



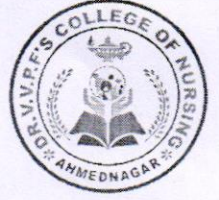
Dr. Vithalrao Vikhe Patil Foundation's

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.vims.edu.in



Date – 05/08/2022

Summary of Internal & External Financial Audit of the Institute

Financial Year	Internal Auditor	Objection if any	External Auditor	Objection if any
2021-22	KSS AND CO	NIL	Kadam and Company	NIL
2020-21				
2019-20				
2018-19				
2017-18				

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

K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of RGNM for the period of 1st January 2022 to 31st March 2022.

We refer your letter relating to allotment of internal audit dated 18/09/2021, Ref no. Dr VVPF/AC/2022, we have carried out internal audit for the period 1st January 2022 to 31st March 2022 and report as under:

1. Vouching:

No such points were identified during vouching.

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 banks accounts are reconciled as on 31st March, 2022.

4. Inter-unit Reconciliation

All inter-unit accounts are reconciled as on 31st March, 2022 and no major long pending items in reconciliation observed.


5. Tax Deducted at source

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

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: 30/06/2021

UDIN: 22146249AMCIJR6045



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of RGNM for the period of 1st January 2022 to 31st March 2022.

We refer your letter relating to allotment of internal audit dated 18/09/2021, Ref no. Dr VVPF/AC/2022, we have carried out internal audit for the period 1st January 2022 to 31st March 2022 and report as under:

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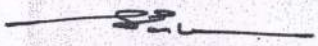
5. Tax Deducted at source

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Thanking You.

For KSS and Company
Chartered Accountant


Sujay C Deshpande
Partner

M. No. 146249

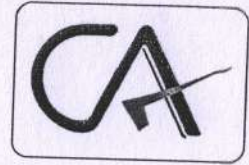
Date: 30/06/2021

UDIN: 22146249AMCIJR6045



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Post Basic Nursing College for the period of 1st January 2022 to 31st March 2022.

We refer your letter no Dr. VVPF/AC/2021/ dated 18th September, 2021 relating to allotment of internal audit and carried out internal audit for the period 1st January 2022 to 31st March 2022 and report as under-

1. Vouching

No significant inconsistencies were found in Cash payment, Cash receipts and Journal Vouchers.

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

3. Bank Reconciliation

All banks accounts are reconciled as on 31st March 2022.

4. Inter-unit Reconciliation

All inter-unit accounts were reconciled as on 31st March 2022.

5. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

6. Other points

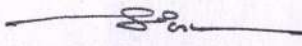
- The following Security deposits have no transactions during the period under audit :

Alhat Amol Shamsundar - S.D.	90000.00 Cr
Ambrit Prashant Trimbak (S D)	22000.00 Cr
Anap Samarth Chandrabhan - S D	15100.00 Cr
Autade Yogita Pankaj - S.D.	53732.00 Cr
Bade Geetanjali Vitthal - Staff S D	11000.00 Cr
Deokar Sachin Ashok - S.D.	16300.00 Cr
Gaikwad Swati - S.D.	3000.00 Cr
Hiwale Gauri Ashok - S D	5600.00 Cr
Joshi Nitin Narayan - S D	25072.00 Cr
Kadam Kiran Ashok - S D	13596.00 Cr
Kotkar Sunil Shivaji - S.D.	34429.00 Cr
Mali Priyanka Uttam - S D	8775.00 Cr
Muntode Ajay Eknath - S.D.	8059.00 Cr
Nair Mighila Muledharn - S D	17684.00 Cr
Navgire Vaishali Shamrao - S D	14500.00 Cr
Pagire Poonam Rangnath - S D	8059.00 Cr
Panchmukh Aparna Dilip - S D	5650.00 Cr
Pawade Pankaj Vilas (S.D.)	11974.00 Cr
Pawar Sangita Maruti - S D	22943.00 Cr
Salve Jyoti Manik - S.D.	3000.00 Cr
Satpute Atul Jagannath - S.D.	3000.00 Cr
Sayyed Alfiya Mushtaque - S D	8000.00 Cr
Shirsath Prachi Popat - S D	22944.00 Cr
Surase Ashlesha Tatyasaheb - S D	7097.00 Cr
Tribhuvan Suyog Vinod - S D	6363.00 Cr
Wankhade Sunita G - S.D.	3000.00 Cr

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: 30/06/2022

UDIN: 22146249AMCIDW7342



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
Vilad Ghat,
Ahmednagar

Sirs,

Internal Audit of Basic Nursing College for the period of 1st January 2022 to 31th March 2022.

We refer your letter no Dr. VVPF/AC/2021/ dated 18th September, 2021 relating to allotment of internal audit and carried out internal audit for the period 1st January 2022 to 31th March 2022 and report as under:

1. Vouching:

No major discrepancies were found with respect to Cash receipts, Cash payments, Journal Vouchers.

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 banks accounts are reconciled upto 31th March 2022.

4. Inter-unit Reconciliation

All inter-unit accounts prepared 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. Other points

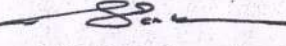
- The following creditors show no transaction during the year:

Akruti Flex	2846.00 Cr
Ganesh Crain Services	600.00 Cr
Kothari Advertising Agency (S.Crs)	2621.00 Cr
Mejawani Mess (Ransing Yogendra K)	14256.00 Cr
Micro Media Systems-S.Crs.	376.00 Cr
Milan Enterprises	34613.00 Cr
Pote Offset Prints (S.Crs)	10.00 Cr
Power Electricals	113479.00 Cr
Sagar Mess - S.Crs	10840.00 Cr
Shriram Digital Photo (Zaware Shriram Gorakshnath)	6732.00 Cr
Suryaputra Arts	27316.00 Cr
Total I.T. Solutions Pvt Ltd - Scrs	90.00 Cr
Twinkle IT Solutions Pvt Ltd	45028.00 Dr

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: 30/06/2022

UDIN: 22146249AMCFIO7906



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
Vilad Ghat,
Ahmednagar

Sirs,

Internal Audit of Basic Nursing College for the period of 1st October 2021 to 31th December 2021.

We refer your letter no Dr. VVPF/AC/2021/ dated 18th September, 2021 relating to allotment of internal audit and carried out internal audit for the period 1st October 2021 to 31th December 2021 and report as under:

1. Vouching:

No major discrepancies were found with respect to Cash receipts, Cash payments, Journal Registers.

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 banks accounts are reconciled as on 31th December 2021.

4. Inter-unit Reconciliation

All inter-unit accounts prepared 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.

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5/3/22

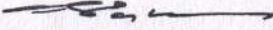
6. Other points

- Hostel Maintenance fee Rs.1,56,055 is pending from opening.

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: 12/02/2022

UDIN: 22146249ABNSWM4599



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Post Basic Nursing College for the period of 1st October 2021 to 31st December 2021.

We refer your letter no Dr. VVPF/AC/2021/ dated 18th September, 2021 relating to allotment of internal audit and carried out internal audit for the period 1st October 2021 to 31st December 2021 and report as under-

1. Vouching

No significant inconsistencies were found in Cash payment, Cash receipts and Journal Vouchers.

2. Professional Tax

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

3. Bank Reconciliation

All banks accounts are reconciled as on 31st December 2021.

4. Inter-unit Reconciliation

All inter-unit accounts were reconciled as on 31st December 2021.

5. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

accs
12
5/3/22

6. Other points

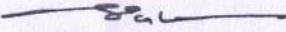
- The following Salary payable have payable (credit) balance since opening and have no transactions during the period under audit :

Alhat Amol Shamsunder-Salary Payable	7800.00 Cr
Deokar Sachin Ashok-Salary Payable	5025.00 Cr
Deshmane Sonam Dinanath - Salary Pay	6325.00 Cr
Mali Priyanka Uttam (Salary Payable)	1464.00 Cr
Shankar B Jatti (Salary Payable)	581.00 Cr
Tribhuvan Suyog Vinod- Salary Pay	3309.00 Cr
Wankhade Sunita G - Salary Payable	500.00 Cr

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: 12/02/2022

UDIN: 22146249ABYGMX9687



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of RGNM for the period of 1st October 2021 to 31st December 2021.

We refer your letter relating to allotment of internal audit dated 18/09/2021, Ref no. Dr VVPF/AC/2021, we have carried out internal audit for the period 1st October 2021 to 31st December 2021 and report as under:

1. Vouching:

No such points were identified during vouching.

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 banks accounts are reconciled as on 31st December, 2021.

4. Inter-unit Reconciliation

All inter-unit accounts are reconciled as on 31st December, 2021 and no major long pending items in reconciliation observed.

Accts
12
5/3/22

5. Tax Deducted at source

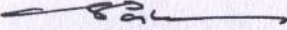
TDS Payment- TDS Payments are made within due dates.

TDS Return- TDS returns are filled within due dates.

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: 12/02/2022

UDIN: 22146249ABOABL6200



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Post Basic Nursing College for the period of 1st April 2021 to 31st September 2021.

