



PEOPLE'S WELFARE SOCIETY'S, NAGPUR  
**INDIRA GANDHI ARTS AND COMMERCE COLLEGE**

KALMESHWAR - 441 501. Dist.- NAGPUR

*Hon. Dr. Madhukarrao Wasnik*  
 Chairman (Ex. MLG)

*Dr. A.K. Chikate*  
 Principal

Ref.No. IGACCK / No.:

Date :

NAAC 2023/ Extended Profile Deviations/4

Date: 07/08/2023

<b>Criteria 3.1:</b>	Expenditure excluding salary component year wise during the last five years (INR in lakhs)
<b>Findings of DVV</b>	<p>Kindly Provide :-</p> <p>1) HEI needs to refer to income and Expenditure statement and include all the expenses incurred in a year along with capital Expenditure and exclude salary components, Staff welfare, depreciation and excess of income over expenditure, Bank charges and provide updated figures for all under the stamp and signature of the head of HEI.</p> <p>2) HEI to also provide copy of Income Expenditure statement highlighting the excluded heads. The figures of EP 3.1 needs to be much more than the sum of 4.1.2 and 4.4.1.</p>
<b>Response/ Clarification</b>	<p>1) Abstract of budget containing income and expenditure, Salary component during last five years duly signed by Finance Officer/Accountant and Principal is attached. <b>(Appendix-I)</b></p> <p>2) Audit Report by chartered accountant highlighting income and expenditure, Salary component is attached for last 5 Years. <b>(Appendix-II)</b></p>

*J.Dhoble*

IQAC Co-ordinator  
 Indira Gandhi Arts & Comm. College  
 Kalmeshwar, Nagpur.



*Dr. A.K. Chikate*

Principal  
 Indira Gandhi Arts-Comm. College  
 Kalmeshwar.

# Appendix-I



PEOPLE'S WELFARE SOCIETY'S, NAGPUR  
**INDIRA GANDHI ARTS AND COMMERCE COLLEGE**

KALMESHWAR - 441 501. Dist- NAGPUR

*Hon. Dr. Madhukarrao Wasnik*  
 Chairman (Ex. MLG)

*Dr. A.K. Chikate*  
 Principal

Ref.No. IGACCK / No.:

Date :

**Abstract of Budget Containing Income & Expenditure, Salary Component  
 during Last Five Year (In Lacs)**

Year	Expenditure for infrastructure augmentation(INR in Lakh)	Expenditure on maintenace of academic and physical facilities (excluding salary for human resources) (INR in Lakh)	Total expenditure excluding Salary (INR in Lakh)
2017-18	1.89	1.9	5.65
2018-19	2.55	2.52	6.25
2019-20	3.12	0.8	4.3
2020-21	1.27	1.43	6.27
2021-22	2.53	0.9	4.11

In Balance Sheet, we have highlighted the expenditure and mentioned "I" for Infrastructure Augmentation, "R" for Repairs & Maintenance Expenditure.

*A. Dhoble*

IQAC Co-ordinator  
 Indira Gandhi Arts & Comm. College  
 Kalmeshwar, Nagpur.



*A.K. Chikate*

Principal  
 Indira Gandhi Arts-Comm. College  
 Kalmeshwar.

# **Appendix-II**

**2021-22**

**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR**  
**SENIOR COLLEGE**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2022**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
INCOME AND EXPENDITURE A/C AS PER LAST BALANCE SHEET	6,12,213.43	6,03,618.62	LAND		49,000.00
LESS : DEFICIT FOR THE YEAR	8,594.81		MOVABLE AND IMMOVABLE ASSETS AS PER SCHEDULE "A"		2,64,922.71
OTHER CREDIT BALANCE		48,440.00	OTHER DEBIT BALANCES		
LIC PAYABLE	19,280.00		INCOME TAX	1,844.00	1,844.00
G.I.C PAYABLE	460.00				
ADVANCE FROM PRINCIPAL	28,700.00		CASH AND BANK BALANCES		
			CASH IN HAND	102.20	
			B.O. M. A/c No.8436(Salary)	2,67,836.70	
			B.O. I. A/c No. 3030(Non Salary)	2,200.05	
			B.O. M. A/c No.0838(Non salary)	56,632.24	
			B.O. M. A/c No.109	8,705.00	
			B.O. M. A/c No.100046	395.22	
			N.D.C.C. A/c 126	420.50	3,36,291.91
<b>TOTAL RS.</b>		<b>6,52,058.62</b>	<b>TOTAL RS.</b>		<b>6,52,058.62</b>

**ACCOUNTING POLICIES:**

1. THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2. THE COLLEGE IS CHARGING DEPRICIATION ON ITS FIXED ASSETS ON WDV BASIS.

LA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR

PRINCIPAL

PLACE : NAGPUR

DATED: 17/10/2022

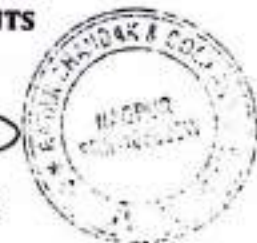
**CHECKED & FOUND CORRECT  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS  
FRN 108696W**



**CA SANTOSH MOHKAR  
PARTNER**

MEM NO. 178246

UDIN- 22178246BAABTJ6643







EXPENDITURE		AMOUNT	INCOME		AMOUNT
A/c writing expenses	15,000.00	3,92,621.70	OTHER RECEIPTS	33,334.00	48,773.00
Municipal tax	32,649.00				
<b>FEEs PAID TO UNIVERSITY</b>		18,800.00	PG a/c	15,439.00	
Uni. Enrollment Fee	18,800.00	38,501.11	Salary Payable		
<b>DEPRECIATION</b>			<b>DEFICIT</b>		
(As Per Schedule "A")			Transferred to Balance Sheet		8,594.81
<b>OTHER EXPENDITURE</b>					
Jr. College	11,800.00				
Contributory Salary	20,400.00	32,200.00			
<b>TOTAL RS.</b>		2,50,54,814.81	<b>TOTAL RS.</b>		2,50,54,814.81

CHECKED & FOUND CORRECT  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS  
FRN 108696W

FOR INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR

PRINCIPAL

CA Santosh Mohkar  
PARTNER  
MEM NO. 178246  
UDIN- 22178246BAABTJ6643

PLACE : NAGPUR  
DATED: 17/10/2022



**INDIRA GANDHI ARTS & COMMERCE COLLEGE , KALMESHWAR  
SENIOR COLLEGE  
FINANCIAL STATEMENT FOR THE YEAR ENDED 31.03.2022**

RECEIPT		AMOUNT	PAYMENT		AMOUNT
<b>OPENING BALANCES</b>					
Cash in Hand	14.20		<b>SALRY PAID TO STAFF</b>		
B.O. M. A/c No.8436(Salary)	1,61,769.40		<b>TEACHING STAFF</b>		
B.O. M. A/c No. 3030(Non Salary)	2,200.05		PAY BAND	1,57,87,500.00	
B.O. M. A/c No.0838(Non salary)	1,51,031.24		D.A.	32,16,000.00	
B.O. M. A/c No.109	8,705.00		H.R.A.	13,11,375.00	
B.O. M. A/c No.100046	395.22		H.R.A. ARREARS	12,060.00	
N.D.C.C. A/c 126	420.50	<b>3,24,535.61</b>	T.A.	1,14,000.00	
			D.A. ARREARS	1,32,660.00	<b>2,05,73,595.00</b>
<b>GRANT -IN-AID</b>			<b>NON TEACHING STAFF</b>		
Salary Grant	2,33,51,273.00		PAY BAND	16,68,840.00	
Contributory Grant	20,400.00		A.G.P.	49,800.00	
Salary ARREARS	12,21,419.00		D.A.	8,64,708.00	
D.A Arrears Grant	3,74,615.00	<b>2,49,67,707.00</b>	H.R.A.	1,49,304.00	
			T.A.	24,000.00	
			H.R.A. ARREARS	1,164.00	
			D.A. ARREARS	19,862.00	<b>27,77,678.00</b>
<b>FEES &amp; FINES (Collected from Students)</b>			<b>DA ARREARS PAID</b>		<b>3,74,615.00</b>
Tuition Fee	88,000.00				
Library Fee	6,900.00		<b>OTHER PAYMENT TO STAFF</b>		
Games & Sports Fee	8,280.00		Salary ARREARS	12,21,419.00	<b>12,21,419.00</b>
Medical Exam form Free	345.00				
Extra Cultural Activities	28,700.00		<b>CONTINGENCIES</b>		
Medical Exam fee	1,380.00		Bank Charges	2,377.70	
Identity Card fee	14,940.00		Book Purchase	20,058.00	
College Exam fee	95,800.00		Printing & Stationary	30,730.00	
Environment Fees	2,400.00		Audit fees	17,700.00	
Library B.T. Card Fee	9,960.00		Repairing Expenses	13,180.00	
Physical efficiency test fee	1,725.00		Electric Bill	25,330.00	
Other fees	75,855.00		Internet bill	11,100.00	
Game fee	1,725.00		Newspaper Exp.	4,908.00	
Identification Card Fee	24,900.00		Website Renewal Charges	15,000.00	
Students Insurance	21,560.00		Xerox Exp.	70.00	
E.F fee	1,790.00	<b>3,84,260.00</b>	Misc. Expenses	2,577.00	
			CCTV Exp.	14,410.00	
<b>FEES &amp; FINES (On Behalf of University)</b>			Computer maintenance	43,570.00	
Students Medical Aid Fee	345.00		ERP Solution	1,64,020.00	
Enrollment Fee	2,500.00		A/c writing expenses	15,000.00	
Annual Fee	8,625.00		Municipal tax	32,649.00	<b>4,12,679.70</b>
Students Welfare Fund	345.00				
Medical Aid Fee	345.00		<b>FEES PAID TO UNIVERSITY</b>		
Student Union Fee	345.00		Unt. Enrollment fee	18,800.00	<b>18,800.00</b>
Disaster Management fee	690.00				
Ashwamegh Sports Fee	2,760.00				
E-Suvidha Fee	3,450.00				
Development Fee	690.00	<b>20,095.00</b>			



