

No. JD/HE/ AO/Assessment/6108 / 2022  
O/o the Joint Director, Higher Education,  
Nanded Region, Nanded

Date 28.12.2022

To  
The Principal,  
DAYANAND COLLEGE OF COMMERCE, LATUR  
BARSHI ROAD, LATUR



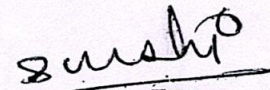
Sub. :- Final Assessment of Salary Grant for the year 2017-18 to 2021-22  
Non Salary Grant for the year 2018-19 to 2022-23

Sir,

With reference to the subject cited above, I am enclosing herewith a Final Assessment Report (Subject to verification by Senior Auditor, Higher Education, Nanded & Accountant General, Nagpur) of grant in aid form No. 5, 6 and 6A altogether with necessary statement. The Principal of the college is advised to appeal if necessary to the Joint Director from the date of Receipt of this memo within 30 days.

Shri R. S. Selvaraj  
Shri D. M. Kadane

Encl : As above

  
Administrative Officer,  
O/o the Jt. Director(H.E.)  
Nanded Region, Nanded

Copy for necessary action to,

1. The Senior Auditor, Higher Education Nanded Region, Nanded
2. The DDO, Pay Unit, higher edu./ The Joint Director, Nanded region, Nanded.

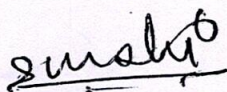
**FORM no.5**

Statement showing the details of Salary expenditure and Assessment of Grant for the year 2017-18 on the basis of Actual Expenditure.

(Subject to verification by Sr.Auditor)

Name of the College : **DAYANAND COLLEGE OF COMMERCE, LATUR**  
**BARSHI ROAD, LATUR**

1	a) Expenditure on Salaries of Teaching & Non-Teaching Staff	Rs.	23444267
	<b>minus</b>		
	b) Inadmissible Expenditure of Salaries of T & NT Staff (As per statement enclosed )	Rs.	0
	c) Admissible Expenditure on Salary.	Rs.	23444267
	<b>PLUS</b>		
2	a) Expenditure on contribution to contributory Provident Fund (CPF) of Approved Teaching & Non-Teaching Staff.	Rs.	0
	b) Contribution to Gratuity.	Rs.	0
	<b>minus</b>		
	c) Expenditure on (a) & (b) not admissible	Rs.	0
	d) Net Approved Expenditure on (a & b)	Rs.	0
3	<b>Total (1 + 2 )</b>	Rs.	23444267
4	<b>FEE'S &amp; SURPLUS</b>		
	a)Tution fees recoverable from fee paying students for the year 2017-18		
	i tution fee: B.COM. I, II & III 1000 X 720		720000
	ii tution fees M.Com. I & II 1200 X 320		384000
	iii		1104000
	b) Admission fees, recovery of salary paid in excess, interest etc.		
	i Admission Fees stu. Rs. 40 X 1040		41600
	ii Admission Fees stu. Rs. 0 X		0
	iii interest accrued on salary account		
	Total Rs.		41600
	<b>Total of a &amp; b</b>	Rs.	1145600
5	A) Salary Grant due to the college for the year 2017-18 after assessment (3-4)	Rs.	22298667
	B) PLUS :- Less grant paid during the year	Rs.	
6	Grant paid installementwise to the College during the year 2017-18	Rs.	23369745
7	<b>Excess grant</b>		
	a) to be paid to the college for previous year	Rs.	0
	b) to be recovered from the college if any upto the prev. year 2016-17	Rs.	11,03,254
	c) to be recovered from the college as per AG Report	Rs.	0
	d) to be recovered from the college as per Sr. Auditors Report	Rs.	0
	e)salary grant refunded to Joint Director office	Rs.	
9	Net grant to be paid as per assessment of grant for the year 2017-18	Rs.	4,76,881
	Net grant to be recovered as per assesement of grant for the year 2017-18	Rs.	16,97,451
	(Final of Accounts of the year 2017-18 )		

