

Annual Accounts For The Year 2022-2023  
As Certified By The University Auditor  
Alongwith Their Report.



RASHTRASANT TUKADOJI MAHARAJ  
NAGPUR UNIVERSITY, NAGPUR.



Niranjan Laddha ♦ B.Com., F.C.A., Nashik  
♦ Vignesh Paikar ♦ B.Com., LL.B., 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., Jaigaon  
♦ Piyush Bajaj ♦ B.Com., F.C.A., 10889, Nagpur  
♦ F.C.A., Mumbai

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.

In our opinion and to the best of our information and according to explanations given to us, the Balance Sheet and Income & Expenditure Account along 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 31<sup>st</sup> March 2023.

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

We have audited the attached Financial Statements of Rashtrasant Tukdoji Maharaj Nagpur University, Nagpur, which comprise the Balance Sheet as at March 31<sup>st</sup>, 2023 and the Income & Expenditure Account and statement and notes to the financial statements, including a summary of significant accounting policies, audit observations and other explanatory information.

### Opinion

## AUDIT REPORT OF RASHTRASANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR For the year ending on 31<sup>st</sup> March 2023



**RATAN CHANDAK & COMPANY**  
CHARTERED ACCOUNTANTS

■ **Devidas Chandak** ■ **Sudhir Baheti** ■ **Akash Kothari**  
B.Com., F.C.A. M. No. 031790 Cell : 9423101842  
B.Com., F.C.A. M. No. 042711 Cell : 9422102270  
B.Com., A.C.A. M. No. 443320 Cell : 7304123033

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

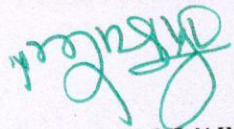
**Management's responsibility for the financial statements**

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

**For Ratan Chandak & Co.**

Chartered Accountants.

FRN: 108696W



**CA Sudhir Baheti**

Partner

MRN: 042711

UDIN: 23042711BGSPWD9539

Date: 31/07/2023





**RASHTRASANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR  
FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2023**

**AUDIT OBSERVATIONS**

**1) Accounting Policies**

As per the Maharashtra Public Universities Act, 2016, the Universities are required to maintain their accounts in mercantile basis of accounting; however the University is maintaining accounts on hybrid basis of accounting.

**2) Shares of Maharashtra Knowledge Corporation**

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 years 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 31<sup>st</sup> March 2023 a sum of Rs. 3.15 Crores (Previous Year Rs. 2.91 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) Advances**

Outstanding balances under this group advances as on 31.03.2023 as per schedule 7 are Rs. 20.87 Crores (Previous Year Rs. 20.30 Crores) before adjusting examination advances as per accounting policy. It is observed that under the head examination advance of Rs. 8.65 Crores is yet to be 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. 7.77 Crores (Previous Year Rs. 11.47 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.

**5) Stock at Press Publication**

Stock of Paper and university publications of Rs. 0.69 Crores (Previous Year Rs. 0.75 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.

**6) 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.

**7) 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.

**8) 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.

**For Ratan Chandak & Co.**  
Chartered Accountants.  
FRN: 108696W

*(Signature)*

**CA Sudhir Baheti**

Partner

MRN: 042711

UDIN: 23042711BGSFPWD9539

Date: 31/07/2023



RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
BALANCE - SHEET  
AS ON 31 ST MARCH, 2023.

Sr. No.	Particulars	Schedule No.	Current Year (Rs.) 31.03.2023	Previous Year (Rs.) 31.03.2022
1)	SOURCES OF FUND			
a)	General Funds & Other Funds	1	41,03,23,719.60	34,48,81,831.62
b)	Depreciation Fund	2	19,03,98,826.00	20,86,45,989.23
c)	Reserve & Surplus	3	10,22,86,69,101.56	9,73,30,16,542.66
d)	Deposits & Advance	4	33,65,51,029.11	37,02,87,358.06
	<b>Total Liabilities</b>		<b>11,16,59,42,676.27</b>	<b>10,65,68,31,721.57</b>
II)	APPLICATION OF FUND			
a)	Gross Block		1,48,96,17,870.04	1,53,39,17,106.50
	Less : Depreciation		8,73,54,030.32	9,33,60,290.46
	Less : Scrap sale		8,365.00	
	Net Block	5	1,40,22,55,474.72	1,44,05,56,816.04
b)	Investments	6	9,09,56,96,609.28	8,58,93,58,153.94
	Farmarked Fund Investment			
	Endowment Fund Investment			
	Other Investment			
c)	Advances	7	12,21,38,212.07	14,74,21,634.93
d)	Accounts Receivables	8	3,15,40,497.40	2,91,22,606.87
e)	Cash & Bank Balances	9	41,88,50,388.48	45,03,72,509.79
f)	Retirement Benefits Funds		2,58,93,043.32	
g)	Deptt. Of Cont. & Adult Education			
	Total Assets			
h)	University College Education			
	As Per Individual B/S			
	Total Assets			
	Less Total Liabilities			
i)	National Service Scheme			
	As Per Individual B/S			
	Total Assets			
	Less Total Liabilities			
j)	Salary Grant Receivable		6,10,11,846.00	
k)	TDS Financial Year 2022-2023		85,56,605.00	
	<b>Total Assets</b>		<b>11,16,59,42,676.27</b>	<b>10,65,68,31,721.57</b>

PLACE : NAGPUR  
DATE :

DEPUTY REGISTRAR (ACCOUNTS)  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY,  
NAGPUR UNIVERSITY,  
FINANCE ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY,  
NAGPUR UNIVERSITY,

VICE-CHANCELLOR  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY,  
NAGPUR UNIVERSITY,

ACCOUNTING POLICIES SCHEDULE - "11"  
AS PER OUR REPORT OF EVEN DATE  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS  
CA. SUDHIR BAHETI  
PARTNER  
F.R.N. 108696W  
MEM. NO. 42711



UDIN: 23042711BGSFWD9539

31 JUL 2023

31 JUL 2023



PLACE : NAGPUR  
DATE :

FINANCIAL & ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY,

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Sl	Particulars	Balance as on 01.04.2022	Add/Received during the year	Transferred from I & E Account	Total	Less - Utilised/Transfer red during the year	Balance as on 31.03.2023
<b>A) GENERAL FUNDS</b>							
1	University fund						
i	Amalgamated Fund	19,58,341.28	-	19,58,341.28	19,58,341.28		
ii	Student aid fund	1,40,99,961.51	23,01,664.33	1,64,01,625.84	1,63,81,285.84		
iii	Student Welfare Fund	2,86,18,264.66	44,30,449.00	3,30,48,713.66	3,29,582.00		3,27,19,131.66
iv	Medical Aid Fund	3,30,91,074.06	31,80,875.00	3,62,71,949.06	4,62,275.00		3,58,09,674.06
v	College Reserve Fund	1,37,21,194.78	-	1,37,21,194.78	(83,36,080.22)		2,20,57,275.00
vi	College/Building Fund	2,12,28,573.18	6,61,959.00	2,18,90,532.18	2,10,10,449.18		8,80,083.00
vii	Teachers Welfare Fund	2,55,13,825.29	41,74,422.00	2,96,88,247.29	4,72,444.00		2,92,15,803.29
viii	Non Teaching Welfare Fund	10,50,624.95	2,91,753.00	13,42,377.95	57,820.00		12,84,557.95
ix	Disaster Management fund	2,28,32,702.25	69,93,029.75	2,98,25,732.00	25,000.00		2,98,00,732.00
x	Mahatma Jule Adhyasan	-	3,00,00,000.00	3,00,00,000.00	-		3,00,00,000.00
xi	Accrued Interest on Fund Other Than General Fund	-	2,60,84,050.00	2,60,84,050.00	-		2,60,84,050.00
2	Agency Funds						
3	Contingency Fund						
4							
5	GENERAL FUNDS						
6	Research & Development Fund						
<b>B) MARKED FUNDS</b>							
<b>Total of Part A</b>							
		16,21,14,561.96	7,81,18,202.08	24,02,32,764.04	1,60,00,171.24		22,42,32,592.80
<b>1 Adm. Bldg., Books &amp; Equipments</b>							
2	U.G.C. Grants						
3	State Govt. Grants						
4	Acquisition of Land						
5	Pension Grantuity Fund						
6	Press Employee Provident Fund	2,81,08,427.91	-	2,81,08,427.91	1,20,563.41		2,79,87,864.50
7	Ambekar Chair & RSIC Fund	5,83,706.25	46,546.00	6,30,252.25	-		6,30,252.25
8	General Provident Fund	-	-	-	-		-
9	Non Pensionable Employees Provident Fund	1,88,18,631.68	10,41,985.00	1,98,60,616.68	-		1,98,60,616.68
<b>Total of Part B</b>							
		4,75,10,765.84	10,88,531.00	4,85,99,296.84	1,20,563.41		4,84,78,733.43
<b>C) ENDOWMENT FUNDS</b>							
1	Laxminarayan Bequest Fund	4,11,55,847.93	20,68,510.00	4,32,24,357.93	26,75,999.64		4,05,48,358.29
2	Geology Fund	3,37,613.00	-	3,37,613.00	79,613.00		2,58,000.00
3	University Research Publication Fund	2,00,655.54	-	2,00,655.54	0.54		2,00,655.00
4	Tagor Chair Fund	39,98,644.26	4,57,332.00	44,55,976.26	14,47,175.51		30,08,800.75
5	University Development & Hostel Bldg. Fund	29,08,635.84	-	29,08,635.84	14,33,412.37		14,75,223.47
6	Examiners Hostel Building Fund	20,92,030.87	9,513.13	21,01,544.00	-		21,01,544.00
7	University Physical Efficiency Fund	57,287.41	-	57,287.41	47.41		57,240.00
8	University Development Building Fund	90,38,523.57	14,51,659.43	1,04,90,183.00	-		1,04,90,183.00
9	Other Endowment Fund	7,54,67,265.40	70,81,863.21	8,25,49,128.61	47,53,795.89		7,77,95,332.72
10	Other Receipt	-	16,77,056.14	16,77,056.14	-		16,77,056.14
<b>Total of Part C</b>							
		13,52,56,503.82	1,27,45,933.91	14,80,02,437.73	1,03,90,044.36		13,76,12,393.37
<b>Grand Total (A+B+C)</b>							
		34,48,81,831.62	9,19,52,666.99	43,68,34,498.61	2,65,10,779.01		41,03,23,719.60

