

6.4.1 Institution conducts internal and external audits regularly

महाराष्ट्र शासन
लेखाधिकारी,

उच्च शिक्षण, मुंबई विभाग, मुंबई.

एलफिन्स्टन तंत्र विद्यालय आवार, ३ महापालिका मार्ग, मुंबई - ४०० ००१

e-mail: seniorauditormumbairegion@gmail.com

Tel No. ०२२-२२७००६७१

क्रं. लेखा/उशि/मु.वि./२०२१/६६

दिनांक:- 18/1/2022

प्रति,
प्राचार्या,
मनिबेन नानावटी महिला महाविद्यालय,
मुंबई.

RECEIVED ON.....19/1/2022
ATTEN TO371.....
FILE.....

विषय : सन २०१२-१३ ते २०१५-१६ पर्यंतचा लेखा परिक्षण अहवाल

या कार्यालयाने आपल्या महाविद्यालयाचे सन २०१२-१३ ते २०१५-१६ पर्यंतचे लेखा परिक्षण पूर्ण केले असून त्याबाबतचा लेखा परिक्षण अहवाल यासोबत जोडण्यात येत आहे.

लेखाधिकारी

उच्च शिक्षण, मुंबई विभाग, मुंबई.

लेखा अधिकारी
उच्च शिक्षण, मुंबई विभाग,
मुंबई.

प्रत : मा सहसंचालक, उच्च शिक्षण , मुंबई विभाग, मुंबई

Aasahi
Rrr
19/1/2022

लेखा परीक्षण अहवाल

या कार्यालयाच्या तपासणी पथकाने आपल्या महाविद्यालयात कार्यालयातील कर्मचारी यांच्या उपस्थितीत सन २०१२-१३ ते २०१५-१६ पर्यंत कालावधीचे लेखापरीक्षणाचे काम केले आहे. सदर लेखापरीक्षणाचे काम करताना महाविद्यालयाने सादर केलेल्या लेखाविषयक नोंदवहया व अभिलेख तपासले असता खालीलप्रमाणे नोंदी घेण्यात आल्या आहेत.

महाविद्यालयामध्ये लेखापरीक्षण करताना अनुदान निर्धारणाचे अहवाल तपासले असता खाली नमूद केल्याप्रमाणे वेतन व वेतनेतर अनुदान मंजूर करण्यात आले आहे.

अनु.क्र.	वर्ष	मंजूर वेतन अनुदान	प्रत्यक्षात अदा करण्यात आलेले वेतन अनुदान	मंजूर वेतनेतर अनुदान	प्रत्यक्षात अदा करण्यात आलेले वेतनेतर अनुदान
१	२०१२-१३	२७५६४७७६	२७६३३९४६	६३१५७३	--
२	२०१३-१४	३७४६८८५९	३७५३०३१८	६३१५७३	--
३	२०१४-१५	३०००६८६६	२९३४०९१३	४९२६६८	--
४	२०१५-१६	३४१३११३०	३४७३८४३४	३६४८१८	--

महाविद्यालयाचे लेखापरीक्षण करताना खालीलप्रमाणे शिक्षण शुल्क विद्यार्थ्यांकडून स्विकारल्याचे निदर्शनास येते.

अनु.क्र.	वर्ष	कला	वाणिज्य व विज्ञान	पदव्युत्तर/ भारताबाहेरील	व्याजाची रक्कम व इतर	रक्कम (वार्षिक)
१	२०१२-१३	०	५२४८००	०	७८७७०	६०३५७०
२	२०१३-१४	०	५५३६००	०	७२४५२	६३१५७३
३	२०१४-१५	०	५७२०००	०	७६०८२	६४८०८२
४	२०१५-१६	०	५८९६००	०	८२४२५	६७२०२५


लेखा अधिकारी
 उच्च शिक्षण, मुंबई विभाग,
 मुंबई.

१) रोख वही :-

सन २०१२-१३ ते २०१५-१६ पर्यंतच्या सर्व रोखवहया तपासल्या असता बँक पासबुकाप्रमाणे दरवर्षी ३१ मार्च रोजी ताळमेळ करण्यात आले आहे. सन २०१२-१३ ते २०१५-१६ पर्यंतच्या रोखवहया संगणकाव्दारे तयार करण्यात आल्या आहेत व त्यावर प्राचार्यांनी स्वाक्ष-या केल्या नाहीत. रोख वहीच्या पहिल्या व शेवटच्या पानावर रोख वहीमध्ये किती पाने आहेत त्याबद्दल प्राचार्यांच्या सहीने प्रमाणपत्र नोंदविले नाही. रोखवही हस्तलिखितच असणे आवश्यक असून त्यावर दैनंदिन प्राचार्यांनी स्वाक्षरी करणे आवश्यक आहे. रोखवही रोजच्या रोज नोंदविणे आवश्यक असून त्यावर दैनंदिन प्राचार्यांनी त्यावर स्वाक्षरी करणे आवश्यक आहे. तसेच प्राचार्यांनी अचानक रोखवही तपासून शिल्लक रोख रक्कम/ बँक रक्कम बरोबर असल्याचे रोखवहीवर प्रमाणित करणे आवश्यक आहे. रोखवही रकानेनिहाय नोंदविण्यात आली नसून पुढीलप्रमाणे रकाने ठेवणे आवश्यक आहे. १. वेतन अनुदान २. वेतनेतर अनुदान ३. संकीर्ण यामध्ये शिष्यवृत्ती ठेव रक्कम, ग्रंथालय, डिपॉझिट रक्कम ४. रोख रक्कम. इत्यादी. सदर बाबतीत योग्य ती कार्यवाही व्हावी.

२) जडसंग्रह नोंदवही :-

महाविद्यालयात विभागानिहाय जडसंग्रह वस्तू नोंदवही ठेवली असून वर्षनिहाय वस्तूंची नोंद करण्यात आली आहे. प्रत्येक खरेदीसमोर प्राचार्यांनी सही करणे आवश्यक असून प्रत्येक वर्षी ३१ मार्च रोजी शिल्लक असलेल्या वस्तूंचा तपशिल प्रत्येक वर्षी ३० जून पर्यंत तपासून प्राचार्यांच्या सहीने नोंदविणे आवश्यक आहे.

३) ग्रंथालय पुस्तक नोंदवही :-

ग्रंथालय पुस्तक नोंदवही व्यवस्थितरित्या नोंदविली असून त्यामध्ये खरेदीमागे सर्व पुस्तकाच्या नोंदी घेण्यात आल्या आहेत. प्रत्येक खरेदीसमोर तसेच पुस्तकाच्या नोंदीनंतर ग्रंथपालाने सर्व नोंदी तपासून त्यावर स्वाक्ष-या करणे आवश्यक आहे.

४) खेळ साहित्य नोंदवही :-

महाविद्यालयात खेळ साहित्य नोंदवही ठेवण्यात आली असून सर्व नोंदी व्यवस्थित रित्या घेण्यात आल्या आहेत तसेच टिकावू साहित्यासाठी स्वतंत्र नोंदवही ठेवण्यात आली आहे. सदर नोंदीवर विभागप्रमुखाने स्वाक्ष-या करणे आवश्यक आहे.


लेखा अधिकारी
उच्च शिक्षण, मुंबई विभाग,
मुंबई.

५) दूरध्वनी नोंदवही :-

महाविद्यालयात दूरध्वनी नोंदवही ठेवण्यात आली असून दूरध्वनी नोंदवहीमध्ये बाहेर करण्यात येणा-या प्रत्येक फोनची नोंद ठेवण्यात आली आहे. कार्यालयीन दूरध्वनी फक्त कार्यालयीन कामासाठी वापरण्यात आल्याचे निदर्शनास येते.

६) स्टेशनरी खरेदी रजिस्टर व वाटप रजिस्टर :-

महाविद्यालयात स्टेशनरी रजिस्टर व वाटप रजिस्टर ठेवण्यात आले असून वस्तूनिहाय स्टेशनरीची नोंद घेण्यात आली आहे तसेच त्याचा वापर कसे केले याचा तपशिल वर्षाच्या शेवटी घेण्यात आला आहे. सदर रजिस्टरवर संबंधितांनी स्वाक्षरी करणे आवश्यक आहे.

७) शिष्यवृत्ती नोंदवही :- महाविद्यालयात शिष्यवृत्ती नोंदवही नोंदविण्यात आली असून त्यावर योग्य त्या नोंदी घेण्यात आल्या आहेत. शिल्लक रक्कम चलनाने कोषागारात भरणा करण्यात आली आहे. कॉशन मनी विद्यार्थ्यांकडून स्विकारले असून तशी नोंद कॉशन मनी नोंदवही ठेवण्यात आली आहे.

८) सेवापुस्तके :-

महाविद्यालयातील शिक्षक/शिक्षकेतर कर्मचा-यांची सर्व सेवापुस्तके तपासले असता प्रत्येक सेवापुस्तकात जन्मतारीख व शैक्षणिक पात्रतेची नोंद घेवून सदर नोंद तपासून प्राचार्यांनी स्वाक्षरी केली आहे. सेवापुस्तकात सर्व नोंदी व्यवस्थितरित्या घेण्यात आल्या असून त्यावर प्राचार्यांच्या तसेच कर्मचा-यांच्या स्वाक्ष-या घेण्यात आल्या आहेत. काही टिकाणी जेथे कर्मचा-यांच्या व प्राचार्यांच्या स्वाक्ष-या शिल्लक आहेत. त्याटिकाणी स्वाक्ष-या होणे अपेक्षित आहे. स्वग्राम घोषित केल्याचे प्रमाणपत्र घेण्यात आले आहे. सेवापुस्तकात रजेचा हिशोब घेण्यात आला आहे. सर्व शिक्षक/शिक्षकेतर कर्मचा-यांची या कार्यालयाकडून वेतन पडताळणी करण्यात आली आहे.

