

GAJANAN M. SADDU & ASSOCIATES
 CHARTERED ACCOUNTANTS
 Bharde Building, Lokhand Lane, Latur



...../Audit/2019-2020/.....

Date : 11.05.2019

To,
 The Principal,
 Dayanand College of Commerce,
 Latur.

Sub:- Audit Report for the year ended 31st March 2019.

Sir,

1. I have examined the Balance Sheet as at 31-03-2019 and the Income and Expenditure Account for the year ended on that date of Dayanand College of Commerce, Barshi Road, Latur.
2. I certify that the Balance Sheet and Income and Expenditure Account are with the books of accounts maintained at the office of Latur.
3. I report the observations / comments / discrepancies / inconsistencies if any as per my separate Audit Report of even date.
4. Current year Library Deposit and Refund have been considered as Revenue Income & Expenditure.
5. Undistributed scholarship Rs. Nil is treated as revenue income.
6. Subject to above :
 - a) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the Audit.
 - b) In my option, proper books of accounts have been kept by college, so far as appears from my examination of the books.
 - c) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes there on, if any, give a true and fair view:
 - i. In the case of the Balance Sheet, of the state of the affairs of the College as at 31-03-2019, and
 - ii. In the case of the Income and Expenditure account, of the surplus of the college for the year ended on that date.

Yours faithfully,

Gajanan

Chartered Accountant

Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

PLACE : LATUR

DATE :

11 MAY 2019

**FORM OF ACCOUNTS STATEMENTS AND CERTIFICATE FURNISHED BY
DAYANAND COLLEGE OF COMMERCE, LATUR 413 531
ACCOUNTING PERIOD FROM 01-04-2018 TO 31-03-2019**



CERTIFICATE NO. 1

Certified that the salaries mentioned in the statement of accounts were actually paid to the member of the staff.

CERTIFICATE NO. 2

Certified that the member of the Teaching staff and Non-teaching staff of the college (Full Time) have been actually paid D.A. according to the rate sanctioned by the Government to their own employees during the year and the total expenditure on D.A. at the Government rate work out Rs. 1,35,59,309/- this includes expenditure of Rs. Nil on part time staff according to the instruction accompanying the prescribed form of accounts. The expenditure on account of D.A. and reading rooms have not been included in the total D.A. expenditure Rs.1,35,59,309/- and at Government rate as certified above.

CERTIFICATE NO. 3

Certified that the expenditure on premium on life Insurance Policies shown in the account statement was in respect of the policies up to value of Rs. Nil was not for policies above value of Rs. Nil only would be Rs. Nil.

CERTIFICATE NO. 4

Certified that the expenditure on Provident Fund on pension fund admissible according to Item No. 5 of appendix A would be as follows.

Provident Fund	Rs.	Nil.
Pension Fund	Rs.	Nil.

CERTIFICATE NO. 5

Certified that the expenditure shown under item No. 1,2,3,4,5,6, and 7 does not contain any expenditure on staff other than teaching staff, clerical and inferior staff or no staff of the Hostel, Gymkhana, Residential Quarters and Reading Room.

PLACE :- LATUR

DATE

11 MAY 2019


 PRINCIPAL
PRINCIPAL
 Dayanand College of Commerce,
 LATUR


 CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
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 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019



Sr. No.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
1	OPENING CASH & BANK BALANCE AS ON 01-04-2018		1,402,804.60
	Cash In Hand	883.00	
	Cash at Bank with Bank of Maharashtra		
	Salary A/c No. 20102232405	8,565.00	
	Non-Salary A/c No. 20102204171	4,489.00	
	Other Miscellaneous A/c No. 60279173081	195,572.00	
	Other Miscellaneous A/c No. 20102200766	534,244.00	
	Bank of Baroda	659,051.60	
	1,402,804.60		
2	GOVERNMENT GRANT		24,746,225.00
	58 Salary Grant (Annexure - A)	24,248,725.00	
	59 C.H.B. Remuneration	497,500.00	
		24,746,225.00	
91 EBC Grant			
3	FEES AND FINES		1,374,274.00
	1 Registration Fees	18,535.00	/
	2 Admission Fees	36,380.00	/
	4 Tutition Fees	859,234.00	
	5 Libarary Fees	92,850.00	/
	8 College Exam Fees	90,800.00	/
	14 Identity Card	27,550.00	/
	21 College Development Fund	42,305.00	/
	25 College Medical Fees	4,545.00	/
	26 P.G.Registration		
	28 Earn & Learn	9,090.00	/
	30 Environment Study	29,850.00	/
	32 E Facilities	25,850.00	/
	33 Admision Form	59,800.00	/
	35 Libarary Fine	590.00	
	38 FINLIT	14,925.00	
	78 Bonafide	25,170.00	
	90 CMA	1,100.00	
93 Computer Lab Fees	35,700.00		
	1,374,274.00		
4	OTHER FEES		123,470.00
	18 Other Fees	73,970.00	/
	27 Book Bank	6,050.00	/
	36 Research Center Fee	20,000.00	
	37 T.C.Fees	22,850.00	
	39 Phd Course Work	600.00	
	123,470.00		
Balance c/fd on Next Page			27,646,773.60

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019



Sr. No.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
		Balance b/fd from Page No. 1...	27,646,773.60
	FEES COLLECTED FOR UNIVERSITY		4,492,579.00
3	Eligibility Fees	189,065.00	
15	University Sport & Game	129,400.00	
16	Student Welfare Activities	137,160.00	
17	Student Safety Insurance	16,804.00	
19	University Emergency Fees	25,860.00	
20	University Ashwamegh	115,236.00	
24	Youth Festival	45,400.00	
29	Zonal Sport Fees	129,400.00	
34	University Exam Fees	3,184,270.00	
60	University Exam Center	343,129.00	
97	Skill Enhancement Course	19,550.00	
135	Student Forum Council	13,635.00	
148	Degree Fees	89,910.00	
99	Chancellor Office Activity	53,760.00	
		4,492,579.00	
166	INTERNAL EXAM.50% REFUND FEES		138,855.00
	TOTAL OF RECURRING OR DIRECT RECEIPT		32,278,207.60

PLACE : LATUR

DATE

11 MAY 2019

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CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu
Proprietor

M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Davanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019



S.N.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	OTHER MISCELLANEOUS RECEIPTS		887,548.00
6	College Sport & Game	45,400.00	
7	Student Aid Fund	9,800.00	
9	Social Gathering	54,800.00	
10	College Magazine	20,360.00	
11	Student Association	-	
65	C.A.Exam	293,981.00	
70	Miscellaneous	2,422.00	
79	Cost Of Book	3,345.00	
6	87 Bank Interest	112,348.00	
	114 Building Rent	18,600.00	
	120 Tally Coaching	1,500.00	
	136 Salary Recovery	47,763.00	
	144 Unl.Sport Complion	28,000.00	
	145 Priminister Special Sch.Jamu Kashmir student	22,030.00	
	167 Group Insurance Final	46,259.00	
	168 Bank Of Maharashtra	50,000.00	
	162 Verve 2018-19	33,390.00	
	161 Compitetive Exam	55,400.00	
	160 Student Prize	26,800.00	
	149 Allumini association	15,350.00	
		887,548.00	
	NON-RECURRING or INDIRECT RECEIPT		3,500,000.00
7	150 UGC Indoor Stadium	3,500,000.00	
		3,500,000.00	
	SCHOLARSHIP & PRIZES		
	77 GOI Scholarship to B.C. Student		5,255,685.00
	12 Library Deposits		37,500.00
	LOANS & ADVANCES		10,978,492.00
	From Staff, Students & Third Party	421,953.00	
	(As Per Annexure - B)		
	Transfer & Contras	10,556,539.00	
	(As Per Annexure - C)		
		10,978,492.00	
	TOTAL NON-RECURRING OR INDIRECT RECEIPT		20,659,225.00
	TOTAL OF RECURRING OR DIRECT RECEIPT		32,278,207.60
		Grand Total (Rs.)	52,937,432.60

PLACE : LATUR
DATE :

11 MAY 2019

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DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019



Sr. No	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	DIRECT OR RECURRING EXPENDITURE		
	BASIC PAY (SALARIES)		8,057,983.00
1	47 Teaching Staff	5,726,324.00	
	48 Non-Teaching staff	1,835,120.00	
	95 Arrears Salary Payment	222,989.00	
	59 C.H.B. Salary	273,550.00	
2		8,057,983.00	
	A.G.P.		1,658,867.00
	49 Teaching Staff	1,240,067.00	
	50 Non-Teaching staff	418,800.00	
3		1,658,867.00	
	DEARNNESS ALLOWANCE		13,559,309.00
	51 Teaching Staff	10,245,885.00	
	52 Non-Teaching staff	3,313,424.00	
4		13,559,309.00	
	OTHER ALLOWANCE		
	House Rent Allowance		938,831.00
	53 Teaching	713,439.00	
	54 Non-teaching	225,392.00	
5		938,831.00	
	Convience Allowance		297,320.00
	55 Teaching	184,520.00	
	56 Non-teaching	76,800.00	
6		297,320.00	
	ALLOWANCES		
	83 Uniform & Washing Allowance		2,400.00
7			254,984.00
	RENT, RATES & TAXES		
	114 Building Rent	18,600.00	
	74 Electric Charges	23,610.00	✓
	115 Buidling Maintenance	47,054.00	✓
	75 Light Bill	165,720.00	✓
		254,984.00	
8			127,370.00
	COLLEGE LIBRARY		
	64 Reading Room Charges	59,455.00	✓
	84 Journal & Perlodical	48,469.00	✓
	89 Book Binding	15,090.00	✓
	96 Library Insurance	4,356.00	✓
		127,370.00	
	Balance c/fd on Next Page		24,897,064.00

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019



Sr. No.	PAYMENTS	AMOUNT (Rs.)		AMOUNT (Rs.)
	Balance b/fd From Page No. 2...			24,897,064.00
9	MISCELLANEOUS EXPENSES			65,379.00
	61 Sanitary charges	25,150.00	✓	
	70 MISCELLANEOUS EXPENSES	40,229.00	✓	
		65,379.00		
	OFFICE & ADMINISTRATIVE EXPENSES			282,088.42
	33 Admission Form	38,640.00		
	63 Telephone charges	31,789.00	✓	
	134 Advertisement Expenses	28,421.00	✓	
10	68 Travelling Charges	45,696.00	✓	
	72 Stationery & Printing	48,768.00	✓	
	67 Postage & telegram expenses	1,964.00	✓	
	76 Computer Stationery	17,796.00	✓	
	85 Furniture Repairs	6,216.00	✓	
	81 Bank Comission	3,798.42	✓	
	159 Office Automation	59,000.00	✓	
		282,088.42		
	EXPENSES FOR STUDENTS			263,310.00
	25 Medical Fees	132.00		
	19 Emergency Fees	25,990.00		
11	8 College Examination Expenses	88,248.00	✓	
	80 Refund of fees	6,457.00		
	6 College sports & Games	41,740.00	✓	
	133 Cultural Expenditure A/c.	21,160.00	✓	
	14 Identity Card	58,073.00	✓	
	149 Allumini Association	2,510.00		
	160 Student Prize	19,000.00	✓	
		263,310.00		
	OTHER EXPENDITURE			808,038.00
	60 University Exam Center	95,000.00		
	62 College Garden	6,805.00	✓	
12	65 CA Exam	307,201.00		
	69 Conference Work Shop	10,310.00		
	153 Audit Fees	24,000.00	✓	
	136 Salary Recovery	-		
	152 Water Charges	78,813.00	✓	
	132 Annual Maintenance Charges	29,720.00	✓	
	39 Phd Course Work	610.00		
	92 Sour Urja	17,354.00		
	118 Pest Control Charges	4,130.00	✓	
	161 Compitetive Exam	55,399.00		
	163 Refiling Of Fire	1,120.00	✓	
	164 Refund of Unspent Balance	132,076.00		
	169 Naac	29,500.00	✓	
	123 Internal Road Repair	16,000.00	✓	
		808,038.00		
	DIRECT OR RECURRING EXPENDITURE		Total Rs.	26,315,879.42

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019



S.N.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	INDIRECT OR NON-RECURRING EXPENDITURE EQUIPMENTS		3,581,260.00
14	150 UGC Indoor Stadium	4,720.00	
	151 UGC Indoor Stadium Society Contribution	3,500,000.00	
	122 IQAC	76,540.00	
		3,581,260.00	
	INDIRECT OR NON-RECURRING EXPENDITURE EQUIPMENTS		
	66 Library Book		72,089.00
	SCHOLARSHIP & PRIZES		
	77 GOI Scholarship to SC/ST		2,972,193.00
	80 GOI Other fees		-
16	12 Library Deposit		16,250.00
	REPAYMENT OF LOANS & ADVANCES		11,058,640.00
	Staff, Students & Third Party	475,453.00	
	(As Per Annexure - B)		
	Loan Deposit and Transfer	10,583,187.00	
	(As Per Annexure - C)	-	
		11,058,640.00	
	UNIVERSITY FEES		4,253,791.00
17	109 Affiliation Fees	282,400.00	✓
	3 Eligibility Fees	103,170.00	
	34 University Exam. Fees	3,165,210.00	
	16 Students Welfare Activities	155,940.00	✓
	20 University Ashwamegh	77,970.00	✓
	15 University Sports & Games	129,950.00	✓
	106 University Sports Registration Fees	1,500.00	
	148 Degree Fees	105,040.00	
	17 Students Safety Insurance	19,493.00	
	99 Chancellor Office Activities	83,168.00	
29 Zonal Sport	129,950.00		
		4,253,791.00	
Balance c/fd on Next Page			21,954,223.00

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)



RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

Sr. No.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	Balance b/fd From Page No. 6		21,954,223.00
	EXTRA CURRICULAR ACTIVITY		471,178.00
9	Social Gathering	99,192.00	✓
11	Student Association	26,182.00	✓
18 24	Youth Festival	124,453.00	✓
10	College Magazine	80,576.00	✓
21	College Development Fund	41,909.00	✓
147	Research Festival	3,810.00	
162	Verve 2018-19	45,390.00	
144	University Sport Compition	44,675.00	
146	Teacher Orientetion Program	4,991.00	
		471,178.00	
	CLOSING CASH & BANK BALANCE AS ON 31 Mar. 2019		4,196,152.18
	Cash in Hand	24,567.00	
	Cash At Bank With		
	Bank of Maharashtra		
19	Salary A/c No. 20102232405	143,093.70	
	Non-Salary A/c No. 20102204171	4,648.00	
	Other Miscellaneous A/c No. 60279173081	1,980,517.08	
	Other Miscellaneous A/c No. 20102200766	2,032,886.60	
	Bank of Baroda (UGC Account) A/c No.	10,439.80	
		4,196,152.18	
	Total (Rs.)		26,621,553.18

Less : Overdraft Salary Payment Account

INDIRECT OR NON-RECURRING EXPENDITURE

Total Rs. 26,621,553.18

DIRECT OR RECURRING EXPENDITURE

Total Rs. 26,315,879.42

Grand Total Rs. 52,937,432.60

Examined and found correct as per Books of accounts & Vouchers produced subject to my audit report of even date.

PLACE : LATUR

DATE 1 MAY 2019

PRINCIPAL

PRINCIPAL
Dayanand College of Commerce,
LATUR.

CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2018 TO 31-03-2019

**SALARY GRANT (ANNEXURE - A)**

Sr. No.	D. D. No.	DATE	AMOUNT (Rs.)
As per bank passbook			
1	Arrears	09.04.2018	222,989.00
2	Mar-18	13.04.2018	1,773,214.00
3	Apr-18	04.05.2018	1,767,546.00
4	May-18	01.06.2018	1,750,746.00
5	Jun-18	04.07.2018	1,754,058.00
6	Jul-18	01.08.2018	1,822,381.00
7	Aug-18	05.09.2018	1,822,414.00
8	Sep.18	09.10.2018	1,829,069.00
9	DA	30.10.2018	419,201.00
10	Oct-18	01.11.2018	1,705,232.00
11	Nov-18	04.12.2018	1,705,232.00
12	Dec-18	31.12.2018	1,705,764.00
13	Jan.19	02.02.2019	1,705,763.00
14	Feb-19	01.03.2019	1,702,963.00
15	DA	07.01.2019	212,700.00
Total (Rs.)			21,899,272.00

PLACE : LATUR

DATE 11 MAY 2019


 PRINCIPAL

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 Dayanand College of Commerce,
 LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
(Managed By Dayanand Education Society, Latur)
AUDIT PERIOD FROM 01-04-2018 TO 31-03-2019



STAFF, STUDENTS & THIRD PARTY (ANNEXURE - B)

Sr. No.	Led. NO	PARTICULARS	Amount (Rs.)	
			Debit	Credit
1	100	A.N.Chavan	5,130.00	5,130.00
2	101	V.V.Jadhav	9,000.00	9,000.00
3	102	Deshpande V.R.	56,000.00	56,000.00
5	103	Chavan B.T.	133,953.00	133,953.00
6	104	Bhosale N.D.	50,000.00	32,000.00
7	105	Kamble B.G.	25,395.00	25,395.00
8	107	Wagmare A.M.	81,175.00	55,175.00
9	108	Bhakkad S.D.	6,000.00	6,000.00
10	111	Dhamne M.N.	9,000.00	9,500.00
11	112	Umate S.T.	4,000.00	4,000.00
12	113	Tejas Adgaonkar	10,000.00	-
13	121	Selukar R.S.	10,000.00	10,000.00
14	124	Kamble L.R..	10,000.00	10,000.00
15	126	Painitkar A.M.	10,000.00	10,000.00
16	128	Fulmali K.S.	10,000.00	10,000.00
17	130	Hake P.K.	2,400.00	2,400.00
18	137	Akankasha Bhanji	12,000.00	12,000.00
19	154	Wagh L.P.	14,900.00	14,900.00
20	155	Adsule Pradip	1,500.00	1,500.00
21	157	Joshi Rajendra	15,000.00	15,000.00
		Total	475,453.00	421,953.00

PLACE : LATUR

DATE : 11 MAY 2019

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M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2018 TO 31-03-2019

**TRANSFER AND CONTRAS (ANNEXURE - C)**

Sr. No.		PARTICULARS	Amount (Rs.)	
			Debit	Credit
1	31	N.S.S.	82,500.00	65,880.00
2	40	G.P.F.	1,334,400.00	1,334,400.00
3	41	P.T.	72,800.00	72,800.00
4	42	Income Tax	2,398,400.00	2,398,400.00
5	43	Dayanand Emp.Co.Op.Soc.	2,639,920.00	2,639,920.00
6	44	Salary Saving Scheme	528,792.00	528,792.00
7	45	Group Insurance	4,435.00	4,435.00
8	46	Bank Loan A/c	895,160.00	895,160.00
9	82	Staff Contribution	23,685.00	14,400.00
10	86	D.C.P.S.	949,111.00	949,111.00
11	117	Kerla Nidhi	62,714.00	62,714.00
11	125	NCC	26,138.00	25,395.00
12	143	GPF Loan A/C	1,520,000.00	1,520,000.00
13	138	Dayanand Sr..Non Grant	12,720.00	12,720.00
14	138A	Dayanand B.C.A	4,080.00	4,080.00
15	139	Medical Rembrusment	28,332.00	28,332.00
21		Total	10,583,187.00	10,556,539.00

PLACE : LATUR
DATE

11 MAY 2019

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CHARTERED ACCOUNTANTS
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Proprietor
M. No 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR

2018-2019

STATEMENT 'B'



Statement showing particulars of capital construction : Remarks

Specilisation of Construction of Extension or Special repair	Expenditure	Whether amount grant or donation were received towards the work and If so they were utilize towards the expenditure in whole or part (In the letter case the Amount utilized please be mentioned)
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NIL

NIL

NIL

STATEMENT 'C'

Statement showing the particulars of the repayment of loan during the year ended 31.03.2018.

Sr. No.	Amount of Loan	From where taken	Year in which taken	Purpose for which taken	Amount Rate	Whether amount Spent for which taken if so	Repayment Outstanding at the end of the year
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NIL

N.B. In respect of the loan received during the year also information should be filed in this for.

PLACE :

DATE 11 MAY 2019


 PRINCIPAL
 DAYANAND COLLEGE OF COMMERCE,
 LATUR.


 CHARTERED ACCOUNTANT

Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR
YEAR ENDING 2018-2019 PROFORMA 2



DEPRECIATION OF BUILDING	WHETHER GOVT. OF ANY OTHER GRANT RECEIVED TOWARDS THE BUILDING, IF SO, STATE THE AMOUNT OF GRANT PAID BY UGC GOVT. OF OTHER AUTHORITY SANCTIONING IT	EXPENDITURE ON COST OF CONSTRUCTION AND HOW IT IS MAY OUT	EXPENDITURE SHOWN IN ACCOUNT STATEMENT SUBMITTED TO THE DEPARTMENT FOR ASSESSMENT PURPOSE ON ACCOUNT	REMARKS
1. Main Building Rs.13,18,090/-	NII	NII	NII	
2. Additional Classrooms Rs.3,69,475/- Dt.30.11.85	NII	NII	NII	
3. Extension of Class-room Rs.3,55,505/- Dt.31.07.90	NII	NII	47,054/-	MUNICIPAL TAX RS.
			NII	EXTENSION OF CLASSROOM RS.
			NII	ADDITIONAL CLASSROOMS RS.
			NII	
			NII	EXPENDITURE ON MAINTENANCE AND REPAIR
			NII	DEPRECIATE VALUE OF THE BUILDING IN THE YEAR
			NII	TOTAL
			NII	OTHER SOURCES
			NII	LOANS
			NII	GENERAL DONATION
			NII	REMARK SHEET FUND RAISED
			NII	DONATION FOR SPECIFIC PURPOSE

PLACE : LATUR

DATE 11 MAY 2019

PRINCIPAL

PRINCIPAL
Dayanand College of Commerce
LATUR

Gajanan M. S.
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu
Proprietor

M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR

YEAR ENDING 2018-2019



Statement showing loss in fees income on account of freeship/ concession in fee Granted by the college on their own during the year 2018-2019

SR.NO.	NAME OF THE CONCESSION IN FEES/FREESHIP/ETC FROM COLLEGE FUND	RATE OF FREESHIP CONCESSION	LESS IN FEES INCOME	REMARK
1	FULL FREESHIP	—	NIL	
2	CONCESSION IN FEES	—	NIL	

PLACE : LATUR

DATE

11 MAY 2019

PRINCIPAL

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Dayanand College of Commerce,
LATUR.

CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu
Proprietor

M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR

STATEMENT 'G'



STATEMENT SHOWING "G" THE INFORMATION IN CONNECTION WITH THE N.C.C. EXPENDITURE INCURRED BY THE
COLLEGE IN ACCOUNTING YEAR 2018-19

Year of Accounts	The item in which the receipts on N.C.C. have been included in the audited statement of account for 2017-2018 sent to the directorate for the purpose of assessment grant for the year 2018-2019	The item in which the expenditure on N.C.C. is included in the situated statement of account for 2018-2019 sent to the Directorate for the purpose of assessment of grant for the year 2018-2019	
Item no	Amount in Rs.	Item no	Amount in Rs.
—	NIL	—	NIL

PLACE : LATUR

DATE 11 MAY 2019

PRINCIPAL

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Dayanand College of Commerce,
LATUR.

CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu
Proprietor

M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR.**ACCOUNTING PERIOD FROM - 01-04-2018 TO 31-03-2019****NOTES OF INSPECTION OF NON-GOVERNMENT COLLEGE**

1. Date of Inspection : 11.05.2019
2. Name of the College : Dayanand College of Commerce, Latur.
3. Name of the Principal : Dr. Shriram Solanke
4. Name of the Management : Dayanand Education Society, Latur.
5. Total No. of Students : Roll as on 31-03-2019

Sr. No.	Class	Strength	EBC	PST	MST	F.F.	GOI Sch.	Fees Paying
1.	B.Com.I	240	102	--	--	--	83	
2.	B.Com.II	240	80	--	--	--	43	
3.	B.Com.III	240	69	--	--	--	68	
4.	M.Com.I	160	35	--	--	--	44	
5.	M.Com.II	160	42	--	--	--	49	
	Total	1040	328	--	--	--	287	

6. What are the fee rates :

Sr. No.	Particulars	B.Com.			M.Com.	
		I	II	III	I	II
1.	Tuition Fees	1000	1000	1000	1200	1200
2.	Library Fees	150	150	150	250	250
3.	Admission Fees	40	40	40	40	40
4.	College Exam.	100	100	100	100	100
5.	T. C. Fees	50	50	50	50	50
6.	Student Association	15	15	15	15	15
7.	Gathering Fees	60	60	60	60	60
8.	Magazine Fees	40	40	40	40	40
9.	Gymkhana Fees	50	50	50	50	50

7. 1. Whether these fee rates are approved by the University authorized : Yes.
2. If so, true copies of the University letter should be produced : Yes.
3. Whether any fees are charged from the students, which are not approved by the University : No.
4. If so, please give details : --
8. No. of students to whom free studentship have been sanctioned from the college funds. : --

9. No. of students to whom scholarship have been sanctioned from the college funds.

10. Particulars	Total No. of Students
1. E.B.C. Students	328
2. Freedom Fighter	Nil
3. Sons/ Daughters of PST	--
4. Sons/ Daughters of MST	--
5. B.C./ Free-ship / Scholarship	287
6. Sons/Daughters of Ex- servicemen	--
7. Fees Paying	--
Total	615



11. A (I) Details of posts in the college :

	TEACHING		
	Sanctioned	Filled	Vacant
a) Scale (Rs.)			
1. 37400 - 67000 Principal	01	01	--
2. 37400 - 67000 Asso.Prof.	04	04	--
3. 15600 - 39100 Assist.Prof.	12	10	02
4. 15600 - 39100 Librarian	01	01	--
b) 5. 9300 - 34800	02	02	--
6. 5200 - 20200	10	10	--
7. 4440 - 7440	05	05	--
c) No. of Teachers appointed on Clock hour basis	--	--	--
Total	35	33	02
d) Whether the placement / appointments have been approved by the University authorities		:	Yes.
e) If yes, how many cases		:	One
f) Whether the grant has been claimed on the salaries of the employees whose placements have been approved by the University authorities.		:	Yes
g) Placement/ appointment yet to approved by the University		:	No.
h) I) Whether the salaries have been shown in accounts statements in respect of readers and other staff as per directive of the UGC scheme without prior concurrence of the state Government.		:	No.
II) So, whether excess staff found as per staffing pattern has been tried to absorb in other.		:	No.

i) NON - TEACHING

Sr. No.	Particulars	Class- II & III Full Time	Class - IV Full Time	Total Vacancy
1.	Office	06	06	---
2.	Library	01	04	---
3.	Laboratory	---	---	---
4.	Gymkhana	---	---	---
5.	Hostel	---	---	---
6.	Reading Room	---	---	---
7.	Residential Quarter	---	---	---
8.	Other Staff	---	---	---
	Total	07	10	---

- j) Whether there are any vacant posts as shown above please give details.
- k) Whether the employees of Non-teaching staff as per norms laid down by the Government vide G.R. dated 22-02-1980 with e.f. 01-07-1979 or earlier. : Yes.
- l) If not, please give the details of excess staff : ---
- m) 1) whether the management of the college has conducted more than one college. : Yes
- 2) So, whether excess staff found as per staffing pattern has been tries to absorb in other college having less staff as per staffing pattern. : Yes.
11. (B)1) Whether the service books have been maintained in all cases i.e. teaching and non teaching staff. : Yes.
- 2) If not, how many cases the service books have not been maintained, : Yes.
- 3) Whether pay drawn in time : Yes.
- 4) Whether entries of leave taken : Yes.
- 5) Whether duplicate copies of service books are maintained and shown every year to the employees. : Yes.
12. Whether Muster Roll has been maintained. : Yes.
13. A) Whether the work of pay fixation has been completed in respect, of staff i.e. teaching and non-teaching. : Yes.
- B) Whether the work of pay fixation has been approved by the concerned Administrative Officer. : Yes.
- C) If not, please give the details of such employees. : ---
- D) Whether some of the cases have been referred to Administrative
- E) If so, please give details : ---
14. A) Whether there are any grievances regarding pay fixation in revision of salary scale etc. in respect of staff. : No.
- B) If so, please give details : ---
15. A) Whether the Management of the college has allotted the residential quarters to the staff members. : No.
- B) If so, please give details : ---
- C) Whether the H.R.A. is paid to the staff : ---
- D) Whether i) Light ii) Water iii) Scavenger charges have been recovered. : No.
16. Whether the H.R.A. is claimed by the staff of the college on percentage basis on production of rent receipts. : No
17. A) Whether the affiliation has been granted by the University concerned in respect of each subject. : Yes
- B) If not, please point the subject for which affiliation is till not Received from the University. : ...
- C) Whether the expenditure has been incurred for the subject as (b) above claimed Government Grants. : ...



- D) Whether the conditions of affiliation has been fulfilled in respect of all subjects, which taught in the college. : Yes.
18. Whether the expenditure on pay and allowances of the staff appointed for (a) Hostel (b) Gymkhana (c) Reading Room (d) Residential Quarters of the Principal and Other Staff (e) N.C.C. Activities have been included in the total expenditure on salaries of the college staff. No.
19. A) Whether the Principal has drawn higher scale than admissible: No.
B) Of so give details : --
20. A) Whether the salary payment account is maintained separately in respect of teaching and non-teaching staff appointed staffing pattern laid down by Government and approved by the University and Government respectively. : A/C NO. 20102232405
Bank of Maharashtra
MIDC, Latur.
- B) If so, whether the expenditure on account of : --
C) If so, whether the expenditure on account of unapproved teaching and non-teaching staff has been included in the salary payment account. : --
21. A) Whether rule of contribution to contributory P. F. and contribution towards gratuity have been approved by Government / University. : Yes
B) If so, as per P. F. Act, 1925 on amount of the P. F. contribution is to be deposited in postal saving accounts on the national bank against individual accounts : ---
C) Similarly whether the accumulated amount of P. F. is invested in securities or kept in fixed deposit so as to earn interest at higher rates : ---
22. A) Whether the expenditure on library, laboratory equipment, furniture including office equipment has been incurred as per directive of the university : ---
B) If, so please produce copies of such letter : ---
C) Whether any grant is received from the UGC/State Government towards the expenditure on these items : ---
D) If so, please produce such letters : ---
E) Whether the expenditure, incurred on current laboratory expenses on chemicals etc. is exceeded the limits laid down as per G. R. dated 03-10-1979 : ---
F) If so, please give details : ---
G) Whether expenditure incurred on : --
i) Purchase of library books (In excess of library fees collection)
ii) Furniture and equipment teaching aids etc. for the use of the college (Including of its library and laboratory) exceeds 2% of admissible establishment expenditure of the college. : ---
H) If so, please give details : ---



23. A) Whether the expenditure on electricity for the building other than these used for imparting institutions these used for imparting instructions such as Hostel, Gymkhana, Reading Room, Quarter of the Principals and staff has been claimed for Government Grants : ---
 B) If so, please give details : ---
 C) Whether the bills of electric, water and other taxes have been obtained in the official address of the Principal of the college : ---
24. Whether the out standing payment shown in the Balance Sheet has been included in the audited statement of accounts, which has been produced for Government Grant : No
25. A) Whether various types of scholarship / concessions sanctioned by Government for students from time to time have been disbursed to them immediately or credited to Government : Yes
 B) If not whether the separate account has been maintained: ---
26. A) Whether all types of record in the college have been arranged year-wise, subject-wise and kept racks with proper numbering code number if any : Yes
 B) If so, please give reasons : ---
 C) Whether muster registers of these records has been maintained, which will facilitated its, where about earlier : Yes
27. A) Whether the time-schedule has been followed for submission of audited statements of accounts statistical returns etc to this Adm. Office / A. G. Office etc : Yes
 B) If not please give reasons : ---
28. A) Whether the Government order, reservation B. C. Students for admission in the college has been followed : Yes
 B) If not, please give reasons : ---
29. A) Whether selection procedure has been followed by the college in recruiting the teaching staff as per terms and conditions of the UGC and whether the reservations of the posts for candidates holding to B. C. has been maintained as per instructions issued by Government office vide letter No. Dt. 12-03-1981. : Yes
 B) If not, please give reasons : ---
30. A) Whether the teaching staff is working in the college as per norms of work-load as sanctioned by Government vide G. R. Dt. 01-06-1981: ---
 B) If not, please give reasons : ---
31. Whether the repayment of building loan is sanctioned to the college : No
32. Whether the repayment of building loan is started regularly along with interest penal interest etc. : ---
33. If not, please give details viz. arrears remained to be paid along with interest penal interest etc. : ---
34. Whether the college has failed to comply with relevant formalities in respect of such loans including execution of mortgage deeds : ---



35. Please give details : ---
36. Whether there is any part-time teaching staff appointed on consolidates salary/ daily wages and where salary has been included in the salary accounts : No
37. A) Whether there is any part-time non-teaching staff appointed on consolidates salary/daily wages salary has been included in the salary account : No
 B) If not, please give details : ---
 C) Whether additional increments given to the teaching and non-teaching staff has been deducted from salary grant : No
38. A) Whether the excess grants pointed out previously or audit recovery has been adjusted from the salary, non-salary subsequent years: No
 B) If not, please give details : ---
39. A) Whether the dead stock articles as shown in the dead stock register do exist in the college it self : No
 B) If not, please give details : ---
40. A) Whether expenditure pertaining to Junior college is included in the Senior College account : No
 B) If not, please give details : ---
41. Whether the Non-teaching staff appointed in the college is utilized for the college work and not for any other work i.e. society, Gymkhana, Hostel, Reading Room, Principal Quarters and N. C. C. etc. : No
42. Please give the details of optional subjects taught in the college :
 Separate statement is enclosed.



PLACE : LATUR
 DATE : 11 MAY 2019

LSV
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 Dayanand College of Commerce,
 LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2018 TO 31.03.2019

Statement showing Total pay During the period from Mar.2018 To Feb 2019 (CHB Salary Staff)



Sr. No.	Name of Employee	Designation	Pay - Scale	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Total
1	Khatal B.G.	lecturer	CHB	4,250	-	-	-	-	-	-	-	-	-	-	-	4,250
2	Agrawal N.M.	lecturer	CHB	5,000	-	-	-	7,000	7,000	7,000	-	-	-	7,000	7,000	40,000
3	Vyas N.R.	lecturer	CHB	1,750	-	-	-	-	-	-	-	-	-	-	-	1,750
4	Varma P.P.	lecturer	CHB	4,000	-	-	-	-	-	-	-	-	-	-	-	4,000
5	Shaikh Q.N.	lecturer	CHB	1,250	-	-	-	7,000	7,000	7,000	-	-	7,000	7,000	7,000	43,250
6	Nere A.G.	lecturer	CHB	-	-	-	-	6,500	7,000	7,000	-	-	5,500	500	-	26,500
7	Kulkarni M. V.	lecturer	CHB	-	-	-	-	7,000	7,000	7,000	-	-	7,000	7,000	4,500	39,500
8	Sharma S.S.	lecturer	CHB	-	-	-	-	5,500	7,000	7,000	-	-	7,000	7,000	7,000	40,500
9	Bansode S.B.	lecturer	CHB	-	-	-	-	-	14,000	7,000	-	-	7,000	7,000	7,000	42,000
10	Parandekar A.A.	lecturer	CHB	-	-	-	-	-	-	12,800	-	-	6,000	6,250	6,750	31,800
				16,250	-	-	-	33,000	49,000	54,800	-	-	39,500	41,750	39,250	273,550

Handwritten signature
PRINCIPAL
 Dayanand College of Commerce,
 LATUR.

11 MAY 2019

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2018 TO 31.03.2019

Statement showing Total pay During the period from Mar.2018 To Feb 2019
(Teaching Staff)

Month	Basic	G.P.	D.A.	H.R.A.	Con.All.	Spl.All	Total
Mar-18	485660	108000	825190	60766	19200	3000	1501816
Apr-18	485660	108000	825190	60766	19200	3000	1501816
May-18	485660	108000	825190	60766	2400	3000	1485016
Jun-18	486990	108000	827039	60899	2400	3000	1488328
Jul-18	503480	108000	849956	62548	19200	3000	1546184
Aug-18	503480	108000	849956	62548	19200	3000	1546184
Sep-18	503244	107067	848330	62431	18920	3000	1542992
Oct-18	454430	97000	783029	56543	16800	3000	1410802
Nov-18	454430	97000	783029	56543	16800	3000	1410802
Dec-18	454430	97000	783029	56543	16800	3000	1410802
Jan-19	454430	97000	783029	56543	16800	3000	1410802
Feb-19	454430	97000	783029	56543	16800	3000	1410802
DA Arre.	0	0	317409	0	0	0	317409
DA Arre.	0	0	162480	0	0	0	162480
salary. Arrears	83957	0	0	0	0	0	83957
Total	5810281	1240067	10245885	713439	184520	36000	18230192


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DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2018 TO 31.03.2019

Statement showing Total pay During the period from Mar.2018 To Feb 2019 (Teaching Staff)



Sr. No.	Name of Employer	Date of App.	Designation	Pay-Scale	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	D.A.	D.A.	salary arrears	Total
1	Dr. S S Solanke	31-Jul-2017	Principal	37400-67000	191728	191728	191728	191728	197330	197330	197330	199640	199640	199640	199640	199640	15846	20394	0	2393342
2	Dr. A. V. Palmikar	19.1.2005	Ex-Principal	37400-67000	0	0	0	0	0	0	0	0	0	0	0	0	2888	0	0	2888
3	Dr. Badaide K. S.		Ex-Vice-Prin	37400-67000													14469	0	0	
4	Dr. A. N. Shegenwar	9-Jul-1988	Asso. Prof.	37400-67000	180505	180505	179305	179305	185883	185883	185883	188108	188108	188108	188108	188108	39821	19635	0	2277265
5	Dr. R. S. Pawar	18-Jul-1989	Asso. Prof.	37400-67000	180505	180505	179305	179305	185883	185883	185883	188108	188108	188108	188108	188108	39821	19635	0	2277265
6	Dr. A. N. Chavan	20-Oct-1998	Asso. Prof.	15600-39100	147687	147687	146487	146487	152094	152094	152094	153912	153912	153912	153912	153912	32945	16044	0	1863179
7	Dr. B. R. Dayanna	1-Mar-2005	Asso. Prof.	15600-39100	116736	116736	115536	115536	120222	120222	120222	121656	121656	121656	121656	121656	22398	12654	29325	1497867
8	Dr. U. P. Mantri	2-Mar-2005	Asst. Prof.	15600-39100	42708	42708	41508	41508	42708	42708	42708	0	0	0	0	0	9335	4383	10778	311087
9	Shri. R. S. Joshi	19-Dec-2007	Asst. Prof.	15600-39100	111532	111532	110332	113644	115989	115989	115989	0	0	0	0	0	25133	12123	18438	850701
10	Miss. K. S. Biyani	5-Dec-2009	Asst. Prof.	15600-39100	74107	74107	72907	72907	76298	76298	83071	84058	84058	84058	84058	84058	16190	8703	17136	992014
11	Dr. A. M. Waghmare	7-Feb-2012	Asst. Dir. of Phys. Edn. & Sports	15600-39100	78066	78066	76866	76866	80382	80382	80382	81336	81336	81336	81336	81336	16749	8418	0	982857
12	Shri. B. T. Chavan	12-Nov-2012	Asst. Prof.	15600-39100	72967	72967	70567	70567	75083	75083	75083	75959	75959	75959	75959	75959	15349	7728	8280	923469
13	Shri. V. P. Varma	12-Nov-2012	Asst. Prof.	15600-39100	63575	63575	62375	62375	65467	65467	65467	66241	66241	66241	66241	66241	13853	6828	0	800187
14	Shri. M. S. Ashitkar	12-Nov-2012	Asst. Prof.	15600-39100	63575	63575	62375	62375	65467	65467	65467	66241	66241	66241	66241	66241	13853	6828	0	800187
15	Dr. Umate S. T.	18-Jun-2016	Asst. Prof.	15600-39100	64919	64919	63719	63719	66836	66836	66836	67627	67627	67627	67627	67627	14151	6981	0	817051
16	Kamble B. G.	18-Jun-2016	Asst. Prof.	15600-39100	56603	56603	55403	55403	58271	58271	58271	58958	58958	58958	58958	58958	12304	6063	0	711982
17	Jadhav V. V.	22-Jun-2016	Librarian	15600-39100	56603	56603	56603	56603	58271	58271	58271	58958	58958	58958	58958	58958	12304	6063	0	714382
					1501816	1501816	1485016	1488328	1546184	1546184	1542992	1410802	1410802	1410802	1410802	1410802	317409	162480	83957	18230192

(Signature)
PRINCIPAL
 Dayanand College of Commerce,
 LATUR.

ate : **11 MAY 2019**
 lace : Lat

DAYANAND COLLEGE OF COMMERCE; BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2018 TO 31.03.2019

Statement showing Total pay During the period from Mar.2018 To Feb 2019

(NonTeaching Staff)



Month	Basic	G.P.	D.A.	H.R.A.	Con.All.	Spl.All	Total
Mar-18	149200	34900	255900	18410	6400	0	464810
Apr-18	149200	34900	255900	18410	6400	0	464810
May-18	149200	34900	255900	18410	6400	0	464810
Jun-18	149200	34900	255900	18410	6400	0	464810
Jul-18	154790	34900	263669	18969	6400	0	478728
Aug-18	154790	34900	263669	18969	6400	0	478728
Sep-18	154790	34900	263669	18969	6400	0	478728
Oct-18	154790	34900	269361	18969	6400	0	484420
Nov-18	154790	34900	269361	18969	6400	0	484420
Dec-18	154790	34900	269361	18969	6400	0	484420
Jan-19	154790	34900	269361	18969	6400	0	484420
Feb-19	154790	34900	269361	18969	6400	0	484420
D.A. Arrears	0	0	101792	0	0	0	101792
D.A. Arrears	0	0	50220	0	0	0	50220
Salary Arrear.	139032	0	0	0	0	0	139032
Total	1974152	418800	3313424	225392	76800	0	6008568

607
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Dayanand College of Commerce,
LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2018 TO 31.03.2019

Statement showing Total pay During the period from Mar.2018 To Feb 2019 (Non Teaching Staff)

Sr. No.	Name of Employee	Date of App.	Designation	Pay-Scale	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	D.A.	D.A.	Salary Arrears	Total
1	Shri R.D. Kure	01.09.1983	O.S.	9300-34800	51271	51271	51271	51271	52815	52815	52815	53446	53446	53446	53446	53446	11297	5571	0	647627
2	Shri R.S. Setlur	15.06.1990	Head Clerk	9300-34800	44349	44349	44349	44349	45668	45668	45668	46214	46214	46214	46214	46214	9759	4812	0	560041
3	Shri L.R. Kamble	15.06.1990	Sr. Clerk	5200-20200	36555	36555	36555	36555	37650	37650	37650	38099	38099	38099	38099	38099	8028	3957	0	461650
4	Shri V.R. Deshpande	25.05.2005	Sr. Clerk	5200-20200	28911	28911	28911	28911	29782	29782	29782	30136	30136	30136	30136	30136	6330	3120	43983	409103
5	Shri S.D. Panchal	01.07.2005	Jr. Clerk	5200-20200	27441	27441	27441	27441	28263	28263	28263	28599	28599	28599	28599	28599	6004	2964	0	346516
6	Shri N.D. Bhosale	15.10.2007	Jr. Clerk	5200-20200	24877	24877	24877	24877	25624	25624	25624	25928	25928	25928	25928	25928	5435	2682	0	314137
7	Shri L.P. Wagh	15.06.1990	Jr. Clerk	5200-20200	32670	32670	32670	32670	33642	33642	33642	34042	34042	34042	34042	34042	7166	3534	0	412516
8	Shri B.K. Kshirsagar	15.07.2005	Lib. Att.	5200-20200	24254	24254	24254	24254	24976	24976	24976	25272	25272	25272	25272	25272	5297	2616	0	306217
9	Shri V.P. Mane	23.09.2003	Lib. Att.	5200-20200	25325	25325	25325	25325	26072	26072	26072	26381	26381	26381	26381	26381	5533	2727	0	319681
10	Shri K.I. Shaikh	01.06.1993	Lib. Att.	5200-20200	35509	35509	35509	35509	36580	36580	36580	37016	37016	37016	37016	37016	7798	3846	0	448500
11	Shri. Birajdar G.S.	20.04.2015	Lib. Att.	5200-20201	20843	20843	20843	20843	21465	21465	21465	21719	21719	21719	21719	21719	4540	2238	95049	358189
12	Shri V.T. Vatte	15.06.1990	Peon	5200-20200	28985	28985	28985	28985	29857	29857	29857	30212	30212	30212	30212	30212	6347	3135	0	366053
13	Shri M.N. Dhamane	15.06.1990	Peon	4440-7440	28985	28985	28985	28985	29857	29857	29857	30212	30212	30212	30212	30212	6347	3135	0	366053
14	Shri S.D. Mali	25.07.2008	Peon	4440-7440	19150	19150	19150	19150	19722	19722	19722	19955	19955	19955	19955	19955	4164	2055	0	241760
15	Shri K.S. Fulmali	26.07.2008	Peon	4440-7440	19150	19150	19150	19150	19722	19722	19722	19955	19955	19955	19955	19955	4164	2055	0	241760
16	Miss S.V. Halse	14.10.2010	Peon	4440-7440	16535	16535	16535	16535	17033	17033	17033	17234	17234	17234	17234	17234	3583	1773	0	208765
					464810	464810	464810	464810	478728	478728	478728	484420	484420	484420	484420	484420	101792	50220	139032	6008568

Date : 11 MAY 2019

Place : LATUR

(Signature)
PARVATHI P.S.
 Department College of Commerce,
 LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD LATUR
(MANAGED BY DAYANAND EDUCATION SOCIETY, LATUR)
(GRANT ACCOUNT SENIOR)

FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019
BANK RECONCILIATION STATEMENT
BANK OF MAHARASHTRA A/C NO. 60279173081



PARTICULARS				Amount (Rs.)
Debit balance As per cash book 31.03.2019				1980517.08
Add : Cheque issued but not present in bank				
Date	Cheque no.	Name	Amount	
28.09.2018	175781	Officer Commanding 53, Mah.NCC, Latur	210.00	
20.01.2019	175826	Sunshine Service, Solapur	5310.00	
13.03.2019	209212	Priydarshini Enterprises	1120.00	
30.03.2019	209228	Principal, Dayanand College of Commerce, Latur	29500.00	
30.03.2019	209230	Dr.Shriram Solanke	20000.00	
30.03.2019	209231	Dr.Dayma S.B.	5000.00	
30.03.2019	209232	Miss.Bhanji A.S.	5000.00	
30.03.2019	209233	Dr.Chavan B.T.	5000.00	
30.03.2019	209234	Dr.Dayma S.B.	5000.00	
30.03.2019	209235	Mr. Mundada P.S.	5000.00	
30.03.2019	209236	SBI Account Income Tax	21000.00	
			102140.00	102140.00
				2082657.08
Less : Cheque No.298414 deposited but not credited in bank				500
Balance As per Bank Statement 31-03-2019				2082157.08

Date : 11 MAY 2019

Place : Latur

(Signature)
Principal
Dayanand Commerce College
Latur

(Signature)
Chartered Accountant
Chartered Accountants
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD LATUR
(MANAGED BY DAYANAND EDUCATION SOCIETY, LATUR)
(GRANT ACCOUNT SENIOR)

FOR THE PERIOD FROM 01-04-2018 TO 31-03-2019

BANK RECONCILIATION STATEMENT

BANK OF MAHARASHTRA A/C NO. 20102232405 (SALARY ACCOUNT)



PARTICULARS				Amount (Rs.)
Debit balance As per cash book 31.03.2019				143093.70
Add : Cheque issued but not present in bank				
Date	Cheque No.	Name	Amount	
02.11.2018	190825	Bank of Maharashtra	16200.00	
30.03.2019	190875	Dayanand Employees Co-operative Credit Society, Latur	10818.00	
			27018.00	27018.00
				170111.70
Less : Cheque Deposited but not credited in bank				
Balance As per Bank Statement 31-03-2018				170111.70

Date : **11 MAY 2019**
Place : Latur


Principal
Dayanand Commerce College
Latur


Chartered Accountant
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

INCOME AND EXPENDITURE ACCOUNT

Audit Period From 01-04-2018 to 31-03-2019



Expenditure	Amount	Amount (Rs.)	Income	Amount	Amount (Rs.)
To SALARIES		24,512,310.00	By STAFF GRANT		24,746,225.00
Basic Pay	7,561,444.00		Salary Grant	24,248,725.00	
A.G.P.	1,658,867.00		C.H.B.	497,500.00	
Dearness Allowance	13,559,309.00			24,746,225.00	
Arrears	222,989.00				
House Rent Allowance	938,831.00		By EBC Govt. Grant		
Conveyance Allowance	297,320.00		By Fees & Fines		1,374,274.00
C.H.B. Salary	273,550.00		By Other fees		123,470.00
	24,512,310.00		By Fees collected for University		4,492,579.00
To Allowances		2,400.00	By Fees for extra curricular		887,548.00
To Rent, Rates & Taxes		254,984.00	By Scholarship & Prizes		5,255,685.00
To College Library		127,370.00	By Deficit		633,260.42
To Miscellaneous Expenditure		65,379.00			
To Office & Administrative Expenses		282,088.42			
To Expenses for Students		263,310.00			
To Other Expenses		808,038.00			
To Scholarship & Prize		2,972,193.00			
To Extra Curricular activities		471,178.00			
To University Fees		4,253,791.00			
To UGC Indoor Stadium Society Contribution		3,500,000.00			
Total RS.		37,513,041.42	Total RS.		37,513,041.42

PLACE : LATUR

DATE: 11 MAY 2019


 PRINCIPAL
 Dayanand College of Commerce,
 LATUR.


 CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)
AUDIT PERIOD FROM 01-04-2018 TO 31-03-2019



BALANCE SHEET AS ON 31-03-2019

Previous Yr Figures (Rs.)	Liabilities	Current Yr Figures (Rs.)	Previous Yr Figures (Rs.)	Assets	Current Yr Figures (Rs.)
26,980,401.19	General Funds (As Per Schedule "A")	39,455,826.19	22,638,283.22	Immovable Property (As Per Schedule "C")	22,643,003.22
573,352.60	Deposit	594,602.60	20,504,505.04	Current Assets (As Per Schedule "D")	20,653,134.04
12,688,818.50	(As Per Schedule "B")		312,159.00	Loans & Advances (As Per Schedule "E")	383,522.00
	Loans & Advances (As Per Schedule "E")	3,843,463.50		Closing Cash & Bank Bal. (As Per Schedule "F")	4,196,152.18
4,615,179.57	Income & Expenditure	3,981,919.15	1,402,804.60		
	Previous Balance				
	Less : Deficit				
	3,981,919.15				
44,857,751.86		47,875,811.44	44,857,751.86		47,875,811.44

(Signature)

PRINCIPAL

PRINCIPAL
Dayanand College of Commerce,
LATUR

PLACE : LATUR

DATE : 11 MAY 2019

(Signature)

CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu
Proprietor

M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2018 TO 31-03-2019

SCHEDULE OF GENERAL FUNDS "A"



Sr. No.	Particulars	Opening Balance	Addition Balance	Closing Balance
1	UGC Tex Book Grant	11,500.00	-	11,500.00
2	UGC Student-aid-fund	15,771.00	-	15,771.00
3	UGC Student Welfare Grants	11,000.00	-	11,000.00
4	UGC Loan Books Grants	16,875.00	-	16,875.00
5	UGC Basic Grant For Books	77,630.00	-	77,630.00
6	UGC Play Field Grant	7,500.00	-	7,500.00
7	UGC Improvement Of P.G. Classes Grant	10,000.00	-	10,000.00
8	UGC Books & Journals Grant	134,444.10	-	134,444.10
9	UGC Computer Grant	1,152,024.34	-	1,152,024.34
10	UGC Development Equipment	124,000.00	-	124,000.00
11	UGC Specia Assistance For Books Grant	25,000.00	-	25,000.00
12	UGC Sport Development Grant	100,000.00	-	100,000.00
13	UGC Basic Equipment Grant	87,000.00	-	87,000.00
14	UGC Development Books & Journals	46,550.00	-	46,550.00
15	UGC Remedial Course	1,996.00	-	1,996.00
16	UGC P. T. Account Grant	8,000.00	-	8,000.00
17	UGC Development Books Grant	50,000.00	-	50,000.00
18	UGC For Recurring Account	138,659.75	-	138,659.75
19	UGC Research Grant	37,500.00	-	37,500.00
20	UGC Library Building	150,000.00	-	150,000.00
21	Khasdar Nidhi	700,000.00	-	700,000.00
22	UGC Books & Journals Grant IXth Plan	971,432.00	-	971,432.00
23	UGC Equipment Grant IXth Plan	276,000.00	-	276,000.00
24	UGC Remedial Coatching IXth Plan	10,000.00	-	10,000.00
25	UGC P. T. Account IXth Plan	10,000.00	-	10,000.00
26	UGC F. T. Recurring	70,593.00	-	70,593.00
27	UGC Library Books & Equipment	8,450.00	-	8,450.00
28	UGC F. T. IXth Plan	119,441.00	-	119,441.00
29	UGC Career Oriented Programme (Business	1,330,000.00	-	1,330,000.00
30	UGC Merged Scheme	1,863,500.00	-	1,863,500.00
31	UGC College Development	589,632.00	-	589,632.00
32	UGC Women Hostel	6,685,960.00	-	6,685,960.00
33	UGC Equipment Additional Assistance	3,543,000.00	-	3,543,000.00
34	UGC National Conference	405,150.00	-	405,150.00
35	UGC Tally Talent Hunt	290,050.00	-	290,050.00
36	UGC Indoor Stadium	3,500,000.00	3,500,000.00	7,000,000.00
37	UGC COC Photo Mixing	536,530.00	-	536,530.00
38	IQAC	300,000.00	-	300,000.00
39	UGC XI Plan Grant	1,191,032.00	-	1,191,032.00
40	UGC XII Plan Grant	1,766,000.00	-	1,766,000.00
41	UGC Indoor Stadium Society Contribution as per "E" statement (2015-16)	-	8,975,425.00	8,975,425.00
42	UGC Additional Assistance Equipment II	608,181.00	-	608,181.00
	Total	26,980,401.19	12,475,425.00	39,455,826.19

PLACE : LATUR

DATE :

11 MAY 2019

PRINCIPAL

PRINCIPAL
 Dayanand College of Commerce,
 LATUR.

Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2018 TO 31-03-2019

4



SCHEDULE OF DEPOSIT "B"

Sr. No.	Particulars	Opening Balance	Additon Balance	Deduction Balance	Closing Balance
	LIBRARY DEPOSIT	573,352.60	37,500.00	16,250.00	594,602.60
	Total (Rs.)	573,352.60	37,500.00	16,250.00	594,602.60

SCHEDULE OF IMMOVABLE PROPERTY "C"

Sr. No.	Particulars	Opening Balance	Additon Balance	Closing Balance
1	Construction Shade	273,328.57	-	273,328.57
2	UGC Library Building	1,121,663.65	-	1,121,663.65
3	Library Building Consturction	102,720.00	-	102,720.00
4	UGC Womens Hostel	8,424,731.00	-	8,424,731.00
5	UGC Indoor Stadium	12,715,840.00	4,720.00	12,720,560.00
	Total (Rs.)	22,638,283.22	4,720.00	22,643,003.22

PLACE : LATUR

DATE :

11 MAY 2019


PRINCIPAL
Dayanand College of Commerce,
LATUR.


CHARTERED ACCOUNTANTS
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CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2018 TO 31-03-2019**SCHEDULE OF CURRENT ASSETS "D"**

Sr. No.	Particulars	Opening Balance	Addition Balance	Closing Balance
1	College Furniture	1,813,204.15	-	1,813,204.15
2	Library Books	3,033,779.99	72,089.00	3,105,868.99
3	UGC Sports Equipment	143,978.80	-	143,978.80
4	UGC Loans & Books	293,141.23	-	293,141.23
5	UGC Devolpment for book	910,044.14	-	910,044.14
6	UGC Spcial Asset	25,238.54	-	25,238.54
7	UGC Development Equipment	2,500,107.85	-	2,500,107.85
8	UGC F. T. Recurring	99,244.00	-	99,244.00
9	Khasdar Nidhi (Computer)	723,857.00	-	723,857.00
10	UGC Computer Recurring	858,789.34	-	858,789.34
11	UGC Computer Application	1,008,027.00	-	1,008,027.00
12	UGC Equipment Additional Assistance	7,027,694.00	-	7,027,694.00
13	UGC Digital Photo Mixing	439,250.00	-	439,250.00
14	UGC XII Plan Equipment	419,443.00	-	419,443.00
15	UGC xII Plan Remedial Coaching Libarary	55,714.00	-	55,714.00
16	UGC XII Plan Remedial Coaching Equipment	87,250.00	-	87,250.00
17	UGC XII Plan Net Set Coaching Equipment	69,450.00	-	69,450.00
18	UGC XII Plan College Devlopment Lib.Book	156,870.00	-	156,870.00
19	UGC XII Plan College Devlopment Equipment	662,500.00	-	662,500.00
20	UGC XII Plan Net/Set Library Book	25,372.00	-	25,372.00
21	UGC IQAC	151,550.00	76,540.00	228,090.00
		20,504,505.04	148,629.00	20,653,134.04

PLACE : LATUR

DATE : 11 MAY 2019

PRINCIPAL

PRINCIPAL
Dayanand College of Commerce,
LATUR.

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

6

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2018 TO 31-03-2019

SCHEDULE OF LOANS AND ADVANCES "E"



Sr No	Particulars	Opening Balance		Addition During Yr.		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1	Dayanand Edu. Society	-	3,351,967.50	-	-	-	3,351,967.50
2	Staff Contribution	-	23,742.00	23,685.00	14,400.00	-	14,457.00
3	Professional Tax	65,050.00	-	-	-	65,050.00	-
4	University Exam. Centre	-	11,264.00	-	-	-	11,264.00
5	N.S.S.	150,779.00	-	82,500.00	65,880.00	167,399.00	-
6	UGC Indoor Stadium	-	8,975,425.00	8,975,425.00	-	-	-
7	Dr. Waghmare A.M.	-	-	81,175.00	55,175.00	26,000.00	-
8	Shri. Wagh L.P.	1,000.00	-	-	-	1,000.00	-
9	Miss. Ashtekar M.S.	2,400.00	-	-	-	2,400.00	-
10	Dr. Chavan A.N.	1,430.00	-	-	-	1,430.00	-
11	Dhamne M.N.	-	1,000.00	9,000.00	9,500.00	-	1,500.00
12	Tanchali Exam Fees	-	212,975.00	-	-	-	212,975.00
13	N.C.C.	-	-	26,138.00	25,395.00	743.00	-
14	Salary Saving sch.	-	115.00	-	-	-	115.00
15	Dayanand Jr Non Grant	-	112,330.00	-	-	-	112,330.00
16	Sonwane M.B.	90,000.00	-	-	-	90,000.00	-
17	Kajare C.M.	1,500.00	-	-	-	1,500.00	-
18	Bhosale N.D.	-	-	50,000.00	32,000.00	18,000.00	-
19	Tejas Adgaonkar	-	-	10,000.00	-	10,000.00	-
20	Internal Exam. 50% Refund Fees	-	-	-	138,855.00	-	138,855.00
	Total RS.	312,159.00	12,688,818.50	9,257,923.00	341,205.00	383,522.00	3,843,463.50

PLACE : LATUR

DATE : 11 MAY 2019


 PRINCIPAL
PRINCIPAL
 Dayanand College of Commerce,
 LATUR.


 CHARTERED ACCOUNTANT
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor

M. No 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
(Managed By Dayanand Education Society, Latur)
AUDIT PERIOD FROM 01-04-2018 TO 31-03-2019



SCHEDULE OF DEPOSIT "F"


Sr.	Particulars	Amount (Rs.)
	CLOSING CASH & BANK BALANCE AS ON 31 Mar, 2019	
1	Cash In Hand	24,567.00
2	<u>Cash At Bank With</u> <u>Bank of Maharashtra</u> Salary A/c No. 20102232405	143,093.70
3	Non-Salary A/c No. 20102204171	4,648.00
4	Other Miscellaneous A/c No. 20102200766	2,032,886.60
5	Other Miscellaneous A/c No. 60279173081	1,980,517.08
6	Bank of Baroda, A/c No.09900100001204	10,439.80
		4,196,152.18

PLACE : LATUR
DATE :

12 1 MAY 2019


PRINCIPAL

PRINCIPAL
Dayanand College of Commerce,
LATUR.


CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

4-5-19-20
01

GAJANAN M. SADDU & ASSOCIATES
CHARTERED ACCOUNTANTS
Bharde Building, Lokhand Lane, Latur



...../Audit/2019-2020/.....

Date : 01.07.2020

To,
The Principal,
Dayanand College of Commerce,
Latur.

Sub:- Audit Report for the year ended 31st March 2020.

Sir,

1. I have examined the Balance Sheet as at 31-03-2020 and the Income and Expenditure Account for the year ended on that date of Dayanand College of Commerce, Barshi Road, Latur.
2. I certify that the Balance Sheet and Income and Expenditure Account are with the books of accounts maintained at the office of Latur.
3. I report the observations / comments / discrepancies / inconsistencies if any as per my separate Audit Report of even date.
4. Current year Library Deposit and Refund have been considered as Revenue Income & Expenditure.
5. Undistributed scholarship Rs. Nil is treated as revenue income.
6. Subject to above :
 - a) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the Audit.
 - b) In my option, proper books of accounts have been kept by college, so far as appears from my examination of the books.
 - c) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes there on, if any, give a true and fair view:
 - i. In the case of the Balance Sheet, of the state of the affairs of the College as at 31-03-2020, and
 - ii. In the case of the Income and Expenditure account, of the surplus of the college for the year ended on that date.

Yours faithfully,


Chartered Accountant

PLACE : LATUR
DATE : 30 JUN 2020

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

02



FORM OF ACCOUNTS STATEMENTS AND CERTIFICATE FURNISHED BY
DAYANAND COLLEGE OF COMMERCE, LATUR 413 531
ACCOUNTING PERIOD FROM 01-04-2019 TO 31-03-2020

CERTIFICATE NO. 1

Certified that the salaries mentioned in the statement of accounts were actually paid to the member of the staff.

CERTIFICATE NO. 2

Certified that the member of the Teaching staff and Non-teaching staff of the college (Full Time) have been actually paid D.A. according to the rate sanctioned by the Government to their own employees during the year and the total expenditure on D.A. at the Government rate work out Rs.78,67,068/- this includes expenditure of Rs. Nil on part time staff according to the instruction accompanying the prescribed form of accounts. The expenditure on account of D.A. and reading rooms have not been included in the total D.A. expenditure Rs.78,67,068/-and at Government rate as certified above.

CERTIFICATE NO. 3

Certified that the expenditure on premium on life Insurance Policies shown in the account statement was in respect of the policies up to value of Rs. Nil was not for policies above value of Rs. Nil only would be Rs. Nil.

CERTIFICATE NO. 4

Certified that the expenditure on Provident Fund on pension fund admissible according to Item No. 5 of appendix A would be as follows.

Provident Fund	Rs.	Nil.
Pension Fund	Rs.	Nil.

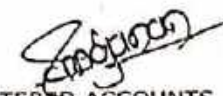
CERTIFICATE NO. 5

Certified that the expenditure shown under item No. 1,2,3,4,5,6, and 7 does not contain any expenditure on staff other than teaching staff, clerical and inferior staff or no staff of the Hostel, Gymkhana, Residential Quarters and Reading Room.

PLACE :- LATUR

DATE :- 30 JUNE 2020


PRINCIPAL
Dayanand College of Commerce,
LATUR.


CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

03

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
 (Managed By Dayanand Education Society, Latur)
RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD
FROM 01-04-2019 TO 31-03-2020



Sr. No.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	OPENING CASH & BANK BALANCE AS ON 01-04-2019		4,196,152.18
	Cash in Hand	24,567.00	
	Cash at Bank with Bank of Maharashtra		
1	Salary A/c No. 20102232405	143,093.70	
	Non-Salary A/c No. 20102204171	4,648.00	
	Other Miscellaneous A/c No. 60279173081	1,980,517.08	
	Other Miscellaneous A/c No. 20102200766	2,032,886.60	
	Bank of Baroda	10,439.80	
		4,196,152.18	
	GOVERNMENT GRANT		25,479,162.00
2	57 Salary Grant (Annexure - A)	24,934,633.00 ✓	
	58 C.H.B. Remuneration	544,529.00 ✓	
		25,479,162.00	
	91 EBC Grant		-
	FEES AND FINES		1,016,290.00
	1 Registration Fees	43,940.00 ✓	
	2 Admission Fees	46,450.00 ✓	
	4 Tution Fees	381,885.00 ✓	
	5 Libarary Fees	95,150.00 ✓	
	8 College Exam Fees	98,010.00 ✓	
	14 Identity Card	28,090.00 ✓	
	21 College Development Fund	64,065.00 ✓	
	23 College Medical Fees	4,640.00 ✓	
3	26 Earn & Learn	9,270.00 ✓	
	28 Environment Study	30,600.00 ✓	
	30 E Facilities	27,150.00 ✓	
	31 Admission Form	95,860.00 ✓	
	33 Libarary Fine	680.00	
	36 FINLIT	15,300.00	
	78 Bonafide	28,950.00	
	24 Computer Lab Fees	40,500.00	
	122 Computer Application Fees	4,850.00	
	123 Online Registration Fees	900.00	
		1,016,290.00	
	OTHER FEES		128,580.00
	18 Other Fees	40,550.00	
4	25 Book Bank	5,430.00 ✓	
	34 Research Center Fee	55,000.00	
	35 T.C.Fees	23,600.00	
	37 Phd Course Work	4,000.00	
		128,580.00	
	Balance c/fd on Next Page . . .		30,820,184.18

OKP

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD
FROM 01-04-2019 TO 31-03-2020



Sr. No.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	Balance b/fd from Page No. 1...		30,820,184.18
	FEEES COLLECTED FOR UNIVERSITY		3,013,629.00
3	Eligibility Fees	59,310.00	
15	University Sport & Game	136,150.00	
16	Student Welfare Activities	163,320.00 ✓	
17	Student Safety Insurance	46,986.00 ✓	
19	University Emergency Fees	31,865.00 ✓	
20	Ashwamegh Chancellor Office Activities	162,876.00 ✓	
22	Youth Festival	46,350.00 ✓	
27	Zonal Sport Council Fees	136,150.00	
32	University Exam Fees	1,698,910.00	
59	University Exam Center	426,462.00	
124	Skill Enhancement Course	21,700.00	
127	Student Forum Council	18,540.00 ✓	
138	Degree Fees	60,810.00	
146	Affiliation Fees	4,200.00	
		3,013,629.00	
119	Internal Exam. 50% Refund fees		132,390.00
	TOTAL OF RECURRING OR DIRECT RECEIPT		33,966,203.18

PLACE : LATUR

PRINCIPAL

DATE : 30 JUN 2020
PRINCIPAL
Dayanand College of Commerce,
LATUR.

CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

05



DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
 (Managed By Dayanand Education Society, Latur)
RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD
FROM 01-04-2019 TO 31-03-2020

S.N.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	OTHER MISCELLANEOUS RECEIPTS		2,677,310.00
7	Student Aid Fund	9,270.00	
9	Social Gathering	64,890.00	
10	College Magazine	27,150.00	
64	C.A.Exam	585,167.00	
79	Cost Of Book	450.00	
87	Bank Interest	63,060.00	
93	Buiding Rent	3,000.00	
140	Tally Coaching	1,000.00	
128	Salary Recovery	61,560.00	
108	Placement Cell	4,250.00	
120	Cricket Ground Devlopment Grant	680,000.00	
172	A & B Zone Tournament Grant	12,000.00	
88	Alumini Association	13,050.00	
121	Gymkhana Fees	46,350.00	
131	Compitetive Exam	6,144.00	
135	Parking	8,900.00	
148	Flood Relief Fund	64,862.00	
156	Student Prize	10,000.00	
160	Gandhi Research Foudation	3,550.00	
168	Industrial Tour	503,200.00	
170	Minor Rearch Project	27,500.00	
103	Group Insurance Final Withdrawl	57,274.00	
99	G.P.F. Final Withdrawl	424,683.00	
		2,677,310.00	
	NON-RECURRING or INDIRECT RECEIPT		14,881,613.00
177	GOI Scholarship to B.C. Students	7,197,970.00	
175	Rajarshee Shahu Maharaj Tuition Fees	7,603,436.00	
7	145 P.M. Special Scheme for Jammu-Kashmir Studens	35,007.00	
	12 Library Deposits	45,200.00	
		14,881,613.00	
	LOANS & ADVANCES		19,229,945.00
	From Staff, Students & Third Party	670,372.00	
	(As Per Annexure - B)		
	Transfer & Contras	18,559,573.00	
	(As Per Annexure - C)		
		19,229,945.00	
	TOTAL NON-RECURRING OR INDIRECT RECEIPT		36,788,868.00
	TOTAL OF RECURRING OR DIRECT RECEIPT		33,966,203.18
	Grand Total (Rs.)		70,755,071.18

PLACE : LATUR

DATE : 20 APR 2020

Chartered Accountants
 Chartered Accountants
 Chartered Accountants

06

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD
FROM 01-04-2019 TO 31-03-2020

Sr. No.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	DIRECT OR RECURRING EXPENDITURE		
	BASIC PAY (SALARIES)		15,114,863.00
1	46 Teaching Staff	11,569,830.00	
	47 Non-Teaching staff	2,842,370.00	
	118 Arrears Salary Payment	280,743.00	
	58 C.H.B. Salary	421,920.00	
2	A.G.P. *	15,114,863.00	
	48 Teaching Staff	485,000.00	804,500.00
	49 Non-Teaching staff	319,500.00	
3		804,500.00	
	DEARNESS ALLOWANCE		7,867,068.00
	50 Teaching Staff	5,072,266.00	
	51 Non-Teaching staff	2,794,802.00	
4		7,867,068.00	
	OTHER ALLOWANCE		
	House Rent Allowance		1,314,822.00
	52 Teaching	1,026,799.00	
	53 Non-Teaching staff	288,023.00	
5		1,314,822.00	
	Convenience Allowance		255,300.00
	54 Teaching	152,400.00	
	55 Non-teaching	74,400.00	
6	56 Special Allowance (Teaching)	28,500.00	
		255,300.00	
	ALLOWANCES		
7	83 Uniform & Washing Allowance		42,593.00
	RENT, RATES & TAXES		115,162.00
	74 Electric Charges	3,618.00	
	130 Building Maintenance	47,054.00	
	75 Light Bill	64,490.00	
		115,162.00	
	COLLEGE LIBRARY		115,135.00
8	63 Reading Room Charges	65,279.00	
	84 Journal & Periodical	42,420.00	
	89 Book Binding	2,990.00	
	150 Library Insurance	4,446.00	
		115,135.00	
	Balance c/d on Next Page		25,629,443.00

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DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
 (Managed By Dayanand Education Society, Latur)
RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD
FROM 01-04-2019 TO 31-03-2020

Sr. No.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	Balance b/fd From Page No. 2...		25,629,443.00
	MISCELLANEOUS EXPENSES		100,689.00
9	60 Sanitary charges	26,164.00 ✓	
	70 Miscellaneous Expenses	74,525.00 ✓	
		100,689.00	
	OFFICE & ADMINISTRATIVE EXPENSES		1,181,894.56
	139 Prospectus	41,338.00	
	62 Telephone charges	9,265.00 ✓	
	116 Advertisement Expenses	114,231.00 ✓	
	67 Travelling Charges	74,900.00 ✓	
	72 Stationery & Printing	69,066.00 ✓	
	66 Postage & telegram expenses	1,961.00 ✓	
10	76 Computer Stationery	22,530.00	
	85 Furniture Repairs	54,964.00 ✓	
	81 Bank Comission	6,715.56 ✓	
	141 Office Automation	207,473.00 ✓	
	104 Gennator Maitenece	4,400.00	
	110 Internet Bill	46,835.00 ✓	
	103 Group Insurance Final Withdrawl	103,533.00	
	99 G.P.F. Final Withdrawl	424,683.00	
		1,181,894.56	
	106 Equipment Purchase		414,350.00
10a	154 Furnitur Purchase		128,900.00
	114 Renovation Exp.		1,625,592.00
	94 Cricket Turf Wicket Ground		5,675,360.00
	EXPENSES FOR STUDENTS		697,226.00
	23 Medical Fees	1,757.00 ✓	
	19 Emergency Fees	27,150.00	
	8 College Examination Expenses	33,321.00 ✓	
	80 Refund of fees	7,972.00	
	6 College sports & Games	89,196.00 ✓	
	98 Cultural Expenditure A/c.	38,884.00 ✓	
11	14 Identity Card	30,540.00 ✓	
	88 Allumini Association	500.00 ✓	
	26 Earn & Learn	1,000.00 ✓	
	108 Palcement Cell	6,566.00	
	143 Guest Lectur	2,500.00	
	160 Gandhi Research Foundation	2,840.00	
	164 Resarch Festival	5,000.00	
	168 Industrial Tour	450,000.00	
		697,226.00	
	Balance c/fd on Next Page		35,453,454.56

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DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD

FROM 01-04-2019 TO 31-03-2020

S.N.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	INDIRECT OR NON-RECURRING EXPENDITURE EQUIPMENTS		13,238.00
107	IQAC	13,238.00	
		13,238.00	
	INDIRECT OR NON-RECURRING EXPENDITURE EQUIPMENTS		
65	Library Book		119,712.00
	SCHOLARSHIP & PRIZES		
177	GOI Scholarship to SC/ST		6,233,100.00
175	Rajarshee Shahu Maharaj Tuition Fees		5,914,905.00
12	Library Deposit		8,950.00
16	REPAYMENT OF LOANS & ADVANCES		12,997,512.00
	Staff, Students & Third Party		
	(As Per Annexure - B)	907,570.00	
	Loan Deposit and Transfer		
	(As Per Annexure - C)	12,089,942.00	
		12,997,512.00	
	UNIVERISTY FEES		2,253,955.00
146	Affiliation Fees	49,400.00	
17	3 Eligibility Fees	134,420.00	
32	University Exam. Fees	1,412,585.00	
16	Students Welfare	162,900.00	
15	University Sports & Games	441,330.00	
17	Students Safety Insurance	43,320.00	
136	Processing Fees	10,000.00	
		2,253,955.00	
	Balance c/fd on Next Page		27,541,372.00



DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD
FROM 01-04-2019 TO 31-03-2020

Sr. No.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	Balance b/fd From Page No. 6		27,541,372.00
	EXTRA CURRICULAR ACTIVITY		538,376.00
18	9 Social Gathering	126,663.00	✓
	22 Youth Festival	210,806.00	✓
	21 College Development Fund	173,367.00	✓
	102 University Sport Compition	27,540.00	✓
		538,376.00	
	119 Internal Exam. 50% fee Refund		100,000.00
	CLOSING CASH & BANK BALANCE AS ON 31 Mar,2020		5,480,459.62
	Cash in Hand	5,033.00	
	Cash At Bank With		
19	Bank of Maharashtra		
	Salary A/c No. 20102232405	68,802.90	
	Non-Salary A/c No. 20102204171	4,807.00	
	Other Miscellaneous A/c No. 60279173081	811,244.92	
	Other Miscellaneous A/c No. 20102200766	4,579,775.80	
	Bank of Baroda (UGC Account) A/c No.	10,796.00	
		5,480,459.62	
	Total (Rs.)		33,660,207.62

Less : Overdraft Salary Payment Account		
INDIRECT OR NON-RECURRING EXPENDITURE	Total Rs.	33,660,207.62
DIRECT OR RECURRING EXPENDITURE	Total Rs.	37,094,863.56
Grand Total Rs.		70,755,071.18

Examined and found correct as per Books of accounts & Vouchers produced subject to my audit report of even date.

PLACE : LATUR
DATE : 30 JUN 2020

[Signature]
PRINCIPAL
Dayanand College of Commerce,
LATUR

[Signature]
CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

INCOME AND EXPENDITURE ACCOUNT

Audit Period From 01-04-2019 to 31-03-2020



Expenditure	Amount	Amount (Rs.)	Income	Amount	Amount (Rs.)
To SALARIES		25,356,553.00	By STAFF GRANT	24,934,633.00	25,479,162.00
Basic Pay	14,412,200.00		Salary Grant		
A.G.P.	804,500.00		VI Pay Salary		
Dearness Allowance	7,867,068.00		C.H.B.	544,529.00	
Arrears	280,743.00			25,479,162.00	
House Rent Allowance	1,314,822.00		By EBC Govt. Grant		
Conveyance Allowance	255,300.00		By Fees & Fines	1,016,290.00	
C.H.B. Salary	421,920.00		By Other fess	128,580.00	
	25,356,553.00		By Fees collected for university	3,013,629.00	
To Allowances		42,593.00	By Fees for extra curricular	2,677,310.00	
To Rent, Rates & Taxes		115,162.00	By Scholarship & Prizes	7,197,970.00	
To College Library		115,135.00	By Rajarshree Shahu Maharaj Tuition Fees	7,603,436.00	
To Miscellaneous Expenditure		100,689.00	By P.M. Special Scheme for Jammu-Kashmir Students	35,007.00	
To Office & Administrative Expenses		1,181,894.56			
To Expenses for Students		697,226.00			
To Other Expenses		1,641,409.00			
To Scholarship & Prize		6,233,100.00			
To Extra Curricular activities		538,376.00			
To University Fees		2,253,955.00			
To Rajarshree Shahu Maharaj Tuition Fees		5,914,905.00			
To Surplus		2,960,366.44			
Total RS.		47,151,394.00	Total RS.		47,151,384.00

PLACE : LATUR

DATE : 30 JUN 2020

PRINCIPAL

 Dayanand College of Commerce,
 LATUR.

CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu
 Proprietor

M. No. 154693 FRN-136311W




DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
 (Managed By Dayanand Education Society, Latur)
AUDIT PERIOD FROM 01-04-2019 TO 31-03-2020

BALANCE SHEET AS ON 31-03-2020

Previous Yr Figures (Rs.)	Liabilities	Current Yr Figures (Rs.)	Previous Yr Figures (Rs.)	Assets	Current Yr Figures (Rs.)
39,455,826.19	General Funds (As Per Schedule "A")	39,455,826.19	22,643,003.22	Immovable Property (As Per Schedule "C")	24,268,595.22
594,602.60	Deposit (As Per Schedule "B")	630,852.60	20,653,134.04	Current Assets (As Per Schedule "D")	27,004,694.04
3,843,463.50	Loans & Advances (As Per Schedule "E")	10,395,736.50	383,522.00	Loans & Advances (As Per Schedule "E")	670,972.00
3,981,919.15	Income & Expenditure	6,942,305.59	4,196,152.18	Closing Cash & Bank Bal. (As Per Schedule "F")	5,480,459.62
	Previous Balance	3,981,919.15			
	Add : Surplus	2,960,386.44			
		<u>6,942,305.59</u>			
47,875,811.44		57,424,720.88	47,875,811.44		57,424,720.88


 PRINCIPAL
 Dayanand College of Commerce,
 LATUR.


 CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 C.A Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

PLACE : LATUR
 DATE : 30 JUN 2020



DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2019 TO 31-03-2020

SALARY GRANT (ANNEXURE - A)

Sr. No.	D. D. No.	DATE	AMOUNT (Rs.)
As per bank passbook			
1	Salary Arrears, Medical Reimbursement	6/4/2019	265,434.00
2	Mar-19	20/04/2019	1,727,148.00
3	Apr-19	7/5/2019	1,727,148.00
4	May-19	1/6/2018	1,712,748.00
5	June 2019 & July 2019	7/8/2019	3,114,303.00
6	June 2019 & July 2019	23/08/2019	358,880.00
7	Aug-19	4/9/2019	1,862,409.00
8	Sept.2019 & Aug.2019	17/10/2019	3,644,340.00
9	Nov-19	2/12/2019	1,858,422.00
10	Dec-19	2/1/2020	1,940,359.00
11	Dec-19	7/1/2020	233,390.00
12	Jan-20	6/2/2020	2,035,602.00
13	Jan-20	12.02.2020	243,625.00
14	Feb-20	9/3/2020	2,033,149.00
Total (Rs.)			22,756,957.00

PLACE : LATUR
DATE : 30 JUN 2020


PRINCIPAL
Principal
Dayanand College of Commerce,
LATUR.



DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2019 TO 31-03-2020

STAFF, STUDENTS & THIRD PARTY (ANNEXURE - B)

Sr. No.	Led.NO	PARTICULARS	Amount (Rs.) Debit	Amount (Rs.) Credit
1	100	Wagh L.P.	7,900.00	7,900.00
2	101	Bhosale N.D.	27,000.00	45,000.00
3	105	Mule P.B.	5,000.00	5,000.00
5	109	Shaikh D.J	10,000.00	10,000.00
6	112	Murlidhar Kumawat	30,000.00	30,000.00
7	113	Mahalgi D.B.	25,000.00	25,000.00
8	117	Shaikh M.M.	6,900.00	6,900.00
9	129	Panchal S.D.	857.00	857.00
10	133	Dr.Umate S.T.	62,560.00	62,560.00
11	144	Dr.Wagmare A.M.	55,500.00	80,182.00
12	155	Dr B.T.Chavan	128,500.00	128,500.00
13	157	Dr B.G.Kamble	60,000.00	60,000.00
14	157	Dr Solanke S.S.	278,880.00	-
15	158	Palnitkar A.M.	50,000.00	50,000.00
16	132	Dhamne M.N.	1,000.00	-
17	161	Sharma S.S.	30,000.00	30,000.00
18	169	Dr Chavan A.N.	128,473.00	128,473.00
		Total	907,570.00	670,372.00

PLACE : LATUR

DATE : 30 JUN 2020

PRINCIPAL

PRINCIPAL
Dayanand College of Commerce,
LATUR.

CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2019 TO 31-03-2020

TRANSFER AND CONTRAS (ANNEXURE - C)



Sr. No.		PARTICULARS	Amount (Rs.) Debit	Amount (Rs.) Credit
1	29	N.S.S.	122,957.00	104,262.00
2	38	G.P.F.	1,150,400.00	1,150,400.00
3	39	P.T.	73,100.00	72,700.00
4	40	Income Tax	2,626,795.00	2,625,895.00
5	42	Dayanand Emp.Co.Op.Soc.	2,986,952.00	2,986,952.00
6	43	Salary Saving Scheme	513,991.00	513,991.00
7	44	Group Insurance	3,840.00	3,840.00
8	45	Bank Loan A/c	886,519.00	886,519.00
9	82	Staff Contribution	11,930.00	-
10	86	D.C.P.S.	959,776.00	959,776.00
11	92	NCC	24,377.00	27,170.00
12	142	GPF Loan A/C	1,700,000.00	1,700,000.00
13	125	Dayanand BCA	65,300.00	35,300.00
14	96	Medical Rembrusment	79,755.00	79,755.00
15	166	Dayanand Sr Non Grant	202,250.00	202,250.00
16	95	Dayanand Edn. Society, Latur	680,000.00	7,210,763.00
17	171	Daynand Jr Grant	2,000.00	-
		Total	12,089,942.00	18,559,573.00

PLACE : LATUR

DATE

30 JUN 2020

PRINCIPAL

PRINCIPAL
Dayanand College of Commerce,
LATUR.

CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu
Proprietor

M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2019 TO 31-03-2020

SCHEDULE OF GENERAL FUNDS "A"



Sr. No.	Particulars	Opening Balance	Addition Balance	Closing Balance
1	UGC Tex Book Grant	11,500.00		11,500.00
2	UGC Student-aid-fund	15,771.00		15,771.00
3	UGC Student Welfare Grants	11,000.00		11,000.00
4	UGC Loan Books Grants	16,875.00		16,875.00
5	UGC Basic Grant For Books	77,630.00		77,630.00
6	UGC Play Field Grant	7,500.00		7,500.00
7	UGC Improvement Of P.G. Classes Grant	10,000.00		10,000.00
8	UGC Books & Journals Grant	134,444.10		134,444.10
9	UGC Computer Grant	1,152,024.34		1,152,024.34
10	UGC Development Equipmnet	124,000.00		124,000.00
11	UGC Specta Assistance For Books Grant	25,000.00		25,000.00
12	UGC Sport Development Grant	100,000.00		100,000.00
13	UGC Basic Equipment Grant	87,000.00		87,000.00
14	UGC Development Books & Journals	46,550.00		46,550.00
15	UGC Remedial Course	1,996.00		1,996.00
16	UGC P. T. Account Grant	8,000.00		8,000.00
17	UGC Development Books Grant	50,000.00		50,000.00
18	UGC For Recurring Account	138,659.75		138,659.75
19	UGC Research Grant	37,500.00		37,500.00
20	UGC Library Bulding	150,000.00		150,000.00
21	Khasdar Nidhi	700,000.00		700,000.00
22	UGC Books & Journals Grant IXth Plan	971,432.00		971,432.00
23	UGC Equipment Grant IXth Plan	276,000.00		276,000.00
24	UGC Remedial Coatching IXth Plan	10,000.00		10,000.00
25	UGC P. T. Account IXth Plan	10,000.00		10,000.00
26	UGC F. T. Recurring	70,593.00		70,593.00
27	UGC Library Books & Equipment	8,450.00		8,450.00
28	UGC F. T. IXth Plan	119,441.00		119,441.00
29	UGC Career Oriented Programme (Business	1,330,000.00		1,330,000.00
30	UGC Merged Scheme	1,863,500.00		1,863,500.00
31	UGC College Development	589,632.00		589,632.00
32	UGC Women Hostel	6,685,960.00		6,685,960.00
33	UGC Equipment Additional Assistance	3,543,000.00		3,543,000.00
34	UGC National Conference	405,150.00		405,150.00
35	UGC Tally Talent Hunt	290,050.00		290,050.00
36	UGC Indoor Stadium	7,000,000.00		7,000,000.00
37	UGC COC Photo Mixing	536,530.00		536,530.00
38	UGC IQAC	300,000.00		300,000.00
39	UGC XI Plan Grant	1,191,032.00		1,191,032.00
40	UGC XII Plan Grant	1,766,000.00		1,766,000.00
41	UGC Indoor Stadium Society Contribution as per "E" Statement (2015-16)	8,975,425.00		8,975,425.00
41	UGC Additional Assistance Equipmnet II	608,181.00		608,181.00
	Total	39,455,826.19		39,455,826.19

PLACE : LATUR

Principal

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
LATUR



DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
(Managed By Dayanand Education Society, Latur)
AUDIT PERIOD FROM 01-04-2019 TO 31-03-2020

4

SCHEDULE OF DEPOSIT "B"

Sr. No.	Particulars	Opening Balance	Additon Balance	Deduction Balance	Closing Balance
	LIBRARY DEPOSIT	594,602.60	45,200.00	8,950.00	630,852.60
	Total (Rs.)	594,602.60	45,200.00	8,950.00	630,852.60


SCHEDULE OF IMMOVABLE PROPERTY "C"

Sr. No.	Particulars	Opening Balance	Additon Balance	Closing Balance
1	Construction Shade	273,328.57	-	273,328.57
2	UGC Library Building	1,121,663.65	-	1,121,663.65
3	Library Building Consturction	102,720.00	-	102,720.00
4	UGC Womens Hostel	8,424,731.00	-	8,424,731.00
5	UGC Indoor Stadlum	12,720,560.00	-	12,720,560.00
6	Renovation (Principal Cabin)	-	1,625,592.00	1,625,592.00
	Total (Rs.)	22,643,003.22	1,625,592.00	24,268,595.22

PLACE : LATUR

DATE : 30 JUN 2020


PRINCIPAL
Dayanand College of Commerce,
LATUR.


CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

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DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2019 TO 31-03-2020

SCHEDULE OF CURRENT ASSETS "D"



Sr. No.	Particulars	Opening Balance	Addition Balance	Closing Balance
1	College Furniture	1,813,204.15	128,900.00	1,942,104.15
2	College Equipment	-	414,350.00	414,350.00
2	Library Books	3,105,868.99	119,712.00	3,225,580.99
3	UGC Sports Equipment	143,978.80		143,978.80
4	UGC Loans & Books	293,141.23		293,141.23
5	UGC Devolpment for book	910,044.14		910,044.14
6	UGC Spcial Asset	25,238.54		25,238.54
7	UGC Development Equipment	2,500,107.85		2,500,107.85
8	UGC F. T. Recurring	99,244.00		99,244.00
9	Khasdar Nidhi (Computer)	723,857.00		723,857.00
10	UGC Computer Recurring	858,789.34		858,789.34
11	UGC Computer Application	1,008,027.00		1,008,027.00
12	UGC Equipment Additional Assistance	7,027,694.00		7,027,694.00
13	UGC Digital Photo Mixing	439,250.00		439,250.00
14	UGC XII Plan Equipment	419,443.00		419,443.00
15	UGC xII Plan Remedial Coaching Library	55,714.00		55,714.00
16	UGC XII Plan Remedial Coaching Equipment	87,250.00		87,250.00
17	UGC XII Plan Net Set Coaching Equipment	69,450.00		69,450.00
18	UGC XII Plan College Development Lib.Book	156,870.00		156,870.00
19	UGC XII Plan College Development Equipment	662,500.00		662,500.00
20	UGC XII Plan Net/Set Library Book	25,372.00		25,372.00
21	UGC IQAC	228,090.00		228,090.00
22	IQAC	-	13,238.00	13,238.00
23	Criclet Turf Wicket Ground	-	5,675,360.00	5,675,360.00
		20,653,134.04	6,351,560.00	27,004,694.04

PLACE : LATUR

DATE : 30 JUN 2020


PRINCIPAL

PRINCIPAL
Dayanand College of Commerce,
LATUR.


CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu

Proprietor

M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2019 TO 31-03-2020

SCHEDULE OF LOANS AND ADVANCES "E"

Sr No	Particulars	Opening Balance		Addition During Yr.		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1	Dayanand Edu. Society	-	3,351,967.50	680,000.00	7,210,763.00	-	9,882,730.50
2	Staff Contribution	-	14,457.00	11,930.00	-	-	2,527.00
3	Professional Tax	65,050.00	-	65,600.00	65,200.00	65,450.00	-
4	Income Tax	-	-	2,626,795.00	2,625,895.00	900.00	-
5	Dayanand Jr Grant	-	-	2,000.00	-	2,000.00	-
6	University Exam. Centre	-	11,264.00	-	-	-	11,264.00
7	N.S.S.	167,399.00	-	122,957.00	104,262.00	186,094.00	-
8	Dr. Solanke S.S.	-	-	278,880.00	-	278,880.00	-
9	Dr. Waghmare A.M.	26,000.00	-	55,500.00	80,182.00	1,318.00	-
10	Shri. Wagh L.P.	1,000.00	-	7,900.00	7,900.00	1,000.00	-
11	Dr. Ashtekar M.S.	2,400.00	-	-	-	2,400.00	-
12	Dr. Chavan A.N.	1,430.00	-	128,473.00	128,473.00	1,430.00	-
13	Dhamne M.N.	-	1,500.00	1,000.00	-	-	500.00
14	Tanchahi Exam Fees	-	212,975.00	-	-	-	212,975.00
15	N.C.C.	743.00	-	24,377.00	27,170.00	-	2,050.00
16	Dayanand Jr Non Grant	-	112,330.00	-	-	-	112,330.00
17	Sonwane M.B.	90,000.00	-	-	-	90,000.00	-
18	Kajare C.M.	1,500.00	-	-	-	1,500.00	-
19	Bhosale N.D.	18,000.00	-	27,000.00	45,000.00	-	-
20	Painitkar A.M.	-	-	50,000.00	50,000.00	-	-
21	Tajas Adgaonkar	10,000.00	-	-	-	10,000.00	-
22	Internal Exam. 50% Refund	-	138,855.00	100,000.00	132,390.00	-	171,245.00

SCHEDULE OF LOANS AND ADVANCES "E"

Sr NO	Particulars	Opening Balance		Addition During Yr.		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
23	Dr. Chavan B.T.	-	-	-	-	-	-
24	Dr. Umate S.T.	-	-	62,560.00	62,560.00	-	-
25	Dr. Kamble B.G.	-	-	60,000.00	60,000.00	-	-
26	Shalikh D.J.	-	-	10,000.00	10,000.00	-	-
27	Sharma S.S.	-	-	30,000.00	30,000.00	-	-
28	Dayanand BCA College	-	-	65,300.00	35,300.00	30,000.00	-
29	Salary Saving Scheme	-	115.00	-	-	-	115.00
	Total RS.	383,522.00	3,843,463.50	4,410,272.00	10,675,095.00	670,972.00	10,395,736.50



PLACE : LATUR
DATE : 30 JUN 2020

(Signature)
PRINCIPAL
Jayahind College of Commerce,
LATUR.

(Signature)
CHARTERED ACCOUNTANT
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

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DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
 (Managed By Dayanand Education Society, Latur)
 AUDIT PERIOD FROM 01-04-2019 TO 31-03-2020

SCHEDULE OF DEPOSIT "F"

Sr.	Particulars	Amount (Rs.)
	CLOSING CASH & BANK BALANCE AS ON 31 Mar,2019	
1	Cash In Hand	5,033.00
2	Cash At Bank With Bank of Maharashtra Salary A/c No. 20102232405	68,802.90
3	Non-Salary A/c No. 20102204171	4,807.00
4	Other Miscellaneous A/c No. 20102200766	4,579,775.80
5	Other Miscellaneous A/c No. 60279173081	811,244.92
6	Bank of Baroda, A/c No.09900100001204	10,796.00
		5,480,459.62

PLACE : LATUR

DATE **30 JUN 2020**
 PRINCIPAL
 Dayanand College of Commerce,
 LATUR.

CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

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DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD LATUR
(MANAGED BY DAYANAND EDUCATION SOCIETY, LATUR)
(GRANT ACCOUNT SENIOR)



FOR THE PERIOD FROM 01-04-2019 TO 31-03-2020

BANK RECONCILIATION STATEMENT

BANK OF MAHARASHTRA A/C NO. 60279173081

PARTICULARS				Amount (Rs.)
Debit balance As per cash book 31.03.2020				811244.92
Add : Cheque issued but not present in bank				
Date	Cheque no.	Name	Amount	
11/9/2019	230387	Deshmukh R.V.	1000.00	
12/9/2019	230404	Dayanand Students Welfare	2905.00	
7/10/2019	228873	Borade S.S.	1000.00	
7/10/2019	228876	Deshmukh R.A.	1000.00	
7/10/2019	228881	Madne A.S.	1000.00	
7/10/2019	228883	Mohite G.D.	1000.00	
6/11/2019	228920	New Bharat Jumbo	649.00	
2/12/2019	228941	Tongale R.S.	1000.00	
8/1/2020	229000	New Bharat Jumbo	314.00	
10/2/2020	243333	New Bharat Jumbo	1212.00	
26/02/2020	243346	Birajdar P.D.	1000.00	
26/02/2020	243347	Bhosale S.P.	1000.00	
26/02/2020	243349	Surwase G.R.	1000.00	
26/02/2020	243350	Dhele V.V.	1000.00	
26/02/2020	243351	Sharma K.B.	1000.00	
26/02/2020	243352	Uphade B.B.	1000.00	
26/02/2020	243353	Bhosikar R.P.	1000.00	
26/02/2020	243354	Shinde S.S.	1000.00	
31/03/2020	243367	Dr.Umate S.T.	7560.00	
Total			26640.00	26640.00
Total				837884.92
Less : 1) Cheque Deposited but not credited in bank : 931338 dt.21.03.2020				42000.00
2) Cheque Deposited but not credited in bank : 125148 dt.17/03/2020				27962.00
Total				69962.00
Balance As per Bank Statement 31-03-2020				767922.92

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PRINCIPAL
PRINCIPAL
Dayanand College of Commerce,

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu

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DAYANAND COLLEGE OF COMMERCE, LATUR

2019-2020

CERTIFICATE

Certified that, Members of Teaching Staff (Full-time) including Librarian, Physical Training Instructor have been actually paid pay according to the revised Pay Scales of University Grants Commission as laid down by the Government, Director of Education, Maharashtra State, Poona, & Swami Ramanand Teerth Marathwada University, Nanded to which the college is affiliated.

Place :

Date : **30 JUN 2020**

Principal

PRINCIPAL

Dayanand College of Commerce,
LATUR.

Chartered Accountant

Gajanan M. Saddu & Associates

CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu

Proprietor

M. No. 154693 FRN-136311W

2.5



DAYANAND COLLEGE OF COMMERCE, LATUR
2019-2020


CERTIFICATE

Certified that, Members of Teaching Staff (Full-time) including Librarian, Physical Training Instructor have been actually paid pay according to the revised Pay Scales of University Grants Commission as laid down by the Government, Director of Education, Maharashtra State, Poona, & Swami Ramanand Teerth Marathwada University, Nanded to which the college is affiliated.