  
 Administrative officer,  
 O/o the Jt. Director(H.E.)  
 Nanded Region, Nanded

## PROFORMA I

Assessment of Grant on account of Establishment expenditure for the Year 2017-18

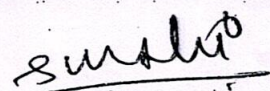
DAYANAND COLLEGE OF COMMERCE,  
LATUR BARSHI ROAD, LATUR

Sr.no	iteam	Total Expenditure (Rs)	Inadmissible Expenditure (Rs)	Admissible Expenditure (Rs)	Remarks
1	2	3	4	0	6
1	Basic	7730483	0	7730483	
2	AGP /GP	1675800	0	1675800	
3	DA	12558798	0	12558798	
4	HRA	911586	0	911586	
5	T.A. to Staff /CLA	304800	0	304800	
6	Sallary arrers	0	0	0	
7	Principal Spl. allow.		0	0	
8	CHB	262800	0	262800	
9	Medi. Reimbursement		0	0	
10	6th Pay Arrears		0	0	
11			0	0	
	<b>Total</b>	23444267	0	23444267	
12	Management Contribution to provident fund@ 8 2/3 of pay	0	0	0	
	<b>Grand Total</b>	23444267	0	23444267	

previous year 2016-17

Admissible expenditure of the preceeding year Rs.

6295625

  
Administrative officer,  
O/o the Jt. Director(H.E.)  
Nanded Region, Nanded

## FORM No. 6

Statement Showing the details of Salary Expenditure and the Non-Salary Grant for  
the year 2017-18 Non Salary 2018-19

Name of the College :- DAYANAND COLLEGE OF COMMERCE, LATUR  
BARSHI ROAD, LATUR

**1 Expend.on account of grant for the year 2016-17**

I	Building Rent/Maintainance	Rs.	47054
ii	Principal Res.Rent.	Rs.	0
I	In-admissible Expenditure.	Rs.	11764
ii	Admissible Expenditure/	Rs.	35290

**PLUS****2 Other Expenditure for the year 2017-18**

i	Total actual expenditure incurred	Rs.	1347048
ii	Inadmissible Expenditure (vide details overleaf)	Rs.	882246
iii	Admissible Expenditure	Rs.	969202
iv	Receipts on account of other fees & receipts	Rs.	520000
v	Net admissible expenditure	Rs.	449202
vi	5% of the Establishment Expend. of the preceeding year. 2016-17	Rs.	314781
vii	Non-Salary Grant Admissible as per formula (I.e. (v) or (vi) whichever is less.)	Rs.	314781
viii	<b>Plus.:-</b> Last year less grant paid for the year	Rs.	0
	<b>Total :-</b>	Rs.	314781
3 a)	Amount of Non-Salary grant already paid during the year 2017-18	Rs.	0
b)	Tution fees allowed to utilize for Non salary grant	Rs.	0
4	Non-Salary-Grant due payable(2-3-4)	Rs.	314781
5 a)	Non-Salary Grant to be Paid for prev. year 2016-17	Rs.	1742103
b)	Non-Salary Grant to be Recovered for previous year 2016-17	Rs.	0
6	Other recoveries if any(I..e.under excess grant etc.)		
a)	Recoveries pointed by AG	Rs.	0
b)	Recoveries pointed by Sr. Auditor	Rs.	0
c)	Penalty cut for delayed submission of audit report	Rs.	0
d)	other	Rs.	0
	<b>Total of 6 a,b,c&amp; d</b>	Rs.	0
7 a)	Net Non-Salary grants to be Paid to college during year 2018-19. 2017-18	Rs.	2092174
b)	Net Non-Salary grants to be recovered from college during year 2018-19	Rs.	0

*Sunshob*  
Administrative officer,  
O/o the Jt. Director(H.E.)  
Nanded Region, Nanded

## FORM NO. II

Name of the College :

DAYANAND COLLEGE OF COMMERCE, LATUR  
BARSHI ROAD, LATURExpenditure on maintenance and current repairs of college Building/Rent to third party  
for the year 2017-18

Sr. No.	Item	Total Cost Rent paid Rs.	Inadmissible Expenses Rs.	Admissible Expenditure Rs.	Remarks
1	Maintenacne & repairs to building owned by College Management Calculated II nd Value on the cost of Rs.	0	0	0	
2	Rent paid to third party	47054	11764	35290	
3	National rent on Principal's quarters as 25/20/15%	0	0	0	
	Total	47054	11764	35290	

*Sushil*  
Administrative officer,  
O/o the Jt. Director(H.E.)  
Nanded Region, Nanded

Statement showing the expenditure during the year 2017-18 on Non Salary item, expenditure disallowed grant in aid and receipts by way of other fees charged as per G.R.E. & Y.S.D.No.NGC-1279/157796 XXV dt.3-10-1979 for the year- 2018-19 information for working out the Non Salary grant for Collegiate Institution.

