



SMBT Sevabhavi Trust

Nandihills, Dhamangaon-Ghoti, Tal. Igatpuri, Nashik-422403 Ph. (02553) 282571/72
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Appendix 'A'

(Reference letter No 190/SMBT/01/IABCC/IAR dt 12 September 2022)

INTERNAL AUDIT REPORT

FOR THE MONTH APRIL TO JUNE,2022

SMBT AYURVED COLLEGE & HOSPITAL
UG & PG COLLEGE | AYURVED HOSPITAL

Audit Details

Sr. No.	Particulars	Details
1	Name of Auditee	SMBT Ayurved College & Hospital
2	Addressee	Finance Office, SMBT Sevabhavi Trust
3	Report Distribution List	1. Chartered Accountant, SMBT Sevabhavi Trust 2. Principal, SMBT Ayurved College & Hospital
4	Reporting Period	1 st April 2022 to 30 th June 2022
5	Audit Team	1. Mr. Gorakh Adke (CMA, M.com, D.T.L.) 2. Mr. Bhushan Shah (CA-Inter, M.com, D.T.L.) 3. Mrs. Priyanaka Ambuskar-Hatkar (M.Com) 4. Mr.Nikhil Thorat (MBA) Finance

INDEX

Sr. No.	Contents	Page No.
1	Introduction 1. Purpose 2. Audit Approach 3. Audit Methodology	3
2	Audit Findings, Observations& Recommendations 1. Accounts Department 2. Human Resource Department 3. Purchase & Store Department	4-16

1. Introduction:-

- **Purpose:-**

- i. The purpose of this report summarises the work of Internal Audit undertaken for the period 1st April to 30th June 2022 and the key observations identified across the Institute.
- ii. The purpose of an internal audit is to maintain uniformity and check policy implementation throughout the Institute.

- **Audit Approach -:**

- i. We developed our audit approach to identify key factors affecting the institute's processes and report to management for improving the Trust Policy.
- ii. We also designed our approach to cover all the area of the institute which is directly or indirectly related to finance.

- **Audit Methodology:-**

We performed our audit using the below-mentioned methodologies & Records:-

- a) **Accounts:-**

- i. Vouching Method
- ii. Ledger Scrutiny Method
- iii. Physical Cash Verification

- b) **Human Resource:-**

- i. Attendance Verification
- ii. Leave Application Verification
- iii. Salary Verification

- c) **Purchase & Store:-**

- i. Inwards & Outwards
- ii. System Inventory Records
- iii. Physical Inventory Records
- iv. Departmental-Inventory Records

2. Audit Findings & Observations & Recommendations:-

i. Accounts:-

Sr. No.	Particulars	Observations
1	Accounting Records:-	
	1. Files	All files are maintained as per Trust Filing Policy.
	2. Vouchers	All the vouchers are accompanied by supporting bills/receipts but are not stored properly in files.
	3. Digital Records	Digital Records like Tally Data, Excel Data & PDF Files are maintained in a good manner. However, Password protection is required for some excel files like Pay sheets & MIS Reports.
2	Cash & Bank Transactions	
	1. Cash	Cash Books and Cash vouchers are maintained properly. Physical Cash Checked on 20/07/2022 & matched with cashbook Rs.54,037/- (Excess Amount Rs 4/-).
	2. Bank	All Bank Statements are available to record. Cheque Issue Register & Cheque book Custody procedure followed properly. Bank Reconciliation Statement prepared on monthly basis.
3	Statutory Compliances	
	1. TDS	TDS provisions as per Income Tax Act,1961 in respect to deductions are properly followed. However, TDS provision is provided till June 2022.
	2. Provident Fund	Provident fund provision in respect to deduction from salary followed properly.
	3. Profession Tax	All provisions of the Maharashtra Profession Tax Act in respect to deductions from salary are followed properly.

A. We found the below-mentioned observations in vouching-:**a) AYURVED UG COLLEGE**

Date	Particulars	Vch Type	Vch No.	Amount	Status	Verification Note
30-Apr-22	Vehicle Fuel Expenses	Journal	17	109716.00	Verified	Sanction is not taken from CO & CA sir
20-Jun-22	Dongare Sagar Bajarang	Payment	27	6500.00	Verified	As per the trust policy cash payment of more than Rs.3000 are not allowed.

b) AYURVED PG COLLEGE

Date	Particulars	Vch Type	Vch No.	Amount	Status	Verification Note
30-Apr-22	Vehicle Fuel Expenses	Journal	9	12934.00	Verified	Sanction is not taken from CO & CA sir

c) AYURVED HOSPITAL

Date	Particulars	Vch Type	Vch No.	Amount	Status	Verification Note
30-Apr-22	Bio-Medical Wastage Expenses	Journal	1	46800.00	Verified	Sanction is not taken from CO & CA sir

B. We found the below-mentioned observations during Ledger Scrutiny:-**1. AYURVED UG COLLEGE**

Sr. No.	Name of Account	Amount	Observation
1	Professional Tax	30610	Provision of PT is not made in June 2022. Payment of PT is also pending for Qtr I, as per tally.
2	Provident Fund	774209	Provision of PF is not made in June 2022. Payment of PT is also pending for Qtr I, as per tally.
3	TDS on Contract	3322	Payment of TDS on contract is pending for Qtr I, as per tally.
4	TDS on Profession Fee	17218	Payment of TDS on Profession fee is pending for Qtr I, as per tally.
5	TDS on Salary	534000	Payment of TDS on Salary is pending for Qtr I, as per tally.
6	Scholarship Clerk	15	The amount of POST MATRIC SCHOLARSHIP SCHEME PROJ needs to be written off.
7	Arihant Agency	13900	A credit balance for more than 3yrs
8	Fujifilm India Private Ltd	7000	Amount of Rs.175000/- paid against CMC contract on 03/05/2019 against the payable amount of Rs.168000/-
9	Godavari Enterprises	10000	Balance of Rs.10000/- is pending to recover.
10	Hirvepunya Nursery	18255	Credit balance for more than 3yrs
11	Lahamge Sandeep Shamrao	27450	Credit balance for more than 3yrs
12	New Samadhan Shoe Mart	11945	Credit balance for more than 3yrs
13	New Vaishnavi Electrical	36441	Credit balance for more than 3yrs
14	Renuka Irrigation Services	262370	Credit balance for more than 3yrs
15	Shree Saiganga Creation	1008	Debit balance for more than 3yrs
16	Vaibhav Instrumentation	4366	Credit balance for more than 3yrs
17	Bharatbhai Somabhai Patel(Aaturkosh)	10000	Payment made for the expenditure of patient data mgt software which is related to Ayurved Hospital. Same should be booked as receivable from Ayurved Hospital.
18	Chaukhambha Orientalia	313207	Amount paid on 13/05/2022 for SMBT Ayurved Lib Books Text Book of Ayurvedic Human Physiology Kriya Sharir.
19	Ishwary Rajeev Gandhi Garmin LPG Vitarak	2760	Amount payable for FY 19-20 against gas cylinder used in Rasshatra.
20	Jadhav Equipments & Sons	104970	Bill booked of Rs.281550/- agst advance of Rs.386520/- made on 07/12/2020 for Bench, Lab Stool, Podium.
21	M J Fire & Safety Services	4985	Paid for Fire Extinguishers CO2 Refill 4.5 KG and Fire Extinguishers ABC Refill 5 KG, expenditure needs to be booked.

22	Popular Book Depot	42589	Paid for College and Hospital's General Stationery Paper Plain A4 Rim and Other List ETC, expenditure is not booked.
23	Prakash Glass House	4900	Amount paid on date 03/09/2021 against ceramic chini mitti, bill is not booked.
24	Shree Ganesh Sales & Services	230040	Paid for Brain & Body Cutting Machine on 19/05/2022, this should be capitalized while recording transaction as per invoice.
25	SMBT Tuck-Shop	1240	Payable agst purchase of Pen drive 8 GB Qty 4 dtd. On 31/03/2020.
26	Vaishnavi Electricals	177054	Paid dtd on 21/08/2020 agst supply installation testing & commissioning of electrical power CCTV, Telephone wiring & Boards at Ayurved college, a bill is not booked.
27	Yash Chairs	129771	Payable from March 21, agst purchase of furniture items
28	Bodake Monoj Ramesh	43122	Debit bal of Rs.13,122/- expenses needs to be booked with supporting documents. Rs.30000/- is salary advance, need to book under salary advance.
29	Dr Bhabad Pradeep Ramrao	50000	Paid in March-22 for M.O.U. Work At Nepal, expenditure need to be booked.
30	Gode Laxman D	50000	Salary advance should be shown under Salary Advance head instead of office advance.
31	Barkale Kiran Raghunath	650	Excess money remained with a person should be recovered.
32	Patil Mayuri Sunil	30000	Paid in March-22 for convocation ceremony, expense is not booked.
33	Vnaya Shailesh Wagh	1121	Payable agst SMBT FEST 2019-20
34	Kotkar Sachin	462	Credit balance of Rs.462/- needs to be written off. Related to FY 19-20.
35	Kasar Navnath Jalindar	6245	Advance salary needs to be recovered.
36	Kshirsagar Sahebrao Govind	3090	Advance salary needs to be recovered.
37	Vinchu Krushna Khanderao	3000	Advance salary needs to be recovered. Paid on 22/02/2022
38	Dighe Sachin Raosaheb	2081	Advance salary needs to be recovered.
39	Gaikawad Pramod Balasaheb	13584	Advance salary needs to be recovered.

2. AYURVED PG COLLEGE

Sr. No.	Name of Account	Amount	Observation
1	Professional Tax	5950	Provision of PT is not made for the month May & June 2022.
2	Provident Fund	148182	Provision of PF is not made for the month May & June 2022.
3	TDS on Salary	73500	Provision of TDS on salary is not made for the month May & June 2022.
4	Rhino International Agencies	63020	Paid on 2nd may 2022 for research journals renewal subscription. Expenses should be booked.
5	Delnet Developing Library Network	13570	Paid on 18th April 2022 for Delnet membership renewal fees. Expenses should be booked.

3. AYURVED HOSPITAL

Sr. No.	Name of Account	Amount	Observation
1	Professional Tax	37675	Provision of PT is not made from April -June 2022. Payment is not made also, as per tally.
2	Provident Fund	1214134	Provision of PF is not made from April -June 2022. Payment is not made also, as per tally.
3	TDS on Salary	5500	Provision of TDS on salary is not made from April -June 2022. Payment is not made also, as per tally.
4	Agappe Diagnostics Ltd	79187	Paid in Nov-21 for MISPA VIVA 1NOS BC 3000PLUS 1NOS, bill is not booked.
5	Prabha Info Solutions	78132	Advance paid in Oct-19, no expenditure is booked till date.
6	Punde Gokul Eknath	2384	Amount paid in Aug-21 for purchase slippers, bill is not booked.
7	Bhalerao Bhausahab Prakash	5413	No regular deduction from salary against advance salary.
8	Giri Himani Tushar	20000	No regular deduction from salary against advance salary.
9	Govind Rohini Ishwar	3000	No regular deduction from salary against advance salary.
10	Hole Sanjay Namdeo	2268	No regular deduction from salary against advance salary.
11	Navgire Kavita Prabhakar	20000	No regular deduction from salary against advance salary.
12	Pansare Suresh Maruti	1399	No regular deduction from salary against advance salary.

13	Parbat Nandkumar Gulab	2839	No regular deduction from salary against advance salary.
14	Shinde Gokul Appasaheb	2159	No regular deduction from salary against advance salary.
15	Wakchaure Ishwar Bhausahab	5845	No regular deduction from salary against advance salary.
16	Dighe Ravindra Bhausahab	5233	No regular deduction from salary against advance salary.

ii. Human Resource:-

Sr. No.	Particulars	Observations
1	HR Records:-	
	1. Attendance Sheet	All attendance sheets such as Teaching and Non Teaching are generated from biometric machines.
	2. Leave Records	Leave applications are properly authenticated. leave register properly maintained.
	3. Staff Records	Staff KYC Documents records are maintained properly.
	4. Increment Sheet	The increment Sheet for the year 2021-22 is available with HR Department.
2	Trust Policies	
	1. Filing Policies	All the records are maintained as per guidelines of the Trust Filing policy.
	2. Leave Policy	Leave policy not properly followed by HR Dept.
	3. Sanctioning	We found leave Applications & Attendance sheets sanctioned by the appropriate authority.

Observation:-

1. We have found that the new leave policy is given to the HR department and trust has instructed to follow this policy from 1 July 2021 was not followed by the HR department.
2. As criteria are given by the trust for the Sick leave and Earn leave were not followed by the HR department.
3. We have found that MR. Bodhak Nitin sham has taken c-off leave on 22/4/2022 & 23/4/2022 but his leave form was not sanctioned by the HOI.
4. We have found that MS. Thombare Kavita Bhagwan was having weekly off on 3/4/2022 but she is marked as present on the same day.
5. We have found that MR. Muthal Sandip Arjun has taken sick leave on 20/5/2022 & 21/5/2022 but in the attendance sheet sick leave was marked on 21/5/2022 & 22/5/2022 and no biometric punching was found.
6. We have found that MS. Madhukar Asha Kisan has taken sick leave from 7/5/2022 to 10/5/2022 but no medical certificate was found with the leave application.

7. We have found that there is a mismatch in leave applied by the staff and leave given to the Staff:-
APRIL

SR.NO	NAME	DATE	TYPE OF LEAVE TAKEN /AS PER LEAVE APPLICATION	AS PER THE ATTENDANCE SHEET	AS PER THE BIOMETRIC ATTENDANCE SHEET
1	DR. ENDAIT ANUSHRI GOKUL	13/04/2022	CASUAL LEAVE	PRESENT	PUNCH IN-8:59 PUNCH OUT-9:00
		25/04/2022	CASUAL LEAVE	DUTY LEAVE	ABSENT
2	DR. WAGHMARE SAKSHI PRASHANT	27/04/2022	SICK LEAVE	CASUAL LEAVE	ABSENT
3	DR. WANKHADE RAJESH TUKARAM	28/04/2022	DUTY LEAVE	HOLIDAY	ABSENT
4	DR. NIRBHAVANE JYOTI DILIP	11/04/2022 TO 13/04/2022	DUTY LEAVE	PRESENT	ABSENT
		7/04/2022 TO 9/04/2022	NOT AVAILABLE	DUTY LEAVE	ABSENT
5	DR. DHANVIJAY NIVEDITA VINAYK	5/04/2022 TO 6/04/2022	CASUAL LEAVE	PRESENT & ON DUTY	ABSENT
		25/04/2022	CASUAL LEAVE	DUTY LEAVE	ABSENT
6	DR. CHAWAN KOMAL SANTOSH	11/04/2022 TO 12/04/2022	CASUAL LEAVE	LWP	ABSENT
7	DR. NIKAM PALLAVI DATTATRAY	6/04/2022	CASUAL LEAVE	DUTY LEAVE	ABSENT
8	DR. BHUSARE SUNITA PRAMESHWAR	26/04/2022	CASUAL LEAVE	PRESENT	ABSENT
9	DR. JADHAV RAJENDRA PRALHADRAO	18/04/2022 TO 20/04/2022	DUTY LEAVE	PRESENT	ABSENT
		26/04/2022 TO 28/04/2022	DUTY LEAVE	PRESENT	ABSENT

10	DR. PATIL PALLAVI RAOSAHEB	26/04/2022	CASUAL LEAVE	PRESENT	ABSENT
11	DR. BAGDE MONALI LAXMAN	28/04/2022	DUTY LEAVE	PRESENT	ABSENT
		29/04/2022	CASUAL LEAVE	DUTY LEAVE	ABSENT
12	DR. WAGH ANIL RAGHUNATH	25/04/2022 TO 26/04/2022	CASUAL LEAVE	SICK LEAVE	ABSENT
13	DR. CHAUDHARI SUWARNA SUHAS	8/04/2022	DUTY LEAVE	CASUAL LEAVE	ABSENT
14	MR. SANAP SHASHIKANT BHAGAWAT	4/04/2022 TO 7/04/2022	C-OFF	PRESENT	NOT HAVING NAME IN BIOMETRIC PUNCHING
15	MS. DANI TEJASWINI SUNIL	10/04/2022	C-OFF	ABSENT	ABSENT
16	MS. GONDE TAIBAI RAMESH	16/04/2022	CASUAL LEAVE	SICK LEAVE	ABSENT

MAY

SR.NO	NAME	DATE	TYPE OF LEAVE TAKEN /AS PER LEAVE APPLICATION	AS PER THE ATTENDANCE SHEET	AS PER BIOMETRIC THE ATTENDANCE SHEET
1	DR. OSTWAL ATISH SUBHASH	11/05/2022	CASUAL LEAVE	PRESENT	ABSENT
		12/05/2022	NOT AVAILABLE	CASUAL LEAVE	PRESENT
2	DR. BOMBATKAR SNEHAL PRABHAKAR	4/05/2022	CASUAL LEAVE	PRESENT	NOT HAVING NAME IN BIOMETRIC PUNCHING
3	DR. GAIKWAD NITIN SHIVAJI	13/05/2022	CASUAL LEAVE	SICK LEAVE	ABSENT
4	DR. NAGARE MAYURI SANTOSH	25/05/2022 TO 26/05/2022	SICK LEAVE	CASUAL LEAVE	ABSENT
5	MS. BANAIT SUREKHA RAJENDRA	21/05/2022	CASUAL LEAVE	ABSENT	ABSENT

6	MR. KOKANE BHAGWAN KASHINATH	21/05/2022	SICK LEAVE	PRESENT	ABSENT
7	MS. SHAKIKH SHAHIN IBRAHIM	12/05/2022	CASUAL LEAVE	WEEKLY OFF	ABSENT
8	MR. PAWAR GANESH RAMCHANDRA	13/05/2022 & 14/05/2022	SICK LEAVE	CASUAL LEAVE	ABSENT
9	MR. DONGARE SAGAR BAJARANG	28/05/2022	DUTY LEAVE	PRESENT	ABSENT
10	MR. GADHAVE RAMNATH KASHINATH	11/05/2022 & 12/05/2022	CASUAL LEAVE	C-OFF	ABSENT

JUNE

SR.NO	NAME	DATE	TYPE OF LEAVE TAKEN /AS PER LEAVE APPLICATION	AS PER THE ATTENDANCE SHEET	AS PER THE BIOMETRIC THE ATTENDANCE SHEET
1	MR. GIRI SAINATH SOMNATH	1/06/2022	C-OFF	ABSENT	ABSENT

8. We have not found the leave application of the below-mentioned Teaching staff:-

SR.NO	NAME	DATE	TYPE OF LEAVE TAKEN /AS PER LEAVE APPLICATION
1	DR. BHABAD PRADEEP RAMRAO	01-04-2022	Duty leave/ On duty
		4-04-2022 to 9-04-2022	Duty leave/ On duty
		18-05-2022	Duty leave/ On duty
		09-06-2022	Sick leave
		11-06-2022 to 13-06-2022	Sick leave
		20-06-2022	Duty leave/ On duty
2	DR. WAGH ANIL RAGHUNATH	07-04-2022	Duty leave/ On duty
		11-06-2022	Duty leave/ On duty
3	DR. NIPHADE VARSHARANI SANTOSH	07-04-2022	Duty leave/ On duty
		09-04-2022	Sick leave
4	DR.NIPHADE SANTOSH RAMDAS	04-04-2022	Casual leave
5	DR. PATIL PALLAVI RAOSAHEB	29-04-2022	Duty leave/ On duty
6	MISS. KULKARNI ANAGHA VIJAYKUMAR	29-04-2022	Duty leave/ On duty
7	DR. THAKUR JITESH YADAV	07-04-2022	Duty leave/ On duty
8	DR. PARDESHI HARSHA TEKCHAND	1-06-2022 & 2-06-2022	Casual leave
9	DR. GUNJAL ANKUSH HAUSHIRAM	08-04-2022	Duty leave/ On duty
10	DR. URHE SATISH DIGAMBAR	27-04-2022	Duty leave/ On duty
		24-04-2022	Duty leave/ On duty
11	DR. DHALE ROSHAN SHANKAR	20-04-2022	Duty leave/ On duty
12	DR. SHEWALE YOGESH KASHINATH	28-04-2022	Casual leave
		27-05-2022 & 28-05-2022	Casual leave
13	DR. GULVE AMOL CHANDRAKANT	06-04-2022	Duty leave/ On duty
		13-04-2022	Duty leave/ On duty
14	DR. GWALANI SACHIN PRAKASH	07-04-2022	Duty leave/ On duty
15	DR. PHARATE SONALI BALASAHEB	07-04-2022	Duty leave/ On duty
16	DR. TARWATE CHAITALI GANGADHAR	22-04-2022	Duty leave/ On duty
		04-05-2022	Duty leave/ On duty
		11-05-2022	Duty leave/ On duty
17	DR. MOHATE SANDEEP SHIVRAM	07-04-2022	Duty leave/ On duty
		21-04-2022 to 23-04-2022	Casual leave
		11-06-2022	Duty leave/ On duty
18	DR. PHATE HARSHADA SUHAS	19-04-2022	Casual leave

9. We have not found the leave application of the below-mentioned staff:-

SR.NO	NAME	DATE	TYPE OF LEAVE TAKEN /AS PER LEAVE APPLICATION
1	MR. GUNJAL AMOL BHAUSAHEB	13-05-2022 To 14-05-2022	Duty leave/ On duty
2	MR. BARTAD MALHARI DHONDU	09-05-2022 To 11-05-2022	Earn leave
3	MR. PANSARE GANESH NIVRUTTI	23-04-2022	Sick Leave
		07-06-2022	Duty leave/ On duty
4	MR. GODE LAXMAN DHONDU	01-04-2022	Sick Leave
5	MR. WADHANE SUMIT BALASAHEB	16-04-2022	Sick Leave
6	MR. THETE BHARAT DAGADU	14-05-2022	Duty leave/ On duty
7	MR. SALVE LAV LAXMAN	24-05-2022	Duty leave/ On duty
		27-05-2022	Duty leave/ On duty
		07-06-2022	Duty leave/ On duty
8	MR. BODAKE MANOJ RAMESH	24-05-2022 To 25-05-2022	Duty leave/ On duty
9	MR. UMBARKAR SATISH BHAUSAHEB	29-06-2022	Casual leave
10	MR. DARADE GANPAT BHASKAR	07-06-2022	Duty leave/ On duty
		10-06-2022	C-OFF
11	MR. ZANKAR SHUBHAM DATTU	17-06-2022 To 18-06-2022	C-OFF
		30-06-2022	C-OFF

iii. Store & Purchase-:

Sr. No.	Particulars	Observations
1	Inventory System-:	
	1. Inward-Outward Register	In some cases at the department level, Inventory Inward Outward data is not maintained in a physical register.
	2. Indent Slips	All material issued online Indent request.
	3. Store layout	The store layout of the unit is maintained properly.
	4. Material Issue Report	Record of department-wise material issued by the store is available.
2	Trust Policies	
	1. Filing Policies	All the records are maintained as per guidelines of the Trust Filing policy.
	2. Purchase Committee	All purchases are approved through the purchasing committee and it is properly documented.

MIMS implementation is started at SMBT Ayurved College and Hospital unit, closing stock available at a system should be in order with the physical inventory available at sub store and sub-sub store.

Date of Submission of Report-: **12/09/2022**



sd/-
HOD, IABCC Dept.
SMBT Sevabhavi Trust

SMBT

SEVABHAVI
TRUST

Nandihills, Dhamangaon-Ghoti, Tal. Igatpuri, Nashik-422403 Ph. (02553) 282571/72

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2	Addressee	Finance Office, SMBT Sevabhavi Trust
3	Report Distribution List	1. Chief Finance Officer, SMBT Sevabhavi Trust 2. Principal, SMBT Ayurved College & Hospital
4	Reporting Period	1 st July 2022 to 30 th September 2022
5	Audit Team	1. Mr. Gorakh Adke (CMA, M.com, D.T.L.) 2. Mr. Bhushan Shah (CA-Inter, M.com, D.T.L.) 3. Mrs. Priyanaka Ambuskar-Hatkar (M.Com) 4. Mr.Nikhil Thorat (MBA) Finance

INDEX

Sr. No.	Contents	Page No.
1	Introduction 1. Purpose 2. Audit Approach 3. Audit Methodology	3
2	Audit Findings, Observations& Recommendations 1. Accounts Department 2. Human Resource Department 3. Purchase & Store Department	4-21
3	Compliance with the previous audit	22-46

1. Introduction:-**• Purpose:-**

- i. The purpose of this report summarises the work of Internal Audit undertaken for the period 1st July to 30th September 2022 and the key observations identified across the Institute.
- ii. The purpose of an internal audit is to maintain uniformity and check policy implementation throughout the Institute.

• Audit Approach :-

- i. We developed our audit approach to identify key factors affecting the institute's processes and report to management for improving the Trust Policy.
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• Audit Methodology:-

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a) Accounts:-

- i. Vouching Method
- ii. Ledger Scrutiny Method
- iii. Physical Cash Verification

b) Human Resource:-

- i. Attendance Verification
- ii. Leave Application Verification
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c) Purchase & Store:-

- i. Inwards & Outwards
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- iv. Department wise Inventory Records

2. Audit Findings & Observations & Recommendations:-

i. Accounts:-

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	1. Files	All files are maintained as per Trust Filing Policy (No written Policy).
	2. Vouchers	All the vouchers are accompanied by supporting bills/receipts but are not stored properly in files
	3. Digital Records	Digital Records like Tally Data, Excel Data & PDF Files are maintained in a good manner. However, Password protection is required for some excel files like Pay sheets & MIS Reports.
2	Cash & Bank Transactions	
	1. Cash	Cash Books and Cash vouchers are maintained properly. Physical Cash Checked on 14/10/2022 & matched with cashbook Rs.43,962/-(Excess Amount Rs. 27/-)
	2. Bank	All Bank Statements are available to record. Cheque Issue register & cheque book custody procedure was followed properly. Bank Reconciliation Statements are prepared on monthly basis.
3	Statutory Compliances	
	1. TDS	TDS provisions as per Income Tax Act, 1961 for deductions are properly followed. However, the TDS provision is provided till September 2022.
	2. Provident Fund	Provident fund provision for deduction from salary followed properly & it is paid till September.
	3. Profession Tax	All provisions of the Maharashtra Profession Tax Act for deductions from salary are followed properly & it is paid till September.

A. We found the below-mentioned observations in vouching:-**a) AYURVED UG COLLEGE**

Date	Particulars	Vch Type	Vch No.	Amount	Status	Verification Note
29-Jul-22	Samarth Photo Studio	Bank Payment	224	5700	Internal Observation	There is a difference between sanctioned & bill amounts of Rs 5600 & payment amounts of Rs 5700.
	<i>CNO 12043252 For SMBT Ayurved UG College and Hospital First Time Affiliation LIC Inspection Date 24.02.2022 Bill no 326 and Bill Date 28.02.2022</i>					
30-Jul-22	Sterling Motors	Bank Payment	229	1684359	Internal Observation	Supporting document not attached with the voucher.
	<i>as per sangram patsanstha bank statement</i>					
20-Aug-22	Petty Cash	Bank Payment	279	50000	Internal Observation	Sanction is not taken from CO & CA sir.
	<i>CNO 12043271 Petty Cash Amount For UG PG and Hospital Petty Cash</i>					
05-Sep-22	Netke Anushri	Bank Payment	329	21212	Internal Observation	Information was not provided at the time of the internal audit.
	<i>CNO 12043218 For Sakalya 2021 Magaziae Graphic Traffic, Magazine Postage Charges, SMBT Tuck Shop Shelkes Medical Book Bil ETC</i>					
10-Sep-22	Student Welfare Expenses	Bank Payment	336	6000	Internal Observation	Sanction not taken from CO & CA sir.
	<i>CNO 12043275 For Studnet Name Dnyaneshwari Balasaheb Chate Amount Refunde College Account 749601010050060 Credit Amount Rs 6000</i>					
21-Sep-22	Petty Cash	Bank Payment	353	50000	Internal Observation	Sanction is not taken from CO & CA sir.

