

TRUST AUDIT REPORT

OF

KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

FOR THE YEAR ENDED 31st MARCH 2023
F-2399(A), EDUCATIONAL TRUST

AUDITED BY

M/s. IRFAN M & ASSOCIATES.

CHARTERED ACCOUNTANTS

BESIDE INDIAN OIL PETROL PUMP
BELOW CENTRAL BANK OF INDIA
MONDHA ROAD, AURANGABAD 431001

☎ 8421640640, 9028028580.

EMAIL: CAIRFANOFFICE@GMAIL.COM

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34
AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT**

Registered Number :- F-2399 (AU)

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

For the year ending 31.03.2023

1. Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules :	YES
2. Whether receipts and disbursements are properly and correctly shown in the accounts :	YES
3. Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts :	Yes, Cash Balance is not Physically verified on the date of Audit. Hence it is subject to verification
4. Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him ;	YES, But certain receipts and payments are not supported by external supporting. We have relied on internal voucher and the explanation given by the trust.
5. whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with :	NO
6. whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him ;	-YES-
7. Whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust	-NO-
8. The amounts of outstanding for more than one year and the amounts written off if any ;	-NIL-
9. Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	NO
10. whether any money of the public trust has been invested contrary to the provisions of Section 35 ;	-NO-
11. Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	-NO-
12. All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust	-NIL-
13. Whether the budget has been filed in the form provided by rule 16A ;	-NO-
14. Whether the maximum and minimum number of the trustees in maint.	-YES-
15. Whether the meetings are held regularly as provided in such instrument	YES, as told by Trust
16. Whether the minute books of the proceedings of the meeting is maintained.	Not Produced for Verification
17. Whether any of the trustees has any interest in the investment of the trust :	-NO-
18. whether any of the Trustees is a debtor or creditor of the trust	Refer Notes to accounts
19. Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit :	Refer Notes to accounts
20. Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	Refer Notes to accounts

FOR KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

TRUSTEE

Place : Aurangabad

Date : 6th Oct, 2023

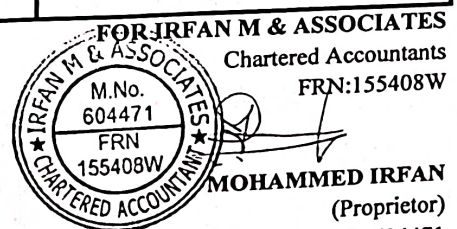
President

Kohinoor Shikshan Sanstha Kohinoor Shikshan Sanstha

Aurangabad.

Secretary

Aurangabad.



MOHAMMED IRFAN
(Proprietor)

MRN.: 604471

UDIN: 23604471BGVTIL3551

THE BOMBAY PUBLIC TRUST ACT, 1950.
SCHEDULE IX.
(VIDE RULE 32)

Statement of income liable to contribution for the year ending **31ST MARCH 2023**
Name of the Public Trust :- **KOHINOOR SHIKSHAN SANSTHA, AURANGABAD**
Registered Number :- **F-2399 (AU)**

PARTICULARS	RS.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)	154,473,376.00
II. ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.	
(i) Donations received from other Public Trust and Dharmadas	
(ii) Grants received from Government and Local authorities.	113,694,390.00
(iii) Interest on sinking or Depreciation Fund	
(iv) Amount spent for the purpose of secular Education.	35,204,506.00
(v) Amount Spent for the purpose of medical relief.	
(vi) Amount spent for the purpose of veterinary treatment of animals.	
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	
(viii) Deductions out of income from lands used for agricultural purpose :- a. Land Revenue and Local Fund Cess b. Rent Payable to superior landlord c. Cost of production, if lands are cultivated by trust.	
(ix) Deduction out of income from lands used for non-agricultural purpose :- a. Assessment, Cesses and other Government or Municipal taxes. b. Ground rent payable to the superior land-lord c. Insurance premia d. Repairs at 10 per cent of gross rent of building. e. Cost of collection at 4 per cent of gross rent building let out	
(x) Cost of collection of income or receipts from securities, stocks, etc at 1 per cent of such income	
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income at 10 percent of the estimated gross annual rent.	

The trust is run exclusively for the purpose of secular education and as per Rule 32(i) read with Section 58 of the Bombay Public Trusts Act, 1950, is completely exempted from payment of contribution.

Gross Annual Income chargeable to contribution Rs.

Certified that while claiming deduction admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double

FOR KOHINOOR SHIKSHAN SANSTHA, AURANGABAD


TRUSTEE

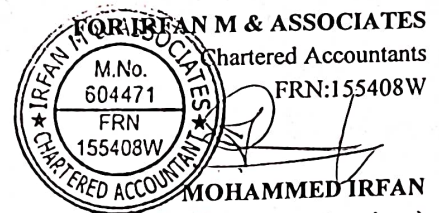
Place : Aurangabad

Date : 6th Oct, 2023


Trustee

Kohinoor Shikshan Sanstha Kohinoor Shikshan Sanstha
Aurangabad. Aurangabad.


Secretary



MOHAMMED IRFAN
(Proprietor)

MRN.: 604471

UDIN: 23604471BGVTIL3551

THE BOMBAY TRUST ACT, 1950

SCHEDULE VIII

[Vide Rule 17 (1)]

a Bombay Public Trusts Act, 1950.

ame of the Public Trust :- **KOHINOOR SHIKSHAN SANSTHA, AURANGABAD**

KOHINOOR SHIKSHAN SANSTHA (CONSOLIDATED)
Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.


Balance Sheet as at 31.03.2023

Registered Number :- F-2399 (AU)

