GONDIA EDUCATION SOCIETY'S



गनात्वप्रक्षालपन

1

MANOHARBHAI PATEL COLLEGE OF ARTS, COMMERCE & SCIENCE



SADAK ARJUNI, GONDIA-441807

(AFFILIATED TO R.T.M.NAGPUR UNIVERSITY

Cycle-1 Assessment & Accreditation by NAAC CRITERION IV: PHYSICAL FACILITIES

QnM-4.4.1: Average percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years(INR in Lakhs)



Date : 28/02/2023

Declaration

The information, reports, true copies of the supporting documents, numerical data, etc. furnished in this file is verified by IQAC and found correct.

Hence this certificate.

r. A. M. Patil IQAC Coordinator Manoharbhai Patel College Sadak Arjuni



Dr. A. S. Dwivedi Chairman IQAC and Principal Manoharbhai Patel College Sadak Arjuni

SVK&CO Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

INDEPENDENT AUDITOR'S REPORT

The Principal, MBP College of Science and Commerce, Degree College Account, Sadakarjuni

Report on the Financial Statements

To.

We have audited the accompanying financial statements MBP College of Science and Commerce, Degree College Account, Sadakarjuni which comprise the balance sheet as on 31st March 2017, the statement of Income and Expenditure Account for the year then ended.

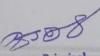
Management's Responsibility for the Financial Statements

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.







Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com



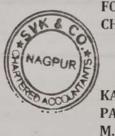
Opinion

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 31st March 2017;
- (ii) in the case of the income and Expenditure account, of the surplus/ Deficit for the year ended on that date.

PLACE : NAGPUR DATE : 27/07/2017

6



FOR SVK & Co. CHARTERED ACCOUNTANTS

KANHAIYA MAHESHWARI PARTNER M.No.402690 FRN. 121593W

Principal

SVK&CO. Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

AUDITORS CERTIFICATE

We have audited the Books of Accounts of M.B.Patel College of Commerce and Science Sadakarjuni, for the year ended 31st March 2017, and have examined and verified the:

- a. Receipts & Payments Account for the year ended 31st March 2017.
- b. Income & Expenditure Accounts for the year ended 31st March 2017.
- c. Balance Sheet as on 31st March 2017

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 Grantin-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: 27th July 2017

V.

FOR SVK & Co.

CHARTERED ACCOUNTANTS

KANHAIYA MAHESHWARI (PARTNER) M.NO.402690 FRN.121593W

0508

SVK&CO. Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

Name of College:

0

M.B.Patel College Of Commerce And Science, SadakarjunI For the year ended: 31st MARCH 2017



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 2016-2017 and the total expenditure on Dearness Allowance at Govt. rates works out to Rs. 42,69,459.00/-, 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. 42,69,459.00/-, 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.



03508

Principal Manoharbhai Patel Arts, Commerce & Science College, Sadak Arjuni, Diet Condia, Pin Code - 441807

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

BUILDING CERTIFICATE FORM No. 3 Statement showing cost of Building & Rent, Taxes paid by college:		MBPC
1. DESCRIPTION OF BUILDING :-		POLEW * SA
Owned by college or Society conducting the college	NO	
Rented from third party		
Cost of building at the time of its construction (with the year of completion date)		
2. <u>WHETHER GOVT. OR ANY OTHER GRANT RECD. TOWARDS BLDG. IF</u> <u>SO STATE THE AMOUNT OF GRANT PAID UGC/GOVT. OR ANY OTHER</u> <u>AUTHORITY AND :</u>		
EXPENDITURE ON COST OF CONSTRUCTION & HOW IT IS MET OUT :-		
From State Government.		
From Central Government.		
From others, on what conditions.		
Earmarked Funds raised.		
Specific Donations.		
Loans.		
Other Sources.		
Total.		and the second second
Depreciated value of Bldg. in the year		
4. <u>EXPENDITURE SHOWN IN THE ACCOUNT STATEMENT SUBMITTED</u> TO THE DEPT. FOR ASSESSMENT PURPOSES :		a section
Expenditure on maintenance & repairs.		
Rent.	1,80,000.00	
Municipal Taxes (other than light water & service charge)		

PLACE: NAGPUR DATE: 27th July 2017

3

10 .

FOR SVK & Co. CHARTERED ACCOUNTANTS State **KANHAIYA MAHESHWARI**

(PARTNER) M.NO.402690 FRN.121593W

13508

SVK&CO. Chartered Accountants

MBPC

Gonda Pri BW *

AMOUNT

2,505,480.00

687,300.00

3,896,683.00

319,278.00

114,200.00

152,850.00

40,800.00

372,776.00

1,270,080,00

9,483.00

120,734.00

318,606.00

26,230.00

195,063.00

496,640.00

39,314.00

10,565,517.00

30,400.00

118,500.00

34,350.00

24,000.00

16,800.00

301,914.00 70.862.00

> 4,683.00 4,800.00

9,850.00 20,196.00 16,675.00 3,670.00 7.866.00 180,000.00 \$4,498.00

3,377.00 22,474.00

26,230.00

127,705.00 24,858.00

42,500.00

109,600 00 110,400.00 275,840.00 \$00,00

> 6,400.00 9,600.00 23,314.00

2014-15:

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS Ph # 0712-2522170 Email# svk_ca@rediffmail.com

			OF COMMERCE & SCIENCE, SADAKARJUNI REE COLLEGE FOR THE YEAR ENDED 31 ST MARCH, 2017	and and a
RECEIPTS	AMOUNT	AMOUNT		
OPENING BALANCES:		ANTONI	PAYMENTS	AMOUNT
Bank of Maharashtra 60168390051fSalarv) Bank of Maharashtra 6043481302 (Scholaship) Bank of Maharashtra 60168832689(Non Salary)	196,671.00 34,286.00 291,766,00	522,723.00	RECURRING OR DIRECT EXPENDITURE : SALARIES : Basic Pay to Teaching Staff	2,026,760.00
GRANT-IN-AID :			Basic Pay to Non-Teaching Staff	478,720.00
Salary Grant FEES & FINIS ; Tution Fees Laboratory Fees	393,600.00	10,533,947.00	GRADE PAY 1 Grade Pay to Teaching Staff Grade Pay to Non-Teaching Staff DEARNESS ALLOWANCES :	552,000.00 135,300.00
OTHER FEES FROM GOI STUDENTS	10,600.00	404,200.00	D.A. to Teaching Staff D.A. to Non-Teaching Staff	3,146,864.00 749,819.00
FEES COLLECTED ON BEHALF OF UNIVERSITY:			HOUSE RENT ALLOWANCES :	and the second second
University Examination Fees University Annual Fees University Student Welfare Fund	244,028.00 6,500.00		Teaching Staff Non-Teaching Staff	257,876.00
University Student Union Fees University Medical Exam. Form University Enrolment Fees	260.00 260.00 260.00 21.890.00		THAVELLING ALLOWANCES : Teaching Staff Non-Teaching Staff	83,800.00

SALARY DEDUCTIONS: Books G.P.F. Deduction 72,000,00 D.C.P.S. Deduction 694,601,00 Income Tax 694,601,00 Professional Tax 1000,00 LLC. Premium 223,375,00 G.D.C. Co-On Bank Ltd. Deori 120,000,00 Urban Co-Opertive Bank Ltd. 166,000,00 Mahila Urban Co-Opertive Bank Ltd. 166,000,00 J.M.Patel Credit Co-Optrive Ltd Bhandara 180,000,00 J.M.Patel Credit Co-Optrive Ltd. Bhandara 180,000,00 J.M.Patel Credit Co-Optrive Ltd. Bhandara 180,000,00 College Building Rent Printing Expenses OTHER INDIRECT RECEIPTS : Office Maintenance Interest Received 63,160,00 90,160,00 Advance University Practical Exam 35,000,00 90,160,00 Social Cultural Activities Social Cultural Activities	 G.J. Schelarshi (O.B.C.) 2015-2016 G.O.I. Schelarshi (O.B.C.) 2015-2016 G.O.I. Schelarshin (VIN.T.) 2016-2017 G.O.I. Schelarshin (S.C.) 2016-2017 G.O.I. Schelarshin (S.B.C) 2015-2016 G.O.I. Schelarshin (S.T.) 2016-2017 G.O.I. Schelarshin (S.T.) 2016-2017 G.O.I. Schelarshin (S.T.) 2015-2016 G.O.I. Freeshin S.J. 2015-2016 	386,240.00 2,930.00 22,385.00 36,925.00 39,522.00 36,831.00 115,795.00	1,162,007.00	ARREARS OF DEARNESS ALLOWANCE: DA Arrears To Teaching Staff DA Arrears To Non Teaching Staff REMUNERATION TO INVITED LECTURERES 2 COLLECE LIBRARY: News Paper & Periodicals
Recovery of Salary 1,000.00 90,160.00 Social Cultural Activities Tribut Grant 1,000.00 CURRENT LAB EXPENDITURE: Chemistry	C.P.F. Deduction D.C.P.S. Deduction income Tax Professional Tax L.I.C. Premium G.D.C. Co-Op Bank Ltd. Deori Urban Go-Op. Bank Deori Mahlia Urban Go-Opretive Bank Ltd. Maa Vaishayi Sanstha Sakoli J.M. Patel Credit Go-Opretive Lid. Bhandara Shei Path Sanstha Sakoli Urban Go-Op. Bank Ltd. Sakoli Urban Go-Op. Bank Ltd. Sakoli OTHER INDIRECT RECEIPTS : Interest Received	694,601.00 697,450.00 34,400.00 120,000,00 42,000.00 42,000.00 45,000.00 168,000.00 180,000,00 21,200.00 56,400.00 63,160.00		PURCHASE OF EQUIPMENT Electric Equipment MISCELLANEOUS EXPENSES: Electricity Expenses Electricity Expenses Electricity Expenses Statoners College Building Rent Printing Expenses Bank Commission Office Maintenance EXTRA CURRICULAR ACTIVITIES :
1,000.00 CURRENT LAB EXPENDITURE: Chemistry		35,000.00	98,160.00	Social Cultural Activities
		a manya		