SMBT AYURVED COLLEGE & HOSPITAL

	<i>CNO 12043285 For SMBT Ayurved College UG PG and Hospital Petty Cash</i>					
27-Sep-22	Edufuture Learning LLP	Bank Payment	363	90000	Internal Observation	Sanction is not taken from CO & CA sir.
	<i>CNO 12043287 For SMBT Ayurved College and Hospital NAAC Consultancy To (ACH) Payment Invoice No 005 Date 07.09.2022</i>					
20-Aug-22	Repairs & Maintenance to Lab Equipments	Payment	67	1420	Internal Observation	Rs 130 bill is not attached to the voucher.
	<i>Paid by Cash to Dr Vijay Suryawanshi For Purchased Instruments for Dept of Kaumarbhritye Aashiread Agencies Bill no ACA/07377 Date 12.08.2022</i>					
30-Jul-22	Vehicle	Journal	77	1620000	Internal Observation	Supporting document not attached with the voucher.
	<i>TATA NEXON EV MH15HY 2369 Purchase purpose bil</i>					
04-Aug-22	Vehicle Insurance	Journal	83	997	Internal Observation	Information was not provided at the time of the internal audit.
	<i>Vehicle Insurance Posting</i>					
16-Aug-22	Internet Charges	Journal	89	6626	Internal Observation	Information was not provided at the time of the internal audit.
	<i>Tax Invoice no. EI1415 tax invoice date 29.06.2021 dc quareterly enlight cloud period 29.06.2021 to 28.09.2021</i>					
18-Aug-22	Gardening Expenses	Journal	95	960	Internal Observation	The original bill is not attached to the voucher.
	<i>For SMBT Ayurved College Dravyaguna Dept Mandukparni Powder, Samudra Mith, Jayfal, and ETC Bill no 285 Date 03.07.2022</i>					
31-Aug-22	Teaching Staff Salary Expenses	Journal	100	3326425	Internal Observation	Supporting document not attached with the voucher.

	<i>July 2022 Teaching Staff Salary</i>					
24-Sep-22	Training & Placement Expenses	Journal	119	100000	Internal Observation	Sanction is not taken from CO & CA sir.
	<i>For SMBT Ayurved College and Hospital NAAC Consultancy To (ACH) Payment</i>					

b) AYURVED PG COLLEGE:-

Date	Particulars	Vch Type	Vch No.	Amount	Status	Verification Note
27-Jul-22	Staff Conference & Seminar Expenses	Bank Payment	66	11500	Internal Observation	Sanction not taken from CO & CA sir.& Supporting document not attached with the voucher.
	<i>CNO 12032954 For Staff Conference and Seminar Basic Workshop In Research Methodolgy Date 06.07.2022 to 08.07.2022 (RTGS Form MUHS)</i>					
31-Jul-22	Non-Teaching Staff Salary Expenses	Journal	33	128017	Internal Observation	Supporting document not attached with the voucher.
	<i>July 2022 Non-teaching salary Provision</i>					

c) AYURVED HOSPITAL

Date	Particulars	Vch Type	Vch No.	Amount	Status	Verification Note
11-Aug-22	Hospital Staff Salary Payable	Journal	1	48329	Internal Observation	Information was not provided at the time of the internal audit.
	<i>CNO 12043258 For Hospital Staff Salary Diff Feb 22 to April 22 Gadakh Sachin Devram 23829, Dr Bhangre Sunita 5000, Sutar Ashwini 5000, Walzade Roshan 2000, Thombare Kavita 2000, Kunde Aarti 2000, Bendkoli 2000, Lahange 2000, Kharapde 2000, Gadhave 2000</i>					
20-Aug-22	Watergrace Products	Journal	1	47393	Internal Observation	Information was not provided at the time of the internal audit.
	<i>CNO 12043238 Watergrace Products For the Monht of May 2022</i>					
20-Aug-22	Aryan Garment	Journal	3	41100	Internal Observation	Information was not provided at the time of the internal audit.
	<i>CNO 12043183 For SMBT Ayurved Hospital Uniform Patient Dress Cotton , Plan Dress, Top and Pajjama, and ETC PO No 0010 Date 11.03.2022</i>					

B. We found the below-mentioned observations during Ledger Scrutiny:-**1. AYURVED UG COLLEGE:-**

Sr No	Particular	Amount	Remark
1	Professional Tax	15785	Provision of PT is not made in Sept 2022.
2	Provident Fund	601682	Provision of PF is not made in Sept 2022. PF is paid in April for last year showing a debit balance of the account, the account needs to be reconciled.
3	TDS on Contract	13083	TDS on the Contract is paid in April for last year showing a debit balance of the account, account needs to be reconciled.
4	TDS on Profession Fee	7218	TDS on Prof. fees is paid in April for last year showing a debit balance of the account, account needs to be reconciled.
5	TDS on Salary	235500	Provision of TDS on salary is not made in Sept 2022.
6	Scholarship Clerk	15	The amount of POST MATRIC SCHOLARSHIP SCHEME PROJ needs to be written off.
7	APEX Subscription Pvt Ltd	97893	Amount paid on May 22 for research journal renewal subscription, expenses are not booked.
8	Arihant Agency	13900	A credit balance for more than 3yrs
9	Fujifilm India Private Ltd	7000	Amount of Rs.175000/- paid against CMC contract on 03/05/2019 against payable amount of Rs.168000/-
10	Godavari Enterprises	10000	A balance of Rs.10000/- is pending recovery.
11	Hirvepunya Nursery	18255	A credit balance for more than 3yrs
12	Lahamge Sandeep Shamrao	27450	A credit balance for more than 3yrs
13	Renuka Irrigation Services	262370	A credit balance for more than 3yrs
14	Royal Stationer	20200	Amount paid on July 22 for stationery, expenses are not booked.
15	Vaibhav Instrumentation	4366	A credit balance for more than 3yrs
16	Bharatbhai Somabhai Patel(Aaturkosh)	10000	Payment made for the expenditure of patient data mgt software which is related to Ayurved Hospital. The same should be booked as receivable from Ayurved Hospital.
17	Chaukhambha Orientalia	313207	Amount paid on 13/05/2022 for SMBT Ayurved Lib Books Text Book of Ayurvedic Human Physiology Kriya Sharir.
18	Ishwary Rajeev Gandhi Garmin LPG Vitarak	2760	The amount payable for FY 19-20 against the gas cylinder used in Rasshatra.
19	Mahesh Agency	29000	Amount paid in Sept for stationery of the Hospital and PG college, needs to be recovered from units as an interunit transfer.

20	Modi Enterprises	9558	Amount paid on June 22 for spares for horizontal cylindrical sterilizer, bill is not booked.
21	Prakash Glass House	4900	Amount paid on date 03/09/2021 against ceramic chini mitti, bill is not booked.
22	Shree Ganesh Sales & Services	230040	Paid for Brain & Body Cutting Machine on 19/05/2022, this should be capitalized while recording transaction as per invoice.
23	SMBT Tuck-Shop	1240	Payable agst purchase of Pen drive 8 GB Qty 4 dtd. On 31/03/2020.
24	Bodake Monoj Ramesh	20100	Rs.30000/- is salary advance, need to book under salary advance.
25	Dr Bhabad Pradeep Ramrao	50000	Paid on March 22 for M.O.U. Work At Nepal, expenditures need to be booked.
26	Gode Laxman D	34000	Salary advance should be shown under Salary Advance head instead of office advance.
27	Pansare Ganesh Nivrutti	100	Paid against TDS March 22, needs to be deducted from salary.
28	Barkale Kiran Raghunath	650	Excess money remaining with a person should be recovered.
29	Patil Mayuri Sunil	30000	Paid on March 22 for convocation ceremony, expense is not booked.
30	Pramod Balasaheb Gaikawad	30100	It should be recorded in Salary advance.
31	Vnaya Shailesh Wagh	1121	Payable against SMBT FEST 2019-20
32	Fokane Ratan Pandit	100	Paid against TDS March 22, needs to be deducted from salary.
33	Jadhav Pandit Dattu	100	Paid against TDS March 22, needs to be deducted from salary.
34	Nikam Pallavi Dattatray	8500	No deduction from May 22 onwards.
35	Wadhane Sumit Balasaheb	100	Paid against TDS March 22, needs to be deducted from salary.
36	Banait Surekha Rajendra	100	Paid against TDS March 22, needs to be deducted from salary.
37	Bande Rajaram Pundu	100	Paid against TDS March 22, needs to be deducted from salary.
38	Barmate Vitthal Bhau	100	Paid against TDS March 22, needs to be deducted from salary.
39	BARTAD MALHARI DHONDU	100	Paid against TDS March 22, needs to be deducted from salary.
40	Bartad Vishwas Shivaji	100	Paid against TDS March 22, needs to be deducted from salary.
41	Barve Anita Shantaram	100	Paid against TDS March 22, needs to be deducted from salary.
42	Barve Ujjawal Sharad	100	Paid against TDS March 22, needs to be deducted from salary.
43	Bendkoli Punam Haushiram	100	Paid against TDS March 22, needs to be deducted from salary.

44	Bhalerao Bhausheb Prakash	100	Paid against TDS March 22, needs to be deducted from salary.
45	Bhangare Savita Punja	100	Paid against TDS March 22, needs to be deducted from salary.
46	Bhoir Samadhan Chunilal	100	Paid against TDS March 22, needs to be deducted from salary.
47	Bodhak Nitin Sham	100	Paid against TDS March 22, needs to be deducted from salary.
48	Chaudhari Priyanka Ramdas	100	Paid against TDS March 22, needs to be deducted from salary.
49	Chawanke Akshay Madhukar	100	Paid against TDS March 22, needs to be deducted from salary.
50	Dakhane Manisha Ramdas	100	Paid against TDS March 22, needs to be deducted from salary.
51	Damse Sangeeta Shankar	100	Paid against TDS March 22, needs to be deducted from salary.
52	DANI TEJASWINI SUNIL	100	Paid against TDS March 22, needs to be deducted from salary.
53	DARADE GANPAT BHASKAR	100	Paid against TDS March 22, needs to be deducted from salary.
54	Deshmukh Manisha Sunil	100	Paid against TDS March 22, needs to be deducted from salary.
55	Dev Giri Ramnath Ashok	100	Paid against TDS March 22, needs to be deducted from salary.
56	DHADAWAD KASHINATH LAHANU	100	Paid against TDS March 22, needs to be deducted from salary.
57	Dheringe Sandip Sampatrao	100	Paid against TDS March 22, needs to be deducted from salary.
58	DIGHE ANIL SAMPAT	100	Paid against TDS March 22, needs to be deducted from salary.
59	DIGHE JALINDAR CHANDRABHAN	100	Paid against TDS March 22, needs to be deducted from salary.
60	Dighe Priyanka Eknath	100	Paid against TDS March 22, needs to be deducted from salary.
61	Dighe Ravindra Bhausheb	100	Paid against TDS March 22, needs to be deducted from salary.
62	Durga Mahuri Surendra	100	Paid against TDS March 22, needs to be deducted from salary.
63	Gadakh Sachin Devram	100	Paid against TDS March 22, needs to be deducted from salary.
64	Gadakh Santosh Subhash	100	Paid against TDS March 22, needs to be deducted from salary.
65	GADHAVE KAILAS PANDHARI	100	Paid against TDS March 22, needs to be deducted from salary.
66	Gadhav Pavan Narayan	100	Paid against TDS March 22, needs to be deducted from salary.
67	GADHAVE RAMNATH KASHINATH	100	Paid against TDS March 22, needs to be deducted from salary.

68	Gadhve Sagar Ramdas	100	Paid against TDS March 22, needs to be deducted from salary.
69	Gadhve Vitthal Visharam	100	Paid against TDS March 22, needs to be deducted from salary.
70	GAIKAWAD SUVARNA JAYRAM	100	Paid against TDS March 22, needs to be deducted from salary.
71	GAIKWAD ANKUSH RAMESHAWAR	100	Paid against TDS March 22, needs to be deducted from salary.
72	Gaikwad Jayram Shivaji	100	Paid against TDS March 22, needs to be deducted from salary.
73	Gaikwad Laxman Mukunda	100	Paid against TDS March 22, needs to be deducted from salary.
74	Gaikwad Onkar Kailas	100	Paid against TDS March 22, needs to be deducted from salary.
75	Gaikwad Sujata Ashok	100	Paid against TDS March 22, needs to be deducted from salary.
76	Gare Yogita Namdev	100	Paid against TDS March 22, needs to be deducted from salary.
77	GATAVE SHITAL KONDAJI	100	Paid against TDS March 22, needs to be deducted from salary.
78	Gawande Laxman Sopan	100	Paid against TDS March 22, needs to be deducted from salary.
79	Ghode Sonali Ganpat	100	Paid against TDS March 22, needs to be deducted from salary.
80	GIRI SAINATH SOMNATH	100	Paid against TDS March 22, needs to be deducted from salary.
81	Gode Dipali Sukhdev	100	Paid against TDS March 22, needs to be deducted from salary.
82	GODE LAXMAN DHONDU	100	Paid against TDS March 22, needs to be deducted from salary.
83	Gonde Taibai Ramesh	100	Paid against TDS March 22, needs to be deducted from salary.
84	GOSAVI KIRAN SHIVAJI	100	Paid against TDS March 22, needs to be deducted from salary.
85	Govind Rohini Ishawar	100	Paid against TDS March 22, needs to be deducted from salary.
86	Govind Yogita Ishwar	100	Paid against TDS March 22, needs to be deducted from salary.
87	GUNJAL AMOL BHAUSAHEB	200	Paid against TDS March 22, needs to be deducted from salary.
88	Halkunde Kalabai Dhondu	100	Paid against TDS March 22, needs to be deducted from salary.
89	Hole Sanjay Namdev	100	Paid against TDS March 22, needs to be deducted from salary.
90	Jadhav Asha Sampat	100	Paid against TDS March 22, needs to be deducted from salary.
91	JADHAV DAMU MARUTTI	100	Paid against TDS March 22, needs to be deducted from salary.

92	JADHAV SHANKAR POPAT	100	Paid against TDS March 22, needs to be deducted from salary.
93	Jondhale Nilesh Rajendra	100	Paid against TDS March 22, needs to be deducted from salary.
94	Jorvekar Sharad	100	Paid against TDS March 22, needs to be deducted from salary.
95	JOSHI MANJUSHA VASANT	100	Paid against TDS March 22, needs to be deducted from salary.
96	Kanhore Saudamini Arun	100	Paid against TDS March 22, needs to be deducted from salary.
97	Kathe Madhukar Bhima	100	Paid against TDS March 22, needs to be deducted from salary.
98	Kokane Bhagwan Kashinath	100	Paid against TDS March 22, needs to be deducted from salary.
99	KOKANE CHHAYA VISHNU	100	Paid against TDS March 22, needs to be deducted from salary.
100	Kokane Kiran Tanaji	100	Paid against TDS March 22, needs to be deducted from salary.
101	Kolhe Gayatri Sudhir	100	Paid against TDS March 22, needs to be deducted from salary.
102	Kunde Aarti Bhimrao	100	Paid against TDS March 22, needs to be deducted from salary.
103	KUNDE BHAGWAN NIVRUTTI	100	Paid against TDS March 22, needs to be deducted from salary.
104	Kunde Lahanu Sakharam	100	Paid against TDS March 22, needs to be deducted from salary.
105	Lahange Arti Ambadas	100	Paid against TDS March 22, needs to be deducted from salary.
106	Lende Ashwini Gangaram	100	Paid against TDS March 22, needs to be deducted from salary.
107	Lokhande Kavita Dinkar	100	Paid against TDS March 22, needs to be deducted from salary.
108	Lote Pandharinath Chandar	100	Paid against TDS March 22, needs to be deducted from salary.
109	Madhurkar Asha Kisan	100	Paid against TDS March 22, needs to be deducted from salary.
110	MHASALE HARI KISAN	100	Paid against TDS March 22, needs to be deducted from salary.
111	MITHE ROSHANI RAJENDRA	100	Paid against TDS March 22, needs to be deducted from salary.
112	Muthal Sandip Arjun	100	Paid against TDS March 22, needs to be deducted from salary.
113	Naikwadi Kavita Vishwanath	100	Paid against TDS March 22, needs to be deducted from salary.
114	Navgire Kavita Prabhakar	100	Paid against TDS March 22, needs to be deducted from salary.
115	Nehe Kiran Genuji	100	Paid against TDS March 22, needs to be deducted from salary.

116	Pande Narayan Raghu	100	Paid against TDS March 22, needs to be deducted from salary.
117	Pansare Suresh Maruti	100	Paid against TDS March 22, needs to be deducted from salary.
118	Pansare Vikram Nivrutti	100	Paid against TDS March 22, needs to be deducted from salary.
119	Parbat Nandkumar Gulab	100	Paid against TDS March 22, needs to be deducted from salary.
120	Patil Amol Ramkrushan	100	Paid against TDS March 22, needs to be deducted from salary.
121	PATOLE LAHU DATTATRAY	100	Paid against TDS March 22, needs to be deducted from salary.
122	Pawar Ganesh Ramchandra	100	Paid against TDS March 22, needs to be deducted from salary.
123	Rachana Chandrakant Aware	5610	Paid against TDS March 22, needs to be deducted from salary.
124	RANDHAVE RAMESH SHANTARAM	100	Paid against TDS March 22, needs to be deducted from salary.
125	Rasal Maya Rajaram	100	Paid against TDS March 22, needs to be deducted from salary.
126	Rathod Usha Madhav	100	Paid against TDS March 22, needs to be deducted from salary.
127	Raut Meera Bhaskar	100	Paid against TDS March 22, needs to be deducted from salary.
128	Rohini Prakash Gadhawe	100	Paid against TDS March 22, needs to be deducted from salary.
129	Roibole Harsha Janrao	100	Paid against TDS March 22, needs to be deducted from salary.
130	Sable Anil Punja	100	Paid against TDS March 22, needs to be deducted from salary.
131	SABLE ASHOK LAHANU	100	Paid against TDS March 22, needs to be deducted from salary.
132	Sable Bhagwat Thakaji	100	Paid against TDS March 22, needs to be deducted from salary.
133	Sable Ganpat Chandar	100	Paid against TDS March 22, needs to be deducted from salary.
134	Sanap Shashikant Bhagawat	100	Paid against TDS March 22, needs to be deducted from salary.
135	Sarala Pandit Jopale	100	Paid against TDS March 22, needs to be deducted from salary.
136	Shaikh Shahin Ibrahim	100	Paid against TDS March 22, needs to be deducted from salary.
137	SHINDE DARSHANA DILIP	100	Paid against TDS March 22, needs to be deducted from salary.
138	Shinde Digambar Balasaheb	100	Paid against TDS March 22, needs to be deducted from salary.
139	Shinde Gokul Appasaheb	100	Paid against TDS March 22, needs to be deducted from salary.

140	Shirsath Sachin Rambhau	100	Paid against TDS March 22, needs to be deducted from salary.
141	Surywanshi Mangala Shankar	100	Paid against TDS March 22, needs to be deducted from salary.
142	Swati Rambhau Rongate	100	Paid against TDS March 22, needs to be deducted from salary.
143	Thombare Kavita Bhagwan	100	Paid against TDS March 22, needs to be deducted from salary.
144	Ugale Sandeep Pandurang	100	Paid against TDS March 22, needs to be deducted from salary.
145	Ugale Shantaram Yaman	100	Paid against TDS March 22, needs to be deducted from salary.
146	UMBARKAR SATISH BHAUSAHEB	100	Paid against TDS March 22, needs to be deducted from salary.
147	Unwane Sajjala Anil	100	Paid against TDS March 22, needs to be deducted from salary.
148	Vasave Nikita Milind	100	Paid against TDS March 22, needs to be deducted from salary.
149	Vinchu Krushna Khanderao	100	Paid against TDS March 22, needs to be deducted from salary.
150	WAJE SAYALI AMBADAS	100	Paid against TDS March 22, needs to be deducted from salary.
151	Wakchaure Anil Narayan	100	Paid against TDS March 22, needs to be deducted from salary.
152	Wakchure Ishwar Bhausahab	100	Paid against TDS March 22, needs to be deducted from salary.
153	WALZADE ROSHAN SHIVAJI	100	Paid against TDS March 22, needs to be deducted from salary.
154	Yogita Palshu Kharpade	100	Paid against TDS March 22, needs to be deducted from salary.
155	Yogita Tulshiram Bhusara	100	Paid against TDS March 22, needs to be deducted from salary.
156	Borade Yogesh Kacharu	100	Paid against TDS March 22, needs to be deducted from salary.

2. AYURVED PG COLLEGE:-

Sr No	Particular	Amount	Remark
1	Professional Tax	23375	Provision of PT is not made in Sept 2022.
2	Provident Fund	112015	Provision of PF is not made in Sept 2022.
3	TDS on Salary	61000	Provision of TDS on salary is not made in Sept 2022.
4	Kamgar Sahakari Mudranalaya Maryadit	4302	Debit balance of Rs.4302/- of FY 21-22.
5	Rhino International Agencies	63020	Paid on 2nd May 2022 for research journals renewal subscription. Expenses should be booked.
6	Delnet Developing Library Network	13570	Paid on 18th April 2022 for Delnet membership renewal fees. Expenses should be booked.

7	The Oriental Insurance Company Limited	6488	Amount paid for insurance in Aug-2022, expenditure should be booked.
8	Staff Security Deposit	2300	A debit balance of Rs.2300/-, account needs to be settled.
9	Jadhav Rohit Suresh	170	Expenses should be booked with supporting documents.
10	Wankhede Rajesh Tukaram	10	A debit balance of Rs.10/-needs to be recovered or written off
11	SMBT Ayurved College-UG	1211645	The amount of the ledger is not matched with the other unit's ledger.

3. AYURVED HOSPITAL:-

Sr No	Particular	Amount	Remark
1	Professional Tax	131425	Provision of PT is not made in Sept 2022.
2	Provident Fund	1024179	Provision of PF is not made in Sept 2022.
3	TDS on Salary	19500	Provision of TDS on salary is not made in Sept 2022.
4	Agappe Diagnostics Ltd	79187	Paid in Nov-21 for MISPA VIVA 1NOS BC 3000PLUS 1NOS, bill is not booked.
5	Aryan Garment	38682	Amount paid in Aug-22, bill booking is pending.
6	Prabha Info Solutions	78132	Advance paid in Oct-19, no expenditure is booked till the date.
7	Rajan Bachumal & Co Nashik	35760	The advance was paid on July 22, no expenditure is booked to date.
8	Shree Saiganga Creation	1090	Debit balance for more than 3 years, needs to be recovered or written off.
9	Advances to Others	500	Paid against accidental insurance, needs to be deducted from the salary.
10	Punde Gokul Eknath	2384	Amount paid in Aug-21 for purchase slippers, bill is not booked.
11	Giri Himani Tushar	5000	No deduction from April 2022.
12	Pansare Suresh Maruti	7498	No deduction from April 2022.

ii. Human Resource-:

Sr. No.	Particulars	Observations
1	HR Records-:	
	1. Attendance Sheet	All attendance sheets such as Teaching and Non-Teaching are generated from biometric machines.
	2. Leave Records	Leave applications are properly authenticated. leave register properly maintained.
	3. Staff Records	Staff KYC Documents & records are maintained properly.
	4. Increment Sheet	The increment Sheet for the year 2021-22 is available with HR Department.
2	Trust Policies	
	1. Filing Policies	All the records are maintained as per the guidelines of the Trust Filing policy.
	2. Leave Policy	Leave policy properly followed by HR Dept.
	3. Sanctioning	We found leave Applications & Attendance sheets sanctioned by the appropriate authority.

Observation:-

- We have found that there is a mismatch in leave applied by the staff and leave given to the Staff:-**

Sr.no	Name	Date	As per the attendance sheet	As per the leave register	As per the leave card
1	DR. TARWATE CHAITALI GANGADHAR	18-07-2022	On duty	No entry found	No entry found
2	DR. WAGH ANIL RAGHUNATH	23-09-2022	On duty	No entry found	No entry found
3	DR. BHABAD PRADEEP RAMRAO	5-07-2022 to 7- 07-2022	Sick leave	No entry found	No entry found
		25-07-2022	Casual leave	No entry found	No entry found
4	DR. GHOLAP SAMEER SURESHCHANDRA	14-07-2022 to 17-07-2022	On duty	No entry found	No entry found
		30-09-2022	Casual leave	Casual leave	No entry found
5	DR. GAWALE BHUSHAN MAGANBALOO	27-09-2022	Duty leave	Duty leave	No entry found
6	DR. BAGDE MONALI LAXMAN	30-08-2022	Casual leave	Casual leave	No entry found
7	DR. PAWAR ASHA PRAKASH	30-09-2022	C-off	C-off	No entry found
8	DR. MOHATE SANDEEP SHIVRAM	09-07-2022	On duty	No entry found	No entry found
9	MR. GAIKWAD LAXMAN MUKUNDA	4-07-2022 to 9- 07-2022	Duty leave	No entry found	No entry found
		12-9-2022 to 17-09-2022	On duty	No entry found	No entry found
		26-9-2022 to 30-09-2022	On duty	No entry found	No entry found
10	MS. BANAIT SUREKHA RAJENDRA	17-08-2022	Casual leave	Casual leave	Sick leave
11	MR. KATHE MADHUKAR BHIMA	14-07-2022 to 24-07-2022	Earned leave	No entry found	No entry found
12	MR. GADHAVE PAVAN NARAYAN	27-09-2022 to 30-09-2022	On duty	No entry found	No entry found
13	MR. BAVISKAR LAXMINARAYAN	16-08-2022	Casual leave	Casual leave	No entry found

14	MR. CHAWANKE AKSHAY MADHUKAR	27-09-2022 to 30-09-2022	On duty	No entry found	No entry found
15	MR. MUTHAL SANDIP ARJUN	14-07-2022	Casual leave	No entry found	No entry found
16	MR. GADAKH SACHIN DEVRAM	02-07-2022	On duty	No entry found	No entry found
		08-07-2022	On duty	No entry found	No entry found
		22-07-2022	On duty	No entry found	No entry found
17	MR. PUNDE GOKUL EKNATH	4-07-2022 to 09-07-2022	On duty	No entry found	No entry found
		12-9-2022 to 17-09-2022	On duty	No entry found	No entry found
		26-9-2022 to 30-09-2022	On duty	No entry found	No entry found
18	MR. JADHAV PANDIT DATTU	27-09-2022	C-off	C-off	No entry found
19	MR. UGALE SHANTARAM YAMAN	01-07-2022	Casual leave	No entry found	No entry found
		05-07-2022	On duty	No entry found	No entry found
		26-07-2022	On duty	No entry found	No entry found
		27-07-2022 to 29-07-2022	Sick leave	No entry found	No entry found
		23-08-2022 to 26-08-2022	Earned leave	Earned leave	No entry found
20	MR. SABLE BHAGWAT THAKAJI	4-07-2022 to 9- 07-2022	On duty	No entry found	No entry found
		12-09-2022 to 16-09-2022	On duty	No entry found	No entry found
		26-09-2022 to 30-09-2022	On duty	No entry found	No entry found
21	MR. SALVE LAV LAXMAN	05-07-2022	On duty	No entry found	No entry found
		27-07-2022	On duty	No entry found	No entry found
22	MR. KUNDE BHAGWAN NIVRUTTI	10-07-2022	Sick leave	No entry found	No entry found
23	MR. GOPHANE SUDHIR MARUTI	05-07-2022	On duty	No entry found	No entry found
		27-07-2022	On duty	No entry found	No entry found
24	MR. RANDHAVE RAMESH SHANTARAM	4-07-2022 to 09-07-2022	On duty	No entry found	No entry found

		26-09-2022 to 30-09-2022	On duty	No entry found	No entry found
25	MR. THETE BHARAT DAGADU	22-09-2022	On duty	No entry found	No entry found
		24-09-2022	On duty	No entry found	No entry found
		27-09-2022	On duty	No entry found	No entry found
26	MR. WADHANE SUMIT BALASAHEB	4-07-2022 to 31-07-2022	On duty	No entry found	No entry found
		2-09-2022 to 3-09-2022	Casual leave	Casual leave	No entry found
		10-09-2022	On duty	No entry found	No entry found
		16-09-2022 to 30-09-2022	On duty	No entry found	No entry found
27	MR. GODE LAXMAN DHONDU	26-09-2022 to 30-09-2022	On duty	No entry found	No entry found
28	MR. GUNJAL AMOL BHAUSAHEB	6-09-2022 to 7-09-2022	Casual leave	Casual leave	No entry found
29	MR. DIGHE JALINDAR CHANDRABHAN	7-09-2022 to 8-09-2022	Sick leave	Sick leave	No entry found
30	MR. DHADAWAD KASHINATH	27-07-2022 to 31-07-2022	Earned leave	Earned leave	No entry found

iii. Store & Purchase-:

Sr. No.	Particulars	Observations
1	Inventory System-:	
	1. Inward-Outward Register	Inventory Inward Outward data is maintained in a MIMS.
	2. Indent Slips	All material issued online Indent request.
	3. Store layout	The store layout of the unit is maintained properly.
	4. Material Issue Report	A record of department-wise material issued by the store is available.
2	Trust Policies	
	1. Filing Policies	All the records are maintained as per the guidelines of the Trust Filing policy.
	2. Purchase Committee	All purchases are approved through the purchasing committee and it is properly documented.