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTY AND ASSETS	AMOUNT	AMOUNT
Trust Funds or Corpus :-			Immovable Properties:- (at cost)		
Building Fund	1,105,157.00		As per Schedule		53,153,246.00
Add : During the year	-	1,105,157.00	Investment		
			FD with BOM	700,000.00	700,000.00
Secured / Unsecured Loan			Loan & Advances		
Cholamandalam Investment	28,907,076.00		Govind Dagdu	1,000,000.00	
Profectus Loan	14,532,514.00		Deposits to D.T.E	450,000.00	
Amanat	80,000.00		Collateral Security (Profectus Loan)	374,882.00	
Loan from Trustee	544,750.00	44,064,340.00	Kohinoor Inst of Pharmacy	31,500.00	
			Pharmacy Course Deposit	100,000.00	
			Advance for Construction	10,500,000.00	
			TDS on Cash withdrawl	3,344,840.00	15,801,222.00
Inter unit Transfer			Inter unit Transfer		
Kohinoor Institute of Pharmacy	170,000.00		Kohinoor Institute of Pharmacy	-	
Mandal A/c	3,346,962.00		Kohinoor College (Junior)	3,611,204.00	
YCM Open Univercity	4,237,000.00		Mandal A/c	900,000.00	
Kohinoor College (Senior)	235,742.00	7,989,704.00	Kohinoor Shikshan Sanstha	(4,925,781.00)	
			YCM Open Univercity	30,000.00	
			Kohinoor College (Senior)	8,342,781.00	7,958,204.00
Current Liabilities :-			Current Assets :-		
S Creditors :-			S Debtors:-		
Expenses Payable	99,374.00		Salary Receivable	7,521,995.00	
Carrier Oriented Program Grant	198,123.00		B Pharm 1st year Receivable	376,183.00	
Harion Printer	106,362.00		B Pharm 2nd year Receivable	296,222.00	
Eco Power Solutions	20,068.00		D Pharm 1st year Receivable	337,227.00	
University Fees Payable (Paper Ch	3,250.00	427,177.00	D Pharm 2nd year Receivable	397,107.00	
			Fees Receivable A/c	413,000.00	9,341,734.00
Provision :-			Receivable :-		
PTRC Paybale	19,100.00		Non Grant Staff Salary Payable	488,487.00	488,487.00
Salary Payable-B Pharm	288,961.00				
Salary Payable Non Teaching	67,240.00				
Salary Payables D Pharm	182,600.00				
TDS -B PHARM	378,121.00				
Bom Employee Loan Payable	299,550.00				
Co op Bank Loan Payable	53,522.00				
Income Tax Payable (Salary)	863,500.00				
LIC Payable Salary	69,599.00				
Medical Bill Payable	204,024.00				
Salary Payable	6,235,824.00				
Salary Payable (Other)	709,000.00				
Non Grant Staff Salary Payable	488,487.00	9,859,528.00			
Income and Expenditure Account :-			Cash and Bank Balances :-		
Bal. as per last Balance Sheet	22,265,337.00		a) Cash in Hand	3,264,081.00	
Less : Appropriation , if any	-		b) In Current Account with Bank	578,749.00	
Add : Surplus	5,574,480.00		In Fixed Deposit Account with	-	
Less : Deficit (As per I & E A/c)	-	27,839,817.00	c) with the trustee	-	
			d) with the Manager	-	3,842,830.00
Total		91,285,723.00	Total	-	91,285,723.00

As per our report for even date


FOR KOHINOOR SHIKSHAN SANSTHA, AURANGABAD


President


Secretary

TRUSTEE

Place : Aurangabad Kohinoor Shikshan Sanstha Kohinoor Shikshan Sanstha
Date : 6th Oct, 2023 Aurangabad. 4 Aurangabad.


IRFAN M & ASSOCIATES
M.No. 604471
FRN 155408W
Chartered Accountants
FRN:155408W

MOHAMMED IRFAN
(Proprietor)
MRN:- 604471

UDIN: 23604471BGVTIL3551

THE BOMBAY TRUST ACT, 1950
SCHEDULE - IX
[Vide Rule 17 (1)]
e Bombay Public Trusts Act, 1950.
ime of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

KOHINOOR SHIKSHAN SANSTHA (CONSOLIDATED)
Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

Income & Expenditure Account for the year endig 31.03.2023

Registered Number :- F-2399 (AU)

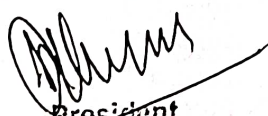
EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Fees Payment			By Fees Received		
HSC Board Exam Fees	224,305.00		Admission Fees		
Affiliation Fees	369,118.00		All Faculty	21,100,801.00	21,100,801.00
ARA Fees Paid	47,459.00				
MSBTE Exam Fees	26,559.00				
MSBTE (Re Assessment) Fees	29,377.00				
MSBTE RO University	313,183.00				
University Fees	302,492.00	1,312,493.00			
To Recurring Expenses			Exam Fees		
Account Writing charges	90,000.00		All Faculty	5,236,403.00	5,236,403.00
Bank Charges	12,129.00				
Ground Maintenance	30,000.00				
Locket Rent	9,360.00				
Printing & Stationery	10,184.00				
Repair & Maintenance	10,000.00				
Office Expenses	23,285.00		Bank Interst Received		2,516.00
Toner Refiling	900.00		To Scholarship Fees Received		12,466,570.00
Interest on Loan	2,846,173.00				
Loan Processing charges	1,251,233.00				
Recurring Exp (Senior)	12,827,360.00				
Recurring Exp (Pharmacy)	2,415,536.00				
Depreciation	1,291,979.00	20,818,139.00			
To Salary			By Salary		
Non Grant Salary	4,189,383.00		Non Grant Salary	1,861,579.00	1,861,579.00
Bonus Paid	80,000.00				
Administrative Officer Salary	340,000.00				
Salary Paid (Non-Grant)	7,096,614.00				
Scholarship Paid	204,918.00				
Salary Paid Non Teaching	1,162,959.00	13,073,874.00			
Grant Aid Out			Grant In Aid		
BOM Employee Loan Paid	3,014,747.00		DSPS Delayed Received	494,326.00	
Co Op Bank Employee Loan Paid	872,719.00		DSPS Delayed Received	8,757,231.00	
DCPS Delayed Paid	494,325.00		GPF Received	546,000.00	
DCPS Regular Paid	8,757,231.00		Medical Bill Received	748,018.00	
GPF Paid	546,000.00		NSS Grant	55,000.00	
Group Accident Policy Paid	52,038.00		Pt Received	183,600.00	
Income Tax Paid	12,217,268.00		Salary Received	91,371,380.00	
LIC Paid	787,201.00		To Arrears Received (Non-Teaching)	1,040,139.00	
Medical Bill Paid	748,018.00		To Arrears Received (Teaching)	10,593,063.00	
N.S.S Expenses	70,689.00		To Salary Receipt NSS	16,750.00	
Pt Paid	183,600.00				113,805,507.00
Arrears Paid (Arrears)	10,593,063.00				
Arrears Paid (Non-Teaching)	1,040,139.00				
Salary Paid (Grant)	74,317,352.00	113,694,390.00			
By Surplus/ (Defect) carried over to Balance Sheet		5,574,480.00			
TOTAL		154,473,376.00	TOTAL		154,473,376.00

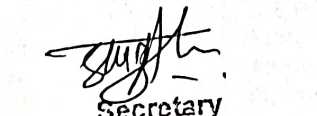
As per our report for even date


FOR KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

TRUSTEE

Place : Aurangabad
Date : 6th Oct, 2023


President
Kohinoor Shikshan Sanstha
Aurangabad.


Secretary
Kohinoor Shikshan Sanstha
Aurangabad.