We refer your letter no Dr. VVPF/AC/2021/ dated 18th September, 2021 relating to allotment of internal audit and carried out internal audit for the period 1st April 2021 to 31st September 2021 and report as under-

1. Vouching

No significant inconsistencies were found in Cash payment, Cash receipts and Journal Vouchers.

2. Professional Tax

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

3. Bank Reconciliation

All banks accounts are reconciled as on 31st September 2021.

4. Inter-unit Reconciliation

All inter-unit accounts were reconciled as on 31st September 2021.

5. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

6. Other points

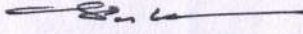
- The following Salary payable have payable (credit) balance since opening and have no transactions during the period under audit :

Alhat Amol Shamsunder-Salary Payable	7800.00 Cr
Deokar Sachin Ashok-Salary Payable	5025.00 Cr
Deshmane Sonam Dinanath - Salary Pay	6325.00 Cr
Mali Priyanka Uttam (Salary Payable)	1464.00 Cr
Shankar B Jatti (Salary Payable)	581.00 Cr
Tribhuvan Suyog Vinod- Salary Pay	3309.00 Cr
Wankhade Sunita G - Salary Payable	500.00 Cr

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: 21146249AAAAMS1868



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of RGNM for the period of 1st April 2021 to 31st September 2021.

We refer your letter relating to allotment of internal audit dated 28/07/2018, Ref no. Dr VVPF/AC/2018/1048, we have carried out internal audit for the period 1st April 2021 to 31st September 2021 and report as under:

1.Vouching:

No such points were identified during vouching.

2. Professional Tax

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

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3.Bank Reconciliation

All banks accounts are reconciled as on 30th September, 2021.

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6. Other Points :

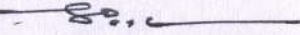
- The following Other Liability show no much transactions during the year:

Expenses Payable	112000.00 Cr
Sagalgile S. D (Salary Adv.)	2000.00 Cr

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 : 21146249AAAAMV9167



K S S & COMPANY

CHARTERED ACCOUNTANTS



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Vilad Ghat,
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Internal Audit of Basic Nursing College for the period of 1st April 2021 to 30th September 2021.

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All banks accounts are reconciled as on 30th September 2021.

4. Inter-unit Reconciliation

All inter-unit accounts prepared 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. Other points

- The following Tuition Fee Receivable have balance since opening and have no transactions during the period under audit:

Batch - 1st Basic B.Sc. Nsg. [2008 - 2009]	31093.00 Dr
Batch - 2nd Basic B.Sc. Nsg (2009 - 2010)	178999.00 Dr
Batch - 3rd Basic B.Sc. Nsg. (2010-2011)	55094.00 Cr
Batch 5th Basic B.Sc. Nsg (2012-13)	409241.00 Dr
Batch 6th Basic B.Sc. Nursing (2013 - 14)	54522.00 Dr
Excess Fee Received	33.00 Cr

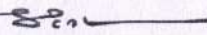
- Hostel Maintenance fee Rs.1,56,055 is pending from opening.
- Total I.T. Solutions Pvt Ltd – 5 Crs Rs.90 pending from opening.
- Following Other Liability show balances that are pending from opening:

Examiner Payable	2860.00 Cr
Student Insurance Fee Payable	311810.00 Cr
University Ashwamed Fee Payable	1000.00 Dr

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

Thanking You.

For KSS and Company
Chartered Accountant

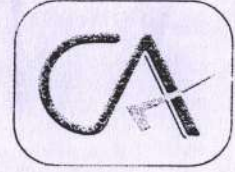

Sujay C Deshpande
Partner
M. No. 146249

UDIN: 21146249AAAAME3605



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
Vilad Ghat,
Ahmednagar

Sirs,

Internal Audit of Basic Nursing College for the period of 1st January 2021 to 31st March 2021.

We refer your letter no Dr. VVPF/AC/2019/800 dated 3rd October, 2020 relating to allotment of internal audit and carried out internal audit for the period 1st January 2021 to 31st March 2021 and report as under:

1. Vouching:

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All banks accounts are reconciled as on 31st March 2021.

4. Inter-unit Reconciliation

All inter-unit accounts were not prepared 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. Other points

- The following Salary payable have payable (credit) balance since opening and have no transactions during the period under audit :

Basayya V Hunasagimath - Salary Pay	25613.00 Cr
Gagare Deepak Nandkishor - Salary Pay	12830.00 Cr
Ghadage Babasaheb Balasaheb - Salary Pay	2146.00 Cr
Hetagle Sonali Ganesh - Salary Payable	4310.00 Cr
Jadhav Leena Sundar - Salary Payable	1273.00 Cr
Kadam Monali Arjun - Salary Pay	27566.00 Cr
Kedari Samson Eliah (Salary Pay)	23073.00 Cr
Kokilvani A - Salary Pay	35636.00 Cr
Pandit Monalisa Leo (Salary Pay)	21046.00 Cr
Phanase Babasaheb Narayan -Salary Pay	20005.00 Cr
Tambe Shrikant Shivaji-Salary Pay.	1300.00 Cr
Vairagar Sneha Anil - Salary Pay	4499.00 Cr
Waghmare Prameet Shashikant - Salary Pay	8590.00 Cr

- Hostel Maintenance fee Rs.1,58,655 is pending from opening.
- Examiner Payable Rs.2860 is under current liabilities payable from opening of the year.
- Student Insurance fee payable Rs.3,11,810 pending from opening.
- Scholarship under liabilities Rs.4000 pending since opening.
- Following Work Advances show balances that are pending from opening:

Garad Vidya P	417 Cr
Kadam Rahul Ashok	1000 Cr
Pulate Bharat	75000 Cr

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: 21146249AAAAJY7148



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Post Basic Nursing College for the period of 1st January 2021 to 31st March 2021.

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2. Professional Tax

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

3. Bank Reconciliation

All banks accounts are reconciled as on 31st March 2021.

4. Inter-unit Reconciliation

All inter-unit accounts were reconciled as on 31st March 2021.



5. Tax Deducted at source

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6. Other points

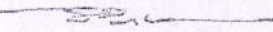
- Hostel Maintenance Allowance & Exam Fee Rs: 39,600 payable since Opening under Current Liabilities.
- University Development fee of Rs: 2640 payable since Opening.
- Ashwamedh fee payable under current liabilities show debit balance of Rs.2556 from opening.
- The following Salary payable have payable (credit) balance since opening and have no transactions during the period under audit :

Alhat Amol Shamsunder-Salary Payable	7800.00 Cr
Deokar Sachin Ashok-Salary Payable	5025.00 Cr
Deshmane Sonam Dinanath - Salary Pay	6325.00 Cr
Mali Priyanka Uttam (Salary Payable)	1464.00 Cr
Shankar B Jatti (Salary Payable)	581.00 Cr
Tribhuvan Suyog Vinod- Salary Pay	3309.00 Cr
Wankhade Sunita G - Salary Payable	500.00 Cr

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: 21146249AAA9175



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Basic Nursing College for the period of 1st October 2019 to 31st March 2020.

We refer your letter relating to allotment of internal audit dated 28/07/2018, Ref no. Dr VVPF/AC/2018/1048, we have carried out internal audit for the period 1st October 2019 to 31st March 2020 and report as under:

1.Vouching: No inconsistencies were found with respect to Cash receipts, Cash payments, Journal Registers.

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 banks accounts are reconciled as on 31st March 2020.

4.Inter-unit Reconciliation

All inter-unit accounts were not prepared 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. Other points

- In Lab and Dept expenses, Linen Store account shows credit balance of RS.95,648. This implies that the nature of account was selected wrong and it should be shown under incomes.
- University Development fees payable under Other Liability shows debit balance of Rs.2150.
- Travelling and conveyance shows negative balance of Rs.1492 on income side of income and expenditure account. (This should be shown under expense).
- TDS not deducted for Kothari Advertising Agency for advertisement expense of Rs.2999 on 16th July 2019.
- Twinkle IT solutions under sundry creditors show debit balance of Rs.22,408. It shows excess payments made to the party.
- Under other liability, Examiners Payable balance of Rs.2860 is pending since beginning of the year.
- University Ashwamedh Fee payable Rs.232 under Other Liabilities is also pending since beginning of the year.
- Student Insurance Fee (which is taken from students and paid), is shown in payable of Rs.3,11,810 since beginning of the year.
- Scholarship payable of Rs.4000 is shown in Liability side, however the details of students to whom the scholarship is payable is not mentioned in tally.
- Work advance to Garad Vidya P shows credit balance of Rs.417 i.e excess payment was made.
- Some students in following batches have a credit balance in fee receivable since beginning of the year:

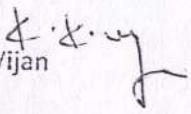
Batch Name	Credit amount
Batch - 10th (2017-18)	158259.00
Batch - 11th (2018-19)	140636.75
Batch - 12th (2019-20)	35023.00
Batch - 2nd Basic B.Sc. Nsg (2009 - 2010)	51001.00
Batch - 3rd Basic B.Sc. Nsg. (2010-2011)	55094.00
Batch- 4th Basic B ScNsg.(2011-12)	34513.00
Batch 5th Basic B.Sc. Nsg (2012-13)	59615.50
Batch 6th Basic B.Sc. Nursing (2013 - 14)	89275.00
Batch 7th Basic B.ScNsg (2014-15)	45032.00
Batch - 8th Basic B.Sc. Nsg (2015-16)	139744.50
Batch - 9th (2016-17)	135642.50
Msc Nursing first batch 2017-18	1,40,001.00
Msc nursing second batch 2018-19	37,407.00

- Depreciation entries and other year ending entries are not yet made in tally.

