



Dr. Vithalrao Vikhe Patil Foundation's

COLLEGE OF NURSING

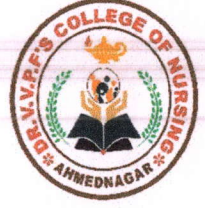
Opp. Govt. Milk Dairy, M.I.D.C., Ahmednagar- 414 111

Tel:- (0241) 2778042, 2779757, 2777059, Fax:- (0241) 2779782

E-mail: principal@vimscon.edu.in **Website:** www.vimscon.edu.in

Recognized by UGC u/s 2 (f), ISO Certified: ISO 21001:2018

NAAC Accredited 'B++' Grade



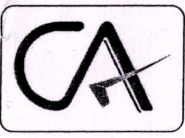
DVVPF/CON/2024/2543.

Date: 09/09/2024

Summary of Internal External Financial Audit Report of Institute

Financial Report	Internal Auditor	Objection if Any	External Auditor	Objection if Any
2023-2024	KSS AND CO	Nil	Kadam and Company	Nil

Sign of Principal
PRINCIPAL
Dr.V.V.P.F's College of Nursing
Ahmednagar



K S S & COMPANY

CHARTERED ACCOUNTANTS

📍 Head Office : A-101, Ingale Arcade,
Sarjepura, Ahmednagar

☎ 87 99 94 66 10

✉ kss_company@yahoo.co.in

To,
Secretary General
PDVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Post Basic Nursing College for the period of 1st January 2024 to 31st March, 2024.

We refer your letter no Dr. VVPF/AC/2023/, relating to allotment of internal audit and carried out internal audit for the period 1st January 2024 to 31st March 2024 and report as under-

1. Vouching

No major discrepancy found during the audit.

2. Professional Tax

Profession Tax Payment- Profession Tax payments are made within due date.

3. Bank Reconciliation

All bank accounts are reconciled as on 31st March p2024

4. Inter-unit Reconciliation

All inter-unit accounts were reconciled as on 31st March 2024

5. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

6. Depreciation entry is pending as on date of audit.

CA
AK
6/1/24

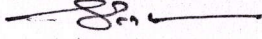


7. Ashwamedh Fee Payable & Excess Scholarship Amount Payable are long pending liabilities and no transactions during the year.

We highly appreciate the support provided by all the staff of the college.

Thanking You,

For KSS and Company
Chartered Accountant



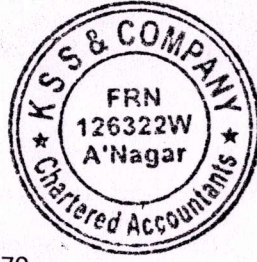
Sujay C Deshpande
Partner

M. No. 146249

Date: 03rd JULY 2024

UDIN: 24146249BKDIJK8479

Place- Ahmednagar





K S S & COMPANY
CHARTERED ACCOUNTANTS

Head Office : A-101, Ingale Arcade,
Sarjepura, Ahmednagar

87 99 94 66 10

kss_company@yahoo.co.in

To,
Secretary General
PDVVP Foundation
Vilad Ghat,
Ahmednagar

Sirs,

Internal Audit of Basic Nursing College for the period of 1st January 2024 to 31th March 2024.

We refer your letter no Dr. VVPF/AC/2023/, relating to allotment of internal audit and carried out internal audit for the period 1st January 2024 to 31th March 2024 and report as under:

1. Vouching:

a. Journal voucher

No major discrepancies were found in Journal Vouchers.

b. Cash Payment

No major discrepancies were found in cash payments.

c. Cash Receipts

No major discrepancies were found in cash receipts.

2. Professional Tax

Profession Tax Payment- Profession Tax payments are made within due date.

Profession Tax Return- Profession Tax Returns are filed within due date.

3. Bank Reconciliation

All bank accounts are reconciled up to 31th March 2024. No major long pending entries in reconciliation statement. **Reconciliation of SVC CC is pending as on date of audit.**

4. Inter-unit Reconciliation

All inter-unit accounts are reconciled during the course of audit.



GA
AK
6/3/24

5. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

TDS Return- TDS returns are filled within due dates.

6. Entry for tuition fees accrual is pending as on date of audit for AY 2023-24. The reason for the same as informed to us is result awaited.
7. Electricity expenses for college is 1.44 Crore. This need to be distributed amongst the users.
8. Depreciation entry for FY 2023-24 is pending as on date of audit.
9. NSS grant have debit balance of Rs.1955
10. Following creditors have same opening and closing balances with no transactions.

Particulars	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
Shree Management Services	40000.00 Dr			40000.00 Dr
Total I.T. Solutions Pvt Ltd - Scrs	90.00 Cr			90.00 Cr
Twinkle IT Solutions Pvt Ltd	65076.00 Dr			65076.00 Dr

Our of above two 2 have receivable balance.

11. Eligibility Fees Payable (B.B.Sc.) have debit balance of Rs. 70281/-

12. Following accounts have debit balances and classified under Other Liabilities.

Particulars	Closing Balance	
	Debit	Credit
University Ashwamed Fee Payable	1080.00	
University Development Fee Payable	60968.00	
University Disaster Management Fund Exps	1620.00	

13. Following salary payable have long outstanding balance.

Particulars	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
Basayya V Hunasagimath - Salary Pay	25613.00 Cr			25613.00 Cr
Gagare Deepak Nandkishor - Salay Pay	12830.00 Cr			12830.00 Cr
Ghadage Babasaheb Balasaheb - Salary Pay	2146.00 Cr			2146.00 Cr
Hetagale Sonali Ganesh - Salary Payable	4310.00 Cr			4310.00 Cr
Jadhav Leena Sundar - Salary Payable	1273.00 Cr			1273.00 Cr
Kadam Monali Arjun - Salary Pay	27566.00 Cr			27566.00 Cr
Karale Bhausahab Paraji - Payable	5000.00 Cr			5000.00 Cr
Kedari Samson Eliah (Salary Pay)	23073.00 Cr			23073.00 Cr
Kokilvani A - Salary Pay	35636.00 Cr			35636.00 Cr
Kolapkar Shekhar Subhash - Payable	5000.00 Cr			5000.00 Cr
Pandit Monalisa Leo (Salary Pay)	21046.00 Cr			21046.00 Cr
Phanase Babasaheb Narayan -Salary Pay	20005.00 Cr			20005.00 Cr

Salary Payable	2517626.00 Cr	997342.00	776305.00	2296489.00 Cr
Sathe Shobha Shamrao (Salary Payable)	112798.00 Cr	22813.00		89985.00 Cr
Sonawane Mohini Ravindra - Salary Pay	4187.00 Cr			4187.00 Cr
Tambe Shrikant Shivaji-Salary Pay.	1300.00 Cr			1300.00 Cr
Vairagar Sneha Anil - Salary Pay	4499.00 Cr			4499.00 Cr
Waghmare Prameet Shashikant - Salary Pay	8590.00 Cr			8590.00 Cr

14. Tamilnadu Nurses & Midwives Council (Advance) have debit balance of Rs. 6000/-

15. Following three work advances are long pending balances and transactions during current period. Also two of them have debit balance.

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Garad Vidya P (Work Advance)	417.00 Cr			417.00 Cr
Kadam Rahul Ashok - Work Adv	1000.00 Dr			1000.00 Dr
Pulate Bharat Changdeo (Work Adv)	75000.00 Dr			75000.00 Dr

16. Fixed asset register synchronized with finance books not on record.

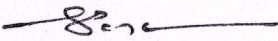
17. We observed high balances in current and/or savings accounts in some banks. College is getting no interest or getting very low interest on this balance. Also, institution has availed cash credit facility at the rate of 9.7%. So, we have calculated interest could have been saved if these funds in bank accounts are transferred to cash credit account. Following is the summary and detail calculation is attached with this report.

SR. NO.	NAME OF THE BANK	INTEREST AMOUNT
1	PSB Collection A/C No.15	8134
2	PSB Ltd. Current A/C No - 17	1684
3	SBI Account No- 30989507353	18602
4	SBI Account No – 39570324890	272
	Total	RS.28692

We highly appreciate the support provided by all the staff of the college.

Thanking You.

For KSS and Company
Chartered Accountant



Sujay C Deshpande
Partner

M.NO. 146249

UDIN- 24146249BKDIJJ3736

Date- 03rd JULY 2024

Place- Ahmednagar



DVVPF's College of Nursing (Basic B Sc Nursing)

PSB Collection A/C No.15 Book

Extension Counter Medical College

Vilad Ghat

Ahmednagar

1-Jan-2024 to 31-Mar-2024

Date	Closing Balance	Days	Notional Interest @ 9.7%
01-Jan	5005	3	4
04-Jan	117205	2	62
06-Jan	369005	2	196
08-Jan	920405	1	245
09-Jan	970205	3	774
12-Jan	1027205	4	1092
16-Jan	1195205	1	318
17-Jan	1248505	8	2654
25-Jan	1269505	6	2024
31-Jan	5005	17	23
17-Feb	55005	4	58
21-Feb	143505	8	305
29-Feb	5005	15	20
15-Mar	35005	5	47
20-Mar	100505	10	267
30-Mar	160505	0	0
30-Mar	171836	1	46
31-Mar	5018	0	0
		TOTAL	8134

DVVPF's College of Nursing (Basic B Sc Nursing)
PSB Ltd. Current A/C No - 17 Book

1-Jan-2024 to 31-Mar-2024

Date	Closing Balance	Days	Notional Interest @ 9.7%
01-Jan	20296	0	0
01-Jan	80296	24	512
25-Jan	60290	23	369
17-Feb	70290	42	785
30-Mar	70500	1	19
31-Mar	66470	0	0
31-Mar	65970	0	0
31-Mar	65852	0	0
		TOTAL	1684

DVVPF's College of Nursing (Basic B Sc Nursing)
SBI Account No- 30989507353 Book

1-Jan-2024 to 31-Mar-2024

Date	Closing Balance	Days	Notional Interest @ 9.7%
01-Jan	284788	0	0
01-Jan	1220400	2	649
03-Jan	1276100	0	0
03-Jan	1331800	0	0
03-Jan	1351800	0	0
03-Jan	1407500	0	0
03-Jan	1747500	1	464
04-Jan	1767500	0	0
04-Jan	1867500	0	0
04-Jan	1917900	1	510
05-Jan	1968300	1	523
06-Jan	2024000	0	0
06-Jan	2039700	0	0
06-Jan	2100900	2	1117
08-Jan	2156600	0	0
08-Jan	2189900	0	0
08-Jan	2259200	0	0
08-Jan	2314900	0	0
08-Jan	2415700	1	642
09-Jan	523141	0	0
09-Jan	183141	0	0
09-Jan	233542	1	62
10-Jan	899440	0	0
10-Jan	1048840	1	279
11-Jan	1199240	1	319
12-Jan	143094	0	0
12-Jan	183094	1	49
13-Jan	193494	18	926
31-Jan	-306506	0	0
31-Jan	-806506	0	0
31-Jan	93494	0	0
31-Jan	94294	0	0
31-Jan	172626	0	0
31-Jan	228246	4	243
04-Feb	228256	2	121
06-Feb	318256	1	85
07-Feb	468256	6	747
13-Feb	512256	2	272
15-Feb	529175	1	141