RECEIPT		AMOUNT	PAYMENT		AMOUNT
<b>OTHER RECEIPT</b>			<b>SALARY DEDUCTION</b>		
PG a/c	33,334.00	<b>3,58,232.00</b>	G.P.F.	16,08,000.00	<b>73,00,119.00</b>
Advance From Principal	5,500.00		P.T.	33,900.00	
GPF Advance	3,03,959.00		Income Tax	43,26,090.00	
Salary Payable	15,439.00		G.I.C	3,860.00	
			Bank Loan	5,53,500.00	
<b>SALARY DEDUCTION</b>		<b>72,99,027.00</b>	LIC	2,47,518.00	
G.P.F.	16,08,000.00		C.M relief fund	1,10,268.00	
P.T.	33,900.00		D.C.P.S	4,16,983.00	
Income Tax	43,26,090.00		<b>OTHER EXPENDITURE</b>		
G.I.C.	3,540.00		GPF Advanced Paid	3,03,959.00	
Bank Loan	5,52,700.00		Jr. College	11,800.00	
LIC	2,47,546.00	Contributory Salary	20,400.00		
C.M relief fund	1,10,268.00	Advance Return To Principal	2,500.00	<b>3,38,659.00</b>	
D.C.P.S	4,16,983.00				
			<b>CLOSING BALANCE</b>		
			Cash in Hand (office)	102.20	
			B.O. M. A/c No.8436(Salary)	2,67,836.70	
			B.O. I. A/c No. 3030(Non Salary)	2,200.05	
			B.O. M. A/c No.0838(Non salary)	56,632.24	
			B.O. M. A/c No.109	8,705.00	
			B.O. M. A/c No.100046	395.22	
			N.D.C.C. A/c 126	420.50	<b>3,36,291.91</b>
<b>TOTAL RS.</b>		<b>3,33,53,856.61</b>	<b>TOTAL RS.</b>		<b>3,33,53,856.61</b>

**ACCOUNTING POLICY**

- 1) The college has maintained cash system of accounting.
- 2) The college is charging depreciation on its fixed assets on WDV basis.

AS PER OUR REPORT OF EVEN DATE  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS

FOR INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR

CA SANTOSH MOHKAR  
PARTNER

MEM NO : 178246  
UDIN - 22178246BAABTJ6643

PLACE: NAGPUR  
DATED: 17/10/2022

PRINCIPAL



**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR**  
**SENIOR COLLEGE**  
**SCHEDULE A**  
**MOVABLE AND IMMOVABLE ASSETS**  
**AS AT 31.03.2022**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>RATE</b>	<b>OPENING BALANCE AS AT 01.04.2021</b>	<b>DEPRECIATION FOR THE YEAR</b>	<b>CLOSING BALANCE AS AT 31.03.2022</b>
1	BUILDING	10%	1,94,599.74	19,459.97	1,75,139.77
2	FURNITURE	15%	62,095.73	9,314.36	52,781.37
3	BIOMETRIC THUMB MACHINE	15%	8,106.59	1,215.99	6,890.60
4	WEIGHING MACHINE	15%	1,737.13	260.57	1,476.56
5	SPORT MATERIAL	15%	9,709.41	1,456.41	8,253.00
6	LIBRARY BOOKS	25%	7,117.23	1,779.31	5,337.92
6	BOOKS	25%	20,058.00	5,014.50	15,043.50
<b>TOTAL RS.</b>			<b>3,03,423.82</b>	<b>38,501.11</b>	<b>2,64,922.71</b>



**2020-21**



**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR**  
**SENIOR COLLEGE**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2021**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
INCOME AND EXPENDITURE A/C AS PER LAST BALANCE SHEET LESS : DEFICIT FOR THE YEAR	27,98,768.51 (21,86,555.08)	6,12,213.43	LAND		49,000.00
OTHER CREDIT BALANCE			MOVABLE AND IMMOVABLE ASSETS AS PER SCHEDULE "A"		2,83,365.82
LIC PAYABLE	19,252.00	46,532.00	OTHER DEBIT BALANCES		
G.I.C PAYABLE	780.00		INCOME TAX	1,844.00	1,844.00
BANK LOAN	800.00		CASH AND BANK BALANCES		
ADVANCE FROM PRINCIPAL	25,700.00		CASH IN HAND	14.20	
			B.O. M. A/c No.8436(Salary)	1,61,769.40	
			B.O. I. A/c No. 3030(Non Salary)	2,200.05	
			B.O. M. A/c No.0838(Non salary)	1,51,031.24	
			B.O. M. A/c No.109	8,705.00	
			B.O. M. A/c No.100046	395.22	
			N.D.C.C. A/c 126	420.50	3,24,535.61
<b>TOTAL RS.</b>		<b>6,58,745.43</b>	<b>TOTAL RS.</b>		<b>6,58,745.43</b>

**ACCOUNTING POLICIES :**

1. THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2. THE COLLEGE IS CHARGING DEPRICIATION ON ITS FIXED ASSETS ON WDV BASIS.

**A GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR**

**PLACE : NAGPUR**  
**DATED: 02/02/2022**

**PRINCIPAL**

**CHECKED & FOUND CORRECT  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS  
FRN 108696W**



**CA SANTOSH MOHKAR  
PARTNER  
MEM NO. 178246  
UDIN-**



**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMAYAR**  
**SENIOR COLLEGE**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDING 31ST MARCH 2021**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
<b>SALARY AND OTHER ALLOWANCES</b>			<b>GRANT-IN-AID AND SALARY GRANT</b>		
<b>TEACHING STAFF</b>			<b>CONTRIBUTORY GRANT</b>		
PAY BAND	1,63,67,849.00		Salary Grant	4,33,360.00	
A.G.P.	10,568.00		D.A Arrears Grant	2,36,40,455.00	
D.A.	26,72,302.00			2,08,842.00	2,42,82,657.00
H.R.A.	13,11,926.00				
T.A.	1,17,030.00	2,04,79,675.00	<b>FEEES AND FINES</b>		
<b>NON TEACHING STAFF</b>			Tuition Fee	40,800.00	
PAY BAND	14,75,750.00		Library Fee	5,100.00	
A.G.P.	73,600.00		Games & Sports Fee	6,170.00	
D.A.	14,45,535.00		Medical Exam form Free	250.00	
H.R.A.	1,37,495.00		Medical Exam form Free	25,400.00	
T.A.	28,400.00	31,60,780.00	Extra Cultural Activities	1,020.00	
<b>PR. YEAR EXCESS SALARY GRANT REFUNDED</b>			Medical Exam fee	15,120.00	
		18,00,000.00	Identity Card fee	1,00,600.00	
<b>D.A Arrears Grant</b>			College Exam fee	2,500.00	
		2,08,842.00	Environment Fees	10,080.00	
<b>OTHER PAYMENT TO STAFF</b>			Library B.T. Card Fee	1,275.00	
Contribution Salary		5,45,760.00	Physical efficiency test fee	71,100.00	
			Online fees	1,225.00	
<b>CONTINGENCY EXPENSES</b>			Game fee	25,200.00	
Bank Charges	3,178.86		Identification Card Fee	2,080.00	3,07,920.00
Printing & Stationary	2,828.00		E.F fee		
Audit fees	17,700.00		<b>FEEES AND FINES</b>		
Repairing Expenses	2,400.00		<b>(ON BEHALF OF UNIVERSITY)</b>		
Electric Bill	43,150.00		Students Medical Aid Fee	255.00	
Internet bill	14,600.00		Enrollment Fee	1,705.00	
Programme expenses	10,957.00		Annual Fee	6,375.00	
Website Renewal Charges	15,000.00		Students Welfare Fund	255.00	
Municipal Water Tax Paid	14,900.00		Medical Aid Fee	255.00	
Misc. Expenses	9,886.00		Student Union Fee	255.00	
Gardening Expenses	1,700.00		Disaster Management fee	510.00	
Computer maintenance	9,875.00		Ashwamegh Sports Fee	2,040.00	
Books purchased	12,635.00		E-Suvidha Fee	2,550.00	
ERP Solution	31,860.00		Development Fund	510.00	14,710.00
A/c writing expenses	15,000.00				
Oil engine Expenses	10,620.00		<b>OTHER RECEIPTS</b>		
Municipal tax	34,604.00		PG a/c	56,000.00	
			Salary Payable	14,577.00	70,577.00
			<b>DEFICIT</b>		21,86,555.08





