

PRAVARA RURAL EDUCATION SOCIETY'S

Pravara Rural College of Pharmacy Loni (B. Pharm)



Internal Audit Report

Audit period: April to March 2021

To,

**The Management
Pravara Rural Education Society**

Dear Sir,

We are pleased to submit the Internal Audit report for **Pravara Rural college of pharmacy (B. pharmacy), Loni** for the period from Apr 01, 2020 to March, 2021 . This report is intended solely for the use of the management and the trustees.

Our procedures are based on the basis of records & explanation provided to us during audit and are, therefore, subject to the limitation that such material errors, fraud and other illegal acts having a direct and material financial impact, if they exist, may not be detected.

We thank the local unit staff for their help and co-operation throughout the audit. We shall be glad to offer any further elucidation that you may require, in relation to this report.

Thanking you.

Yours faithfully,

VAIBHAV S PARJANE

CA, ICWA, CS, B.Com

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1. Account Section

1

MERCHANTS PAYABLE - :
Merchant account showed closing credit balance of Rs. 84,900.00 Age wise list provided to audit by accountant.

Sr. No	Particular	Amount	Remarks
1	INFO SOLUTION (MER)	2100.00	
2	Proton Engineers(MER)	56050.00	
3	Vijay Chemical Shrirampu(MER)	30950.00	
		84,900.00	
		Cr	

84,900.00

2

STUDENT ANAMAT PAYABLE
student ANAMAT payable showed closing credit balance of Rs. 15,40,740.00 In the Student wise, year wise/Ageing breakup has available by concern person.

ADHAV HINDAVI S.(SCHOL.AN)	1545.00 Cr
Anap Renuka Babasaheb (Schol.Anamat)	1435.00 Cr
ANDHALE ARATI P.(SCHOL.AN)	1435.00 Cr
Andhale Kajal P.(Scholarship Anamat)	1687.00 Cr
ATRE BHAKTI (STU.AN H/M)	11800.00 Cr
AVHAD GAYATRI (STU.AN H/M)	1800.00 Cr
Badadhe Shubhangi Babasaheb(Schol.Anamat)	1435.50 Cr
Bhadange Kavita V.(Scholarship Anamat)	1687.00 Cr
BHANGE NIKITA (STU.AN H/M)	13800.00 Cr
BHANGE OMKAR D (SCHOL.AN)	1435.00 Cr
BHOKNAL MAYURI (STU.AN H/M)	11200.00 Cr

15,40,740.00

	BHOLE MIHEER HEMANT(ANAMAT)	12850.00 Cr		
	BHONDE PRIYANKA (STU.AN H/M)	13800.00 Cr		
	BHOPI SWEETY (STU.AN H/M)	10150.00 Cr		
	Bokand Mayur Rajendra(Schol.Anamat)	3568.75 Cr		
	BORADE JAYSHREE RAJU (ANAMAT)	10168.00 Cr		
	BORADE SHUBHANGI (STU.AN H/M)	12050.00 Cr		
	BORDE AKASH S.(SCHOL.AN)	1435.00 Cr		
	BUNAGE ASMITA (STU.AN H/M)	12550.00 Cr		
	CHATE SHIVKANTA (STU.AN H/M)	13800.00 Cr		
	CHAVAN SAURAV (STU.AN H/M)	13200.00 Cr		
	CHAVAN VAISHNAVI (STU.AN HM)	17550.00 Cr		
	Chavhan Sayali Ramrao (Anamat)	3000.00 Cr		
	CHINCHORE GAURAV(SCHOL.AN)	1545.00 Cr		
	DAHIFALE DNYANESHWARI (STU.AN H/M)	5800.00 Cr		
	DALE ASHWINI (STU.AN H/M)	13800.00 Cr		
	DARKUNDE RAHUL (STU.AN H/M)	17600.00 Cr		
	DERE RUTUJA (STU.AN H/M)	11200.00 Cr		
	Dighe Shantanu Uttamrao(Schol.Anamat)	1545.00 Cr		
	DODAKE PRANALI DADASAHEB(STU.AN H/M)	13800.00 Cr		
	Dube Akshada Dashrath(Schol.Anamat)	22273.25 Cr		
	GABALE ROHINI SANTOSH (STU.AN H/M)	1800.00 Cr		
	GADAGE POOJA(STU.AN H/M)	12550.00 Cr		
	GADEKAR DIPALI B.(ANAMAT)	590.00 Cr		
	Gadhe Suraj V.(Scholarship Anamat)	1168.00 Cr		
	GAIKWAD BHAGYASHREE (STU.AN H/M)	1800.00 Cr		
	GAIKWAD NIKITA R.(SCHOL.AN)	1545.00 Cr		
	GAIKWAD NIKITA (STU.AN H/M)	13800.00 Cr		
	Gaikwad Shamal Jalindar (Schol.Anamat)	1435.00 Cr		
	Gaikwad Shradhha S.(Scholarship Anamat)	1168.00 Cr		
	GAIKWAD YOGESHAWARI(STU.AN H/M)	11800.00 Cr		