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

Thanking You.

For KSS and Company
Chartered Accountant


Kushal K Vijan
Partner
M. No. 118141

UDIN:20118141AAAAJZ4978



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
ViladGhat,
Ahmednagar

Sirs,

Internal Audit of Basic Nursing College for the period of 1st October 2020 to 31st December 2020.

We refer your letter no Dr. VVPF/AC/2019/800 dated 3rd October, 2020 relating to allotment of internal audit and carried out internal audit for the period 1st October 2020 to 31st December 2020 and report as under:

1. Vouching:

No major discrepancies were found with respect to Cash receipts, Cash payments, Journal Registers.

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 banks accounts are reconciled as on 31st December 2020.

4. Inter-unit Reconciliation

All inter-unit accounts were not prepared 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. Other points

- The following Salary payable have payable (credit) balance since opening and have no transactions during the period under audit :

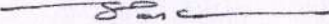
AlhatAmolShamsunder-Salary Payable	7800.00 Cr
DeokarSachin Ashok-Salary Payable	5025.00 Cr
DeshmaneSonamDinanath - Salary Pay	6325.00 Cr
Mali PriyankaUttam (Salary Payable)	1464.00 Cr
Shankar B Jatti (Salary Payable)	581.00 Cr
TribhuvanSuyogVinod- Salary Pay	3309.00 Cr
WankhadeSunita G - Salary Payable	500.00 Cr

- Tuition Fees Receivable M.Sc. Nursing show a credit balance of Rs. 6,56,863.
- Exam Fee payable under current liabilities, Rs 39,600 pending from opening.
- University fees Rs 84 (Ashwamedh Fees) are payable since opening.
- Eligibility Fee Rs.8118 and Student Welfare Fee payable Rs.8750 under liabilities shown since opening.
- Development Fees show a debit Balance of Rs 2640 since opening.
- In Income and Expenditure account Miscellaneous Expenses show negative balance of Rs.200.

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: 21146249AAAAGN2105



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of Post Basic Nursing College for the period of 1st October 2020 to 31st December 2020.

We refer your letter no Dr. VVPF/AC/2019/800 dated 3rd October, 2020 relating to allotment of internal audit and carried out internal audit for the period 1st October 2020 to 31st December 2020 and report as under

1. Vouching

No significant inconsistencies were found in Cash payment, Cash receipts and Journal Vouchers.

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 banks accounts are reconciled as on 31st December 2020.

4. Inter-unit Reconciliation

All inter-unit accounts were reconciled as on 31st December 2020.

5. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

TDS Return- TDS returns are filled within due dates.

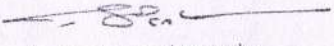
6. Other points

- Hostel Maintenance Allowance & Exam Fee Rs: 39600 payable since Opening under Current Liabilities.
- Student Welfare fee : 8750 and Student Eligibility Fee of Rs: 8118 payable since opening.
- University Development fee of Rs: 2640 payable since Opening.
- Miscellaneous expenses show a credit balance of Rs: 1000.

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: 21146249AAAAGQ5809



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Post Basic Nursing College for the period of 1st October 2019 to 31st March 2020.

We refer your letter relating to allotment of internal audit dated 28/07/2018, Ref no. Dr VVPF/AC/2018/1048, we have carried out internal audit for the period 1st October 2019 to 31st March 2020 and report as under:

1. Vouching

No significant inconsistencies were found in Cash payment, Cash receipts and Journal Vouchers.

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 banks accounts are reconciled as on 31st March 2020.

4. Inter-unit Reconciliation

All inter-unit accounts were not prepared 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. Other points

- Salary payable shown in liability side shows pending salaries of following employees since April:

Name	Amount
Alhat Amol Shamsunder	7800.00
Deokar Sachin Ashok-	5025.00
Deshmane Sonam Dinanath	6325.00
Mali Priyanka Uttam	1464.00
Shankar B Jatti	581.00
Tribhuvan Suyog Vinod	3309.00
Wankhade Sunita G	500.00

- Audit fees excess provision was made last year and it is still seen under current liabilities of Rs.61,262.
- Eligibility fee payable shows amount of Rs.8,118 which is pending since last year.
- Ashwamedh Fee payable of Rs.84 is seen in liabilities since beginning of the year.
- Advance fees received Rs.30,000 should be shown under liabilities. Instead, it is shown as credit balance on asset side.

- Some students of the following batches have a credit balance in fee receivable (debtors):

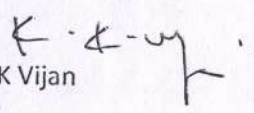
Batch name	Credit balance
Batch - 10th (2019-2020)	253845.00
Batch -5th (2014-2015)	4886.00
Batch - 7th (2016-17)	43800.00
Batch 8th (2017-2018)	150.00
Batch - 9th (2018-19)	61536.75

- Depreciation entries and other year ending entries are not yet made in tally for year ending 31/03/2020.

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

Thanking You.

For KSS and Company
Chartered Accountant


Kushal K Vijan
Partner

M. No. 118141

UDIN: 20118141AAAAKB8326



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Basic Nursing College for the period of 1st April 2020 to 30th September 2020.

We refer your letter no Dr. VVPF/AC/2019/800 dated 3rd October, 2020 relating to allotment of internal audit and carried out internal audit for the period 1st April, 2020 to 30th September, 2020 and report as under:

1. Vouching:

No inconsistencies were found with respect to Cash receipts, Cash payments, Journal Registers.

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 banks accounts are reconciled as on 30th September 2020.

4. Inter-unit Reconciliation

All inter-unit accounts were not prepared 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. Other points

- The following Salary payable have payable (credit) balance since opening and have no transactions during the period under audit :

Basayya V Hunasagimath - Salary Pay	25613.00 Cr
Gagare Deepak Nandkishor - Salary Pay	12830.00 Cr
Ghadage Babasaheb Balasaheb - Salary Pay	2146.00 Cr
Hetagle Sonali Ganesh - Salary Payable	4310.00 Cr
Jadhav Leena Sundar - Salary Payable	1273.00 Cr
Kadam Monali Arjun - Salary Pay	27566.00 Cr
Kedari Samson Eliah (Salary Pay)	23073.00 Cr
Kokilvani A - Salary Pay	35636.00 Cr
Pandit Monalisa Leo (Salary Pay)	21046.00 Cr
Phanase Babasaheb Narayan -Salary Pay	20005.00 Cr
Tambe Shrikant Shivaji-Salary Pay.	1300.00 Cr
Vairagar Sneha Anil - Salary Pay	4499.00 Cr
Waghmare Prameet Shashikant - Salary Pay	8590.00 Cr

K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of Post Basic Nursing College for the period of 1st April 2020 to 30th September 2020.

We refer your letter no Dr. VVPF/AC/2019/800 dated 3rd October, 2020 relating to allotment of internal audit and carried out internal audit for the period 1st April, 2020 to 30th September, 2020 and report as under:

1. Vouching

No significant inconsistencies were found in Cash payment, Cash receipts and Journal Vouchers.

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 banks accounts are reconciled as on 30th September 2020.

4. Inter-unit Reconciliation

All inter-unit accounts were reconciled as on 30th September 2020.

5. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

TDS Return- TDS returns are filled within due dates.