FOR IRFAN M & ASSOCIATES
Chartered Accountants
FRN:155408W

M.No. 604471
FRN 155408W
MOHAMMED IRFAN
(Proprietor)
MRN.: 604471
UDIN: 23604471BGVTIL3551

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

KOHINOOR SHIKSHAN SANSTHA (CONSOLIDATED)

Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

Receipt & Payments Statement

For The Period From 01-04-2022 To 31-03-2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES			Recurring Exp:-		
Cash-In-Hand	46,549.00		Bank Charges	48,195.00	
Cash-At-Bank			Ground Maintanance	30,000.00	
ADCC A/C No.0021	777.00		Locker Rent	35,100.00	
BOM A/C No.0393	6,647.00		Printing & Stationary	632,938.00	
BOM A/C No.6408	8,262.00		Repair & Maintanance	686,581.00	
BOM A/C No.5932	120,768.00		Toner Refiling	900.00	
BOM A/C NO 0304	40,786.00		Office Expenses	377,494.00	
BOM A/C NO 0371	2,603.00		Accounting Software	30,000.00	
BOM A/C NO 0382	927.00		Advertisement &	259,920.00	
BOM A/C No.1575	77,065.00		Affiliation Fees	567,000.00	
BOM A/C No.3987	38.00		Building & Campus	133,610.00	
BOM A/C No.5793	11,442.00		Computer Maintanance	142,556.00	
BOM A/C No.5839	55,052.00		Convayance /Local	30,655.00	
BOM A/C No.6905	5,593.00		E.B.C Paid	120,000.00	
BOM A/C No.8559	1,215,697.00		Eligibilty Fees	919,235.00	
SBI A/C No.1119	80,689.00		Exam Fees Paid	3,952,893.00	
BOM A/c No 6093	118,260.00		Exam Fees University	3,515,062.00	
BOM A/c No 8024	180,909.00		FIRE & SAFETY	9,400.00	
		1,972,064.00	Function & Festival	227,200.00	
			Generator Exp	129,416.00	
			Light Bjll Exp	29,395.00	
			Newspaper & Periodical	29,380.00	
			P G Building Rent	30,000.00	
			Practical TAD Allowance	37,000.00	
			Prizes & Winnings Given	82,000.00	
			Refreshment Exp	367,649.00	
			Security Guard Salary	16,000.00	
			Society Office Rent	100,000.00	
			Sports Department	425.00	
			Telephone & Internet Exp	33,095.00	
			Wages (Watchman, Toilet	1,010,080.00	
			Water Charges	142,081.00	
			Audit Fees	77,500.00	
			Account Writing Charges	60,000.00	
			Loan Processing Fees	70,000.00	
			Travelling Exp	49,595.00	
			Laboratory Expenses	165,300.00	
			Software AMC Charges	33,000.00	
			Honourarium Paid	50,000.00	
			Diesel Expenses	31,224.00	
			Uniform Exp	52,500.00	
			Website Renewal	6,900.00	
			Professional Fees	450,000.00	
			Book & Journal	91,200.00	
					14,862,479.00
FEES RECEIPT:-			FEES PAYMENT:-		
Admission fees	14,997,982.00		Exam Fees	224,305.00	
Exam Fees	10,623,738.00		Admission Fees Refund	46,000.00	
Exam Fees University	260,837.00		Scholarship Paid	204,918.00	
Scholarship receipt	1,905,841.00		Affiliation Fees	369,118.00	
		27,788,398.00	ARA Fees Paid	47,459.00	
			MSBTE Exam Fees	26,559.00	
			MSBTE (Re Assesment)	29,377.00	
			MSBTE RO University	313,183.00	
			Univercity Fees	302,492.00	
					1,563,411.00

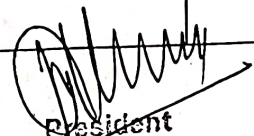
Kohinoor Shikshan Sanstha
Aurangabad.

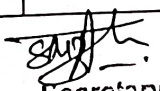
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Secretary
Kohinoor Shikshan Sanstha

Unit			Inter Unit		
YCM University	2,082,000.00		Kohinoor college (Senior)	9,236,000.00	
Kohinoor Shikshan	1,660,000.00		Kohinoor Junior College	60,000.00	
	0.00		YCM Open University	30,000.00	
	0.00	3,742,000.00	Kohinoor College (Pharmacy)	1,160,000.00	10,486,000.00
Loan			LOAN & ADVANCES:-		
Cholamandalam Invt	28,565,836.00		Cholamandalam Invt	2,114,000.00	
Profectus Loan	15,020,318.00	43,586,154.00	Govind Dagdu	1,000,000.00	
			TDS on Cash Withdrawl	3,344,840.00	
			Profectus Loan	2,504,852.00	
			Trustee	900,000.00	9,863,692.00
SALARY			SALARY		
Salary (Grant)	1,373,092.00		Salary Payable	1,373,092.00	
Salary Payable	10,500.00		Bonus Salary	80,000.00	
Salary Reciept NSS	16,750.00	1,400,342.00	Non Grant Salary	2,327,804.00	
Bank Interest Received		2,516.00	Salary Paid (Non Grant)	226,000.00	
Scholarship Fees		10,560,729.00	Salary PG Payable	3,362,200.00	
			Administrative Officer	340,000.00	
			Salary Pharmacy	7,509,102.00	
			Salary Paid (Non Teaching)	206,729.00	15,424,927.00
			FIXED ASSETS		
			Land Building	12,050,000.00	
			Advance For Construction	11,500,000.00	
			College Building	8,705,465.00	
			Electric Generator	6,000.00	
			Library Books	79,374.00	
			Fire Extinguisher	20,000.00	
			Locker	21,712.00	
			Library Books	44,000.00	
			Computer	244,750.00	32,671,301.00
Grant-In-Aid			Grant-Aid Out		
NSS Grant	55000.00		Medical Bill Paid	70,689.00	
GPF Final Recievables	1445838.00		Arrears Payable (Non	1,040,139.00	
Arrears Receivable (Non	1040139.00		Arrears Payable (10,593,063.00	
Arrears Receivable (Teaching)	12990861.00		BOM Employee Loan		
BOM Loan Receivable	2715197.00		Payable	2,715,197.00	
Co Op Bank Loan			Co Op Bank Loan	819,197.00	
Receivable	820090.00		Gpf Final Payable		
Group Accident Policy				1,445,838.00	
Receivable	52038.00		Group Accident Policy		
Income Tax Receivable			Payable	52,038.00	
	11353768.00		Income Tax Payable		
Lic Receivable	717602.00		(Arrears)	2,397,798.00	
Medical Bill Receivable	748018.00		Income Tax Payable (11,494,610.00	
Salary Grant Receivable	70908505.00		Lic Payable Salary	717,602.00	
Income Tax Paid Short			Medical Bill Payable	543,994.00	
Received	140842.00	102,987,898.00	Salary Payable	70,887,796.00	102,777,961.00
			By Sundry Creditors		
			Eco Power Solutions	100,000.00	
			Shatts Private Limited	5,000.00	105,000.00
			Commision Exp		300,000.00
			Wages A/c		142,500.00

 President
 Kohinoor Shikshan Sanstha, Kohinoor Shikshan Sanstha
 Aurangabad, Aurangabad.