MIMS implementation is started at SMBT Ayurved College and Hospital unit, closing stock available at a system should be in order with the physical inventory available at sub store and sub-sub store.

Compliance report: - Jan To March 2022**1. ACCOUNTS:****A. AYURVED UG COLLEGE**

Sr No	Date	Particulars	Vch Type	Vch No.	Amount	Verificati on Note	Verified by IABCC
1	20-Jan-22	Aanshi Travels	Bank Payment	609	41967	Sanction not taken from CO sir	We have found that sanction is taken from the appropriate authority.
		<i>Paid by Cheque No 12032866 Month of Oct 2021 Bill no 009 Bill Date 02.11.2021</i>					
2	02-Feb-22	Deva Distributors	Bank Payment	624	149632	Sanction not taken from CO sir	Sanction not taken from CO sir
		<i>Paid by Cheque No 12032858 For Deva Distributors Sharir Kriya and Rog Nidan Dept Instruments Stethoscope and BP App Diamond Delux Bill no 1907 Date 25.10.2021</i>					
3	03-Feb-22	Bodake Monoj Ramesh	Payment	150	3000	Sanction not taken from HOI	We have found that sanction is taken from the appropriate authority.
		<i>Paid by Cash to Mr Bodake Manoj R For Office Work At Mumbai 04.02.2022</i>					
4	18-Feb-22	SMBT Ayurved College-PG	Payment	158	15000	Voucher Not Found	We have verified it.
		<i>Paid by Cash To SMBT Ayurved PG College for the purpose of Petty Cash Payment</i>					
5	18-Feb-22	SMBT Ayurved Hospital	Payment	159	10000	Voucher Not Found	We have verified it.
		<i>Paid by Cash to SMBT Ayurved Hospital for the purpose of Petty Cash payment</i>					

6	07-Jan-22	TDS on Salary	Journal	211	167000	Voucher Not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for the month of Dec-2021 Salary TDS</i>					
7	07-Jan-22	TDS on Contract	Journal	212	2795	Voucher Not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for Dec-2021 , challan no 44027,</i>					
8	07-Jan-22	TDS on Profession Fee	Journal	213	8625	Voucher Not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for DEC- 2021,Challan no 44140,</i>					
9	07-Jan-22	Professional Tax	Journal	214	11950	Voucher Not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Bank CIN No. 02901792022010757265, Date 07.01.2022, month of Dec 2021</i>					
10	19-Jan-22	Laboratory Material Expenses	Journal	228	12673	Voucher Not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Purchased By SMBT Ayurved College and Hospital Anatomy Dept Formaldehde 37/ 90 Ltr For M/S Chemland Enterprises Bill no 093/21-22 Date 19- 08.2021</i>					

11	31-Jan-22	Staff Bus Hire Charges	Journal	232	115000	Voucher Not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Aanshi Travels Provision for the month of January 2022</i>					
12	31-Jan-22	Staff Bus Hire Charges	Journal	233	112500	Voucher Not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Jejuricha raja Travels Provision for the month of January 2022</i>					
13	31-Jan-22	Non-Teaching Staff Salary Expenses	Journal	235	408230	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Non Teaching Staff Salary Provision for the month-Jan-2022</i>					
14	31-Jan-22	Teaching Staff Salary Expenses	Journal	236	2871769	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Teaching Staff Salary Provision for the month- Jan-2022</i>					
15	31-Jan-22	SMBT Ayurved College-PG	Journal	237	14735	Voucher not Found	Entry not found in tally.
		<i>Amurt Ganga for the month of Januray 2022</i>					
16	14-Feb-22	Provident Fund	Journal	243	272765	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for the month of January 2022</i>					

17	28-Feb-22	Non-Teaching Staff Salary Expenses	Journal	254	377496	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Non Teaching Staff Salary Provision for the month- feb-2022</i>					
18	28-Feb-22	Teaching Staff Salary Expenses	Journal	255	2808800	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Teaching Staff Salary Provision for the month-Feb-2022</i>					
19	28-Feb-22	Staff Bus Hire Charges	Journal	256	105800	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Aanshi Travels for the month of Feb-2022</i>					
20	28-Feb-22	SMBT Ayurved College-PG	Journal	257	41422	Voucher not found	Entry not found in tally.
		<i>Amurt Ganga Services for the month of Feb 2022</i>					
21	28-Feb-22	Staff Bus Hire Charges	Journal	258	67500	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>SAI Akshada Tours month of Feb 2022, bill No 108, date 28.02.2022</i>					
22	28-Feb-22	Staff Bus Hire Charges	Journal	259	18000	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Jejuricha Raja Tours month of Feb 2022, Billno 32, Date 28.02.2022</i>					

23	28-Feb-22	Mantri Kiran Omprakash	Journal	260	22000	Voucher not found	Information was not provided at the time of the internal audit.
		<i>for the month of Feb-2022</i>					
24	02-Mar-22	Kasar Navnath Jalindar	Journal	261	5599	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Religare Mediclaim (8-month Deduction)</i>					
25	02-Mar-22	Staff Mediclaim	Journal	262	18972	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Religare Mediclaim (8 month Deduction)</i>					
26	02-Mar-22	Staff Mediclaim	Journal	263	7116	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Total Staff Mediclaim Rs 18976/- (Deduction Nov-20 to Mar-21 Rs 11860/- & April-21 to June-21 Rs 7116/-)</i>					
27	07-Mar-22	Provident Fund	Journal	268	274359	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for the month of Feb 2022</i>					
28	07-Mar-22	Interest & Penalties	Journal	269	553	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.

		<i>July 2020 PF damages paid by online a/c.</i>					
29	07-Mar-22	TDS on Salary	Journal	270	173000	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>TDS CHALLAN NO 39725, DATE 07/03/2022, Month of Feb-2022</i>					
30	07-Mar-22	TDS on Contract	Journal	271	4876	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>CHALLAN NO 40035, DATE: 07/03/2022</i>					
31	08-Mar-22	Professional Tax	Journal	272	19550	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for the month of Feb 2022</i>					
32	16-Mar-22	Shree Management Services	Journal	276	22500	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Paid by Cheque No 12032926 For SMBT Ayurved College and Hospital ISO Internal Audit Fees ISO 9001 2015 Mrs SS Parkhi and Mr Mangesh Malpathak Date 14 and 15 Bill no SMS/C/21-22/34 Date 15.02.2022</i>					
33	21-Mar-22	Other Printing & Stationery Expenses	Journal	279	44840	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.

		<i>Printing of Answer sheet billno5942 , bill date 22/12/2021</i>					
34	24-Mar-22	Student Welfare Expenses	Journal	281	110000	Sanction not taken from CO & CA sir	We have found that sanction is taken from the appropriate authority.
		<i>As per sanction student application college deposit Rs 1,75,000/- Recived amount 65,000/- & Pending deposit amount Rs 1,10,000/- as per details application CAC Allowed</i>					
35	24-Mar-22	Caution Money Deposit	Journal	284	35000	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>As per sanction student application college deposit Rs 1,75,000/- Recived amount 65,000/- & Pending deposit amount Rs 1,10,000/- as per details application CAC Allowed</i>					
36	29-Mar-22	Committee & Inspection Expenses	Journal	287	19000	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>For Walk in Interview Date 22.02.2022 Advertisement For Recruitments Office Expenses and Travelling Exp Work Date 09.02.2022 Bill no 1034/2021/2022</i>					
37	30-Mar-22	Teaching Staff Salary Expenses	Journal	288	545630	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.

		<i>Teaching Staff Salary Diffrence Provision for the month July-2021 to Dec-2021</i>					
38	31-Mar-22	RTO Tax	Journal	290	1775	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Paid by Cash To Anil Dighe For MH 15 AK 1093 Environment Tax Date 01 Jan 2021 To 31.12.2021</i>					
39	31-Mar-22	Repairs & Maintainance to Computers	Journal	291	3110	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>billno 2021-22/250, Digtal photocopy Print bill date 30.11.2021</i>					
40	31-Mar-22	Furniture & Dead Stock	Journal	292	5629	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>purchase of White Board 15 Pcs , Bill no 1319, date 27.10.2021</i>					
41	31-Mar-22	Laboratory Material Expenses	Journal	293	12390	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Plastic Drum for Teaching Pharmacy Billno 280/2021-22, Bill date 06.09.2021</i>					
42	31-Mar-22	Laboratory Material Expenses	Journal	294	19622	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for Purchase of Steel Dabbe for Teaching</i>					

		<i>pharmacy, billno 752, date 09.09.2021</i>					
43	31-Mar-22	Repairs & Maintainance to Computers	Journal	295	4347	Voucher not Found	Pending
		<i>Digital Photocopy print Jan/Feb 2022, Bill no 284/2021-22, bill date 01.03.2022</i>					
44	31-Mar-22	Student Welfare Expenses	Journal	296	128100	Voucher not Found	Pending
		<i>for student Uniform & White Apron Bill no 217, Bill date 24.02.2022</i>					
45	31-Mar-22	Committee & Inspection Expenses	Journal	297	5600	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for LIC Inspection Photography billno 326, Bill date 28.02.2022</i>					
46	31-Mar-22	Laboratory Material Expenses	Journal	298	9901	Voucher not Found	Pending
		<i>for purchase of Lab Material, billno 4623, date 15.01.2022</i>					
47	31-Mar-22	Other Printing & Stationery Expenses	Journal	299	2950	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for Letter Head Pad Printing, billno6230, Bill date 23.03.2022</i>					
48	31-Mar-22	Other Printing & Stationery Expenses	Journal	300	1062	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Register Printing for HR billno 6225, Bill Date 22.03.2022</i>					

49	31-Mar-22	Other Printing & Stationery Expenses	Journal	301	4130	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for fourcolor certificate , flex, sakalya magazine photo print bill no5993, bill date 03.01.2022</i>					
50	31-Mar-22	Other Printing & Stationery Expenses	Journal	302	90956	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for sakalay Magazing -2021 billno 5952, bill date 03.01.2022</i>					
51	31-Mar-22	Student Cultural Activities Expenses	Journal	303	21212	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for Sakalya -2021 Magazine Graphic Traffic, Magazine Postage charges, sbmt tuck shop ,Shelkes medical book bill etc</i>					
52	31-Mar-22	Laboratory Material Expenses	Journal	304	1680	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>billno 454, purchase of sharir kriya dept material bill date 16.09.2021</i>					
53	31-Mar-22	Repairs & Maintainance to Computers	Journal	305	2950	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for canon machine repairing Developer for copy quality to canon ir</i>					

		2520/2525 billno 2021-22/229 date 01.10.2021					
54	31-Mar-22	Statutory Audit Fee	Journal	306	135700	Voucher not Found	Pending
		<i>Audit Fees 31.03.2021 , Bill No 286, date 22.02.2022</i>					
55	31-Mar-22	SMBT Ayurved College-PG	Journal	307	12340	Voucher not Found	Pending
		<i>for the month of March 2022</i>					
56	31-Mar-22	Staff Bus Hire Charges	Journal	308	115000	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Aanshi Travels for the month of March 2022</i>					
57	31-Mar-22	SMBT Ayurved College-PG	Journal	309	35094	Voucher not Found	Entry not found in tally.
		<i>Amurt Ganga for the month of march 2022</i>					
58	31-Mar-22	Staff Bus Hire Charges	Journal	310	112500	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>SAI Akshada Tours billno 113, Date 31.03.2022</i>					
59	31-Mar-22	Teaching Staff Salary Expenses	Journal	311	2854996	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Teaching Staff Salary Provision for the month of March 2022</i>					
60	31-Mar-22	Non-Teaching Staff Salary Expenses	Journal	312	376495	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.

		month of March-2022					
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B. AYURVED PG

Sr No	Date	Particulars	Vch Type	Vch No.	Amount	Verificati on Note	Verified by IABCC
1	10-Jan-22	Sai Saptshrungi Pest Control & Services	Bank Payment	150	68414	supportin g document not attached	We have verified it & found all the supporting documents attached to the voucher.
		<i>Paid by Cheque No. 12032919 for the purpose of Roted pad as per Bill Sep-2021 End as per Ledger</i>					
2	28-Feb-22	Shree Management Services	Bank Payment	169	22500	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Paid by Cheque No 12032926 For SMBT Ayurved College and Hospital ISO Internal Audit Fees ISO 9001 2015 Mrs SS Parkhi and Mr Mangesh Malpathak Date 14 and 15 Bill no SMS/C/21-22/34 Date 15.02.2022</i>					
3	01-Jan-22	Repairs & Maintainance to Vehicles	Journal	144	25753	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Received against Sai Motors (MH 15 EP 7740) Service Type Preoidic Maintenace Service Work Bolt frt hood hinge,nut,clip,hose,egr Cooler Wtr inlet and ETC bill no 1/BR/21000362</i>					

4	07-Jan-22	TDS on Salary	Journal	148	100500	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for the month of Dec-2021, Challan no 43921</i>					
5	07-Jan-22	Professional Tax	Journal	149	4200	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Bank CIN No. 02901792022010757265, Date 07.01.2022, month of Dec 2021</i>					
6	31-Jan-22	Stipend Expenses to Interns	Journal	152	104844	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Stipend Provision for the month-of Jan-2022</i>					
7	31-Jan-22	Vehicle Fuel Expenses	Journal	153	24309	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for the month of January 2022</i>					
8	31-Jan-22	Teaching Staff Salary Expenses	Journal	154	1186173	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Teaching Staff Salary Provision for the month Jan 2022</i>					
9	31-Jan-22	Non-Teaching Staff Salary Expenses	Journal	155	107585	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.

		<i>Non Teaching Staff Salary Provision for the month Jan-2022</i>					
10	31-Jan-22	Staff Bus Hire Charges	Journal	156	30000	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Amurt Ganga for the month of Januray 2022</i>					
11	10-Feb-22	Non-Teaching Staff Salary Expenses	Journal	161	78427	Voucher not found	Sanction not taken from CO sir
		<i>Paid by Month of July 2021 to Dec 2021 For Salary difference</i>					
12	17-Feb-22	MUHS-Theory Exam Expenses	Journal	164	9980	Voucher not found	Pending
		<i>Paid by Cheque no 12165463 Dr SHAH RESHMA RAHUL College name Siddhakala Ayurved Mahavidyalaya College Sangamner Sub Name Center Observer MUHS Winter 2021-2022</i>					
13	28-Feb-22	Stipend Expenses to Interns	Journal	166	97864	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Stipend Provision for the month-of Feb 2022</i>					
14	28-Feb-22	Vehicle Fuel Expenses	Journal	167	50957	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for the month of Feb-2022</i>					
15	28-Feb-22	Teaching Staff Salary Expenses	Journal	168	1090238	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Teaching Staff Salary Provision for the month Feb 2022</i>					

16	28-Feb-22	Non-Teaching Staff Salary Expenses	Journal	169	107846	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Non Teaching Staff Salary Provision for the month Feb 2022</i>					
17	28-Feb-22	Staff Bus Hire Charges	Journal	170	138000	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Amurt Ganga Services for the month of Feb 2022</i>					
18	02-Mar-22	Staff Mediclam	Journal	171	2100	Voucher not Found	Pending
		<i>Total Staff Mediclam Rs 5,599/- (Deduction Nov-20 to Mar-21 Rs 3,500/- & April-21 to June-21 Rs 2100/-)</i>					
19	07-Mar-22	TDS on Salary	Journal	185	113000	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>TDS CHALLAN NO 39725, DATE 07/03/2022</i>					
20	07-Mar-22	TDS on Contract	Journal	186	360	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>CHALLAN NO 40035, DATE: 07/03/2022</i>					
21	08-Mar-22	Professional Tax	Journal	191	6300	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for the month of Feb-2022</i>					

22	23-Mar-22	Advertisement for Admissions	Journal	194	3360	Original bill attached	We have verified it & found all the supporting documents attached to the voucher.
		<i>Purchased SMBT Ayurved College and Hospital PG Year 2021-2022 15./ Institutional Quota admission Work from Advertisemnet For Admission Bill Date 17.03.2022 Bill No 01195/2021-2022</i>					
23	30-Mar-22	Teaching Staff Salary Expenses	Journal	195	171637	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Teaching Staff Salary Diffrence Provision for the month July-2021 to Dec-2021</i>					
24	30-Mar-22	SMBT Sevabhavi Trust- Hostel & Mess	Journal	196	280000	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Received against hostel/mess/othe Fees Receivable by Cheque/RTGS No. RTGS:YOGESH PANDURANG PAGAR SBIN308875242630</i>					
25	31-Mar-22	Statutory Audit Fee	Journal	197	36580	Voucher not Found	Pending
		<i>Audit 31/03/2022, Billno 285, Date 22.02.2022</i>					
26	31-Mar-22	Staff Bus Hire Charges	Journal	199	150000	Voucher not Found	Pending
		<i>for the month of march 2022</i>					
27	31-Mar-22	Teaching Staff Salary Expenses	Journal	200	1120169	Voucher not Found	We have verified it & found all the supporting documents attached to the voucher.

		<i>Teaching Staff Salary Provision for the month of March 2022</i>					
28	31-Mar-22	Non-Teaching Staff Salary Expenses	Journal	201	107236	Voucher not Found	Sanction not taken from CO sir
		<i>for the month of March 2022</i>					

C. AYURVED HOSPITAL

Sr No	Date	Particulars	Vch Type	Vch No.	Amount	Verification Note	Verified by IABCC
1	07-Jan-22	TDS on Salary	Journal	1	4000	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for the month of Dec-2021, challan no 43921</i>					
2	07-Jan-22	TDS on Contract	Journal	2	967	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for the month of Dec-2021, Challan no 44027</i>					
3	07-Jan-22	Professional Tax	Journal	3	16725	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Bank CIN No. 02901792022010757265, Date 07.01.2022, month of Dec 2021</i>					
4	10-Jan-22	Hospital Staff Salary Payable	Journal	1	1311800	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.

		<i>Salary paid by ch. No.12032852 for the month Nov 2021</i>					
5	18-Jan-22	Other Printing & Stationery Expenses	Journal	2	2832	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Received from SMBT Ayurved Hospital Continuation Sheet Printing Hospital MRD For Kamgar Press Bill no 5928 Bill Date 17.12.2021</i>					
6	31-Jan-22	Bio-Medical Wastage Expenses	Journal	1	48360	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for bio medical wastage monthly service charges month of January 2022</i>					
7	31-Jan-22	Hospital Staff Salary Expenses	Journal	2	1823090	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Hospital Staff Salary Provision for the month of Jan 2022</i>					
8	03-Feb-22	Other Printing & Stationery Expenses	Journal	1	23800	Sanction not taken from CO sir	Sanction was taken from CO sir.
		<i>Purchased By SMBT Ayurved Hospital Room No 12,13,14,15,16,17,19,20,21, 22 Inching Film Work For Gite Art D Camp Bill no 310 Bill Date 30.10.2021</i>					
9	09-Feb-22	Gite Arts	Journal	1	23562	Sanction not taken from CO sir	Sanction was taken from CO sir.
		<i>Paid by Cheque No 12032869 for SMBT Ayurved Hospital Room No 12,13,14,15,16,17,19,20,21, 22 Inching Film Bill no 310 Bill Date 30.10.2021 (Gite Art)</i>					

10	10-Feb-22	SMBT Ayurved College-UG	Journal	2	2226	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Received against Month of Dec 2021 Ms Kachare Pramila Rupa</i>					
11	11-Feb-22	Hospital Staff Salary Expenses	Journal	2	916839	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>For the Month of July 2021 to Dec 2021</i>					
12	15-Feb-22	Watergrace Products	Journal	1	45864	supporting document not attached	We have verified it & found all the supporting documents attached to the voucher.
		<i>Paid by Cheque No 12032868 For Month of Nov 2021</i>					
13	26-Feb-22	Bafna Agencies	Journal	1	6500	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Paid by Cheque no 12032883 SMBT Ayurved College and Hospital Paper Bag Size 4x5 PO No 21 Date 30.12.2021</i>					
14	28-Feb-22	Hospital Staff Salary Expenses	Journal	1	1812629	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Hospital Staff Salary Provision for the month Feb-2022</i>					

15	28-Feb-22	Repairs & Maintainance of Computers	Journal	2	6250	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>chno 12007137 Paid against PO No.009 dated 09/10/2021 for the purpose of Toner Pouch Kyocera Digital High speed A4 Photo copy machine, model-2040</i>					
16	28-Feb-22	Bio-Medical Wastage Expenses	Journal	3	43680	Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for bio medical wastage monthly service charges month of Feb-2022</i>					
17	07-Mar-22	TDS on Salary	Journal	1	5000	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>TDS CHALLAN NO 39725, DATE 07/03/2022</i>					
18	07-Mar-22	TDS on Contract	Journal	2	967	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>CHALLAN NO 40035, DATE: 07/03/2022</i>					
19	08-Mar-22	Professional Tax	Journal	1	29525	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for the month of Feb-2022</i>					

20	10-Mar-22	Hospital Staff Salary Payable	Journal	1	1392543	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Salary paid by ch. No. 12032895 for the month JANUARY 2022</i>					
21	10-Mar-22	SMBT Ayurved College-UG	Journal	4	2453	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Received from 12032896 SALARY FOR THE MONTH January-2022, Mr Jadhav Rohit Suresh</i>					
22	12-Mar-22	SMBT Dental College-D'gaon	Journal	1	6000	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>MS Gaikawad sujata Ashok hostel warden security deposit smbt dental college to smbt ayurved hospital transfer</i>					
23	19-Mar-22	Navgire Kavita Prabhakar	Journal	1	20000	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Paid by Cheque 12032893 For Salary Advance Navgire Kavita Prabhakar</i>					
24	29-Mar-22	Watergrace Products	Journal	1	47393	Sanction not taken from CO sir	Sanction was taken from CO sir
		<i>Paid by Cheque No 12043126 Month of Dec 2021</i>					
25	31-Mar-22	MPCB Consent Fee	Journal	1	15000	.Voucher not found	Pending
		<i>Prepaid expenses booked</i>					

26	31-Mar-22	Medicine Expenses	Journal	2	39926	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>bill no 427, bill date 23.08.2021, purchase Ayurved Medicin</i>					
27	31-Mar-22	Other Printing & Stationery Expenses	Journal	3	87190	.Voucher not found	Pending
		<i>Printing of MRD Register , Bilno 6012, date 14.01.2022</i>					
28	31-Mar-22	Hospital Equipments	Journal	4	25000	.Voucher not found	Pending
		<i>Purchase of Dental Chair Mount Unit, Billno 113, Date 03.10.2021</i>					
29	31-Mar-22	Medicine Expenses	Journal	5	36250	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Purchase of Ayurved medicin, billno 2021-22/3938, bill date 19.02.2022</i>					
30	31-Mar-22	Medicine Expenses	Journal	6	19331	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>Purchase of Ayurved Medicin, Billno 2021-22/4048, bill date 26.02.2022</i>					
31	31-Mar-22	Laboratory Material Expenses	Journal	7	6500	.Voucher not found	We have verified it & found all the supporting documents attached to the voucher.
		<i>for Paper bag for medical Purchase, Bill No 2021-22/719, bill date 08.03.2022</i>					
32	31-Mar-22	Other Printing & Stationery Expenses	Journal	9	16425	.Voucher not found	Pending
		<i>for MRD Register Printing , Billno 5224, Bill Date 22.03.2022</i>					

33	31-Mar-22	Other Printing & Stationery Expenses	Journal	10	1298	.Voucher not found	Pending
		<i>billno 5427</i>					
34	31-Mar-22	Other Printing & Stationery Expenses	Journal	11	2124	.Voucher not found	Pending
		<i>billno 5426</i>					
35	31-Mar-22	Other Printing & Stationery Expenses	Journal	12	8262	.Voucher not found	Pending
		<i>billno5608</i>					
36	31-Mar-22	Other Printing & Stationery Expenses	Journal	13	78234	.Voucher not found	Pending
		<i>billno 5424</i>					
37	31-Mar-22	Bio-Medical Wastage Expenses	Journal	14	48360	.Voucher not found	Pending
		<i>for bio medical wastage monthly service charges month of March-2022</i>					
38	31-Mar-22	Statutory Audit Fee	Journal	15	24780	.Voucher not found	Pending
		<i>Audit 31.03.2021, Bill No 284, Date 22.02.2022</i>					
39	31-Mar-22	Canteen & Staff Quarter Expenses	Journal	16	2000	.Voucher not found	Pending
		<i>Worngly de</i>					
40	31-Mar-22	Hospital Staff Salary Expenses	Journal	17	1828113	.Voucher not found	Pending
		<i>Hospital Staff Salary Provision for the month of March 2022</i>					

2. Human Resources

- A. We have found that the below-mentioned staff leave records are not available in the HR department, all leave records are available in their respective departments.

