

**FORMAT IV**

**B.RAGHUNATH ARTS, COMMERCE & SCIENCE COLLEGE, PARBHANI**

**(RUN BY: GODAVARI SHIKSHAN PRASARAK MANDAL, PARBHANI)**

**RECEIPTS AND PAYMENTS ACCOUNT**

**(From Dtd. 01.04.2023 To 31.03.2024)**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To Opening Balance</b>		<b>By Salary Exp.</b>	
Cash In Hand	330.00	-- Salary Grant( Basic Pay)	47976500.00
Cash at Bank		-- Salary C.L.A.	965925.00
-- Mahesh Bank A/c 268	20914.00	-- Salary D.A.	20043058.00
-- Bank of Maha. A/c 274	8652.00	-- Salary H.R.A.	4321035.00
-- Bank of Maha. A/c 911	14989.00	-- Salary D.A. Arrears	1724252.00
-- Bank of Maha. A/c 876	49985.00	-- Salary Arriers Paid ( Cash & Other)	1408284.00
-- S.B.I. A/c 780	8968.00	-- Salary (Princ. Lic Fee)	16800.00
<b>To Grant In Aid</b>		-- Salary Spl. Allow.	54000.00
-- Salary Grant( Basic Pay)	47976500.00	-- DCPS 7Th Pay Arrears	544131.00
-- Salary Grant C.L.A.	965925.00	-- 7Th Pay Arrears Paid -Teaching	2129610.00
-- Salary Grant D.A.	20043058.00	-- 7Th Pay Arrears Paid -N-Teaching	2956156.00
-- Salary Grant H.R.A.	4321035.00	-- CHB Salary	457441.00
-- Salary Grant Sp. Allow.	54000.00	-- Medical Bill	337400.00
-- Salary grant ( Princ. HRA License Fess)	16800.00	<b>By Deduction Paid</b>	
-- Salary Arrears Received (Cas & Other)	1408284.00	-- DCPS D.A. Paid	69636.00
-- Salary Grant D.A. Arrears	1724252.00	-- DCPS	2633689.00
-- 7Th Pay Arrears- Teaching	2956156.00	-- GPF Non Refundable	1200000.00
-- 7Th Pay Arrears- Non-Teaching	2129610.00	-- GPF	2668800.00
-- CHB Salary	457441.00	-- Income Tax	12825900.00
-- DCPS 7Th Pay arrears	544131.00	-- P.T.	112400.00
-- Medical Bill	337400.00	-- Mahesh Urban Bank(Staff Loan)	104500.00
-- NSS Unit Received	12195.00	-- Recovery Paid	75630.00
-- EBC Rajashri Shahu	14700.00	-- C. M. Fund	24350.00
-- E TDS	23575.00	-- N.P.S. (14%)	2861839.00
<b>To Salary Deduction</b>		<b>By Administrative Exp.</b>	
-- DCPS D.A. Received	69636.00	-- Electric Rep. Maint.Exp.	24753.00
-- DSPS	2633689.00	-- Typing & Xerox Exp.	2697.00
-- GPF Non Refundable	1200000.00	-- Printing Exp.	84920.00
-- GPF	2668800.00	-- Stationery Exp.	35106.00
-- Income Tax	12825900.00	-- Postage & Courier Exp.	2964.00
-- P.T.	112400.00	-- Newspaper Exp.	7085.00
-- Mahesh Urban Bank(Staff Loan)	114000.00	-- Computer Exp.	12450.00
-- Recovery	77330.00	-- Advertisement	30300.00
-- C. M. Fund	24350.00	-- Building Insurance Exp.	9103.00
-- N.P.S. (14%)	2861839.00	-- Travelling Exp.	29074.00
		-- Repair & Maintanance Exp.	23300.00
To Scholarship Received OBC	20350.00	-- Cleaning Exp.	3185.00
To Scholarship Received SBC	1500.00	-- Annels & Soil Testing Charges	1500.00
To Scholarship Received SC	61216.00	-- Philosophy Conf. Exp.	247610.00
To Scholarship Received ST	21815.00	-- Practical Exam Exp.	11305.00
To Scholarship Received VJNT	19250.00	-- Telephone Bill	4239.00
		-- Electricity Bill	80000.00
To Exam Center Bill	34299.00	-- Bank Charges	6090.00
To Old News Paper Sale	2000.00	-- Software Charges	8850.00
		-- Exam Remuneration	25000.00
To Bank Interest Received	60.00	-- Chemical Exp.	5015.00
		-- Misc Exp.	2730.00
		-- Internet Charges	39000.00
		-- Office Exp.	1800.00
		-- Programme Exp.	15470.00
		-- Gathering Exp.	21240.00
		-- Watchmen Salary	60500.00
		-- Sweeper Charges	22500.00