6. Other points

- The following Salary Payable are payable since opening and show no transactions during the year :

Alhat Amol Shamsunder-Salary Payable	7800.00 Cr
Deokar Sachin Ashok-Salary Payable	5025.00 Cr
Deshmane Sonam Dinanath – Salary Pay	6325.00 Cr
Mali Priyanka Uttam (Salary Payable)	1464.00 Cr
Shankar B Jatti (Salary Payable)	581.00 Cr
Tribhuvan Suyog Vinod- Salary Pay	3309.00 Cr
Wankhade Sunita G – Salary Payable	500.00 Cr

- Fees receivable show credit balance :

Batch – 10th (2019-2020)

685092.50 Cr

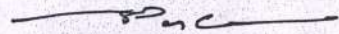
Batch – 11 th (2020-21)	659000.00 Cr
Advance Fee Received	30000.00 Cr
Cumulative Provision for Outstanding Fee	338076.00 Cr

- Ashwamedh Fee Rs 84 (liability) and University Development Fee off Rs 2640 are payable since opening and have 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

UDIN: 21146249AAAABG6012





CHARTERED ACCOUNTANTS

To,
Secretary General
DWP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of Basic Nursing College for the period of 1st April, 2019 to 30th September, 2019

We refer your letter relating to allotment of internal audit dated 28/07/2018, Ref no. Dr VVPF/AC/2018/1048, we have carried out internal audit for the period 1st April, 2019 to 30th September, 2019 and report as under

1. Vouching

Cash Receipt

- Voucher numbering done on cash receipt voucher are not sequential, As the voucher numbering is not correct it is very difficult to find out the entries made in the system by taking which receipt into consideration.
- Cash receipt entries of Basic Nursing College are passed under different units such as Post Basic Nursing College and RGNM. While Entries of other units such as Post Basic Nursing College and RGNM are recorded in Basic Nursing College. Some of the examples are as follows,

Sr.no	Voucher no	Amount	Observation
1	38	1,500	Cash receipt no 178,179,180, was of RGNM but entry done in Basic Nursing College
2	-	1500	Cash Receipt no 968,969,970, was of Basic Nursing but entry done in RGNM by the receipt no 165,166,168

2. Following are the List of creditors pending from opening

Sr.no	Particulars	Amount
1	Nikam S. R. (S. Crs)	300.00
2	Papaya's Nursery	277.00
3	Total I.T. Solutions Pvt Ltd - Scrs	90.00

3. Following are the list of other liability pending from a very long time

Sr.no	Particulars	Amount
1	Eligibility Fees Payable	159,531.00
2	Examiner Payable	2,860.00
3	Student Insurance Fee Payable	311,810.00
4	Student Welfare Fund Payable	22,238.00
5	University Ashwamed Fee Payable	232.00

4. Following are the list of the batches in which students have already completed their batch but their fees is still outstanding which is to be written off.

Sr.no	Particulars	Amount
1	Batch - 1st Basic B.Sc. Nsg. [2008 - 2009]	31,093.00
2	Batch - 2nd Basic B.Sc. Nsg (2009 - 2010)	179,251.00
3	Batch 6th Basic B.Sc. Nursing (2013 - 14)	12,878.00

5. Professional Tax

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

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

6. Bank Reconciliation

All banks accounts are reconciled as on 30th September 2019

7. Inter-unit Reconciliation

All inter-unit accounts are reconciled as on 31st March, 2019 and no major long pending Items in reconciliation observed

8. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

TDS Return- TDS returns are filled within due dates.

9. Cash Verification

Cash is Physically Verified amounting to Rs.81,075 /- and is found correct with respect to books

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

Thanking You.

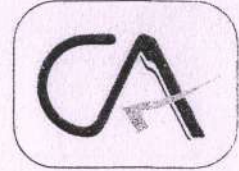
For KSS and Company
Chartered Accountant

Sujay C Deshpande
Partner
M. No. 146249



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
ViladGhat,
Ahmednagar

Sirs,

Internal Audit of Post Basic Nursing College for the period of 1stApril, 2019 to 30th September, 2019

We refer your letter relating to allotment of internal audit dated 28/07/2018, Ref no. Dr VVPF/AC/2018/1048, we have carried out internal audit for the period 1stApril, 2019 to 30th September, 2019 and report as under

1. Vouching

Cash Receipt

- Voucher numbering done on cash receipt voucher are not sequential , As the voucher numbering is not correct it is very difficult to find out the entries made in the system by taking which receipt into consideration.
- Cash receipt entries of RGNM are passed under different units such as Basic Nursing College and Post Basic Nursing College. While Entries of other units such as Basic Nursing College and Post Basic Nursing College are recorded in Post Basic Nursing College. Some of the examples are as follows.

Sr.no	Date	Voucher no	Amount	Observation
1	24/06/2019	-	1,500	Cash receipt no 178,179,180, was of RGNM but entry done in Basic Nursing College
2	21/06/2019	CR-18	2,000	Cash Receipt no 968,969,970, was of Basic Nursing but entry done in RGNM by the receipt no 165,166, 167,168.
3	05/09/2019	59	500	As the receipt no 248 is recorded on 31/08/2019 as voucher no 55 while again the wrong entry made by the same receipt no on 05/09/2019 which is to be entered as receipt no 250

2. Following are the list of the batches in which students have already completed their batch but their fees is still outstanding-

Sr no	Particulars	Amount
1	Batch - 11th (2018-19)	1,181,712.00
2	Batch - 1st Basic B.Sc. Nsg. [2008 - 2009]	31,093.00
3	Batch - 2nd Basic B.Sc. Nsg (2009 - 2010)	179,251.00
4	Batch- 4th Basic B Sc Nsg.(2011-12)	153,054.00
5	Batch 5th Basic B.Sc. Nsg (2012-13)	383,992.00
6	Batch 6th Basic B.Sc. Nursing (2013 - 14)	12,878.00
7	Batch 7th Basic B.Sc Nsg (2014-15)	148,348.00
8	Batch - 9th (2016-17)	431,663.00

3. Following are the list of other liability pending from a very long time

Sr.no	Particulars	Amount
1	Eligibility Fees Payable	159,531.00
2	Examiner Payable	2,860.00
3	Student Insurance Fee Payable	311,810.00
4	Student Welfare Fund Payable	22,238.00
5	University Ashwamed Fee Payable	232.00

4. Following are the list of employees to whom salary is payable from a very long time-

Sr.no	Particulars	Amount
1	Basayya V Hunasagimath - Salary Pay	25,613
2	Gagare Deepak Nandkishor - Salay Pay	12,830
3	Ghadage Babasaheb Balasaheb - Salary Pay	2,146
4	Hetagale Sonali Ganesh - Salary Payable	4,310
5	Jadhav Leena Sundar - Salary Payable	1,273
6	Kokilvani A - Salary Pay	35,636
7	Phanase Babasaheb Narayan -Salary Pay	20,005
8	Tambe Shrikant Shivaji-Salary Pay.	1,300
9	Vairagar Sneha Anil - Salary Pay	4,499
10	Waghmare Prameet Shashikant - Salary Pay	8,590
11	Waghmare Prameet Shashikant - Salary Pay	8,590

5. Professional Tax

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

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

6. Bank Reconciliation

All banks accounts are reconciled as on 30th September 2019

7. Inter-unit Reconciliation

All inter-unit accounts are reconciled as on 31st March, 2019 and no major long pending Items in reconciliation observed

8. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

TDS Return- TDS returns are filled within due dates.

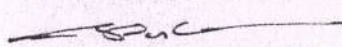
9. Cash Verification

Cash is Physically Verified on 02/01/2020 amounting to Rs. 81075 /- and is found correct with respect to books

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



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
ViladGhat,
Ahmednagar

Sirs,

Internal Audit of Basic Nursing College for the period of 1st January, 2019 to 31th March, 2019


We refer your letter relating to allotment dated 28/07/2018, Ref no. Dr VVPF/AC/2018/1048 of internal audit, we have carried out internal audit for the period 1st January, 2019 to 31th March, 2019 and report as under-

1. Tax Deducted at Source- We observe there is no discrepancy in tax deduction at source
2. Profession Tax- Not applicable as college does not have separate profession tax registration number.
3. Bank & Inter unit Reconciliation- Banks and Inter unite accounts are reconciled as on 31st March, 2019.
4. Vouching-No major discrepancy found during the audit.

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





To,
Secretary General
DVVP Foundation
Vilad Ghat,
Ahmednagar

Sirs,

Internal Audit of Post Basic Nursing College for the period of 1st January, 2019 to 31th March, 2019

We refer your letter relating to allotment dated 28/07/2018, Ref no. Dr VVPF/AC/2018/1048 of internal audit, we have carried out internal audit for the period 1st January, 2019 to 31th March, 2018 and report as under-

1) Tuition Fees of following students are still receivable since 2010-11:

Sr. no	Students	Amount
1	Kadam Sachin Laxman	50558
2	Padagale Vidya Ramesh	98078
3	Salgale Pallavi Diwakar	98708


2) Following Liabilities are pending from a longer Period:

Sr. no	Liability	Amount
1	Eligibility Fees Payable	9825
2	Exam Fee Payable	2520
3	Student Welfare fees	5092

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

Thanking You.

For KSS and Company
Chartered Accountant


Sujoy C Deshpande
Partner
M. No. 118141



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
DVVP Foundation
ViladGhat,
Ahmednagar

Sirs,

Internal Audit of Basic Nursing College for the period of 1st January, 2019 to 31th March, 2019


We refer your letter relating to allotment dated 28/07/2018, Ref no. Dr VVPF/AC/2018/1048 of internal audit, we have carried out internal audit for the period 1st January, 2019 to 31th March, 2019 and report as under-

1. **Tax Deducted at Source-** We observe there is no discrepancy in tax deduction at source
2. **Profession Tax-** Not applicable as college does not have separate profession tax registration number.
3. **Bank & Inter unit Reconciliation-** Banks and Inter unite accounts are reconciled as on 31st March, 2019.
4. **Vouching-**No major discrepancy found during the audit.

