6.4.1 Institution conducts internal and external audits regularly

महाराष्ट्र शासन लेखाधिकारी, उच्च शिक्षण, मुंबई विभाग,मुंबई. एलफिन्स्टन तंञ विद्यालय आवार, ३ महापालिका मार्ग, मुंबई - ४०० ००१ e-mail: seniorauditormumbairegion@gmail.com

क्रं. लेखा/उशि/मू.वि./२०२१/66

Tel No. 022-22600E198

दिनांक::- 18/12022

प्रति, प्राचार्या, मनिबेन नानावटी महिला महाविद्यालय, मुंबई .

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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.

लेखाधिक्र उच्च शिक्षण, मुंबई विभाग, मुंबई. लेखा अधिकारी उच्च शिक्षण, मुंबई विभाग, मुंबई.

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

Aarah' ppr 19/112022.

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 लेखापरिक्षणाचे 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
8	२०१२-१३	२७५६४७७६	२७६३३९४६	६३१५७३	
२	२०१३-१४	३७४६८८५९	३७५३०३१८	६३१५७३	
3	२०१४-१५	३०००६८६६	२९३४०९१३	४९२६६८	
8	२०१५-१६	३४१३११३०	38036838	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)
8	2082-83	0	428200	0	00/01/20	६०३५७०
2	२०१३-१४	0	443800	0	७२४५२	६३१५७३
7	२०१४-१५	0	492000	0	७६०८२	६४८०८२
3				0	८२४२५	६७२०२५
8	२०१५-१६	0	429800	0	-,-,,	

लेखा अधिकार 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 कावी.

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 साहित्यासाटी स्वतंत्र नोंदवही टेवण्यात आली आहे. सदर नोंदीवर विभागप्रमुखाने स्वाक्ष-या करणे आवश्यक आहे.

उच्च शिक्षण, मुंबई विभाग, मंबर्ड.

५) दूरध्वनी नोंदवही :-

महाविद्यालयात दूरध्वनी नोंदवही टेवण्यात आली असून दूरध्वनी नोंदवहीमध्ये बाहेर करण्यात येणा-या प्रत्येक फोनची नोंद टेवण्यात आली आहे. कार्यालयीन दूरध्वनी फक्त कार्यालयीन कामासाटी 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) सेवापूस्तके :-

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 ग्राहय न धरता सदर वेतन नामंजूर करण्यात आले असल्याचे निदर्शनास आले आहे.

लेखा अ 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 रही विकून येणारी रक्कम वेतनेतर खात्यात जमा केली आहे. तसेच टपाल खर्च नोंदवही देनिक वृत्तपत्र नोंदवही नोंदवून रही 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-यांसाटी हजेरीपत्रक टेवण्यात आले असून सर्व रजेच्या नोंदी घेण्यात आल्या आहेत. हजेरीपत्रक शिक्षक/शिक्षकेतर कर्मचा-यांसाटी हजेरीपत्रक टेवण्यात आले असून सर्व रजेच्या नोंदी घेण्यात आल्या आहेत. हजेरीपत्रक शिक्षक/शिक्षकेतर कर्मचा-यांसाटी हजेरीपत्रक टेवण्यात आले असून सर्व रजेच्या नोंदी घेण्यात आल्या आहेत. हजेरीपत्रक रोज तपासून त्यावर प्राचार्यांनी स्वाक्षरी करणे आवश्यक आहे. महाविद्यालयात निरुपयोगी वस्तूंची नोंदवही टवणे रोज तपासून त्यावर प्राचार्यांनी स्वाक्षरी करणे आवश्यक आहे. महाविद्यालयात यांवी. निरुपयोगी वस्तूंची नोंदवही टवणे रोज तपासून त्यावर प्राचार्यांनी क्तप्त्र तिरुपयोगी झाली तर प्रथम या रजिस्टरमध्ये नोंदविण्यात यांवी. निरुपयोगी वस्तूंची वर्षातून आवश्यक आहे. एखादी वस्तू निरुपयोगी झाली तर प्रथम या रजिस्टरमध्ये नोंदविण्यात यांवी. निरुपयोगी वस्तूंची वर्षातून एकदा यादी करुन खरेदी समितीवर सदर यादी टेवण्यात यांवी. खरेदी समितीच्या मंजूरीनंतर सदर वस्तू घसारा किमतीनुसार खरेदी समिती नेमली असून प्रत्येक खरेदीसाटी दरपत्रक / निविदा मागवून खरेदी केली आहे. महाविद्यालयामध्ये मा.महालेखापाल कार्यालयाकडून सन २००४-०५ पर्यंत लेखापरीक्षण झाले आहे व महाविद्यालयामध्ये एकही परिच्छेद प्रलंबित नाही आहे. महाविद्यालयातीलि सर्व देयके उदा. वीज देयक, पाणी देयक इ. प्राचार्यांच्या नावे असणे आवश्यक

आह. 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.

		एकूण अमान्य वेतनेतर खर्चाच्या रकमा
अनुक्रमांक	लेखापरिक्षणाचे वर्ष	
	2082-83	रुपये १६६५७/-
ζ		रुपये १०४८७ /-
2	२०१३-१४	2.202/
2	२०१४-१५	रुपये ३०३००/-
3	2.01.05	रुपये १६६०७/-
8	२०१५-१६	

उच्च शिक्षण, मुंबई विभाण, मंबई.

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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/901

दिनांक - 17,12.2020

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.

उच्च शिक्षण,मुंबई विभाग,मुंबई

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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 NANAVATI WOMEN'S COL	LEGE
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Name of th	e College : MANIBEN NANAVATI WOMEN'S COLLEGE		
	e on Salaries of Teaching and Non-Teaching Staff for the year 2012-2013.	Rs.	28265323 96977
Minus :	Inadmissible expenditure (as per statement enclosed) for the year 2012-2013 (List Attached)	<u>Rs.</u>	
1	Admissible expenditure on salaries for the year 2012-2013. PLUS	<u>Rs.</u>	28168346
2	a. Expenditure on contribution to Provident Fund of approved Teaching and Non-Teaching Staff for the year	<u>Rs.</u>	
	b. Contribution to Gratuity Fund of approved staff. MINUS	<u>Rs.</u>	
	Expenditure on (a) & (b) not admissible	Rs.	
	Net approved expenditure on (a) & (b)	<u>Rs.</u>	•
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 52	4800	
	A Total 524	40001	
(2)	Post Graduate including Ph. D.		
	Arts		
	Commerce		
	Science		