सेवापुस्तकात घेतलेल्या वेतननिश्चितीच्या नोंदी व वेतननिश्चिती प्रपत्र तपासले असता अनुदान निर्धारणाच्या वेळेस अपात्र कर्मचा-यांचे वेतन ग्राह्य न धरता सदर वेतन नामंजूर करण्यात आले असल्याचे निदर्शनास आले आहे.


लेखा अधिकारी
उच्च शिक्षण, मुंबई विभाग,
मुंबई.

महाविद्यालयात लेखा परिक्षणाच्या वेळेस इतर दस्तऐवज तपासले असता खालील बाबी निदर्शनास आल्या आहेत.

महाविद्यालयात दैनिक वृत्तपत्र नोंदवही व टपाल खर्च नोंदवही नोंदविण्यात आल्या आहेत. तसेच महाविद्यालयाने दैनिक वृत्तपत्र नोंदवही नोंदवून रद्दी विकून येणारी रक्कम वेतनेतर खात्यात जमा केली आहे. तसेच टपाल खर्च नोंदवही स्वतंत्ररित्या अ व ब नमुन्यात नोंदवून महिन्याच्या शेवटी प्राचार्यांची स्वाक्षरी घेणे आवश्यक आहे. महाविद्यालयात शिक्षक/शिक्षकेतर कर्मचा-यांसाठी हजेरीपत्रक ठेवण्यात आले असून सर्व रजेच्या नोंदी घेण्यात आल्या आहेत. हजेरीपत्रक रोज तपासून त्यावर प्राचार्यांनी स्वाक्षरी करणे आवश्यक आहे. महाविद्यालयात निरुपयोगी वस्तूंची नोंदवही ठवणे आवश्यक आहे. एखादी वस्तू निरुपयोगी झाली तर प्रथम या रजिस्टरमध्ये नोंदविण्यात यावी. निरुपयोगी वस्तूंची वर्षातून एकदा यादी करून खरेदी समितीवर सदर यादी ठेवण्यात यावी. खरेदी समितीच्या मंजूरीनंतर सदर वस्तू घसारा किंमतीनुसार लिलावाद्वारे विकण्यात यावी व सदर वस्तूची त्याप्रमाणे जडसंग्रह नोंदवहीमध्ये नोंद करावी. महाविद्यालयामध्ये प्राचार्यांनी खरेदी समिती नेमली असून प्रत्येक खरेदीसाठी दरपत्रक / निविदा मागवून खरेदी केली आहे. महाविद्यालयामध्ये मा.महालेखापाल कार्यालयाकडून सन २००४-०५ पर्यंत लेखापरीक्षण झाले आहे व महाविद्यालयामध्ये एकही परिच्छेद प्रलंबित नाही आहे. महाविद्यालयातील सर्व देयके उदा. वीज देयक, पाणी देयक इ. प्राचार्यांच्या नावे असणे आवश्यक आहे.

महाविद्यालयामध्ये सन २०१२-१३ ते २०१५-१६ पर्यंत वेतन/वेतनेतर सर्व प्रमाणके तपासले असता सदर कालावधीच्या अनुदान निर्धारणाच्या वेळेस मंजूर / प्राप्त वेतन/वेतनेतर अनुदानातून खालीलप्रमाणे अनुदान अमान्य करण्यात येत आहे.

अनुक्रमांक	लेखापरीक्षणाचे वर्ष	एकूण अमान्य वेतनेतर खर्चाच्या रकमा
१	२०१२-१३	रुपये १६६५७/-
२	२०१३-१४	रुपये १०४८७/-
३	२०१४-१५	रुपये ३०३००/-
४	२०१५-१६	रुपये १६६०७/-

लेखा अधिकारी
उच्च शिक्षण, मुंबई विभाग,
मुंबई.

महाराष्ट्र शासन

सहसंचालक

उच्च शिक्षण, मुंबई विभाग, मुंबई

एलफिस्टन तंत्र विद्यालय आवार, ३ महापालिका मार्ग, मुंबई - ४०० ००१

www.jdhemumbai.gov.in

E-mail- jdhemumbai@gmail.com

Tel & Fax No. ०२२ २२६५६६००, २२६९१५२८

क्र.ससं/उशि/मुंवि/अनु.निर्धारण/१०१

दिनांक - १७/१२/२०२०

प्रति,

प्राचार्य,

मणिबेन नानावटी महिला महाविद्यालय,

विलेपार्ले प., मुंबई

विषय:- वेतन व वेतनेतर अनुदान निर्धारण अंतिम अहवाल वर्ष २०१२-१३ ते २०१६-१७

उपरोक्त विषयान्वये आपल्या महाविद्यालयाचे वर्ष २०१२-१३ ते २०१६-१७ चे वेतन व वेतनेतर अनुदान निर्धारणाचे अंतिम अहवाल सोबत पाठविण्यात येत आहेत.

सहसंचालक

उच्च शिक्षण, मुंबई विभाग, मुंबई

Keyua/Awah

Por

19/12/2020

RECEIVED ON..19/12/2020.....
ATTEN TO.....262.....
FILE.....

FORM - 5

Statement showing the details of salary expenditure and assessment of salary grant for the year 2012-2013 on the basis of actual expenditure

Name of the College : **MANIBEN NANAVALI WOMEN'S COLLEGE**

Expenditure on Salaries of Teaching and Non-Teaching Staff for the year 2012-2013.	Rs.	28265323
Minus : Inadmissible expenditure (as per statement enclosed) for the year 2012-2013 (List Attached)	Rs.	96977
1 Admissible expenditure on salaries for the year 2012-2013.	Rs.	28168346
PLUS		
2 a. Expenditure on contribution to Provident Fund of approved Teaching and Non-Teaching Staff for the year _____	Rs.	
b. Contribution to Gratuity Fund of approved staff.	Rs.	
MINUS		
Expenditure on (a) & (b) not admissible	Rs.	
Net approved expenditure on (a) & (b)	Rs.	
3 Total (1+2)	Rs.	

4 Fees and Surplus :

a) Tuition fees recoverable from the fees paying students for the year 656

Category	No. of Fee Paying Students		
	1st Term	2nd Term	Total

(1) Under Graduate			
Arts	274		
Commerce	382		
Science			
A Total			524800

(2) Post Graduate including Ph. D.

Arts		
Commerce		
Science		
B Total		

Admission Fees	65600
Interest on Salary A/c.	13170
Recovery of Salary paid in Excess / Notice Pay, etc.	
C Total	78770

Gross Total of A+B+C Rs. **603570**

5 A) Salary grant due to the College for the year 2012-2013 after assessment (3-4)	Rs.	27564776
B) Surplus of the College of the year (4-3)	Rs.	
6 Grant paid during the year 2012-2013.	Rs.	27633946
7 A) Grant due to be paid if any for the previous year i.e. 2011-2012	Rs.	
B) * Grant due to be paid if any for the previous years due to reassessment	Rs.	
C) Excess grant to be recovered. If any upto the previous year 2011-2012	Rs.	-1113063
D) * Excess grant to be recovered. As per A. G. Report.	Rs.	
E) * Excess grant to be recovered. As per Sr. Auditors Report.	Rs.	
8 A) Net grant to be paid as per assessment for 2012-2013.	Rs.	
B) Net grant to be recovered as per assessment for 2012-2013.	Rs.	-1182233

PAYABLE (Rs.) / RECOVERABLE (Rs. 1182233/-)

Administrative Officer
Higher Education, Mumbai Region,
Mumbai

Joint Director,
Higher Education, Mumbai Region,
Mumbai

FORM NO 6.

Statement showing details of the Non-Salary expenditure and assessment
of Non-Salary grant for the year 2012-2013 based of actual expenditure of 2011 - 2012.

NAME OF THE COLLEGE: Maniben Nanavati Women's College, Vile Parle (W), M-56

1	Expenditure on Account of Rent for the year 2011-12		
	a) Principal's Quarters	Rs.	Nil
	b) College Building	Rs.	85400
	c) <u>Capital cost of Construction</u>		<u>Year of Completion</u>
	(1)	Rs.	0
	(2)	Rs.	0
	(3)		0
	Inadmissible expenditure 107030/2758 x 1010 (SFC)	Rs.	0
	Admissible expenditure	Rs.	85400
	PLUS		
2	OTHER EXPENDITURE FOR THE YEAR 2011-12	Gross	Rs.
	i Inadmissible expenditure (vide details overleaf)	Rs.	2349143
	ii Admissible expenditure	Rs.	1236658
	iii Receipts on account of other fees and other receipts	Rs.	1112485
	iv Net admissible expenditure	Rs.	566312
	v Percentage of the Establishment expenditure of preceeding year (As per 5th Pay Commission Pay)	Rs.	546173
	vi Non-Salary grant admissible as per formula (i.e. (iv) or (v) whichever is less)	Rs.	629063
	Total (1 & 2)	Rs.	631573
	MINUS		
3A	Amount of Non-Salary grant already paid during the year 2011-2012	Rs.	0
B	Development Fund and Utility Fee	Rs.	0
4	Non-Salary grant due payable	Rs.	631573
5	Non-Salary grant to be paid for the previous year 2011-12	Rs.	6740768
	Total (4 & 5)		<u>7372341</u>
6	Other recoveries if any (i.e. under excess grant etc.)	Rs.	0
	Recoveries pointed by A. G.	Rs.	0
	Recoveries pointed by Sr. Auditor	Rs.	0
	Penal Cut for delayed submission of Audit Report.	Rs.	0
	Other Recovery such as penalty, Int. on G.P.F., Court Case, etc.	Rs.	0
7	Net Non-Salary grants to be paid if any in 2012 - 2013	Rs.	7372341

PAYABLE (Rs. 7455231 /-) / RECOVERABLE (Rs.)