	Gaikwad Yogeshwari Madhukar(Schol.Anamat)	160.00 Cr		
	GAJARE ASAWARI SHAM(STU.AN H/M)	13800.00 Cr		
	GARAD SAKSHI (STU.AN H/M)	11800.00 Cr		
	Garje Nilesh Uddahav (ScholarshipAnamat)	304.00 Cr		
	GAWADE ADITYA (STU.AN H/M)	6800.00 Cr		
	Gholap Yogesh Ashok (Anamat)	1000.50 Cr		
	GHORPADE KOMAL (STU.AN H/M)	10000.00 Cr		
	Ghule Jayshree Nivrutti (Scholarhip Anamat)	11752.00 Cr		
	GHULE RUPALI M (STU.AN H/M)	11800.00 Cr		
	GIRI PRASAD S.(SCHOL.AN)	1435.00 Cr		
	GIRI PRASAD (STU.AN H/M)	13200.00 Cr		
	GOSAVI SANKET ASHOK (ANAMAT)	1000.00 Cr		
	Handal Suvarna Bajirao(Anamat)	500.00 Cr		
	HANDAL SUVARNA (STU.AN H/M)	12050.00 Cr		
	INAMDAR SAMIR MUNSHI (ANAMAT)	26850.00 Cr		
	JADHAV BHAGYASHRI (STU.AN H/M)	11800.00 Cr		
	JADHAV CHITRAREKHA (STU.AN H/M)	10650.00 Cr		
	JADHAV HARSHADA ASHOK (STU.AN H/M)	12360.00 Cr		
	Jadhav Harshada Dipak (Schol.Anamat)	1685.00 Cr		
	JADHAV MANISHA (STU.AN H/M)	13800.00 Cr		
	JAGDHANE NIKITA SUDHIR (ANAMAT)	1234.00 Cr		
	JEDGULE SHITAL(SCHOL.AN)	1435.00 Cr		
	Jejurkar Shubham Kailas (Anamat)	591.00 Cr		
	Jondhale Pritam (Anamat)	591.00 Cr		
	Joshi Ashwini V.(Scholarship Anamat)	1687.00 Cr		
	Joshi Shradhha D.(Scholarship Anamat)	1687.00 Cr		
	KADAM SURAJ (STU.AN H/M)	17600.00 Cr		
	Kakade Pradnya Ashok (ANAMAT)	4000.00 Cr		
	KALE AWANTIKA (STU.AN H/M)	13800.00 Cr		
	KANGUNE DNYANESHWARI(STU.AN H/M)	9200.00 Cr		