B Total

5

6

8

В	Total			
	Admission rees	65600		
	Interest on Salary A/c.	13170		
	Recovery of Salary paid in Excess / Notice Pay, etc.			
С	Total	78770		
	Gross Total of A+B+C		Rs.	603570
A)	Salary grant due to the College for the year 2012-2013 after a	ssessment (3-4)	<u>Rs.</u>	27564776
B)	Surplus of the College of the year (4-3)		Rs.	
	Grant paid during the year 2012-2013.		<u>Rs.</u>	27633946
A)	Grant due to be paid if any for the previous year i.e. 2011-201	2	Rs.	
B) *	Grant due to be paid if any for the previous years due to rease	sessment	<u>Rs.</u>	
C)	Excess grant to be recovered. If any upto the previous year 2	2011-2012	Rs.	-1113063
D) *	Excess grant to be recovered. As per A. G. Report.		<u>Rs.</u>	
E) *	Excess grant to be recovered. As per Sr. Auditors Report.		<u>Rs.</u>	
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

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F	0	R	M	NO	6.
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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 b) College Building c) <u>Capital cost of Construction</u> <u>Year of Construction</u>	of Completion	Rs. Rs.	Nil 85400
	(1) (2) (3)		Rs. Rs.	0 0 0
	Inadmissible expenditure 107030/2758 x 1010 (SFC)		Rs.	0
	Admissible expenditure PLUS		Rs.	85400,
2	OTHER EXPENDITURE FOR THE YEAR 2011-12 i Inadmissible expenditure (vide details overleaf) ii Admissible expenditure iii Receipts on account of other fees and other receipts iv Net admissible expenditure v Percentage of the Establishment expenditure of prece (As per 5th Pay Commission Pay) vi Non-Salary grant admissible as per formula (i.e. (ii) or (v) which over in leas)	Gross eeding year	Rs. Rs. Rs. Rs. Rs. Rs.	2349143 1236658 1112485 566312 546173 629063
	(i.e. (iv) or (v) whichever is less) Total (1 & 2)		Rs.	629063 631573
	MINUS		13.	001073
3A B	Amount of Non-Salary grant already paid during the year Development Fund and Utiltiy Fee	2011-2012	Rs. Rs.	0 0
4	Non-Salary grant due payable		Rs.	631573
5	Non-Salary grant to be paid for the previous year 2011-12 Total (4 & 5)	2	Rs.	6740768 7372341 '
6	Other recoveries if any (i.e. under excess grant etc.) Recoveries pointed by A. G. Recoveries pointed by Sr. Auditor Penal Cut for delayed submission of Audit Report. Other Recovery such as penalty, Int. on G.P.F., Court Ca	se,etc.	Rs. Rs. Rs. Rs. Rs.	0 0 0 0
7	Net Non-Salary grants to be paid if any in 2012 - 2013		Rs.	7372341
			-	

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

Administrative Officer Joint Director of Higher Education Pune Region , Pune

Joint Director, Higher Education, Mumbai Region, Mumbai

r.	Name of the College	Exps. incurred	Exps. Disall.	Admissible Expes	Receipts on fees charge	account of d & other	Total of 6(a)	Net Admissible Exps. (Col. 5	Remarks
N.		during	for grant-in-aid	(Col. 3 - Col. 4)	Fees	Other receipt	& 6(b)	minus Col. 7)	
1	2	3	4	5	6 (a)	6 (b)	7	8	9
1	Expenditure on subscription of Journals &	15,040	12,040	3,000				3,000	a) In Col. No. 6 (a) the amt.t
-	periodicals (unto a ceiling of Rs. 3000/- per Expenditure incurred on purchase of scientific								of fee receipts at rate for b) Other receive. Intry fees, into the lab.
2	apparatus & equipment duly certified as essential	1,20,893	8,155	1,12,738	1,10,500		1,10,500	2,238	Breakages from Unix., recovery of books & grant recoi, frum UGC & other agencies etc. are to be shown separately under the same coi. 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
	a)Sports								on 3a &3b i.e. Gymkhana &
	b)Gathering								other Extra curricular activities should not exceed Rs. 15/- per
	c)Magazine								student per annum.
3	d)Extra-curricular Activities,	2,62,031	1,52,591	1,09,440	99,600		99,600	9,840	
	e) Prize	-,,	-,,	-,,	20,000				
	f) Intercollegiate competitions								
	Exceeding Amt.Per stud.								
	Total Amt.								
4	Visiting faculty Rs. 1500/- per faculty (Ceiling	2 200	1 700	1 500			-	1 500	
*	a- 2000/)	3,200	1,700	1,500				1,500	
5	Honorarium paid to Lectures b) of lecture basis	2,90,475	2,90,475	-				-	
5	teaching staff for attending conferences, seminars Miscelianeous Expenditure	29,741		29,741				29,741	
	a) College Garden						-	-	
	b) Botanical Garden herbarium & animal house.								
	c) Telephone charges (including college work only	11,283		11,283				11,283	
	d) Electricity & Gas (for college work only)	10,33,042	5,92,893	4,40,149				4,40,149	prorata
-	e) Postage & Telegrams (for college work only)	10,33,042	5,92,893	1,333				1,333	protecta
6	f) Reading Room not covered by any other fee	9,985	202		1			9,985	
	- H - +			9,985		-			
	g) Binding Charges h) Stationery & printing for office, college	17,320		17,320				17,320	•
	examination (excluding answer books) printing	80,610	37,745	42,865				42,865	
	Stationery						-		
	Printing								
	i) Premium on insurance of Science apparatus &								
)) Uniform to Peons & washing allowance to them	11 720		11 770	1. S. S. S. S. S.			11 720	
	as prescribed by Govt from time to time.	11,720		11,720			14.16	11,720	
	Washing allowance								
	Uniforms								
	k) Audit Fees	16,000		16,000				16,000	
	I) 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		2.50 March						prorata
	reasonable by the executive Engineer B & C Dent. s) Municipal taxes and Insurance premium for								
	collage 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								
	Currant Repairs								
	u) Expenditure on merit Scholarships Fellowships								
	Total of (a) to (u)			100				No. 10	4
	Expenditure on purchase of:							-	Not Exceeding 2% of the
	a) Furniture (For college office,	52,580	29,200	23,380				23,380	admissible expenditure
7	b) Equipments (For college office,						18-19-1		of the college for the
	c) Teaching aid								preceding year
	d)Library books (in excess of								20/ 4-1
	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	1.12
			/	1			-		