EXPENDITURE		AMOUNT	INCOME		AMOUNT
Magazines	110.00	2,92,003.86			
<b>FEEs PAID TO UNIVERSITY</b>					
Abhiyan fee	4,100.00				
↳ Enrollment Fee	20,350.00				
Annual fee	1,28,125.00				
Ashamegh fee	4,100.00				
Avhan fee	4,100.00				
Aviskar fee	4,100.00				
Deposit	4,100.00				
Disaster management fee	10,250.00				
↳ Esuvdhav fee	51,250.00				
games fee	25,625.00				
Indadhamusha fee	4,100.00				
Late fee	3,000.00				
Medical checkup fee	5,125.00				
National service fee	5,160.00				
Other nikshep refund	5,090.00				
Student medical fee	2,580.00				
Student medical aid fund	5,125.00				
Student welfare fund	5,125.00				
Student union fee	7,670.00				
↳ Yearly affiliation fee	30,000.00				
Environment fee	6,380.00	3,35,455.00			
<b>DEPRECIATION</b>		38,403.22			
(As Per Schedule "A")					
<b>OTHER EXPENDITURE</b>					
IT Calculation charges paid	1,500.00	1,500.00			
		2,68,62,419.08			
			TOTAL RS.		2,68,62,419.08

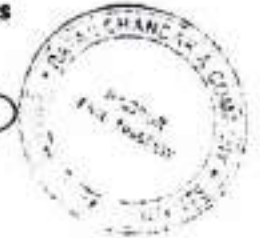
FOR INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR

PRINCIPAL

CHECKED & FOUND CORRECT  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS  
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CA Santosh Mohkar  
PARTNER  
MEM NO. 179246  
UDIN-



PLACE : NAGPUR  
DATED: 02/02/2022

INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMERU  
SENIOR COLLEGE  
FINANCIAL STATEMENT FOR THE YEAR ENDED 31.03.2021

RECEIPT		AMOUNT	PAYMENT		AMOUNT
<b>OPENING BALANCES</b>					
Cash in Hand	230.20		<b>SALRY PAID TO STAFF</b>		
B.O. M. A/c No.0436(Salary)	19,77,582.80		<b>TEACHING STAFF</b>		
B.O. M. A/c No. 3030(Non Salary)	2,208.05		PAY BAND	1,63,67,849.00	
B.O. M. A/c No.0838(Non salary)	4,39,135.70		A.G.P.	10,568.00	
B.O. M. A/c No.109	8,705.00		D.A.	26,72,302.00	
B.O. M. A/c No.100046	395.22		H.R.A.	13,11,926.00	
N.D.C.C. A/c 126	420.50	<b>24,28,669.47</b>	T.A.	1,17,030.08	<b>2,84,79,675.00</b>
<b>GRANT -IN-AID</b>			<b>NON TEACHING STAFF</b>		
Salary Grant	2,36,40,455.00		PAY BAND	14,75,750.00	
Contributory Grant	4,31,360.00		A.G.P.	73,600.00	
DA Arrears Grant	2,08,842.00	<b>2,42,82,657.00</b>	D.A.	14,45,535.00	
			H.R.A.	1,37,495.00	
			H.R.A.	28,400.00	<b>31,60,780.00</b>
<b>FEES &amp; FINES (Collected from Students)</b>			<b>DA ARREARS PAID</b>		<b>2,08,842.00</b>
Tuition Fee	40,800.00		<b>PR. EXCESS SALARY GRANT REFUNDED</b>		<b>18,00,000.00</b>
Library Fee	5,100.00		<b>OTHER PAYMENT TO STAFF</b>		
Games & Sports Fee	6,170.00		Contribution Salary	5,45,760.00	<b>5,45,760.00</b>
Medical Exam form Free	250.00		<b>CONTINGENCIES</b>		
Extra Cultural Activities	25,400.00		Bank Charges	3,178.86	
Medical Exam fee	1,020.00		Book Purchase	12,635.00	
Identity Card fee	15,120.00		Printing & Stationary	2,828.00	
College Exam fee	1,00,600.00		Audit fees	17,700.00	
Environment Fees	2,500.00		Repairing Expenses	2,400.00	
Library B.T. Card Fee	10,080.00		Electric Bill	43,150.00	
Physical efficiency test fee	1,275.00		Internet bill	14,600.00	
Online fees	71,100.00		Programme expenses	10,957.00	
Game fee	1,225.00		Website Renewal Charges	15,000.00	
Identification Card Fee	25,200.00		Municipal Water Tax Paid	14,900.00	
E.F fee	7,080.00	<b>3,07,920.00</b>	Misc. Expenses	9,886.00	
<b>FEES &amp; FINES (On Behalf of University)</b>			Gardening Expenses	1,700.00	
Students Medical Aid Fee	255.00		IT Calculation charges paid	1,500.00	
Enrollment Fee	1,705.00		Computer maintenance	9,875.00	
Annual Fee	6,375.00		ERP Solution	21,860.00	
Students Welfare Fund	255.00		A/c writing expenses	15,000.00	
Medical Aid Fee	255.00		Oil engine Expenses	10,620.00	
Student Union Fee	510.00		Municipal tax	24,604.00	
Disaster Management fee	2,040.00		Ground maintainace expenses	41,000.00	
Ashwamegh Sports Fee	2,550.00		Magazines	110.00	<b>2,93,503.86</b>
E-Sarvidha Fee	510.00	<b>14,710.00</b>	<b>FEES PAID TO UNIVERSITY</b>		
Development Fund			Abhiyan fee	4,100.00	
<b>OTHER RECEIPT</b>			Enrollment Fee	20,350.00	
PG a/c	56,000.00		Annual fee	1,28,125.00	
Advance From Principal	51,400.00		Ashamegh fee	4,100.00	
Salary Payable	51,400.00	<b>1,58,800.00</b>	Avhan fee	4,100.00	
<b>SALARY DEDUCTION</b>			Aviskar fee	4,100.00	
G.P.F.	28,96,418.00		Deposit	4,100.00	
P.T.	38,000.00				
Income Tax	41,00,365.00				
G.I.C	4,300.00				





**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR  
SENIOR COLLEGE  
SCHEDULE A  
MOVABLE AND IMMOVABLE ASSETS  
AS AT 31.03.2021**

SR. NO.	PARTICULARS	RATE	OPENING BALANCE AS AT 01.04.2020	DEPRECIATION FOR THE YEAR	CLOSING BALANCE AS AT 31.03.2021
1	BUILDING	10%	2,16,221.93	21,622.19	1,94,599.74
2	FURNITURE	15%	73,053.80	10,958.07	62,095.73
3	BIOMETRIC THUMB MACHINE	15%	9,537.17	1,430.57	8,106.59
4	WEIGHING MACHINE	15%	2,043.68	306.55	1,737.13
5	SPORT MATERIAL	15%	11,422.83	1,713.43	9,709.41
6	LIBRARY BOOKS	25%	9,489.64	2,372.41	7,117.23
<b>TOTAL RS.</b>			<b>3,21,769.05</b>	<b>38,403.22</b>	<b>2,83,365.82</b>



**2019-20**



**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR**  
**SENIOR COLLEGE**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2020**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>INCOME AND EXPENDITURE A/C</b>			<b>LAND</b>		49,000.00
AS PER LAST BALANCE SHEET	23,51,420.91				
ADD: SURPLUS FOR THE YEAR	4,47,347.61	27,98,768.52	<b>MOVABLE AND IMMOVABLE ASSETS</b>		3,21,769.05
			AS PER SCHEDULE "A"		
<b>OTHER CREDIT BALANCE</b>			<b>CASH AND BANK BALANCES</b>		
LIC PAYABLE	210.00		Cash in Hand	230.20	
G.I.C PAYABLE	460.00	670.00	B.O. M. A/c No.8436(Salary)	19,77,582.80	
			B.O. I. A/c No. 3030(Non Salary)	2,200.05	
			B.O. M. A/c No.0838(Non salary)	4,39,135.70	
			B.O. M. A/c No.109	8,705.00	
			B.O. M. A/c No.100046	395.22	
			N.D.C.C. A/c 126	420.50	24,28,669.47
<b>TOTAL RS.</b>		<b>27,99,438.52</b>	<b>TOTAL RS.</b>		<b>27,99,438.52</b>

**ACCOUNTING POLICIES :**

1. THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2. THE COLLEGE IS CHARGING DEPRICIATION ON ITS FIXED ASSETS ON WDV BASIS.

