

To,
Independent Auditor's Report
The Management of
Shreemati Nathibai Damodar Thackersey Women's University (SNDTWU)
Mumbai,

Report on the Financial Statements

We have audited the accompanying financial statements of Shreemati Nathibai Damodar Thackersey Women's University (SNDTWU) or (the Company), which comprise the Balance Sheet as at 31st March, 2021, the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management of the University is responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance of the University in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the University and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant for the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

This report, including the opinion is made solely to the Senate of the University, as a body, in accordance with the Maharashtra Universities Act 1994 as amended Maharashtra Universities Act 2016. Our audit work has been undertaken so that we might state to the Senate those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not, in giving this opinion, accept or assume responsibility for any other purpose or to anyone (other than the SNDTWU and the Senate of SNDTWU as a body) for our audit work or for this report, or for the opinions we have formed to whom this report is shown or in to whose hands it may come save where expressly agreed by our prior consent in writing:

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the University preparation of the

financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the University has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management of the University, as well as evaluating the overall presentation of the financial statements.

As part of audit risk assessment, we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems.

Basis for Qualified Opinion

Attention is drawn to **Schedule A-** Notes to Audit Report which are self-explanatory. Consequently, pending the resolution of matters stated therein, we are unable to determine the extent of adjustments to these amounts in the financial statements.

Qualified Opinion

In our opinion, based on our audit and to best of our information and according to the explanations given to us, except the possible effects of the **Notes to Audit Report in Schedule A** as mentioned in the **Basis for Qualified Opinion paragraph above**, the accompanying financial statements read together with the **Significant Accounting Policies in Schedule B** and **Notes forming part of the accounts in Schedule C**, the aforesaid financial statements give the information required by the Maharashtra Universities Account Code, 2012 and as per Maharashtra University Act, 2016 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India -

- (a) In the case of Balance Sheet, the state of affairs of the University as at March 31, 2021; and
- (b) In the case of the Income and Expenditure Account, the surplus of the University for the year ended on that date.

Emphasis of Matter

Attention is drawn to **Schedule A-** Notes to Audit Report which are self-explanatory. Necessary adjustments will be made in the financial statements in the year of completion of reconciliation/resolution with required details and approvals.

Report on Other Legal and Regulatory Requirements.

Subject to foregoing matters described in Basis for Qualified Opinion paragraph, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) in our opinion, proper books of accounts as required by law have been kept by the University so far as appears from our examination of those books;
- c) The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of accounts.

**For Agarwal&Dhandhania
Chartered Accountants
FRN: 125756W**

**CA Tushar Vegad
Partner
M. No: 158758
UDIN:**

**Place: Mumbai
Date:**

SCHEDULE A- NOTES TO AUDIT REPORT

PART- 1 – Notes to Audit Report on Consolidated Financial Statements

1. There is total 99 number of departments in this University (Refer Schedule-C for list of departments). The following departments are not incorporated in consolidated financial statements in consistent with past practice due to non-availability of complete financial data. The impact of non-inclusion of the financial transaction of below institutions/departments on the Consolidated Financial Statement of the University is presently not ascertainable.

- Gymkhana college accounts of Departments/Institutions of Juhu Campus (except Gymkhana of C.U. Shah department)
- Vacation account of College of Education
- Registrar B. Ed Admission account
- JDBMS Pune

2. We observed that there are 1696-line items (Ledger accounts) in the financial statements wherein the balances are lying static since years and same has been reported in Previous Financial year's audit report notes.

Management has conducted static balance audit by Independent Auditor. Management Council has adopted the Audit report verification and analysis submitted by Independent Auditor through vide board resolution passed on 30.07.2022. The Effect of Static Balances have been taken care in the F.Y.2022-23 as per resolution.

- ❖ Total 30 Departments of Churchgate, Juhu and Pune campus were verified for the static & old balances:

I. Department of Churchgate Campus:

1. Department of University Finance
2. Department of Life Long Learning and Extension
3. Department of English
4. Department of Political Science
5. Department of Commerce
6. Department of Psychology
7. Department of Knowledge Resource Centre - Library Mumbai
8. Department of Patkar Hall
9. Department of Mumbai Hostel
10. Department of Hindi
11. Department of Sociology
12. Department of Music
13. Department of Sanskrit
14. Department of Economics

II. Department of Juhu Campus:

15. Department of P V Polytechnic
16. Department of SVT College of Home Science
17. Department of PG Computer Science
18. Department of UMIT
19. Department of Centre for Distance Education
20. Department of PG Home Science Juhu
21. Department of Juhu Hostel

III. Department of Pune Campus:

22. Department of SNTD Arts College, Senior
23. Department of SNTD Arts College, Junior
24. Department of College of Education Pune
25. Department of College of Home Science Senior
26. Department of College of Home Science Junior
27. Department of Life Long Learning and Extension –Sub Centre
28. Department of Pune Hostel
29. Department of PGSR
30. Department of Library Pune

Department wise list of such static balances (the credit balance total of which is amounting to INR 79.24 Crores & the debit balance total of which is amounting to INR 202.19 Crores) is given in **ANNEXURE – A (1)** enclosed with this Schedule-A.

3. There is an amount of INR. 4,26,10,833/- lying under the head of Acc Code 8883- Capital WIP University as on 31.03.2021 since the start of the year. There is no movement since many years and can be considered as Static Balance. University had made an expenditure on [Account Head 103] Building under construction of Rs. 749,04,900.71/- which was lying since more than 4 years and still there are no movement in current financial year and showing under the Work in Process only.
4. Among such static balances, there are 43 Ledger Accounts of various statutory liabilities/assets (with debit balance of Rs. 46,90,490/- & Credit balance of Rs. 2,86,72,296/-) lying in the BOA as opening balances without any movement in the current financial year. It consists of liability & assets head of TDS, Provident Fund, Professional Tax, Service Tax Payable etc. We have not been provided any documents or break up of such amount in order to check the any legal consequences for the same. Details of the same is provided in **ANNEXURE – A (2)**.
5. Loans and Advances given aggregating to Rs. 86,87,21,637/- (Previous Year: 81,69,87,095) comprises of various old advances (including advances identified as bad by the management) given in the normal course of functioning of university to defray specific expenses. Due to non-recording of the underlying expense in the related financial year, the advances have continued as unadjusted / unconfirmed asset in the books of account of the University and the concerned Institutions and Colleges. Necessary adjustment is required to be made to the carrying values of the above account balances in the year of completion of reconciliation / settlement. In the opinion of the management, the impact of the adjustments if any on the financial statements is not ascertained.
6. There are many inter department transactions taking place between departments/university & Institutions.
 - We observed that the complete & final reconciliation between these departments is pending since many years. The required details of such transactions for the purpose of reconciliation are either partially available or not available. Therefore, the management is not in a position to give exact position of the balances between the departments. This may lead to over statement or under-statement of assets, liability, income or expenses of various departments. Our opinion on the true & fair view of the financial statements is subject to such limitation.
 - The unreconciled difference between departments with the university and other departments are given in **ANNEXURE – A (3)** enclosed with

this Schedule-A. It depicts the debit difference of INR.30.49 Crore [total of Debits Amounting to 100.09 Crore is not getting reconciled with the total of corresponding credits Amounting to INR 69.61 Crore] & credit difference of INR. 11.84 Crore [total of credits Amounting to INR 15.59 Crore is not getting reconciled with the total of corresponding debits Amounting to INR 3.76 Crore].