Place :

Date : **30 JUN. 2020**


Principal
PRINCIPAL
Dayanand College of Commerce,
LATUR.


Chartered Accountant
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

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DAYANAND COLLEGE OF COMMERCE, LATUR

2019-2020

STATEMENT 'B'

Statement showing particulars of capital construction : Remarks

Specification of construction of extension or special repair	Expenditure	Whether amount grant or donation were received towards the work and if so they were utilized towards the expenditure in whole or part (In the latter case the Amount utilized please be mentioned)
--	-------------	--

NIL NIL NIL

STATEMENT 'C'

Statement showing the particulars of the repayment of loan during the year ended 31.03.2020.

Sr. No.	Amount of Loan	From where taken	Year in which taken	Purpose for which taken	Amount Rate	Whether amount Repayment		
						Spent for which taken : if so	Outstanding at spent being year	during the year


NIL

N.B. In respect of the loan received during the year also information should be filed in this for.

PLACE :

DATE : 30 JUN 2020


 PRINCIPAL
 Dayanand College of Commerce,
 LATUR.


 CHARTERED ACCOUNTANT
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR
YEAR ENDING 2019-2020 PROFORMA 2



DEPRECIATION OF BUILDING	WHETHER GOVT. OF ANY OTHER GRANT RECEIVED TOWARDS THE BUILDING. IF SO, STATE THE AMOUNT OF GRANT PAID BY UGC GOVT. OF OTHER AUTHORITY SANCTIONING IT	EXPENDITURE ON COST OF CONSTRUCTION AND HOW IT IS MAY OUT	EXPENDITURE SHOWN IN ACCOUNT STATEMENT SUBMITTED TO THE DEPARTMENT FOR ASSESSMENT PURPOSE ON ACCOUNT	OWNED BY THE COLLEGE OF SOCIETY CONSTRUCTION THE COLLEGE SOCIETY																									
				Cost of the building at the time of the construction (with year of completion with date)	1. Main Building Rs.13,18,090/-	2. Additional Classrooms Rs.3,69,475/- DL.30.11.85	3. Extension of Class-room Rs.3,55,505/- DL.31.07.90	From the State Government Rs.	From the Central Government (UGC) Rs.	From Other if so an what condition Rs.																			
	Nil	Nil	Nil	DONATION FOR SPECIFIC PURPOSE	Nil	Nil	Nil	REMARK SHEET FUND RAINSED	GENERAL DONATION	Nil	Nil	Nil	Nil	Nil	Nil	DEPRECIATE VALUE OF THE BUILDING IN THE YEAR	Nil	EXPENDITURE ON MAINTENANCE AND REPAIR	Nil	RENT Rs.	47,054/-	ADDITIONAL CLASSROOMS RS.	Nil	EXTENSION OF CLASSROOM RS.	Nil	MUNICIPAL TAX RS.	Nil		
		TOTAL	Nil						LOANS	Nil	Nil	Nil	OTHER SOURCES	Nil	Nil														

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(Signature)
G. S. S. S.

CHARTERED ACCOUNTANT
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 15-4693 FRN-136311W

(Signature)
PRINCIPAL
DAYANAND College of Commerce,
LATUR.

PLACE : LATUR
DATE : 30 JUN 2020

DAYANAND COLLEGE OF COMMERCE, LATUR
YEAR ENDING 2019-2020



Statement showing loss in fees income on account of freeship/ concession in fee Granted by the college on their own during the year 2019-2020

SR.NO.	NAME OF THE CONCESSION IN FEES/FREESHIP ETC FROM COLLEGE FUND	RATE OF FREESHIP CONCESSION	LESS IN FEES INCOME	REMARK
1	FULL FREESHIP	--	NIL	
2	CONCESSION IN FEES	--	NIL	

PLACE : LATUR

DATE : 30 JUN 2020


PRINCIPAL
Dayanand College of Commerce,
LATUR.

CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu

Proprietor

M. No. 154693 FRN-136311W



DAYANAND COLLEGE OF COMMERCE, LATUR

STATEMENT 'G'

STATEMENT SHOWING "G" THE INFORMATION IN CONNECTION WITH THE N.C.C. EXPENDITURE INCURRED BY THE COLLEGE IN ACCOUNTING YEAR 2019-20

Year of Accounts	The item in which the receipts on N.C.C. have been included in the audited statement of account for 2019-2020 sent to the directorate for the purpose of assessment grant for the year 2019-2020		The item in which the expenditure on N.C.C. is included in the situated statement of account for 2019-2020 sent to the Directorate for the purpose of assessment of grant for the year 2019-2020	
	Item no	Amount in Rs.	Item no	Amount in Rs.
	-	NIL	-	NIL

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(Signature)
 Dayanand College of Commerce,
 LATUR.

(Signature)
 CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No 154693 FRN-136311W

PLACE : LATUR
 DATE 30 JUN 2020

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DAYANAND COLLEGE OF COMMERCE, LATUR.

ACCOUNTING PERIOD FROM - 01-04-2019 TO 31-03-2020

NOTES OF INSPECTION OF NON-GOVERNMENT COLLEGE

1. Date of Inspection : 29.06.2020
2. Name of the College : Dayanand College of Commerce, Latur.
3. Name of the Principal : Dr. Shriram Solanke
4. Name of the Management : Dayanand Education Society, Latur.
5. Total No. of Students : Roll as on 31-03-2020

Sr. No.	Class	Strength
1.	B.Com.I	220
2.	B.Com.II	220
3.	B.Com.III	220
4.	M.Com.I	160
5.	M.Com.II	160
	Total	980

6. What are the fee rates :

Sr. No.	Particulars	B.Com.			M.Com.	
		I	II	III	I	II
1.	Tuition Fees	1000	1000	1000	1200	1200
2.	Library Fees	250	250	250	250	250
3.	Admission Fees	50	50	50	50	50
4.	College Exam.	150	150	150	150	150
5.	T. C. Fees	50	50	50	50	50
6.	Student Association	150	150	150	150	150
7.	Gathering Fees	150	150	150	150	150
8.	Magazine Fees	100	100	100	100	100
9.	Gymkhana Fees	150	150	150	150	150

7. 1. Whether these fee rates are approved by the University authorized : Yes.
2. If so, true copies of the University letter should be produced : Yes.
3. Whether any fees are charged from the students, which are not approved by the University : No.
4. If so, please give details : --
8. No. of students to whom free studentship have been sanctioned from the college funds. : --
9. No. of students to whom scholarship have been sanctioned from the college funds.



Particulars	Total No. of Students
1. E.B.C. Students	--
2. Freedom Fighter	--
3. Sons/ Daughters of PST	--
4. Sons/ Daughters of MST	--
5. B.C./ Free-ship / Scholarship	--
6. Sons/Daughters of Ex- servicemen	--
7. Fees Paying	--
Total	--

11. A (I) Details of posts in the college :

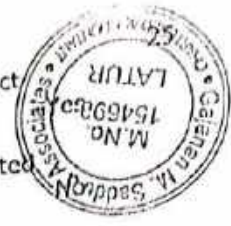
a) Scale (Rs.)	TEACHING		
	Sanctioned	Filled	Vacant
1. 37400 - 67000 Principal	01	01	--
2. 37400 - 67000 Asso.Prof.	04	04	--
3. 15600 - 39100 Assist.Prof.	12	07	05
4. 15600 - 39100 Librarian	01	01	--
b) 5. 9300 - 34800	02	02	--
6. 5200 - 20200	10	10	--
7. 4440 - 7440	05	02	03
c) No. of Teachers appointed on Clock hour basis	--	--	--
Total	35	27	08
d) Whether the placement / appointments have been approved by the University authorities	:	Yes.	
e) If yes, how many cases	:	One	
f) Whether the grant has been claimed on the salaries of the employees whose placements have been approved by the University authorities.	:	Yes	
g) Placement/ appointment yet to approved by the University	:	No.	
h) I) Whether the salaries have been shown in accounts statements in respect of readers and other staff as per directive of the UGC scheme without prier concurrence of the state Government.	:	No.	
II) So, whether excess staff found as per staffing pattern has been tried to absorb in other.	:	No.	

i) NON - TEACHING

Sr. No.	Particulars	Class- II & III Full Time	Class - IV Full Time	Total Vacancy
1.	Office	07	02	03
2.	Library	01	04	---
3.	Laboratory	---	---	---
4.	Gymkhana	---	---	---
5.	Hostel	---	---	---
6.	Reading Room	---	---	---
7.	Residential Quarter	---	---	---
8.	Other Staff	---	---	---
	Total	08	06	03



- j) Whether there are any vacant posts as shown above please give details : ---
- k) Whether the employees of Non-teaching staff as per norms laid down by Government vide G.R. dated 22-02-1980 with e.f. 01-07-1979 or earlier. : Yes
- l) If not, please give the details of excess staff : ---
- m) 1) whether the management of the college has conducted more than one college. : Yes
- 2) So, whether excess staff found as per staffing pattern has been tried to absorb in other college having less staff as per staffing pattern. : Yes.
11. (B)1) Whether the service books have been maintained in all cases i.e. teaching and non teaching staff. : Yes.
- 2) If not, how many cases the service books have not been maintained. : Yes.
- 3) Whether pay drawn in time : Yes.
- 4) Whether entries of leave taken : Yes.
- 5) Whether duplicate copies of service books are maintained and shown every year to the employees. : Yes.
12. Whether Muster Roll has been maintained. : Yes.
13. A) Whether the work of pay fixation has been completed in respect of staff i.e. teaching and non-teaching. : Yes.
- B) Whether the work of pay fixation has been approved by the concerned Administrative Officer. : Yes.
- C) If not, please give the details of such employees. : ---
- D) Whether some of the cases have been referred to Administrative : ---
- E) If so, please give details : ---
14. A) Whether there are any grievances regarding pay fixation in revision of salary scale etc. in respect of staff. : No.
- B) If so, please give details : ---
15. A) Whether the Management of the college has allotted the residential quarters to the staff members. : No.
- B) If so, please give details : ---
- C) Whether the H.R.A. is paid to the staff : ---
- D) Whether i) Light ii) Water iii) Scavenger charges have been recovered. : No.
16. Whether the H.R.A. is claimed by the staff of the college on percentage basis on production of rent receipts. : No
17. A) Whether the affiliation has been granted by the University concerned in respect of each subject. : Yes
- B) If not, please point the subject for which affiliation is still not Received from the University. : ...
- C) Whether the expenditure has been incurred for the subject as (b) above claimed Government Grants. : ...



- D) Whether the conditions of affiliation has been fulfilled in respect of all subjects, which taught in the college. :
- 18. Whether the expenditure on pay and allowances of the staff appointed for (a) Hostel (b) Gymkhana (c) Reading Room (d) Residential Quarters of the Principal and Other Staff (e) N.C.C. Activities have been included in the total expenditure on salaries of the college staff.
 - A) Whether the Principal has drawn higher scale than admissible: No.
 - B) Of so give details : --
- 19. A) Whether the salary payment account is maintained separately in respect of teaching and non-teaching staff appointed by the pattern laid down by Government and approved by the University and Government respectively. : A/C NO. 20102232405
Bank of Maharashtra
MIDC, Latur. : --
- B) If so, whether the expenditure on account of : --
- C) If so, whether the expenditure on account of unapproved teaching and non-teaching staff has been included in the salary payment account. : --
- 20. A) Whether rule of contribution to contributory P. F. and contribution towards gratuity have been approved by Government / University. : Yes
- B) If so, as per P. F. Act, 1925 on amount of the P. F. contribution is to be deposited in postal saving accounts on the national bank against individual accounts : --
- C) Similarly whether the accumulated amount of P. F. is invested in securities or kept in fixed deposit so as to earn interest at higher rates : --
- 21. A) Whether the expenditure on library, laboratory equipment, furniture including office equipment has been incurred as per directive of the university : --
- B) If, so please produce copies of such letter : --
- C) Whether any grant is received from the UGC/State Government towards the expenditure on these items : --
- D) If so, please produce such letters : --
- E) Whether the expenditure, incurred on current laboratory expenses on chemicals etc. is exceeded the limits laid down as per G. R. dated 03-10-1979 : --
- F) If so, please give details : --
- G) Whether expenditure incurred on
 - i) Purchase of library books (In excess of library fees collection)
 - ii) Furniture and equipment teaching aids etc. for the use of the college (Including of its library and laboratory) exceeds 2% of admissible establishment expenditure of the college. : --
- H) If so, please give details : --



- 23. A) Whether the expenditure on electricity for the building other than those used for imparting instruction in Hostel, Gymkhana, Reading Room, Quarter of the Principals and staff has been claimed for Government Grants : ---
 B) If so, please give details : ---
 C) Whether the bills of electric, water and other taxes have been obtained in the official address of the Principal of the college : ---
- 24. Whether the out standing payment shown in the Balance Sheet has been included in the audited statement of accounts, which has been produced for Government Grant : No
- 25. A) Whether various types of scholarship / concessions sanctioned by Government for students from time to time have been disbursed to them immediately or credited to Government : Yes
 B) If not whether the separate account has been maintained: ---
- 26. A) Whether all types of record in the college have been arranged year-wise, subject-wise and kept racks with proper numbering code number if any : Yes
 B) If so, please give reasons : ---
 C) Whether muster registers of these records has been maintained, which will facilitated its, where about earlier : Yes
- 27. A) Whether the time-schedule has been followed for submission of audited statements of accounts statistical returns etc to this Adm. Office / A. G. Office etc : Yes
 B) If not please give reasons : ---
- 28. A) Whether the Government order, reservation B. C. Students for admission in the college has been followed : Yes
 B) If not, please give reasons : ---
- 29. A) Whether selection procedure has been followed by the college in recruiting the teaching staff as per terms and conditions of the UGC and whether the reservations of the posts for candidates holding to B. C. has been maintained as per instructions issued by Government office vide letter No. Dt. 12-03-1981. : Yes
 B) If not, please give reasons : ---
- 30. A) Whether the teaching staff is working in the college as per norms of work-load as sanctioned by Government vide G. R. Dt. 01-06-1981: ---
 B) If not, please give reasons : ---
- 31. Whether the repayment of building loan is sanctioned to the college : No
- 32. Whether the repayment of building loan is started regularly along with interest penal interest etc. : ---
- 33. If not, please give details viz. arrears remained to be paid along with interest penal interest etc. : ---
- 34. Whether the college has failed to comply with relevant formalities in respect of such loans including execution of mortgage deeds : ---



- 35. Please give details : _____
- 36. Whether there is any part-time teaching staff appointed on consolidated salary/daily wages and where salary has been included in the salary accounts : No
- 37. A) Whether there is any part-time non-teaching staff appointed on consolidated salary/daily wages salary has been included in the salary account : No
- B) If not, please give details : ---
- C) Whether additional increments given to the teaching and non-teaching staff has been deducted from salary grant : No
- 38. A) Whether the excess grants pointed out previously or audit recovery has been adjusted from the salary, non-salary subsequent years: No
- B) If not, please give details : ---
- 39. A) Whether the dead stock articles as shown in the dead stock register do exist in the college it self : No
- B) If not, please give details : ---
- 40. A) Whether expenditure pertaining to Junior college is included in the Senior College account : No
- B) If not, please give details : ---
- 41. Whether the Non-teaching staff appointed in the college is utilized for the college work and not for any other work i.e. society, Gymkhana, Hostel, Reading Room, Principal Quarters and N. C. C. etc. : No
- 42. Please give the details of optional subjects taught in the college :
Separate statement is enclosed.

PLACE : LATUR
 DATE : 30 JUN 2020


 PRINCIPAL
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 Dayanand College of Commerce,
 LATUR.

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DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2019 TO 31.03.2020

Statement showing Total pay During the period from Mar.2019 To Feb 2020
(Teaching Staff)



Month	Basic	G.P.	D.A.	H.R.A.	Con.All.	Spl.All	Total
Mar-19	454430	97000	783029	56543	16800	3000	1410802
Apr-19	454430	97000	783029	56543	16800	3000	1410802
May-19	454430	97000	783029	56543	2400	3000	1396402
Jun-19	454430	97000	783029	56543	2400	3000	1396402
Jul-19	467910	97000	802171	57891	2400	3000	1430372
Aug-19	1265000	0	113850	101200	15600	0	1495650
Sep-19	1265000	0	113850	101200	15600	0	1495650
Oct-19	1265000	0	113850	101200	15600	0	1495650
Nov-19	1265000	0	151800	101200	15600	0	1533600
Dec-19	1469700	0	176364	117576	16800	6750	1787190
Jan-20	1479600	0	251532	118368	16800	6750	1873050
Feb-20	1274900	0	216733	101992	15600	0	1609225
salary. Arrears	280743	0	0	0	0	0	280743
Total	11850573	485000	5072266	1026799	152400	28500	18615538


PRINCIPAL
Dayanand College of Commerce,
LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR.

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2019 TO 31.03.2020

Statement showing Total pay During the period from Mar.2019 To Feb 2020 (Teaching Staff)

Name of Employee	Date of App.	Desig.	Pay - Scale	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	salary arrears	Tots
Dr. S S Solanki	31-Jul-2017	Principal	37400-67000	199640	199640	199640	199640	199640	0	0	0	0	253590	263825	0	198681	1714
Dr. A.N. Shegenwar	9-Jul-1988	Asso.Prof.	37400-67000	188108	188108	186908	186908	191520	233679	233679	233679	239640	239640	249575	249575	0	2621
Dr. R.S. Pawar	18-Jul-1989	Asso.Prof.	37400-67000	188108	188108	186908	186908	191520	233679	233679	233679	239640	239640	249575	249575	0	2621
Dr. A.N. Chavan	20-Oct-1998	Asst.Prof.	15600-39100	153912	153912	152712	152712	157298	190272	190272	190272	195120	195120	203200	203200	0	2138
Dr. B.R. Dayama	1-Mar-2005	Asst.Prof.	15600-39100	121656	121656	120456	120456	124085	164298	164298	164298	168480	168480	180700	180700	39094	1838
Miss. K.S. Biyani	5-Dec-2009	Asst.Prof.	15600-39100	84058	84058	82858	82858	85352	94683	94683	94683	97080	97080	101075	101075	0	1099
Dr. A.M. Waghmare	7-Feb-2012	Phy.Prof.	15600-39100	81336	81336	80136	80136	82555	100416	100416	100416	102960	102960	107200	107200	0	1127
Shri. B.T. Chavan	12-Nov-2012	Asst.Prof.	15600-39100	75959	75959	73559	73559	75776	90501	90501	90501	92760	92760	96525	96525	0	1024
Shri. V.P. Varma	12-Nov-2012	Asst.Prof.	15600-39100	66241	66241	65041	65041	67007	81696	81696	81696	83760	83760	87200	87200	0	916
Shri. M.S. Ashtekar	12-Nov-2012	Asst.Prof.	15600-39100	66241	66241	65041	65041	67007	81696	81696	81696	83760	83760	87200	87200	0	916
Dr. Umate S.T.	18-Jun-2016	Asst.Prof.	15600-39100	67627	67627	66427	66427	68418	74910	74910	74910	76800	76800	82325	82325	17381	896
Kambale B.G.	18-Jun-2016	Asst.Prof.	15600-39100	58958	58958	57758	57758	59497	74910	74910	74910	76800	76800	82325	82325	15156	851
Jadhav V.V.	22-Jun-2016	Librarian	15600-39100	58958	58958	58958	58958	60697	74910	74910	74910	76800	76800	82325	82325	10431	849
				1410802	1410802	1396402	1396402	1430372	1495650	1495650	1495650	1533600	1787190	1873050	1609225	280743	18615

[Signature]
PRINCIPAL
 Dayanand College of Commerce,
 LATUR.



DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR,

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2019 TO 31.03.2020

Statement showing Total pay During the period from Mar.2019 To Feb 2020
(NonTeaching Staff)



Month	Basic	G.P.	D.A.	H.R.A.	Con.All.	Spl.All	Total
Mar-19	162190	36800	282567	19899	6800	0	508256
Apr-19	162190	36800	282567	19899	6800	0	508256
May-19	162190	36800	282567	19899	6800	0	508256
Jun-19	162190	36800	282567	19899	6800	0	508256
Jul-19	168230	36800	291143	20503	6800	0	523476
Aug-19	168230	36800	315747	20503	6800	0	548080
Sep-19	149250	32900	280512	18215	5600	0	486477
Oct-19	149250	32900	280512	18215	5600	0	486477
Nov-19	149250	32900	280512	18215	5600	0	486477
Dec-19	469800	0	56376	37592	5600	0	569368
Jan-20	469800	0	79866	37592	5600	0	592858
Feb-20	469800	0	79866	37592	5600	0	592858
Total	2842370	319500	2794802	288023	74400	0	6319095

PRINCIPAL
Dayanand College of Commerce,
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DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2019 TO 31.03.2020

Statement showing Total pay During the period from Mar.-2019 To Feb 2020 (NonTeaching Staff)

Name of Employee	Date of App.	Designation	Pay-Scale	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	D.A.	Salary Arrears	Total
Shri R.D. Kure	01.09.1983	O.S.	9300-34800	53446	53446	53446	53446	55059	57662	57662	57662	57662	68560	71400	71400				710851
Shri R.S. Selakar	15.06.1990	Head-Clerk	9300-34800	46214	46214	46214	46214	47600	49847	49847	49847	49847	59200	61650	61650				614344
Shri L.R. Kambale	15.06.1990	Sr. Clerk	5200-20200	38099	38099	38099	38099	39233	41082	41082	41082	41082	48160	50150	50150				504411
Shri V.R. Deshpande	25.05.2005	Sr. Clerk	5200-20200	30136	30136	30136	30136	31043	32502	32502	32502	32502	38080	39650	39650				398971
Shri S.D. Panchal	01.07.2005	Jr. Clerk	5200-20200	28599	28599	28599	28599	29456	30839	30839	30839	30839	36640	38150	38150				380141
Shri N.D. Bhosale	15.10.2007	Jr. Clerk	5200-20200	25928	25928	25928	25928	26709	27962	27962	27962	27962	32560	33900	33900				342621
Shri M.B. Sonwane		Jr. Clerk	5200-20200	23836	23836	23836	23836	24542	25691	25691	25691	25691	29800	31025	31025				314501
Shri L.P. Wagh	15.06.1990	Jr. Clerk	5200-20200	34042	34042	34042	34042	35050	36700	36700	36700	36700	43720	45525	45525				452781
Shri B.K. Kshirsagar	15.07.2005	Lib. Att.	5200-20200	25272	25272	25272	25272	26028	27249	27249	27249	27249	32560	33900	33900				336471
Shri V.P. Mane	23.09.2003	Lib. Att.	5200-20200	26381	26381	26381	26381	27162	28437	28437	28437	28437	33520	34900	34900				349751
Shri K.I. Shaikh	01.06.1993	Lib. Att.	5200-20200	37016	37016	37016	37016	38124	39921	39921	39921	39921	46720	48650	48650				489891
Shri. Brajraj G.S.	20.04.2015	Lib. Att.	5200-20201	21719	21719	21719	21719	22374	23421	23421	23421	23421	27288	28408	28408				287031
Shri V.T. Vatte	15.06.1990	Peon	5200-20200	30212	30212	30212	30212	31119	32582	32582	32582	32582	36280	37775	37775				394121
Shri M.N. Dhamane	15.06.1990	Peon	4440-7440	30212	30212	30212	30212	31119	32582	32582	32582	32582	36280	37775	37775				394121
Shri S.D. Mali	25.07.2008	Peon	4440-7440	19955	19955	19955	19955	20560	21520	0	0	0	0	0	0				121901
Shri K.S. Fulmali	26.07.2008	Peon	4440-7440	19955	19955	19955	19955	20560	21520	0	0	0	0	0	0				121901
Miss S.V. Halse	14.10.2010	Peon	4440-7440	17234	17234	17234	17234	17738	18563	0	0	0	0	0	0				105231
				508256	508256	508256	508256	523476	548080	486477	486477	486477	569368	592858	592858	0	0	0	6319001



PRINCIPAL
Dayanand College of Commerce,
LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
 Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2019 TO 31.03.2020

Statement showing Total pay During the period from Mar.2019 To Feb 2020 (CHB Salary Staff)

Name of Employee	Designation	Pay - Scale	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Total
Agrawal N.M.	lecturer	CHB	5,250	-	-	-	-	-	-	-	-	-	-	-	5,250
Parandekar A.A.	lecturer	CHB	4,250	-	-	-	-	-	-	-	-	-	-	-	4,250
Sharma S.S.	lecturer	CHB	4,750	-	-	-	-	-	-	-	-	-	-	-	4,750
Bansode S.B.	lecturer	CHB	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000
Kulkarni M.V.	lecturer	CHB	-	-	-	15,012	15,012	15,012	14,595	-	-	-	-	-	44,619
Shaikh Q.N.	lecturer	CHB	4,750	-	-	15,012	15,846	15,012	15,012	-	-	-	-	-	50,620
Xshirsagar N.L.	lecturer	CHB	-	-	-	13,761	14,178	14,595	14,595	-	-	-	-	-	42,534
Pawar A.K.	lecturer	CHB	-	-	-	12,927	14,178	14,595	14,595	-	-	-	-	-	41,700
Borade S.B.	lecturer	CHB	-	-	-	10,008	7,089	6,672	6,672	-	-	-	-	-	23,769
Somwanshi A.N.	lecturer	CHB	-	-	-	13,344	13,761	13,344	13,344	-	-	-	-	-	40,449
Chewale P.L.	lecturer	CHB	-	-	-	13,344	14,178	14,595	14,595	-	-	-	-	-	42,117
Vibhute A.A.	lecturer	CHB	-	-	-	12,927	12,510	12,510	12,510	-	-	-	-	-	37,947
Chavan S.S.	lecturer	CHB	-	-	-	12,727	15,846	13,344	13,344	-	-	-	-	-	41,517
Jaju R.D.	lecturer	CHB	-	-	-	12,727	12,510	13,761	13,761	-	-	-	-	-	38,998
			22,000	-	-	131,789	135,108	133,023	133,023	-	-	-	-	-	421,920

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(Signature)
 PRINCIPAL
 Dayanand College of Commerce
 LATUR.



GAJANAN M. SADDU & ASSOCIATES

CHARTERED ACCOUNTANTS

Bharde Building, Lokhand Lane, Latur

...../Audit/2021-2022/.....

Date : 23.07.2021

To,
The Principal,
Dayanand College of Commerce,
Latur.



Sub:- Audit Report for the year ended 31st March 2021.

Sir,

1. I have examined the Balance Sheet as at 31-03-2021 and the Income and Expenditure Account for the year ended on that date of Dayanand College of Commerce, Barshi Road, Latur.
2. I certify that the Balance Sheet and Income and Expenditure Account are with the books of accounts maintained at the office of Latur.
3. I report the observations / comments / discrepancies / inconsistencies if any as per my separate Audit Report of even date.
4. Current year Library Deposit and Refund have been considered as Revenue Income & Expenditure.
5. Undistributed scholarship Rs. Nil is treated as revenue income.
6. Subject to above :
 - a) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the Audit.
 - b) In my option, proper books of accounts have been kept by college, so far as appears from my examination of the books.
 - c) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes there on, if any, give a true and fair view:
 - i. In the case of the Balance Sheet, of the state of the affairs of the College as at 31-03-2021, and
 - ii. In the case of the Income and Expenditure account, of the surplus of the college for the year ended on that date.

Yours faithfully,

Chartered Accountant

PLACE : LATUR

DATE : 23 JUL 2021

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No 154693 FRN-136311W

FORM OF ACCOUNTS STATEMENTS AND CERTIFICATE FURNISHED BY
DAYANAND COLLEGE OF COMMERCE, LATUR 413 531
ACCOUNTING PERIOD FROM 01-04-2020 TO 31-03-2021



CERTIFICATE NO. 1

Certified that the salaries mentioned in the statement of accounts were actually paid to the member of the staff.

CERTIFICATE NO. 2

Certified that the member of the Teaching staff and Non-teaching staff of the college (Full Time) have been actually paid D.A. according to the rate sanctioned by the Government to their own employees during the year and the total expenditure on D.A. at the Government rate work out Rs.41,85,486/- this includes expenditure of Rs. Nil on part time staff according to the instruction accompanying the prescribed form of accounts. The expenditure on account of D.A. and reading rooms have not been included in the total D.A. expenditure Rs.41,85,486/-and at Government rate as certified above.

CERTIFICATE NO. 3

Certified that the expenditure on premium on life Insurance Policies shown in the account statement was in respect of the policies up to value of Rs. Nil was not for policies above value of Rs. Nil only would be Rs. Nil.

CERTIFICATE NO. 4

Certified that the expenditure on Provident Fund on pension fund admissible according to Item No. 5 of appendix A would be as follows.

Provident Fund	Rs.	Nil.
Pension Fund	Rs.	Nil.

CERTIFICATE NO. 5

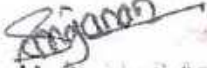
Certified that the expenditure shown under item No. 1,2,3,4,5,6, and 7 does not contain any expenditure on staff other than teaching staff, clerical and inferior staff or no staff of the Hostel, Gymkhana, Residential Quarters and Reading Room.

PLACE :- LATUR

DATE 23 JUL 2021


Principal
Dayanand College of Commerce
LATUR.

CHARTERED ACCOUNTANTS


Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA G-janan M. Saddu
Proprietor
M No 15-93 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021



Sr. No.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	OPENING CASH & BANK BALANCE AS ON 01-04-2020		5,480,459.62
	Cash In Hand	5,033.00	
	Cash at Bank with Bank of Maharashtra		
1	01 Salary A/c No. 20102232405	68,802.90	
	02 Non-Salary A/c No. 20102204171	4,807.00	
	03 Other Miscellaneous A/c No. 60279173081	811,244.92	
	04 Scholarship A/c No. 20102200766	4,579,775.80	
	Bank of Baroda A/C No. 09900100001204	10,796.00	
		5,480,459.62	
	GOVERNMENT GRANT		30,443,694.00
2	57 Salary Grant (Annexure - A)	30,181,818.00	
	58 C.H.B. Remuneration	261,876.00	
		30,443,694.00	
	91 EBC Grant	-	-
	FEES AND FINES		1,739,655.00
	1 Registration Fees	198,600.00	
	2 Admission Fees	47,750.00	
	4 Tution Fees	930,420.00	
	5 Libarary Fees	154,600.00	
	8 College Exam Fees	95,100.00	
	14 Identity Card	28,590.00	
	21 College Development Fund	69,200.00	
3	23 College Medical Fees	4,765.00	
	26 Earn & Learn	9,530.00	
	28 Environment Study	34,350.00	
	30 E Facilities (Suvidha)	66,725.00	
	31 Admission Form	38,570.00	
	33 Libarary Fine	20.00	
	36 FINLIT	17,175.00	
	78 Bonafide	27,060.00	
	24 Computer Lab Fees	17,200.00	
		1,739,655.00	
	OTHER FEES		77,812.00
	18 Other Fees	44,462.00	
	25 Book Bank	9,100.00	
4	34 Research Center Fee	5,000.00	
	35 T.C.Fees	19,250.00	
	37 Phd Course Work	-	
		77,812.00	
		Balance c/fd on Next Page	37,741,620.62

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021



Sr. No.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
		Balance b/fd from Page No. 1...	37,741,620.62
FEES COLLECTED FOR UNIVERSITY			2,534,886.00
3	Eligibility Fees	106,890.00	
15	University Sport & Game	126,050.00	
16	Student Welfare (Student Development Fees)	151,320.00	
17	Student Safety Insurance	7,624.00	
19	University Emergency Fees	29,985.00	
20	Ashwamegh Chancellor Office Activities	156,364.00	
22	Youth Festival	47,600.00	
27	Zonal Sport Council Fees	126,100.00	
32	University Exam Fees	1,341,535.00	
59	University Exam Center	55,000.00	
122	Additional Intake Capacity	77,400.00	
124	Skill Enhancement Course	21,900.00	
127	Student Forum Council	19,040.00	
138	Degree Fees	59,330.00	
173	CAS	7,500.00	
168	ECAP	201,248.00	
		2,534,886.00	
TOTAL OF RECURRING OR DIRECT RECEIPT			40,276,506.62

PLACE : LATUR

DATE **23 JUL 2021**


Principal
Dayanand College of Commerce
LATUR.


CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)


RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021




S.N.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	OTHER MISCELLANEOUS RECEIPTS		1,296,359.62
6	6 College Sport & Game	-	
	7 Student Aid Fund	9,520.00	
	9 Social Gathering	57,930.00	
	10 College Magazine	45,520.00	
	64 C.A.Exam	643,692.00	
	87 Bank Interest	41,827.62	
	88 Allumini Association	700.00	
	121 Gymkhana Fees	36,850.00	
	135 Parking	3,000.00	
	148 Covid - 19 Fund	139,899.00	
	172 NEET Exam	311,421.00	
	174 IQAC Co-ordinator Recovery	6,000.00	
		1,296,359.62	
	NON-RECURRING or INDIRECT RECEIPT		
	SCHOLARSHIP, RSM TUITION FEES & PRIZES		6,273,193.00
	142 GOI Scholarship (Sr. Grant)	368,239.00	
	143 GOI Scholarship (Sr. Non Grant)	2,101,971.50	
	144 GOI Scholarship (BCA & BBA)	399,374.50	
	145 Priminister Special Sch.Jamu Kashmir student	45,342.00	
	152 Rajashri Shahu Maharaj Tution Fees (Sr.Grant)	209,189.50	
	153 Rajashri Shahu Maharaj Tution Fees (Sr.Non-Gr)	3,139,076.50	
	154 Rajashri Shahu Maharaj Tution Fees (BCA BBA)	10,000.00	
		6,273,193.00	
	12 Library Deposits		37,300.00
	LOANS & ADVANCES		13,266,144.00
	From Staff, Students & Third Party		
	(As Per Annexure - B)	574,911.00	
	Transfer & Contras		
	(As Per Annexure - C)	12,691,233.00	
		13,266,144.00	
	TOTAL NON-RECURRING OR INDIRECT RECEIPT		20,872,996.62
	TOTAL OF RECURRING OR DIRECT RECEIPT		40,276,506.62
		Grand Total (Rs.)	61,149,503.24

PLACE : LATUR

DATE : 23 JUL 2021


Principal
 Dayanand College of Commerce
 LATUR.


CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor

M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)



RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

Sr. No.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	DIRECT OR RECURRING EXPENDITURE		
1	BASIC PAY (SALARIES)		23,611,776.00
46	Teaching Staff	17,728,500.00	
47	Non-Teaching staff	5,652,220.00	
2	58 C.H.B. Salary	231,056.00	
		23,611,776.00	
	DEARNESS ALLOWANCE		4,185,486.00
50	Teaching Staff	3,152,980.00	
51	Non-Teaching staff	1,032,506.00	
		4,185,486.00	
4	OTHER ALLOWANCE		
	House Rent Allowance		1,870,490.00
52	Teaching	1,418,280.00	
53	Non-Teaching staff	452,210.00	
		1,870,490.00	
5	Convience Allowance		354,857.00
54	Teaching	174,000.00	
55	Non-teaching	66,107.00	
56	Special Allowance (Teaching)	114,750.00	
6		354,857.00	
	ALLOWANCES		
83	Uniform & Washing Allowance		1,800.00
7			
	RENT, RATES & TAXES		61,945.00
74	Electric Charges	12,531.00	
130	Buidling Maintenance	47,054.00	
75	Light Bill	2,360.00	
		61,945.00	
8	COLLEGE LIBRARY		84,301.00
63	Reading Room Charges	12,077.00	
84	Journal & Periodical	67,102.00	
150	Library Insurance	5,122.00	
		84,301.00	
Balance c/fd on Next Page			30,170,655.00


Principal
 Dayanand College of Commerce
 LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021



Sr. No.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	Balance b/fd From Page No. 2...		30,170,655.00
9	MISCELLANEOUS EXPENSES		66,536.00
60	Sanitary charges	29,987.00	
70	Miscellaneous Expenses	36,549.00	
		66,536.00	
	OFFICE & ADMINISTRATIVE EXPENSES		358,012.94
62	Telephone charges	10,732.00	
116	Advertisement Expenses	5,600.00	
67	Travelling Charges	23,000.00	
72	Stationery & Printing	60,088.00	
66	Postage & telegram expenses	1,005.00	
76	Computer Stationery	13,310.00	
81	Bank Comission	7,495.94	
141	Office Automation	163,088.00	
31	Admission Form	20,600.00	
110	Internet Bill	53,094.00	
		358,012.94	
	EXPENSES FOR STUDENTS		108,109.00
23	Medical Fees	-	
19	Emergency Fees	31,440.00	
8	College Examination Expenses	1,431.00	
80	fees Refund	6,138.00	
6	College sports & Games	4,800.00	
98	Cultural Expenditure A/c.	10,800.00	
88	Allumini Association	300.00	
132	Industrial Tour	53,200.00	
		108,109.00	
	OTHER EXPENDITURE		1,896,265.00
64	CA Exam	643,692.00	
151	Audit Fees	58,260.00	
170	Salary Unspent Balance Refund	70,766.00	
97	Water Charges	7,190.00	
99	Annual Maintenance Charges	11,360.00	
37	Phd Course Work	2,100.00	
35	T.C.Fees	500.00	
135	Parking	4,700.00	
148	Covid-19 Fund	139,889.00	
149	Covid-19 Expenditure	21,657.00	
178	Refiling Of Fire	840.00	
105	STP Plant A/C	41,300.00	
172	NEET Exam	311,420.00	
160	Computer Lab Insurance	13,022.00	
169	Minor Research Project	27,500.00	
134	Salary Recovery	14,580.00	
118	Excess Salary Refund	47,763.00	
180	Municipal tax	472,466.00	
109	IQAC Refund of Unspent Balance	7,260.00	
		1,896,265.00	
	DIRECT OR RECURRING EXPENDITURE		32,599,577.94
		Total Rs.	32,599,577.94

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021



S.N.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	INDIRECT OR NON-RECURRING EXPENDITURE EQUIPMENTS		
65	Library Book		129,904.00
	SCHOLARSHIP, RSM TUITION FEES & PRIZES		9,619,836.00
119	GOI Scholarship	2,407,962.00	
115	Rajashri Shahu Maharaj Tution Fees	952,637.00	
142	GOI Scholarship (Sr. Grant)	-	
143	GOI Scholarship (Sr. Non Grant)	1,743,715.00	
144	GOI Scholarship (BCA & BBA)	-	
145	Priminister Special Sch.Jamu Kashmir student	22,372.00	
152	Rajashri Shahu Maharaj Tution Fees (Sr.Grant)	-	
153	Rajashri Shahu Maharaj Tution Fees (Sr.Non.Gr)	4,493,150.00	
154	Rajashri Shahu Maharaj Tution Fees (BCA BBA)	-	
16		9,619,836.00	
12	Library Deposit		6,600.00
	REPAYMENT OF LOANS & ADVANCES		13,028,912.00
	Staff, Students & Third Party		
	(As Per Annexure - B)	374,713.00	
	Loan Deposit and Transfer		
	(As Per Annexure - C)	12,654,199.00	
		13,028,912.00	
	UNIVERISTY FEES		3,360,130.00
146	Affiliation Fees	280,000.00	
3	Eligibility Fees	152,240.00	
32	University Exam Fees	1,599,000.00	
59	University Exam Center	154,084.00	
✓ 16	Students Welfare (Student Development Fees)	188,640.00	
✓ 17 20	Ashwamegh Chancellor Office Activities	56,730.00	
✓ 15	University Sports & Games	408,348.00	
138	Degree Fees	131,030.00	
✓ 17	Students Safety Insurance	31,970.00	
27	Zonal Sport Council Fees	45,750.00	
168	E Cap	201,248.00	
122	Additional Intake Capacity	88,800.00	
127	Student Forum Council	22,290.00	
		3,360,130.00	
		Balance c/fd on Next Page	26,145,382.00

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)



RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

Sr. No.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
			Balance b/fd From Page No. 6
18	EXTRA CURRICULAR ACTIVITY		26,145,382.00
21	College Development Fund	26,176.00	26,176.00
	CLOSING CASH & BANK BALANCE - AS ON 31 Mar., 2021		2,378,367.30
	Cash in Hand	4,138.00	
	Cash At Bank With		
19	Bank of Maharashtra		
	Salary A/c No. 20102232405	388,444.10	
	Non-Salary A/c No. 20102204171	4,943.00	
	Other Miscellaneous A/c No. 60279173081	897,168.10	
	Scholarship A/c No. 20102200766	1,073,827.40	
	Bank of Baroda (UGC Account) A/c No.	9,846.70	
		2,378,367.30	
		Total (Rs.)	28,549,925.30

INDIRECT OR NON-RECURRING EXPENDITURE

Total Rs. 28,549,925.30

DIRECT OR RECURRING EXPENDITURE

Total Rs. 32,599,577.94


Grand Total Rs. 61,149,503.24

Examined and found correct as per Books of accounts & Vouchers produced subject to my audit report of even date.

PLACE : LATUR

DATE : 23 JUL 2021


Principal
Dayanand College of Commerce
LATUR.


CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

INCOME AND EXPENDITURE ACCOUNT

Audit Period From 01-04-2020 to 31-03-2021



Expenditure	Amount	Amount (Rs.)	Income	Amount (Rs.)
To SALARIES		30,022,609.00	By STAFF GRANT	30,443,694.00
Basic Pay	23,380,720.00		Salary Grant	30,181,818.00
Dearness Allowance	4,185,486.00		C.H.B.	261,876.00
House Rent Allowance	1,870,490.00			30,443,694.00
Conveyance Allowance	354,857.00			
C.H.B. Salary	231,056.00		By Fees & Fines	1,739,655.00
	30,022,609.00		By Other fess	77,812.00
To Allowances		1,800.00	By Fees collected for university	2,534,886.00
To Rent, Rates & Taxes		61,945.00	By Fees for extra curricular	1,296,359.62
To College Library		84,301.00	By Scholarship, RSM Tuition Fees & Prizes	6,273,193.00
To Miscellaneous Expenditure		66,536.00	By Deficit	3,240,120.32
To Office & Administrative Expenses		358,012.94		
To Expenses for Students		108,109.00		
To Other Expenses		1,896,265.00		
To Scholarship, RSM Tuition Fees & Prizes		9,619,836.00		
To Extra Curricular activities		26,176.00		
To University Fees		3,360,130.00		
Total RS.		45,605,719.94	Total RS.	45,605,719.94

PLACE : LATUR

DATE : 23 JUL 2021

Principal
Dayanand College of Commerce
LATUR.

Chartered Accountants
Gajanan M. Saddu & Associates
Chartered Accountants
CA Gajanan M. Saddu
Proprietor

EDM 136311W



DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2020 TO 31-03-2021

BALANCE SHEET AS ON 31-03-2021

Previous Yr Figures (Rs.)	Liabilities	Current Yr Figures (Rs.)	Previous Yr Figures (Rs.)	Assets	Current Yr Figures (Rs.)
39,455,826.19	General Funds (As Per Schedule "A")	39,455,826.19	24,268,595.22	Immovable Property (As Per Schedule "C")	24,268,595.22
630,852.60	Deposit (As Per Schedule "B")	661,552.60	27,004,694.04	Current Assets (As Per Schedule "D")	27,134,598.04
10,395,736.50	Loans & Advances (As Per Schedule "E")	10,401,189.50	670,972.00	Loans & Advances (As Per Schedule "E")	439,193.00
6,942,305.59	<u>Income & Expenditure</u> Previous Balance	3,702,185.27	5,480,459.62	Closing Cash & Bank Bal. (As Per Schedule "F")	2,378,367.30
	Less : Deficit				
	3,702,185.27				
57,424,720.88		54,220,753.56	57,424,720.88		54,220,753.56

PLACE : LATUR
DATE : **23 JUL 2021**

(Signature)
Principal
Dayanand College of Commerce
LATUR.

(Signature)
CHARTERED ACCOUNTANTS
Gajanan M. Sade
Proprietor
M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2020 TO 31-03-2021

**SALARY GRANT (ANNEXURE - A)**

Sr. No.	D. D. No.	DATE	AMOUNT (Rs.)
As per bank passbook			
1	March 2020 Salary	23/04/2020	1,276,521.00
2	Dr.Solanke S.S. (Aug.19 to Nov.19)	23/04/2020	1,158,662.00
3	March 2020 Salary	29/04/2020	135,968.00
4	April 2020 Salary	14/05/2020	2,030,795.00
5	April 2020 Salary	14/05/2020	243,625.00
6	May 2020 Salary	17/06/2020	2,260,020.00
7	June 2020 Salary	9/7/2020	2,260,020.00
8	July 2020 Salary & March II Inst.	06/08/2020 & 28/08/2020	3,197,248.00
9	Aug.2020 Salary	11/09/2020 & 14/09/2020	2,333,319.00
10	Sept.2020 Salary	1/10/2020	2,032,909.00
11	Oct.2020 Salary	29/10/2020	2,391,219.00
12	Nov.2020 Salary	3/12/2020	1,968,182.00
13	Dec.2020 Salary	1/1/2021	1,968,182.00
14	Jan.2021 Salary	1/2/2021	1,980,016.00
15	Feb.2021 Salary	1/3/2021	1,876,628.00
16	DA Arrears	10/3/2021	270,126.00
17	Salary Arrears	31/03/2021	376,082.00
Total (Rs.)			27,759,522.00

PLACE : LATUR

DATE : 23 JUL 2021


Principal
 Dayanand College of Commerce
 LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2020 TO 31-03-2021

STAFF, STUDENTS & THIRD PARTY (ANNEXURE - B)




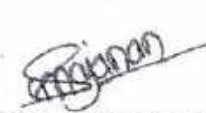
Sr. No.	Led.NO	PARTICULARS	Amount (Rs.) Debit	Amount (Rs.) Credit
1	100	Dr.Solanke S. S.	-	278,880.00
2	102	Shri.Bhosale N.D.	10,000.00	10,000.00
3	102	Dr.Waghmare A.M.	-	1,318.00
4	103	Dr.Lahane G.R.	124,713.00	124,713.00
5	106	Sharma S.S.	20,000.00	-
6	158	Shri.Palnitkar A.M.	100,000.00	100,000.00
7	159	Shri.Swami S.V.	60,000.00	60,000.00
8	161	Shri.Katpure D.M.	30,000.00	-
9	162	Dr.Umate S.T.	25,000.00	-
10	175	Dr.Kamble B.G.	5,000.00	-
		Total	374,713.00	574,911.00

PLACE : LATUR

DATE :

23 JUL 2021


Principal
 Dayanand College of Commerce
 LATUR.


 CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2020 TO 31-03-2021

TRANSFER AND CONTRAS (ANNEXURE - C)




Sr. No.		PARTICULARS	Amount (Rs.) Debit	Amount (Rs.) Credit
1	29	N.S.S. (Self Finanace Unit)	40,590.00	72,350.00
2	38	G.P.F.	1,328,400.00	1,328,400.00
3	39	P.T.	64,600.00	64,775.00
4	40	Income Tax	3,929,500.00	3,929,500.00
5	42	Dayanand Emp.Co.Op.Soc.	3,065,010.00	3,065,010.00
6	43	Salary Saving Scheme	457,105.00	457,105.00
7	44	Group Insurance	2,240.00	2,240.00
8	45	Bank Loan A/c	96,000.00	96,000.00
9	69	Accident Insurance	8,496.00	8,142.00
10	86	D.C.P.S.	1,029,296.00	1,029,296.00
11	92	NCC	-	5,453.00
12	95	Dayanand Edn. Society, Latur	1,200,000.00	1,200,000.00
13	96	Dayanand Jr. Non Grant	50,000.00	50,000.00
14	112	GPF Final Withdrawal	1,371,212.00	1,371,212.00
15	125	Dayanand BCA	11,750.00	11,750.00
		Total	12,654,199.00	12,691,233.00

PLACE : LATUR

DATE :

23 JUL 2021


Principal
Dayanand College of Commerce
LATUR.


Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor

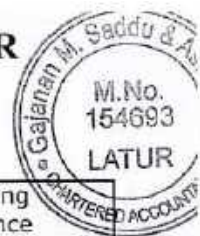
M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2020 TO 31-03-2021


SCHEDULE OF GENERAL FUNDS "A"

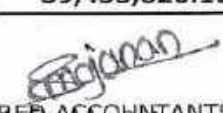


Sr. No.	Particulars	Opening Balance	Addition Balance	Closing Balance
1	UGC Tex Book Grant	11,500.00		11,500.00
2	UGC Student-aid-fund	15,771.00		15,771.00
3	UGC Student Welfare Grants	11,000.00		11,000.00
4	UGC Loan Books Grants	16,875.00		16,875.00
5	UGC Basic Grant For Books	77,630.00		77,630.00
6	UGC Play Field Grant	7,500.00		7,500.00
7	UGC Improvement Of P.G. Classes Grant	10,000.00		10,000.00
8	UGC Books & Journals Grant	134,444.10		134,444.10
9	UGC Computer Grant	1,152,024.34		1,152,024.34
10	UGC Development Equipment	124,000.00		124,000.00
11	UGC Specia Assistance For Books Grant	25,000.00		25,000.00
12	UGC Sport Development Grant	100,000.00		100,000.00
13	UGC Basic Equipment Grant	87,000.00		87,000.00
14	UGC Development Books & Journals	46,550.00		46,550.00
15	UGC Remedial Course	1,996.00		1,996.00
16	UGC P. T. Account Grant	8,000.00		8,000.00
17	UGC Development Books Grant	50,000.00		50,000.00
18	UGC For Recurring Account	138,659.75		138,659.75
19	UGC Research Grant	37,500.00		37,500.00
20	UGC Library Building	150,000.00		150,000.00
21	Khasdar Nidhi	700,000.00		700,000.00
22	UGC Books & Journals Grant IXth Plan	971,432.00		971,432.00
23	UGC Equipment Grant IXth Plan	276,000.00		276,000.00
24	UGC Remedial Coatching IXth Plan	10,000.00		10,000.00
25	UGC P. T. Account IXth Plan	10,000.00		10,000.00
26	UGC F. T. Recurring	70,593.00		70,593.00
27	UGC Library Books & Equipment	8,450.00		8,450.00
28	UGC F. T. IXth Plan	119,441.00		119,441.00
29	UGC Career Oriented Programme (Business Accounting)	1,330,000.00		1,330,000.00
30	UGC Merged Scheme	1,863,500.00		1,863,500.00
31	UGC College Development	589,632.00		589,632.00
32	UGC Women Hostel	6,685,960.00		6,685,960.00
33	UGC Equipment Additional Assistance	3,543,000.00		3,543,000.00
34	UGC National Conference	405,150.00		405,150.00
35	UGC Tally Talent Hunt	290,050.00		290,050.00
36	UGC Indoor Stadium	7,000,000.00		7,000,000.00
37	UGC COC Photo Mixing	536,530.00		536,530.00
38	UGC IQAC	300,000.00		300,000.00
39	UGC XI Plan Grant	1,191,032.00		1,191,032.00
40	UGC XII Plan Grant	1,766,000.00		1,766,000.00
41	UGC Indoor Stadium Society Contribution as per "E" Statement (2015-16)	8,975,425.00		8,975,425.00
41	UGC Additional Assistance Equipment II	608,181.00		608,181.00
	Total	39,455,826.19	-	39,455,826.19

PLACE : LATUR

DATE : 23 JUL 2021


Principal
 Dayanand College of Commerce
 LATUR.


 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor

M.No. 154693

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2020 TO 31-03-2021

**SCHEDULE OF DEPOSIT "B"**

Sr. No.	Particulars	Opening Balance	Additon Balance	Deduction Balance	Closing Balance
	LIBRARY DEPOSIT	630,852.60	37,300.00	6,600.00	661,552.60
	Total (Rs.)	630,852.60	37,300.00	6,600.00	661,552.60

SCHEDULE OF IMMOVABLE PROPERTY "C"

Sr. No.	Particulars	Opening Balance	Additon Balance	Closing Balance
1	Construction Shade	273,328.57	-	273,328.57
2	UGC Library Building	1,121,663.65	-	1,121,663.65
3	Library Building Consturction	102,720.00	-	102,720.00
4	UGC Womens Hostel	8,424,731.00	-	8,424,731.00
5	UGC Indoor Stadium	12,720,560.00	-	12,720,560.00
6	Renovation (Principal Cabin)	1,625,592.00	-	1,625,592.00
	Total (Rs.)	24,268,595.22	-	24,268,595.22

PLACE : LATUR

DATE : **23 JUL 2021**

PRINCIPAL

Dayanand College of Commerce

LATUR.

CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates

CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu

Proprietor

M.No. 154693

FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2020 TO 31-03-2021

SCHEDULE OF CURRENT ASSETS "D"

Sr. No.	Particulars	Opening Balance	Addition Balance	Closing Balance
1	College Furniture	1,942,104.15		1,942,104.15
2	College Equipment	414,350.00		414,350.00
2	Library Books	3,225,580.99	129,904.00	3,355,484.99
3	UGC Sports Equipment	143,978.80		143,978.80
4	UGC Loans & Books	293,141.23		293,141.23
5	UGC Devolpment for book	910,044.14		910,044.14
6	UGC Spcial Asset	25,238.54		25,238.54
7	UGC Development Equipment	2,500,107.85		2,500,107.85
8	UGC F. T. Recurring	99,244.00		99,244.00
9	Khasdar Nidhi (Computer)	723,857.00		723,857.00
10	UGC Computer Recurring	858,789.34		858,789.34
11	UGC Computer Application	1,008,027.00		1,008,027.00
12	UGC Equipment Additional Assistance	7,027,694.00		7,027,694.00
13	UGC Digital Photo Mixing	439,250.00		439,250.00
14	UGC XII Plan Equipment	419,443.00		419,443.00
15	UGC xII Plan Remedial Coaching Libarary	55,714.00		55,714.00
16	UGC XII Plan Remedial Coaching Equipment	87,250.00		87,250.00
17	UGC XII Plan Net Set Coaching Equipment	69,450.00		69,450.00
18	UGC Xii Plan College Devlopment Lib.Book	156,870.00		156,870.00
19	UGC Xii Plan College Devlopment Equipment	662,500.00		662,500.00
20	UGC XII Plan Net/Set Library Book	25,372.00		25,372.00
21	UGC IQAC	228,090.00		228,090.00
22	IQAC	13,238.00		13,238.00
23	Criciet Turf Wicket Ground	5,675,360.00	-	5,675,360.00
		27,004,694.04	129,904.00	27,134,598.04

PLACE : LATUR

DATE : 23 JUL 2021

Principal
Dayanand College of Commerce
LATUR.

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Proprietor
M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2020 TO 31-03-2021

SCHEDULE OF LOANS AND ADVANCES "E"

Sr No	Particulars	Opening Balance		Addition During Yr.		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1	Dayanand Edu. Society	-	9,882,730.50	1,200,000.00	1,200,000.00	-	9,882,730.50
2	Staff Contribution	-	2,527.00	-	-	-	2,527.00
3	Professional Tax	65,450.00	-	64,600.00	64,775.00	65,275.00	-
4	Income Tax	900.00	-	3,929,500.00	3,929,500.00	900.00	-
5	Dayanand Jr Grant	2,000.00	-	-	-	2,000.00	-
6	University Exam. Centre	-	11,264.00	-	-	-	11,264.00
7	N.S.S.	186,094.00	-	40,590.00	72,350.00	154,334.00	-
8	Dr.Solanke S.S.	278,880.00	-	-	278,880.00	-	-
9	Dr.Waghmare A.M.	1,318.00	-	-	1,318.00	-	-
10	Katpure D.M.	-	-	30,000.00	-	30,000.00	-
11	Wagh L.P.	1,000.00	-	-	-	1,000.00	-
12	Dr.Ashtekar M.S.	2,400.00	-	-	-	2,400.00	-
13	Dr.Chavan A.N.	1,430.00	-	-	-	1,430.00	-
14	Dhamne M.N.	-	500.00	-	-	-	500.00
15	Tanchahi Exam Fees	-	212,975.00	-	-	-	212,975.00
16	N.C.C.	-	2,050.00	-	5,453.00	-	7,503.00
17	Dayanand Jr Non Grant	-	112,330.00	50,000.00	50,000.00	-	112,330.00
18	Sonwane M.B.	90,000.00	-	-	-	90,000.00	-
19	Kajare C.M.	1,500.00	-	-	-	1,500.00	-
20	Tajas Adgaonkar	10,000.00	-	-	-	10,000.00	-
21	Internal Exam. 50% Refund fees	-	171,245.00	-	-	-	171,245.00
22	Dayanand BCA College	30,000.00	-	11,750.00	11,750.00	30,000.00	-
23	Salary Saving Scheme	-	115.00	457,105.00	457,105.00	-	115.00
24	Dr.Umate S.T.	-	-	25,000.00	-	25,000.00	-



SCHEDULE OF LOANS AND ADVANCES "E"

Sr No	Particulars	Opening Balance		Addition During		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
25	Dr. Kamble B.G.	-	-	5,000.00	-	5,000.00	-
26	Sharma S.S.	-	-	20,000.00	-	20,000.00	-
27	Accident Insurance	-	-	8,496.00	-	354.00	-
	Total RS.	670,972.00	10,395,736.50	5,842,041.00	8,142.00	439,193.00	10,401,189.50



PLACE : LATUR

DATE : **23 JUL 2021**

[Signature]
PRINCIPAL
 College of Commerce,
 LATUR.

[Signature]

CHARTERED ACCOUNTANT
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)
AUDIT PERIOD FROM 01-04-2020 TO 31-03-2021



SCHEDULE OF DEPOSIT "F"

Sr.	Particulars	Amount (Rs.)
	CLOSING CASH & BANK BALANCE AS ON 31 Mar,2021	
1	Cash In Hand	4,138.00
2	Cash At Bank With Bank of Maharashtra Salary A/c No. 20102232405	388,444.10
3	Non-Salary A/c No. 20102204171	4,943.00
4	Scholarship A/c No. 20102200766	1,073,827.40
5	Other Miscellaneous A/c No. 60279173081	897,168.10
6	Bank of Baroda, A/c No.09900100001204	9,846.70
		2,378,367.30

PLACE : LATUR
DATE :

23 JUL 2021

Principal
Dayanand College of Commerce
LATUR.

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M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD LATUR

(MANAGED BY DAYANAND EDUCATION SOCIETY, LATUR)

(GRANT ACCOUNT SENIOR)


FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021


BANK RECONCILIATION STATEMENT**BANK OF MAHARASHTRA A/C NO. 60279173081**

PARTICULARS				Amount (Rs.)
Debit balance As per cash book 31.03.2021				897168.10
Add : Cheque issued but not present in bank				
Date	Cheque No.	Name	Amount	
11/9/2019	230387	Deshmukh R.V.	1000.00	
12/9/2019	230404	Dayanand Students Welfare	2905.00	
7/10/2019	228873	Borade S.S.	1000.00	
7/10/2019	228876	Deshmukh R.A.	1000.00	
7/10/2019	228883	Mohite G.D.	1000.00	
6/11/2019	228920	New Bharat Jumbo	649.00	
2/12/2019	228941	Tongale R.S.	1000.00	
8/1/2020	229000	New Bharat Jumbo	314.00	
10/2/2020	243333	New Bharat Jumbo	1212.00	
26/02/2020	243346	Birajdar P.D.	1000.00	
26/02/2020	243347	Bhosale S.P.	1000.00	
26/02/2020	243349	Surwase G.R.	1000.00	
26/02/2020	243350	Dhele V.V.	1000.00	
26/02/2020	243351	Sharma K.B.	1000.00	
26/02/2020	243352	Uphade B.B.	1000.00	
26/02/2020	243353	Bhosikar R.P.	1000.00	
26/02/2020	243354	Shinde S.S.	1000.00	
24/12/2020	243682	Kamble A.J.	560.00	
31/03/2021	243750	Vivek Agency, Latur	1116.00	
31/03/2021	243751	Gadekar M.B.	511.00	
31/03/2021	243752	Krishna Tea House	2608.00	
31/03/2021	243753	Vivek Book Centre, Latur	84569.00	
31/03/2021	243754	Vivek Book Centre, Latur	1530.00	
			108974.00	108974.00
				1006142.10
Less : Online Students Fees Deposited but not credited in bank (20/08/2020)				760
Balance As per Bank Statement 31-03-2021				1005382.10

PLACE : LATUR

DATE 23 JUL 2021


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DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD LATUR

(MANAGED BY DAYANAND EDUCATION SOCIETY, LATUR)

(GRANT ACCOUNT SENIOR)

FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

BANK RECONCILIATION STATEMENT


BANK OF MAHARASHTRA A/C NO.20102232405




PARTICULARS				Amount (Rs.)
Debit balance As per cash book 31.03.2021				388444.10
Add : Cheque issued but not present in bank				
Date	Cheque No.	Name	Amount	
22/02/2021	268704	Joint Director, Nanded	14580.00	
			14580.00	14580.00
				403024.10
Less : Cheque deposited but not credited in bank				0
Balance As per Bank Statement 31-03-2021				403024.10

PLACE : LATUR

DATE **23 JUL 2021**


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Proprietor
M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR**2020-2021****CERTIFICATE**

Certified that, Members of Teaching Staff (Full-time) including Librarian, Physical Training Instructor have been actually paid pay according to the revised Pay Scales of University Grants Commission as laid down by the Government, Director of Education, Maharashtra State, Poona, & Swami Ramanand Teerth Marathwada University, Nanded to which the college is affiliated.

Place :

Date **23 JUL 2021**

CS
Principal
 Dayanand College of Commerce
 LATUR.
CS

Gajanan
 Chartered Accountant
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR

2020-2021

STATEMENT 'B'



Statement showing particulars of capital construction : Remarks

Specilisation of Construction or Extension or Special repair	Expenditure	Whether amount grant or donation were received towards the work and if so they were utilize towards the expenditure in whole or part (in the letter case the Amount utilized please be mentioned)
--	-------------	---

NIL

NIL

NIL

STATEMENT 'C'

Statement showing the particulars of the repayment of loan during the year ended 31.03.2021.

Sr. No.	Amount of Loan	From where taken	Year in which taken	Purpose for which taken	Amount Rate	Whether amount Repayment		
						Spent for which taken : if so	Outstanding at spent being year	during the year


NIL

N.B. In respect of the loan received during the year also information should be filed in this for.

PLACE :
DATE

23 JUL 2021


Principal
Dayanand College of Commerce
LATUR.


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M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR

YEAR ENDING 2020-2021 PROFORMA 2



DEPRECIATION OF BUILDING	WHETHER GOVT. OF ANY OTHER GRANT RECEIVED TOWARDS THE BUILDING, IF SO, STATE THE AMOUNT OF GRANT PAID BY UGC GOVT. OF OTHER AUTHORITY SANCTIONING IT	EXPENDITURE ON COST OF CONSTRUCTION AND HOW IT IS MAY OUT	EXPENDITURE SHOWN IN ACCOUNT STATEMENT SUBMITTED TO THE DEPARTMENT FOR ASSESSMENT PURPOSE ON ACCOUNT	REMARKS
OWNED BY THE COLLEGE OF SOCIETY CONSTRUCTION THE COLLEGE SOCIETY Cost of the building at the time of the construction (with year of completion with date)				
1. Main Building Rs.13,18,090/-	From the State Government Rs. NIL	DONATION FOR SPECIFIC PURPOSE NIL		
2. Additional Classrooms Rs.3,69,475/- Dt.30.11.85	From the Central Government (UGC) Rs. NIL	REMARK SHEET FUND RAISED NIL		
3. Extension of Class-room Rs.3,55,505/- Dt.31.07.90	From Other if so an what condition Rs. NIL	GENERAL DONATION NIL		
		LOANS NIL		
		OTHER SOURCES NIL		
		TOTAL NIL		
		DEPRECIATE VALUE OF THE BUILDING IN THE YEAR NIL		
		EXPENDITURE ON MAINTENANCE AND REPAIR NIL		
		RENT Rs. 47,054/-		
		ADDITIONAL CLASSROOMS RS. NIL		
		EXTENSION OF CLASSROOM RS. NIL		
		MUNICIPAL TAX RS. NIL		

Principal
Principal
Dayanand College of Commerce
LATUR.

Chartered Accountant
Chartered Accountant
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Chartered Accountants
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Proprietor
M.No. 154693 FRN-136311W

PLACE : LATUR.

DATE : 22 JUL 2021

DAYANAND COLLEGE OF COMMERCE, LATUR

YEAR ENDING 2020-2021




Statement showing loss in fees income on account of freeship/ concession in fee Granted by the college on their own during the year 2020-2021

SR.NO.	NAME OF THE CONCESSION IN FEES/FREESHIP ETC FROM COLLEGE FUND	RATE OF FREESHIP CONCESSION	LESS IN FEES INCOME	REMARK
1	FULL FREESHIP	---	NIL	
2	CONCESSION IN FEES	---	NIL	

PLACE : LATUR

DATE : 23 JUL 2021


 PRINCIPAL
 Dayanand College of Commerce
 Latur.


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Proprietor

M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR

STATEMENT 'G'

STATEMENT SHOWING "G" THE INFORMATION IN CONNECTION WITH THE N.C.C. EXPENDITURE INCURRED BY THE
COLLEGE IN ACCOUNTING YEAR 2020-21



Year of Accounts	The item in which the receipts on N.C.C. have been included in the audited statement of account for 2020-2021 sent to the directorate for the purpose of assessment grant for the year 2020-2021		The item in which the expenditure on N.C.C. is included in the situated statement of account for 2020-2021 sent to the Directorate for the purpose of assessment of grant for the year 2020-2021	
	Item no	Amount in Rs.	Item no	Amount in Rs.
	---	NIL	---	NIL

PLACE : LATUR

DATE : 23 JUL 2021

[Signature]
Principal
Dayanand College of Commerce
LATUR.

[Signature]
CHARTERED ACCOUNTANTS

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Proprietor

M.No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR.

ACCOUNTING PERIOD FROM - 01-04-2020 TO 31-03-2021

NOTES OF INSPECTION OF NON-GOVERNMENT COLLEGE



1. Date of Inspection : 21.07.2021
2. Name of the College : Dayanand College of Commerce, Latur.
3. Name of the Principal : Dr. Shriram Solanke
4. Name of the Management : Dayanand Education Society, Latur.
5. Total No. of Students : Roll as on 31-03-2021

Sr. No.	Class	Strength
1.	B.Com.I	220
2.	B.Com.II	220
3.	B.Com.III	220
4.	M.Com.I	160
5.	M.Com.II	160
	Total	980

6. What are the fee rates :

Sr. No.	Particulars	B.Com.			M.Com.	
		I	II	III	I	II
1.	Tuition Fees	1000	1000	1000	1200	1200
2.	Library Fees	250	250	250	250	250
3.	Admission Fees	50	50	50	50	50
4.	College Exam.	150	150	150	150	150
5.	T.C. Fees	50	50	50	50	50
6.	Student Association	150	150	150	150	150
7.	Gathering Fees	150	150	150	150	150
8.	Magazine Fees	100	100	100	100	100
9.	Gymkhana Fees	150	150	150	150	150

7.
 1. Whether these fee rates are approved by the University authorized : Yes.
 2. If so, true copies of the University letter should be produced : Yes.
 3. Whether any fees are charged from the students, which are not approved by the University : No.
 4. If so, please give details : --
8. No. of students to whom free studentship have been sanctioned from the college funds. : --
9. No. of students to whom scholarship have been sanctioned from the college funds.

10.	Particulars	Total No. of Students
	1. E.B.C. Students	--
	2. Freedom Fighter	--
	3. Sons/ Daughters of PST	--
	4. Sons/ Daughters of MST	--
	5. B.C./ Free-ship / Scholarship	--
	6. Sons/Daughters of Ex- servicemen	--
	7. Fees Paying	--
	Total :	--



11.	A (I) Details of posts in the college :	TEACHING		
		Sanctioned	Filled	Vacant
a)	Scale (Rs.)			
	1. 131400-217100 Principal	01	01	--
	2. 131400-217100 Asso.Prof.	04	02	02
	3. 68900-205500 Assist.Prof.	03	03	--
	4. 68900-205500 Assi.Dir.Ph.Edn.	01	01	--
	5. 57700-182400 Assist.Prof.	08	05	03
	6. 57700-182400 Librarian	01	01	--
b)	5. 38600-122800	01	01	--
	6. 35400-112400	01	01	--
	7. 25500-81100	03	03	--
	8. 19900-63200	06	05	01
	9. 21700-69100	01	01	--
	10. 16600-52400	05	01	04
c)	No. of Teachers appointed on Clock hour basis	--	--	--
	Total	35	25	10
d)	Whether the placement / appointments have been approved by the University authorities		:	Yes.
e)	If yes, how many cases		:	One
f)	Whether the grant has been claimed on the salaries of the employees whose placements have been approved by the University authorities.		:	Yes
g)	Placement/ appointment yet to approved by the University		:	No.
h)	I) Whether the salaries have been shown in accounts statements in respect of readers and other staff as per directive of the UGC scheme without prier concurrence of the state Government.		:	No.
	II) So, whether excess staff found as per staffing pattern has been tried to absorb in other.		:	No.
i)	NON - TEACHING			

Sr. No.	Particulars	Class- II & III Full Time	Class - IV Full Time	Total Vacancy
1.	Office	06	01	05
2.	Library	01	04	---
3.	Laboratory	---	---	---
4.	Gymkhana	---	---	---
5.	Hostel	---	---	---
6.	Reading Room	---	---	---
7.	Residential Quarter	---	---	---
8.	Other Staff	---	---	---
	Total	07	05	05

- j) Whether there are any vacant posts as shown above please give details.
- k) Whether the employees of Non-teaching staff as per norms laid down by the Government vide G.R. dated 22-02-1980 with e.f. 01-07-1979 or earlier. : Yes
- l) If not, please give the details of excess staff : Yes
- m) 1) whether the management of the college has conducted more than one college. : Yes
- 2) So, whether excess staff found as per staffing pattern has been tries to absorb in other college having less staff as per staffing pattern. : Yes.
11. (B)1) Whether the service books have been maintained in all cases i.e. teaching and non teaching staff. : Yes.
- 2) If not, how many cases the service books have not been maintained. : Yes.
- 3) Whether pay drawn in time : Yes.
- 4) Whether entries of leave taken : Yes.
- 5) Whether duplicate copies of service books are maintained and shown every year to the employees. : Yes.
12. Whether Muster Roll has been maintained. : Yes.
13. A) Whether the work of pay fixation has been completed in respect, of staff i.e. teaching and non-teaching. : Yes.
- B) Whether the work of pay fixation has been approved by the concerned Administrative Officer. : Yes.
- C) If not, please give the details of such employees. : ---
- D) Whether some of the cases have been referred to Administrative
- E) If so, please give details : ---
14. A) Whether there are any grievances regarding pay fixation in revision of salary scale etc. in respect of staff. : No.
- B) If so, please give details : ---
15. A) Whether the Management of the college has allotted the residential quarters to the staff members. : No.
- B) If so, please give details : ---
- C) Whether the H.R.A. is paid to the staff : ---
- D) Whether i) Light ii) Water iii) Scavenger charges have been recovered. : No.
16. Whether the H.R.A. is claimed by the staff of the college on percentage basis on production of rent receipts. : No
17. A) Whether the affiliation has been granted by the University concerned in respect of each subject. : Yes
- B) If not, please point the subject for which affiliation is till not Received from the University. : ...
- C) Whether the expenditure has been incurred for the subject as (b) above claimed Government Grants. : ...



- D) Whether the conditions of affiliation has been fulfilled in respect
Of all subjects, which taught in the college. : Yes.
18. Whether the expenditure on pay and allowances of the staff appointed
for (a) Hostel (b) Gymkhana (c) Reading Room (d) Residential
Quarters of the Principal and Other Staff (e) N.C.C. Activities have
been included in the total expenditure on salaries of the college staff.
19. A) Whether the Principal has drawn higher scale than admissible: No
B) Of so give details : No
20. A) Whether the salary payment account is maintained separately
in respect of teaching and non-teaching staff appointed staffing
pattern laid down by Government and approved by the
University and Government respectively. : A/C NO. 20102232405
Bank of Maharashtra
MIDC, Latur.
- B) If so, whether the expenditure on account of : --
- C) If so, whether the expenditure on account of unapproved
teaching and non-teaching staff has been included in the
salary payment account. : --
21. A) Whether rule of contribution to contributory P. F. and contribution towards
gratuity have been approved by Government / University. : Yes
- B) If so, as per P. F. Act, 1925 on amount of the P. F. contribution is to be
deposited in postal saving accounts on the national bank against individual
accounts : ---
- C) Similarly whether the accumulated amount of P. F. is invested in securities
or kept in fixed deposit so as to earn interest at higher rates : ---
22. A) Whether the expenditure on library, laboratory equipment, furniture
including office equipment has been incurred as per directive of the university :

- B) If, so please produce copies of such letter : ---
- C) Whether any grant is received from the UGC/State Government towards
the expenditure on these items : ---
- D) If so, please produce such letters : ---
- E) Whether the expenditure, incurred on current laboratory expenses on
chemicals etc. is exceeded the limits laid down as per
G. R. dated 03-10-1979 : ---
- F) If so, please give details : ---
- G) Whether expenditure incurred on : --
- i) Purchase of library books (In excess of library fees collection)
- ii) Furniture and equipment teaching aids etc. for the use of the college
(Including of its library and laboratory) exceeds 2% of admissible
establishment expenditure of the college. : ---
- H) If so, please give details : ---



- 23. A) Whether the expenditure on electricity for the building other than these used for imparting institutions these used for imparting instructions such as Hostel, Gymkhana, Reading Room, Quarter of the Principals and staff has been claimed for Government Grants : ---
 B) If so, please give details : ---
 C) Whether the bills of electric, water and other taxes have been obtained in the official address of the Principal of the college : ---
- 24. Whether the out standing payment shown in the Balance Sheet has been included in the audited statement of accounts, which has been produced for Government Grant : No
- 25. A) Whether various types of scholarship / concessions sanctioned by Government for students from time to time have been disbursed to them immediately or credited to Government : Yes
 B) If not whether the separate account has been maintained: ---
- 26. A) Whether all types of record in the college have been arranged year-wise, subject-wise and kept racks with proper numbering code number if any : Yes
 B) If so, please give reasons : ---
 C) Whether muster registers of these records has been maintained, which will facilitated its, where about earlier : Yes
- 27. A) Whether the time-schedule has been followed for submission of audited statements of accounts statistical returns etc to this Adm. Office / A. G. Office etc : Yes
 B) If not please give reasons : ---
- 28. A) Whether the Government order, reservation B. C. Students for admission in the college has been followed : Yes
 B) If not, please give reasons : ---
- 29. A) Whether selection procedure has been followed by the college in recruiting the teaching staff as per terms and conditions of the UGC and whether the reservations of the posts for candidates holding to B. C. has been maintained as per instructions issued by Government office vide letter No. Dt. 12-03-1981. : Yes
 B) If not, please give reasons : ---
- 30. A) Whether the teaching staff is working in the college as per norms of work-load as sanctioned by Government vide G. R. Dt. 01-06-1981: ---
 B) If not, please give reasons : ---
- 31. Whether the repayment of building loan is sanctioned to the college : No
- 32. Whether the repayment of building loan is started regularly along with interest penal interest etc. : ---
- 33. If not, please give details viz. arrears remained to be paid along with interest penal interest etc. : ---
- 34. Whether the college has failed to comply with relevant formalities in respect of such loans including execution of mortgage deeds : ---



35. Please give details
36. Whether there is any part-time teaching staff appointed on consolidates salary/ daily wages and where salary has been included in the salary accounts : No
37. A) Whether there is any part-time non-teaching staff appointed on consolidates salary/daily wages salary has been included in the salary account : No
 B) If not, please give details
 C) Whether additional increments given to the teaching and non-teaching staff has been deducted from salary grant : No
38. A) Whether the excess grants pointed out previously or audit recovery has been adjusted from the salary, non-salary subsequent years: No
 B) If not, please give details
39. A) Whether the dead stock articles as shown in the dead stock register do exist in the college it self : No
 B) If not, please give details
40. A) Whether expenditure pertaining to Junior college is included in the Senior College account : No
 B) If not, please give details
41. Whether the Non-teaching staff appointed in the college is utilized for the college work and not for any other work i.e. society, Gymkhana, Hostel, Reading Room, Principal Quarters and N. C. C. etc. : No
42. Please give the details of optional subjects taught in the college :
 Separate statement is enclosed.



PLACE : LATUR
 DATE : 23 JUL 2021

[Signature]
 Principal
 Dayanand College of Commerce
 LATUR

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2020 TO 31.03.2021

Statement showing Total pay During the period from Mar.2020 To Feb 2021

(Teaching Staff) Senior Grant

Sr.	Month	Basic	D.A.	H.R.A.	Con.All.	Spl.All	Total
1	Mar-20	1787167	244455	142973	14667	37234	2226496
2	Apr-20	1479600	251532	118368	16800	6750	1873050
3	May-20	1479600	251532	118368	2400	6750	1858650
4	Jun-20	1479600	251532	118368	2400	6750	1858650
5	Jul-20	2229833	379072	178387	24933	10016	2822241
6	Aug-20	1513900	257363	121112	16800	6750	1915925
7	Sep-20	1260200	214234	100816	14400	6750	1596400
8	Oct-20	1589400	270198	127152	19200	6750	2012700
9	Nov-20	1222300	207791	97784	15600	6750	1550225
10	Dec-20	1222300	207791	97784	15600	6750	1550225
11	Jan-21	1232300	209491	98584	15600	6750	1562725
12	Feb-21	1232300	209491	98584	15600	6750	1562725
13	DA Arrears	0	198498	0	0	0	198498
	Total	17728500	3152980	1418280	174000	114750	22588510




Principal
Dayanand College of Commerce
LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2020 TO 31.03.2021

Statement showing Total pay During the period from Mar.2020 To Feb 2021 (Teaching Staff)



Senior Gra

Name of Employee	Date of App.	Desig	Pay-Scale	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	DA Arrears	March 20 11 Installment	Total
Dr. S.S. Solanke	31-Jul-2017	Principal	131400-217100	1395930	263825	263825	263825	271450	271450	271450	271450	271450	271450	271450	271450	37720	127657	4514382
Dr. A.N. Shegavur	9-Jul-1988	Asso. Prof	131400-217100	128812	249575	248375	248375	257075	257075	257075	257075	0	0	0	0	26700	120763	2050900
Dr. R.S. Pawar	18-Jul-1989	Asso. Prof	131400-217100	128812	249575	248375	248375	257075	257075	257075	0	0	0	0	0	26700	120763	3079200
Dr. A.N. Chavan	20-Oct-1998	Asst. Prof	131400-217100	104877	203200	202000	202000	209200	209200	0	0	98200	98200	98200	98200	0	0	589200
Dr. A.N. Lahaate	-	Asst. Prof	68900-205500	0	0	0	0	180700	180700	180700	180700	180700	180700	180700	180700	17208	87436	2193558
Shri. G.R. Lahaate	1-Mar-2005	Asst. Prof	131400-217100	93264	180700	179500	179500	180700	180700	180700	180700	180700	180700	180700	180700	11838	48907	1246338
Dr. B.R. Dayama	5-Dec-2009	Asst. Prof	68900-205500	52168	101075	99875	99875	104075	104075	0	0	0	0	0	0	11448	51871	658498
Miss. K.S. Biyani	7-Feb-2012	Phys. Prof	68900-205500	55329	107200	106000	106000	110325	110325	0	0	0	0	0	0	0	0	643200
Dr. A.M. Waghmare	-	Phys. Prof	68900-205500	0	0	0	0	99400	99400	99400	99400	99400	99400	99400	99400	10506	46705	1187006
Dr. N.R. Swami	12-Nov-2012	Asst. Prof	68900-205500	49820	96525	94125	94125	99400	99400	89825	89825	92575	92575	92575	92575	9288	42193	1088038
Shri. B.T. Chavan	12-Nov-2012	Asst. Prof	57700-182400	45007	87200	86000	86000	89825	89825	89825	92575	92575	92575	92575	92575	9486	39835	999736
Shri. V.P. Varma	12-Nov-2012	Asst. Prof	57700-182400	45007	87200	86000	86000	89825	89825	89825	92575	92575	92575	92575	92575	84700	39835	998500
Shri. M.S. Ashtekar	12-Nov-2012	Asst. Prof	57700-182400	42490	87325	81125	81125	81125	83225	83225	83225	83225	83225	83225	83225	84700	8250	39835
Dr. Umate S.T.	18-Jun-2016	Asst. Prof	57700-182400	42490	87325	81125	81125	81125	83225	83225	83225	83225	83225	83225	83225	84700	8250	39835
Kamble B.G.	18-Jun-2016	Asst. Prof	57700-182400	42490	87325	81125	81125	81125	83225	83225	83225	83225	83225	83225	83225	84700	8250	39835
Jadhav V.V.	22-Jun-2016	Liberian	57700-182400	2226496	1873050	1858650	1858650	1915925	1915925	1915925	1596400	2012700	1550225	1562725	1562725	198498	906316	22588510


Principal
 Dayanand College of Commerce
 LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2020 TO 31.03.2021



Senior Grant

Statement showing Total pay During the period from Mar.2020 To Feb 2021 (Non Teaching Staff)

Sr	Name of Employee	Date of App.	Designation	Pay-Scale	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	DA Arrears	March 20th Installment	Total
1	Shri R.D. Kure	01.09.1983	O.S.	38600-122800	55278	71400	71400	71400	73525	73525	73525	73525	73525	73525	61272	36763	7578	16122	832363
2	Shri R.S. Selukar	15.06.1990	Head-Clerk	35400-112400	47729	61650	61650	61650	63525	63525	63525	63525	63525	63525	63525	63525	6546	13921	761346
3	Shri L.R. Kamble	15.06.1990	Sr. Clerk	25500-81100	38826	50150	50150	50150	51650	51650	51650	51650	51650	51650	51650	51650	5382	11324	619182
4	Shri V.R. Deshpande	25.05.2005	Sr. Clerk	25500-81100	30698	39650	39650	39650	40775	40775	40775	40775	40775	40775	40775	0	4248	8952	448273
5	Shri S.D. Panchal	01.07.2005	Jr. Clerk	19900-63200	29536	38150	38150	38150	39275	39275	39275	39275	39275	39275	39275	39275	4032	8614	470832
6	Shri N.D. Bhosale	15.10.2007	Jr. Clerk	19900-63200	26245	33900	33900	33900	34900	34900	34900	34900	34900	34900	34900	34900	3648	7655	418448
7	Shri M.B. Sonwane		Jr. Clerk	19900-63200	24020	31025	31025	31025	31900	31900	31900	31900	31900	31900	29773	0	3348	7005	348621
8	Shri L.P. Wagh	15.06.1990	Jr. Clerk	21700-69100	35245	45525	45525	45525	46900	46900	46900	46900	46900	46900	46900	46900	4806	10280	562106
9	Shri B.K. Kshirsagar	15.07.2005	Lib. Att.	19900-63200	33900	34900	33900	33900	34900	34900	34900	34900	34900	34900	34900	34900	3552	0	418352
10	Shri V.P. Mane	23.09.2003	Lib. Att.	19900-63200	34900	34900	34900	34900	35900	35900	35900	35900	35900	35900	35900	35900	3708	0	430508
11	Shri K.I. Shaikh	01.06.1993	Lib. Att.	25500-81100	48650	48650	48650	48650	50150	50150	50150	50150	50150	50150	50150	50150	5232	0	601032
12	Shri. Birajdar G.S.	20.04.2015	Lib. Att.	19900-63200	28408	28408	28408	28408	29275	29275	29275	29275	29275	29275	29275	29275	3042	0	350874
13	Shri V.T. Vatte	15.06.1990	Peon	16600-52400	37775	37775	37775	37775	38900	38900	38900	38900	38900	38900	38900	38900	4260	0	466560
14	Shri M.N. Dhamane	15.06.1990	Peon	16600-52400	37775	37775	37775	37775	38900	38900	38900	38900	38900	38900	38900	38900	4260	0	466560
15	Shri. S.D. Mali	-	Peon														2790	0	2790
16	Shri. K.S. Fulmali	-	Peon														2790	0	2790
17	Sow. S.V. Halse	-	Peon														2406	0	2406
	Total				508985	592858	592858	592858	610475	610475	610475	610475	610475	610475	610475	596095	71628	83873	7203043

Principal
Dayanand College of Commerce,
LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.04.2020 TO 31.03.2021

Statement showing Total pay During the period from Mar.2020 To Feb 2021
(CHB Salary Staff)



Sr.	Name of Employee	Designation	Pay - Scale	July 19 to Feb 20	Mar-20	Total
1	Dr. Kulkarni M.V.	lecturer	CHB	46,287	-	46,287
2	Shri. Shaikh Q.N.	lecturer	CHB	11,630	-	11,630
3	Shri. Kshirsagar N.L	lecturer	CHB	13,216	-	13,216
4	Shri. Pawar A.K.	lecturer	CHB	30,168	8,340	38,508
5	Miss Borde .B.	lecturer	CHB	25,753	-	25,753
6	Miss Somwanshi A. N	lecturer	CHB	11,051	-	11,051
7	Miss Chevle P.L.	lecturer	CHB	11,133	-	11,133
8	Miss Vibhute A. A.	lecturer	CHB	11,553	-	11,553
9	Shri. Chavan A. S.	lecturer	CHB	9,383	-	9,383
10	Miss Jaju R. D.	lecturer	CHB	47,121	5,421	52,542
	Total			217295	13761	231,056


Principal
Dayanand College of Commerce
LATUR.

GAJANAN M. SADDU & ASSOCIATES
CHARTERED ACCOUNTANTS
Bharde Building, Lokhand Lane, Latur



...../Audit/2022-2023/.....

Date :

To,
The Principal,
Dayanand College of Commerce,
Latur.

Sub:- Audit Report for the year ended 31st March 2022.

Sir,

1. I have examined the Balance Sheet as at 31-03-2022 and the Income and Expenditure Account for the year ended on that date of Dayanand College of Commerce, Barshi Road, Latur.
2. I certify that the Balance Sheet and Income and Expenditure Account are with the books of accounts maintained at the office of Latur.
3. I report the observations / comments / discrepancies / inconsistencies if any as per my separate Audit Report of even date.
4. Current year Library Deposit and Refund have been considered as Revenue Income & Expenditure.
5. Undistributed scholarship Rs. Nil is treated as revenue income.
6. Subject to above :
 - a) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the Audit.
 - b) In my option, proper books of accounts have been kept by college, so far as appears from my examination of the books.
 - c) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes there on, if any, give a true and fair view:
 - i. In the case of the Balance Sheet, of the state of the affairs of the College as at 31-03-2022, and
 - ii. In the case of the Income and Expenditure account, of the surplus of the college for the year ended on that date.

Yours faithfully,

Chartered Accountant
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

PLACE : LATUR
DATE :

15 JUL 2022

FORM OF ACCOUNTS STATEMENTS AND CERTIFICATE FURNISHED BY
DAYANAND COLLEGE OF COMMERCE, LATUR 413 531
ACCOUNTING PERIOD FROM 01-04-2021 TO 31-03-2022



CERTIFICATE NO. 1

Certified that the salaries mentioned in the statement of accounts were actually paid to the member of the staff.

CERTIFICATE NO. 2

Certified that the member of the Teaching staff and Non-teaching staff of the college (Full Time) have been actually paid D.A. according to the rate sanctioned by the Government to their own employees during the year and the total expenditure on D.A. at the Government rate work out Rs.48,73,674.00/- this includes expenditure of Rs. Nil on part time staff according to the instruction accompanying the prescribed form of accounts. The expenditure on account of D.A. and reading rooms have not been included in the total D.A. expenditure Rs.48,73,674.00/- and at Government rate as certified above.

CERTIFICATE NO. 3

Certified that the expenditure on premium on life Insurance Policies shown in the account statement was in respect of the policies up to value of Rs. Nil was not for policies above value of Rs. Nil only would be Rs. Nil.

CERTIFICATE NO. 4

Certified that the expenditure on Provident Fund on pension fund admissible according to Item No. 5 of appendix A would be as follows.

Provident Fund	Rs.	Nil.
Pension Fund	Rs.	Nil.

CERTIFICATE NO. 5

Certified that the expenditure shown under Item No. 1,2,3,4,5,6, and 7 does not contain any expenditure on staff other than teaching staff, clerical and inferior staff or no staff of the Hostel, Gymkhana, Residential Quarters and Reading Room.

PLACE :- LATUR
DATE :-

15 JUL 2022-


Principal
Dayanand College of Commerce
LATUR.


CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2021



RECEIPTS	AMOUNT (Rs.)		
OPENING CASH & BANK BALANCE AS ON 01-04-2021			2,378,367.30
Cash in Hand	4,138.00		
Cash at Bank with Bank of Maharashtra			
Salary A/c No. 20102232405	388,444.10		
Non-Salary A/c No. 20102204171	4,943.00		
Bank of Maharashtra (Scholarship) A/c No. 20102200766	1,073,827.40		
Bank of Maharashtra (OME) A/c No.60279173081	897,168.10		
Bank of Baroda A/C No. 09900100001204	9,846.70		
	2,378,367.30		
GOVERNMENT GRANT			28,848,756.00
55 Salary Grant (Annexure - A)	27,219,308.00		
56 C.H.B. Remuneration	261,412.00		
88 Salary Arrears	1,368,036.00		
	28,848,756.00		
FEES AND FINES			1,917,653.00
1 Registration Fees	121,100.00		
2 Admission Fees	46,110.00		
4 Tution Fees	1,129,674.00		
5 Library Fees	179,825.00		
8 College Exam Fees	94,685.00		
14 Identity Card	27,690.00		
21 College Development Fund	73,027.00		
23 college Medical Fees	4,610.00		
26 Earn & Learn	9,210.00		
28 Environment study	30,750.00		
30 E Facilities (Suvidha)	103,650.00		
31 Admission Form	24,700.00		
36 FINLIT	15,375.00		
74 Bonafide	29,580.00		
24 Computer Lab	19,507.00		
96 CPBFI	4,000.00		
153 Gandhi Research Foundation	4,160.00		
	1,917,653.00		
	Balance c/fd on Next Page		33,144,776.30

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2022



RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Balance b/fd from Page No. 1...		33,144,776.30
OTHER FEES		517,781.00
18 Other Fees	35,940.00	
25 Book Bank	9,350.00	
34 Research Center Fees	93,625.00	
35 T.C. Fees	22,570.00	
37 Ph.D. Course work	26,125.00	
147 Excess Salary Recovery	94,983.00	
184 CHB Remuneration Advance	235,188.00	
	517,781.00	
FEES COLLECTED FOR UNIVERSITY		2,572,145.00
3 Eligibility Fees	126,730.00	
15 University Sport & Game	47,650.00	
16 Students welfare activities	59,450.00	
17 Student Safety Insurance	7,376.00	
19 Emergency Fees	14,730.00	
20 Ashwamegh Chancellor	58,896.00	
22 Youth Festival	52,500.00	
27 Zonal Sport Council Fees	47,530.00	
32 University Exam Fees	1,729,245.00	
57 University Exam Center	153,348.00	
124 Skill Enhancement Course	21,250.00	
127 Student Forum Council	18,850.00	
131 Degree Fees	170,590.00	
113 Cluster Exam	39,900.00	
128 Chancellor Office Activities	1,600.00	
161 Minor Research Project	22,500.00	
	2,572,145.00	
TOTAL OF RECURRING OR DIRECT RECEIPT		36,234,702.30

PLACE : LATUR
DATE :
JUL 2022


Principal
Dayanand College of Commerce
LATUR.


CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2021



RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
OTHER MISCELLANEOUS RECEIPTS		
7 Students Aid fund	9,240.00	
9 Gathering Fees	68,630.00	
10 College Magazine	49,610.00	
62 C.A. Exam	660,957.00	
83 Bank Interest	53,770.00	
121 Gymkhana Fees	40,300.00	
111 Covide-19Fund	120,131.00	
66 Miscellenous A/C	250.00	
126 ISA Exam	10,671.00	
164 Building Rent	7,680.00	
	1,021,239.00	
NON-RECURRING or INDIRECT RECEIPT		7,939,611.00
SCHOLARSHIP & PRIZES		
134 GOI Scholarship (Sr.Grannt)	188,698.50	
135 GOI Scholarship (Sr.Non Grannt)	3,859,535.50	
136 GOI Scholarship (BCA & BBA)	1,015,110.00	
137 Priminister Special Sch.Jamu Ksh.Student	65,632.00	
138 RSM Tution Fees (Sr.Grant)	50,700.00	
139 RSM Tution Fees (Sr.Non-Grant)	2,712,600.00	
119 GOI Scholarship sc/st	39,915.00	
144 RSM Tution Fees	7,420.00	
	7,939,611.00	
12 Library Deposits		37,100.00
LOANS & ADVANCES		13,700,404.00
From Staff, Students & Third Party	357,400.00	
(As Per Annexure - B)		
Transfer & Contras	13,343,004.00	
(As Per Annexure - C)		
	13,700,404.00	
TOTAL NON-RECURRING OR INDIRECT RECEIPT		22,698,354.00
TOTAL OF RECURRING OR DIRECT RECEIPT		36,234,702.30
	Grand Total (Rs.)	58,933,056.30

PLACE : LATUR

DATE :

APRIL 2022

(Signature)
Principal
Dayanand College of Commerce
& LATUR.