21,890,00

1,560.00

2,600.00

1,560.00

1.200.00

352,315.00

386,240.00

260.00

O

(6)

University E-Service Fees University Inter Uni, Sports

University Envoirment Fee

Miscellaneous Receipt

Total C/f

University Games Fees University Medical Aid Fund Fees

SCHOLARSHIP FELLOWSHIP AND PRIZES: G.O.I. Scholarship (O.B.C.) 2015-16 G.O.I. Scholarship (O.B.C.) 2015-2016

115,795.00	1,162,007.00	News Paper & Periodicals
72,000.00 694,601.00 697,450.00 34,400.00 223,575.00 120,000.00 42,000.00 166,000.00 160,000.00 180,000.00 21,200.00		Books PURCHASE OF EQUIPMENT Electric Equipment MISCELLANEQUIS EXPENSES: Electricity Expenses TA & D. A Reneval of A M C Telephone Stationery College Building Rent Printing Expenses
56,400,00 63,160,00 35,000,00	2,354,626.00 98,160.00	Bank Commission Office Maintenance EXTRA CURRICULAR ACTIVITIES: Social Cultural Activities
	1,000.00 13,867,00	CURRENT LAB EXPENDITURE: Chemistry Botany

NAXALITE AFFECTED AREA ALLOWANCES :

Teaching Staff Special Allow. Principal Notional Rent to Teaching Staff Principal

Teaching Staff Non-Teaching Staff

280,378.00 OTHER ALLOWANCES:

4.376.00 SCHOLARSHIP DISBURSHMENT CO.I. Scholarship (O.B.C.) Tution Fees Transfer 2015-2016 Co.I. Scholarship (O.B.C.) Tution Fees Transfer 2016-2017 G.O.I. Scholarship (O.B.C.) Tution Fees Transfer 2016-2017 G.O.I. Scholarship (O.B.C.) Other Fees Transfer 2016-2017 G.O.I. Freeship (OBC) Tution Fees Transfer 2015-2016 GOI SCHOLARSHIP VINT

G.O.I. Scholarship (VJNT) Tution Fees Transfer 2015-2016 G.O.I. Scholarship (VJNT) Tution Fees Transfer 2016-2017 G.O.I. Scholarship (VJNT) Other Fees Transfer 2016-17 15,791,900.00 Total C/f

> 13508 Principal



SVK & C

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, M Ph # 0712-2522170 Email# svk_ca@rediffmail.com

Total B/f	and the second s	svk_ca@rediffmai	12 103	0
	15,791,900.00		10	Condia Pin-La
	201-14, 100,00	Total B/f		Phy I mass
				10,303,517.0
the second s		GOI SCHOLARSHIP SC		
	the second se	G.O.I. Scholarship (SC.) Tution Face To a second		
	the second se	G O I Scholarship (SC.) Tution Fees Transfer 2015-2016	33,600.00	
wanted a low party state of the low stat			48,600.00	81,600.0
the second s		GOI SCHOLARSHIP SBC		04,000,0
	and the second sec	G.O.I. Scholardun (She) and an		
A CONTRACTOR OF A CONTRACTOR O		G.O.I. Scholarshin (SBC.) Tution Pees Transfer 2016-2017	11,200.00	
		G.O.I. Scholarship (SBC.) Tution Fees Transfer 2016-2017 G.O.I. Scholarship (SBC.) Tution Fees Transfer 2016-2017	28,322.00	
		FEES PAID TO UNIVERSITY		39,522.0
		University Annual Fees		
		University Medical Aid Fund Fees	136,395.00	
		University of California Pund Fees	1,600.00	
		University Student Welfare Fund		
		University Student Aid Road	1,600.00	
		University Student IImion Book	1,600.00	
		University Games Fear	1,600.00	
		University E-Service Fees	8,000.00	
and the second se		University Disaster Management V	16,000.00	
and the second se		University inter University County	3,200.00	
	The second se	Guiversity Examination Page	7,680.00	
		University Enrolment Fance	267,958,00	and the second
The second s		University Medical Form Fees	19.800.00	
			1,600.00	483,613.0
Contraction of the local division of the loc		SALARY DEDUCTION AND DEPOSITS TRANSFERRED:		100,013,0
	The second s			
		D.C.P.S. Deduction	72,000,00	
		Income Tax	694,004.00	
the second se		Professional Tax	697,450.00	
		LI.C. Premium	34,400.00	
		G.D.C. Co-Op Bank Ltd. Deori	223,566.00	
		Urban Co-On, Bank Deori	120,000.00	
		Mahila Urban Co-Opretive Bank Ltd.	42,000.00	
		Plan Valshnvi Path Sanetha Caluati	168,000.00	
		J.M. Patel Credit Co-Opretive Ltd Binesday	45.000.00	
		oneti Pain Saristia Sakoli	180,000.00	
		Urban Co-On. Bank Ltd. Sakoli	21,200 00	
			56,400.00	2.354,020.0
	a los de la companya	UNIVERSITY PRACTICAL EXAM		
		CLOSING BALANSE		30,000.00
		CLOSING BALANCE		
	and the second se	Bank of Maharashtra 60168399051(Salary)	1 035 330 03	
		ouris or Manarastitra 60168832600/Man Col.	1,825,279.00	
		Bank of Maharashtra 60043481302(Scholarship)	328,046.00	
otal			84,303.00	2,237,628.0
	15,791,900.00	Total		

Place : Nagpur Date : 27th July 2017

6



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

5 Totest KANHAIYA MAHESHWARI (PARTNER) M.No. 402690 FRN:121593W

13508

Chartered Accountants

MBPC

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nacpur 440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

MANOHARBHAI PATEL COLLEGE OF COMMERCE & SCIENCE, SADAKARIUNI DEGREE COLLEGE BALANCE SHEET AS ON 31 ST MARCH, 2017

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
NCOME & EXPENDITURE ACCOUNT : Previous Year Balance Add : Surplus/(deficit) during the year INTERNAL LOANS : Degree Non Grant	605,577.00 1,828,016.00	2,433,593.00 13,690.00	MOVABLE PROPERTY : LIBRARY BOOKS: Purchase during the year EQUIPMENTS:	Amount	22,798.00 135,234.00
LOAN'& ADVANCES: University Practical Exam		5,000.00	ADVANCE TO PRINCIPAL CASH & BANK BALANCES:		100,000.00
OTHER LIABILITES: Salary Deduction Payable: D.C.P.S. Deduction ne Tax	1,242.00 2,000.00		Bank of Maharashtra 60168399051(Salary) Bank of Maharashtra 60168832689(Non Salary) Bank of Maharashtra 60043481302(Scholarship		
L.i.C. Premium Audit Fees Payable	35.00 40,100.00	43,377.00			
Fotal Rs. :		2,495,660.00	Total Rs. :		2,495,660.00

Place : Nagpur Date : 27th July 2017

5

FOR SVK & Co. CHARTERED ACCOUNTANTS STORE KANHAIYA MAHESHWARI (PARTNER)

AS PER OUR REPORT OF EVEN DATE ATTACHED

M.No. 402690 FRN:121593W

3308 Principal

Manoharbhai Patel Arts, Commerce & Science College, Sadak Arjuni, Dist Gardin Pin Codo, 441807

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

MANOHARBHAI PATEL COLLEGE OF COMMERCE & SCIENCE, SADAKARJUNI DEGREE COLLEGE

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH, 2017

EXPENDITURE	Amount	Amount	INCOME	Amount	Amount
To SALARIES & ALLOWANCES: Basic Pay Grade Pay	2,505,480.00 687,300.00		By GRANT-IN-AID : Salary Grant		10,533,947,00
Dearness Allowance House Rent Allowance Travelling Allowance Naxalite Area Allowance Special Allowance	3,896,683.00 319,278.00 114,200.00 152,850.00 24,000.00		By FEES COLLECTION : Fees & Fines Miscellaneous Receipt University Fees By OTHER RECEIPTS :	820,816.00 5,376.00 280,378.00	1,106,570.00
Arrears of DA Notional Rent	372,776.00		By OTHER RECEIP 13.	63,160.00	63,160.00
Remuneration to Invited Lecturer	1,270,080.00	9,359,447.00	SCHOLARSHIP RECEIVED		1,162,007.00
- CONTINGENCIES:					13,867.00
Cliscellaneous Expenditures Extra Curricular Activities Current Lab Expenditure Audit Fees	318,606.00 26,230.00 195,063.00 11,500.00		TRIBAL GRANT		13,867.00
University Fees Paid	483,613.00	1,035,012.00			
SCHOLARSHIP DISBURSED		657,076.00			
To Excess of Income over Expenditure carried over to Balance Sheet		1,828,016.00			
Total Rs. :		12,879,551.00	Total Rs. :		12,879,551.00

Place : Nagpur Date : 27th July 2017



AS PER OUR REPORT OF EVEN DATE ATTACHED FOR SVK & Co. CHARTERED AÇCOUNTANTS

KANHAIYA MAHESHWARI (PARTNER) M.No. 402690 FRN:121593W

BIBO

SVK & Co. Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

INDEPENDENT AUDITOR'S REPORT



To, The Principal, MBP College of Arts, Commerce & Science Degree College (Grant Account) Sadakarjuni

Report on the Financial Statements

We have audited the accompanying financial statements MBP College of Arts ,Commerce & Science,Degree College Account, Sadakarjuni which comprise the balance sheet as on 31st March 2018, 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 statement to provide a basis for our audit opinion.