FOR INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR

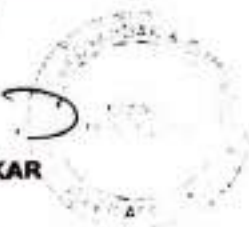
PLACE : NAGPUR  
 DATED: 26.11.2020

PRINCIPAL

CHECKED & FOUND CORRECT  
 FOR RATAN CHANDAK & CO.  
 CHARTERED ACCOUNTANTS  
 FRN 108696W

  
 CA SANTOSH MOHKAR  
 PARTNER

MEM NO. 178246  
 UDIN- 20178246AAAAIY4237





**SHRI GANDHI ARTS & COMMERCE COLLEGE, KALMEVAR  
SENIOR COLLEGE**

**INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDING 31ST MARCH 2020**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
<b>SALARY AND OTHER ALLOWANCES</b>			<b>GRANT-IN-AID AND SALARY GRANT</b>		
<b>TEACHING STAFF</b>			Salary Grant		2,03,65,850.00
PAY BAND	1,10,86,240.00		D.A. Arrears		1,70,400.00
A.G.P.	3,60,000.00		Pay arrears Grant		1,98,859.00
D.A.	38,39,066.00				
H.R.A.	9,63,898.00		<b>FEES AND FINES</b>		
T.A.	1,05,920.00		Tuition Fee		66,296.00
D.A Arrears	7,44,975.00	<b>1,71,00,099.00</b>	Library Fee		7,500.00
			Games & Sports Fee		8,940.00
<b>NON TEACHING STAFF</b>			Medical Exam form Free		365.00
PAY BAND	10,39,360.00		Extra Cultural Activities		24,200.00
A.G.P.	1,96,200.00		Medical Exam fee		1,470.00
D.A.	18,62,637.00		Identity Card fee		14,480.00
H.R.A.	1,23,556.00		College Exam fee		96,000.00
T.A.	33,600.00		Environment Fees		2,850.00
D.A. Arrears	10,398.00	<b>32,65,751.00</b>	Library B.T. Card Fee		9,630.00
			Physical efficiency test fee		1,830.00
<b>OTHER ALLOWANCES</b>			Other Fee		36,119.00
Pay Arrears	1,98,859.00		CM Test fee		100.00
Leave Encashment	4,29,600.00	<b>6,28,459.00</b>	CTE Fee		300.00
			Environment student fees		600.00
<b>CONTINGENCY EXPENSES</b>			Online fees		68,480.00
Bank Charges	2,672.70		Identification Card Fee		24,100.00
Book Purchase ₹	55,234.00		Other Fee(Trfd From Scholarship)		8,91,071.50
Printing & Stationary ₹	22,566.00				
Audit fees	17,700.00		<b>FEES AND FINES</b>		
Postage Exp.	41.00		<b>(ON BEHALF OF UNIVERSITY)</b>		
Repairing Expenses ₹	3,595.00		Students Medical Aid Fee		460.00
Electric Bill ₹	80,140.00		Enrolment Fee		5,200.00
Internet bill ₹	11,500.00		Annual Fee		9,125.00
Xerox Machine Expenses ₹	96.00		Students Welfare Fund		365.00
Games & Sports Exp.	1,800.00		Medical Aid Fee		365.00
Programme expenses	880.00		Student Union Fee		365.00
Gathering Expenses	17,888.00		Disaster Management fee		730.00
Website Renewal Charges ₹	15,000.00		Games Fee		1,825.00
					<b>12,54,331.50</b>




Municipal Water Tax Paid	75.00		Ashwamegh Sports Fe	2,920.00	
Misc. Expenses	9,649.00		E-Suvidha Fee	3,650.00	25,735.00
Gardening Expenses	2,920.00		Development Fund	730.00	
Water Purifier Repairs	2,400.00				
Computer maintenance	3,050.00		<b>OTHER RECEIPTS</b>		
Newspaper Expenses	6,404.00		Advance From Principal	20,500.00	22,000.00
ERP Solution	1,16,702.00		Salary Payable	1,500.00	
Conveyance	687.00				
Magazines	7,580.00	3,90,679.70			
<b>FEEES PAID TO UNIVERSITY</b>					
Yearly Affiliation	10,000.00				
Enrollment Fee	28,600.00				
University late fees	1,000.00	39,600.00			
<b>OTHER EXPENDITURE</b>					
G.P.F. Advance Paid	52,500.00				
Contribution Salary	59,000.00				
Honorarium to principal	6,000.00				
IT Calculation charges paid	3,600.00	1,21,100.00			
<b>DEPRECIATION FOR THE YEAR</b>		44,139.19			
<b>SURPLUS</b>		4,47,347.61			
<b>TOTAL RS.</b>		<b>2,20,37,175.50</b>	<b>TOTAL RS.</b>		<b>2,20,37,175.50</b>

FOR INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR

PLACE : NAGPUR  
DATED: 26.11.2020

PRINCIPAL

CHECKED & FOUND CORRECT  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS  
FRN 108696W



CA Santosh Mohkar  
PARTNER

MEM NO. 178246  
UDIN- 20178246AAAAIY4237

**INDIRA GANDHI ARTS & COMMERCE COLLEGE , KALASHWAR  
SENIOR COLLEGE  
FINANCIAL STATEMENT FOR THE YEAR ENDED 31.03.2020**

RECEIPT		AMOUNT	PAYMENT		AMOUNT
<b>OPENING BALANCES</b>				<b>SALRY PAID TO STAFF</b>	
Cash in Hand	106.20		<b>TEACHING STAFF</b>		
B.O. M. A/c No.8436(Salary)	19,25,289.10		PAY BAND	1,10,86,240.00	
B.O. M. A/c No. 3030(Non Salary)	2,200.05		A.G.P.	3,60,000.00	
B.O. M. A/c No.0838(Non salary)	66.60		D.A.	38,39,066.00	
B.O. M. A/c No.109	8,705.00		H.R.A.	9,63,898.00	
B.O. M. A/c No.100046	395.22		T.A.	1,05,920.00	
N.D.C.C. A/c 126	420.50	<b>19,37,182.67</b>	D.A Arrears	7,44,975.00	<b>1,71,00,099.00</b>
			<b>NON TEACHING STAFF</b>		
<b>GRANT -IN-AID</b>			PAY BAND	10,39,360.00	
Salary Grant	2,03,65,850.00		A.G.P.	1,96,200.00	
Contributory Grant	1,70,400.00		D.A.	18,62,637.00	
Pay Arrears Grant	1,98,859.00	<b>2,07,35,109.00</b>	H.R.A.	1,23,556.00	
			T.A.	33,600.00	
			D.A. Arrears	10,398.00	<b>32,65,751.00</b>
<b>FEES &amp; FINES (Collected from Students)</b>			<b>OTHER ALLOWANCES</b>		
Tution Fee	66,296.00		Pay Arrears	1,98,859.00	
Library Fee	7,500.00		Leave Encashment	4,29,600.00	<b>6,28,459.00</b>
Games & Sports Fee	8,940.00				
Medical Exam form Free	365.00		<b>CONTINGENCIES</b>		
Extra Cultural Activities	24,200.00		Bank Charges	2,672.70	
Medical Exam fee	1,470.00		Book Purchase	55,234.00	
Identity Card fee	14,480.00		Printing & Stationary	22,566.00	
College Exam fee	96,000.00		Audit fees	17,700.00	
Environment Fees	2,850.00		Postage Exp.	41.00	
Library B.T. Card Fee	9,630.00		Repairing Expenses	3,595.00	
Physical efficiency test fee	1,830.00		Electric Bill	80,140.00	
Other Fee	36,119.00		Internet bill	11,500.00	
CM Test fee	100.00		Xerox Machine Expenses	96.00	
CTE Fee	300.00		Games & Sports Exp.	1,800.00	
Environment student fees	600.00		Programme expenses	880.00	
Online fees	68,480.00		Gathering Expenses	17,888.00	
Identification Card Fee	24,100.00		Website Renewal Charges	15,000.00	
Other Fee(Trfd From Scholarship)	8,91,071.50	<b>12,54,331.50</b>	Municipal Water Tax Paid	12,175.00	
			Misc. Expenses	9,649.00	
<b>FEES &amp; FINES (On Behalf of University)</b>			Gardening Expenses	2,920.00	
Students Medical Aid Fee	460.00		Water Pureifier Repairs	2,400.00	
Enrollment Fee	5,200.00		Computer maintenance	3,050.00	
Annual Fee	9,125.00		Newspaper Expenses	6,404.00	
Students Welfare Fund	365.00		ERP Solution	1,16,702.00	
Medical Aid Fee	365.00		Conveyance	687.00	
Student Union Fee	365.00		Magazines	7,580.00	
Disaster Management fee	730.00				<b>3,90,679.70</b>



