

J. H. Kalyani & Co.

Chartered Accountants,
3rd Floor, Navsari Bldg.
240, Dr. D. N. Road,
Mumbai - 400 001.

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	B/F	11,77,04,768.43
5) Fees Collected if any for the University		
Enrollment Fee	1,20,910.00	
FY/SY Exam . Fees from N.G	4,94,648.00	
Examination Fees	18,57,898.00	
Enrollment fees from N.G.	35,182.00	25,08,638.00
6) Subscription , Donations and Contribution for Maintenance of the college.		
a) From Members of the Staff	0.00	
b) From Management	0.00	
c) Others	0.00	
d) University	0.00	0.00
7) Income from Endowment fund for Maintenance of the College.		
8) Other Miscellaneous Receipt for the Maintenance of the College		
a) Any charges collected from Students	0.00	
b) Rent recovered in respect of the college building proper (including Hostel, Gymkhana and residential Quarters.)	0.00	
c) Fees for extra curricular activities I.e. Social Gathering, College Social Activities and tours etc.	0.00	0.00
d) <u>Any other Miscellaneous receipts for the maintenance of the college (Details to be given on separate sheet.)</u>		
Extra Curricular Activity	50.00	
Univ. Sports Contribution	43,860.00	
Gymkhana Receipts	2,51,630.00	
Students Cultural Activities	66,400.00	
Student Aid Fund	73,200.00	
Development Fund	7,18,625.00	11,53,765.00
TOTAL OF DIRECT RECEIPTS (A)		12,13,67,171.43

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(B) INDIRECT RECEIPTS

9) Non recurring or Indirect Receipts

a) State Grants	0.00	
b) Other State Govt. Grants	0.00	
c) Union Govt. Grants	0.00	
d) Others (With details about sources)	0.00	0.00

10) Equipment Grant

a) State Grants	0.00	
b) Other State Govt. Grants	0.00	
c) Union Govt. Grants	0.00	
d) Others (With details about sources)	0.00	0.00

11) Receipts on account of Scholarship, Fellowships and Prizes.

a) From Govt. (See Annexure 2)	10,07,805.28	
b) From University	0.00	
c) From Endowment	0.00	
d) From other sources	0.00	10,07,805.28

12) Loans

a) From Govt.	0.00	
b) From other State Govt.	0.00	
c) From Central Govt.	0.00	
d) From Management (Details to be given in form 'C' attached)	0.00	0.00

13) Subscriptions, Donations and Contributions towards Non- Recurring Expenditure of the College

a) Rent on Building	69,172.00	
b) Equipment IQAC Allumini Asso.	1,00,000.00	
c) Other specific purpose (with details)	0.00	1,69,172.00
C/F		11,76,977.28

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14) Other Receipts

Not covered in Items
(Details as per separate
sheet attached)

See Annexure 3

TOTAL OF INDIRECT RECEIPTS (B)

INDIRECT RECEIPTS (B)

ADD : DIRECT RECEIPTS (A)

TOTAL OF DIRECT AND INDIRECT RECEIPTS (A+B)

B/F

11,76,977.28

3,65,55,296.99


3,77,32,274.27

12,13,67,171.43

15,90,99,445.70

PRINCIPAL

*Checked & Audited by
Shri. K. C. Patil
Mumbai
Patil*


PRINCIPAL

Smt. Indirabai G. Kulkarni Arts,
J. B. Sawant Science and

Sau. Janakibai Dhondc Kunte Commerce
College, Alibag-402 201, Dist. Raigad



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PAYMENTS

(A) DIRECT OR RECURRING EXPENDITURE

SALARIES (See Anneure 4)

1) Salaries

a) Teaching Staff	₹ 4,44,28,600.00	
b) Librarian	₹ 8,42,400.00	
c) Clerks, Menial Staff and Library Staff	₹ 1,42,55,400.00	5,95,26,400.00

2) A) Strike Period Salary

B) Grade Pay To Non-Teaching Staff Clerks, Menial Staff and Library Staff	₹ 1,69,200.00	1,69,200.00
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C) 7th Pay arrears to Teaching staff		₹ 24,17,690.00
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D) Remuneration to teaching on CHB (Aided)		₹ 7,17,000.00
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3) Dearness Allowances (See Anneure 4)

a) Teaching Staff	₹ 1,56,78,226.00	
b) Librarian	₹ 2,98,721.00	
c) Clerks, Menial and Library Staff	₹ 71,09,614.00	
d) D.A. Difference to Teaching & Non-teaching	₹ 42,57,775.00	
e) Difference in Salary to Teaching Staff	₹ 74,88,016.00	
f) Difference in Salary Non-Teaching Staff	₹ 12,456.00	₹ 3,48,44,808.00

3) Other Allowance (See Anneure 4)

a) <u>Leave Travel Concession</u>		
i) Teaching Staff	0.00	
ii) Non-Teaching Staff	0.00	
b) Special Allowance to Principal	₹ 74,250.00	
c) P.F. After Retirement	0.00	
d) Cash Allowance	₹ 3,000.00	
e) House Rent Allowance	₹ 53,86,136.00	
f) H R A Differance	₹ 1,59,832.00	
g) Bonus	0.00	
h) Encashment of Leave after Retirement	0.00	₹ 56,23,218.00

3A Transport Allowance to Teaching Staff

a) Teaching Staff	₹ 8,45,830.00	
b) Librarian	₹ 30,900.00	₹ 8,76,730.00

Transport Allowance to Clerks/Lib/Peons

a) Clerks, Assst. Librarian/Lib. Staff	₹ 2,19,120.00	
b) Menial Staff	₹ 3,03,643.00	₹ 5,22,763.00