- In addition to the difference mentioned above, there is a possibility that few new debit/credit balances may appear for this department in reconciliation process of other departments.
7. As informed by the management, verification of the Fixed assets/dead stock memorandum record maintained by the institutions is in the process to disclose full particulars such as quantitative details, assets funded by grants/donations and location of the respective fixed assets. However, the same is going on since last 3 years. In absence of Physical verification/review of Fixed assets and capital work in progress by the management the existence and physical condition thereof has not been ascertained. Resultantly fixed and inventory are being carried at historic cost as at the financial statement date.
 8. Development fund needs to be converted into Fixed Deposit year to year. The amount lying in Development fund is INR.10.6 Crores.
 9. We understand that there are few legal cases pending in various court of laws against the university. As we have not been provided the details of such cases. So, we are unable to comment upon the ascertainment and quantification of the amount of contingent liability.
 10. It is noticed that there is no system of mapping the funds received through donations/grants/world bank loan with its application in assets and expenses. Therefore, the impact on financials for non-utilization of time barring funds received cannot be ascertained. The grants received for projects and assets related was not reconciled since many years and also there was no utilization certificate available in many instances. The expenses were done as per the available records but the grant liability was not yet adjusted accordingly.
 11. **A)** There is opening balance of Salary Grant receivable amounting to INR. 1,11,48,28,082.00/-. As per management, this amount is static as salary assessment is pending since 1994. The cumulative "Salary Grant Receivable" up to year ended on 31st March, 2021 (including the amount for the current financial year) amounts to INR. 1,14,81,45,099.00/-. Any confirmation or any documentation for such huge receivable amount is not produced to us. **B)** The university is required to remit Tuition fees amount to Government. However, as informed by management, the university has not remitted such amount (Nearly INR. 14.22 Crores for the FY 2020-21) of Tuition fees to the Gov. for want of pending assessment of salary at the end of government since years Here, the liability of making the payment of Tuition fees is not provided for in the BOA since years, the same is booked as Income in current Financial Statements.
 12. As informed by management, they have undertaken a review of revenues recognized, fixed assets, capital work-in-progress, current assets, receivables, advances/deposits given and accepted and payables and current & contingent liabilities. Confirmation and Reconciliation of these account balances include transactions/ static balances is under process, effect of which cannot be ascertained & quantifiable as at the date of adoption of financial statement with reasonable accuracy.

PART- 2 – Notes to Audit Report on Individual Department wise Financial Statements

LOCATION - CHARCHGATE

A.2.01 : DEPARTMENT OF UNIVERSITY (STANDALONE UNIT), CHURCHGATE

- In case of university as a standalone unit, the bank reconciliation statement in respect of following bank accounts continues to disclose stale cheques and cheques deposited but not credited by the bank.
 - a) 1389101070854 – Canara Bank – Payment entries standing in reco. FY 2020-21 (38.50 Lacs) & Receipt outstanding for FY 2019-20 (14,458), FY 2020-21 (2,870) and FY 2015-16 (10,200).
 - b) 4634101000429 – Canara Bank [Juhu - Mini Audit] – Receipt Outstanding FY 2015-16 amounting to 31,843/- and FY 2020-21 amounting to 23,598/-
 - c) 1389101073025 – Canara Bank [SNDT Women's University - Registrar Account] – Payment entries standing in reco. FY 2020-21 (42.98 Lacs), FY 2017-18 (6000), Receipt outstanding for FY 2019-20 (5.30 Lacs) & FY 2020-21 (78.82 Lacs).
 - d) 000494600001672 – Yes Bank Ltd [The Registrar SNDT Womens University] receipt entries standing in reco. 2019-20 (13,165) and 2020-21 (91,497), Credit outstanding for FY 2020-21 (94,740).
 - e) 1389101071417 – Canara Bank – 30 Receipts are standing in reconciliation since FY 2015-16 amounting to Rs. 7,56,780/- and FY 2020-21 (1,89,130) and payment outstanding fo FY 2020-21 (27.12 Lacs).
 - f) 039305007199 – ICICI Bank [E-Tendering Account] – Payment entries standing in reco. FY 2018-19 (10,300).
 - g) 1389201003670 – Receipt Outstanding FY 2015-16 amounting to 36529/-
 - h) 1389101006724 – Canara Bank [Foregin Payment A/c] – payment outstanding fo FY 2020-21 (3,29,513)
 - i) 1389101072994 – Canara Bank [Canara Bank - The Registrar SNDT Women's University] - Receipt Outstanding FY 2019-20 amounting to 11,880/- and FY 2020-21 amounting to 1,44,403/-
- GST return not filed for the period April'20 to November'20.

A.2.02 : P.V.D.T COLLEGE OF EDUCATION FOR WOMEN, CHURCHGATE

- 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.

A.2.03 : DEPARTMENT OF SANSKRIT, CHURCHGATE

- The salary grant was received by the SPP unit, which then directly disbursed payments to staff accounts without forwarding the grant to the department.
- The PGSR department made deductions payments, and the deductions entry has not been passed in Sanskrit Department.

A.2.04 : DEPARTMENT OF SOCIOLOGY, CHURCHGATE

- The salary grant was received by the SPP unit, which then directly disbursed payments to staff accounts without forwarding the grant to the department.
- The PGSR department made deductions payments, and the deductions entry has not been passed in Sociology Department.

A.2.05 : DEPARTMENT OF SPP UNIT, CHURCHGATE

- There is opening balance difference of Rs. 61,26,15,389.36 for which we have received no explanation from management and it has been treated as static balance by management.
- There is static opening balance of Salary Grant receivable amounting to Rs. 1,11,48,28,082.00. As per management, this amount is static as salary assessment is pending since 1994.

A.2.06 :ARTS JUNIOR COLLEGE, CHURCHGATE

- Investment's interest & closing balance certificate not available to verify.
- Investment's working not made available to verify.

A.2.07 :S.N.D.T. COLLEGE OF ARTS AND COMMERCE, CHURCHGATE

- Investment's interest & closing balance certificate not available to verify.
- Investment's working not made available to verify.
- Development fee and depreciation entry passed under same ledger ([8617] Development Funds).
- Canara Bank [Art & Com Sr College Aided Church gate- Regular Payment]- 1389101054369 showing cheques outstanding since 2016.

A.2.08 :DEPARTMENT OF COMMERCE, CHURCHGATE

- The salary grant was received by the SPP unit, which then directly disbursed payments to staff accounts without forwarding the grant to the department.
- The PGSR department made deductions payments, and the deductions entry has not been passed in Sanskrit Department.
- Development fees not transferred properly in ratio of 50%, there is balance in development fee of rs.500.

A.2.09 :DEPARTMENT OF ECONOMICS, CHURCHGATE

- The salary grant was received by the SPP unit, which then directly disbursed payments to staff accounts without forwarding the grant to the department.
- The PGSR department made deductions payments, and the deductions entry has not been passed in Economics Department.

A.2.010 : DEPARTMENT OF ENGLISH,CHURCHGATE

- The salary grant was received by the SPP unit, which then directly disbursed payments to staff accounts without forwarding the grant to the department.
- The PGSR department made deductions payments, and the deductions entry has not been passed in English Department.

A.2.011 : DEPARTMENT OF KNOWLEDGE RESOURCE CENTRE, CHURCHGATE

- There is no exact co-relation of grants received and assets purchased against the grants. 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. Depreciation on tangible and intangible fixed assets is provided at the rates and in the manner specified in Income Tax Act 1961, on written down method.

A.2.012 : DEPARTMENT OF CONTINUING AND ADULT EDUCATION, CHURCHGATE

- The salary calculations are not being maintained correctly; the deduction amounts do not match the figures in the trial balance.
- Development fee has not been transferred to development funds.

A.2.013 : DEPARTMENT OF MAHARASHI KARVE MODEL COLLEGE FOR WOMEN

- There has been no deduction of provident fund and professional tax from the salary.
- Salary for temporary teaching staff amounting of rs.11,93,800 and temporary non-teaching staff amounting of rs.6,22,282. For such payments college takes advance from university.