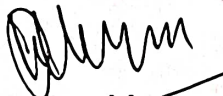
 Secretary




7


			CLOSING BALANCES		
			Cash-In-Hand	3,264,081.00	
			Cash-At-Bank		
			ADCC A/C No.0021	545.00	
			BOM A/C No.0393	590.00	
			BOM A/C No.6408	9,417.00	
			BOM A/C No.5932	87.00	
			BOM A/C NO 0304	264,262.00	
			BOM A/C NO 0371	21,644.00	
			BOM A/C NO 0382	64.00	
			BOM A/C No.1575	41,407.00	
			BOM A/C No.3987	38.00	
			BOM A/C No.5793	2,030.00	
			BOM A/C No.5839	10,382.00	
			BOM A/C No.6905	363.00	
			BOM A/C No.8559	3,001.00	
			SBI A/C No.1119	80,040.00	
			BOM A/c No 6093	60,447.00	
			BOM A/c No 8024	84,432.00	
					3,842,830.00
		192040101.00	0.00		192040101.00
As per our report for even date					

FOR KOHINOOR SHIKSHAN SANSTHA, AURANGABAD


 President
 TRUSTEE
 Place : Aurangabad
 Date : 6th Oct, 2023


 Secretary
 Kohinoor Shikshan Sanstha Kohinoor Shikshan Sanstha
 Aurangabad. Aurangabad.

FOR IRFAN M & ASSOCIATES
Chartered Accountants
FRN:155408W


 MOHAMMED IRFAN
 (Proprietor)
 MRN.: 604471
 UDIN: 23604471BGVTIL3551

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD
Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

KOHINOOR SHIKSHAN SANSTHA (CONSOLIDATED)

Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

FIXED ASSET SCHEDULE

For The Period From 01-04-2022 To 31-03-2023

Sr. No.	Particulars	WDV As on 01.04.2022	Addition during the Yr Up to Sept	Deletion After Sept	Total	Depreciation Rate	Allowable	WDV As on 31.03.2023
1	College Instrument	12,95,956.00	-	-	12,95,956.00	15.00	1,94,393.00	11,01,563.00
2	Computer	6,55,807.00	1,40,000.00	1,04,750.00	9,00,557.00	40.00	3,39,275.00	5,61,282.00
3	Furniture & Fixture	36,92,609.00	-	-	36,92,609.00	10.00	3,69,261.00	33,23,348.00
4	Printer	65,839.00	-	-	65,839.00	15.00	9,876.00	55,963.00
5	Generator	4,82,901.00	6,000.00	-	4,88,901.00	40.00	1,95,560.00	2,93,341.00
6	Lab Software	74,593.00	-	-	74,593.00	15.00	11,189.00	63,404.00
7	Library Books	12,34,202.00	-	1,23,374.00	13,57,576.00	10.00	1,29,589.00	12,27,987.00
8	Mobile App	1,63,725.00	-	-	1,63,725.00	15.00	24,559.00	1,39,166.00
9	Fire Extinguisher	-	20,000.00	-	20,000.00	15.00	1,500.00	18,500.00
10	Locker	-	21,712.00	-	21,712.00	10.00	1,086.00	20,626.00
11	Street light Poll	94,404.00	-	-	94,404.00	15.00	14,161.00	80,243.00
12	Vending Machine	10,200.00	-	-	10,200.00	15.00	1,530.00	8,670.00
13	Building	2,45,03,688.00	1,71,39,100.00	46,16,365.00	4,62,59,153.00	-	-	4,62,59,153.00
Total		56,44,372.00	1,40,000.00	48,86,201.00	5,44,45,225.00		12,91,979.00	5,31,53,246.00

As per our report for even date

FOR KOHINOOR SHIKSHAN SANSTHA, AURANGABAD


FOR IRFAN M & ASSOCIATE

Chartered Accountant

FRN:155408


President

TRUSTEE
Place : Aurangabad
Date : 6th Oct , 2023 Aurangabad.


Secretary
Kohinoor Shikshan Sanstha
Aurangabad.



(Proprietor)

MRN.: 6044

UDIN: 23604471BGVTIL35

Deed of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

Registered Number :- F-2399 (AU)

Balance Sheet as at 31.03.2023

As per our report for even date

FOR KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

Place : Aurangabad
Date : 6th Oct, 2023

Date : 6th Oct, 2023 Aurangabad.

Secretary

Aurangabad.

FOR IRFAN M & ASSOCIATES

Chartered Accountants

FRN:155408W

M.No.
604471

FRN

155408V

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UDIN:

MOHAMMED IRFAN

(Proprietor)

MRN.: 604471

23604471BGVTIL3551

THE BOMBAY TRUST ACT, 1950
SCHEDULE - IX
[Vide Rule 17 (1)]
ie Bombay Public Trusts Act, 1950.
ame of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

KOHINOOR SHIKSHAN SANSTHA
Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

Income & Expenditure Account for the year endig 31.03.2023

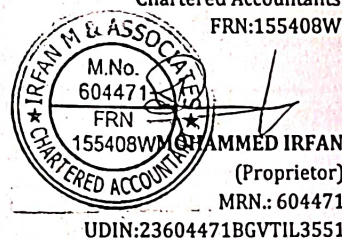
Registered Number :- F-
2399 (AU)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Fees Payment			By Fees Received Admission Fees		
To Recurring Expenses					
Account Writing charges	-				
Bank Charges	5,517.00				
Interest on Loan	16,00,677.00				
Loan Processing Fees	8,54,563.00	24,60,757.00			
To Salary			By Salary		
Non Grant Salary			Non Grant Salary		
By Surplus/ (Defict) carried over to Balance Sheet		(24,60,757.00)			
TOTAL		-	TOTAL		-

As per our report for even date

FOR KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

FOR IRFAN M & ASSOCIATES
Chartered Accountants
FRN:155408W



TRUSTEE

Place : Aurangabad
Date : 6th Oct, 2023 Aurangabad.

[Signature]
President

[Signature]
Secretary

Kohinoor Shikshan Sanstha

Aurangabad.

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

KOHINOOR SHIKSHAN SANSTHA

Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

Receipt & Payments Statement

For The Period From 01-04-2022 To 31-03-2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES			Recurring Exp:- Bank Charges		5,517.00
Cash-In-Hand	956.00		INTER UNIT TRANSFER:-		
Cash-At-Bank			Kohinoor College (Senior)	68,50,000.00	
BOM A/C No.5932	1,20,768.00	1,21,724.00	Kohinoor College (Pharmacy)	11,60,000.00	80,10,000.00
LOAN:-			LOAN & ADVANCES:-		
Cholamandalam Invt		2,85,65,836.00	Cholamandalam Invt	21,14,000.00	
			Govind Dagdu	10,00,000.00	
			TDS on Cash Withdrawl	30,32,000.00	
			Trustee	9,00,000.00	70,46,000.00
			FIXED ASSETS		
			Land Building	1,20,50,000.00	
			AA construction	10,00,000.00	1,30,50,000.00
			CLOSING BALANCES		
			Cash-In-Hand	5,75,956.00	
			Cash-At-Bank	87.00	5,76,043.00
			BOM A/C No.5932		
		2,86,87,560.00	-		2,86,87,560.00

As per our report for even date

FOR KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

TRUSTEE

Place : Aurangabad

Date : 6th Oct, 2023 Aurangabad.

[Signature]
President

Kohinoor Shikshan Sanstha

[Signature]
Secretary

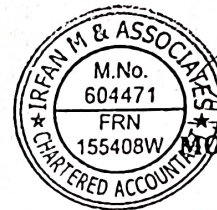
Kohinoor Shikshan Sanstha

Aurangabad.

