

**AUDITORS CERTIFICATE**

We have audited the Books of Accounts of **SMT.REWAN MANOHARBHAI PATEL MAHAVIDYALAYA, BHANDARA**, for the year ended **31<sup>st</sup> March 2019**, and have examined and verified the:

- a. Receipts & Payments Account for the year ended 31<sup>st</sup> March 2019
- b. Income & Expenditure Accounts for the year ended 31<sup>st</sup> March 2019.
- c. Balance Sheet as on 31<sup>st</sup> March 2019.

WE HEAREBY CERTIFY THAT:

1. Salary, DA and Other Allowances as mentioned in the Books of Accounts of the above said Degree College, have actually been paid only to the Teaching & Non-Teaching staff of the college as approved by the Divisional Dy. Director, Higher Education (M.S. has been included under the head 'SALARIES AND ALLOWANCES'. None of the part of the above said 'Salary and Allowances' includes any salary and/or allowances paid to the staff of the Un-Aided Law Faculty, and other Faculties and subjects.
2. The college Building being owed by the College/Management Society/ Taken on rent from the third party, the expenditure on repairs and Maintenance/Rent is paid as per the Grant-in-Aid Rules and the necessary certificate has been obtained from the Public Works Department (M.S.),
3. The Furniture, Fixtures, Equipment's, Stationery, etc has been purchased as per the rules and procedure (by calling Quotations/Tenders, etc.) as prescribed by the Government, during the year under audit. The Furniture, Fixture, Equipment's Stationery, etc purchased during the year has been entered in the Dead Stock Register of the college.
4. The Schedule of the admissible as well as inadmissible items of expenditure on Salary and other than Salary items as included in the Annual Statements of Accounts of the College could not be furnished.

FOR SVK & CO.  
CHARTERED ACCOUNTANTS



*[Signature]*  
SUMIT HEDA  
(PARTNER)  
M.NO.118557  
FRNo. 121593W  
PLACE: NAGPUR  
DATE: 11/07/19

Name of College: SMT.REWAN MANOHARBHAI PATEL MAHAVIDYALAYA, BHANDARA  
For the year ended: 31<sup>st</sup> MARCH 2019

## CERTIFICATE No. 1

Certified that the salaries mentioned in the Statement of Accounts were actually paid to the members of the teaching as well as non-teaching staff and that no part of the amount was returned to the college fund as donation or in any other manner.

## CERTIFICATE No. 2

Certified that the members of the teaching and non-teaching staff of the college (full time & part time) have been actually paid D.A. according to the rates sanctioned by the Govt. for their own full time & part employee respectively during the year 2018-2019 and the total expenditure on Dearness Allowance at Govt. rates works out to Rs. **90,91,027/-**, this includes expenditure of Rs. NIL on part time staff as sanctioned from time to time. The expenditure on account to D.A. to staff of the college, hostel, gymkhana, residential quarters & reading room has been included in the total expenditure of Rs. **90,91,027.00/-**, paid at the Govt. rate as certified above. D.A includes D.A. arrears.

## CERTIFICATE No. 3

Certified that the expenditure on Provident Fund contribution & contribution to Gratuity has been incurred at the rates prescribed & already approved by the Govt. from time to time.



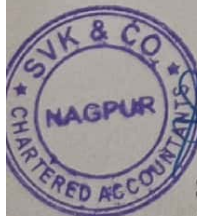
**SMT.REWAN MANOHARBHAI PATEL MAHAVIDYALAYA, BHANDARA**  
**BUILDING CERTIFICATE**