A.2.014 : DEPARTMENT OF MUSIC, CHURCHGATE

- The salary grant was received by the SPP unit, which then directly disbursed payments to staff accounts without forwarding the grant to the department.
- The PGSR department made deductions payments, and the deductions entry has not been passed in Music Department.

A.2.015 : DEPARTMENT OF POLITICAL SCIENCE, CHURCHGATE

- The salary grant was received by the SPP unit, which then directly disbursed payments to staff accounts without forwarding the grant to the department.
- The PGSR department made deductions payments, and the deductions entry has not been passed in political science Department.

A.2.016 : DEPARTMENT OF PSYCHOLOGY, CHURCHGATE

- The salary grant was received by the SPP unit, which then directly disbursed payments to staff accounts without forwarding the grant to the department.
- The PGSR department made deductions payments, and the deductions entry has not been passed in Psychology Department.

A.2.017 : DEPARTMENT OF MARATHI, CHURCHGATE

- The salary grant was received by the SPP unit, which then directly disbursed payments to staff accounts without forwarding the grant to the department.
- The PGSR department made deductions payments, and the deductions entry has not been passed in Marathi Department.

A.2.018 : DEPARTMENT OF HINDI, CHURCHGATE

- The salary grant was received by the SPP unit, which then directly disbursed payments to staff accounts without forwarding the grant to the department.
- The PGSR department made deductions payments, and the deductions entry has not been passed in Hindi Department.

A.2.019: DEPARTMENT OF HISTORY, CHURCHGATE

- The salary grant was received by the SPP unit, which then directly disbursed payments to staff accounts without forwarding the grant to the department.
- The PGSR department made deductions payments, and the deductions entry has not been passed in History Department.

A.2.020: DEPARTMENT OF GUJRATI, CHURCHGATE

- The salary grant was received by the SPP unit, which then directly disbursed payments to staff accounts without forwarding the grant to the department.
- The PGSR department made deductions payments, and the deductions entry has not been passed in Gujrati Department.

A.2.021: DEPARTMENT OF GUIDANCE AND COUNSELLING, CHURCHGATE

- Cash account shows a debit balance of Rs. 750.

A.2.022: DEPARTMENT OF PATKAR HALL, CHURCHGATE

- TDS returns are filed by SPP unit, TDS Returns acknowledgments and TDS reconciliation with returns and books is not received.

A.2.023: DEPARTMENT OF HOSTEL, CHURCHGATE

- The Fixed Deposit working provided by the department does not conform to the Trial Balance, resulting in a difference of Rs. 1,02,71,324.
- The closing balance of the depreciation reserve in the working does not match the depreciation reserve reported in the trial balance, resulting in a difference of Rs. 9,78,203.
- During our audit of the financial statements for the year ended 31st March 2021, we have noted that the opening balances as of 31st March 2020 were unaudited. These unaudited opening balances have been carried forward from the previous financial year and have been incorporated into the current year's financial statements. However, it is important to note that these balances were not subject to an audit in the prior year, and therefore, our current year audit opinion does not provide assurance on the opening balances as of 31st March 2020. Management is responsible for the preparation and fair presentation of the financial statements, including the accuracy of the opening balances. Our responsibility is to express an opinion on these financial statements based on our audit.

A.2.024: DEPARTMENT OF HOSTEL, JUHU

- The Fixed Deposit working provided by the department does not conform to the Trial Balance, resulting in a difference of Rs. 2,09,15,813.
- The closing balance of the depreciation reserve in the working does not match the depreciation reserve reported in the trial balance, resulting in a difference of Rs. 4,697.
- During our audit of the financial statements for the year ended 31st March 2021, we have noted that the opening balances as of 31st March 2020 were unaudited. These unaudited opening balances have been carried forward from the previous financial year and have been incorporated into the current year's financial statements. However, it is important to note that these balances were not subject to an audit in the prior year, and therefore, our current year audit opinion does not provide assurance on the opening balances as of 31st March 2020. Management is responsible for the preparation and fair presentation of the financial statements, including the accuracy of the opening balances. Our responsibility is to express an opinion on these financial statements based on our audit.

LOCATION – JUHU

A.2.025 : DEPARTMENT OF C U SHAH COLLEGE OF PHARMACY, JUHU

- Profession tax, Provident Fund and other related deductions has been deducted by UGC and net grant amount paid to department. Payment of such liabilities are subject to UGC.
- Cash Account As not settled and showing static credit balance of Rs.7,500/-
- [12985] Fees Receivable 17-18 still pending.
- [4142] Fellowship payment made but UC not provided for verification.
- Appointment letter of visiting staff not provided for verification.

A.2.026 : DEPARTMENT OF CENTRE FORDISTANCE EDUCATION, JUHU

- Juhu-Fees Income reconciliation not made available for verification.
- Juhu-Development fund not transferred to university.
- PF ,PT challans not made available for verification.
- Pune-Fixed deposit interest and closing balance certificate not made available for verification.

A.2.027 : DEPARTMENT OF EDUCATIONAL MANAGEMENT, JUHU

- BRS includes cash contra entries outstanding since 2017.

A.2.028 : DEPARTMENT OF SCHOOL OF LAW, JUHU

- PF, PT not paid and challans not made available for verification.
- Canara Bank [Juhu Dept School of Law - Law School]- 4634101000014 showing cheques outstanding since 2017.
- Cash account showing credit balance of Rs.25,840.

A.2.029 : DEPARTMENT OF FOOD SCIENCE ANDNUTRITION, JUHU

- Cash Account has not settled and showing static balance of Rs 8,631.80 Dr (Unaided) and balance of Rs. 46,689.90 Dr (Aided).

A.2.030 : DEPARTMENT OF CENTRE OF SPECIALEDUCATION, JUHU

- Fixed Assets Depreciation reconciliation working has interred head differences as per TB.
- Salary reconciliation of Visiting Faculty Teaching & Temp. non-teaching staff not made available for verification.
- Professional Tax has not been paid.
- International Conference Grant balance not tallying with provided UC.
- Fixed Assets Investments reconciliation not tallying with TB.
- Cash account showing balance of Rs.18,467.
- Current year 100% Development fee transferred to Development fund only.

A.2.031 : DEPARTMENT OF VOCATIONAL ANDTECHNICAL EDUCATION, JUHU

- Profession tax has not been paid.

A.2.032 : DEPARTMENT OF PREMLILAVITHALDAS POLYTECHNIC, JUHU

- Profession tax, Provident Fund and other related deductions has been deducted by DTE and net grant amount paid to department. Payment of such liabilities are subject to DTE.
- Profession tax of temporary staff has not been paid.
- [0990] Purchase of Equipment's has not shown under Fixed Assets.
- CDTP, PMKY UC not provided for verification.

A.2.033 : DEPARTMENT OF RESEARCH CENTRE FOR WOMEN'S STUDIES, JUHU

- MCGM Project related expenses has not been charged to project fund but debited to normal expenses.
- Reconciliation of Active/closed Projects expenses and FDs not made available for verification
- Grant received under AWA has not been utilized for intended purpose.
- AWA grant fund has been utilized in other UGC related expenses and shown as loan.
- Fee's structure has not been made available for verification.

A.2.034 : DEPARTMENT OF SNTD EXAM, JUHU

- Salary to staff of concerned department has not been booked and paid shown in own department (5052) books. According to management same has been booked and paid by SPP Unit. Profession tax, Provident Fund and other related deductions and payment are subject to SPP unit books.

A.2.035 : DEPARTMENT OF EDUCATIONAL TECHNOLOGY, JUHU

- We have not received salary working for verification.