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	СНВ		290475	Not Allowed
5	Electricity & Gas		592893	Pro-rata
		35	4347	
		58	3756	
		281	3877	
~	Stationery	233	5276	
6		180	3630	
		336	4612	
		482	5513	
		500	6734	
7	Advertisement	62	27575	College Hording
		67	8500	
8	Repairs and Maintanance	177	6000	1
		304	15600	
0	E	399	9675	Constant and the
9	Furniture Purchase	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	Muncipal taxes and Insurance premium for college bldg. beloging to the Mgn. (under Govt. Ins. Fund)		12206	Pro-rata
	GRAND TOTAL		1236658	A second second

Administrative Officer Joint Director of Higher Education

Pune Region , Pune

Joint Director of Higher Education Mumbai Region, Mumbai

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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 38191811 Rs. Expenditure on Salaries of Teaching and Non-Teaching Staff for the year 2013-2014. 96900 Minus : Inadmissible expenditure (as per statement enclosed) for the year 2012-2013 Rs. (List Attached) 38094911 Admissible expenditure on salaries for the year 2012-2013. Rs. 1 PLUS a. Expenditure on contribution to Provident Fund of approved Rs. 2 Teaching and Non-Teaching Staff for the year b. Contribution to Gratuity Fund of approved staff. Rs. MINUS Rs. Expenditure on (a) & (b) not admissible Rs. Net approved expenditure on (a) & (b) Rs. 3 Total (1+2) Fees and Surplus : 4 a) Tuition fees recoverable from the fees paying students for the year 656 No. of Fee Paying Students Category 2nd Term Total 1st Term (1) Under Graduate 296 Arts 396 Commerce Science 553600 A Total Post Graduate including Ph. D. (2) Arts Commerce Science B Total 69200 Admission Fees 3252 Interest on Salary A/c. Recovery of Salary paid in Excess / Notice Pay, etc.

	C	Total	12452	1	000000
		Gross Total of A+B+C		Rs.	626052
5	A)	Salary grant due to the College for the year 2013-2014 after a	ssessment (3-4)	<u>Rs.</u>	37468859
	B)	Surplus of the College of the year (4-3)		Rs.	
6		Grant paid during the year 2013-2014.		<u>Rs.</u>	37530318
7	A)	Grant due to be paid if any for the previous year i.e. 2012-201	13	Rs.	
	B) *	Grant due to be paid if any for the previous years due to reas	sessment	<u>Rs.</u>	
	C)	Excess grant to be recovered. If any upto the previous year 2	2012-2013	Rs.	-1182233
	D) *	Excess grant to be recovered. As per A. G. Report.		<u>Rs.</u>	
	E) *	Excess grant to be recovered. As per Sr. Auditors Report.		<u>Rs.</u>	
8	A) B)	Net grant to be paid as per assessment for 2013-2014. Net grant to be recovered as per assessment for 2013-2014.		<u>Rs.</u> <u>Rs.</u>	-1243692

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

Administrative Officer Higher Education, Mumbai Region, Mumbai

Joint Director, Higher Education, Mumbai Region, Mumbai

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

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

Administrative Officer Jøint Director of Higher Education

Pune Region , Pune

Joint Director,

Higher Education, Mumbai Region, Mumbai

ASSESMENT OF NON SALARY GRANT FOR THE YEAR 2013-2014 BASED ON THE FINACIAL YEAR

201	2-2013	

r.	ITEM		Exps. ncurred		Admissible Expes (Col. 3 -	Receipt account of charged 8 receipt	s on of fees a other pts	nbai -400 05 Total of 6(a) & 6(b)	Net Admissibl e Exps. (Col. 5 minus	Ren	narks
					Col. 4)	Fees	Other receipt		Col. 7)		
-	2		3	4	5	6 (a)	6 (b)	7	8		9
2	spenditure on subscription of Journals &		15.059	12,068	3,000		9,570	9,570			(a) the amt.t of
p	eriodicals (upto a ceiling of Rs. 3000/- per		15,068	12,000	5,000					fee receipts at	(Viz. entry fees,
E	xpenditure incurred on purchase of scient	tific	1,44,872	26,729	1,18,143	1,02,500		1,02,500	15,643	b) other recen	(m,,
_	pparatus & equipment duly certified as e	ssential				2 24 500		3,31,500	(2,84,723)	The net admiss	ible expenditure
E	xpenditure on Gymkhana & Sports		46,777		46,777	3,31,500		3,51,500	(2,04,120)	on 3a &3b i.e.	
-	Sports									other Extra cur	ricular activities
b)Gathering					and the second					eed Rs. 15/- per
c	Magazine									student per an	num.
In	Extra-curricular Activities,		1,41,572	28,532	1,13,040	1,03,200		1,03,200	9,840		
-) Prize										
-) Intercollegiate competitions										
-	ixceeding Amt.Per stud.							10.00			
1	/isiting faculty Rs. 1500/- per faculty (Co Rs. 2000/-)	eiling	4,200	2,700	1,500				1,500		
	ionorarium paid to Lectures b) of lecture		96,077	96,077				-	22.009	-	
	Fravelling & Daily allowance to member	s of	32,008		32,008				32,008	-	
-	Wiscellaneous Expenditure									1	
	a) College Garden				-						
	b) Botanical Garden herbarium & animal house.		22 126	8,136	15,000				15,000		
	c) Telephone charges (including college work only		23,136	2,83,451					2,11,194		
	d) Electricity & Gas (for college work only) e) Postage & Telegrams (for college work only)		4,94,845	416					390		
	F) Reading Room not covered by any other		9,938	71	9,938	1.00			9,938		
-	g) Binding Charges	i iee	22,490		22,490		-		22,490		4
	h) Stationery & printing for office, college	e									
t	Stationery		67,754	28,62	39,129				39,129		
Ì	Printing										
	I) Premium on insurance of Science appa	aratus &							-	-	
[j) Uniform to Peons & washing allowance	e to them				1.12			11,920		
	Washing allowance		11,920		11,920				11,52	1	1.00
	Uniforms	-			0.500				8,500	5	
	k) Audit Fees		8,500		8,500 3 11,906				11,90		
	i) Water Charges	shing 9	42,522	-		-	-		33,52		
-	m) Advertisement for recruitment of tea	icning &	30,000		30,000				30,00	0	
	n) Affiliation Fees o) Premium paid on college fidelity Insur	ance	50,000		-						
6	p)Other Petty contingency like chalk, du		25,38	9 12,88	6 12,503	3 13,04	5 4,44	47 17,49	2 (4,98	9)	
	g)Expenditure on educational excursion								_	_	
	r) Rent of the college playground certifie									-	
	s) Municipal taxes and insurance premiu		27,50	0 11,10	16,39	3			16,39	8	
	t) Current repairs to the furniture equip	ment and							-		
	Repairs to Furniture	-	1,61,83	3 34,82	1,27,01	2			1,27,01	.2	
	Repairs to Equipment										
	Currant Repairs	allo vehine									
	u) Expenditure on merit Scholarships Fo	eno vsnips									
-	Total of (a) to (u) Expenditure on purchase of:				-						
	a) Furniture (For college office, Library & Lab.)		1,14,000	0	1,14,00	0			1,14,00	admissible o	ng 2% of the expenditure of th
7	th) Equipments (Eas college office									college for t	he preceding ye
	c) Teaching aid	1	1								
	d)Library books (in excess of		99,19	96,13	34 3,06	3			3,0	53 2% Amt.	
-	Library Fee collection)		16,37,87	6,56,4	41 9,81,43	2 5,50,2	45 14,0	17 5,64,2	62 4,17,1	70	

