

Annexure 2: Notes to Audit Report on Individual Department wise Financial Statement

Location – Churchgate

1. Department of University (Standalone Unit), Churchgate :-

- Recovery of advances was found pending from employees for a long time and no confirmation were obtained.

2. P.V.D.T College of Education for Women, Churchgate:-

- For assets purchased through Grant in aid capital (as mentioned in Trial Balance), Depreciation is not recouped from the grant as no grants are seen in the books.

3. Department of Sanskrit, Churchgate :-

- Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective department.
- All Fixed Assets purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.
- Physical Verification report in the form of cash certificate was not kept on record.

4. Department of Sociology, Churchgate:-

- The Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective department.
- All Fixed Assets purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.

5. Department of SPP Unit, Churchgate :-

- **Revenue Expenses**
Agreement for labour contract expenses [3808] for F.Y.21-22 was not available on record for full years and as such expenses could not be verified
- **Statutory Compliance:-**
 - a) TDS u/s 194J was not deducted for payment made on clock hour basis to employees and person wise list not available on record for verifying TDS applicability.
 - b) Information about TDS Payable and its reconciliation with TDS paid was not available on record.

- Balance of control account as per SPP unit and as per SNTD Women University account differed as on 31st March 2022 as follows:-

Sr.no	Particulars	Balance as per SPP Unit	Balance as per SNTD women's university
1	CONTROL ACCOUNT (11878)	55,11,35,565 CR	25,11,97,521 DR

- As per accounts, static opening balance of salary grant receivable amounted to Rs.1,14,81,45,099 Dr. and closing balance of said account as on 31st march 2022 was Rs.99,55,65,752 Dr. This amount is static as salary assessment is pending since 1994.

6. Arts Junior College, Churchgate [5008]:-

- Interest on Investment & closing certificate was not available on record and as such correctness could not be commented upon.
- Break up of Investment working not made available on record for verification.
- Accrued Interest on Fixed Deposit having debit balance of Rs.54358 was classified as liability. Assets and Liabilities have been understated to that extent.
- Fees Reconciliation was not available on record and as such could not be commented upon.

7. S.N.D.T College of Arts and Commerce, Churchgate (0002)

- Interest on Investment & closing certificate was not available on record and as such correctness could not be commented upon.
- Investment working giving breakup of interest and TDS was not made available for verification.
- Student wise Fees Reconciliation tallying with trial balance was not available on record.
- Employee wise Salary Reconciliation tallying with trial balance was not available on record.

8. Department of Commerce, Churchgate [0379]:-

- The Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective department.
- All Fixed Assets purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.
- As per university guidelines, Cash Account should have a zero balance. However, cash account shows a debit balance of Rs.4742/-.

9. Department of Economics, Churchgate [0378]:-

- Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective department.
- All Fixed Assets purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.

10. Department of English, Churchgate (0373):-

- Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective department.
- All Fixed Assets purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.

11. Department of Music, Churchgate [0385] :-

- Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective department.
- All Fixed Assets purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.

12. Department of Political Science, Churchgate [0381]:-

- Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective department.
- All Fixed Assets Purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.
- Employee wise salary reconciliation tallying with trial balance was not on record.
- Student wise fees reconciliation tallying with trial balance was not on record.

13. Department of Psychology, Churchgate [0382]:-

- Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective department.
- All Fixed Assets purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.

14. Department of Marathi, Churchgate [0376]:-

- Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective department.
- All Fixed Assets purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.

15. Department of Hindi, Churchgate [0375] :-

- Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective departments.
- Difference in salary amounting to Rs.2,67,773/- has been observed in confirmation given by SPP Unit and amount as per trial balance.
- All Fixed Assets purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.

16. Department of History, Churchgate [0380]:-

- Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective departments.
- All Fixed Assets purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.
- Employee wise salary reconciliation was not available on record.
- Student wise Fees Reconciliation tallying with trial balance was not available for our verification.
- Income Tax, PF, PT and DCPS Challans were not available for verification.

17. Department of Gujarati, Churchgate [0374]:-

- Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective departments.
- All Fixed Assets purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.

18. Department of Guidance and Counselling, Churchgate [0079] :-

- As per university guidelines, Cash Account should have a zero balance. However, Cash account shows a debit balance of Rs. 750.

19. Department of Knowledge Resource Centre, Churchgate [5004,5005]:-

- Difference observed in capital grants received and assets purchased against the grants. For Assets purchased through Grants in aid capital (as mention in Trial Balance), depreciation is not recouped from the grant as no grants are seen in the books.
- [4634101000451] S A–Library –Juhu- showing receipt outstanding from F.Y.17-18 Rs.60 F.Y.18-19 Rs.50.

20. Department of Lifelong Learning Education, Churchgate [0036]:-

- Development fees not transferred to development funds.
- Difference is observed in investment balance as per books and as per balance confirmations details given below:-

Sr.no	Particulars	Balance as per Ledger (Rs.)	Balance as per Bank (Rs.)	Difference
1	Fixed Deposit	5,68,78,951.38	5,80,36,399	11,57,447.62

Asset and Income is understated to that extent.