A.2.036 : DEPARTMENT OF S.H.P.T. COLLEGE OF SCIENCE, SANTACRUZ, MUMBAI

- Medical fee has not been transferred to university.
- The salary calculations are not being maintained correctly; the deduction amounts do not match the figures in the trial balance.
- TDS challans and returns not made available for verification. As per management TDS returns have been filed by SPP department.

A.2.037 : DEPARTMENT OF S.H.P.T. COLLEGE OF SCIENCE, SANTACRUZ, MUMBAI

- Canara Bank [Juhu JDBIMS-income & expenss]- 1389101051898 outstanding cheques since 2018.

A.2.038 : DEPARTMENT OF COMPUTER SCIENCE, SANTACRUZ, MUMBAI

- The department has a development fund balance of Rs. 2,88,875.00, but only Rs. 80,669 has been invested in fixed deposits.
- TDS challans and returns not made available for verification. As per management TDS returns have been filed by SPP department.

A.2.039 : DEPARTMENT OF CFBP CONSUMER EDUCATION AND TESTING CENTRE, JUHU

- The closing balance of fixed deposits does not match the FD closing balance certificate.

**A.2.040 : DEPARTMENT OF PREMLILA VITHALDAS POLYTECHNIC
(T&T), MUMBAI**

- T&T students fees received in [4634101000785] S B - PVP - Polytechnic SFC, T&T, but the entry passed in the [U-S5060] Premlila Vithaldas Polytechnic, (J D M) department. The department clarified that they are in the process of closing, so the receipt entry from T&T was transferred to the JDM department. However, T&T subsequently refunded fees to students for those entries that were initially passed in the [U-S5061] Premlila Vithaldas Polytechnic, (T & T) department. As a result, there is now a debit balance on the income side.

**A.2.041 : DEPARTMENT OF PREMLILA VITHALDAS POLYTECHNIC
(T&T), MUMBAI**

- Other payables (10014) have debit balance of Rs 90000. As explained by management above amount is receivable from Premlila Vithaldas Polytechnic (PVP) department against world bank loan paid in F.Y 17-18. Documentary of world bank loan not available and the payable is not reflected in PVP department.
- UNION BANK OF INDIA (SBGEN-A/C NO: 369102011001912) standalone balance is Rs.5,81,122.84 Dr. In Jasani (JDM) books balance reflecting of Rs.3,97,425.84 Dr. As per information provided by management, same account is merged with Fashion Design (S5033) department.

A.2.042 : DEPARTMENT OF FASHION DESIGN

- UNION BANK OF INDIA (SBGEN-A/C NO: 369102011001912) stand-alone balance is Rs 5,81,122.84 Dr. In Fashion Design books balance reflecting of Rs. 1,83,697.00 Dr. As per information provided by management, same account is merged with Jasani (JDM) (S0127) department.

LOCATION – PUNE

A.2.043 : DEPARTMENT OF HOME SCIENCE JUNIOR COLLEGE, PUNE

- Admission Fees Received from student is Rs 2,982 but not transferred to university during 2020-21.
- Tution Fees Received from student is Rs 35,784 but not transferred to university during 2020-21
- Identity Card Fees Received from student is Rs 1,975 but not transferred to university during 2020-21
- As per issue circular from university some fees received from student as per applicable fees structure for F.Y 2020-21 they are some fees must be transferred to university as per applicable circular. Management not transferred some fees received from student to university as per applicable circular. Management not to be attention this matter.
- Following bank accounts statements are not available during audit for checking.
- 1)00049460001672.
- During the audit Internal Audit Reports not available for F.Y 2020-21.
- Physical Verification report of Fixed Assets is not provided in proper format
- Department not given salary grant certificate for F.Y 2020-21.
- Management not provided Fixed Asset Purchase/Addition Certificate during the Audit For F.Y 2020-21
- Tuition fees have to be transferred to government but it had not been transferred as Salary assessment is pending since 1994
- As per our observation they are not maintains properly petty cash for F.Y 2020-21. (Monthly Reconciliation of Petty cash not be done by management for F.Y 2020-.21).
- Management not provided PF, PT, & DCPS, LIC challan for F.Y 2020-21.

- They maintain fees receivable on cash basis that's why unable to comments fees receivable for FY 2020-21.
- During the audit Cash Account Balance is credit by 1,33,343.00. Management has not given clarification.
- The section has not provided inter reconciliation Hence, we unable to comment on the balance of SNDT Women's University Mumbai and SNDT College Of Home Science, (PG), Pune.

A.2.044 : DEPARTMENT OF SNDT ARTS & COMMERCE (HSVC), PUNE

- Following bank accounts statements are not available during audit for checking
00049460001672
1389101071417
- During the audit Internal Audit Reports not Available for F.Y 2020-21.
- During the Audit Following bank reconciliation as on 31 march 2021 have not been settled for FY.2019-20
00000060057873041
- During the Audit Statutory Audit Report Not Available for F.Y 2020-21.
- Department not given salary grant certificate for F.Y 2020-21.
- Physical Verification report of Fixed Assets is not provided in proper format
- During the audit management not given Scan & Copy of FD Balance Confirmation and interest Certificate not available for F.Y 2020-21.
- We have received during Audit deduction sheet but Not provided PF, PT, & LIC & TDS challan for F.Y 200-21.
- 1) As per our observation they are not maintains properly petty cash for F.Y 2019- 20. (Monthly Reconciliation of Petty Cash not be possible.)
- Also, some supporting bill of expense voucher not available for F.Y 2020-21.
- During the Audit management not given Petty cash closing balance certificate as on 31 Mach 2021
- They maintain fees receivable on cash basics that's why unable to comments fees receivable for FY 2020-21.
- During the Audit Department not given Scan & Copy of Fees Structure of F.Y 2020-21.
- Cash account has showing negative balance 15,609.00 Cr. management not given proper explanation about this matter
- During the audit Management not given Scan & Copy of Fixed Asset Additional Certificate for F.Y 2020-21.
- Management not maintain Temp. staff & non-teaching staff salary sheet for F.Y 2020-21
- 20.

A.2.045 : DEPARTMENT OF HINDI, PUNE

- Admission, Tuition and Identity Card Fees has respectively received are Rs 3,750 15,000 & 1125 but not transferred to university are reflected in Trial Balance.
- Library Fees has received Rs 1,500 but not transferred to university are reflected in Trial Balance.
- Dissertation Fees has received Rs 5,000 but not transferred to university are reflected in Trial Balance.
- Association Fees has received Rs 3,750 but not transferred to university are reflected in Trial Balance
- Following bank accounts statements are not available during audit for checking.
00049460001672
1389101073025
1389101071417
- Internal Audit Reports not sign & stamp For F.Y 2020-21
- Physical Verification report of Fixed Assets is not provided in proper format.

- During Audit for Checking Management has not provided PF, PT challan for F.Y 2020-21.
- Management not properly showing total salary grant and Exp. They only showing net salary grant & Exp. (they do not show deduction which are done by university in salary grant & Exp.)
- They maintain fees receivable on cash basis that's why unable to comments fees receivable for FY 2020-21
- The section has not provided inter reconciliation. Hence, we unable to comment on the balance of SNTD Women's University Mumbai and SNTD Department of Hindi, Pune
- During Audit Management not provided Cash Nil Certificate for F.Y 2020-21.