16-Feb	879175	0	0
16-Feb	893175	5	1187
21-Feb	303175	6	483
27-Feb	360956	7	671
05-Mar	675044	1	179
06-Mar	1305352	2	694
08-Mar	2061138	3	1643
11-Mar	2338524	1	621
12-Mar	2796618	1	743
13-Mar	796571	1	212
14-Mar	996571	1	265
15-Mar	1496571	1	398
16-Mar	1933764	3	1542
19-Mar	1984276	1	527
20-Mar	1983627	1	527
21-Mar	1783627	0	0
21-Mar	548099	0	0
21-Mar	573099	0	0
21-Mar	622375	9	1489
30-Mar	1008875	0	0
30-Mar	1030381	1	274
31-Mar	1112486	0	0
31-Mar	12486	0	0
		TOTAL	18602

DVYPF's College of Nursing (Basic B Sc Nursing)
SBI Account No - 39570324890 (NSS) Book

1-Jan-2024 to 31-Mar-2024

Date	Closing Balance	Days	Notional Interest @ 9.7%
01-Jan	11368	90	272
31-Mar	-649	0	0
		TOTAL	272



K S S & COMPANY

CHARTERED ACCOUNTANTS

Head Office : A-101, Ingale Arcade,
Sarjepura, Ahmednagar

87 99 94 66 10

kss_company@yahoo.co.in

To,
Secretary General
PDVVP Foundation
Vilad Ghat,
Ahmednagar

Sirs,

Internal Audit of Basic Nursing College for the period of 1st April 2023 to 30th June 2023.

We refer your letter no Dr. VVPF/AC/2023 dated 08th September, 2023 relating to allotment of internal audit and carried out internal audit for the period 1st April 2023 to 30th June 2023 and report as under:

1. Vouching:

a. Journal voucher

SR NO	VOUCHER NO.	DATE	AMOUNT	QUERY	REMARK
1	35	21/05/2023	35494	Work order (Dated: 15/5/2023) is made after Invoice date(18/4/2023)	
2	24	17/05/2023	3593	Purchases billed on 23/03/2023 but booked on 17/05/2023	Related to FY 2022-23

b. Cash Payment

No major discrepancies were found in cash payments.

c. Cash Receipts

No major discrepancies were found in cash receipts.

2. Professional Tax

Profession Tax Payment- Profession Tax payments are made within due date.

Profession Tax Return- Profession Tax Returns are filed within due date.

3. Bank Reconciliation

All bank accounts are reconciled up to 30th June 2023. No major long pending entries in reconciliation statement.

4. Inter-unit Reconciliation

All inter-unit accounts are reconciled during the course of audit.

5. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

TDS Return- TDS returns are filled within due dates.

6. We observed high balances in current and/or savings accounts in some banks. College is getting no interest or getting very low interest on this balance. Also, institution has availed cash credit facility at the rate of 9.7%. So, we have calculated interest could have been saved if these funds in bank accounts are transferred to cash credit account. Following is the summary and detail calculation is attached with this report.

SR. NO.	NAME OF THE BANK	INTEREST AMOUNT
1	PSB Collection A/C No.15	4,590
2	PSB Ltd. Current A/C No - 17	5,220
3	SBI Account No- 30989507353	12,395
	Total	22,205

We highly appreciate the support provided by all the staff of the college.

Thanking You.

For KSS and Company
Chartered Accountant

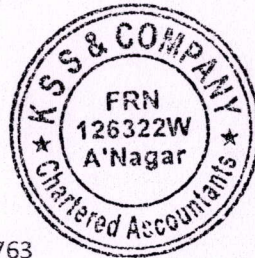
— 82. —
Sujay C Deshpande
Partner

M.NO. 146249

UDIN- 23146249BGTNWZ8763

Date: 18/10/2023

Place- Ahmednagar



**DVVPF's College of Nursing (Basic B Sc Nursing)
PSB Collection A/C No.15**

Date	Closing Balance	Days	Notional Interest @ 9.7%
1-Apr	5,091	1	1
2-Apr	5,091	1	1
3-Apr	5,091	1	1
4-Apr	5,091	1	1
5-Apr	1,73,391	1	46
6-Apr	1,73,391	1	46
7-Apr	1,73,391	1	46
8-Apr	1,73,391	1	46
9-Apr	1,73,391	1	46
10-Apr	1,73,391	1	46
11-Apr	1,73,391	1	46
12-Apr	1,73,391	1	46
13-Apr	1,73,391	1	46
14-Apr	1,73,391	1	46
15-Apr	1,73,391	1	46
16-Apr	1,73,391	1	46
17-Apr	1,73,391	1	46
18-Apr	1,73,391	1	46
19-Apr	2,23,391	1	59
20-Apr	2,52,182	1	67
21-Apr	3,94,890	1	105
22-Apr	3,94,890	1	105
23-Apr	3,94,890	1	105
24-Apr	14,16,488	1	376
25-Apr	17,21,837	1	458
26-Apr	17,80,487	1	473
27-Apr	18,64,487	1	495
28-Apr	18,64,487	1	495
29-Apr	18,85,487	1	501
30-Apr	26,087	1	7
1-May	26,087	1	7
2-May	26,087	1	7
3-May	26,087	1	7
4-May	26,087	1	7
5-May	26,087	1	7
6-May	26,087	1	7
7-May	26,087	1	7
8-May	26,087	1	7
9-May	26,087	1	7
10-May	26,087	1	7
11-May	26,087	1	7
12-May	26,087	1	7
13-May	26,087	1	7
14-May	26,087	1	7

15-May	26,087	1	7
16-May	26,087	1	7
17-May	26,087	1	7
18-May	26,087	1	7
19-May	26,087	1	7
20-May	26,087	1	7
21-May	26,087	1	7
22-May	26,087	1	7
23-May	26,087	1	7
24-May	36,087	1	10
25-May	36,087	1	10
26-May	36,087	1	10
27-May	36,087	1	10
28-May	36,087	1	10
29-May	43,724	1	12
30-May	43,724	1	12
31-May	5,024	1	1
1-Jun	5,024	1	1
2-Jun	30,024	1	8
3-Jun	50,024	1	13
4-Jun	50,024	1	13
5-Jun	50,024	1	13
6-Jun	50,024	1	13
7-Jun	50,024	1	13
8-Jun	50,024	1	13
9-Jun	50,024	1	13
10-Jun	50,024	1	13
11-Jun	50,024	1	13
12-Jun	50,024	1	13
13-Jun	50,024	1	13
14-Jun	50,024	1	13
15-Jun	50,024	1	13
16-Jun	50,024	1	13
17-Jun	50,024	1	13
18-Jun	50,024	1	13
19-Jun	50,024	1	13
20-Jun	50,024	1	13
21-Jun	50,024	1	13
22-Jun	50,024	1	13
23-Jun	50,024	1	13
24-Jun	98,622	1	26
25-Jun	98,622	1	26
26-Jun	98,622	1	26
27-Jun	98,622	1	26
28-Jun	98,622	1	26
29-Jun	98,622	1	26
30-Jun	53,622	1	14
	Total		4,590

DVVPF's College of Nursing (Basic B Sc Nursing)
PSB Ltd. Current A/C No - 17

Date	Closing Balance	Days	Notional Interest @ 9.7%
1-Apr	1,48,003	1	39
2-Apr	1,48,003	1	39
3-Apr	1,48,003	1	39
4-Apr	1,48,003	1	39
5-Apr	1,48,003	1	39
6-Apr	1,48,003	1	39
7-Apr	1,48,003	1	39
8-Apr	1,48,003	1	39
9-Apr	1,48,003	1	39
10-Apr	1,48,003	1	39
11-Apr	1,48,003	1	39
12-Apr	1,48,003	1	39
13-Apr	1,24,997	1	33
14-Apr	1,24,997	1	33
15-Apr	1,24,997	1	33
16-Apr	1,24,997	1	33
17-Apr	1,24,997	1	33
18-Apr	1,28,897	1	34
19-Apr	2,05,597	1	55
20-Apr	3,78,697	1	101
21-Apr	5,13,791	1	137
22-Apr	5,13,791	1	137
23-Apr	5,13,791	1	137
24-Apr	10,22,091	1	272
25-Apr	11,66,891	1	310
26-Apr	12,23,091	1	325
27-Apr	12,55,591	1	334
28-Apr	12,55,591	1	334
29-Apr	12,55,591	1	334
30-Apr	12,55,591	1	334
1-May	12,55,591	1	334
2-May	88,277	1	23
3-May	88,277	1	23
4-May	88,277	1	23
5-May	88,277	1	23
6-May	88,277	1	23
7-May	88,277	1	23
8-May	88,277	1	23
9-May	88,277	1	23
10-May	88,277	1	23
11-May	88,277	1	23
12-May	88,277	1	23
13-May	88,277	1	23
14-May	88,277	1	23

15-May	88,277	1	23
16-May	88,277	1	23
17-May	88,277	1	23
18-May	88,277	1	23
19-May	88,277	1	23
20-May	88,277	1	23
21-May	88,277	1	23
22-May	88,277	1	23
23-May	88,277	1	23
24-May	88,277	1	23
25-May	88,277	1	23
26-May	88,277	1	23
27-May	88,277	1	23
28-May	88,277	1	23
29-May	88,277	1	23
30-May	88,277	1	23
31-May	88,277	1	23
1-Jun	88,277	1	23
2-Jun	88,277	1	23
3-Jun	88,277	1	23
4-Jun	88,277	1	23
5-Jun	88,277	1	23
6-Jun	88,277	1	23
7-Jun	88,277	1	23
8-Jun	88,277	1	23
9-Jun	88,277	1	23
10-Jun	88,277	1	23
11-Jun	88,277	1	23
12-Jun	88,277	1	23
13-Jun	88,277	1	23
14-Jun	88,277	1	23
15-Jun	88,277	1	23
16-Jun	88,277	1	23
17-Jun	88,277	1	23
18-Jun	88,277	1	23
19-Jun	88,277	1	23
20-Jun	88,277	1	23
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22-Jun	88,277	1	23
23-Jun	88,277	1	23
24-Jun	88,277	1	23
25-Jun	88,277	1	23
26-Jun	88,277	1	23
27-Jun	88,277	1	23
28-Jun	88,277	1	23
29-Jun	88,277	1	23
30-Jun	88,277	1	23
	Total		5,220

