

**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 2020**, and have examined and verified the:

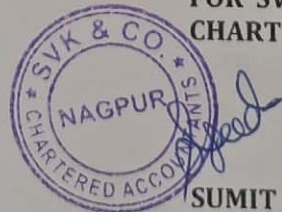
- a. Receipts & Payments Account for the year ended 31<sup>st</sup> March 2020.
- b. Income & Expenditure Accounts for the year ended 31<sup>st</sup> March 2020.
- c. Balance Sheet as on 31<sup>st</sup> March 2020.

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.

PLACE: NAGPUR  
DATE: 31/07/2020

FOR SVK & CO.  
CHARTERED ACCOUNTANTS



SUMIT HEDA  
(PARTNER)  
M.NO.118557  
FRNo. 121593W

**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. <u>EXPENDITURE SHOWN IN THE ACCOUNT STATEMENT SUBMITTED TO THE DEPT. FOR ASSESSMENT PURPOSES :</u></b>	
Expenditure on maintenance & repairs.	3350
Rent.	--
Municipal Taxes (other than light water & service charge)	--

**PLACE: NAGPUR**  
**DATE: 31/07/2020**

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



**SUMIT HEDA**  
**(PARTNER)**  
**M.NO.118557**  
**FRNo. 121593W**

## **INDEPENDENT AUDITOR'S REPORT**

To,  
The Principal,  
R.M. Patel Girls College,  
Degree College Account,  
Bhandara.

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

We have audited the accompanying financial statements of R.M. Patel Girls College, (Degree) Bhandara which comprise the balance sheet as on 31st March 2020, 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 2020;
- (ii) In the case of the income and Expenditure account, of the surplus/ Deficit for the year ended on that date.