21. Department of Maharashi Karve Model College for Women [0358] :-

- There has been no deduction of Provident Fund from salary.
- Professional Tax has been deducted but not paid during the year.

22. Department of Hostel, Churchgate [5024]:-

- During our audit of financial statements for the year ended 31st March 2022, it is observed that the balances as of 31st March 2020 were unaudited. These unaudited balances have been carried forward from the previous financial year and have been incorporated into current year's financial statements.
- Fixed deposit balance confirmation was not available on record. Fixed deposit interest certificate and TDS deducted certificate was not available on record. Fixed deposit balance as per trial balance does not tally with the balance certificate provided by university.
- In Bank Account [1389101006131] 001 - Churchgate Hostel, difference amounting to Rs. 71,052 was observed in balance as per trial balance & balance as per books considered in reconciliation statement. Account showing credit outstanding since 2016.
- TDS challans for TDS deducted on contract were not available on record.
- Depreciation reserve as per Trial balance and working of deprecation provided differed as follows:

Particulars	Balance as per Trial Balance	Balance as per depreciation Working Provided	Difference
Depreciation Reserve	21,17,531.31	11,39,328	9,78,203.31

- Salary Reconciliation for temporary non-teaching staff was not available on record.

23. Department of Hostel, Juhu [5027]:-

- During our audit of financial statements for the year ended 31st March 2022, it is observed that the balances as of 31st March 2020 were unaudited. These unaudited balances have been carried forward from the previous financial year and have been incorporated into current year's financial statements.
- Fixed deposit balance confirmation was not available on record. Fixed deposit interest certificate and TDS deducted certificate was not available on record.
- Bank Statement was not available Account [1389101006131] 001 – Churchgate Hostel, [1389101051485] S A - Nursing - UG / PG Lt College Of Nursing, [369102011000117] SB - Juhu Hostel - **bank statement not available for our verification.**
- Bank Account [1389101071417] S.B - Collection A/c – showing difference amounting to Rs.850 as per trial balance & as per bank reconciliation books of accounts statement.
- Bank Account [4634101000448] S B - Juhu Hostel - showing entries in bank reconciliation outstanding transaction since 2015.
- Difference was observed in depreciation as per working provided and depreciation as per books.

24. NSS [5007] :-

- Details relating to grant received during the year were not available on record :

Sr. No	Particulars	Amount(Rs.)
1	[772]Receipt Of Regular Activity Grant	17,09,868
2	[773]Receipt Of Special Camp Grant	15,33,272

- Following Bank balance confirmations were not available on record
- [369102010804883]SB- Saving Account NSS DEPT
 - [369102010804884]SB - Enrolment Ac-NSS.

25. Department of lifelong learning and Extension Churchgate [0019] :-

- Bank balance confirmation and reconciliation of balance as per books with bank statement was not available on record in respect of account 04601243 SB – Dept. of Lifelong learning and Extension.

26. Shree Hansraj Pragji Thakersey School of Library Science [0006] :-

- Fixed Deposit is not made out of Development fund received (Institute's Share) as per University Circular.

27. Department of drawing and painting [0384] :-

- Deduction such as LIC, Income Tax and Contribution to Cooperative Society for individual departments were made in the main unit of PGSR till the month of September 2021.
However, the amount in respect of such deduction was not transferred to the respective departments. Hence was not accounted for in the respective departments.
- All Fixed Assets purchased were accounted in the individual departments but depreciation was found recorded on fixed assets in main unit of PGSR.

28. Gujarat Campus [5047] :-

- Bank balance confirmations and reconciliation of bank balance with the balance as per books in respect of the following accounts were not available on record
- [069] S.B.-UCO [Gujarat]
 - [21401] S.B.-Dena Bank (Gujarat Campus).

29. Department of PGSR [5058] :-

- Balance Confirmations of Fixed Deposits were not made available on record.
- Interest on Term Deposits (0627) received for FY 21-22 amounting to Rs.2, 16, 037/- was found recorded twice. Income and assets are overstated to that extent.
- Bank balance confirmations and reconciliations were not available on record in Respect of following bank accounts:-
 - a) [00000003085384666] C.A - Department of PGSR Scholarship Account.
 - b) [11037325153] SB – DRS
 - c) [1389201001850] SB - Department of PGSR-Old Salary Account
 - d) [11037325324] SB - DRS (gujrati)
 - e) [1389101052999] S B - Department Of PGSR-income & expenses
 - f) [1389101070820] S A - PG Dept - Psychology Department
 - g) [1389101070830] S A - PG Dept - Political Science Department
 - h) [1389101070834] SB - Guidance And Counselling
 - i) [1389201003707] S B - Department Of PGSR-Old Scholarship
- As per Cash Certificate provided to us there was nil cash balance as on 31st March 2022. However, in trial balance cash account is having debit balance of Rs.5492. This needed correction.
- Difference was observed in salary as per trial balance and as per books of SPP Unit