FOR THE YEAR ENDING 31 ST MARCH,2023.  
RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

31 JUL 2023

PLACE : NAGPUR  
DATE :



FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY,

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Sr. No.	Particulars	Balance as on 01.04.2022	Current Year	Add: Interest on Investment	Total	Less - Adjust/ Transferred during the year	Balance as on 31.03.2023
1	Depreciation Fund (Govt. Grant)	10,92,87,845.17	-	40,69,062.00	11,33,56,907.17	54,01,622.17	10,79,55,285.00
2	Depreciation Fund (General Fund)	9,93,58,144.06	-	14,23,260.00	10,07,81,404.06	1,83,37,863.06	8,24,43,541.00
	<b>Total</b>	<b>20,86,45,989.23</b>	<b>-</b>	<b>54,92,322.00</b>	<b>21,41,38,311.23</b>	<b>2,37,39,485.23</b>	<b>19,03,98,826.00</b>

RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
FOR THE YEAR ENDING 31ST MARCH, 2023.



RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
FOR THE YEAR ENDING 31ST MARCH, 2023.

Sr. No.	Particulars	RESERVE & SURPLUS Balance as on 01.04.2022	Rectification Account	Add - Unspent Grant As On 31.03.2022	Add/ Received during the year	Less CSR donation for the previous year	Transferred From I & E Account	Total	Less - Unspent Grant As On 31.03.2023	Less - Transfer to Rectification	Less - Earmarked Fund Invested (Mahatma Phule Adhyasan)	Less - Transfer to Corresponding Expenditure	Balance as on 31.03.2023
1	Surplus	8,48,58,74,926.93	1,31,82,94,288.35	-	38,24,12,632.28	-	-	10,18,65,81,847.56	-	-	-	-	10,18,65,81,847.56
2	Other Reserves (Unspent Grant Recurring & Non- Recurring)	1,73,05,467.00	-	-	2,47,83,787.00	-	-	4,20,87,254.00	-	-	-	-	4,20,87,254.00
3	Non Recurring Grants	-	-	-	-	-	-	-	-	-	-	-	0.00
i	State Govt	35,47,51,254.18	-	-	19,28,81,928.00	-	-	54,76,33,182.18	2,22,08,118.00	35,47,51,254.18	3,00,00,000.00	14,06,73,810.00	-
ii	Govt. Of India	9,67,06,165.00	-	12,60,659.00	5,00,000.00	-	-	9,84,66,824.00	11,69,659.00	9,67,06,165.00	-	5,91,000.00	-
iii	U.G.C.	48,48,84,572.75	-	13,29,803.00	10,34,715.00	-	-	48,72,49,090.75	21,15,737.00	48,48,84,572.75	-	2,48,781.00	-
iv	Other Sources	19,84,96,156.80	-	15,02,310.00	-	-	-	19,99,98,466.80	1,50,750.00	19,84,96,156.80	-	13,51,560.00	-
v	Donation CSR	9,50,00,000.00	-	-	-	-	-	9,50,00,000.00	-	9,50,00,000.00	3,00,00,000.00	-	-
	<b>Total</b>	<b>9,73,30,16,542.66</b>	<b>1,31,82,94,288.35</b>	<b>40,92,772.00</b>	<b>60,16,13,062.28</b>	<b>-</b>	<b>-</b>	<b>11,65,70,16,665.29</b>	<b>2,56,44,264.00</b>	<b>1,22,98,38,148.73</b>	<b>3,00,00,000.00</b>	<b>14,28,65,151.00</b>	<b>10,22,86,69,101.56</b>

*Handwritten Signature*  
FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY,



PLACE : NAGPUR  
DATE :  
**31 JUL 2023**

**RASHTRASANT TUKADODJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.**  
**FOR THE YEAR ENDING 31ST MARCH, 2023.**

Sr. No	Particulars	Balance as on 01.04.2022	Add/Received during the year	Total	Less - Paid during the year	Balance as on 31.03.2023
<b>DEPOSITS &amp; ADVANCES</b>						
	1 Deposits From Students					
i	University Library	1,08,95,715.44	3,38,150.00	1,12,33,865.44	1,08,10,065.44	4,23,800.00
ii	University College Of Law Library	6,07,158.67	-	6,07,158.67	6,07,158.67	-
iii	Cauton Money	60,80,358.90	3,18,615.00	63,98,973.90	59,06,608.00	4,92,365.90
2	Deposits From Contractor	-	-	-	-	-
3	Deposits Other	32,04,44,418.64	4,67,02,883.50	36,71,47,302.14	9,36,60,990.50	27,34,86,311.64
4	Endowment Deposits	1,01,079.54	-	1,01,079.54	1,01,079.54	-
5	Provident Fund Deposits	30,36,020.00	5,59,44,572.00	5,89,80,592.00	5,89,40,592.00	40,000.00
6	Account Payable					
ii	Department Liabilities	2,91,22,606.87	24,17,890.53	3,15,40,497.40	-	3,15,40,497.40
iii	Other Payble	-	14,19,810.00	14,19,810.00	-	14,19,810.00
iv	Provision For Security Expenses	-	2,54,93,049.17	2,54,93,049.17	-	2,54,93,049.17
v	Provision For House Keeping Expenses	-	36,55,195.00	36,55,195.00	-	36,55,195.00
	<b>Total</b>	<b>37,02,87,358.06</b>	<b>13,62,90,165.20</b>	<b>50,65,77,523.26</b>	<b>17,00,26,494.15</b>	<b>33,65,51,029.11</b>

*(Signature)*

FINANCE & ACCOUNT OFFICER  
 RASHTRASANT TUKADODJI MAHARAJ  
 NAGPUR UNIVERSITY,



31 JUL 2023

PLACE : NAGPUR  
 DATE :

31 JUL 2023

PLACE : NAGPUR  
DATED :



FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY, NAGPUR

*[Handwritten Signature]*

Sr. NO.	PARTICULARS	RATE OF DEPRECIATION	OPENING BALANCE AS ON 01.04.2022	ADJUSTMENT FOR DONATION CSR	ADJUSTED OPENING BALANCE	ADDITION OR DISPOSAL DURING THE YEAR	TOTAL	DEPRECIATION	SCRAP SALE	CLOSING BALANCE AS ON 31.03.2023
1	BUILDING	5%	1,07,60,59,405.91	98,10,59,405.91	6,63,41,191.00	1,04,74,00,596.91	4,90,52,970.30	0.00	0.00	99,83,47,626.61
2	FURNITURE & EQUIPMENTS	10%	33,91,57,663.69	0.00	33,91,57,663.69	7,40,60,572.00	41,32,18,235.69	3,39,15,766.34	8,365.00	37,92,94,104.35
3	OTHER PROPERTIES		14,060.00	0.00	14,060.00	0.00	14,060.00	0.00	0.00	14,060.00
4	BOOKS & PERIODICALS	20%	2,19,24,454.87	0.00	2,19,24,454.87	36,59,291.00	2,55,83,745.87	43,84,890.97	0.00	2,11,98,854.90
5	LAND		2,78,687.38	0.00	2,78,687.38	0.00	2,78,687.38	0.00	0.00	2,78,687.38
6	DRAINAGE & WATER SUPPLY		4,84,300.84	0.00	4,84,300.84	0.00	4,84,300.84	0.00	0.00	4,84,300.84
7	WATER STORAGE		23,880.33	0.00	23,880.33	0.00	23,880.33	0.00	0.00	23,880.33
8	WORK CHARGE ESTABLISHMENT		2,94,680.88	0.00	2,94,680.88	0.00	2,94,680.88	0.00	0.00	2,94,680.88
9	PRELIMINARY SURVEY & LAYOUT		53,844.92	0.00	53,844.92	0.00	53,844.92	0.00	0.00	53,844.92
10	OTHER CONTINGENCIES		1,87,331.82	0.00	1,87,331.82	0.00	1,87,331.82	0.00	0.00	1,87,331.82
11	ROAD & FENCING		20,75,820.65	0.00	20,75,820.65	0.00	20,75,820.65	0.00	0.00	20,75,820.65
12	ELECTRIFICATION	15%	2,684.75	0.00	2,684.75	0.00	2,684.75	402.71	0.00	2,282.04
TOTAL RS			1,44,05,56,816.04	9,50,00,000.00	1,34,55,56,816.04	14,40,61,034.00	1,48,96,17,870.04	8,73,54,030.32	8,365.00	1,40,22,55,474.72

RASHTRASANT TUKADOLI MAHARAJ, NAGPUR UNIVERSITY, NAGPUR  
GROSS BLOCK  
AS AT 31ST MARCH, 2023  
SCHEDULE NO. 5

31 JUL 2023



FINANCE ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY.

*[Signature]*

PLACE : NAGPUR  
DATE :

Sr. No.	Particulars	Balance as on 01.04.2022	Addition During The Year	Interest Received	Total	Withdrawal/ Adjustment	Balance as on 31.03.2023
<b>INVESTMENT</b>							
a)	Long Term Investments						
1	Units With Unit Trust Of India	-	-	-	-	-	-
2	Government Of India 8% Taxable Bonds	-	-	-	-	-	-
3	Shares With N.U. ConsumerCo-op Society Ltd., Nagpur	69,098.00	-	-	69,098.00	-	69,098.00
4	Equity Shares	-	-	-	-	-	-
5	Maharashtra Knowledge	32,00,000.00	-	-	32,00,000.00	-	32,00,000.00
6	10% Govt. Of India Loan, 2012	12,400.00	-	-	12,400.00	-	12,400.00
7	11% Govt. Of India Loan, 2012 (III)	4,48,000.00	-	-	4,48,000.00	-	4,48,000.00
8	8% Maharashtra State Development Loan 2010	86,200.00	-	-	86,200.00	-	86,200.00
9	F.D. With UCO Bank (7% Second	21,000.00	-	-	21,000.00	-	21,000.00
10	FD's With Nationalised Bank	-	-	-	-	-	-
11	FD's With Scheduled Bank	-	-	-	-	-	-
<b>Total (a)</b>		<b>38,36,698.00</b>	-	-	<b>38,36,698.00</b>	-	<b>38,36,698.00</b>
b)	Short Term Investments						
1	FD's With Nationalised Bank	8,49,33,37,041.50	(1,97,80,194.00)	-	8,47,35,56,847.50	-	8,47,35,56,847.50
2	FD's With Scheduled Bank	-	-	-	-	-	-
3	Bank Account	4,46,73,648.60	(91,31,346.82)	-	3,55,42,301.78	-	3,55,42,301.78
4	LOD Balance Net	-	60,01,69,240.00	-	60,01,69,240.00	-	60,01,69,240.00
5	Fund & Investment Equilisation Account	-	(1,74,08,478.00)	-	(1,74,08,478.00)	-	(1,74,08,478.00)
<b>Total (b)</b>		<b>8,53,80,10,690.10</b>	<b>55,38,49,221.18</b>	-	<b>9,09,18,59,911.28</b>	-	<b>9,09,18,59,911.28</b>
<b>ALLOCATION OF INVESTMENT</b>							
A)	Earmarked Fund Investment	-	-	-	-	-	-
B)	Endowment Fund Investment	-	-	-	-	-	-
C)	Other Investment	-	-	-	-	-	-
<b>Total (a)+(b)</b>		<b>8,54,18,47,388.10</b>	<b>55,38,49,221.18</b>	-	<b>9,09,56,96,609.28</b>	-	<b>9,09,56,96,609.28</b>

RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
FOR THE YEAR ENDING 31ST MARCH, 2023.

31 JUL 2023

PLACE : NAGPUR  
DATE :



FINANCER & ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY,

*[Handwritten Signature]*

Sr. No.	Particulars	Balance as on 01.04.2022	Paid During the year	Total	Received Adjustment	Balance as on 31.03.2023
<b>ADVANCES</b>						
1	Advances to Employee/Staff	54,76,938.13	1,16,80,150.00	1,71,57,088.13	1,19,76,044.00	51,81,044.13
2	Advances for Examination	6,95,60,785.28	9,24,35,724.00	16,19,96,509.28	5,37,88,593.00	10,82,07,916.28
3	Advances for Sports	42,62,527.24	51,02,000.00	93,64,527.24	29,27,918.00	64,36,609.24
4	Advances Other	11,46,59,603.40	10,32,52,534.00	21,79,12,137.40	14,01,62,262.50	7,77,49,874.90
5	Permanent Advance	13,14,119.95	9,500.00	13,23,619.95	5,000.00	13,18,619.95
6	Building Workshop	38,424.19	-	38,424.19	38,424.19	-
7	Endowment Fund	7,09,773.01	2,07,500.00	9,17,273.01	2,28,500.00	6,88,773.01
8	Stores (Stationery)	(4,38,785.05)	38,76,637.53	34,37,852.48	12,18,766.90	22,19,085.58
9	Stock At Press & Publication	74,86,877.00	(5,84,255.00)	69,02,622.00	-	69,02,622.00
<b>Total</b>	<b>Total</b>	<b>20,30,70,263.15</b>	<b>21,59,79,790.53</b>	<b>41,90,50,053.68</b>	<b>21,03,45,508.59</b>	<b>20,87,04,545.09</b>
	Less: 80 % Examination Advances Of Rs.108207916.28 As On 31.03.2023 Charges to Examination Expenses	5,56,48,628.22				8,65,66,333.02
	<b>Total</b>	<b>14,74,21,634.93</b>				<b>12,21,38,212.07</b>
	Classification of Advances					
a)	Advances Recoverable in Cash or kind					
b)	Advances considered as good					
c)	Advances considered as bad or doubtful					

RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
FOR THE YEAR ENDING 31ST MARCH, 2023.

31 JUL 2023

PLACE : NAGPUR  
DATE :



FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY,

*Handwritten signature*

Sr. No.	Particulars	Balance as on	Paid During the year	Total	Received/ Adjustments	Balance as on
	1 Tax Deducted at Source	-	-	-	-	-
	2 Grant Receivable	-	-	-	-	-
	3 Other Receivable	2,91,22,606.87	24,17,890.53	3,15,40,497.40	-	3,15,40,497.40
	Total	2,91,22,606.87	24,17,890.53	3,15,40,497.40	-	3,15,40,497.40

RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
FOR THE YEAR ENDING 31ST MARCH, 2023.