3501



Chartered Accountants

Znd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com



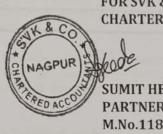
Opinion

O

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 31st March 2018;
- (ii) in the case of the income and Expenditure account, of the surplus/ Deficit for the year ended on that date.

PLACE : NAGPUR DATE : 27/07/2018



FOR SVK & CO. CHARTERED ACCOUNTANTS

SUMIT HEDA PARTNER M.No.118557 FRN. 121593W

BIDI

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

AUDITORS CERTIFICATE

We have audited the Books of Accounts of <u>M.B.Patel College of Commerce and Science</u>, <u>Sadakarjuni</u>, for the year ended <u>31* March 2018</u>, and have examined and verified the:

- a. Receipts & Payments Account for the year ended 31st March 2018.
- b. Income & Expenditure Accounts for the year ended 31st March 2018.
- c. Balance Sheet as on 31st March 2018

WE HEAREBY CERTIFY THAT:

VO

1973

- 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.
- 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 Grantin-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.
- 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 : 27th July 2018

FOR SVK & CO. CHARTERED ACCOUNTANTS

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

STO P Principal

Manoharbhai Patel Arts, Commerce & Science College, Sadak Arjuni, Diet Condia Pin Code - 441807

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

Name of College:

()

M.B.Patel College Of Commerce And Science, SadakarjunI For the year ended: 31st MARCH 2018



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 2017-2018 and the total expenditure on Dearness Allowance at Govt. rates works out to Rs. 47,25,812.00/-, 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. 47,25,812.00/-, 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.

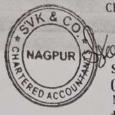
Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

FORM No. 3 Statement showing cost of Building & Rent, Taxes paid by college:		MBPC
1. DESCRIPTION OF BUILDING :-		the particular
Owned by college or Society conducting the college	NO	
Rented from third party		
Cost of building at the time of its construction (with the year of completion date)		
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 :		
EXPENDITURE ON COST OF CONSTRUCTION & HOW IT IS MET OUT :-		
From State Government.		
From Central Government.		
From others, on what conditions.		
Earmarked Funds raised.		
Specific Donations.		
Loans.		
Other Sources.		
Total.	100 100 mil 12000 1200	S 2000 Total Contractor
Depreciated value of Bldg. in the year		
4. EXPENDITURE SHOWN IN THE ACCOUNT STATEMENT SUBMITTED TO THE DEPT. FOR ASSESSMENT PURPOSES :		
Expenditure on maintenance & repairs.		The state
Rent.	1,44,000.00	
Municipal Taxes (other than light water & service charge)		A. States

PLACE: NAGPUR DATE : 27th July 2018

0



FOR SVK & CO. CHARTERED ACCOUNTANTS

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

P

0500

Principal Manoharbhai Patel Arts, Commerce & Science College, Sadak Arjuni, Condia Din Code - 441807

Chartered Accountant

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur Ph # 0712-2522170 Email# svk_ca@rediffmail.com

MANOHARBHAI PATEL COLLEGE OF COMMERCE & SCIENCE, SADAKARIUNI DEGREE COLLEGE RECIEPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31 ST MARCH, 2018

RECEIPTS AMOUNT		NT	PAYMENTS	AMOUNT	
OPENING BALANCES	and the second				
	I the second second second		RECURRING OR DIRECT EXPENDITURE :		30
Bank of Maharashtra 60168399051(Salary)	1,825,279.00		SALARIES :		CALIFORNIA CONTRACTOR
Bank of Maharashtra 6043481302 (Scholarship)	84,303.00	and the second se	Basic Pay to Teaching Staff	2,394,424.00	
Bank of Maharashtra 60168832689(Non Salary)	328,046.00	2,237,628.00	Basic Pay to Non-Teaching Staff	511,320.00	2,905,744.00
GRANT-IN-AID :			GRADE PAY:		
Salary Grant					
county of and		11,946,034.00	Grade Pay to Teaching Staff	613,679.00	
Printed & Annual			Grade Pay to Non-Teaching Staff	139,200.00	752,879.00
FEES & FINES :					
Tution Fees	36,000.00		DEARNESS ALLOWANCES :		
Other Fees	62,580.00	98,580.00	D.A. to Teaching Staff	3,861,134.00	
			D.A. to Non-Teaching Staff	864,678.00	4,725,812.00
FEES COLLECTED ON BEHALF OF UNIVERSITY:			and the second se	007,07.0.88	4,7 23,012.00
University Examination Fees	117.720.00				
	113,340.00		HOUSE RENT ALLOWANCES :		
University Annual Fees	5,500.00		Teaching Staff	300,810,00	
University Student Welfare Fund	220.00		Non-Teaching Staff	65,052.00	365,862.00
University Student Union Fees	220.00	Sector Sector			
University Medical Exam. Form	220.00		TRAVELLING ALLOWANCES :		
University Enrolment Fees	19,690.00		Teaching Staff	90,371.00	
University Games Fees	1,100.00		Non-Teaching Staff	31,600.00	121,971.00
University Medical Aid Fund Fees	220.00		the second s		
University Student Ald Fund Fees	220.00				
University E-Service Fees	2,200.00		NAXALITE AFFECTED AREA ALLOWANCES :		
University Inter Uni. Sports	1,320.00		Teaching Staff	132,787.00	
Exam Fees	27,020.00		Non-Teaching Staff	37,080.00	169,867.00
University Practical Exam Fees	81,282.00				****]****
University Exam Late Fees	200.00		OTHER ALLOWANCES :		
University Degree Fees	9,800.00		Teaching Staff Special Allow, Principal	24,000.00	
University Envolrment Fees	900.00	263,452.00	Notional Rent to Teaching Staff Principal	16,800.00	40,800.00
				10,000,000	
			ARREARS OF DEARNESS ALLOWANCE:		
SCHOLARSHIP FELLOWSHIP AND PRIZES :			D.A Arrears To Teaching Staff	154,618.00	
G.O.I. Scholarship (VIN.T.) 2016-2017	32,914.00	22 914 00	D.A Arrears To Non Teaching Staff	37,839.00	192,457.00
with Schuld ship (v)A to to to to to	541314.00	34,714.00	ost Arrows to Non reacting sum	37,039.00	192,457.00
SALARY DEDUCTIONS :			REMUNERATION TO INVITED LECTURERES 2014-15:		1,176,000.00
G.P.F. Deduction	300,000.00		Automation is attitud beitoninger fort to.		1,170,000.00
D.C.P.S. Deduction	668,823.00		COLLEGE LIBRARY :	the second se	
	989,000.00		Books	6045.00	
Income Tax	35,000.00		DOORS	6,045.00	6,045.0
Professional Tax			BUDCHACE OF FURNITURE	10,000,000	
LI.C. Premium	256,119.00		PURCHASE OF FURNITURE	19,580.00	19,580.00
Group Insurance	9,912.00				
G.D.C. Co-Op Bank Ltd. Sadak Arjuni	18,004.00		MISCELLANEOUS EXPENSES:	201220122	
Mahila Urban Co-Opretive Bank Ltd.	60,000.00		E.Seva	8,495.00	
Maa Vaishnvi Sanstha Sakoli	45,000.00		Electricity Expenses	37,337.00	
J M Patel Credit Co-Opretive Ltd. Bhandara	15,000.00		Miscellaneous	13,957.00	
Urban Co-Op. Bank Ltd. Sakoli	23,500.00	2,420,358.00		1,000,00	
			Social Gathering	21,669.00	
OTHER INDIRECT RECEIPTS :			News Paper and Periodicals	6,035,00	
Interest Received		130,976.00		31,092.00	
			Renewal of A M.C	8,555.00	
Recovery of Salary (Principal)		100,000.00	Telephone	32,052.00	
ALL MARKEN CONTRACTOR OF A CON			Stationery	12,229.00	
Tribal Grant		5.000.00		144,000.00	
1100 Main			Printing Expenses	11.022.00	III I TOTAL TOTAL
Address Handware Received	Lo State State	1,000.00		4,189.00	
Miscellaneous Receipt.		1030.00	Office Maintenance	15,088.00	
			Income Tax Uploading Charges	3,679.00	350,400.0
	The share the state		and the state of t	0,07,3,00	
	and the second s		FEES PAID TO UNIVERSITY :	and the second	
			University Examination Fees	229,074.00	
	THE REAL PROPERTY.		University Continuous Affiliation Fees	10,000.00	
			University Enrolment Fees	18,700.00	257,774
					-
Total C/f		17,235,942.00	Total C/f		11,085,191

0

3500

Principal Manoharbhai Patel Arts, Commerce & Science College, Sadak Arjuni, Dist. Gondia, Pin Code - 441807



SVI Chartered MBPG.

