,271,695.99	-	6,271,695.99
12	CONTRACTUAL TEACHERS PAYMENT	-	2,964,392.00	2,964,392.00	-	2,964,392.00
	TOTAL RS	-	504,732,227.32	504,732,227.32	-	504,732,227.32

PLACE : NAGPUR

DATED :

30 JUL 2022



FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
SCHEDULE NO. - " K "
NET EXPENDITURE OF UNIVERSITY HOSTEL
FOR THE YEAR ENDING 31ST MARCH, 2022.

PARTICULARS	DUE ON 31-03-2022	TOTAL PAYMENTS DURING THE YEAR	TOTAL	DUE ON 31-03-2021	TOTAL EXPENDITUR E DURING THE
BOY'S HOSTEL	-	1,792,386.79	1,792,386.79	-	1,792,386.79
GIRL'S HOSTEL	-	853,781.05	853,781.05	-	853,781.05
SADA-PARVA HOSTEL	-	92,618.00	92,618.00	-	92,618.00
L.I.T. HOSTEL	-	460,635.02	460,635.02	-	460,635.02
P.G. HOSTEL	-	733,080.50	733,080.50	-	733,080.50
PHARMACY STUDENT HOSTEL	-	817,512.10	817,512.10	-	817,512.10
TOTAL (A) RS.	-	4,750,013.46	4,750,013.46	-	4,750,013.46
INCOME					
BOY'S HOSTEL	-	149,054.00	149,054.00	-	149,054.00
GIRL'S HOSTEL	-	140,470.00	140,470.00	-	140,470.00
SADA-PARVA HOSTEL	-	-	-	-	-
L.I.T. HOSTEL	-	391,690.00	391,690.00	-	391,690.00
P.G. HOSTEL	-	54,070.00	54,070.00	-	54,070.00
PHARMACY STUDENT HOSTEL	-	74,200.00	74,200.00	-	74,200.00
TOTAL (B) RS.	-	809,484.00	809,484.00	-	809,484.00
NET EXPENDITURE FOR THE YEAR (A) - (B)					3,940,529.46

PLACE : NAGPUR

DATED : 30 JUL 2022



FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

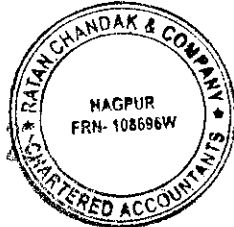
SCHEDULE NO. - " L "

EXPENDITURE OF OTHER DEPARTMENTS
FOR THE YEAR ENDING 31ST MARCH, 2022.

SR. NO.	NAME OF DEPARTMENTS	DUE ON 31-03-2022	TOTAL PAYMENTS DURING THE YEAR	TOTAL EXPENDITURE	DUE ON 31-03-2021	TOTAL EXPENDITURE DURING THE YEAR
1	UNIVERSITY LIBRARY	-	34,771,901.84	34,771,901.84	-	34,771,901.84
2	ENGINEERING DEPARTMENT	-	19,181,601.48	19,181,601.48	-	19,181,601.48
3	DEPTT. OF PHY. EDU. & RECREATION	-	7,917,706.80	7,917,706.80	-	7,917,706.80
4	HEALTH CENTER	-	4,406,288.88	4,406,288.88	-	4,406,288.88
5	UNI. SERVICES & INSTRUMENTATION	-	3,358,610.46	3,358,610.46	-	3,358,610.46
6	GANDHI BHAVAN	-	159,960.00	159,960.00	-	159,960.00
7	UNI. EMPLOYMENT INFORMATION & GUIDANCE BUREAU	-	537,599.35	537,599.35	-	537,599.35
8	HOBBY WORKSHOP	-	1,340,187.00	1,340,187.00	-	1,340,187.00
9	STUDENTS COUNCIL	-	3,377,590.64	3,377,590.64	-	3,377,590.64
10	GUEST HOUSE	-	1,098,283.40	1,098,283.40	-	1,098,283.40
11	GARDEN	-	17,396,958.79	17,396,958.79	-	17,396,958.79
12	GURU NANAK BHAVAN	-	538,213.00	538,213.00	-	538,213.00
13	R.S.I.C.	-	471,021.00	471,021.00	-	471,021.00
14	DEPTT. OF CONTINUING & ADULT EDU. & EXT.	-	2,160,617.00	2,160,617.00	-	2,160,617.00
15	INTER INS. COMPUTER CENTRE	-	6,357,158.75	6,357,158.75	-	6,357,158.75
16	MODEL COLLEGE GADCHIROLI	-	-	-	-	-
17	FOREIGN STUDENTS SERVICE CENTRE	-	223,558.20	223,558.20	-	223,558.20
18	PLACEMENT OFFICERS OFFICE	-	-	-	-	-
19	CEN. FOR SERICULTURAL & BIOLOGICAL PEST MANAGEMENT	-	938,727.00	938,727.00	-	938,727.00
20	OTHER EXPENDITURE (PLAN BUDGET)	-	61,068,753.49	61,068,753.49	-	61,068,753.49
21	COLLEGE TRIBUNAL	-	5,951,747.46	5,951,747.46	-	5,951,747.46
22	OTHER EDUCATIONAL CENTER	-	1,068,804.94	1,068,804.94	-	1,068,804.94
23	SANSKRITIK MANDAL	-	-	-	-	-
	TOTAL RS.	-	172,325,289.48	172,325,289.48	-	172,325,289.48