	KANHARE VAISHNAVI(STU.AN H/M)	13800.00 Cr		
	KANWADE PRACHI (SCHOL.AN)	1545.00 Cr		
	Kapkar Harshal Valmik (Anamat)	7804.00 Cr		
	KARALE GITANJALI V(SCHOL.AN)	1545.00 Cr		
	KARDILE VAISHNAVI (STU.AN H/M)	5142.00 Cr		
	KARWA SHEJAL MANOJ (STU.AN H/M)	12360.00 Cr		
	KAWADE MADHURI (STU.AN H/M)	13800.00 Cr		
	KAWADE SAKSHI (STU.AN H/M)	5142.00 Cr		
	KEDARE SHRADDHA(STU.AN H/M)	9800.00 Cr		
	KHANDARE TUSHAR RAJENDRA (ANAMAT)	317.00 Cr		
	KHARAT PRIYANKA (STU.AN H/M)	12050.00 Cr		
	Kharat Priyanka Suchit(Anamat)	500.00 Cr		
	KHARDE M.B(ANAMAT)	500.00 Cr		
	KHARDE RAHUL K.(ANAMAT)	550.00 Cr		
	KHARDE SONAL (STU.AN H/M)	12360.00 Cr		
	KHARJULE TEJASWINI ASHOK (ANAMAT)	367.00 Cr		
	Kharjule Tejaswini Ashok(Scholarship Anamat)	2560.00 Cr		
	KHARJULE TEJASWINI (STU.AN H/M)	12550.00 Cr		
	KHOSE VAISHNAVI(STU.AN H/M)	13800.00 Cr		
	KOLHE CHAITALI(SCHOL.AN)	1435.00 Cr		
	Kotkar Pallavi Kashinath (Schol.Anamat)	1459.00 Cr		
	KOTKAT PRATIKSHA S.(STU.AN H/M)	12550.00 Cr		
	KUDHEKAR ANNASHEB(SCHOL.AN)	1605.50 Cr		
	KULSANGE PAYAL (STU.AN H/M)	12550.00 Cr		
	Kumavat Pooja Janadrhan (Scholarship Anamat)	590.00 Cr		
	LAD SNEHAL DWARKANATH(STU.AN H/M)	10150.00 Cr		
	LANDAGE KAJAL (STU.AN H/M)	8800.00 Cr		
	LOKHANDE RUTUJA (STU.AN H/M)	11800.00 Cr		
	LOLAGE MAYURI(SCHLO.AN)	1845.00 Cr		
	Madke Parmeshwar Ankush (Schol.Anamat)			

MAHASHABADE VAISHNAVI(STU.ANH/M)	12550.00 Cr		
MANE ANKITA (STU.AN H/M)	12200.00 Cr		
MARKAD MANJUSHA M(STU.AN H/M)	11800.00 Cr		
MULE PRATIKSHA (STU.AN H/M)	12550.00 Cr		
Nanaware Premjeet J.(Schol.Anamat)	1605.00 Cr		
NAVALE ABHIJEET (STU.AN H/M)	13200.00 Cr		
NIKAM KAVERI VITTHAL (ANAMAT)	1603.75 Cr		
NIMBALKAR STUTI (STU.AN H/M)	12550.00 Cr		
Nirhali Shradhha D.(Scholarship Anamat)	1687.00 Cr		
NIRMAL TEJAL S.(SCHOL.AN)	1604.50 Cr		
PAGDAL NEHA GANESH(ANAMAT)	1182.00 Cr		
PALVE ATISH (STU.AN H/M)	17600.00 Cr		
Palve Reshma R.(Scholarship Anamat)	1687.00 Cr		
PANDE AKSHAY D.(SCHOL.AN)	1545.00 Cr		
PARDESHI NAYAN P.(SCHOL.AN)	1605.00 Cr		
PARDESHI SHWETA (STU.AN H/M)	12550.00 Cr		
PARDHI AMOL (STU.AN H/M)	13200.00 Cr		
PARJANE SHRADDHA (STU.AN H/M)	7550.00 Cr		
PATEL AISHYA (STU.AN H/M)	12550.00 Cr		
PATIL POOJA GANESH (STU.AN)	500.00 Cr		
PATIL POOJA M.(SCHOL.AN)	1435.00 Cr		
PATIL POOJA (STU.AN H/M)	1800.00 Cr		
PAWAR ARCHANA R.(STU.AN H/M)	10650.00 Cr		
Pawar Gangadhar Vitthal (Schol.Anamat)	2253.00 Cr		
Pawar Gaurav Anil(Scholarship Anamat)	1920.00 Cr		
PAWAR JYOTI R.(STU.AN H/M)	12800.00 Cr		
PAWAR TRUPTI (STU.AN H/M)	11800.00 Cr		
PAWAR VAISHNAVI (STU.AN H/M)	11800.00 Cr		
RACHCHA MRUNALI(SCHOL.AN)	1435.00 Cr		
RAJPUT PRIYANKA (STU.AN H/M)	11800.00 Cr		
RALEBAT VAISHNAVI (STU.AN H/M)	1800.00 Cr		