3B Medical Reimbursement

Teaching Staff	0.00	
Non-Teaching Staff	₹ 4,43,076.00	4,43,076.00

C/F 10,55,40,884.00

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	B/F	10,55,40,884.00
4) <u>College Contribution to PF.</u>		
a) Teaching Staff	0.00	
b) Clerks and Librarian	0.00	
c) Menials	0.00	
		0.00
5) <u>College Contribution to Pension Fund</u>		
a) Teaching Staff	0.00	
b) Clerks and Librarian	0.00	
c) Menials	0.00	
		0.00
6) <u>College Gratuity Fund</u>		
a) Teaching Staff	0.00	
b) Clerks and Librarian	0.00	
c) Menials	0.00	
		0.00
7) <u>Rent Rates and Taxes</u>		
On College buildings including laboratory Library, excluding Hostel and Gymkhana		
<u>a) Building Rent</u>		
1) Paid to Management	0.00	
2) Paid to third party	0.00	
		0.00
<u>b) Ground Rent</u>		
1) Paid to Management	0.00	
2) paid to third party	0.00	
		0.00
A) Water Tax	52,866.00	
B) Municipal Taxes	10,214.00	
C) Insurance on College building	0.00	
		63,080.00
	C/F	10,56,03,964.00

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	B/F	10,56,03,964.00
9) <u>Building Repairs and Depreciation</u> (on College building including laboratory, Library and Excluding Gymkhana and residential Quarters (See page No. 4)		
a) Contribution to Depreciation	0.00	
b) Contribution to Maintenance	0.00	
(As per Appendix - A-II of G.R. dated 3-10-1979)	0.00	
c) Repairs to college Building	56,178.00	56,178.00
10) <u>Rent</u>		
a) On residential Quarters of Principal	0.00	
b) On Quarters of Non-Teaching Staff	0.00	0.00
11) <u>College Library</u>		
a) Library Books	1,99,507.00	
b) Periodicals	32,990.00	
c) Binding Charges	0.00	
d) Library Dept. Expenses	14,141.00	
e) Reading Room Expenses	34,070.00	
f) Lib. Card Expenses A/c.	36,367.00	3,17,075.00
12) <u>Ordinary Repairs to furniture & Equipment</u>		
a) Repairs to Equipment	64,249.00	
b) Repairs to water Line	28,573.00	
c) Repairs to furniture	400.00	
d) Repairs to Chemistry Lab.	0.00	93,222.00
13) <u>Current Laboratory Expenses</u>		
a) Physics Dept. Expenses	34,774.00	
b) Chemistry Dept. Expenses	5,26,989.00	
c) Botany Dept. Expenses	41,663.00	
d) Zoology Dept. Expenses	1,803.00	
e) Commerce Dept. Expenses	400.00	
f) Maths Dept. expenses	380.00	6,06,009.00
	C/F	10,66,76,448.00

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14) Miscellaneous Expenses

B/F

10,66,76,448.00

a) College Garden Expenses	0.00	
b) Botanical Garden	1,500.00	
c) Electricity Charges	1,97,398.00	
d) Telephone Charges /Intercom	12,458.00	
e) Printing & stationry	2,98,709.00	
f) Postage and Courier	5,608.00	
g) College Examination Stationary	0.00	
h) Gymkhana Expenses	2,36,794.00	
i) Educational Tours	0.00	
j) Student Facility Center	11,690.00	
k) Other items (See Annheure 5)	10,48,039.65	18,12,196.65
Total of Direct or Recurring Expenditure (A)		10,84,88,644.65

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(B) INDIRECT OR NON-RECURRING EXPENDITURE

15) Equipment

Replacement of existing

- (a) 1) Furniture
- 2) Office Equipment
- 3) Water Pump
- 4) Apparatus

(b) Purchase of New

(a) 1) Furniture

Office	1,89,050.00	
Physics Dept.	0.00	
Chemistry Dept.	0.00	
Botany Dept.	0.00	
Library Dept.	0.00	
Conference Hall	0.00	
Geography Dept.	0.00	
N.C.C. Dept. furniture	0.00	
Class Room	2,87,796.00	4,76,846.00

Equipments

IQAC Equipment under Allunmini Asso.	86,250.00	
Gymkhana equipment	41,440.00	
Zoology Department	0.00	
Botany Department	0.00	
Chem. Department	0.00	
University Cap Equipment.	2,05,000.00	
Student Facility Center Equipment .	41,850.00	
Office equipment	4,04,716.00	
Mathematics Department	0.00	
Physics Dept.	0.00	
Chemistry Dept.	0.00	
Botany Dept.	0.00	
Zoology Dept.	0.00	
		7,79,256.00

16) Capital Expenditure:-

1) Construction of Generator Room (from Utility fees)	0.00	
2) Software for Office Computer	3,16,560.00	
3) Renovation of College Building	3,33,039.00	
4) Equipment for H.O.D. to Various Dept.	0.00	
5) Utility Fund A.c.	0.00	
6) Development Fund A/c - NCC Building	0.00	6,49,599.00
C/F		19,05,701.00