PLACE : NAGPUR

DATED : 30 JUL 2021



[Signature]
FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " M "

EXPENDITURE ON MAINTENANCE & REPAIRS OF ROADS & BUILDINGS
FOR THE YEAR ENDING 31ST MARCH, 2022.

PARTICULARS	DUE ON 31-03-2022	TOTAL PAYMENTS DURING THE YEAR	TOTAL	DUE ON 31-03-2021	TOTAL EXPENDITURE DURING THE YEAR
MAINTENANCE & REPAIRS OF ROADS & BUILDINGS	-	44,065,348.00	44,065,348.00	-	44,065,348.00
TOTAL RS.	-	44,065,348.00	44,065,348.00	-	44,065,348.00

PLACE : NAGPUR

DATED : 30 JUL 2022



[Signature]
FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " N "

CONTRIBUTION TO RETIREMENT BENEFIT FUNDS & MEDICAL AIDS
FOR THE YEAR ENDING 31ST MARCH, 2022.

PARTICULARS	DUE ON 31-03-2022	TOTAL PAYMENTS DURING THE YEAR	TOTAL	DUE ON 31-03-2021	TOTAL EXPENDITURE DURING THE YEAR
RETIREMENT BENEFIT & MEDICAL AIDS	-	6,313,633.00	6,313,633.00	-	6,313,633.00
TOTAL RS.	-	6,313,633.00	6,313,633.00	-	6,313,633.00

PLACE : NAGPUR

DATED : 30 JUL 2022



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FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " O "

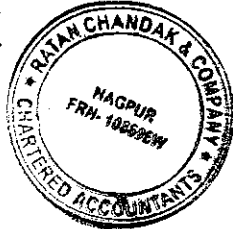
EXPENSES FROM SPECIAL GRANTS

FOR THE YEAR ENDING 31ST MARCH, 2022.

PARTICULARS	DUE ON 31-03-2022	TOTAL PAYMENTS DURING THE YEAR	TOTAL	DUE ON 31-03-2021	TOTAL EXPENDITURE DURING THE YEAR
STATE GOVT.	-	3,694,976.00	3,694,976.00	-	3,694,976.00
GOVT. OF INDIA	-	27,904,846.00	27,904,846.00	-	27,904,846.00
U.G.C.	-	29,598,917.00	29,598,917.00	-	29,598,917.00
C.S.I.R.	-	47,587.00	47,587.00	-	47,587.00
OTHER SOURCES	-	4,196,592.00	4,196,592.00	-	4,196,592.00
TOTAL RS.	-	65,442,918.00	65,442,918.00	-	65,442,918.00
SCHEDULE - F-1					
BOOKS & PERIODICALS					
PART-I	-	3,464,273.00	3,464,273.00	-	3,464,273.00
PART-II	-	42,000.00	42,000.00	-	42,000.00
PART-III	-	-	-	-	-
TOTAL RS.	-	3,506,273.00	3,506,273.00	-	3,506,273.00
SCHEDULE - F-2					
BUILDING & OTHERS					
PART-I	-	19,627,346.00	19,627,346.00	-	19,627,346.00
PART-II	-	-	-	-	-
PART-III	-	-	-	-	-
TOTAL RS.	-	19,627,346.00	19,627,346.00	-	19,627,346.00
SCHEDULE - F-3					
FURNITURE & EQUIPMENTS					
PART-I	-	41,779,101.00	41,779,101.00	-	41,779,101.00
PART-II	-	22,450.00	22,450.00	-	22,450.00
PART-III	-	-	-	-	-
TOTAL RS.	-	41,801,551.00	41,801,551.00	-	41,801,551.00

PLACE : NAGPUR

DATED : 30 JUL 2022



FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

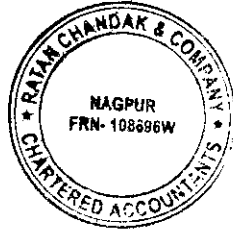
RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
SCHEDULE NO. - " P-II "
NET INCOME OF PUBLICATION DEPARTMENT
FOR THE YEAR ENDING 31ST MARCH, 2022.