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town Nagpur-440316 MS Ph # 0712-2522170 Email# svk_ca@rediffmail.com

Total B/f		the second s		* un
10410/1	17,235,942.00	Total B/f		11,005,191.00
		SALARY DEDUCTION AND DEPOSITS TRANSFERRED: G.P.F. Deduction D.C.P.S. Deduction Income Tax	300,000.00 665,914.00 989,000.00	
		Professional Tax L.I.C. Premium Group Insurance G.D.C. Co-Op Bank Ltd: Sadaj Arjuni Mahila Urban Co-Opretive Bank Ltd. Maa Vaishnvi Path Sanstha Sakoli J.M. Patel Credit Co-Opretive Ltd. Bhandara	35,000,00 256,119,00 9,912,00 18,004,00 60,000,00 45,000,00 15,000,00	
The second s		Urban Co-Op. Bank Ltd. Sakoli	23,500.00	2,417,449.0
	ti consumptor	CLOSING BALANCE Bank of Maharashtra 60168399051(Salary) Bank of Maharashtra 60168832689(Non Salary) Bank of Maharashtra 60043481302(Scholarship)	3,579,266.00 32,254.00 121,782.00	3,733,302.0
Total	17,235,942.00	Total		17.235.942.00

AGP

ACC

Place: NAGPUR Date: 27/07/2018

Ö

10 2

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

CHARTERED ACCOUNTANTS

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

0508

Principal Manoharbhai Patel Arts, Commerce & Science College, Sadak Arjuni, Dist. Gondia, Pin Code - 441807

SVK&Co.

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town/Nagpur 440010 MS Ph # 0712-2522170 Email# svk_ca@rediffmail.com

MANOHARBHAI PATEL COLLEGE OF COMMERCE & SCIENCE, SADAKARJUNI **DEGREE COLLEGE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH, 2018**

	EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To SALARI Basic Pay	ES & ALLOWANCES:	2,905,744.00		By GRANT-IN-AID : Salary Grant		11,946,034.00
House Re Travellin Naxalite Special A Arrears o Notional	Allowance ent Allowance ig Allowance Area Allowance Ulowance of DA	752,879.00 4,725,812.00 365,862.00 121,971.00 169,867.00 24,000.00 192,457.00 16,800.00 1,176,000.00	10,451,392.00	By FEES COLLECTION : Fees & Fines University Practical Exam Miscellaneous Receipt University Fees By OTHER RECEIPTS : Bank Interest	98,580.00 5,000.00 1,000.00 263,452.00	368,032.00 130,976.00
To CONTIN	NGENCIES:			SCHOLARSHIP RECEIVED		32,914.00
Miscellar	neous Expenditures ity Fees Paid	350,400.00 257,774.00	608,174.00	TRIBAL GRANT		5,000.00
	of Income over Expenditure er to Balance Sheet		1,423,390.00			
Total Rs. :			12,482,956.00	Total Rs. :		12,482,956.00

Place : NAGPUR Date : 27/07/2018

0

FOR SVK & CO.

AS PER OUR REPORT OF EVEN DATE ATTACHED

CHARTERED ACCOUNTANTS

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

500

SVK&Co.

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010 MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com? MBPC

MANOHARBHAI PATEL COLLEGE OF COMMERCE & SCIENCE, SADAKARJUNI DEGREE COLLEGE

BALANCE SHEET AS ON 31 ST MARCH, 2018

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
INCOME & EXPENDITURE ACCOUNT :			MOVABLE PROPERTY :		
Previous Year Balance Add : Surplus/(deficit) during the year	2,433,593.00 1,423,390.00		LIBRARY BOOKS:		28,843.00
INTERNAL LOANS : Degree Non Grant		13,690.00	EQUIPMENTS AND FURNITURE Opening Balance Purchase during the year	135,234.00 19,580.00	154,814.00
OTHER LIABILITES: Salary Deduction Payable: D.C.P.S. Deduction Income Tax	4,151.00 2,000.00		CASH & BANK BALANCES: Bank of Maharashtra 60168399051(Salary) Bank of Maharashtra 60168832689(Non Salary) Bank of Maharashtra 60043481302(Scholarship)	3,579,266.00 32,254.00 121,782.00	3,733,302.00
L.I.C. Premium Audit Fees Payable	35.00 40,100.00	46,286.00	Bank of Manarashtra ooors to souther the		2.014.050.04
Rs.:		3,916,959.00	Total Rs. :		3,916,959.00

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



Place : NAGPUR

0

Date : 27/07/2018

BIDE Principal

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com



AUDITORS CERTIFICATE

We have audited the Books of Accounts of M.B.Patel College of Commerce and Science, Sadakarjuni, for the year ended <u>31st March 2019</u>, and have examined and verified the:

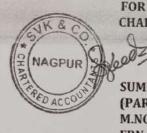
- a. Receipts & Payments Account for the year ended 31st March 2019.
- b. Income & Expenditure Accounts for the year ended 31st March 2019.
- c. Balance Sheet as on 31st March 2019

WE HEAREBY CERTIFY THAT:

PLACE: NAGPUR

DATE: 21st June 2019

- 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.
- 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 Grantin-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

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

3508

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

BUILDING CERTIFICATE	MBPC
FORM No. 3 Statement showing cost of Building & Rent, Taxes paid by college:	and and private
1. DESCRIPTION OF BUILDING :-	***
Owned by college or Society conducting the college	NO
Rented from third party	NO
Cost of building at the time of its construction (with the year of completion date)	
2. <u>WHETHER GOVT. OR ANY OTHER GRANT RECD. TOWARDS BLDG. IF</u> SO STATE THE AMOUNT OF GRANT PAID UGC/GOVT. OR ANY OTHER AUTHORITY AND :	
EXPENDITURE ON COST OF CONSTRUCTION & HOLLING	
EXPENDITURE ON COST OF CONSTRUCTION & HOW IT IS MET OUT :- From State Government.	
From Central Government.	
From others, on what conditions.	
Earmarked Funds raised.	
Specific Donations.	
Loans	
Other Sources.	and the second management
Total	
Depreciated value of Bldg. in the year	
4. <u>EXPENDITURE SHOWN IN THE ACCOUNT STATEMENT SUBMITTED</u> TO THE DEPT. FOR ASSESSMENT PURPOSES :	
Expenditure on maintenance & repairs.	
Rent.	2,42,000.00
Municipal Taxes (other than light water & service charge)	

PLACE: NAGPUR DATE: 21st June 2019

:0

6)



FRN.121593W

0508

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com



INDEPENDENT AUDITOR'S REPORT

To,

:0

10

The Principal, MBP College of Arts, Commerce & Science Degree College (Grant Account) Sadakarjuni

Report on the Financial Statements

We have audited the accompanying financial statements MBP College of Arts ,Commerce & Science,Degree College Account, Sadakarjuni 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.

ASOC



Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com



Opinion

:0

53

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 31st 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 : 21/06/2019

FOR SVK & CO. CHARTERED ACCOUNTANTS AGPUE SUMIT HEDA DAC PARTNER M.No.118557 FRN. 121593W

50

Chartered Accountants

MBPC

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

MANOHARBHAI PATEL COLLEGE OF COMMERCE & SCIENCE, SADAKARJUNI DEGREE COLLEGE

RECEPT AND PAYMENT	ACCOUNT FOR	THE YEAR ENDED	31 S	T MARCH, 2019
--------------------	-------------	----------------	------	---------------