31 JUL 2023

PLACE: NAGPUR  
DATE:



RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY,  
FINANCE & ACCOUNT OFFICER

*[Handwritten Signature]*

Sr. No.	Particulars	Balance as on 01.04.2022	Transaction during the year	Total	Less - Paid during the year	Balance as on 31.03.2023
<b>SCHEDULE NO. 9 CASH &amp; BANK BALANCES</b>						
A	Balance in Saving Accounts					
i	Bank Of India (Salary) A/c 35000	12,60,736.72	89,97,886.72	1,02,58,623.44	-	1,02,58,623.44
ii	Bank Of India Scholarship A/c 003	1,38,22,617.28	8,63,580.48	1,46,86,197.76	-	1,46,86,197.76
B	Total A	1,50,83,354.00	98,61,467.20	2,49,44,821.20	-	2,49,44,821.20
	Balance in Current Accounts					
i	Bank Of India (G. F.) A/c 004	30,42,20,009.24	(18,14,53,044.40)	12,27,66,964.84	-	12,27,66,964.84
ii	State Bank Of India General Fund	1,36,09,909.40	(82,78,044.00)	53,31,865.40	-	53,31,865.40
iii	Punjab National Bank Earmarked	8,48,25,873.42	(72,65,333.26)	7,75,60,540.16	-	7,75,60,540.16
iv	Punjab National Bank Plan Scheme	2,57,276.58	1,81,46,155.54	1,84,03,432.12	-	1,84,03,432.12
v	Bank Of Maharashtra Salary	18,05,016.00	(62.00)	18,04,954.00	-	18,04,954.00
vi	Bank Of Maharashtra General Fund	18,44,055.80	2,06,73,440.55	2,25,17,496.35	-	2,25,17,496.35
vii	Punjab National Bank (Rusa Fund) A/c No. 89683	(4,04,939.02)	6,88,862.02	2,83,923.00	-	2,83,923.00
viii	Bank Of Baroda General Fund	5,97,84,048.57	5,30,42,801.40	11,28,26,849.97	-	11,28,26,849.97
ix	Bank Of Baroda A/c No. 19317	-	-	-	-	-
x	Punjab National Bank Development	14,29,745.80	20,197.00	14,49,942.80	-	14,49,942.80
xi	Yes Bank (General Fund) A/c No. 612	2,67,231.93	5,78,955.00	8,46,186.93	-	8,46,186.93
	Punjab National Bank (SEFB Account No. 2162000100100294)	38,916.90	6,688.59	45,605.49	-	45,605.49
	IDBI Bank, Nagpur (Account No. 2162000100100319)	1,18,404.00	81,392.00	1,99,796.00	-	1,99,796.00
	Bank Of India (ON LINE FEE)	(3,55,06,536.13)	6,51,23,284.30	2,96,16,748.17	-	2,96,16,748.17
	State Bank Of India RUSA A/c 8304	-	(8,89,256.00)	(8,89,256.00)	-	(8,89,256.00)
	State Bank Of India RUSA A/c 8097	-	1,93,179.19	1,93,179.19	-	1,93,179.19
	State Bank Of India Celebration	-	(3,64,257.00)	(3,64,257.00)	-	(3,64,257.00)
	RTMNU Centenary RUSA A/c 9769	-	-	-	-	-
	Celebration Holding Account	43,52,89,155.79	(4,13,83,588.51)	39,39,05,567.28	-	39,39,05,567.28
C	Cash in Hand					
D						
	Total (A+B)	45,03,72,509.79	(3,15,22,121.31)	41,88,50,388.48	-	41,88,50,388.48

RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR,  
FOR THE YEAR ENDING 31ST MARCH, 2023.

RASHTRASANT TUKADOH MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

INCOME & EXPENDITURE ACCOUNTS

FOR THE YEAR ENDING 31 ST MARCH, 2023.

Sr. No.	Particulars	Schedule No.	Amount	Current year (Rs.)	Previous Year (Rs.)
A)	RECEIPT			31.03.2023	31.03.2022
B)	ACADEMIC				
1	Examination Fees	A	38,80,68,528.00	36,12,27,383.00	
2	Academic Fees	B	4,57,52,075.10	3,61,53,626.00	
3	Other Fees				
1)	Income from Other Departments	C-I	4,08,84,653.50		
10)	Other Fees	C-II	10,85,92,648.00	14,12,26,758.00	
4	Salary Grant	D	87,48,65,182.00	61,19,03,369.00	
6	Income from Other Sources				
1)	Publication	E-I			
10)	Press	E-II			
100)	Building Rent	E-III	9,44,831.00	8,53,256.00	
7	Miscellaneous Receipts		1,60,40,683.10	3,32,73,011.50	
8	Delegation Accommodation (Indian Science Congress)		1,97,41,489.00		
9	General Provident Fund				
11)	Schemes (Revenue)				
1	Recurring Grants	F-I	7,19,56,692.00	4,08,90,385.00	
111)	INTEREST ON INVESTMENTS				
1	Interest on Deposits with Banks	G-I	52,07,70,295.51	33,98,95,055.66	
	Total of Part A Rs.		2,08,76,17,077.21	1,57,04,83,738.28	
B)	EXPENDITURE				
	EXPENDITURE				
1	Establishment Expenses	H	56,16,35,866.00	25,54,78,099.18	
2	Examination Expenditure	I	20,31,56,644.25	17,97,15,182.11	
3	Academic Expenditure	J	60,40,28,149.85	50,47,32,227.32	
4	Student Welfare & Other Expenses	K	21,09,340.05	39,40,529.46	
5	Expenditure Of Other Departments	L	14,10,35,273.46	17,23,25,289.48	
6	Expenditure On Maintenance & Repairs of Roads & Building	M	6,04,15,656.00	4,40,65,348.00	
7	Contribution to Retirement Benefit Funds & Medical Aids	N	63,28,969.00	63,13,633.00	
8	Recurring Grant				
9	Miscellaneous Expenses		60,000.00	1,58,484.00	
11)	EXPENSES RECURRING SCHEME	O	2,02,02,418.00	6,54,42,918.00	
111)	DEPRECIATION & AMORTISATION				
	Books & Periodicals @ 20 %		43,84,890.97		
	Electrification @ 15 %		402.71		
	Building @ 5 %		4,90,52,970.30		
	Furniture & Equipments @ 10 %		3,39,15,766.34	8,73,54,030.32	9,33,60,290.46
11V)	LOSS ON SALE/WRITE OFF ASSETS				
1V)	PRESS & PUBLICATION				
1	University Press Expenses	P-I	1,62,48,531.00		
2	Publication Department Expenses	P-II	26,29,567.00	94,54,804.86	
	Total of Part B Rs.		1,70,52,04,444.93	1,33,49,86,805.87	
	NET SURPLUS (A-B)		38,24,12,632.28	23,54,96,932.41	
	Total Rs.		2,08,76,17,077.21	1,57,04,83,738.28	

DATE: NAGPUR  
PAGE: NAGPUR

DEPUTY REGISTRAR (ACCOUNTS)  
RASHTRASANT TUKADOH MAHARAJ  
NAGPUR UNIVERSITY,  
FINANCE ACCOUNT OFFICER  
RASHTRASANT TUKADOH MAHARAJ  
NAGPUR UNIVERSITY,

VICE-CHANCELLOR  
RASHTRASANT TUKADOH MAHARAJ  
NAGPUR UNIVERSITY,



AS PER OUR REPORT OF EVEN DATE  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS  
CA SUDHIR BAHETI  
F.R.N. 108696 W  
MEMO. NO. 42711  
UDIN: 23042711 BGS PWD  
9539  
31 JUL 2023



RASHTRASANT TUKADOLJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR,  
 SCHEDULE NO. - " A "  
 EXAMINATION FEES  
 FOR THE YEAR ENDING 31 ST MARCH, 2023

PARTICULARS	AMOUNT
FEEES DUE ON 31-03-2032	-
ADD: TOTAL RECEIPTS DURING THE YEAR	38,80,68,528.00
TOTAL RS.	38,80,68,528.00
LESS: FEEES DUE ON 31-03-2022	-
TOTAL RS.	38,80,68,528.00

*[Handwritten Signature]*

FINANCE & ACCOUNT OFFICER  
 RASHTRASANT TUKADOLJI MAHARAJ  
 NAGPUR UNIVERSITY, NAGPUR



31 JUL 2023

PLACE : NAGPUR  
 DATE :

RASHTRASANT TUKADOLJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " B "

TUTION AND OTHER FEES FROM TEACHING DEPARTMENTS

FOR THE YEAR ENDING 31ST MARCH, 2023.