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



7. Inter-unit Reconciliation

All inter-unit accounts are reconciled as on 31st March, 2019 and no major long pending items in reconciliation observed

8. Tax Deducted at source

TDS Payment- TDS Payments are made within due dates.

TDS Return- TDS returns are filled within due dates.

9. Cash Verification

Cash is Physically Verified amounting to Rs.81,075 /- and is found correct with respect to books

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



To,
Secretary General
Dr. VVP Foundation
ViladGhat,
Ahmednagar

Sirs,

Internal Audit of Basic Nursing College for the period of 1stOctober, 2018 to 31stDecember, 2018.

We refer your letter relating to allotment dated 28/07/2018, Ref no. Dr VVPF/AC/2018/1048 of internal audit, we have carried out internal audit for the period 1stOctober, 2018 to 31stDecember, 2018 and report as under-

1. Vouching

Journal Voucher

Sr No	Voucher No.	Date	Observations	Amount
1	59	04/10/2018	Inv Date 30/03/17 and booked in Oct 2018.	54473

2. Bank Reconciliation

All inter-unit accounts are reconciled as on 31stDecember, 2018 and no major long pending items in reconciliation observed.

3. Tax deducted at source

TDS Payments- TDS Payments are made within due date.

TDS Return- TDS returns are filed within due date.

Other TDS Issues- Nil

4. Profession Tax

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

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

5. Inter-unit Reconciliation

All inter-unit accounts are reconciled as on 31stDecember, 2018 and no major long pending Items in reconciliation observed.

6. Advances

Basayya V H has left the job for more than a year but her salary advance is still outstanding amounting to Rs. 10000, which if not recoverable to be reversed.

7. Tuition Fee Receivable

A) Provision for Tuition Fees Old Outstanding to be made:

Sr No	Particulars	Amount
1	Batch - 1st Basic B.Sc. Nsg. [2008 - 2009]	31093
2	Batch - 2nd Basic B.Sc. Nsg (2009 - 2010)	179251
3	Batch- 4th Basic B ScNsg.(2011-12)	153054
4	Batch 5th Basic B.Sc. Nsg (2012-13)	438025
5	Batch 6th Basic B.Sc. Nursing (2013 - 14)	12880
6	Batch 7th Basic B.ScNsg (2014-15)	182865

B) Tuition Fees Receivable having Credit Balance

Sr No	Particulars	Amount
1	Batch - 3rd Basic B.Sc. Nsg. (2010-2011)	55094.00 Cr

C) Following are the List of the Students of who have not paid the Tuition fees

1. Batch-9th (2016-2017)

Sr no	Particulars	Amount
-------	-------------	--------

1	Gulave Pratik Manik (16-17)	64000
2	IngalePreranaPrakash (16-17)	64000
3	MokalPratikshaVitthal (16-17)	64000
4	WaghmareAmoshArun (16-17) SC	64000

2. M.Sc. Nursing Batch 2nd (2018-2019)

Sr.no	Particulars	Amount
1	SangareTusharMahendra (18-19 MSc)	60000 Dr
2	ShirsathSandesh Suresh (M.Sc.) 18-19	70000 Dr

3. M.Sc. Nursing 1st Batch (2017-2018)

Sr.no	Particulars	Amount
1	Gaikwad Siddharth S. (17-18) Msc	70000
2	PawarPrashant Victor (17-18) Msc	70000
3	SagalgileRohit Rajendra(17-18) M Sc	70000
4	Saravade Suresh Thakchand (17- 18)	70000
5	TapasePrashant (17-18)	70000

8. Hostel Maint. Allowance & Exam. Fee

Opening balances amounting to Rs. 102515 are still pending.

9. Sundry Creditors

Sundry creditors has opening balance amounting to Rs.300 from Nikam S. R.

10. Salary Payable

Following salary payable accounts are having opening balances which if not payable to be reversed:

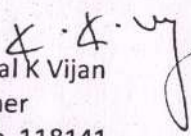
Basayya V Hunasagimath	35613
Gagare Deepak Nandkishor	12830
Ghadage Babasaheb Balasaheb	2146
Hetagle Sonali Ganesh	4310
Jadhav Leena Sundar	1273
Kokilvani A	35636
Phanase Babasaheb Narayan	20005
Tambe Shrikant Shivaji-	1300
Vairagar Sneha Anil	4499
Waghmare Prameet Shashikant	8590

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

Thanking You

For KSS and Company
Chartered Accountant




Kushal K Vijan
Partner
M.No. 118141

To,
Secretary General
Dr. VVP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of Post Nursing College for the period of 1st October, 2018 to 31st December, 2018.

We refer your letter relating to allotment dated 28/07/2018, Ref no. Dr VVPF/AC/2018/1048 of internal audit, we have carried out internal audit for the period 1st October, 2018 to 31st December, 2018 and report as under-

1. Tax Deducted at Source

Same is covered in B.Sc. Nursing Basic Report as both have same TAN.

2. Profession Tax

Same is covered in B.Sc. Nursing Basic Report as both have same Profession Tax Registration Number.

3. Cash Verification

No Cash Balance

4. Bank Reconciliation

All banks are reconciled as on 30th December, 2018 and no major long pending items in reconciliation observed.

5. Inter-unit Reconciliation

All inter-unit accounts are reconciled as on 30th December, 2018 and no major long pending items in reconciliation observed.

6. Deposit Verification

Security Deposits Rs 25000/- collected from all students, but in case of following students amount collected is short:

Sr No	Name of Students	Amount Collected
1	ArwadeShubhagi	5000
2	Garde Ashok Baban	20000

7. Other Points

A Other points to be considered

Observations	Amount
Scholarship for Exam fee payable not yet distributed Student wise	20800
Eligibility Fee outstanding, not payable hence to be reversed	9825
Exam Fee outstanding, not payable hence to be reversed	2520
Students Welfare fund Payable , not payable hence to be reversed	5200

B Old outstanding provisions of tuition fees receivable.

Sr. NO.	Particulars	Amount
1	Batch-1 (2010-11)	223898.00 Dr
2	Batch- 2 (2011-12)	52200.00 Dr
3	Batch -5th (2014-2015)	61978.00 Dr
4	Batch - 6th (2015-2016)	290500.00 Cr
	Total	47576.00 Dr

Old Outstanding Fee receivable net is Rs. 47576/- while provision made is Rs. 3,38,076/- hence excess provision made to be reversed

C Salary payable since 1/04/2018, if the concerned staff has left job, salary payable to be reversed

Sr. No.	Particulars	Amount
1	Alhat Amol Shamsunder-Salary Payable	7800.00
2	Deokar Sachin Ashok-Salary Payable	5025.00
3	DeshmaneSonamDinanath - Salary Pay	6325.00
4	Mali PriyankaUttam (Salary Payable)	1464.00
5	Shankar B Jatti (Salary Payable)	581.00
6	TribhuvanSuyogVinod- Salary Pay	3309.00
7	WankhadeSunita G - Salary Payable	500.00

Tuition Fees not received from following students pertaining to Current Year:

D These are the students (batch 8th) who have not paid fees pertaining to Current Year.

Sr. No.	Particulars	Amount
1	Tambe Sachin Venunath (17-18)	65000.00
2	WadikarPrernaNageshrao (17-18)	65000.00

E These are the students (batch 9th) who have not paid fees pertaining to Current Year.

Sr No.	Particulars	Amount
1	ArwadeShubhangiRavindra (18-19)	90000.00 Dr
2	Bhosale Yogesh Ashok (18-19)	90000.00 Dr
3	BorkarSwapnil Ganesh (18-19)	85000.00 Dr
4	DhamoreShubhamGangadhar (18-19)	90000.00 Dr
5	Gaikwad Komal Sunil (18-19)	90000.00 Dr
6	GholapSonalSubhash (18-19)	80000.00 Dr
7	Gorde Ashok Baban (18-19)	90000.00 Dr
8	HiwaleSuvudha Sunil (18-19)	'85000.00 Dr
9	KadamYogitaBalasaheb (18-19)	90000.00 Dr
10	KharatShitalSukhdev (18-19)	90000.00 Dr
11	NavgireShitalGorkshanath (18-19)	90000.00 Dr
12	ShelkePoojaNandu (18-19)	90000.00 Dr
13	Sonawane HarshadaBhaskar (18-19)	90000.00 Dr
14	TeloreShila Bhausahab (18-19)	90000.00 Dr
15	ThombeKomal Kailas (18-19)	90000.00 Dr
16	Vidhate PriyaPremchand (18-19)	85000.00 Dr
17	WavhaleAmrapaliArjune (18-19)	90000.00 Dr

8. Vouching

No major discrepancies found during vouching.