1. Name of the College :- DAYANAND COLLEGE OF COMMERCE, LATUR BARSHI ROAD, LATUR

	Jr.College	Undergraduate		Post Graduate	Total
		No of Stud.	EBC Studs		
2) a) Number of students actually on roll of the colleges on the 1st February of the academic year of 1st Sept. in the case College affiliated to Universities which have adopted the semester system.	LAW	B.Com I	240	0	240
		B.Com II	240	0	240
		B.Com III	240	0	240
		<b>Total</b>	<b>720</b>	<b>0</b>	<b>720</b>
		M.Com I	160	0	160
b) Number of Students in Science Faculty.		M.Com II	160	0	160
		<b>Total</b>	<b>320</b>	<b>0</b>	<b>320</b>
3) Rate at which other fees are charged, per annum.					
	a) Laboratory Fees.		0 X 0		0
	where practicals are prescribed		0 X 1040		
	b) Library Fee	Rs.	150 X 1040		156000
	c) Gymkhana Fees	Rs.	50 X 1040		52000
	d) Registration Fee	Rs.	10 X 1040		10400
	e) Gathering Fees	Rs.	60 X 1040		62400
	f) Sports	Rs.	60 X 1040		62400
	g) Mag.	Rs.	40 X 1040		41600
	h) Student Forum	Rs.	15 X 1040		15600
	i) College Exam Fees	R.s	100 X 1040		104000
				504400	
I card			15	1040	15600
		<b>Grand Total</b>	<b>1040</b>	<b>0</b>	<b>1040</b>
	EBC Students		=	0	1040
	Govt Scholarship holder students =		=	0	
	Full fees paying students =		=	0	

Sr. No.	Item	Expenditure incurred by college during the year	Expenditure disallowed for Grant in Aid(As per statement enclosed.	Admissible Expenditure (Coll. 3- 4 )	Receipts on total a/c of		Total Receipts.	Net Admissible Expenditure Col. 5-7	Remarks
					6(a)	6(b)			
1	2	3	4	5	6(a)	6(b)	7	8	9
1	Expenditure (in excess of the expenditure incurred by utilizing the Library fees collection on subscription incurred to reputed educational journals upto 3000/- per financial year.	40820	0	40820	0	0	0	40820	
2	Expenditure in excess of the expenditure incurred by utilizing laboratory fee collection (on purchase of scientific apparatus and equipments duly certified as essential by the University concerned)(Replance ment as well as purchase new and current laboratory expend. on chemicals etc. not exceed ing Rs,100/- per student per annum in the science faculty No.of students Rs.100/-	0	0	0	0	0	0	0	
	Total of this page.	40820	0	40820	0	0	0	40820	

1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F	40820	0	40820	0	0	0	40820	
3	Expenditure on Gymkhana & Garding (a)	128362	0	128362	52000	0	52000	76362	
	Sports(No. of students)/Extra	34715	0	34715	62400	0	62400	-27685	
	curricular activities(b)	160648	0	160648	62400	0	62400	98248	
	magazines etc.	83921	0	83921	41600	0	41600	42321	
		0	0	0	15600	0	15600	-15600	
	<b>Total of above (a) + (b)</b>	<b>407646</b>	<b>0</b>	<b>407646</b>	<b>234000</b>	<b>0</b>	<b>234000</b>	<b>173646</b>	
4	Visiting Faculty Rs.1500/- per faculty celling Rs.2000/-	1331	0	1331	0	0	0	1331	
5	Travelling and Daily allowances to members to teaching staff for attending conference, Seminars of academic nature and Non Teaching staff for administrative work only	27938	0	27938	0	0	0	27938	
6	<b>Miscellaneous Expenditure on the following</b>								
	a. College garden.	30539	0	30539	0	0	0	30539	
	b. Botanical garden, herbarian animal house.	16243	0	16243	0	0	0	16243	
	c. Telephone ( for College work only)	66003	59003	7000	0	0	0	7000	
	d. Electricity and Gas.	139360		139360	0	0	0	139360	
	e. Postage and Telegrams. ( for college work only.)	3761	0	3761	0	0	0	3761	
	f. Reading room not covered by any other fee collection.	54064	0	54064	0	0	0	54064	
	<b>Total. C/F</b>	<b>787705</b>	<b>59003</b>	<b>728702</b>	<b>234000</b>	<b>0</b>	<b>234000</b>	<b>494702</b>	