Sr. No	Department	Salary as per Trial Balance	Salary as per Confirmation by SPP Unit	Difference
1	History(0380)	46,86,821	48,78,352	(1,91,531)
2	Political Science (0381)	31,83,715	32,46,958	(62,883)

- Discrepancies in depreciation was observed as on 31st march 2022
 - a) Depreciation on books was found short charged to the extent of Rs.808/- .
 - b) Difference was observed in Depreciation on Equipment as per working and as per books. Details were as follows:-

Depreciation as per Working (Rs.)	Depreciation as per trial Balance/books of account (Rs.)	Difference (Rs.)
1,02,570	69,001	33,569

30. Department of Examination [5052] :-

- In Bank reconciliation of Bank Account no. 4634101000022 - Juhu - Exam Deposit, old entry of Rs.550 is outstanding since 16-07-2021.
- Difference was observed in fees reconciliation provided by the department

Sr. No.	Particular	Fees as per Trial Balance	Fees as per Reconciliation	Difference
1.	[0373] Examinations Fee	56590075.00	56636056.00	45981.00
2.	[0374] Practical Examinations Fee	12081074.00	11434388.00	646686.00
3.	[0376] Convocation Fee	8096161.00	8775500.00	679339.00
4.	[0377] Passing Certificate Fees	3193000.00	3515000.00	322000.00
5.	[0391] University Administrative Charges	7746708.50	7911417.00	164708.50
6.	[0392] Special Late Fee	398450.00	490100.00	91650.00
7.	[0397] Late Fee	21225.00	2600.00	18625.00

31. Department of Education [5009]:-

- Bank statement was not available on record of account number - [1389101051031] S B – PVDT DEPT – OTHER EXP 1031.
- As per university guidelines, Cash account should have a zero balance. However, cash account shows a debit balance of Rs. 200.
- Difference was observed in fees reconciliation provided by the department.

Sr. No.	Particular	Amount received to college from students (Rs.)	Amount Transferred to university (Rs.)	Difference
1.	[0227] E-Suvidha Fee - Gross [0228] E-Suvidha - Less : 100% Transfer To University	6301.00 Cr	6300.00 Dr	1.00 Cr
2.	[0230] Students Welfare Fee - Gross [0231] Students Welfare Fee -Less : Transfer To University	8100.00 Cr	8400.00 Dr	300.00 Dr
3.	[0236] Sports Fee – Gross [0237] Sports Fee -Less : Transfer To University	12150.00 Cr	12600.00 Dr	450.00 Dr
4.	[0242] Ashwamedh/ Avishkar/ Indradhanushya Fee - Gross [0243] Ashwamedh/ Avishkar/ Indradhanushya Fee -Less : 100% Transfer To University	2430.00 Cr	2520.00 Dr	90.00 Dr
5.	[0245] Eligibility Fee -Gross [0246] Eligibility Fee -Less : 100% Transfer To University	11400.00 Cr	11100.00 Dr	300.00 Cr

6.	[6307] Library Fee – Gross [6308] Library Fee -Less : 100% Transfer To University Library	81000.00 Cr	83000.00 Dr	2000.00 Cr
7.	[6370] Alumni Fee - Gross [6371] Alumni Less : 100 % Transfer To University	3500.00 Cr	3600.00 Dr	100.00 Dr

- Difference is observed in the Salary Grant Confirmation provided by the University and the Salary Grant recorded in the trial balance.

Particular	Balance Confirmation as per University	Balance as per Trial Balance	Difference
[0485] Salary Grant / DA [0487] Arrears of Encashment	5793185.00	5727502.00	65683.00

- Difference was observed in the Salary Grant Confirmation provided by the University and the salary paid to the employees as per the trial balance.

Particular	Balance as per Salary Grant Confirmation as per University	Balance as per Trial Balance	Difference
[3760] Pay & Allowances (Aided Non Teaching) [3750] Pay & Allowances (Aided Teaching) [3773] Encashment Of Leave	5793185.00	5620902.00 (5145965+409502+65435)	172283.00

Location – Juhu

1) Department of Educational Management (0075)

- Bank Reconciliation Statement of Canara Bank [JuhuDept Education management – Income & Expenses] [A/C No. 4634101000006] includes cash contra entries outstanding since 2017.

2) Department of Vocational and Technical Education, Juhu (5062)

- Professional Tax has remained unpaid.

3) Department of PremlilaVithaldas Polytechnic (J D M) (5060)

- Professional Tax has remained unpaid.
- Student wise, year wise break up of fees was not available on record.