	RANDIVE ROHAN (SCHOL.AN)	1435.00 Cr			
	RANJWAN SAKSHI SANAJY (ANAMAT)	315.00 Cr			
	RASANE SOMNATH(SCHOL.AN)	1605.50 Cr			
	Rathod Sneha R.(Scholarship Anamat)	1168.50 Cr			
	Raut Manoj A.(Scholarship Anamat)	1687.00 Cr			
	RODE AKSHADA (STU.AN H/M)	12550.00 Cr			
	Rongate Saylee Chadrbhan (Schol.Anamat)	500.00 Cr			
	Ruchha Mrunali Laximant (Schol.Anamat)	1460.00 Cr			
	SABALE SAGAR K.(SCHOL.AN)	1604.50 Cr			
	SADAPHAL PRAJAKTA B(STU.AN H/M)	1800.00 Cr			
	SADAPHAL PRIYA A.(STU.AN H/M)	1800.00 Cr			
	SADAPHAL PRIYANKA ANIL (STU.AN H/M)	1800.00 Cr			
	SAHANE PRATIKSHA (STU.AN H/M)	12550.00 Cr			
	SALUNKE DHANASHRI RAMRAO (STU.AN H/M)	13800.00 Cr			
	SALUNKE POOJA (STU.AN H/M)	13800.00 Cr			
	SANGALE ASHISH EKNATH (ANAMAT)	367.00 Cr			
	Sansare Suvarna L.(Scholarship Anamat)	1860.00 Cr			
	SAPATE VIKAS A.(SCHOL.AN)	11162.00 Cr			
	Sayyad Alisha A.(Anamat)	24280.00 Cr			
	Scholarship Payable (Excess SWF)	316950.25 Cr			
	SHAIKH JABBAR (SCHOL.AN)	1545.00 Cr			
	SHAIKH SHOHEB SHAKIL(ANAMAT)	5000.00 Cr			
	Shaikh Wasim Saleem (Anamat)	2000.00 Cr			
	Sharmale Manisha N.(Scholarship Anamat)	1687.00 Cr			
	Shelke Harshali Laxman(Anamat)	369.00 Cr			
	Shelke Sarika Laxman (Anamat)	15000.00 Cr			
	SHETE SWATI S.(SCHOL.AN)	1605.50 Cr			
	SHINDE DIPALI (STU.AN H/M)	12650.00 Cr			
	SHINDE SAYALI (STU.AN H/M)	11800.00 Cr			
	Shinde Sonali B.(Anamat)	1000.00 Cr			