h
Administrative Officer
Joint Director of Higher Education
Pune Region, Pune

[Signature]
Joint Director,
Higher Education, Mumbai Region,
Mumbai

Sr. No.	ITEM	Exps. incurred during	Exps. Disall. for grant-in-aid	Admissible Expes (Col. 3 - Col. 4)	Receipts on account of fees charged & other receipts		Total of 6(a) & 6(b)	Net Admissible Exps. (Col. 5 minus Col. 7)	Remarks
					Fees	Other receipt			
1	2	3	4	5	6 (a)	6 (b)	7	8	9
1	Expenditure on subscription of Journals & periodicals upto a ceiling of Rs. 3000/- per	15,040	12,040	3,000			-	3,000	a) In Col. No. 6 (a) the amt. t of fee receipts at rate for
2	Expenditure incurred on purchase of scientific apparatus & equipment duly certified as essential	1,20,893	8,155	1,12,738	1,10,500		1,10,500	2,238	b) Other recd./Vis. entry fees, lab cha. lab. Breakage from Univ., recovery of books & grant recd. from UGC & other agencies etc. are to be shown separately under the same col. No. 6(b).
	Expenditure on Gymkhana & Sports	76,738	15,000	61,738	3,32,000		3,32,000	(2,70,262)	The net admissible expenditure on 3a & 3b i.e. Gymkhana & other Extra curricular activities should not exceed Rs. 15/- per student per annum.
	a) Sports								
	b) Gathering								
	c) Magazine								
3	d) Extra-curricular Activities, magazine etc.	2,62,031	1,52,591	1,09,440	99,600		99,600	9,840	
	e) Prize								
	f) Intercollegiate competitions								
	Exceeding Amt. Per stud.								
	Total Amt.								
4	Visiting faculty Rs. 1500/- per faculty (Ceiling	3,200	1,700	1,500				1,500	
	Honorarium paid to Lectures b) of lecture basis	2,90,475	2,90,475	-				-	
5	teaching staff for attending conferences, seminars	29,741		29,741				29,741	
	Miscellaneous Expenditure								
	a) College Garden								
	b) Botanical Garden herbarium & animal house.								
	c) Telephone charges (including college work only	11,283		11,283				11,283	prorata
	d) Electricity & Gas (for college work only)	10,33,042	5,92,893	4,40,149				4,40,149	
6	e) Postage & Telegrams (for college work only)	1,918	585	1,333				1,333	
	f) Reading Room not covered by any other fee	9,985		9,985				9,985	
	g) Binding Charges	17,320		17,320				17,320	
	h) Stationery & printing for office, college examination (excluding answer books) printing	80,610	37,745	42,865				42,865	
	Stationery								
	Printing								
	i) Premium on insurance of Science apparatus & equipment								
	j) Uniform to Peons & washing allowance to them as prescribed by Govt from time to time.	11,720		11,720				11,720	
	Washing allowance								
	Uniforms								
	k) Audit Fees	16,000		16,000				16,000	
	l) Water Charges	13,039	4,541	8,498				8,498	prorata
	m) Advertisement for recruitment of teaching &	27,575	27,575	-				-	
	n) Affiliation Fees	30,000		30,000				30,000	
	o) Premium paid on college fidelity insurance	3,595		3,595				3,595	
6	p) Other Petty contingency like chalk, dusters etc.	38,161	21,852	16,309	13,224	10,988	24,212	(7,903)	
	q) Expenditure on educational excursions & tours undertaken as laid down by the University								
	r) Rent of the college playground certified reasonable by the executive Engineer B & C Dept								prorata
	s) Municipal taxes and insurance premium for college building belonging to the management	29,200	12,206	16,994				16,994	prorata
	t) Current repairs to the furniture equipment and	75,246	30,100	45,146				45,146	
	Repairs to Furniture								
	Repairs to Equipment								
	Current Repairs								
	u) Expenditure on merit Scholarships Fellowships granted by college								
	Total of (a) to (u)								
	Expenditure on purchase of:								
7	a) Furniture (For college office,	52,580	29,200	23,380				23,380	Not Exceeding 2% of the admissible expenditure of the college for the preceding year
	b) Equipments (For college office, Library & Lab)								
	c) Teaching aid								
	d) Library books (in excess of Library Fee collection)	99,751		99,751				99,751	2% Amt.
	Total Sr. No.1 To 7	23,49,143	12,36,658	11,12,485	5,55,324	10,988	5,66,312	5,46,173	

Administrative Officer
Joint Director of Higher Education
Pune Region, Pune

Joint Director of Higher Education
Mumbai Region,
Mumbai

Non-Salary Assessment


College:- MANIBEN NANAVATI WOMEN'S COLLEGE, Vile Parle (W)

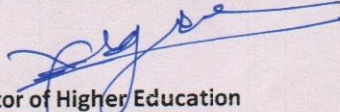
College Code:- MS-29

Assessment Year: 2012-2013

Base Year:- 2011-2012

Sr. No.	Head	Voucher No.	Amount	Remark
1	Jounral and Periodicals		12040	Excess Amount
2	Lab Expenses	100	8155	Without Quotation
3	Gymkhana	27	15000	-do-
4	CHB		290475	Not Allowed
5	Electricity & Gas		592893	Pro-rata
6	Stationery	35	4347	
		58	3756	
		281	3877	
		233	5276	
		180	3630	
		336	4612	
		482	5513	
		500	6734	
7	Advertisement	62	27575	College Hording
8	Repairs and Maintanance	67	8500	
		177	6000	
		304	15600	
9	Furniture Purchase	399	9675	
		439	19525	
10	Extra-curricular activities Magazine etc		152591	
11	Visiting Faculty Rs. 1,500/-		1700	
12	Postage and Telegram		585	
13	Water Charges		4541	Pro-rata
14	Other petty Contingencies like chalk disters, etc		21852	
15	Municipal taxes and Insurance premium for college bldg. belongig to the Mgn. (under Govt. Ins. Fund)		12206	Pro-rata
	GRAND TOTAL		1236658	


Administrative Officer
Joint Director of Higher Education
Pune Region , Pune


Joint Director of Higher Education
Mumbai Region,
Mumbai

FORM - 5

Statement showing the details of salary expenditure and assessment of salary grant for the year 2013-2014 on the basis of actual expenditure

Name of the College : **MANIBEN NANAVATI WOMEN'S COLLEGE**

Expenditure on Salaries of Teaching and Non-Teaching Staff for the year 2013-2014.	Rs.	38191811
Minus : Inadmissible expenditure (as per statement enclosed) for the year 2012-2013 (List Attached)	Rs.	96900
1 Admissible expenditure on salaries for the year 2012-2013.	Rs.	38094911
PLUS		
2 a. Expenditure on contribution to Provident Fund of approved Teaching and Non-Teaching Staff for the year _____	Rs.	
b. Contribution to Gratuity Fund of approved staff.	Rs.	
MINUS		
Expenditure on (a) & (b) not admissible	Rs.	
Net approved expenditure on (a) & (b)	Rs.	
3 Total (1+2)	Rs.	

4 Fees and Surplus :

a) Tuition fees recoverable from the fees paying students for the year 656

Category	No. of Fee Paying Students		Total
	1st Term	2nd Term	
(1) Under Graduate			
Arts	296		
Commerce	396		
Science			
A Total			553600

(2) Post Graduate including Ph. D.

Arts		
Commerce		
Science		
B Total		

Admission Fees	69200
Interest on Salary A/c.	3252
Recovery of Salary paid in Excess / Notice Pay, etc.	
C Total	72452

Gross Total of A+B+C

Rs. **626052**

5 A) Salary grant due to the College for the year 2013-2014 after assessment (3-4)	Rs.	37468859
B) Surplus of the College of the year (4-3)	Rs.	
6 Grant paid during the year 2013-2014.	Rs.	37530318
7 A) Grant due to be paid if any for the previous year i.e. 2012-2013	Rs.	
B) * Grant due to be paid if any for the previous years due to reassessment	Rs.	
C) Excess grant to be recovered. If any upto the previous year 2012-2013	Rs.	-1182233
D) * Excess grant to be recovered. As per A. G. Report.	Rs.	
E) * Excess grant to be recovered. As per Sr. Auditors Report.	Rs.	
8 A) Net grant to be paid as per assessment for 2013-2014.	Rs.	
B) Net grant to be recovered as per assessment for 2013-2014.	Rs.	-1243692

PAYABLE (Rs.) / RECOVERABLE (Rs. 1243692/-)

hct
Administrative Officer
Higher Education, Mumbai Region,
Mumbai

[Signature]
Joint Director,
Higher Education, Mumbai Region,
Mumbai

FORM NO 6.

Statement showing details of the Non-Salary expenditure and assessment
of Non-Salary grant for the year 2013-2014 based of actual expenditure of 2012-13

NAME OF THE COLLEGE: Maniben Nanavati Women's College, Vile Parle (W), M-56

1	Expenditure on Account of Rent for the year 2012-2013		
	a) Principal's Quarters	Rs.	Nil
	b) College Building	Rs.	85400
	c) <u>Capital cost of Construction</u>		<u>Year of Completion</u>
	(1)	Rs.	0
	(2)	Rs.	0
	(3)		0
	Inadmissible expenditure 107030/2758 x 1010 (SFC)	Rs.	0
	Admissible expenditure	Rs.	85400
	PLUS		
2	OTHER EXPENDITURE FOR THE YEAR 2012-2013	Gross	Rs. 1637873
	i Inadmissible expenditure (vide details overleaf)	Rs.	656441
	ii Admissible expenditure	Rs.	981432
	iii Receipts on account of other fees and other receipts	Rs.	564262
	iv Net admissible expenditure	Rs.	417170
	v Percentage of the Establishment expenditure of preceeding year (As per 5th Pay Commission Pay)	Rs.	629063
	vi Non-Salary grant admissible as per formula (i.e. (iv) or (v) whichever is less)	Rs.	629063
	Total (1 & 2)	Rs.	502570
	MINUS		
3A	Amount of Non-Salary grant already paid during the year 2012-2013	Rs.	0
B	Development Fund and Utiliy Fee	Rs.	0
4	Non-Salary grant due payable	Rs.	502570
5	Non-Salary grant to be paid for the previous year 2012 - 2013	Rs.	7372341
	Total (4 & 5)		<u>7874911</u>
6	Other recoveries if any (i.e. under excess grant etc.)	Rs.	0
	Recoveries pointed by A. G.	Rs.	0
	Recoveries pointed by Sr. Auditor	Rs.	0
	Penal Cut for delayed submission of Audit Report.	Rs.	0
	Other Recovery such as penalty, Int. on G.P.F., Court Case,etc.	Rs.	0
7	Net Non-Salary grants to be paid if any in 2013-14	Rs.	7874911

PAYABLE (Rs. 7874911 /-) / RECOVERABLE (Rs.)