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B/F		19,05,701.00
17) Scholarships and Fellowships		
a) From Govt. (See Annexure 2)	0.00	
b) From University	0.00	
c) From Endowment (See Annexure 6)	0.00	
d) From College Sources	0.00	
e) Endowment Scholarship	0.00	
	22,881.00	
18) Repayment of Loans		22,881.00
a) To Govt.	0.00	
b) To Other State Govt.	0.00	
c) To Central Govt.	0.00	
d) To Management	0.00	
e) To Private Trusts or Bodies	0.00	
(Details to be given in form 'C')		0.00
19) Other Contributions transferred to specific Funds etc.		
a) Eligibility Cert. Fees	350.00	
b) University Exams. Fees	26,55,202.00	
c) Admission Charges paid to Society- Conducting the College.	0.00	
d) Univ.Share of College Exam.(FY/SY) A/c.	3,24,379.00	
e) Enrollment Fees A/c.	2,18,800.00	31,98,731.00
20) Extra - Curricular Activities-		
Annual Social Gathering, College Society, Excursion or Tours etc. to be shown separately by Head		
a) Annual Social Gathering	41,385.00	
b) Annual Prize Distribution	6,088.00	
c) Student Cultural Activities	3,40,516.00	
d) University Contribution to Cultural Activities.	1,680.00	
e) University Sports Contribution	70,020.00	
f) Student Aid Fund	0.00	
g) Student Welfare Fund	3,900.00	
h) Annual state level contribution	26,328.00	4,89,917.00
C/F		56,17,230.00

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B/F	
	56,17,230.00
21) Other Indirect or Non- Recurring Expenditure (Details to be shown by Heads)	
22) Other Expenditure not covered in the above items (See Annexure 3)	2,94,15,084.00
23) Closing Balance on 31-3-2023 (See Annexure 7)	1,55,78,487.05
Total of Indirect Non-recurring Expenditure (B)	5,06,10,801.05
ADD :- Direct Expenditure (A)	10,84,88,644.65
Total of Indirect and Direct Expenditure (A + B)	15,90,99,445.70

AUDITOR'S REPORT

We have audited the Receipts & Payments Accounts of The J.S.M.College, Alibag (Senior College Grantable Accounts) Alibag, Dist.- Raigad. for the year ended **31st March 2023** with the Books of Accounts and Vouchers of the Institution and have obtained all the information and explanations required. In our opinion the above Receipts & Payments Accounts has been drawn up properly, accordingly to the best of our knowledge and explanations given to us & as shown by the books of the above Institution.

checked & added by
[Signature]

J.S.M.SR.COLLEGE, ALIBAG.

**EXAMINED WITH BOOKS AND FOUND CORRECT
FOR J. H. KALYANI & CO.
CHARTERED ACCOUNTANTS**

PRINCIPAL
PLACE : MUMBAI
DATE :

PROPRIETOR
(M. No. 034570)

[Signature]
PRINCIPAL

Smt. Indirabai G.Kulkarni Arts,
J. B. Sawant Science and
Sau. Janakibai Dhondo Kunte Commerce
College, Alibag-402 201, Dist. Raigad

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ANNEXURE 1

OPENING BALANCES (RECEIPT SIDE)

OPENING BALANCES AS ON 1st APRIL 2022
OF BANK, CASH & FIXED DEPOSITS

Fixed Deposit A/C.

(With State Bank of India, Alibag
Reserve Fund)

1,50,760.00

Bank of Maharashtra - Current A/cs

Salary A/C. NO.20109500842(116)

15,88,532.68

Non - Salary A/C. No.20109500864(118)

1,90,982.93

Agencies A/C. No. 20109500853(117)

4,378.20

AXIS BANK UGC A/c. No. 60042632365

35,425.00

Bank of India A/c

Bank of India Scho. A/c No.120021110000030

51,27,112.88

Axis Bank SB A/cs

Axis Bank SB .Ac/. No.915010024197287

7,900.16

Axis Bank SB .Ac/. No.915010024190396

7,18,024.66

Axis Bank SB .Ac/. No.918010023236755

18,68,187.30

IDBI BANK A/C NO;-02991040000126533

0.00

Cash & Other A/cs

Cash in Hand

4,175.30

Imprest Account

600.00

4,775.30

Total

96,96,079.11

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ANNEXURE 2

SCHOLARSHIPS

	<u>EXPENDITURE</u>	<u>RECEIPTS</u>
1) B.C.Scholarship A/c. (SC/ST/DT/NT Scho.)	0.00	
2) O.B.C.SCHOLARSHIP	0.00	
3) Junior College B.C. Scholarship	0.00	
4) Junior College O. B.C. Scholarship	0.00	
5) Govt. Open Merit Scholarship	0.00	
6) Scholarship to Children of Freedom Fighters.	0.00	
7) Govt. of India Scholarship to Physically handicapped student.	0.00	
8) Scholarship to Children of Ex-Servicemen	0.00	
9) Physics & Maths. Merit Scholarship A/c.	0.00	
10) E.B.C. Scholarship	0.00	
11) Adivasi Vikas Freeship Backward class Student	0.00	
12) Shahumaharaj Merit Scholarship	0.00	
13) Minority Scholarship	0.00	
14) Sch. to Needy Student(from RZP)	0.00	10,07,805.28
15) Govt. Scholership to Verious Catagiries	0.00	10,07,805.28
	0.00	10,07,805.28

ANNEXURE 3

LIST OF THE OTHER RECEIPTS OF ITEM NO. 35 OF THE RECEIPTS SIDE.
DETAILS OF OTHER EXPENDITURE OF ITEM NO. 41 OF THE EXPENDITURE SIDE.