4) Department of PremlilaVithaldas Polytechnic, Juhu (0010)

- Approval of higher authority was not on record for cash expenses exceeding Rs.1000/-

5) Department of Premlila Vithaldas Polytechnic (T&T), Mumbai (5061)

- [5061] Self finance course under P.V.Polytechnic (T&T) showed debit balalnce on income side containing ledger code [0424] other fees/other income amounting to Rs 32,850. Fees received were found credited to other department [0010] premila vitthaldas polytechnic

6) Department of Centre of Special Education, Juhu: [0014,5011,5012 Consolidated]

- Fixed Assets Depreciation working sheet was not tallying with trial balance.
- Profession Tax has remained unpaid.
- Difference was observed in International Conference Grant Balance as per trial balance and as per UC.
- Fixed Asset Investments reconciliation not tallying with the TB.
- 100% Development Fees transferred to development fund. No FD created against such fees.
- In Bank Reconciliation of Bank account - [4634101000454]S.B.-Juhu Dept. of special education –Income and expenses, old cheque outstanding since 2017 amounting to Rs. 7,51,765 and receipt outstanding of Rs. 1,47,126. These were not reversed.
- In Bank Reconciliation of Bank account - [4634101000457]S.B.-Juhu Dept. of special education-Arush The learning center, old cheques outstanding since 2017 amounting to Rs. 42,367.1 and receipt outstanding of Rs. 35,660. These were not reversed.
- Outstanding expenses account for 2020-21 was having debit balance as on 31st march 2022 of Rs. 72, 804/-.
- Difference of Rs. 8,59,800/- was observed in the Salary expenses between SPP unit and trial balance. Salary as per confirmation given by SPP Unit was Rs. 69, 53,336 and salary as per trial balance was Rs. 60, 93,536.

7) Department of Food Science & Nutrition –Unaided [0396]

- Cash Account showed static balance of Rs. 3,095.20/- Cr. This needs correction.

8) Department of Food Science & Nutrition-Aided [5010]

- Cash Account showed static balance of Rs. 46,689.90/- Dr. and needs to be looked into.
- Cash in hand balance certificate not kept on record.

9) Department of Research Centre for Women's Studies, Juhu [0013]

- Break up of Active/Closed project expenses and FDs was not available on record for verification.

10) DEPARTMENT OF C U SHAH COLLEGE OF PHARMACY, SANTACRUZ (0011)

- Cash account showed static credit balance of Rs. 3501 Cr. This needs correction.
- Difference was observed in amount required to be sent to university and actual amount sent amounting to Rs.219300.
- Income Tax Challans were not on record for the months of April, May, October & November and as such could not be verified.

11) DEPARTMENT OF CHINTAMAN UTTAMDAS SHAH COLLEGE OF PHARMACY, PG (5036)

- Cash account showed static credit balance of Rs. 4000 Cr. This needs correction.
- The following fixed asset invoice was not available on record and as such could not be verified by us.

Sr. no.	Voucher No.	Amount (Rs)
1	220858	69,645.00

- [4142] Fellowship payment made but UC not on record.
- [12985] Fees Receivable 17-18 still pending. Appropriate provision not made for the same.
 - Difference was observed in amount required to be sent to university and actual sent amounting to Rs. 95,590. Thus Rs. 95,590/- were less transformed to university as follows: -

Sr. No.	Particulars	Amount received to College from Students (Rs.)	Amount Transfer to University (Rs)	Difference
1.	[0242] Ashwamedh/ Avishkar/ Indradhanushya Fee - Gross [0243] Ashwamedh/ Avishkar/ Indradhanushya Fee -Less : 100% Transfer To University	1470.00 Cr	2160.00 Dr	690.00 Dr
2.	[0245] Eligibility Fee -Gross [0246] Eligibility Fee -Less : 100% Transfer To University	7200.00 Cr	13200.00 Dr	6000.00 Dr

3.	[0248] Enrolment Fee - Gross [0249] Enrolment Fee - Less : 100% Transfer To University	7500.00 Cr	13200.00 Dr	5700.00 Dr
4.	[0251] Examinations - Gross [0252] Examinations -Less :Transfer To University	73200.00 Cr	132000.00 Dr	58800.00 Dr
5.	[0254] Practical Examination Fees - Gross [6300] Practical Examinations Fee-Less : Transfer To University	37600.00 Cr	62000.00 Dr	24400.00 Dr

12) DEPARTMENT OF CHINTAMAN UTTAMDAS SHAH COLLEGE OF PHARMACY - GYMKHANA JUHU (5079)

- Tax Deducted at Source on Fixed Deposit was found having credit balance amounting to Rs. 33,581. This needs correction by passing appropriate entries. Liability is overstated and Assets are understated to that extent.

13) DEPARTMENT OF CENTRE FOR DISTNACE EDUCATION (0099)

- Juhu – Development fund amounting to Rs. 17866281.00 Cr was found not transferred to university as per the university norms.
- Professional Tax deducted was remained unpaid.

14) DEPARTMENT OF LAW SCHOOL (0001)

- In Bank Reconciliation of Canara Bank [JuhuDept School of Law – Law School] - 4634101000014 old receipt entries were found outstanding since 2017. These needs to be reversed.
- Cash account showed credit balance of Rs. 25838.00 Cr. These remained uncorrected .
- Professional Tax has been deducted but remained unpaid.