**FORM No. 3**

**Statement showing cost of Building & Rent, Taxes paid by college:**

<b>1. DESCRIPTION OF BUILDING :-</b>	
Owned by college or Society conducting the college	--
Rented from third party	--
Cost of building at the time of its construction (with the year of completion date)	--
<b>2. WHETHER GOVT. OR ANY OTHER GRANT RECD. TOWARDS BLDG. IF SO STATE THE AMOUNT OF GRANT PAID UGC/GOVT. OR ANY OTHER AUTHORITY AND :</b>	
<b><u>EXPENDITURE ON COST OF CONSTRUCTION &amp; HOW IT IS MET OUT :-</u></b>	
From State Government.	--
From Central Government.	NIL
From others, on what conditions.	--
Earmarked Funds raised.	--
Specific Donations.	--
Loans.	--
Other Sources.	NIL
Total.	NIL
Depreciated value of Bldg. in the year	NIL
<b>4. EXPENDITURE SHOWN IN THE ACCOUNT STATEMENT SUBMITTED TO THE DEPT. FOR ASSESSMENT PURPOSES :</b>	
Expenditure on maintenance & repairs.	23.600
Rent.	--
Municipal Taxes (other than light water & service charge)	

**FOR SVK & CO.**  
**CHARTERED ACCOUNTANTS**



*(Signature)*  
**SUMIT HEDA**  
**(PARTNER)**  
**M.NO.118557**  
**FRNo. 121593W**  
**PLACE: NAGPUR**  
**DATE: 11/07/19**

## INDEPENDENT AUDITOR'S REPORT

To,  
The Principal,  
SMT.REWAN MANOHARBHAI PATEL MAHAVIDYALAYA, BHANDARA.  
Degree College Account,  
Bhandara.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of SMT.REWAN MANOHARBHAI PATEL MAHAVIDYALAYA, BHANDARA which comprise the balance sheet as on 31st March 2019, the statement of Income and Expenditure Account for the year then ended.

### **Management's Responsibility for the Financial Statements**

College Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and which are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:



- (i) in the case of the balance sheet, of the state of affairs of the College as on 31<sup>st</sup> March 2019;
- (ii) in the case of the income and Expenditure account, of the surplus/ Deficit for the year ended on that date.

PLACE : NAGPUR  
DATE: 11/07/2019

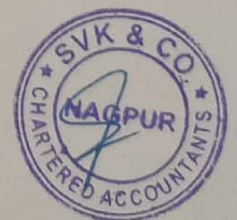
For SVK & CO.  
CHARTERED ACCOUNTANT



SUMIT HEDA  
PARTNER  
M.No.11855  
FRN 121593W

**SMT. REWABEN MANOHARBHAI PATEL MAHILA KALA MAHAVIDYALAYA, BHANDARA  
DEGREE COLLEGE ACCOUNT  
RECIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019**