PARTICULARS	EXPENDITURE	INCOME
TOTAL PAYMENTS DURING THE YEAR	3,240,914.86	-
TOTAL RECEIPTS DURING THE YEAR	-	39,878.00
TOTAL RS.	3,240,914.86	39,878.00
LESS : OPENING STOCK AS ON 01-04-2021	12,179,078.00	
ADD : CLOSING STOCK AS ON 31-03-2022		5,925,310.00
NET LOSS		9,454,804.86
TOTAL RS.	15,419,992.86	15,419,992.86

PLACE : NAGPUR

DATED :

30 JUL 2022



(Signature)
 FINANCE & ACCOUNT OFFICER
 RASHTRASANT TUKADOJI MAHARAJ
 NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " Q "

SCHEDULE REGARDING BANK RECONCILIATION

AS AT 31ST MARCH, 2022.

SR. NO.	PARTICULARS	NAME OF FUND	CHEQUE ISSUED BUT NOT ENCASHED	CREDIT GIVEN BY BANK BUT NOT ACCOUNTED	CHEQUES DEPOSITED BUT NOT CREDITED BY BANK	DEBIT GIVEN BY BANK BUT NOT ACCOUNTED FOR	REMARKS
1	ANDHRA BANK	Press Employees P.F	0.00	0.00	0.00	0.00	
2	STATE BANK OF INDIA	ENDOWMENT FUND	26011.00	0.00	3040055.00	0.00	UP - TO - DATE
3	STATE BANK OF INDIA	Non Pensionable EPF (oldCPF)	0.00	0.00	0.00	0.00	UP - TO - DATE
4	BANK OF INDIA	TWF 0031	1400000.00	0.00	0.00	0.00	UP - TO - DATE
5	BANK OF INDIA	SMAF 0023	0.00	2915.00	193465.00	0.00	UP - TO - DATE
6	BANK OF INDIA	SAF 0022	98536.00	0.00	1818429.00	20000.00	UP - TO - DATE
7	BANK OF INDIA	EFW 2124	0.00	0.00	19778.00	0.00	UP - TO - DATE
8	BANK OF MAHARASHTRA	G. F. 20108000249	39357846.00	0.00	40000000.00	0.00	UP - TO - DATE
9	BANK OF BARODA	G. F. 0001	2238454.00	2425.00	41407600.00	71198.00	UP - TO - DATE
10	STATE BANK OF INDIA	G. F. 55791	295368.00	5000016.00	3500.00	0.00	
11	BANK OF INDIA	Student Scholarship fund 003	177438.00	8004330.50	0.00	86978.00	UP - TO - DATE
12	BANK OF INDIA	SWF 16901	0.00	0.00	196380.00	0.00	
13	UCO BANK (A/c No. 18943) R. S. I. C.	Non Pensionable Employees P	0.00	0.00	0.00	0.00	
14	PANJAB NATIONAL BANK	EARMARKED FUND 0085	27394609.00	4579503.00	950202.00	0.00	UP - TO - DATE
15	PANJAB NATIONAL BANK	RUSA 89683	0.00	703767.00	0.00	25295.98	UP - TO - DATE
16	BANK OF INDIA	G. F. 0004	117122109.00	2409136.50	120800406.00	0.00	UP - TO - DATE
17	BANK OF MAHARASHTRA	Salary 0090	24049553.00	711825.00	0.00	0.00	UP - TO - DATE
18	BANK OF INDIA	Salary 35000	0.00	0.00	0.00	0.00	UP - TO - DATE
19	PANJAB NATIONAL BANK	ICSSR 00319	0.00	0.00	0.00	0.00	UP - TO - DATE
20	PANJAB NATIONAL BANK	SERB 00294	0.00	0.00	0.00	0.00	UP - TO - DATE
21	YES BANK	Online Fee A/c	0.00	213.00	0.00	0.00	UP - TO - DATE
22	PANJAB NATIONAL BANK	Development fund 605	0.00	0.00	0.00	0.00	UP - TO - DATE
23	PANJAB NATIONAL BANK	Plan Scheme Dev. 00012	2118.00	270177.00	407064.00	0.00	UP - TO - DATE
24	YES BANK	General fund	0.00	17244.00	0.00	53100.00	UP - TO - DATE

PLACE : NAGPUR

DATED : 30 JUL 2022



FINANCE & ACCOUNT OFFICER

RASHTRASANT TUKADOJI MAHARAJ

NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

PRESS EMPLOYEES PROVIDENT FUND

BALANCE SHEET

FOR THE YEAR ENDING 31ST MARCH, 2022.