DVVPF's College of Nursing (Basic B Sc Nursing)
SBI Account No- 30989507353

Date	Closing Balance	Days	Notional Interest @ 9.7%
1-Apr	5,56,506	1	148
2-Apr	5,72,506	1	152
3-Apr	5,72,506	1	152
4-Apr	5,75,006	1	153
5-Apr	5,75,006	1	153
6-Apr	5,75,006	1	153
7-Apr	5,75,006	1	153
8-Apr	5,75,006	1	153
9-Apr	5,75,006	1	153
10-Apr	5,75,006	1	153
11-Apr	6,97,506	1	185
12-Apr	6,97,506	1	185
13-Apr	6,97,506	1	185
14-Apr	6,97,506	1	185
15-Apr	6,97,506	1	185
16-Apr	6,97,506	1	185
17-Apr	6,97,506	1	185
18-Apr	6,97,506	1	185
19-Apr	6,97,506	1	185
20-Apr	7,08,934	1	188
21-Apr	7,54,207	1	200
22-Apr	7,54,207	1	200
23-Apr	8,24,207	1	219
24-Apr	9,26,995	1	246
25-Apr	4,62,739	1	123
26-Apr	4,62,739	1	123
27-Apr	4,62,739	1	123
28-Apr	4,62,739	1	123
29-Apr	4,62,739	1	123
30-Apr	4,62,739	1	123
1-May	4,62,739	1	123
2-May	4,62,739	1	123
3-May	4,62,739	1	123
4-May	4,62,739	1	123
5-May	4,62,739	1	123
6-May	4,62,739	1	123
7-May	4,62,739	1	123
8-May	4,62,739	1	123
9-May	4,62,739	1	123
10-May	5,61,739	1	149
11-May	5,61,739	1	149
12-May	6,25,739	1	166
13-May	6,25,739	1	166
14-May	6,25,739	1	166

15-May	11,47,739	1	305
16-May	11,47,739	1	305
17-May	1,88,218	1	50
18-May	3,91,918	1	104
19-May	3,91,918	1	104
20-May	5,24,718	1	139
21-May	5,24,718	1	139
22-May	5,24,718	1	139
23-May	5,24,718	1	139
24-May	5,24,718	1	139
25-May	5,24,718	1	139
26-May	5,24,718	1	139
27-May	5,24,718	1	139
28-May	5,24,718	1	139
29-May	5,24,718	1	139
30-May	5,24,718	1	139
31-May	1,78,195	1	47
1-Jun	2,61,195	1	69
2-Jun	2,61,195	1	69
3-Jun	2,61,195	1	69
4-Jun	2,61,195	1	69
5-Jun	2,61,195	1	69
6-Jun	3,44,195	1	91
7-Jun	3,44,195	1	91
8-Jun	3,44,195	1	91
9-Jun	4,28,195	1	114
10-Jun	4,28,195	1	114
11-Jun	4,28,195	1	114
12-Jun	4,28,195	1	114
13-Jun	4,93,195	1	131
14-Jun	4,93,195	1	131
15-Jun	4,93,195	1	131
16-Jun	4,99,559	1	133
17-Jun	4,99,559	1	133
18-Jun	4,99,759	1	133
19-Jun	5,23,507	1	139
20-Jun	5,23,507	1	139
21-Jun	5,23,507	1	139
22-Jun	5,23,507	1	139
23-Jun	5,23,507	1	139
24-Jun	5,23,507	1	139
25-Jun	5,23,507	1	139
26-Jun	1,62,683	1	43
27-Jun	1,62,683	1	43
28-Jun	1,62,683	1	43
29-Jun	1,62,683	1	43
30-Jun	1,62,683	1	43
	Total		12,395



K S S & COMPANY

CHARTERED ACCOUNTANTS

📍 Head Office : A-101, Ingale Arcade,
Sarjepura, Ahmednagar

☎ 87 99 94 66 10

✉ kss_company@yahoo.co.in

To,
Secretary General
PDVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Post Basic Nursing College for the period of 1st April 2023 to 30th June 2023.

We refer your letter no Dr. VVPF/AC/2023 dated 08th September, 2023 relating to allotment of internal audit and carried out internal audit for the period 1st April 2023 to 30th June 2023 and report as under-

1. Vouching

No major discrepancy found during the audit.

2. Professional Tax

Profession Tax Payment- Profession Tax payments are made within due date.

3. Bank Reconciliation

All bank accounts are reconciled as on 30th June 2023.

4. Inter-unit Reconciliation

All inter-unit accounts were reconciled as on 30th June 2023.

5. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

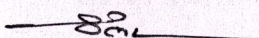
6. We observed high balances in current and/or savings accounts in some banks. College is getting no interest or getting very low interest on this balance. Also, institution has availed cash credit facility at the rate of 9.7%. So, we have calculated interest could have been saved if these funds in bank accounts are transferred to cash credit account. Following is the summary and detail calculation is attached with this report.

SR. NO.	NAME OF THE BANK	INTEREST AMOUNT
1	PSB Saving Account No - 2063	2,819
2	The SVC Bank A/c No.111104180000162	8,182
	Total	11,001

We highly appreciate the support provided by all the staff of the college.

Thanking You,

For KSS and Company
Chartered Accountant



Sujay C Deshpande
Partner

M. No. 146249

Date: 18th October, 2023

UDIN: 23146249BGTNXY4115

Ahmednagar



**DVVPF's College of Nursing [PBBsc]
PSB Saving Account No - 2063**

Date	Closing Balance	Days	Notional Interest @ 9.7%
1-Apr	86,438	1	23
2-Apr	86,438	1	23
3-Apr	86,438	1	23
4-Apr	86,438	1	23
5-Apr	86,438	1	23
6-Apr	86,438	1	23
7-Apr	86,438	1	23
8-Apr	86,438	1	23
9-Apr	86,438	1	23
10-Apr	86,438	1	23
11-Apr	86,438	1	23
12-Apr	86,438	1	23
13-Apr	86,438	1	23
14-Apr	86,438	1	23
15-Apr	86,438	1	23
16-Apr	86,438	1	23
17-Apr	86,438	1	23
18-Apr	86,438	1	23
19-Apr	89,438	1	24
20-Apr	1,08,038	1	29
21-Apr	1,37,738	1	37
22-Apr	1,37,738	1	37
23-Apr	1,37,738	1	37
24-Apr	1,93,138	1	51
25-Apr	2,94,238	1	78
26-Apr	3,29,738	1	88
27-Apr	3,58,338	1	95
28-Apr	3,66,138	1	97
29-Apr	3,66,138	1	97
30-Apr	3,66,138	1	97
1-May	3,66,138	1	97
2-May	99,708	1	26
3-May	99,708	1	26
4-May	99,708	1	26
5-May	99,708	1	26
6-May	99,708	1	26
7-May	99,708	1	26
8-May	99,708	1	26
9-May	99,708	1	26
10-May	99,708	1	26
11-May	1,00,308	1	27
12-May	1,00,308	1	27
13-May	1,00,308	1	27
14-May	1,00,308	1	27

15-May	95,802	1	25
16-May	95,802	1	25
17-May	95,802	1	25
18-May	95,802	1	25
19-May	95,802	1	25
20-May	95,802	1	25
21-May	95,802	1	25
22-May	95,802	1	25
23-May	95,802	1	25
24-May	95,802	1	25
25-May	95,802	1	25
26-May	95,802	1	25
27-May	95,802	1	25
28-May	95,802	1	25
29-May	95,802	1	25
30-May	95,802	1	25
31-May	95,802	1	25
1-Jun	95,802	1	25
2-Jun	95,802	1	25
3-Jun	95,802	1	25
4-Jun	95,802	1	25
5-Jun	95,802	1	25
6-Jun	95,802	1	25
7-Jun	95,802	1	25
8-Jun	95,802	1	25
9-Jun	95,802	1	25
10-Jun	95,802	1	25
11-Jun	95,802	1	25
12-Jun	95,802	1	25
13-Jun	95,802	1	25
14-Jun	95,802	1	25
15-Jun	95,802	1	25
16-Jun	95,802	1	25
17-Jun	95,802	1	25
18-Jun	95,802	1	25
19-Jun	95,802	1	25
20-Jun	95,802	1	25
21-Jun	95,802	1	25
22-Jun	95,802	1	25
23-Jun	95,802	1	25
24-Jun	95,802	1	25
25-Jun	95,802	1	25
26-Jun	95,802	1	25
27-Jun	95,802	1	25
28-Jun	95,802	1	25
29-Jun	95,802	1	25
30-Jun	96,636	1	26
	Total		2,819

DVVPF's College of Nursing [PBBsc]
The SVC Bank A/c No.111104180000162

Date	Closing Balance	Days	Notional Interest @ 9.7%
1-Apr	3,35,213	1	89
2-Apr	3,35,213	1	89
3-Apr	3,35,213	1	89
4-Apr	3,35,213	1	89
5-Apr	3,35,213	1	89
6-Apr	3,35,213	1	89
7-Apr	3,35,213	1	89
8-Apr	3,35,213	1	89
9-Apr	3,35,213	1	89
10-Apr	3,35,213	1	89
11-Apr	6,60,213	1	175
12-Apr	6,60,213	1	175
13-Apr	6,60,213	1	175
14-Apr	6,60,213	1	175
15-Apr	6,60,213	1	175
16-Apr	6,60,213	1	175
17-Apr	6,60,213	1	175
18-Apr	6,60,213	1	175
19-Apr	6,60,213	1	175
20-Apr	6,60,213	1	175
21-Apr	6,60,213	1	175
22-Apr	6,60,213	1	175
23-Apr	6,60,213	1	175
24-Apr	6,60,213	1	175
25-Apr	3,91,332	1	104
26-Apr	3,91,332	1	104
27-Apr	3,91,332	1	104
28-Apr	3,91,332	1	104
29-Apr	3,91,332	1	104
30-Apr	3,91,332	1	104
1-May	3,91,332	1	104
2-May	3,91,332	1	104
3-May	3,91,332	1	104
4-May	3,91,332	1	104
5-May	3,91,332	1	104
6-May	3,91,332	1	104
7-May	3,91,332	1	104
8-May	3,91,332	1	104
9-May	3,91,332	1	104
10-May	3,91,332	1	104
11-May	9,26,332	1	246
12-May	9,26,332	1	246
13-May	9,26,332	1	246
14-May	9,26,332	1	246