9. Pending Advances

No pending advances

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

Thanking You

For KSS and Company

K. K. V.

Chartered Accountant



Kushal K Vijan
Partner
M.No. 118141

K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
Dr. VVP Foundation
ViladGhat,
Ahmednagar

Sirs,

Internal Audit of Basic Nursing College for the period of 1st July, 2018 to 30th September, 2018.

We refer your letter relating to allotment dated 28/07/2018, Ref no. Dr VVPF/AC/2018/1048 of internal audit, we have carried out internal audit for the period 1st July, 2018 to 30th Sept, 2018 and report as under-

1. Vouching

No Major Discrepancies found in vouching

2. Bank Reconciliation

In SVC bank Account no. 161, 2 cheques are pending from month of August 2018.

3. Tax deducted at source

TDS Payments- TDS Payments are made within due date.

TDS Return- TDS returns are filed within due date.

Other TDS Issues- Nil

4. Profession Tax

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

Profession Tax Return- Profession Tax Returns for April, May & June 2018 are filed on 31st July, 2018 while due date for the same is last date of the month to which return relates. As informed to us returns are filed late due to technical error at return filling website.

5. Inter-unit Reconciliation

All inter-unit accounts reconciliations are not available for verification as on 30th September, 2018.

6. Security Deposit from Student

Security deposits have been collected short in case of following students:

Actual Security Deposit to be taken is Rs. 25,000/- while amount taken from them is as follows:

Sr No	Name of students	Amount
1	Tanpure Nikita	10000
2	Tombare Bhagyashree Sunil	20000

7. Advances

Basayya V H has left the job for more than a year but her salary advance is still outstanding amounting to Rs. 10000, which if not recoverable to be reversed.

8. Expenses having outstanding balances

A. Exam Fees Payable:

Exam fees payable for scholarship are pending from June 2018 amounting to Rs.126100, which should be transferred to respective student account or if not payable to be transferred to income account.

B. Following salary payable accounts are having opening balances which if not payable to be reversed:

Basayya V Hunasagimath	35613
Gagare Deepak Nandkishor	12830
Ghadage Babasaheb Balasaheb	2146
Hetagle Sonali Ganesh	4310
Jadhav Leena Sundar	1273
Kokilvani A	35636
Phanase Babasaheb Narayan	20005
Tambe Shrikant Shivaji	1300
Salary Payable	1510184
Vairagar Sneha Anil	4499
Waghmare Prameet Shashikant	8590

9. Other Points

A. Following Opening Balances are pending

Particulars	Amount
Excess eligibility fees recovered	153913
Exam fee Payable	1673
Students Insurance fee Payable	205560
Student's welfare fund payable	20746
University Ashwamed Fee payable	232
Verification & revaluation fee should have been expensed out.	10000

All the above heads to be transferred to income as it is excess recovered which is not payable.

B. Provision for Tution Fees Old Outstanding to be made:

Details of Old Outstanding are as follows:

Sr no	Particulars	Amount
1	Batch - 1st Basic B.Sc. Nsg. [2008 - 2009]	31093.00
2	Batch - 2nd Basic B.Sc. Nsg (2009 - 2010)	179251.00
3	Batch- 4th Basic B ScNsg.(2011-12)	153054.00
4	Batch 5th Basic B.Sc. Nsg (2012-13)	438025.00
5	Batch 7th Basic B.ScNsg (2014-15)	199946.00
	Total	1001369.00

C. Tution Fees Receivable having Credit Balance

Batch - 3rd Basic B.Sc. Nsg. (2010-2011)	55094.00 Cr
Batch 6th Basic B.Sc. Nursing (2013 - 14)	13349.00 Cr

C. Following are the List of the Students of who have not paid the Tution fees

1. Batch-9th (2016-2017)

Sr no	Particulars	Amount
1	Gulave Pratik Manik (16-17)	64000.00
2	Ingale Prerana Prakash (16-17)	64000.00
3	Mokal Pratiksha Vitthal (16-17)	64000.00
4	Waghmare Amosh Arun (16-17) SC	64000.00

2. M.Sc. Nursing Batch 2nd (2018-2019)

Sr.no	Particulars	Amount
1	Sangare Tushar Mahendra (18-19 MSc)	60000 Dr
2	Shirsath Sandesh Suresh (M.Sc.) 18-19	70000 Dr

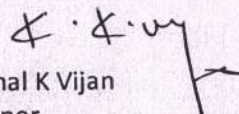
3. M.Sc. Nursing 1st Batch (2017-2018)

Sr.no	Particulars	Amount
1	Gaikwad Siddharth S. (17-18) Msc	70000.00
2	Pawar Prashant Victor (17-18) Msc	70000.00
3	Sagalgile Rohit Rajendra (17-18) M Sc	70000.00
4	Saravade Suresh Thakchand (17-18)	70000.00
5	Tapase Prashant (17-18)	70000.00

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

Thanking You

For KSS and Company
Chartered Accountant


Kushal K Vijan
Partner
M.No. 118141



K S S & COMPANY

CHARTERED ACCOUNTANTS



To,
Secretary General
Dr. VVP Foundation
ViladGhat,
Ahmednagar

Sirs,

Internal Audit of Post Nursing College for the period of 1stJuly, 2018 to 30thSeptember, 2018.

We refer your letter relating to allotment dated 28/07/2018, Ref no. Dr VVPF/AC/2018/1048 of internal audit, we have carried out internal audit for the period 1stJuly, 2018 to 30th Sept, 2018 and report as under-

1. Tax Deducted at Source

Same is covered in B.Sc. Nursing Basic Report as both have same TAN.

2. Profession Tax

Same is covered in B.Sc. Nursing Basic Report as both have same Profession Tax Registration Number.

3. Cash Verification

No Cash Balance

4. Bank Reconciliation

All banks are reconciled as on 30th September, 2018 and no major long pending items in reconciliation observed.

5. Inter-unit Reconciliation

All inter-unit accounts are reconciled as on 30th September, 2018 and no major long pending items in reconciliation observed.

6. Deposit Verification

Security Deposits Rs 25000/- collected from all students, but in case of following students amount collected is short:

Sr No	Name of Students	Amount Collected
1	ArwadeShubhagi	5000
2	Garde Ashok Baban	20000

7. Other Points

A Other points to be considered

Observations	Amount
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Sr. NO.	Particulars	Amount
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	Total	47576.00 Dr

Old Outstanding Fee receivable net is Rs. 47576/- while provision made is Rs. 3,38,076/-, hence excess provision made to be reversed

C Salary payable since 1/04/2018, if the concerned staff has left job, salary payable to be reversed

Sr. No.	Particulars	Amount
1	Alhat Amol Shamsunder-Salary Payable	7800.00
2	Deokar Sachin Ashok-Salary Payable	5025.00
3	DeshmaneSonamDinanath - Salary Pay	6325.00
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5	Shankar B Jatti (Salary Payable)	581.00
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7	WankhadeSunita G - Salary Payable	500.00

Tuition Fees not received from following students pertaining to Current Year:

D These are the students (batch 8th) who have not paid fees pertaining to Current Year.

Sr. No.	Particulars	Amount
1	Tambe Sachin Venunath (17-18)	65000.00
2	WadikarPrernaNageshrao (17-18)	65000.00

E These are the students (batch 9th) who have not paid fees pertaining to Current Year.

Sr No.	Particulars	Amount
1	ArwadeShubhangiRavindra (18-19)	90000.00 Dr
2	Bhosale Yogesh Ashok (18-19)	90000.00 Dr
3	BorkarSwapnil Ganesh (18-19)	85000.00 Dr
4	DhamoreShubhamGangadhar (18-19)	90000.00 Dr
5	Gaikwad Komal Sunil (18-19)	90000.00 Dr
6	GholapSonaliSubhash (18-19)	80000.00 Dr
7	Gorde Ashok Baban (18-19)	90000.00 Dr
8	HiwaleSuvidha Sunil (18-19)	85000.00 Dr
9	KadamYogitaBalasaheb (18-19)	90000.00 Dr
10	KharatShitalSukhdev (18-19)	90000.00 Dr
11	NavgireShitalGorkshanath (18-19)	90000.00 Dr
12	ShelkePoojaNandu (18-19)	90000.00 Dr
13	Sonawane HarshadaBhaskar (18-19)	90000.00 Dr
14	TeloreShila Bhausahab (18-19)	90000.00 Dr
15	ThombeKomal Kailas (18-19)	90000.00 Dr
16	Vidhate PriyaPremchand (18-19)	85000.00 Dr
17	WavhaleAmrapaliArjune (18-19)	90000.00 Dr

8. Vouching

No major discrepancies found during vouching.

9. Pending Advances

No pending advances

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

Thanking You

For KSS and Company
Chartered Accountant

K. K. Vijan
Kushal K Vijan
Partner
M.No. 118141





To,
Secretary General
Dr. VVP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of College of BSC Nursing for the period of 1st April, 2018 to 30th June, 2018

We refer your letter relating to allotment of internal audit, we have carried out internal audit for the period 1st April, 2018 to 30th June, 2018 and report as under-

1. Tax Deducted at Source

TDS Payment- TDS Payments are made within due date

TDS Return- TDS returns are filed within due date.