PRE.YEAR	LIABILITIES	AMOUNT	PRE. YEAR	ASSETS	AMOUNT
	FINAL PAYMENTS MADE DURING THE YEAR	Nil	1,364,021.00	INVESTMENTS	
	ADD : PENSION PAYMENT DURING THE YEAR	Nil		AS PER LAST BALANCE SHEET	1,364,021.00
	ADD : ADVANCE PAID DURING THE YEAR	Nil		ADD: INVESTMENTS DURING THE YEAR	686,642.00
		Nil			2,050,663.00
	LESS:				
Nil	DEPOSIT OF EMPLOYEES AS PER LAST B/S	Nil		LESS: ENCASHMENT	Nil
					2,050,663.00
	EMPLOYEES SUBS.	343,200.00			
	UNIVERSITY CONTRIBUTION	Nil	77,832.00	INTEREST ACCURED	90,123.00
	ADV. RECOVERED DURING THE YEAR	Nil			
	INTT. ON EMPLOYEES DEPOSIT	180,880.00	822,708.59	BANK BALANCE	
		(524,081.00)	SEE CONTRA	ANDHRA BANK - GPF	584,602.59
28,554,851.00	ADVANCE FROM GENERAL FUND AS PER LAST BALANCE SHEET	28,554,851.00			
	ADD: RECEIVED DURING THE YEAR	Nil			
Nil	INCOME & EXPENDITURE A/C AS PER LAST BALANCE SHEET	(383,169.09)	28,554,851.00	25,907,120.32	DEPOSIT OF EMPLOYEES AS PER LAST BALANCE SHEET
Nil	TRANSFER TO GENERAL FUND	Nil			25,907,120.32
(383,169.09)	LESS: DEFICIT DURING THE YEAR	63,254.00			ADD: AS PER CONTRA
			(446,423.09)		(524,081.00)
28,171,681.91	TOTAL RS.	28,108,427.91	28,171,681.91	TOTAL RS.	28,108,427.91

PLACE : NAGPUR

DATED : 30 JUL 2022



FINANCE & ACCOUNT OFFICERE
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
PRESS EMPLOYEES PROVIDENT FUND
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31ST MARCH, 2022.

PRE.YR	EXPENDITURE		PRE.YR	INCOME	AMOUNT
185,786.00	INTEREST ON DEPOSITS	180,881.00	25,775.00	INTEREST	
				ON SAV. BANK ACCOUNT	18,694.00
	PAYMNET DURING THE YEAR			ON INVESTMENT	86,642.00
				ADD : INTT. ACCD. ON INVESTMENT	90,123.00
	SURPLUS DURING THE YEAR				195,459.00
				LESS : INTT. ACCD. AS PER LAST B/S	77,832.00
			160,011.00	DEFICIT	
				TRANSFERRED TO BALANCE SHEET	63,254.00
185,786.00	TOTAL RS.	180,881.00	185,786.00	TOTAL RS.	180,881.00

PLACE : NAGPUR
 DATED : 30 JUL 2022



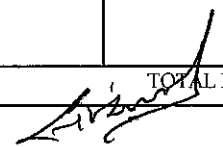
[Signature]
 FINANCE & ACCOUNT OFFICER
 RASHTRASANT TUKADOJI MAHARAJ
 NAGPUR UNIVERSITY, NAGPUR

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
AMBEDKAR CHAIR CONTRIBUTORY PROVIDENT FUND
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31ST MARCH, 2022.

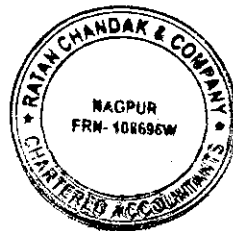
PRE.YR.	EXPENDITURE	AMOUNT	PRE.YR.	INCOME	AMOUNT
39,280.00	INTEREST ON DEPOSITS	33,176.00	21,715.00	INTEREST	
20.25	PAYMENT	-		ON F.D.	15,448.00
	-SURPLUS	-		ON SAV. BANK ACCOUNT	5,963.00
				ACCURED INTT. ON FD	17,795.00
					39,206.00
				LESS : ACCURED INTT. AS PER LAST BALANCE SHEET	15,568.00
			17,585.25	DEFICIT TRANSFER TO B/S	9,538.00
39,300.25	TOTAL RS.	33,176.00	39,300.25	TOTAL RS.	33,176.00

BALANCE SHEET AS AT 31ST MARCH, 2022.

PRE.YR.	LIABILITIES	AMOUNT	PRE.YR.	ASSETS	AMOUNT
39,280.00	DEPOSITS OF THE EMPLOYEES AS PER LAST B/S	39,280.00	260,828.00	INVESTMENT	260,828.00
	EMPLOYEES SUBS.	26,154.00		INTEREST	15,448.00
	INTT. ON DEPOSITS	33,176.00		INVESTMENT DURING THE YEAR	200,000.00
		98,610.00			476,276.00
	LESS: TRANS TO INCOME & EXPENDITURE A/C	65,434.00	33,176.00	LESS ENCASHMENT	476,276.00
494,634.25	INCOME & EXPENDITURE A/C AS PER LAST B/S	494,634.25	15,568.00	ACCURED INTEREST	17,795.00
			257,518.25	BANK BALANCE	
	LESS: DEFICIT FOR THE YEAR	9,538.00		WITH U.C.O. BANK	89,635.25
	ADD: DEPOSIT OF THE EMPLOYEE	65,434.00	550,530.25		
533,914.25	TOTAL RS.	583,706.25	533,914.25	TOTAL RS.	583,706.25



FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR



PALCE : NAGPUR
DATED : 30 JUL 2022

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.
NON - PENSIONABLE EMPLOYEES PROVIDENT FUND
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31ST MARCH, 2022.