15-May	9,26,332	1	246
16-May	9,26,332	1	246
17-May	6,39,502	1	170
18-May	6,39,502	1	170
19-May	88,268	1	23
20-May	88,268	1	23
21-May	88,268	1	23
22-May	88,268	1	23
23-May	88,268	1	23
24-May	88,268	1	23
25-May	88,268	1	23
26-May	88,268	1	23
27-May	88,268	1	23
28-May	88,268	1	23
29-May	88,268	1	23
30-May	88,268	1	23
31-May	88,268	1	23
1-Jun	88,268	1	23
2-Jun	88,268	1	23
3-Jun	88,268	1	23
4-Jun	88,268	1	23
5-Jun	437	1	0
6-Jun	437	1	0
7-Jun	3,65,563	1	97
8-Jun	3,65,563	1	97
9-Jun	3,65,563	1	97
10-Jun	3,65,563	1	97
11-Jun	3,65,563	1	97
12-Jun	3,65,563	1	97
13-Jun	3,65,563	1	97
14-Jun	1,62,285	1	43
15-Jun	1,62,285	1	43
16-Jun	1,62,285	1	43
17-Jun	1,62,285	1	43
18-Jun	1,62,285	1	43
19-Jun	18,580	1	5
20-Jun	18,580	1	5
21-Jun	18,580	1	5
22-Jun	18,580	1	5
23-Jun	18,580	1	5
24-Jun	18,580	1	5
25-Jun	18,580	1	5
26-Jun	18,580	1	5
27-Jun	18,580	1	5
28-Jun	18,580	1	5
29-Jun	18,580	1	5
30-Jun	18,505	1	5
	Total		8,182



K S S & COMPANY

CHARTERED ACCOUNTANTS

📍 Head Office : A-101, Ingale Arcade,
Sarjapura, Ahmednagar

☎ 87 99 94 66 10

✉ kss_company@yahoo.co.in

To,
Secretary General
PDVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Post Basic Nursing College for the period of 1st July 2023 to 30th September 2023.

We refer your letter no Dr. VVPF/AC/2023 dated 08th September, 2023 relating to allotment of internal audit and carried out internal audit for the period 1st July 2023 to 30th September 2023 and report as under-

- 1. Vouching**
No major discrepancy found during the audit.
- 2. Professional Tax**
Profession Tax Payment- Profession Tax payments are made within due date.
- 3. Bank Reconciliation**
All bank accounts are reconciled as on 30th September 2023.
- 4. Inter-unit Reconciliation**
All inter-unit accounts were reconciled as on 30th September 2023.
- 5. Tax Deducted at source**
TDS Payment- TDS Payments are made within due dates.

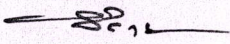
6. We observed high balances in current and/or savings accounts in some banks. College is getting no interest or getting very low interest on this balance. Also, institution has availed cash credit facility at the rate of 9.7%. So, we have calculated interest could have been saved if these funds in bank accounts are transferred to cash credit account. Following is the summary and detail calculation is attached with this report.

SR. NO.	NAME OF THE BANK	INTEREST AMOUNT
1	PSB Saving Account No - 2063	2,447
2	The SVC Bank A/c No.111104180000162	5,999
	Total	8,446

We highly appreciate the support provided by all the staff of the college.

Thanking You,

For KSS and Company
Chartered Accountant


Sujay C Deshpande
Partner
M. No. 146249
Date: 18/10/2023
UDIN: 23146249BGTNYE4318
Place- Ahmednagar



**DVVPF's College of Nursing [PBBsc]
PSB Saving Account No - 2063**

Date	Closing Balance	Days	Notional Interest @ 9.7%
1-Jul	96,636	1	26
2-Jul	96,636	1	26
3-Jul	96,636	1	26
4-Jul	96,636	1	26
5-Jul	96,636	1	26
6-Jul	96,636	1	26
7-Jul	96,636	1	26
8-Jul	96,636	1	26
9-Jul	96,636	1	26
10-Jul	96,636	1	26
11-Jul	96,636	1	26
12-Jul	96,636	1	26
13-Jul	96,636	1	26
14-Jul	96,636	1	26
15-Jul	96,636	1	26
16-Jul	96,636	1	26
17-Jul	96,636	1	26
18-Jul	96,636	1	26
19-Jul	96,636	1	26
20-Jul	96,636	1	26
21-Jul	96,636	1	26
22-Jul	96,636	1	26
23-Jul	96,636	1	26
24-Jul	96,636	1	26
25-Jul	96,636	1	26
26-Jul	96,636	1	26
27-Jul	96,636	1	26
28-Jul	96,636	1	26
29-Jul	96,636	1	26
30-Jul	96,636	1	26
31-Jul	96,636	1	26
1-Aug	96,636	1	26
2-Aug	96,636	1	26
3-Aug	96,636	1	26
4-Aug	96,636	1	26
5-Aug	96,636	1	26
6-Aug	96,636	1	26
7-Aug	96,636	1	26
8-Aug	96,636	1	26
9-Aug	96,636	1	26
10-Aug	96,636	1	26
11-Aug	96,636	1	26
12-Aug	96,636	1	26
13-Aug	96,636	1	26

14-Aug	96,636	1	26
15-Aug	96,636	1	26
16-Aug	96,636	1	26
17-Aug	96,636	1	26
18-Aug	96,636	1	26
19-Aug	96,636	1	26
20-Aug	96,636	1	26
21-Aug	96,636	1	26
22-Aug	1,03,382	1	27
23-Aug	96,618	1	26
24-Aug	96,618	1	26
25-Aug	96,618	1	26
26-Aug	96,618	1	26
27-Aug	96,618	1	26
28-Aug	96,618	1	26
29-Aug	96,618	1	26
30-Aug	96,618	1	26
31-Aug	96,618	1	26
1-Sep	96,618	1	26
2-Sep	96,618	1	26
3-Sep	96,618	1	26
4-Sep	96,618	1	26
5-Sep	96,618	1	26
6-Sep	96,618	1	26
7-Sep	96,618	1	26
8-Sep	96,618	1	26
9-Sep	96,618	1	26
10-Sep	96,618	1	26
11-Sep	96,618	1	26
12-Sep	96,618	1	26
13-Sep	1,06,618	1	28
14-Sep	1,06,618	1	28
15-Sep	1,06,618	1	28
16-Sep	1,06,618	1	28
17-Sep	1,06,618	1	28
18-Sep	1,16,618	1	31
19-Sep	1,16,618	1	31
20-Sep	1,16,618	1	31
21-Sep	1,16,618	1	31
22-Sep	1,16,618	1	31
23-Sep	1,16,618	1	31
24-Sep	1,16,618	1	31
25-Sep	1,16,618	1	31
26-Sep	1,16,618	1	31
27-Sep	1,16,618	1	31
28-Sep	1,16,618	1	31
29-Sep	1,16,618	1	31
30-Sep	1,17,400	1	31
	Total		2,447

**DVVPF's College of Nursing [PBBsc]
The SVC Bank A/c No.111104180000162**

Date	Closing Balance	Days	Notional Interest @ 9.7%
1-Jul	18,505	1	5
2-Jul	18,505	1	5
3-Jul	18,505	1	5
4-Jul	18,505	1	5
5-Jul	18,505	1	5
6-Jul	18,505	1	5
7-Jul	18,505	1	5
8-Jul	18,505	1	5
9-Jul	18,505	1	5
10-Jul	2,37,505	1	63
11-Jul	2,37,505	1	63
12-Jul	2,37,505	1	63
13-Jul	2,37,505	1	63
14-Jul	2,37,505	1	63
15-Jul	2,37,505	1	63
16-Jul	2,37,505	1	63
17-Jul	2,37,505	1	63
18-Jul	41,257	1	11
19-Jul	41,257	1	11
20-Jul	41,257	1	11
21-Jul	2,12,757	1	57
22-Jul	2,33,257	1	62
23-Jul	2,33,257	1	62
24-Jul	2,33,257	1	62
25-Jul	2,33,257	1	62
26-Jul	2,33,257	1	62
27-Jul	2,33,257	1	62
28-Jul	2,33,257	1	62
29-Jul	2,33,257	1	62
30-Jul	2,33,257	1	62
31-Jul	2,33,257	1	62
1-Aug	2,33,879	1	62
2-Aug	2,33,879	1	62
3-Aug	2,33,879	1	62
4-Aug	2,33,879	1	62
5-Aug	4,52,879	1	120
6-Aug	4,52,879	1	120
7-Aug	4,52,879	1	120
8-Aug	4,52,879	1	120
9-Aug	4,52,879	1	120
10-Aug	4,52,879	1	120
11-Aug	4,52,879	1	120
12-Aug	4,52,879	1	120
13-Aug	4,52,879	1	120

14-Aug	4,52,879	1	120
15-Aug	4,52,879	1	120
16-Aug	2,60,983	1	69
17-Aug	2,60,983	1	69
18-Aug	2,60,983	1	69
19-Aug	2,60,983	1	69
20-Aug	2,60,983	1	69
21-Aug	2,60,983	1	69
22-Aug	2,60,983	1	69
23-Aug	2,60,983	1	69
24-Aug	2,60,983	1	69
25-Aug	2,60,983	1	69
26-Aug	2,60,983	1	69
27-Aug	2,60,983	1	69
28-Aug	2,56,983	1	68
29-Aug	2,56,983	1	68
30-Aug	2,56,983	1	68
31-Aug	2,56,983	1	68
1-Sep	2,56,983	1	68
2-Sep	2,56,983	1	68
3-Sep	2,56,983	1	68
4-Sep	2,56,983	1	68
5-Sep	2,56,983	1	68
6-Sep	4,58,983	1	122
7-Sep	4,58,983	1	122
8-Sep	3,58,983	1	95
9-Sep	3,58,983	1	95
10-Sep	3,58,983	1	95
11-Sep	3,58,983	1	95
12-Sep	3,58,983	1	95
13-Sep	3,58,983	1	95
14-Sep	3,58,983	1	95
15-Sep	3,58,983	1	95
16-Sep	3,58,983	1	95
17-Sep	3,58,983	1	95
18-Sep	1,51,498	1	40
19-Sep	1,51,498	1	40
20-Sep	1,51,498	1	40
21-Sep	1,51,498	1	40
22-Sep	1,51,498	1	40
23-Sep	1,51,498	1	40
24-Sep	1,51,498	1	40
25-Sep	1,51,498	1	40
26-Sep	1,51,498	1	40
27-Sep	1,51,498	1	40
28-Sep	1,51,498	1	40
29-Sep	1,51,498	1	40
30-Sep	1,51,498	1	40
	Total		5,999



K S S & COMPANY

CHARTERED ACCOUNTANTS

📍 Head Office : A-101, Ingale Arcade,
Sarjapura, Ahmednagar

☎ 87 99 94 66 10

✉ kss_company@yahoo.co.in

To,
Secretary General
PDVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Post Basic Nursing College for the period of 1st October 2023 to 31th December 2023.