Administrative Officer
Joint Director of Higher Education
Pune Region , Pune

Joint Director,
Higher Education, Mumbai Region,
Mumbai

Name of the College Maniben Nanavati Women's College, Vile Parle (W), Mumbai -400 056

MS-29

Sr. No.	ITEM	Exps. incurred during	Exps. Disall. for grant-in-aid	Admissible Exps (Col. 3 - Col. 4)	Receipts on account of fees charged & other receipts		Total of 6(a) & 6(b)	Net Admissible Exps. (Col. 5 minus Col. 7)	Remarks
					Fees	Other receipt			
1	2	3	4	5	6 (a)	6 (b)	7	8	9
1	Expenditure on subscription of Journals & periodicals (upto a ceiling of Rs. 3000/- per	15,068	12,068	3,000		9,570	9,570	(6,570)	a) In Col. No. 6 (a) the amt. t of fee receipts at rate for the
2	Expenditure incurred on purchase of scientific apparatus & equipment duly certified as essential	1,44,872	26,729	1,18,143	1,02,500		1,02,500	15,643	b) Other recei.(Viz. entry fees,
	Expenditure on Gymkhana & Sports	46,777		46,777	3,31,500		3,31,500	(2,84,723)	The net admissible expenditure on 3a & 3b i.e. Gymkhana & other Extra curricular activities should not exceed Rs. 15/- per student per annum.
	a) Sports								
	b) Gathering								
	c) Magazine								
3	d) Extra-curricular Activities, magazine etc.	1,41,572	28,532	1,13,040	1,03,200		1,03,200	9,840	
	e) Prize								
	f) Intercollegiate competitions Exceeding Amt.Per stud. Total Amt.								
4	Visiting faculty Rs. 1500/- per faculty (Ceiling Rs. 2000/-)	4,200	2,700	1,500				1,500	
	Honorarium paid to Lectures b) of lecture basis	96,077	96,077						
5	Travelling & Daily allowance to members of	32,008		32,008				32,008	
	Miscellaneous Expenditure								
	a) College Garden								
	b) Botanical Garden herbarium & animal house.								
	c) Telephone charges (including college work only	23,136	8,136	15,000				15,000	
	d) Electricity & Gas (for college work only)	4,94,645	2,83,451	2,11,194				2,11,194	
	e) Postage & Telegrams (for college work only)	806	416	390				390	
	f) Reading Room not covered by any other fee	9,938		9,938				9,938	
	g) Binding Charges	22,490		22,490				22,490	
	h) Stationery & printing for office, college								
	Stationery	67,754	28,625	39,129				39,129	
	Printing								
	i) Premium on insurance of Science apparatus &								
	j) Uniform to Peons & washing allowance to them	11,920		11,920				11,920	
	Washing allowance								
	Uniforms								
	k) Audit Fees	8,500		8,500				8,500	
	l) Water Charges	17,669	5,763	11,906				11,906	
	m) Advertisement for recruitment of teaching &	42,522	9,001	33,521				33,521	
	n) Affiliation Fees	30,000		30,000				30,000	
	o) Premium paid on college fidelity Insurance								
6	p) Other Petty contingency like chalk, dusters etc.	25,389	12,886	12,503	13,045	4,447	17,492	(4,989)	
	q) Expenditure on educational excursions & tours								
	r) Rent of the college playground certified								
	s) Municipal taxes and insurance premium for	27,500	11,102	16,398				16,398	
	t) Current repairs to the furniture equipment and								
	Repairs to Furniture	1,61,833	34,821	1,27,012				1,27,012	
	Repairs to Equipment								
	Current Repairs								
	u) Expenditure on merit Scholarships Fello vships								
	Total of (a) to (u)								
	Expenditure on purchase of:								
7	a) Furniture (For college office, Library & Lab.)	1,14,000		1,14,000				1,14,000	Not Exceeding 2% of the admissible expenditure of the college for the preceding year
	b) Equipments (For college office, Library & Lab.)								
	c) Teaching aid								
	d) Library books (in excess of Library Fee collection)	99,197	96,134	3,063				3,063	2% Amt.
	Total Sr. No.1 To 7	16,37,873	6,56,441	9,81,432	5,50,245	14,017	5,64,262	4,17,170	

Administrative Officer
Joint Director of Higher Education
Pune Region, Pune

Joint Director of Higher Education
Mumbai Region,
Mumbai

Non-Salary Assessment


College:- MANIBEN NANAVATI WOMEN'S COLLEGE, Vile Parle (W)

College Code:- MS-29

Assessment Year: 2013-2014

Base Year:- 2012-2013

Sr. No.	Head	Voucher No.	Amount	Remark
1	Jounral and Periodicals		12068	Excess Amount
2	Food Lab	34	9200	Without Quotation
		81	6600	
		138	5379	
		226	5550	
3	Visiting Faculty		2700	Excess
4	CHB		96077	Not Allowed
5	Telephone		8136	Excess Amount
6	Stationery & Printing	90	3682	Without Quotation
		129	10928	
		38	5922	
		189	8093	
7	Advertisement	67	9001	Not Allowed
8	Current Repairs	65	6946	Without Quotation
		29	12654	
		76	6341	
		260	8880	
9	Library Books	78	30414	Without Quotation
		348	14912	
		426	11433	
		474	39375	
9	Furniture Purchase	399	9675	
		439	19525	
10	Extra-curricular activities Magazine etc		28532.41	Pro-rata
11	Electricity and Gas		283451	Pro-rata
12	Postage and Telegram		416	
13	Water Charges		5763	Pro-rata
14	Other petty Contingencies like chalk disters, etc		12886	
15	Municipal taxes and Insurance premium for college bldg. belonging to the Mgn. (under Govt. Ins. Fund)		11102	Pro-rata
GRAND TOTAL			685641.41	


Administrative Officer

Joint Director of Higher Education
Pune Region, Pune


Joint Director of Higher Education

Mumbai Region,
Mumbai

FORM - 5

Statement showing the details of salary expenditure and assessment of salary grant for the year 2014-2015 on the basis of actual expenditure

Name of the College : **MANIBEN NANAVATI WOMEN'S COLLEGE**

Expenditure on Salaries of Teaching and Non-Teaching Staff for the year 2014-2015.	Rs.	30685848
Minus : Inadmissible expenditure (as per statement enclosed) for the year 2014-2015 (List Attached)	Rs.	30900
1 Admissible expenditure on salaries for the year 2014-2015.	Rs.	30654948
PLUS		
2 a. Expenditure on contribution to Provident Fund of approved Teaching and Non-Teaching Staff for the year _____	Rs.	
b. Contribution to Gratuity Fund of approved staff.	Rs.	
MINUS		
Expenditure on (a) & (b) not admissible	Rs.	
Net approved expenditure on (a) & (b)	Rs.	
3 Total (1+2)	Rs.	

4 Fees and Surplus :

a) Tuition fees recoverable from the fees paying students for the year 715

Category	No. of Fee Paying Students		
	1st Term	2nd Term	Total
(1) Under Graduate			
Arts	343		
Commerce	372		
Science			
A Total			572000

(2) Post Graduate including Ph. D.

Arts		
Commerce		
Science		
B Total		

Admission Fees	71500
Interest on Salary A/c.	4582
Recovery of Salary paid in Excess / Notice Pay, etc.	
C Total	76082

Gross Total of A+B+C Rs. **648082**

5 A) Salary grant due to the College for the year 2014-2015 after assessment (3-4)	Rs.	30006866
B) Surplus of the College of the year (4-3)	Rs.	
6 Grant paid during the year 2014-2015.	Rs.	29340913
7 A) Grant due to be paid if any for the previous year i.e. 2013-2014	Rs.	
B) * Grant due to be paid if any for the previous years due to reassessment	Rs.	
C) Excess grant to be recovered. If any upto the previous year 2013-2014	Rs.	-1243692
D) * Excess grant to be recovered. As per A. G. Report.	Rs.	
E) * Excess grant to be recovered. As per Sr. Auditors Report.	Rs.	
8 A) Net grant to be paid as per assessment for 2014-2015.	Rs.	
B) Net grant to be recovered as per assessment for 2014-2015.	Rs.	-577739

PAYABLE (Rs.) / RECOVERABLE (Rs. 577739/-)

Administrative Officer
Higher Education, Mumbai Region,
Mumbai

Joint Director,
Higher Education, Mumbai Region,
Mumbai


FORM NO 6.