**PLACE : NAGPUR**  
**DATE: 31/07/2020**

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



**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, 2020**

Receipts	Amount	Payments	Amount
<b>1. OPENING BALANCES:</b>		<b>DIRECT OR RECURRING EXPENDITURE:</b>	
<b>CASH &amp; BANK BALANCES:</b>		<b>1. SALARY TO TEACHING STAFF:</b>	
Bank of India A/c No. 347 (Non-Salary)	7,90,264.01	Basic pay	1,06,34,260.00
Bank of India A/c No. 343 (Unl.A/c)	3,20,284.50	Grade pay	3,90,000.00
BOM A/c No. 20134667949 (Salary)	12,41,115.40	D.A.	43,78,919.00
Cash in Hand	2,622.30	H.R.A.	9,28,762.00
BOI A/c No. 0019 (Scholarship)	3,38,846.45	Conveyance Allowance	1,31,760.00
Allahabad Bank A/c No. 55119 (U.G.C)	1,51,941.00	D.A.Arrears	61,990.00
	<b>28,53,073.66</b>	Honorarium to Invite Guest Lecturers	6,92,000.00
			<b>1,72,17,691.00</b>
<b>DIRECT OR RECURRING RECEIPTS:</b>		<b>2. SALARIES TO NON-TEACHING STAFF:</b>	
<b>2. GRANT-IN-AID:</b>		Basic pay	8,21,360.00
Salary Grant	1,98,34,590.00	D.A.	14,91,477.00
		H.R.A.	98,936.00
<b>3. FEES AND FINES:</b>		Conveyance Allowance	28,800.00
Tuition Fees (Granted and Non grant)	58,257.00	Grade pay	1,68,000.00
Laboratory Fees	7,474.00	D.A.Arrears	8,326.00
Library Fees	9,700.00		<b>26,16,899.00</b>
College Exam. Fees	22,640.00		
	<b>98,071.00</b>	<b>3. NEWS PAPER &amp; PERIODICALS</b>	<b>12,447.00</b>
<b>4. OTHER MISCELLANEOUS RECEIPTS:</b>		<b>4. REPAIRS &amp; MAINTAINANCE (OTHER)</b>	<b>32,736.00</b>
Game Sports & Gymkhana Fees	9,280.00		
Extra Curricular Activities Fees	4,150.00	<b>5. MISCELLANEOUS EXPENSES:</b>	
Medical Exam Fees.	1,400.00	Telephone Bill Charges	26,460.00
Library Cum Identity Card Fees.	14,740.00	Stationary Expenses	15,088.00
Physical Efficiency Test Fees	1,320.00	Physical Efficiency Test Expenditure	1,076.00
Students Aid Fund Fees	2,260.00	Postage and Telegram	594.00
Admission Fees	27,600.00	Printing Expenses	47,340.00
Services Charges (Unl.Exam)	44,075.00	Miscellaneous Expenses	27,967.00
Maintenance Fees	2,660.00	Travelling & Conveyance	49,980.00
College Day Fees	25,250.00	Bank Charges	5,956.99
Sale of Prospectus	22,950.00	Washing Allowances	1,800.00
Other Fees	37,343.00	Electricity Expenses	2,34,520.00
	<b>1,93,028.00</b>	Services Charges (University Exam.)	13,700.00
<b>5. OTHER DIRECT RECEIPTS:</b>		Medical Test Expenditure	1,900.00
University Advance for Practical	29,745.00	Building Maintenance	3,350.00
University Advance for Theory Exam.	6,00,000.00	Sanitary Expenses	5,470.00
	<b>6,29,745.00</b>	Electrical Material	26,220.00
		Yearly Affiliation Fees & Fine	5,000.00
		Nagar Parishad Tax	31,615.00
		Water Charges	13,785.00
		Website renewal Charges	40,120.00
		National Insurance	14,960.00
		Sports Expenses	45,175.00
		Xerox Machine Maintenance	38,291.00
		NLIST Annual Membership	5,900.00
		Ground Maintenance	1,300.00
		Furniture Repairs	9,789.00
		Annual Day Expenses	660.00
		Software Expenditure	98,648.00
		Computer Maintenance	45,640.00
		Extra Curricular Activities Expenses	9,135.00
		Advertisement	8,400.00
			<b>8,29,839.99</b>
		<b>6. OTHER DIRECT EXPENDITURE:</b>	
		University Theory Exam	3,41,651.00
		University Practical Exam	1,000.00
			<b>3,42,651.00</b>
<b>TOTAL DIRECT OR RECURRING RECEIPTS:</b>	<b>2,36,08,507.66</b>	<b>TOTAL DIRECT OR RECURRING EXPENDITURE:</b>	<b>2,10,52,263.99</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.	5,500.00	<b>7. PURCHASES:</b>	
University Enrolment Fees.	2,530.00	Laboratory Equipments	3,982.00
University Examination Fees.	2,75,551.00	Sports Material Purchased	4,680.00
University Student Union Fees.	220.00	Library Books Purchased	1,980.00
N.S.S. Fees	50.00		<b>10,642.00</b>
Immigration Fees	200.00		
Uni Sport & Cultural Activities (Ashwamegh)	2,156.00	<b>8. SCHOLARSHIP, FELLOWSHIP &amp; PRIZES:</b>	
University S.W.F. Fees.	220.00	G.O.I. Scholarship	<b>93,018.00</b>