PRE.YR.	EXPENDITURE	AMOUNT	PRE.YR.	INCOME	AMOUNT
-	INTEREST ON DEPOSITS	-	1,182,564.00	INVESTMENT DURING THE YEAR	-
				INTT. ON SAV. BANK ACCOUNT	477.00
				INTT. ON F.D.	624,958.00
-	PAYMENT DURING YEAR	-		ACCURED INTT. ON F.D.	665,529.00
1,182,564.00	SURPLUS DURING THE YEAR	735,624.00		LESS : ACCURED INTT. AS PER LAST BALANCE SHEET	555,340.00
				DEFICT TRANSFER TO B/S	-
1,182,564.00	TOTAL RS.	735,624.00	1,182,564.00	TOTAL RS.	735,624.00

BALANCE SHEET AS AT 31ST MARCH, 2022.

PRE.YR.	LIABILITIES	AMOUNT	PRE.YR.	ASSETS	AMOUNT	
3,610,779.00	DEPOSITS OF THE EMPLOYEES AS PER LAST B/S	3,610,779.00	17,510,224.00	INVESTMENT		
	ADD : EMPLOYEES SUBS.	-		AS PER LAST BALANCE SHEET	17,510,224.00	
	UNI. CONTRIBUTION	-		ADD : INVESTMENT DURING THE YEAR	624,958.00	
	INTT. ON EMPL. DEPOSITS	-		LESS; ENCASHMENT	18,135,182.00	
	LESS: TRANS TO INCOME & EXPENDITURE A/C	-	3,610,779.00	555,340.00	INTEREST ACCURED ON F. D. WITH STATE BANK OF INDIA	665,529.00
14,472,228.68	INCOME & EXPENDITURE A/C AS PER LAST B/S	14,472,228.68				
	ADD: SURPLUS FOR THE YEAR	735,624.00				
	ADD: DEPOSIT OF THE EMPLOYEE	-	15,207,852.68	17,443.68	CLOSING BALANCE WITH STATE BANK OF INDIA	17,920.68
18,083,007.68	TOTAL RS.	18,818,631.68	18,083,007.68	TOTAL RS.	18,818,631.68	

[Signature]

FINANCE & ACCOUNT OFFICER
RASHTRASANT TUKADOJI MAHARAJ
NAGPUR UNIVERSITY, NAGPUR

PALCE : NAGPUR

DATED : 30 JUL 2022



NOTES ON ACCOUNTS
RASHTRASANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR
FOR THE YEAR ENDING 31ST MARCH, 2022

1) Accounting Software

The university has acquired software for overall accounting and controlling of financial transactions, we have observed during the course of audit that:

- i. The accounting in the software is maintained on single entry system.
- ii. The software plays a major role in facilitating all functions of business in this era, not just in transaction capturing and processing but even in lesser known areas like Enterprises Governance and Risk Management.

2) Accounting Policy

The university has purchased 3.2 Lacs share (face value of Rs. 10/-) at Rs. 10/- each of 32 Lacs of Maharashtra knowledge corporation some year ago, there after company issued 50 Thousand bonus share (face value of Rs. 10/-). As per the accounting policy investment are value at cost hence no entry were passed for value addition for bonus share.

3) Departmental Liabilities

As on 31st March 2022 a sum of Rs. 2.75 Crores (Previous Year Rs. 2.56 Crores) as per Schedule 4 is lying in bank account of various department of the university. It has been shown as a liability in the balance sheet as per contra referred in Schedule No. 4 as other receivable.

4) Investments in Fixed Deposits

The University has invested various funds in fixed deposits, Govt. Securities and Shares. Some amounts of these funds are also in current & saving Bank Accounts. It has been observed that in case of investment against Fund, in some cases the amount invested exceeds the fund and in some cases short amount has been invested against fund. Proper efforts should be taken to streamline this mismatch. We have been informed that the process for reconciliation of the investments is going on.



5) Bank Reconciliation

While verifying the Bank Reconciliation statements, following discrepancies were noticed.

- a. No accounting entry has been passed for various debits and credits in the bank statements.
- b. The university has passed net of TDS entry for interest received from various bank, from the above profit is understated from Rs. 0.52 Crore.

6) Advances

Outstanding balances under this group advances as on 31.03.2022 as per schedule 7 are Rs. 14.72 Crores (Previous Year Rs. 28.92 Crores) before adjusting examination advances as per accounting policy. It is observed that under the head examination advance of Rs. 6.96 Crores is yet to adjusted. It is seems that the some accounts of examination advances has not been adjusted. The process of adjustment of examination advance is going on.