Receipts	Amount	Payments	Amount
<b>1. OPENING BALANCES:</b>		<b>DIRECT OR RECURRING EXPENDITURE:</b>	
<b>CASH &amp; BANK BALANCES:</b>		<b>SALARIES:</b>	
Bank of India A/c No. 347 (Non-Salary)	847,377.81	<b>1. SALARY TO TEACHING STAFF:</b>	
Bank of India A/c No. 343 (Uni.A/c)	158,829.10	Basic pay	4,605,220.00
BOM A/c No. 20134667949 (Salary)	1,145,338.00	Grade pay	928,161.00
Cash in Hand	616.30	D.A.	7,747,164.00
BOI A/c No. 0019 (Scholarship)	39,826.15	H.R.A.	553,338.00
Allahabad Bank A/c No. 55119 (U.G.C)	146,737.00	Conveyance Allowance	132,302.00
		D.A.Arrears	386,262.00
	<b>2,338,724.36</b>	Seniour Grade Arrears	30,910.00
		Late Approval Arrears	139,680.00
<b>DIRECT OR RECURRING RECEIPTS:</b>		Ph.D. Arrears	24,288.00
<b>2. GRANT-IN-AID:</b>		Salary Arrears (Senior)	79,470.00
Salary Grant	17,346,316.00	Honorarium to Invite Guest Lecturers	446,400.00
			<b>15,073,195.00</b>
<b>3. FEES AND FINES:</b>		<b>2. SALARIES TO NON-TEACHING STAFF:</b>	
Tution Fees (Granted and Non grant)	889,768.00	Basic pay	792,130.00
Laboratory Fees	188,546.00	D.A.	1,343,863.00
Library Fees	62,300.00	H.R.A.	95,983.00
College Exam. Fees	29,190.00	Conveyance Allowance	28,800.00
	<b>1,169,804.00</b>	Grade pay	167,700.00
<b>4. OTHER MISCELLANEOUS RECEIPTS:</b>		D.A.Arrears	63,795.00
Game Sports & Gymkhana Fees	98,565.00	Time Bond Promotion Arrears	14,369.00
Extra Curricular Activities Fees	37,790.00		<b>2,506,640.00</b>
Medical Exam Fees.	12,620.00	<b>3. News paper &amp; Periodicals</b>	<b>19,562.00</b>
Phy. Efficiency Test Fees.	9,790.00		
Students Aid Fund	22,678.00	<b>4. Repairs &amp; Maintainance (Other)</b>	<b>55,177.00</b>
Library Cum Identity Card Fees.	29,150.00		
Admission Fees	71,000.00	<b>5. Current Laboratory Material Expenditure</b>	<b>31,758.00</b>
Services Charges (Uni.Exam)	25,080.00		
Maintanance Fees	36,480.00	<b>6. MISCELLANEOUS EXPENSES:</b>	
College Day Fees	33,580.00	Telephone Bill Charges	26,055.00
Sale of Prospectus	27,400.00	Stationary Expenses	19,239.00
Other Fees	610.00	Physical Efficiency Test Expenditure	1,656.00
	<b>404,743.00</b>	Postage and Telegram	420.00
<b>5. OTHER DIRECT RECEIPTS:</b>		Printing Expenses	46,777.00
University Advance for Practical	52,765.00	Geography Excursion Expenditure	14,800.00
University Advance for Theory Exam.	700,819.00	Miscellaneous Expenses	21,156.00
	<b>753,584.00</b>	Travelling & Conveyance	57,166.00
		Bank Charges	525.70
		Envoirmental Studies Expenditure	7,675.00
		Washing Allowances	1,800.00
		Electricity Expenses	276,980.00
		Services Charges (University Exam.)	25,080.00
		Medical Test Expenditure	2,190.00
		Building Maintainance	18,540.00
		Annual Maintainance Charges	21,240.00
		Sanitary Expenses	6,912.00
		Electrical Material	6,310.00
		Yearly Affiliation Fees & Fine	5,000.00
		Nagar Parishad Tax	31,319.00
		Water Charges	6,258.00
		Website renewal Charges	17,700.00
		Audit fees	14,160.00
		National Insurance	14,960.00
		Sports Expenses	43,820.00
		Music Lab.Expenditure	1,850.00
		Computer Maintanance	14,350.00
		Extra Curruclular Activities Expenses	2,470.00
		Principal Advertisement	8,000.00
			<b>714,408.70</b>
		<b>9. OTHER DIRECT EXPENDITURE:</b>	
		University Theory Exam	633,448.00
		University Practical Exam	45,131.00
			<b>678,579.00</b>
<b>TOTAL DIRECT OR RECURRING RECEIPTS:</b>	<b>22,013,171.36</b>	<b>TOTAL DIRECT OR RECURRING EXPENDITURE:</b>	<b>19,079,319.70</b>