University S.M.A.F. Fees.	220.00		
University Medical Exam Form Fees	160.00	<b>9. FEES PAID TO UNIVERSITY:</b>	
University e-Service fees (E-Suwidha)	2,250.00	University Annual Fees.	42,000.00
University Student Aid Fund	1,265.00	University Enrolment Fees.	17,490.00
Univ.Disastar Mang. Cell fees	440.00	University Examination Fees.	3,00,612.00
Enviornment Fees	1,300.00	University Student Union Fees.	1,680.00
	<b>2,92,062.00</b>	University Games Fees.	8,400.00
		Uni Sports & Cultural Activities (Ashwamegh)	8,064.00
<b>7. SCHOLARSHIP, FELLOWSHIP &amp; PRIZES:</b>		University S.W.F. Fees.	1,680.00
G.O.I. Scholarship	<b>12,32,553.00</b>	University S.M.A.F. Fees.	1,680.00
		Medical Check up Fees	1,680.00
<b>8. SALARY DEDUCTIONS:</b>		University e-Service fees (E-Suwidha)	16,800.00
G.P.F. Deduction.	28,08,000.00	University Student Aid Fund	1,680.00
Group Personal Accidental Insurance	6,018.00	University N.S.S. Fees	3,360.00
Income Tax.	23,13,000.00	University Immigration Fees	200.00
Professional Tax	42,500.00	Univ.Disastar Mang. Cell fees	3,360.00
Insurance Premium	13,35,345.00	University Envoimnt Fees	2,000.00
Bhandara Dist Central Co-Op Bank	3,68,800.00		<b>4,10,686.00</b>
D.C.P.S.	3,68,898.00		
Vinayak Nagari Sah.Pat Sanstha	8,000.00	<b>10. SALARY DEDUCTIONS:</b>	
	<b>72,50,561.00</b>	D.C.P.S.	3,68,898.00
		G.P.F. Deduction.	28,08,000.00
<b>9. ADVANCES RECOVERED FROM STAFF:</b>		Income Tax.	23,13,000.00
Shri. N.P. Borkar	50,000.00	Professional Tax	42,500.00
Shri K.U.Ishwarkar	5,000.00	Insurance Premium	13,35,345.00
Ku. R.S.Sharma	594.00	Vinayak Nagari Sah.Pat Sanstha	8,000.00
Shri R.M.Bhore	4,02,000.00	Bhandara Dist Central Co-Op Bank	3,68,800.00
Shri S.S. Nakhate	3,00,000.00	Group Personal Accidental Insurance	6,018.00
	<b>7,57,594.00</b>		<b>72,50,561.00</b>
		<b>11. CAST AND DECLARATION CONCESSION (FREESHIP)</b>	<b>19,236.00</b>
<b>10. CAST AND DECLARATION CONCESSION (FREESHIP)</b>	<b>21,392.00</b>		
		<b>12. ADVANCE TO STAFF:</b>	
<b>11. BANK INTEREST</b>	<b>51,684.00</b>	Shri. N.P. Borkar	50,000.00
		Ku. J. T. Nandeshwar	18,000.00
<b>12. ADVANCE FROM STAFF</b>		Shri S.S. Nakhate	3,00,000.00
Shri. K.U. Ishwarkar	200.00	Ku. R.S. Sharma	1,000.00
Shri. Altaf Sheikh	15,231.00	Shri R.M. Bhore	57,696.00
	<b>15,431.00</b>	Shri K.U.Ishwarkar	24,349.00
			<b>4,51,045.00</b>
<b>13. OTHER RECEIPT</b>		<b>13. REFUND TO UNIVERSITY (UNI.THEORY EXAM ADV.)</b>	<b>3,58,349.00</b>
Honorarium payment to C.H.B. Teachers (stale)	18,720.00		
Student GOI Scholarship Payment (stale)	3,654.00	<b>14. FEES REFUND TO STUDENTS</b>	<b>500.00</b>
Student Cast & Declaration Payment (stale)	6,252.00		
	<b>28,626.00</b>	<b>15. Refund to UGC pune</b>	
		Bank Interest	7,500.00
<b>TOTAL INDIRECT OR NON-RECURRING RECEIPTS</b>	<b>96,49,903.00</b>	Balance & Inadmissible Amount	9,395.00
			<b>16,895.00</b>
<b>Total Direct or Recurring Receipts.</b>	<b>2,36,08,507.66</b>	<b>16. REFUND TO GOVERNMENT (EXCESS SALARY PAYMENT)</b>	<b>15,231.00</b>
<b>Total Indirect or Non-Recurring Receipts.</b>	<b>96,49,903.00</b>		
	<b>3,32,58,410.66</b>	<b>17. UNIVERSITY FEES REFUND TO STUDENTS</b>	<b>450.00</b>
		<b>TOTAL INDIRECT OR NON-RECURRING EXPENSES:</b>	<b>86,26,613.00</b>
		<b>Total Direct or Recurring Expenditure</b>	<b>2,10,52,263.99</b>
		<b>Total Indirect or Non-recurring Expenditure</b>	<b>86,26,613.00</b>
			<b>2,96,78,876.99</b>
		<b>18. CASH &amp; BANK BALANCES:</b>	
		Bank of India A/c No. 347 (Non-Salary)	7,23,468.97
		Bank of India A/c No. 343 (Uni.A/c)	5,79,381.85
		BOI A/c No. 0019 (Scholarship)	5,87,818.65
		BOM A/c No. 20134667949 (Salary)	15,42,532.60
		BOM A/c No. 60352203582 (Salary)	4,864.30
		Allahabad Bank A/C No. (UGC)	1,40,146.00
		Cash in Hand	1,321.30
			<b>35,79,533.67</b>
<b>GRAND TOTAL</b>	<b>3,32,58,410.66</b>	<b>GRAND TOTAL</b>	<b>3,32,58,410.66</b>