Sr.no	NAME	DESIGNATION	DEPARTMENT
1	Mr. Hase Udhav Jijaba	Lab. Tech.	CMD
2	Mr. Patole Lahu Dattatray	Clerk	Canteen
3	Ms Naikwadi Kavita Vishwanath	Clerk	Hostel
4	Ms Deshmukh Manisha Sunil	Attendant	Hostel
5	Ms. Gaikwad Sujata Ashok	Hostel Warden	Hostel
6	Mr. Jorvekar Sharad Rajaram	Attendant	Vehicle
7	Mr. Gaikwad Onkar Kailas	Driver	Vehicle
8	Mr Nehe Kiran Genuji	Driver	Vehicle
9	Mr. Fokane Ratan Pandit	Driver	Vehicle
10	Mr Jadhav Pandit Dattu	Driver	Vehicle
11	Mr. Pande Narayan Raghu	Electrician	CMD
12	Mr Ramnath Kashinath Gadhave	Gardener	CMD
13	Mr. Kashinath Lahanu Dhadvad	Gardener	CMD
14	Mr. Dheringe Sandip Sampatrao	Jamadar	Security
15	Mr. Mhasale Hari Kisan	Security Guard	Security
16	Mr. Giri Sainath Somnath	Security Guard	Security
17	Mr. Kunde Bhagwan Nivrutti	Security Guard	Security
18	Mr. Gosavi Kiran Shivaji	Security Guard	Security
19	Mr Gadhave Vitthal Vishram	Security Guard	Security
20	Mr. Shinde Digambar Balasaheb	Security Guard	Security
21	Mr Kathe Madhukar Bhima	Security Guard	Security
22	Mr. Sanap Shashikant Bhagwat	Security Guard	Security
23	Mr. Bande Rajaram Pandu	Security Guard	Security
24	Mr. Muthal Sandeep Arjun	Security Guard	Security
25	Mr Bodhak Nitin Shyam	Security Guard	Security
26	Mr. Gadakh Santosh Subhash	Security Guard	Security
27	Mr. Baramate Vitthal Valu	Security Guard	Security

Date of Submission of Report:- **12/11/2022**

sd/-

**HOD, IABCC Dept.
SMBT Sevabhavi Trust**

SMBT AYURVED COLLEGE & HOSPITAL

SMBT

SEVABHAVI
TRUST

Nandihills, Dhamangaon-Ghoti, Tal. Igatpuri, Nashik-422403 Ph. (02553) 282571/72

Email : trustoffice@smbt.edu.in | www.smbt.edu.in

Appendix 'A'

(Reference letter No 190/SMBT/01/IABCC/IAR Dt 07 February 2022)

INTERNAL AUDIT REPORT

FOR THE MONTH OCTOBER TO DECEMBER, 2022

SMBT AYURVED COLLEGE & HOSPITAL
UG & PG COLLEGE | AYURVED HOSPITAL

Audit Details

Sr. No.	Particulars	Details
1	Name of Auditee	SMBT Ayurved College & Hospital
2	Addressee	Finance Office, SMBT Sevabhavi Trust
3	Report Distribution List	1. Chief Finance Officer, SMBT Sevabhavi Trust 2. Principal, SMBT Ayurved College & Hospital
4	Reporting Period	1 st October 2022 to 31 st December 2022
5	Audit Team	1. Mr. Gorakh Adke (CMA, M.com, D.T.L.) 2. Mr. Bhushan Shah (CA-Inter, M.com, D.T.L.) 3. Mr. Nikhil Thorat (MBA) Finance

INDEX

Sr. No.	Contents	Page No.
1	Introduction 1. Purpose 2. Audit Approach 3. Audit Methodology	3
2	Audit Findings, Observations& Recommendations 1. Accounts Department 2. Human Resource Department 3. Purchase & Store Department	4-18
3	Compliance with the previous audit	19-24

1. Introduction:-

- **Purpose:-**

- i. The purpose of this report summarises the work of Internal Audit undertaken for the period 1st October to 31st December 2022 and the key observations identified across the Institute.
- ii. The purpose of an internal audit is to maintain uniformity and check policy implementation throughout the Institute.

- **Audit Approach :-**

- i. We developed our audit approach to identify key factors affecting the institute's processes and report to management for improving the Trust Policy.
- ii. We also designed our approach to cover all the area of the institute which is directly or indirectly related to finance.

- **Audit Methodology:-**

We performed our audit using the below-mentioned methodologies & Records:-

- a) **Accounts:-**

- i. Vouching Method
- ii. Ledger Scrutiny Method
- iii. Physical Cash Verification

- b) **Human Resource:-**

- i. Attendance Verification
- ii. Leave Application Verification
- iii. Salary Verification

- c) **Purchase & Store:-**

- i. Inwards & Outwards
- ii. System Inventory Records
- iii. Physical Inventory Records
- iv. Department wise Inventory Records

2. Audit Findings & Observations & Recommendations:-

i. Accounts:-

Sr. No.	Particulars	Observations
1	Accounting Records:-	
	1. Files	All files are maintained as per Trust Filing Policy (No written Policy).
	2. Vouchers	All the vouchers are accompanied by supporting bills/receipts but are not stored properly in files
	3. Digital Records	Digital Records like Tally Data, Excel Data & PDF Files are maintained in a good manner. However, Password protection is required for some excel files like Pay sheets & MIS Reports.
2	Cash & Bank Transactions	
	1. Cash	Cash Books and Cash vouchers are maintained properly. Physical Cash Checked on 31/01/2023 & matched with cashbook Rs.4,896/-(Excess Amount Rs. 13.50/-)
	2. Bank	All Bank Statements are available to record. Cheque Issue register & checkbook custody procedure was followed properly. Bank Reconciliation Statements are prepared on monthly basis.
3	Statutory Compliances	
	1. TDS	TDS provisions as per Income Tax Act, 1961 for deductions are properly followed. However, the TDS provision is provided till December 2022.
	2. Provident Fund	Provident fund provision for deduction from salary followed properly & it is paid till December.
	3. Profession Tax	All provisions of the Maharashtra Profession Tax Act for deductions from salary are followed properly & it is paid till December.

A. We found the below-mentioned observations in vouching:-

A) AYURVED UG COLLEGE

Bank Payment:-

Sr No	Date	Particulars	Vch No.	Amount	Verification Note	Responsibility
1	03-Oct-22	CHAVAN AMOL MACHHINDRA - 2020	375	200000.00	Sanction not taken from CFO, sir	A/C Dept
		<i>CNO 12043297 For SMBT Ayurved College and Hospital UG Student Chavan Amol Machhindra A Y 2021-2022 Tuition Fees Refund</i>				
2	06-Oct-22	SMBT Ayurved Hospital	383	26250.00	Supporting PO & Purchase committee note incomplete attached to the voucher	A/C Dept
		<i>12043288 For SMBT Ayurved College and Hospital Container Plastic Round 100 ML and 200 ML PO No 40 and PO Date 12.09.2022</i>				
3	07-Oct-22	SMBT Ayurved Hospital	386	5712.00	Supporting PO & Purchase committee note incomplete attached to the voucher	A/C Dept
		<i>CNO 12043296 8x10 Digital Films Fuji Dry Imagine Film Dihl 8x10 For Ajay Enterprises PO No 42 Date 12.09.2022</i>				
4	12-Oct-22	Petty Cash	389	50000.00	Sanction not taken from CFO, sir	A/C Dept
		<i>CNO 12043313 UG PG and Hospital Petty Cash</i>				
5	13-Oct-22	Shree Sai Corporation	392	3110.00	Status page report is not attached to the voucher.	Store Dept
		<i>CNO 12043300 For Digital Photocopy Machine Print 01/11/2021 to 31/12/2021 Total Copy 7531</i>				

SMBT AYURVED COLLEGE & HOSPITAL

6	13-Oct-22	SMBT Ayurved Hospital	394	40926.00	Traveling is a bill not attached to the voucher amount of Rs 990.	A/C Dept
		<i>CNO 12043176 SMBT Ayurved Hospital Panchakarma (Male-Female) Ayurved Medicine Amalki Churan, Anu Tail, Bach Churan, Badi, Cinch, and ETC Bil No 427 Date 23.08.2021</i>				
7	19-Oct-22	SMBT Ayurved Hospital	409	7670.00	Supporting PO & Purchase committee note incomplete attached to the voucher	A/C Dept
		<i>CNO 12043289 For SMBT Ayurved College and Hospital Medical Paper Bag Medicine Pouch 4x5 and 5x6 PO No 41 Date 12.09.2022</i>				
8	21-Oct-22	MS Niramay Ayurved	421	36500.00	Sanction not taken from CFO, sir	A/C Dept
		<i>Amount Paid By CNO 12043321 For Dr Bhusare Sunit Prameshwar For SMBT Ayurved College UG NCISM Inspction MS Niramay Ayurved 13 Inches Tapt Khalw Yantra Qty 4x9000 Bill no 03.08.2022</i>				
9	17-Nov-22	Petty Cash	474	50000.00	Sanction not taken from CFO, sir	A/C Dept
		<i>CNO 12049251 Petty Cash UG PG & Hospital</i>				
10	17-Nov-22	PAWAR NIVEDITA SUDHAKAR 2015	478	185000.00	Sanction not taken from CFO, sir	A/C Dept
		<i>CNO 12049253 Ms Pawar Nivedita Sudhakar For SC Tution Fees Refunde</i>				
11	17-Nov-22	PARIKH BHAVYA KIRAN 2016	479	94000.00	Sanction not taken from CFO, sir	A/C Dept
		<i>CNO 12049252 For EBC Scholarship 19-20 Refund Parikh Bhavya Kiran A Y 2016</i>				
12	17-Nov-22	SAKHARE AKANKSHA SURENDRA 2016	480	193000.00	Sanction not taken from CFO, sir	A/C Dept
		<i>CNO 12049254 For SC Scholarship Refunde Rno 3957 Date 27.10.2016 AKANKSHA SURENDRA SAKHARE</i>				

SMBT AYURVED COLLEGE & HOSPITAL

13	18-Nov-22	Universal Communications	488	15340.00	The purchase committee note is incompletely attached to the voucher	A/C Dept
		<i>CNO 043330 For Telephone Instrument Landline Withe Display With Cord PO No 0027 PO Date 18.06.2022</i>				
14	22-Nov-22	Kamgar Sahakari Mudranalaya Maryadit	507	93184.00	The supporting bill is not attached to the voucher.	A/C Dept
		<i>CNO 043219 For SMBT Ayurved College UG Sakalya 2021 Magazine Fourcolor Certicicate Flex, Sakalya Magazine Photo Print andPrinting Bil no 5992 Date 03.09.2022</i>				
15	23-Nov-22	Sanjivani Petroleum	509	133877.00	Sanction not taken from CFO, sir	A/C Dept
		<i>Amountn paid by CNO 049264 For the Month of Aug 2022</i>				
16	23-Nov-22	Loan Deposit Sangram Nagri	511	26000.00	Information not provided at the time of the internal audit	A/C Dept
		<i>Amount Paid by CHN 12049263 for Vehical TATA Nexon EV MH15HY 2369 Bank Loan Installment Month of Nov 2022 Per Month 26,000/-</i>				
17	14-Dec-22	Sanjivani Petroleum	539	131550.00	Sanction not taken from CFO, sir	A/C Dept
		<i>Amount Paid by CNO 12049265 For the Month of Sept 2022</i>				
18	17-Dec-22	Shree Sai Corporation	554	3282.00	01 Oct to 30 Oct status report not attached to the voucher.	Store Dept
		<i>Amount Paid by CNO 12049315 For SMBT Ayurved College and Hospital Xerox Machine Photo Copy Bil no 2022/23/50 and 2022/23/49</i>				
21	23-Dec-22	SMBT Ayurved Hospital	572	94444.00	HOI level sanction note are not attached to the voucher.	A/C Dept
		<i>Amount paid by CNO 12049318 NEFTO-AUSHADHI BHAVAN AYURVED SE 000753858269 Medicen Exp</i>				

22	23-Dec-22	SMBT Ayurved Hospital	573	305670.00	HOI level sanction note are not attached to the voucher.	A/C Dept
		<i>Amount paid by CNO 12049317 RTGSO-AUSHADHI BHAVAN AYURVED SE UBINH22357324497 Medicine Exp</i>				
23	23-Dec-22	SMBT Ayurved Hospital	574	91101.00	HOI Level sanction note are not attached to the voucher.	A/C Dept
		<i>Amount paid by CNO 12049319 NEFTO-AUSHADHI BHAVAN AYURVED SE 000753861881 Medicen Exp</i>				
24	27-Dec-22	SMBT Ayurved Hospital	578	32400.00	Supporting PO incomplete attached to the voucher.	A/C Dept
		<i>Amount paid by CNO 12049307 For Rajan Bachumal & Sons Til Oil Qty 12 PO No 0051 Date 29.11.2022</i>				

Journal Voucher

Sr. No	Date	Particulars	Vch No.	Amount	Verification Note	Responsibility
1	01-Oct-22	Other Printing & Stationery Expenses	138	7434.00	Original bill not attached to the voucher	A/C Dept
		<i>For SMBT Ayurved College and Hospital UG and PG College Monthly Attendance Register Bill no 6423 Date 04.05.2022</i>				
2	01-Oct-22	Vehicle Hire Charges	139	17600.00	Information not provided at the time of the internal audit	A/C Dept
		<i>Dt. 23.9.2022 vehicle hire charges Shirdi from Jejuricha raja tours & travels as per dt. 25.9.2022</i>				
3	06-Oct-22	SMBT Sevabhavi Trust-Hostel & Mess	140	12556.00	Information not provided at the time of the internal audit	A/C Dept
		<i>NEFT:PRATIK RAJENDRA CHAUDHARI SBIN222279995951</i>				

SMBT AYURVED COLLEGE & HOSPITAL

4	07-Oct-22	Laboratory Material Expenses	142	2084.00	Information not provided at the time of the internal audit	A/C Dept
		<i>For Laboratory Material SMBT Ayurved College Rognidan Dept Chemical Occult Blood, Fixative Reagent, Fouchets Reagent, Glacial Acetice Acid, ETC Bil no 1405 Date 06.08.2022</i>				
5	05-Nov-22	TDS on Contract	164	3096.00	Information not provided at the time of the internal audit	A/C Dept
		<i>October 2022 TDS Challan no 21651</i>				
6	16-Nov-22	Previous Year Fee	177	47000.00	.Payment already done but sanction not taken from CFO sir	A/C Dept
		<i>For UG College Studnet Parikh Bhavya Kiran A Y 2015-2016 Scholarship Amount Credit Account No 35158 Date 30.04.2020 and 16.05.2020</i>				
7	16-Nov-22	Previous Year Fee	178	193000.00	.Payment already done but sanction not taken from CFO sir	A/C Dept
		<i>For SMBT UG Studnet Sakhare Akanksha Surendra A Y 2015-2016 SC Scholarship Amount Refunde Date 27.10.2016 RNO 3957</i>				
8	16-Nov-22	Previous Year Fee	179	185000.00	.Payment already done but sanction not taken from CFO sir	A/C Dept
		<i>For SMBT UG College Student Pawar Nivedita Sudhakar A Y 2015- 2016 For SC Scholarship Refunde RNO 3004 Date 28.09.2015</i>				
9	22-Nov-22	Kasar Navnath Jalindar	184	6898.00	Information not provided at the time of internal audit	A/C Dept
		<i>Staff Medical Insurance Policy Premium Transfer From Dental UG S'ner Period From 01.10l.22 To 30.09.23.</i>				

Cash Payment:-

Sr No	Date	Particulars	Vch No.	Amount	Verification Note	Responsibility
1	12-Oct-22	SMBT Ayurved Hospital	106	15000.00	Sanction not taken from HOI	A/C Dept
		<i>Amount T/F To Hospital Petty Cash</i>				
2	12-Oct-22	SMBT Ayurved College-PG	107	10000.00	Sanction not taken from HOI	A/C Dept
		<i>Amount T/F to PG College Petty Cash</i>				
3	04-Nov-22	Office Expenses	122	1006.00	Sanction amount Rs 886 & payment amount Rs 1006.	A/C Dept
		<i>Paid by Cash to Ms Nita Kasar For diwali 2022 festival Work At SMBT Ayurved College Office Date 24.10.2022</i>				

B) AYURVED PG COLLEGE:-

Bank Payment (Solved Queries at the time of internal audit schedule)

Sr. No	Date	Particulars	Vch No.	Amount	Verification Note
1	07-Oct-22	SMBT Sevabhavi Trust-Hostel & Mess	122	25000.00	Information not provided at the time of the internal audit
		<i>CNO 12029684 NEFTO-SHETE ANKITA PRADIP 000679791486 Hostel Deposit Refund AY 2017-2018</i>			
2	02-Nov-22	Caution Money Deposit	169	25000.00	Information not provided at the time of the internal audit
		<i>CNO 12032991 PATIL TEJASWINI SADASHIV College Deposit and Hostel Deposit Refunded Amount A Y 2018-2019</i>			
3	01-Dec-22	Staff Conference & Seminar Expenses	196	33000.00	Sanction not taken from CFO, sir
		<i>Amount Paid by CNO 12033011 Regarding Remuneration For Research and Methodology Date 06.07.2022 to 08.07.2022</i>			

SMBT AYURVED COLLEGE & HOSPITAL

Journal Voucher:-

Sr No	Date	Particulars	Vch No.	Amount	Verification Note	Responsibility
1	16-Nov-22	Non-Teaching Staff Salary Payable	104	1058.00	Information not provided at the time of the internal audit	A/C Dept
		<i>CNO 12043334 For the Month of Sept 2022 OT</i>				
2	16-Nov-22	Non-Teaching Staff Salary Payable	105	8399.00	Information not provided at the time of the internal audit	A/C Dept
		<i>CNO 12043327 For the Months of May 2022 to Aug 2022</i>				
3	30-Dec-22	Previous Year Fees	121	65000.00	Information not provided at the time of internal audit	A/C Dept
		<i>For SMBT Ayurved College and Hosptial PG College Studnet Name Dandage Prashant Rameshwarrao AY 2017-2018 College Deposit Amount RNO 419 Date 21.04.2018</i>				

B. We found the below-mentioned observations during Ledger Scrutiny:-**1. AYURVED UG COLLEGE:-**

Sr No.	Particular	Amount	Remark	Responsibility
1	Professional Tax	14610	Provision of PT is not made in Dec 2022.	A/C Dept
2	Provident Fund	1525966	Provision of PF is not made in Dec 2022.	A/C Dept
3	TDS on Salary	246500	Provision of TDS on salary is not made in Dec 2022.	A/C Dept
4	Scholarship Clerk	15	It needs to be written off.	A/C Dept
5	Aryan Garment	70304	Amount paid in Oct-22 against mattress foam and pillow cotton rexine, expenditure is not booked till date.	Store Dept
6	Fujifilm India Private Ltd	7000	The excess payment is made of Rs.7000/- on 03/05/2019 against CMC. It needs to be recovered or written off.	A/C Dept
7	Godavari Enterprises	10000	Debit balance of Rs.10000/-, needs to be recovered.	A/C Dept
8	Bharatbhai Somabhai Patel(Aaturkosh)	10000	Amount paid in Feb-22 for patient data management software, expenditure needs to be booked.	A/C Dept
9	Chaukhambha Orientalia	313207	Amount paid in May-22 for Library textbooks, expenditure needs to be booked.	Store Dept
10	Prakash Glass House	4900	Amount paid in Sept-21 for Ceramic Chinni Mitti pickle jar , expenditure is not booked.	Store Dept
11	Bodake Monoj Ramesh	10000	Salary advance booked in the office advance-, needs to be accounted for under proper head.	A/C Dept
12	Gode Laxman D	19000	Salary advance booked in the office advance-, needs to be accounted for under proper head.	A/C Dept
13	Hase Uddhav Balasaheb	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
14	Barmate Vitthal Bhau	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
15	Bhalerao Bhausahab Prakash	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
16	Chaudhari Priyanka Ramdas	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
17	Dakhane Manisha Ramdas	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
18	DANI TEJASWINI SUNIL	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
19	Ghode Sonali Ganpat	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
20	Gode Dipali Sukhdev	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept

21	JADHAV SHANKAR POPAT	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
22	Jorvekar Sharad	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
23	Kolhe Gayatri Sudhir	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
24	Lende Ashwini Gangaram	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
25	Lokhande Kavita Dinkar	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
26	MITHE ROSHANI RAJENDRA	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
27	Pansare Vikram Nivrutti	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
28	Rathod Usha Madhav	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
29	Raut Meera Bhaskar	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
30	Roibole Harsha Janrao	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
31	Vasave Nikita Milind	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept
32	WAJE SAYALI AMBADAS	100	TDS is paid for the month of March-22, it needs to be settled.	A/C Dept

2. AYURVED PG COLLEGE:-

Sr No	Particular	Amount	Remark	Responsibility
1	Professional Tax	19175	Provision of PT is not made in Dec 2022.	A/C Dept
2	Provident Fund	157443	Provision of PF is not made in Dec 2022.	A/C Dept
3	TDS on Salary	64500	Provision of TDS on salary is not made in Dec 2022.	A/C Dept
4	Kamgar Sahakari Mudranalaya Maryadit	4302	Debit balance of Rs.4302/- of FY 21-22.	A/C Dept
5	Staff Security Deposit	2300	Debit balance of Rs.2300/-, account needs to be reconciled.	A/C Dept
6	Dongare Sagar B.	3000	Expenses should be booked with supporting documents.	A/C Dept
7	Wankhede Rajesh Tukaram	10	Debit balance of Rs.10/-, it needs to be recovered or written off	A/C Dept
8	Gophane Sudhir Maruti	1000	Deduction is not made against salary advance.	A/C Dept

3. AYURVED HOSPITAL:-

Sr No	Particular	Amount	Remark	Responsibility
1	Professional Tax	56225	Provision of PT is not made in Dec 2022.	A/C Dept
2	Provident Fund	1417657	Provision of PF is not made in Dec 2022.	A/C Dept
3	TDS on Salary	4000	Provision of TDS on salary is not made in Dec 2022.	A/C Dept
4	Aryan Garment	41100	Amount paid in Aug-22, bill booking is pending.	Store Dept
5	Bafna Agencies	3302	Amount paid in Oct-22 for paper bag medicine pouch, expenditure needs to be booked.	Store Dept
6	New Rupali General	26250	Amount paid in Oct-22 for container plastic round 100ml, expenditure needs to be booked.	Store Dept
7	Prabha Info Solutions	78132	Advance paid in Oct-19, no expenditure is booked till date.	Store Dept
8	Shree Saiganga Creation	1090	Debit balance for more than 3 years, needs to be recovered or written off.	A/C Dept
9	Punde Gokul Eknath	2384	Amount paid in Aug-21 for purchase slippers, bill is not booked.	Store Dept
10	Shinde Digamber Balasaheb	500	Paid for accidental insurance, it should be deducted from salary.	A/C Dept
11	Bhalerao Bhausahab Prakash	500	Paid for accidental insurance, it should be deducted from salary.	A/C Dept
12	Giri Himani Tushar	5000	No deduction from April 2022.	A/C Dept
13	Hole Sanjay Namdeo	500	Paid for accidental insurance, it should be deducted from salary.	A/C Dept
14	Konde Taibai Dattatrya	1189	Opening debit balance, needs to be recovered.	A/C Dept
15	Pansare Suresh Maruti	14396	No deduction from April 2022.	A/C Dept
16	Parbat Nandkumar Gulab	500	Paid for accidental insurance, it should be deducted from salary.	A/C Dept
17	Shinde Gokul Appasaheb	500	Paid for accidental insurance, it should be deducted from salary.	A/C Dept
18	Ugale Shantaram Yaman	500	Paid for accidental insurance, it should be deducted from salary.	A/C Dept

ii. Human Resource:-

Sr. No.	Particulars	Observations
1	HR Records:-	
	1. Attendance Sheet	All attendance sheets such as Teaching and Non-Teaching are generated from biometric machines.
	2. Leave Records	Leave applications are properly authenticated. leave register properly maintained.
	3. Staff Records	Staff KYC Documents & records are maintained properly.
	4. Increment Sheet	The increment Sheet for the year 2021-22 is available with HR Department.
2	Trust Policies	
	1. Filing Policies	All the records are maintained as per the guidelines of the Trust Filing policy.
	2. Leave Policy	Leave policy properly followed by HR Dept.
	3. Sanctioning	We found leave Applications & Attendance sheets sanctioned by the appropriate authority.

Observation:-

- We have found that there is a mismatch in leave applied by the staff and leave given to the Staff:-**

Sr No	Name	Date	As per the attendance sheet	As per the register
1	DR. KHARKAR PRAMOD RAMDAS	01.10.2022	Present	Casual Leave
		12.10.2022	Present	Duty Leave
2	DR. SURYWANSHI VIJAY SAHEBRAO	06.10.2022 & 07.10.2022	Present	Casual Leave
		10.10.2022 & 11.10.2022	Casual Leave	Present
3	DR. PATIL MAYURI SUNIL	20.10.2022	Casual Leave	Not mention leave
4	DR. SURYWANSHI VIJAY SAHEBRAO	09.11.2022	Present	Medical Leave

		12.11.2022	Present	Medical Leave
5	DR. CHAUDHARI SUWARNA SUHAS	16.11.20221 & 17.11.2022	Medical Leave	Not mention leave
6	MS. BHALERAO PUSHPA RAJENDRA	09.11.2022	Casual Leave	Present
		11.11.2022	Present	Casual Leave
7	MR. DONGARE SAGAR BAJARANG	26.11.2022	Casual Leave	Not mention leave

iii. **Store & Purchase-:**

Sr. No.	Particulars	Observations
1	Inventory System-:	
	1. Inward-Outward Register	Inventory Inward Outward data is maintained in a MIMS.
	2. Indent Slips	All material issued online Indent request.
	3. Store layout	The store layout of the unit is maintained properly.
	4. Material Issue Report	A record of department-wise material issued by the store is available.
2	Trust Policies	
	1. Filing Policies	All the records are maintained as per the guidelines of the Trust Filing policy.
	2. Purchase Committee	All purchases are approved through the purchasing committee and it is properly documented.

MIMS implementation is started at SMBT Ayurved College and Hospital unit, closing stock available at a system should be in order with the physical inventory available at sub store and sub-sub store.