<u>Fees Received</u>	
Registration Fees	5360.00
Student Insurance Fund	400.00
-- Book Bank Fees	510.00
-- Admission Fees	15950.00
-- Youth Festival Fees	2950.00
-- Tuition Fees	63110.00
-- College Development Fees	5220.00
-- Ashwamedh Fees	1710.00
-- ID Card Fees	1000.00
-- EMG Fees	755.00
-- Lab Fees Received	122885.00
-- Magazine Fees	4765.00
-- Home Exam Fees	2202.00
-- Medical Fees Received	290.00
-- EMG Fees	10331.00
-- Uni Sport Fees	4035.00
-- E Suvidha Fees	44840.00
-- Gathering Fees	7000.00
-- Gymkhana Fees	6155.00
-- MIS Fees Received	1490.00
-- SAF Fees	960.00
-- Zonal Fees Received	2670.00
-- SEC Fees	10340.00
-- Sports Fees	1548.00

<u>By Fees Received</u>	
Other Fees	532005.00
-- Exam Fees	363945.00
-- Photo Copy Fees	2100.00
-- Convocation Fees	11730.00
-- E N T Fees	3975.00
-- Environmental Study Fees	6865.00
-- Exam Form Fees	6245.00
-- Internal Exam Fees	46400.00
-- Late Fees	1750.00
-- Pass Certificate Fees	3485.00
-- Philosophy Conf. Fees	257741.00
-- Practical Fees	26860.00
-- Project Fees	55.00
-- Revaluation Fees	14745.00
-- Scholarship Exam & Tuition Fees SBC	1000.00
-- University Sports Grant	28000.00

<u>To Internal Transfer</u>	
-- Godavari Shikshan Prasarak Mandal	760000.00

-- Refreshment Exp.	23910.00
-- Audit Fees	13500.00
-- Drinking Water Exp.	4535.00
-- Furniture Repair Exp.	39250.00
-- Transportation Exp.	2040.00
-- E-TDS Fees	23575.00

<u>By Fees Paid</u>	
-- Exam Fees	425513.00
-- Library N List Members Fees	7080.00
-- Affiliation Fees	67600.00
-- Student Welfare Fees	18600.00
-- Student Insurance Fees	11340.00
-- Sport Fees Paid	60710.00
-- Emergency Fees Paid UG	5670.00
-- Convocation Fees	6500.00
-- Youth Festival fees	5120.00
-- Library Fees	690.00
-- Admission Fees	860.00
-- Advertisement Fees	2000.00
-- Degree Fees	8100.00
-- Eligibility Fees	27220.00
-- Green Audit Fees	8100.00
-- GRM Fees	16730.00
-- Late Fees	5000.00
-- Library Fees	690.00
-- Library Masik Fees	6500.00
-- Portal Activation Fees	7400.00
-- Library Fees Refund	715.00
-- Laboratory Instruments	829.00
-- Green Initiative Exp.	5100.00
-- Anti Virus Exp.	5200.00
-- Financial Support to Staff	3000.00
-- Comp. Exam Series Exp.	3000.00
-- Faculty Development Prog.	3000.00

<u>By Fixed Assets</u>	
-- CCTV Camera	78274.00
-- Computers	353600.00
-- Inverter Battery	134900.00
-- Printer Purchase-Brother	52500.00
-- Projector Purchase	34300.00
-- Software Purchase	30562.00
-- Water Filter	5825.00
-- Wi-Fi Device	65200.00
-- Books Purchase	15826.00

<u>By Closing Balance</u>	
<u>Cash at Bank</u>	
-- Mahesh Bank A/c 268	156559.00
-- Bank of Maha. A/c 274	17289.00
-- Bank of Maha. A/c 911	51459.00
-- Bank of Maha. A/c 876	34802.00
-- S.B.I. A/c 780	7788.00
-- Bank of Maha. A/c 932 (Sports)	33527.00
Cash In Hand	101.00

Total:

108220711

Total:

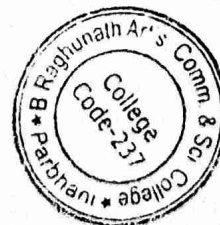
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\* The Receipt & Payment of the Trust is prepared as per the Books of Accounts, Voucher showed to us. We have not visited any of the activity conduct by the Trust. The responsibility of Maintaining records of all the activities of the trust is on the Trustees.

Date : 27.07.2024

Place : Parbhani  
UDIN: 24121238BJZZAD6930

*Y. Penawar*  
Principal  
B. Raghunath Art's, Comm,  
and Sci College, Parbhani



For S. P. Dhoot & Associates  
Chartered Accountants

(CA. Shyam P. Dhoot)  
Partner (M.No.121238)

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**NOTES FORMING PART OF REPORT**

- We have examined the financial statements of *B. Raghunath Arts, Commerce & Science College, Parbhani Tq. & Dist. Parbhani (Run By: Godavari Shikshan Prasarak Mandal Parbhani)* for the financial year 2023-2024. The financial statements are the responsibility of the Management (Trustees). Our responsibility is to express an opinion on these financial statements based on our audit.
- We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining On the **test basis**, evidence supporting the amounts and disclosures 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- Previous year's figures are regrouped wherever necessary.
- Banks are subject to reconciliation
- Bills and vouchers for some expenses are not available. However, voucher are maintained and Trustees has certified that such expenses are incurred for Trust only. We have relied upon the certificate given to us.
- Totals, Balances and calculations appearing in the books of Account Bill, Vouchers, Statements etc. audited by us are taken as correct.
- We have not physically verified the assets of the Sanstha hence we have relied upon the certificates produced including cash balance.
- There is no direct debit of Personal expenses to the Profit & Loss account. It is not possible to determine the expenses in respect to assessee's business assets like telephone, municipal taxes, etc for personal use, if any.