Place : NAGPUR  
Date : 31/07/2020



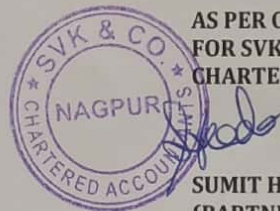
AS PER OUR REPORT OF EVEN DATE ATTACHED  
FOR SVK & CO.  
CHARTERED ACCOUNTANTS

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, 2020**

Expenditure	AMOUNT	AMOUNT	Income	AMOUNT	AMOUNT
<b>To SALARIES &amp; ALLOWANCES:</b>			<b>By GRANT- IN -AID:</b>		
Teaching Staff	1,72,17,691.00		Salary Grant		1,98,34,590.00
Non-Teaching Staff	26,16,899.00	1,98,34,590.00			
<b>To CONTINGENCIES:</b>			<b>By FEES COLLECTION:</b>		
Newspaper and Periodicals	12,447.00		Fees & Fines	97,571.00	
Repairs & Maintenance	32,736.00		University Fees Collected	(1,19,074.00)	
Miscellaneous Expenses	8,20,704.99		Scholarship Payment Received(Fees & Fines)	17,33,837.00	
Extra-Curricular Activities	9,135.00	8,75,022.99	Other Miscellaneous Receipts	1,93,028.00	19,05,362.00
<b>To OTHER HEADS:</b>			<b>By OTHER RECIEPTS:</b>		
Refund to University (Theory & Practical)	3,58,349.00		Cast and Declaration concession	21,392.00	
Refund to UGC Pune	16,895.00		University Advance for Practical	29,745.00	
Refund to Govt (excess salary)	15,231.00		University Advance for Theory Exam.	6,00,000.00	
Cast and Declaration concession	19,236.00		Other Receipt	28,626.00	6,79,763.00
University Theory Exam	3,41,651.00				
University Practical Exam	1,000.00	7,52,362.00	<b>BY BANK INTEREST</b>		51,684.00
<b>To Excess of Income over Expenditure carried over to Balance Sheet</b>		<b>10,09,424.01</b>			
<b>TOTAL:</b>		<b>2,24,71,399.00</b>	<b>TOTAL:</b>		<b>2,24,71,399.00</b>

Place : NAGPUR  
Date : 31/07/2020



AS PER OUR REPORT OF EVEN DATE ATTACHED  
FOR SVK & CO.  
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M.No. 118557  
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**SMT. REWABEN MANOHARBHAI PATEL MAHILA KALA MAHAVIDYALAYA, BHANDARA  
DEGREE COLLEGE ACCOUNT  
BALANCE SHEET AS AT 31ST MARCH, 2020**