We refer your letter no Dr. VVPF/AC/2023/, relating to allotment of internal audit and carried out internal audit for the period 1st October 2023 to 31th December 2023 and report as under-

1. Vouching

No major discrepancy found during the audit.

2. Professional Tax

Profession Tax Payment- Profession Tax payments are made within due date.

3. Bank Reconciliation

All bank accounts are reconciled as on 31th December 2023.

4. Inter-unit Reconciliation

All inter-unit accounts were reconciled as on 31th December 2023.

5. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

Handwritten signature and date:
F.M.
AL
12/4

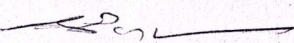
6. We observed high balances in current and/or savings accounts in some banks. College is getting no interest or getting very low interest on this balance. Also, institution has availed cash credit facility at the rate of 9.7%. So, we have calculated interest could have been saved if these funds in bank accounts are transferred to cash credit account. Following is the summary and detail calculation is attached with this report.

SR. NO.	NAME OF THE BANK	INTEREST AMOUNT
1	PSB Saving Account No - 2063	2,290
2	The SVC Bank A/c No.111104180000162	5,538
3	PSB Ltd. Collection Account No- 30	813
	Total	8641

We highly appreciate the support provided by all the staff of the college.

Thanking You,

For KSS and Company
Chartered Accountant


Sujay C Deshpande
Partner
M. No. 146249
Date: 09/02/2024
UDIN: 24146249BKDIEM8563
Place- Ahmednagar

DVVPF's College of Nursing [PBBsc]
 PSB Saving Account No - 2063 Book

Date	Closing Balance	Days	Notional Interest @ 9.7%
01-Oct	117400	12	374
13-Oct	121300	4	129
17-Oct	136900	0	0
17-Oct	139900	0	0
17-Oct	160700	1	43
18-Oct	185900	0	0
18-Oct	188900	1	50
19-Oct	210900	0	0
19-Oct	245500	1	65
20-Oct	249400	0	0
20-Oct	255400	5	339
25-Oct	91382	14	340
08-Nov	99382	23	607
01-Dec	107382	1	29
02-Dec	115382	3	92
05-Dec	131382	0	0
05-Dec	139382	1	37
06-Dec	-72648	0	0
06-Dec	-75654	0	0
06-Dec	-81660	0	0
06-Dec	-81966	2	-44
08-Dec	-57966	0	0
08-Dec	-49966	0	0
08-Dec	-33966	3	-27
11-Dec	1034	1	0
12-Dec	33034	0	0
12-Dec	49034	8	104
20-Dec	57034	1	15
21-Dec	65034	1	17
22-Dec	80534	5	107
27-Dec	20534	2	11
29-Dec	21321	0	0
29-Dec	29321	0	0
		TOTAL	2290

**DVVPF's College of Nursing [PBBsc]
The SVC Bank A/c No.111104180000162 Book**

Date	Closing Balance	Days	Notional Interest @ 9.7%
01-Oct	151498	9	362
10-Oct	369498	4	393
14-Oct	364998	4	388
18-Oct	154419	13	533
31-Oct	154344	3	123
03-Nov	425344	1	113
04-Nov	239063	24	1525
28-Nov	241063	2	128
30-Nov	237163	0	0
30-Nov	233263	0	0
30-Nov	193263	11	565
11-Dec	435263	1	116
12-Dec	428263	0	0
12-Dec	404503	7	752
19-Dec	402503	0	0
19-Dec	212452	4	226
23-Dec	172452	0	0
23-Dec	147452	8	313
31-Dec	149452	0	0
		TOTAL	5538



K S S & COMPANY
CHARTERED ACCOUNTANTS

📍 Head Office : A-101, Ingale Arcade,
Sarjapura, Ahmednagar

☎ 87 99 94 66 10

✉ kss_company@yahoo.co.in

To,
Secretary General
PDVVP Foundation
Vilad Ghat,
Ahmednagar

Sirs,

Internal Audit of Basic Nursing College for the period of 1st October 2023 to 31th December 2023.

We refer your letter no: Dr. VVPF/AC/2023/, relating to allotment of internal audit and carried out internal audit for the period 1st October 2023 to 31th December 2023 and report as under:

1. Vouching:

a. Journal voucher

No major discrepancies were found in Journal Vouchers.

b. Cash Payment

No major discrepancies were found in cash payments.

c. Cash Receipts

No major discrepancies were found in cash receipts.

2. Professional Tax

Profession Tax Payment- Profession Tax payments are made within due date.

Profession Tax Return- Profession Tax Returns are filed within due date.

3. Bank Reconciliation

All bank accounts are reconciled up to 31th December 2023. No major long pending entries in reconciliation statement.

4. Inter-unit Reconciliation

All inter-unit accounts are reconciled during the course of audit.

FW
AC
14/4

5. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.
TDS Return- TDS returns are filled within due dates.

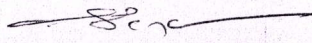
6. We observed high balances in current and/or savings accounts in some banks. College is getting no interest or getting very low interest on this balance. Also, institution has availed cash credit facility at the rate of 9.7%. So, we have calculated interest could have been saved if these funds in bank accounts are transferred to cash credit account. Following is the summary and detail calculation is attached with this report.

SR. NO.	NAME OF THE BANK	INTEREST AMOUNT
1	PSB Collection A/C No.15	9,353
2	PSB Ltd. Current A/C No - 17	11,713
3	SBI Account No- 30989507353	9,495
	Total	30,561

We highly appreciate the support provided by all the staff of the college.

Thanking You.

For KSS and Company
Chartered Accountant


Sujay C Deshpande
Partner
M.NO. 146249
UDIN- 24146249BKDIDX8124
Date: 09/02/2024
Place- Ahmednagar

DVVPF's College of Nursing (Basic B Sc Nursing)
 PSB Collection A/C No.15 Book

Date	Closing Balance	Days	Notional Interest @ 9.7%
01-Oct	30073	2	16
03-Oct	61573	2	33
05-Oct	70073	1	19
06-Oct	85073	1	23
07-Oct	173073	2	92
09-Oct	222073	1	59
10-Oct	260254	2	138
12-Oct	342404	1	91
13-Oct	388223	3	310
16-Oct	401405	1	107
17-Oct	573223	0	0
17-Oct	772691	0	0
17-Oct	923328	1	245
18-Oct	972965	0	0
18-Oct	1102965	1	293
19-Oct	1386705	0	0
19-Oct	1495705	1	397
20-Oct	1535705	0	0
20-Oct	1555105	0	0
20-Oct	1767005	1	470
21-Oct	1852005	2	984
23-Oct	1939505	2	1031
25-Oct	2027505	1	539
26-Oct	2035505	4	2164
30-Oct	2055505	0	0
30-Oct	2144505	1	570
31-Oct	2194505	0	0
31-Oct	55005	1	15
01-Nov	80005	15	319
16-Nov	205505	8	437
24-Nov	356005	5	473
29-Nov	471005	1	125
30-Nov	5005	5	7
05-Dec	53505	23	327
28-Dec	83505	3	67
31-Dec	5005	3	4
		TOTAL	9353

DVVPF's College of Nursing (Basic B Sc Nursing)
PSB Ltd. Current A/C No - 17 Book

Date	Closing Balance	Days	Notional Interest @ 9.7%
01-Oct	236578	2	126
03-Oct	246578	1	66
04-Oct	242422	1	64
05-Oct	252422	1	67
06-Oct	262422	4	279
10-Oct	302422	3	241
13-Oct	316122	3	252
16-Oct	414122	1	110
17-Oct	471922	0	0
17-Oct	569022	0	0
17-Oct	597022	1	159
18-Oct	633822	0	0
18-Oct	677422	1	180
19-Oct	806622	0	0
19-Oct	904522	1	240
20-Oct	942022	0	0
20-Oct	963022	0	0
20-Oct	1165541	1	310
21-Oct	1186041	2	630
23-Oct	1189441	2	632
25-Oct	858911	0	0
25-Oct	656981	0	0
25-Oct	664281	0	0
25-Oct	677881	3	540
28-Oct	676241	2	359
30-Oct	727041	1	193
31-Oct	733841	2	390
02-Nov	713835	0	0
02-Nov	734235	1	195
03-Nov	784835	7	1460
10-Nov	794835	7	1479
17-Nov	804835	7	1497
24-Nov	814835	3	650
27-Nov	605855	0	0
27-Nov	601349	0	0
27-Nov	584423	0	0
27-Nov	583967	1	155
28-Nov	593967	1	158
29-Nov	601967	1	160
30-Nov	502159	0	0
30-Nov	554159	1	147
01-Dec	676759	0	0

01-Dec	761559	1	202
02-Dec	772959	2	411
04-Dec	184099	0	0
04-Dec	202099	1	54
05-Dec	245499	1	65
06-Dec	64781	0	0
06-Dec	62175	0	0
06-Dec	56969	0	0
06-Dec	56703	2	30
08-Dec	72703	4	77
12-Dec	96703	0	0
12-Dec	2441	0	0
12-Dec	1935	0	0
12-Dec	-72	0	0
12-Dec	-128	0	0
12-Dec	7873	0	0
12-Dec	23873	7	44
19-Dec	41873	8	89
27-Dec	-11390	0	0
27-Dec	-28296	0	0
27-Dec	-20296	0	0
	TOTAL		11713

DVVPF's College of Nursing (Basic B Sc Nursing)
SBI Account No- 30989507353 Book

Date	Closing Balance	Days	Notional Interest @ 9.7%
01-Oct	145530	3	116
04-Oct	195530	7	364
11-Oct	278139	1	74
12-Oct	331139	2	176
14-Oct	329139	0	0
14-Oct	327139	0	0
14-Oct	325139	0	0
14-Oct	323139	0	0
14-Oct	665799	3	531
17-Oct	749799	3	598
20-Oct	187477	0	0
20-Oct	233296	0	0
20-Oct	321296	3	256
23-Oct	361296	8	768
31-Oct	361302	0	0
31-Oct	405302	6	646
06-Nov	487776	2	259
08-Nov	567985	20	3019
28-Nov	617985	1	164
29-Nov	630985	1	168
30-Nov	187459	1	50
01-Dec	197459	3	157
04-Dec	195459	0	0
04-Dec	193459	0	0
04-Dec	191459	0	0
04-Dec	189459	1	50
05-Dec	222459	0	0
05-Dec	232459	7	432
12-Dec	415686	1	110
13-Dec	456948	2	243
15-Dec	1089571	1	290
16-Dec	179412	0	0
16-Dec	179235	2	95
18-Dec	299235	1	80
19-Dec	1346831	1	358
20-Dec	299188	1	80
21-Dec	577956	1	154
22-Dec	683556	1	182
23-Dec	284788	1	76
		TOTAL	9495



K S S & COMPANY

CHARTERED ACCOUNTANTS

📍 Head Office : A-101, Ingale Arcade,
Sarjepura, Ahmednagar

☎ 87 99 94 66 10

✉ kss_company@yahoo.co.in

To,
Secretary General
PDVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Post Basic Nursing College for the period of 1st July 2023 to 30th September 2023.