Sr. No.	NAME OF DEPARTMENTS	31-03-2023	TOTAL RECEIPT DURING THE YEAR	TOTAL	31-03-2022	TOTAL FEES DURING THE YEAR
1	DEPTT. OF ARTS & SOCIAL SCIENCE	-	50,96,586.50	50,96,586.50	-	50,96,586.50
2	DEPTT. OF SCIENCE	-	64,12,586.00	64,12,586.00	-	64,12,586.00
3	DEPTT. OF LAW	-	41,93,336.50	41,93,336.50	-	41,93,336.50
4	DEPTT. OF PHARMACEUTICAL SCIENCES	-	62,75,152.60	62,75,152.60	-	62,75,152.60
5	DEPTT. OF P. G. EDUCATION	-	8,02,950.00	8,02,950.00	-	8,02,950.00
6	DEPTT. OF TECHNOLOGY (L.T.)	-	1,22,63,865.00	1,22,63,865.00	-	1,22,63,865.00
7	DEPTT. OF HOME SCIENCE	-	2,06,786.50	2,06,786.50	-	2,06,786.50
8	M. PHIL. COURSE	-	-	-	-	-
9	DEPTT. OF P. G. PHYSICAL EDU.	-	11,41,721.00	11,41,721.00	-	11,41,721.00
10	DEPTT. OF BUSINESS MANAGEMENT	-	20,57,673.00	20,57,673.00	-	20,57,673.00
11	NEW EDUCATION DEPTT.	-	73,01,418.00	73,01,418.00	-	73,01,418.00
	TOTAL RS.	-	4,57,52,075.10	4,57,52,075.10	-	4,57,52,075.10

PLACE : NAGPUR

DATED :

31 JUL 2023



FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADOLJI MAHARAJ  
NAGPUR UNIVERSITY, NAGPUR

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31 JUL 2023



PLACE : NAGPUR  
DATED :

FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY, NAGPUR

*(Signature)*

Sr. NO.	NAME OF DEPARTMENTS	INCOME DUE ON 31-03-2023	TOTAL RECEIPTS DURING THE YEAR	TOTAL	INCOME DUE ON 31-03-2022	INCOME FOR THE YEAR
1	UNIVERSITY LIBRARY	22,41,887.00	22,41,887.00	22,41,887.00	-	22,41,887.00
2	ENGINEERING DEPARTMENT	1,78,314.00	1,78,314.00	1,78,314.00	-	1,78,314.00
3	DEPTT. OF PHYS. EDU. & RECRE.	1,05,70,944.00	1,05,70,944.00	1,05,70,944.00	-	1,05,70,944.00
4	HEALTH	13,78,772.00	13,78,772.00	13,78,772.00	-	13,78,772.00
5	U. S. I. C.	-	-	-	-	-
6	HOBBY WORKSHOP	13,760.00	13,760.00	13,760.00	-	13,760.00
7	GUEST HOUSE	5,50,100.00	5,50,100.00	5,50,100.00	-	5,50,100.00
8	INTER INS. COMPUTER CENTRE	27,92,639.50	27,92,639.50	27,92,639.50	-	27,92,639.50
9	STUDENTS COUNCIL	67,39,214.00	67,39,214.00	67,39,214.00	-	67,39,214.00
10	FOREIGN STU. SERVICE	1,85,794.00	1,85,794.00	1,85,794.00	-	1,85,794.00
11	R.S.I.C.	-	-	-	-	-
12	CENTRE FOR AGRICULTURAL & BIO. PEST MANAGEMENT	90,428.00	90,428.00	90,428.00	-	90,428.00
13	GURU NANAK BHAVAN	-	-	-	-	-
14	COLLEGE TRIBUNAL	19,091.00	19,091.00	19,091.00	-	19,091.00
15	ADULT EDUCATION & EXT.	8,30,095.00	8,30,095.00	8,30,095.00	-	8,30,095.00
16	GARDEN	23,200.00	23,200.00	23,200.00	-	23,200.00
17	OTHER CENTRE	-	-	-	-	-
18	MODEL COLLEGE	-	-	-	-	-
19	SANSKRITIC MANDAL	-	-	-	-	-
20	GANDHI BHAVAN	34,000.00	34,000.00	34,000.00	-	34,000.00
21	OTHER FEES FROM STUDENT	1,52,36,415.00	1,52,36,415.00	1,52,36,415.00	-	1,52,36,415.00
	TOTAL RS.	4,08,84,653.50	4,08,84,653.50	4,08,84,653.50	-	4,08,84,653.50

RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
 SCHEDULE NO. - " C - 1 "  
 INCOME FROM OTHER DEPARTMENTS  
 FOR THE YEAR ENDING 31ST MARCH, 2023.

RASHTRASANT TUKADJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
 SCHEDULE NO. - " C - II "  
 OTHER FEES  
 FOR THE YEAR ENDING 31ST MARCH, 2023.

PARTICULARS	AMOUNT
FEES DUE ON 31-03-2023	-
ADD: TOTAL RECEIPTS DURING THE YEAR	10,85,92,648.00
TOTAL RS.	10,85,92,648.00
LESS: FEES DUE ON 31-03-2022	-
TOTAL RS.	10,85,92,648.00

FINANCE & ACCOUNT OFFICER  
 RASHTRASANT TUKADJI MAHARAJ  
 NAGPUR UNIVERSITY, NAGPUR

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31 JUL 2023

PLACE : NAGPUR  
 DATE :

RASHTRASANT TUKADOLJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
 SCHEDULE NO. - " D "  
 SALARY GRANTS  
 FOR THE YEAR ENDING 31ST MARCH, 2023.

SR. NO.	PARTICULARS	AMOUNT
1	STATE GOVT. SALARY GRANT	87,48,65,182.00
	TOTAL RS.	87,48,65,182.00

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FINANCE & ACCOUNT OFFICER  
 RASHTRASANT TUKADOLJI MAHARAJ  
 NAGPUR UNIVERSITY, NAGPUR



PLACE : NAGPUR  
 DATED :

31 JUL 2023

RASHTRASANT TUKADODJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
 SCHEDULE NO. - " E - III "  
 BUILDING RENT  
 FOR THE YEAR ENDING 31ST MARCH, 2023.

Sr. No.	Particulars	Amount
1	BUILDING RENT	9,44,831.00
	TOTAL RS.	9,44,831.00

PLACE : NAGPUR  
 DATED :

31 JUL 2023



FINANCE & ACCOUNT OFFICER  
 RASHTRASANT TUKADODJI MAHARAJ  
 NAGPUR UNIVERSITY, NAGPUR

*(Handwritten Signature)*

31 JUL 2023

PLACE : NAGPUR  
DATED :



FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY, NAGPUR

*[Handwritten Signature]*

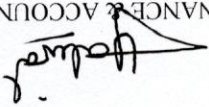
S.R. NO.	PARTICULARS	PART-I (GENERAL)	PART-II (DEVELOPMENT)	SPECIAL FARMARKED GRANTS	TOTAL	LESS UNSPENT GRANT AS ON 31-03-2023	BALANCE AMOUNT OF GRANT AS ON 31-03-2023
1	STATE GOVT.	-	-	6,22,104.00	6,22,104.00	54,84,099.00	(48,61,995.00)
2	CENTRAL GOVT.	-	-	5,64,61,916.00	5,64,61,916.00	5,87,70,866.00	14,77,007.00
3	U.G.C.	-	-	93,84,824.00	93,84,824.00	44,05,210.00	49,79,614.00
4	C.S.R.	-	-	40,000.00	40,000.00	-	40,000.00
5	OTHER SOURCES	-	-	37,79,241.00	37,79,241.00	24,84,722.00	12,94,519.00
	TOTAL RS	-	-	7,02,88,085.00	7,02,88,085.00	7,25,97,035.00	5,87,45,997.00
	ADD : UNSPENT GRANT AS ON 31-03-2022	-	-	-	-	-	1,32,10,695.00
	TOTAL RS	-	-	-	-	-	7,19,56,692.00

RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR,  
SCHEDULE NO. - " F - I "  
GRANTS - (RECURRING)  
FOR THE YEAR ENDING 31ST MARCH, 2023.