	SHINDE SONALI (STU.AN H/M)	4800.00 Cr			
	SHINGOTE VISHAKHA (STU.AN H/M)	11800.00 Cr			
	SONWANE ANJALI (STU.AN H/M)	1800.00 Cr			
	Tandale Lahu Dinkar (Scholarship Anamat)	1920.00 Cr			
	TAWATE VINOD R.(SCHOL.AN)	1435.00 Cr			
	THORAT ANUSHKA (STU.AN H/M)	13800.00 Cr			
	Thorat Somnath K.(Scholarship Anamat)	117.00 Cr			
	THORAVE PRATIKSHA D(STU.AN H/M)	13800.00 Cr			
	Tupe Rutuvarna Eknath (Schol.Anamat)	8842.00 Cr			
	TUPE SAKSHI(SCHOL.AN)	1545.00 Cr			
	UNDE SAHARA (STU.AN H/M)	11800.00 Cr			
	VAHADANE RUCHITA (STU.AN H/M)	13200.00 Cr			
	VIDHATE GITANJALI (STU.AN H/M)	3800.00 Cr			
	VIKHE NIKITA RAM(SCHOL.AN)	1605.50 Cr			
	Wagh Vaishnavi Sahebrao(Schol.Anamat)	1434.50 Cr			
	WALZADE SHIVANI SUNIL(ANAMAT)	15850.00 Cr			
	WARHADE VAISHNAVI(STU.AN H/M)	12500.00 Cr			
	YADAV AKSHAY R.(ANAMAT)	591.00 Cr			
	Zanan Shubham S.(Scholarship Anamat)	1687.00 Cr			
	Alumni Fee Payable	28000.00 Cr			

4,27,106.00

SALARY ADVANCE :-

Salary advance showed closing debit balance of 4,27,106.00 as per Tally advance ledger. Salary advance has issued to employees as per PRES policy. And advance repayment was regular deducted in salary. Advance list mentioned as per below.

Sr. No	Particular	Amount	Remarks
1	ADVANCE AGAINST SALARY	427106.00	
		Dr	
2	Bhane J.B.(Div.Adv.)	3000.00	Dr
3	Bhane Mangal B.(Div.Adv.)	2.00	Dr
4	Bhane S.R.(Div.Adv.)	1000.00	Dr
5	Brahmne S.A.(Div.Adv.)	2000.00	Dr
	Brahmne Uttam D.(SAL)	3000.00	Dr
6			
7	Brahmne Vilas G.(SAL)	280394.00	Dr
8	Dangore K.S.(Div.Adv.)	3000.00	Dr
9	Gaikwad Mira A.(Div.Adv.)	3200.00	Dr
10	Kalekar G.D.(Div.Adv.)	3000.00	Dr
11	Kale N.B.(Div.Adv.)	3000.00	Dr
12	Kanade B.T.(Div.Adv.)	3000.00	Dr
13	Korde M.A.(Div.Adv.)	1000.00	Dr
14	Magar P.B.(Div.Adv.)	1000.00	Dr
15	Mhaske R.D.(Div.Adv.)	2000.00	Dr
16	Petare Savita S.(Div.Adv.)	3000.00	Dr
17	Rahane Alka(Div.Adv.)	3000.00	Dr
18	Sabale B.H.(Div.Adv.)	3000.00	Dr
19	Sabale Nitin V.(SAL)	2600.00	Dr
20	Sabale N.V.(Div.Adv.)	1000.00	Dr

21	Sabale Sanjay S.(SAL)	98110.00 Dr	
22	Sabale Shashikant S.(Diw.Adv.)	1500.00 Dr	
23	Thoke N.S.(Diw.Adv.)	3000.00 Dr	
24	Tupe G.S.(Diw.Adv.)	2000.00 Dr	
25	Ugale A.D.(Diw.Adv.)	300.00 Dr	
26	Varpe S.B.(Diw.Adv.)	1000.00 Dr	

Office advance

Office advance showed closing debit balance of Rs38233.00 as per attached list. Age wise list provided to the audit by accountant.