Receipts	Amount	Payments	Amount
<b>INDIRECT OR NON-RECURRING RECEIPTS:</b>		<b>INDIRECT OR NON-RECURRING EXPENDITURE:</b>	
<b>6. FEES COLLECT ON BEHALF OF UNIVERSITY:</b>		<b>INDIRECT OR NON-RECURRING EXPENDITURE</b>	
University Annual Fees.	50,000.00	<b>10. PURCHASES:</b>	
University Enrolment Fees.	20,780.00	Laboratory Equipments	6,300.00
University Examination Fees.	393,628.00	Library Books Purchased	24,904.00
University Student Union Fees.	1,975.00	Office Equipments	13,800.00
Uni Sport & Cultural Activities (Ashwamegh)	19,298.00		<b>45,004.00</b>
University S.W.F. Fees.	1,990.00		
University S.M.A.F. Fees.	1,985.00	<b>11. SCHOLARSHIP, FELLOWSHIP &amp; PRIZES:</b>	
University Medical Exam Form Fees	975.00	G.O.I. Scholarship	2,014,653.00
University e-Service fees (E-Suwidha)	19,950.00		
University Student Aid Fund	22,940.00	<b>12. FEES PAID TO UNIVERSITY:</b>	
Univ.Disastar Mang. Cell fees	4,000.00	University Annual Fees.	51,625.00
Enviorment Fees	9,400.00	University Enrolment Fees.	22,990.00
	<b>546,921.00</b>	University Examination Fees.	402,005.00
		University Student Union Fees.	2,065.00
<b>7. SCHOLARSHIP, FELLOWSHIP &amp; PRIZES:</b>		University Games Fees.	10,325.00
G.O.I. Scholarship	2,286,026.00	Uni Sports & Cultural Activities (Ashwamegh)	9,912.00
		University S.W.F. Fees.	2,065.00
<b>8. SALARY DEDUCTIONS:</b>		University S.M.A.F. Fees.	2,065.00
G.P.F. Deduction.	2,130,400.00	Medical Check up Fees	2,065.00
Group Personal Accidental Insurance	6,018.00	University e-Service fees (E-Suwidha)	20,650.00
Sainik Kalyan Nidhi	7,000.00	University Student Aid Fund	2,065.00
Income Tax.	1,873,900.00	Univ.Disastar Mang. Cell fees	4,130.00
Professional Tax	43,300.00	University Enviorment Fees	2,220.00
Insurance Premium	1,323,213.00		<b>534,182.00</b>
Bhandara Dist Central Co-Op Bank	350,400.00		
D.C.P.S.	326,565.00	<b>13. SALARY DEDUCTIONS:</b>	
GPF Loan Received	160,000.00	D.C.P.S.	326,565.00
Vinayak Nagari Sah.Pat Sanstha	25,000.00	G.P.F. Deduction.	2,130,400.00
	<b>6,245,796.00</b>	Income Tax.	1,873,900.00
		Professional Tax	43,300.00
<b>9. ADVANCES RECOVERED FROM STAFF:</b>		Insurance Premium	1,323,213.00
Shri. N.P. Borkar	40,000.00	Vinayak Nagari Sah.Pat Sanstha	25,000.00
Smt. V.N. Kannake	20,500.00	Bhandara Dist Central Co-Op Bank	350,400.00
Shri K.U.Ishwarkar	38,185.00	Sainik Kalyan Nidhi	7,000.00
Ku. R.S.Sharma	420.00	GPF Loan Payment	160,000.00
Shri R.M.Bhore	7,000.00	Group Personal Accidental Insurance	6,018.00
Smt.M.N.Vyas	400,000.00		<b>6,245,796.00</b>
Shri.K.G.Pakhmode	350,000.00	<b>14. Cast and Declaration Concession (Freeship)</b>	<b>78,195.00</b>
Shri.C.B.Sharma	300,000.00		
Ku.M.M.Barapatre	7,000.00	<b>15. ADVANCE TO STAFF:</b>	
Ku.Neha Patel	7,000.00	Shri. N.P. Borkar	40,000.00
	<b>1,170,105.00</b>	Ku.Neha Patel	13,000.00
		Shri C.B.Sharma	300,000.00
<b>10. Cast and Declaration concession (Freeship)</b>	<b>71,943.00</b>	Shri R.M. Bhore	358,000.00
		Shri K.U.Ishwarkar	38,800.00
<b>11. Bank Interest</b>	<b>43,619.00</b>	Ku.M.M.Barapatre	12,000.00
			<b>761,800.00</b>
<b>12. ADVANCE FROM STAFF</b>		<b>16. ADVANCE REFUND TO STAFF</b>	
Ku. R.S.Sharma	703.00	Shri. P.V. Khangar	660.00
Shri.P.V.Khangar	660.00	Shri. R.U. Rahman	1,131.00
Shri R.U.Rahman	1,131.00	Ku. R. S. Sharma	703.00
	<b>2,494.00</b>		<b>2,494.00</b>
		<b>17. Refund To University(Uni.Theory Exam Adv.)</b>	<b>416,552.00</b>
<b>TOTAL INDIRECT OR NON-RECURRING RECEIPTS</b>	<b>10,366,904.00</b>	<b>15) Contribution to Post Graduate Account</b>	<b>347,622.00</b>
<b>Total Direct or Recurring Receipts.</b>	<b>22,013,171.36</b>	<b>18. Fees Refund To Students</b>	<b>1,384.00</b>
<b>Total Indirect or Non-Recurring Receipts.</b>	<b>10,366,904.00</b>		
	<b>32,380,075.36</b>	<b>TOTAL INDIRECT OR NON-RECURRING EXPENSES:</b>	<b>10,447,682.00</b>
		<b>Total Direct or Recurring Expenditure</b>	<b>19,079,319.70</b>
		<b>Total Indirect or Non-recurring Expenditure</b>	<b>10,447,682.00</b>
			<b>29,527,001.70</b>
		<b>20. CASH &amp; BANK BALANCES:</b>	
		Bank of India A/c No. 347 (Non-Salary)	790,264.01
		Bank of India A/c No. 343 (Uni.A/c)	328,284.50
		BOI A/c No. 0019 (Scholarship)	338,846.45
		BOM A/c No. 20134667949 (Salary)	1,241,115.40
		Allahabad Bank A/C No. (UGC)	151,941.00
		Cash in Hand	2,622.30
			<b>2,853,073.66</b>
<b>GRAND TOTAL</b>	<b>32,380,075.36</b>	<b>GRAND TOTAL</b>	<b>32,380,075.36</b>