FOR IRFAN M & ASSOCIATES

Chartered Accountants

FRN:155408W



[Signature]
MOHAMMED IRFAN
(Proprietor)

MRN.: 604471

UDIN:23604471BGVTIL3551

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD
Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

KOHINOOR SHIKSHAN SANSTHA

Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

FIXED ASSET SCHEDULE

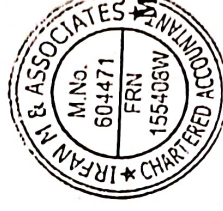
For The Period From 01-04-2022 To 31-03-2023

Sr. No.	Particulars	WDV As on 01.04.2022	Addition during the Yr.		Deletion	Total	Depreciation		WDV As on 31.03.2023
			Up to Sept	After Sept			Rate	Allowable	
1	Building	1,64,80,331.00	1,30,50,000.00	-	-	2,95,30,331.00	-	-	2,95,30,331.00
Total		1,64,80,331.00	1,30,50,000.00	-	-	2,95,30,331.00	-	-	2,95,30,331.00

As per our report for even date

FOR KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

FOR IRFAN M & ASSOCIATES
Chartered Accountants
FRN:155408W



MOHAMMED IRFAN
(Proprietor)
MRN.: 604471
UDIN:23604471BGVTIL3551

TRUSTEE

Place : Aurangabad
Date : 6th Oct, 2023 Aurangabad.

(Signature)
President

(Signature)
Secretary
Kohinoor Shikshan Sanstha
Aurangabad.

THE BOMBAY TRUST ACT, 1950
SCHEDULE VIII
[Vide Rule 17 (1)]
Bombay Public Trusts Act, 1950.
Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

KOHINOOR ARTS, COMMERCE & SCIENCE COLLEGE (SENIOR)
M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST- AURANGABAD 431101

Balance Sheet as at 31.03.2023

Registered Number :- F-2399 (AU)

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTY AND ASSETS	AMOUNT	AMOUNT
Trust Funds or Corpus :-			Immovable Properties:- (at cost)		
Building Fund	-		As per Schedule		19,566,844.00
Add : During the year	-				
Current Liabilities :-			Current Assets :-		
Provision :-			Receivables :-		
Bom Employee Loan Payable	299,550.00		BOM Loan Receivable	299,550.00	
Co op Bank Loan Payable	53,522.00		CO Op Bank Loan Receivable	53,522.00	
Income Tax Payable (Salary)	863,500.00		Income Tax Receivable	863,500.00	
LIC Payable Salary	69,599.00		LIC Receivable	69,599.00	
Medical Bill Payable	204,024.00		Salary Grant Receivable	6,235,824.00	7,521,995.00
Salary Payable	6,235,824.00	7,726,019.00			
Sundry Creditors :-			Loans & Advances :-		
Expenses Payable	99,374.00		TDS On Cash Withdrawal	312,840.00	
Carrier Oriented Program Grant	198,123.00		Pharmacy Course Deposit	100,000.00	412,840.00
Hariom Printer	106,362.00	403,859.00			
Inter unit Transfer			Inter unit Transfer		
YCM Open University	3,337,000.00		Kohinoor Junior College	235,742.00	
Kohinoor College Pharmacy	80,000.00	3,417,000.00	Kohinoor Shikshan Sanstha	(4,925,781.00)	(4,690,039.00)
Income and Expenditure Account :-			Cash and Bank Balances :-		
Bal. as per last Balance Sheet	6,860,488.00		a) Cash in Hand	1,216,120.00	
Less : Appropriation , if any	-		b) In Current Account with Bank	423,231.00	
Add : Surplus			In Fixed Deposit Account with	-	
Less : Deficit (As per I & E A/c)	6,043,625.00	12,904,113.00	c) with the trustee	-	
			d) with the Manager	-	1,639,351.00
Total		24,450,991.00	Total	-	24,450,991.00

As per our report for even date

KOHINOOR ARTS, COMMERCE & SCIENCE COLLEGE (SENIOR)

PRINCIPAL

Place : Aurangabad

Date : 6th Oct , 2023

PRINCIPAL

Kohinoor Arts, Commerce & Science College
Khultabad, Dist. Aurangabad.

FOR IRFAN M & ASSOCIATES

Chartered Accountants

FRN:155408W



MOHAMMED IRFAN

(Proprietor)

MRN.: 604471

UDIN:23604471BGVTIL3551

KOHINOOR ARTS, COMMERCE & SCIENCE COLLEGE (SENIOR)
M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST- AURANGABAD 431101

Income & Expenditure Account for the year ending 31.03.2023

Registered Number :- F-2399 (AU)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Grant Out Aid			Fees Received		
BOM Employee Loan Paid	3,014,747.00		Admission Fees		
Co Op Bank Employee Loan Paid	872,719.00		Admission Fees	1,577,593.00	
DCPS Delayed Paid	494,325.00		B.A	174,000.00	
DCPS Regular Paid	8,757,231.00		B.B.A	390,000.00	
GPF Paid	546,000.00		B.C.A	1,290,000.00	
Group Accident Policy Paid	52,038.00		B.Com	311,970.00	
Income Tax Paid	12,217,268.00		B.Sc	1,952,950.00	
LIC Paid	787,201.00		B.Voc Food	134,500.00	
Medical Bill Paid	748,018.00		B.Voc Hos & Tou	18,000.00	
N.S.S Expenses	70,689.00		B.Voc Multi & Anima	33,000.00	
Pt Paid	183,600.00		Fees Recieved	176,755.00	
Arrears Paid (Arrears)	10,593,063.00		M.A	33,660.00	
Arrears Paid (Non-Teaching)	1,040,139.00		M.Com	17,820.00	
Salary Paid (Grant)	74,317,352.00	113,694,390.00	M.Sc	570,080.00	6,680,328.00
Recurring Expenses			Exam Fees		
Accounting Software	30,000.00		BA	590,137.00	
Accounting Writing Charges	60,000.00		BBA	134,780.00	
Advertisement & Periodical	245,430.00		BCA	207,690.00	
Affiliation Fees	767,000.00		B.CoM	644,404.00	
Audit Fees	30,000.00		B.Sc	1,457,275.00	
Bank Charges	25,581.00		B.Voc	87,550.00	
Building & Campus Maintainance	133,610.00		EXAM FEES	894,538.00	
Computer Maintenance	142,556.00		Exam Fees U.G	385,526.00	
Conveyance /Local Conveyance	3,000.00		Hospitality & Tourism	42,400.00	
Conveyance Exp	7,000.00		MA	113,261.00	
E.B.C Paid	120,000.00		M.Com	54,311.00	
Eligibility Fees	919,235.00		MPS	5,600.00	
Exam Fees Paid	3,952,893.00		MSC	338,431.00	
Exam Fees University	3,257,475.00		Organic Agriculture	62,600.00	5,018,503.00
FIRE & SAFETY	9,400.00		Grant In Aid		
Function & Festival	9,000.00		DSPS Delayed Received	494,326.00	
Generator Exp	129,416.00		DSPS Delayed Received	8,757,231.00	
Light Bill Exp	29,395.00		GPF Received	546,000.00	
LOCKER RENT	17,160.00		Medical Bill Received	748,018.00	
Newspaper & Periodical	25,780.00		NSS Grant	55,000.00	
Office Expenditure	237,379.00		Pt Received	183,600.00	
P.G BUILDING RENT	30,000.00		Salary Received	91,371,380.00	
PRETICAL T.A.D ALLOWANCE	37,000.00		To Arrears Received (Non-Teaching)	1,040,139.00	
Printing & Stationary	604,760.00		To Arrears Received (Teaching)	10,593,063.00	
Prizes & Winnings Given	82,000.00		To Salary Receipt NSS	16,750.00	
Refreshment Exp	305,530.00		To Scholarship Fees Received	10,560,729.00	124,366,236.00
Repair & Maintainance	308,011.00		Bank Interst Received		2,516.00
Repair & Maintanance (Vehicale)	22,408.00				
Security Guard Salary	16,000.00				
SOCIETY OFFIC RENT	100,000.00				
Sports Department	425.00				
Telephone & Internet Exp	33,095.00				
Wages (Watchman, Toilet & Grou	1,010,080.00				
Water Charges	126,741.00	13,690,764.00			
Depreciation	863,404.00				
Salary Account					
Non Grant Salary	2,327,804.00				
Salary Paid (Non-Grant)	226,000.00	2,638,804.00			
Salary Paid Non Teaching	85,000.00				
Surplus/ (Defict) carried over to Balance Sheet		6,043,625.00			
TOTAL		136,067,583.00	TOTAL		136,067,583.00