RECEIPT		AMOUNT	PAYMENT		AMOUNT
Games Fee	1,825.00	25,735.00	<b>FEES PAID TO UNIVERSITY</b>		39,600.00
Ashwamegh Sports Fee	2,920.00		Yearly Affiliation	10,000.00	
E-Suvidha Fee	3,650.00		Enrollment Fee	28,600.00	
Development Fund	730.00		University late fees	1,000.00	
<b>OTHER RECEIPT</b>		22,000.00	<b>SALARY DEDUCTION</b>		62,20,969.00
Advance From Principal	20,500.00		G.P.F.	18,15,600.00	
Salary Payable	1,500.00		P.T.	40,000.00	
<b>SALARY DEDUCTION</b>		Income Tax	29,43,972.00		
G.P.F.	18,15,600.00	G.I.C	4,800.00		
P.T.	40,000.00	Bank Loan	8,52,900.00		
Income Tax	29,43,972.00	L.I.C.	3,04,748.00		
G.I.C.	4,800.00	D.C.P.S	2,58,949.00		
Bank Loan	8,52,900.00	<b>OTHER EXPENDITURE</b>			
D.C.P.S	2,58,949.00	G.P.F. Advance Paid	52,500.00		
L.I.C.	3,04,748.00	Contribution Salary	59,000.00		
		Honorarium to principal	6,000.00		
		IT Calculation charges paid	3,600.00		
		<b>CLOSING BALANCE</b>			
		Cash in Hand (office)	230.20		
		B.O. M. A/c No.8436(Salary)	19,77,582.80		
		B.O. I. A/c No. 3030(Non Salary)	2,200.05		
		B.O. M. A/c No.0838(Non salary)	4,39,135.70		
		B.O. M. A/c No.109	8,705.00		
		B.O. M. A/c No.100046	395.22		
		N.D.C.C. A/c 126	420.50		
<b>TOTAL RS.</b>		<b>3,01,95,327.17</b>	<b>TOTAL RS.</b>	<b>3,01,95,327.17</b>	

**ACCOUNTING POLICY**

- 1) The college has maintained cash system of accounting.
- 2) The college is charging depreciation on its fixed assets on WDV basis.

CERTIFIED THAT THE FIGURES SHOWN IN THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF SENIOR COLLEGE OF INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALAMESHWAR, FOR THE YEAR ENDING 31.03.2020 AGREES WITH THE BOOKS OF ACCOUNTS AND VOUCHERS MAINTAINED

AS PER OUR REPORT OF EVEN DATE  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS

FOR INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALAMESHWAR



CA SANTOSH MOHKAR  
PARTNER

MEM NO : 178246  
UDIN- 20178246AAAAIY4237

PLACE: NAGPUR  
DATE: 26.11.2020

PRINCIPAL

**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR**  
**SENIOR COLLEGE**  
**SCHEDULE A**  
**MOVABLE AND IMMOVABLE ASSETS**  
**AS AT 31.03.2020**

SR. NO.	PARTICULARS	RATE	OPENING BALANCE AS AT 01.04.2017	DEPRECIATION FOR THE YEAR	CLOSING BALANCE AS AT 31.03.2018
1	BUILDING	10%	2,40,246.59	24,024.66	2,16,221.93
2	FURNITURE	15%	85,945.64	12,891.85	73,053.80
3	BIOMETRIC THUMB MACHINE	15%	11,220.20	1,683.03	9,537.17
4	WEIGHING MACHINE	15%	2,404.33	360.65	2,043.68
5	SPORT MATERIAL	15%	13,438.63	2,015.79	11,422.83
6	LIBRARY BOOKS	25%	12,652.85	3,163.21	9,489.64
<b>TOTAL RS.</b>			<b>3,65,908.24</b>	<b>44,139.19</b>	<b>3,21,769.05</b>



**INDIRA GANDHI ARTS & COMMERCE COLLEGE , KALMESHWAR  
SENIOR COLLEGE  
FINANCIAL STATEMENT FOR THE YEAR ENDED 31.03.2019**

RECEIPT		AMOUNT	PAYMENT		AMOUNT
<b>OPENING BALANCES</b>			<b>SALRY PAID TO STAFF</b>		
Cash in Hand	1,483.20		<b>TEACHING STAFF</b>		
B.O. M. A/c No.8436(Salary)	1,306,038.00		<b>PAY BAND</b>		4,947,347.00
B.O. M. A/c No. 3030(Non Salary)	2,200.05		A.G.P.		867,700.00
B.O. M. A/c No.0838(Non salary)	17,979.00		D.A.		8,167,755.00
B.O. M. A/c No.109	8,705.00		H.R.A.		583,305.00
B.O. M. A/c No.100046	395.22		T.A.		123,766.00
N.D.C.C. A/c 126	420.50	<b>1,337,220.97</b>	D.A Arrears		13,324.00
			Other Allowances		400.00
					<b>14,703,597.00</b>
<b>GRANT -IN-AID</b>			<b>NON TEACHING STAFF</b>		
Salary Grant	17,341,228.00		<b>PAY BAND</b>		854,810.00
D.A. Arrears	457,269.00		A.G.P.		196,150.00
Contributory Grant	207,360.00	<b>18,005,857.00</b>	D.A.		1,445,369.00
			H.R.A.		103,296.00
			T.A.		31,190.00
			D.A. Arrears		3216
			Other Allowances		3600
					<b>2,637,631.00</b>
<b>FEES &amp; FINES (Collected from Students)</b>			<b>OTHER ALLOWANCES</b>		
Tution Fee	53,600.00		D.A Arrears		457,269.00
Library Fee	6,700.00		Sr. Grade Arrears		34,780.00
Games & Sports Fee	8,115.00				<b>492,049.00</b>
Medical Exam form Free	2,780.00		<b>CONTENGENCIES</b>		
Extra Cultural Activities	29,250.00		Bank Charges		1,743.30
Medical Exam fee	1,650.00		Book Purchase		27,380.00
Identity Card fee	17,160.00		Printing & Stationary		111,444.00
College Exam fee	115,025.00		Generator Fuel Exp.		4,000.00
Environment Fees	1,810.00		Postage Exp.		214.00
Library B.T. Card Fee	11,440.00		Repairing Expenses		410.00
Physical efficiency test fee	1,675.00		Electric Bill		76,210.00
Other Fee	1,170.00		Internet bill		12,900.00
Identification Card Fee	28,560.00		Xerox Machine Expenses		8,000.00
Other Fee(Trfd From Scholarship)	447,060.00	<b>725,995.00</b>	Games & Sports Exp.		12,700.00
			Flex Banner Printing		2,310.00
			Electric Repairing		4,260.00
			Audit Fee		17,700.00
			Extra Cultural activity Expenses		28,859.00
			Website Renewal Charges		25,960.00
			Municipal Water Tax Paid		1,250.00
			Misc. Expenses		10,852.00
			Generator maintance		7,080.00
			Sports entry fees		3,525.00
			Water Purifier Repairs		3,000.00
			Computer maintenance		12,053.00
			Newspaper Expenses		4,441.00
			Play Ground Maintemance		5,200.00
			Conveyance		3,900.00
			Magazines		580.00
					<b>385,971.30</b>
			<b>FEES PAID TO UNIVERSITY</b>		
			Yearly Affiliation		15,000.00
			Student Aid Fund		2,915.00
			Uni. Games Fee		14,575.00
			Annual Fee		72,875.00
			Ashwamegh Fee		2,332.00
			student welfare fund fee		2,915.00
			student medical aid fund		2,915.00
<b>FEES &amp; FINES (On Behalf of University)</b>					
Students Medical Aid Fee	170.00				
Enrollment Fee	3,400.00				
Annual Fee	8,250.00				
Students Welfare Fund	335.00				
Medical Aid Fee	445.00				
Student Union Fee	385.00				
Disaster Management fee	670.00				
Games Fee	1,600.00				
Ashwamegh Sports Fee	2,680.00				
E-Suvidha Fee	3,150.00				
Development Fund	670.00	<b>21,755.00</b>			
<b>OTHER RECIEPT</b>					
Advance From Principal	32,000.00				
Medical Reimbursement Grant	307,938.00				
G.P.F.Advance	5,135,070.00				
Uni. Examination cheque Rec.	250,000.00				
NSS A/C (Transfer to NSS officer)	5,782.00				
PG A/C	106,503.00				
Excess Salary Recovered	270,468.00	<b>6,107,761.00</b>			
<b>SALARY DEDUCTION</b>					
G.P.F.	1,484,100.00				
P.T.	41,200.00				