15) DEPARTMENT OF SNDT EXAM, JUHU (5052)

- Salary to staff of the department has not been recorded in this department but paid and recorded by SPP unit. Profession tax, Provident Fund and other related deductions and payment are recorded in SPP unit books.
- The Following Fees as per trial balance differed from the figures in the reconciliation statement as follows:-

Sr. No.	Particular	Fees as per Trial Balance	Fees as per Reconciliation	Difference
1.	[0373] Examinations Fee	56590075.00	56636056.00	45981.00
2.	[0374] Practical Examinations Fee	12081074.00	*12557322.00 (11434388.00)	*476248.00 (646686.00)
3.	[0376] Convocation Fee	8096161.00	8775500.00	679339.00
4.	[0377] Passing Certificate Fees	3193000.00	3515000.00	322000.00

5.	[0391] University Administrative Charges	7746708.50	7911417.00	164708.50
6.	[0392] Special Late Fee	398450.00	490100.00	91650.00
7.	[0397] Late Fee	21225.00	2600.00	18625.00

16) DEPARTMENT OF S.H.P.T COLLEGE OF SCIENCE, SANTACRUZ, MUMBAI (0008)

- TDS challans and returns were not available on record for verification.

17) DEPARTMENT OF JANKIDEVI BAJAJ INSTITUTE OF MANAGEMENT (0035)

- In Bank Reconciliation of Canara Bank [Juhu JDSMIS – income & expenses] – 1389101051898, old entries are outstanding since 2018.
- Professional Tax has been deducted but remained unpaid.

18) DEPARTMENT OF RAMKRISHNA BAJAJ – CFBP CONSUMER (5029)

- Dead stock register of assets was not available on record and as such verification could not be done.
- In case of Testing Charges (0283), following deviations were observed :
 - Invoices were accounted on receipt basis.
 - Invoices were not authorized by officials.
 - Rates for additional charges were not available on record.

Sr. No	Date	Invoice No.	Amount
1	22-03-2021	143	12,573
2	01-09-2021	035	19,809
3	04-03-2022	133	19,948

- Professional Tax of Rs.3,400 deducted from salary remained unpaid as on March 31,2022
- 194J TDS Challans & Quarterly TDS returns were not available for our verification. TDS was not deducted on Salary paid to Dr. Renuka Gopalkrishnan – Rs.7,20,000.

19) Department of Food Science and Nutrition [Unaided] (0396)

- In Bank Reconciliation of S A– Dept. of Food Science & Nutrition[0396 & 5010 common bank account]-4634101000433 old receipt entries were outstanding for Rs.39,342/- since 2015 & Payments of Rs.3,255/-. These were not reversed.
- Cash balances as per Cash Certificate was nil as on 31st March 2022, However in trial balance, cash account showed balance of Rs.3095.20 Dr.

20) Department of Human Development (0398)

- In Bank Reconciliation of S A - Dept of Human Development [4634101000441] old stale Cheque of Rs.8,325/-was outstanding since 2014 & old receipt entries were outstanding for Rs.1,91,997/-
- Difference was observed in amount required to be sent to university and actual amount sent as follows:-

Sr. No.	Particulars	Amount should be sent to university	Tranferred to University	Difference
1	[6374] Subject Association Fees	15750.00 Cr	15250.00 Dr	500
2	[0227] E-Suvidha Fee	4725.00 Cr	5025.00 Dr	(300)
3.	[0230] Students Welfare Fee	6300.00 Cr	6700.00 Dr	(400)

4.	[0233] Medical Fee -	6250.00 Cr	50.00 Dr.	(6200)
5.	[0236] Sports Fee -	9450.00 Cr	10050.00 Dr	(600)
6.	[0239] Disaster Management Fee	630.00 Cr	670.00 Dr	(40)
7.	[0242] Ashwamedh/ Avishkar/ Indradhanushya Fee	1890.00 Cr	2430.00 Dr	(540)
8.	[0245] Eligibility Fee	8100.00 Cr	5700.00 Dr	2400
9.	[0248] Enrolment Fee	8100.00 Cr	9000.00 Dr	(900)
10.	[6370] Alumni Fee	4100.00 Cr	3700.00 Dr	400
11.	[6307] Library Fee	63000.00 Cr	67000.00 Dr	(4000)

21) Department of Extension & Communication (0399)

- In Bank Reconciliation of S.B – Department of Extension Education-4634101000434 old receipt entries were outstanding for Rs. 7,600/- since 2015.

Location – Pune

1. Department of Home Science Junior College,Pune [5018]

- PF, PT and DCPS and TDS Challans were not available on record for verification.
- Cash account showed credit balance of Rs.1,33,343 as on 31st march 2022.correction entries not passed.

2. Department of SNDT Arts and Commerce (HSVC),Pune [5021]

- In Bank Reconciliation of Bank Account [050310100203105] S.B.-Pune HSVC Arts Comm- Collection and Payment, old receipt entries were outstanding for Rs.6,87,234/- and old stale cheques were outstanding for Rs.6,63,710/- which remained to be reversed.
- Salary grant certificate for F.Y.2021-22 was not on record.
- Physical verification report of fixed asset was not provided in proper format.
- PF, PT and DCPS and TDS Challans were not on record.
- Management has not maintained temporary staff and non-teaching staff salary sheet for F.Y.2021-22.
- Bank balance Confirmation and bank reconciliation was not made available for the following account: a) [11111] SB- Janta Sahakari Bank 201
- In Bank Reconciliation of Bank Account [00000060057873041] S.B –Pune HSVC Arts Commerce – (Salary Account), Old stale cheques remained outstanding for Rs.79,19,228- and Receipts were Outstanding for Rs.78,65,327/-
- As per cash on hand certificate provided to us, there was nil cash balance as on March 31, 2022. However, in trial balance cash account was having a credit balance of 15,049. This needed correction.