There are unadjusted advances under the head other advances of Rs. 11.47 Crores (Previous Year Rs. 10.10 Crores) as per Schedule No 7. Out of These advances some advances are seem to be unrealizable, as these are outstanding from since long. We suggest that appropriate action should be taken in the matter.

7) Stock at Press Publication

Stock of Paper and university publications of Rs. 0.75 Crores (Previous Year Rs. 1.40 Crores) as per Schedule No 7 is shown under the Head Stock at Press & Publication, which is valued at cost as certified by the concerning authority.

8) Separate financial statements

Separate Income & Expenditure Account & Balance Sheet for the national service scheme have been prepared. Br. Sheshrao Wankhede College of Education has not submitted their financial statement.

9) Deposits.

While verifying the Deposits Registers we observed that most of the balances are outstanding since long, they should be scrutinized immediately and accordingly should be transferred to Miscellaneous Income for those cases, which were outstanding since long and not claimed by the concerned persons.

10) Reserve Funds & Other Funds

The balances in General Fund and other funds as on 31.03.2022 is Rs. 34.49 Crores (Previous Year Rs. 39.76 Crores) as per Schedule No 7. These funds have



been invested in various fixed deposits. The interest received on these investments has been credited in respective accounts.

11) Examination Expenses

The university has charged on account of examination expenses as per the accounting policy as on 31.03.2022 of Rs. 5.56 Crores (Previous Year Rs. 13.10 Crores) as per Schedule No 7.

12) Depreciation

The Depreciation Fund is created for depreciation on various assets. Depreciation has been charged on the opening balances of all the Assets on WDV method. The depreciation has been charged on assets as given in schedule no. 5.

13) Grants (Recurring and Non-Recurring)

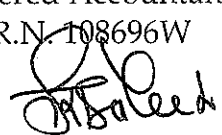
The unspent grant of Rs. 1.73 Crores (Previous Year Rs. 8.18 Crores) in the nature of recurring and non recurring grant as per schedule No 3 as on 31.03.2022.

14) Expenses on University Hostel

The university is incurring expenses on hostel and receipts against the hostel are very negligible, hence there is a deficit in hostel account. We are of the opinion that the Hostel should run on no profit or loss basis.

Place: Nagpur
Date: 30/07/2022

For Ratan Chandak & Co
Chartered Accountants
F.R.N. 108696W


CA Sudhir Baheti
Partner

Mem. No. 042711

UDIN : 22042711AVBHPV4896



RASHTRA SANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR
SCHEDULE "11"
SIGNIFICANT ACCOUNTING POLICIES
FOR THE YEAR ENDING 31ST MARCH, 2022

Revenue and Expenditures Reorganizations

1. The university in maintaining its account on cash system of Accounting expect in some cases where the expenses, student fees and interest received by provident fund are recognized on mercantile basis.
2. The university is charging 80% of Examination Advance as expenses for the year, since last Thirty Five years.
3. Interest on fixed deposits with bank is recognized on maturity, and dividend income on investment in share is accounted for when the actual received and right to receive the payment is established.

Government Grant

Government grant are recognized when it is received. Revenue grants are recognized in the income & expenditure accounts. Capital grants are credited to the non recurring grant accounts.

Fixed assets

Tangible Assets are stated at cost less accumulated depreciation. Cost comprises of purchase price and any attributable cost of bringing the assets to its working condition for it intended use.

Depreciation

Depreciation on tangible fixed assets has been provided using written down value method at the rate & manner decide by the university. The university is charging Depreciation on books and periodicals and Electrification by W.D.V. Method. The university has started charging depreciation on Building @ 5% Furniture & Equipment @ 10% from the financial year 31.03.2004 onwards.

Investments

Long term investments are stated at cost.

Inventories

The university is valuing its stock at press on cost.