Place : NAGPUR  
Date : 11/07/2019



AS PER OUR REPORT OF EVEN DATE ATTACHED  
FOR SVK & CO.  
CHARTERED ACCOUNTANTS

SUMIT HEDA  
(PARTNER)  
M.No. 118557  
FRN :121593W

**SMT. REWABEN MANOHARBHAI PATEL MAHILA KALA MAHAVIDYALAYA, BHANDARA**  
**DEGREE COLLEGE ACCOUNT**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019**

Expenditure	AMOUNT	AMOUNT	Income	AMOUNT	AMOUNT
<b>To SALARIES &amp; ALLOWANCES :</b>			<b>By GRANT- IN -AID :</b>		
Teaching Staff	15,073,195.00	17,579,835.00	Salary Grant		17,346,316.00
Non-Teaching Staff	2,506,640.00		<b>By FEES COLLECTION :</b>		
<b>To CONTINGENCIES :</b>			Fees & Fines	1,168,420.00	1,585,902.00
Newspaper and Periodicals	19,562.00	807,362.70	University Fees Collected	12,739.00	
Repairs & Maintenance	55,177.00		Other Miscellaneous Receipts	404,743.00	
Current Laboratory Expenses	31,758.00		<b>By OTHER RECIEPTS:</b>		
Miscellaneous Expenses	698,395.70		Cast and Declaration concession	71,943.00	825,527.00
Extra-Curricular Activities	2,470.00	University Advance for Practical	52,765.00		
<b>To OTHER HEADS :</b>		1,173,326.00	University Advance for Theory Exam.	700,819.00	
Refund of University Fees (Theory and Practical)	416,552.00	347,622.00	<b>By Bank Interest</b>		43,619.00
Cast and Declaration concession	78,195.00		<b>To Excess of Expenditure over Income</b>		
University Theory Exam	633,448.00		carried over to Balance Sheet		
University Practical Exam	45,131.00				
Contribution to Post Graduate Account					
<b>TOTAL :</b>		19,908,145.70	<b>TOTAL :</b>		19,908,145.70

Place : NAGPUR  
Date : 11/07/2019

AS PER OUR REPORT OF EVEN DATE ATTACHED  
FOR SVK & CO.  
CHARTERED ACCOUNTANTS



*(Signature)*  
SUMIT HEDA  
(PARTNER)  
M.No. 118557  
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**SMT. REWABEN MANOHARBHAI PATEL MAHILA KALA MAHAVIDYALAYA, BHANDARA  
DEGREE COLLEGE ACCOUNT  
BALANCE SHEET AS AT 31 ST MARCH, 2019**