3. Department of Hindi, Pune [0390]

- PF,PT challans for F.Y.2021-22 were not on record and could not be verified.
- Bank Reconciliation of Bank account [050310210000052] S.B-Pune Dept. Hindi –Collection A/C showed old entries are outstanding amounting to Rs. 3000/-.

4. Department of Knowledge Resource Centre, Pune [5006]

- PF, PT and DCPS and TDS Challan were not on record for verification.
- During F.Y 2020-21 salary grant received from university amounted to Rs.92,84,282 but salary expenditure incurred to the extent of Rs.92,80,760. Grant short spend to the extent of Rs.3522
- Salary Grant received during F.Y. 2019-20 from university amounted to Rs.82,04,558 but salary expenditure incurred to the extent Rs82,04,243. Excess expenditure incurred amounted Rs19,685.

5. Department of PGSR, Pune [5064]

- PF and PT challan were not available on record for verification.

6. Department of SNTD Kanyashala Junior College (5019)

- In Bank Reconciliation of Bank account [5052010000251] SA-SNTD Kanyashala old entries are outstanding amounting to Rs.340169. These have not been reversed.
- PF, PT challans were not available on record and as such could not be verified.
- As per depreciation working sheet, opening depreciation reserve was Rs.23,12,452.65 and as per trial balance, opening depreciation reserve was Rs.1871730.27. Thus, There was difference of Rs.440722.83.

- No dead stock register was maintained by department and as such details could not be verified.
- Following Bank account statement was not on record for F.Y.2021-22 :
a) 16364 SB PDCC Bank.
- Salary grant certificate for F.Y.2021-22 was not on record and could not be verified.

7. Department of Marathi, Pune [0389]

- PF, PT challans were not available on record and as such could not be verified.

8. Department of Continuing & Adult Education (5039)

- In Bank Reconciliation of Bank Account [050310100200806]SB-Continuing and Adult Education, Pune old receipt entries were outstanding since 2020-21 amounting Rs.3,94,597 and cheques were outstanding since 2020-21 amounting Rs.3,90,847. These should have been reversed.
- Scrutiny of Investment Account revealed difference in investment as per ledger and as per Bank statement as follows: -

Sr. no	Particulars	Balance as per Ledger (Rs.)	Balance as per Bank (Rs.)	Difference (Rs)
1	Fixed Deposit	1,26,61,787.78	1,26,42,710.78	19,077

- Caution money received from student Rs.28,100 was found recorded as income and hence to that extent income is overstated and liability is understated.
- Dead stock register was not maintained by the department and as such information could not be verified.
- Fixed asset verification or addition to fixed asset certificate for F.Y.2021-22 was not on record.
- PF, PT and DCPS Challans were not on record and as such could not be verified.

9. Department of BCA (Unaided) (0015)

- In Bank Reconciliation of Bank Account [050320100200006] S.B.- Arts and Commerce Pune- B.A., B. Com, BBA,Pune old receipt entries outstanding amounted to Rs.738262.98 and old stale cheques were outstanding amounted to Rs.58163 and remained to be reversed.

10. SNTD Art's & Commerce College for Women (Junior college) (5017)

- In Bank Reconciliation of Bank Account [050310100203125]S.B.- Arts and Commerce College Pune- Jr. College, Pune showed old outstanding receipts amounting to Rs.5,02,659.32 and old state cheque amounting to Rs. 1146.32. These were not reversed.
- Scrutiny of Investment Account Revealed difference in investment as per trial balance and balance as per FD working amounting to Rs. 47,222/- as follows:-

Sr no.	Particulars	Balance as per FD Working	Balance as per Trial Balance	Difference
1.	[8259] Fixed Deposit	1,44,71,317.44	1,44,24,095.44	47,222

- In Case of HSC Board Fees, difference was observed in the amount as per fees reconciliation statement and Trial Balance as follows: -

Sr no.	Particulars	Balance as per Fee Reconciliation statement	Balance as per Trial Balance	Difference
1.	[8950] HSC Board Exam Fee- Gross	3,80,815.00	3,32,925.00	47,890.00
2.	[6326] Fees from External Students	62,000.00	12,000.00	50,000.00
3.	[0251] Examinations- Gross	3,44,265.00	3,43,290.00	975.00

- Bank Confirmation and bank reconciliation was not made available for the following accounts : a) [007230100000077]S.B –Pune- Department of Arts and Commerce College- Jr. Salary A/c. b) [1389101071417] S.B.- Collection A/c.
- Eligibility Fees received from students Rs.7575 but transferred to university Rs.6800/- only .