We refer your letter no Dr. VVPF/AC/2023 dated 08th September, 2023 relating to allotment of internal audit and carried out internal audit for the period 1st July 2023 to 30th September 2023 and report as under-

1. **Vouching**
No major discrepancy found during the audit.
2. **Professional Tax**
Profession Tax Payment- Profession Tax payments are made within due date.
3. **Bank Reconciliation**
All bank accounts are reconciled as on 30th September 2023.
4. **Inter-unit Reconciliation**
All inter-unit accounts were reconciled as on 30th September 2023.
5. **Tax Deducted at source**
TDS Payment- TDS Payments are made within due dates.

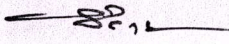
6. We observed high balances in current and/or savings accounts in some banks. College is getting no interest or getting very low interest on this balance. Also, institution has availed cash credit facility at the rate of 9.7%. So, we have calculated interest could have been saved if these funds in bank accounts are transferred to cash credit account. Following is the summary and detail calculation is attached with this report.

SR. NO.	NAME OF THE BANK	INTEREST AMOUNT
1	PSB Saving Account No - 2063	2,447
2	The SVC Bank A/c No.111104180000162	5,999
	Total	8,446

We highly appreciate the support provided by all the staff of the college.

Thanking You,

For KSS and Company
Chartered Accountant


Sujay C Deshpande
Partner
M. No. 146249
Date: 18/10/2023
UDIN: 23146249BGTNYE4318
Place- Ahmednagar



**DVVPF's College of Nursing [PBBsc]
PSB Saving Account No - 2063**

Date	Closing Balance	Days	Notional Interest @ 9.7%
1-Jul	96,636	1	26
2-Jul	96,636	1	26
3-Jul	96,636	1	26
4-Jul	96,636	1	26
5-Jul	96,636	1	26
6-Jul	96,636	1	26
7-Jul	96,636	1	26
8-Jul	96,636	1	26
9-Jul	96,636	1	26
10-Jul	96,636	1	26
11-Jul	96,636	1	26
12-Jul	96,636	1	26
13-Jul	96,636	1	26
14-Jul	96,636	1	26
15-Jul	96,636	1	26
16-Jul	96,636	1	26
17-Jul	96,636	1	26
18-Jul	96,636	1	26
19-Jul	96,636	1	26
20-Jul	96,636	1	26
21-Jul	96,636	1	26
22-Jul	96,636	1	26
23-Jul	96,636	1	26
24-Jul	96,636	1	26
25-Jul	96,636	1	26
26-Jul	96,636	1	26
27-Jul	96,636	1	26
28-Jul	96,636	1	26
29-Jul	96,636	1	26
30-Jul	96,636	1	26
31-Jul	96,636	1	26
1-Aug	96,636	1	26
2-Aug	96,636	1	26
3-Aug	96,636	1	26
4-Aug	96,636	1	26
5-Aug	96,636	1	26
6-Aug	96,636	1	26
7-Aug	96,636	1	26
8-Aug	96,636	1	26
9-Aug	96,636	1	26
10-Aug	96,636	1	26
11-Aug	96,636	1	26
12-Aug	96,636	1	26
13-Aug	96,636	1	26

14-Aug	96,636	1	26
15-Aug	96,636	1	26
16-Aug	96,636	1	26
17-Aug	96,636	1	26
18-Aug	96,636	1	26
19-Aug	96,636	1	26
20-Aug	96,636	1	26
21-Aug	96,636	1	26
22-Aug	1,03,382	1	27
23-Aug	96,618	1	26
24-Aug	96,618	1	26
25-Aug	96,618	1	26
26-Aug	96,618	1	26
27-Aug	96,618	1	26
28-Aug	96,618	1	26
29-Aug	96,618	1	26
30-Aug	96,618	1	26
31-Aug	96,618	1	26
1-Sep	96,618	1	26
2-Sep	96,618	1	26
3-Sep	96,618	1	26
4-Sep	96,618	1	26
5-Sep	96,618	1	26
6-Sep	96,618	1	26
7-Sep	96,618	1	26
8-Sep	96,618	1	26
9-Sep	96,618	1	26
10-Sep	96,618	1	26
11-Sep	96,618	1	26
12-Sep	96,618	1	26
13-Sep	1,06,618	1	28
14-Sep	1,06,618	1	28
15-Sep	1,06,618	1	28
16-Sep	1,06,618	1	28
17-Sep	1,06,618	1	28
18-Sep	1,16,618	1	31
19-Sep	1,16,618	1	31
20-Sep	1,16,618	1	31
21-Sep	1,16,618	1	31
22-Sep	1,16,618	1	31
23-Sep	1,16,618	1	31
24-Sep	1,16,618	1	31
25-Sep	1,16,618	1	31
26-Sep	1,16,618	1	31
27-Sep	1,16,618	1	31
28-Sep	1,16,618	1	31
29-Sep	1,16,618	1	31
30-Sep	1,17,400	1	31
	Total		2,447

**DVVPF's College of Nursing [PBBsc]
The SVC Bank A/c No.111104180000162**

Date	Closing Balance	Days	Notional Interest @ 9.7%
1-Jul	18,505	1	5
2-Jul	18,505	1	5
3-Jul	18,505	1	5
4-Jul	18,505	1	5
5-Jul	18,505	1	5
6-Jul	18,505	1	5
7-Jul	18,505	1	5
8-Jul	18,505	1	5
9-Jul	18,505	1	5
10-Jul	2,37,505	1	63
11-Jul	2,37,505	1	63
12-Jul	2,37,505	1	63
13-Jul	2,37,505	1	63
14-Jul	2,37,505	1	63
15-Jul	2,37,505	1	63
16-Jul	2,37,505	1	63
17-Jul	2,37,505	1	63
18-Jul	41,257	1	11
19-Jul	41,257	1	11
20-Jul	41,257	1	11
21-Jul	2,12,757	1	57
22-Jul	2,33,257	1	62
23-Jul	2,33,257	1	62
24-Jul	2,33,257	1	62
25-Jul	2,33,257	1	62
26-Jul	2,33,257	1	62
27-Jul	2,33,257	1	62
28-Jul	2,33,257	1	62
29-Jul	2,33,257	1	62
30-Jul	2,33,257	1	62
31-Jul	2,33,257	1	62
1-Aug	2,33,879	1	62
2-Aug	2,33,879	1	62
3-Aug	2,33,879	1	62
4-Aug	2,33,879	1	62
5-Aug	4,52,879	1	120
6-Aug	4,52,879	1	120
7-Aug	4,52,879	1	120
8-Aug	4,52,879	1	120
9-Aug	4,52,879	1	120
10-Aug	4,52,879	1	120
11-Aug	4,52,879	1	120
12-Aug	4,52,879	1	120
13-Aug	4,52,879	1	120

14-Aug	4,52,879	1	120
15-Aug	4,52,879	1	120
16-Aug	2,60,983	1	69
17-Aug	2,60,983	1	69
18-Aug	2,60,983	1	69
19-Aug	2,60,983	1	69
20-Aug	2,60,983	1	69
21-Aug	2,60,983	1	69
22-Aug	2,60,983	1	69
23-Aug	2,60,983	1	69
24-Aug	2,60,983	1	69
25-Aug	2,60,983	1	69
26-Aug	2,60,983	1	69
27-Aug	2,60,983	1	69
28-Aug	2,56,983	1	68
29-Aug	2,56,983	1	68
30-Aug	2,56,983	1	68
31-Aug	2,56,983	1	68
1-Sep	2,56,983	1	68
2-Sep	2,56,983	1	68
3-Sep	2,56,983	1	68
4-Sep	2,56,983	1	68
5-Sep	2,56,983	1	68
6-Sep	4,58,983	1	122
7-Sep	4,58,983	1	122
8-Sep	3,58,983	1	95
9-Sep	3,58,983	1	95
10-Sep	3,58,983	1	95
11-Sep	3,58,983	1	95
12-Sep	3,58,983	1	95
13-Sep	3,58,983	1	95
14-Sep	3,58,983	1	95
15-Sep	3,58,983	1	95
16-Sep	3,58,983	1	95
17-Sep	3,58,983	1	95
18-Sep	1,51,498	1	40
19-Sep	1,51,498	1	40
20-Sep	1,51,498	1	40
21-Sep	1,51,498	1	40
22-Sep	1,51,498	1	40
23-Sep	1,51,498	1	40
24-Sep	1,51,498	1	40
25-Sep	1,51,498	1	40
26-Sep	1,51,498	1	40
27-Sep	1,51,498	1	40
28-Sep	1,51,498	1	40
29-Sep	1,51,498	1	40
30-Sep	1,51,498	1	40
	Total		5,999



KADAM AND COMPANY

CHARTERED ACCOUNTANTS

Address - Vedant" 8/9, Viraj Estate, Opp. Tarakpur Bus Stand, Ahmednagar- 414004, Tel :
(0241) 2322120 /30/40, 2358964

Email: uk@kadamandco.com

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of College of Nursing (B.Sc Nursing, M.Sc. Nurisng) unit of Dr. Vithalrao Vikhe Patil Foundation, Ahmednagar which comprise the Balance Sheet as at March 31st, 2024, the Income & Expenditure Account and Receipts& Payment Account for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with The Bombay Public Trust Act, and Rules made there under. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the units preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinion on the effectiveness of the unit 's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of **College of Nursing (B.Sc Nursing, M.Sc. Nursing), unit of Dr. Vithalrao Vikhe Patil Foundation, Ahmednagar** give the information required by The Bombay Public Trust Act, and Rules made there under in the manner so required and give true and fair view in conformity with the accounting principles generally accepted in India:—

- i) In the case of the Balance Sheet, of the state of affairs of Unit as at 31st March, 2024;
- ii) In the case of the Income & Expenditure Account, of the Deficit for the year ended on that date; and
- iii) In the case of the Receipt & Payment Account, of the receipts and payments during the year ended on that date

Report on Other Legal and Regulatory Requirements

- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) In our opinion, proper books of accounts as required by the Act and the Rules have been kept by the unit so far as it appears from the examination of these books;
- iii) The Balance Sheet and Profit and Loss account examined by us are in agreement with the books of accounts.