RECEIPTS OPENING BALANCES. Bank of Maharashtra 60168399051(Salary) Bank of Maharashtra 6043481302 (Scholarship) Bank of Maharashtra 60168832689(Non Salary)	AMO	10N1	PAYMENTS	AMOL	INDE
Bank of Maharashtra 60168399051(Salary) Bank of Maharashtra 6043481302 (Scholarship)					
Bank of Maharashtra 6043481302 (Scholarship)	and the second		BECHDRING OD DIN DOW THE STATE		
Bank of Maharashtra 6043481302 (Scholarship)	3,579,266.00		RECURRING OR DIRECT EXPENDITURE :	and the second se	
Rank of Mahamaham Corcoparional	121,782.00		SALARIES: Basic Pay to Teaching Staff	and the second second	
Control of Internal ashera borross32689(Non Salary)	32,254,00	3,733,302.00		2,184,960.00	
		01.001005100	Basic Pay to Non-Teaching Staff	531,320.00	2,716,280.00
GRANT-IN-AID :			CRADE DAY.		
Salary Grant		9,094,904.00	GRADE PAY:		
		2,024,204,00	Grade Pay to Teaching Staff	564,000.00	
FEES & FINES :			Grade Pay to Non-Teaching Staff	139,200.00	703,200.00
Tution Fees	167,200.00		Pressure in the second second	CONTRACTOR OF STREET,	
Caution fees	1,475.00		DEARNESS ALLOWANCES :		
Other Fees	88,795.00	257,470.00	D.A. to Teaching Staff D.A. to Non-Teaching Staff	3,848,820.00	
			0.A. to Non- i eaching Staff	938,800.00	4,787,620.00
FEES COLLECTED ON BEHALF OF UNIVERSITY:			HOUSE RENT ALLOWANCES :		
University Examination Fees	156,332.00		Teaching Staff	224.000000	
U prsity Annual Fees	7,250.00		Non-Teaching Staff	274,896.00	
U rsity Student Welfare Fund	290.00			67,052,00	341,948.00
University Student Union Fees	290.00		TRAVELLING ALLOWANCES :		
University Medical Exam. Form	290.00		Teaching Staff	82,800.00	
University Enrolment and Form Fees University Games Fees	23,100.00		Non-Teaching Staff	31,600.00	114,400.00
University D/M Fees	1,450.00				114,400,00
University D/M Pees	580.00		NAXALITE AFFECTED AREA ALLOWANCES :		
University Examination late Fees	290.00		Teaching Staff	126,000.00	
University Student Aid Fund Fees	200.00		Non-Teaching Staff	37,080.00	163,080.00
University E-Service Fees	2,900.00		OTHER ALL ONLY AND		
University Inter Uni. Sports	1,740.00		OTHER ALLOWANCES :	Concernance of	
University Practical Exam Fees	79,608.00		Teaching Staff Special Allow. Principal Notional Rent to Teaching Staff Principal	24,000.00	
University Degree Fees	6,800.00		Hodonai Keneto Teaching Stan Principai	16,800.00	40,800.00
University Envoirment Fees	1,300.00	282,710.00	ARREARS OF SALARY AND DA:		
	the second second		Salary Arrears Teaching Staff	175,188.00	
COURT A DOUTE DOT A CONSTRUCT AND DOTTOR			Salary Arrears to non Teaching Staff	286,389,00	
SCHOLARSHIP FELLOWSHIP AND PRIZES:			Teaching Staff	182,909.00	
G.O.I. Scholarship (VIN.T.) 2017-2018 G.O.I. Scholarship OBC 2017-2018	23,481.00		Non-Teaching Staff	44,667.00	689,153.00
and the second	360,687.00				
G.O.I. Scholarship SC 2016-2017	37,037.00		REMUNERATION TO INVITED LECTURERES (CHB) 16-17		896,400.00
G.O.I. Scholarship SBC 2017-2018	251/500				030,400.00
	35,165.00				
C.O.I. Scholarship ST 2016-2017 G.O.I. Scholarship	144,791.00	and the second division of the	CURRENT LAB EXPENENDITURE:		
G.O.I. Scholarship G.O.I. Scholarship Non Grant OBC 2014-15	2,921.00 138,252.00		Chemistry	47,642.00	
G.O.I. Scholarship All category (SBC,OBC,VJNT) 2018-		and the second s	Botany	55,031.00	
19	76,595.00	818,929.00	Zoology	44,802.00	147,475.00
					***/** 5.00
RY DEDUCTIONS:			GOI SCHOLARSHIP DISBURHMENT (OBC):	Action and	
G+r Deduction .	600,000.00	11. St	GOI Schol;arship OBC Tution Fees Transfer 17-18	10000000	
D.C.P.S. Deduction	618,549.00			108,000.00	108,000.00
Income Tax	831,000.00		Contribution to Non grant Account (OBC) Scholarship	and the second	
	02100000		Transferred	2.2	138,252.00
Professional Tax	39,600.00				
LLC Premium	346,076.00		MISCELLANEOUS EXPENSES :	CONTRACTOR OF THE	and the state of t
G.D.C. Co-Op Bank Ltd. Sadak Arjuni	241,514.00		T.A.& D.A.	48,600.00	
Mahila Urban Co-Opretive Bank Ltd.	60,000.00	-	College Building Rent	242,000.00	
Maa Vaishnvi Sanstha Sakoli	45,000.00	2,781,739.00	Bank Commission	4,945.10	295,545.10
OTHER INDIRECT RECEIRTS .			FOR DAID BO DAMME COM		
OTHER INDIRECT RECEIPTS : Interest Received	149,526.00		FEES PAID TO UNIVERSITY :		
Miscellaneous Receipt	149,526.00		University Annual Fees	86,054.00	
Loan from Principal	7,000.00	156,527.50	University Enrolment Fees University Enrolment Form Fees	18,860.00	
	1.000.00	130,527.30	University Continous Affiliation	1,710.00	
			University Examination fees	10,000.00	
				238,306.00	354,930.00
Total C/f		17,125,581.50	Total C/f		11,497,083.10

ASS 8



SVK & Co. Chartered Accountants 2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur 470010, Mp Ph & 0712 2522170 Lonally sylt ca@rediffmail.com

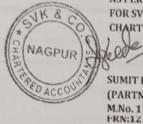
Total B/I			10	Challer A
	17,125,581.50	Total R/f		11,497,003.10
		SALARY DEDUCTION AND DEPOSITS TRANSFERRED: G.P.F. Deduction D.C.P.S. Deduction Income Tax Professional Tax L.I.C. Premium G.D.C. Co-Op Bank Ltd. Sadaj Arjuni Mahila Urban Co-Opretive Bank Ltd. Maa Vaishnvi Path Sanstha Sakoli	600,000.00 628,676.00 695,000.00 35,000.00 346,076.00 242,314.00 60,000.00 45,000.00	2,852,866.00
otal	17,125,581,50	CLOSING BALANCE 1 Bank of Maharashtra 60168399051(Salary) Bank of Maharashtra 60168832669(Non Salary) Bank of Maharashtra 60043481302(Scholarship) Total	2,448,000.60 35,864.70 291,767.10	2,775,632.40
	1 17/163/301/30	Total		17,125,581.50

Place : NAGPUR Date :21/06/2019

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

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

OBID



Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

EXPENDITURE	A BECOMMUN	// / / / / / / / / / / / / / / /	I Manufacture	T OTHER DESIGNATION	W to W
ANG LINDATORE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To SALARIES & ALLOWANCES :			DO CRANT IN AID		
Basic Pay	2,716,280.00		By GRANT-IN-AID : Salary Grant		9,094,904.00
Grade Pay	703,200.00		Saiary Grant		3,0 34,304.00
Dearness Allowance	4,787,620.00		By FEES COLLECTION :		
House Rent Allowance	341,948.00		Fees & Fines	257,470.00	
Travelling Allowance	114,400.00		Fees from Scholarship	710,929.00	
Naxalite Area Allowance	163,080.00		University Fees	282,710.00	1,251,109.00
other Allowance	40,800.00		and the second sec		
Salary Arrears	689,153.00	9,556,481.00	By OTHER RECEIPTS :		
			Bank Interest	149,527.50	149,527.50
BY CONTRIBUTION TO DEGREE NON		138,252.00			
GRANT			and the second se	a design and the second second	
To CONTINGENCIES:			To Excess of Expenses		
			over Income carried over to		000 540 44
Remuneration to Invited Lecturer	896,400.00		Balance Sheet		893,542.60
Miscellaneous Expenditures	295,545.10		the second statement in the second		
University Fees Paid	354,930.00				
Current Lab Expenditure	147,475.00	1,694,350.10	and the second sec		

Place: NAGPUR Date : 21/06/2019

0

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

CHARTERED ACCOUNTANTS

NAGPUR 20 DACC

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

05000

Chartered Accountants

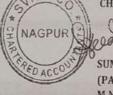
2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

LIABILITIES	BAI		E OF COMMERCE & SCIENCE, SADAKARJUNI GREE COLLEGE 'AS ON 31 ST MARCH, 2019	(and Det o	IBPC
	AMOUNT	AMOUNT	ASSETS	AMOUNT	*
INCOME & EXPENDITURE ACCOUNT : Previous Year Balance Less : (Deficit) during the year	3,856,983.00 893,542.60	2,963,440.40	MOVABLE PROPERTY : LIBRARY BOOKS: Opening Balance	AMOUNT	AMOUNT
INTERNAL LOANS : Degree Non Grant OTHER LIABILITES:		13,690.00	Purchase during the year EQUIPMENTS AND FURNITURE Opening Balance	0.00	28,843.00
Loan from Principal Salary Deduction Payable: D.C.P.S. Deduction	7,000.00		Purchase during the year	0.00	154,814.00
Income Tax L.I.C. Premium Professional Tax G.D.C. Co-Op Bank Ltd. Sadak Arjuni	(5,976.00) (62,000.00) 35.00 3,800.00		CASH & BANK BALANCES: Bank of Maharashtra 60168399051(Salary) Bank of Maharashtra 60168832689(Non Salary) Bank of Maharashtra 60043481302(Scholarship)	2,448,000.60 35,864.70 291,767.10	2,775,632.40
Audit Fees Payable	(800.00) 40,100.00	(17,841.00)			
Total Rs.:		2,959,289.40	Total Rs. :		2,959,289.40

Place:NAGPUR Date :21/06/2019

0

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



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

0500 Principal

SVK&CO.