Compliance report: -**April To Jun 2022****1. ACCOUNTS:****AYURVED UG COLLEGE**

Sr. No.	Date	Particulars	V. Type	V. No	Amount	Observations	Yes/ No	Remark	Verified By IABCC
1	30-Apr-22	Vehicle Fuel Expenses	Journal	17	109716	Sanction is not taken from CO & CA sir	Yes	Sanction Taken	We have verified it, Sanction taken from CFO, sir
2	20-Jun-22	Dongare Sagar Bajarang	Payment	27	6500	As per the trust policy cash payment of more than Rs.3000 are not allowed.	Yes	in emergency cases, Transportation charges paid for library Book	Pending

AYURVED PG

Sr. No.	Date	Particulars	V. Type	V. No.	Amount	Observations	Solved Yes/No	Remark	Verified By IABCC
1	30-Apr-22	Vehicle Fuel Expenses	Journal	9	12934	Sanction is not taken from CO & CA sir	Yes	Sanction Taken	We have verified it, Sanction taken from CFO, sir

AYURVED HOSPITAL

Sr. No.	Date	Particulars	V. Type	V. No.	Amount	Observations	Solved Yes/No	Remark	Verified By IABCC
1	30-Apr-22	Bio-Medical Wastage Expenses	Journal	1	46800	Sanction is not taken from CO & CA sir	Yes	Sanction Taken	We have verified it, Sanction taken from CFO, sir

SMBT AYURVED COLLEGE & HOSPITAL

July To Sept 2022

AYURVED UG COLLEGE

Sr. No.	Date	Particulars	V. Type	V. No.	Amount	Observations	Solved Yes/No	Remark	Verified By IABCC
1	29-Jul-22	Samarth Photo Studio	Bank Payment	224	5700	There is a difference between sanctioned & bill amounts of Rs 5600 & payment amounts of Rs 5700.	Yes	Next bill will be deduct Rs. 100/-	We have verified it, Next payment of Rs 100 was deducted.
		CNO 12043252 For SMBT Ayurved UG College and Hospital First Time Affiliation LIC Inspection Date 24.02.2022 Bill no 326 and Bill Date 28.02.2022							
2	30-Jul-22	Sterling Motors	Bank Payment	229	1684359	Supporting document not attached with the voucher.	No		Pending
		as per sangram patsanstha bank statement							
3	20-Aug-22	Petty Cash	Bank Payment	279	50000	Sanction is not taken from CO & CA sir.	Yes	Sanction Taken	We have verified it, Sanction taken from CFO, sir
		CNO 12043271 Petty Cash Amount For UG PG and Hospital Petty Cash							
4	05-Sep-22	Netke Anushri	Bank Payment	329	21212	Information was not provided at the time of the internal audit.	Yes	Sanction Taken	Pending
		CNO 12043218 For Sakalya 2021 Magaziae Graphic Traffic, Magazine Postage Charges, SMBT Tuck Shop							

SMBT AYURVED COLLEGE & HOSPITAL

		Shelkes Medical Book Bil ETC							
5	10-Sep-22	Student Welfare Expenses	Bank Payment	336	6000	Sanction not taken from CO & CA sir.	Yes	Sanction Taken	Pending
		CNO 12043275 For Studnet Name Dnyaneshwari Balasaheb Chate Amount Refunde College Account 7496010100500 60 Credit Amount Rs 6000							
6	21-Sep-22	Petty Cash	Bank Payment	353	50000	Sanction is not taken from CO & CA sir.	Yes	Sanction Taken	We have verified it, Sanction taken from CFO, sir
		CNO 12043285 For SMBT Ayurved College UG PG and Hospital Petty Cash							
7	27-Sep-22	Edufuture Learning LLP	Bank Payment	363	90000	Sanction is not taken from CO & CA sir.	Yes	Sanction Taken	Pending
		CNO 12043287 For SMBT Ayurved College and Hospital NAAC Consultancy To (ACH) Payment Invoice No 005 Date 07.09.2022							
8	20-Aug-22	Repairs & Maintenance to Lab Equipments	Payment	67	1420	Rs 130 bill is not attached to the voucher.	Yes	Bill Provide	Pending
		Paid by Cash to Dr Vijay Suryawanshi For Purchased Instruments for Dept of Kaumarbhritye Aashiread Agencies Bill no ACA/07377 Date 12.08.2022							

9	30-Jul-22	Vehicle Insurance	Journal	77	1620000	Supporting document not attached with the voucher.	No		Pending
		TATA NEXON EV MH15HY 2369 Purchase purpose bil							
10	04-Aug-22	Vehicle Insurance	Journal	83	997	Information was not provided at the time of the internal audit.	No		Pending
		Vehicle Insurance Posting							
11	16-Aug-22	Internet Charges	Journal	89	6626	Information was not provided at the time of the internal audit.	Yes	Exp. Transfer from CMD dept.	We have verified it, transfer entry on CMD Expenditure was booked in Ayurveda College UG but the supporting is Xerox not attached to the voucher.
		Tax Invoice no. E11415 tax invoice date 29.06.2021 dc quareterly enlight cloud period 29.06.2021 to 28.09.2021							
12	18-Aug-22	Gardening Expenses	Journal	95	960	The original bill is not attached to the voucher.	Yes	Original Bill attach	We have verified it, Original bill not provided.
		For SMBT Ayurved College Dravyaguna Dept Mandukparni Powder, Samudra Mith, Jayfal, and ETC Bill no 285 Date 03.07.2022							
13	31-Aug-22	Teaching Staff Salary Expenses	Journal	100	3326425	Supporting document not attached with the voucher.	Yes	Sanction Taken	We have verified it, Supporting documents are attached to the voucher.
		July 2022 Teaching Staff Salary							

14	24-Sep-22	Training & Placement Expenses	Journal	119	100000	Sanction is not taken from CO & CA sir.	Yes	Sanction Taken	Pending
		For SMBT Ayurved College and Hospital NAAC Consultancy To (ACH) Payment							

AYURVED PG

Sr. No.	Date	Particulars	V.Type	V. No.	Amount	Observations	Yes /No	Remark	Verified By IABCC
1	27-Jul-22	Staff Conference & Seminar Expenses	Bank Payment	66	11500	Sanction not taken from CO & CA sir. & Supporting document not attached with the voucher.	Yes	Sanction Taken	Pending
		CNO 12032954 For Staff Conference and Seminar Basic Workshop In Research Methodolgy Date 06.07.2022 to 08.07.2022 (RTGS Form MUHS)							
2	31-Jul-22	Non-Teaching Staff Salary Expenses	Journal	33	128017	Supporting document not attached with the voucher.	Yes	Sanction Taken	We have verified it, & supporting document is attached to the voucher.
		July 2022 Non-teaching salary Provision							

AYURVED HOSPITAL

Sr. No.	Date	Particulars	V. Type	V. No.	Amount	Observations	Solved Yes /No	Remark	Verified By IABCC
1	11-Aug-22	Hospital Staff Salary Payable	Journal	1	48329	Information was not provided at the time of the internal audit.	Yes	Sanction Taken	We have verified it and checked its entry in tally
		CNO 12043258 For Hospital Staff Salary Diff Feb 22 to April 22 Gadakh Sachin Devram 23829, Dr Bhange Sunita 5000, Sutar Ashwini 5000, Walzade Roshan 2000, Thombare Kavita 2000, Kunde Aarti 2000, Bendkoli 2000, Lahange 2000, Kharapde 2000, Gadhawe 2000							
2	20-Aug-22	Watergrace Products	Journal	1	47393	Information was not provided at the time of the internal audit.	Yes	Sanction Taken	We have verified it and checked its entry in tally
		CNO 12043238 Watergrace Products For the Monht of May 2022							
3	20-Aug-22	Aryan Garment	Journal	3	41100	Information was not provided at the time of the internal audit.	Yes	Inter Unit Transfer from SMBT Ayurved College	We have verified it and checked its entry in tally
		CNO 12043183 For SMBT Ayurved Hospital Uniform Patient Dress Cotton , Plan Dress, Top and Pajama, and ETC PO No 0010 Date 11.03.2022							

Date of Submission of Report:- **07/02/2023**

sd/-

**HOD, IABCC Dept.
SMBT Sevabhavi Trust**
SMBT AYURVED COLLEGE & HOSPITAL

SMBT

SEVABHAVI
TRUST

Nandihills, Dhamangaon-Ghoti, Tal. Igatpuri, Nashik-422403 Ph. (02553) 282571/72

Email : trustoffice@smbt.edu.in | www.smbt.edu.in

Appendix 'A'

(Reference letter No 190/SMBT/01/IABCC/IAR/167 Dt 06 June 2023)

INTERNAL AUDIT REPORT

FOR THE MONTH JANUARY TO MARCH, 2023

SMBT AYURVED COLLEGE & HOSPITAL
UG & PG COLLEGE | AYURVED HOSPITAL

Audit Details

Sr. No.	Particulars	Details
1	Name of Auditee	SMBT Ayurved College & Hospital
2	Addressee	Finance Office, SMBT Sevabhavi Trust
3	Report Distribution List	1. Chief Finance Officer, SMBT Sevabhavi Trust 2. Principal, SMBT Ayurved College & Hospital
4	Reporting Period	1 st January 2023 to 31 st March 2023
5	Audit Team	1. Mr. Gorakh Adke (CMA, M.com, D.T.L.) 2. Mrs.Priyanka Kasat Chandak (CA, M.com) 3. Mr. Bhushan Shah (CA-Inter, M.com, D.T.L.) 4. Mr. Nikhil Thorat (MBA) Finance

INDEX

Sr. No.	Contents	Page No.
1	Introduction 1. Purpose 2. Audit Approach 3. Audit Methodology	3
2	Audit Findings, Observations& Recommendations 1. Accounts Department 2. Human Resource Department 3. Purchase & Store Department	4-45
3	Compliance with the previous audit	46-51

1. Introduction:-**• Purpose:-**

- i. The purpose of this report summarises the work of Internal Audit undertaken for the period 1st January 2023 to 31st March 2023 and the key observations identified across the Institute.
- ii. The purpose of an internal audit is to maintain uniformity and check policy implementation throughout the Institute.

• Audit Approach -:

- i. We developed our audit approach to identify key factors affecting the institute's processes and report to management for improving the Trust Policy.
- ii. We also designed our approach to cover all the area of the institute which is directly or indirectly related to finance.

• Audit Methodology:-

We performed our audit using the below-mentioned methodologies & Records:-

a) Accounts:-

- i. Vouching Method
- ii. Ledger Scrutiny Method
- iii. Physical Cash Verification

b) Human Resource:-

- i. Attendance Verification
- ii. Leave Application Verification
- iii. Salary Verification

c) Purchase & Store:-

- i. Inwards & Outwards
- ii. System Inventory Records
- iii. Physical Inventory Records
- iv. Department-wise Inventory Records

2. Audit Findings & Observations & Recommendations:-

i. Accounts:-

Sr. No.	Particulars	Observations
1	Accounting Records:-	
	1. Files	All files are maintained as per Trust Filing Policy.
	2. Vouchers	All the vouchers are accompanied by supporting bills/receipts but are not stored properly in files
	3. Digital Records	Digital Records like Tally Data, Excel Data & PDF Files are maintained in a good manner. However, Password protection is required for some Excel files like Pay sheets & MIS Reports.
2	Cash & Bank Transactions	
	1. Cash	Cash Books and Cash vouchers are maintained properly. We verified physical cash on 10/05/2023, At Ayurved UG , the petty cash balance as per the tally was Rs.14,232 /-, at Ayurved PG , the petty cash balance as per the tally was Rs.10,298 /- and at Ayurved Hospital , the petty cash balance as per the tally was Rs.11,400 /-. All cash is matched with the actual cash balances.
	2. Bank	All Bank Statements are available on record. The Cheque issue register & chequebook custody procedures were followed properly. Bank Reconciliation Statements are prepared monthly.
3	Statutory Compliances	
	1. TDS	TDS provisions as per the Income Tax Act, 1961 are properly followed. Provision of TDS on the salary is made till March 2023. TDS is paid till March-23 of Ayurved UG & PG. It is paid till April 23 in Ayurved Hospital.
	2. Provident Fund	Provisions of Provident fund for deduction from salary are followed properly & it is paid till March 2023 for Ayurved UG.
	3. Profession Tax	All provisions of the Maharashtra Profession Tax Act for deductions from salary are followed properly & it is paid till March 2023.

A. We found the below-mentioned observations in vouching:-**A) AYURVED UG COLLEGE**

Bank Payment:-

Sr No	Date	Particulars	Vch No.	Amount	Verification Note	Responsibility
1	04-Jan-23	Gymkhana Deposit	631	10000.00	There is a difference between Sanction amount of Rs 25000 than payment amount of Rs 40000.	A/C Dept.
		<i>Amount Paid by CNO 12049257 Studnet Name Narawade Arti Appasaheb College Deposit RNO 4108 Date 31.10.2016</i>				
2	24-Jan-23	SMBT Ayurved College-PG	735	7155.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184817 Dr Prashant Nanasaheb Dalvi College Name R A Podar Ayurved Medical College Mumbai Sub Name Stree Rog</i>				
3	24-Jan-23	SMBT Ayurved College-PG	736	12555.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184813 Dr Sandeep Ruplal Jadhav College Name Vidarbha Ayurved Mahavidyalaya Amruavati Sub Name Stree Rog</i>				
4	24-Jan-23	SMBT Ayurved College-PG	737	1500.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184815 Dr Gholap Sameer Sureshchandra College Name SMBT Ayurved College Sub Name Stree Rog</i>				

SMBT AYURVED COLLEGE & HOSPITAL

5	24-Jan-23	SMBT Ayurved College- PG	738	3000.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184814 Dr Nawale Vijay Tukaram College Name SMBT Ayurved College and Hospital Sub Name Stree Rog</i>				
6	25-Jan-23	SMBT Ayurved College- PG	743	3075.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184832 Dr Suryavansh Vijay S College Name SMBT Ayurved College and Hospital Sub Name Kaumarbhritya</i>				
7	25-Jan-23	SMBT Ayurved College- PG	744	1575.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184833 Dr Gwalani Sachin P College Name SMBT Ayurved College and Hospital Sub name Kaumarbhritya</i>				
8	25-Jan-23	SMBT Ayurved College- PG	746	4020.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184831 Dr Jayprakash Ashok Khairnar College Name Ashvin Rural Ayurved College Manchi Sangamner Sub name Kaumarbhritya</i>				
9	27-Jan-23	SMBT Ayurved College- PG	756	3000.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184829 Dr Wurungase Hiraman N College Name SMBT Ayurved College and Hospital Sub name Kayachikitsa</i>				
10	27-Jan-23	SMBT Ayurved College- PG	757	6735.00	Information is not provided at the time of internal audit.	A/C Dept.

SMBT AYURVED COLLEGE & HOSPITAL

		<i>Amount paid by CNO 12184828 Dr Chopade Jyoti College Name SVNHTS Ayurved College Rahuri Sub Name Kayachikitsa</i>				
11	27-Jan-23	SMBT Ayurved College- PG	758	7875.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO12184826 Dr Yogesh Tukaram Kotangale College name Sumatibhai Saha Ayurved Mahavidyalaya Hadapsar Pune Sub name Kayachikitsa</i>				
12	27-Jan-23	SMBT Ayurved College- PG	759	7455.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184827 Dr Nimbalkar Naresh Ramrao College Name CSMSS Ayurved College Aurangabad Sub name Kayachikitsa</i>				
13	28-Jan-23	SMBT Ayurved College- PG	762	7155.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184823 Dr Kalpana N Gholap College Name YMT Ayurved Medical College Navi Mumbai Sub name Panchakarma</i>				
14	28-Jan-23	SMBT Ayurved College- PG	763	8100.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184824 Dr Sandeep Thaknath Shinde College name PMTs Ayurved College Shevgaon Ahmednagar Sub name Panchakarma</i>				
15	28-Jan-23	SMBT Ayurved College- PG	764	7875.00	Information is not provided at the time of internal audit.	A/C Dept.

SMBT AYURVED COLLEGE & HOSPITAL

		<i>Amount Paid by CNO 12184825 Dr Rahul Surendra Kathawate College Name Tilak Ayurved College Pune Sub name Panchakarma</i>				
16	28-Jan-23	SMBT Ayurved College- PG	765	3000.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184822 Dr Urhe Satish Digmabar College Name SMBT Ayurved College and Hospital Dhamangoan Sub Name Panchakarma</i>				
17	28-Jan-23	SMBT Ayurved College- PG	766	7875.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184821 Dr Mali Sandip Matu College Name Sumatibhai Shah Ayurved College Mahavidyalaya, Hadapsar, Pune Sub Name Shalya Tantra</i>				
18	28-Jan-23	SMBT Ayurved College- PG	767	21700.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184820 Dr Ananda Kumar M Wodeyar College Name RGES Ayurved Medical College Karnataka Sub Name Shalya Tantra</i>				
19	28-Jan-23	SMBT Ayurved College- PG	768	3000.00	Information is not provided at the time of internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184819 Dr Badhe Shilpa Premchand College name SMBT Ayurved College and Hospital Sub name Shalya Tantra</i>				
20	28-Jan-23	SMBT Ayurved College- PG	769	1500.00	Information is not provided at the time of internal audit.	A/C Dept.

SMBT AYURVED COLLEGE & HOSPITAL

		<i>Amount paid by CNO 12184818 Dr Kumavat Datta Bhikan College Name SMBT Ayurved College and Hospital Dhamangoan Sub Name Shalya Tantra</i>				
21	17-Feb-23	Waghmare Sakshi Prashant	827	40000.00	Sanction not taken from HOI.	A/C Dept.
		<i>Amount Paid by CNO 12049405 For SMBT Ayurved College NSS Camp 2022- 2023 For Expenditure of Camp Activities(Advance)</i>				
22	17-Feb-23	Gymkhana Deposit	833	10000.00	The amount was not mentioned on the approval note but manully written on sanction note by appropriate authority with signature.	A/C Dept.
		<i>Amount Paid by CNO 049386 For College Deposit Amount Refunde Rs 40,000 Hostel Deposit Refund Rs 5000 RNO 2117and College R No 4000</i>				
23	21-Feb-23	MANKAR SAKSHI MAHENDRA	848	34729.00	Sanction note is not attached to the voucher.	A/C Dept.
		<i>Amount Paid by CNO 12049401 For 1st year Amount Refund (Studnet Name Mankar Sakshi Mahendra) A Y 2022- 2023</i>				
24	04-Mar-23	SMBT Sevabhavi Trust- Hostel & Mess	863	25000.00	Sanction taken for Rs.50000/- but for whom sanction taken is not mentioned anywhere.	A/C Dept.
		<i>Amount paid by CNO 12049333 A Y 2016-2017 Sonawane Nilesh</i>				

		<i>Shashikant RNO 2156</i> <i>Date 17.11.2016</i>				
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Bank Payment: (MUHS Practical Exam Expenses)

Sr No	Date	Particulars	Vch No.	Debit	Verification Note	Responsibility
1	11-Jan-23	MUHS-Practical Exam Expenses	662	4245.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12159671 Dr Pallavi Raosaheb Patil College Name SMBT Ayurved College and Hospital Dhamangaon Nashik Sub Name Charak Samhita (P)</i>				
2	11-Jan-23	MUHS-Practical Exam Expenses	663	9545.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12159672 Dr Narawade Ganesh Shankar College Name Pravara Medical Trust PMT Ayurved College Shevgaon Sub Name Charak Samhita (P)</i>				
3	11-Jan-23	MUHS-Practical Exam Expenses	663	9545.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12159672 Dr Narawade Ganesh Shankar College Name Pravara Medical Trust PMT Ayurved College Shevgaon Sub Name Charak Samhita (P)</i>				
4	13-Jan-23	MUHS-Theory Exam Expenses	683	48150.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12159673 Regarding</i>				

SMBT AYURVED COLLEGE & HOSPITAL

		<i>Theroy Exam Period of Exam 13.12.2022 to 23.12.2022 Total Day 10</i>				
5	16-Jan-23	MUHS-Practical Exam Expenses	690	10125.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12159677 Dr Amit Chandrashekhar Lingayat College Name Yashwantrao Chavan Ayurvedic Medical College & Hospital Aurangabad Sub Name Dravaguna</i>				
6	16-Jan-23	MUHS-Practical Exam Expenses	691	4470.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12159676 Dr Wankhede Rajesh Tukarma College Name SMBT Ayurved College and Hospital Sub Name Dravyaguna</i>				
7	17-Jan-23	MUHS-Practical Exam Expenses	697	6165.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12159674 Dr Mane Sandeep Gorakh College Name Siddhakala Ayurved Mahavidyalaya Sangamner Sub Name Kayachikitsa</i>				
8	17-Jan-23	MUHS-Practical Exam Expenses	698	4020.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12159675 Dr Niphade Varsharani Santosh College Name SMBT Ayurved College and Hospital Dhamangaon Sub Name Kayachikitsa</i>				
9	18-Jan-23	MUHS-Practical Exam Expenses	714	8865.00	Information is not provided at the	A/C Dept.

					time of the internal audit.	
		<i>Amount paid by CNO 12159678 Dr More Aishwarya Ajit College Name SVNHT Ayurved College Shirsbirajnagar Rahuri Sub name Ras & BK</i>				
10	18-Jan-23	MUHS-Practical Exam Expenses	715	4470.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12159679 Dr Khedekar Sanjay B College SMBT Ayurved College and Hospital Sub Name Ras & BK</i>				
11	19-Jan-23	MUHS-Practical Exam Expenses	719	7375.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184801 Dr Varsha Naikwadi College Name YMT Ayurvedic Medical College and Hospital Navi Mumbai Sub Name Shalyatantra</i>				
12	19-Jan-23	MUHS-Practical Exam Expenses	720	4020.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12159680 Dr Kumavat Datta Bhikan College name SMBT Ayurved College and Hospital Sub Name Shalyatantra</i>				
13	19-Jan-23	MUHS-CAP Expenses	722	3900.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184806 Dr Pawar Parashuram Sahadu College name Shree Sapashrunji Ayurved Mahavidyal And Hospital</i>				

		<i>Nashik Sub name Rsearch Methodology & Medical</i>				
14	21-Jan-23	MUHS-Practical Exam Expenses	726	4335.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184802 Dr Kharkar Pramod Ramdas College Name SMBT Ayurved College and Hospital Sub Name Rognidan</i>				
15	21-Jan-23	MUHS-Practical Exam Expenses	727	11190.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184803 Dr Raut Shrimant Kishanrao College Name K G Mittal Ayurvedic College Navi Mumbai Sub Rognidan</i>				
16	21-Jan-23	MUHS-Practical Exam Expenses	728	4020.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184804 Dr Chaudhari Suwarna Suhas College name SMBT Ayurved College and Hospital Sub name Shalkyatantra</i>				
17	21-Jan-23	MUHS-Practical Exam Expenses	729	5665.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184805 Dr Amruta Sagar Jorvekar College Name Siddhakala Ayurved Mahavidyalaya Sangamner Sub name Shalakyatantra</i>				
18	23-Jan-23	MUHS-Practical Exam Expenses	730	2250.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by Cash CNO 12184808 Dr Bhabad Pradeep Ramrao College Name SMBT Ayurved</i>				

		<i>College and Hospital Dhamangaon Sub Name Maulik Siddhant & A H</i>				
19	23-Jan-23	MUHS-Practical Exam Expenses	731	3195.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184807 Dr Pallavi Sarvesh Joshi College name Siddhakala Ayurved Mahavidyalaya Sangamner Sub name Maulik Siddhant & A H</i>				
20	24-Jan-23	MUHS-Practical Exam Expenses	739	9465.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184812 Dr Moreshwar Ramdas Gaikwad College Name Chaitanya Ayurved Mahavidyalaya Sakegaon Sub Name Panchakrama</i>				
21	24-Jan-23	MUHS-Practical Exam Expenses	740	4065.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184811 Dr Urhe Satish D College Name SMBT Ayurved College and Hospital Sub name Panchakarma</i>				
22	24-Jan-23	MUHS-Practical Exam Expenses	741	2250.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184809 Dr Waghmare Sakshi Prashant College Name SMBT Ayurved College and Hospital Sub Name Rachana Sharir</i>				
23	24-Jan-23	MUHS-Practical Exam Expenses	742	3195.00	Information is not provided at the time of the internal audit.	A/C Dept.

		<i>Amount Paid by CNO 12184810 Dr Rahul Shamrao Banarase College Name Ashwin Ayurved College Manchi Hill Sub Name Rachana Sharir</i>				
24	25-Jan-23	MUHS-Practical Exam Expenses	747	3195.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184840 Dr Pradnya Sahebrao Patange College Name Siddhakala Ayurved Mahavidyalay Sangamner Sub Name Kriya Sharir</i>				
25	25-Jan-23	MUHS-Practical Exam Expenses	748	2250.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184741 Dr Nitin S Gaikwad College name SMBT Ayurved College and Hospital Sub name Kriya Sharir</i>				
26	25-Jan-23	MUHS-CAP Expenses	749	6900.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184835 Dr Chavan Dipali Jaywant College Name Shree Sapashrunji Ayurved Mahavidyal and Hospital Nashik Sub name Panchakaram CAP</i>				
27	25-Jan-23	MUHS-CAP Expenses	750	6900.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184834 Dr More Manjusha Sunil College Name Shree Sapashrunji Ayurved cMahavidyal and Hospital Nashik Sub name Panchakarma CAP</i>				

28	27-Jan-23	MUHS-Practical Exam Expenses	760	7050.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184839 Dr Jadhav Rajaram Helaji College Name PMT Ayurved Mahavidyalaya Shevgaon Ahmednagar Sub Name Swasthavrita</i>				
29	27-Jan-23	MUHS-Practical Exam Expenses	761	2250.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184838 Dr Bhabad Vaishali Pradeep Colleg Name SMBT Ayurved College and Hospital Sub name Swasthavrita</i>				
30	28-Jan-23	MUHS-Practical Exam Expenses	770	3195.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184836 Dr Swapnil Ashokaro Pimpale College Name SMBT Ayurved College and Hospital Sub Name Agadtantra</i>				
31	28-Jan-23	MUHS-Practical Exam Expenses	771	5550.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184837 Dr Dhiraj Baliram paitl College Name Matoshri Asarabai Darade Ayurved College and Hospital Sub name Agadtantra</i>				
32	31-Jan-23	MUHS-Practical Exam Expenses	776	2250.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184745 Dr Gholap Sameer Sureshehandra</i>				

		<i>College name SMBT Ayurved College and Hospital Sub name Prasuhitantra & Streerog</i>				
33	31-Jan-23	MUHS-Practical Exam Expenses	777	3945.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184744 Dr Madhuri Sanjay Bhalgat College Name Ayurved Mahavidyalaya & Chikitsalaya, Rahuri Factory Sub Name Prasuhitantr Streerog</i>				
34	31-Jan-23	MUHS-Practical Exam Expenses	778	3195.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184743 Dr Mayur Kulkarni College Name Siddhakala Ayurved Mahavidyalaya Sangamner Sub Name Charak (U)</i>				
35	31-Jan-23	MUHS-Practical Exam Expenses	779	2250.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184742 Dr Bhabad Pradeep Ramrao College Name SMBT Ayurved College and Hospital Sub Name Charak (U)</i>				
36	31-Jan-23	MUHS-CAP Expenses	780	10350.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO12184755 Dr Sawant Varun Madhavrao College Name SSTS Ayurved College Sangamner Sub Name Samhita</i>				
37	31-Jan-23	MUHS-CAP Expenses	781	9660.00	Information is not provided at the	A/C Dept.

					time of the internal audit.	
		<i>Amount Paid by CNO 12184756 Dr Pramod Sakharam Mandalkar College Name MAD Ayurved College Babhulgaon Yeola Sub name Panchakarma</i>				
38	01-Feb-23	MUHS-CAP Expenses	785	1800.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184754 Dr Pallavi Anand Korde College name Siddakala Ayurved Mahavidyala Sangamner Sub name Samhita</i>				
39	01-Feb-23	MUHS-CAP Expenses	786	3195.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184753 Dr Milind A Sadgir College Name Siddakala Ayurved Mahavidyala Sangamner Sub Name Rachana Sharir</i>				
40	02-Feb-23	MUHS-Theory Exam Expenses	787	24150.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184746 Dr Halnor Bhausheb Ramdas College Name Maharashtra Homeropathy Foundation Medical College Sangamner Center Observer MUHS Winter Jan 2023</i>				
41	02-Feb-23	MUHS-Practical Exam Expenses	788	3195.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184848 Dr Jayprakash Ashok Khairnar College Name Ashvin Rural Ayurved</i>				

		<i>College Manchi Sangamner Sub Name Kumarbhritya</i>				
42	02-Feb-23	MUHS-Practical Exam Expenses	789	2250.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184747 Dr Suaryawanshi Vijay Sahebrao College Name SMBT Ayurved College and Hospital Dhamangaon Sub name Kaumarbhritya</i>				
43	02-Feb-23	MUHS-CAP Expenses	791	900.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184752 Dr Hemangi S Joshi College Name Smt KC Ajimera Ayurved Mahavidyala Deopur Dhule Sub name Sanskrit</i>				
44	02-Feb-23	MUHS-CAP Expenses	792	2400.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184750 Dr Bhavana Sumit Dande College Name Shree Saptashrangi Ayurved college Nashik sub name Samhita Siddhant</i>				
45	02-Feb-23	MUHS-CAP Expenses	793	2400.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184751 Dr Rahul Ramesh Chaudhari College Name Shree Saptashriangi Ayurved College Nashik Sub name Samhita Siddhant</i>				
46	02-Feb-23	MUHS-Practical Exam Expenses	794	2250.00	Information is not provided at the time of the internal audit.	A/C Dept.

		<i>Amount paid by CNO 12184758 Dr Kulkarni Anagha Vijaykumar College Name SMBT Ayurved College and Hospital Sub Name Sanskrit</i>				
47	02-Feb-23	MUHS-Practical Exam Expenses	795	4500.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184757 Dr Hemangi S Joshi College Name Smt KC Ajmera Ayurved Mahavidyalay Deopur Dhule Sub Name Sanskrit</i>				
48	03-Feb-23	MUHS-CAP Expenses	798	8050.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12184749 Dr Tushar H Shelar College Name KDMG Ayurvedic Medical College and Hospital Dhule Sub name Samhita Charak</i>				
49	06-Mar-23	MUHS-CAP Expenses	867	2130.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount Paid by CNO 12113938 Dr Pramod Sakharam Mandalkar College name Matoshri Asarabai Darade Ayurved College Yeola, Sub Name Panchakarma CAP Exam Date 26.01.2023</i>				
50	08-Mar-23	MUHS-Theory Exam Expenses	872	92350.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Amount paid by CNO 12184759 For MUHS Theory Exam MBBS College Period of Exam 18.01.2023 to 02.02.2023</i>				
51	08-Mar-23	MUHS-CAP Expenses	873	316549.00	Information is not provided at the	A/C Dept.

					time of the internal audit.	
		<i>Amount paid By CNO 12184760 MUHS CAP Exam Total CAP Period From 13.01.2023 to 20.02.2023 Total Day 39</i>				

Journal Voucher:

Sr No	Date	Particulars	Vch No.	Amount	Verification Note	Responsibility
1	02-Jan-23	Repairs & Maintainance to Computers	239	2950.00	Expenses incurred for college but in material inward stamp it is wrongly mentioned at hospital.	Store Dept.
		<i>For SMBT Ayurved College and Hospital Repairs Computers Dadaf Leaver and Sensor For Kyocera 3212 Digital Photocopier Bil no 2022/396 Date 12.12.2022</i>				
2	12-Jan-23	Library Books	247	515539.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>Library book purchase from Chaukhambha Orientalia as per bill no.11738 dt. 8.6.2022, 11798 dt.23.6.2022</i>				
3	15-Jan-23	Vehicle Hire Charges	248	6405.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College and Hospital Principal Sir College Work Date 28.12.2022 Nashik to Aurngabad Bil no 497 Date 28.122022</i>				
4	23-Jan-23	Other Printing & Stationery Expenses	254	2688.00	Bill booked in UG but expenses incurred for hospital	A/C Dept.