(Signature)
CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2021



PAYMENTS	AMOUNT (Rs.)	
DIRECT OR RECURRING EXPENDITURE		
BASIC PAY (SALARIES)		22,586,640.00
46 Teaching Staff	15,112,600.00	
47 Non-Teaching staff	5,166,664.00	
88 Salary Arrears	1,623,604.00	
56 C.H.B. Remuneration	683,772.00	
	22,586,640.00	
DEARNESS ALLOWANCE		4,873,674.00
48 Teaching Staff	3,637,674.00	
49 Non-Teaching staff	1,236,000.00	
	4,873,674.00	
OTHER ALLOWANCE		
House Rent Allowance		1,724,172.00
50 Teaching	1,289,545.00	
51 Non-teaching	434,627.00	
	1,724,172.00	
Convenience Allowance		313,574.00
52 Teaching	174,000.00	
53 Non-teaching	58,574.00	
54 Special Allowance (Teaching)	81,000.00	
	313,574.00	
ALLOWANCES		
79 Uniform & Washing Allowance		20,390.00
RENT, RATES & TAXES		307,940.00
130 Building Maintenance	47,054.00	
71 Light Bill	40,380.00	
70 Electric Charges	203,958.00	
78 Building, Computer, Furniture Insurance	16,548.00	
	307,940.00	
COLLEGE LIBRARY		108,514.00
80 Journals & Periodicals	73,258.00	
61 Reading Room	19,946.00	
148 Library Insurance	6,335.00	
85 Book Binding	8,975.00	
	108,514.00	
Balance c/fd on Next Page		29,934,904.00

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022



PAYMENTS	AMOUNT (Rs.)		
		Balance b/fd From Page No. 2...	29,934,904.00
MISCELLANEOUS EXPENSES			64,523.00
66 Miscellaneous Expenses	38,393.00		
58 Sanitary charges	26,130.00		
	64,523.00		
OFFICE & ADMINISTRATIVE EXPENSES			583,807.66
60 Telephone Charges	10,088.00		
116 Advertisement Expenses	41,022.00		
65 Travelling Charges	39,105.00		
68 Stationary & Printing	64,674.00		
64 Postage & Telegram Expenses	4,831.00		
72 Computer Stationary	35,080.00		
77 Bank Comission	6,238.66		
132 Office Automation	335,793.00		
31 Admission Form	19,760.00		
110 Internet Bill	20,410.00		
81 Furniture Repair	1,056.00		
174 Computer Maintainance & Repair	5,750.00		
	583,807.66		
EXPENSES FOR STUDENTS			132,358.00
23 Medical Fees	280.00		
76 Fees Return	8,675.00		
6 College sports & Games	22,528.00		
98 Cultural Activities	10,829.00		
14 Identity Card	39,138.00		
26 Earn & Learn	1,650.00		
153 Gandhi Research Foundation	3,328.00		
5 Libraray Fees	5,275.00		
9 Gathering Fees	3,480.00		
114 Guest Lecture	7,500.00		
121 Gymkhana Fees	2,250.00		
123 Remedial Coaching	22,800.00		
157 Placement Cell	4,625.00		
	132,358.00		
OTHER EXPENDITURE			1,158,218.00
62 CA Exam	645,957.00		
105 Audit Fees	34,040.00		
97 Water Charges	1,955.00		
99 Annual Maintenance Charges	7,279.00		
37 Phd Course Work	30,845.00		
75 Covid - 19 Exp	2,150.00		
181 Refiling Of Fire	550.00		
161 Minor Research Project	22,500.00		
147 Excess Salary Recovery	94,983.00		
150 Honorarium A/C	1,000.00		
182 Remurneration A/C	31,100.00		
180 TDS Penalty	1,600.00		
162 Pest Control Charges	21,636.00		
163 Hospitability Exp	8,085.00		
149 Structural Soundness Audit	18,000.00		
10 Magzine	2,250.00		
93 Salary Refund	28,526.00		
111 Covid Fund	120,131.00		
112 E TDS Prepration Charges	8,300.00		
117 IQAC	65,000.00		
126 ISA Exam	10,671.00		
169 Workshop Conference	1,660.00		
	1,158,218.00		
DIRECT OR RECURRING EXPENDITURE		Total Rs	31,873,810.66

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2021



PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
INDIRECT OR NON-RECURRING EXPENDITURE EQUIPMENTS		371,119.00
63 Library Books	90,471.00	
158 Equipment Purchase	252,800.00	
159 Furniture Purchase	27,848.00	
	371,119.00	
SCHOLARSHIP, RSM TUITION FEES & PRIZES		3,882,622.00
119 GOI Scholarship to SC/ST	1,189,257.00	
144 Rajashri Shahu Maharaj Tuition Fees	211,935.00	
134 GOI Scholarship (Sr.Grant)	39,915.00	
135 GOI Scholarship (sr.Non Grant)	1,331,940.00	
136 GOI Scholarship (BCA & BBA)	-	
137 Priminister Special Sch.Jamu Kash Student	11,015.00	
138 RSM Tuition Fees(Sr.Grant)	7,420.00	
139 RSM Tuition Fees(Sr.NON Grant)	1,091,140.00	
140 RSM Tuition Fees(BCA & BBA)	-	
	3,882,622.00	
12 Library Deposit		3,700.00
REPAYMENT OF LOANS & ADVANCES		13,892,064.00
Staff, Students & Third Party		
(As Per Annexure - B)	456,900.00	
Loan Deposit and Transfer		
(As Per Annexure - C)	13,435,164.00	
	13,892,064.00	
UNIVERISTY FEES		2,365,031.00
3 Eligibility Fees	132,440.00	
32 University Exam. Fees	1,678,527.00	
57 University Exam Center	246,501.00	
16 Students Welfare	3,360.00	
20 Ashwamegh Fees	2,480.00	
131 Degree Fees	172,920.00	
17 Students Safety Insurance	42,228.00	
27 Zonal Sport	2,800.00	
15 University Sport & Game	2,800.00	
34 Research Center Fees	25,000.00	
113 Cluster Exam	35,000.00	
128 Chancellor Office Activities	992.00	
133 Green Audit	13,333.00	
156 Innovation & Incubation Center	3,850.00	
22 Youth Festival	2,800.00	
	2,365,031.00	
Balance c/fd on Next Page		20,514,536.00

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022



PAYMENTS	AMOUNT (Rs.)		
Balance b/fd From Page No. 6			20,514,536.00
EXTRA CURRICULAR ACTIVITY			103,523.00
21 College Development	103,523.00		
	103,523.00		
CLOSING CASH & BANK BALANCE AS ON 31 Mar, 2022			6,441,186.64
Cash In Hand	1,430.00		
Cash at Bank with Bank of Maharashtra			
Salary A/c No. 20102232405	22,505.60		
Non-Salary A/c No. 20102204171	5,081.00		
Bank of Maharashtra (Scholarship) A/c No. 20102200766	5,883,060.40		
Bank of Maharashtra (OME) A/c No. 60279173081	518,988.94		
Bank of Baroda A/C No. 09900100001204	10,120.70		
	6,441,186.64		
Total (Rs.)			27,059,245.64

Less : Overdraft Salary Payment Account

INDIRECT OR NON-RECURRING EXPENDITURE

Total Rs. 27,059,245.64

DIRECT OR RECURRING EXPENDITURE

Total Rs. 31,873,810.66

Grand Total Rs. 58,933,056.30

Examined and found correct as per Books of accounts & Vouchers produced subject to my audit report of even date.

CE : LATUR

TE :

5 JUL 2022


Principal
Dayanand College of Commerce
LATUR.


CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

(Managed By Dayanand Education Society, Latur)

INCOME AND EXPENDITURE ACCOUNT

Audit Period From 01-04-2021 to 31-03-2022

Expenditure	Amount	Amount (Rs.)	Income	Amount	Amount (Rs.)
To SALARIES		29,498,060.00	By STAFF GRANT		28,848,756.00
Basic Pay	20,279,264.00		Salary Grant	27,219,308.00	
Dearness Allowance	4,873,674.00		Salary Arrears	1,368,036.00	
Salary Arrears	1,623,604.00		C.H.B. remuneration	261,412.00	
House Rent Allowance	1,724,172.00			28,848,756.00	
Conveyance Allowance	232,574.00				
Special Allowance	81,000.00				
C.H.B. remuneration	683,772.00				
	29,498,060.00		By Fees & Fines		1,917,653.00
To Allowances		20,390.00	By Other fess		517,781.00
To Rent, Rates & Taxes		307,940.00	By Fees collected for university		2,572,145.00
To College Library		108,514.00	By Fees for Extra Curricular		1,021,239.00
To Miscellaneous Expenditure		64,523.00	By Scholarship & Prizes		7,939,611.00
To Office & Administrative Expenses		583,807.66			
To Expenses for Students		132,358.00			
To Other Expenses		1,158,218.00			
To Scholarship & Prize		3,882,622.00			
To Extra Curricular activities		103,523.00			
To University fees		2,365,031.00			
To Excess of Expenditure over Income		4,592,198.34			
Total RS.		42,817,185.00	Total RS.		42,817,185.00



PLACE : LATUR
DATE 5 JUL 2022

Principal
Dayanand College of Commerce
LATUR.

(Signature)

CHARTERED ACCOUNTANTS
CHARTERED ACCOUNTANTS
C.A. Gananan M. Saddu

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)
AUDIT PERIOD FROM 01-04-2021 TO 31-03-2022

BALANCE SHEET AS ON 31-03-2022

Previous Yr Figures (Rs.)	Liabilities	Current Yr Figures (Rs.)	Previous Yr Figures (Rs.)	Assets	Current Yr Figures (Rs.)
39,455,826.19	General Funds (As Per Schedule "A")	39,455,826.19	24,268,595.22	Immovable Property (As Per Schedule "C")	24,268,595.22
661,552.60	Deposit (As Per Schedule "B")	694,952.60	27,134,598.04	Current Assets (As Per Schedule "D")	27,505,717.04
10,401,189.50	Loans & Advances (As Per Schedule "E")	10,428,324.50	439,193.00	Loans & Advances (As Per Schedule "E")	657,988.00
3,702,185.27	<u>Income & Expenditure</u>	8,294,383.61	2,378,367.30	Closing Cash & Bank Bal. (As Per Schedule "F")	6,441,186.64
	Previous Balance				
	Add during the year				
	8,294,383.61				
54,220,753.56		58,873,486.90	54,220,753.56		58,873,486.90



PLACE : LATUR

DATE :

15 JUL 2022

(Signature)
Principal
Dayanand College of Commerce
LATUR.

(Signature)
CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu
Proprietor

M. No. 154693 FRN-136311W



DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)
AUDIT PERIOD FROM 01-04-2021 TO 31-03-2022

SALARY GRANT (ANNEXURE - A)

Sr. No.	Month	Salary As per Passbook	P.T	GPF	DCPS	Total Salary
1	Mar-21	1,951,128	5,100	94,700	93,535	2,144,463
2	Apr-21	1,924,114	4,800	91,700	84,199	2,104,813
3	May-21	1,915,914	4,800	86,700	84,199	2,091,613
4	Jun-21	1,899,932	4,600	86,700	85,181	2,076,413
5	Jul-21	1,967,886	4,200	80,700	86,995	2,139,781
6	Aug-21	1,882,105	4,200	80,700	86,995	2,054,000
7	Sep-21	1,880,980	4,200	80,700	86,995	2,052,875
8	Oct-21	2,067,213	4,200	80,700	95,174	2,247,287
9	D.A Arrears	490,953	-	-	-	490,953
9	Nov-21	2,067,213	4,200	80,700	95,174	2,247,287
10	Dec-21	2,154,617	4,600	88,700	98,810	2,346,727
11	Jan-22	2,595,043	6,600	128,700	116,845	2,847,188
12	Feb-22	2,180,704	6,900	88,700	99,604	2,375,908
		24,977,802	58,400	1,069,400	1,113,706	27,219,308

PLACE : LATUR
DATE :

15 JUL 2022

Sig
Principal
Dayanand College of Commerce
LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
 (Managed By Dayanand Education Society, Latur)
 AUDIT PERIOD FROM 01-04-2021 TO 31-03-2022



STAFF, STUDENTS & THIRD PARTY (ANNEXURE - B)

Sr. No.	Led.NO	PARTICULARS	Amount (Rs.) Debit	Amount (Rs.) Credit
1	100	Palnitkar A.M.	40,000.00	40,000.00
2	102	Katpure D.M	-	30,000.00
3	103	Kamble L.R.	2,000.00	-
5	106	Vyas S.R.	75,000.00	75,000.00
6	107	Naikwade V.A	75,000.00	75,000.00
7	108	Mule P.B	20,000.00	-
8	109	Jadhav V.V	15,000.00	15,000.00
9	152	Shaikh D.J	5,000.00	5,000.00
10	155	Sonwane M.B.	-	90,000.00
11	160	Sharma S.S	4,900.00	-
12	170	Asthekar M.S	-	2,400.00
13	171	Umate S.T	200,000.00	25,000.00
14	172	Dayma B.R.	20,000.00	-
		Total	456,900.00	357,400.00

PLACE : LATUR
 DATE :

15 JUL 2022

Principal
 Dayanand College of Commerce
 LATUR.

CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2021 TO 31-03-2022



TRANSFER AND CONTRAS (ANNEXURE - C)

Sr. No.		PARTICULARS	Amount (Rs.) Debit	Amount (Rs.) Credit
1	29	N.S.S.	9,179.00	9,220.00
2	38	G.P.F.	1,069,400.00	1,069,400.00
3	39	P.T.	58,400.00	58,400.00
4	40	Income Tax	3,997,773.00	3,995,083.00
5	42	Dayanand Emp.Co.Op.Soc.	2,934,504.00	2,934,504.00
6	43	Salary Saving Scheme	512,883.00	512,883.00
8	45	Bank Loan A/c	64,000.00	64,000.00
9	82	D.C.P.S.	1,130,310.00	1,130,310.00
10	104	Dayanand Sr.Non Grant	1,427,100.00	1,310,100.00
11	176	Medical Rembrusment	75,047.00	75,047.00
12	178	GPF Final Withdrawal	387,465.00	387,465.00
13	175	GIS Final Withdrawal	87,916.00	87,916.00
14	177	DCPS Final Withdrwal	645,421.00	645,421.00
15	90	NCC	9,486.00	36,621.00
16	151	Earn Leave Encashment	854,370.00	854,370.00
17	168	Salary Advance	171,910.00	171,910.00
18	146	Accident Insurance	-	354.00
		Total	13,435,164.00	13,343,004.00

PLACE : LATUR

DATE :

15 JUL 2022


Principal
Dayanand College of Commerce
LATUR.


CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2021 TO 31-03-2022

SCHEDULE OF GENERAL FUNDS "A"



Particulars	Opening Balance	Addition Balance	Closing Balance
C Tex Book Grant	11,500.00	-	11,500.00
C Student-aid-fund	15,771.00	-	15,771.00
C Student Welfare Grants	11,000.00	-	11,000.00
C Loan Books Grants	16,875.00	-	16,875.00
C Basic Grant For Books	77,630.00	-	77,630.00
C Play Field Grant	7,500.00	-	7,500.00
C Improvement Of P.G. Classes Grant	10,000.00	-	10,000.00
C Books & Journals Grant	134,444.10	-	134,444.10
C Computer Grant	1,152,024.34	-	1,152,024.34
C Development Equipment	124,000.00	-	124,000.00
C Special Assistance For Books Grant	25,000.00	-	25,000.00
C Sport Development Grant	100,000.00	-	100,000.00
C Basic Equipment Grant	87,000.00	-	87,000.00
C Development Books & Journals	46,550.00	-	46,550.00
C Remedial Course	1,996.00	-	1,996.00
C P. T. Account Grant	8,000.00	-	8,000.00
C Development Books Grant	50,000.00	-	50,000.00
C For Recurring Account	138,659.75	-	138,659.75
C Research Grant	37,500.00	-	37,500.00
C Library Building	150,000.00	-	150,000.00
Khasdar Nidhi	700,000.00	-	700,000.00
C Books & Journals Grant IXth Plan	971,432.00	-	971,432.00
C Equipment Grant IXth Plan	276,000.00	-	276,000.00
C Remedial Coaching IXth Plan	10,000.00	-	10,000.00
C P. T. Account IXth Plan	10,000.00	-	10,000.00
C F. T. Recurring	70,593.00	-	70,593.00
C Library Books & Equipment	8,450.00	-	8,450.00
C F. T. IXth Plan	119,441.00	-	119,441.00
C Career Oriented Programme (Business Accounting)	1,330,000.00	-	1,330,000.00
C Merged Scheme	1,863,500.00	-	1,863,500.00
C College Development	589,632.00	-	589,632.00
C Women Hostel	6,685,960.00	-	6,685,960.00
C Equipment Additional Assistance	3,543,000.00	-	3,543,000.00
C National Conference	405,150.00	-	405,150.00
C Tally Talent Hunt	290,050.00	-	290,050.00
C Indoor Stadium	7,000,000.00	-	7,000,000.00
C COC Photo Mixing	536,530.00	-	536,530.00
C IQAC	300,000.00	-	300,000.00
C XI Plan Grant	1,191,032.00	-	1,191,032.00
C XII Plan Grant	1,766,000.00	-	1,766,000.00
C Indoor Stadium Society Contribution as Per "E" Statement (2015-16)	8,975,425.00	-	8,975,425.00
C Additional Assistance Equipment II	608,181.00	-	608,181.00
Total	39,455,826.19		39,455,826.19

LATUR

5 JUL 2022

(Signature)
Principal
Dayanand College of Commerce
LATUR.

(Signature)
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2021 TO 31-03-2022



SCHEDULE OF DEPOSIT "B"

Particulars	Opening Balance	Additon Balance	Deduction Balance	Closing Balance
LIBRARY DEPOSIT	661,552.60	37,100.00	3,700.00	694,952.60
Total (Rs.)	661,552.60	37,100.00	3,700.00	694,952.60



SCHEDULE OF IMMOVABLE PROPERTY "C"

Particulars	Opening Balance	Additon Balance	Closing Balance
Construction Shade	273,328.57	-	273,328.57
UGC Library Building	1,121,663.65	-	1,121,663.65
Library Building Consturction	102,720.00	-	102,720.00
UGC Womens Hostel	8,424,731.00	-	8,424,731.00
UGC Indoor Stadium	12,720,560.00	-	12,720,560.00
Renovation (Principal Cabin)	1,625,592.00	-	1,625,592.00
Total (Rs.)	24,268,595.22	-	24,268,595.22

CE : LATUR

E :

5 JUL 2022


Principal PAL CHARTERED ACCOUNTANTS
Dayanand College of Commerce, Latur.

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS.
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2021 TO 31-03-2022

5

SCHEDULE OF CURRENT ASSETS "D"




Particulars	Opening Balance	Addition Balance	Closing Balance
College Furniture	1,942,104.15	27,848.00	1,969,952.15
College Equipment	414,350.00	252,800.00	667,150.00
Library Books	3,355,484.99	90,471.00	3,445,955.99
Sports Equipment	143,978.80	-	143,978.80
Libirary & Books	293,141.23	-	293,141.23
Development for Books	910,044.14	-	910,044.14
Special Assets	25,238.54	-	25,238.54
Development Equipment	2,500,107.85	-	2,500,107.85
F. T. Recurring	99,244.00	-	99,244.00
Khasdar Nidhi (Computer)	723,857.00	-	723,857.00
Computer Recurring	858,789.34	-	858,789.34
Computer Application	1,008,027.00	-	1,008,027.00
Equipment Additional Assistance	7,027,694.00	-	7,027,694.00
Digital Photo Mixing	439,250.00	-	439,250.00
XII Plan Equipment	419,443.00	-	419,443.00
XII Plan Remedial Coaching Libirary	55,714.00	-	55,714.00
XII Plan Remedial Coaching Equipment	87,250.00	-	87,250.00
XII Plan Net Set Coaching Equipment	69,450.00	-	69,450.00
XII Plan College Development Lib.Book	156,870.00	-	156,870.00
XII Plan College Devlpoment Equipment	662,500.00	-	662,500.00
XII Plan College Net/Set Lib.Book	25,372.00	-	25,372.00
IQAC	228,090.00	-	228,090.00
IQAC	13,238.00	-	13,238.00
Cricket Turf Wicket Ground	5,675,360.00	-	5,675,360.00
Total (Rs.)	27,134,598.04	371,119.00	27,505,717.04

LATUR

5 JUL 2022


Principal
Dayanand College of Commerce
LATUR.


CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

AUDIT PERIOD FROM 01-04-2021 TO 31-03-2022
SCHEDULE OF LOANS AND ADVANCES "E"

Sr No	Particulars	Opening Balance		Addition During Yr.		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1	Dayanand Edu. Society	-	9,882,730.50	-	-	-	-
2	Staff Contribution	-	2,527.00	-	-	-	-
3	Professional Tax	65,275.00	-	-	-	65,275.00	-
4	Income Tax	900.00	-	3,997,773.00	3,995,083.00	3,590.00	-
5	Dayanand Jr. Grant	2,000.00	-	-	-	2,000.00	-
6	University Exam. Centre	-	11,264.00	-	-	-	11,264.00
7	N.S.S.	154,334.00	-	9,179.00	9,220.00	154,293.00	-
8	Dayanand Sr NON Grant	-	-	1,427,100.00	1,310,100.00	117,000.00	-
9	Katpure D.M	30,000.00	-	-	30,000.00	-	-
10	Wagh L.P.	1,000.00	-	-	-	1,000.00	-
11	Dr.Ashtekar M.S	2,400.00	-	-	2,400.00	-	-
12	Dr.Chavan A.N.	1,430.00	-	-	-	1,430.00	-
13	Dhamne M.N.	-	500.00	-	-	-	500.00
14	Tancahi Exam Fees	-	212,975.00	-	-	-	212,975.00
15	N.C.C	-	7,503.00	9,486.00	36,621.00	-	34,638.00
16	Dayanand Jr NON Grant	-	112,330.00	-	-	-	112,330.00
17	Sonwane M.B.	90,000.00	-	-	90,000.00	-	-
18	Kajare C.M	1,500.00	-	-	-	1,500.00	-
19	Tejas Adgaonkar	10,000.00	-	-	-	10,000.00	-
20	Internal Exam 50% Refund Fees	-	171,245.00	-	-	-	171,245.00
21	Dayanand BCA College	30,000.00	-	-	-	30,000.00	-
22	Salary Saving Scheme	-	115.00	-	-	-	115.00
23	Dr.Dayma B.R.	-	-	20,000.00	-	20,000.00	-
24	Dr.Umate S.T.	25,000.00	-	200,000.00	25,000.00	200,000.00	-
25	Dr.Kamble B.G	5,000.00	-	-	-	5,000.00	-
26	Kamble L.R.	-	-	2,000.00	-	2,000.00	-
27	Mule P.B.	-	-	20,000.00	-	20,000.00	-
28	Sharma S.S.	20,000.00	-	4,900.00	-	24,900.00	-
29	Accident Insurance	354.00	-	-	354.00	-	-
	Total RS.	439,193.00	10,401,189.50	5,690,438.00	5,498,778.00	657,988.00	10,428,324.50



CHARTERED ACCOUNTANT
Gajanan M. Sakhu & Associates

Principal
Dr. Dayanand College of Commerce

PLACE : LATUR
DATE: **15 JUL 2022**

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
(Managed By Dayanand Education Society, Latur)
AUDIT PERIOD FROM 01-04-2021 TO 31-03-2022



SCHEDULE OF DEPOSIT "F"

Sr.	Particulars	Amount (Rs.)
	CLOSING CASH & BANK BALANCE AS ON <u>31 Mar, 2022</u>	
1	Cash In Hand	1,430.00
2	Cash At Bank With Bank of Maharashtra Salary A/c No. 20102232405	22,505.60
3	Non-Salary A/c No. 20102204171	5,081.00
4	Bank of Maharashtra (Scholarship) A/c No. 20102200766	5,883,060.40
5	Bank of Maharashtra (OME) A/c No.60279173081	518,988.94
6	Bank of Baroda, A/c No.09900100001204	10,120.70
		6,441,186.64

PLACE : LATUR
DATE :

15 JUL 2022


Principal
Dayanand College of Commerce
LATUR.


CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(MANAGED BY DAYANAND EDUCATION SOCIETY, LATUR)
(GRANT ACCOUNT SENIOR)

FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

BANK RECONCILIATION STATEMENT

BANK OF MAHARASHTRA A/C NO. 60279173081



PARTICULARS				Amount (Rs.)
A	Debit balance As per cash book 31.03.2022			518988.94
Add : Cheque issued but not present in bank				
Date	Cheque no.	Name	Amount	
11/09/2019	230387	Deshmukh R.V	1000	
12/09/2019	230404	Dayanand Studdents Welfare	2905	
07/10/2019	228873	Borade S.S.	1000	
07/10/2019	228876	Deshmukh R.A	1000	
07/10/2019	228883	Mohite G.D.	1000	
06/11/2019	228920	New Bharat Jumbo	649	
02/12/2019	228941	Tongale R.S.	1000	
08/01/2020	229000	New Bharat Jumbo	314	
10/02/2020	243333	New Bharat Jumbo	1212	
26/02/2020	243346	Birajdar P.D	1000	
26/02/2020	243347	Bhosale S.P.	1000	
26/02/2020	243349	Surwase G.R.	1000	
26/02/2020	243350	Dhele V.V	1000	
26/02/2020	243351	Shrama K.B	1000	
26/02/2020	243352	Uphade B.B.	1000	
26/02/2020	243353	Bhosikar R.P.	1000	
26/02/2020	243354	Shinde S.S.	1000	
24/12/2020	243682	Kamble A.J.	560	
15/02/2022	281100	Mithila Caterers	1090	
23/03/2022	320435	Vivek Agencies Latur	2525	
31/03/2022	320441	prof.N.V.Patil	50059	
31/03/2022	320442	Dr.Shriram S.Solanke	20000	



Date	Cheque no.	Name	Amount	
31/03/2022	320444	Borade S.B	5000	
31/03/2022	320445	Soni Laxmikant Nandkishor	5000	
31/03/2022	320446	Mundada Prensagar Sontoshy	5000	
31/03/2022	320448	Shri Bhairavnath Hard & pri	1900	
31/03/2022	320449	D.N. Pawar Patil	17000	
12/10/2021	280955	Garad Tejas Mahadev	1000	
18/11/2021	243519	Bedre Prajkta Anantrao	617	
B		Total	127831	127831
		Total A+B		646819.9

Less : Cheque Deposited but not credited in bank

Date	Cheque no.	Name	Amount	Remark
20/08/2020	Online Deposit	Not Depositi In Bank	760	
21/03/2022	858383	NCC Cheque	15705.00	
31/03/2022	087004	Principal Dayanand College (Contra Che)	75102.00	
31/03/2022	268800	Principal Dayanand College (Contra Che)	261412.00	
31/03/2022	087005	Principal Dayanand College (Contra Che)	124774.00	
		Total	477753	
Balance As per Bank Statement 31-03-2022				169066.94

Place :

Date :

15 JUL 2022


Principal
Dayanand College of Commerce
LATUR.


Chartered Accountant
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Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
(MANAGED BY DAYANAND EDUCATION SOCIETY, LATUR)

(GRANT ACCOUNT SENIOR)

FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

BANK RECONCILIATION STATEMENT

BANK OF MAHARASHTRA A/C NO. 20102200766

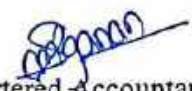


PARTICULARS				Amount (Rs.)
A	Debit balance As per cash book 31.03.2022			5883060.40
Add : Cheque issued but not present in bank				
Date	Cheque no.	Name	Amount	
31/03/2022	87004	Principal Dayanand Commerce College Latur	75102	
31/03/2022	87005	Principal Dayanand Commerce College Latur	124774	
B		Total	199876	199876
		Total A+B		6082936.40
Less : Cheque Deposited but not credited in bank				
Date	Cheque no.	Name	Amount	Remark
-	-	-	-	
		Total	0	
Balance As per Bank Statement 31-03-2022				6082936.40

Place :
Date :

15 JUL 2022


Principal
Dayanand College of Commerce
LATUR.


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M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
 (MANAGED BY DAYANAND EDUCATION SOCIETY, LATUR)
 (GRANT ACCOUNT SENIOR)

FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

BANK RECONCILIATION STATEMENT

BANK OF MAHARASHTRA A/C NO. 20102232405



PARTICULARS				Amount (Rs.)
A	Debit balance As per cash book 31.03.2022			22505.60
Add : Cheque issued but not present in bank				
Date	Cheque no.	Name	Amount	
31/03/2022	268800	Principal Dayanand Commerce College, latur	261412	
B	Total			261412
Total A+B				283917.6
Less : Cheque Deposited but not credited in bank				
Date	Cheque no.	Name	Amount	Remark
-	-	-	-	
Total			-	
Balance As per Bank Statement 31-03-2022				283917.60

Place :

Date :

15 JUL 2022

[Signature]
Principal
 Dayanand College of Commerce
 LATUR.

[Signature]
 Chartered Accountant
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W



DAYANAND COLLEGE OF COMMERCE, LATUR

2021-2022

CERTIFICATE

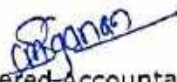
Certified that, Members of Teaching Staff (Full-time) including Librarian, Physical Training Instructor have been actually paid pay according to the revised pay Scales of University Grants Commission as laid down by the Government, Director of Education, Maharashtra State, Poona, & Swami Ramanand Teerth Marathwada University, Nanded to which the college is affiliated.

Place :

Date :

15 JUL 2022


Principal
Dayanand College of Commerce
LATUR.


Chartered-Accountant
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR

2021-2022



STATEMENT 'B'

Statement showing particulars of capital construction : Remarks

Particulars of capital construction or repair	Expenditure	Whether amount grant or donation were received towards the work and if so they were utilized towards the expenditure in whole or part (In the latter case the Amount utilized please be mentioned)
	NIL	NIL

STATEMENT 'C'

Statement showing the particulars of the repayment of loan during the year ended 31.03.2022.


Amount of Loan	From where taken	Year in which taken	Purpose for which taken	Amount Rate	Whether amount Repayment			
					Spent for which taken : if so	Outstanding at spent being year	during the year	Outstanding at the end

In respect of the loan received during the year also information should be filed in this for.

DATE:

15 JUL 2022


Principal
 Dayanand College of Commerce
 LATUR.


 CHARTERED ACCOUNTANT
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR

YEAR ENDING 2021-2022. PROFORMA 2

DEPRECIATION OF BUILDING	WHETHER GOVT. OF ANY OTHER GRANT RECEIVED TOWARDS THE BUILDING, IF SO, STATE THE AMOUNT OF GRANT PAID BY UGC GOVT. OF OTHER AUTHORITY SANCTIONING IT	EXPENDITURE ON COST OF CONSTRUCTION AND HOW IT IS MAY OUT	EXPENDITURE SHOWN IN ACCOUNT STATEMENT SUBMITTED TO THE DEPARTMENT FOR ASSESSMENT PURPOSE ON ACCOUNT OF
OWNED BY THE COLLEGE OF SOCIETY CONSTRUCTION THE COLLEGE SOCIETY			
Cost of the building at the time of the construction (with year of completion with date)			
1. Main Building Rs.13,18,090/-			
2. Additional Classrooms Rs.3,69,475/- Dt.30.11.85			
3. Extension of Class-room Rs.3,55,505/- Dt.31.07.90			
From the State Government Rs.	NIL		
From the Central Government (UGC) Rs.	NIL		
From Other if so an what condition Rs.			
DONATION FOR SPECIFIC PURPOSE	NIL		
REMARK SHEET FUND RAISED	NIL		
GENERAL DONATION	NIL		
LOANS	NIL		
OTHER SOURCES	NIL		
TOTAL	NIL		
DEPRECIATE VALUE OF THE BUILDING IN THE YEAR	NIL		
EXPENDITURE ON MAINTENANCE AND REPAIR	NIL		
RENT Rs.		47,054/-	
ADDITIONAL CLASSROOMS RS.			
EXTENSION OF CLASSROOM RS.			
MUNICIPAL TAX RS.			



Principal
Dayanand College of Commerce
LATUR.

Saddu

CHARTERED ACCOUNTANT
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CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

PLACE : LATUR
DATE :
15 JUL 2022

DAYANAND COLLEGE OF COMMERCE, LATUR

YEAR ENDING 2021-2022

Statement showing loss in fees income on account of freeship/ concession in fee Granted by the college on their own during the year 2021-2022

SR.NO.	NAME OF THE CONCESSION IN FEES/FREESHIP ETC FROM COLLEGE FUND	RATE OF FREESHIP CONCESSION	LESS IN FEES INCOME	REMARK
1	FULL FREESHIP	---	NIL	
2	CONCESSION IN FEES	---	NIL	




PLACE : LATUR

DATE :

15 JUL 2022


Principal
 Dayanand College of Commerce
 LATUR.


 CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
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 Proprietor
 M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR

STATEMENT 'G'

STATEMENT SHOWING "G" THE INFORMATION IN CONNECTION WITH THE N.C.C. EXPENDITURE INCURRED BY THE
COLLEGE IN ACCOUNTING YEAR 2021-22



Year of Accounts	The item in which the receipts on N.C.C. have been included in the audited statement of account for 2021-2022 sent to the Directorate for the purpose of assessment grant for the year 2021-2022		The item in which the expenditure on N.C.C. is included in the situated statement of account for 2021-2022 sent to the Directorate for the purpose of assessment of grant for the year 2021-2022	
	Item no	Amount in Rs.	Item no	Amount in Rs.
	---	NIL	---	NIL

PLACE : LATUR

DATE: 15 JUL 2022

Principal
Dayanand College of Commerce
LATUR.

CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu

Proprietor

M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR.
ACCOUNTING PERIOD FROM - 01-04-2021 TO 31-03-2022
NOTES OF INSPECTION OF NON-GOVERNMENT COLLEGE



1. Date of Inspection : 11.07.2022
2. Name of the College : Dayanand College of Commerce, Latur.
3. Name of the Principal : Dr. Shriram Solanke
4. Name of the Management : Dayanand Education Society, Latur.
5. Total No. of Students : Roll as on 31-03-2022

Sr. No.	Class	Strength
1.	B.Com.I	220
2.	B.Com.II	220
3.	B.Com.III	220
4.	M.Com.I	160
5.	M.Com.II	160
	Total	980

6. What are the fee rates :

Sr. No.	Particulars	B.Com.			M.Com.	
		I	II	III	I	II
1.	Tuition Fees	1000	1000	1000	1200	1200
2.	Library Fees	250	250	250	250	250
3.	Admission Fees	50	50	50	50	50
4.	College Exam.	150	150	150	150	150
5.	T.C. Fees	50	50	50	50	50
6.	Student Association	150	150	150	150	150
7.	Gathering Fees	150	150	150	150	150
8.	Magazine Fees	100	100	100	100	100
9.	Gymkhana Fees	150	150	150	150	150

7. 1. Whether these fee rates are approved by the University authorized : Yes.
 2. If so, true copies of the University letter should be produced : Yes.
 3. Whether any fees are charged from the students, which are not approved by the University : No.
 4. If so, please give details : --
8. No. of students to whom free studentship have been sanctioned from the college funds. : --
9. No. of students to whom scholarship have been sanctioned from the college funds.

10.

Particulars

1. E.B.C. Students
2. Freedom Fighter
3. Sons/ Daughters of PST
4. Sons/ Daughters of MST
5. B.C./ Free-ship / Scholarship
6. Sons/Daughters of Ex- servicemen
7. Fees Paying

Total :Total No. of Students--
--
--
--
--
--
--

11.

A (I) Details of posts in the college :

		TEACHING		Vacant
		Sanctioned	Filled	
a)	Scale (Rs.)			
	1. 144200-218200 Principal	01	01	--
	2. 144200-218200 Professor	02	02	--
	3. 68900-205500 Assist.Prof.	07	07	--
	4. 68900-205500 Assi.Dir.Ph.Edn.	01	01	06
	5. 57700-182400 Assist.Prof.	06	--	--
	6. 68900-205500 Librarian	01	01	--
b)	5. 38600-122800	01	01	--
	6. 35400-112400	01	01	--
	7. 25500-81100	03	03	--
	8. 19900-63200	06	05	01
	9. 21700-69100	01	01	--
	10. 16600-52400	05	01	04
c)	No. of Teachers appointed on Clock hour basis	--	--	--
	Total	35	24	11
d)	Whether the placement / appointments have been approved by the University authorities			Yes.
e)	If yes, how many cases			One
f)	Whether the grant has been claimed on the salaries of the employees whose placements have been approved by the University authorities.			Yes
g)	Placement/ appointment yet to approved by the University			No.
h)	I) Whether the salaries have been shown in accounts statements in respect of readers and other staff as per directive of the UGC scheme without prier concurrence of the state Government.			No.
	II) So, whether excess staff found as per staffing pattern has been tried to absorb in other.			No.

i) NON - TEACHING

Sr. No.	Particulars	Class-II & III Full Time	Class-IV Full Time	Total Vacancy
1.	Office	06	01	05
2.	Library	01	04	---
3.	Laboratory	---	---	---
4.	Gymkhana	---	---	---
5.	Hostel	---	---	---
6.	Reading Room	---	---	---
7.	Residential Quarter	---	---	---
8.	Other Staff	---	---	---
	Total	07	05	05

- Whether there are any vacant posts as shown above please give details.
- j) Whether the employees of Non-teaching staff as per norms laid down by the Government vide G.R. dated 22-02-1980 with e.f. 01-07-1979 or earlier. : Yes
- k) If not, please give the details of excess staff : Yes
- l) 1) whether the management of the college has conducted more than one college. : Yes
- m) 2) So, whether excess staff found as per staffing pattern has been tried to absorb in other college having less staff as per staffing pattern. : Yes.
11. (B)1) Whether the service books have been maintained in all cases i.e. teaching and non teaching staff. : Yes.
- 2) If not, how many cases the service books have not been maintained. : Yes.
- 3) Whether pay drawn in time : Yes.
- 4) Whether entries of leave taken : Yes.
- 5) Whether duplicate copies of service books are maintained and shown every year to the employees. : Yes.
12. Whether Muster Roll has been maintained. : Yes.
13. A) Whether the work of pay fixation has been completed in respect, of staff i.e. teaching and non-teaching. : Yes.
- B) Whether the work of pay fixation has been approved by the concerned Administrative Officer. : Yes.
- C) If not, please give the details of such employees. : ----
- D) Whether some of the cases have been referred to Administrative : ----
- E) If so, please give details : ----
14. A) Whether there are any grievances regarding pay fixation in revision of salary scale etc. in respect of staff. : No.
- B) If so, please give details : ----
15. A) Whether the Management of the college has allotted the residential quarters to the staff members. : No.
- B) If so, please give details : ----
- C) Whether the H.R.A. is paid to the staff : ----
- D) Whether i) Light ii) Water iii) Scavenger charges have been recovered. : No.
16. Whether the H.R.A. is claimed by the staff of the college on percentage basis on production of rent receipts. : No
17. A) Whether the affiliation has been granted by the University concerned in respect of each subject. : Yes
- B) If not, please point the subject for which affiliation is till not Received from the University. : ...
- C) Whether the expenditure has been incurred for the subject as (b) above claimed Government Grants. : ...



D) Whether the conditions of affiliation has been fulfilled in respect of all subjects, which taught in the college. :

18. Whether the expenditure on pay and allowances of the staff appointed for (a) Hostel (b) Gymkhana (c) Reading Room (d) Residential Quarters of the Principal and Other Staff (e) N.C.C. Activities have been included in the total expenditure on salaries of the college staff.



19. A) Whether the Principal has drawn higher scale than admissible: No.
B) Of so give details : --

20. A) Whether the salary payment account is maintained separately in respect of teaching and non-teaching staff appointed staffing pattern laid down by Government and approved by the University and Government respectively. : A/C NO. 20102232405
Bank of Maharashtra
MIDC, Latur.

B) If so, whether the expenditure on account of : --

C) If so, whether the expenditure on account of unapproved teaching and non-teaching staff has been included in the salary payment account. : --

21. A) Whether rule of contribution to contributory P. F. and contribution towards gratuity have been approved by Government / University. : Yes

B) If so, as per P. F. Act, 1925 on amount of the P. F. contribution is to be deposited in postal saving accounts on the national bank against individual accounts : ---

C) Similarly whether the accumulated amount of P. F. is invested in securities or kept in fixed deposit so as to earn interest at higher rates : ---

22. A) Whether the expenditure on library, laboratory equipment, furniture including office equipment has been incurred as per directive of the university : ---

B) If, so please produce copies of such letter : ---

C) Whether any grant is received from the UGC/State Government towards the expenditure on these items : ---

D) If so, please produce such letters : ---

E) Whether the expenditure, incurred on current laboratory expenses on chemicals etc. is exceeded the limits laid down as per G. R. dated 03-10-1979 : ---

F) If so, please give details : ---

G) Whether expenditure incurred on : --

i) Purchase of library books (In excess of library fees collection)

ii) Furniture and equipment teaching aids etc. for the use of the college (Including of its library and laboratory) exceeds 2% of admissible establishment expenditure of the college. : ---

H) If so, please give details : ---

23. A) Whether the expenditure on electricity for the building other than those used for imparting instructions such as Hostel, Gymkhana, Reading Room, Quarter of the Principals and Staff Mess etc. claimed for Government Grants : ---
- B) If so, please give details : ---
- C) Whether the bills of electric, water and other taxes have been obtained in the official address of the Principal of the college : ---
24. Whether the out standing payment shown in the Balance Sheet has been included in the audited statement of accounts, which has been produced for Government Grant : No
25. A) Whether various types of scholarship / concessions sanctioned by Government for students from time to time have been disbursed to them immediately or credited to Government : Yes
- B) If not whether the separate account has been maintained: ---
26. A) Whether all types of record in the college have been arranged year-wise, subject-wise and kept racks with proper numbering code number if any : Yes
- B) If so, please give reasons : ---
- C) Whether muster registers of these records has been maintained, which will facilitated its, where about earlier : Yes
27. A) Whether the time-schedule has been followed for submission of audited statements of accounts statistical returns etc to this Adm. Office / A. G. Office etc : Yes
- B) If not please give reasons : ---
28. A) Whether the Government order, reservation B. C. Students for admission in the college has been followed : Yes
- B) If not, please give reasons : ---
29. A) Whether selection procedure has been followed by the college in recruiting the teaching staff as per terms and conditions of the UGC and whether the reservations of the posts for candidates holding to B. C. has been maintained as per instructions issued by Government office vide letter No. Dt. 12-03-1981. : Yes
- B) If not, please give reasons : ---
30. A) Whether the teaching staff is working in the college as per norms of work-load as sanctioned by Government vide G. R. Dt. 01-06-1981: ---
- B) If not, please give reasons : ---
31. Whether the repayment of building loan is sanctioned to the college : No
32. Whether the repayment of building loan is started regularly along with interest penal interest etc. : ---
33. If not, please give details viz. arrears remained to be paid along with interest penal interest etc. : ---





- 34. Whether the college has failed to comply with relevant formalities in respect of such loans including execution of mortgage deeds : No
- 35. Please give details : ---
- 36. Whether there is any part-time teaching staff appointed on consolidated salary/daily wages and where salary has been included in the salary accounts : No
- 37. A) Whether there is any part-time non-teaching staff appointed on consolidates salary/daily wages salary has been included in the salary account : No
- B) If not, please give details : ---
- C) Whether additional increments given to the teaching and non-teaching staff has been deducted from salary grant : No
- 38. A) Whether the excess grants pointed out previously or audit recovery has been adjusted from the salary, non-salary subsequent years: No
- B) If not, please give details : ---
- 39. A) Whether the dead stock articles as shown in the dead stock register do exist in the college it self : No
- B) If not, please give details : ---
- 40. A) Whether expenditure pertaining to Junior college is included in the Senior College account : No
- B) If not, please give details : ---
- 41. Whether the Non-teaching staff appointed in the college is utilized for the college work and not for any other work i.e. society, Gymkhana, Hostel, Reading Room, Principal Quarters and N. C. C. etc. : No
- 42. Please give the details of optional subjects taught in the college : Separate statement is enclosed.

PLACE : LATUR
DATE 11 5 JUL 2022


Principal
Dayanand College of Commerce
LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.03.2021 TO 28.02.2022

Statement showing Total pay During the period from Mar.2021 To Feb 2022

(Teaching Staff)



Month	Basic	D.A.	H.R.A.	Con.All.	Spl.All	Total
Mar-21	1232300	209491	99984	15600	6750	1564125
Apr-21	1232300	209491	99984	15600	6750	1564125
May-21	1232300	209491	99984	2400	6750	1550925
Jun-21	1240700	210919	100656	15600	6750	1574625
Jul-21	1267100	215407	102768	15600	6750	1607625
Aug-21	1267100	215407	102768	15600	6750	1607625
Sep-21	1267100	215407	102768	15600	6750	1607625
Oct-21	1267100	354788	115439	15600	6750	1759677
Nov-21	1267100	354788	115439	15600	6750	1759677
Dec-21	1267100	354788	115439	15600	6750	1759677
Jan-22	1286200	360136	117158	15600	6750	1785844
Feb-22	1286200	360136	117158	15600	6750	1785844
D.A. Arrears	0	367425	0	0	0	367425
Salary. Arrears	1623604	0	0	0	0	1623604
Total	16736204	3637674	1289545	174000	81000	21918423


Principal
Dayanand College of Commerce
LATUR.

Managed By Dayanand Education Society, Latur.
AUDIT PERIOD FROM 01.03.2021 TO 28.02.2022



Statement showing Total pay During the period from Mar.2021 To Feb 2022 (Teaching Staff : GRANT)

Name of Employee	Designation	Pay - Scale	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Salary Arrears	Total
Dr. S. S. Solanke	Principal	131400-217100	272850	272850	272850	272850	280725	280725	280725	306777	306777	306777	308284	308284	51175	3521649
Dr. R. S. Pawar	Vice-Principal	131400-217100	257075	257075	255875	257075	264700	264700	264700	289996	289996	289996	300134	300134	149875	3341131
Dr. G. R. Lahane	Asst. Professor	68900-205500	98200	98200	97000	98200	101075	101075	101075	110663	110663	110663	110663	110663	0	1248140
Dr. B. R. Dayma	Asso. Professor	131400-217100	186075	186075	184875	186075	186075	186075	186075	203823	203823	203823	209851	209851	34950	2367346
Dr. K. S. Biyani	Asst. Professor	68900-205500	104075	104075	102875	104075	107200	107200	107200	117376	117376	117376	117376	117376	85855	1429410
Dr. N. R. Swami	Phy. Director	68900-205500	107200	107200	106000	107200	110325	110325	110325	120801	120801	120801	120801	120801	0	1362580
Dr. B. T. Chavan	Asst. Professor	68900-205500	99400	99400	97000	99400	102275	102275	102275	111863	111863	111863	111863	111863	116799	1396984
Dr. V. P. Varma	Asst. Professor	57700-182400	92575	92575	91375	92575	95325	95325	95325	104361	104361	104361	104361	104361	169874	1363954
Dr. M. S. Ashrekar	Asst. Professor	57700-182400	92575	92575	91375	92575	95325	95325	95325	104361	104361	104361	104361	104361	171978	1366058
Dr. S. T. Umate	Asst. Professor	57700-182400	84700	84700	83500	84700	89950	89950	89950	98470	98470	98470	101347	101347	31559	1158113
Dr. B. G. Kamble	Asst. Professor	57700-182400	84700	84700	83500	84700	89950	89950	89950	98470	98470	98470	101347	101347	124629	1251183
Srni. V. V. Jadhav	Librarian	57700-182400	84700	84700	84700	84700	84700	84700	84700	92716	92716	92716	95456	95456	121369	1199079
Dr. A. V. Palnitkar	Ex. Principal	131400-217100	0	0	0	0	0	0	0	0	0	0	0	0	125209	0
Dr. A. N. Shelgenwar	Ex. Asso. Prof	131400-217100	0	0	0	0	0	0	0	0	0	0	0	0	332356	49675
Dr. A. N. Chavan	Asso. Prof	131400-217100	0	0	0	0	0	0	0	0	0	0	0	0	0	40400
Dr. R. S. Joshi	Ex. Assi. Prof	68900-205500	0	0	0	0	0	0	0	0	0	0	0	0	127708	0
Dr. A. M. Waghmare	Phy. Director	68900-205500	0	0	0	0	0	0	0	0	0	0	0	0	155268	21200
Dr. U. P. Mantri	-	-	0	0	0	0	0	0	0	0	0	0	0	0	60998	0
Total			1564125	1564125	1550925	1574625	1607625	1607625	1607625	1759677	1759677	1759677	1785844	1785844	1623604	21918423

(Signature)
Principal
Dayanand College of Commerce
LATUR.

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.03.2021 TO 28.02.2022

Statement showing Total pay During the period from Mar.2021 To Feb 2022

(NonTeaching Staff)

Month	Basic	D.A.	H.R.A.	Con.All.	Spl.All	Total
Mar-21	459950	78192	36796	5400	0	580338
Apr-21	428550	72854	34284	5000	0	540688
May-21	405964	69014	32477	4707	0	512162
Jun-21	397750	67618	31820	4600	0	501788
Jul-21	373400	63477	29872	4133	0	470882
Aug-21	353900	60163	28312	4000	0	446375
Sep-21	353000	60010	28240	4000	0	445250
Oct-21	353000	98840	31770	4000	0	487610
Nov-21	353000	98840	31770	4000	0	487610
Dec-21	425000	119000	38250	4800	0	587050
Jan-22	787200	196656	68688	8800	0	1061344
Feb-22	427200	119616	38448	4800	0	590064
D.A. Arrears	0	123430	0	0	0	123430
salary Arrears	48750	8290	3900	334	0	61274
Total	5166664	1236000	434627	58574	0	6895865




Principal
Dayanand College of Commerce
LATUR.

Managed By Dayanand Education Society, Latur.
AUDIT PERIOD FROM 01.03.2021 TO 28.02.2021

Statement showing Total pay During the period from Mar.2021 To Feb 2022 (Sr. Non-Teaching Staff : GRANT)

Name of Employee	Designation	Pay - Scale	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Salary Arrears	D/A & A/S	Total
Shri.R.D.Kure	O.S.	38600-122800	36763	36763	36763	36763	98032	73525	73525	80545	80545	80545	80545	80545	61274	14200	870333
Shri.R.S.Selukar	Head Clerk	35400-112400	63525	63525	63525	63525	0	0	0	0	0	0	0	0	0	12250	266350
Shri.S.R.Vyas	Head Clerk	35400-112400	0	0	0	0	0	0	0	0	0	60132	346877	61913	0	0	468922
Shri.L.R.Kamble	Sr.Clerk	25500-81100	51650	51650	51650	51650	53150	53150	53150	58214	58214	58214	58214	58214	0	0	667070
Shri.V.R.Deshpande	Sr.Clerk	25500-81100	0	0	0	0	0	0	0	0	0	0	0	0	0	7850	7850
Shri D.M.Katpure	Sr.Clerk	25500-81100	79300	39650	39650	39650	40775	40775	39650	43418	43418	43418	44651	44651	0	0	539006
Shri S.D.Panchal	Jr.clerk	19900-63200	39275	39275	39275	39275	0	0	0	0	0	0	0	0	0	7550	164650
Shri N.D.Bhosale	Jr.clerk	19900-63200	34900	34900	34900	34900	35900	35900	35900	39308	39308	39308	39308	39308	0	6700	450540
Shri M.B. Sonwane	Jr.clerk	19900-63200	0	0	0	0	0	0	0	0	0	0	0	0	0	6125	6125
Shri V.A.Naikwade	Jr.clerk	19900-63200	0	0	0	0	0	0	0	0	0	39308	225624	39308	0	0	304240
Shri L.P.Wagh	Lib.clerk	21700-59100	46900	46900	46900	46900	48275	48275	48275	52871	52871	52871	52871	52871	0	9025	605805
Shri B.K.Kshirsagar	Lib.Attendant	19900-63200	34900	34900	34900	34900	35900	35900	35900	39308	39308	39308	39308	39308	0	6700	450540
Shri V.P.Mane	Lib.Attendant	19900-63200	35900	35900	35900	35900	37025	37025	37025	40541	40541	40541	40541	40541	0	6900	484280
Shri K.I.Shaikh	Lib.Attendant	25500-81100	50150	50150	50150	50150	51650	51650	51650	56570	56570	56570	56570	56570	0	9650	648050
Shri G.S.Birajdar	Lib.Attendant	19900-63200	29275	29275	29275	29275	30150	30150	30150	33006	33006	33006	33006	33006	0	5600	378180
Shri V.T.Vatte	Peon	16600-52400	38900	38900	10374	0	0	0	0	0	0	0	0	0	0	7475	95649
Shri M.N.Dhamne	Peon	16600-52400	38900	38900	38900	38900	40025	40025	40025	43829	43829	43829	43829	43829	0	7475	502295
Shri S.D. Mall	Peon		0	0	0	0	0	0	0	0	0	0	0	0	0	2090	2090
Shri K.S.Fulmali	Peon		0	0	0	0	0	0	0	0	0	0	0	0	0	2090	2090
Sow S.B.Halse	Peon		0	0	0	0	0	0	0	0	0	0	0	0	0	1800	1800
Total			580338	540688	512162	501788	470882	446375	445250	487610	487610	587050	1061344	590054	61274	123430	6895855


Principal
Dayanand College of Commerce
LATUR.