RECEIPT		AMOUNT	PAYMENT		AMOUNT	
Income Tax	2,183,097.00	5,312,195.00	Enrolment Fee	58,190.00	239,977.00	
G.I.C.	4,900.00		Students Union fee	2,915.00		
Bank Loan	983,900.00		E- Suvdha Fee	29,150.00		
D.C.P.S	271,624.00		Environment Fees	3,660.00		
G.S.LI	82,268.00		Indradhanush Fee	2,332.00		
L.I.C.	261,106.00		Abhiyan fee	2,332.00		
			Avahan fee	2,332.00		
			Medical check up fee	2,915.00		
			Disaster management fund	5,830.00		
			University Deposit	2,332.00		
			Avishkar fee	2,332.00		
			Immigration Fees	330.00		
			Library Fees	11,800.00		
			<b>SALARY DEDUCTION</b>			
			G.P.F.	1,276,740.00		
			P.T.	41,200.00		
			Income Tax	2,183,097.00		
			G.I.C	4,960.00		
			Bank Loan	983,900.00		
			L.I.C.	310,623.00		
			D.C.P.S	271,624.00		
			Contributory Grant	207,360.00		
			G.S.LI	82,268.00		5,361,772.00
			<b>OTHER EXPENDITURE</b>			
			G.P.F. Advance Paid	4,912,830.00		
			Excess Salary paid	273,836.00		
			Advance to Principal	6,000.00		
			IT Calculation charges paid	2,000.00		
			Examination fee paid to University	250,000.00		
			Medical Reimbursement Paid	107,938.00	5,752,604.00	
			<b>CLOSING BALANCE</b>			
			Cash In Hand (office)	106.20		
			B.O. M. A/c No.8436(Salary)	1,925,289.10		
			B.O. I. A/c No. 3030(Non Salary)	2,200.05		
			B.O. M. A/c No.0838(Non salary)	66.60		
			B.O. M. A/c No.109	8,705.00		
			B.O. M. A/c No.100046	395.22		
			N.D.C.C. A/c 126	420.50	1,937,182.67	
<b>TOTAL RS.</b>		<b>31,510,783.97</b>	<b>TOTAL RS.</b>		<b>31,510,783.97</b>	

**ACCOUNTING POLICY**

- 1) The college has maintained cash system of accounting.
- 2) The college is charging depreciation on its fixed assets on WDV basis.

CERTIFIED THAT THE FIGURES SHOWN IN THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF SENIOR COLLEGE OF INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALAMESHWAR, FOR THE YEAR ENDING 31.03.2016 AGREES WITH THE BOOKS OF ACCOUNTS AND VOUCHERS MAINTAINED

FOR INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR

AS PER OUR REPORT OF EVEN DATE  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS

CA SANTOSH MOHKAR  
PARTNER  
MEM NO : 178246



PLACE: NAGPUR  
DATE: 23.10.2019

PRINCIPAL

**2018-19**

**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR**  
**SENIOR COLLEGE**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2019**

LIABILITIES		AMOUNT	ASSETS		AMOUNT	
<b>INCOME AND EXPENDITURE A/C</b>			<b>LAND</b>		49,000.00	
AS PER LAST BALANCE SHEET	17,52,736.62		<b>MOVABLE AND IMMOVABLE ASSETS</b>			
ADD: SURPLUS FOR THE YEAR	5,98,684.29	<b>23,51,420.91</b>		AS PER SCHEDULE "A"		3,65,908.24
<b>OTHER CREDIT BALANCE</b>			<b>CASH AND BANK BALANCES</b>			
LIC PAYABLE	210.00			Cash in Hand	106.20	
G.I.C PAYABLE	460.00	<b>670.00</b>		B.O. M. A/c No.8436(Salary)	19,25,289.10	
				B.O. I. A/c No. 3030(Non Salary)	2,200.05	
				B.O. M. A/c No.0838(Non salary)	66.60	
				B.O. M. A/c No.109	8,705.00	
			B.O. M. A/c No.100046	395.22		
			N.D.C.C. A/c 126	420.50	<b>19,37,182.67</b>	
<b>TOTAL RS.</b>		<b>23,52,090.91</b>	<b>TOTAL RS.</b>		<b>23,52,090.91</b>	

**ACCOUNTING POLICIES :**

1. THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.
2. THE COLLEGE IS CHARGING DEPRICIATION ON ITS FIXED ASSETS ON WDV BASIS.

**CHECKED & FOUND CORRECT**  
**FOR RATAN CHANDAK & CO.**  
**CHARTERED ACCOUNTANTS**  
**FRN 108696W**

**FOR INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR**

**PLACE : NAGPUR**  
**DATED:23.10.2019**

*(Signature)*  
**PRINCIPAL**  
 Indira Gandhi Arts & Commerce College  
 Kalmeshwar.

*(Signature)*  
**CA SANTOSH MOHKAR**  
**PARTNER**  
**MEM NO. 178246**



**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR**  
**SENIOR COLLEGE**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDING 31ST MARCH 2019**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
<b>SALARY AND OTHER ALLOWANCES</b>			<b>GRANT-IN-AID AND SALARY GRANT</b>		
<b>TEACHING STAFF</b>				17,341,228.00	17,798,497.00
BASIC PAY	4,947,347.00	14,703,597.00	Salary Grant	457,269.00	
A.G.P.	867,700.00		<b>FEES AND FINES</b>		
D.A.	8,167,755.00		Tuition Fee	53,600.00	
H.R.A.	583,305.00		Library Fee	6,700.00	
T.A.	123,766.00		Games & Sports Fee	8,115.00	
D.A. Arrears	13,324.00		Medical Exam form Fee	2,780.00	
Other Allowances	400.00		Medical Examination Fee	1,650.00	
			Extra Cultural Activities	29,250.00	
			Identity Card fee	17,160.00	
			College Exam fee	115,025.00	
<b>NON TEACHING STAFF</b>			Environment Fees	1,810.00	
BASIC PAY	854,810.00	2,637,631.00	Library B.T. Card Fee	11,440.00	
A.G.P.	196,150.00		Physical efficiency test fee	1,675.00	
D.A.	1,445,369.00		Other Fee	1,170.00	
H.R.A.	103,296.00		Identification Card Fee	28,560.00	
T.A.	31,190.00		Other Fee(Trfd From Scholarship)	447,060.00	
D.A. Arrears	3,216.00				
Other Allowances	3,600.00				
<b>OTHER ALLOWANCES</b>			<b>OTHER INCOME</b>		
D.A arrears	457,269.00	492,049.00	Advance From Principal	32,000.00	
Sr. Grade Arrears	34,780.00		Medical Reimbursement Grant	307,938.00	
			G.P.F.Advance	5,135,070.00	
<b>CONTINGENCY EXPENSES</b>			Uni. Examination cheque Rec.	250,000.00	
Bank Charges	1,743.30	6,107,761.00	Excess Salary Recovered	270,468.00	
Book Purchase	27,380.00		PG A/C	106,503.00	
Printing & Stationary	111,444.00		NSS A/C (Amount Trf. To NSS Officer)	5,782.00	
Generator Fuel Exp	4,000.00				
Postage Exp.	214.00		<b>FEES AND FINES</b>		
Repairing Expenses	410.00		<b>(ON BEHALF OF UNIVERSITY)</b>		
Electric Bill	76,210.00		Students Medical Aid Fee	170.00	
Internet bill	12,900.00		Enrolment Fee	3,400.00	
Xerox Machine Expenses	8,000.00		Annual Fee	8,250.00	
Games & Sports Exp.	12,700.00		Students Welfare Fund	335.00	
Flex Banner Printing	2,310.00		Medical Aid Fee	445.00	
Electric Repairing	4,260.00		Student Union Fee	385.00	
Audit Fee	17,700.00		Disaster Management fee	670.00	
Extra Cultural activity Expenses	28,859.00		Games Fee	1,600.00	
Website Renewal Charges	25,960.00		Ashwamegh Sports Fee	2,680.00	
Municipal Water Tax Paid	1,250.00		E-Suvidha Fee	3,150.00	
Misc. Expenses	10,852.00		Contributory Grant	207,360.00	
Generator maintainance	7,080.00		Development Fund	670.00	
Sports entry fees	3,525.00				
Water Disinfectant	1,000.00				
					229,115.00



Computer maintenance ₹	12,053.00			
Newspaper Expenses ₹	4,441.00			
Play Ground Maintenance ₹	5,200.00			
Conveyance	3,900.00			
Magazines ₹	580.00	<b>385,971.30</b>		
<b>FEEs PAID TO UNIVERSITY</b>				
Yearly Affiliation	15,000.00			
Student Aid Fund	2,915.00			
Unl. Games Fee	14,575.00			
Annual Fee	72,875.00			
Ashwamegh Fee	2,332.00			
student welfare fund fee	2,915.00			
student medical aid fund	2,915.00			
Enrollment Fee	58,190.00			
Students Union fee	2,915.00			
E- Suvidha Fee	29,150.00			
Environment Fees	3,660.00			
Indradhanush Fee	2,332.00			
Abhiyan fee	2,332.00			
Avahan fee	2,332.00			
Medical check up fee	2,915.00			
Disaster management fund	5,830.00			
University Deposit	2,332.00			
Avishkar fee	2,332.00			
Immigration Fees	330.00			
Library Fees	11,800.00	<b>239,977.00</b>		
<b>OTHER EXPENDITURE</b>				
G.P.F. Advance Paid	4,912,830.00			
Excess Salary paid	273,836.00			
Advance to Principal	6,000.00			
IT Calculation charges paid	2,000.00			
Examination fee paid to University	250,000.00			
Medical Reimbursement Paid	307,938.00	<b>5,752,604.00</b>		
<b>DEPRECIATION FOR THE YEAR</b>				
		<b>50,854.41</b>		
<b>TOTAL RS.</b>		<b>24,262,683.71</b>		
			<b>SURPLUS</b>	
			<b>TRANSFER TO BALANCE SHEET</b>	<b>598,684.29</b>
			<b>TOTAL RS.</b>	<b>25,460,052.29</b>