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com



INDEPENDENT AUDITOR'S REPORT

To, The Principal, M.B.P. College of Arts, Commerce & Science Degree College (Grant Account) Sadakarjuni

Report on the Financial Statements

We have audited the accompanying financial statements M.B.P. College of Arts, Commerce & Science, Degree College Account, Sadakarjuni 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.

3500 Principal

Principal Manoharbhai Patel Arts, Commerce & Science College, Sadak Arjuni, 441307



SVK&CO.

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com



Opinion

3

1. 4

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 31st 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 : 29/07/2020 FOR SVK & CO. CHARTERED ACCOUNTANTS

505 Principal Manoharbhai Patel Arts, Commerce

& Science College, Sadak Arjuni,

Chartered Accountants

MBPC

Conola Pro AMOUNT #

66.59,260.00

3,79,400.00

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur 440010, MS Ph # 0712-2522170 Email# svk_ca@rediffmail.com

MANOHARBHAI PATEL COLLEGE OF COMMERCE & SCIENCE, SADAKARJUNI DEGREE COLLEGE RECIEPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31 ST MARCH, 2020

		A DATE AND A DATE AND A DESCRIPTION OF A	130
RECEIPTS	AMOUNT	PAYMENTS	AMO
t 60166399051(Salary) 6043481302 (Scholarship) 60168832689(Non Salary)	24,48,000.60 35,864.70 2,91,767.10 27,75,632,4	RECURRING OR DIRECT EXPENDITURE: SALARIES: Basic Pay to Teaching Staff Basic Pay to Non-Teaching Staff GRADE PAY:	\$7,96,000.00 8,63,260.00
	1,27,37,843.0		2,75,000.00 1,04,400.00
& GOI sch. Students:18-193	28,800.00	DEARNESS ALLOWANCES:	

OPENING BALANCES: Bank of Maharashtra 66 Bank of Maharashtra 60 Bank of Maharashtra 60

GRANT-IN-AID : Salary Grant

FEES & FINES :

Tution Fees Collection Tution Fees. (Full fees &

Other Fees. (GOI sch.nbc students 2017-2018 Trans.) 24.25.246.00 82,085.00 D.A. to Non-Teaching Staff Other Feet Collection 8,32,463.00 12,55,709.00 3,37,030.00 6.53.515.00 HOUSE RENT ALLOWANCES : FEES COLLECTED ON BEHALF OF UNIVERSITY: Teaching Staff University Examination Fees 5.11,670.00 2,31,352.00 Non-Teaching Staff 91.222.00 6,02,892.00 TRAVELLING ALLOWANCES : HOLARSHIP FELLOWSHIP AND PRIZES : Teaching Staff OI scholarship All category Tution Fees 2018-19 II installment 94,200.00 15,800.00 Non-Teaching Staff GOI scholarship All category Other Fees 2018-1941 installment 31,600.00 1,25,800.00 529.946.50 GOI scholarship All category Tution Fees 2019-20 I installment 68,400.00 NAXALITE AFFECTED AREA ALLOWANCES : GOI scholarship All category Other Fees 2019-20 I installment 2,205,50 Teaching Staff 1.42 500.00 GOI scholarship ST 2019-2020 Tution Fees Ist install. 12,800.00 Non-Teaching Staff GOI scholarship ST 2019-2020 Other Fees 1st Install. 37,080.00 1,79,580.00 2,866.00 6,32,018.00 OTHER ALLOWANCES : SALARY DEDUCTIONS : Teaching Staff Special Allow. Principal G.P.F. Deduction 41,500.00 8.40.000.00 Notional Rent to Teaching Staff Principal D.C.P.S. Deduction 16,800.00 58,300.00 7,96,711.00 Income Tax 1115.000.00 ARREARS OF SALARY AND DA: Professional Tax 38,700.00 Salary Arrears Teaching Staff 12-13&16-17 LLC Premium 2,43,825.00 3 97 089 00 Salary Arrears Teaching Staff Feb-2019 63,797.00 G.D.C. Co-Op Bank Ltd. Sadak Arjuni 2,59,704.00 DA Teaching Staff (Dec-2019) Mahila Urban Co-Opretive Bank Ltd. 34,000.00 60.000.00 DA Non-Teaching Staff(Dec-2019) Maa Vaishanavi path Sanstha Sakoli 7,520.00 3,49,142.00 45.000.00 G.D.C.C.Co-op Bank Ltd Gondia 60,240.00 36,12,443.00 REMUNERATION TO INVITED LECTURERES 11,27,760.00 OTHER INDIRECT RECEIPTS : EXCESS PAYMENT TEACHING STAFF Interest Received 10.00 1,30,857.00 Miscellaneous Receipt 1,30,859.00 COLLEGE LIBRARY: 2.00 News Paper & Periodicals 17,856.00 PURCHASE OF EQUIPMENT : Arya Aqua Ro Water 23,160.00 12.MISCELLANEOUS EXPENSES: Internet Expenses 62,400.00 TA&DA 1,05,000.00 Printing 10,602.00 Telephone 30,395.00 Stationery 12,430.00 **Computer Maintanance** 6.050.00 Software Maintanance 93,692.00 Bank Commission 2.282.22 Transport Exedt 2,500,00 Income Tax Uploading Charges 22 126.00 Electric Maintanance 10,441.00 Electricity 7,930.00 3,65,848.22 Total C/f 2,07,73,662.40 Total C/f

3508

Principal Manoharbhai Patel Arts, Commerce & Science College, Sadak Arjuni, 111807



1,31,44,717.22



2nd Floor, Shiv Gaurav Estate Apartment, Khare Town 21agpur-440010.

Total B/I	Ph # 0712-2522170 Email# svk_ca@rediffm	Cop	nota present
2,0	7,73,662.40 Total B/f		1.31.44.717.2
	FEES PAID TO UNIVERSITY :		
	University Annual Fees		
A REAL PROPERTY OF THE PARTY OF	Uni Medical Aid Fund Fees	78,375.00	
	UniStudent welfare fund	3.135.00	
	Uni Student Ald Fund Fees	3,135.00	
the second s	Uni student unda rees	3,135.00	
	Uni Games Fees	3,135.00	
the second s	Unit-Service Free	15,675.00	
		31,350.00	
	Uni. Disasteer Management Fees	6,270.00	
the second se	Uni.Inter university Sports	15,048.00	
There are a superior to the second	Uni. Enviroment Fees	4,290.00	
	Uni. Medical Exam fees	3,135.00	
	Uni. Yearly Affiliation fees	10,000.00	
	University Enrolment Fees	13,420.00	
and the second	University Examination fees	2,32,232.00	4,22,325.0
	GOLSCHOLARSHIP DISBURSHMENT(OBC):	Company and the second second	
	GOI scholarship OBC_SC_SBC_VINT Tution fees Transfer 2018-201		
The second se	GOI scholarship OBC,SC,SBC,VJNT Other fees Transfer 2018-2019	3,37,030.00	5,42,630.0
	SALARY DEDUCTION AND DEPOSITS TRANSFERRED.		
39	G.P.F. Deduction	8 40 000 00	
	D.C.P.S. Deduction	8,40,000.00 7,99,368.00	
the second se	Income Tax		
	Professional Tax	11.15.000.00	
	L.I.C. Premium	37,800.00	
	G.D.C. Co-Op Bank Ltd. Sadaj Arjuni		
TOPSC 24-1 Ly	Mahila Urban Co-Opretive Bank Ltd.	2,59,704.00	
	Maa Vaishnvi Path Sanstha Sakoli	45.000.00	
	G.D.C.C.Co-op Bank Ltd Gondia	45,000,00	-
		00,240,00	36,14,200.0
	CLOSING BALANCE :		
	Bank of Maharashtra 60168399051(Salary)	27,90,169.80	
	Bank of Maharashtra 60168832689(Non Salary)		
	Bank of Maharashtra 60043481302(Scholarship)	70,412.28	
tal		1,89,208.10	30,49,790.11
2,07.	73,662.40 Total		

Place: NAGPUR Date :29/07/2020



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

03:08

SVK&CO.