Dayanand College of Commerce, Latur

SR.GRANT CHB REMUNRANTION 2021-2022

Sr. No.	NAME	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Oct-21	Nov-21	Dec-21	Jan-22	Total
1	SHRI. RAJURWAR.A.V	0	0	0	0	0	10842	7,089	15,012	15,012	47,955
2	SHRI. PANCHAL.R.B	0	0	0	0	0	12927	9,174	15,012	12,927	50,040
3	MISS. CHIKATE.S.P.	0	0	0	0	0	12927	11,259	15,012	5,853	15,423
4	SHRI. BHARADIYA.P.S.	0	0	0	0	0	0	15,846	10,842	12,927	39,615
6	MISS.JADAHV.L.M.	0	0	0	0	0	15846	5,421	15,012	15,012	51,291
7	MISS. KAMBLE.A.A.	0	0	0	0	0	14595	2,919	15,012	15,012	47,538
8	MISS. BORADE S.B.	15012	15012	9900	10008	16263	9174	7,506	15,012	15,012	112,899
10	SHRI. KITTEKAR U.B.	0	0	0	0	0	0	17,097	14,178	13,344	44,619
11	MISS. JAHDAV S.K.	0	0	0	0	0	10425	7,506	17,514	10,425	45,870
12	MISS.M.V.KULKARNI	15012	15012	15012	15012	6255	0	0	0	0	66,303
13	MISS.DR.R.N.GILADA	15012	15012	15012	15012	6255	0	0	0	0	66,303
14	MR.A.K.PAWAR	15012	15012	15012	15012	6255	0	0	0	0	66,303
	TOTAL	60048	60048	54936	55044	35028	86736	83817	132606	115509	683,772




Principal
 Dayanand College of Commerce
 LATUR.

①

GAJANAN M. SADDU & ASSOCIATES

CHARTERED ACCOUNTANTS
Bharde Building, Lokhand Lane, Latur



...../Audit/2023-2024/.....

Date: 11 6 JUN 2023

To,
The Principal,
Dayanand College of Commerce,
Latur.

Sub:- Audit Report for the year ended 31st March 2023.

Sir,

1. I have examined the Balance Sheet as at 31-03-2023 and the Income and Expenditure Account for the year ended on that date of Dayanand College of Commerce, Barshi Road, Latur.
2. I certify that the Balance Sheet and Income and Expenditure Account are with the books of accounts maintained at the office of Latur.
3. I report the observations / comments / discrepancies / inconsistencies if any as per my separate Audit Report of even date.
4. Current year Library Deposit and Refund have been considered as Revenue Income & Expenditure.
5. Undistributed scholarship Rs. Nil is treated as revenue income.
6. Subject to above :
 - a) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the Audit.
 - b) In my option, proper books of accounts have been kept by college, so far as appears from my examination of the books.
 - c) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes there on, if any, give a true and fair view:
 - i. In the case of the Balance Sheet, of the state of the affairs of the College as at 31-03-2023, and
 - ii. In the case of the Income and Expenditure account, of the surplus of the college for the year ended on that date.

Yours faithfully,

Chartered Accountant

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu

Proprietor

M. No. 154693 FRN-136311W

PLACE : LATUR

DATE: 11 6 JUN 2023

FORM OF ACCOUNTS STATEMENTS AND CERTIFICATE FURNISHED BY
 DAYANAND COLLEGE OF COMMERCE, LATUR 413 531
 ACCOUNTING PERIOD FROM 01-04-2022 TO 31-03-2023



CERTIFICATE NO. 1

Certified that the salaries mentioned in the statement of accounts were actually paid to the member of the staff.

CERTIFICATE NO. 2

Certified that the member of the Teaching staff and Non-teaching staff of the college (Full Time) have been actually paid D.A. according to the rate sanctioned by the Government to their own employees during the year and the total expenditure on D.A. at the Government rate work out Rs.81,85,174.00/- this includes expenditure of Rs. Nil on part time staff according to the instruction accompanying the prescribed form of accounts. The expenditure on account of D.A. and reading rooms have not been included in the total D.A. expenditure Rs.81,85,174.00/- and at Government rate as certified above.

CERTIFICATE NO. 3

Certified that the expenditure on premium on life Insurance Policies shown in the account statement was in respect of the policies up to value of Rs. Nil was not for policies above value of Rs. Nil only would be Rs. Nil.

CERTIFICATE NO. 4

Certified that the expenditure on Provident Fund on pension fund admissible according to Item No. 5 of appendix A would be as follows.

Provident Fund	Rs.	Nil.
Pension Fund	Rs.	Nil.

CERTIFICATE NO. 5

Certified that the expenditure shown under item No. 1,2,3,4,5,6, and 7 does not contain any expenditure on staff other than teaching staff, clerical and inferior staff or no staff of the Hostel, Gymkhana, Residential Quarters and Reading Room.

PLACE :- LATUR

DATE 16 JUN 2023

[Signature]
 I/C Principal
 Dayanand College of Commerce
 LATUR

[Signature]
 CHARTERED ACCOUNTS
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W



RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2022

Sr. No.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
	OPENING CASH & BANK BALANCE AS ON 01-04-2022		6,441,186.64
	Cash In Hand	1,430.00	
	Cash at Bank with Bank of Maharashtra		
	Salary A/c No. 20102232405	22,505.60	
1	Non-Salary A/c No. 20102204171	5,081.00	
	Other Miscellaneous A/c No. 20102200766	5,883,060.40	
	Other Miscellaneous A/c No.60279173081	518,988.94	
	Bank of Baroda A/C No. 09900100001204	10,120.70	
		6,441,186.64	
	GOVERNMENT GRANT		36,806,047.00
2	51 Salary Grant (Annexure - A)	34,311,789.00	
	52 C.H.B. Remuneration	2,494,258.00	
		36,806,047.00	
	FEES AND FINES		2,600,905.50
	1 Registration Fees	5,760.00	
	2 Admission Fees	36,900.00	
	4 Tution Fees	1,489,339.50	
	5 Library Fees	175,350.00	
	8 College Exam Fees	29,690.00	
	13 Identity Card	12,620.00	
	19 College Development Fund	147,416.00	
	21 college Medical Fees	4,185.00	
	24 Earn & Learn	8,480.00	
3	26 Environment study	30,050.00	
	28 E Facilities (Suvidha)	1,100.00	
	29 Admission Form	51,580.00	
	34 FINLIT	75.00	
	67 Bonafide	31,440.00	
	22 Computer Lab	4,200.00	
	79 CPBFI	16,000.00	
	31 Library Fine	1,370.00	
	83 Internet Bill	498,950.00	
	150 Spoken English Certificate Course	900.00	
	109 Tally Coaching Fees	55,500.00	
		2,600,905.50	
	Balance c/fd on Next Page		45,848,139.14

DAYANAND COLLEGE OF COMMERCE, BARSILL ROAD, LATUR

(Managed By Dayanand Education Society, Latur)



4

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

Sr. No.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)
		Balance b/fd from Page No. 1...	45,848,139.14
OTHER FEES			195,931.00
16	Other Fees	32,077.00	
23	Book Bank	11,974.00	
32	Research Center Fees	67,000.00	
33	T.C. Fees	29,480.00	
136	Parking	5,400.00	
160	Unnat Bharat Abhiyan	50,000.00	
		195,931.00	
FEES COLLECTED FOR UNIVERSITY			3,235,498.00
3	Eligibility Fees	32,330.00	
14	University Sport & Game	62,700.00	
15	Students welfare (student Development Fees)	50,220.00	
108	Student Safety Insurance	6,696.00	
17	Emergency Fees	12,555.00	
18	Ashwamegh & Chancellor Office Activity	51,894.00	
20	Youth Festival	41,850.00	
25	Zonal Sport Council Fees	41,900.00	
30	University Exam Fees	1,745,412.00	
53	University Exam Center	413,172.00	
88	Skill Enhancement Course	54,150.00	
89	Student Forum Council	16,620.00	
92	Degree Fees	49,150.00	
112	A Zone sport	37,000.00	
113	IUT Coaching Camp	4,000.00	
135	Additional Intake Capacity	6,000.00	
35	Ph.D. Course work	107,115.00	
143	E-CAP	378,484.00	
159	PET Exam	84,250.00	
170	A Zone ICT Camp	22,000.00	
170A	A Zone ICT Tournament	10,000.00	
171	IUT Training Camp	8,000.00	
		3,235,498.00	
TOTAL OF RECURRING OR DIRECT RECEIPT			49,279,568.14

PLACE : LATUR

DATE: 6 JUN 2023

[Signature]
Principal
 Dayanand College of Commerce
 LATUR

[Signature]
CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHIL ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023



5

RECEIPTS		AMOUNT (Rs.)	AMOUNT (Rs.)
OTHER MISCELLANEOUS RECEIPTS			1,173,559.54
7	Students Aid fund	8,360.00	
9	Gathering Fees	67,990.00	
10	College Magazine	59,700.00	
58	C.A. Exam	886,867.00	
75	Bank Interest	71,364.00	
86	Gymkhana Fees	72,275.00	
62	Miscellaneous A/C	3.54	
148	ISA Exam	7,000.00	
		1,173,559.54	
7	NON-RECURRING or INDIRECT RECEIPT		21,932,725.00
SCHOLARSHIP & PRIZES			
96	GOI Scholarship (Sr. Grant)	845,322.00	
97	GOI Scholarship (Sr. Non Grant)	8,170,166.00	
98	GOI Scholarship (BCA & BBA)	1,675,518.00	
99	Priminister Special Sch. Jamu Ksh. Student	-	
100	RSM Tution Fees (Sr. Grant)	152,060.00	
101	RSM Tution Fees (Sr. Non-Grant)	10,311,975.00	
149	GOI Scholarship sc/st	777,684.00	
		21,932,725.00	
12	Library Deposits		33,450.00
LOANS & ADVANCES			23,264,744.00
From Staff, Students & Third Party		1,664,463.00	
(As Per Annexure - B)			
Transfer & Contras		21,600,281.00	
(As Per Annexure - C)			
		23,264,744.00	
TOTAL NON-RECURRING OR INDIRECT RECEIPT			46,404,478.54
TOTAL OF RECURRING OR DIRECT RECEIPT			49,279,568.14
		Grand Total (Rs.)	95,684,046.68

PLACE : LATUR

DATE : 16 JUN 2023

[Signature]
I/C. Principal
 Dayanand College of Commerce,
 LATUR

[Signature]
CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2022



6

Sr. No.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
DIRECT OR RECURRING EXPENDITURE			
BASIC PAY (SALARIES)			
			24,374,700.00
1	42 Teaching Staff	14,229,700.00	
	43 Non-Teaching staff	5,223,700.00	
	77 Salary Arrears	2,468,003.00	
	52 C.H.B. Remuneration	2,453,297.00	
		24,374,700.00	
DEARNNESS ALLOWANCE			
			8,185,174.00
2	44 Teaching Staff	6,002,506.00	
	45 Non-Teaching staff	2,182,668.00	
		8,185,174.00	
OTHER ALLOWANCE			
House Rent Allowance			
			1,809,532.00
3	46 Teaching staff	1,325,749.00	
	47 Non-teaching staff	483,783.00	
		1,809,532.00	
Convience Allowance			
			2,395,680.00
4	48 Teaching	323,400.00	
	49 Non-teaching	184,350.00	
	50 Special Allowance (Teaching)	33,750.00	
	140 Salary Refund	1,854,180.00	
		2,395,680.00	
ALLOWANCES			
5	71 Uniform & Washing Allowance		1,800.00
RENT, RATES & TAXES			
			163,301.00
6	91 Building Maintenance	47,054.00	
	65 Light Bill	66,190.00	
	64 Electric Charges	13,519.00	
	70 Buliding ,Computer,Furniture Insurance	16,548.00	
	125 Electricity Meter Demand	19,990.00	
		163,301.00	
COLLEGE LIBRARY			
			122,324.00
7	72 Journals & Periodicals	74,829.00	
	57 Reading Room charges	35,032.00	
	103 Library Insurance	7,003.00	
	76 Book Binding	4,280.00	
	122 Soul Software Charges	1,180.00	
		122,324.00	
Balance c/fd on Next Page			37,052,511.00

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023



7

Sr. No.	PAYMENTS	AMOUNT (Rs.)	
	MISCELLANEOUS EXPENSES	Balance b/fd From Page No. 4...	70,347.00
8	62 Miscellaneous Expenses	7,214.00	
	54 Sanitary charges	63,133.00	
		70,347.00	
	OFFICE & ADMINISTRATIVE EXPENSES		470,123.60
	56 Telephone Charges	11,041.00	
	84 Advertisement Expenses	19,600.00	
	61 Travelling Charges	44,372.00	
	63 Stationary & Printing	135,263.00	
	60 Postage & Telegram Expenses	3,762.00	
9	66 Computer Maintainance & Repair	91,280.00	
	69 Bank Comission	4,235.60	
	93 Office Automation	69,796.00	
	29 Admission Form	51,059.00	
	83 Internet Bill	25,458.00	
	73 Furniture Repair	14,257.00	
		470,123.60	
	EXPENSES FOR STUDENTS		535,056.00
	21 Medical Fees	3,666.00	
	68 Fees Return	11,788.00	
	6 College sports & Games	162,950.00	
	81 Cultural Activities	43,478.00	
	13 Identity Card	21,068.00	
	24 Earn & Learn	44,320.00	
10	5 Libraray Fees	31,600.00	
	9 Gathering Fees	76,692.00	
	95 Guest Lecture	2,500.00	
	86 Gymkhana Fees	19,500.00	
	87 Remedial Coaching	13,000.00	
	134 Placement Cell	13,154.00	
	8 College Exam Fees	89,340.00	
	79 CPBFI	2,000.00	
		535,056.00	
	OTHER EXPENDITURE		1,265,827.00
	58 CA Exam	586,016.00	
	142 Audit Fees	32,000.00	
	80 Water Charges	12,855.00	
	82 Annual Maintenance Charges	24,266.00	
	35 Phd Course Work	9,000.00	

8



	173 Refiling Of Fire	650.00		
	106 Hospitability Exp	28,932.00		
	10 Magzine	68,641.00		
	85 IQAC	22,000.00		
11	148 ISA Exam	7,000.00		
	121 Workshop Conference	9,300.00		
	55 College Garden	4,730.00		
	111 Muncipal Tax	39,550.00		
	115 Competition Exp	500.00		
	130 College Development Fund	271,462.00		
	136 Paking	5,400.00		
	160 Unnat Bharat Abhiyan	53,525.00		
	162 Energy Audit	40,000.00		
	156 Bank of Maharashtra	50,000.00		
		1,265,827.00		
<u>DIRECT OR RECURRING EXPENDITURE</u>			Total Rs.	39,393,864.60

PLACE : LATUR

DATE : 6 JUN 2023

[Signature]
VIC Principal
 Dayanand College of Commerce
 LATUR

[Signature]
CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W



S.N.	PAYMENTS	AMOUNT (Rs.)	
	INDIRECT OR NON-RECURRING EXPENDITURE EQUIPMENTS		
12	59 Library Books	88,443.00	
	127 Equipment Purchase	111,200.00	
		199,643.00	
	SCHOLARSHIP, RSM TUITION FEES & PRIZES		18,645,491.50
	96 GOI Scholarship (Sr.Grant)	204,592.50	
	97 GOI Scholarship (sr.Non Grant)	8,049,344.50	
13	98 GOI Scholarship (BCA & BBA)	1,687,702.50	
	99 Priminister Special Sch.Jamu Kash Student	54,617.00	
	100 RSM Tuition Fees(Sr.Grant)	115,200.00	
	101 RSM Tuition Fees(Sr.NON Grant)	8,534,035.00	
		18,645,491.50	
	12 Library Deposit		600.00
	REPAYMENT OF LOANS & ADVANCES		23,459,712.00
	Staff, Students & Third Party		
	(As Per Annexure - B)	1,684,463.00	
14	Loan Deposit and Transfer		
	(As Per Annexure - C)	21,775,249.00	
		23,459,712.00	
	UNIVERISTY FEES		3,656,709.00
	3 Eligibility Fees	61,200.00	
	30 University Exam. Fees	2,312,605.00	
	53 University Exam Center	439,038.00	
	15 Students welfare (student Devlopment Fees)	25,440.00	
	92 Degree Fees	116,910.00	
	108 Students Safety Insurance	13,725.00	
	25 Zonal Sport Council Fees	21,200.00	
15	14 University Sport & Game	21,200.00	
	172 Cluster Exam	4,900.00	
	90 Chancellor Office Activities	26,288.00	
	94 Green Audit	1,180.00	
	20 Youth Festival	111,146.00	
	88 Skill Enchancement Course	1,490.00	
	133 Affiliation Fees	39,000.00	
	143 E-CAP	377,312.00	
	159 PET Exam	84,075.00	
		3,656,709.00	

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023



Sr. No.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
		Balance b/fd From Page No. 7	45,962,155.50
EXTRA CURRICULAR ACTIVITY			21,567.00
16	19 College Development	21,567.00	
		21,567.00	
CLOSING CASH & BANK BALANCE AS ON 31 Mar,2023			10,306,459.58
	Cash In Hand	1,470.00	
	Cash at Bank with Bank of Maharashtra		
	Salary A/c No. 20102232405	8,839.10	
17	Non-Salary A/c No. 20102204171	5,222.00	
	Other Miscellaneous A/c No. 20102200766	9,081,716.40	
	Other Miscellaneous A/c No.60279173081	1,198,809.38	
	Bank of Baroda A/C No. 09900100001204	10,402.70	
		10,306,459.58	
		Total (Rs.)	56,290,182.08

Less : Overdraft Salary Payment Account

INDIRECT OR NON-RECURRING EXPENDITURE	Total Rs.	56,290,182.08
DIRECT OR RECURRING EXPENDITURE	Total Rs.	39,393,864.60
Grand Total Rs.		95,684,046.68

Examined and found correct as per Books of accounts & Vouchers produced subject to my audit report of even date.

PLACE : LATUR

DATE 6 JUN 2023

(Signature)
I/C Principal
Dayanand College of Commerce
LATUR

(Signature)
CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

INCOME AND EXPENDITURE ACCOUNT

Audit Period From 01-04-2022 to 31-03-2023



Expenditure	Amount	Amount (Rs.)	Income	Amount	Latur Amount (Rs.)
To SALARIES		36,765,086.00	By STAFF GRANT		36,765,086.00
Basic Pay	19,453,400.00		Salary Grant	34,311,789.00	
Dearness Allowance	8,185,174.00		C.H.B. remuneration	2,494,258.00	
Salary Arrears	2,468,003.00			36,806,047.00	
House Rent Allowance	1,809,532.00				
Conveyance Allowance	507,750.00				
Special Allowance	33,750.00				
C.H.B. remuneration	2,453,297.00				
Salary Refund	1,854,180.00				
	36,765,086.00		By Fees & Fines	2,600,905.50	
To Allowances		1,800.00	By Other fess	195,931.00	
To Rent, Rates & Taxes		163,301.00	By Fees collected for university	3,235,498.00	
To College Library		122,324.00	By Fees for Extra Curricular	1,173,559.54	
To Miscellaneous Expenditure		70,347.00	By Scholarship & Prizes	21,932,725.00	
To Office & Administrative Expenses		470,123.60			
To Expenses for Students		535,056.00			
To Other Expenses		1,265,827.00			
To Scholarship & Prize		18,645,491.50			
To Extra Curricular activities		21,567.00			
To University fees		3,656,709.00			
To Excess of Expenditure over Income		4,227,033.94			
Total RS.		65,944,666.04	Total RS.	65,944,666.04	

PLACE : LATUR
DATE: 16 JUN 2023

M. L. C.
K. V. C. Principal
Principal
Dayanand College of Commerce
LATUR

Gajanan M. Saddu
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M.No. 154693
Latur
FDN-126211W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2022 TO 31-03-2023



BALANCE SHEET AS ON 31-03-2023

Previous Yr Figures (Rs.)	Liabilities	Current Yr Figures (Rs.)	Previous Yr Figures (Rs.)	Assets	Current Yr Figures (Rs.)
39,455,826.19	General Funds (As Per Schedule "A")	39,455,826.19	24,268,595.22	Immovable Property (As Per Schedule "C")	24,268,595.22
694,952.60	Deposit (As Per Schedule "B")	727,802.60	27,505,717.04	Current Assets (As Per Schedule "D")	27,705,360.04
10,428,324.50	Loans & Advances (As Per Schedule "E")	10,394,494.50	657,988.00	Loans & Advances (As Per Schedule "E")	819,126.00
8,294,383.61	Income & Expenditure Previous Balance	12,521,417.55	6,441,186.64	Closing Cash & Bank Bal. (As Per Schedule "F")	10,306,459.58
	Add during the year.	8,294,383.61 4,227,033.94 <u>12,521,417.55</u>			
58,873,486.90		63,099,540.84	58,873,486.90		63,099,540.84

PLACE : LATUR

DATE **16 JUN 2023**

Dr. I.C. Prinsipal
Dr. I.C. Prinsipal
Dayanand College of Commerce
LATUR

Gajanan M. Saddu

CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu

Proprietor

M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2022 TO 31-03-2023

**SALARY GRANT (ANNEXURE - A)**

Sr.No	Month	Salary As per Passbook	P.T	GPF	DCPS	Total Salary
1	Mar-22	3,197,704	4,600	96,700	145,966	3,444,970
2	Apr-22	2,362,413	4,600	96,700	101,937	2,565,650
3	May-22	2,257,493	4,600	76,700	101,937	2,434,730
4	Jun-22	2,238,293	4,600	76,700	101,937	2,421,530
5	Jul-22	2,408,413	4,600	76,700	106,157	2,595,870
6	Aug-22	2,329,708	4,200	66,700	125,031	2,525,639
7	Sep-22	2,086,412	4,400	64,700	108,587	2,264,099
8	Oct-22	2,007,038	4,200	61,700	108,587	2,181,525
9	Nov-22	1,977,338	4,200	61,700	108,587	2,151,825
10	Dec-22	2,007,038	4,200	61,700	108,587	2,181,525
11	Jan-23	2,745,414	5,400	101,700	134,593	2,987,107
12	Feb-23	3,888,894	6,900	69,700	115,097	4,080,591
13	Salary Arrears	2,468,003				2,468,003
14	DA Arrears	8,725				8,725
		31,982,886	56,500	911,400	1,367,003	34,311,789

PLACE : LATUR

DATE 16 JUN 2023

[Signature]
I/C Principal
 Dayanand College of Commerce
 LATUR

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
(Managed By Dayanand Education Society, Latur)
AUDIT PERIOD FROM 01-04-2022 TO 31-03-2023

STAFF, STUDENTS & THIRD PARTY (ANNEXURE - B)



Sr. No.	Led.NO	PARTICULARS	Amount (Rs.) Debit	Amount (Rs.) Credit
1	114	Jadhav V.V	15,000.00	15,000.00
2	116	Kamble L.R	6,500.00	6,000.00
3	117	Shaikh D.J	17,000.00	17,000.00
4	119	Dr.Dayma V.R	211,538.00	231,538.00
5	120	Dhamne M.N	500.00	500.00
6	126	Bhosle N.D	10,150.00	10,750.00
7	129	Umate S.T	61,684.00	261,684.00
8	128	Sharma S.S	80,105.00	105,005.00
9	131	Raj House Keeping Services	3,000.00	3,000.00
10	132	Swami N.R	55,000.00	55,000.00
11	132A	Amjad Sayyad	15,000.00	15,000.00
12	137	Patil N.V	586,016.00	586,016.00
13	137A	Swami S.V	296,250.00	91,250.00
14	138	Vyas S.R	105,000.00	105,000.00
15	144	Biyani K.S	40,000.00	40,000.00
16	145	Palnitkar A.M	25,000.00	25,000.00
17	147	Selukar R.S	50,000.00	50,000.00
18	153	Ghodke Somnath	15,200.00	15,200.00
19	163	Wagh L.P	10,000.00	10,000.00
20	169	Mahalangikar Renuka	11,520.00	11,520.00
21	151	Varma V.P	70,000.00	-
	174	Mule P.B	-	10,000.00
		Total	1,684,463.00	1,664,463.00

PLACE : LATUR

DATE : 6 JUN 2023

M. Saddu
I/C. Principal

Dayanand College of Commerce
LATUR

Gajanan M. Saddu
CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu
Proprietor

M. No 154693 FRN-130311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
 (Managed By Dayanand Education Society, Latur)
 AUDIT PERIOD FROM 01-04-2022 TO 31-03-2023



TRANSFER AND CONTRAS (ANNEXURE - C)

Sr. No.	Led.NO	PARTICULARS	Amount (Rs.) Debit	Amount (Rs.) Credit
1	27	N.S.S.	233,149.00	99,710.00
2	36	G.P.F.	911,400.00	911,400.00
3	37	P.T.	56,500.00	56,500.00
4	38	Income Tax	4,474,792.00	4,474,791.00
5	39	Dayanand Emp.Co.Op.Soc.	3,062,698.00	3,062,698.00
6	40	Salary Saving Scheme	610,227.00	610,435.00
7	74	D.C.P.S.	1,367,003.00	1,367,003.00
-8	110	Dayanand Sr.Non Grant	1,930,328.00	1,930,328.00
9	107	Medical Rembrusment	1,138,626.00	1,138,626.00
10	141	GPF Final Withdrawal	5,322,198.00	5,322,198.00
11	155	GIS Final Withdrawal	171,216.00	171,216.00
12	78	NCC	41,736.00	-
13	104	Earn Leave Encashment	1,438,738.00	1,438,738.00
14	167	Accident Insurance	16,638.00	16,638.00
15	166	GPF Withdrawal	1,000,000.00	1,000,000.00
		Total	21,775,249.00	21,600,281.00

PLACE : LATUR
 DATE : 16 JUN 2023
 I/C. Principal
 Dayanand College of Commerce
 LATUR

CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

SCHEDULE OF GENERAL FUNDS "A"



Particulars	Opening Balance	Addition Balance	
KGC Tex Book Grant	11,500.00	-	11,500.00
KGC Student-aid-fund	15,771.00	-	15,771.00
KGC Student Welfare Grants	11,000.00	-	11,000.00
KGC Loan Books Grants	16,875.00	-	16,875.00
KGC Basic Grant For Books	77,630.00	-	77,630.00
KGC Play Field Grant	7,500.00	-	7,500.00
KGC Improvement Of P.G. Classes Grant	10,000.00	-	10,000.00
KGC Books & Journals Grant	134,444.10	-	134,444.10
KGC Computer Grant	1,152,024.34	-	1,152,024.34
KGC Development Equipment	124,000.00	-	124,000.00
KGC Specia Assistance For Books Grant	25,000.00	-	25,000.00
KGC Sport Development Grant	100,000.00	-	100,000.00
KGC Basic Equipment Grant	87,000.00	-	87,000.00
KGC Development Books & Journals	46,550.00	-	46,550.00
KGC Remedial Course	1,996.00	-	1,996.00
KGC P. T. Account Grant	8,000.00	-	8,000.00
KGC Development Books Grant	50,000.00	-	50,000.00
KGC For Recurring Account	138,659.75	-	138,659.75
KGC Research Grant	37,500.00	-	37,500.00
KGC Library Building	150,000.00	-	150,000.00
Khasdar Nidhi	700,000.00	-	700,000.00
KGC Books & Journals Grant IXth Plan	971,432.00	-	971,432.00
KGC Equipment Grant IXth Plan	276,000.00	-	276,000.00
KGC Remedial Coatching IXth Plan	10,000.00	-	10,000.00
KGC P. T. Account IXth Plan	10,000.00	-	10,000.00
KGC F. T. Recurring	70,593.00	-	70,593.00
KGC Library Books & Equipment	8,450.00	-	8,450.00
KGC F. T. IXth Plan	119,441.00	-	119,441.00
KGC Career Oriented Programme (Business Accounting)	1,330,000.00	-	1,330,000.00
KGC Merged Scheme	1,863,500.00	-	1,863,500.00
KGC College Development	589,632.00	-	589,632.00
KGC Women Hostel	6,685,960.00	-	6,685,960.00
KGC Equipment Additional Assistance	3,543,000.00	-	3,543,000.00
KGC National Conference	405,150.00	-	405,150.00
KGC Tally Talent Hunt	290,050.00	-	290,050.00
KGC Indoor Stadium	7,000,000.00	-	7,000,000.00
KGC COC Photo Mixing	536,530.00	-	536,530.00
KGC IQAC	300,000.00	-	300,000.00
KGC XI Plan Grant	1,191,032.00	-	1,191,032.00
KGC XII Plan Grant	1,766,000.00	-	1,766,000.00
KGC Indoor Stadium Society Contribution as Per "E" Staement (2015-16)	8,975,425.00	-	8,975,425.00
KGC Additional Assistance Equipment II	608,181.00	-	608,181.00
Total	39,455,826.19	-	39,455,826.19

E: LATUR
6 JUN 2023

[Signature]
Principal
Dayanand College of Commerce
LATUR

[Signature]
CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2022 TO 31-03-2023



SCHEDULE OF DEPOSIT "B"

Sr. No.	Particulars	Opening Balance	Additon Balance	Deduction Balance	Closing Balance
1	LIBRARY DEPOSIT	694,952.60	33,450.00	600.00	727,802.60
	Total (Rs.)	694,952.60	33,450.00	600.00	727,802.60

SCHEDULE OF IMMOVABLE PROPERTY "C"

Sr. No.	Particulars	Opening Balance	Additon Balance	Closing Balance
1	Construction Shade	273,328.57	-	273,328.57
2	UGC Library Building	1,121,663.65	-	1,121,663.65
3	Library Building Consturction	102,720.00	-	102,720.00
4	UGC Womens Hostel	8,424,731.00	-	8,424,731.00
5	UGC Indoor Stadium	12,720,560.00	-	12,720,560.00
6	Renovation (Principal Cabin)	1,625,592.00	-	1,625,592.00
	Total (Rs.)	24,268,595.22	-	24,268,595.22

PLACE : LATUR

DATE :

16 JUN 2023

[Signature]
I/C. Principal
 Dayanand College of Commerce
 LATUR

[Signature]
 CHARTERED ACCOUNTANTS
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2022 TO 31-03-2023


SCHEDULE OF CURRENT ASSETS "D"



18

Particulars	Opening Balance	Addition Balance	Closing Balance
College Furniture	1,969,952.15	-	1,969,952.15
College Equipment	667,150.00	111,200.00	778,350.00
Library Books	3,445,955.99	88,443.00	3,534,398.99
JGC Sports Equipment	143,978.80	-	143,978.80
JGC Library & Books	293,141.23	-	293,141.23
JGC Development for Books	910,044.14	-	910,044.14
JGC Special Assets	25,238.54	-	25,238.54
JGC Development Equipment	2,500,107.85	-	2,500,107.85
JGC F. T. Recurring	99,244.00	-	99,244.00
JGC Khasdar Nidhi (Computer)	723,857.00	-	723,857.00
JGC Computer Recurring	858,789.34	-	858,789.34
JGC Computer Application	1,008,027.00	-	1,008,027.00
JGC Equipment Additional Assistance	7,027,694.00	-	7,027,694.00
JGC Digital Photo Mixing	439,250.00	-	439,250.00
JGC XII Plan Equipment	419,443.00	-	419,443.00
JGC XII Plan Remedial Coaching Library	55,714.00	-	55,714.00
JGC XII Plan Remedial Coaching Equipment	87,250.00	-	87,250.00
JGC XII Plan Net Set Coaching Equipment	69,450.00	-	69,450.00
JGC XII Plan College Development Lib.Book	156,870.00	-	156,870.00
JGC XII Plan College Devlpoment Equipment	662,500.00	-	662,500.00
JGC XII Plan College Net/Set Lib.Book	25,372.00	-	25,372.00
JGC IQAC	228,090.00	-	228,090.00
IQAC	13,238.00	-	13,238.00
Cricket Turf Wicket Ground	5,675,360.00	-	5,675,360.00
Total (Rs.)	27,505,717.04	199,643.00	27,705,360.04

E : LATUR


I/C. Principal
Principal
Dayanand College of Commerce
LATUR

16 JUN 2023


CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

(Managed by Dayanand Education Society, Latur)
AUDIT PERIOD FROM 01-04-2022 TO 31-03-2023
SCHEDULE OF LOANS AND ADVANCES "E"

Sr No	Particulars	Opening Balance		Addition During Yr.		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1	Dayanand Edu. Society	-	9,882,730.50	-	-	-	9,882,730.50
2	Staff Contribution	-	2,527.00	-	-	-	2,527.00
3	Professional Tax	65,275.00	-	-	-	65,275.00	-
4	Income Tax	3,590.00	-	-	-	3,591.00	-
5	Dayanand Jr. Grant	2,000.00	-	4,474,792.00	4,474,791.00	2,000.00	-
6	University Exam. Centre	-	-	-	-	-	-
7	M. S.S.	-	11,264.00	-	-	-	11,264.00
8	Dayanand Sr NON Grant	154,293.00	-	233,149.00	99,710.00	287,732.00	-
9	Wagh L.P.	117,000.00	-	-	-	117,000.00	-
10	Dr. Ashtekar M.S	1,000.00	-	-	-	1,000.00	-
11	Dr. Chavan A.N.	-	-	-	-	-	-
12	Dharmne M.N.	1,430.00	-	-	-	1,430.00	-
13	Tancahi Exam Fees	-	500.00	-	-	-	500.00
14	N.C.C	-	212,975.00	-	-	-	212,975.00
15	Dayanand Jr NON Grant	-	34,638.00	41,736.00	-	-	212,975.00
16	Kajare C.M	-	112,330.00	-	-	-	112,330.00
17	Tejas Adgaonkar	1,500.00	-	-	-	-	-
18	Internal Exam 50% Refund Fees	10,000.00	-	-	-	1,500.00	-
19	Dayanand BCA College	-	171,245.00	-	-	-	171,245.00
20	Salary Saving Scheme	30,000.00	-	-	-	30,000.00	-
21	Dr. Dayma B.R.	20,000.00	115.00	610,227.00	610,435.00	-	-
22	Dr. Umate S.T.	200,000.00	-	211,538.00	231,538.00	-	323.00
23	Dr. Kamble B.G	5,000.00	-	61,684.00	261,684.00	-	-
24	Kamble L.R.	2,000.00	-	-	-	-	-
25	Mule P.B.	20,000.00	-	6,500.00	6,000.00	5,000.00	-
26	Sharma S.S.	24,900.00	-	-	10,000.00	2,500.00	-
27	Accident Insurance	-	-	80,105.00	105,005.00	10,000.00	-
28	Bhosale N.D	-	-	-	-	-	-
29	Swami S.V	-	-	10,150.00	10,750.00	-	-
30	Varma V.P	-	-	296,250.00	91,250.00	205,000.00	600.00
	Total RS.	657,988.00	10,428,324.50	6,096,131.00	5,901,163.00	819,126.00	10,394,494.50

PLACE : LATUR
DATE : 16 JUN 2023

M.L.
K I/C. Principal
Dayanand College of Commerce
LATUR

Sajjan

CHARTERED ACCOUNTANT

Gejjanan M. Sattu & Associates
CHARTERED ACCOUNTANTS
CA Gejjanan M. Sattu

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

(Managed By Dayanand Education Society, Latur)

AUDIT PERIOD FROM 01-04-2022 TO 31-03-2023

7

SCHEDULE OF DEPOSIT "F"

Sr.	Particulars	Amount (Rs.)
	CLOSING CASH & BANK BALANCE AS ON <u>31 Mar, 2023</u>	
1	Cash In Hand	1,470.00
2	Cash At Bank With Bank of Maharashtra Salary A/c No. 20102232405	8,839.10
3	Non-Salary A/c No. 20102204171	5,222.00
4	Other Miscellaneous A/c No. 20102200766	9,081,716.40
5	Other Miscellaneous A/c No. 60279173081	1,198,809.38
6	Bank of Baroda, A/c No.09900100001204	10,402.70
		10,306,459.58



PLACE : LATUR
DATE :

[Signature]
I/C Principal
Dayanand College of Commerce
LATUR

16 JUN 2023

[Signature]
CHARTERED ACCOUNTANTS
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
(MANAGED BY DAYANAND EDUCATION SOCIETY, LATUR)
(GRANT ACCOUNT SENIOR)
FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023
BANK RECONCILIATION STATEMENT
BANK OF MAHARASHITRA A/C NO. 60279173081



PARTICULARS				Amount (Rs.)
A	Debit balance As per cash book 31.03.2023			1198809.38
Add : Cheque issued but not present in bank				
Date	Cheque no.	Name	Amount	
01.09.2019	230387	Deshmukh R. V	1000	
02.09.2019	230404	Dayanand Studdents Welfa	2905	
07.10.2019	228873	Borade S S	1000	
07.10.2019	228876	Deshmukh R A	1000	
07.10.2019	228883	Mohite G D	1000	
06.11.2019	228920	New Bharat Jumbo	649	
02.12.2019	228941	Tongale R S	1000	
08.01.2020	229000	New Bharat Jumbo	314	
10.02.2020	243333	New Bharat Jumbo	1212	
26.02.2020	243346	Birajdar P D	1000	
26.02.2020	243347	Bhisale S P	1000	
26.02.2020	243349	Surwasw G R	1000	
26.02.2020	243350	Dhele V V	1000	
26.02.2020	243351	Shrama K B	1000	
26.02.2020	243352	Uphade B B	1000	
26.02.2020	243353	Bhosikar R P	1000	
26.02.2020	243354	Shinde S S	1000	
24.12.2020	243682	Kamble A J	560	
12.10.2021	280955	Garad Tejas Mahadev	1000	
18.11.2021	243519	Bedre Prajkta Anantrao	617	
26.05.2022	320498	Deshpane Yogesh	532	
26.05.2022	320497	Debit as per list by RTGS	32954	

Date	Cheque no.	Name	Amount	
21.05.2022	281030	Karle Ganesh Nagnath	450	
21.05.2022	281031	Karle Ashok Tulsiram	450	
21.05.2022	281039	Arbad Maroti Venkat	325	
21.05.2022	281040	Lamtore Sonali Vifhalrao	325	
21.07.2022	320735	Vanmalu Baswaraj Biradar	1550	
17.03.2023	344690	Principal Dayanand Science	4800	
24.03.2023	344696	Dr. P. M. Mannikar	3200	
31.03.2023	344701	Principal Dayanand Science	91841	
31.03.2023	344702	Pawar Akhay Ko	1100	
31.03.2023	344703	Vyas Nikhil	1100	
31.03.2023	344705	Manoj Kishanrao Pitale	6300	
31.03.2023	344706	Avinash Sampat Wagmare	3000	
31.03.2023	344707	Ramkrishna Dange	5400	
31.03.2023	344708	Dhanajay N Pawar Patil	10000	
31.03.2023	344710	Dhoot Aisconditioning Co	1416	
31.03.2023	344713	Renuka Mattalangikar	4520	
31.03.2023	344714	Dr. Sainath Umate	3525	
24.03.2023	344692	Narwade Geeta Vaisrath	100	
19.05.2023	344716	D.N. Pawar	2000	
B		Total	195145	195145
		Total A+B		1393954.4

Less : Cheque Deposited but not credited in bank

Date	Cheque no.	Name	Amount	Remark
20/08/2020	Online Deposit	Not Depositi In Bank	760	
31/03/2023	372431	Principal DCCL(Mule P.B)Adv	10000.00	
		Total	10760	
Balance As per Bank Statement 31-03-2023				1383194.38

[Signature]
 I/C. Principal
 Dayanand College of Commerce
 LATUR

DAYANAND COLLEGE OF COMMERCE, LATUR

2022-2023



CERTIFICATE

Certified that, Members of Teaching Staff (Full-time) including Librarian, Physical Training Instructor have been actually paid pay according to the revised Pay Scales of University Grants Commission as laid down by the Government, Director of Education, Maharashtra State, Poona, & Swami Ramanand Teerth Marathwada University, Nanded to which the college is affiliated.

Place :

Date : 16 JUN 2023


I/C. Principal
Dayanand College of Commerce
LATUR


Chartered Accountant
Gajanan M. Saddu & Associates
CHARTERED ACCOUNTANTS
CA Gajanan M. Saddu
Proprietor
M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR

2022-2023

STATEMENT 'B'



Statement showing particulars of capital construction : Remarks

Particulars of capital construction or extension or repair	Expenditure	Whether amount grant or donation were received towards the work and if so they were utilize towards the expenditure in whole or part (in the letter case the Amount utilized please be mentioned)
	NIL	NIL

STATEMENT 'C'

Statement showing the particulars of the repayment of loan during the year ended 31.03.2023.

Amount of Loan	From where taken	Year in which taken	Purpose for which taken	Amount Rate	Whether amount Repayment			
					Spent for which taken : if so	Outstanding at spent being year	during the year	Outstanding at the end

NIL

In respect of the loan received during the year also information should be filed in this for.

DATE 6 Jun 2023

[Signature]
 Principal
 Dayanand College of Commerce
 LATUR

[Signature]
 CHARTERED ACCOUNTANT
 Gajanan M. Saddu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saddu
 Proprietor
 M. No. 154633 FRN-130311W

DAYANAND COLLEGE OF COMMERCE, LATUR
YEAR ENDING 2022-2023 PROFORMA 2

DEPRECIATION OF BUILDING	WHETHER GOVT OF ANY OTHER GRANT RECEIVED TOWARDS THE BUILDING, IF SO, STATE THE AMOUNT OF GRANT PAID BY UGC GOVT. OF OTHER AUTHORITY SANCTIONING IT.	EXPENDITURE ON COST OF CONSTRUCTION AND HOW IT IS MAY OUT	EXPENDITURE SHOWN IN ACCOUNT STATEMENT SUBMITTED TO THE DEPARTMENT FOR ASSESSMENT PURPOSE ON ACCOUNT	REMARKS
Cost of the building at the time of the construction (with year of completion with date)				
1. Main Building Rs. 13,18,090/-	Nil	Nil	Nil	
2. Additional Classrooms Rs. 3,69,475/- Dt. 30.11.85	Nil	Nil	Nil	
3. Extension of Class-room Rs. 3,55,505/- Dt. 31.07.90	Nil	Nil	Nil	
	From the State Government Rs.	Nil	Nil	
	From the Central Government (UGC) Rs.	Nil	Nil	
	From Other if so an what condition Rs.	Nil	Nil	
		DONATION FOR SPECIFIC PURPOSE	Nil	
		REMARK SHEET FUND RAISED	Nil	
		GENERAL DONATION	Nil	
		LOANS	Nil	
		OTHER SOURCES	Nil	
		TOTAL	Nil	
		DEPRECIATE VALUE OF THE BUILDING IN THE YEAR	Nil	
		EXPENDITURE ON MAINTENANCE AND REPAIR	Nil	
		RENT Rs.	47,054/-	
		ADDITIONAL CLASSROOMS RS.	Nil	
		EXTENSION OF CLASSROOM RS.	Nil	
		MUNICIPAL TAX RS.	Nil	



PLACE : LATUR
DATE : 16 JUN 2023

M. C.
M/C. Principal
Dayanand College of Commerce
LATUR

S. S.
CHARTERED ACCOUNTANT
Gejanan M. Saddy & Associates
CHARTERED ACCOUNTANTS
CA Gejanan M. Saddy
Proprietor
M No 154537 FRN-133311111

DAYANAND COLLEGE OF COMMERCE, LATUR

YEAR ENDING 2022-2023

Statement showing loss in fees income on account of freeship/ concession in fee Granted by the college on their own during the year 2022-2023

SR NO	NAME OF THE CONCESSION IN FEES/FREESHIP ETC FROM COLLEGE FUND	RATE OF FREESHIP CONCESSION	LESS IN FEES INCOME	REMARK
1	FULL FREESHIP	---	NIL	
2	CONCESSION IN FEES	---	NIL	



PLACE : LATUR

DATE : 16 JUN 2023

M. S. Siddu
Principal
Dayanand College of Commerce

Gajanan M. Saddu

CHARTERED ACCOUNTANTS

Gajanan M. Saddu & Associates

CHARTERED ACCOUNTANTS

CA Gajanan M. Saddu

Proprietor

M. No. 154693 FRN-136311W

DAYANAND COLLEGE OF COMMERCE, LATUR

STATEMENT 'G'

STATEMENT SHOWING "G" THE INFORMATION IN CONNECTION WITH THE N.C.C. EXPENDITURE INCURRED BY THE COLLEGE IN ACCOUNTING YEAR 2022-23.



Year of Accounts	The item in which the receipts on N.C.C. have been included in the audited statement of account for 2022-2023 sent to the Directorate for the purpose of assessment grant for the year 2022-2023		The item in which the expenditure on N.C.C. is included in the situated statement of account for 2022-2023 sent to the Directorate for the purpose of assessment of grant for the year 2022-2023	
	Item no	Amount in Rs.	Item no	Amount in Rs.
	---	NIL	---	NIL

Principal
 Dayanand College of Commerce
 LATUR

CHARTERED ACCOUNTANTS
 Gajanan M. Saidu & Associates
 CHARTERED ACCOUNTANTS
 CA Gajanan M. Saidu
 Proprietor
 M. No. 154693 FRN-136311W

PLACE : LATUR
 DATE : 16 JUN 2023

DAYANAND COLLEGE OF COMMERCE, LATUR.

ACCOUNTING PERIOD FROM - 01-04-2022 TO 31-03-2023

NOTES OF INSPECTION OF NON-GOVERNMENT COLLEGE



- 1. Date of Inspection : 07.06.20223
- 2. Name of the College : Dayanand College of Commerce, Latur.
- 3. Name of the Principal : Dr. Rajaram Pawar
- 4. Name of the Management : Dayanand Education Society, Latur.
- 5. Total No. of Students : Roll as on 31-03-2023

Sr. No.	Class	Strength
1.	B.Com.I	220
2.	B.Com.II	220
3.	B.Com.III	220
4.	M.Com.I	160
5.	M.Com.II	160
	Total	980

6. What are the fee rates :

Sr. No.	Particulars	B.Com.			M.Com.	
		I	II	III	I	II
1.	Tuition Fees	1100	1100	1000	1320	1320
2.	Library Fees	150	150	150	150	150
3.	Admission Fees	50	50	50	50	50
4.	College Exam.	35	35	35	35	35
5.	T.C. Fees	50	50	50	50	50
6.	Student Association	20	20	20	20	20
7.	Gathering Fees	70	70	70	70	70
8.	Magazine Fees	50	50	50	50	50
9.	Gymkhana Fees	75	75	75	75	75

- 7. 1. Whether these fee rates are approved by the University authorized : Yes.
- 2. If so, true copies of the University letter should be produced : Yes.
- 3. Whether any fees are charged from the students, which are not approved by the University : No.
- 4. If so, please give details : --
- 8. No. of students to whom free studentship have been sanctioned from the college funds. : --
- 9. No. of students to whom scholarship have been sanctioned from the college funds.