ITEMS	OTHER EXPENSES ITEM NO.22	OTHER RECEIPTS ITEM NO.14
1) NAAC EXPENCES	12,136.00	0.00
2) Refund of fees A/c.	73,121.00	6,344.00
3) Meeting Allowance	19,817.00	0.00
4) Meeting Expenses	21,360.00	0.00
5) N.C.C. A/C.	0.00	0.00
6) University Share of MA/Mcom/MSc.	0.00	0.00
7) Science Forum A/c.	0.00	0.00
8) Salary to Teaching & non Teaching Staff	10,52,786.00	0.00
9) Visit and Function A/c.	1,23,589.00	0.00
10) University Research Project Grant A/c.	0.00	0.00
11) Sundry - Expenses	1,695.00	0.00
12) Hindi Deptt. Expences A/c.	0.00	0.00
13) N.S.S. A/C.	1,08,125.00	1,29,635.00
14) College Merit Scholarship	19,500.00	0.00
15) Interviews Expenses A/c.	1,756.00	0.00
16) E -Governance(E- Suidha)	56,600.00	73,100.00
17) Women Development Cell A/c.	0.00	0.00
18) Univ. Exam. Expences	18,920.00	0.00
19) University D. FUND	20,070.00	14,620.00
20) Teaching Aid A/c.	0.00	0.00
C/F	15,29,475.00	2,23,699.00

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ITEMS	OTHER EXPENSES		OTHER RECEIPTS	
		ITEM NO.22		ITEM NO.14
	B/F	15,29,475.00		2,23,699.00
21) Convocation fees		1,35,000.00		0.00
22) Student Welfare Fund		0.00		0.00
23) Interest On FD Account		0.00		0.00
24) Student's Stationary		0.00		3,84,956.00
25) N.S.S. for Camp Programme		1,05,059.00		3,195.00
26) University Exam. Charges A/c.		1,50,804.00		82,513.00
27) Sundry Receipts		0.00		21,669.99
28) Bank Interest on Savings A/c.		0.00		1,26,395.00
29) University E. Charge		11,670.00		29,240.00
30) P.G. Registration fees a/c.		32,275.00		0.00
31) Cost of Blank Form A/c(P.G.)		0.00		0.00
32) Stationery Charges		0.00		6,440.00
33) N. C. C. dept. expenses		44,345.00		0.00
34) Student's Insurance (Yuva-raksha)		33,913.00		29,600.00
35) Bridge course exp		800.00		0.00
36) College Society A/c.		37,59,000.00		37,59,000.00
37) Student Insurance Claim from Oriental Insurance		0.00		2,00,000.00
38) Student Insurance Claim Satted		2,00,000.00		0.00
39) Generator exp. & Maintenance A/c.		42,800.00		0.00
40) Refund of Univ. Exam. Fees. A/c.		0.00		0.00
41) Ubrban Bank A/c. (Staff Loan)		17,22,900.00		17,22,900.00
	C/F	77,68,041.00		65,89,607.99

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ITEMS	OTHER EXPENSES		OTHER RECEIPTS
		ITEM NO.22	ITEM NO.14
	B/F	77,68,041.00	65,89,607.99
42) Computer Science Dept. A/c.		0.00	
43) Legal Advisor Fees		0.00	
44) Annual Maintenance Contract Charges A/c.		22,538.00	0.00
45) Book bank Charges from University		0.00	0.00
46) Website Updation Charges A/c.		15,000.00	0.00
47) Univ. Verification fee		600.00	48,236.00
48) U.G.C. Scheme for Teacher fellowship		0.00	0.00
49) N.G. Fees A/C.		0.00	0.00
50) Cap Remuneration from University		0.00	2,58,094.00
51) UGC Grant A/c.		0.00	0.00
52) University DLLE Fees A/c.		11,079.00	16,400.00
53) N.S.C. Ekak Yojana A/c		13,070.00	0.00
54) Univ. Revaluation Fees A/c.		0.00	26,780.00
55) Utility exp.		2,35,500.00	0.00
56) F.Y./ S.Y. Exam. A/c.		4,68,274.00	32,07,723.00
57) Tution Fees tr. To A/C.287		0.00	0.00
58) Fire and Safty			
	C/F	85,34,102.00	1,01,46,840.99

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ITEMS	OTHER EXPENSES		OTHER RECEIPTS
		ITEM NO.22	ITEM NO.14
	B/F	85,34,102.00	1,01,46,840.99
59) Recovery of Salary A/C.		9,188.00	16,871.00
60) Advance A/c.		7,17,421.00	6,96,721.00
61) University V.C. Fund		21,940.00	29,240.00
62)G. P.F. Deductions A/c.		26,46,500.00	26,46,500.00
63) Profession Tax A/c.		1,69,700.00	1,69,700.00
64) Salary Savings Scheme (LIC)		14,83,861.00	14,83,861.00
65) ADVANCE (NO GRANT A/C.)		2,43,000.00	10,00,000.00
66) Transfer from Sr. NG for Sr. Div. Salary to Temp		0.00	8,44,786.00
67) Marathi Department Expenses		19,055.00	0.00
68) Advance against Salary		25,000.00	0.00
69) Revenue Stamp A/c.		1,000.00	990.00
70) D.C.P.S. to Teaching Staff & non teaching staff		24,61,276.00	24,35,050.00
71) D.C.P.S. D.A. recovery		1,22,252.00	85,106.00
72) Yoga Day		5,251.00	1,075.00
73) TDS (SALARY)		1,04,99,207.00	1,54,12,407.00
74) Over Due Charges		0.00	9,002.00
75) Tax deduct at Source (contract)		35,408.00	34,131.00
76) Work Shop a/c.		10,350.00	6,000.00
77) Maintanance of Computers		1,05,000.00	0.00
C/F		2,71,09,511.00	3,50,18,280.99

J. H. Kalyani & Co.

Chartered Accountants

3rd Floor, Navsari Bldg.