1	2	3	4	5	6(a)	6(b)	7	8	9
	<b>Total B/F</b>	787705	59003	728702	234000	0	234000	494702	
	g. Binding charges.	9530	0	9530	0	0	0	9530	
	h. Stationery and Printing required for office work and college Examination	46471	0	46471	10400	15600	26000	20471	
		0	0	0	104000	0	104000	-104000	
		0	0	0	0	0	0	0	0
	i. Premium of Insurance of Science apparatus and equipment.	0	0	0	0	0	0	0	
	j. Uniforms to peons and washing allowances to them at the rate prescribed by Government from time to time	22628	20128	2500	0	0	0	2500	
	k. Audit fee.	30565	24565	6000	0	0	0	6000	
	l. Water charges.	22422	0	22422	0	0	0	22422	
	m. Issue of Advertisements for recruiting Teaching and Non Teaching Staff for the college and on college admissions	32575	0	32575	0	0	0	32575	
	n. Affiliation fee.	280150	274150	6000	0	0	0	6000	
	o. Premium paid on college fidelity insurance policy.	4089	0	4089	0	0	0	4089	
	p. Other petty Contingencies such as chalks, dusters, etc.	0	0	0	0	0	0	0	
	q. Expenditure on educational excursions and Tours undertaken to fulfill the curricular requirements laid down by the university.	10000	0	10000	0	0	0	10000	
	<b>Total C/F.</b>	1246135	377846	868289	348400	15600	364000	504289	

1	2	3	4	5	6(a)	6(b)	7	8	9
Total B/F.		1246135	377846	868289	348400	15600	364000	504289	
r. Rent of the College playground certified as reasonable by the Ex. Engr.(PWD)		0	0	0	0	0	0	0	
s. Municipal Taxes on, and insurance premium paid for the insurance of the college building when the said building belongs to the college mangt.		0	0	0	0	0	0	0	
t. Current repairs to furniture, equipment, Internal roads, etc. of the college.		83071	0	83071	0	0	0	83071	
u. Expenditure on merit Scholarship/Fellowship: Other		0	0	0	0	0	0	0	
7** Expenditure on purchase of Library books ( In excess of Library Fee Coll.)		17842	0	17842	156000	0	156000	-138158	
b. Furniture (for college Office, library, and Lab.		0	0	0	0	0	0	0	
c. Equipment(For college, Office, library, and Lab.)		0	0	0	0	0	0	0	
d. Teaching aids, etc.		0							
<b>Total No. 7</b>		<b>17842</b>	<b>0</b>	<b>17842</b>	<b>156000</b>	<b>0</b>	<b>156000</b>	<b>-138158</b>	
		17842	0	17842	156000	0	156000	-138158	
<b>Grand Total</b>		<b>1347048</b>	<b>377846</b>	<b>969202</b>	<b>504400</b>	<b>15600</b>	<b>520000</b>	<b>449202</b>	

(Salary exp 6295625 )

(2% 125913

\*\* Not exceeding 2 percent of the Admissible establishment Expenditure of the college for the preceeding year i.e. 2016-17

1 Total actual expenditure, incurred i.e. total of Coloum 1 to 7	Rs.	1347048
<b>2 Total expenditure disallowed (list of items with amount to be attached) (4 + 9)</b>	<b>Rs.</b>	<b>377846</b>
3 Admissible expenditure ( Col. 4 above )	Rs.	969202
4 Less:- Receipts on account of other fees and other receipts. ( 4 )	Rs.	520000
5 Net admissible Expenditure	Rs.	449202
6 Limit of 5% of the admissible expenditure of the preceeding year. X 5%	Rs.	314781
7 Net Non-Salary grant payable to the College i.e. Sr.No.5 or 6 above whichever is less.	Rs.	314781

*B. V. S. S.*

Administrative officer,  
O/o the Jt. Director(H.E.)  
Nanded Region, Nanded