Particulars	Total No. of Students
1. E.B.C. Students	--
2. Freedom Fighter	--
3. Sons/ Daughters of PST	--
4. Sons/ Daughters of MST	--
5. B.C./ Free-ship / Scholarship	--
6. Sons/Daughters of Ex- servicemen	--
7. Fees Paying	--
Total :	--



11. A (I) Details of posts in the college :

		TEACHING		Vacant
		Sanctioned	Filled	
a)	Scale (Rs.)			
	1. 144200-218200 Principal	01	--	01
	2. 144200-218200 Professor	02	02	--
	3. 68900-205500 Assist.Prof.	07	07	--
	4. 68900-205500 Assl.Dir.Ph.Edn.	01	01	--
	5. 57700-182400 Assist.Prof.	06	--	06
	6. 68900-205500 Librarian	01	01	--
b)	5. 38600-122800	01	01	--
	6. 35400-112400	01	01	--
	7. 25500-81100	03	03	--
	8. 19900-63200	06	05	01
	9. 21700-69100	01	01	--
	10. 16600-52400	01	01	--
	11. 15000-47600	04	01	03
c)	No. of Teachers appointed on Clock hour basis	--	--	--
	Total	35	24	11

- d) Whether the placement / appointments have been approved by the University authorities : Yes.
- e) If yes, how many cases : One
- f) Whether the grant has been claimed on the salaries of the employees whose placements have been approved by the University authorities. : Yes
- g) Placement/ appointment yet to approved by the University : No.
- h) I) Whether the salaries have been shown in accounts statements in respect of readers and other staff as per directive of the UGC scheme without prier concurrence of the state Government. : No.
- II) So, whether excess staff found as per staffing pattern has been tried to absorb in other. : No.

i) NON - TEACHING

Sr. No.	Particulars	Class-II & III Full Time	Class-IV Full Time	Total Vacancy
1.	Office	06	02	04
2.	Library	01	04	---
3.	Laboratory	---	---	---
4.	Gymkhana	---	---	---
5.	Hostel	---	---	---
6.	Reading Room	---	---	---
7.	Residential Quarter	---	---	---
8.	Other Staff	---	---	---



- j) Whether there are any vacant posts as shown above please give details
- k) Whether the employees of Non-teaching staff as per norms laid down by the Government vide G.R. dated 22-02-1980 with e.f. 01-07-1979 or earlier. : Yes.
- l) If not, please give the details of excess staff : ---
- m) 1) whether the management of the college has conducted more than one college. : Yes
- 2) So, whether excess staff found as per staffing pattern has been tries to absorb in other college having less staff as per staffing pattern. : Yes.
11. (B)1) Whether the service books have been maintained in all cases i.e. teaching and non teaching staff. : Yes.
- 2) If not, how many cases the service books have not been maintained. : Yes.
- 3) Whether pay drawn in time : Yes.
- 4) Whether entries of leave taken : Yes.
- 5) Whether duplicate copies of service books are maintained and shown every year to the employees. : Yes.
12. Whether Muster Roll has been maintained. : Yes.
13. A) Whether the work of pay fixation has been completed in respect, of staff i.e. teaching and non-teaching. : Yes.
- B) Whether the work of pay fixation has been approved by the concerned Administrative Officer. : Yes.
- C) If not, please give the details of such employees. : ----
- D) Whether some of the cases have been referred to Administrative
- E) If so, please give details : ----
14. A) Whether there are any grievances regarding pay fixation in revision of salary scale etc. in respect of staff. : No.
- B) If so, please give details : ----
15. A) Whether the Management of the college has allotted the residential quarters to the staff members. : No.
- B) If so, please give details : ----
- C) Whether the H.R.A. is paid to the staff : ----
- D) Whether i) Light ii) Water iii) Scavenger charges have been recovered. : No.
16. Whether the H.R.A. is claimed by the staff of the college on percentage basis on production of rent receipts. : No
17. A) Whether the affiliation has been granted by the University concerned in respect of each subject. : Yes
- B) If not, please point the subject for which affiliation is till not Received from the University. : ...



- C) Whether the expenditure has been incurred for the subject as (b) above claimed Government Grants. :
- D) Whether the conditions of affiliation has been fulfilled in respect Of all subjects, which taught in the college. :

18. Whether the expenditure on pay and allowances of the staff appointed for (a) Hostel (b) Gymkhana (c) Reading Room (d) Residential Quarters of the Principal and Other Staff (e) N.C.C. Activities have been included in the total expenditure on salaries of the college staff. No.

- A) Whether the Principal has drawn higher scale than admissible: No.
- B) Of so give details : --

20. A) Whether the salary payment account is maintained separately in respect of teaching and non-teaching staff appointed staffing pattern laid down by Government and approved by the University and Government respectively. : A/C NO. 20102232405 Bank of Maharashtra MIDC, Latur.

- B) If so, whether the expenditure on account of : --
- C) If so, whether the expenditure on account of unapproved teaching and non-teaching staff has been included in the salary payment account. : --

21. A) Whether rule of contribution to contributory P. F. and contribution towards gratuity have been approved by Government / University. : Yes

B) If so, as per P. F. Act, 1925 on amount of the P. F. contribution is to be deposited in postal saving accounts on the national bank against individual accounts : ---

C) Similarly whether the accumulated amount of P. F. is invested in securities or kept in fixed deposit so as to earn interest at higher rates : ---

22. A) Whether the expenditure on library, laboratory equipment, furniture including office equipment has been incurred as per directive of the university : ---

B) If, so please produce copies of such letter : ---

C) Whether any grant is received from the UGC/State Government towards the expenditure on these items : ---

D) If so, please produce such letters : ---

E) Whether the expenditure, incurred on current laboratory expenses on chemicals etc. is exceeded the limits laid down as per G. R. dated 03-10-1979 : ---

F) If so, please give details : ---

G) Whether expenditure incurred on : ---

- i) Purchase of library books (In excess of library fees collection)
- ii) Furniture and equipment teaching aids etc. for the use of the college (Including of its library and laboratory) exceeds 2% of admissible establishment expenditure of the college. : ---

H) If so, please give details : ---



- 23. A) Whether the expenditure on electricity for the building other than used for imparting institutions these used for imparting instruction Hostel, Gymkhana, Reading Room, Quarter of the Principals and staff claimed for Government Grants : ---
 B) If so, please give details : ---
 C) Whether the bills of electric, water and other taxes have been obtained in the official address of the Principal of the college : ---
- 24. Whether the out standing payment shown in the Balance Sheet has been included in the audited statement of accounts, which has been produced for Government Grant : No
- 25. A) Whether various types of scholarship / concessions sanctioned by Government for students from time to time have been disbursed to them immediately or credited to Government : Yes
 B) If not whether the separate account has been maintained: ---
- 26. A) Whether all types of record in the college have been arranged year-wise, subject-wise and kept racks with proper numbering code number if any : Yes
 B) If so, please give reasons : ---
 C) Whether muster registers of these records has been maintained, which will facilitated its, where about earlier : Yes
- 27. A) Whether the time-schedule has been followed for submission of audited statements of accounts statistical returns etc to this Adm. Office / A. G. Office etc : Yes
 B) If not please give reasons : ---
- 28. A) Whether the Government order, reservation B. C. Students for admission in the college has been followed : Yes
 B) If not, please give reasons : ---
- 29. A) Whether selection procedure has been followed by the college in recruiting the teaching staff as per terms and conditions of the UGC and whether the reservations of the posts for candidates holding to B. C. has been maintained as per instructions issued by Government office vide letter No. Dt. 12-03-1981. : Yes
 B) If not, please give reasons : ---
- 30. A) Whether the teaching staff is working in the college as per norms of work-load as sanctioned by Government vide G. R. Dt. 01-06-1981: ---
 B) If not, please give reasons : ---
- 31. Whether the repayment of building loan is sanctioned to the college : No
- 32. Whether the repayment of building loan is started regularly along with interest penal interest etc. : ---
- 33. If not, please give details viz. arrears remained to be paid along with interest penal interest etc. : ---



- 34. Whether the college has failed to comply with relevant formalities in respect of such loans including execution of mortgage deeds :
please give details :
- 35. Whether there is any part-time teaching staff appointed on consolidated salary/ daily wages and where salary has been included in the salary accounts : No
- 36. A) Whether there is any part-time non-teaching staff appointed on consolidated salary/daily wages salary has been included in the salary account : No
B) If not, please give details : ---
- 37. C) Whether additional increments given to the teaching and non-teaching staff has been deducted from salary grant : No
- 38. A) Whether the excess grants pointed out previously or audit recovery has been adjusted from the salary, non-salary subsequent years: No
B) If not, please give details : ---
- 39. A) Whether the dead stock articles as shown in the dead stock register do exist in the college It self : No
B) If not, please give details : ---
- 40. A) Whether expenditure pertaining to Junior college is included in the Senior College account : No
B) If not, please give details : ---
- 41. Whether the Non-teaching staff appointed in the college is utilized for the college work and not for any other work i.e. society, Gymkhana, Hostel, Reading Room, Principal Quarters and N.C.C. etc. : No
- 42. Please give the details of optional subjects taught in the college :
Separate statement is enclosed.

[Signature]
I/C. Principal
 PRINCIPAL
 Jayanand College of Commerce
 LATUR

PLACE : LATUR
 DATE : 16 JUN 2023

(34)

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR
Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.03.2022 TO 28.02.2023

**Statement showing Total pay During the period from Mar.2022 To Feb 2023
(Teaching Staff)**



Month	Basic	D.A.	H.R.A.	Con.All.	Spl.All	Total
Mar-22	1286200	1123174	155234	15600	6750	2586958
Apr-22	1291500	400365	117635	15600	6750	1831850
May-22	1291500	400365	117635	15600	6750	1831850
Jun-22	1291500	400365	117635	2400	6750	1818650
Jul-22	1321200	409572	120308	77100	6750	1934930
Aug-22	1103000	646172	99270	32400	-	1880842
Sep-22	1103000	375020	99270	32400	-	1609690
Oct-22	1103000	375020	99270	32400	-	1609690
Nov-22	1103000	375020	99270	2700	-	1579990
Dec-22	1103000	375020	99270	32400	-	1609690
Jan-23	1116400	689456	100476	32400	-	1938732
Feb-23	1116400	424232	100476	32400	-	1673508
D.A. Arrears	8725	-	-	-	-	8725
Salary. Arrears	2468003	-	-	-	-	2468003
Salary. Refund	-	-	-	-	1854180	1854180
Total	16706428	5993781	1325749	323400	1887930	26237288

I/C. Principal
Dayanand College of Commerce
LATUR

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.03.2022 TO 28.02.2023

Statement showing Total pay During the period from Mar-2022 To Feb-2023 (Teaching Staff)

Sr.	Name of Employer	Designation	Pay - Scale	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Salary arrears	D.A.	Total
1	Dr.S.S Solanki	Principal	144200-218200	445750	314830	314830	314830	320830	438222	-	-	-	314726	375822	323454	536160	8725	1703547
2	Dr.R.S Pawar	Vice-Principal	144200-218200	434144	306680	305480	311180	360548	-	314726	314726	312026	127356	151812	241281	56103	-	1703547
3	Dr.G.R. Lohate	Asst. Professor	68900-205500	151000	113060	111860	127780	144394	127396	127396	127396	224696	228068	279105	130884	-	-	1703547
4	Dr.B.R. Daynia	Asso. Professor	144300-318200	303424	221840	221840	220640	226340	260210	228068	228068	225168	127359	151983	131031	110385	-	1703547
5	Dr.K.S. Bhanu	Asst. Professor	68900-205500	170800	119920	119920	118720	127920	145422	138979	138979	136279	138979	165663	142791	-	-	1703547
6	Dr.N.R. Swami	Phy. Director	68900-205500	175800	123420	123420	122220	139120	157552	130096	130096	124696	130096	154512	133584	133383	-	1703547
7	Dr.B.T. Chavan	Asst. Professor	68900-205500	162200	114260	114260	111860	133480	147094	130096	130096	124696	113668	135396	116772	141141	-	1703547
8	Dr.V.P. Varma	Asst. Professor	37700-182400	151800	106620	106620	105420	114340	129550	113668	113668	110968	113668	135396	116772	143846	-	1703547
9	Dr.M.S. Aholekar	Asst. Professor	37700-182400	151800	106620	106620	105420	114340	129550	113668	113668	110968	113668	135396	116772	143846	-	1703547
10	Dr.S.T. Umate	Asst. Professor	37700-182400	146266	103540	103540	102340	108040	122584	107233	107233	104533	107233	130935	113391	88407	-	1703547
11	Dr.B.G. Kambale	Asst. Professor	37700-182400	146266	103540	103540	102340	108040	122584	107233	107233	104533	107233	130935	113391	208450	-	1703547
12	Shri.V.V. Jadhav	Librarian	37700-182400	137708	97520	97520	97520	103520	115532	101084	101084	101084	101084	127173	110157	149673	-	1703547
13	Dr.A.M. Waglimare															176088	-	1703547
14	Dr.A.V. Palkhikar															160982	-	1703547
15	Dr.A.N. Sridelgerwar															427317	-	1703547
16	Dr.R.S. Joshi															118423	-	1703547
17	Dr.U.P. Minant															24645	-	1703547
18	Feb-23 Salary																	1723280
	Total			2586958	1831850	1831850	1818650	1934930	1880842	1609690	1609690	1579990	1609690	1938732	1673508	2468003	8725	1854180
																		26237288

AM/ce
I/C. Principal
 Dayanand College of Commerce
 LATUR

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.

AUDIT PERIOD FROM 01.03.2022 TO 28.02.2023

Statement showing Total pay During the period from Mar.2022 To Feb 2023

(NonTeaching Staff)



Month	Basic	D.A.	H.R.A.	Con.All.	Spl.All	Total
Mar-22	427200	374814	51198	4800	-	858012
Apr-22	427200	132432	38448	4800	-	602880
May-22	427200	132432	38448	4800	-	602880
Jun-22	427200	132432	38448	4800	-	602880
Jul-22	436100	135191	39249	50400	-	660940
Aug-22	377600	218363	33984	14850	-	644797
Sep-22	446300	151742	40167	16200	-	654409
Oct-22	389500	132430	35055	14850	-	571835
Nov-22	389500	132430	35055	14850	-	571835
Dec-22	389500	132430	35055	14850	-	571835
Jan-23	633000	335680	57420	22275	-	1048375
Feb-23	453400	172292	41256	16875	-	683823
D.A. Arrears						0
salary Arrears						0
Total	5223700	2182668	483783	184350	0	8074501

[Signature]
I/C. Principal
 Dayanand College of Commerce
 LATUR

DAYANAND COLLEGE OF COMMERCE, BARSHI ROAD, LATUR

Managed By Dayanand Education Society, Latur.
AUDIT PERIOD FROM 01.03.2022 TO 28.02.2023



Statement showing Total pay During the period from Mar.2022 To Feb 2023 (Sr. Non Teaching Staff)

Sr.	Name of Employee	Designation	Pay - Scale	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Total
1	Shri.R.D.Kure	O.S.	38600-122800	117400	82300	82300	82300	86100	12285	-	-	-	-	-	-	462685
2	Shri.R.S.Selvakar	Head Clerk	38500-122800	-	-	-	-	-	-	165148	82574	82574	82574	99045	87345	599260
3	Shri.S.R.Vyas	Head Clerk	35400-112400	89498	63260	63260	67060	67060	74986	-	-	-	-	342268	69264	832856
4	Shri.L.R.Kamble	Sr.Clerk	25500-81100	84800	59480	59480	59480	65100	72456	63555	63555	63555	63555	75735	65295	796046
5	Shri D.M.Katpure	Sr.Clerk	25500-81100	64514	45620	45620	49420	49420	54322	47539	47539	47539	47539	58053	50301	603626
6	Shri N.D.Bhosale	Jr.clerk	19900-63200	57200	40160	40160	40160	45220	49240	43249	43249	43249	43249	51453	44421	541010
7	Shri V.A.Naikwade	Jr.clerk	19900-63200	57200	40160	40160	40160	45220	49240	43249	43249	43249	43249	51453	44421	541010
8	Shri L.P.Wagh	Lib.clerk	21700-69100	77000	54020	54020	54020	59360	65768	57692	57692	57692	57692	68724	59268	722948
9	Shri B.K.Kshirsagar	Lib.Attendant	19900-63200	57200	40160	40160	40160	45220	49240	43249	43249	43249	43249	51453	44421	541010
10	Shri V.P.Mane	Lib.Attendant	19900-63200	59000	41420	41420	41420	46480	50716	44536	44536	44536	44536	52992	45744	557336
11	Shri K.I.Shaikh	Lib.Attendant	25500-81100	82400	57800	57800	57800	63280	70342	61696	61696	61696	61696	73512	63384	733102
12	Shri G.S.Birejdar	Lib.Attendant	19900-63200	48000	33720	33720	33720	38500	41404	36385	36385	36385	36385	43245	37265	453214
13	Shri M.N.Dhamne	Peon	16600-52400	63800	44780	44780	44780	49980	54798	48111	48111	48111	48111	57267	49419	602048
14	Shri. S. V. Vante	Peon	16600-52400	-	-	-	-	-	-	-	-	-	-	23175	23175	46350
	Total			858012	602880	602880	602880	660940	644797	654409	571835	571835	571835	1048375	683823	8074501


AMC
I/C. Principal
Dayanand College of Commerce
LATUR

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DAYANAND COLLEGE OF COMMERCE, DAYANAND SOCIETY,
 Managed By Dayanand Education Society, Latur.
AUDIT PERIOD FROM 01.03.2022 TO 28.02.2023

Statement showing Total pay During the period from Mar.2022 To Feb 2023 (CHB Salary Staff)

Sr. no.	Name of Employee	Mar-22	Apr-22	May-22	Apr.22	Jun-22	Jul-22	Apr&M ay 22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Oct 21- May-22	Total
1	Shri. Bansode S.B.	18500	18500	18500	-	-	18500	-	-	-	-	-	-	-	-	-	74000
2	Dr. Kulkarni M.V.	20500	20500	20500	-	-	-	-	26800	26500	26800	26800	26800	26700	-	-	46890
3	Sow. Gilda R.N.	23000	23000	23000	-	-	23000	-	-	-	-	-	-	-	-	23608	77917
4	Miss. Jadhav L. M.	-	-	15012	15012	-	-	13344	19800	19500	19800	19800	19800	19700	22464	259884	259884
5	Miss. Chikate S.P.	-	-	15012	15012	-	-	15012	8857	15630	10420	3126	-	8857	8336	22256	150755
6	Shri. Borade S.B.	-	-	12510	15012	-	-	25854	11983	16672	14067	12504	-	17714	18756	18824	190146
7	Shri. Bharadiya P.S.	-	-	10008	-	-	-	14595	15630	18756	14588	10941	-	18756	18756	23608	179721
8	Shri. Panchal R.B.	-	-	15012	15012	-	-	9591	4168	13025	15109	11462	14588	17714	18756	21112	176075
9	Shri. Rajurwar A.V.	-	-	13761	13344	-	-	12510	8857	18235	13025	10420	-	17193	14588	22568	176076
10	Miss. Jadhav S.K.	-	-	17931	14178	-	-	13761	11462	17193	10941	2605	-	18235	17193	22776	168156
11	Miss. Kamble A.A.	-	-	15012	15012	-	-	11676	-	-	-	-	-	-	-	20280	56976
12	Shri. Kitekar U.B.	-	-	9174	15846	-	-	-	11462	15630	12504	-	9378	-	13546	-	72940
13	Shri. Pandit Purva	-	-	-	-	-	-	-	10420	18756	13546	6773	2605	15630	9899	-	85965
14	Miss. Ausekar K.D.	-	-	-	-	-	-	-	10941	18756	11983	3126	-	18756	17193	-	88570
15	Miss. Konale S.S.	-	-	-	-	-	-	-	5210	12504	-	17193	4689	15630	14588	-	69814
16	Dr. Dayma S.B.	-	-	-	-	-	-	-	28800	28500	28800	28800	28800	28700	-	-	238712
17	Dr. Soni L.N.	-	-	-	-	-	-	-	174390	239657	191583	153550	106660	223885	226711	197496	338650
	Total	62000	62000	123432	118428	0	41500	131355	174390	239657	191583	153550	106660	223885	226711	197496	2453297


I/C. Principal
 Dayanand College of Commerce
 Latur

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.

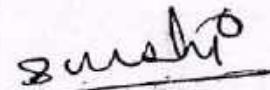
Shri R. S. Selvaraj
Shri D. M. Kadane

Encl : As above RK

29.12.22

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.

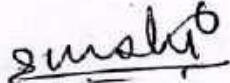

Administrative Officer,
O/o the Jt. Director(H.E.)
Nanded Region, Nanded

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
	minus		
	b) Inadmissible Expenditure of Salaries of T & NT Staff (As per statement enclosed)	Rs.	0
	c) Admissible Expenditure on Salary.	Rs.	23444267
	PLUS		
2	a) Expenditure on contribution to contributory Provident Fund (CPF) of Approved Teaching & Non-Teaching Staff.	Rs.	0
	b) Contribution to Gratuity.	Rs.	0
	minus		
	c) Expenditure on (a) & (b) not admissible	Rs.	0
	d) Net Approved Expenditure on (a & b)	Rs.	0
3	Total (1 + 2)	Rs.	23444267
4	FEE'S & SURPLUS		
	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
	Total of a & 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	Excess grant		
	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

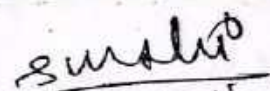
DAYANAND COLLEGE OF COMMERCE,
LATUR BARSHI ROAD, LATUR

Sr.no	iteam	Total Expenditure (Rs)	Inadmissible Expenditure (Rs)	Admissible Expenditure (Rs)	Remarks
1	2	3	4	5	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	
	Total	23444267	0	23444267	
12	Management Contribution to provident fund@ 8 2/3 of pay	0	0	0	
	Grand Total	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	Plus.:- Last year less grant paid for the year	Rs.	0
	Total :-	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
	Total of 6 a,b,c& d	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

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 fees charged 6(a) and other receipts 6(b) if any (to be shown separately)		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)(Replacement as well as purchase new and current laboratory expenditure on chemicals etc. not exceeding 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 & Gading (a)	128362	0	128362	52000	0	52000	76362	
	Sports (No. of students) Extra	34715	0	34715	62400	0	62400	-27885	
	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	
	Total of above (a) + (b)	407646	0	407646	234000	0	234000	173646	
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	Miscellaneous Expenditure on the following								
	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	
	Total C/F	787705	59003	728702	234000	0	234000	494702	

1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F	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	
	Total C/F.	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							
	Total No. 7	17842	0	17842	156000	0	156000	-138158	
	Grand Total	1347048	377846	969202	504400	15600	520000	449202	

** Not exceeding 2 percent of the Admissible establishment Expenditure of the college for the preceeding year i.e. 2016-17 (2% 125913 (Salary exp 6295625)

1 Total actual expenditure, incurred i.e. total of Column 1 to 7	Rs.	1347048
2 Total expenditure disallowed (list of items with amount to be attached) (4 + 9)	Rs.	377846
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.	Rs.	314781
7 Net Non-Salary grant payable to the College i.e. Sr.No.5 or 6 above whichever is less. X 5%	Rs.	314781

B. S. S. S.

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

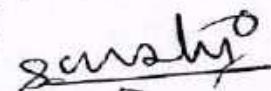
FORM no.5

Statement showing the details of Salary expenditure and Assessment of Grant for the year 2018-19 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.	24512310
	minus		
	b) Inadmissible Expenditure of Salaries of T & NT Staff (As per statement enclosed)	Rs.	0
	c) Admissible Expenditure on Salary.	Rs.	24512310
	PLUS		
2	a) Expenditure on contribution to contributory Provident Fund (CPF) of Approved Teaching & Non-Teaching Staff.	Rs.	0
	b) Contribution to Gratuity.	Rs.	0
	minus		
	c) Expenditure on (a) & (b) not admissible	Rs.	0
	d) Net Approved Expenditure on (a & b)	Rs.	0
3	Total (1 + 2)	Rs.	24512310
4	FEE'S & SURPLUS		
	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		0
	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.	1145600
	Total of a & b	Rs.	1145600
5	A) Salary Grant due to the college for the year 2018-19 after assessment (3-4)	Rs.	23366710
	B) PLUS :- Less grant paid during the year	Rs.	
6	Grant paid installementwise to the College during the year 2018-19	Rs.	24746225
7	Excess grant		
	a) to be paid to the college for previous year 2017-18	Rs.	0
	b) to be recovered from the college if any upto the prev. year	Rs.	16,97,451
	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.	0
9	Net grant to be paid as per assessment of grant for the year 2018-19	Rs.	0
	Net grant to be recovered as per assesement of grant for the year 2018-19	Rs.	30,76,966
	(Final of Accounts of the year 2018-19)		


 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 2018-19

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	7784433	0	7784433	
2	AGP /GP	1658867	0	1658867	
3	DA	13559309	0	13559309	
4	HRA	938831	0	938831	
5	T.A. to Staff/CLA	297320	0	297320	
6	Sallary arrers	0	0	0	
7	Principal Spl. allow.	0	0	0	
8	CHB	273550	0	273550	
9	Medi. Reimbursement	0	0	0	
10	6th Pay Arrears	0	0	0	
11		0	0	0	
	Total	24512310	0	24512310	
12	Management Contribution to provident fund@ 8 2/3 of pay	0	0	0	
	Grand Total	24512310	0	24512310	

previous year 2017-18

Admissible expenditure of the preceeding year Rs.

6295625

Sumati
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 2018-19 Non Salary 2019-20

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.	35291

PLUS**2 Other Expenditure for the year 2018-19**

i	Total actual expenditure incurred	Rs.	1581651
ii	Inadmissible Expenditure (vide details overleaf)	Rs.	771589
iii	Admissible Expenditure	Rs.	1262462
iv	Receipts on account of other fees & receipts	Rs.	468000
v	Net admissible expenditure	Rs.	794462
vi	5% of the Establishment Expend. of the preceeding year. 2017-18	Rs.	314781
vii	Non-Salary Grant Admissible as per formula (I.e. (v) or (vi) whichever is less.)	Rs.	314781
viii	Plus.:- Last year less grant paid for the year	Rs.	0
	Total :-	Rs.	314781
3 a)	Amount of Non-Salary grant already paid during the year 2018-19	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 2017-18	Rs.	2092174
b)	Non-Salary Grant to be Recovered for previous year 2017-18	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
	Total of 6 a,b,c& d	Rs.	0
7 a)	Net Non-Salary grants to be Paid to college during year 2019-20	Rs.	2442246
b)	Net Non-Salary grants to be recovered from college during year 2019-20	Rs.	0

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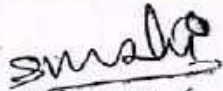
Administrative officer,
O/o the Jt. Director(H.E.)
Nanded Region,Nanded

FORM NO. II

Name of the College :

**DAYANAND COLLEGE OF COMMERCE,LATUR
BARSHI ROAD,LATUR**Expenditure on maintenance and current repairs of college Building/Rent to third party
for the year 2018-19

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	35291	
3	National rent on Principal's quarters as 25/20/15%	0	0	0	
	Total	47054	11764	35291	


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

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	Re. marks
					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.	48469	0	48469	0	0	0	48469	
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)(Replacement as well as purchase new and current laboratory expend. on chemicals etc. not exceeding 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.	48469	0	48469	0	0	0	48469	


1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F	48469	0	48469	0	0	0	48469	
3	Expenditure on Gymkhana/Gadring (a)	140932	0	140932	0	0	0	140932	
	Sports(No.of students)/Extra curricular activities(b)	150635	0	150635	62400	0	62400	88235	
	magazines etc	80576	0	80576	62400	0	62400	-62400	
		124453	0	124453	41600	0	41600	38976	
	Total of above (a) + (b)	496596	0	496596	15600	0	15600	108853	
4	Visiting Faculty Rs.1500/- per faculty celling Rs.2000/-	0	0	0	182000	0	182000	314596	
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	45696	0	45696	0	0	0	45696	
6	Miscellaneous Expenditure on the following if								
	a. College garden.	6805	0	6805	0	0	0	6805	
	b. Botanical garden, herbarian animal house.	0	0	0	0	0	0	0	
	c. Telephone (for College work only)	31789	24789	7000	0	0	0	7000	
	d. Electricity and Gas.	165720		165720	0	0	0	165720	
	e. Postage and Telegrams. (for college work only.)	1964	0	1964	0	0	0	1964	
	f. Reading room not covered by any other fee collection.	59455	0	59455	0	0	0	59455	
	Total C/F	856494	24789	831705	182000	0	182000	649705	

1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F	856494	24789	831705	182000	0	182000	649705	
	g. Binding charges.	15090	0	15090	0	0	0	15090	
	h. Stationery and Printing required for office work and college Examination	48768	0	48768	10400	15600	26000	22768	
		88248	0	88248	104000	0	104000	-15752	0
		0	0	0	0	0	0	0	
	i. Premium of Insurance of Science apparatus and equipment.	4356	0	4356	0	0	0	4356	
	j. Uniforms to peons and washing allowances to them at the rate prescribed by Government from time to time	2400	0	2400	0	0	0	2400	
	k. Audit fee.	24000	18000	6000	0	0	0	6000	
	l. Water charges.	78813	0	78813	0	0	0	78813	
	m. Issue of Advertisements for recruiting Teaching and Non Teaching Staff for the college and on college admissions	28421	0	28421	0	0	0	28421	
	n. Affiliation fee.	282400	276400	6000	0	0	0	6000	
	o. Premium paid on college fidelity insurance policy.	0	0	0	0	0	0	0	
	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.	0	0	0	0	0	0	0	
	Total C/F.	1428990	319189	1109801	296400	15600	312000	797801	

1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F.	1428980	319189	1109801	286400	15600	312000	797801	
	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.	80572	0	80572	0	0	0	80572.42	
	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.)	72089	0	72089	156000	0	156000	-83911	
	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		0					
	Total No. 7	72089	0	72089	156000	0	156000	-83911	
	Grand Total	1581651	319189	1262462	452400	15600	468000	794462	

** Not exceeding 2 percent of the Admissible establishment Expenditure of the college for the preceeding year i.e. 2017-18 (2% 125913 (Salary exp 6295625)

1 Total actual expenditure, incurred i.e. total of Coloum 1 to 7	Rs.	1581651
2 Total expenditure disallowed (list of items with amount to be attached) (4 + 9)	Rs.	319189
3 Admissible expenditure (Col. 4 above)	Rs.	1262462
4 Less :- Receipts on account of other fees and other receipts. (4)	Rs.	468000
5 Net admissible Expenditure	Rs.	794462
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


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

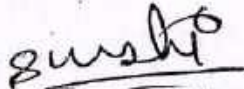
FORM no.5

Statement showing the details of Salary expenditure and Assessment of Grant for the year 2019-20 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.	25356553
	minus		
	b) Inadmissible Expenditure of Salaries of T & NT Staff (As per statement enclosed)	Rs.	0
	c) Admissible Expenditure on Salary.	Rs.	25356553
	PLUS		
2	a) Expenditure on contribution to contributory Provident Fund (CPF) of Approved Teaching & Non-Teaching Staff.	Rs.	0
	b) Contribution to Gratuity.	Rs.	0
	minus		
	c) Expenditure on (a) & (b) not admissible	Rs.	0
	d) Net Approved Expenditure on (a & b)	Rs.	0
3	Total (1 + 2)	Rs.	25356553
4	FEE'S & SURPLUS		
	a)Tuition fees recoverable from fee paying students for the year 2017-18		
	i tuition fee: B.COM. I, II & III	1000 X 720	720000
	ii tuition fees M.Com. I & II	1200 X 320	384000
	iii		0
	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.		1145600
	Total of a & b		1145600 Rs.
5	A) Salary Grant due to the college for the year 2019-20 after assessment (3-4)	Rs.	24210953
	B) PLUS :- Less grant paid during the year	Rs.	
6	Grant paid installementwise to the College during the year 2019-20	Rs.	25479162
7	Excess grant		
	a) to be paid to the college for previous year 2018-19	Rs.	0
	b) to be recovered from the college if any upto the prev. year	Rs.	30,76,966
	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.	0
9	Net grant to be paid as per assessment of grant for the year 2019-20	Rs.	0
	Net grant to be recovered as per assesement of grant for the year 2019-20	Rs.	43,45,175
	(Final of Accounts of the year 2019-20)		


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 2019-20

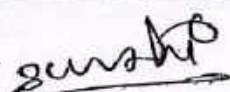
DAYANAND COLLEGE OF
COMMERCE, LATUR BARSHI ROAD, LATUR

Sr.no	iteam	Total Expenditure (Rs)	Inadmissible Expenditure (Rs)	Admissible Expenditure (Rs)	Remarks
1	2	3	4	0	6
1	Basic	14692943	0	14692943	
2	AGP /GP	804500	0	804500	
3	DA	7867068	0	7867068	
4	HRA	1314822	0	1314822	
5	T.A. to Staff /CLA	255300	0	255300	
6	Sallary arrers	0	0	0	
7	Principal Spl. allow.	0	0	0	
8	CHB	421920	0	421920	
9	Medi. Reimbursement	0	0	0	
10	6th Pay Arrears	0	0	0	
11		0	0	0	
	Total	25356553	0	25356553	
12	Management Contribution to provident fund@ 8 2/3 of pay	0	0	0	
	Grand Total	25356553	0	25356553	

previous year 2018-19

Admissible expenditure of the preceding 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 2019-20 Non Salary 2020-21

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.	35291

PLUS**2 Other Expenditure for the year 2019-20**

i	Total actual expenditure incurred	Rs.	1860129
ii	Inadmissible Expenditure (vide details overleaf)	Rs.	564458
iii	Admissible Expenditure	Rs.	1748071
iv	Receipts on account of other fees & receipts	Rs.	468000
v	Net admissible expenditure	Rs.	1280071
vi	5% of the Establishment Expend. of the preceeding year. 2018-19	Rs.	314781

vii	Non-Salary Grant Admissible as per formula (I.e. (v) or (vi) whichever is less.)	Rs.	314781
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viii	Plus.:- Last year less grant paid for the year	Rs.	0
	Total :-	Rs.	314781

3 a)	Amount of Non-Salary grant already paid during the year 2019-20	Rs.	0
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b)	Tution fees allowed to utilize for Non salary grant	Rs.	0
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4	Non-Salary-Grant due payable(2-3-4)	Rs.	314781
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5 a)	Non-Salary Grant to be Paid for prev. year 2018-19	Rs.	2442246
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b)	Non-Salary Grant to be Recovered for previous year 2018-19	Rs.	0
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6	Other recoveries if any(I..e.under excess grant etc.)		
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a)	Recoveries pointed by AG	Rs.	0
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b)	Recoveries pointed by Sr. Auditor	Rs.	0
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c)	Penalty cut for delayed submission of audit report	Rs.	0
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d)	other	Rs.	0
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	Total of 6 a,b,c& d	Rs.	0
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7 a)	Net Non-Salary grants to be Paid to college during year 2020-21	Rs.	2792317
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b)	Net Non-Salary grants to be recovered from college during year 2020-21	Rs.	0
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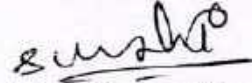
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Administrative officer,
O/o the Jt. Director(H.E.
Nanded Region, Nanded

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 2019-20

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	35291	
3	National rent on Principal's quarters as 25/20/15%	0	0	0	
	Total	47054	11764	35291	



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

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 fees charged 6(a) and other receipts 6(b) if any (to be shown separately)		Total Receipts.	Net Admissible Expenditure Col. 5-7	Re. marks
					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.	42420	0	42420.	0	0	0	42420	
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) (Replacement as well as purchase new and current laboratory expend. on chemicals etc. not exceeding 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.	42420	0	42420	0	0	0	42420	

1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F	42420	0	42420	0	0	0	42420	
3	Expenditure on Gymkhana (a) Sports (No. of students) Extra curricular activities (b) magazines, etc	215859 0 210806 0 0	0 0 0 0 0	215859 0 210806 0 0	0 62400 62400 41600 15600	0 0 0 0 0	0 62400 62400 41600 15600	215859 -62400 148406 -41600 -15600	
	Total of above (a) + (b)	426665	0	426665	182000	0	182000	244665	
4	Visiting Faculty Rs.1500/- per faculty calling Rs.2000/-	0	0	0	0	0	0	0	
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	74900	0	74900	0	0	0	74900	
6	Miscellaneous Expenditure on the following								
	a. College garden.	0	0	0	0	0	0	0	
	b. Botanical garden, herbarian animal house.	0	0	0	0	0	0	0	
	c. Telephone (for College work only)	9265	2265	7000	0	0	0	7000	
	d. Electricity and Gas.	64490		64490	0	0	0	64490	
	e. Postage and Telegrams (for college work only.)	1961	0	1961	0	0	0	1961	
	f. Reading room not covered by any other fee collection.	65279	0	65279	0	0	0	65279	
	Total C/F	684980	2265	682715	182000	0	182000	500715	

1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F	684980	2265	682715	182000	0	182000	500715	
	g. Binding charges.	2990	0	2990	0	0	0	2990	
	h. Stationery and Printing required for office work and college Examination	69066 33321 0	0 0 0	69066 33321 0	10400 104000 0	15600 0 0	26000 104000 0	43066 -70679 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	42593	40093	2500	0	0	0	2500	
	k. Audit fee.	32300	26300	6000	0	0	0	6000	
	l. Water charges.	66347	0	66347	0	0	0	66347	
	m. Issue of Advertisements for recruiting Teaching and Non Teaching Staff for the college and on college admissions	114231	0	114231	0	0	0	114231	
	n. Affiliation fee.	49400	43400	6000	0	0	0	6000	
	o. Premium paid on college fidelity insurance policy.	4446	0	4446	0	0	0	4446	
	p. Other petty Contingencies such as chinks, dusters, etc.		0	0	0	0	0	0	
	q. Expenditure on educational excursions and Tours undertaken to fulfill the curricular requirements laid down by the university.	0	0	0	0	0	0	0	
	Total C/F.	1099674	112058	987616	296400	15600	312000	675616	

1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F.	1099674	112058	987616	296400	15600	312000	675616	
	f. 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.	97493	0	97493	0	0	0	97493	
	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.)	119712	0	119712	156000	0	156000	-36288	
	b. Furniture (for college Office, library, and Lab.	128900	0	128900	0	0	0	128900	
	c. Equipment(For college, Office, library, and Lab.)	414350	0	414350	0	0	0	414350	
	d. Teaching aids, etc.	0		0					
	Total No. 7	662962	0	662962	156000	0	156000	506962	
		662962	0	662962	156000	0	156000	506962	
	Grand Total	1860129	112058	1748071	452400	15600	468000	1280071	

(Salary exp 6295625)

(2% 125913

Not exceeding 2 percent of the Admissible establishment Expenditure of the college for the preceeding year i.e. 2018-19

1 Total actual expenditure incurred i.e. total of Coloum 1 to 7	Rs.	1860129
2 Total expenditure disallowed (list of items with amount to be attached) (4 + 9)	Rs.	112058
3 Admissible expenditure (Col. 4 above)	Rs.	1748071
4 Less :- Receipts on account of other fees and other receipts. (4)	Rs.	468000
5 Net admissible Expenditure	Rs.	1280071
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

S. S. S.

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

FORM no.5

Statement showing the details of Salary expenditure and Assessment of Grant for the year 2020-21 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.	30022609
	minus		
	b) Inadmissible Expenditure of Salaries of T & NT Staff (As per statement enclosed)	Rs.	0
	c) Admissible Expenditure on Salary.	Rs.	30022609
	PLUS		
2	a) Expenditure on contribution to contributory Provident Fund (CPF) of Approved Teaching & Non-Teaching Staff.	Rs.	0
	b) Contribution to Gratuity.	Rs.	0
	minus		
	c) Expenditure on (a) & (b) not admissible	Rs.	0
	d) Net Approved Expenditure on (a & b)	Rs.	0
3	Total (1 + 2)	Rs.	30022609
4	FEE'S & SURPLUS		
	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		0
	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		15061
	Total Rs.		1160661
	Total of a & b		1160661
5	A) Salary Grant due to the college for the year 2020-21 after assessment (3-4)	Rs.	28861948
	B) PLUS :- Less grant paid during the year	Rs.	
6	Grant paid installementwise to the College during the year 2020-21	Rs.	30443694
7	Excess grant		
	a) to be paid to the college for previous year 2019-20	Rs.	0
	b) to be recovered from the college if any upto the prev. year	Rs.	43,45,175
	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.	0
9	Net grant to be paid as per assessment of grant for the year 2020-21	Rs.	0
	Net grant to be recovered as per assesement of grant for the year 2020-21	Rs.	59,26,921
	(Final of Accounts of the year 2020-21)		

Suresh

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 2020-21

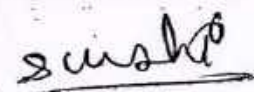
DAYANAND COLLEGE OF
COMMERCE, LATUR BARSHI ROAD, LATUR

Sr.no	iteam	Total Expenditure (Rs)	Inadmissible Expenditure (Rs)	Admissible Expenditure (Rs)	Remarks
1	2	3	4	0	6
1	Basic	23380720	0	23380720	
2	AGP /GP	0	0	0	
3	DA	4185486	0	4185486	
4	HRA	1870490	0	1870490	
5	T.A. to Staff /CLA	354857	0	354857	
6	Sallary arrers	0	0	0	
7	Principal Spl. allow.	0	0	0	
8	CHB	231056	0	231056	
9	Medi. Reimbursement	0	0	0	
10	6th Pay Arrears	0	0	0	
11		0	0	0	
	Total	30022609	0	30022609	
12	Management Contribution to provident fund@ 8 2/3 of pay	0	0	0	
	Grand Total	30022609	0	30022609	

previous year 2019-20

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 2020-21 Non Salary 2021-22

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.	35291
PLUS		
2 Other Expenditure for the year 2020-21		
i Total actual expenditure incurred	Rs.	1150644
ii Inadmissible Expenditure (vide details overleaf)	Rs.	778660
iii Admissible Expenditure	Rs.	824384
iv Receipts on account of other fees & receipts	Rs.	468000
v Net admissible expenditure	Rs.	356384
vi 5% of the Establishment Expend. of the preceeding year. 2019-20	Rs.	314781
vii Non-Salary Grant Admissible as per formula (I.e. (v) or (vi) whichever is less.)	Rs.	314781
viii Plus.:- Last year less grant paid for the year	Rs.	0
Total :-	Rs.	314781
3 a) Amount of Non-Salary grant already paid during the year 2020-21	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 2019-20	Rs.	2792317
b) Non-Salary Grant to be Recovered for previous year 2019-20	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
Total of 6 a,b,c& d	Rs.	0
7 a)Net Non-Salary grants to be Paid to college during year 2021-22	Rs.	3142389
b)Net Non-Salary grants to be recovered from college during year 2021-22	Rs.	0

Sunshet
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 2020-21

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	35291	
3	National rent on Principal's quarters as 25/20/15%	0	0	0	
	Total	47054	11764	35291	

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

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 fees charged 6(a) and other receipts 6(b) if any (to be shown separately)		Total Receipts.	Net Admissible Expenditure Col. 5-7	Re. marks
					6(a)	6(b)			
1	2								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.	67102	0	67102	0	0	0	67102	
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)(Repurchase as well as purchase new and current laboratory expend. on chemicals etc. not exceeding 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.	67102	0	67102	0	0	0	67102	


1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F	67102	0	67102	0	0	0	67102	
3	Expenditure on Gymkhana (a) Sports (No. of students) Extra curricular activities (b) magazines etc	0	0	0	62400	0	62400	-62400	
		0	0	0	62400	0	62400	-62400	
		0	0	0	41600	0	41600	-41600	
		0	0	0	15600	0	15600	-15600	
	Total of above (a) + (b)	0	0	0	182000	0	182000	-182000	
4	Visiting Faculty Rs.1500/- per faculty ceiling Rs.2000/-	0	0	0	0	0	0	0	
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	23000	0	23000	0	0	0	23000	
6	Miscellaneous Expenditure on the following if								
	a. College garden.	0	0	0	0	0	0	0	
	b. Botanical garden, hereberian animal house.	0	0	0	0	0	0	0	
	c. Telephone (for College work only)	0	0	0	0	0	0	0	
	d. Electricity and Gas.	2360		2360	0	0	0	2360	
	e. Postage and Telegrams. (for college work only.)	1005	0	1005	0	0	0	1005	
	f. Reading room not covered by any other fee collection.	12077	0	12077	0	0	0	12077	
	Total. C/F	105544	0	105544	182000	0	182000	-76456	

1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F	105544	0	105544	182000	0	182000	-76456	
	g. Binding charges.	0	0	0	0	0	0	0	
	h. Stationery and Printing required for office work and college Examination	60088 13310 0	0 0 0	60088 13310 0	10400 104000 0	15600 0 0	26000 104000 0	34088 -90690 0	0
	i. Premium of Insurance of Science apparatus and equipment.	5122	0	5122	0	0	0	5122	
	j. Uniforms to peons and washing allowances to them at the rate prescribed by Government from time to time.	1800	0	1800	0	0	0	1800	
	k. Audit fee.	58260	52260	6000	0	0	0	6000	
	l. Water charges.	7190	0	7190	0	0	0	7190	
	m. Issue of Advertisements for recruiting Teaching and Non Teaching Staff for the college and on college admissions	5600	0	5600	0	0	0	5600	
	n. Affiliation fee.	280000	274000	6000	0	0	0	6000	
	o. Premium paid on college fidelity insurance policy.	0	0	0	0	0	0	0	
	p. Other petty Contingencies such as chalks, dusters, etc.		0	0	0	0	0	0	
	q. Expenditure on educational excursions and Tours undertaken to fulfill the curricular requirements laid down by the university.	0	0	0	0	0	0	0	
	Total C/F.	536914	326260	210654	296400	15600	312000	-101346	

1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F.	536914	326260	210654	298400	15600	312000	-101346	
	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.	472466	0	472466	0	0	0	472466	
	t. Current repairs to furniture, equipment, Internal roads, etc. of the college.	11360	0	11360	0	0	0	11360	
	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.)	129904	0	129904	156000	0	156000	-26096	
	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		0					
	Total No. 7	129904	0	129904	156000	0	156000	-26096	
	Grand Total	1150644	326260	824384	452400	15600	468000	356384	

** Not exceeding 2 percent of the Admissible establishment Expenditure of the college for the preceding year i.e. 2019-20 (2% 125913 (Salary exp 6295625)

1 Total actual expenditure incurred i.e total of Coloum 1 to 7	Rs.	1150644
2 Total expenditure disallowed (list of items with amount to be attached) (4 + 9)	Rs.	326260
3 Admissible expenditure (Col. 4 above)	Rs.	824384
4 Less :- Receipts on account of other fees and other receipts. (4)	Rs.	468000
5 Net admissible Expenditure	Rs.	356384
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


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

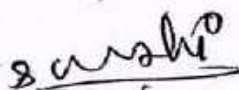
FORM no.5

Statement showing the details of Salary expenditure and Assessment of Grant for the year 2021-22 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.	29498060
	minus		
	b) Inadmissible Expenditure of Salaries of T & NT Staff (As per statement enclosed)	Rs.	0
	c) Admissible Expenditure on Salary.	Rs.	29498060
	PLUS		
2	a) Expenditure on contribution to contributory Provident Fund (CPF) of Approved Teaching & Non-Teaching Staff.	Rs.	0
	b) Contribution to Gratuity.	Rs.	0
	minus		
	c) Expenditure on (a) & (b) not admissible	Rs.	0
	d) Net Approved Expenditure on (a & b)	Rs.	0
3	Total (1 + 2)	Rs.	29498060
4	FEE'S & SURPLUS		
	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		0
	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		0
	Total Rs.		1145600
	Total of a & b	Rs.	1145600
5	A) Salary Grant due to the college for the year 2021-22 after assessment (3-4)	Rs.	28352460
	B) PLUS :- Less grant paid during the year	Rs.	
6	Grant paid installementwise to the College during the year 2021-22	Rs.	28848756
7	Excess grant		
	a) to be paid to the college for previous year 2020-21	Rs.	0
	b) to be recovered from the college if any upto the prev. year	Rs.	59,26,921
	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.	0
9	Net grant to be paid as per assessment of grant for the year 2021-22	Rs.	0
	Net grant to be recovered as per assesement of grant for the year 2021-22	Rs.	64,23,217
	(Final of Accounts of the year 2021-22)		