		<i>For SMBT Ayurved College and Hopital MRD Printing Stationery Register Printing Plane Line Reg 200 Pge Bil no 7371 Date 11.01.2023</i>				
5	23-Jan-23	Other Printing & Stationery Expenses	256	18526.00	GRN not attached	Store Dept.
		<i>For SMBT Ayurved College and Hospita Library Dept Book Issue Student Reg 200 Pag Book Issue Staff Rag 200 Pag Bil no 6558 Date 06.06.2022</i>				
6	27-Jan-23	Previous Year Fee	257	94299.00	Original Tuition Fees Receipt not attached for verification.	A/C Dept.
		<i>For SMBT Ayurved College UG Student name Vighe Rupali Balkrushan A Y 2016 -2017 VJNT Studnet 1st Year Fee</i>				
7	02-Feb-23	Travelling Expenses	266	50285.00	Santion not taken from appropriate authority.	A/C Dept.
		<i>For SMBT Ayurved College and Hospital College Work At Kathmandu (MOU) Date 08.04.2022 Travelling Mumbai to Kathmandu (Dr Bhabad Pradeep Ramrao) Rajshree Intle Travels Hotel Yellow Breakfast Lunch Dinner and etc</i>				
8	13-Feb-23	Newspaper & Magazine Expenses	273	1504.00	Bill is not certified by Liabrarian (No stamp n Sign).	
		<i>For SMBT Ayurved College and Hospital Library News Papers For the Month of December 2022 Bil no 596 Date 20.01.2022</i>				
9	28-Feb-23	Vehicle Fuel Expenses	280	71730.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For Sanjivani Petroleum For the Month of Feb 2023 Bil no 02</i>				

10	28-Feb-23	Teaching Staff Salary Expenses	281	3146809.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>Feb 2023 Teaching staff Salary provision</i>				
11	04-Mar-23	Laboratory Material Expenses	282	15237.00	GRN is not attached to the voucher.	Store Dept.
		<i>For SMBT Ayurved College UG Rachana Sharir Formaldehyde Solution (90 Ltr) Modern Science Apparatus Pvt Ltd</i>				
12	04-Mar-23	Repairs & Maintainance to Computers	283	7500.00	GRN is not attached to the voucher.	Store Dept.
		<i>For SMBT Ayurved College Account Office Xerox Machine Ink Powder Purchase Shree Sai Coporation Bil Date 30.06.2022 Bil no 32</i>				
13	28-Mar-23	Admission Regulation Authority Processing Fee	289	50000.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>Admission regulation authority processing fee amt paid by SMBT Sevabhavi Trust</i>				
14	31-Mar-23	Laboratory Material Expenses	291	12912.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College Laboratory Material Chemical Reagents Pathology Lab Chemical Reagents Bil No 2967 Date 09.12.2022</i>				
15	31-Mar-23	Committee & Inspection Expenses	292	17517.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College and Hospital NAAC PTV 2023 Work Date</i>				

		<i>18.03.2023 to 21.03.2023 Expense Report</i>				
16	31-Mar-23	Student Cultural Activities Expenses	293	11000.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College NAAC Cultural Programme Sound System Stagealong With Decoration) Bil no 018 Date 20.03.2023</i>				
17	31-Mar-23	Other Printing & Stationery Expenses	294	2912.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College and Hospital Office Admin College Letter Head (10 Nos) Date 16.03.2023 Bil No 7553</i>				
18	31-Mar-23	Other Printing & Stationery Expenses	295	1960.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College Boys Hostel Movement Register Purchase Bil no 7558 Date 17.03.2023</i>				
19	31-Mar-23	Other Printing & Stationery Expenses	296	2912.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College Admin Office Admin Monthly Muster Register Purchase Bil no 7555 Date 17.03.2023</i>				
20	31-Mar-23	Other Printing & Stationery Expenses	297	2912.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College Admin Office Monthly Muster Register Purchase Bil no 7556 Date 17.03.2023</i>				
21	31-Mar-23	Other Printing & Stationery Expenses	298	300.00	Information is not provided at the	A/C Dept.

					time of the Internal Audit	
		<i>For SMBT Ayurved College NAAC Work Office Admin Rubber Stamp Purchase Bil no 1869 Date 20.03.2023</i>				
22	31-Mar-23	Office Expenses	299	720.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College NAAC Office Admin Dept Whit Napkin Colour napkin Bil no 452 Date 19.03.2023</i>				
23	31-Mar-23	Other Printing & Stationery Expenses	301	12800.00	GRN is not attached to the voucher.	Store Dept.
		<i>For SMBT Ayurved College Admin Dept Sandwich Acrylic Board (05 Nos)Shree Gajana Arts Bil no 305 Date 02.03.2023</i>				
24	31-Mar-23	Other Printing & Stationery Expenses	302	2700.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College UG Library Perfoated Alkosign Board English Letters & Figures (24MM)Bil no 30797 Date 16.03.2023</i>				
25	31-Mar-23	Other Printing & Stationery Expenses	303	2400.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved Admin Office Dept Perforated Alkosing Board English Letters & Figures (24 MM) Bil no30798 Date 16.03.2023</i>				
26	31-Mar-23	Repairs & Maintainance to Computers	304	2500.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved Hospital MRD Kyocera 3212 Tonner Pouch (02 Nos) Shree Sai</i>				

		<i>Enterprises Bil no 529 Date 17.03.2023</i>				
27	31-Mar-23	NAAC Expenses	306	115000.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College NAAC Consultancy Profession Fee Invoice No 16 Date 21.03.2023</i>				
28	31-Mar-23	Other Printing & Stationery Expenses	308	1416.00	Information is not provided at the time of the Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College and Hosptial Library Admin Dept Perforated Display Board 24 & 36 MM English Letter Box Purchase Bil no30609 Date 05.12.2022</i>				

B) AYURVED PG COLLEGE:-Journal Voucher:

Sr No	Date	Particulars	Vch No.	Amount	Verification Note	Responsibility
1	31-Jan-23	Non Teaching Staff Salary Expenses	169	4688.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Oct. 22 to Jan. 23 Security Staff Extra Dutly</i>				
2	28-Feb-23	Repairs & Maintaianace to Vehicles	179	26469.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College PG MH 15 EP 7740 Repairs and Maintaianace Service Kit New Swi, Greas Satchet Fr Cal, Screen Wash 50ML Plug Assy Bil no JRI 22 192131 Date 22.01.2023</i>				
3	28-Feb-23	Teaching Staff Salary Expenses	182	843291.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Feb. 2023 Teaching staff salary provision</i>				
4	10-Mar-23	Staff Bank Loan Installment	185	1484.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12049429 For the Month of Jan 2022</i>				
5	31-Mar-23	Travelling Expenses	191	1080.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>For SMBT Ayurved College Office Work Date 27.02.2023 (Principal Copy PG UG Date 13.02.2023 Date 13.03.2023 Date 15.03.2023 Bhagur to MUHS and MUHS to SMBT</i>				

Journal voucher:- (MUHS Practical Exam)

Sr No	Date	Particulars	Vch No.	Amount	Verification Note	Responsibility
1	24-Jan-23	MUHS-Practical Exam Expenses	146	7155.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184817 Dr Prashant Nanasaheb Dalvi College Name R A Podar Ayurved Medical College Mumbai Sub Name Stree Rog</i>				
2	24-Jan-23	MUHS-Practical Exam Expenses	147	12555.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184813 Dr Sandeep Ruplal Jadhav College Name Vidarbha Ayurved Mahavidyalaya Amruavati Sub Name Stree Rog</i>				
3	24-Jan-23	MUHS-Practical Exam Expenses	148	1500.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184815 Dr Gholap Sameer Sureshchandra College Name SMBT Ayurved College Sub Name Stree Rog</i>				
4	24-Jan-23	MUHS-Practical Exam Expenses	149	3000.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184815 Dr Gholap Sameer Sureshchandra College Name SMBT Ayurved College Sub Name Stree Rog</i>				
5	25-Jan-23	MUHS-Practical Exam Expenses	150	3075.00	Information is not provided at the time of Internal Audit	A/C Dept.

		<i>Amount paid by CNO 12184832 Dr Suryavansh Vijay S College Name SMBT Ayurved College and Hospital Sub Name Kaumarbhritya</i>				
6	25-Jan-23	MUHS-Practical Exam Expenses	151	1575.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184833 Dr Gwalani Sachin P College Name SMBT Ayurved College and Hospital Sub name Kaumarbhritya</i>				
7	25-Jan-23	MUHS-Practical Exam Expenses	152	7150.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184830 Dr Prashant Madhukar Wankhede College Name College of Ayurved and Research Centre Nigdi Pune Sub Name Kaumarbhritya</i>				
8	25-Jan-23	MUHS-Practical Exam Expenses	153	4020.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184831 Dr Jayprakash Ashok Khairnar College Name Ashvin Rural Ayurved College Manchi Sangamner Sub name Kaumarbhritya</i>				
9	27-Jan-23	MUHS-Practical Exam Expenses	154	3000.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184829 Dr Wurungase Hiraman N College Name SMBT Ayurved College and Hospital Sub name Kayachikitsa</i>				
10	27-Jan-23	MUHS-Practical Exam Expenses	155	6735.00	Information is not provided at the	A/C Dept.

SMBT AYURVED COLLEGE & HOSPITAL

					time of Internal Audit	
		<i>Amount paid by CNO 12184828 Dr Chopade Jyoti College Name SVNHTS Ayurved College Rahuri Sub Name Kayachikitsa</i>				
11	27-Jan-23	MUHS-Practical Exam Expenses	156	7875.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184828 Dr Yogesh Tukaram Kotangale College name Sumatibhai Saha Ayurved Mahavidyalaya Hadapsar Pune Sub name Kayachikitsa</i>				
12	27-Jan-23	MUHS-Practical Exam Expenses	157	7455.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184827 Dr Nimbalkar Naresh Ramrao College Name CSMSS Ayurved College Aurangabad Sub name Kayachikitsa</i>				
13	28-Jan-23	MUHS-Practical Exam Expenses	159	7155.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184823 Dr Kalpana N Gholap College Name YMT Ayurved Medical College Navi Mumbai Sub name Panchakarma</i>				
14	28-Jan-23	MUHS-Practical Exam Expenses	160	8100.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184824 Dr Sandeep Thaknath Shinde College name PMTs Ayurved College Shevgaon Ahmednagar Sub name Panchakarma</i>				

15	28-Jan-23	MUHS-Practical Exam Expenses	161	7875.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount Paid by CNO 12184825 Dr Rahul Surendra Kathawate College Name Tilak Ayurved College Pune Sub name Panchakarma</i>				
16	28-Jan-23	MUHS-Practical Exam Expenses	162	3000.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184822 Dr Urhe Satish Digmabar College Name SMBT Ayurved College and Hospital Dhamangoan Sub Name Panchakarma</i>				
17	28-Jan-23	MUHS-Practical Exam Expenses	163	7875.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184821 Dr Mali Sandip Matu College Name Sumatibhai Shah Ayurved College Mahavidyalaya, Hadapsar, Pune Sub Name Shalya Tantra</i>				
18	28-Jan-23	MUHS-Practical Exam Expenses	164	21700.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184820 Dr Ananda Kumar M Wodeyar College Name RGES Ayurved Medical College Karnataka Sub Name Shalya Tantra</i>				
19	28-Jan-23	MUHS-Practical Exam Expenses	165	3000.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount Paid by CNO 12184819 Dr Badhe Shilpa Premchand College name SMBT Ayurved College and</i>				

		<i>Hospital Sub name Shalya Tantra</i>				
20	28-Jan-23	MUHS-Practical Exam Expenses	166	1500.00	Information is not provided at the time of Internal Audit	A/C Dept.
		<i>Amount paid by CNO 12184818 Dr Kumavat Datta Bhikan College Name SMBT Ayurved College and Hospital Dhamangoan Sub Name Shalya Tantra</i>				

Bank payment:

Sr No	Date	Particulars	Vch No.	Amount	Verification Note	Responsibility
1	10-Feb-23	Teaching Staff Salary Payable	236	702723.00	Sanction not taken from appropriate authority	A/C Dept.
		<i>Amount paid by CNO 12033036 For the Month of Nov 2022 Dr Chavan Komal Refund Salary</i>				
2	17-Feb-23	Amrut Ganga Travels	241	87683.00	Diesel Expenses mismatch between sanction note & considered in calculation. Diff of Rs.2000/-, clarification awaited.	A/C Dept.
		<i>Amount paid by CNO 12033032 For the Month of Nov 2022</i>				
3	17-Feb-23	Amrut Ganga Travels	242	115069.00	Name of Party on voucher is mentioned as Amrut Ganga Services.	Store Dept.
		<i>Amount paid by CNO 12033037 For the Month of Dec 2022</i>				
	25-Mar-23	Sai Motors	257	26469.00	Information not provided at the	A/C Dept.

					time of Internal Audit	
		Amount Paid by CNO 12033040 For SMBT Ayurved College PG MH 15 EP 7740 (Dzire) Servicing Work Date 22.01.2023				

Petty cash:

Date	Particulars	Vch No.	Amount	Verification Note	Responsibility
16-Jan-23	Other Printing & Stationery Expenses	46	270.00	In Material Inward stamp where it is used is not mentioned.	Store Dept.
	<i>Amount paid by Cash to Mr jadhv Rohit Suresh For SMBT Ayurved College Office Stationery Shelke's Medical Book Center, SMBT Bil No 02 Date 14.01.2023</i>				
04-Feb-23	Jadhav Rohit Suresh	54	3000.00	Sanction not taken from appropriate authority	A/C Dept.
	<i>Paid by Cash to Mr Jadhav Rohit Suresh For PG and UG College CAP Exam Material Purchase (Advance)</i>				

C) AYURVED HOSPITAL :-Journal Voucher:

Sr No	Date	Particulars	Vch No.	Amount	Verification Note	Responsibility
1	10-Jan-23	Laboratory Material Expenses	4	7724.00	GRN not attached	Store Dept.
		<i>For SMBT Ayurved College and Hospital Store Surgical Material Hydrogen, Parodixe Hixadine, Guidel Airway, ODS Surgical Spirit, Invoice No 0330 Date 09.05.2022</i>				
2	10-Jan-23	Laboratory Material Expenses	5	17295.00	GRN not attached	Store Dept.
		<i>For SMBT Ayurved College and Hospital Store Surgical Material Hydrogen Parodixe Hixadine Guidel Airway ODS Surgical Sprit Invoice No 0330 Date 09.05.2022</i>				
3	10-Jan-23	Laboratory Material Expenses	6	2938.00	GRN not attached	Store Dept.
		<i>For SMBT Ayurved College and Hospital IPD Dept Surgical Consumable Material Deva Distributors ECG Roll 50MM 20 MTRS Leukoplast Invoice No 1627</i>				
4	10-Jan-23	Laboratory Material Expenses	7	2318.00	GRN not attached	Store Dept.
		<i>For SMBT Ayurved College and Hospital Store Dept. Surgical Cosumable Material Plain Sheet 150*140 CM Cotton 500 Gross Invoice No 891</i>				
5	13-Jan-23	Travelling Expenses	1	2536.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hospital TA DA Bil For the Month Nov 2022 15.12.2022 to 20.12.2022</i>				
6	13-Jan-23	Travelling Expenses	2	2760.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hospital MKT Dept TA DA Bil For the Month of Nov 2022 21.12.2022 to 24.12.2022</i>				
7	13-Jan-23	Travelling Expenses	3	2256.00	Information is not provided at the	A/C Dept.

SMBT AYURVED COLLEGE & HOSPITAL

					time of the internal audit.	
		<i>For SMBT Ayurved Hosptial MKT Dept TA DA Bil For the Month of Nov 2022 01.12.2022 to 07.12.2022</i>				
8	13-Jan-23	Travelling Expenses	4	2908.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hosptial MKT Dept TA DA Bil For the Month of Nov 2022 07.11.2022 to 15.11.2022</i>				
9	13-Jan-23	Travelling Expenses	5	2908.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hosptial MKT Dept TA DA Bil For the Month of Nov 01.11.2022 to 06.11.2022</i>				
10	18-Jan-23	Travelling Expenses	1	860.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hosptial MKT Dept For the Month of Nov 202229.12.2022 to 31.12.2022</i>				
11	18-Jan-23	Travelling Expenses	2	2952.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hosptial MKT Dept TA DA Bil For the Month of Dec 2022 08.12.2022 to 14.12.2022</i>				
12	31-Jan-23	Bio-Medical Wastage Expenses	3	54163.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>Jan. 2023 Bio medical waste exp. from watergrace Product as per bill No.2541 dt. 31.1.2023</i>				
13	14-Mar-23	Medicine Expenses	6	28114.00	Invoice No. mismatch in Narration. As per	A/C Dept.

					Invoice, Invoice No is A000338. GRN is not attached with Invoice.	
		<i>For SMBT Ayurved College and Hospital Medicine Exp Chandan Churan, Erand Mool, Ksheer Bala Tail, Manmath Ras, and ETC Bil no A000339 Date 01.08.22(Transport Corporation Charges Date 03.08.2022 Aligarh to Nashik MR No33273448489 Rs 760 Mr Jadhav Rohit</i>				
14	14-Mar-23	Travelling Expenses	7	3000.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hospital MKT Dept TA DA Bil For the Month of Jan 2023</i>				
15	14-Mar-23	Travelling Expenses	8	2860.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hospital MKT Dept TA DA Bil For the Month of Jan 2023 11.01.2023 to 18.01.2023</i>				
16	14-Mar-23	Travelling Expenses	9	2550.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hospital MKT Dept TA DA Bil For the Month of Jan 2023 25.01.2023</i>				
17	31-Mar-23	Other Printing & Stationery Expenses	5	52500.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hospital Marketing Pamphlet (50000 Nos) Bil no 7554 Date 17.03.2023</i>				
18	31-Mar-23	Other Printing & Stationery Expenses	6	49056.00	GRN is not attached to the voucher.	Store Dept.
		<i>For SMBT Ayurved Hospital MRD Dept Register Printing</i>				

		<i>Kamgar Press Sangamner Purchase Bil no 7557 Date 17.03.2023</i>				
19	31-Mar-23	Other Printing & Stationery Expenses	7	83160.00	GRN is not attached to the voucher.	Store Dept.
		<i>For SMBT Ayurved Hospital Printing Stationery MRD Dept Purchase Date 28.12.2022 Bil no 7303</i>				
20	31-Mar-23	Other Printing & Stationery Expenses	8	40320.00	GRN is not attached to the voucher.	Store Dept.
		<i>For SMBT Ayurved Hospital MRD Printing Stationery Purchase Kamgar Press Bil no 7302 Date 28.12.2022</i>				
21	31-Mar-23	Other Printing & Stationery Expenses	9	23625.00	GRN is not attached to the voucher.	Store Dept.
		<i>For SMBT Ayurved Hospital Marketing Dept Printing Stationery Purchase Kamgar Press Bil no 7281 Date 23.12.2022</i>				
22	31-Mar-23	Consumables & Chemicals Expenses	10	2998.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hospital Store Dept. Surgical Consumable Material Kothari Distributors AB COT WOOL and FACE MAKES Bil no 2385 Date 08.03.2023</i>				
23	31-Mar-23	Laboratory Material Expenses	11	20370.00	GRN is not attached to the voucher.	Store Dept.
		<i>For SMBT Ayurved Hospital Medical Surgical Material IPD Dept Purchase Bil no 0881 and 0904 Date 12.07.2022</i>				
24	31-Mar-23	Laboratory Material Expenses	12	27438.00	GRN is not attached to the voucher.	Store Dept.
		<i>For SMBT Ayurved Hospital Pathology Lab Chemical Reagents Purchase Bil no 1100 Date 20.07.2022</i>				

25	31-Mar-23	Repairs & Maintaiance to Lab Equipments	13	17000.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hospital Pathology Lab Agape Machine Kit (BC3000 Plus & MISPA VIVA) Fortun Biomedical Bil no CR/2998 Date 04.02.2023</i>				
26	31-Mar-23	Other Printing & Stationery Expenses	14	420.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hospital Admin Dept Digital Flex Baner Printing Shree Samarth Graphics Nashik Road Bil no 532 Date 11.03.2023</i>				
27	31-Mar-23	Other Printing & Stationery Expenses	15	3000.00	Information is not provided at the time of the internal audit.	A/C Dept.
		<i>For SMBT Ayurved Hospital Admin Dept Digital Flex Baner Printing Shree Samarth Graphics Bil No 631 Date 11.03.23</i>				
28	31-Mar-23	Laboratory Material Expenses	16	6085.00	Original Bill & GRN is not attached to the voucher.	Store Dept.
		<i>For SMBT Ayurved Hospital Laboratory Material Exp Bio Medical Waste Bag Purchase For Packo Plast Ahmedabad Bil no 245 Date 16.02.2023</i>				
29	31-Mar-23	Staff Uniform Expenses	17	70875.00	GRN is not attached to the voucher.	Store Dept.
		<i>For SMBT Ayurved Hospital Admin Dept Patient Dress (150 Nos) Purchase For Aryan Garment Bil no 300 Date 06.03.2023</i>				

Petty Cash:

Sr No	Date	Particulars	Vch No.	Amount	Verification Note	Responsibility
1	16-Jan-23	Other Printing & Stationery Expenses	1	1200.00	There is a difference between sanction amount Rs 1050 & payment amount of Rs 1200.	A/C Dept.
		<i>Amount paid by cash to Mr Kokane Bhagwan For SMBT Ayurved College and Hospital LR 14 No Jumbo Size Cell Trevling SMBT to Nashik Road Return 50x03 Bil no 10 Date 07.01.2023</i>				

Observation:

1. JV Vouchers are not signed by Authorised Persons.
2. Vouchers Filing is not datewise.
3. In Ayurved UG College mismatch in voucher nos between hard copy & entries in the tally is observed.
4. In Ayurved UG College, Bank a/c bearing no. 502002010083986 shows 2 payment entries are still in reconciliation dt 14/09/2021 and the same is not reflected in the bank statement for the period, need to confirm.
5. While verifying JV Vouchers it is seen that in Newspaper expenses from Kale Newspaper agencies, two different invoices for Dec-22 & Jan-23 have consecutive invoice nos but the date of the invoice is different. It seems two different invoices are prepared at the same time.

B. We found the below-mentioned observations during Ledger Scrutiny:-**1. AYURVED UG COLLEGE:-**

Sr.No.	Particular	Amount	Remark	Responsibility
1	Professional Tax	635	Provision of PT is made twice in Feb 2023.	A/C Dept.
2	Provident Fund	1857901	Provision of PF is made twice in Feb 2023.	A/C Dept.
3	TDS on Contract	13888	Reconciliation is required. Debit balance of Rs.13888/-	A/C Dept.
4	TDS on Profession Fee	17218	Reconciliation is required. Debit balance of Rs.17218/-	A/C Dept.
5	TDS on Salary	23500	Provision of TDS is made twice in Feb 2023.	A/C Dept.
6	Scholarship Clerk	15	It needs to be written off.	A/C Dept.
7	APEX Subscription Pvt Ltd	72498	Amount paid in March-23 against supply of library journals. Expenditure is not booked till date.	Store Dept.
8	Aryan Garment	225684	Amount paid in Oct-22 and March 23 against mattress foam and pillow cotton rexine and uniforms, expenditure is not booked till date.	Store Dept.
9	Fujifilm India Private Ltd	7000	Excess payment is made of Rs.7000/- on 03/05/2019 against CMC. It needs to be recovered or written off.	A/C Dept.
10	Godavari Enterprises	10000	Debit balance of Rs.10000/-, it needs to be recovered.	A/C Dept.
11	Anmol Sales Corpration	240223	Debit balance of Rs.240223/-, Expenditure is not booked.	Store Dept.
12	Bharatbhai Somabhai Patel(Aaturkosh)	10000	Amount paid in Feb-22 for patient data management software, expenditure needs to be booked.	Store Dept.
13	Mahesh Agency	50400	Amount paid in Feb & April -23 for purchase of A4 RIM paper,expenditure needs to be booked.	Store Dept.
14	Popular Book Depot	37909	Amount paid in March-23 for printing & stationery, expenditure is not booked.	Store Dept.
15	Prakash Glass House	4900	Amount paid in Sept-21 for Ceramic Chinni Mitti pickle jar , expenditure is not booked.	Store Dept.
16	Bodake Monoj Ramesh	38000	Salary advance booked in office advance, needs to be accounted under proper head.	A/C Dept.

17	Hase Uddhav Balasaheb	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
18	Barmate Vitthal Bhau	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
19	Bhalerao Bhausahab Prakash	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
20	Chaudhari Priyanka Ramdas	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
21	Dakhane Manisha Ramdas	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
22	DANI TEJASWINI SUNIL	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
23	Ghode Sonali Ganpat	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
24	Gode Dipali Sukhdev	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
25	JADHAV SHANKAR POPAT	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
26	Jorvekar Sharad	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
27	Kolhe Gayatri Sudhir	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
28	Lende Ashwini Gangaram	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
29	Lokhande Kavita Dinkar	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
30	MITHE ROSHANI RAJENDRA	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
31	Pansare Vikram Nivrutti	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
32	Rathod Usha Madhav	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
33	Raut Meera Bhaskar	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
34	Roibole Harsha Janrao	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
35	Vasave Nikita Milind	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.
36	WAJE SAYALI AMBADAS	100	TDS is paid for the month of March-22, it needs to be setteled.	A/C Dept.