Place: Ahmednagar

Date : 21/09/2024.

For KADAM AND COMPANY
CHARTERED ACCOUNTANTS



A handwritten signature in black ink, appearing to be "U.S. Kadam".

(U.S KADAM)
PARTNER

Membership No. 031055
UDIN:-24031055BKCOHM8371

**DR VITHALRAO VIKHE PATIL FOUNDATION'S COLLEGE OF BSC NURSING
VILAD GHAT, AHMEDNAGAR
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

Receipt	Amount	Payment	Amount
Opening Balance	737,804	Advertisement Exp	18,422
Misc Income	79,136	Affiliation & Inspection Fee	1,858,193
Tution Fees	23,164,000	Audit Fees & Expenses	39,742
Dep. Drawn from the Grant	-	Bank Charges	26,721
		Campus upkeep & conservancy	73,619
Other capital and WC items	22,335,675	Electricity	5,142,880
Increase in Loan	644,731	Fees & Subscription	15,949
		Insurance	10,389
		Interest on Working Capital	277,274
		Lab & Dept. Current Exps	387,922
		Legal Exp	30,116
		Meeting & Conference Exps	163,255
		Misc Expenses	155,888
		News Paper & Periodicals	7,342
		Office / Administrative Expenses	48,868
		Postage & Telegrams	1,650
		Printing & Stationery	652,954
		Professional Charges	33,600
		Repair & Maintance of Building	771,638
		Repairs & Maint. Other	666,441
		Salaries & Allow	14,902,723
		Student Exps	2,566,914
		Telephone Exp	9,204
		Transport & Handling	10,100
		Travelling Exp	88,658
		Vehicle Exp	223,604
		Water Charges	212,000
		Fixed Assets	18,494,961
		Closing Balance	70,319
Total	46,961,346	Total	46,961,346

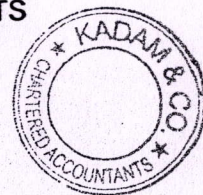
FOR KADAM & COMPANY
CHARTERED ACCOUNTANTS

U.S. Kadam

(U.S.KADAM)
PARTNER

DATE:- 21/09/2024

UDIN :-24031055BKCOHM8371



A. Ch. Dehar

PRINCIPAL

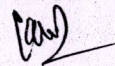
Dr. Vithalrao Vikhe Patil Foundation's
College of Nursing, Ahmednagar

**DR VITHALRAO VIKHE PATIL FOUNDATION'S COLLEGE OF BSC NURSING
VILAD GHAT, AHMEDNAGAR**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Expenditure	Amount	Income	Am ount
Advertisement Exp	18,422	Misc Income	79,136
Affiliation & Inspection Fee	1,858,193	Tution Fees	23,164,000
Audit Fees & Expenses	39,742	Dep. Drawn from the Grant	-
Bank Charges	26,721		
Campus upkeep & conservancy	73,619		
Depreciation	1,944,476		
Electricity	5,142,880		
Fees & Subscription	15,949		
Insurance	10,389		
Interest on Working Capital	277,274		
Lab & Dept. Current Exps	387,922		
Legal Exp	30,116		
Meeting & Conference Exps	163,255		
Misc Expenses	155,888		
News Paper & Periodicles	7,342		
Office / Administrative Expenses	48,868		
Postage & Telegrams	1,650		
Printing & Stationery	652,954		
Professional Charges	33,600		
Repair & Maintance of Building	771,638		
Repairs & Maint. Other	666,441		
Salaries & Allow	14,902,723		
Student Exps	2,566,914		
Telephone Exp	9,204		
Transport & Handling	10,100		
Travelling Exp	88,658		
Vehicle Exp	223,604		
Water Charges	212,000		
Surplus / (Deficit)	(7,097,406)		
Total	23,243,136	Total	23,243,136

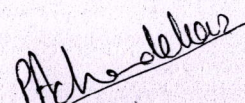
As per our report of even date
FOR KADAM & COMPANY
CHARTERED ACCOUNTANTS



(U.S.KADAM)
PARTNER

DATE : 21 /09 /2024

UDIN :- 24031055BKCOHM8371


PRINCIPAL
Dr. Vithalrao Vikhe Patil Foundation's
College of Nursing, Ahmednagar

**DR VITHALRAO VIKHE PATIL FOUNDATION'S
COLLEGE OF BSC NURSING
BALANCE SHEET AS ON 31ST MARCH, 2024**

Funds & Liabilities	Amount	Assets & Properties	Amount
Trust Fund or Corpus	-	Gross block	35,566,086
Other Funds	4,373,033	Less : - Depn till date	11,127,284
Grants	30,091	Net Block	24,438,802
Loans	4,891,657	Other Assets	341,117
		Advances	107,189
Current Liabilities	21,750,450	Receivables	22,520,696
Other Liabilities	332,000	Bank Balance	70,319
Inter-unit A/c (net)	42,475,734	Cash in Hand	-
Income & Expenditure	-	Deposits	1,132,640
		Income & Expenditure	25,242,202
Total	73,852,965	Total	73,852,965

As per our report of even date
FOR KADAM & COMPANY
CHARTERED ACCOUNTANTS

(Handwritten Signature)



(U.S.KADAM)
PARTNER
DATE :- 21/09/2024
UDIN:- 24031055BKCOHM8371

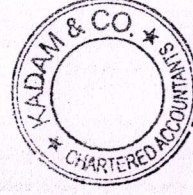
(Handwritten Signature)
PRINCIPAL
Dr. Vithalrao Vikhe Patil Foundation's
College of Nursing, Ahmednagar

P.D.V.V.P.F.'S College of B.Sc. Nursing, Ahmednagar.

FIXED ASSETS & DEPRECIATION SCHEDULE as on 31.3.2024

Sr. No.	Items	Rate of Depreciation	Gross Block			Depreciation			Net Block		
			As on 01.04.2023	Additions/Revaluation	Sale/Adj	As on 31.03.2024	Up to 31.03.2023	For the year	As on 31.03.2024	As on 31.03.2023	
1	Administrative Building	5%	6,275,600.00	9,567,278.00		15,842,878.00	3,538,886.00	376,018.00	3,914,904.00	11,927,974.00	2,736,714.00
2	Instruments, Equipments & Appliances	15%	710,653.00	3,008,440.00		3,719,093.00	305,541.00	286,400.00	591,941.00	3,127,152.00	405,112.00
3	Electrification Work	15%	2,835,949.00	34,834.00		2,870,783.00	1,154,211.00	254,873.00	1,409,084.00	1,461,699.00	1,681,738.00
4	Furniture & Dead Stock	15%	1,357,919.00	4,377,550.00		5,735,469.00	917,239.00	394,418.00	1,311,657.00	4,423,812.00	440,680.00
5	Vehicle - TATA Winger [MH-16-Q-9153]	15%	448,424.00	0.00		448,424.00	398,275.00	7,522.00	405,797.00	42,627.00	50,149.00
6	Library Books	25%	1,673,451.00	191,976.00		1,865,427.00	1,191,354.00	144,521.00	1,335,875.00	529,552.00	482,097.00
7	Software	25%	106,950.00	5,900.00		112,850.00	50,338.00	14,891.00	65,229.00	47,621.00	56,612.00
8	Book Bank Uni Grant A/c	25%	121,000.00	0.00		121,000.00	102,975.00	4,506.00	107,481.00	13,519.00	18,025.00
9	CCTV Camrea	25%	0.00	342,749.00		342,749.00	0.00	42,844.00	42,844.00	299,905.00	0.00
10	EPBX	15%	0.00	97,501.00		97,501.00	0.00	7,313.00	7,313.00	90,188.00	0.00
11	Computer & Accessories	25%	0.00	868,733.00		868,733.00	0.00	108,592.00	108,592.00	760,141.00	0.00
12	Vehicle MH16CQ 8998 Kia Camival	15%	3,541,179.00	0.00		3,541,179.00	1,523,990.00	302,578.00	1,826,588.00	1,714,611.00	2,017,189.00
	Total Rs.		17,071,125.00	18,494,951.00		35,566,086.00	9,182,809.00	1,944,476.00	11,127,285.00	24,438,801.00	7,888,316.00

As per our report of even date
FOR KADAM & COMPANY
CHARTERED ACCOUNTANTS



Vithalrao

PRINCIPAL
Dr. Vithalrao Vithalrao Patil Foundation's
College of Nursing, Ahmednagar

U.S. Kadam

(U.S.KADAM)
PARTNER
DATE :- 21/09/2024
UDIN NO. :- 24031055BKCOHM8371

**DR VITHALRAO VIKHE PATIL FOUNDATION
COLLEGE OF NURSING (B.Sc.Nursing & M.Sc.Nursing)
Vilad Ghat, Ahmednagar**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED
31ST MARCH,2024**

Method of Accounting followed is Mercantile. Specific policies are given below:-

1. Income :-

a. Income from fees has been accounted for on the accrual basis.

The fees are approved by Fees Regulating Authority in two parts viz. (a) tuition fees which are accounted under the head income and (b) Development Fund Fees which are also accounted under the head income. In case of old fees outstanding for a long time, adequate provision is made.

2. Expenditure :-

Expenses have also been accounted on the basis of accrual concept. Adequate provisions have been made for expenses incurred but not paid. In case of shared resources, allocation on suitable basis has been done amongst the units.

a. Salary & Wages :-

Salary includes payments made to teaching and non-teaching staff including outsourced services. It also includes contribution to Provident Fund.

Retirement benefits - Contributions to Provident Fund and Pension Fund in respect of eligible employees are accounted on the basis of contribution to the respective schemes. In case of Gratuity the Institution is in the process of selecting a scheme with an agency like LIC so as to make annual contributions.

b. Repairs & Maintenance, Equipment, Building & Others :-

It primarily includes equipment repairs including computers, Generators and others and Garden maintenance.

c. Electricity Charges :-

It comprises of electricity purchased from MSEB and electricity supplied through generator.

d. Travelling Expenses :-

This includes travelling by employees in connection with institutional visits, inspection etc.

e. Printing & Stationery :-

It comprises of printing of Prospectus, admission forms, student related record and general purpose office stationery.

f. Depreciation :-

This has been charged as per WDV method generally in line with Income Tax Act, 1961. Depreciation in respect of assets purchased from grants is adjusted against the grants.