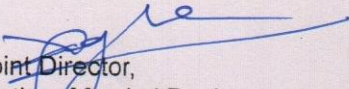
Statement showing details of the Non-Salary expenditure and assessment
of Non-Salary grant for the year 2014-2015 based of actual expenditure of 2013-14

NAME OF THE COLLEGE: Maniben Nanavati Women's College, Vile Parle (W), M-56

1 Expenditure on Account of Rent for the year 2013-2014			
a) Principal's Quarters	Rs.	Nil	
b) College Building	Rs.	85400	
c) <u>Capital cost of Construction</u>			<u>Year of Completion</u>
(1)	Rs.	0	
(2)	Rs.	0	
(3)		0	
Inadmissible expenditure 107030/2758 x 1010 (SFC)	Rs.	0	
Admissible expenditure	Rs.	85400	
PLUS			
2 OTHER EXPENDITURE FOR THE YEAR 2013-2014	Gross	Rs.	1770255,
i Inadmissible expenditure (vide details overleaf)		Rs.	765154
ii Admissible expenditure		Rs.	1005101
iii Receipts on account of other fees and other receipts		Rs.	597833
iv Net admissible expenditure		Rs.	407268
v Percentage of the Establishment expenditure of preceeding year (As per 5th Pay Commission Pay)		Rs.	629063
vi Non-Salary grant admissible as per formula (i.e. (iv) or (v) whichever is less)		Rs.	629063
Total (1 & 2)		Rs.	492668
MINUS			
3A Amount of Non-Salary grant already paid during the year 2013-14	Rs.	0	
B Development Fund and Utiltiy Fee	Rs.	0	
4 Non-Salary grant due payable	Rs.	492668	
5 Non-Salary grant to be paid for the previous year 2013-14	Rs.	7874911	
Total (4 & 5)		8367579	
6 Other recoveries if any (i.e. under excess grant etc.)	Rs.	0	
Recoveries pointed by A. G.	Rs.	0	
Recoveries pointed by Sr. Auditor	Rs.	0	
Penal Cut for delayed submission of Audit Report.	Rs.	0	
Other Recovery such as penalty, Int. on G.P.F., Court Case, etc.	Rs.	0	
7 Net Non-Salary grants to be paid if any in 2014-15	Rs.	8367579	

PAYABLE (Rs. 8367579 /-) / RECOVERABLE (Rs.)


Administrative Officer
Joint Director of Higher Education
Pune Region , Pune


Joint Director,
Higher Education, Mumbai Region,
Mumbai

Sr. No.	ITEM	Exps. incurred during	Exps. Disall. for grant-in-aid	Admissible Expes (Col. 3 - Col. 4)	Receipts on account of fees charged & other receipts		Total of 6(a) & 6(b)	Net Admissible Exps. (Col. 5 minus Col. 7)	Remarks
					Fees	Other receipt			
1	2	3	4	5	6 (a)	6 (b)	7	8	9
1	Expenditure on subscription of Journals & periodicals (upto a ceiling of Rs. 3000/- per	15,321	12,321	3,000		11,490	11,490	(8,490)	a) In Col. No. 6 (a) the amt.t of fee receipts at rate for the stud.
2	Expenditure incurred on purchase of scientific apparatus & equipment duly certified as essential	50,081		50,081	1,05,500		1,05,500	(55,419)	b) Other recei.(Viz. entry fees,
3	Expenditure on Gymkhana & Sports	49,466	17,000	32,466	3,51,500		3,51,500	(3,19,034)	The net admissible expenditure on 3a & 3b i.e. Gymkhana & other Extra curricular activities should not exceed Rs. 15/- per student per annum.
	a) Sports								
	b) Gathering								
	c) Magazine								
	d) Extra-curricular Activities, magazine etc.	2,10,158	95,978	1,14,180	1,03,800		1,03,800	10,380	
	e) Prize								
	f) Intercollegiate competitions								
	Exceeding Amt.Per stud.								
	Total Amt.								
4	Visiting faculty Rs. 1500/- per faculty (Ceiling Rs. 2000/-)	7,000	5,500	1,500				1,500	
	Honorarium paid to Lectures b) of lecture basis	96,000	96,000					-	
5	Travelling & Daily allowance to members of	24,950		24,950				24,950	
	Miscellaneous Expenditure								
	a) College Garden								
	b) Botanical Garden herbarium & animal house.								
	c) Telephone charges (including college work only	23,363	8,363	15,000				15,000	
	d) Electricity & Gas (for college work only)	6,65,535	3,77,709	2,87,826				2,87,826	
	e) Postage & Telegrams (for college work only)	100	43	57				57	
	f) Reading Room not covered by any other fee	9,949		9,949				9,949	
	g) Binding Charges	20,379		20,379				20,379	
	h) Stationery & printing for office, college								
	Stationery	54,000	35,964	18,036				18,036	
	Printing								
	i) Premium on insurance of Science apparatus &								
	j) Uniform to Peons & washing allowance to them								
	Washing allowance	4,320		4,320				4,320	
	Uniforms								
	k) Audit Fees	8,500		8,500				8,500	
	l) Water Charges	15,924	4,223	11,701				11,701	
	m) Advertisement for recruitment of teaching &	29,651		29,651				29,651	
	n) Affiliation Fees	45,000		45,000				45,000	
	o) Premium paid on college fidelity insurance								
6	p) Other Petty contingency like chalk, dusters etc.	43,959	15,729	28,230	17,683	7,860	25,543	2,687	
	q) Expenditure on educational excursions & tours								
	r) Rent of the college playground certified								
	s) Municipal taxes and insurance premium for	1,35,689	55,560	80,129				80,129	
	t) Current repairs to the furniture equipment and								
	Repairs to Furniture	1,60,544	40,764	1,19,780				1,19,780	
	Repairs to Equipment								
	Current Repairs								
	u) Expenditure on merit Scholarships Fellowships								
	Total of (a) to (u)								
	Expenditure on purchase of:								
7	a) Furniture (For college office, Library & Lab.)								Not Exceeding 2% of the admissible expenditure of the college for the preceding year
	b) Equipments (For college office, Library & Lab.)								
	c) Teaching aid								
	d) Library books (in excess of Library Fee collection)	1,00,366		1,00,366				1,00,366	
Total! Sr. No.1 To 7		17,70,255	7,65,154	10,05,101	5,78,483	19,350	5,97,833	4,07,268	

Administrative Officer
Joint Director of Higher Education
Pune Region, Pune

Joint Director of Higher Education
Mumbai Region,
Mumbai

Non-Salary Assessment


College:- MANIBEN NANAVALI WOMEN'S COLLEGE, Vile Parle (W)

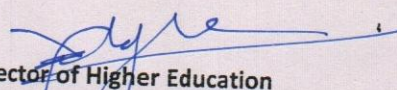
College Code:- MS-29

Assessment Year: 2014-2015

Base Year:- 2013-2014

Sr. No.	Head	Voucher No.	Amount	Remark
1	Journal and Periodicals		12321	Excess Amount
2	Visiting Faculty		5500	
3	CHB		96000	
4	Telephone		8363	Excess Amount
5	Gymkhana Sports	75	17000	Without Quotation
6	Stationery & Printing	46	3171	Without Quotation
		52	3728	
		54	3394	
		143-A	3591	
		196	7301	
		402	4725	
		424	3570	
7	Repairs	463	6484	Disallowed
		76	15000	
		82	25764	
10	Extra-curricular activities Magazine etc		95978	Pro-rata
11	Electricity and Gas		377709	Pro-rata
12	Postage and Telegram		43	
13	Water Charges		4223	Pro-rata
14	Other petty Contingencies like chalk disters, etc		15729	
15	Municipal taxes and Insurance premium for college bldg. belonging to the Mgn. (under Govt. Ins. Fund)		55560	Pro-rata
	GRAND TOTAL		765154	


Administrative Officer
Joint Director of Higher Education
Pune Region, Pune


Joint Director of Higher Education
Mumbai Region,
Mumbai

FORM - 5

Statement showing the details of salary expenditure and assessment of salary grant for the year 2015-2016 on the basis of actual expenditure

Name of the College : **MANIBEN NANAVATI WOMEN'S COLLEGE**

Expenditure on Salaries of Teaching and Non-Teaching Staff for the year 2015-2016.	Rs.	34804055
Minus : Inadmissible expenditure (as per statement enclosed) for the year 2015-2016 (List Attached)	Rs.	900
1 Admissible expenditure on salaries for the year 2015-2016.	Rs.	34803155
PLUS		
2 a. Expenditure on contribution to Provident Fund of approved Teaching and Non-Teaching Staff for the year _____	Rs.	
b. Contribution to Gratuity Fund of approved staff.	Rs.	
MINUS		
Expenditure on (a) & (b) not admissible	Rs.	
Net approved expenditure on (a) & (b)	Rs.	
3 Total (1+2)	Rs.	

4 Fees and Surplus :

a) Tuition fees recoverable from the fees paying students for the year 737

Category	No. of Fee Paying Students		
	1st Term	2nd Term	Total
(1) Under Graduate			
Arts	371		
Commerce	366		
Science			
A Total			589600

(2) Post Graduate including Ph. D.


Arts		
Commerce		
Science		
B Total		

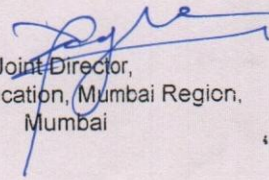
Admission Fees	73700
Interest on Salary A/c.	8725
Recovery of Salary paid in Excess / Notice Pay, etc.	
C Total	82425

Gross Total of A+B+C Rs. **672025**

5	A) Salary grant due to the College for the year 2015-2016 after assessment (3-4)	Rs.	34131130
	B) Surplus of the College of the year (4-3)	Rs.	
6	Grant paid during the year 2015-2016.	Rs.	34738434
7	A) Grant due to be paid if any for the previous year i.e. 2014-2015	Rs.	
	B) * Grant due to be paid if any for the previous years due to reassessment	Rs.	
	C) Excess grant to be recovered. If any upto the previous year 2014-2015	Rs.	-577739
	D) * Excess grant to be recovered As per A. G. Report.	Rs.	
	E) * Excess grant to be recovered. As per Sr. Auditors Report.	Rs.	
8	A) Net grant to be paid as per assessment for 2015-2016.	Rs.	
	B) Net grant to be recovered as per assessment for 2015-2016.	Rs.	-1185043

PAYABLE (Rs.) / RECOVERABLE (Rs. 1185043/-)


Administrative Officer
Higher Education, Mumbai Region,
Mumbai


Joint Director,
Higher Education, Mumbai Region,
Mumbai

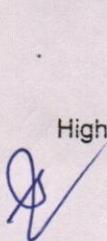
FORM NO 6.