11. Department of Continuing & Adult Education (5014)

- In Bank Reconciliation of Bank Account [050310100200806]SB-Continuing and Adult Education, Pune old receipt outstanding for more than 3 months amounted to Rs.3,94,597/- and stale cheques outstanding amounted to 3,90,847. These entries were not reversed.
- Scrutiny of Investment Account Revealed difference in investment as follows:

Sr.no	Particulars	Balance as per Ledger (Rs.)	Balance as per Bank Confirmation (Rs.)	Difference (Rs.)
1	Fixed Deposit	5,63,296	5,52,673	10,623

- PF, PT and DCPS Challan were not available on record for verification.

12. SNDT College of Education (0018)

- Difference was observed in Fixed Deposit Interest from Bank of India as per bank confirmation and as per trial balance for FY 21-22 as follows: -

Sr.no	Interest as per Bank certificate	Interest as per Trial Balance	Difference
1.	7,44,780	7,52,123	(7343)

- Difference in TDS on fixed deposit was observed as per bank confirmation and as per trial balance for FY 21-22 as follows :-

Sr.no	TDS on FD Interest as per Bank certificate (Rs.)	TDS on FD Interest as per Trial Balance (Rs.)	Difference (Rs.)
1.	61,212	15,792	45,420

- Difference was observed in salary computed by the department and as per trial balance, details are as follows: -

Sr.no	Particulars	Balance as Per Working by Department	Balance as per Trial Balance
1	Salary	2,10,71,856	2,10,81,190

- Dead stock register of fixed assets was not maintained and as such verification could not be done.
- Eligibility Fees Received from students were Rs18,900 but transferred to university Rs.36000.
- Enrolment Fees Received from students Rs18,900 but transferred to university is Rs.39600.
- Library Fees Received from students Rs84,000 but Transferred to university is Rs.1,54,000.
- Fees for passing Certificate Received from students Rs. 8,400 but Transferred to university Rs1,400 only.
- Alumni Fees Received from students Rs.4100 but transferred to university Rs.7300.
- As per depreciation working sheet opening depreciation reserve is not matching with the trial balance and is excess by Rs.4,96,972.
- PF, PT and DCPS Contribution challan were not on record and could not be verified.
- During the year receipt of grant (0830) Rs.1,28,000 was not treated as income but shown as liability in balance sheet. Utilization certificate for the same was not available.

13. SNTD College of Home Science (0016)

- As per Cash Certificate there was nil cash balance as on 31st march 2022. However in trial balance cash account was having balance of Rs10,895/-

14. Department of Food Science and Nutrition (MSC, NFP) (0430)

- As per Cash Certificate there was nil cash balance as on 31st march 2022. However in trial balance it was having a credit balance of Rs.1,90,592.80.
- As per Trial Balance, Fees Receivable [12956] were having a credit balance amounting to Rs37,147.50.
- As per Trial Balance, Following Liability heads were having debit balance
 - a. [13324] Fees Payable 21-22 Dr. Rs44,599.49
 - b. [2105] Receipts of Deposit (Library) Dr. Rs22,500.

15. Home Science Pune, PG Diploma Dietetics (5042)

- As per Cash Certificate there was nil cash balance as on 31st march 2022. However in trial balance cash account was having balance of Rs.6,140.

16. M.Sc. Clinical Nutrition and Dietetics (5078)

- As per Cash Certificate there was nil cash balance as on 31st march 2022. However in trial balance cash account was having balance of Rs.65,090.

17. Department of Food Science Quality Control, UG (5073)

- As per Cash Certificate there was nil cash balance as on 31st march 2022. However in trial balance cash account was having balance of Rs.1,17,412.

18. S.N.D.T. College of Home Science (Sr.) UG (5015)

- As per Cash Certificate there was nil cash balance as on 31st march 2022. However in trial balance it was reflecting a debit balance of Rs.15,07,414.
- Salary grant certificate for the F.Y.2021-22 was not on record and could not be verified.
- Petty cash expenses head wise break up was not available for F.Y.2021-22.
- Salary confirmation of university was not on record.
- Difference was observed in salary balance as per the working of department and as per trial balance, Details are as follows: -

Sr.no	Ledger	Balance as Per Working by Department	Balance as per Trial Balance
1	Salary (3750 & 3751)	2,25,33,476	2,25,60,891

19. PG Department of Jankidevi Bajaj Institute Of Management Studies (5056)

- As per cash certificate provided to us, there was nil cash balance as on March 31, 2022. However in trial balance cash account was having balance of Rs.10001. This needs correction.
- Details of Other Income [0424] were not on record and could not be verified.
- In Bank Reconciliation of Bank Account [050310210000123] S.B –Pune Department PGSR – Collection And Payment showing old receipt entries outstanding for F.Y.2021-22 amounted to Rs.35643. These were not reversed.

20. Pune Hostel (5038)

- As per Cash Certificate provided to us there was nil cash balance as on 31st march 2022. However in trial balance cash account was having balance of Rs.19,750. This needs correction.
- Bank Confirmation and bank reconciliation was not made available for the following account : a) [10939] 031 – Balance of SIHA.
- During the audit, management has not given explanation for following section codes:-

[2264] SNDT Women's University Mumbai ; 2,13,21,445 Dr.