240, Dr. D. N. Road,

Mumbai - 400 001.

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ITEMS	OTHER EXPENSES ITEM NO.22	OTHER RECEIPTS ITEM NO.14
	B/F	
	2,71,09,511.00	3,50,18,280.99
78) Professional Tax (Tem. Staff)	5,075.00	6,450.00
79) Prospectus Fees A/c.	12,000.00	0.00
80) U.G.C. GRANT FOR Minor Project	0.00	0.00
81) Kamal Nagari patpedhi Alibag. (Staff Loan)	7,81,960.00	7,81,960.00
82) Har Ghar Tiranga	21,875.00	8,060.00
83)Shri Kulswami society	2,10,000.00	2,10,000.00
84)House Keeping Charges	0.00	0.00
85) UGC IQAC Dept. Expences A/c.	10,899.00	0.00
86) N.S.S. Reg. Fees	360.00	0.00
87) Mark list fees	57,500.00	0.00
88)Adarsh Nagari Patsanstha Alibag	33,372.00	33,372.00
89) J. S. M. Sr. N. G. A/c.	1,650.00	0.00
90)Chemistry Certificate Course Fees	0.00	6,300.00
91) Audit Expenses	17,088.00	0.00
92) Honarium to Interview Staff	28,000.00	0.00
93) Honarium to Resource Person's	26,500.00	0.00
94) Honarium to Teachers on CHB Granteble Basis	0.00	0.00
95)FY/SY Exam. Remuneration to staff	5,01,671.00	0.00
96) Remuneration to teaching staff on CHB	0.00	0.00
97) Salary to Daily Wages to non teaching staff	2,38,000.00	0.00
98) Other TDS, PT,& Other payment A.c.	3,44,373.00	4,11,974.00
99)National Conference (Language)	0.00	70,500.00
100)Refresher Course Reg. Fees A/c.	1,000.00	0.00
101) E.P.F. to Non Teaching staff Employee Share	6,000.00	8,400.00
102) E.P.F. to Non Teaching staff Employer Share	6,250.00	0.00
103) E.P.F. Administration Charges	2,000.00	0.00
	2,94,15,084.00	3,65,55,296.99

ANNEXURE 4

(see page No.5 of Expenditure side)

1) (a)	Salary to Teaching Staff		
	Teaching Staff.		
	Librarian	4,44,28,600.00	
(b)	Salary to Clerks/ Peons	8,42,400.00	4,52,71,000.00
	1) Salary to Clerks		
	2) Salary to Library Staff	50,67,400.00	
	3) Salary to Menial Staff	8,11,600.00	
		83,76,400.00	1,42,55,400.00
(c)	Special Allowance to Principal	74,250.00	74,250.00
2) (a)	Strike Period Salary Teaching Staff		3,99,999.00
(b)	7th pay Commission to Teach. Staff		24,17,690.00
(c)	GP to Non-Teaching Staff		
	1) Clerks	0.00	
	3) Library Staff	0.00	
	4) Menial Staff	1,69,200.00	1,69,200.00
3) (a)	D.A. to Teaching Staff		
	Teaching Staff.	1,56,78,226.00	
	Librarian	2,98,721.00	1,59,76,947.00
(b)	D.A. to Clerks/librarian / Peons		
	1) Clerks	17,85,680.00	
	2) Library Staff	2,87,795.00	
	3) Menial Staff	50,36,139.00	71,09,614.00
(c)	D.A. Difference to Teaching Staff and Non-Teaching Staff		
	1) Teaching Staff	0.00	
	2) Non-Teaching Staff	0.00	42,57,775.00
(d)	Difference in Salary		
	1) Teaching Staff	74,88,016.00	
	2) Non-teaching Staff	12,456.00	75,00,472.00
4) (a)	Leave Travel Concession		
	1) Teaching Staff		
	2) Non-Teaching Staff		
(b)	H.R.A. A/c		
	1) Teaching Staff.	39,98,574.00	
	2) Clerks	4,56,066.00	
	3) Librarian	75,816.00	
	4) Library Staff	73,044.00	
	5) Menial Staff	7,82,636.00	53,86,136.00
5)	Bonus		
	1) Cash Allowances clerk	3,000.00	
	2) Provident fund After Retirement	0.00	
	3) Encashment of Surrendered Leave	0.00	
	4) Leave Encashment after retirement	0.00	3,000.00
6)	Transport Allowance to		
	1) Teaching Staff	8,45,830.00	
	2) Librarian	30,900.00	8,76,730.00
7)	Transport Allowance to clerks /lib/Peons		
	1) Clerks	1,88,620.00	
	2) Library Staff	30,500.00	
	3) Menial Staff	3,03,643.00	5,22,763.00
8)	Medical Reimbursement		
	1) Teaching Staff	0.00	
	2) Non- Teaching Staff	0.00	4,43,076.00
9)	H.R.A. Difference		1,59,832.00
	Remuneration to teaching on C.H.B. (Aided)		7,17,000.00
			10,55,40,884.00

ANNEXURE 5

RECURRING EXPENDITURE -- MISCELLANEOUS (ITEM NO.14)

OTHER ITEMS (ITEM NO.14-K)