MBPC

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Magpur 440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

MANOHARBHAI PATEL COLLEGE OF COMMERCE & SCIENCE, SADAKARJUNI DEGREE COLLEGE

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH, 2020

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	
To SALARIES & ALLOWANCES : Basic Pay Grade Pay Dearness Allowance House Rent Allowance Travelling Allowance Naxalite Area Allowance Other Allowance Salary & DA Arrears Bommerstease basic Marce	66,59,260,00 3,79,400,00 32,55,709,00 6,02,892,00 1,25,800,00 1,79,580,00 58,300,00 3,49,142,00		By GRANT-IN-AID : Salary Grant By FEES COLLECTION : Fees & Fines Fees from Scholarship University Fees By OTHER RECEIPTS :	AMOUNT 6,53,515.00 89,388.00 2,31,352.00	AMOUNT 1,27,37,843.00 9,74,255.00
Remuneration to Invited Lecturer	11,27,760.00	1,27,37,843.00	Bank Interest & Miscellaneous Receipt	1,30,859.00	1,30,859.00
To CONTINGENCIES: Miscellaneous Expenditures University Fees Paid News Paper & Periodicals	3,65,848.22 4,22,325.00 17,856.00	8,06,029.22	To Excess of Expenses over Income carried over to Balance		(2,99,084.78)
Total Rs. :		1,35,43,872.22	Total Rs.:		1,35,43,872.22

NAGPUI

ACCO

Place: NAGPUR Date : 29/07/2020

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

CHARTERED ACCOUNTANTS

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

0508

Chartered Accountants

MBPC

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagour 440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

MANOHARBHAI PATEL COLLEGE OF COMMERCE & SCIENCE, SADAKARJUNI DEGREE COLLEGE BALANCE SHEET AS ON 31 ST MARCH, 2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	
INCOME & EXPENDITURE ACCOUNT : Previous Year Balance Less : (Deficit) during the year	29,63,440.40 2,99,084.78	32,62,525.18	MOVABLE PROPERTY : LIBRARY BOOKS: Opening Balance	28,843.00	AMOUNT
INTERNAL LOANS : Degree Non Grant		13,690.00	Purchase during the year	0.00	28,843.00
OTHER LIABILITES		13,090.00	EQUIPMENTS AND FURNITURE Opening Balance Purchase during the year	1,54,814.00 23,160.00	1,77,974.00
Loan from Principal Salary Deduction Payable:	and the	7,000.00	EXCESS PAYMENT TEACHING STAFF		
D.C.P.S. Deduction Income Tax	(8,633.00)		CASH & BANK BALANCES:		10.00
J.C. Premium Professional Tax G.D.C. Co-Op Bank Ltd. Sadak Arjuni Audit Fees Payable	35.00 4,700.00 (800.00) 40,100.00	(26 509 00)	Bank of Maharashtra 60168399051(Salary) Bank of Maharashtra 60168832689(Non Salary) Bank of Maharashtra 60043481302(Scholarship)	27,90,169.80 70,412.28 1,89,208.10	30,49,790.18
Total Rs.:	40,100.00	(26,598.00)			32,56,617.18

Place: NAGPUR Date: 29/07/2020

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

N

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

AGPUN

DACC

Principal

VK&Co.

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com



AUDITORS CERTIFICATE

We have audited the Books of Accounts of <u>M.B.Patel College of Commerce and Science</u>, <u>Sadakarjuni</u>, for the year ended <u>31st March 2020</u>, and have examined and verified the:

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

WE HEAREBY CERTIFY THAT:

13

- 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.
- 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 Grantin-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 : 29th July 2020 FOR SVK & CO. CHARTERED ACCOUNTANTS

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

Principal

SVK&CO.

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

 Name of College:
 M. B. Patel College of Commerce And Science, Sadakarjuni

 For the year ended:
 31st MARCH 2020

13

the man



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 2019-2020 and the total expenditure on Dearness Allowance at Govt. rates works out to Rs. **32,97,229.00**/-, 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. **32,97,229.00**/-, 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.



SVK&CO. Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

BUILDING CERTIFICATE	Patien	MBPC Sta
FORM No. 3 Statement showing cost of Building & Rent, Taxes paid by college:	Endre	Ser and a
1. DESCRIPTION OF BUILDING :-		CODENT & STORY
Owned by college or Society conducting the college Rented from third party	NO	
Cost of building at the time of its construction (with the year of completion date)		
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 :		
EXPENDITURE ON COST OF CONSTRUCTION & HOW IT IS MET OUT :- From State Government.		
From Central Government.		
From others, on what conditions.		
Earmarked Funds raised.		
Specific Donations.		
Other Sources.		and the second second
Total.		
Depreciated value of Bldg. in the year		
4. EXPENDITURE SHOWN IN THE ACCOUNT STATEMENT SUBMITTED TO THE DEPT. FOR ASSESSMENT PURPOSES :		
Expenditure on maintenance & repairs.		Salada A
Rent.		
Municipal Taxes (other than light water & service charge)	No Pitana	

PLACE: NAGPUR DATE: 29th July 2020

03

FOR SVK & CO. 8 CHARTERED ACCOUNTANTS NAGPUR SUMIT HEDA DACCO (PARTNER) M.NO.118557 FRN.121593W

OBS DO

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com



AUDITORS CERTIFICATE

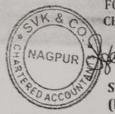
We have audited the Books of Accounts of <u>M.B.Patel College of Commerce and Science</u>, <u>Sadakarjuni</u>, for the year ended <u>31st March 2021</u>, and have examined and verified the:

- a. Receipts & Payments Account for the year ended 31st March 2021.
- b. Income & Expenditure Accounts for the year ended 31st March 2021.
- c. Balance Sheet as on 31st March 2021

WE HEAREBY CERTIFY THAT:

- 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.
- 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: 30/07/2021



FOR SVK & CO. CHARTERED ACCOUNTANTS

SUMIT HEDA (PARTNER) M.NO.118557 FRN.121593W UDIN: 21118557AAAAAH9314

03.08

Principal Manoharbhai Patel Arts, Commerce & Science College, Sadak Arjuni, Diet College, Sadak Arjuni,

Chartered Accountants

MBPO

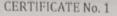
2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

 Name of College:
 M. B. Patel College of Commerce And Science, Sadakarjuni

 For the year ended:
 31st MARCH 2021

V3

13



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 2020-2021 and the total expenditure on Dearness Allowance at Govt. rates works out to Rs. **18,14,840.00/-**, 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. **18,14,840.00/-**, 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.



ASD

Chartered Accountants

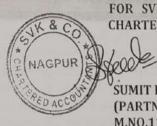
2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

BUILDING CERTIFICATE	(inter-	MBPC
FORM No. 3 Statement showing cost of Building & Rent, Taxes paid by college:	(Contan provide
1. DESCRIPTION OF BUILDING :-		TAX-
Owned by college or Society conducting the college	NO	
Rented from third party	NO	
Cost of building at the time of its construction (with the year of completion date)		
2. <u>WHETHER GOVT. OR ANY OTHER GRANT RECD. TOWARDS BLDG. IF</u> SO STATE THE AMOUNT OF GRANT PAID UGC/GOVT. OR ANY OTHER AUTHORITY AND :		
EXPENDITURE ON COST OF CONSTRUCTION & HOW IT IS MET OUT :- From State Government.		
From Central Government.		
From others, on what conditions.		
Earmarked Funds raised.	22	
Specific Donations.		
Loans.		
Other Sources.		
Total.		
Depreciated value of Bldg. in the year	-	
4. EXPENDITURE SHOWN IN THE ACCOUNT STATEMENT SUBMITTED TO THE DEPT. FOR ASSESSMENT PURPOSES :		
Expenditure on maintenance & repairs.		in Assession
Rent.	++	
Municipal Taxes (other than light water & service charge)	-	

PLACE: NAGPUR DATE : 30/07/2021

10

23



FOR SVK & CO. CHARTERED ACCOUNTANTS

SUMIT HEDA (PARTNER) M.NO.118557 FRN.121593W UDIN: 21118557AAAAAH9314

0500

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com



INDEPENDENT AUDITOR'S REPORT

To,

30

The Principal, M.B.P. College of Arts, Commerce & Science Degree College (Grant Account) Sadakarjuni

Report on the Financial Statements

We have audited the accompanying financial statements M.B.P. College of Arts, Commerce & Science, Degree College Account, Sadakarjuni which comprise the balance sheet as on 31st March 2021, 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 have obtained is sufficient and appropriate to provide a basis for our audit opinion.

03500



Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com



Opinion

Ø

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 31st March 2021;
- (ii) In the case of the income and Expenditure account, of the surplus/ Deficit for the year ended on that date.

PLACE: NAGPUR DATE: 30/07/2021



SUMIT HEDA PARTNER M.No.118557 FRN. 121593W UDIN: 21118557AAAAAH9314

0508

Principal Manoharbhai Patel Arts, Commerce & Science College, Sadak Arjani, Dist Gondia, Pin Codo - 441807