A.2.046 : DEPARTMENT OF KNOWLEDGERESOURCE CENTER, PUNE

- Following bank accounts statements are not available during audit for checking & verification.
1389101073025
050310100200331
- During The Audit for Checking Management has not provided PF, PT & DCPS Contribution paid challan for F.Y 2020-21.
- During The Audit Management has not provided Salary Grant Certificate or Salary Confirmation Certificate for F.Y 2020-21.
- The section has not provided inter reconciliation. Hence, we unable to comment on the balance of SNTD Women's University Mumbai and SNTD Knowledge Resource Center Pune.
- During the audit management not provided internal audit report for F.Y 2020-21.
- During the audit cash nil certificate not available for F.Y 2020-21.
- Petty cash month wise reconciliation has not been done & also it has been observed by checking petty cash that some petty cash withdrawn supporting bill & document not available for F.Y 2020-21.
- 1) During F.Y 2020-21 in trial balance section code [0485] received salary grant amount Rs.92,84,282 but salary expense showing in section code [3750] pay & allowance (aided teaching) amount Rs.49,43,282 and in section code [3760] pay & allowance (aided non-teaching) showing amount Rs.41,10,062 and in section code [3707] temporary non-teaching staff amount Rs.2,27,416.
2) Hence total salary grant received Rs.92,84,282 and total expense showing 92,80,760.
- 1) During F.Y 2019-20 in trial balance section code [0485] received salary grant amount Rs.82,04,558 but salary expense showing in section code [3750] pay & allowance (aided teaching) amount Rs.41,08,639 and in section code [3760] pay & allowance (aided non-teaching) showing amount Rs.36,52,415 and in section code [3707] temporary non-teaching staff amount Rs.4,63,189.
2) Hence total salary gran given Rs.82,04,558 and total expense showing 82,24,243.

A.2.047 : DEPARTMENT OF PGSR, PUNE

- During Audit for Checking Management has not provided PF paid challan for F.Y 2019-20.
- Internal Audit Reports not sign & stamp F.Y 2019-20.
- As Per given Management reply PT challan available and also match with trial balance amount but department not maintain working for FY.2019-20.
- As Per given Management reply GPF Arrear Fund has been received in FY.2019-20 has been transferred to respective department in next financial year 20-21.
- The section has not provided inter reconciliation. Hence, we unable to comment on the balance of SNTD Women's University Mumbai and SNTD PGSR, Pune.

**A.2.048 : DEPARTMENT OF KANYASHALA JR.COLLEGE SCHOOL
ACCOUNT, PUNE**

- Following bank accounts statements are not available during audit for checking.
1389101073025
- During Audit for Checking Management has not provided PF paid challan for F.Y 2020-21.
- Internal Audit Reports not sign & stamp F.Y 2020-21.
- As Per given Management reply PT challan available and also match with trial balance amount but department not maintain working for FY.2020-21.
- As Per given Management reply GPF Arrear Fund has been received in FY.2020-21 has been transferred to respective department in next financial year 21-22.
- The section has not provided inter reconciliation. Hence, we unable to comment on the balance of SNTD Women's University Mumbai and SNTD PGSR, Pune.

**A.2.049 : DEPARTMENT OF ARTS & COMMERCE (JUNIOR) COLLEGE,
PUNE.**

- Admission Fee received from student amount Rs 21982, but nor transferred to university has been reflected in Trial Balance.
- Tution Fee received from student amount Rs 1522, but not transferred to university has been reflected in Trial Balance.
- Identity Card Fee received from student amount Rs 54200, but not transferred to university has been reflected in Trial Balance.
- Medical Fee received from student amount Rs 25800, but not transferred to university has been reflected in Trial Balance
- Eligibility Fee received from student amount Rs 7100, but transferred to university Rs. 5280 has been reflected in Trial Balance.
- During Audit For Checking Management has not provided PF, PT, DCPS, TDS, LIC paid challan for F.Y 2020-21.
- During the Audit Internal Audit Reports not available for F.Y 2020-21.
- Department not given salary grant certificate for F.Y 2020-21
- 1) As per our observation Month wise Reconciliation of petty cash has not been done for F.Y 2020-21
- 2) Also, some supporting bill of expense voucher not available for F.Y 2020-21.
- 3) During the Audit management not given Petty cash closing balance certificate as on 31 Mach 2021.
- Management not provided clock hours basis & non-teaching, temp staff salary sheet for F.Y 2020-21
- Physical Verification report of Fixed Assets is not provided in proper format
- They maintain fees receivable on cash basics that's why unable to comments fees receivable for FY 2020-21.

A.2.050 : DEPARTMENT OF GEOGRAPHY, PUNE

- Admission Fee received from student amount Rs 37,000 but not transferred to university has been reflected in trial balance.
- Tution Fee received from student amount Rs 9,250 but not transferred to university has been reflected in trial balance.
- Identity Card Fee received from student amount Rs 2,850 but not transferred to university has been reflected in trial balance.
- Library Fee received from student amount Rs 3,700 but not transferred to university has been reflected in trial balance.
- Disaster Management Fee received from student amount Rs 6,500 but not transferred to university has been reflected in trial balance.
- Association Fee received from student amount Rs 10,500 but transferred to university is Rs 1250 has been reflected in trial balance.

- Student Insurance Policy received from student amount Rs 925 but transferred to university is Rs 900 has been reflected in trial balance.
- Following bank accounts statements are not available during audit for checking.
00049460001672
138910107302
1389101071417
- During Audit for Checking Management has not provided PF, PT, DCPS paid challan for F.Y 2020-21.
- Physical Verification report of Fixed Assets is not provided in proper format.
- They maintain fees receivable on cash basis that's why unable to comments fees receivable for FY 2020-21.
- The section has not provided inter reconciliation. Hence, we unable to comment on the balance of SNDT Women's University Mumbai and SNDT Department of Geography, Pune.
- During the Audit we have not received internal audit report with sign and stamp for F.Y.2020-21.
- During the Audit as per given management reply unaided salary sheet (Code -3785 Visiting Faculty Teaching) not maintain by department for F.Y.2020-21.
- During the Audit we have not received Cash Nil Certificate for F.Y.2020-21
- Management not properly showing total salary grant and Exp. They only showing net salary grant & Exp. (they do not show deduction which are done by university in salary grant & Exp.)

A.2.051 : DEPARTMENT OF MARATHI, PUNE

- Tution Fees Receive 18,000 but Transferred to university 2,000 reflected in Trial Balance.
- Identity Card Fees Receive 1,275 but Transferred 75 to university reflected in Trial Balance.
- Dissertation Fees Receive 5,500 but not Transferred to university reflected in Trial Balance
- Association Fees Receive 4,000 but not Transferred to university reflected in Trial Balance.
- Following bank accounts statements are not available during audit for checking.
00049460001672
1389101073025
1389101071417
- During Audit For Checking Management has not provided PF, PT challan for F.Y 2020-21
- Physical Verification report of Fixed Assets is not provided in proper format.
- Management not properly showing total salary grant and Exp. They only showing net salary grant & Exp. (they does not showing deduction which are done by university in salary grant & Exp.)
- They maintain fees receivable on cash basis that's why unable to comments fees receivable for FY 2020-21
- The section has not provided inter reconciliation. Hence, we unable to comment on the balance of SNDT Women's University Mumbai and SNDT Department of Marathi, Pune.
- Management not provided during audit Cash Nil Certificate for F.Y 2020-21.
- During the audit management not provided internal audit report with sign & Stamp for F.Y 2020-21.

A.2.052 : DEPARTMENT OF MUSIC, PUNE

- Admission, Tution, Identity Card Respectively Fee received from student amount Rs are 13,250, 53,000 and 4,075, but not transferred to university Rs.250, 1,000 and 75 respectively has been reflected in Trial Balance.