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

PARTICULARS	AMOUNT
TAGOR CHAIR	2,90,400.00
GEOLOGY FUND	-
GENERAL FUND	22,58,82,617.26
DEVELOPMENT FUND	-
D. LAXMI NARAYAN REQUEST FUND	2,50,000.00
E. RAGHVENDRARAO FUND	20,000.00
SADAPARV HOSTEL FUND	1,000.00
RASHTRASANT TUKADOJI MAHARAJ ADHYASAN	2,33,447.00
T. D. S.	2,20,12,460.25
INTEREST ON E.W.F. ADVANCE	5,320.00
DIVIDEND ON SHARES (MKCL)	4,44,000.00
ACCURED INTEREST ON GENERAL FUND	27,16,31,051.00
TOTAL RS.	52,07,70,295.51

FINANCE & ACCOUNT OFFICER  
 RASHTRASANT TUKADOJI MAHARAJ  
 NAGPUR UNIVERSITY, NAGPUR




DATED :

31 JUL 2023



31 JUL 2023

PLACE : NAGPUR  
DATED :



FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY, NAGPUR

Sr. No.	Name of Departments	Due on 31-03-2023	Total Payments during the year	Total Expenditure	Due on 31-03-2022	Total Expenditure during the year
1	GENERAL ADMINISTRATION	-	56,16,35,866.00	56,16,35,866.00	-	56,16,35,866.00
	TOTAL RS.	-	56,16,35,866.00	56,16,35,866.00	-	56,16,35,866.00

RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
 SCHEDULE NO. - " H "   
 EXPENDITURE ON GENERAL ADMINISTRATION  
 FOR THE YEAR ENDING 31ST MARCH, 2023.

RASHTRASANT TUKADODJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - "I"

EXAMINATION EXPENSES

FOR THE YEAR ENDING 31ST MARCH, 2023.

PARTICULARS	31-03-2023	TOTAL PAYMENTS DURING THE YEAR	TOTAL	31-03-2022	TOTAL EXPENDITURE DURING THE YEAR
EXAMINATION EXPENSES	-	17,22,38,939.45	17,22,38,939.45	-	17,22,38,939.45
LESS : 80% OF EXAMINATION ADVANCES AS ON 31-03-2022					5,56,48,628.22
ADD : 80% OF EXAMINATION ADVANCES AS ON 31-03-2023					11,65,90,311.23
TOTAL RS.					20,31,56,644.25

PLACE : NAGPUR  
DATED :

31 JUL 2023



FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADODJI MAHARAJ  
NAGPUR UNIVERSITY, NAGPUR

*[Handwritten Signature]*

31 JUL 2022



PLACE: NAGPUR  
DATED:

FINANCE ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARJ  
NAGPUR UNIVERSITY, NAGPUR

*[Handwritten Signature]*

Sr. No.	Name of Departments	Due on 31-03-2023	Total Payments during the year	Total Expenditure	Due on 31-03-2022	Total Expenditure during the year
1	ARTS & SOCIAL SCIENCE DEPTT.	13,70,86,697.04	13,70,86,697.04	13,70,86,697.04	-	13,70,86,697.04
2	SCIENCE DEPARTMENT	18,93,12,245.70	18,93,12,245.70	18,93,12,245.70	-	18,93,12,245.70
3	LAW DEPARTMENT	3,41,41,417.02	3,41,41,417.02	3,41,41,417.02	-	3,41,41,417.02
4	DEPTT. OF PHARMACEUTICAL SCIENCES	4,49,02,357.65	4,49,02,357.65	4,49,02,357.65	-	4,49,02,357.65
5	EDUCATION DEPTT.(P.G)	1,31,35,721.77	1,31,35,721.77	1,31,35,721.77	-	1,31,35,721.77
6	TECHNOLOGY DEPTT.(L.T.)	12,03,95,801.90	12,03,95,801.90	12,03,95,801.90	-	12,03,95,801.90
7	HOME SCIENCE DEPTT.	1,91,24,019.90	1,91,24,019.90	1,91,24,019.90	-	1,91,24,019.90
8	P.G.T.D. IN PHYSICAL EDUCATION	21,91,178.80	21,91,178.80	21,91,178.80	-	21,91,178.80
9	DEPTT. OF BUSINESS MANAGEMENT	95,75,917.20	95,75,917.20	95,75,917.20	-	95,75,917.20
10	M.PHILL (ARTS & SOCIAL SCIENCE DEPTT.)	-	-	-	-	-
11	NEW EDUCATION DEPTT.	1,09,73,406.87	1,09,73,406.87	1,09,73,406.87	-	1,09,73,406.87
12	CONTRACTUAL TEACHERS PAYMEN	2,31,89,386.00	2,31,89,386.00	2,31,89,386.00	-	2,31,89,386.00
	TOTAL RS	60,40,28,149.85	60,40,28,149.85	60,40,28,149.85	-	60,40,28,149.85

RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
EXPENDITURE ON UNIVERSITY TEACHING DEPARTMENTS  
FOR THE YEAR ENDING 31ST MARCH, 2023.  
(EXCLUDING BOOKS & PERIODICALS)  
SCHEDULE NO. - " J "

RASHTRASANT TUKADOLJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " K "

NET EXPENDITURE OF UNIVERSITY HOSTEL

FOR THE YEAR ENDING 31ST MARCH, 2023.

PARTICULARS	31-03-2023	TOTAL	31-03-2022	TOTAL
EXPENDITURE				
BOYS HOSTEL	19,77,608.00	19,77,608.00	-	19,77,608.00
GIRL'S HOSTEL	8,12,074.56	8,12,074.56	-	8,12,074.56
SADA-PARVA HOSTEL	3,88,740.00	3,88,740.00	-	3,88,740.00
L.T. HOSTEL	7,69,338.47	7,69,338.47	-	7,69,338.47
P.G. HOSTEL	5,92,782.22	5,92,782.22	-	5,92,782.22
PHARMACY STUDENT HOSTEL	8,80,368.80	8,80,368.80	-	8,80,368.80
TOTAL (A) RS.	54,20,912.05	54,20,912.05	-	54,20,912.05
INCOME				
BOYS HOSTEL	6,22,930.00	6,22,930.00	-	6,22,930.00
GIRL'S HOSTEL	20,18,725.00	20,18,725.00	-	20,18,725.00
SADA-PARVA HOSTEL	-	-	-	-
L.T. HOSTEL	2,55,438.00	2,55,438.00	-	2,55,438.00
P.G. HOSTEL	3,41,208.00	3,41,208.00	-	3,41,208.00
PHARMACY STUDENT HOSTEL	73,271.00	73,271.00	-	73,271.00
TOTAL (B) RS.	33,11,572.00	33,11,572.00	-	33,11,572.00
NET EXPENDITURE FOR THE YEAR (A) - (B)	-	-	-	21,09,340.05
TOTAL				

TOTAL  
EXPENDITURE  
DURING THE YEAR

DUE ON  
31-03-2022

TOTAL

TOTAL  
PAYMENTS  
DURING THE  
YEAR

DUE ON  
31-03-2023

PARTICULARS

FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADOLJI MAHARAJ  
NAGPUR UNIVERSITY, NAGPUR

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31 JUL 2023

PLACE : NAGPUR  
DATED :

31 JUL 2023



PLACE: NAGPUR  
DATED:

FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADOLI MAHARAJ  
NAGPUR UNIVERSITY, NAGPUR