Other TDS Issues- Nil

2. Profession Tax

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

Profession Tax Return- Profession Tax Returns for April, May & June 2018 are filed on 31st July, 2018 while due date for the same is last date of the month to which return relates. As informed returns are filed late due to technical error at return filling website.

7. **Old Receivables-** No major old outstanding receivable except fees receivable for the AY 1617 and 1718 for Rs.579460.

8. **Insurance of Assets-**

Sr. No	Asset Name	Book Balance	Sum Assured	Insurance Expiry
1	Innova MH16 BM-8998	2071267	Expired on 15/05/18	15/05/18
2	College Buildnig	36758889	Expired on 10/04/18	10/04/2018

9. **Asset Register-**

Fixed assets have balance of Rs.3,56,88,740/- (net of depreciation) as on 30th June, 2018. As informed asset register is maintained by college but same is not reconciled with accounts books. Assets are coded in some cases but these are codes are not updated in assets register. Also asset register does not location information. This results in weak internal control over the assets of college and need to strengthen it.

10. **Deposit Verification-** There are two deposits as on 31st March, 2018 viz MPKV Deposit for Rs.20 Lacs and Telephone Deposit Rs.500. But original deposit receipts not available at the time of audit.

11. **Pending Advances-** Nil

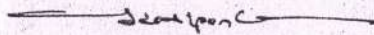
12. **Ledger Scrutiny-**No ledger have long pending or adverse at the time of audit.

13. **Vouching-**

a. In case of JV no 28 dated 28th May, 2018 for the purchase of practical journal Purchase Order Date is 23/05/2018 but invoice date is 10/05/2018.

Thanks,

FOR K S S & COMPANY
Chartered Accountants



Sujay C. Deshpande
Partner





To,
Secretary General
Dr. VVP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of College of PBSC Nursing for the period of 1st April, 2018 to 30th June, 2018

We refer your letter relating to allotment of internal audit, we have carried out internal audit for the period 1st April, 2018 to 30th June, 2018 and report as under-

1. **Tax Deducted at Source-** Same is covered in B.Sc. Nursing Basic Report as both have same TAN.
2. **Profession Tax-** Same is covered in B.Sc. Nursing Basic Report as both have same Profession Tax Registration Number.
3. **Download of Form 16A-** Covered in B.Sc. Nursing Basic Report
4. **Cash Verification-** Nil Cash Balance as on date of audit.
5. **Bank Reconciliation-** All banks are reconciled as on 30th June, 2018 and no major long pending Items in reconciliation observed.
6. **Inter-unit Reconciliation-** All inter-unit accounts are reconciled as on 30th June, 2018 and no major long pending Items in reconciliation observed.

7. Insurance of Assets-

Sr. No	Asset Name	Book Balance	Sum Assured	Insurance Expiry
1	Admin Building	18,82,680	No Ins Papers	NA
2	Furniture	30,000	No Ins Papers	NA
3	Students	1,98,688	No Ins Papers	NA

8. Asset Register-

Fixed assets have balance of Rs.10,51,860/- (net of depreciation) as on 30th June, 2018 but still asset register tallied with account books not maintained by college. Also assets are not coded or not uniquely numbered. This results in weak internal control over the assets of college and need to strengthen it. Also management should verify the assets once in a year.

9. Deposit Verification-Not Applicable as no deposits

10. Pending Advances- Nil

11. Ledger Scrutiny-No ledger have long pending or adverse at the time of audit.

12. Vouching- No major discrepancies found during vouching.

Thanks,

FOR K S S & COMPANY
Chartered Accountants


Sujay C. Deshpande
Partner





To,
Secretary General
Dr. VVP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of College of BSC Nursing for the period of 1st January, 2018 to 31st March, 2018

We refer your letter 1187 relating to allotment of internal audit, we have carried out internal audit for the period 1st January, 2018 to 31st March, 2018 and report as under-

1. Tax Deducted at Source

TDS Payment

Sr. No	Month	TDS Payment Due Date	Form Type	TDS Actual Payment Date
1	Jan, 2018	7 th Feb, 2018	24Q	7 TH FEB 2018
2	Feb, 2018	7 th Mar, 2018	24Q	7 TH MAR 218
3	Mar, 2018	30 th Apr, 2018	24Q	28 th APRIL 2018
4	Jan, 2018	7 th Feb, 2018	26Q	7 TH FEB 2018
5	Feb, 2018	7 th Mar, 2018	26Q	7 TH MAR 218
6	Mar, 2018	30 th Apr, 2018	26Q	28 TH APRIL 2018

TDS Return

Sr. No	Period	TDS Return Due Date	Form Type	TDS Return Filling Date
1	Jan to Mar, 2018	31 st May, 2018	24Q	7 TH MAY 2018
2	Jan to Mar, 2018	31 st May, 2018	26Q	7 TH MAY 2018

Other TDS Issues- Nil



2. Profession Tax

Profession Tax Payment

Sr. No	Month	PT Payment Due Date	PT Actual Payment Date
1	Jan, 2018	31 st Jan, 2018	29/01/2018
2	Feb, 2018	28 th Feb, 2018	21/02/2018
3	Mar, 2018	31 st Mar, 2018	22/04/2018

Profession Tax Return

Sr. No	Period	PT Return Due Date	PT Return Filling Date
1	Jan, 2018	31 st Jan, 2018	29/01/2018
2	Feb, 2018	28 th Feb, 2018	27/02/2018
3	Mar, 2018	31 st Mar, 2018	27/03/2018

Muster Vs. Profession Tax

Sr. No	Period	No of Employees as per Muster	No of Employees as per PT Return
1	Jan, 2018	71	71
2	Feb, 2018	73	73
3	Mar, 2018	70	70

3. Verification of Form16, Download of Form 16/16A,

a. Verification of Form 16- Covered in Medical College Report, Kindly refer the same.

b. Form 16 /16A Download

TAN	Form Type	Due Date	Actual Download Date
PNEP13421C	16	15 TH JUN 2018	08/06/2018
PNEP13421C	16A	15 TH JUNE 2018	08/06/2018

4. Cash Verification- Nil cash balance as on date of audit.

5. Bank Reconciliation

Sr. No	Particulars	Book Balance	Statement Balance	Difference	Reconciled as on March, 2018
1	PSB Collection A/C No.15	65470.00 Dr	65470	0	Balance Tally
2	PSB Ltd. Current A/C No - 17	229539.00 Dr	620226	390687	Yes
3	SBI Account No- 30989507353	36797.00 Dr	36797	0	Balance Tally
4	The SVC Bank A/c No -111104180000161	43930.00 Dr	97963	54033	Yes

6. Inter unit Reconciliation

Sr. No	Unit Name	Book Balance	Statement Bal	Difference	Reconciled as on March, 2018
1	Dvvpf's College of B.Sc.Nursing (P.B.B.Sc.)	1733984.21 Cr	1733981.21Dr	0	Balance Tally
2	DVVPF'S Medical College	63231378.00 Cr	63231378.00 Dr	0	Balance Tally
3	DVVPF'S MEDICAL COLLEGE PG	5000.00 Cr	Not Available	NA	NA
4	Foundation (HO) Account	66952672.22 Dr	Not Available	NA	NA
5	Medical College Hostel	1389550.00 Cr	Not Available	NA	NA
6	PDVVPF's College of Physiotherapy	35460.00 Cr	35460.00 Dr	0	Balance Tally
7	PDVVPF's Institute of Nursing Education (RANM)	637922.79 Dr	Not Available	NA	NA
8	PDVVPF's Institute of Nursing Education - RGNM	924026.50 Cr	924026.50 Dr	0	Balance Tally

7. Old Receivables-

Old fees receivables are Rs.28,99,485/-. Provision of Rs.5,78,928 is made against the above fees receivable.

8. Insurance of Assets-

Sr. No	Asset Name	Book Balance	Sum Assured	Insurance Expiry
1	Tata Winger	448424	Insurance paper at Garage Dept.	Insurance paper at Garage Dept.
2	Administrative Building	6275600	NA	NA

3	Furniture	940582	NA	NA
4	Instruments Etc	353527	NA	NA
5	Library Books	1059581	NA	NA

9. Asset Register-

Fixed assets have balance of Rs.55,53,150/- (net of depreciation) as on 31st March, 2018 but still asset register tallied with account books not maintained by college. Also assets are not coded or not uniquely numbered. This results in weak internal control over the assets of college and need to strengthen it. Also management should verify the assets once in a year.