SR. No.	ITEMS	RS.	PS.
1)	Audit fees	1,10,400.00	
2)	Bank charges	36,583.65	
3)	College Campus (Maint. A/c)	2,23,692.00	
4)	Travelling (Conveyance) Expenses	1,66,076.00	
5)	College Annual Magzine Exp.	81,137.00	
6)	Water Charges	7,240.00	
7)	Uniform to Peons		0.00
8)	Sanitary Expenses	40,335.00	
9)	Advertisement Expenses	11,060.00	
10)	Affiliation Fees A/c.	94,500.00	
11)	Seminar & Conference Account	41,471.00	
12)	Electric Expenses	99,235.00	
13)	Ground Maintenance		0.00
14)	Professional Fees	26,550.00	
15)	Washing Charges		0.00
16)	Office Contingencies	7,471.00	
17)	Gas Expenses (Laboratory)	38,962.00	
18)	University Refresher Courses		0.00
19)	Carrage Expenses	2,570.00	
20)	Honorarium to visiting Lecturers(M.A.Mcom.)	11,400.00	
21)	Academic Audit fees	8917	
22)	Green & Other Audit Fees & Expenses	40,440.00	
	Total	10,48,039.65	

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ANNEXURE 7
CLOSING BALANCES (Expenditure Side)

CLOSING BALANCES AS ON 31st MARCH 2023
OF BANK, CASH & FIXED DEPOSITS
(Page No.11 -- Item No. 23)

	RS.	PS.	RS.	PS.
Bank Of Maharashtra - Savings A/cs				
Fixed Deposit A/C.				
(With State Bank of India, Alibag Reserve Fund)				1,50,760.00
Bank of Maharashtra - Current A/cs				
Salary C/A No. 20109500842			23,75,044.68	
Non-Salary C/A. 20109500864			1,91,205.93	
Agencies C/A No 20109500853			4,378.20	
UGC. C/A.NO.60042632365			5,925.00	
Bank of India A/c				
Bank of India Scholarship A/c. A/c. No. 120021110000030			61,34,918.16	
Axis Bank SB A/cs				
Axis Bank SB .Ac/. No.918010023236755			7,98,431.30	
Axis Bank SB .Ac/. No.915010024197287			2,50,570.82	
Axis Bank SB .Ac/. No.915010024190396			6,55,976.66	
IDBI Bank A/C No :- 02991040000126533			49,75,514.00	
Cash & Other A/cs				
CASH IN HAND		35,162.30		
IMPREST A/C.		600.00		35,762.30
		TOTAL		1,55,78,487.05

Chand Kulkarni

BY


PRINCIPAL

Smt. Indirabai G. Kulkarni Arts,
J. B. Sawant Science and

Sau. Janakibai Dhondo Kunte Commerce
College, Alibag-402 201, Dist. Raigad

JANATA SHIKSHAN MANDAL'S
Smt. Indirabai G. Kulkarni Arts College, J.B.Sawant Science & Sau. Janakibai Dhondo Kunte Commerce College, Alibag, Dist. Raigad.(NG.SECTION)
RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To OPENING BALANCE as on 01/04/2020			By REMUNERATION, HONORARIUM, WAGES		
Cash	₹ 2,460.00		Remuneration to Lecturer on NG.Basis		
Axis Bank (Current A/c 915010024187468)	₹ 29,03,456.66	₹ 29,05,916.66	Remuneration to Lecturers on (C.H.B.)	₹ 28,21,625.00	
To FEES & FINES :			Remuneration to Teaching & Non. Teach. staff	₹ 11,29,550.00	₹ 39,51,175.00
Tuition Fees	₹ 65,80,808.00		Wages to Daily Wages Staff		
P.G.Registration Fees A/c.	0.00		Wages to Sweeper	₹ 31,500.00	
Gymkhana Fees	₹ 1,82,400.00		Wages to Security Guard	₹ 2,88,000.00	₹ 3,19,500.00
Library Fees	₹ 3,39,800.00		Honorarium to Visiting Lecturers :		
Other Fees	₹ 1,64,544.00		M.Sc. Department of Chemistry	₹ 64,800.00	
Laboratory Fees	₹ 23,05,296.00		Visiting Lecturer	₹ 17,000.00	₹ 81,800.00
Magazine Fees	₹ 41,413.00		Honorarium to Staff :		
I Card/Library Card Fees	₹ 22,850.00		M.Sc. Department of Chemistry	0.00	
Utility Fund Fees	₹ 1,14,240.00		Hindi Department	0.00	
Computer /Internet Fees	₹ 38,000.00		Computer Science Dept.	0.00	
Allumini Asso. Fees A/c.	₹ 8,601.00		Bus. Eco. Department	0.00	
Development Fund Fees	₹ 2,28,375.00		B.M.S. Dept. A/c.	0.00	
Univ.Sports & Cultural Activity A/c.	₹ 14,544.00		I.T.Dept. Expenses A/c.	0.00	
Interest on Savings Bank A/c.	0.00		Commerce Dept.	0.00	0.00
E - Suvidha Fees	₹ 18,800.00				
Practical Fees a/c.	₹ 5,29,500.00				
Project Fees	₹ 3,50,400.00				
Extra Curricular Activities	₹ 300.00				
Fine & Penalty	₹ 700.00				
T. C. Fees A/c.	0.00				
Total c/d...	1,09,40,571.00	₹ 29,05,916.66	Total c/d...		₹ 43,52,475.00

J. H. KALYANI & CO.,

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JANATA SHIKSHAN MANDAL'S

Smt. Indirabai G. Kulkarni Arts College, J.B.Sawant Science & Sau. Janakibai Dhondo Kunte Commerce College, Alibag, Dist. Raigad.