*(Signature)*

Sr. No.	Name of Department	Due on 31-03-2023	Total Payments During the Year	Total Expenditure	Due on 31-03-2022	Total Expenditure During the Year
1	UNIVERSITY LIBRARY	3,90,69,742.20	1,83,11,588.19	1,83,11,588.19	-	3,90,69,742.20
2	ENGINEERING DEPARTMENT	1,67,81,351.80	1,67,81,351.80	1,67,81,351.80	-	1,67,81,351.80
3	DEPTT. OF RECREATION & PHY. EDU.	39,25,698.90	39,25,698.90	39,25,698.90	-	39,25,698.90
4	HEALTH CENTER	39,04,105.90	39,04,105.90	39,04,105.90	-	39,04,105.90
5	UNL. SERVICES & INSTRUMENTATIO	42,280.00	42,280.00	42,280.00	-	42,280.00
6	GANDHI BHAVAN	1,94,459.00	1,94,459.00	1,94,459.00	-	1,94,459.00
7	UNL. EMPLOYMENT INFORMATION &	11,45,384.98	11,45,384.98	11,45,384.98	-	11,45,384.98
8	HOBBY WORKSHOP	72,09,005.84	72,09,005.84	72,09,005.84	-	72,09,005.84
9	STUDENTS COUNCIL	11,75,502.00	1,87,81,228.56	1,87,81,228.56	-	11,75,502.00
10	GUEST HOUSE	5,57,928.00	4,37,618.00	4,37,618.00	-	5,57,928.00
11	GARDEN	28,53,953.10	28,53,953.10	28,53,953.10	-	28,53,953.10
12	GURU NANAK BHAVAN	63,10,432.60	63,10,432.60	63,10,432.60	-	63,10,432.60
13	R.S.T.C.	-	-	-	-	-
14	DEPTT. OF CONTINUING & ADULT EDU.	2,44,469.00	2,44,469.00	2,44,469.00	-	2,44,469.00
15	INTER INS. COMPUTER	632.00	632.00	632.00	-	632.00
16	MODEL COLLEGE CENTRE	-	-	-	-	-
17	FOREIGN STUDENTS SERVICE	-	-	-	-	-
18	PLACEMENT OFFICERS OFFICE	-	-	-	-	-
19	CEN. FOR SERICULTURAL & BIOLOGICAL PEST MANAGEMENT	74,08,116.55	74,08,116.55	74,08,116.55	-	74,08,116.55
20	OTHER EXPENDITURE (PLAN BUDGET)	78,60,208.80	78,60,208.80	78,60,208.80	-	78,60,208.80
21	COLLEGE TRIBUNAL	12,53,716.49	12,53,716.49	12,53,716.49	-	12,53,716.49
22	OTHER EDUCATIONAL CENTER	2,41,355.00	2,41,355.00	2,41,355.00	-	2,41,355.00
23	SANSKRITIK MANDAL	14,10,35,273.46	14,10,35,273.46	14,10,35,273.46	-	14,10,35,273.46
	TOTAL RS.					

RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
 SCHEDULE NO. - " L "   
 EXPENDITURE OF OTHER DEPARTMENTS  
 FOR THE YEAR ENDING 31ST MARCH, 2023.

RASHTRASANT TUKADODJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

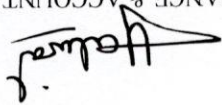
SCHEDULE NO. - " M "

EXPENDITURE ON MAINTENANCE & REPAIRS OF ROADS & BUILDINGS

FOR THE YEAR ENDING 31ST MARCH, 2023.

PARTICULARS	31-03-2023	TOTAL	TOTAL	31-03-2022	TOTAL
DE ON	PAYMENTS			DUE ON	EXPENDITURE
	DURING THE				DURING THE YEAR
	YEAR				
		6,04,15,656.00	6,04,15,656.00	-	6,04,15,656.00
MAINTENANCE & REPAIRS					
OF ROADS & BUILDINGS					
		6,04,15,656.00	6,04,15,656.00	-	6,04,15,656.00
TOTAL RS.		6,04,15,656.00	6,04,15,656.00	-	6,04,15,656.00

FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADODJI MAHARAJ  
NAGPUR UNIVERSITY, NAGPUR




31 JUL 2023

PLACE : NAGPUR  
DATED :

RASHTRASANT TUKADODJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " N "

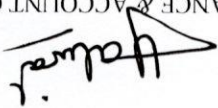
CONTRIBUTION TO RETIREMENT BENEFIT FUNDS & MEDICAL AIDS

FOR THE YEAR ENDING 31ST MARCH, 2023.

PARTICULARS	DUE ON 31-03-2023	TOTAL PAYMENTS DURING THE YEAR	TOTAL	DUE ON 31-03-2022	TOTAL EXPENDITURE DURING THE YEAR
RETIREMENT BENEFIT & MEDICAL AIDS	-	63,28,969.00	63,28,969.00	-	63,28,969.00
TOTAL RS.	-	63,28,969.00	63,28,969.00	-	63,28,969.00

PLACE : NAGPUR  
DATED :

FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADODJI MAHARAJ  
NAGPUR UNIVERSITY, NAGPUR



31 JUL 2023

RASHTRASANT TUKADOLJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

SCHEDULE NO. - " O "

EXPENSES FROM SPECIAL GRANTS

FOR THE YEAR ENDING 31ST MARCH, 2023.

PARTICULARS	31-03-2023	TOTAL PAYMENTS DURING THE YEAR	TOTAL	31-03-2022	TOTAL EXPENDITURE DURING THE YEAR
STATE GOVT.	-	61,520.00	61,520.00	-	61,520.00
GOVT. OF INDIA	-	76,60,046.00	76,60,046.00	-	76,60,046.00
U.G.C.	-	86,59,278.00	86,59,278.00	-	86,59,278.00
C.S.I.R.	-	60,000.00	60,000.00	-	60,000.00
OTHER SOURCES	-	37,61,574.00	37,61,574.00	-	37,61,574.00
TOTAL RS.	-	2,02,02,418.00	2,02,02,418.00	-	2,02,02,418.00
SCHEDULE - F-1					
BOOKS & PERIODICALS					
PART-I	-	36,59,291.00	36,59,291.00	-	36,59,291.00
PART-II	-	-	-	-	-
PART-III	-	-	-	-	-
TOTAL RS.	-	36,59,291.00	36,59,291.00	-	36,59,291.00
SCHEDULE - F-2					
BUILDING & OTHERS					
PART-I	-	6,63,41,191.00	6,63,41,191.00	-	6,63,41,191.00
PART-II	-	-	-	-	-
PART-III	-	-	-	-	-
TOTAL RS.	-	6,63,41,191.00	6,63,41,191.00	-	6,63,41,191.00
SCHEDULE - F-3					
FURNITURE & EQUIPMENTS					
PART-I	-	7,40,85,352.00	7,40,85,352.00	-	7,40,85,352.00
PART-II	-	-	-	-	-
PART-III	-	-	-	-	-
TOTAL RS.	-	7,40,85,352.00	7,40,85,352.00	-	7,40,85,352.00

FINANCE & ACCOUNT OFFICER  
RASHTRASANT TUKADOLJI MAHARAJ  
NAGPUR UNIVERSITY, NAGPUR



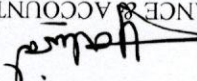
PLACE : NAGPUR  
DATED :

31 JUL 2023



**RASHTRASANT TUKADODJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.**  
**SCHEDULE NO. - " P-1 "**  
**UNIVERSITY PRINTING PRESS**  
**STATEMENT OF INCOME & EXPENDITURE**  
**FOR THE YEAR ENDING 31ST MARCH, 2023.**

PARTICULARS	EXPENDITURE	INCOME
TOTAL PAYMENTS DURING THE YEAR	1,94,14,981.00	-
TOTAL RECEIPTS DURING THE YEAR	-	36,23,821.00
TOTAL RS.	1,94,14,981.00	36,23,821.00
OPENING STOCK AS ON 01-04-2022	15,61,567.00	
CLOSING STOCK AS ON 31-03-2023		11,04,196.00
NET LOSS		1,62,48,531.00
TOTAL RS.	2,09,76,548.00	2,09,76,548.00

  
 FINANCE & ACCOUNT OFFICER  
 RASHTRASANT TUKADODJI MAHARAJ  
 NAGPUR UNIVERSITY, NAGPUR



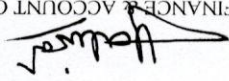
31 JUL 2023

PLACE : NAGPUR  
 DATED :

RASHTRASANT TUKADOLI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.  
 SCHEDULE NO. - " P-II "  
 PUBLICATION DEPARTMENT  
 STATEMENT OF INCOME & EXPENDITURE  
 FOR THE YEAR ENDING 31ST MARCH, 2023.