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	
		34	9200		
2	Foodlah	81	6600	Without Quotation	
2	Food Lab	138	5379		
		226	5550		
3	Visiting Faculty		2700	Excess	
4	СНВ		96077	Not Allowed	
5	Telephone		8136	Excess Amount	
		90	3682		
6	Stationany & Drinting	129	10928	Without	
6	Stationery & Printing	38	5922	Quotation	
		189	8093		
7	Advertisement	67	9001	Not Allowed	
		65	6946		
0	Current Densin	29	12654	Without	
8	Current Repairs	76	6341	Quotation	
		260	9001 6946 12654 6341 8880 30414 14912 11433		
	Library Books	78	30414	Without Quotation	
9		348	14912		
9		426	11433		
		474	39375		
9	Furniture Purchase	399	9675		
5	runniture Furchase	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	Muncipal taxes and Insurance premium for college bldg. beloging to the Mgn. (under Govt. Ins. Fund)		11102	Pro-rata	
	GRAND TOTAL		685641.41		

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

Iame of the College : MANIBEN NANAVATI WOMEN'S COLLEGE Expenditure on Salaries of Teaching and Non-Teaching Staff for the year 2014-2015 Ba 30805444 Mirus: Inadmissible expenditure (as per statement enclosed) for the year 2014-2015 Ba 3065494 1 Admissible expenditure on salaries for the year 2014-2015 Ba 3065494 2 a. Expenditure on contribution to Provident Fund of approved Ba Ba 2 a. Expenditure on contribution to Provident Fund of approved Ba Ba 3 Contribution to Gratuly Fund of approved staff. Ba Ba b. Contribution to Gratuly Fund of approved staff. Ba Ba Ba 3 Total (12) Ba Ba Ba 3 Total (12) Ba Ba Ba 3 Total fees recoverable from the fees paying students for the year 715 Ba Ba Ba Category No. of Fee Paying Students Total Total Category No. of Fee Paying Students Total Category No. of Fee Paying Students Total Category Aris Commerce Steince Steince Steince Steince Steince Stotal of AAB		Sta	FORM - 5 atement showing the details of salary expenditure a alary grant for the year 2014-2015 on the basis of a	and assess actual expe	ment of nditure		
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6 Grant paid during the year 2014-2015. Instruction 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. 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.	5	A)	Recovery of Salary paid in Excess / Notice Pay, etc. Total Gross Total of A+B+C Salary grar : due to the College for the year 2014-2015 after ass		<u>Rs.</u>		
 B)* Grant due to be paid if any for the previous years due to reassessment C) Excess grant to be recovered. If any upto the previous year 2013-2014 D)* Excess grant to be recovered. As per A. G. Report. 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. 	5	A)	Recovery of Salary paid in Excess / Notice Pay, etc. Total Gross Total of A+B+C Salary grar : due to the College for the year 2014-2015 after ass		<u>Rs.</u>		
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C) Excess grant to be recovered. In any up to the previous year 2010 2014 Image: Constant to be recovered. In any up to the previous year 2010 2014 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.	6	A) B)	Recovery of Salary paid in Excess / Notice Pay, etc. Total Gross Total of A+B+C Salary grar : due to the College for the year 2014-2015 after ass Surplus of the College of the year (4-3) Grant paid during the year 2014-2015.	essment (3-4)	<u>Rs.</u> <u>Rs.</u> <u>Rs.</u> <u>Rs.</u>	300068	
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.	6	A) B) A)	Recovery of Salary paid in Excess / Notice Pay, etc. Total Gross Total of A+B+C Salary grar : due to the College for the year 2014-2015 after ass Surplus of the College of the year (4-3) Grant paid during the year 2014-2015. Grant due to be paid if any for the previous year i.e. 2013-2014	essment (3-4)	<u>Rs.</u> <u>Rs.</u> <u>Rs.</u> <u>Rs.</u> <u>Rs.</u>	300068 293409	
8 A) Net grant to be paid as per assessment for 2014-2015. Rs.	6	A) B) A) B)* C)	Recovery of Salary paid in Excess / Notice Pay, etc. Total Gross Total of A+B+C Salary grar : due to the College for the year 2014-2015 after ass Surplus of the College of the year (4-3) Grant paid during the year 2014-2015. Grant due to be paid if any for the previous year i.e. 2013-2014 Grant due to be paid if any for the previous years due to reasse Excess grant to be recovered. If any upto the previous year 20	essment (3-4)	Rs.	300068	
	6	A) B) A) B)* C) D)*	Recovery of Salary paid in Excess / Notice Pay, etc. Total Gross Total of A+B+C Salary grar : due to the College for the year 2014-2015 after ass Surplus of the College of the year (4-3) Grant paid during the year 2014-2015. Grant due to be paid if any for the previous year i.e. 2013-2014 Grant due to be paid if any for the previous years due to reasse Excess grant to be recovered. If any upto the previous year 20 Excess grant to be recovered. As per A. G. Report.	essment (3-4)	Rs.	300068 293409	
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Administrative Officer Higher Education, Mumbai Region, Mumbai