(N.G. SECTION)

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS	
				AMOUNT	AMOUNT
Total b/d...		1,09,40,571.00	29,05,916.66	Total b/d...	
P.hd. Registrataion fees A/c.		0.00		BY OTHER EXPENDITURE :	
Insurance A/c (Yuva Raksha)		15,120.00		Insurance A/c (Yuva Raksha)	20,862.00
Students Aid Fund		22,600.00		E- Suvidha A/c	15,550.00
Admission & Processing Fees		90,508.00		Magazine Expenses	6,804.00
V.C. Funds		9,100.00		I Card / Library Card Printing Exp.	0.00
E-mail Charges		9,100.00		Web. Site Renewal Charges A./c.	68,400.00
Disaster Relief Fund		3,720.00		Disaster Relief Fund	3,070.00
Student Stationery		0.00		E. Charges	7,400.00
University Exam. Fees		4,89,823.00		V.C. Funds	7,400.00
Enrolment Fees		40,038.00		Univ. N.S.S. Fees A/c.	2,930.00
F.Y./S.Y. Exam A/c Fees		6,63,841.00		P.G. Registration Fees	0.00
N.S.S. Fees		3,660.00		University Share towards Registration of P.G.	10,059.00
NG Fees A/c.		0.00	1,22,88,081.00	University Share towards Registration of Ph.D	0.00
To SUNDRY RECEIPTS				F.Y./S.Y. Exam. Exp. A/c	4,94,648.00
SUNDRY RECEIPTS		3.71	3.71	CarrierCouncelling Expenses	10,995.00
To CONTRIBUTION FROM JANATA				Development Expenses	1,23,192.00
SHIKSHAN MANDAL				Enrollment Fees	35,182.00
(FOR LIB. BOOKS)				Naac Expenses	4,650.00
To NOMINAL RECEIPTS:				BY NOMINAL PAYMENTS :	
Profession Tax		25,725.00		Professional Tax	7,575.00
T.D.S. (Contractor)		47,732.00		T.D.S. (Contractor)	33,225.00
E.P.F. Contribution of C.H.B. Lecturer		1,91,700.00		E.P.F. Contribution of C.H.B. Lecturer	2,67,535.00
E.P.F. Contribution of Non-teaching /		0.00		E.P.F. Contribution of Non-teaching staff	1,560.00
E.P.F. (Jr. Teaching & Non-Teach. Staff)		0.00		Refund of E. P.F.	53,338.00
			2,65,157.00	Fine & penalty on T.D.S.	5,737.00
					3,68,970.00
Total c/d...			1,54,59,158.37	Total c/d...	55,32,587.00

JANATA SHIKSHAN MANDAL'S
Smt. Indirabai G. Kulkarni Arts College, J.B.Sawant Science & Sau. Janakibai Dhondo Kunte Commerce College, Alibag, Dist. Raigad.
(N.G. SECTION)

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Total b/d...		1,54,59,158.37	Total b/d...		55,32,587.00
To <u>ADVANCES & DEPOSITS :</u>			By <u>ADVANCES & DEPOSITS :</u>		
J.S.M. Senior College	1,650.00		J.S.M. Senior College	7,57,000.00	
J.S.M. Junior College	0.00		Janata Shikshan Mandal	2,00,000.00	
Advance A/c.	1,83,500.00		Advance Account	2,12,400.00	
		1,85,150.00	Transfer to Sr. Grant. Div. for Salary to Temp. teachers	8,44,786.00	
					20,14,186.00
To Bank Intrest	1,67,059.00	1,67,059.00	By <u>SEMINAR & CONFERENCE :</u>		
			Workshop Expenses	30,902.00	
			Seminar & Conference Exp.	54,314.00	
			National Conference of Marathi	94,458.00	
			International Conference A/c.	0.00	1,79,674.00
			By <u>MISCELLANEOUS EXPENSES :</u>		
			Bank Charges	4,583.08	
			Carriage A/c.	200.00	
			Travelling Expenses	76,750.00	
			Sanitary Expenses	25,080.00	
			Affiliation Fees	7,37,500.00	
			Electric Expenses	15,567.00	
			Gymkhana Expenses	6,62,730.00	
			Telephone & Internet Charges A/c	74,650.00	
			Smart Classroom Expenses	10,000.00	
Total c/d...		1,58,11,367.37	Total c/d...	16,07,060.08	77,26,447.00

J. H. KALYANI & CO.,

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JANATA SHIKSHAN MANDAL'S

Smt. Indirabai G. Kulkarni Arts College, J.B.Sawant Science & Sau. Janakibai Dhondo Kunte Commerce College, Alibag, Dist. Raigad.

(N.G. SECTION)

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Total b/d...		1,58,11,367.37	Total b/d...	16,07,060.08	77,26,447.00
			Stationery & Printing	1,09,185.00	
			Electricity Charges	7,25,000.00	
			House keeping Expenses	18,900.00	
			Women Dev. Cell	1,975.00	
			Advertisement Exp.	17,045.00	
			Generator Maintenance	31,647.00	
			Interview Expenses	8,330.00	
			Office Contingencies	0.00	
			Conveyance Expenses	45,417.00	
			Meeting Allowance	76,750.00	
			Annual Membership ANGC	1,000.00	
			Award Reg. fees	9,550.00	
			Honorarium to Resource Person	0.00	
			Professional Fees	19,080.00	
			Reg. fees for Avishkar	0.00	
			Meeting Expenses	4,227.00	
			University Exam. Fees A/c.	3,66,386.00	
			Student Facility Center	36,000.00	
			Gas expenses	6,000.00	
Total c/d...		1,58,11,367.37	Total c/d...	30,83,552.08	77,26,447.00

JANATA SHIKSHAN MANDAL'S
Smt. Indirabai G. Kulkarni Arts College, J.B.Sawant Science & Sau. Janakibai Dhondo Kunte Commerce College, Alibag, Dist. Raigad.
(N.G. SECTION)