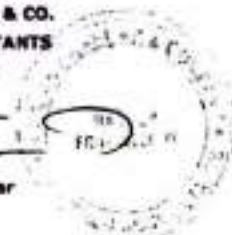
CHECKED & FOUND CORRECT  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS  
FRN 108696W

FOR INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR

PLACE : NAGPUR  
DATED: 23.10.2019

PRINCIPAL

CA Santosh Mohkar  
PARTNER



**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR**  
**SENIOR COLLEGE**  
**SCHEDULE A**  
**MOVABLE AND IMMOVABLE ASSETS**  
**AS AT 31.03.2019**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>RATE</b>	<b>OPENING BALANCE AS AT 01.04.2017</b>	<b>DEPRECIATION FOR THE YEAR</b>	<b>CLOSING BALANCE AS AT 31.03.2018</b>
1	BUILDING	10%	2,66,940.66	26,694.07	2,40,246.59
2	FURNITURE	15%	1,01,112.52	15,166.88	85,945.64
3	BIOMETRIC THUMB MACHINE	15%	13,200.23	1,980.03	11,220.20
4	WEIGHING MACHINE	15%	2,828.62	424.29	2,404.33
5	SPORT MATERIAL	15%	15,810.15	2,371.52	13,438.63
6	LIBRARY BOOKS	25%	16,870.47	4,217.62	12,652.85
<b>TOTAL RS.</b>			<b>4,16,762.65</b>	<b>50,854.41</b>	<b>3,65,908.24</b>



*[Signature]*  
 Officialing Principal  
 Indira Gandhi Arts & Commerce College  
 Kalmeshwar.



**2017-18**

**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR  
SENIOR COLLEGE  
BALANCE SHEET  
AS AT 31ST MARCH 2018**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
INCOME AND EXPENDITURE A/C AS PER LAST BALANCE SHEET	1,809,420.72	<b>1,752,736.62</b>	LAND		49,000.00
LESS: DEFICIT FOR THE YEAR	56,684.10		MOVABLE AND IMMOVABLE ASSETS AS PER SCHEDULE "A"		<b>416,762.65</b>
OTHER CREDIT BALANCE		<b>49,727.00</b>	CASH AND BANK BALANCES		
LIC PAYABLE		<b>520.00</b>	Cash In Hand	1,483.20	
G.I.C PAYABLE			B.O. M. A/c No.8436(Salary)	1,306,038.00	
			B.O. I. A/c No. 3030(Non Salary)	2,200.05	
			B.O. M. A/c No.0838(Non salary)	17,979.00	
			B.O. M. A/c No.109	8,705.00	
			B.O. M. A/c No.100046	395.22	
			N.D.C.C. A/c 126	420.50	
					<b>1,337,220.97</b>
<b>TOTAL RS.</b>		<b>1,802,983.62</b>	<b>TOTAL RS.</b>		<b>1,802,983.62</b>


**ACCOUNTING POLICIES**

THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING.

CHECKED & FOUND CORRECT  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS  
FRN 108696W

PLACE : NAGPUR  
DATED:28.07.2018

  
PRINCIPAL  
Indira Gandhi Arts & Commerce College  
Kalmeshwar, Nagpur

  
CA SANTOSH MOHKAR  
PARTNER  
MEM NO. 178246



EXPENDITURE		AMOUNT	INCOME		AMOUNT
<b>SALARY AND OTHER ALLOWANCES</b>			<b>GRANT-IN-AID AND SALARY GRANT</b>		
<b>TEACHING STAFF</b>			Salary Grant		18,186,895.00
BASIC PAY	5,163,930.00		EXCESS SALARY RECOVERED		3,368.00
A.G.P.	964,600.00		D.A. Arrears		380,133.00
D.A.	8,157,865.00		Withheld Salary		163,094.00
H.R.A.	612,853.00		Sr. Grade Arrears		98,553.00
T.A.	119,200.00	15,018,448.00			18,832,043.00
<b>NON TEACHING STAFF</b>			<b>FEEES AND FINES</b>		
BASIC PAY	1,037,580.00		Tuition Fee		36,000.00
A.G.P.	229,400.00		Library Fee		4,500.00
D.A.	1,686,557.00		Games & Sports Fee		5,400.00
H.R.A.	126,698.00		Medical Exam form Free		220.00
T.A.	38,400.00	3,118,635.00	Medical Examination Fee		880.00
<b>OTHER ALLOWANCES</b>			Extra Cultural Activities		27,900.00
D.A arrears	429,945.00		Identity Card fee		16,770.00
Sr. Grade Arrears	63,773.00	493,718.00	College Exam fee		111,600.00
<b>CONTINGENCY EXPENSES</b>			Environment Fees		1,000.00
Bank Charges	5,319.00		Library B.T. Card Fee		11,180.00
Book Purchase	57,374.00		Physical efficiency test fee		1,100.00
Printing & Stationary	28,860.00		Other Fee		3,200.00
Generator Fuel Exp.	6,000.00		Identification Card Fee		27,950.00
Postage Exp.	100.00		Other Fee (Trfd From Scholarship)		300,000.00
Mop Purchase	720.00		Other Fee (Trfd. From Scholarship)		8,000.00
Electric Bill	76,910.00		<b>OTHER INCOME</b>		
Internet bill	13,200.00		Advance from Principal		6,000.00
Website renewal charges	25,960.00		IT Calculation Amt Rec. from Staff		3,960.00
Games & Sports Exp.	13,973.50		G.P.F. Advance		310,000.00
Flex Banner Printing	4,890.00		Uni. Examination cheque Rec.		409,788.00
Electric Repairing	1,400.00		Amt. Received from non grant		900,331.00
Audit Fee	17,700.00		<b>FEEES AND FINES</b>		
Extra Cultural activity Expenses	45,947.00		<b>(ON BEHALF OF UNIVERSITY)</b>		
Municipal Property Tax Paid	16,586.00		Students Medical Aid Fee		220.00
Municipal Water Tax Paid	22,000.00		Enrollment Fee		2,400.00
Misc. Expenses	1,826.00		Enrollment form Fee		2,490.00
Generator maintenance	7,080.00		Annual Fee		5,500.00
Sports entry fees	1,800.00		Students Welfare Fund		220.00
Water Purifier Repairs	2,150.00		Medical Aid Fee		220.00
Computer maintenance	1,520.00		Student Union Fee		220.00
Wall Clock Purchase	390.00		Disaster Management fee		440.00
Play Ground Maintenance	7,000.00		Games Fee		1,100.00
Sports Equipment Maintenance	1,400.00		Ashwamegh Sports Fee		1,760.00
Shaid Repairing	15,440.00	375,545.50	E-Suvidha Fee		2,200.00
			Development Fund		440.00
					17,210.00

<b>FEEES PAID TO UNIVERSITY</b>			<b>Deficit</b>	
Yearly Affiliation	15,000.00		<b>TRANSFER TO BALANCE SHEET</b>	<b>56,684.10</b>
Student Aid Fund	2,810.00			
Uni. Games Fee	14,050.00			
Annual Fee	70,250.00			
Ashwamegh Fee	2,248.00			
Student welfare fund fee	2,810.00			
student medical aid fund	2,810.00			
Enrollment Fee	27,280.00			
Students Union fee	2,810.00			
E-E- Suvdha Fee	28,100.00			
Environment Fee	3,200.00			
Indradhanush Fee	2,248.00			
Abhiyan fee	2,248.00			
Avahan fee	2,248.00			
Medical check up fee	1,245.00			
Disaster management fund	5,620.00			
University Deposit	2,248.00			
Avishkar fee	2,248.00	<b>189,473.00</b>		
<b>OTHER EXPENDITURE</b>				
G.P.F. Advance Paid	310,000.00			
Excess Salary Deduction paid	150.00			
Amount Trfd. To No Grant	600,000.00			
Medical Checkup fee paid to Dr.	3,085.00			
Advance to Principal	6,000.00			
Uni. Examination cheque paid	600,000.00			
IT Calculation charges paid	3,800.00			
Examination fee paid to University	313,956.00			
Reveny stamp	150.00	<b>1,837,181.00</b>		
<b>DEPRECIATION FOR THE YEAR</b>		<b>58,745.60</b>		
<b>TOTAL RS.</b>		<b>21,091,716.10</b>	<b>TOTAL RS.</b>	<b>21,091,716.10</b>

CHECKED & FOUND CORRECT  
FOR RATAM CHANDAK & CO.  
CHARTERED ACCOUNTANTS  
FRN 108696W

PLACE : NAGPUR  
DATED: 28.07.2018

  
PRINCIPAL  
Rajawade Education Society  
Rajawade Education Society  
Rajawade Education Society