Sr. No	Particular	Amount	Amount
1	Bhavar H.S.(Off)	32010.00 Cr	
2	Bhavar S.B.(Off.Adv.)	3220.00 Cr	
3	BRAMHANE R.M(OFF.ADV)		400.00 Dr
4	Dangore Kalabai S.(OFF)		1300.00 Dr
5	Dighe Santosh B.(OFF)		9030.00 Dr
6	Hase J.B.(Off)		10799.00 Dr
7	Kakad S.B.(Off)	38.00 Cr	
8	Priya Rao (Off)	971.00 Cr	
9	Sabale Shashikant S.(OFF)	459.00 Cr	
10	Shinde Ganesh S(Off)	835.00 Cr	
11	Siddheshwar S.S. (Off)	820.00 Cr	
12	Vikhe Ramakant A.(OFF)	470.00 Cr	
13	Tupe G.S.(Diw.Adv.)		2000.00 Dr

14	Ugale A.D.(Div.Adv.)		300.00 Dr
15	Varpe S.B.(Div.Adv.)		1000.00 Dr
	total	38823.00 Cr	24829.00 Cr

	SCHOLARSHIP PAYABLE scholarship payable showed closing credit balance of Rs.1,146,458.00 In the Student wise, year wise/Ageing breakup has available by concern person.		
	DEPOSIT-FROM STUDENTS DEPOSIT -FROM STUDENTS payable showed closing credit balance of Rs. 7,06,000.00 In the Student wise, year wise/Ageing breakup has available by concern person.	7.06.000.00	
	DUES PAYBLE Dues payable showed closing credit balance of Rs. 21,47,141.00 In the salary wise, year wise/Ageing breakup has available by concern person.	21.47.141.00	

2. STUDENT SECTION:-

Sr. No	Audit Observations	Value	Management Remarks	Open / Close
1.	Student fee reconciliation statement as on 31 th MARCH 2020 prepared properly.	NA		
2.	Fees as per bank were matched with account. Observations in case of fees as below: 1. Fees Register maintained in Excel sheet & Software. 2. Personnel Ledger is also in Excel sheet & Software. 3. Fees as per Bank matched with account.			

4. STUDENT FEES -:

Student department Fees has matched with Accounts dept. as per below. as on 1..4.2020 to 31.03.2021

Particulars	Balance As per Tally	As per Fee Dept.	Diff
FEES - ARREARS/DUES INCOME	1,82,39,120.75 Cr	1,82,39,120.75 Cr	-`
FEES - BUS	6,550.00 Cr	6,550.00 Cr	-
FEES - DEVELOPMENT INCOME	64,41,765.00 Cr	64,41,765.00 Cr	-
FEES - OTHER INCOME	5,52,475.00 Cr	5,52,475.00 Cr	-
FEES - HOSTEL	21,550.00 Cr	21,550.00 Cr	-
FEES - MESS	9,95,980.00 Cr	9,95,980.00 Cr	-
FEES - TUTION INCOME	3,50,67,786.25. Cr	3,50,67,786.25. Cr	--
FEES - ELIGIBILITY	21,550.00 Cr	21,550.00 Cr	-
FEES- STUDENT SAFETY INSURANCE INCOME	7,901.00 Cr	7,901.00 Cr	-
Grand Total	6,19,84,862.00 Cr	6,19,84,862.00 Cr	--

5.- Bank Transactions & Reconciliation:

Bank Reconciliation Status as on 31st March 2021 is as follows: College of Pharmacy

Particulars	Name of Unit	Bal as per ledger	Bal as per bank	Difference	Reco Status
Pravara Bank Current A/C No 63	Pharmacy Loni	1921.50	1921.50	-	Bank RC Prepared
Pravara Bank Current A/C No 64	Pharmacy Loni	71993.00	71993.00	-	Bank RC Prepared
Pravara Bank Current A/C No 65	Pharmacy Lonir	33748.00	33748.00	-	Bank RC Prepared
Pravara Bank Current A/C No 66	Pharmacy Loni	2079.31	2079.31	-	Bank RC Prepared
Maha.Bank Current A/C No 60173603276	Pharmacy Loni	60955.88	60955.88	-	Bank RC Prepared
Maha.Bank Saving A/C No 60054039299	Pharmacy Loni	38402.32	38402.32	-	Bank RC Prepared
SBI .Bank Current A/C No 34632499724	Pharmacy Loni	0.00	0.00	-	Bank RC Prepared
SBI .Bank Saving A/C No 11374448058	Pharmacy Loni	7554.27	7554.27	-	Bank RC Prepared
SBI .Bank Saving A/C No 11374447350	Pharmacy Loni	439099.59	439099.59	-	Bank RC Prepared