Joint Directof, 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 2013-2 a) Principal's Quarters b) College Building c) <u>Capital cost of Construction</u>	014 <u>Year of Completion</u>	Rs. Rs.	Nil 85400
	(1) (2) (3)		Rs. Rs.	0 0 0
	Inadmissible expenditure 107030/2758 x 1010 (SFC)	Rs.	0
	Admissible expenditure PLUS		Rs.	85400
2	OTHER EXPENDITURE FOR THE YEAR 2013-2014 i Inadmissible expenditure (vide details overleaf) ii Admissible expenditure iii Receipts on account of other fees and other receives iv Net admissible expenditure v Percentage of the Establishment expenditure of (As per 5th Pay Commission Pay) vi Non-Salary grant admissible as per formula (i.e. (iv) or (v) whichever is less)		Rs. Rs. Rs. Rs. Rs. Rs.	1770255, 765154 1005101 597833 407268 629063
	Total (1 & 2)		Rs.	492668
	MINUS		110.	
3A B	Amount of Non-Salary grant already paid during the Development Fund and Utility Fee	year 2013-14	Rs. Rs.	0 0
4	Non-Salary grant due payable		Rs.	492668
5	Non-Salary grant to be paid for the previous year 20 Total (4 & 5)	13-14	Rs.	7874911 8367579
6	Other recoveries if any (i.e. under excess grant etc.) Recoveries pointed by A. G. Recoveries pointed by Sr. Auditor Penal Cut for delayed submission of Audit Report. Other Recovery such as penalty, Int. on G.P.F., Court	rt Case,etc.	Rs. Rs. Rs. Rs. Rs.	0, 0 0 0 0
7	Net Non-Salary grants to be paid if any in 2014-15		Rs.	8367579
	PAYABLE (Rs. 8367579 /-) / RECOVERABLE (Rs.	1		

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

Administrative Officer Joint Director of Higher Education Pune Region, Pune

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Higher Educatio	Director, n, Mumbai Region, umbai

ASSESMENT	OF NON SALARY GRANT FOR THE YEAR	2014-15	BASED ON THE FINACIAL YEAR	2013-14

Sr. No	Name of the College	ITEM during during for grant-in-aid (Col. 3- receipts 6(a		Total of 6(a) & 6(b)	Net Admissible Exps. (Col. 5 minus	Remarks			
•				Col. 4)	Fees	Other receipt		Col. 7)	
1	2	3	4	5	6 (a)	6 (b)	7	8	9
1	Expenditure on subscription of Journals &	15,321	12,321	3,000		11,490	11,490	(8,490)	a) In Col. No. 6 (a) the amt.t of fee
	periodicals (upto a ceiling of Rs. 3000/- per Expenditure incurred on purchase of scientific			-,				(0) 100)	receipts at rate for the stud.
2	apparatus & equipment duly certified as essential	50,081		50,081	1,05,500		1,05,500	(55,419)	b) Other recei.(Viz. entry fees,
	Expenditure on Gymkhana & Sports	49,466	17.000	22 466	3 51 500	-	2 51 500	12 10 021	
	a)Sports	49,400	17,000	32,466	3,51,500		3,51,500	(3,19,034)	The net admissible expenditure on 3a &3b i.e. Gymkhana & other
	b)Gathering								Extra curricular activities should
									not exceed Rs. 15/- per student
	c)Magazine								per annum.
3	d)Extra-curricular Activities,	2 10 159	05 070	1 14 100	1 02 000		1 02 000	10 200	
	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. Visiting faculty Rs. 1500/- per faculty (Ceiling Rs.								
4	2000/-)	7,000	5,500	1,500				1,500	
	Honorarium paid to Lectures b) of lecture basis	96,000	96,000						
5	Traveiling & 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	
5	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 Printing	54,000	35,964	18,036		1.45		18,036	
-	I) Premium on insurance of Science apparatus &								
	j) Uniform to Peons & washing allowance to them			-					
	Washing allowance	4,320		4,320				4,320	
	Uniforms .	4,520		4,520				4,520	
	k) Audit Fees	8,500		8,500				8,500	
	I) Water Charges	15,924	4,223	11,701				11,701	
	m) Advertisement for recruitment of teaching &	29,651		29,651			0000	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		1.1	-				-	
	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								
	nepails to ruiniture	1,60,544	40,764	1,19,780				1,19,780	
	Repairs to Equipment								
	Repairs to Equipment Currant Repairs								
	Currant Repairs								
									4
	Currant Repairs u) Expenditure on merit Scholarships Fellowships			•					4
	Currant Repairs u) Expenditure on merit Scholarships Fellowships Total of (a) to (u)							-	
	Currant Repairs u) Expenditure on merit Scholarships Fellowships Total of (a) to (u) Expenditure on purchase of:								Not Exceeding 2% of the
7	Currant Repairs U) Expenditure on merit Scholarships Fellowships Total of (a) to (u) Expenditure on purchase of: a) Furniture (For college office, Library & Lab.) b) Equipments (For college office,							-	
7	Currant Repairs U) Expenditure on merit Scholarships Fellowships Total of (a) to (u) Expenditure on purchase of: a) Furniture (For college office, Library & Lab.)								Not Exceeding 2% of the admissible expenditure of the
7	Currant Repairs U) Expenditure on merit Scholarships Fellowships Total of (a) to (u) Expenditure on purchase of: a) Furniture (For college office, Library & Lab.) b) Equipments (For college office, Library & Lab.) c) Teaching aid							- -	Not Exceeding 2% of the admissible expenditure of the
7	Currant Repairs U) Expenditure on merit Scholarships Fellowships Total of (a) to (u) Expenditure on purchase of: a) Furniture (For college office, Library & Lab.) b) Equipments (For college office, Library & Lab.)	1,00,366						1,00,366	Not Exceeding 2% of the admissible expenditure of the

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Administrative Officer Joint Director of Higher Education Pune Region , Pune