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Total b/d...		1,58,11,367.37	Total b/d...	30,83,552.08	77,26,447.00
			College Campus	₹ 84,406.00	
			Eligibility Certificate fees A/c.	0.00	
			Audit Fees A/c.	₹ 69,650.00	
			E.P.F. Administrative Charges	₹ 6,121.00	
			Visit & Function	₹ 70,479.00	
			Maintenance of Intercom & Others A/c.	₹ 32,596.00	
			Sundry Expenses A/c.	₹ 11,403.00	₹ 33,58,207.08
			By REPAIRS		
			Repairs to Laboratory.	₹ 1,13,846.00	
			Repairs to Gymkhana.	₹ 17,775.00	
			Repairs to College building	₹ 3,00,889.00	₹ 4,32,510.00
			By CURRENT LAB. & DEPARTMENT. EXPS:		
			Physics Dept.	₹ 0.00	
			Chemistry Dept.	₹ 1,00,102.00	
			Botany Dept.	₹ 22,198.00	
			Zoology Dept.	₹ 26,876.00	
			M.Sc. Chemistry Dept. Exp. A/c.	₹ 4,49,587.00	
			I.T. Dept. Exps.	₹ 25,625.00	
			Politics Dept. Expenses	₹ 970.00	
			Computer Science Dept.	₹ 3,57,022.00	
			Commerce Dept. Exp.	₹ 18,750.00	
			Geography Dept. Expenses	₹ 2,841.00	
			MIS Software Expenses (Admission)	₹ 2,05,013.00	12,08,984.00
Total c/d...		1,58,11,367.37	Total c/d...		1,27,26,148.08

JANATA SHIKSHAN MANDAL'S
Smt. Indirabai G. Kulkarni Arts College, J.B.Sawant Science & Sau. Janakibai Dhondo Kunte Commerce College, Alibag, Dist. Raigad.
(N.G. SECTION)

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Total b/d...		1,58,11,367.37	Total b/d...		1,27,26,148.08
			By OTHER EXPENSES :		
			Refund of Fees	1,52,111.00	
			Transfer to Senior A/c for TDS & PT Payment	76,602.00	
			Uniforms to Peon	1,200.00	2,29,913.00
			By ORDINARY REPAIRS :		
			Repairs to Equipment	1,02,718.00	
			Repairs to Furniture	4,07,927.00	
			Repairs to Water Pump	0.00	
			Repairs to Water Line A/c.	0.00	5,10,645.00
			By EXTRA CURRICULAR ACTIVITIES :		
			Annual Social Gathering	1,89,540.00	
			Students Cultural Activities	2,53,169.00	
			Annual Prize Distributaion A/c.	19,575.00	
			University Sports Contribution	0.00	
			University Sports & Cultural Activities	11,886.00	
			College Awards Expenses	0.00	4,74,170.00
			By CONSTRUCTION :		5,54,271.00
			BY COLLEGE LIBRARY :		
			Library Books	36,149.00	
			Reading Room Expenses	3,102.00	
			Journal and Periodicals	20,628.00	
			Lib. Dept. Expenses A/c.	5,141.00	65,020.00
Total c/d...		1,58,11,367.37	Total c/d...		1,45,60,167.08

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Smt. Indirabai G. Kulkarni Arts College, J.B.Sawant Science & Sau. Janakibai Dhondo Kunte Commerce College, Alibag, Dist. Raigad.

(N.G. SECTION)

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Total b/d...		1,58,11,367.37	Total b/d...		1,45,60,167.08
			By <u>FURNITURE & FIXTURE</u>		
			B.M.S. Dept.	✓ 2,03,300.00	
			Botany Department	✓ 25,000.00	
			Gymkhana Dept.	✓ 1,98,510.00	
			Cultural Activities Dept.	✓ 47,480.00	✓ 4,74,290.00
			By <u>EQUIPMENTS :</u>		
			Physics Dept.	0.00	
			Computer Science Dept.	0.00	
			Chemistry Dept.	✓ 7,192.00	
			I.T. Department	✓ 97,000.00	
			Zoology Dep. Equipment	✓ 57,200.00	
			Office Equipments	✓ 1,38,667.00	✓ 3,00,059.00
			By <u>CLOSING BALANCES : AS ON 31.3.2023</u>		
		0.00	Cash in Hand	✓ 754.00	
			Axis Bank (Current A/c 915010024187468)	✓ 4,76,097.29	✓ 4,76,851.29
TOTAL RS.		1,58,11,367.37	TOTAL RS.		1,58,11,367.37

AUDITOR'S REPORT

We have audited the Receipts & Payments Accounts of The J.S.M.College (SENIOR COLLEGE) N.G. SECTION Alibag, Dist. Raigad, for the year ended 31st March 2023 with the books of Accounts and Vouchers of the Institution and have obtained all the information and explanations required. In our opinion the above Receipts and Payments Accounts has been drawn up properly, accordingly to the best of our knowledge and explanations given to us and as shown by the books of the above Institution.

FOR J.S.M.SR.COLLEGE, ALIBAG.

EXAMINED AND FOUND CORRECT

For J. H. KALYANI & CO.

CHARTERED ACCOUNTANTS

Checked & audited by

Principal

Smt. Indirabai G. Kulkarni Arts,
J. B. Sawant Science and

Sau. Janakibai Dhondo Kunte Commerce
College, Alibag-402 201, Dist. Raigad

PLACE : MUMBAI

DATE :

PRINCIPAL

PROPRIETOR