Action Taken Report On The Audit Report For The Year 2021-2022

Sr. No.	Remark Of The University Auditor On The Annual Accounts For The Year 2021-2022	Compliance/Action Taken Report	Remarks
	<p>1) Accounting Software The university has acquired software for overall accounting and controlling of financial transactions, we have observed during the course of audit that.</p> <p>i. The accounting in the software is maintained on single entry system.</p> <p>ii. The Software plays a major role in facilitating all functions of business in this era, not just in transaction capturing and processing but even in lesser known areas like Enterprises Governance and Risk Management.</p>	<p>i. Transformation to Accrual Based Double Entry System has been initiated from August 2022 and final accounts of FY 2022-23 will be prepared as per Double Entry System</p>	
	<p>2) Accounting Policy The University has purchased 3.2 lacs share (face value of Rs. 10/-) at Rs. 10/- each of Rs. 32 lacs of Maharashtra Knowledge corporation some years ago, there after company issued 50 Thousand bonus share (face value of Rs. 10/-) As per the accounting policy investment are valued at cost hence no entry were passed for value addition for bonus share.</p>	<p>The University follows the policy for valuation of its assets at cost and accordingly it has been updated in Investment Register</p>	
	<p>3) Departmental Liabilities As on 31st March 2022 a sum of Rs. 2.75 crores (Previous Year Rs. 2.56 Crores) as per schedule 4 is lying in bank account of various department of the university. It has been shown as a liability in the balance sheet as per contra referred in Schedule No. 4 as other receivables.</p>	<p>This is only to be noted.</p>	
	<p>4) Investment In Fixed Deposits The University has invested various funds in fixed deposits, Govt. Securities and Shares. Some amounts of these funds are also in current & saving Bank Accounts. It has been observed that in case of investment against Fund, in some cases the amount invested exceeds the fund and in some case short amount has been invested against fund. Proper efforts should be taken to streamline this mismatch. We have been informed that the process for reconciliation of the investments is going on.</p>	<p>The Management Council has approved a new Investment Policy and investments are made in accordance of the same. However, the process of reconciliation of investments against specific funds is going on and will be streamlined by the end of FY 2022-23.</p>	

	<p>5) Bank Reconciliation While verifying the Bank Reconciliation statements, following discrepancies were noticed.</p> <p>a. No accounting entry has been passed for various debits and credits in the bank statements.</p> <p>b. The university has passed net of TDS entry for interest received from various bank, from the above profit is understated from Rs.0.52 Crore.</p>	<p>a. Entries have been passed in the year 2022-23.</p> <p>b. This is only observation and to be noted.</p>	
	<p>6) Advance Outstanding balances under this group advances as on 31.03.2022 as per schedule 7 are Rs. 14.72 Crores (previous Year Rs. 58.92 Crores) before adjusting examination advance of Rs. 6.96 Crore is yet to adjusted. It seems that some accounts of examination advance have not been adjusted. The process of adjustment of examination advance is going on.</p> <p>There is unadjusted advance under the head other advances of Rs.11.47 Crores (Previous Year Rs. 10.10 Crores) as per Schedule No. 7 Out of These advance some advance are seem to be unrealizable, as these are outstanding from since long. We suggest that appropriate action should be taken in the matter.</p>	<p>The process of settlement & recovery of other pending advance is in process.</p> <p>The amount of unrealizable advances will be determined and informed to the Management Council for further needful action.</p>	
	<p>7) Stock at Press Publication Stock of Paper and university publications of Rs. 0.75 Crores (Previous Year Rs. 1.40 Crores) as per Schedule No. 7 is shown under the Head Stock at Press & Publication, which is valued at cost as certified by the concerning authority.</p>	<p>This is observation & to be noted.</p>	
	<p>8) Separate Financial Statements Separate Income & Expenditure Account & Balance Sheet for the national service scheme have been prepared. Br. Sheshrao Wankhede College of Education has not submitted their financial statement.</p>	<p>Necessary instructions have been given to Principal, Br. Sheshrao Wankhede College of Education.</p>	
	<p>9) Deposits While verifying the Deposits Register we observed that most of the balances are outstanding since long, they should be scrutinized immediately and accordingly should be transferred to Miscellaneous Income for those cases, which were outstanding since long and not claimed by the concerned persons.</p>	<p>Matter will be placed before Finance & Accounts committee for approval.</p>	

<p>10) Reserve Funds & Other Funds The balance in General Fund and other funds as on 31.03.2022 is Rs. 34.49 Crores (Previous Year Rs. 39.76 Crores) as per Schedule NO. 1. These funds have been invested in various fixed deposits. The interest received on these investments has been credited in respective accounts.</p>	<p>This is observation & to be noted.</p>	
<p>11) Examination Expenses The university has charged on account of examination expenses as per the accounting policy as on 31.03.2022 of Rs. 5.56 Crores (Previous Year Rs. 13.10 Crores) as per Schedule No.7.</p>	<p>The University is charging 80% Examination Advance as expenses for the year, since last Thirty three years and with the implementation of ABDES this policy will be reviewed in current financial year.</p>	
<p>12) Deperciation The Depreciation Fund is created for depreciation on various assets. Depreciation has been charged on the opening balance of all the Assets on WDV method. The depreciation has been charged on assets as given in Shcedule No. 5.</p>	<p>This is observation & to be noted.</p>	
<p>13) Grants (Recurring and Non-Recurring) The unspent grant of Rs. 1.73 Crores (Previous Year Rs. 8.18 Crores) in the nature of recurring and non recurring grant as per Schedule No. 3 as on 31.03.2022.</p>	<p>Rs. 35,43,206 only is spent in the year 2022-23 and remaining is unspent</p>	
<p>14) Expenses on University Hostel The university is incurring expenses on hostel and receipts against the hostel are very negligible, hence there is a deficit in hostel account. We are of the opinion that the Hostel should run on no profit or loss basis.</p>	<p>The hostel fees could not be increased during 21-22 due to pandemic situation. However, 5% increase in hostel fees is made in the financial year 22-23.</p>	


 Finance & Accounts Officer
 Rashtrasant Tukadoji Maharaj
 Nagpur University, Nagpur.