As per our report for even date

KOHINOOR ARTS, COMMERCE & SCIENCE COLLEGE (SENIOR)

PRINCIPAL

Place : Aurangabad

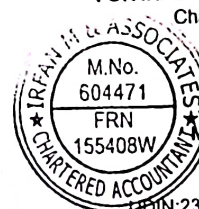
Date : 6th Oct , 2023

Kohinoor Arts, Commerce & Science College
Khultabad, Dist. Aurangabad.

FOR IRFAN M & ASSOCIATES

Chartered Accountants

FRN:155408W



IRFAN MOHAMMED IRFAN

(Proprietor)

MRN.: 604471

UDIN:23604471BGVTIL3551

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD
Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

KOHINOOR ARTS, COMMERCE & SCIENCE COLLEGE (SENIOR)

M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST- AURANGABAD 431101

Receipt & Payments Statement

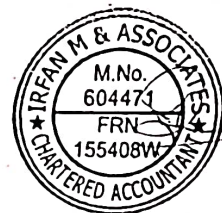
For The Period From 01-04-2022 To 31-03-2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES			By Recuring Exp		
Cash-In-Hand	512.00		Accounting Software	30,000.00	
Cash-At-Bank			Advertisement & Periodical	245,430.00	
BOM A/C NO 0304	40,786.00		Affiliation Fees	567,000.00	
BOM A/C NO 0371	2,603.00		Audit Fees	30,000.00	
BOM A/C NO 0382	927.00		Bank Charges	25,581.00	
BOM A/C No.1575	77,065.00		Building & Campus	133,610.00	
			Maintainance		
BOM A/C No.3987	38.00		Computer Maintanance	142,556.00	
BOM A/C No.5793	11,442.00		Convayance /Local	10,000.00	
			Convayance		
BOM A/C No.5839	55,052.00		E.B.C Paid	120,000.00	
BOM A/C No.6905	5,593.00		Eligibilty Fees	919,235.00	
BOM A/C No.8559	1,215,697.00		Exam Fees Paid	3,952,893.00	
SBI A/C No.1119	80,689.00	1,490,404.00	Exam Fees University	3,515,062.00	
			FIRE & SAFETY	9,400.00	
Bank Interest Received		2,516.00	Function & Festival	9,000.00	
			Generator Exp	129,416.00	
Salary Reciept NSS		16,750.00	Light Bill Exp	29,395.00	
			Locker Rent	17,160.00	
Scholarship Fees Received		10,560,729.00	Newspaper & Periodical	25,780.00	
			Office Expenditure	237,379.00	
Fees A/c			R G Building Rent	30,000.00	
Admission Fees	1,754,348.00		Practical TAD Allowance	37,000.00	
Exam Fees	9,944,483.00	11,698,831.00	Printing & Stationary	498,398.00	
			Prizes & Winnings Given	82,000.00	
Grant-In-Aid			Refreshment Exp	305,530.00	
NSS Grant	55,000.00		Repair & Maintanance	308,011.00	
GPF Final Recievables	1,445,838.00		Repair & Maintanance	22,408.00	
			(Vehicale)		
Arrears Receivable (Non Teaching)	1,040,139.00		Security Guard Salary	16,000.00	
Arrears Receivable (Teaching)	12,990,861.00				
BOM Loan Receivable	2,715,197.00		Society Office Rent	100,000.00	
Co Op Bank Loan Receivable	820,090.00		Sports Department	425.00	
Group Accident Policy	52,038.00		Telephone & Internet Exp	33,095.00	
Receivable			Wages (Watchman, Toilet & Groud)	1,010,080.00	
Income Tax Receivable	11,353,768.00		Water Charges	126,741.00	12,718,585.00
Lic Receivable	717,602.00				
Medical Bill Receivable	748,018.00		By Grant-Out-Aid		
Salary Grant Receivable	70,908,505.00				
Income Tax Paid Short Received	140,842.00	102,987,898.00	Medical Bill Paid	70,689.00	70,689.00
To Recurring Expenses			By Salary Account		
Exam Fees University	257,587.00	257,587.00	Non Grant Salary	2,327,804.00	
			Salary Paid (Non Grant)	226,000.00	
Sundry Creditors			Salary PG Payable	3,362,200.00	
YCM univercity	2,082,000.00	2,082,000.00	Salary Paid (Non Teaching)	61,000.00	5,977,004.00

PRINCIPAL

Kohinoor Arts, Commerce & Science College
Khultabad, Dist. Aurangabad.

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Inter Unit Transfer Kohinoor Shikshan Sanstha	500,000.00	500,000.00	By Provisions		
			Arrears Payable (Non Teaching)	1,040,139.00	
			Arrears Payable (Teaching)	10,593,063.00	
			BOM Employee Loan Payable	2,715,197.00	
			Co Op Bank Loan Payable	819,197.00	
			Gpf Final Payable	1,445,838.00	
			Group Accident Policy Payable	52,038.00	
			Income Tax Payable (Arrears)	2,397,798.00	
			Income Tax Payable (Salary)	11,494,610.00	
			Lic Payable Salary	717,602.00	
			Medical Bill Payable	543,994.00	
			Salary Payable	70,887,796.00	102,707,272.00
			By Non-Recurring Expenses		
			College Building	6,085,600.00	
			Electric Generator	6,000.00	
			Library Books	79,374.00	6,170,974.00
			By Loans & Advances		
			Tds On Cash Withdrawal	312,840.00	312,840.00
			CLOSING BALANCES		
			Cash-In-Hand	1,216,120.00	
			Cash at Bank		
			BOM A/C NO 0304	264,262.00	
			BOM A/C NO 0371	21,644.00	
			BOM A/C NO 0382	64.00	
			BOM A/C No.1575	41,407.00	
			BOM A/C No.3987	38.00	
			BOM A/C No.5793	2,030.00	
			BOM A/C No.5839	10,382.00	
			BOM A/C No.6905	363.00	
			BOM A/C No.8559	3,001.00	
			SBI A/C No.1119	80,040.00	1,639,351.00
		129,596,715.00	-		129,596,715.00

As per our report for even date

KOHINOOR ARTS, COMMERCE & SCIENCE COLLEGE (SENIOR)

PRINCIPAL

Place : Aurangabad

Date : 6th Oct , 2023

PRINCIPAL

Kohinoor Arts, Commerce & Science College

Khultabad, Dist. Aurangabad.