 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 2021-22

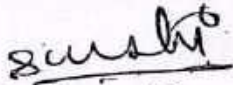
DAYANAND COLLEGE OF
COMMERCE, LATUR BARSHI ROAD, LATUR

Sr.no	iteam	Total Expenditure (Rs)	Inadmissible Expenditure (Rs)	Admissible Expenditure (Rs)	Remarks
1	2	3	4	0	6
1	Basic	21902868	0	21902868	
2	AGP /GP	0	0	0	
3	DA	4873674	0	4873674	
4	HRA	1724172	0	1724172	
5	T.A. to Staff /CLA	313574	0	313574	
6	Sallary arrers	0	0	0	
7	Principal Spl. allow.	0	0	0	
8	CHB	683772	0	683772	
9	Medi. Reimbursement	0	0	0	
10	6th Pay Arrears	0	0	0	
11		0	0	0	
	Total	29498060	0	29498060	
12	Management Contribution to provident fund@ 8 2/3 of pay	0	0	0	
	Grand Total	29498060	0	29498060	

previous year 2020-21

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 2021-22 Non Salary 2022-23

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.	35291

PLUS**2 Other Expenditure for the year 2021-22**

i	Total actual expenditure incurred	Rs.	782000
ii	Inadmissible Expenditure (vide details overleaf)	Rs.	589124
iii	Admissible Expenditure	Rs.	645276
iv	Receipts on account of other fees & receipts	Rs.	468000
v	Net admissible expenditure	Rs.	177276
vi	5% of the Establishment Expend. of the preceeding year. 2020-21	Rs.	314781

vii	Non-Salary Grant Admissible as per formula (I.e. (v) or (vi) whichever is less.)	Rs.	177276
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viii	Plus.:- Last year less grant paid for the year	Rs.	0
	Total :-	Rs.	177276

3 a)	Amount of Non-Salary grant already paid during the year 2021-22	Rs.	0
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b)	Tution fees allowed to utilize for Non salary grant	Rs.	0
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4	Non-Salary-Grant due payable(2-3-4)	Rs.	177276
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5 a)	Non-Salary Grant to be Paid for prev. year 2020-21	Rs.	3142389
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b)	Non-Salary Grant to be Recovered for previous year 2020-21	Rs.	0
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6	Other recoveries if any(I. e. under excess grant etc.)		
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a)	Recoveries pointed by AG	Rs.	0
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b)	Recoveries pointed by Sr. Auditor	Rs.	0
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c)	Penalty cut for delayed submission of audit report	Rs.	0
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d)	other	Rs.	0
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	Total of 6 a,b,c& d	Rs.	0
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7 a)	Net Non-Salary grants to be Paid to college during year 2022-23	Rs.	3354955
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b)	Net Non-Salary grants to be recovered from college during year 2022-23	Rs.	0
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Sunsh

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 2021-22

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	35291	
3	National rent on Principal's quarters as 25/20/15%	0	0	0	
	Total	47054	11764	35291	

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

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 fees charged 6(a) and other receipts 6(b) if any (to be shown separately)	Total Receipts.	Net Admissible Expenditure Col. 5-7	Re. marks
		3	4	5	6(a)	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.	73258	0	73258	0	0	73258	
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)(Replacement as well as purchase new and current laboratory expend. on chemicals etc. not exceeding Rs. 100/- per student per annum in the science faculty No. of students Rs. 100/-.	0	0	0	0	0	0	
	Total of this page.	73258	0	73258	0	0	73258	


1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F	73258	0	73258	0	0	0	73258	
3	Expenditure on Gymkhana (a)	22528	0	22528	0	0	0	22528	
	Sports(No. of students)Extra	0	0	0	62400	0	62400	-62400	
	curricular activities(b)	0	0	0	62400	0	62400	-62400	
	magazines etc	0	0	0	41500	0	41500	-41500	
	Total of above (a) + (b)	22528	0	22528	182000	0	182000	-159472	
4	Visiting Faculty Rs.1500/- per faculty celling Rs.2000/-	0	0	0	0	0	0	0	
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	39105	0	39105	0	0	0	39105	
6	Miscellaneous Expenditure on the following								
	a. College garden.	0	0	0	0	0	0	0	
	b. Botanical garden, herbarian animal house.	0	0	0	0	0	0	0	
	c. Telephone (for College work only)	10088	3088	7000	0	0	0	7000	
	d. Electricity and Gas.	40380		40380	0	0	0	40380	
	e. Postage and Telegrams. (for college work only.)	4831	0	4831	0	0	0	4831	
	f. Reading room not covered by any other fee collection.	19946	0	19946	0	0	0	19946	
	Total. C/F	210136	3088	207048	182000	0	182000	25048	

1	2	3	4	5	6(a)	6(b)	7	8	9
	Total B/F	210136	3088	207048	182000	0	182000	25048	
	g. Binding charges.	8975	0	8975	0	0	0	8975	
	h. Stationery and Printing required for office work and college Examination	54674	0	64674	10400	15600	26000	38674	
		0	0	0	104000	0	104000	-104000	0
		0	0	0	0	0	0	0	0
	i. Premium of Insurance of Science apparatus and equipment.	22883	0	22883	0	0	0	22883	
	j. Uniforms to peons and washing allowances to them at the rate prescribed by Government from time to time	20390	16390	4000	0	0	0	4000	
	k. Audit fee.	34040	28040	6000	0	0	0	6000	
	l. Water charges.	1955	0	1955	0	0	0	1955	
	m. Issue of Advertisements for recruiting Teaching and Non Teaching Staff for the college and on college admissions	41022	0	41022	0	0	0	41022	
	n. Affiliation fee.	0	0	0	0	0	0	0	
	o. Premium paid on college fidelity insurance policy.	0	0	0	0	0	0	0	
	p. Other petty Contingencies such as chalks, dusters, etc.		0	0	0	0	0	0	
	q. Expenditure on educational excursions and Tours undertaken to fulfill the curricular requirements laid down by the university.	0	0	0	0	0	0	0	
	Total C/F.	404075	47518	356557	296400	15600	312000	44557	

	2	3	4	5	6(a)	6(b)	7	8	9
Total B/F.		404075	47518	356557	296400	15600	312000	44557	
f. 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. 1056+5750		6806	0	6806	0	0	0	6806	
u. Expenditure on merit Scholarship/Fellowship. Other		0	0	0	0	0	0	0	
7** a. Expenditure on purchase of Library books (In excess of Library Fee Coll.)		90471	0	90471	156000	0	156000	-65529	
b. Furniture (for college Office, library, and Lab.		27848	0	27848	0	0	0	27848	
c. Equipment(For college, Office, library, and Lab.)		252800	0	252800	0	0	0	252800	
d. Teaching aids, etc.		0		0					
Total No. 7		371119	0	371119	156000	0	156000	215119	
Grand Total		782000	136724	645276	452400	15600	468000	177276	

** Not exceeding 2 percent of the Admissible establishment Expenditure of the college for the preceeding year i.e. 2020-21 (2% 125913 (Salary exp 6285625)

1 Total actual expenditure incurred i.e. total of Coloum 1 to 7	Rs.	782000
2 Total expenditure disallowed (list of items with amount to be attached) (4 + 9)	Rs.	136724
3 Admissible expenditure (Col. 4 above)	Rs.	645276
4 Less :- Receipts on account of other fees and other receipts. (4)	Rs.	468000
5 Net admissible Expenditure	Rs.	177276
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.	177276


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



महालेखाकार (लेखापरीक्षा)-II, महाराष्ट्र, नागपूर
ACCOUNTANT GENERAL (AUDIT) - II, MAHARASHTRA, NAGPUR



सं.जी. & एस. एस. (मु.)-II/नि.प्र 97(CR-142)/2019-20/ ०1

दिनांक : 29/06/2020

प्रति,
सचिव,
दयानंद एडुकेशन सोसाइटी,
लातूर

विषय : 2008-2009 से 2018-2019 तक के लेखाओं पर निरीक्षण प्रतिवेदन ।

महोदय / महोदया,

1. आप के कार्यालय के लेखाओं का निरीक्षण प्रतिवेदन से एक माह के अंदर अनुपालन करने के लिए प्रेषित की जाती है ।
2. यह निरीक्षण प्रतिवेदन लेखापरीक्षित कार्यालय / विभाग / संस्था द्वारा उपलब्ध कराई गयी जानकारी के आधार पर तैयार किया गया है । कार्यालय महालेखाकार (लेखापरीक्षा) -II, महाराष्ट्र नागपुर लेखापरीक्षित कार्यालय/विभाग/ संस्था द्वारा किसी भी असूचित या / और गलत जानकारी की ज़िम्मेदारी को अस्वीकार करता है ।
3. परिच्छेद जिन्हे निरीक्षण प्रतिवेदन से निकाला जा रहा है, पत्र के साथ संलग्न है ।
4. यह पत्र व. उप महालेखाकार (सामान्य व सामाजिक क्षेत्र) द्वारा अनुमोदित है ।
5. यह निरीक्षण प्रतिवेदन आपके अधीनस्थ शिक्षण संस्थानों को भी अनुपालन हेतु भिजवाएँ ।

भवदीय

(Handwritten Signature)

वरिष्ठ लेखापरीक्षा अधिकारी/ जी. & एस. एस. (मु.)-II

सं.जी. & एस. एस. (मु.)-II/नि.प्र 97CR-142)/2019-20/

दिनांक : 30/06/2020

निरीक्षण प्रतिवेदन / अनुपूरक लेखा टिप्पणी निम्नलिखित को भी सूचना व आवश्यक कार्यवाही हेतु भेजे जा रहे हैं !

1. सहसंचालक, उच्च शिक्षण, नांदेड
2. उप संचालक, शिक्षण, नांदेड
3. लेखा अधिकारी, एडुकेशन डिपार्टमेंट, लातूर
4. सचिव, विश्वविद्यालय अनुदान आयोग, (पश्चिम क्षेत्र), गणेशखिंड, पुणे -411007

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वरिष्ठ लेखापरीक्षा अधिकारी/ जी. & एस. एस. (मु.)-II

02

INSPECTION REPORT ON THE ACCOUNTS OF THE DAYANAND EDUCATION SOCIETY, LATUR FOR THE PERIOD FROM 2008-09 TO 2018-19 UNDER SECTION 14 OF THE COMPTROLLER AND AUDITOR GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) ACT, 1971.

PART-I: INTRODUCTION

(1). CAG DPC Act 1971

Section 14: To audit the receipts and expenditures of a body or authority if (a) the amount of Government grant or loan paid to it in a financial year is not less than Rs 25 lakh and also (b) the amount of such grant or loan is not less than seventy five percent of its total expenditure during the year. Audit under this section is subject to the provisions of any law applicable to the body or authority.

(2). Overview of the Unit

The President Shri L.B. Lahoti, was overall in charge of the office and was administrative head of the Education Society (including four Grant in Aid institutions). The President was assisted by Shri R.G. Biyani, Secretary. At College level the Principal is in-charge of the institution who is assisted by the clerical staff. The Principal is overall authority to carry out various activities (including financial activities) of the Jr. College / Sr. College and Law College. The details of institutions (Four Grant in Aid institutions as authorized by G&SS /HQrs) are as under:

Sl. No.	Name of Institutions	No of Teaching/ staffs	No Non Teaching staffs	No of Students
1	Principal, Dayanand, Science College, Latur	70	49	2081
2	Principal, Dayanand College of Commerce, Latur	14	14	1180
3	Principal, Dayanand College of Arts, Latur	36	20	2522
4	Principal, Dayanand College of Law, Latur	15	10	547

(3). Grant and Expenditure

a) Principal, Dayanand Science College, Latur (Senior & Junior)

Amt. in Rs.

Year	Senior College		Junior College	
	Salary Grant	Non Salary Grant	Salary Grant	Non Salary Grant
2010-11	29954864	--	19442503	185686
2011-12	22919999	--	22280001	238080
2012-13	93063453	--	25989983	--
2013-14	38886810	--	27004762	--

03

2014-15	42999071	--	29964197	--
2015-16	46749859	--	31163301	673336
2016-17	49385253	--	29320780	314143
2017-18	49709698	--	30484521	514144
2018-19	50164881	--	34057849	514144
2019-20 (upto Jan.2020	40779416	--	38593841	395000

b) Principal, Dayanand, College of Commerce, Latur (Senior & Junior)

Amt. in Rs.

Year	Senior College		Junior College	
	Salary Grant	Non Salary Grant	Salary Grant	Non Salary Grant
2010-11	10025783	--	1659224	--
2011-12	1156127	--	1533140	--
2012-13	13760905	--	1453785	--
2013-14	22256982	--	1453008	--
2014-15	18008371	--	2038095	--
2015-16	22434953	--	2802260	46888
2016-17	23795983	--	2012392	46888
2017-18	23209245	--	1768843	46888
2018-19	24248725	--	1877940	46888
2019-20 (upto Jan.2020	18284513	--	1943592	--

c) Principal, Dayanand, College of Arts, Latur (Senior & Junior)

Amt. in Rs.

Year	Senior College		Junior College	
	Salary Grant	Non Salary Grant	Salary Grant	Non Salary Grant
2010-11	17730934	--	9710535	--
2011-12	17588605	--	10498567	--
2012-13	22862679	--	11551704	--
2013-14	31862181	--	12765378	--
2014-15	27590390	--	11565378	236082
2015-16	28525909	--	11076699	236082
2016-17	32174767	--	12422427	236082
2017-18	32949694	--	11134824	236082

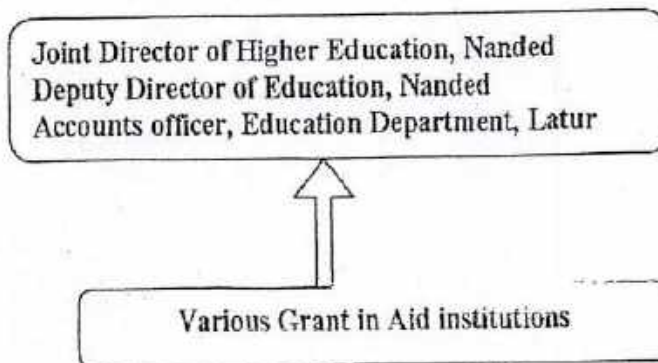
2018-19	35588131	--	13096408	236082
2019-20 (upto Jan.2020)	31457843	--	15322014	95719

d) Principal, Dayanand, College of Law, Latur

Amt. in Rs.

Year	Law College	
	Salary Grant	Non Salary Grant
2010-11	8718917	175724
2011-12	9483109	202082
2012-13	10382062	232395
2013-14	14094051	267254
2014-15	14135872	307342
2015-16	16353965	474217
2016-17	16087826	199695
2017-18	16274619	--
2018-19	17503218	--
2019-20 (upto Jan. 2020)	14074463	--

(4). Reporting Structure of DAYANAND EDUCATION SOCIETY, LATUR was as under



(5). Advance intimation to the Head of the Department (HOD)

An advance intimation (including initial records/information to be kept ready at the time of arrival of the audit team) letter regarding audit of the, Dayanand Education Society, Latur & its GIA institutions for the period from 2008-09 to 2018-19 was sent by the office of the Accountant General (Audit) II, Maharashtra Nagpur.

(6). Scope of Audit

The audit coverage includes scrutiny of records of the office of Dayanand Education Society, Latur & its GIA institutions for the period from 2008-09 to 2018-19. The audit had been conducted in accordance with the applicable Auditing Standards of the Comptroller and Auditor-General of India.

(7). Audit Objectives

To verify compliance with applicable laws, rules and regulations mentioned in College Code & Higher Education, UGC rules and regulations, provisions in Secondary School Code, etc.

(8) Audit Criteria

Resolution issued by the GoM/UGC on Financial System, Secondary School Code, College Code, Audited Balance sheets etc.

(9) Sampling followed:**(10). Entry and Exit Meeting with the HOD**

As per the Auditing Standards of CAG, the Audit Officer along with audit team is to meet the Head of Department (HOD) in the beginning and at the end of the Audit.

The entry meeting (17/02/2020) and exit meeting (28/02/2020) was held with the President, Dayanand Education Society, and Latur. The signed code of ethics was given to the HOD on 17/02/2020.

(11). Replies to the Audit Memos by the HOD

As per the Auditing Standards of CAG, the Head of the Department shall ensure that to-the-point replies are rendered to the audit observations communicated through the audit memos. All such replies were signed by the Administrator/Principals of the respective institutions.

(12). Previous Audit

The last audit upto 2007-08 was conducted by the office of the Accountant General (Audit) II, Maharashtra Nagpur.

(13). Current Audit Team

Test audit of the accounts of office of the Dayanand Education Society, Latur & its GIA institutions was conducted from 17/02/2020 to 28/02/2020 for the period of 2008-09 to 2018-19 by Shri R. R. Patil -Assistant Audit Officer, & Shri. Shailesh Ingle -Senior Auditors under the supervision of Shri H.S. Dhondrikar-Senior Audit Officer.

(14). Disclaimer Statement

The Inspection Report has been prepared based on the information furnished and records made available by the Dayanand Sr. and Jr. Colleges and Law College. The Office of the Accountant General (Audit) II, Maharashtra-Nagpur disclaims any responsibility for any mis-information and/ or non-information on the part of audited entity.

(15). Current Audit Findings

11. The number of Audit findings (in respect of the Dayanand Education Society & its GIA institutions) included in the *current* Inspection Report (IR) is given below:

Audit Period		Under Section (U/S)	PART		Total Findings
From	To		IIA	IIB	IIA (+) IIB
2008-09	2018-19		-Nil-	11	11
Total				11	11

The audit findings are discussed in Part-II of the Inspection Report:

PART-II: AUDIT FINDINGS

Dayanand Education Society, Latur

SECTION-B: (Part-IIA)

-----Nil-----

SECTION-B: (Part-IIB)

Para. 1: Unauthorized retention of student /public money of Rs.435835/-

Every year initially while taking admission, the college received various amounts under Library deposit, various Scholarships, laboratory deposits etc. Subsequently, these fees are required to be paid to students at the earliest.

Similarly, as per General Financial Rules, no unclaimed / undisbursed amount can be retained for more than three years.

During scrutiny of Balance Sheet for the year ending on 31.03.2016 of Dayanand Education Society, Latur, it was observed that, the Management has unauthorisly withhold following amount which was received by Colleges. This was neither claimed by the Students nor credited to respective Government authorities.

Sr. No.	Particulars	Amount as per balance sheet 2018-19 (shown under liability)	Amount as per balance sheet of 2015-16	Objected Amount
1	Staff Contribution	39870	39870	39870
2	Eklavya Scholarship	5000	5000	5000
3	University Exam. Center	201173	201173	201173
4	Computer Fees	18000	18000	18000
5	GOI Scholarship Advance	140792	140792	140792
6	Staff Medical fund	30000	30000	30000
7	Open Merit Scholarship	1000	1000	1000
Total Rs.				435835

Detail scrutiny revealed that, this withhold amount was neither refunded to the Students nor were credited to Government account as lapsed deposit. Retention of such amount along with interest for three years was highly irregular.

When reasons for non crediting of funds to respective accounts was sought, it was stated that, the amount will be credited to respective head under intimation to audit.

Final compliance awaited.

Unauthorized retention of student /public money of Rs.239142/-
Principle, Dayanand Science College (Senior and Junior), Latur ✓

Every year, the college received grants under various Scholarships, which are required to be paid to students at the earliest.

Similarly, as per General Financial Rules, no unclaimed / undisbursed amount can be retained for more than three years.

During scrutiny of Balance Sheet for the year ending on 31.03.2016 it was observed that, the College has unauthorisly withhold the following amount since 2015-16 and not paid to the Students.

sr. No.	Particulars	Amount as per balance sheet 2018-19 (shown under liability)	Amount as per balance sheet of 2016-17
	Open Merit Scholarship	1000	1000
	GOI Scholarship	140792	140792
	Eklavya Scholarship	5000	5000
	Principal, DSCL Scholarship	92350	92350
	Total Rs.		239142

Retention of such amount along with earning interest for three years was highly irregular.

When asked the reasons for non crediting unspent amount to Government account, it was stated that, scholarship amount will be credited to Government account under intimation to audit.

Final compliance awaited.

Unauthorized retention of student /public money of Rs.59642/-
Principle, Dayanand Arts (Sr. and Jr.) College, Latur

Every year (till2015-16), the college received grants under various Scholarships, which are required to be paid to students at the earliest.

Similarly as per General Finance Rules, no unclaimed / undisbursed amount can be retained for more than three years.

During scrutiny of Balance Sheet for the year ending on 31.03.2016 of Dayanand College of Arts Latur, it was observed that, the College has unauthorisly withhold following amount which was received by Colleges and not paid to Students.

Sr. No.	Particulars	Amount as per balance sheet 2018-19 (shown under liability)	Amount as per balance sheet of 2015-16
1	Staff Medical fund	14825	14825
2	GOI Scholarship	44817	44817
Total Rs.			59642

Detail scrutiny revealed that, this withhold amount was not paid to the Students. Retention of such amount along with earning interest on same for three years was highly irregular.

When ask to state the reasons for non crediting entire unspent amount to Government account , it was replied that, the fund shown in balance sheet as Staff Medical fund is a revolving fund and will remain in balance Sheet. As regards to GOI Scholarship it was agreed to adjust same in next assessment.

Final action awaited.

Unauthorized retention of student /public money of Rs.342210/-
Principle, Dayanand College of Law, Latur ✓

Every year (till 2015-16), the college received grants under various Scholarships, which are required to be paid to students at the earliest.

Similarly as per General Finance Rules, no unclaimed / undisbursed amount can be retained for more than three years.

During scrutiny of Balance Sheet for the year ending on 31.03.2016 of Dayanand College of Law, Latur, it was observed that, the College has unauthorisly withhold following amount which was received by Colleges and not paid to Students.

sr. No.	Particulars	Amount as per balance sheet 2018-19 (shown under liability)	Amount as per balance sheet of 2016-17
	E.B.C Grant	27254	27254
	GOI Scholarship	587968	587968
Total Rs.			615222

Detail scrutiny revealed that, this withhold amount was not paid to the Students. Detail scrutiny of records further revealed that, the College had deposited only Rs.147406/- and Rs. 125606/- into Government account, by retaining balance of Rs. 342210 /- . Retention of such amount along with earning interest on same for three years was highly irregular.

When reasons for non credit of amount was sought, it was stated that, amount will be reconciled and actual payable amount will be credited into Government account.

Principle, Dayanand Science College (Senior and Junior), Latur ✓

Para. 2: Inadmissible expenditure of Rs. 62, 650/-

As per Schedule A list of admissible expenditure rule 89.1(2) 7. Misc. 14 of Secondary School Code, if the admitted expenditure of the Jr. college exceeds Rs. 3,00,000/-, Audit fees of Rs. 1000/- is admissible for the expenditure incurred by the Jr. College on audit of accounts by Registered Accountant.

Scrutiny of Receipt & Payment Account of Principal Dayanand Science, Junior College, Latur revealed that the Junior college has paid audit fees in excess of the prescribed rate of Rs. 1000 during the period 2008-09 to 2018-19 amounting to Rs.62560/-. The details are as under:

Year	Type of account	Audit fees admissible	Audit fees paid	Excess
2008	Receipt & payment	1000	1260	260
2009	Receipt & payment	1000	1260	260
2010	Receipt & payment	1000	1260	260
2011	Receipt & payment	1000	3500	2500
2012	Receipt & payment	1000	4000	3000
2013	Receipt & payment	1000	5000	4000
2014	Receipt & payment	1000	6000	5000
2015	Receipt & payment	1000	6600	5600
2016	Receipt & payment	1000	26150	25150
2017	Receipt & payment	1000	10030	9030
2018	Receipt & payment	1000	8500	7500
			73560	62560

On this being pointed out, the Principal agree to bring this fact to the notice of Accounts Officer, Education Department during next assessment.

Thus non conduct of Assessment over a long period, the irregular excess expenditure persists.

Inadmissible expenditure of Rs.75819/-

Principle, Dayanand Commerce (Sr. and Jr.) College, Latur ✓

As per Schedule A list of admissible expenditure rule 89.1(2) 7. Misc. 14 of Secondary School Code, if the admitted expenditure of the Jr. college exceeds Rs. 3,00,000/-, Audit fees of Rs. 1000/- is admissible for the expenditure incurred by the Jr. College on audit of accounts by Registered Accountant.

Scrutiny of Receipt & Payment Account of Principal Dayanand Commerce Junior College, Latur, revealed that the Jr. college has paid audit fees in excess of the prescribed rate of Rs. 1000/- during the period 2008-09 to 2018-19 amounting to Rs.75819/-. The details are as under:

Year	Type of account	Audit fees admissible	Audit fees paid	Excess
2008-09	Receipt & payment	1000	3285	2285
2009-10	Receipt & payment	1000	5643	4643
2010-11	Receipt & payment	1000	9141	8141
2011-12	Receipt & payment	1000	6500	5500
2012-13	Receipt & payment	1000	7600	6600
2013-14	Receipt & payment	1000	8600	7600
2014-15	Receipt & payment	1000	10000	9000
2015-16	Receipt & payment	1000	7700	6700
2016-17	Receipt & payment	1000	8500	7500
2017-18	Receipt & payment	1000	9350	8350
2018-19	Receipt & payment	1000	10500	9500
			86819	75819

On this being pointed out, the Principal agree to pay Audit fee as per rules, and further stated that, excess expenditure will be adjusted in next assessment.

Thus non conduct of Assessment over a long period, the irregular excess expenditure persist.

Inadmissible expenditure of Rs. 47758/-

Principle, Dayanand Arts (Sr. and Jr.) College, Latur

As per Schedule A list of admissible expenditure rule 89.1(2) 7. Misc. 14 of Secondary School Code, if the admitted expenditure of the Jr. college exceeds Rs. 3,00,000/-, Audit fees of Rs. 1000/- is admissible for the expenditure incurred by the Jr. College on audit of accounts by Registered Accountant.

Scrutiny of Receipt & Payment Account of Principal Dayanand Arts, Junior College, Latur, revealed that the Jr. college has paid audit fees in excess of the prescribed rate of Rs. 1000/- during the period 2008-09 to 2018-19 amounting to Rs.47758/-. The details are as under:

Year	Type of account	Audit fees admissible	Audit fees paid	Excess
2008-09	Receipt & payment	1000	6908	5908
2009-10	Receipt & payment	1000	1260	260

2010-11	Receipt & payment	1000	1260	260
2011-12	Receipt & payment	1000	3500	2500
2012-13	Receipt & payment	1000	4000	3000
2013-14	Receipt & payment	1000	5000	4000
2014-15	Receipt & payment	1000	6000	5000
2015-16	Receipt & payment	1000	6600	5600
2016-17	Receipt & payment	1000	7300	6300
2017-18	Receipt & payment	1000	8030	7030
2018-19	Receipt & payment	1000	8900	7900
			58758	47758

On this being pointed out, the Principal agree to bring facts to the notice of Accounts Officer, Education Department and further stated that, excess expenditure will be adjusted in next assessment.

Thus due to non conduct of Assessment over a long period, the irregular excess expenditure persist.

Principal, Dayanand science college (Sr. & Jr.), Latur

Para. 3: Unauthorised levy and collection of fees from students. Rs.3500/-

Swami Ramanand Tirth Marathwada University, Nanded prescribed norms for fixation of fees for non Grant Educational Institutes / courses under their jurisdiction. The norms inter- alia includes collection of Tuition Fees and fees prescribed by University for examination, Library fees, Sports, eligibility etc. The norms strictly prohibited Colleges / Institutions from collecting fee other than those approved by the University. If the college is found to have collected fees in excess of the fee structure approved by the authority, the institution shall be liable to refund the excess fee to the students, apart from the further course of action as per law.

Test check of records of Dayanand Science College, Latur administered under Dayanand Education Society for the year 2018-19 it was observed that, the College has collected following fees (apart from Tuition fee) from the students of BSc (CS) (80students), MSc (Chemistry, Physics, Mathematics, Computer, Microbiology, Bio Technology (total 230 students) which are not governed under University norms / regulations: -

year	Item	Fees collected	Fees permissible	Excess collection
2018-19	Identity card	(@20) (UG- 80x3x20=4800 (@20) (PG- 230x2x20=9200 Total=14000	(@15) (UG- 80x3x15=3600 (@15)(PG- 230x2x15=6900 Total=10500	3500

When asked whether above mentioned fees were brought to the notice of University and are duly approved by them, it was stated that, no such approval for excess I-card fees was taken from University.

Matter may be referred to University for their exclusive comments on the issue.

Unauthorised levy and collection of fees from students.Rs.88320/-

Principle, Dayanand College of Law, Latur

Swami Ramanand Tirth University, Nanded prescribed norms for fixation fees for non Grant Education Institutes under their jurisdiction. The norms inter- alia includes collection of Tuition Fees and fees prescribed by University for examination, Sports, eligibility etc. The norms strictly prohibited Colleges/ Institutions from collecting any fee other than those approved by the University. If the college is found to have collected fees in excess of the fee structure approved by the authority, the institution shall be liable to refund the excess fee to the students, apart from the further course of action as per law.

Test check of records of Dayanand College of Law, Latur administered under Dayanand Education Society for the year it was observed that, the College has collected following fees (apart from Tuition fee) from the students of BALLB (10students) and LLB-I(59 students) course (Non Granted) which are not governed under University norms regulations:-

year	Item	Fees collected	Fees permissible	Excess collection
2018-19	Identity card	((@50) 3450	((@15) 1035	2415
	Sports and Games	((@60) 4140	((@50) 3450	690
	College Examination	((@100) 6900	((@35) 2415	4485
	Practical , Internal	((@120) 8280	No fees under this head	8280
	BCI Inspection Fee	((@1150) 79350	((@100) 6900	72450
			Total	88320

From above data, it is clear that, the College has unauthorised collect fees of Rs. 159500/- .

When facts were brought to the notice, Department did not furnished convincing reply.

Hence, matter may be referred to University for comments.

Para. 4: Mismatch of dates and voucher numbers resulted into fictitious expenditure of Rs.1, 18,300/- on purchases of Network Accessories and other item.

Scrutiny of records/vouchers of purchases of Network Accessories and other items from grants received under UGC (College for Potential Excellence-CPE) revealed following discrepancy in Bill Numbers and Bill date.

Sr. No.	Particulars	Bill No	Date	Amount
1	Balaji Computer Sales & Services, Latur	08	11-12-2018	81700
2	Balaji Computer Sales & Services, Latur	07	12-12-2018	111000
3	Balaji Computer Sales & Services, Latur	605	11-10-2018	6600
4	Balaji Computer Sales & Services, Latur	414	31-10-2018	7300
Total Rs.				118300

Thus from above data it can be concluded that, these vouchers are not legally issued by the vendor, but were generated by Dayanand Science College, Latur, fictitiously resulted into forged payment on the bills.

When facts were brought to the notice, it was stated that, by mistake the dates were mentioned by proprietor M/S. Balaji Computes sales & services, latur. However, Department failed to furnish any supporting documents confirming the procurements.

Hence matter may be referred to UGC for their exclusive comments on the issue as procurement were affected from UGC grant.

Para. 5: Injudicious expenditure of Rs. 240851/- under Major Research Project.

The University Grant Commission (UGC) vide order dated 18-01-2013 released Rs.405840/- for Major Research Project titling "Synthesis and Studies on Cd MnSe Thin films: Application in Photo Electro chemical cell". The first instalment of Rs.4, 97,800/- was released by UGC on 04-01-2011.

However, detail scrutiny of records revealed that the College/ Researcher had incurred Rs.240851/- for LCR meter costing Rs.240851/- vide bill no 4154 dated 16-08-2010.

The procurement of equipment prior to receipt of grant appears to be injudicious.

When facts were brought to the notice for comments, it was stated that, the date was by-mistake mentioned as 16-08-2010 instead of 16-08-2011 by the proprietor.

Reply of Department was not acceptable, as no voucher supporting their say was furnished to audit.

Hence matter may be referred to UGC for their exclusive comments on the issue as procurement were effected from UGC grant.

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Para. 6: Non credit of tuition fees amounting to Rs.10,02,607/-for adjusting into Salary account head.
(Jr. Science College).

Government of Maharashtra, Education, Employment and Youth Welfare Department vide Resolution No. NGC 1279/157796-XXV dated 03/10/1979 clearly stated that the tuition fees and surplus if any, is to be adjusted against the Salary grants, so that the salary grant can be reduced to appropriate amount while releasing.

Further, Director of Higher Education M.S. Pune vide their letter No. BUD-2009/NSG/Accounts-2 dated 22/04/2004 addressed to all the Regional Joint Director of Higher Education stated that Principal must credit the amount received from the student on account of tuition fees in salary account.

During scrutiny of records, it was noticed that the tuition fee amounting to 10,02,607/-collected from students of Junior Science College during the year 2009-10 to 2018-19 was not credited to salary account for adjusting against the salary grant. The details are as below:

Year	Amount of Tuition fees collected	Amount of tuition fees credited to salary accounts	Balance amount not credited in salary account.
2009-10	362592	185184 (24.8.2010)	177408
2010-11	459708	238080 (23/09/11)	221628
2011-12	176160	114936 (2/09/2014)	61224
2012-13	194700	101808 (2/09/2014)	92892
2013-14	153256	119088 (2/09/14)	34168
2014-15	195324	-	240909
2015-16	115434	--	115434
2016-17	19512	--	19512
2017-18	6480	--	6480
2018-19	32952	--	32952
			10,02,607/-

This has not only resulted into non adjustment of tuition fees Rs.10,02,607/- against salary grant but also resulted in unauthorized earning of interest on the amount.

When facts were brought to the notice, Department while accepting audit contention agreed to credit amount in Government account under intimation to audit.

Final compliance awaited.

**Non credited amount of Rs. 1,12,974/- for adjusting into Salary account head.
Principal, Dayanand Commerece (Sr. and Jr.) College, Latur**

Government of Maharashtra, Education, Employment and Youth Welfare Department vide Resolution No. NGC 1279/157796-XXV dated 03/10/1979 clearly stated that the tuition fees and surplus if any, is to be adjusted against the Salary grants, so that the salary grant can be reduced to appropriate amount while releasing. Further, Director of Higher Education M.S. Pune vide their letter No. BUD-2009/NSG/Accounts-2 dated 22/04/2004 addressed to all the Regional Joint Director of Higher Education stated that Principal must credit the amount received from the student on account of tuition fees in salary account.

During scrutiny of records revealed that the tuition fees collected every year has been collected and credited to the salary accounts and adjusted against the salary grant of respective year. However, it was noticed that no such amount of tuition fees was credited to salary account for adjusting against the salary grant during the year 2010-11 to 2018-19. The details are as below:

Year	Amount of Tuition fees collected	Amount of tuition fees credited to salary accounts	Balance to be credited
2010-11	24597	Nil	24597
2011-12	30650	Nil	30650
2012-13	NA	Nil	NA
2013-14	NA		NA
2014-15	6280+3390	Nil	6280+3390
2015-16	2295+765	Nil	2295+765
2016-17	21235+765	Nil	21235+765
2017-18	14407+1715	Nil	14407+1715
2018-19	28875	Nil	28875
	1,12,974/-		1,12,974/-

This has not only resulted into non adjustment of tuition fees of Rs. 1,12,974/- against salary grant but also unauthorized earning of interest on the amount.

When facts were brought to the notice, Department while accepting audit contention agreed to credit amount in Government account after due reconciliation under intimation to audit.

Final compliance awaited.

**Non credit of amount of Rs.494736/- into Salary account head resulted into extra release of salary grant.
Principal, Dayanand Arts (Sr. and Jr.) College, Latur**

Government of Maharashtra, Education, Employment and Youth Welfare Department vide Resolution No. NGC 1279/157796-XXV dated 03/10/1979 clearly stated that the tuition fees and surplus if any, is to be

adjusted against the Salary grants, so that the salary grant can be reduced to appropriate amount while releasing.

Further, Director of Higher Education M.S. Pune vide their letter No. BUD-2009/NSG/Accounts-2 dated 22/04/2004 addressed to all the Regional Joint Director of Higher Education stated that Principal must credit the amount received from the student on account of tuition fees in salary account.

Scrutiny of records revealed that, tuition fees collected every year has been collected and credited to the salary accounts and adjusted against the salary grant of respective year. However, it was noticed that Principal has credited tuition fees into salary account upto 2016-17. For the year 2017-18 & 2018-19, no such amount tuition fees was credited to salary account for adjusting against the salary grant. The details are as below:

Year	Amount of Tuition fees collected	Amount of tuition fees credited to salary accounts	Balance amount not credited in salary account.
2017-18	103968	Not credited	103968
2018-19	390768	Not credited	390768
			494736/-

This has not only resulted into non adjustment of tuition fees of Rs.494736/- against salary grant but also unauthorised earning of interest on the amount.

When facts were brought to the notice, Department while accepting audit contention agreed to credit amount in Government account after due reconciliation under intimation to audit.

Final compliance awaited.

Principal, Dayanand science college (Sr. and Jr.), Latur

Para. 7: Irregular expenditure incurred under College of Potential Excellence(CPE) funds.

The UGC has approved the status of College with Potential for Excellence (CPE) Dayanand Science College, Latur under CPE Scheme for a period of five years (2016 to 2021). Under this Scheme UGC has allocated budget total Rs.150.00 lakh (For Non- recurring Rs.90.00 Lakh & Rs.60.00 lakh for Recurring) subject to conditions that,

Under UGC, CPE funds should not be used on un-aided/self-financing departments/courses of colleges and shall be used only for UG/PG programmes.

The grants received under UGC should be exclusively incurred according to individual sanction to sub-item of budget allocation.

Purchases to be made according to provision contained in General Financial Rules of State Government.

Scrutiny of the records such as cash book, ledger book, vouchers book revealed that the Principal, Dayanand science College, Latur had received (15/06/2017) the grant of Rs. 1.20 crore for implementation of CPE Scheme. As on date, Principal had utilized the CPE grant of Rs.1,06,25500/- (10200000+425500(Intt)).

During micro Scrutiny of vouchers following Omission were noticed.

(i) The Principal had purchased the following items and same were utilized for non-aided course. During the joint inspection with college authorities it was noticed that the computers, Lab equipments were purchased under CPE were utilized for running non aided Course MSc Computer Application.

Items purchased	Cost of Rs.	Purpose for utilized	Un-aided courses
20 Computers	Rs. 6,87,000/-	For MSc (Computer Application) & BSC (Computer Science) LAB-I	MSC(CA)
PC Based doubled Beam UV-Visible Spectrophotometer	Rs.7,20,000/-	MSc (Microbiology) Lab	MSC(Microbio)
PC Based double beam UV-Visible	Rs.5,50,000/-	MSc (Physics) Research Lab	MSc (Physics)

Thus the purchase of computer under CPE grant and same was utilized for non aided courses resulted in violation of terms and condition of UGC.

ii) The Principal had incurred the expenditure under CPE Scheme amount of Rs. Rs.1,06,25500/- (10200000+425500(Intt)) and utilization was sent to the UGC. Scrutiny of the records revealed that expenditure not incurred according to sanctioned of budget allocation as details below:

Non-Recurring Items	Allocation	Utilization	Excess against allocation
1. Lab Up-gradation	15.00	28.10	-13.10
2. Language Lab Equipments	8.00	3.06	5.00
3. Teaching Aids	7.00	15.35	-8.35
4. Library Automation	10.00	3.99	6.00
5. Computers	10.00	10.95	-0.95
6. Books and Journals	10.00	5.00	5.00
7. Internet Connectivity	08.00	3.88	4.12
8. Up-gradation of class room and seminar hall	12.00	16.64	-4.64
9. Any Other Activities	10.00	4.71	5.50
Total	90.00	91.68	
Recurring			
10. Lab consumable	15.00	409892	
11. Software	10.00	233527	
12. Internet service	10.00	115637	
13. Maintenance of Equipments	10.00	245419	

14. Enrichment of teachers	10.00	147415	
15. Any other activity(Sports)	05.00	51000	
Total	60.00		

From the above it is clear that excess expenditure was incurred on some items against the sanctioned allocation. However, this excess expenditure was not duly approved by UGC.

(iii) As per Government of Maharashtra, Industries Energy and Labour department resolution No भाकस-2014 प.क/82.भाग-III/उद्योग4 /Mantralaya Mumbai dated 30 October 2015 stipulated that for any purchases or works executed is between Rs.5000/- and Rs.3,00,000/- shall be done by calling 3 quotations & for purchases above Rs. 3,00,000 should be done by calling e-tender in order to increase competition in bidding and get best possible minimum cost .

However it was noticed that, the College had purchased the Lab Equipment costing of Rs.28,10,045/- and Computers costing of Rs.10,95,000/- from local market by calling mere three quotations. Since the purchase of Laboratory equipments/ Computers/ are exceeding Rs. 300000 & above, the purchase was required to be made by adopting the process of E- Tenders. Further, no any purchased committee was formed by the Principal. The purchases were made without calling e-tendering, resulted into irregular purchases of Laboratory equipment.

(B).Similarly, the District Sports Officer, Latur had sanctioned Rs.6.87 lakh for Sprinkler system for Cricket ground vide order dated 6-5-2019. As the amount was more than 3 lakh, the college should have gone for E-tendering process for best possible value. However, the College authorities has collected quotation from two vendors i.e. Jain Irrigation and Keerti Enterprise, Latur (who is dealer of Finolex company) and work was awarded to Keerti Enterprises.

When facts of non adherence of provisions contained in General Financial Rule was brought to the noticed, Department agreed to follow provisions of GFR.

Comments of Jt. Director, Higher Education grants may be furnished to Audit.

Irregular expenditure incurred under UGC grant (Commerce)

Principal, Dayanand Commerce (Sr. and Jr.) College, Latur

Under the Scheme of Providing Additional Assistance to Colleges Covered during 11th Plan period UGC had sanctioned the grants of Rs.25.00 lakh to The Principal, Dayanand College of Commerce, Latur during the year 2011-12. The Objective of the scheme is to strengthen Teaching and Learning process in the Higher Education Institutions by augmenting Academic Equipments. Photocopiers, Generators, Fax Machines, Air Conditioners, teaching Aids, Laboratory Equipment and other items on the basis are allowed. The grant should be utilized subject to following condition.

i. Under UGC Scheme, the grant shall not be used for self-financing/non-grant/un-aided courses & teachers.

ii. Purchases to be made according to provision contained in General Finance Rules of State Government.

Scrutiny of the records of cash book, ledger book, vouchers book revealed that the Principal, Dayanand College of Commerce (Sr), Latur had incurred the expenditure of Rs.25.50 lakh against the receipt of grant of Rs.25.00 lakh from UGC during 2011-12. During micro Scrutiny of vouchers following Omission were noticed:

(I). The Principal had purchased 40 Computer for Language Lab. During the joint inspection with college authorities it was noticed that the same computer were also utilized for running non aided Course BCOM Computer Application (IIIrd Year). Thus the purchase of computer under UGC grant and same was utilized for non aided courses resulted in violation of terms and condition of UGC.

(II) As per Government of Maharashtra, Industries Energy and Labour department resolution No भांकस-2014 प्र.क/82.भाग-III/उद्योग4 /Mantralaya Mumbai dated 30 October 2015 stipulated that for any purchases or works executed is between Rs.5000/- and Rs.3,00,000/- shall be done by calling 3 quotations & for purchases above Rs. 3,00,000 should be done by calling e-tender in order to increase competition in bidding and get best possible minimum cost .

However it was noticed that, the College had purchased the 40 Computers from HCL INFOSYS LTD without calling any quotation. Further, no any purchased committee was formed by the Principal. This has resulted into violation of GFR Rule.

Matter is brought to the notice of Jt. Director, Higher Education, Nanded for comments.

Principal, Dayanand science college (Sr. and Jr.), Latur

Para. 08: Irregular expenditure of Rs.48.59 lakh under Fund for Improvement of Science & Technology (FIST) Grant

The Department of Science & Technology, GOI, New Delhi had sanctioned grant of Rs.67.00 lakh for 5 years to Dayanand Science college, Latur for implementation of the scheme titled "Fund for Improvement of S&T Infrastructure in Universities and Higher Education Institutions-(FIST). The objective of the scheme is to strengthen Teaching and Research Facilities in all Science department of the College.

The grant-in aid being released subject to the condition that, (a) transparent procurement procedure in line with the provision of General Financial Rules should be adopted while procuring capital assets sanctioned under above mentioned project and a certificate to this effect will be submitted by the Institutions immediately on receipt of the grant.

As per Government of Maharashtra, Industries Energy and Labour department resolution, for purchases above Rs. 3,00,000 , A Tender Notice through State level News paper should be published in order to increase competition in bidding and get best possible minimum cost .

Scrutiny of the records such as cashbook, vouchers and corresponding file revealed that College had incurred the expenditure of Rs.67.00 lakh Under FIST programme for procurement of Equipment, Infrastructural facilities, etc. during the year 2013-14.

Detail scrutiny of records further revealed that, the College had purchased the Equipments costing Rs.48.59 lakh from local market by calling mere three quotations without giving wide publicity as envisages in Financial rules. This has resulted into irregular purchases.

On this being pointed out, Department agreed to follow provisions of GFR.

Comments of Jt. Director, Higher Education grants may be furnished to Audit.

**Para. 09: Un-authorized retention of university grant of Rs.143837- in respect of University
Conducting Examination**

As per University rules, the Accounts against the advance paid for conducting University Examination should be submitted to University along with unspent amount of advance, if any, at the earliest.

Scrutiny of the records of audited statements, cashbook and other records revealed that Principal, Dayanand Science College, Latur had received the advances for conducting Examination every year from SRTMU, Nanded. The details of grant received and expenditure incurred during the year 2013-14 to 2018-19 are as below:

Year	Grant received from University	Expenditure incurred	Balance
2012-13	NA	NA	
2013-14	NA	NA	
2014-15	109506	264725	-155219
2015-16	153983	112185	41798
2016-17	450335	301448	148887
2017-18	479616	416483	63133
2018-19	490926	536164	45238
Total			143837/-

This balance of Rs. 143837/- was required to be refunded to the University. However same is retained by the college. It is further observed that, the College has not shown this liability of Rs. 143837/- on account of University Conducting examination.

When facts were brought to the notice, it was replied that, amount (payable/receivable) will be reconciled with University and payable amount will be credited to the University.

Final compliance awaited.

Para.10: Non adherence to Government Directives

Committee established by Higher and Technical Education Department, Government of Maharashtra had published literatures by the National Leaders (Mahatma Fule, Shahu Maharaj/Annabhau Sathe/ Dr. B.R. Ambedkar). Higher and Technical Education Department vide GR NO. Committee 2511/p.ra.ka.84/17/ Samanway, dt. 22 November 2017, has made it mandatory to procure these books for College libraries, so that same can be available to students. These books are made available at Government library for selling at concessional rates.

Scrutiny of the records revealed that, none of the literatures/ books of great national personalities has been purchased as per the instruction of the Government by the Principal, Dayanand College Science, Latur, Thus, non-purchase of books/literatures on above subject, not only resulted in non adherence to Government orders but also deprived students from inspirational thoughts of eminent personalities.

In reply, Principal agrees to purchased books written by National Leaders in future.

Final compliance awaited.

Principle. Dayanand College of Law, Latur

Para.11: Non adjustment of grant in time resulted into undue retention of same by College Rs. 250350/-.

Every year Joint Director of Education is required to assess Admissible/ Inadmissible expenditure of the Aided Institute by assessing their accounts and accordingly payable grants are to be released to the Institution.

During scrutiny of Balance Sheet and Assessment Record of Principal, Dayanand College of Law, Latur, it was observed that, the Joint Director has Assessed accounts of College upto 2016-17 only. The Receipt and Payment Account of College for the year 2017-18 and 2018-19 revealed that, the College received excess salary grant of Rs.109550/- and Rs.721507/- respectively As there was no assessment since last two years, this amount was lying with College without adjustment.

This inaction of Joint Director has not only resulted into accumulation of grant but also allowed institute to earn interest on same injudiciously.

When facts were brought to the notice for comments, Principal stated that, an amount of Rs. 580707/- has been credited to Government Account. In respect of balance amount reconciliation will be done and excess amount will be credited to Government account under intimation to audit.

Final compliance awaited.

5. निम्नलिखित परिच्छेदों को निरीक्षण प्रतिवेदन से निकाला जा रहा है।

क्र.	यूनिट का नाम	लेखा परीक्षा की अवधि		अंडरसेक्शन	परिच्छेद क्र.
		से	तक		
1	Dayanand College of Arts (Jr.)	2004-05	2007-08	14	Para-1
2	Dayanand College of Commerce (Jr.)	2004-05	2007-08	14	Para-1
3	Dayanand College of Science (Jr.)	2004-05	2007-08	14	Para-1

श्री. कृ. श्री. शर्मा
वरिष्ठ लेखापरीक्षा अधिकारी/ जी. & एस. एस. (मु.)-II