- Library Fee received from student amount Rs 5300, but transferred to university Rs.100 has been reflected in Trial Balance.
- Dissertation Fee received from student amount Rs 12000, but not transferred to university has been reflected in Trial Balance.
- Association Fee received from student amount Rs 13250, but transferred to university Rs.250 has been reflected in Trial Balance.
- Tution fees has to be transferred to government but it had not been transferred as Salary assessment is pending since 1994
- Following bank accounts statements are not available during audit for checking.
00049460001672
1389101073025
1389101071417
- During Audit for Checking Management has not provided PF paid challan F.Y 2020-21.
- Management not properly showing total salary grant and Exp. They only showing net salary grant & Exp. (they does not showing deduction which are done by university in salary grant & Exp.)

A.2.053 : DEPARTMENT OF PSYCHOLOGY (MARATHI), PUNE

- Admission Fee received from student amount Rs 12,250, but transferred to university Rs.1,250 has been reflected in Trial Balance.
- Tution Fee received from student amount Rs 2,31,800, but transferred to university Rs.33,800 has been reflected in Trial Balance.
- Identity Card Fee received from student amount Rs 3,600, but transferred to university Rs.300 has been reflected in Trial Balance.
- Eligibility Fee received from student amount Rs 4,800, but transferred to university Rs.4,200 has been reflected in Trial Balance.
- Library Fee received from student amount Rs 4,700, but transferred to university Rs.300 has been reflected in Trial Balance.
- Dissertation Fee received from student amount Rs 11,000, but not transferred to university has been reflected in Trial Balance.
- Association Fee received from student amount Rs 11,750, but transferred to university Rs.750 has been reflected in Trial Balance.
- Student Insurance Policy fee received from student amount Rs 1,200, but transferred to university Rs.1,175 has been reflected in Trial Balance.
- Following bank accounts statements are not available during audit for checking.
00049460001672
1389101073025
1389101071417
- During Audit for Checking Management has not provided GPF, DCPS & PT paid challan for F.Y 2020-21.
- Management not properly showing total salary grant and Exp. They only showing net salary grant & Exp. (they does not showing deduction which are done by university in salary grant & Exp.)
- They maintain fees receivable on cash basis that's why unable to comments fees receivable for FY 2020-21.
- During the Audit we have not received internal audit report with sign and stamp for F.Y.2020-21
- During the Audit as per given management reply unaided salary sheet (Code -3785 Visiting Faculty Teaching) not maintain by department for F.Y.2020-21.

A.2.054 : DEPARTMENT OF PSYCHOLOGY (ENGLISH), PUNE

- During the Audit we have not received internal audit report with sign and stamp for F.Y.2020-21

- A.2.055 : DEPARTMENT OF SNDT COLLEGE OF EDUCATION (M. ED, B. ED) PUNE**

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2) Total Salary paid to in section code [3750] Pay & Allowance (Aided Teaching) amount Rs. 1,83,94,354.00 Dr, [3761] Pay & Allowance (Aided Non-Teaching) amount Rs 11,03,338.00 Dr & [3807] Temporary Non-Teaching Staff amount Rs 4,55,172 which total amount is Rs 1,99,52,864.00 Dr.

3) Hence Diff Between total salary grant received and paid is amount Rs 1,68,427.00 Cr.

- We have not provided during audit PF, PT, & DCPS Payment challan for F.Y 2020-21.
- Management has not provided during audit TDS paid challan for the year 2020-21. During this period as per Trial Balance excess TDS paid by Rs, 1,73,495. Management should find out excess paid amount.
- During the audit as per checking few samples basis of petty cash following observation has been made
- Month wise reconciliation of petty cash has not been done for F.Y 2020-21.
- Management has not given cash nil certificate for F.Y 2020-21.
- As per Depreciation working sheet opening Depreciation reserve is not matching with Trial Balance and excess by Rs. 4,49,902. During the year adjustment entry made by debit Depreciation reserve of Rs. 4,49,902 for matching of Depreciation working sheet.
- As per Trial Balance Surplus during the year is Rs. 48,81,498.00 but addition in Reserve and Surplus of Rs. 49,89,087.70, there is excess transfer to Reserve and Surplus by Rs. 1,07,589.70. We have not received explanation from management.
- During the year Receipt of Grant [0830] Rs. 80,000 it has been shown in liability site of balance sheet. No proper explanation received from management.
- Fixed Deposits bank balance confirmation is not available for checking.

A.2.056 : DEPARTMENT OF COMMERCE, PUNE

- Admission Fee is Rs. 15,250, but transferred to university Rs. 750 has been reflected in Trial Balance.
- Tution Fee is Rs 60,000, but transferred to university Rs 2,000 as has been reflected in Trial Balance.
- Identity Card Fee is Rs 4,575, but transferred to university Rs 225 has been reflected in Trial Balance.
- Library Fee is Rs 6,100, but transferred to university Rs 300 has been reflected in Trial Balance.
- Association Fee is Rs 15,000, but transferred to university Rs 500 has been reflected in Trial Balance.
- Following bank accounts statements are not available during audit for checking.
 - 1)00049460001672
 - 2) 1389101073025 .
 - 3)1389101071417
- Internal Audit Reports not sign & stamp for F.Y 2020-21.
- Physical Verification report of Fixed Assets is not provided in proper format
- Management not provided PF, PT, DCPS challan for F.Y 2020-21.
- Tution fees has to be transferred to government but it had not been transferred as Salary assessment is pending since 1994
- Management not properly showing total salary grant and Exp. They only showing net salary grant & Exp. (they does not showing deduction which are done by university in salary grant & Exp.)
- They maintain fees receivable on cash basis that's why unable to comments fees receivable for FY 2020-21.
- The section has not provided inter reconciliation. Hence, we unable to comment on the balance of SNTD Women's University Mumbai and SNTD Department of Commerce, Pune.
- During Audit management not provided Cash Nil Certificate for F.Y 2020-21.

**A.2.057 : DEPARTMENT OF SNDT DEPARTMENT OF COMMUNICATION
FOR CHILDREN**

- Following bank accounts statements are not available during audit for checking
 - 1)1389101071417
 - 2)1389101073025
- Tution fees has to be transferred to government but it had not been transferred as Salary assessment is pending since 1994
- During For Audit Internal Audit Reports not sign& stamp for F.Y 2020-21.
- The section has not provided inter reconciliation. Hence, we unable to comment on the balance of SNDT Women's University Mumbai and SNDT Department of Communication For Children, Pune
- We have received deduction sheet but Not provided PF, PT, & DCPS Payment challan F.Y 20-21.
- Management properly working total salary grant and Exp. But They only presenting net salary grant & Exp. (they do not showing deductions which are done by university in salary grant & Exp.) Admission, Tution, Identity Card Respectively Fee received from student amount Rs are 13,437, 97,000 and 2,500, but transferred to university Rs.1,987, 11000 and 325 respectively has been reflected in Trial Balance.
- Computer Training Fee received from student amount Rs are 10,000, but transferred to university Rs.1,300 has been reflected in Trial Balance.
- Medical Fee received from student amount Rs are 3,337, but transferred to university Rs. 437 has been reflected in Trial Balance.
- Library Fee received from student amount Rs are 3,337, but transferred to university Rs. 437 has been reflected in Trial Balance.
- Dissertation Fee received from student amount Rs are 11,000, but not transferred to university has been reflected in Trial Balance.
- Association Fee received from student amount Rs are 8,337, but transferred to university Rs. 1087 has been reflected in Trial Balance.
- Physical Verification report of Fixed Assets is not provided in proper format.