PARTICULARS	EXPENDITURE	INCOME
TOTAL PAYMENTS DURING THE YEAR	27,44,173.00	-
TOTAL RECEIPTS DURING THE YEAR	-	2,41,490.00
TOTAL RS.	27,44,173.00	2,41,490.00
OPENING STOCK AS ON 01-04-2022	59,25,310.00	
CLOSING STOCK AS ON 31-03-2023		57,98,426.00
NET LOSS		26,29,567.00
TOTAL RS.	86,69,483.00	86,69,483.00

FINANCE & ACCOUNT OFFICER  
 RASHTRASANT TUKADOLI MAHARAJ  
 NAGPUR UNIVERSITY, NAGPUR




31 JUL 2023

PLACE : NAGPUR  
 DATED :

**Rashtrasant Tukdoji Maharaj Nagpur University, Nagpur**  
**Significant Accounting Policies and Notes to the**  
**Financial Statements for the year ended March 31, 2023**

**1. Information**

The Rashtrasant Tukadoji Maharaj Nagpur University, hereinafter also referred to as "the University", is one of the premier educational institutions of central India. Established in the year 1923, for formal learning, the University carries out teaching activities from Postgraduate Teaching Departments (PGTD), Constituent Colleges/Institutions. It has affiliated colleges offering UG, PG, MPhil and PhD courses to more than Four lakh students.

**1. Basis of Accounting**

a. The accounts of the University have been maintained accrual basis except otherwise stated following historical cost convention in accordance with generally accepted accounting principles accepted in India.

The preparation of financial statements requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of financial statements, disclosure of contingent liabilities and reported amounts of revenues and expenses for the year. Estimates are based on historical experience and other assumptions that management believes are reasonable under the circumstances. Actual results could vary from the estimates and any such differences are dealt within the period in which the results are known/materialize.

b. While preparing the financial statements under the accrual basis the following Accounting Standards (AS) have been given effect to the extent possible and on the basis of information available resulting in not giving effect in entirety.

- i. AS 2, Valuation of Inventories
- ii. AS 10, Property Plant and Equipment
- iii. AS 12, Accounting for Government Grants
- iv. AS 15, Employee Benefits
- v. AS 19, Leases





Particulars	Rate
Land	0%
Building	5%
Furniture & Equipment	10%
Books & Periodicals	20%
Electrification	15%

herunder on opening balances as per adopted practice.

v. The University has charged depreciation on the assets at rates mentioned

accounted at cost of acquisition less earmarked grant.

iv. Fixed Assets purchased out of Grants during the year have been

iii. Fixed assets have not been revalued during the year.

its intended use.

includes all expenses for bringing the asset to its working condition for

ii. Fixed assets are stated at cost less accumulated depreciation. Cost

of payments to the vendors.

has continued the accounting policy of recognition of the PPE on the basis

with Accounting Standard 10 – Property, Plant & Equipment ('PPE') and

i. The University is in the process of aligning the existing accounting policy

**b. Fixed Assets and Depreciation**

been given effect to by adjusting the value of Surplus as on 01/04/2022.

01/04/2022 that were identified to be affected due to this conversion have

to accrual based double entry system. Items of assets and liabilities as on

The university has undertaken conversion of cash based single entry system

**a. Conversion of cash based single entry system**

**2. Significant accounting policies & other related disclosures**

conform to current year classification.

Previous Year's figures have been re-classified, wherever necessary to

**c. Re classification of previous years figures: -**



as at the year end is made towards examination expenses.

The university advances money to colleges for carrying out examinations. The colleges submit expenses against such advances. To the extent expenses are not submitted by colleges, the amounts appear as advances to such colleges. A provision of 80% of the amount advanced remaining

books of accounts on cash basis.

The salary expenditure has been bifurcated into Salary funded out of the State Government Grant and University Fund and is recorded in the

i. Expenses of university are accounted for on accrual basis.

### iii. Expenses

Interest & dividend is accounted for on accrual basis.

### iii. Interest and Dividend

of receipt as income.

• Fees and other receipts from affiliated colleges at the time

time of receipt as income.

• Fees and other receipts from students are accounted at the

### ii. Fees and other receipts:

receipt as income.

• Donations, registrations & sponsorships are accounted at the time of

expenses incurred.

income as and when the expenses are incurred at values equal to the

• Grants received for meeting out revenue expenses are taken to

utilization of Grant.

cost of acquisition of fixed asset which is acquired from the

• Grants received for acquisition of fixed assets are reduced from the

• Grants are recognized on receipt basis.

### i. Grants:

## c. Income Recognition



A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the University or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. The University does not recognize contingent liability but discloses its existence in the

**i. Contingent Liabilities & Provisions**

The University is recognized as a charitable institution under section 12A of the Income Tax Act, 1961 and is eligible for exemption under section 11. As per computation of Income there is no tax liability and hence no provision for Income tax is made in the books of accounts.

**h. Income Tax**

The University has leased certain tangible assets, and such leases, where the University has substantially retained all the risks and rewards of ownership, are classified as operating leases. Lease income is recognized in the Statement of Income and Expenditure on receipt basis.

**ii. As a Lessor:**

Leases, where a significant portion of risk and reward of ownership are retained by the Lessor, are classified as Operating leases and lease rentals thereon are charged to the Statement of Income and Expenditure on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of users benefit.

**i. As a Lessee:**

**g. Leases**

Investments are valued at cost of acquisition

**f. Investments**

Inventories are valued at a cost.

**e. Inventory**



financial statements.

The University recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. Provisions are reviewed at the balance sheet date and adjusted to reflect the current management estimate.

**j. Values of Current assets, Loans & Advances:-**

Current assets, Loans & Advances have valued on realisation at least equal to the value at which they are stated.

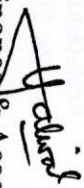




**Action Taken Report On The Audit Report For The Year 2022 – 2023**

Sr. No.	Remark Of The University Auditor On The Annual Accounts For The Year 2022 - 2023	Compliance / Action Taken Report	Remarks
	<p><b>1) Accounting Policies</b> As per Maharashtra Public Universities Act, 2016 the Universities are required to maintain their accounts in mercantile basis of accounting, however the University is maintaining accounts on hybrid basis of accounting.</p>	<p>This compliance is under process. In this Financial year, 2022-23, we have implemented Double Entry accounting system and mercantile system is implemented in phase manner and will be completed in due course of time.</p>	
	<p><b>2) Shares Of Maharashtra Knowledge Corporation</b> 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 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.</p>	<p>The University follows the policy for valuation of its assets at cost and accordingly Bonus share was updated in investment register.</p>	
	<p><b>3) Departmental Liabilities</b> As on 31<sup>st</sup> March 2023 a sum of Rs. 3.15 Crores (Previous years Rs. 2.91 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.</p>	<p>This is observation only to be noted.</p>	
	<p><b>4) Advances</b> Outstanding balances under this group advances as on 31/03/2023 as per schedule 7 are Rs 20.87 Crores (Previous Year Rs. 20.30 Crores) before adjusting Examination advances as per accounting policy. It is observed that under the head examination advances of Rs. 8.65 Crores is yet to adjusted. It is seems that the some accounts of examination advance has not been adjusted. The process of adjustment of examination advance is going on. There are unadjusted advance under the head other advances of Rs. 7.77 Crores (Previous Year Rs. 11.47 Crores) as per Schedule No. 7 Out of these advance some advances are seem to be unrealizable, as these are outstanding since long. We suggest that appropriate action should be taken in the matter.</p>	<p>Giving Advances is on going activity and the process of settlement and recovery of other advances is in progress.</p>	

	<p><b>5) Stock at Press Publication</b> Stock of Paper and University publication of Rs. 0.69 Crores (Previous Year Rs. 0.75 Crores) as per schedule 7 is shown under the Head Stock at Press &amp; Publication, which is valued at cost as certified by the concerning authority.</p>	<p>This is observation only to be noted.</p>	
	<p><b>6) Separate Financial Statements</b> Separate Income &amp; Expenditure Account &amp; 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 instruction given to Principal Br. Sheshrao Wankhede College Of Education to expediate the process.</p>	
	<p><b>7) Deposits</b> While verifying the Deposits Registers we observed that most of the balance 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>Deposits will be scrutinized and upon identification will be duly accounted or refunded as per policy of the University.</p>	
	<p><b>8) Expenses on University Hostel</b> The university is incurring expenses on hostel and receipt 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 no loss basis.</p>	<p>Hostel facility is for benefit of student and efforts are done to minimize burden on student However, 5% increase in hostel fees is made from FY 2022-23.</p>	

  
**Finance & Accounts Officer**  
**Rashtrant Tukadoji Maharaj**  
**Nagpur University, Nagpur**