Chartered Accountants

MABPC

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

MANOHARBHAI PATEL COLLEGE OF COMMERCE & SCIENCE, SADAKARJUNI DEGREE COLLEGE

RECIEPT AND PAYMENT	ACCOUNT FOR	THE YEAR ENDED	31 ST MARCH, 2021

RECEIPTS	AMOU	INT	PAYMENTS	AMO	INT PA
OPENING BALANCES:					State
	and an an and a second second		RECURRING OR DIRECT EXPENDITURE :		
Bank of Maharashtra 60168399051(Salary)	2,790,169.80		SALARIES:	A CONTRACTOR OF A CONTRACTOR O	
Bank of Maharashtra 6043481302 (Scholarship)	189,208.10		Basic Pay to Teaching Staff	8,412,600.00	
Bank of Maharashtra 60168832689(Non Salary)	70,412.28	3,049,790.18	Basic Pay to Non-Teaching Staff	1,596,400.00	10,009,000.00
GRANT-IN-AID :			DEARNESS ALLOWANCES :		
Salary Grant		14,547,673.00	D.A. to Teaching Staff	1,430,142,00	
			D.A. to Non-Teaching Staff	271,388.00	1,701,530,00
FEES & FINES :			and the rest of th		
Tution Fees Collection	16,800.00		HOUSE RENT ALLOWANCES :		
Other Fees Collection	69,250.00	86,950.00	Teaching Staff	673.008.00	
	074.30.30	00,030.00	Non-Teaching Staff	140.672.00	813,680,00
FEES COLLECTED ON BEHALF OF UNIVERSITY:			Non-reacting stan	110,072,00	013,000,00
University Examination Fees	in the second second	117,318.00	TRAVELLING ALLOWANCES :		
		2271020100	Teaching Staff	106.800.00	
provide a second to second in the Williams			Non-Teaching Staff	28,800.00	135,600.00
CHOLARSHIP FELLOWSHIP AND PRIZES :			Hone reacting out	E CONTRACTOR OF	1331010100
GOI scholarship All category Tution Fees 2019-201& II					
installment	8,800.00		NAXALITE AFFECTED AREA ALLOWANCES :		
GOI scholarship All category Other Fees 2018-191& II	in and the second			1000000000	
installment	203,772.50		Teaching Staff	144,000.00	
GOI scholarship ST 2019-2020 Tution Fees Ist install.	800.00		Non-Teaching Staff	32,280.00	176,280.00
GOI scholarship ST 2019-2020 Other Fees Ist install.	141,503.00	354,875.50			
			OTHER ALLOWANCES :		
SALARY DEDUCTIONS :				54,000.00	N
			Teaching Staff Special Allow. Principal		
G.P.F. Deduction	1,200,000.00		Notional Rent to Teaching Staff Principal	16,800.00	70,800.00
D.C.P.S. Deduction Income Tax	893,600.00		INTELECOR CALLENG AND DA		
	1,433,000.00		ARREARS OF SALARY AND DA:	572,778.00	
Professional Tax	43,000.00		Salary Arrears Non Teaching Staff Jan 13 to June-14	92,994.00	
Accident Insurance Schemee	4,956.00		DA Teaching Staff (Jan-2019 to June-2019)	0.0000000000000000000000000000000000000	101 000 00
LLC Premium	374,569.00		DA Non-Teaching Staff (Jan-2019 to June-2019)	20,316.00	686,088.00
G.D.C. Co-Op Bank Ltd. Sadak Arjuni	114,968.00		DEMINED ATION TO MUTTER LECTUREDEC		241 (00 00
Mahila Urban Co-Opretive Bank Ltd.	23,600.00		REMUNERATION TO INVITED LECTURERES	the second second	341,600.00
Maa Vaishanavi path Sanstha Sakoli	30,000.00		AUTOLOGI DEBADUDCHENT TO TRACING CTURE		06 512 00
Chief Minister Relief Fund	63,188.00		MEDICAL REIMBURSMENT TO TEACHING STAFF		96,513.00
G.D.C.C.Co-op Bank Ltd Dawwa	37,645.00			1	
G.D.C.C.Co-op Bank Ltd Gondia	60,240.00	4,278,766.00		10 (00 00	
			T.A & D.A	12,600.00	
OTHER INDIRECT RECEIPTS :	and the second second		Software Maintanance	37,052.00	
Interest Received	91,083.00	91,083.00	Bank Commission	2,204.24	
			Income Tax Uploading Charges	5,250.00	57,106.24
Total C/f		22.525.555.68	Total C/I		14,088,197.24
Total C/I		22,323,333.00	ioure/r		10,000,197.24



1508

SVK & CO

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, M Ph # 0712-2522170 Email# svk_ca@rediffmail.com Anda Par A

Total B/f		1		-1-
	22,525,555.68	Total B/f		14,000,197.24
		EXTRA CURRICULAR ACTIVITIES:		
		Advance against LEC Principal M.B. Parel College S. Arjum	45,000,00	
		Advance against Salary to Principal Dr. A.S. Dwivedi	215,000.00	260,000.00
		FEES PAID TO UNIVERSITY 1		
	the second se	Uni. NSS Fees	3,440.00	
		Uni. Yearly Affiliation fees	10,000.00	
		University Enrolment Fees	8,250.00	
		University Examination fees	116,158.00	137,848.00
		SALARY DEDUCTION AND DEPOSITS TRANSFERRED:		
		G.P.F. Deduction	1,200,000.00	
		D.C.P.S. Deduction	893,600.00	
	and the second	Income Tax	1,433,000.00	
		Professional Tax	35,400.00	
		Accident Insurance	4,956.00	
	the second se	L.I.C. Premium	377,040.00	
		G.D.C. Co-Op Bank Ltd, Sadaj Arjuni	114,968.00	
	and the second sec	Mahila Urban Co-Opretive Bank Ltd.	23,600.00	
		Maa Vaishnvi Path Sanstha Sakoli	30,000.00	
		G.D.C.C.Co-op Bank Ltd Dawwa	37,645.00	
	and the second se	Chief Minister Relief Fund	63,188.00	
		G.D.C.C.Co-op Bank Ltd Gondia	60,240.00	4,273,637.0
		CLOSING BALANCE :		
		Bank of Maharashtra 60168399051(Salary)	3,196,415.50	
		Bank of Maharashtra 60168832689(Non Salary)	16,791.34	
		Bank of Maharashtra 60043481302(Scholarship)	552,666.60	3,765,873.4
Total	22,525,555.68	Total		22,525,555.6

NAGPUR

DACC

Place : NAGPUR Date : 30/07/2021

0

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

SUMIT HEDA (PARTNER) M.No. 118557 FRN:121593W UDIN: 21118557AAAAAH9314

V

05008

SVK & CO. Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Towo, Magpur 440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

INCOME & EXPENDITURE	EXPENDITURE	ACCOUNT FOR	MMERCE & SCIENCE, SADAKARJU DLLEGE THE YEAR ENDED 31 ST MARCH, 3	NI (2021	THE PRE AND AND
To SALARIES & ALLOWANCES ;	LACANCAUXA.	AMOUNT	INCOME	AMOUNT	AMOUNT
Basic Pay Dearness Allowance House Rent Allowance Travelling Allowance Naxalite Area Allowance Other Allowance Salary & DA Arrears Medical Reimbursment to Teaching Staff Remuneration to Invited Lecturer	10,009,000.00 1,701,530.00 813,680.00 135,600.00 176,280.00 70,800.00 686,088.00 96,513.00		By GRANT-IN-AID : Salary Grant By FEES COLLECTION : Fees & Fines Fees from Scholarship University Fees By OTHER RECEIPTS :	86,050.00 354,875.50 117,318.00	14,547,673.00 558,243.50
	341,600.00	14,031,091.00	Bank Interest & Miscellaneous Receipt	19,650.00	19,650.00
To CONTINGENCIES:					
Miscellaneous Expenditures niversity Fees Paid	57,106.24 137,848.00	194,954.24			
To Excess of Income over Expenses carried over to Balance		899,521.26			
Total Rs.:		15,125,566.50	Total Rs. :		15,125,566.50

8

NAGPUR

DACC

1005

Place : NAGPUR Date :30/07/2021

0

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

SUMIT HEDA (PARTNER) M.No. 118557 FRN:121593W UDIN: 21118557AAAAAH9314

05000

Principal Manoharbhai Patel Arts, Commerce & Science College, Sadak Arjuni, Dist. Gondia, Pin Code - 441807

Chartered Accountants

2nd Floor, Shiv Gaurav Estate Apartment, Khare Town, Nagpur-440010, MS. Ph # 0712-2522170 Email# svk_ca@rediffmail.com

		DEGRE	COMMERCE & SCIENCE, SADAKARIUNI E COLLEGE ON 31 ST MARCH, 2021	A Constraint of the second sec	BPC Shope Shope
LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
INCOME & EXPENDITURE ACCOUNT : Previous Year Balance Add : (Surplus) during the year INTERNAL LOANS : Degree Non Grant OTHER LIABILITES: Loan from Principal Salary Deduction Payable:	3,262,525,18 899,521,26	4,162,046.44 13,690.00 7,000.00	MOYABLE PROPERTY: LIBRARY BOOKS: Opening Balance Purchase during the year EQUIPMENTS AND FURNITURE Opening Balance Purchase during the year EXCESS PAYMENT TEACHING STAFE	28,843.00 0.00 177,974.00 0.00	28,843.00 177,974.00 10.00
L.I.C. Premium Professional Tax Audit Fees Payable	(2,436.00) 12,300.00 40,100.00	49,964.00	ADVANCES Advance against LEC Principal M.B. Patel College S. Arjuni Advance against Salary to Principal Dr. A.S. Dwivedi CASH & BANK BALANCES: Bank of Maharashtra 60168832669(Non Salary) Bank of Maharashtra 60168832669(Non Salary) Bank of Maharashtra 60043481302(Scholarship)	45,000.00 215,000.00 3,196,415.50 16,791.34 552,666.60	260,000.00 3,765,873.44
Total Rs.:		4,232,700.44	Total Rs.:		4,232,700.44

Place:NAGPUR Date:30/07/2021 AS PER OUR REPORT OF EVEN DATE ATTACHED FOR SVK & CO. CHARTERED ACCOUNTANTS

U SUMIT HEDA (PARTNER) M.No. 118557 FRN:121593W UDIN: 21118557AAAAAH9314

lode

NAGPUR

DACO

05008

Principal Manoharbhai Patel Arts, Commerce & Science College, Sadak Arjuni, Dist. Gondia, Pin Code - 441807