4. Taxation & Statutory payments:

Provident Fund deduction and payment status

Mentioned below are the details of P.F. paid:

Sr. No	Month	Due Date	Date of Payment	Delay in Day's	PF Amount	PF Amount	Short/ Excess
1	Apr-20	15/05/20	14/05/20	Nil	111959	111959	
2	May-20	15/06/20	13/06/20	Nil	88982	88982	
3	Jun-20	15/07/20	14/07/20	Nil	80687	80687	
4	Jul-20	15/08/20	13/08/20	Nil	70202	70202	
5	Aug-20	15/09/20	12/09/20	Nil	98384	98384	

6	Sep-20	15/10/20	15/10/20	Nil	44579	44579	
		15/10/20	13/10/20	Nil	93326	93326	
7	Oct-20	15/11/20	09/11/20	Nil	100269	100269	
8	NOV.20	15/12/20	10/12/20	Nil	91366	91366	
9	DEC.20	15/01/21	14/01/21	Nil	87575	87575	
		15/01/21	29/01/21	Nil	23400	23400	
10	Jan.21	15/02/21	15/02/21	Nil	86535	86535	
11	Feb.21	15/03/21	13/03/21	Nil	91038	91038	
			Total		1068302	1068302	-

Profession Tax:

Mentioned below are the details of Profession Tax paid:

Sr. No	Month	Due Date	Date of Payment	Delay in Day's	PT Amount	PT Payment Amount	Short/ Excess
1	Apr-20	21/05/20	20.05.20	Nil	13375	13575	-
2	May-20	21/06/20	17.06.20	Nil	12975	12975	-
3	Jun-20	21/07/20	16.07.20	Nil	11200	11200	-
4	Jul-20	21/08/20	20.08.20	Nil	11300	11300	-
5	Aug-20	21/09/20	17.09.20	Nil	11400	11400	-
6	Sep-20	21/10/20	20.10.20	Nil	10900	10900	-

		21/10/20	20.10.20	Nil	5500	5500	
7	Oct-20	21/11/20	19.11.20	Nil	11950	11950	-
8	NOV.20	21/12/20	21.12.20	Nil	10575	10575	-
9	DEC.20	21/01/21	19.01.21	Nil	10175	10175	-
	JAN.21	21/02/21	01.02.21	Nil	3725	3725	
10	JAN.21	21/02/21	16.02.21	Nil	9775	9775	
11	FEB.21	21/03/21	19.03.21	Nil	16075	16075	
			Total		138925	138925	-

(a) There is no delay in payment of Profession Tax in during audit period as per above report.

(a) oned.

Mentioned below are the details of Profession Tax Return:

Sr. No	Period	Due Date	Date of Return Filling	Delay in Day's	PT Amount
1	Apr-20	31/05/20	26/05/20	Nil	13575
2	May-20	30/06/20	25/06/20	Nil	12975
3	Jun-20	31/07/20	20/07/20	Nil	11200
4	Jul-20	31/08/20	21/08/20	Nil	11300
5	Aug-20	30/09/20	22/09/20	Nil	11400
6	Sep-20	31/10/20	22/10/20	Nil	16400

7	Oct-20	30/11/20	27/11/20	Nil	11950
8	NOV.20	31/12/20	30/12/20	Nil	10575
9	DEC.20	31/01/21	25/01/21	Nil	10175
10	JAN.21	28/02/21	27/02/21	Nil	13500
11	FEB.21	31/03/21	27/3/21	Nil	16075

(a) Monthly Profession Tax returns have been filled within due date.