late Joint Director of Higher Education Mumbai Region, Mumbai

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Non-Salary Assessment College:- MANIBEN NANAVATI 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	Jounral and Periodicals		12321	Excess Amount	
2	Visiting Faculty		5500		
3	СНВ		96000		
4	Telephone		8363	Excess Amount	
5	Gymkhana Sports	75	17000	Without Quotation	
		46	3171		
		52	3728		
		54	3394		
6	Stationery & Printing	143-A	3591	Without Quotation	
		196	7301		
		402	4725		
		424	3570		
-+		463	6484		
7 F	Repairs	76	15000		
		82	25764	Disallowed	
N	xtra-curricular activities Aagazine etc		95978	Pro-rata	
STREET, STREET	lectricity and Gas		377709	Pro-rata	
	ostage and Telegram		43		
Contraction of the local division of the loc	Vater Charges		4223	Pro-rata	
4 0	ther petty Contingencies like halk disters, etc		15729		
5 pr be Go	luncipal taxes and Insurance remium for college bldg. eloging to the Mgn. (under ovt. Ins. Fund)		55560	Pro-rata	
GI	RAND 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 34804055 Expenditure on Salaries of Teaching and Non-Teaching Staff for the year 2015-2016. Rs. Minus : Inadmissible expenditure (as per statement enclosed) for the year 2015-2016 900 Rs. (List Attached) 34803155 Admissible expenditure on salaries for the year 2015-2016. Rs. 1 PLUS 2 a. Expenditure on contribution to Provident Fund of approved Rs. Teaching and Non-Teaching Staff for the year b. Contribution to Gratuity Fund of approved staff. Rs. MINUS Rs. Expenditure on (a) & (b) not admissible Net approved expenditure on (a) & (b) Rs. Rs. 3 Total (1+2) Fees and Surplus : 4 Tuition fees recoverable from the fees paying students for the year 737 a) No. of Fee Paying Students Category Total 1st Term 2nd Term (1) Under Graduate 371 Arts Commerce 366 Science 589600 Total A Post Graduate including Ph. D (2)Arts Commerce Science B Total 73700 Admission Fees 8725 Interest on Salary A/c. Recovery of Salary paid in Excess / Notice Pay, etc. 82425 C Total 672025 Gross Total of A+B+C Rs. 341311304 5 A) Salary grant due to the College for the year 2015-2016 after assessment (3-4) Rs. B) Surplus of the College of the year (4-3) Rs. 34738434 6 Grant paid Juring the year 2015-2016. Rs. A) Grant due to be paid if any for the previous year i.e. 2014-2015 7 Rs. B) * Grant due to be paid if any for the previous years due to reassessment Rs. -577739 C) Excess grant to be recovered. If any upto the previous year 2014-2015 Rs. D) * Excess grant to be recovered As per A. G. Report. Rs.

E) * Excess grant to be recovered. As per Sr. Auditors Report.
A) Net grant to be paid as per assessment for 2015-2016.
B) Net grant to be recovered as per assessment for 2015-2016.
PAYABLE (Rs.) / RECOVERABLE (Rs. 1185043/-)

Joint Director,

-1185043

Joint Director, Higher Education, Mumbai Region, Mumbai

Rs.

Rs.

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Administrative Officer 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 b) College Building c) <u>Capital cost of Construction</u> <u>Year of Construction</u>	Rs. Rs. Completion	Nil85400
	(1) (2) (3)	Rs. Rs.	0 0 0
	Inadmissible expenditure 107030/2758 x 1010 (SFC)	Rs.	0
	Admissible expenditure PLUS	Rs.	85400
2	OTHER EXPENDITURE FOR THE YEAR 2014-15 i Inadmissible expenditure (vide details overleaf) ii Admissible expenditure iii Receipts on account of other fees and other receipts iv Net admissible expenditure v Percentage of the Establishment expenditure of preceed (As per 5th Pay Commission Pay) vi Non-Salary grant admissible as per formula (i.e. (iv) or (v) whichever is less)	Gross Rs. Rs. Rs. Rs. ding year Rs. Rs.	1436977 541599 895378 615960 279418 629063
	Total (1 & 2)	Rs.	364818
	MINUS		
3A B	Amount of Non-Salary grant already paid during the year 20 Development Fund and Utility Fee	14-15 Rs. Rs.	0 0
4	Non-Salary grant due payable	Rs.	364818
5	Non-Salary grant to be paid for the previous year 2014-15 Total (4 & 5)	Rs.	8367579 8732397
6	Other recoveries if any (i.e. under excess grant etc.) Recoveries pointed by A. G. Recoveries pointed by Sr. Auditor Penal Cut for delayed submission of Audit Report. Other Recovery such as penalty, Int. on G.P.F., Court Case,	Rs. Rs. Rs. Rs. s. etc. Rs.	0 0 0 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

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	Name of t	he College N	Naniben Na	navati Wom	en's College	and the second		nbai -400 0	50		
Sr.	ITEM		Exps. incurred during	Exps. Disall. for grant-in- aid	Admissibl e Expes (Col. 3 -	Receipts account o charged & receip	f fees other ots	Total of 6(a) & 6(b)	Net Admissible Exps. (Col. 5 minus Col. 7)	Remarks	
•					Col. 4)	Fees	Other receipt		minus coi. 7)		
1	2		3	4	5	6 (a)	6 (b)	7	8		9
1	Expenditure on subscription of Journals		15,135	12,135	3,000		10,381	10,381	(7,381)	and the second se	a) the amt.t of fee
-	periodicals (upto a ceiling of Rs. 3000/- pr		15,155	12,100	5,000		,			receipts at rate	Viz. entry fees,
2	Expenditure incurred on purchase of scie	the second s	46,143	11,020	35,123	1,19,000		1,19,000	(83,877)	b) Other receil	viz. entry ices,
-	apparatus & equipment duly certified as	essential	42.455		42 455	2 5 2 5 0 0		3,58,500	(2 15 045)	The net admissi	ble expenditure
	Expenditure on Gymkhana & Sports a)Sports		43,455		43,455	3,58,500		3,38,300	(3,13,043)		ymkhana & other
	b)Gathering										activities should
	bjoattering									not exceed Rs. 1	15/- per student
	c)Magazine									per annum.	
3	d)Extra-curricular Activities,			(51 000)	1 17 075	1 07 750		1 07 350	10,725		
	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 (C	Ceiling Rs.	3,500	2,000	1,500				1,500		
100	2000/-) Honorarium paid to Lectures b) of lectur	a hacir	20.000	30.000							4
5	Travelling & Daily allowance to membe		30,000 14,892	30,000	14,892				14,892		
-	Miscellaneous Expenditure	15 01	14,052		14,032					-	
	a) College Garden				-				-		
	b) Botanical Garden herbarium & animal	I house.					10000000		-	1	
	c) Telephone charges (including college		8,972		8,972				8,972		
	d) Electricity & Gas (for college work onl		6,02,150	3,29,836	2,72,314				2,72,314		
6	e) Postage & Telegrams (for college wor		396	110	286				286		
	f) Reading Room not covered by any oth	er fee	11,536		11,536				11,536		
	g) Binding Charges		26,610		26,610				26,610		
	h) Stationery & printing for office, colleg	ge									
	Stationery		55,634	30,207	25,427				25,427	1	
	Printing										
	1) Premium on insurance of Science appa		1999		-				-		
	j) Uniform to Peons & washing allowand	to them									
	Washing allowance		21,760		21,760				21,760	'	
	Uniforms	-	0.500		0.500				0.500	-	
	k) Audit Fees I) Water Charges		8,500	A.C.C.F.	8,500				8,500	-	
	m) Advertisement for recruitment of tea	ching &	16,606	4,665	11,941 30,020				30,020		
	n) Affiliation Fees	actining or	45,000		45,000				45,000	-	
	 o) Premium paid on college fidelity Insur 	rance	45,000		45,000				45,000	-	
6	p)Other Petty contingency like chalk, du		54,621	24,816		14,354	6,475	20,829	8,976	5	
	g)Expenditure on educational excursion		54,022	24,010		14,004	0,415	20,023	0,011	7	
	r) Rent of the college playground certifie		1000								
	s) Municipal taxes and Insurance premit	um for	53,379	22,923	30,456				30,450	5	
	t) Current repairs to the furniture equip	ment and									
	Repairs to Furniture		2,09,021	1,24,967	84,054				84,054	4	
	Repairs to Equipment		2,03,021	1,24,307	04,034				04,00		
	Currant Repairs										
	u) Expenditure on merit Scholarships Fe	ellowships									
	Totai of (a) to (u)		and the second								
	Expenditure on purchase of:				-	-		1.00		-	
	a) Furniture (For college office, Library & Lab.)								-		enditure of the
7	b) Equipments (For college office, Library & Lab.)									college for the	preceding year
	c) Teaching aid									A Street Street	
	d)Library books (in excess of Library				72,752				72,75	2 2% Amt.	
			72,752								