  
CA Santosh Mehkar  
PARTNER  
MEM NO. 178246



**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALNESHWAR**  
**SENIOR COLLEGE**  
**FINANCIAL STATEMENT FOR THE YEAR ENDED 31.03.2018**

RECEIPT		AMOUNT	PAYMENT		AMOUNT
<b>OPENING BALANCES</b>			<b>SALRY PAID TO STAFF</b>		
Cash in Hand	1,714.70		<b>TEACHING STAFF</b>		
B.O. M. A/c No.8436(Salary)	1,103,463.00		<b>PAY BAND</b>		5,163,930.00
B.O. M. A/c No. 3030(Non Salary)	2,200.05		A.G.P.		964,600.00
B.O. M. A/c No.0838(Non salary)	192,029.00		D.A.		8,157,865.00
B.O. M. A/c No.109	8,705.00		H.R.A.		612,853.00
B.O. M. A/c No.100046	395.22		T.A.		119,200.00
N.D.C.C. A/c 126	420.50	<b>1,308,927.47</b>			<b>15,018,448.00</b>
<b>GRANT -IN-AID</b>			<b>NON TEACHING STAFF</b>		
Salary Grant	18,186,895.00		<b>PAY BAND</b>		1,037,580.00
D.A. Arrears	380,133.00		A.G.P.		229,400.00
TIME BOND ARREARS	267,612.00		D.A.		1,686,557.00
PHD. ARREARS	23,755.00		H.R.A.		126,698.00
CONTRIBUTORY SALARY	142,560.00		T.A.		38,400.00
WITHHELD SALARY	163,094.00				
EXCESS SALARY RECOVERED	5,081.00		<b>OTHER ALLOWANCES</b>		
Sr. Grade Arrears	98,553.00	<b>19,267,683.00</b>	D.A Arrears		429,945.00
<b>FEES &amp; FINES (Collected from Students)</b>			Time Bond Arrears		267,612.00
Tution Fee	36,000.00		PHD. ARREARS		23,755.00
Library Fee	4,500.00		CONTRIBUTORY SALARY		142,560.00
Games & Sports Fee	5,400.00		Sr. Grade Arrears		63,773.00
Medical Exam form Free	220.00				<b>927,645.00</b>
Extra Cultural Activities	27,900.00		<b>CONTENGENCIES</b>		
Medical Exam fee	880.00		Bank Charges		5,319.00
Identity Card fee	16,770.00		Book Purchase		57,374.00
College Exam fee	111,600.00		Printing & Stationary		28,860.00
Environment Fees	1,000.00		Generator Fuel Exp.		6,000.00
Library B.T. Card Fee	11,180.00		Postage Exp.		100.00
Physical efficiency test fee	1,100.00		Mop Purchase		720.00
Other Fee	3,200.00		Electric Bill		76,910.00
Identification Card Fee	27,950.00		Internet bill		13,200.00
Other Fee(Trfd From Scholarship)	300,000.00		Website renewal charges		25,960.00
Tution Fee (Ex Student)	8,000.00	<b>555,706.00</b>	Games & Sports Exp.		13,973.50
<b>FEES &amp; FINES (On Behalf of University)</b>			Flex Banner Printing		4,890.00
Students Medical Aid Fee	220.00		Electric Repairing		1,400.00
Enrollment Fee	2,400.00		Audit Fee		17,700.00
Enrollment form Fee	2,490.00		Extra Cultural activity Expenses		45,947.00
Annual Fee	5,500.00		Municipal Property Tax Paid		16,586.00
Students Welfare Fund	220.00		Municipal Water Tax Paid		22,000.00
Medical Aid Fee	220.00		Misc. Expenses		1,826.00
Student Union Fee	220.00		Generator maintaince		7,080.00
Disaster Management fee	440.00		Sports entry fees		1,800.00
Games Fee	1,100.00		Water Purifier Repairs		2,150.00
Ashwamegh Sports Fee	1,760.00		Computer maintenance		1,520.00
E-Suvidha Fee	2,200.00		Wall Clock Purchase		390.00
Development Fund	440.00	<b>17,210.00</b>	Play Ground Mainternance		7,000.00
<b>OTHER RECEIPT</b>			Sports Equipment Maintenance		1,400.00
Advance From Principal	6,000.00		Sheld Repairing		15,440.00
IT Calculation Amt Rec. from Staff	3,960.00				<b>375,545.50</b>
G.P.F. Advance	310,000.00		<b>FEES PAID TO UNIVERSITY</b>		
Uni. Examination cheque Rec.	409,788.00		Yearly Affiliation		15,000.00
Am. Received from non grant	900,331.00	<b>1,630,079.00</b>	Student Aid Fund		2,810.00
			Uni. Games Fee		14,050.00
			Annual Fee		70,250.00
			Ashwamegh Fee		2,248.00
			student welfare fund fee		2,810.00
			student medical aid fund		2,810.00

RECEIPT		AMOUNT	PAYMENT		AMOUNT
<b>SALARY DEDUCTION</b>			Enrollment Fee	27,280.00	
G.P.F.	1,881,040.00		Students Union fee	2,810.00	
P.T.	47,500.00		E- Suvidha Fee	28,100.00	
Income Tax	2,075,616.00		Environment Fee	3,200.00	
G.I.C.	6,180.00		Indradhanush Fee	2,248.00	
Bank Loan	1,214,370.00		Abhiyan fee	2,248.00	
O.C.P.S	260,952.00		Avahan fee	2,248.00	
L.I.C.	300,655.00	<b>5,786,313.00</b>	Medical check up fee	1,245.00	
			Disaster management fund	5,620.00	
			University Deposit	2,248.00	
			Avishkar fee	2,248.00	<b>189,473.00</b>
			<b>SALARY DEDUCTION</b>		
			G.P.F.	1,881,040.00	
			P.T.	47,500.00	
			Income Tax	2,075,616.00	
			G.I.C.	5,660.00	
			Bank Loan	1,214,370.00	
			L.I.C.	276,656.00	
			D.C.P.S	260,952.00	<b>5,761,794.00</b>
			<b>OTHER EXPENDITURE</b>		
			G.P.F. Advance Paid	310,000.00	
			Excess Salary Deduction paid	150.00	
			Amount Trfd. To No Grant	600,000.00	
			Medical Checkup fee paid to Dr.	3,085.00	
			Advance to Principal	6,000.00	
			Uni. Examination cheque paid	600,000.00	
			IT Calculation charges paid	3,800.00	
			Examination fee paid to University	313,956.00	
			Revery stamp	160.00	<b>1,837,151.00</b>
			<b>CLOSING BALANCE</b>		
			Cash in Hand (office)	1,483.20	
			B.O. M. A/c No.8436(Salary)	1,306,038.00	
			B.O. I. A/c No. 3030(Non Salary)	2,200.05	
			B.O. M. A/c No.0838(Non salary)	17,979.00	
			B.O. M. A/c No.109	8,705.00	
			B.O. M. A/c No.100046	395.22	
			N.D.C.C. A/c 126	420.50	<b>1,337,220.97</b>
<b>TOTAL RS.</b>		<b>28,565,912.47</b>	<b>TOTAL RS.</b>		<b>28,565,912.47</b>


**ACCOUNTING POLICY**

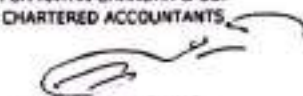
1) The college has maintained cash system of accounting.

CERTIFIED THAT THE FIGURES SHOWN IN THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF SENIOR COLLEGE OF INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALAMESHWAR, FOR THE YEAR ENDING 31.03.2018 AGREE WITH THE BOOKS OF ACCOUNTS AND VOUCHERS MAINTAINED

AS PER OUR REPORT OF EVEN DATE  
FOR RATAN CHANDAK & CO.  
CHARTERED ACCOUNTANTS

PLACE: NAGPUR  
DATE: 28.07.2018

  
PRINCIPAL  
Senior College of Indira Gandhi Arts & Commerce College

  
CA SANTOSH MOHKAR  
PARTNER  
MEM NO : 178246

**INDIRA GANDHI ARTS & COMMERCE COLLEGE, KALMESHWAR**  
**SENIOR COLLEGE**  
**SCHEDULE A**  
**MOVABLE AND IMMOVABLE ASSETS**  
**AS AT 31.03.2018**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>RATE</b>	<b>OPENING BALANCE AS AT 01.04.2017</b>	<b>DEPRECIATION FOR THE YEAR</b>	<b>CLOSING BALANCE AS AT 31.03.2018</b>
1	BUILDING	10%	296,600.73	29,660.07	266,940.66
2	FURNITURE	15%	118,955.90	17,843.39	101,112.52
3	BIOMETRIC THUMB MACHINE	15%	15,529.69	2,329.45	13,200.23
4	WEIGHING MACHINE	15%	3,327.79	499.17	2,828.62
5	SPORT MATERIAL	15%	18,600.18	2,790.03	15,810.15
6	LIBRARY BOOKS	25%	22,493.96	5,623.49	16,870.47
<b>TOTAL RS.</b>			<b>475,508.25</b>	<b>58,745.60</b>	<b>416,762.65</b>