[6871] SNDT Pune Hostel ; 4,68,839 Dr.

[6881] SNDT Women's University Mumbai ; 1,00,00,000 Dr.

21. Department of Secondary School Term Fee Account (5067)

- On verification of depreciation working, discrepancies were observed in the opening balance of depreciation reserve and separate workings for fixed asset blocks were not available on record .
- Dead stock register of fixed assets was not on record.
- Physical Verification Report of Fixed asset was not available on record.
- Break up of Petty cash expenses were not available for verification for F.Y.2021-22.
- Break up of FD Working and Balance confirmation from bank were not made available and as such correctness of the same could not be checked.

22. Department of Jr. College Term Fee Account (5069)

- On verification of depreciation working, discrepancies were observed in the opening balance of depreciation reserve and separate workings for fixed asset blocks were not available on record.
- Dead stock register of fixed assets was not available on record.
- Break up of Petty cash expenses was not available for F.Y.2021-22 and as such could not be verified by us.

23. SNDT Arts & Commerce College (Sr.), BAF (5041)

- Bank Confirmation and bank reconciliation was not made available for the following account ; a) [050310210000043] S B - Art and Com Pune - BA & BCA and as such Balances could not been verified.

24. Department of Commerce [0391]

- PF, PT and DCPS Challan for F.Y.2021-22 were not on record for verification.

25. Department of SNDT Department of Communication for Children [5055]

- PF, PT and DCPS Challan for F.Y.2021-22 were not on record and as such could not be verified.

26. Department of Economics [0386]

- PF, PT and DCPS Challan for F.Y.2021-22 were not on record for verification.

27. Department of Drawing and Painting [0394]

- Management not provided PF, PT and DCPS Challans of financial year 2021-22 for verification.

28. Department of Premlila Vitthaldaskanyashala, Pune [5020]

- PF, PT and DCPS entries were not made in the books, also challans and working was not available for F.Y.2021-22
- Petty cash expenses, head wise breakup was not available for F.Y.2021-22.

29. Department of Prem Vitthaldas kanyashala (Term Fees A/c), Pune [5066]

- Development fees were found received from student amounting to Rs10,121 but those were not transferred to development fund for F.Y.2021-22.
- Petty cash expenses head wise break up was not available for F.Y.2021-22.
- HSC Board Exam Fees Received from student amounting to Rs27,500 but transferred to board only Rs23,280 as appearing on university portal.

30. SNTD Pune Campus [5051]

- Fixed asset verification report for F.Y. 2021-22 was not on record.
- PF, PT and DCPS Challans for F.Y.2021-22 were not on record.

31. SNTD Arts and Commerce College for Women (Senior College) [5016]

- Break up of Fixed Deposits and bank balance confirmation were not on record.
- TDS deducted certificate was not on record.
- Depreciation working related to fixed asset was not on record.
- In Bank Reconciliation of Bank Account [050320100200005] Bank of India [Art and Com Pune - Salary Account] receipt entries outstanding for more than 3 months of F.Y.2021-22 amounting to Rs.2,320 were not reversed.
- In Bank Reconciliation of Bank Account [050320100200006] S.B.- Arts and Commerce College Pune- Jr. College, old stale cheque outstanding amounted Rs.1365 and outstanding receipts amounted to Rs.70,45,574 which were being carried forward but were not reversed.

- As per cash certificate provided to us, there was nil cash balance as on March 31, 2022. However in trial balance cash account is having balance of Rs.58195.00.
- Grants shown in the books of account is having debit balance [7866] Receipt of grant amounting to Rs.1,02,550 Dr.
- Difference was observed in depreciation reserve, opening balance as per depreciation reserve is Rs.12,47,911 opening balance as per trial balance is Rs. 1328760.7 difference of Rs.80,849 was observed.
- Depreciation is not charged on the asset purchase from grant and also grants are not appearing in the books of accounts.
- Fees Reconciliation was not in the appropriate format.
- Following Difference were observed in the salary reconciliation prepared and Trial Balance

Sr.no	Particulars	Balance as per Trial Balance	Balance as per Salary Reconciliation	Difference
1	Income Tax	58,93,000	57,55,000	1,38,000
2	Contribution to co-operative society	6,30,802	6,24,440	6,362

- PF,DCPS and PT challan were not on record .

32. Department of BA [5080]

- Bank Statements for the following bank account were not available on record and such reconciliation could not be checked.
 - a) [050320100200006]-S.B – Arts and Com Pune- B.A, B.Com, BBA
 - b) [050310210000043] S B - Art and Com Pune - BA & BCA.

33. Department of Kanyashala Junior College School Account, Pune [5068]

- Fixed asset verification report and Additions to fixed assets certificate for F.Y.2021- 22 was not on record.
- PF, PT and DCPS challan were not on record and could not be verified
- Salary grant certificate for the F.Y.2021-22 was not on record and could not be verified.