Administrative Officer Joint Director of Higher Education Pune Region , Pune

Joint Director of Higher Education Mumbai Region, Mumbai

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Non-Salary Assessment College:- MANIBEN NANAVATI 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	СНВ		30000		
		8	2334		
		28-a	13920	Without	
5	Stationery & Printing	132	5589	Quotation	
		154	5235	quotation	
		278	3129		
6	Other petty Contingencies like chalk disters, etc	51	24816	Without Quotation	
		29	21900		
	Current Repairs	33	33	8400	
		48	8800	Without Quotation	
7		63	14000		
		8	35500	Quotation	
		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	Muncipal taxes and Insurance premium for college bldg. beloging 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

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		FORM - 5		and the second se	
	St	atement showing the details of salary expenditure and	assess	ment of	
		salary grant for the year 2016-2017 on the basis of actu	lal expe	nditure	S. B. Strand
		, , , , , , , , , , , , , , , , , , , ,			
ame of th	he Coll	lege : MANIBEN NANAVATI WOMEN'S COLLEGE			
				20	40034045
Expenditur	re on S	alaries of Teaching and Non-Teaching Staff for the year 2016-2017.		Rs.	900
Minus :		issible expenditure (as per statement enclosed) for the year 2016-201	1 1	Rs.	500
		(List Attached)	;	Rs.	40033145
1	Admi	issible expenditure on salaries for the year 2016-2017.	-	10.	
-		PLUS Expenditure on contribution to Provident Fund of approved		Rs.	
2		Teaching and Non-Teaching Staff for the year			
	b.	Contribution to Gratuity Fund of approved staff.	1	Rs.	
		MINUS		_	
		nditure on (a) & (b) not admissible		Rs.	
	Net a	approved expenditure on (a) & (b)		Rs.	
				Rs.	
3	Iotai	(1+2)			
4	Fees	and Surplus :			
		Tuition fees recoverable from the fees paying students for the year 7	10		
Category		No. of Fee Paying Students			
Sategory			otal		
(1)	Unde	er Graduate			
		Arts 367			
		Commerce 343			
		Science	50000		
	Α	Total	568000		
(2)	Post	Graduate including Ph. D.			
		Arts			
		Commerce	- 100		
		Science			
	В	Total			
		Admission Fees	71000		
		Interest on Salary A/c.	11905		
		Recovery of Salary paid in Excess / Notice Pay, etc.			
	С	Total	82905		
		Gross Total of A+B+C		Rs.	65090
5	A)	Salary grant due to the College for the year 2016-2017 after assessm	nent (3-4)	Rs.	3938224
	B)	Surplus of the College of the year (4-3)		Rs.	
6		Grant paid during the year 2016-2017.		Rs.	3859846
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 reassessme	ent	Rs.	
					449504
	C)	Excess grant to be recovered. If any upto the previous year 2015-20	J16	Rs.	-118504
	-	Financial Annual Annual C Depart		Rs.	
	D)	* Excess grant to be recovered. As per A. G. Report.		1.0.	
	E)	* Excess grant to be recovered. As per Sr. Auditors Report.		Rs.	
	E)	Excess grant to be recovered. As per or, Auditors Report.			
8	A	Net grant to be paid as per assessment for 2016-2017.		Rs.	
· ·		Net grant to be recovered as per assessment for 2016-2017.		Rs.	-40127
	5)			-	
		PAYABLE (Rs.) / RECOVERABLE (Rs. 4,01,270/-)			
					1 1 1 0

Administrative Officer Higher Education, Mumbai Region, Mumbai

Joint Director Higher Education, Mumbai Region, Mumbai

FC) R	M	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 c) <u>Capital cost of Construction</u> <u>Year of Completion</u>	Rs.	85400
	(1) (2)	Rs. Rs.	0
	(3)	RS.	0
	Inadmissible expanditure 107020/0758 + 1010 (050)	De	
	Inadmissible expenditure 107030/2758 x 1010 (SFC)	Rs.	0
	Admissible expenditure PLUS	Rs.	85400
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	Rs.	629063
	(As per 5th Pay Commission Pay)		
	vi Non-Salary grant admissible as per formula		000000
	(i.e. (iv) or (v) whichever is less)	Rs.	629063
	Total (1 & 2)	Rs.	462318
	MINUS		
3.A	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)	113.	8829897
•			
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