4. Taxation & Statutory payments:

Tax Deduction at Source:

Mentioned below are the details of payment of TDS:

Month	Due Date	Date of Payment	Delay in Day's	Nature of Payment	TDS Amount	Payment Amount	Short/ Excess	Payment Mode
APRIL.20	07.05.20	06.05.20	NIL	NIL	83500	83500	NIL	Pres Net Banking
MAY.20	07.06.20	04.06.20	NIL	NIL	78500	78500	NIL	Pres Net Banking
JUNE.20	07.07.20	07.07.20	NIL	NIL	78500	78500	NIL	Pres Net Banking
JULY.20	07.08.20	07.08.20	NIL	NIL	49800	49800	NIL	Pres Net Banking
AUG.20	07.09.20	07.09.20	NIL	NIL	36000	36000	NIL	Pres Net Banking
SEPT.20	07.10.20	07.10.20	NIL	NIL	36000	36000	NIL	Pres Net Banking
OCT.20	07.11.20	-	NIL	NIL	-	-	NIL	Pres Net Banking
NOV.20	07.12.20	-	NIL	NIL	-	-	NIL	Pres Net Banking
DEC.20	07.01.21	-	NIL	NIL	-	-	NIL	Pres Net Banking
JAN.21	07.02.21	03.02.21	NIL	NIL	204837	204837	NIL	Pres Net Banking
FEB.21	07.03.21	04.03.21	NIL	NIL	334401	334401	NIL	Pres Net Banking
March.21	07.04.21	23.4.21			15000	15000	NIL	Pres Net Banking
					916538	916538		

(a) Delay will attract penal interest @ 1.25% per month.

Mentioned below are the details of TDS Return :

Period	Due Date	Date of Return Filling	Delay in day's	No of Challans	TDS Amount	Payment Amount	Short/ Excess	Remark
1st Quarter	31.5.20	21.5.20	Nil	3	240500	240500	Nil	Nil
2nd Quarter	31.10.20	22.10.20	Nil	Nil	121800	121800	Nil	Nil
3rd Quarter	31.01.20	31.10.20	Nil	Nil	Nil	Nil	Nil	Nil
4th Quarter	30.04.21	30.04.21	Nil	Nil	554238	554238	Nil	Nil

PRAVARA RURAL COLLEGE OF PHARMACY, LONI

STATEMENT SHEOING THE DETAILS OF F.D.R. as on 31.03.2020

State Bank of India ,Loni Fixed Deposit Receipt Detail

Sr.No.	FDR No.	Principal Amount	Rate of Int. %	Period	Accured Instrest Receivable (1.4.19 To 31.03.2020)	Accured Interest received on Bnak Account (1.4.19 to 31.12.19)	TDS Deduct	Remarks
1	32586731912	300000	8.50	6.10.12 to 6.10.22	33697	33697		For DTE,Mumbai (M.Ph)
2	11374536045	500000	6.75	29.06.2018 to 29.06.2023	4311	0	4311	For DTE,Mumbai (B.Ph)
	TOTAL	800000			38008	33697	4311	

Below are the registers and other documents were maintained properly, Found at the Audit.

Sr No	Particulars	Remark
1	Student Issuing Registered	yes
2	Daily Visitor Register	yes

3	Staff Issuing Registered	yes
4	News paper Register	YES
5	Popular Magazines weekly inward Registered	yes
6	Scrap Books Register	YES
7	Fire Extinguishment System	YES
8	Action Taken For Fire Extinguishment	YES
9	List of Asset Available	YES
10	Fine for late submission of books	YES
11	Origination Chart	YES
12	Rule & Regulation Chart on wall	YES
13	CC TV CAMERA	YES

Monthly status update report –

Work done Status report has cross checked with physically. Same reports are correct found .

Meetings Details:

Meeting register has provided to audit by accounts.

Tally Backup -:

During the audit period Accountant are maintaining backup on the email.