2. AYURVED PG COLLEGE:-

Sr.No.	Particular	Amount	Remark	Responsibility
1	Professional Tax	3150	Provision of PT is made twice in Feb 2023.	A/c Dept
2	TDS on Salary	131200	Provision of TDS on salary is not made in March 2023.	A/c Dept
3	Excess Scholarship Payable	204375	It should be written off.	A/c Dept
4	Harbal Garden Exp	1500	Paid for garden cleaning, expense should be booked with supporting documents.	A/c Dept
5	Kamgar Sahakari Mudranalaya Maryadit	4302	Debit balance of Rs.4302/- of FY 21-22.	A/c Dept
6	Rhino International Agencies	99541	Paid in March 23 for supply of library journals, expenditure is not booked yet.	Store Dept.
7	Delnet Developing Library Network	13570	Paid in March 23 for annual membership, expenditure is not booked yet.	A/c Dept
8	Staff Security Deposit	2300	Debit balance of Rs.2300/-, account needs to be reconciled.	A/c Dept
9	Bhagwan Handge	590	Debit balance of Rs.590/-, expenditure should be booked with supporting documents.	A/c Dept
10	Salve Lav Laxman	2910	Debit balance of Rs.2910/-, expenditure should be booked with supporting documents.	A/c Dept
11	Dongare Sagar B.	4100	Debit balance of Rs.4100/-, expenditure should be booked with supporting documents.	A/c Dept
12	Wankhede Rajesh Tukaram	10	Debit balance of Rs.10/-, it needs to be recovered or written off	A/c Dept
13	Gophane Sudhir Maruti	1000	Deduction is not made against salary advance.	A/c Dept
14	Punde Gokul Eknath	440	Debit balance of Rs.440/-, it needs to be recovered or written off	A/c Dept

3. AYURVED HOSPITAL:-

Sr No	Particular	Amount	Remark	Responsibility
1	Professional Tax	4750	Reconciliation is required. PT is payable for the last year.	A/c Dept
2	TDS on Profession Fee	2100	Reconciliation is required. TDS on Prof. fee is payable for the last year.	A/c Dept
3	Agappe Diagnostics Ltd	17001	TDS is not deducted against AMC.	A/c Dept
4	Fortune Biomedical	17001	Amount paid in Feb-23 for machine kit change, expenditure needs to be booked.	Store Dept.
5	New Rupali General	26250	Amount paid in Oct-22 for container plastic round 100ml, expenditure needs to be booked.	Store Dept.
6	Prabha Info Solutions	78132	Advance paid in Oct-19, no expenditure is booked till date.	Store Dept.
7	Shree Saiganga Creation	1090	Debit balance for more than 3 years, needs to be recovered or written off.	A/c Dept
8	Patil Amol Ramkrishana	3000	Amount paid in Dec-22 as office advance, bill is not booked.	Store Dept.
9	Punde Gokul Eknath	2384	Amount paid in Aug-21 for purchase slippers, bill is not booked.	Store Dept.
10	Bhalerao Bhausahab Prakash	500	Paid for accidental insurance, it should be deducted from salary.	A/c Dept
11	Giri Himani Tushar	5000	No deduction from April 2022.	A/c Dept
12	Konde Taibai Dattatrya	1189	Opening debit balance, needs to be recovered.	A/c Dept
13	Pansare Suresh Maruti	13896	No deduction from April 2022.	A/c Dept
14	Wakchaure Ishwar Bhausahab	21114	No deduction from July 2022.	A/c Dept

ii. Human Resource:-

Sr. No.	Particulars	Observations
1	HR Records:-	
	1. Attendance Sheet	All attendance sheets such as Teaching and Non-Teaching are generated from biometric machines.
	2. Leave Records	Leave applications are properly authenticated. Leave register is maintained properly.
	3. Staff Records	Staff KYC Documents & records are maintained properly.
	4. Increment Sheet	The increment Sheet for the year 2021-22 is available with HR Department.
2	Trust Policies	
	1. Filing Policies	All the records are maintained as per the guidelines of the Trust Filing policy.
	2. Leave Policy	Leave policy properly followed by HR Dept.
	3. Sanctioning	We found leave Applications & Attendance sheets sanctioned by the appropriate authority.

Points to be noted:-

1. For the period from January-2023 to March-2023 HR department data was not provided at the time of the internal audit.

iii. Store & Purchase:-

Sr. No.	Particulars	Observations
1	Inventory System:-	
	1. Inward-Outward Register	Inventory Inward Outward data is maintained in a MIMS.
	2. Indent Slips	All material issued online Indent request.
	3. Store layout	The store layout of the unit is maintained properly.
	4. Material Issue Report	A record of department-wise material issued by the store is available.
2	Trust Policies	
	1. Filing Policies	All the records are maintained as per the guidelines of the Trust Filing policy.
	2. Purchase Committee	All purchases are approved through the purchase committee and it is properly documented.

MIMS implementation is started at SMBT Ayurved College and Hospital unit, closing stock available at a system should be in order with the physical inventory available at sub store and sub-sub store.

Compliance report: -**Account:**

- From Oct-2022 To Dec-2022 Compliance was not provided at the time of the internal audit.

HR:

- From April-2022 To Jun-2022 Compliance was not provided at the time of the internal audit.
- From Oct-2022 To Dec-2022 Compliance was not provided at the time of the internal audit.

July-2022 To Sept-2022

Sr. No	Name	Date	As per attendance sheet	As per leave register	As per leave card	Remark	Compliance	Verified By IABCC
1	Dr. Tarwate Chaitali Gangadhar	18-07-22	On duty	No entry found	No entry found	OD For Camp	OD For Camp	We have verified it, OD mentions this leave card.
2	Dr. Wagh Anil Raghunath	23-09-22	On duty	No entry found	No entry found	OD For Camp	OD For Camp	We have verified it, OD mentions this leave card.
3	Dr. Bhabad Pradeep Ramrao	5-07-2022 to 7-07-2022	Sick leave	No entry found	No entry found		Sanction pending to Central office	We have verified it, and leave deducted appropriate authority
		25-07-22	Casual leave	No entry found	No entry found			
4	Dr. Gholap Sameer Sureshchandra	14-07-2022 to 17-07-2022	On duty	No entry found	No entry found	OP	Sanction after Visit to college	We have verified it, on paper staff.
		30-09-22	Casual leave	Casual leave	No entry found			
5	Dr. Gawale Bhushan Maganbaloo	27-09-22	Duty leave	Duty leave	No entry found	OP		
6	Dr. Bagde Monali Laxman	30-08-22	Casual leave	Casual leave	No entry found		Sanction to last for his permission to HOI	We have verified it, Casual leave mentions this leave card.
7	Dr. Pawar Asha Prakash	30-09-22	C-off	C-off	No entry found			

8	Dr. Mohate Sandeep Shivram	09-07-22	On duty	No entry found	No entry found	OD For Camp	OD For Camp	We have verified it, OD mentions this leave card.
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Sr. No	Name	Date	As per attendance sheet	As per leave register	As per leave card	Remark	Compliance	Verified By IABCC
1	Mr. Gaikwad Laxman Mukunda	4-07-2022 to 9-07-2022	Duty leave	No entry found	No entry found	OD Padavidhar		We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		12-9-2022 to 17-09-2022	On duty	No entry found	No entry found	OD Padavidhar		We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		26-9-2022 to 30-09-2022	On duty	No entry found	No entry found	OD Padavidhar		We have verified it, as the HR department was told orally, they do not have the records of duty leave.
2	Ms. Banait Surekha Rajendra	17-08-22	Casual leave	Casual leave	Sick leave		Sanction to last for his permission HOD	We have verified it, Sick leave was deducted from the leave card.
3	Mr. Kathe Madhukar Bhima	14-07-2022 to 24-07-2022	Earned leave	No entry found	No entry found		Sanction to last for his permission HOD	Pending
4	Mr. Gadhave Pavan Narayan	27-09-2022 to 30-09-2022	On duty	No entry found	No entry found	OD Padavidhar		We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		16-08-22	Casual leave	Casual leave	No entry found			Sanction to last for his permission HOD

5	Mr. Chawanke Akshay Madhukar	27-09-2022 to 30-09-2022	On duty	No entry found	No entry found	OD Padavidhar		We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		14-07-22	Casual leave	No entry found	No entry found		Sanction to last for his permission HOI	We have verified it, Casual leave mentions this leave card.
6	Mr. Gadakh Sachin Devram	02-07-22	On duty	No entry found	No entry found	Dental	Central Office Sangamner	As per informed Hr dept, this staff record maintain sangamner dental.
		08-07-22	On duty	No entry found	No entry found			As per informed Hr dept, this staff record maintain sangamner dental.
		22-07-22	On duty	No entry found	No entry found			As per informed Hr dept, this staff record maintain sangamner dental.
7	Mr. Punde Gokul Eknath	4-07-2022 to 09-07-2022	On duty	No entry found	No entry found	OD Padavidhar		We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		12-9-2022 to 17-09-2022	On duty	No entry found	No entry found			We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		26-9-2022 to 30-09-2022	On duty	No entry found	No entry found			We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		27-09-22	C-off	C-off	No entry found			Sanction to last for his permission HOI

8	Mr. Ugale Shantaram Yaman	01-07-22	Casual leave	No entry found	No entry found	Dental	Central Office Sangamner	Leave deducted in leave register but leave recored sangamner dental mentain
		05-07-22	On duty	No entry found	No entry found			
		26-07-22	On duty	No entry found	No entry found			
		27-07-2022 to 29-07-2022	Sick leave	No entry found	No entry found			
		23-08-2022 to 26-08-2022	Earned leave	Earned leave	No entry found			
9	Mr. Sable Bhagwat Thakaji	4-07-2022 to 9-07-2022	On duty	No entry found	No entry found	OD Padavidhar		We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		12-09-2022 to 16-09-2022	On duty	No entry found	No entry found			We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		26-09-2022 to 30-09-2022	On duty	No entry found	No entry found			We have verified it, as the HR department was told orally, they do not have the records of duty leave.

Sr No	Name	Date	As per attendance sheet	As per leave register	As per leave card	Remark	Compliance	Verified By IABCC
1	Mr. Salve Lav Laxman	05-07-22	On duty	No entry found	No entry found	MUHS OD Duty	Sanction to last for his permission HOI	We have verified it, OD mentions this leave card.
		27-07-22	On duty	No entry found	No entry found			We have verified it, OD mentions this leave card.
2	Mr. Kunde Bhagwan Nivrutti	10-07-22	Sick leave	No entry found	No entry found		Sanction to last for his permission HOD	We have verified it, Sick leave was deducted from the leave card.
3	Mr. Gophane Sudhir Maruti	05-07-22	On duty	No entry found	No entry found	MUHS OD Duty	Sanction to last for his permission HOI	We have verified it, OD mentions this leave card.
		27-07-22	On duty	No entry found	No entry found			We have verified it, OD mentions this leave card.
4	Mr. Randhave Ramesh Shantaram	4-07-2022 to 09-07-2022	On duty	No entry found	No entry found	OD Padavidhar		We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		26-09-2022 to 30-09-2022	On duty	No entry found	No entry found			We have verified it, as the HR department was told orally, they do not have the records of duty leave.
5	Mr. Bodake Manoj Ramesh	4-07-2022 to 09-07-2022	On duty	No entry found	No entry found	OD Padavidhar		We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		27-09-2022 to 30-09-2022	On duty	No entry found	No entry found			We have verified it, as the HR department was told orally, they do not have the records of duty leave.

6	Mr. Thete Bharat Dagadu	22-09-22	On duty	No entry found	No entry found	SNG College	Central Office Sangamner	We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		24-09-22	On duty	No entry found	No entry found			We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		27-09-22	On duty	No entry found	No entry found			We have verified it, as the HR department was told orally, they do not have the records of duty leave.
7	Mr. Wadhane Sumit Balasaheb	4-07-2022 to 31-07-2022	On duty	No entry found	No entry found	OD Padavidhar		We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		2-09-2022 to 3-09-2022	Casual leave	Casual leave	No entry found			We have verified it, Casual leave mentions this leave card.
		10-09-22	On duty	No entry found	No entry found			We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		16-09-2022 to 30-09-2022	On duty	No entry found	No entry found			We have verified it, as the HR department was told orally, they do not have the records of duty leave.
		26-09-2022 to 30-09-2022	On duty	No entry found	No entry found			We have verified it, as the HR department was told orally, they do not have the records of duty leave.
8	Mr. Gunjal Amol Bhasaheeb	6-09-2022 to 7-09-2022	Casual leave	Casual leave	No entry found		Sanction to last for his permission HOI	We have verified it, Casual leave mentions this leave card.

9	Mr. Dighe Jalindar Chandrabha n	7-09- 2022 to 8-09- 2022	Sick leave	Sick leave	No entry found	Dental	Central Office Sangamner	
10	Mr. Dhadawad Kashinath	27-07- 2022 to 31-07- 2022	Earned leave	Earned leave	No entry found		Sanction to last for his permission HOD	We have verified it, Casual leave mentions this leave card.

Date of Submission of Report:- **06/06/2023**



sd/-
HOD, IABCC Dept.
SMBT Sevabhavi Trust



SMBT Sevabhavi Trust's
SMBT Ayurved College & Hospital
Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH, 2023

Expenditure	Sch.	Amount (Rs.)	Income	Sch.	Amount (Rs.)
To Expenditure in respect of Properties			By Rent realised		-
Rates, Taxes, Insurance & Cesses		2,03,247.00	By Interest (realised)		
Building Rent		1,06,44,000.00	On Bank A/c		31,104.00
Depreciation (by way of provision or adjustments)			By Income from Fees	3	10,15,57,710.00
To Establishment Expenses	1	1,36,03,758.50			
To Audit Fees		-			
To Depreciation & Amortization	9	42,27,343.00			
To Expenditure on Objects of the Trust					
Educational	2	5,52,19,401.00			
To Surplus Trs. To Balance Sheet		1,76,91,064.50			
TOTAL		10,15,88,814.00	TOTAL		10,15,88,814.00

FOR SMBT AYURVED COLLEGE & HOSPITAL

DR. PRADEEP RAMRAO BHABAD
PRINCIPAL

PLACE- SANGAMNER

DATE:- 21/10/2023



EXAMINED AND FOUND CORRECT
FOR M/S RAJENDRA M GUNDECHA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO : 108376W

HR Gundecha

CA HARSHAL RAJENDRA GUNDECHA
PARTNER M. NO. 143877
CHAUPATI KARANJA ROAD, SANGALE GALLI
AHMEDNAGAR



SMBT Sevabhavi Trust's
SMBT Ayurved College & Hospital

Schedules Forming Part of Income & Expenditure Account

SCHEDULE NO.- 1 : ESTABLISHMENT EXPENSES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Advertisement and Publicity		44,616.00
Interest on Bank Loan		4,54,655.23
Bank Charges & Commission		5,265.27
Legal & Professional Charges		
Repairs & Maintenance		
Repairs & Maintenance to Building	21,64,792.00	
Repairs & Maintenance to Furniture & Fixture	3,79,627.00	
Repairs & Maintenance to Computers	2,45,017.00	
Repairs & Maintenance to Electrical	6,63,111.00	
Repairs & Maintenance to Lab Equipments	4,39,707.00	38,92,254.00
Electricity Expenses		
Electricity Charges	30,42,448.00	
Diesel for Generator	-	30,42,448.00
Vehicle Expenses		
Petrol & Diesel Expenses	39,249.00	
Repairs & Maintenance to Vehicles	82,000.00	
Vehicle Usage Charges	24,005.00	
Vehicle Insurance	45,136.00	
RTO Tax	1,000.00	1,91,390.00
Administrative & General Expenses		
Office Expenses	31,666.00	
Postage & Telephone Expenses	1,878.00	
Printing & Stationary	3,55,402.00	
Water Supply & Testing Charges	4,13,089.00	
Inspection & Committee Expenses	85,400.00	
Cleaning & Sanitation Expenses	30,76,275.00	
Gardening Expenses	19,67,693.00	
MPCB Consent Fees	20,000.00	
Interest & Penalties	21,727.00	59,73,130.00
TOTAL		1,36,03,758.50



SCHEDULE NO.- 2 : EDUCATIONAL EXPENSES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Employee Costs		
Salaries & Wages	4,49,91,866.00	
Contribution to P.F. & Pension Fund	7,42,875.00	
Gratuity Expenses	20,19,407.00	
Staff Welfare & Training	37,59,351.00	5,15,13,499.00
Internet Charges		6,01,416.00
Fees paid to Statutory Authorities		12,55,300.00
Consumables		1,75,926.00
Newspapers, Periodicals & Journals		1,32,704.00
Travelling & Conveyance		1,70,240.00
Remuneration to Visiting Faculty		5,21,123.00
Exam Expenses		54,650.00
Student Related Expenses		7,94,543.00
TOTAL		5,52,19,401.00

SCHEDULE NO.- 3 : INCOME FROM FEES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
FEES INCOME		
Tution Fees	9,18,69,186.00	
Development Fees	96,88,524.00	10,15,57,710.00
TOTAL		10,15,57,710.00



SMBT Sevabhavi Trust's
SMBT Ayurved College & Hospital
 Nandi Hills, Dhamanqaon, Tal. Igatpuri Dist. Nashik

BALANCE SHEET AS AT 31ST MARCH,2023

Funds & Liabilities	Sch	Amount (Rs.)	Property & Assets	Sch	Amount (Rs.)
Loan from Trust		29,32,27,712.53	Investments and Deposits	8	61,49,994.00
			Movable Properties	9	2,40,77,793.00
Loans (Secured or Unsecured)					
From Trustees					
From Others	4	11,64,255.00			
Liabilities			Current Assets		
For Expenses	5	4,77,92,539.00	Advances		
For Rent & Other Deposits	6	6,22,23,759.00	Advances To Employees		(97,371.00)
For Sundry Credit Balances	7	63,68,363.66	Tax Deducted at Source		
			Income Outstanding		
Income & Expenditure A/C		(31,55,06,660.80)	Fees Receivable		1,04,59,119.96
Add: Surplus as per Income & Expenditure Account		1,76,91,064.50	Scholarship Receivable		7,01,63,812.37
		(29,78,15,596.30)	Other Receivables		15,66,873.00
			Cash & Bank Balances	10	6,40,811.56
TOTAL		11,29,61,032.89	TOTAL		11,29,61,032.89

Schedule No. 11 - Note to Accounts

FOR SMBT AYURVED COLLEGE & HOSPITAL


 DR. PRADEEP RAMRAO BHABAD
 PRINCIPAL

PLACE- SANGAMNER

DATE:- 21/10/2023



EXAMINED AND FOUND CORRECT
 FOR M/S RAJENDRA M GUNDECHA & CO.
 CHARTERED ACCOUNTANTS
 FIRM REGISTRATION NO : 108376W



CA HARSHAL RAJENDRA GUNDECHA
 PARTNER M. NO. 143877
 CHAUPATI KARANJA ROAD, SANGALE GALLI
 AHMEDNAGAR



SMBT Ayurved College & Hospital
Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

Schedules Forming Part of Balance-Sheet

SCHEDULE NO.- 4 : LOANS FROM OTHERS

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
D] VEHICLE LOANS :		
Sangram Nagari Sah. Pat. Sanstha Loan A/c	11,64,255.00	11,64,255.00
GRAND TOTAL		11,64,255.00

SCHEDULE NO.-5 : LIABILITIES FOR EXPENSES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Salary & Wages Payable	3,23,56,724.00	
Provident Fund Payable	4,16,363.00	
Gratuity Payable	1,50,19,437.00	
Other Expenses Payable	15.00	4,77,92,539.00
TOTAL		4,77,92,539.00

SCHEDULE NO.- 6 : LIABILITIES FOR RENT & OTHER DEPOSITS

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Deposits from Students	6,20,84,000.00	
Other Deposits (Staff & Others)	1,39,759.00	6,22,23,759.00
TOTAL		6,22,23,759.00

SCHEDULE NO.- 7 : LIABILITIES FOR SUNDRY CREDIT BALANCES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
SUNDRY CREDITORS		19,39,330.00
TAX DEDUCTED AT SOURCE (TDS) :		7,91,275.00
OTHER LIABILITIES :		
Students Payable	19,63,192.66	
Profession Tax	13,910.00	
Group LIC Scheme	(18,938.00)	
Bank Loan (Staff)	13,716.00	
Other Liabilities	16,65,878.00	36,37,758.66
TOTAL		63,68,363.66



SCHEDULE NO.- 8 : INVESTMENTS & DEPOSITS

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
<u>INVESTMENTS</u>		
Fixed Deposits with Banks		
FDR With Union Bank of India	8,85,000.00	8,85,000.00
Shares in Co-Operative Banks		-
Total Investments		8,85,000.00
<u>DEPOSITS</u>		
Electricity Deposits	78,994.00	
Telephone Deposits	2,500.00	
Gas Cylinder Deposits	59,500.00	
Other Deposits	51,24,000.00	52,64,994.00
TOTAL		61,49,994.00

SCHEDULE NO. 10 : CASH & BANK BALANCES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
CASH IN HAND		35,001.70
BANK BALANCES :		6,05,809.86
TOTAL		6,40,811.56



SMBT Ayurved College & Hospital
Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

SCHEDULE NO. 9 STATEMENT OF FIXED ASSETS AS ON 31 MARCH 2023

S. NO.	ASSETS	Rate	OPENING WDV	ADDITION		SALE	TOTAL	DEPRECIATION	CLOSING WDV
				MORE THAN 180 DAYS	LESS THAN 180 DAYS				
1	Electrical Equipment	15%	19,67,081.00	1,73,956.00	6,76,452.00	-	28,17,489.00	3,71,889.00	24,45,600.00
2	Furniture & Dead Stock	15%	1,08,83,929.00	3,17,538.00	8,52,524.00	-	1,20,53,991.00	17,44,159.00	1,03,09,832.00
3	Pipe Line	15%	29,702.00	-	-	-	29,702.00	4,455.00	25,247.00
4	Vehicle	15%	3,89,390.00	16,68,100.00	-	-	20,57,490.00	3,08,624.00	17,48,866.00
5	Water Supply Equipment	15%	8,72,665.00	-	-	-	8,72,665.00	1,30,900.00	7,41,765.00
6	Computers & Perifacial	25%	14,83,041.00	-	2,83,202.00	-	17,66,243.00	4,06,161.00	13,60,082.00
7	Lab Equipements	15%	46,58,585.00	15,54,819.00	7,01,694.00	-	69,15,098.00	9,84,638.00	59,30,460.00
8	Sports Equipments	15%	1,14,262.00	-	-	-	1,14,262.00	17,139.00	97,123.00
9	Office Equipments	15%	5,21,665.00	-	1,84,000.00	-	7,05,665.00	92,050.00	6,13,615.00
10	Library Books	25%	3,92,067.00	-	5,15,539.00	-	9,07,606.00	1,62,459.00	7,45,147.00
11	Canteen Equipment	15%	-	-	64,925.00	-	64,925.00	4,869.00	60,056.00
	TOTAL		2,13,12,387.00	37,14,413.00	32,78,336.00	-	2,83,05,136.00	42,27,343.00	2,40,77,793.00

1. Date of Asset put to use is considered as date on which bill has been passed by the management. Actual date of invoice may differ as the same is subject to clearance from management.

2. As there are various addition it is not possible for us to verify the dates on which they are put to use.



LISTS

1.1 Advertisement and Publicity

PARTICULARS	AMOUNT (RS.)
Advertisement-General	44,616.00
	44,616.00

2.1 Employee Costs

PARTICULARS	TEACHING AMOUNT (RS.)	NON - TEACHING AMOUNT (RS.)	TOTAL AMOUNT (RS.)
Salaries & Wages	3,98,84,784.00	51,07,082.00	4,49,91,866.00
Contribution to P.F. & Pension Fund	-	7,42,875.00	7,42,875.00
Gratuity Expenses	14,87,689.00	5,31,718.00	20,19,407.00
Staff Welfare & Training	29,80,750.00	7,78,601.00	37,59,351.00
	4,43,53,223.00	71,60,276.00	5,15,13,499.00

2.2 Fees paid to Statutory Authorities

PARTICULARS	AMOUNT (RS.)
Admission Regulation Authority Processing Fee	50,000.00
Affiliation Fee	4,00,000.00
Fees Regulating Authority Processing Fee	55,800.00
Inspection Fee	1,30,000.00
NAAC Expenses	6,19,500.00
	12,55,300.00

2.3 Student Related Expenses

PARTICULARS	AMOUNT (RS.)
Student Conference & Seminar Expenses	20,200.00
Student Cultural Activities Expenses	2,12,245.00
Student Sports & Gymkhana Activities Expense	45,846.00
Student Welfare Expenses	5,16,252.00
	7,94,543.00



SMBT Ayurved College & Hospital

NOTE 11 : SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1 Background of the Trust / College

Sau Mathurabai Bhausaheb Thorat Trust ('SMBT Trust') is a Trust registered under Bombay Public Trust Act. The SMBT Trust carries on the charitable activities in the field of education and medical services. The SMBT Trust runs School, Medical Colleges and Hospitals located at Sangamner and Dhamangaon (Tal - Igatpuri, Dist - Nahik).

SMBT Ayurved College & Hospital is part of the SMBT Trust. SMBT Ayurved College & Hospital provides medical education to students and is registered under the Central Council of Indian Medicine.

2 Summary of significant accounting policies

a Basis of Preparation

The financial statements have been prepared under historical cost convention on accrual basis of accounting and in accordance with generally accepted accounting principles and the mandatory accounting standards issued by the institute of chartered accountants of India. The accounting policies, in all material respects, have been consistently applied by the Trust / College and are consistent with those in the previous year.

Estimates and Assumptions used in the preparation of the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date. Difference between the actual and estimates are recognized in the period in which the results are known / materialized.

b Use of estimates

The preparation of financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

c Property, Plant and Equipment

Assets and capital work in progress are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any cost attributable to bringing the assets to its working condition for its intended use which includes taxes, freight, and installation and allocated incidental expenditure during construction/ acquisition and exclusive Input tax credit (IGST/CGST and SGST) or other tax credit available to the Trust / College.

For the purposes of computing depreciation as well as gain or loss on disposal of assets the Trust / College adopts the concept of Block of Assets as per the provisions of Income tax Act, 1961. The rates of depreciation specified by Pravesh Niyantaran Samiti are considered for computing depreciation. Depreciation on property, plant and equipment used for less than 180 days in the year purchase is calculated at 50% of the above rates.

Trust has adopted hybrid method for charging depreciation. Straight-Line-Method (SLM) is followed for charging depreciation on Building. For other assets, Depreciation is charged on Written Down Value (WDV) basis as per the rates and guidelines prescribed by Pravesh Niyantaran Samiti.

Advances paid towards the acquisition of Property, Plant and Equipment



Advances paid towards the acquisition of Property, Plant and Equipment, outstanding at each balance sheet date are shown under Advances to Contractors. The cost of the Property, Plant and Equipment not ready for its intended use on such date, is disclosed under capital work-in-progress / advance to contractors.

d Investments

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Investments are stated at cost.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Profit and Loss Account.

e Revenue recognition

Revenue is recognised to the extent, that it is probable that the economic benefits will flow to the Trust / College and the revenue can be reliably measured.

Revenue (from tuition and development fees) is recognised when the final admission list is received from Pravesh Niyrantran Samiti / Results are declared by University. Revenues are recognised when collectability of the resulting receivables is reasonably assured.

Any other income derived by the College, using the property of trust, is transferred to Trust account.

Interest Income and Dividend Income

Interest Income and Dividend Income is recognised on cash basis

Grant /Scholarship

College receives Grants for various purposes such as conducting exams, purchases of equipments, etc. Expenditure from such grant / pending Grant receivable cannot be accurately determined by the college; as outside as well as in-house consumables and labour is used for the same.

Trust management has recognised scholarship receivable from Social Welfare Office for students eligible for Scholarship under various government schemes. The receivability of such Scholarship is subject to approval of Scholarship application by concern Social Welfare Office.

Scholarship receivable and Fee receivable is subject to confirmation.

Details of amount payable to Social Welfare Officer, being extra amount received towards Scholarship, and Scholarship payable details are disclosed net of Scholarship receivable.

f Cash and cash equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less.

g Inventories

Inventories of consumables are valued at cost or net realizable value whichever is less. Net realizable value is the estimated selling price in the ordinary course of business less estimated cost necessary to make the sale. However inventories taken as valued and certified by

h Inter-Unit Transactions



As per the policy followed by Trust, non-statutory deductions made by college from Salary Expense is transferred to trust. The expenses related to such deduction, is however not transferred to trust as it is not possible to quantify the same.

Trust has taken loan from Union Bank for Working Capital requirements. Interest paid on the said loan is transferred among all units based on the salary expenses of each unit.

Trust has taken loan from Union Bank for Construction of College Infrastructure . Interest paid on the said loan is transferred to the unit wherein such construction activities are carried

Trust management incurs various expenditure centrally on behalf of the different units of the Trust. Such expenditure is then bifurcated among the units of the trust as per the mechanism formulated by the management.

i Employee benefits

College has provided for gratuity, a defined benefit retirement plan (the "Gratuity Plan") covering eligible employees. However, the Trust has not yet subscribed to any Gratuity plan / or formed a trust for management of the funds.

Eligible employees receive benefits from a provident fund, which is a defined contribution plan. Aggregate contributions along with interest thereon is paid at retirement, death, incapacitation or termination of employment. Both the employee and the College make monthly contributions to the government administered Provident Fund equal to a specified percentage of the covered employee's salary.

j Creditors and Advances

Creditors and Advances outstanding are subject to confirmations.

k Contingent Liability, Provisions and Contingent Asset

No provision is made for liabilities which are contingent in nature. No events of material nature which affect the financial position of the firm.

l Previous Year reporting

Previous year figures have been regrouped/ reclassified, where necessary, to conform to this year's classification.

4 MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records; 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 to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement.