	Name of the Colle	ge Maniben N	anavati Wo	men's College	, Vile Parle	(W), Mu	mbai -400 (056	
Sr.	ITEM	Exps. incurred during d		nt of fees d & other ceipts 6(a) & 6(b)		account of fees harged & other receipts		Net Admissible Exps. (Col. 5 minus	Remarks
				COI. 4)	Fees	Other		Col. 7)	
1	2	3	4	5	6 (a)	feceipt 6 (b)	7	8	9
1	Expenditure on subscription of Journals &			C.S. C.A.S.	0(4)				a) in Col. No. 6 (a) the amt t of f
-	periodicals (upto a ceiling of Rs. 3000/- per	16,042	13,042	3,000		9,593	9,593	(6,593)	receipts at rate for the stud.
2	Expenditure incurred on purchase of scientific	62,777	11,190	51,587	1,42,000		1,42,000	(90,413)	b) Other recei.(Viz. entry fees,
-	apparatus & equipment duly certified as essentia						1,42,000		
	Expenditure on Gymkhana & Sports a)Sports	95,122		95,122	3,69,000		3,69,000	(2,73,878)	The net admissible expenditure
	b)Gathering	-							on 3a &3b i.e. Gymkhana & oth
	c)Magazine	-							Extra curricular activities should not exceed Rs. 15/- per student
_									per annum.
3	d)Extra-curricular Activities,	1,89,840	68,235	1,21,605	1,10,550		1,10,550	11,055	
	e) Prize	-		-,,	2,20,000		1,10,330	11,055	
	f) Intercoliegiate competitions	-							
	Exceeding Amt.Per stud.	-							
	Total Amt.								
4	Visiting faculty Rs. 1500/- per faculty (Ceiling Rs	6,350	4,850	1,500				1,500	
	2000/-) Honorarium paid to Lectures b) of lecture basis		4,050	1,500				1,500	
5	Traveiling & Daily allowance to members of	22.020						-	
-	Miscellaneous Expenditure	22,030		22,030				22,030	
	a) College Garden			-					-
	b) Botanicai Garden herbarium & animal house.		C HE CAL						
	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		S GIRST		2,05,791	
0	e) Postage & Telegrams (for college work only)	530	147	383				383	
	f) Reading Room not covered by any other fee g) Binding Charges	9,888		9,888				9,888	
	h) Stationery & printing for office, college	40,545		40,545				40,545	
	Stationery	59,994	23,491	36,503				36 503	
	Printing		20,401	30,505				36,503	
	I) Premium on insurance of Science apparatus &								
	j) Uniform to Peons & washing allowance to them			1. 2					
	Washing allowance	4,320		4,320				4,320	
	Uniforms - k) Audit Fees							San	
	I) Water Charges	13,500	E 470	13,500				13,500	
	m) Advertisement for recruitment of teaching &	1,11,346	5,478	13,768 1,11,346				13,768	
	n) Affiliation Fees	45,000		45,000				1,11,346 45,000	
- And	o) Premium paid on college fidelity Insurance			-				45,000	
5	p)Other Petty contingency like chalk, dusters etc.	30,771	14,719	16,052	20,121	5,600	25,721	(9,669)	
	g)Expenditure on educational excursions & tours			-					
	r) Rent of the college playground certified s) Municipal taxes and Insurance premium for	70.000		-				-	
-	t) Current repairs to the furniture equipment and	76,998	44,552	32,446				32,446	
	Repairs to Furniture		1.200						
	Repairs to Equipment	1,61,200	25,440	1,35,760			-	1,35,760	
	Currant Repairs								
-	u) Expenditure on merit Scholarships Fellowships								
-	Total of (a) to (u)	-							
	Expenditure on purchase of:							-	
	a) Furniture (For college office, Library & Lab.)							-	Not Exceeding 2% of the admissible expenditure of the
7	b) Equipments (For college office, Library & Lab.)								college for the preceding year
1	c) Teaching aid								
	d)Library books (in excess of Library						-		
	Fee collection)	66,568		66,568				66,568	2% Amt.
	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	

ASSESMENT OF NON SALARY GRANT FOR THE YEAR 2016-17

Administrative Officer Joint Director of Higher Education Pune Region , Pune

L Joint Director of Higher Education Mumbai Rogion, 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
A	Stationant & Drinting	58	4696	Without ,
4	Stationery & Printing	61	18795	Quotation
-	Current Densin	136	13440	not
5	Current Repairs	149	12000	not
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. beloging 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

		प्रधान महालेखाकार का कार्यालय
		(लेखापरीक्षा) १, महाराष्ट्र
		१०१, महर्षि कर्वे मार्ग, प्रतिष्ठा भवन,
		मुंबई - ४०० ०२०
MMI		फॅक्स:२२०३३०१८
		दूरध्वनीः २२०३७५०७/२२०८२५५८
C.S.S.A.P.		, तार का पत्ताः राज्य ऑडिट
सन्वमेन अपते		फॅक्सः २२०३३०१८
		e-mail : pagmum@vsnl.com
स.सा.क्षे.॥ / प्रभार- II /फा.सं.508/आय. आर. M	1201819085/ 01	दिनांक 01.04, 2015
सेवा में,		
प्राचार्य,		ON. 5 412019
	RECEIVED	ON
मनिबेन नानावटी वुमेन्स कॉलेज,		
विलेपार्ले (पश्चिम),	ATTEN TO	1.2

मुंबई 400056

विषयः 2008-09 से 2017-18 अवधि तक की आपके कार्यालय के लेखाओं का निरिक्षण अहवाल ा

महोदय,

उपरोक्त लेखों का निरिक्षण रिपोर्ट इसके साथ भेज रहा हूँ जिसका स्थानीय निरिक्षण 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 रुप से दस्तावेजों सहित उत्तर कार्यालय में शीघ्र भेज दिया जाए और आपके कार्यालय में इस रिपोर्ट के मिलने की तारिख से किसी भी परिस्थिति में एक माह से अधिक विलंब नहीं हो जैसा कि वित्त विभाग के सरकारी अधिसूचना सं. बी.जी.एल. ११६१/९१ दिनांक २६.०५.१९८१ में निर्धारित किया गया है ा

Acuati Jugisala Por 119

भवदीय व.लेखापरीक्षा अधिकारी

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:

D. (' 1					(115.11	n crore)
Particulars	2015-16		2016-17		2017-18	3- 200 2012
	Grants	Expdr.	Grants	Expdr.	Grant	Expdr.
Senior College					Grant	Expui.
Salary	3.47	3.48	3.86	4.00	3.72	3.72
Non-Salary	-	-	-		5.12	5.12
UGC	0.03	0.03	-	-	_	
Scholarship	-	-	0.003	0.003		
NSS	0.01	0.01	0.01	0.01		
Junior College			0101	0.01		
Salary	1.15	1.15	1.20	1.20	1.16	1.16
Non-Salary	-	0.04	0.01	0.02	0.01	
Scholarship-Freeship	0.004	0.004	0.004	0.002	0.001	0.03
NSS	0.004	0.004	- 0.004	0.004	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	<u> </u>
2016-17	0.30	0.04
2017-18		0.04
2017-10	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

NIL

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.	Laboratory	3295.00
College		5275.00
Maniben Nanavati	Library	7325.00
Women's College	Caution Money	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 SNDT 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-

Leeeve Audit Officer/SS II (B)