- **Audit Qualification:** There are expenses like Salary, Administrative, Travelling & other Exp. which are incurred in cash, Loans are obtained in Cash from Trustees we have informed trustee that this expenses necessarily to be incurred by Bank only however the sanstha has maintained the payment & Receipt register & on that basis only we have considered the cash expenses & Loans.
- **Donation receipts are verified on Test Check basis** the same is taken on the basis of receipts issued. Taxation for the year is offered on Donations obtained. Cash Donations are showed in the books which are considered as per the Cash Book produced to us & the KYC. It is not possible to obtain the genuine sources of Donation receipts hence we are qualifying the report. During the year there was Income Tax Survey on Trust & the trust has paid the required taxes from the donations obtained as informed.
- **Audit Qualification:** Statutory payments like PF, PT, TDS are made by the Sanstha however the payment receipts are not showed to us. Hence we are qualifying the Unit account as well as Trust Account. We have already informed about such payments & the same is the responsibility of the Trustees.
- The information furnished above in the Audit Report is on the basis of information, documents, computation sheets, certificates & explanations given to us, in written or oral, by the Trustees (Management) of the Trust during the course of audit & our audit is restricted to the books of account of Trust i.e; **B. Raghunath Arts, Commerce & Science College, Parbhani Tq. & Dist. Parbhani (Run By: Godavari Shikshan Prasarak Mandal Parbhani)** maintained & produced before us during the course of Audit.

Date: 27/07/2024

Place: Parbhani

For **B. Raghunath Arts, Commerce & Science College**  
(Run By: Godavari Shikshan Prasarak Mandal Parbhani)

For S.P.Dhoot & Associates  
Chartered Accountants

**PRESIDENT**  
Chairman / Secretary  
**G.S.P. MANDAL'S**  
B. RAGHUNATH COLLEGE, PARBHANI

CA. Shyam P. Dhoot  
Partner (M.No.121238)  
Firm Registration No. 126704W

**G.S.P.Mandals,  
B.RAGHUNATH ART'S, COMMERCE AND SCIENCE COLLEGE, PARBHANI.**

**Budget Provislon 2023- 2024**

Receipt	Amount Rs	Payments	Amount Rs
Salary Grant from M. Govt.	80000000	Salary Grant from Maharashtra Govt.	80000000
		<b>Academic Supports</b>	0
To, Fees Collection From B. A. Students B.Sc. M. A Students	150000	Printing & Stationary	10000
		Electricity Bill	60000
		Telephone Bill	5000
		Postage expenses	1000
		Books Binding Expenses	5000
		Tea & Refreshment	1000
E.B. C. Grants	10000	Youth festival expenditure	5000
Contribution by GSPM	187000	Audit fees (UG and PG )	30000
N. S. S. Dept.	50000	TA/DA Expenses	10000
Book Bank Scheme	5000	Affiliation fees College (UG,PG )	70000
Sale of News Papers	5000	Advt. Expenses (CHB)	5000
Lib Books Recovery	1000	IPR Seminar/ Workshops	15000
Sale of old record books	5000	Maintance of toilets/bathroom	10000
Scholarship from M.Govt.	200000	Eligibility Fees Expenses (UG,PG )	30000
Sale of Prospectus	15000	Exam Fees Expenses	250000
		Yoga Day Expenses	1000
Sale of Tutorial books	10000	Certificate Courses expenses	5000
Exam Fees ( U.G.,P.G.)	250000	Science Lab. Chemicals	50000
e- suvidha fees	25000	NAAC, 3 rd Cycle Expenditure	0
		Carrer Guidance Cell	1000
		Guest Lecture Expenses	1000
		Avishkar Res. Festival expenses	10000
		Books and Journals	10000
		Building insurance	7000
		Dept. activities Expenses	5000
		NSS Dept. Expenses	50000
		Staff incentives	5000
		IQAC Expenditure	10000
		Annual Social Gathering expenses	25000
		Printing of College Magazine	25000
		Scholarship by the Institution	5000
		<b>Physical Facilities</b>	0
		Repair to Furniture & Maintence Expenses	10000
		Repair & Maintence electrical Expenses	10000
		Repair to Computer & Maintence Expenses	15000
		Repair to Building Expenses	5000
		Generator Expenses	5000
		Gymkhana Expenses	10000
		Ground development	5000
		Botanical Garden expenses	5000
		Tree Plantation Programme	5000
		Repair & Maintenance Zerox machine	15000
		College website maintenance	15000
		Night watchman salary	66000
		Sweeper payment salary	30000
	<b>80913000</b>		<b>80913000</b>

*(Signature)*  
**Principal**  
(Dr. Vilas Y. Sonawane)  
Raghunath Arts, Comm.  
and Sci. College, Parbhani