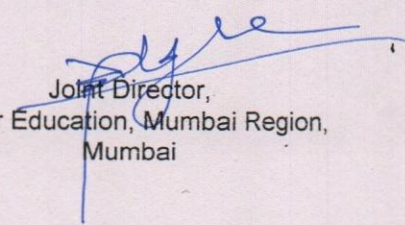
Statement showing details of the Non-Salary expenditure and assessment
of Non-Salary grant for the year 2015-2016 based of actual expenditure of 2014-15

NAME OF THE COLLEGE: Maniben Nanavati Women's College, Vile Parle (W), M-56

1	Expenditure on Account of Rent for the year 2014-15		
	a) Principal's Quarters	Rs.	Nil
	b) College Building	Rs.	85400
	c) <u>Capital cost of Construction</u>		
		<u>Year of Completion</u>	
	(1)	Rs.	0
	(2)	Rs.	0
	(3)		0
	Inadmissible expenditure 107030/2758 x 1010 (SFC)	Rs.	0
	Admissible expenditure	Rs.	85400
	PLUS		
2	OTHER EXPENDITURE FOR THE YEAR 2014-15	Gross	Rs. 1436977
	i Inadmissible expenditure (vide details overleaf)	Rs.	541599
	ii Admissible expenditure	Rs.	895378
	iii Receipts on account of other fees and other receipts	Rs.	615960
	iv Net admissible expenditure	Rs.	279418
	v Percentage of the Establishment expenditure of preceeding year (As per 5th Pay Commission Pay)	Rs.	629063
	vi Non-Salary grant admissible as per formula (i.e. (iv) or (v) whichever is less)	Rs.	629063
	Total (1 & 2)	Rs.	364818
	MINUS		
3A	Amount of Non-Salary grant already paid during the year 2014-15	Rs.	0
B	Development Fund and Utilty Fee	Rs.	0
4	Non-Salary grant due payable	Rs.	364818
5	Non-Salary grant to be paid for the previous year 2014-15	Rs.	8367579
	Total (4 & 5)		<u>8732397</u>
6	Other recoveries if any (i.e. under excess grant etc.)	Rs.	0
	Recoveries pointed by A. G.	Rs.	0
	Recoveries pointed by Sr. Auditor	Rs.	0
	Penal Cut for delayed submission of Audit Report.	Rs.	0
	Other Recovery such as penalty, Int. on G.P.F., Court Case, etc.	Rs.	0
7	Net Non-Salary grants to be paid if any in 2015-16	Rs.	8732397

PAYABLE (Rs. 8732397 /-) / RECOVERABLE (Rs.)


 Accounts Officer
 Higher Education, Mumbai Region,
 Mumbai


 Joint Director,
 Higher Education, Mumbai Region,
 Mumbai

Name of the College Maniben Nanavati Women's College, Vile Parle (W), Mumbai -400 056

Sr. No	ITEM	Exps. incurred during	Exps. Disall. for grant-in-aid	Admissibl e Expes (Col. 3 - Col. 4)	Receipts on account of fees charged & other receipts		Total of 6(a) & 6(b)	Net Admissible Exps. (Col. 5 minus Col. 7)	Remarks
					Fees	Other receipt			
1	2	3	4	5	6 (a)	6 (b)	7	8	9
1	Expenditure on subscription of Journals & periodicals (upto a ceiling of Rs. 3000/- per	15,135	12,135	3,000		10,381	10,381	(7,381)	a) in Col. No. 6(a) the amt.t of fee receipts at rate for the stud.
2	Expenditure incurred on purchase of scientific apparatus & equipment duly certified as essential	46,143	11,020	35,123	1,19,000		1,19,000	(83,877)	b) Other recei.(Viz. entry fees,
3	Expenditure on Gymkhana & Sports	43,455		43,455	3,58,500		3,58,500	(3,15,045)	The net admissible expenditure on 3a &3b i.e. Gymkhana & other Extra curricular activities should not exceed Rs. 15/- per student per annum.
	a)Sports								
	b)Gathering								
	c)Magazine								
	d)Extra-curricular Activities, magazine etc.	66,895	(51,080)	1,17,975	1,07,250		1,07,250	10,725	
	e) Prize								
	f) intercollegiate competitions Exceeding Amt.Per stud. Total Amt.								
4	Visiting faculty Rs. 1500/- per faculty (Ceiling Rs. 2000/-)	3,500	2,000	1,500				1,500	
	Honorarium paid to Lectures b) of lecture basis	30,000	30,000						
5	Travelling & Daily allowance to members of	14,892		14,892					14,892
6	Miscellaneous Expenditure								
	a) College Garden								
	b) Botanical Garden herbarium & animal house.								
	c) Telephone charges (including college work only)	8,972		8,972				8,972	
	d) Electricity & Gas (for college work only)	6,02,150	3,29,836	2,72,314				2,72,314	
	e) Postage & Telegrams (for college work only)	396	110	286				286	
	f) Reading Room not covered by any other fee	11,536		11,536				11,536	
	g) Binding Charges	26,610		26,610				26,610	
	h) Stationery & printing for office, college								
	Stationery	55,634	30,207	25,427				25,427	
	Printing								
	i) Premium on insurance of Science apparatus &								
	j) Uniform to Peons & washing allowance to them Washing ailowance Uniforms	21,760		21,760				21,760	
	k) Audit Fees	8,500		8,500				8,500	
l) Water Charges	16,606	4,665	11,941				11,941		
m) Advertisement for recruitment of teaching &	30,020		30,020				30,020		
n) Affiliation Fees	45,000		45,000				45,000		
o) Premium paid on college fidelity Insurance									
6 p)Other Petty contingency like chalk, dusters etc.	54,621	24,816	29,805	14,354	6,475	20,829	8,976		
q)Expenditure on educational excursions & tours									
r) Rent of the college playground certified									
s) Municipal taxes and Insurance premium for	53,379	22,923	30,456				30,456		
t) Current repairs to the furniture equipment and									
Repairs to Furniture									
Repairs to Equipment	2,09,021	1,24,967	84,054				84,054		
Current Repairs									
u) Expenditure on merit Scholarships Fellowships									
Total of (a) to (u)									
7	Expenditure on purchase of:								
	a) Furniture (For college office, Library & Lab.)								Not Exceeding 2% of the admissible expenditure of the college for the preceding year
	b) Equipments (For college office, Library & Lab.)								
	c) Teaching aid								
d)Library books (in excess of Library Fee collection)	72,752		72,752				72,752		
Total Sr. No.1 To 7		14,36,977	5,41,599	8,95,378	5,99,104	16,856	6,15,960	2,79,418	

Administrative Officer
Joint Director of Higher Education
Pune Region, Pune

Joint Director of Higher Education
Mumbai Region,
Mumbai

Non-Salary Assessment


College:- MANIBEN NANA VATI WOMEN'S COLLEGE, Vile Parle (W)

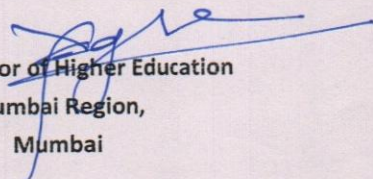
College Code:- MS-29

Assessment Year: 2015-2016

Base Year:- 2014-2015

Sr. No.	Head	Voucher No.	Amount	Remark
1	Jounral and Periodicals		12135	Excess Amount
2	Visiting Faculty		2000	Excess Amount
3	Lab Expenses	59	11020	
4	CHB		30000	
5	Stationery & Printing	8	2334	Without Quotation
		28-a	13920	
		132	5589	
		154	5235	
		278	3129	
6	Other petty Contingencies like chalk disters, etc	51	24816	Without Quotation
7	Current Repairs	29	21900	Without Quotation
		33	8400	
		48	8800	
		63	14000	
		8	35500	
		86	20787	
		163	15580	
8	Extra-curricular activities Magazine etc		-51080	Pro-rata
9	Electricity and Gas		329836	Pro-rata
10	Postage and Telegram		110	
11	Water Charges		4665	Pro-rata
12	Municipal taxes and Insurance premium for college bldg. belong to the Mgn. (under Govt. Ins. Fund)		22923	Pro-rata
GRAND TOTAL			541599	


Administrative Officer
Joint Director of Higher Education
Pune Region, Pune


Joint Director of Higher Education
Mumbai Region,
Mumbai

FORM - 5

Statement showing the details of salary expenditure and assessment of salary grant for the year 2016-2017 on the basis of actual expenditure

Name of the College : **MANIBEN NANAVATI WOMEN'S COLLEGE**

Expenditure on Salaries of Teaching and Non-Teaching Staff for the year 2016-2017.	Rs.	40034045
Minus : Inadmissible expenditure (as per statement enclosed) for the year 2016-2017 (List Attached)	Rs.	900
1 Admissible expenditure on salaries for the year 2016-2017.	Rs.	40033145
PLUS		
2 a. Expenditure on contribution to Provident Fund of approved Teaching and Non-Teaching Staff for the year _____	Rs.	
b. Contribution to Gratuity Fund of approved staff.	Rs.	
MINUS		
Expenditure on (a) & (b) not admissible	Rs.	
Net approved expenditure on (a) & (b)	Rs.	
3 Total (1+2)	Rs.	
4 Fees and Surplus :		
a) Tuition fees recoverable from the fees paying students for the year 710		

Category	No. of Fee Paying Students		
	1st Term	2nd Term	Total
(1) Under Graduate			
Arts	367		
Commerce	343		
Science			
A Total			568000

(2) Post Graduate including Ph. D.		
Arts		
Commerce		
Science		
B Total		
Admission Fees		71000
Interest on Salary A/c.		11905
Recovery of Salary paid in Excess / Notice Pay, etc.		
C Total		82905

Gross Total of A+B+C	Rs.	650905
5 A) Salary grant due to the College for the year 2016-2017 after assessment (3-4)	Rs.	39382240
B) Surplus of the College of the year (4-3)	Rs.	
6 Grant paid during the year 2016-2017.	Rs.	38598467
7 A) Grant due to be paid if any for the previous year i.e. 2015-2016	Rs.	
B) * Grant due to be paid if any for the previous years due to reassessment	Rs.	
C) Excess grant to be recovered. If any upto the previous year 2015-2016	Rs.	-1185043
D) * Excess grant to be recovered. As per A. G. Report.	Rs.	
E) * Excess grant to be recovered. As per Sr. Auditors Report.	Rs.	
8 A) Net grant to be paid as per assessment for 2016-2017	Rs.	
B) Net grant to be recovered as per assessment for 2016-2017.	Rs.	-401270

PAYABLE (Rs.) / RECOVERABLE (Rs. 4,01,270/-)

Administrative Officer
Higher Education, Mumbai Region,
Mumbai

Joint Director
Higher Education, Mumbai Region,
Mumbai


FORM NO 6.