10. Deposit Verification-Not Applicable as no deposits

11. Pending Advances- Nil

12. Ledger Scrutiny-No ledger have long pending or adverse at the time of audit.

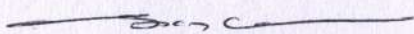
13. Vouching-

Journal Vouchers

Date	Voucher No	Particulars	Amount
31/01/2018	111	No supporting Document (Security Deposit transferred to Hospital a/c)	30200

Thanks,

FOR K S S & COMPANY
Chartered Accountants


Sujay C. Deshpande
Partner





To,
Secretary General
Dr. VVP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of College of PBSC Nursing for the period of 1st January, 2018 to 31st March, 2018

We refer your letter 1187 relating to allotment of internal audit, we have carried out internal audit for the period 1st January, 2018 to 31st March, 2018 and report as under-

1. **Tax Deducted at Source-** Same is covered in B.sc. Nursing Basic Report as both have same TAN.
2. **Profession Tax-** Same is covered in B.sc. Nursing Basic Report as both have same Profession Tax Registration Number.
3. **Verification of Form16, Download of Form 16/16A-** COVERED IN BSC NURSING
4. **Cash Verification-** Nil Cash Balance as on date of audit.
5. **Bank Reconciliation**

Sr. No	Particulars	Book Balance	Statement Balance	Difference	Reconciled as on March, 2018
1	PSB Ltd. Collection Account No- 30	5,000	5000	0	Balance Tally
2	PSB Saving Account No – 2063	9,673	9673	0	Balance Tally
3	The SVC Bank A/c No.111104180000162	82,654	82654	0	Balance Tally



6. Interunit Reconciliation

Sr. No	Unit Name	Book Balance	Statement Bal	Difference	Reconciled as on March, 2018
1	College of Physiotherapy	15000.00 Cr	15000.00 Dr	0	Balance Tally
2	Dvvpf's College of B.Sc.Nursing (B.B.Sc.)	1733984.21 Dr	1733984.21 Dr	0	Balance Tally
3	DVVPF's Medical College	21685195.00 Cr	21685195.00 Dr	0	Balance Tally
4	Foundation Accounts	9018197.00 Dr	Not Available	NA	NA
5	Medical College Hostel	92000.00 Cr	NA	NA	NA
6	PDVVPF'S Institute of Nursing Education (RANM)	27000.00 Cr	NA	NA	NA
7	PDVVPF's Institute of Nursing Education (RGNM)	363477.00 Cr	363477.00 Dr	0	Balance Tally

7. Old Receivables-

Old fees receivables are Rs.6,99,891/-. Provision of Rs.3,38,076/- is made against the above fees receivable.

Also Rs.9201/- are receivables as on 31st March, 2018 under the head receivables.

8. Insurance of Assets-

Sr. No	Asset Name	Book Balance	Sum Assured	Insurance Expiry
1	Admin Building	18,82,680	No Ins Papers	NA
2	Furniture	30,000	No Ins Papers	NA
3	Students	1,98,688	No Ins Papers	NA

9. Asset Register-

Fixed assets have balance of Rs.21,11,368/- (net of depreciation) as on 31st March, 2018 but still asset register tallied with account books not maintained by college. Also assets are not coded or not uniquely numbered. This results in weak internal control over the assets of college and need to strengthen it. Also management should verify the assets once in a year.

10. Deposit Verification-Not Applicable as no deposits

11. Pending Advances- Nil

12. Ledger Scrutiny- No ledger have long pending or adverse at the time of audit.

13. Vouching- No major discrepancies found during vouching.

Thanks,

FOR K S S & COMPANY
Chartered Accountants

Sujay C. Deshpande
Partner



K S S & COMPANY
CHARTERED ACCOUNTANTS



To,
Secretary General
Dr. VVP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of College of BSC Nursing for the period of 1stOctober, 2017 to 31stDecember, 2017

We refer your letter 1187 relating to allotment of internal audit, we have carried out internal audit of College of BSC Nursing for the period 1st October, 2017 to 31st December, 2017 and report as under-

Tax Deducted at Source

Tax is not deducted on the following-

JV- 61 dated 3rd October, 2017 amount Rs. 64405/-

Old Debtors-

As reported in earlier report old fee receivables are Rs.6941751/-

Bank Reconciliation

All the bank accounts are reconciled till 31stMarch, 2017.

Profession Tax

We have verified profession tax returns and challans and they are with in time.

Insurance:

Insurance for premises and student is not on record.



F.M
18/4/18

Assets Verification

College has various assets under the broad heads Electrical installations, Furniture, Instruments, equipment & Appliances etc gross amount is Rs.1,00,33,559/-. But College does not have asset register tallying with books of accounts. College should maintain assets register these accounting head (assets) wise. Currently assets register maintained is specific department wise.

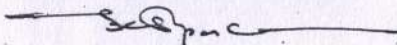
Also individual assets does not have unique identification number or code. It is therefore hard to locate & identify the asset. Each individual asset of the college should have unique identification number or specific alphanumeric code and each asset should be tagged with this code or have attached sticker of this code or have printed this code on it. And asset register then should be maintained for each asset unique code/number wise with information as purchase date, make, useful life, accounting head, purchase cost, depreciation charged till date, current cost in books, expiry or replacement date, current location etc. This will ensure greater security of assets and will result into greater internal control over the assets.

Vouching:

We have done vouching for the period under the audit and no material discrepancy found in vouching.

Thanks,

FOR K S S & COMPANY
Chartered Accountants


Sujay C. Deshpande
Partner





To,
Secretary General
DR. VVP Foundation
ViladGhat,
Ahmednagar

Sir,

Internal Audit of College of PBSC Nursing for the period of 1st October, 2017 to 31st December, 2017

We refer your letter 1187 relating to allotment of internal audit, we have carried out internal audit of College of PBSC Nursing for the period 1st October, 2017 to 31st December, 2017 and report as under-

Tax Deducted at Source

We observed that TDS is deducted where it need to be deducted.

Old Debtors-

Old fees outstanding are Rs.813521. Provision for the same is made at Rs.336520.

Also Borse Snehal has the receivable balance of Rs. 464/- since Opening and nothing is received in this year.

Bank Reconciliation

All the bank accounts are reconciled till 31st December, 2017.

Profession Tax

We have verified profession tax returns and challans and they are with in time.

Insurance:

Insurance for premises and student is not on record.

F.M.
18/11/18



Assets Verification

College has various assets under the broad heads Building & Furniture & dead stock etc amounting to Rs21,11,368/-. College should maintain assets register these accounting head (asset) wise tallying with books of accounts. Currently assets register maintained is specific department wise.

Also individual assets does not have unique identification number or code. It is therefore hard to locate & identify the asset. Each individual asset of the college should have unique identification number or specific alphanumeric code and each asset should be tagged with this code or have attached sticker of this code or have printed this code on it. And asset register then should be maintained for each asset unique code/number wise with information as purchase date, make, useful life, accounting head, purchase cost, depreciation charged till date, current cost in books, expiry or replacement date, current location etc. This will ensure greater security of assets and will result into greater internal control over the assets.

Vouching

Cash Payment

Sr no	Date	Default	Voucher No.	Amount
1	22/12/2017	Date not mentioned on voucher & stamp not available on voucher	20	6667

Thanks,

FOR K S S & COMPANY
Chartered Accountants

Sujay C. Deshpande
Partner





To,
Secretary General
Dr. VVP Foundation
Vilad Ghat,
Ahmednagar

Sir,

Internal Audit of College of BSC Nursing for the period of 1st April, 2017 to 30th September, 2017

We refer your letter 1187 relating to allotment of internal audit, we have carried out internal audit of College of BSC Nursing for the period 1st April, 2017 to 30th September, 2017 and report as under-

Tax Deducted at Source

We observe tax is deducted at source where it need to be deducted.

Old Debtors-

As reported in earlier report old fee receivables are Rs.9681478/-

Bank Reconciliation

All the bank accounts are reconciled till 31st March, 2017.

Profession Tax

We have verified profession tax returns and challans and they are with in time.

Insurance:

Insurance for premises and student is not on record.



Assets Verification

College has various assets under the broad heads Electrical installations, Furniture, Instruments, equipment & Appliances etc. College should maintain assets register these accounting head wise also. Currently assets register maintained is specific department wise.

Also individual assets does not have unique identification number or code. It is therefore hard to locate & identify the asset. Each individual asset of the college should have unique identification number or specific alphanumeric code and each asset should be tagged with this code or have attached sticker of this code or have printed this code on it. And asset register then should be maintained for each asset unique code/number wise with information as purchase date, make, useful life, accounting head, purchase cost, depreciation charged till date, current cost in books, expiry or replacement date, current location etc. This will ensure greater security of assets and will result into greater internal control over the assets.

Vouching:

Cash Receipts

Sr. no	Date	Default	Voucher No.	Amount
		No points		

Cash Payments

Sr. No	Date	Default	Voucher No.	Amount
1	25/04/20 17	No Stamp On Voucher	9	7400
2	22/09/20 17	No Supporting Document	54	1000

Bank Receipts

Sr no	Date	Default	Voucher No.	Amount
1	17/06/20 17	No Supporting Document	19	725000

Bank Payment

Sr no	Date	Default	Voucher No.	Amount
1	20/04/20 17	No Supporting Document (Salary to staff)	3	655748
2	02/08/20	No Supporting Document	87	4000