5 AUDITORS' RESPONSIBILITY

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

As per our report of even date

For Smbt Ayurved College & Hospital

**For M/S RAJENDRA M GUNDECHA & CO
Chartered Accountants, FRN - 108376W**


**Dr. Pradeep Ramrao Bhabad
Principal**


**CA Harshal Rajendra Gundecha
Partner, M. No. - 143877**

**Place- Sangamner
Date:- 21/10/2023**

**Place- Sangamner
Date:- 21/10/2023**



SMBT Sevabhavi Trust's
SMBT Ayurved College & Hospital & Post Graduate Institute
 Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH, 2023

Expenditure	Sch.	Amount (Rs.)	Income	Sch.	Amount (Rs.)
To Expenditure in respect of Properties			By Rent realised		-
Rates, Taxes, Insurance & Cesses		-	By Interest (realised)		-
Building Rent			On Bank A/c		
Depreciation (by way of provision or adjustments)		-	By Income from Fees	3	2,87,26,200.00
To Establishment Expenses	1	1,27,24,688.15			
To Audit Fees		-			
To Depreciation & Amortization	7	2,20,712.00			
To Expenditure on Objects of the Trust					
Educational	2	1,54,34,112.25			
To Surplus Trs. To Balance Sheet		3,46,687.60			
TOTAL		2,87,26,200.00	TOTAL		2,87,26,200.00

FOR SMBT AYURVED COLLEGE & HOSPITAL
& POST GRADUATE INSTITUTE


DR. PRADEEP RAMRAO BHABAD
PRINCIPAL

PLACE- SANGAMNER

DATE:- 21/10/2023



EXAMINED AND FOUND CORRECT
FOR M/S RAJENDRA M GUNDECHA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO : 108376W

H R Gundecha



CA HARSHAL RAJENDRA GUNDECHA
PARTNER M. NO. 143877
CHAUPATI KARANJA ROAD, SANGALE GALLI
AHMEDNAGAR

SMBT Ayurved College & Hospital & Post Graduate Institute
Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

Schedules Forming Part of Income & Expenditure Account

SCHEDULE NO.- 1 : ESTABLISHMENT EXPENSES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Interest on Bank Loan		1,05,77,496.31
Bank Charges & Commission		1,377.84
Repairs & Maintenance		
Repairs & Maintenance to Building	3,44,360.00	
Repairs & Maintenance to Furniture & Fixtures	55,490.00	
Repairs & Maintenance to Electrical	75,499.00	
Repairs & Maintenance to Lab Equipments	28,320.00	5,03,669.00
Vehicle Expenses		
Petrol & Diesel Expenses	1,13,584.00	
Repairs & Maintenance to Vehicles	77,189.00	
Vehicle Usage Charges	9,01,700.00	
Vehicle Insurance	3,804.00	
RTO Tax	-	10,96,277.00
Administrative & General Expenses		
Office/Hospital/Hostel Expenses	21,130.00	
Postage & Telephone Expenses	2,174.00	
Printing & Stationary	9,480.00	
Inspection & Committee Expenses	2,550.00	
Gardening Expenses	5,04,534.00	
Interest & Penalties	6,000.00	5,45,868.00
TOTAL		1,27,24,688.15



SCHEDULE NO.- 2 : EDUCATIONAL EXPENSES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Employee Costs		
Salaries & Wages	1,14,79,161.00	
Contribution to P.F. & Pension Fund	1,89,321.00	
Gratuity Expenses	8,51,160.00	
Interns Stipend	14,66,840.00	
Staff Welfare & Training	9,98,520.00	1,49,85,002.00
Fees paid to Statutory Authorities		2,92,109.00
Consumables		662.00
Newspapers, Periodicals & Journals		87,905.25
Travelling & Conveyance		17,396.00
Exam Expenses		4,508.00
Student Related Expenses		46,530.00
TOTAL		1,54,34,112.25

SCHEDULE NO.- 3 : INCOME FROM FEES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
FEES INCOME		
Tution Fees	2,59,44,038.00	
Development Fees	27,30,962.00	2,86,75,000.00
OTHER INCOME		
Other Misc. Fees	51,200.00	51,200.00
TOTAL		2,87,26,200.00



SMBT Sevabhavi Trust's
SMBT Ayurved College & Hospital & Post Graduate Institute
Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

BALANCE SHEET AS AT 31ST MARCH, 2023

Funds & Liabilities	Sch	Amount (Rs.)	Property & Assets	Sch	Amount (Rs.)
Loan from Trust		14,71,78,362.18	Investments and Deposits		-
			Movable Properties	7	12,56,736.00
			Current Assets		
Liabilities			Advances		
For Expenses	4	1,97,09,208.00	Advances To Employees		21,816.00
For Advances		-	Advances To Others		-
For Rent & Other Deposits	5	48,87,000.00	Tax Deducted at Source		-
For Sundry Credit Balances	6	18,66,037.00			
			Income Outstanding		
			Fees Receivable		2,04,46,262.28
			Scholarship Receivable		28,95,441.00
Income & Expenditure A/C		(14,87,30,511.79)	Other Receivables		3,80,147.75
Add: Surplus as per Income & Expenditure Account		3,46,687.60			
		(14,83,83,824.19)	Cash & Bank Balances	8	2,56,379.96
TOTAL		2,52,56,782.99	TOTAL		2,52,56,782.99

Schedule No. 9 - Note to Accounts

FOR SMBT AYURVED COLLEGE & HOSPITAL
& POST GRADUATE INSTITUTE

DR. PRADEEP RAMRAO BHABAD
PRINCIPAL

PLACE- SANGAMNER

DATE:- 21/10/2023



EXAMINED AND FOUND CORRECT
FOR M/S RAJENDRA M GUNDECHA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO : 108376W

HRGundeche



CA HARSHAL RAJENDRA GUNDECHA
PARTNER M. NO. 143877
CHAUPATI KARANJA ROAD, SANGALE GALLI
AHMEDNAGAR

SMBT Ayurved College & Hospital & Post Graduate Institute
Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

Schedules Forming Part of Balance-Sheet

SCHEDULE NO.- 4 : LIABILITIES FOR EXPENSES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Salary & Wages Payable	1,41,72,761.00	
Provident Fund Payable	44,473.00	
Gratuity Payable	52,24,656.00	
Other Expenses Payable	2,67,318.00	1,97,09,208.00
TOTAL		1,97,09,208.00

SCHEDULE NO.- 5 : LIABILITIES FOR RENT & OTHER DEPOSITS

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Deposits from Students	48,87,000.00	
Security Deposits (Contractor)		
Other Deposits (Staff & Others)		48,87,000.00
TOTAL		48,87,000.00

SCHEDULE NO.- 6 : LIABILITIES FOR SUNDRY CREDIT BALANCES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
SUNDRY CREDITORS		18,38,849.00
TAX DEDUCTED AT SOURCE (TDS) :		1,34,660.00
OTHER LIABILITIES :		
Students Payable	3,17,074.00	
Profession Tax	3,925.00	
Group LIC Scheme	3,876.00	
Bank Loan (Staff)	2,968.00	
Other Liabilities	(4,35,315.00)	(1,07,472.00)
TOTAL		18,66,037.00

SCHEDULE NO. 8 : CASH & BANK BALANCES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
CASH IN HAND		44,591.00
BANK BALANCES :		2,11,788.96
TOTAL		2,56,379.96



SMBT Ayurved College & Hospital & Post Graduate Institute
Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

SCHEDULE NO. 7 STATEMENT OF FIXED ASSETS AS ON 31 MARCH 2023

S. NO.	ASSETS	Rate	OPENING WDV	ADDITION		SALE	TOTAL	DEPRECIATION	CLOSING WDV
				MORE THAN 180 DAYS	LESS THAN 180 DAYS				
1	Electrical Equipment	15%	39,046.00	-	-	-	39,046.00	5,857.00	33,189.00
2	Furniture & Dead Stock	15%	5,08,310.00	-	1,00,843.00	-	6,09,153.00	83,810.00	5,25,343.00
3	Computers & Perifecial	25%	15,820.00	-	-	-	15,820.00	3,955.00	11,865.00
4	Lab Equipements	15%	7,59,308.00	-	-	-	7,59,308.00	1,13,896.00	6,45,412.00
5	Office Equipments	15%	-	-	1,920.00	-	1,920.00	144.00	1,776.00
6	Library Books	25%	52,201.00	-	-	-	52,201.00	13,050.00	39,151.00
	TOTAL		13,74,685.00	-	1,02,763.00	-	14,77,448.00	2,20,712.00	12,56,736.00

1. Date of Asset put to use is considered as date on which bill has been passed by the management. Actual date of invoice may differ as the same is subject to clearance from management.
2. As there are various addition it is not possible for us to verify the dates on which they are put to use.



LISTS

2.1 Employee Costs

PARTICULARS	TEACHING AMOUNT (RS.)	NON - TEACHING AMOUNT (RS.)	TOTAL AMOUNT (RS.)
Salaries & Wages	99,89,332.00	14,89,829.00	1,14,79,161.00
Contribution to P.F. & Pension Fund	-	1,89,321.00	1,89,321.00
Gratuity Expenses	7,41,279.00	1,09,881.00	8,51,160.00
Staff Welfare & Training	1,03,000.00	8,95,520.00	9,98,520.00
	1,08,33,611.00	26,84,551.00	1,35,18,162.00

2.2 Fees paid to Statutory Authorities

PARTICULARS	AMOUNT (RS.)
Affiliation Fee	1,25,000.00
Fees Regulating Authority Processing Fee	17,109.00
Inspection Fee	1,50,000.00
	2,92,109.00

2.3 Student Related Expenses

PARTICULARS	AMOUNT (RS.)
Student Welfare Expenses	46,530.00
	46,530.00



SMBT Ayurved College & Hospital & Post Graduate Institute

NOTE 9 : SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1 Background of the Trust / College

Sau Mathurabai Bhausaheb Thorat Trust ('SMBT Trust') is a Trust registered under Bombay Public Trust Act. The SMBT Trust carries on the charitable activities in the field of education and medical services. The SMBT Trust runs School, Medical Colleges and Hospitals located at Sangamner and Dhamangaon (Tal - Igatpuri, Dist - Nahik).

SMBT Ayurved College & Hospital & Post Graduate Institute is part of the SMBT Trust. SMBT Ayurved College & Hospital & Post Graduate Institute provides medical education to students and is registered under the Central Council of Indian Medicine.

2 Summary of significant accounting policies

a Basis of Preparation

The financial statements have been prepared under historical cost convention on accrual basis of accounting and in accordance with generally accepted accounting principles and the mandatory accounting standards issued by the institute of chartered accountants of India. The accounting policies, in all material respects, have been consistently applied by the Trust / College and are consistent with those in the previous year.

Estimates and Assumptions used in the preparation of the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date. Difference between the actual and estimates are recognized in the period in which the results are known / materialized.

b Use of estimates

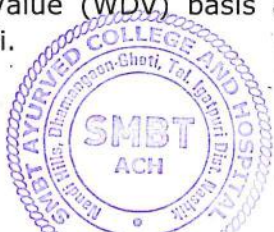
The preparation of financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

c Property, Plant and Equipment

Assets and capital work in progress are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any cost attributable to bringing the assets to its working condition for its intended use which includes taxes, freight, and installation and allocated incidental expenditure during construction/ acquisition and exclusive Input tax credit (IGST/CGST and SGST) or other tax credit available to the Trust / College.

For the purposes of computing depreciation as well as gain or loss on disposal of assets the Trust / College adopts the concept of Block of Assets as per the provisions of Income tax Act, 1961. The rates of depreciation specified by Pravesh Niyran Samiti are considered for computing depreciation. Depreciation on property, plant and equipment used for less than 180 days in the year purchase is calculated at 50% of the above rates.

Trust has adopted hybrid method for charging depreciation. Straight-Line-Method (SLM) is followed for charging depreciation on Building. For other assets, Depreciation is charged on Written Down Value (WDV) basis as per the rates and guidelines prescribed by Pravesh Niyran Samiti.



Advances paid towards the acquisition of Property, Plant and Equipment

Advances paid towards the acquisition of Property, Plant and Equipment, outstanding at each balance sheet date are shown under Advances to Contractors. The cost of the Property, Plant and Equipment not ready for its intended use on such date, is disclosed under capital work-in-progress / advance to contractors.

d Investments

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Investments are stated at cost.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Profit and Loss Account.

e Revenue recognition

Revenue is recognised to the extent, that it is probable that the economic benefits will flow to the Trust / College and the revenue can be reliably measured.

Revenue (from tuition and development fees) is recognised when the final admission list is received from Pravesh Niyrantran Samiti / Results are declared by University. Revenues are recognised when collectability of the resulting receivables is reasonably assured.

Any other income derived by the College, using the property of trust, is transferred to Trust account.

Interest Income and Dividend Income

Interest Income and Dividend Income is recognised on cash basis

Grant /Scholarship

College receives Grants for various purposes such as conducting exams, purchases of equipments, etc. Expenditure from such grant / pending Grant receivable cannot be accurately determined by the college; as outside as well as in-house consumables and labour is used for the same.

Trust management has recognised scholarship receivable from Social Welfare Office for students eligible for Scholarship under various government schemes. The receivability of such Scholarship is subject to approval of Scholarship application by concern Social Welfare Office.

Scholarship receivable and Fee receivable is subject to confirmation.

Details of amount payable to Social Welfare Officer, being extra amount received towards Scholarship, and Scholarship payable details are disclosed net of Scholarship receivable.

f Cash and cash equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less.

g Inventories

Inventories of consumables are valued at cost or net realizable value whichever is less. Net realizable value is the estimated selling price in the ordinary course of business less estimated cost necessary to make the sale. However inventories taken as valued and

h Inter-Unit Transactions

As per the policy followed by Trust, non-statutory deductions made by college from Salary Expense is transferred to trust. The expenses related to such deduction, is however not transferred to trust as it is not possible to quantify the same.



Trust has taken loan from Union Bank for Working Capital requirements. Interest paid on the said loan is transferred among all units based on the salary expenses of each unit.

Trust has taken loan from Union Bank for Construction of College Infrastructure . Interest paid on the said loan is transferred to the unit wherein such construction activities are carried on.

Trust management incurs various expenditure centrally on behalf of the different units of the Trust. Such expenditure is then bifurcated among the units of the trust as per the mechanism formulated by the management.

i Employee benefits

College has provided for gratuity, a defined benefit retirement plan (the "Gratuity Plan") covering eligible employees. However, the Trust has not yet subscribed to any Gratuity plan / or formed a trust for management of the funds.

Eligible employees receive benefits from a provident fund, which is a defined contribution plan. Aggregate contributions along with interest thereon is paid at retirement, death, incapacitation or termination of employment. Both the employee and the College make monthly contributions to the government administered Provident Fund equal to a specified percentage of the covered employee's salary.

j Creditors and Advances

Creditors and Advances outstanding are subject to confirmations.

k Contingent Liability, Provisions and Contingent Asset

No provision is made for liabilities which are contingent in nature. No events of material nature which affect the financial position of the firm.

l Previous Year reporting

Previous year figures have been regrouped/ reclassified, where necessary, to conform to this year's classification.

4 MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records; 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 to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement.

5 AUDITORS' RESPONSIBILITY

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

As per our report of even date


**For Smbt Ayurved College & Hospital
& Post Graduate Institute**


**Dr. Pradeep Ramrao Bhabad
Principal**

**Place- Sangamner
Date:- 21/10/2023**



**For M/S RAJENDRA M GUNDECHA & CO
Chartered Accountants, FRN - 108376W**


**CA Harshal Rajendra Gundecha
Partner, M. No. - 143877**

**Place- Sangamner
Date:- 21/10/2023**



SMBT Sevabhavi Trust's
SMBT Ayurved Hospital
Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH, 2023

Expenditure	Sch.	Amount (Rs.)	Income	Sch.	Amount (Rs.)
To Expenditure in respect of Properties			By Rent realised		
Rates, Taxes, Insurance & Cesses			By Interest (realised)		
Building Rent		67,67,000.00	On Bank A/c		
Depreciation (by way of provision or adjustments)			By Income from Fees		-
To Establishment Expenses	1	35,75,000.53	By Income from Hospital		7,83,918.00
To Audit Fees		-			
To Depreciation & Amortization	7	3,29,143.00			
To Expenditure on Objects of the Trust					
Educational					
Medical Relief	2	1,75,63,463.00			
To Surplus Trs. To Balance Sheet		(2,74,50,688.53)			
TOTAL		7,83,918.00	TOTAL		7,83,918.00

FOR SMBT AYURVED HOSPITAL


DR. PRADEEP RAMRAO BHABAD
PRINCIPAL

PLACE- SANGAMNER

DATE:- 21/10/2023



EXAMINED AND FOUND CORRECT
FOR M/S RAJENDRA M GUNDECHA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO : 108376W





CA HARSHAL RAJENDRA GUNDECHA
PARTNER M. NO. 143877
CHAUPATI KARANJA ROAD, SANGALE GALLI
AHMEDNAGAR

SMBT Ayurved Hospital
Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

Schedules Forming Part of Income & Expenditure Account

SCHEDULE NO.- 1 : ESTABLISHMENT EXPENSES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Interest on Bank Loan		1,52,898.73
Bank Charges & Commission		542.80
Legal & Professional Charges		6,14,889.00
Repairs & Maintenance		
Repairs & Maintenance to Building	19,930.00	
Repairs & Maintenance to Furniture & Fixtures	2,180.00	
Repairs & Maintenance to Computers	42,900.00	
Repairs & Maintenance to Lab Equipments	92,311.00	1,57,321.00
Vehicle Expenses		
Repairs & Maintenance to Vehicles	27,000.00	
Vehicle Insurance	6,094.00	
RTO Tax	-	33,094.00
Administrative & General Expenses		
Hospital Expenses	11,487.00	
Printing & Stationary	4,35,752.00	
Water Supply & Testing Charges	1,450.00	
Cleaning & Sanitation Expenses	20,14,243.00	
Marketing/Camp Expenses	1,53,323.00	
Interest & Penalties		26,16,255.00
TOTAL		35,75,000.53

SCHEDULE NO.- 2 : MEDICAL RELIEF EXPENSES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Employee Costs		
Salaries & Wages	1,33,40,894.00	
Contribution to P.F. & Pension Fund	11,46,593.00	
Staff Welfare & Training	4,79,521.00	1,49,67,008.00
Consumables		14,12,564.00
Travelling & Conveyance		54,148.00
Patient Diet Expenses		11,29,743.00
TOTAL		1,75,63,463.00



SMBT Sevabhavi Trust's
SMBT Ayurved Hospital
Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

BALANCE SHEET AS AT 31ST MARCH, 2023

Funds & Liabilities	Sch	Amount (Rs.)	Property & Assets	Sch	Amount (Rs.)
Loan from Trust		11,00,13,983.31	Investments and Deposits	6	6,800.00
Liabilities			Movable Properties	7	19,16,567.00
For Expenses	3	51,48,049.00	Current Assets		
For Advances		-	Advances		
For Rent & Other Deposits	4	6,72,221.00	Advances To Employees		(2,12,901.00)
For Sundry Credit Balances	5	17,26,305.00	Advances To Others		-
Income & Expenditure A/C		(8,75,01,716.60)	Tax Deducted at Source		-
Less: Deficit as per Income & Expenditure Account		(2,74,50,688.53)	Income Outstanding		
		(11,49,52,405.13)	Other Receivables		47,597.00
TOTAL		26,08,153.18	Cash & Bank Balances	8	8,50,090.18
			TOTAL		26,08,153.18

Schedule No. 9 - Note to Accounts

FOR SMBT AYURVED HOSPITAL


DR. PRADEEP RAMRAO BHABAD
PRINCIPAL

PLACE- SANGAMNER

DATE:- 21/10/2023



EXAMINED AND FOUND CORRECT
FOR M/S RAJENDRA M GUNDECHA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO : 108376W





CA HARSHAL RAJENDRA GUNDECHA
PARTNER M. NO. 143877
CHAUPATI KARANJA ROAD, SANGALE GALLI
AHMEDNAGAR

SMBT Ayurved Hospital
Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

Schedules Forming Part of Balance-Sheet

SCHEDULE NO.- 3 : LIABILITIES FOR EXPENSES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Salary & Wages Payable	50,62,979.00	
Provident Fund Payable	85,070.00	
Other Expenses Payable	-	51,48,049.00
TOTAL		51,48,049.00

SCHEDULE NO.- 4 : LIABILITIES FOR RENT & OTHER DEPOSITS

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Other Deposits (Staff & Others)	6,72,221.00	6,72,221.00
TOTAL		6,72,221.00

SCHEDULE NO.- 5 : LIABILITIES FOR SUNDRY CREDIT BALANCES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
SUNDRY CREDITORS		15,91,826.00
TAX DEDUCTED AT SOURCE (TDS) :		97,295.00
OTHER LIABILITIES :		
Students Payable		
Profession Tax	31,550.00	
Group LIC Scheme	5,009.00	
Bank Loan (Staff)	625.00	
Other Liabilities		37,184.00
TOTAL		17,26,305.00

SCHEDULE NO.- 6 : INVESTMENTS & DEPOSITS

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
DEPOSITS		
Gas Cylinder Deposits	6,800.00	
Other Deposits	-	6,800.00
TOTAL		6,800.00

SCHEDULE NO. 8 : CASH & BANK BALANCES

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
CASH IN HAND		80,339.00
BANK BALANCES :		7,69,751.18
TOTAL		8,50,090.18



SMBT Ayurved Hospital

Nandi Hills, Dhamangaon, Tal. Igatpuri Dist. Nashik

SCHEDULE NO. 7 STATEMENT OF FIXED ASSETS AS ON 31 MARCH 2023

S. NO.	ASSETS	Rate	OPENING WDV	ADDITION		SALE	TOTAL	DEPRECIATION	CLOSING WDV
				MORE THAN 180 DAYS	LESS THAN 180 DAYS				
1	Electrical Equipment	15%	1,41,630.00	-	-	-	1,41,630.00	21,245.00	1,20,385.00
2	Furniture & Dead Stock	15%	6,05,372.00	-	-	-	6,05,372.00	90,806.00	5,14,566.00
3	Hospital Equipments	15%	13,75,279.00	-	1,14,608.00	-	14,89,887.00	2,14,887.00	12,75,000.00
4	Computers & Perifacial	25%	8,821.00	-	-	-	8,821.00	2,205.00	6,616.00
	TOTAL		21,31,102.00	-	1,14,608.00	-	22,45,710.00	3,29,143.00	19,16,567.00

1. Date of Asset put to use is considered as date on which bill has been passed by the management. Actual date of invoice may differ as the same is subject to clearance from management.
2. As there are various addition it is not possible for us to verify the dates on which they are put to use.



LISTS

2.1 Employee Costs

PARTICULARS	TEACHING AMOUNT (RS.)	NON - TEACHING AMOUNT (RS.)	TOTAL AMOUNT (RS.)
Salaries & Wages	-	1,33,40,894.00	1,33,40,894.00
Contribution to P.F. & Pension Fund	-	11,46,593.00	11,46,593.00
Staff Welfare & Training	-	4,79,521.00	4,79,521.00
	-	1,49,67,008.00	1,49,67,008.00



SMBT Ayurved College & Hospital

NOTE 9 : SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1 Background of the Trust / College

Sau Mathurabai Bhausaheb Thorat Trust ('SMBT Trust') is a Trust registered under Bombay Public Trust Act. The SMBT Trust carries on the charitable activities in the field of education and medical services. The SMBT Trust runs School, Medical Colleges and Hospitals located at Sangamner and Dhamangaon (Tal - Igatpuri, Dist - Nashik).

SMBT Ayurved College & Hospital is part of the SMBT Trust. SMBT Ayurved College & Hospital provides medical education to students and is registered under the Central Council of Indian Medicine.

2 Summary of significant accounting policies

a Basis of Preparation

The financial statements have been prepared under historical cost convention on accrual basis of accounting and in accordance with generally accepted accounting principles and the mandatory accounting standards issued by the institute of chartered accountants of India. The accounting policies, in all material respects, have been consistently applied by the Trust / College and are consistent with those in the previous year.

Estimates and Assumptions used in the preparation of the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date. Difference between the actual and estimates are recognized in the period in which the results are known / materialized.

b Use of estimates

The preparation of financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

c Property, Plant and Equipment

Assets and capital work in progress are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any cost attributable to bringing the assets to its working condition for its intended use which includes taxes, freight, and installation and allocated incidental expenditure during construction/ acquisition and exclusive Input tax credit (IGST/CGST and SGST) or other tax credit available to the Trust / College.

For the purposes of computing depreciation as well as gain or loss on disposal of assets the Trust / College adopts the concept of Block of Assets as per the provisions of Income tax Act, 1961. The rates of depreciation specified by Pravesh Niyran Samiti are considered for computing depreciation. Depreciation on property, plant and equipment used for less than 180 days in the year purchase is calculated at 50% of the above rates.

Trust has adopted hybrid method for charging depreciation. Straight-Line-Method (SLM) is followed for charging depreciation on Building. For other assets, Depreciation is charged on Written Down Value (WDV) basis as per the rates and guidelines prescribed by Pravesh Niyran Samiti.



Advances paid towards the acquisition of Property, Plant and Equipment

Advances paid towards the acquisition of Property, Plant and Equipment, outstanding at each balance sheet date are shown under Advances to Contractors. The cost of the Property, Plant and Equipment not ready for its intended use on such date, is disclosed under capital work-in-progress / advance to contractors.

d Investments

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Investments are stated at cost.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Profit and Loss Account.

e Revenue recognition

Revenue is recognised to the extent, that it is probable that the economic benefits will flow to the Trust / College and the revenue can be reliably measured.

Revenue (from tuition and development fees) is recognised when the final admission list is received from Pravesh Niyran Samiti / Results are declared by University. Revenues are recognised when collectability of the resulting receivables is reasonably assured.

Any other income derived by the College, using the property of trust, is transferred to Trust account.

Interest Income and Dividend Income

Interest Income and Dividend Income is recognised on cash basis

f Cash and cash equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less.

g Inventories

Inventories of consumables are valued at cost or net realizable value whichever is less. Net realizable value is the estimated selling price in the ordinary course of business less estimated cost necessary to make the sale. However inventories taken as valued and

h Inter-Unit Transactions

As per the policy followed by Trust, non-statutory deductions made by college from Salary Expense is transferred to trust. The expenses related to such deduction, is however not transferred to trust as it is not possible to quantify the same.

Trust has taken loan from Union Bank for Working Capital requirements. Interest paid on the said loan is transferred among all units based on the salary expenses of each unit.

Trust has taken loan from Union Bank for Construction of College Infrastructure . Interest paid on the said loan is transferred to the unit wherein such construction activities are carried

Trust management incurs various expenditure centrally on behalf of the different units of the Trust. Such expenditure is then bifurcated among the units of the trust as per the mechanism formulated by the management.

i Employee benefits

College has provided for gratuity, a defined benefit retirement plan (the "Gratuity Plan") covering eligible employees. However, the Trust has not yet subscribed to any Gratuity plan / or formed a trust for management of the funds.



Eligible employees receive benefits from a provident fund, which is a defined contribution plan. Aggregate contributions along with interest thereon is paid at retirement, death, incapacitation or termination of employment. Both the employee and the College make monthly contributions to the government administered Provident Fund equal to a specified percentage of the covered employee's salary.

j Creditors and Advances

Creditors and Advances outstanding are subject to confirmations.

k Contingent Liability, Provisions and Contingent Asset

No provision is made for liabilities which are contingent in nature. No events of material nature which affect the financial position of the firm.

l Previous Year reporting

Previous year figures have been regrouped/ reclassified, where necessary, to conform to this year's classification.

4 MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records; 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 to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement.

5 AUDITORS' RESPONSIBILITY

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


As per our report of even date
For Smbt Ayurved Hospital


Dr. Pradeep Ramrao Bhabad
Principal

Place- Sangamner
Date:- 21/10/2023



For M/S RAJENDRA M GUNDECHA & CO
Chartered Accountants, FRN - 108376W


CA Harshal Rajendra Gundecha
Partner, M. No. - 143877

Place- Sangamner
Date:- 21/10/2023