राष्ट्रसंत तुकडोजी महाराज नागपूर विद्यापीठ

(सेंट्रल प्रोव्हीसेस शासन शिक्षण विभागाची अधिसूचना क्रमांक ५१३ दिनांक १ ऑगस्ट, १९२३ द्वारा स्थापित व महाराष्ट्र सार्वजनिक विद्यापीठ अधिनियम, २०१६ (सन २०१७ चा महाराष्ट्र अधिनियम क्र. ६) द्वारा संचालित विद्यापीठ)

(वित्त व लेखा कार्यालय)

महात्मा ज्योतीबा फुले, शैक्षणिक परिसर, अमरावती रोड, नागपूर— ४४००३३.

विद्यापीठ सनदी लेखापाल यांनी सन २०२१—२०२२ वर्षांचे वार्षिक लेखे व अंकेक्षण अहवाल व अंकेक्षण अहवालासंबंधी नमूद केलेले आक्षेप/निरीक्षणे यासंबंधीचा कार्यपालन अहवाल तपासणीसाठी दिनांक २८/९/२०२२ रोजी संपन्न झालेल्या वित्त व लेखा समितीच्या तातडीच्या सभेत बाब क्र. १५ अन्वये गठीत समितीची सभा दिनांक ३/१०/२०२२ रोजी दुपारी ४.०० वाजना मा. कुलगुरू कक्ष, प्रशासकीय कार्यालय, महात्मा ज्योतीबा फुले, शैक्षणिक परिसर, अमरावती रोड, नागपूर येथे संपन्न झाली.

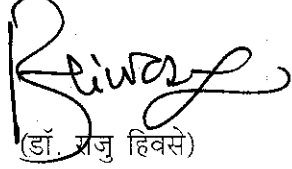
सभेला खालील मान्यवर उपस्थित होते.

- | | |
|--|--|
| १) डॉ. राजु हिवसे (अध्यक्ष)
कुलसचिव,
राष्ट्रसंत तुकडोजी महाराज
नागपूर विद्यापीठ, नागपूर. | २) डॉ. अनंत देशमुख (सदस्य)
विभाग प्रमुख,
राष्ट्रसंत तुकडोजी महाराज
नागपूर विद्यापीठ, नागपूर. |
| ३) डॉ. श्याम कोरेटी (सदस्य)
प्राध्यापक,
राष्ट्रसंत तुकडोजी महाराज
नागपूर विद्यापीठ, नागपूर. | ४) डॉ. संजय कवीश्वर (सदस्य—सचिव)
वित्त व लेखा अधिकारी
राष्ट्रसंत तुकडोजी महाराज
नागपूर विद्यापीठ, नागपूर. |

सभेच्या सुरवातीला वित्त व लेखा अधिकारी डॉ. संजय कवीश्वर यांनी सभेला उपस्थित सर्व मान्यवरांचे स्वागत केले.

सर्व प्रथम वित्त व लेखा अधिकारी यांनी विद्यापीठ लेखा परिक्षक मे. रतन चांडक अँड कंपनी यांनी प्रमाणित केलेले २०२१—२०२२ वर्षांचे लेखे व अंकेक्षण अहवाल समितीपुढे सादर केले तसेच सदर अहवालात नमूद केलेले/निरीक्षणे यासंबंधी निरीक्षण निहाय कार्यपालन अहवाल समितीपुढे सादर केला.

सदर वार्षिक लेखे व अंकेक्षण अहवालाची समितीने तपासणी केली व विद्यापीठ अंकेक्षकाने वार्षिक लेख्यात नमुद केलेले केलेले/निरिक्षणे आदीची बाबनिहाय सर्वकष चर्चा केली आणि अंकेक्षण अहवाला संबंधीचा कार्यपालन अहवालास स्विकृती देवून सदर कार्यपालन अहवाल वित्त व लेखा समिती व व्यवस्थापन परिषदेच्या मान्यतेसाठी शिफारसीत केला.

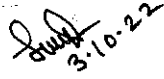


(डॉ. राजु हिवसे)

(अध्यक्ष)

कुलसचिव

वित्त व लेखा समिती



3-10-22

(डॉ. श्याम कोरेटी)

(सदस्य)

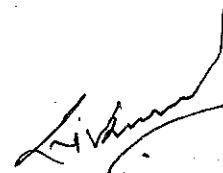
वित्त व लेखा समिती



(डॉ. अनंन देशमुख)

(सदस्य)

वित्त व लेखा समिती



(डॉ. संजय कर्वाश्वर)

(सदस्य-सचिव)

वित्त व लेखा अधिकारी