FOR IRFAN M & ASSOCIATES

Chartered Accountants

FRN:155408W



MOHAMMED IRFAN

(Proprietor)

MRN.: 604471

UDIN:23604471BGVTIL3551

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

KOHINOOR ARTS, COMMERCE & SCIENCE COLLEGE (SENIOR)

M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST- AURANGABAD 431101

FIXED ASSET SCHEDULE

For The Period From 01-04-2022 To 31-03-2023

Sr. No.	Particulars	WDV As on 01.04.2022	Addition during the Yr Up to Sept	Deletion After Sept	Total	Depreciation Rate	Depreciation Allowable	WDV As on 31.03.2023
1	College Building	8,023,357.00	1,889,100.00	4,196,500.00	14,108,957.00	-	-	14,108,957.00
2	College Equipments	880,283.00	-	-	880,283.00	15.00	132,042.00	748,241.00
3	Computer & Peripherals	292,792.00	-	-	292,792.00	40.00	117,117.00	175,675.00
4	Computers	73,620.00	-	-	73,620.00	40.00	29,448.00	44,172.00
5	Electrica Generator	257,104.00	6,000.00	-	263,104.00	40.00	105,242.00	157,862.00
6	Furniture	3,678,338.00	-	-	3,678,338.00	10.00	367,834.00	3,310,504.00
7	Lab Software	8,293.00	-	-	8,293.00	15.00	1,244.00	7,049.00
8	Library Books	1,006,287.00	-	79,374.00	1,085,661.00	10.00	104,597.00	981,064.00
9	Mobile App	39,200.00	-	-	39,200.00	15.00	5,880.00	33,320.00
Total		14,259,274.00	1,895,100.00	4,275,874.00	20,430,248.00	-	863,404.00	19,566,844.00

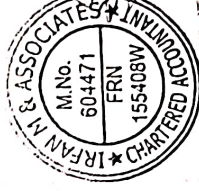
As per our report for even date

KOHINOOR ARTS, COMMERCE & SCIENCE COLLEGE (SENIOR)

FOR IREFAN M & ASSOCIATES

Chartered Accountants

FRN:155408W



PRINCIPAL

Place : Aurangabad

Date : 6th Oct , 2023

Kohinoor Arts, Commerce & Science College

Khultabad, Dist. Aurangabad.

THE BOMBAY TRUST ACT, 1950

SCHEDULE VIII

the Bombay Public Trusts Act, 1950.

[Vide Rule 17 (1)]

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

KOHINOOR ARTS, COMMERCE AND SCIENCE COLLEGE (JUNIOR)
M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST-AURANGABAD 431101

Balance Sheet as at 31.03.2023

Registered Number :- F-2399
(AU)

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTY AND ASSETS	AMOUNT	AMOUNT
Trust Funds or Corpus :-			Immovable Properties:- (at cost)		
Building Fund	-		As per Schedule		136,065.00
Add : During the year	-				
Inter unit Transfer					
Kohinoor Institute of Pharmacy	60,000.00				
Mandal A/c	3,315,462.00				
Kohinoor College (Senior)	235,742.00	3,611,204.00			
Current Liabilities :-			Current Assets :-		
Provision :-			Receivable :-		
Provision For Audit Fees	-		Provision For Audit Fees		
Salary Payable (Other)	709,000.00		Salary Payable (Other)	-	
Non Grant Staff Salary Payable	488,487.00	1,197,487.00	Non Grant Staff Salary Payable		488,487.00
Income and Expenditure Account :-			Cash and Bank Balances :-		
Bal. as per last Balance Sheet	(4,069,375.00)		a) Cash in Hand	286,620.00	
Less : Appropriation , if any	-		b) In Current Account with Bank	1,135.00	
Add : Surplus	172,991.00		In Fixed Deposit Account with	-	
Less : Deficit (As per I & E A/c)	-	(3,896,384.00)	c) with the trustee	-	
			d) with the Manager	-	287,755.00
Total		912,307.00	Total	-	912,307.00

As per our report for even date

KOHINOOR ARTS, COMMERCE AND SCIENCE COLLEGE (JUNIOR)

FOR IRFAN M & ASSOCIATES

Chartered Accountants

FRN:155408W

PRINCIPAL

Place : Aurangabad

Date : 6th Oct , 2023

PRINCIPAL

Kohinoor Art's Commerce
& Science Jr. College
Khultabad Dist. Aurangabad



MOHAMMED IRFAN

(Proprietor)

MRN.: 604471

UDIN:23604471BGVTIL3551

THE BOMBAY TRUST ACT, 1950

SCHEDULE - IX

the Bombay Public Trusts Act, 1950.

[Vide Rule 17 (1)]

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

KOHINOOR ARTS, COMMERCE AND SCIENCE COLLEGE (JUNIOR)

M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST-AURANGABAD 431101

Income & Expenditure Account for the year ending 31.03.2023

Registered Number :- F-2399

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Fees Payment			By Fees Received		
HSC Board Exam Fees		224,305.00	Admission Fees		
			Arts	88,000.00	
To Recurring Expenses			Commerce	68,400.00	
Account Writing charges	60,000.00		Science	210,000.00	366,400.00
Bank Charges	4,356.00				
Ground Maintainance	30,000.00		Exam Fees		
Locket Rent	9,360.00		Arts	51,350.00	
Printing & Stationery	2,466.00		Commerce	29,700.00	
Repair & Maintainance	10,000.00		Science	136,850.00	217,900.00
Depreciation	70,822.00	187,004.00			
To Salary			By Salary		
Non Grant Salary		1,861,579.00	Non Grant Salary		1,861,579.00
By Surplus/ (Defict) carried over to Balance Sheet		172,991.00			
TOTAL		2,445,879.00	TOTAL	-	2,445,879.00

As per our report for even date

KOHINOOR ARTS, COMMERCE AND SCIENCE COLLEGE (JUNIOR)

PRINCIPAL

Place : Aurangabad

Date : 6th Oct, 2023

PRINCIPAL

Kohinoor Art's Commerce
& Science Jr. College
Khultabad Dist. Aurangabad

FOR IRFAN M & ASSOCIATES

Chartered Accountants

FRN:155408W



MOHAMMED IRFAN

(Proprietor)