**DR VITHALRAO VIKHE PATIL FOUNDATION
COLLEGE OF NURSING (B.Sc.Nursing & M.Sc.Nursing)
Vilad Ghat, Ahmednagar**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED
31ST MARCH,2024**

3. Liabilities :-

Liabilities includes deposits from students, others and routine payable to suppliers and contractors and inter unit payables.

4. Assets :-

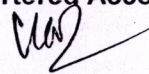
a. Fixed Assets are initially recorded at historical cost of acquisition. They are then depreciated as per Written Down Value Method. Revaluation of building have been made wherever the assets were old.

b. Current Assets comprise of Advances, Receivables and Deposits.

Figures for previous year have been regrouped/reclassified wherever necessary for better presentation.

Place : - Ahmednagar
Date : - 21.09.2024

**For Kadam and Company
Chartered Accountants**



**(U.S.KADAM)
PARTNER**

UDIN: 24031055BKCOHM8371





KADAM AND COMPANY

CHARTERED ACCOUNTANTS

Address - Vedant" 8/9, Viraj Estate, Opp. Tarakpur Bus Stand, Ahmednagar- 414004, Tel :
(0241) 2322120 /30/40, 2358964

Email: uk@kadamandco.com

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of **College of Nursing P. B B.Sc, unit of Dr. Vithalrao Vikhe Patil Foundation, Ahmednagar** which comprise the Balance Sheet as at March 31st, 2024, the Income & Expenditure Account and Receipts & Payment Account for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with The Bombay Public Trust Act, and Rules made there under. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the units preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinion on the effectiveness of the unit's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

**DR VITHALRAO VIKHE PATIL FOUNDATION'S PBSC NURSING
VILAD GHAT, AHMEDNAGAR.
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

Receipt	Amount	Payment	Amount
Opening Balance	426,651	Advertisement Exp	12,637
Interest	4,300	Affiliation & Inspection Fee	775,000
Misc Income	-	Audit Fees & Expenses	12,980
Other Fees Received	-	Bank Charges	672
Tuition Fees	5,505,000	Electricity	914,441
Other capital and WC items	1,634,680	Insurance	2,705
		Meeting & Conference Exps	46,286
		Printing & Stationery	244,973
		Repair & Maintenance of Building	203,539
		Repairs & Maint. Other	32,000
		Salaries & Allow	3,187,908
		Student Exps	1,852,030
		Water Charges	201,900
		Fixed Assets	-
		Closing Balance	83,560
Total	7,570,631	Total	7,570,631

As per our report of even date
FOR KADAM & COMPANY
CHARTERED ACCOUNTANTS

(Signature)

(U.S.KADAM)
PARTNER

DATE:- 21/09/2024

UDIN :-24031055BKCOHM8371



(Signature)
PRINCIPAL

Dr. Vithalrao Vikhe Patil Foundation's
College of Nursing, Ahmednagar

**DR VITHALRAO VIKHE PATIL FOUNDATION'S PBSC NURSING
VILAD GHAT, AHMEDNAGAR.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

Expenditure	Amount	Income	Amount
Advertisement Exp	12,637	Interest	4,300
Affiliation & Inspection Fee	775,000	Misc Income	-
Audit Fees & Expenses	12,980	Other Fees Received	-
Bank Charges	672	Tution Fees	5, 505,000
Depreciation	43,033		
Electricity	914,441		
Insurance	2,705		
Meeting & Conference Exps	46,286		
Printing & Stationery	244,973		
Repair & Maintance of Building	203,539		
Repairs & Maint. Other	32,000		
Salaries & Allow	3,187,908		
Student Exps	1,852,030		
Water Charges	201,900		
Surplus / (Deficit)	(2,020,804)		
Total	5,509,300	Total	5, 509,300

As per our report of even date
FOR KADAM & COMPANY
CHARTERED ACCOUNTANTS

(Handwritten Signature)

(U.S.KADAM)
PARTNER

DATE : 21 /09 /2024

UDIN :- 24031055BKCOHM8371



(Handwritten Signature)

PRINCIPAL

Dr. Vithalrao Vikhe Patil Foundation's
College of Nursing, Ahmednagar

**DR VITHALRAO VIKHE PATIL FOUNDATION'S P BSC NURSING
BALANCE SHEET AS ON 31ST MARCH, 2024**

Funds & Liabilities	Amount	Assets & Properties	Amount
Trust Fund or Corpus	-	Gross block	2,111,368
Other Funds	616,842	Less : - Depn till date	1,373,934
Grants	8,305	Net Block	737,434
Deposit from students	2,317,740	Investments	-
Other Deposit	537,102	Advances	-
Salary Payable	232,764	Current Assets	
Current Liabilities	184,051	Receivables	1,811,717
Other Liabilities	149,701	Other Assets	132,241
Inter-unit A/c (net)	8,933,402	Inter-unit A/c (net)	-
		Bank Balance	83,560
		Cash in Hand	-
		Income & Expenditure	10,214,954
Total	12,979,906	Total	12,979,906

As per our report of even date
FOR KADAM & COMPANY
CHARTERED ACCOUNTANTS

(Signature)



(U.S.KADAM)
PARTNER
DATE :- 21/09/2024
UDIN:- 24031055BKCOHM8371

(Signature)

PRINCIPAL
Dr. Vithalrao Vikhe Patil Foundation's
College of Nursing, Ahmednagar

P.D.V.V.P.F. S Institute of Nursing Education, Ahmednagar. (PBBSc)
FIXED ASSETS & DEPRECIATION SCHEDULE as on 31.3.2024

Sr. No.	Items	Rate of Depreciation	Gross Block		Up to 31.03.2023	Sale/ Adjust.	Depreciation For the year	Net Block		
			As on 31.03.2023	Additions/ (Deductions)				As on 31.03.2024	As on 31.03.2024	As on 31.03.2023
1	Administrative Building	5%	1,882,680.00	0.00	1,137,639.81		37,252.00	1,174,891.81	707,788.19	745,040.19
2	Furniture & Dead Stock	15%	198,688.00	0.00	167,933.00		4,613.00	172,546.00	26,142.00	30,755.00
3	Book Bank	25%	30,000.00	0.00	25,328.00		1,168.00	26,496.00	3,504.00	4,672.00
	Total		2,111,368.00	0.00	1,330,900.81	0.00	43,033.00	1,373,933.81	737,434.19	780,467.19

As per our report of even date
FOR KADAM & COMPANY
CHARTERED ACCOUNTANTS



(U.S.KADAM)
PARTNER

DATE :- 21/09/2024
UDIN NO. :- 24031055BKCOHMH8371




PRINCIPAL

Dr. Vithalrao Vikhe Patil Foundation's
College of Nursing, Ahmednagar

**DR VITHALRAO VIKHE PATIL FOUNDATION
COLLEGE OF NURSING (P B BSC NURSING)
Vilad Ghat, Ahmednagar**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED
31ST MARCH, 2024**

Method of Accounting followed is Mercantile. Specific policies are given below:-

1. Income :-

a. Income from fees has been accounted for on the accrual basis.

The fees are approved by Fees Regulating Authority in two parts viz. (a) tuition fees which are accounted under the head income and (b) Development Fund Fees which are also accounted under the head income. In case of old fees outstanding for a long time, adequate provision is made.

2. Expenditure :-

Expenses have also been accounted on the basis of accrual concept. Adequate provisions have been made for expenses incurred but not paid. In case of shared resources, allocation on suitable basis has been done amongst the units.

a. Salary & Wages :-

Salary includes payments made to teaching and non-teaching staff including outsourced services. It also includes contribution to Provident Fund.

Retirement benefits - Contributions to Provident Fund and Pension Fund in respect of eligible employees are accounted on the basis of contribution to the respective schemes. In case of Gratuity the Institution is in the process of selecting a scheme with an agency like LIC so as to make annual contributions.

b. Repairs & Maintenance, Equipment, Building & Others :-

It primarily includes equipment repairs including computers, Generators and others and Garden maintenance.

c. Electricity Charges :-

It comprises of electricity purchased from MSEB and electricity supplied through generator.

d. Travelling Expenses :-

This includes travelling by employees in connection with institutional visits, inspection etc.

e. Printing & Stationery :-

It comprises of printing of Prospectus, admission forms, student related record and general purpose office stationery.

f. Depreciation :-

This has been charged as per WDV method generally in line with Income Tax Act, 1961. Depreciation in respect of assets purchased from grants is adjusted against the grants.

**DR VITHALRAO VIKHE PATIL FOUNDATION
COLLEGE OF NURSING (P B BSC NURSING)
Vilad Ghat, Ahmednagar**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED
31ST MARCH,2024**

3. Liabilities :-

Liabilities includes deposits from students, others and routine payable to suppliers and contractors and interunit payables.

4. Assets :-

a. Fixed Assets are initially recorded at historical cost of acquisition. They are then depreciated as per Written Down Value Method. Revaluation of building have been made wherever the assets were old.

b. Current Assets comprise of Advances, Receivables and Deposits.

Figures for previous year have been regrouped/reclassified wherever necessary for better presentation.

Place : - Ahmednagar

Date : - 21.09.2024



**For Kadam and Company
Chartered Accountants**

A handwritten signature in black ink, appearing to be "U.S. Kadam".

**(U.S.KADAM)
PARTNER
UDIN: 24031055BKCOHM8371**

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of **College of Nursing P. B B.Sc., unit of Dr. Vithalrao Vikhe Patil Foundation, Ahmednagar** give the information required by The Bombay Public Trust Act, and Rules made there under in the manner so required and give true and fair view in conformity with the accounting principles generally accepted in India:—

i) In the case of the Balance Sheet, of the state of affairs of Unit as at 31st March, 2024;

ii) In the case of the Income & Expenditure Account, of the Deficit for the year ended on that date; and

iii) In the case of the Receipt & Payment Account, of the receipts and payments during the year ended on that date

Report on Other Legal and Regulatory Requirements

i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

ii) In our opinion, proper books of accounts as required by the Act and the Rules have been kept by the unit so far as it appears from the examination of these books;

iii) The Balance Sheet and Profit and Loss account examined by us are in agreement with the books of accounts.

Place: Ahmednagar

Date : 21/09/2024.



For KADAM AND COMPANY
CHARTERED ACCOUNTANTS

A handwritten signature in black ink, appearing to read "U.S. Kadam".

(U.S KADAM)
PARTNER

Membership No. 031055
UDIN:-24031055BKCOHM8371