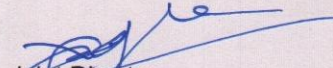
Statement showing details of the Non-Salary expenditure and assessment
of Non-Salary grant for the year 2016-2017 based of actual expenditure of 2015-16

NAME OF THE COLLEGE: Maniben Nanavati Women's College, Vile Parle (W), M-56

1 Expenditure on Account of Rent for the year 2015-16			
a) Principal's Quarters	Rs.	Nil	
b) College Building	Rs.	85400	
c) <u>Capital cost of Construction</u>			<u>Year of Completion</u>
(1)	Rs.	0	
(2)	Rs.	0	
(3)		0	
Inadmissible expenditure 107030/2758 x 1010 (SFC)	Rs.	0	
Admissible expenditure	Rs.	85400	
PLUS			
2 OTHER EXPENDITURE FOR THE YEAR 2015-16	Gross	Rs.	1485085
i Inadmissible expenditure (vide details overleaf)	Rs.	451303	
ii Admissible expenditure	Rs.	1033782	
iii Receipts on account of other fees and other receipts	Rs.	656864	
iv Net admissible expenditure	Rs.	376918	
v Percentage of the Establishment expenditure of preceeding year (As per 5th Pay Commission Pay)	Rs.	629063	
vi Non-Salary grant admissible as per formula (i.e. (iv) or (v) whichever is less)	Rs.	629063	
Total (1 & 2)	Rs.	462318	
MINUS			
3A Amount of Non-Salary grant already paid during the year 2015-16	Rs.	0	
B Development Fund and Utility Fee	Rs.	0	
4 Non-Salary grant due payable	Rs.	462318	
5 Non-Salary grant to be paid for the previous year 2015-16	Rs.	8367579	
Total (4 & 5)		<u>8829897</u>	
6 Other recoveries if any (i.e. under excess grant etc.)	Rs.	0	
Recoveries pointed by A. G.	Rs.	0	
Recoveries pointed by Sr. Auditor	Rs.	0	
Penal Cut for delayed submission of Audit Report.	Rs.	0	
Other Recovery such as penalty, Int. on G.P.F., Court Case, etc.	Rs.	0	
7 Net Non-Salary grants to be paid if any in 2016-17	Rs.	8829897	

PAYABLE (Rs. 8829897 /-) / RECOVERABLE (Rs.)


Administrative Officer
Joint Director of Higher Education
Pune Region, Pune


Joint Director,
Higher Education, Mumbai Region,
Mumbai

Sr. No.	ITEM	Exps. incurred during	Exps. Disall. for grant-in-aid	Admissible Exps (Col. 3 - Col. 4)	Receipts on account of fees charged & other receipts		Total of 6(a) & 6(b)	Net Admissible Exps. (Col. 5 minus Col. 7)	Remarks
					Fees	Other receipt			
1	2	3	4	5	6 (a)	6 (b)	7	8	9
1	Expenditure on subscription of Journals & periodicals (upto a ceiling of Rs. 3000/- per	16,042	13,042	3,000		9,593	9,593	(6,593)	a) In Col. No. 6 (a) the amt.t of fee receipts at rate for the stud.
2	Expenditure incurred on purchase of scientific apparatus & equipment duly certified as essential	62,777	11,190	51,587	1,42,000		1,42,000	(90,413)	b) Other recei.(Viz. entry fees,
3	Expenditure on Gymkhana & Sports	95,122		95,122	3,69,000		3,69,000	(2,73,878)	The net admissible expenditure on 3a & 3b i.e. Gymkhana & other Extra curricular activities should not exceed Rs. 15/- per student per annum.
	a)Sports								
	b)Gathering								
	c)Magazine								
	d)Extra-curricular Activities, magazine etc.	1,89,840	68,235	1,21,605	1,10,550		1,10,550	11,055	
	e) Prize								
	f) Intercollegiate competitions								
	Exceeding Amt.Per stud. Total Amt.								
4	Visiting faculty Rs. 1500/- per faculty (Ceiling Rs. 2000/-)	6,350	4,850	1,500				1,500	
	Honorarium paid to Lectures b) of lecture basis								
5	Travelling & Daily allowance to members of	22,030		22,030				22,030	
	Miscellaneous Expenditure								
	a) College Garden								
	b) Botanical Garden herbarium & animal house.								
	c) Telephone charges (including college work only)	7,068		7,068				7,068	
	d) Electricity & Gas (for college work only)	4,45,950	2,40,159	2,05,791				2,05,791	
6	e) Postage & Telegrams (for college work only)	530	147	383				383	
	f) Reading Room not covered by any other fee	9,888		9,888				9,888	
	g) Binding Charges	40,545		40,545				40,545	
	h) Stationery & printing for office, college								
	Stationery	59,994	23,491	36,503				36,503	
	Printing								
	i) Premium on insurance of Science apparatus &								
	j) Uniform to Peons & washing allowance to them								
	Washing allowance	4,320		4,320				4,320	
	Uniforms								
	k) Audit Fees	13,500		13,500				13,500	
	l) Water Charges	19,246	5,478	13,768				13,768	
	m) Advertisement for recruitment of teaching &	1,11,346		1,11,346				1,11,346	
	n) Affiliation Fees	45,000		45,000				45,000	
	o) Premium paid on college fidelity Insurance								
6	p)Other Petty contingency like chalk, dusters etc.	30,771	14,719	16,052	20,121	5,600	25,721	(9,669)	
	q)Expenditure on educational excursions & tours								
	r) Rent of the college playground certified								
	s) Municipal taxes and Insurance premium for	76,998	44,552	32,446				32,446	
	t) Current repairs to the furniture equipment and								
	Repairs to Furniture	1,61,200	25,440	1,35,760				1,35,760	
	Repairs to Equipment								
	Current Repairs								
	u) Expenditure on merit Scholarships Fellowships								
	Total of (a) to (u)								
	Expenditure on purchase of:								
7	a) Furniture (For college office, Library & Lab.)								Not Exceeding 2% of the admissible expenditure of the college for the preceding year
	b) Equipments (For college office, Library & Lab.)								
	c) Teaching aid								
	d)Library books (in excess of Library Fee collection)	66,568		66,568				66,568	
	Total Sr. No.1 To 7	14,85,085	4,51,303	10,33,782	6,41,671	15,193	6,56,864	3,76,918	2% Amt.

Administrative Officer
Joint Director of Higher Education
Pune Region, Pune

Joint Director of Higher Education
Mumbai Region,
Mumbai

Non-Salary Assessment


College:- MANIBEN NANAVATI WOMEN'S COLLEGE, Vile Parle (W)

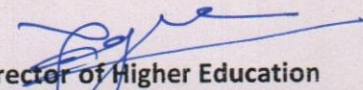
College Code:- MS-29

Assessment Year: 2016-2017

Base Year:- 2015-2016

Sr. No.	Head	Voucher No.	Amount	Remark
1	Jounral and Periodicals		13042	Excess Amount
2	Lab Expenses	147	11190	Without Quotation
3	Visiting Faculty		4850	Excess
4	Stationery & Printing	58	4696	Without Quotation
		61	18795	
5	Current Repairs	136	13440	not
		149	12000	
6	Extra-curricular activities Magazine etc		68235	Pro-rata
7	Electricity and Gas		240159	Pro-rata
8	Postage and Telegram		147	
9	Water Charges		5478	Pro-rata
10	Other petty Contingencies like chalk disters, etc		14719	
11	Muncipal taxes and Insurance premium for college bldg. belongig to the Mgn. (under Govt. Ins. Fund)		44552	Pro-rata
	GRAND TOTAL		451303	


Administrative Officer
Joint Director of Higher Education
Pune Region , Pune


Joint Director of Higher Education
Mumbai Region,
Mumbai



सत्यमेव जयते

प्रधान महालेखाकार का कार्यालय
(लेखापरीक्षा) १, महाराष्ट्र
१०१, महर्षि कर्वे मार्ग, प्रतिष्ठा भवन,
मुंबई - ४०० ०२०
फ़ैक्स: २२०३३०१८
दूरध्वनी: २२०३७५०७/२२०८२५५८
तार का पत्ता: राज्य ऑडिट
फ़ैक्स: २२०३३०१८

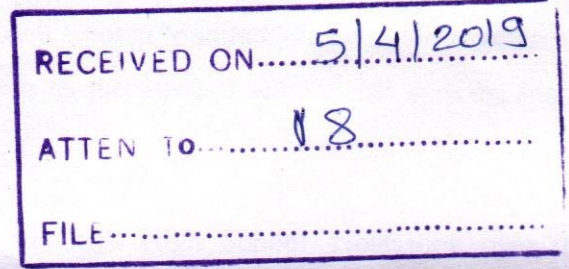
e-mail : pagmum@vsnl.com

स.सा.क्षे.॥ / प्रभार- II / फा.सं.508/आय. आर. M201819085/ 01

दिनांक 01.04.2019

सेवा में,

प्राचार्य,
मनिबेन नानावटी वुमेन्स कॉलेज,
विलेपार्ले (पश्चिम),
मुंबई 400056



विषय: 2008-09 से 2017-18 अवधि तक की आपके कार्यालय के लेखाओं का निरीक्षण अहवाल ।

महोदय,

उपरोक्त लेखों का निरीक्षण रिपोर्ट इसके साथ भेज रहा हूँ जिसका स्थानीय निरीक्षण लेखापरीक्षा पार्टी द्वारा दिनांक 05/03/2019 से 13/03/2019 तक किया गया था और आपसे निवेदन करता हूँ कि इसमें शामिल किए गए सभी पौराग्राफों का पूर्ण रूप से दस्तावेजों सहित उत्तर कार्यालय में शीघ्र भेज दिया जाए और आपके कार्यालय में इस रिपोर्ट के मिलने की तारीख से किसी भी परिस्थिति में एक माह से अधिक विलंब नहीं हो जैसा कि वित्त विभाग के सरकारी अधिसूचना सं. वी.जी.एल. ११६१/९१ दिनांक २६.०५.१९८१ में निर्धारित किया गया है ।

Aruni / pykala
Rm
5/4/19

भवदीय,

व.लेखापरीक्षा अधिकारी सा.क्षे.॥ (ब)

Inspection Report on the accounts and records of the Maniben Nanavati Women's College, Vile Parle for the period from 01.04.2008 to 31.3.2018 under Section 14 of C&AG's (DPC) Act, 1971.