A.2.058 : DEPARTMENT OF ECONOMICS, PUNE

- Dissertation fee is Rs 6,500, but not transferred to university as the same has been reflected on university portal
- Association fee is Rs 5,250, but not transferred to university as the same has been reflected on university portal
- Following bank accounts statements are not available for audit during checking.
 - 1)00049460001672
 - 2) 1389101073025
 - 3) 1389101071417]
- Physical Verification report of Fixed Assets is not provided in proper format
- Management has not provided during audit for checking PF, PT Challan for F.Y 2020-21
- Management has not properly shown total salary grant and Exp. They only showing net salary grant & Exp. (they do not show deduction which are done by university in salary grant & Exp.)
- They maintain fees receivable on cash basis that's why unable to comments fees receivable for FY 2020-21.
- The section has not provided inter reconciliation. Hence, we unable to comment on the balance of SNDT Women's University Mumbai and SNDT Department of Economics, Pune
- Management not provided during audit Cash Nil Certificate for F.Y 2020-21
- During the audit management not provided internal audit report with sign & stamp for F.Y 2020-21.

A.2.059 : DEPARTMENT OF HOME SCIENCE SENIOR COLLEGE, PUNE

- Admission Fee is Rs 2,71,800.00 but not transferred to university as the same has been reflected on university portal.
- Tution Fee is Rs 89,21,600.00, but not transferred to university as the same has been reflected on University portal
- Computer Training Fee is Rs 9,44,700.00, but not transferred to university as the same has been reflected on University portal
- Identity Card Fee is Rs 48,600 but not transferred to university as the same has been reflected on University portal
- Dissertation Fee is Rs 35000 but not transferred to university as the same has been reflected on University portal
- Alumani Fee is Rs 42,800 but transferred to university Rs 39,300 as the same has been reflected on University portal
- Following bank accounts statements are not available during audit for checking.
 - 1)00049460001672
 - 2) 1389101073025
- Physical Verification report of Fixed Assets is not provided in proper format
- Internal Audit Reports not sign& stamp F.Y 2020-21.
- Previous Financial Year Statutory Audit Report Not available.
- Tution fees has to be transferred to government but it had not been transferred as Salary assessment is pending since 1994
- As per our observation they are not maintains properly petty cash for F.Y 2020-21 (Month wise Reconciliation of petty cash cannot done by management)
- Management not provided PF, CPF, Society, PT, DCPS challan F.Y 2020-21
- Management not provided clock hours basis & non-teaching, temp staff salary sheet for F.Y 2020-21
- In F.Y 2020-21 received salary grant from university and showing salary exp is not matching.
- Department not given salary grant certificate for F.Y 2020-21 During Audit.
- During the audit management not given fees structure for F.Y 2020-21.
- Consolidated depreciation working sheet, Fixed Deposit working sheet, Salary working sheet and Fee working sheet not available for checking.

A.2.060 : DEPARTMENT OF PREM VITTHALDAS KANYASHALA (TERM FEE A/C), PUNE

- HSC Board Exam Fee Received from Student is Rs 21,000 but Transferred to Board is Rs 17,280 showing on the university portal.
- Physical Verification report of Fixed Assets is not provided in proper format.
- Development Fee Received from Student is Rs 22,540 but not Transferred to Development Fund for F.Y 2020-21
- As per our observation they are not maintains properly petty cash for F.Y 2020-21. (Monthly Reconciliation of petty cash not be done as per observe sample basis).
- They maintain fees receivable on cash basics that's why unable to comments fees receivable for FY 2020-21.
- During the audit we have not received cash nil certificate for FY.2020-21.
- During the audit management not provided Fees Structure for F.Y 2020-21.

A.2.061 : DEPARTMENT OF SNTD KANYASHALA SCHOOLPUNE

- Following bank accounts statements are not available during audit for checking & cross verification for F.Y 2020-21.
 - 1) 16364 SB. PDCC Bank
- During Audit Internal Audit Reports not sign& stamp for F.Y 2020-21.
- Physical Verification report of Fixed Assets is not provided in proper format for F.Y 2020-21.
- During Audit Department not given Salary Grant Certificate for F.Y 2020-21.

- We have not received TDS, LIC, & Contribution to co-op society challan for F.Y 2020-21 during Audit therefor we unable to comment how much respective Amount is due and paid for F.Y 2020-21 and management not given proper information about respective amount due & paid for F.Y 2020-21 so we unable to comment on Income Tax or TDS, LIC & Contribution to co-op society Amount showing outstanding for F.Y 2020-21.
- We have received deduction sheet but Not provided PF, PT, & TDS, LIC & Co-operative society challan for F.Y 2020-21.
- During the audit management not provided cash nil certificate for F.Y 2020-21.
- During F.Y 2020-21 Inter Reconciliation not been provided hence we unable to comment balance of SNDT Woman University Mumbai and SNDT Kanyashala Pune
- Management has given FD Closing Balance & Interest Certificate for F.Y 2020-21. And it is matching with bank statement.
- Management not provided Fixed Asset verification or additional certificate for F.Y 2020-21.
- As per depreciation Working sheet, opening depreciation reserve Rs. 23,06,025.65 and as per Trial balance Opening Depreciation reserve Rs. 1865302.82 there is difference by Rs.440722.83. Management should find out mistake and correct it.

A.2.062 : DEPARTMENT OF SNDT PUNE HOSTEL, PUNE

- Following bank accounts statements are not available during audit for checking
00049460001672
1389101073025
[10939] 031 - Balance Of SIIA
1389101071417
1389101073025
- During the audit Internal Audit report not available for F.Y 2020-21.
- During the Audit Management not provided Cash Nil Certificate for F.Y 2020-21.
- Physical Verification report of Fixed Assets is not provided in proper format
- Cash account of department not having nil & showing debit balance 19,750.
- The section has not provided inter reconciliation. Hence, we unable to comment on the balance of SNDT Women's University Mumbai and SNDT College Of Hostel, Pune.
- During the audit management not properly reply & sufficiently giving explanation following Section Code
- [2264] SNDT Women's University Mumbai - 2,13,21,445.00 Dr
[6871] SNDT Hostel Pune - 4,68,839.00 Dr
[6881] SNDT Women's University Mumbai - 1,00,00,000.00 Dr

A.2.063 : DEPARTMENT OF DRAWING & PAINTING, PUNE

- Admission, Tution, Identity Card Respectively Fee received from student amount Rs are 5,100, 17,000 and 1,310, but not transferred to university has been reflected in Trial Balance.
- Association Fee is received from student are Rs 4,200, but not transferred to university has been reflected in trial balance.
- College/Department Library Fee received from student is Rs 1,700, but not transferred to university has been reflected in trial balance.
- Dissertation Fee is received from student Rs 8,000, but not transferred to university has been reflected in trial balance.
- Computer Training fee received from students of Rs 5,100, but not transferred to university same has been reflected in trial balance.
- Tution fees has to be transferred to government but it had not been transferred as Salary assessment is pending since 1994
- Following bank accounts statements are not available during audit for checking.
1)00049460001672
2) 1389101073025

3) 1389101071417

- Physical Verification report of Fixed Assets is not provided in proper format
- Management not provided PF, PT challan for F.Y 2020-21.
- They maintain fees receivable on cash basis that's why unable to comments fees receivable for FY 2020-21.
- The section has not provided inter reconciliation. Hence, we unable to comment on the balance of SNTD Women's University Mumbai and SNTD Department of Drawing & Painting, Pune.
- During the Audit we have not received internal audit report with sign and stamp for F.Y.2020-21.
- During the Audit we have not received Cash Nil Certificate for F.Y.2020-21.
- Management not properly showing total salary grant and Exp. They only showing net salary grant & Exp. (they does not showing deduction which are done by university in salary grant & Exp.).