Liabilities	Amount		Assets	Amount	
<b>INTERNAL LOANS:</b> Gondia Education Society		1,624,406.00	<b>MOVABLE PROPERTY:</b> <b>FURNITURE &amp; FIXTURES:</b> Previous Year Balance .		1,803,884.50
<b>LIABILITIES:</b> Scholarship Payable		594,302.00	<b>SCIENCE &amp; TEACHING, SPORTS MATERIALS &amp; OFFICE EQUIPMENTS:</b> Previous Year Balance .	2,435,080.00	
<b>INCOME &amp; EXPENDITURE A/C:</b> Previous Year Balance .	6,276,651.26		Add :- Purchased during the year	20,100.00	2,455,180.00
Add: Surplus/(Deficit) during the Year.	(106,781.70)	6,169,869.56	<b>LIBRARY BOOKS:</b> Previous Year Balance .	635,014.40	
<b>Current Liabilities</b> Payable to Staff (As per Schedule 'A' attached)	176,801.00	176,801.00	Add :- Purchased during the year	24,904.00	659,918.40
			<b>CURRENT ASSETS:</b> <b>DEPOSITS, LOANS &amp; ADVANCES:</b> (As per Schedule 'B' attached)		793,322.00
			<b>CASH &amp; BANK BALANCES:</b> Bank of India A/c No. 347 (Non-Salary)	790,264.01	
			Bank of India A/c No. 343 (Uni.A/c)	328,284.50	
			BOI A/c No. 0019 (Scholarship)	338,846.45	
			BOM A/c No. 20134667949 (Salary)	1,241,115.40	
			Allahabad Bank A/C No. (UGC)	151,941.00	
			Cash in Hand	2,622.30	2,853,073.66
<b>TOTAL :</b>		<b>8,565,378.56</b>	<b>TOTAL :</b>		<b>8,565,378.56</b>

Place : NAGPUR  
Date : 11/07/2019

AS PER OUR REPORT OF EVEN DATE ATTACHED  
FOR SVK & CO.  
CHARTERED ACCOUNTANTS



*(Signature)*  
SUMIT HEDA  
(PARTNER)  
M.No. 118557  
FRN :121593W

**SMT. REWABEN MANOHARBHAI PATEL MAHILA KALA MAHAVIDYALAYA, BHANDARA**  
**DEGREE COLLEGE ACCOUNT**

**Schedules forming part of Balance Sheet as on 31st March 2019:**

**Schedule 'A' - Payable to Staff:**

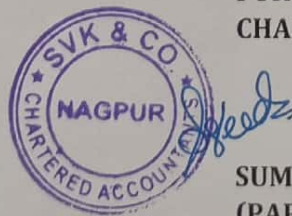
Particulars	Amount
Shri G.W. Dhote	21,491.00
Shri K.U. Ishwarkar	14,905.00
Shri S.S. Nakhate	32,499.00
Smt M.M Barapatre	481.00
Shri N.P. Borkar	819.00
Ku. Varsha Meshram	106,606.00
<b>Total</b>	<b>176,801.00</b>

**Schedule 'B' - Deposits, Loans & Advances:**

Particulars	Amount
University Reserve Fund Deposit	300,000.00
University Building Fund Deposit	75,000.00
Gas Deposit	4,000.00
Jaycees Convent Deposit	100,000.00
Telephone Deposit	2,000.00
Ku. R.S.Sharma	560.00
Shri R. M. Bhore	299,834.00
Ku.M.M.Barapatre	5,000.00
Ku.Neha Patel	6,000.00
Smt V.N. Kannake	928.00
<b>Total</b>	<b>793,322.00</b>

Place : NAGPUR  
Date : 11/07/2019

AS PER OUR REPORT OF EVEN DATE ATTACHED  
FOR SVK & CO.  
CHARTERED ACCOUNTANTS



SUMIT HEDA  
(PARTNER)  
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