Part - I - Introduction:

Bhagini Seva Mandir Kumarika Stree Mandal started Nootan Mahila College in the Arts stream in June 1972. In June 1976, following the pattern of the 10+2+3 educational system, Junior College was started.

Shree Chandulal Nanavati Women's Institute and Girl's High School Trust took over the management of the Nootan Mahila College in 1978. The college received permanent affiliation to the S.N.D.T. Women's University in 1979. Now this college is well-known by the name of Maniben Nanavati Women's College and the Junior College by the name of Tapiben Chhaganlal Lalji Valia Junior College.

Even since its inception, the College has adopted a totally integrated approach to the development of women in all spheres- social and economic. The ultimate goal is to enable women to become good citizens and housewives and at the same time gain economic independence. The college also offers extensive education in the form of various certificate courses in Home Science and Diploma Courses for the women who for various reasons cannot take up full-time degree courses. It is affiliated to SNDT Women's University, Mumbai, which has an all India Jurisdiction. The commerce stream was introduced by starting B.Com. in 1978, thereby opening up new opportunities for women in the world of commerce.

Within a span of more than three decades, the college has developed into an educational institution which is fulfilling its proper role in the field of formal as well as extensive education.

(i) Grants and expenditure

The details of grants received and expenditure incurred by the college during the period 2015-16 to 2017-18 were as under:

(Rs. in crore)

Particulars	2015-16		2016-17		2017-18	
	Grants	Expdr.	Grants	Expdr.	Grant	Expdr.
Senior College						
Salary	3.47	3.48	3.86	4.00	3.72	3.72
Non-Salary	-	-	-	-	-	-
UGC	0.03	0.03	-	-	-	-
Scholarship	-	-	0.003	0.003	-	-
NSS	0.01	0.01	0.01	0.01	-	-
Junior College						
Salary	1.15	1.15	1.20	1.20	1.16	1.16
Non-Salary	-	0.04	0.01	0.02	0.01	0.03
Scholarship-Freeship	0.004	0.004	0.004	0.004	0.004	0.004
NSS	0.004	0.004	-	-	-	-

The receipts realized during the period of audit was as under: -

(Rs. in Crore)

Year	Amount (Junior College)	Amount (Senior College)
2015-16	0.30	0.04
2016-17	0.30	0.04
2017-18	0.30	0.04

(ii) Audit Scope & Methodology

A test check of the accounts and records of the Principal, Maniben Nanavati Women's College, Vile Parle for the period from 01.04.2008 to 31.03.2018 under Section 14 of the CAG's (DPC) Act, 1971 was conducted locally from 05.3.2019 to 13.03.2019 by Shri U. D. Phade, Assistant Audit Officer under the supervision of Shri Sanjay Namdeo, Sr. Audit Officer.

The compliance audit of the Principal, Maniben Nanavati Women's College commenced with an entry meeting held on 5.3.2019 with Dr. (Smt.) Rajshree P. Trivedi, Principal in which audit scope and methodology were explained. The audit covered test check of records spread over the various sections and audit findings were discussed with the Principal in an exit meeting held on 13.03.2019. The observations made were incorporated in Part II of this report. The report has been prepared based on the findings and after considering the replies and discussions.

(iii) Audit Objectives & Criteria

The compliance audit was conducted with a view to ascertain whether the Principal was complying with all Acts, Rules, Regulations, Manuals, Resolutions, instructions, Circulars issued by the Higher & Technical Department, Mantralaya and Director of Accounts and Treasuries, Mumbai from time to time and to see that all sanctions were issued and grants were released after following proper procedures. The audit was conducted based on the provisions of the Auditing Standards, Maharashtra Budget Manual, General Financial Rules, Maharashtra Treasury Rules, Bombay Financial Rules, Government Orders, Circulars, instructions, etc. issued from time to time.

(iv) Disclaimer Certificate

The Inspection Report has been prepared on the basis of the information furnished and records made available by the Principal, Maniben Nanavati Women's College, Vile Parle. The office of the Principal Accountant General (Audit) I, Maharashtra, Mumbai disclaims any responsibility for any non-information and/or misinformation on the part of the auditee.

(v) Internal Audit Inspection

Assessment of the grants received from the Government in respect of Senior College was completed upto 2016-17 by Joint Director, Higher Education, Mumbai and in respect of Junior College by Education Inspector South Zone, Mumbai upto 2004-05 and reports were awaited.

Section I: Audit under Section 14 of the C&AG's (DPC) Act, 1971

Part II: Audit Findings

Part II A: Significant Audit Findings

N I L

Part-II- (B): Other Irregularities

Para 1: Non-utilization of caution money, library and laboratory deposits remaining unclaimed for more than three years

As per Maharashtra Treasury Rules 1968, deposits remaining unclaimed for more than three completed financial years, should be treated as lapsed and credited into Government account. The College collects caution money deposit, library deposit, laboratory deposit at the time of admission and the same should be refunded to the students at the time of leaving the

College. Each year a review of deposits remaining unclaimed for more than three years should be carried out and such deposits should be utilized for various welfare activities of the students with prior approval of the Education Department.

Scrutiny of records and information furnished by the College revealed that deposit of Rs.37, 154 lying unclaimed for more three years was neither refunded nor utilized for the welfare of students as detailed below;

Name of College	Name of Deposit	Amount
Tapiben Chhaganlal	Library	22004.00
Lalaji Valia Jr. College	Laboratory	3295.00
Maniben Nanavati Women's College	Library Caution Money	7325.00 4530.00
Total		37154.00

In reply to the audit remarks, it was stated that the amount would be utilized for the purpose of student's welfare and audit would be intimated accordingly.

Para 2: - Non-disclosure of Notes to Accounts

In order to ensure proper understanding of financial statements, all significant accounting policies adopted in the preparation and presentation of financial statements should be disclosed. Such disclosure should form part of financial statements. As per the Accounting Standards: (i) All significant accounting policies adopted in the preparation and presentation of financial statements should be disclosed (AS-24), (ii) The disclosure of the significant accounting policies as such should form part of the financial statements and the significant accounting policies should normally be disclosed in one place (AS-25), (iii) Any change in the accounting policies which has a material effect in the current period or which is reasonably expected to have a material effect in later periods should be disclosed. In case of a change in accounting policies which has a material effect in the current period, the amount by which any item in the financial statements is affected by such change should also be disclosed to the extent ascertainable. Where such amount is not ascertainable, wholly or in part, the fact should be indicated (AS-26).

On scrutiny of the Annual Accounts of the College for the period from 2008-09 to 2017-18, it was observed that the accounts certified by the Chartered Accountant do not include 'Notes to Accounts'. Due to non-inclusion of Notes to accounts to the Annual Account, the accounting policies adopted by the College could not be ascertained in audit.

In reply, it was stated that the disclosure statement would be submitted to audit in due course.

Para 3: - Pending assessment of grants

The assessment of Salary grant in respect of Sr. College is carried out by Jt. Director, Higher Education Mumbai Region and in respect of Jr. College the same is done by the Education Inspector, Greater Mumbai, Mumbai Region, Jogeshwari, Mumbai.

On scrutiny of records, it was noticed that the assessment of salary grant in respect of Sr. College was completed upto 2016-17, however, the report was awaited and in respect of Jr. College the accounts of the grants was submitted upto the year 2017-18 and assessment was done upto 2004-05. The report of assessment was awaited and no assessment was done thereafter till 2017-18.

In reply, it was stated that efforts were being made to get the assessment report.

Para 4: - Non submission of Report of College Development Committee (CDC) to University

As per provisions of Section 97 (3) of the University Act, 2016, the College Development Committee shall meet at least four times in a year. Further, sub-section (5) (r) of the Act ibid, the College Development Committee shall prepare Annual report on the work done by Committee for the year ending on the 30th June and submit the same to the management of the College and the University.

On test check of the records, it was observed that during 2017-18 only three College Development Committee meetings were held and the Annual report was neither prepared nor submitted to the University.

The reasons for non preparation of Annual report and non submission to the University were called for in audit.

In reply, it was stated that the report would be submitted in due course to the SNTD University.

Part-III: Follow up on findings outstanding from previous Inspection Reports

--Nil--

Part IV: Best Practices

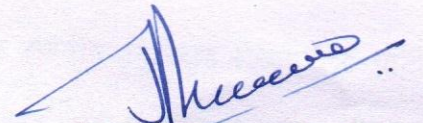
--Nil--

Part V: Acknowledgement

The audit team acknowledges the co-operation extended by Dr. (Smt.) Rajshree P. Trivedi, Principal, Maniben Nanavati Women's College, Vile Parle and her team in timely furnishing the records and replies for smooth conducting of the audit within the time schedule.

Part VI: Test Audit Note

-Nil-


Audit Officer/SS II (B)