**A.2.064 : DEPARTMENT OF KANYASHALA JR. COLLEGE SCHOOL
ACCOUNT, PUNE**

- During Audit for Checking Management has not provided PF, PT, TDS, Soci, & DCPS paid challan for F.Y 2020-21.
- Department not given salary grant certificate for F.Y 2020-21
- Internal Audit Reports not sign & stamp F.Y 2020-21.
- Department not given Fixed Asset verification & Additional certificate for F.Y 2020-21.
- Department not given Fixed Asset Verification & Fixed Asset Additional Certificate for F.Y 2020-21.
- As per depreciation Working sheet, opening depreciation reserve Rs. 1,56,116 and as per Trial balance Opening Depreciation reserve Rs. 1,59,028 there is difference by Rs.2912. Management should find out mistake and correct it.
- Following bank account statement not available for checking 5052010000249

**A.2.065 : DEPARTMENT OF SNTD JUNIOR COLLEGE TERM FEE
ACCOUNT PUNE**

- During For Audit Internal Audit Reports not sign & stamp F.Y 2020-21.
- Previous year signed audited financial statement and Statutory Audit Report for F.Y 2019-20 not available.
- Physical Verification report of Fixed Assets is not provided in proper format.
- Department has not maintained salary sheet of temp. worker and non-teaching staff for F.Y 2020-21.
- As per our observation they are not maintains properly petty cash for F.Y 2020-21. (Monthly Reconciliation of petty cash cannot be done and supporting voucher not maintain as per observe sample basis).
- As per Depreciation working sheet Opening Depreciation Reserve is not matching with Trial Balance of 2020-21. Hence, we cannot affirm depreciation provided is correct or not.

**A.2.066 : DEPARTMENT OF ARTS & COMMERCE (SENIOR) COLLEGE,
PUNE**

- Following bank accounts statements are not available during audit for checking. 00049460001672
- Tution fees has to be transferred to government but it had not been transferred as Salary assessment is pending since 1994.
- Development fund received from student Rs.5,56,390.05 but not transferred to university during the year 2020-21.

- Association Fee received from student Rs.2,71,600.00 but not transferred to university during the year 2020-21.
- Computer Training fee received from student Rs.8,23,252.50 but not transferred to university during the year 2020-21.
- Identity Card Fee received from student Rs.1,04,427.00 but not transferred to university during the year 2020-21.
- E-Suvida fee received from student Rs.1,00,950.00 but transferred to university Rs. 1,01,325.00 during the year 2020-21.
- Student welfare fee received from student Rs.1,39,600.00 but transferred to university Rs. 1,35,100.00 during the year 2020-21.
- Medical Fee received from student Rs.1,40,055.00 but not transferred to university during the year 2020-21.
- Sports fee received from student Rs.2,10,500.00 but transferred to university Rs. 2,02,650.00 during the year 2020-21.
- Disaster Management fee received from student Rs.13,460.00 but transferred to university Rs. 13,510.00 during the year 2020-21.
- Ashwamedh fee received from student Rs.42,190.00 but transferred to university Rs. 40,530.00 during the year 2020-21.
- Consolidated depreciation working sheet, Fixed Deposit working sheet, Salary working sheet and Fee working sheet not available for checking.
- During Audit for Checking Management has not provided PF, PT, DCPS, IT & LIC paid challan F.Y 2020-21.
- Internal Audit Reports not sign & stamp F.Y 2020-21.
- Statutory Audit Report Not Available during Audit for F.Y 2019-20
- Management not provided Salary deduction sheet during Audit for F.Y 2020-21.
- As per our observation they are not maintains properly petty cash for F.Y 2020-21. (Monthly reconciliation of Petty cash not be done by management and supporting voucher not properly maintain as per observe sample base for F.Y 2020-21)
- Management not given salary grant certificate and given salary working sheet not match with total grant received & exp. Made for F.Y 2019-20 with Trial balance
- Management not provided clock hours basis & non-teaching, temp staff salary sheet for F.Y 2020-21

A.2.067 : DEPARTMENT OF SNT DEPARTMENT OF CONTINUE EDUCATION

- During For Audit Internal Audit Reports not sign& stamp F.Y 2020-21
- Admission Fee Received from Student is Rs 32,330 but not transferred to University.
- Tution Fee Received from Student is Rs 4, 42,500 but Transferred to University is Rs. 2,500.
- Identity Card Fee Received from Student is Rs 2,135 but not transferred to University.
- Examination Fee Received from Student is Rs 64,050 but Transferred to University is Rs. 9,608.
- Short term course fees received from student is 65,390 but transferred to university is 35,715
- Gymkhana, Laboratory received from student is respectively 30,500 & 12,200 but not transferred to university.
- Caution Money received from student is 6,100, this transaction should be shown in Current Liability code but department show this transaction in income side code.
- Physical Verification report of Fixed Assets is not provided in proper format
- We have received deduction sheet but Not provided PT, & DCPS challan for F.Y 2020-21..
- In petty cash in checking few sample data following observation has been made:
- They are not maintains properly petty cash for F.Y 2020-21.
- During the audit management not provided cash nil certificates for F.Y 2020-21.
- Month wise reconciliation of petty cash not been done of following code.

- 6006 - Petty Cash Advance
- 6024- Petty Cash Project
- 8231- Petty Cash Mahindra
- During the audit management not provided Fixed asset verification or addition certificate for F.Y 2020-21.
- They maintain fees receivable on cash basics that's why unable to comments fees receivable for FY 2020-21.
- In F.Y 2020-21 Management not provided & Maintain salary sheet of following code.
- Code-3707 Temp Non-Teaching Staff
- Code-3781 Clock Hour Basis

**A.2.068 : DEPARTMENT OF PREMLILA VITTHALDAS KANYASHALA,
PUNE**

- During the audit management not provided salary grant certificate for F.Y 2020-21.
- Management properly working total salary grant and Exp. But They only presenting net salary grant & Exp. (they do not show deductions which are done by Government in salary grant & Exp.)
- PF, PT & DCPS are not showing in Trial balance also Challan & Working not available for F.Y 2020-21
- During the Audit we have not received internal audit report with sign and stamp for F.Y.2020-21.
- Physical Verification report of Fixed Assets is not provided in proper format.

**A.2.069 : DEPARTMENT OF SNTD SECONDARY SCHOOL TERM FEE A/C
PUNE**

- During Audit for checking Internal Audit reports not available for F.Y 2020-21.
- During Audit for checking Statutory Report F.Y 2019-20 not available.
- Physical Verification report of Fixed Assets is not provided in proper format.
- As per our observation they are not maintains properly petty cash for F.Y 2020-21. (Monthly Reconciliation of petty cash cannot done as per observe sample basis)
- During Audit for Checking FD Closing Certificate not available for FY. 2020-21.
- During Audit Management not given fees structure for FY.2020-21.
- As per Depreciation working sheet Opening Depreciation Reserve is not matching with Trial Balance of 2020-21. Hence, we cannot affirm depreciation provided is correct or not.
- As per Fixed Deposit working sheet amount is not matching with Trial Balance. The management has not shown FD with Rupee bank of Rs. 3,31,378.00 in working sheet. And no confirmation letter available from bank.

A.2.070 : Pune Campus

- During Audit for Checking Management has not provided PF, PT, TDS, Soci, & DCPS paid challan for F.Y 2020-21.
- Department not given salary grant certificate for F.Y 2020-21
- Internal Audit Reports not sign & stamp F.Y 2020-21.
- Department not given Fixed Asset verification & Additional certificate for F.Y 2020-21.
- Provision for Outstanding Expenses 2020-21 of Rs 2,27,800 supporting documents not available for checking.
- During audit of 2020-21 debited to Outstanding Expenses 18-19 of Rs. 28,117 supporting documents and explanation not received from Management.
- Following bank account statement not available for checking
1389101070854
1389101073025
- Previous year audit report not available for checking.