Liabilities	Amount		Assets	Amount	
<b>INTERNAL LOANS:</b> Gondia Education Society		16,24,406.00	<b>MOVABLE PROPERTY:</b> <b>FURNITURE &amp; FIXTURES:</b> Previous Year Balance .		18,03,884.50
<b>INCOME &amp; EXPENDITURE A/C:</b> Previous Year Balance.	61,69,869.56		<b>SCIENCE &amp; TEACHING SPORTS</b> <b>MATERIALS &amp; OFFICE EQUIPMENTS:</b> Previous Year Balance .	24,55,180.00	
Add: Surplus/(Deficit) during the Year.	10,09,424.01	71,79,293.57	Add :- Purchased during the year	8,662.00	24,63,842.00
<b>Current Liabilities</b> Payable to Staff (As per Schedule 'A' attached)		2,17,353.00	<b>LIBRARY BOOKS:</b> Previous Year Balance .	6,59,918.40	
			Add :- Purchased during the year	1,980.00	6,61,898.40
			<b>CURRENT ASSETS:</b> <b>DEPOSITS LOANS &amp; ADVANCES:</b> (As per Schedule 'B' attached)		5,11,894.00
			<b>CASH &amp; BANK BALANCES:</b> Bank of India A/c No. 347 (Non-Salary)	7,23,468.97	
			Bank of India A/c No. 343 (Uni.A/c)	5,79,381.85	
			BOI A/c No. 0019 (Scholarship)	5,87,818.65	
			BOM A/c No. 20134667949 (Salary)	15,42,532.60	
			Allahabad Bank A/C No. (UGC)	1,40,146.00	
			BOM A/c No. 60352203582 (Salary)	4,864.30	
			Cash in Hand	1,321.30	35,79,533.67
<b>TOTAL :</b>		90,21,052.57	<b>TOTAL :</b>		90,21,052.57

Place : NAGPUR  
Date : 31/07/2020

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



SUMIT HEDA  
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M.No. 118557  
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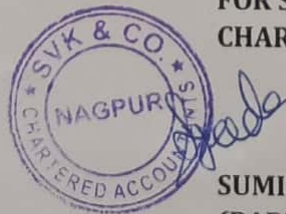


**SMT. REWABEN MANOHARBHAI PATEL MAHILA KALA MAHAVIDYALAYA, BHANDARA**  
**DEGREE COLLEGE ACCOUNT****Schedules forming part of Balance Sheet as on 31st March 2020:****Schedule 'A' - Payable to Staff:**

Particulars	Amount
Shri G.W. Dhote	21,491.00
Shri K.U. Ishwarkar	(4,244.00)
Shri S.S. Nakhate	32,499.00
Smt M.M Barapatre	481.00
Shri N.P. Borkar	819.00
Ku. Varsha Meshram	1,06,606.00
Shri. Altaf Sheikh	15,231.00
Shri R. M. Bhole	44,470.00
<b>Total</b>	<b>2,17,353.00</b>

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

Particulars	Amount
University Reserve Fund Deposit	3,00,000.00
University Building Fund Deposit	75,000.00
Gas Deposit	4,000.00
Jaycees Convent Deposit	1,00,000.00
Telephone Deposit	2,000.00
Ku. R.S.Sharma	966.00
Ku. J. T. Nandeshwar	18,000.00
Ku.M.M.Barapatre	5,000.00
Ku.Neha Patel	6,000.00
Smt V.N. Kannake	928.00
<b>Total</b>	<b>5,11,894.00</b>

Place : NAGPUR  
Date : 31/07/2020AS PER OUR REPORT OF EVEN DATE ATTACHED  
FOR SVK & CO.  
CHARTERED ACCOUNTANTSSUMIT HEDA  
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