MRN.: 604471

UDIN:23604471BGVTIL3551

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

KOHINOOR ARTS, COMMERCE AND SCIENCE COLLEGE (JUNIOR)

M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST-AURANGABAD 431101

Receipt & Payments Statement

For The Period From 01-04-2022 To 31-03-2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES			Recurring Exp:-		
Cash-In-Hand	518.00		Bank Charges	4,356.00	
Cash-At-Bank			Ground Maintainance	30,000.00	
ADCC A/C No.0021	777.00		Locker Rent	9,360.00	
BOM A/C No.0393	6,647.00	7,942.00	Printing & Stationary	2,466.00	
			Repair & Maintainance	10,000.00	56,182.00
FEES RECEIPT:-			FEES PAYMENT:-		
Admission fees		584,300.00	Exam Fees		224,305.00
SALARY			Inter Unit		
Salary (Grant)		1,373,092.00	Kohinoor college (Senior)		24,000.00
			SALARY		
			Salary Payable		1,373,092.00
			CLOSING BALANCES		
			Cash-In-Hand	286,620.00	
			Cash-At-Bank		
			ADCC A/C No.0021	545.00	
			BOM A/C No.0393	590.00	287,755.00
		1,965,334.00	-		1,965,334.00

As per our report for even date

KOHINOOR ARTS, COMMERCE AND SCIENCE COLLEGE (JUNIOR)**PRINCIPAL**Place : Aurangabad
Date : 6th Oct, 2023**PRINCIPAL**Kohinoor Art's Commerce
& Science Jr. College
Khultabad Dist. Aurangabad**FOR IRFAN M & ASSOCIATES**

Chartered Accountants

FRN:155408W

**MOHAMMED IRFAN**
(Proprietor)

MRN.: 604471

UDIN:23604471BGVTIL3551

Name of the Publi Trust :- KOHINOOR SHIKSHAN SANST, AURANGABAD
Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

KOHINOOR ARTS, COMMERCE AND SCIENCE COLLEGE (JUNIOR)
M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST-AURANGABAD 431101

FIXED ASSET SCHEDULE

For The Period From 01-04-2022 To 31-03-2023

Sr. No.	Particulars	WDV As on 01.04.2022	Addition during the Yr		Deletion	Total	Depreciation		WDV As on 31.03.2023
			Up to Sept	After Sept			Rate	Allowable	
1	College Instrument	30,603.00	-	-	-	30,603.00	15.00	4,590.00	26,013.00
2	Computer	162,013.00	-	-	-	162,013.00	40.00	64,805.00	97,208.00
3	Furniture & Fixture	14,271.00	-	-	-	14,271.00	10.00	1,427.00	12,844.00
Total		206,887.00	-	-	-	206,887.00	-	70,822.00	136,065.00

As per our report for even date

KOHINOOR ARTS, COMMERCE AND SCIENCE COLLEGE (JUNIOR)

PRINCIPAL

Place : Aurangabad
Date : 6th Oct , 2023
Kohinoor Art's Commerce
& Science Jr. College
Khultabad Dist. Aurangabad

FOR IRFAN M & ASSOCIATES
Chartered Accountants
FRN:155408W



MOHAMMED IRFAN
(Proprietor)
MRN.: 604471
UDIN:23604471BGVTIL3551

The Bombay Public Trusts Act, 1950.

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

THE BOMBAY TRUST ACT, 1950
SCHEDULE VIII

[Vide Rule 17 (1)]

KOHINOOR INSTITUTE OF PHARMACY

M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST-AURANGABAD 431101

Balance Sheet as at 31.03.2023

Registered Number :- F-2399 (AU)

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTY AND ASSETS	AMOUNT	AMOUNT
Trust Funds or Corpus :-			Immovable Properties:- (at cost)		
Building Fund	-		As per Schedule	3,877,266.00	3,877,266.00
Add : During the year	-				
Unsecured Loans			Sundry Debtors		
Inter Unit Transfer			B Pharm 1st year Receivable	376,183.00	
Mandal A/c	31,500.00	31,500.00	B Pharm 2nd year Receivable	296,222.00	
			D Pharm 1st year Receivable	337,227.00	
Profectos Loan		14,532,514.00	D Pharm 2nd year Receivable	397,107.00	
			Fees Receivable A/c	413,000.00	1,819,739.00
Current Liabilities :-			Loan & Deposits		
Provision :-			Deposits to D.T.E	450,000.00	
PTRC Payable	19,100.00		Collateral Security (Profectus Loan)	374,882.00	824,882.00
Salary Payable-B Pharm	288,961.00				
Salary Payable Non Teaching	67,240.00		Loans & Advances		
Salary Payables D Pharm	182,600.00		Inter unit Transfer		
TDS -B PHARM	378,121.00	936,022.00	Kohinoor Senior College	80,000.00	
			Kohinoor Junior College	60,000.00	
Sundry Creditors			YCM Open Univercity	30,000.00	170,000.00
Eco Power Solutions	20,068.00				
University Fees Payable (Paper Checking)	3,250.00	23,318.00	Advance For Construction		10,500,000.00
Income and Expenditure Account :-			Cash and Bank Balances :-		
Bal. as per last Balance Sheet	3,419,077.00		a) Cash In Hand	1,183,483.00	
Less : Appropriation , if any	-		b) In Current Account with Bank	144,879.00	
Add : Surplus			In Fixed Deposit Account with	-	
Less : Deficit (As per I & E A/c)	(422,182.00)	2,996,895.00	c) with the trustee	-	
			d) with the Manager	-	1,328,362.00
Total		18,520,249.00	Total	0.00	18,520,249.00

As per our report for even date

KOHINOOR INSTITUTE OF PHARMACY

PRINCIPAL

Place : Aurangabad
Date : 6th Oct , 2023

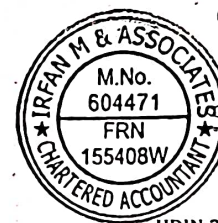

Principal

Kohinoor Institute of Pharmacy
Khuldabad, Dist. Aurangabad.

FOR IRFAN M & ASSOCIATES

Chartered Accountants

FRN:155408W



MOHAMMED IRFAN
(Proprietor)

MRN.: 604471

UDIN:23604471BGVTIL3551

he Bombay Public Trusts Act, 1950.

ame of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

THE BOMBAY TRUST ACT, 1950

SCHEDULE - IX

[Vide Rule 17 (1)]

KOHINOOR INSTITUTE OF PHARMACY

M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST-AURANGABAD 431101

Income & Expenditure Account for the year endig 31.03.2023

Registered Number :- F-2399 (AU)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Salaries Account			By Fees A/c		
Administrative Officer Salary	340,000.00		B Pharm 1st Year Reciept	1,550,914.00	
Bonus Paid To Staff	80,000.00		B Pharm 2nd Year Reciept	3,941,368.00	
Cash Salary	76,600.00		D Pharm 1st Year Reciept	3,218,178.00	
Honourarium Paid	50,000.00		D Pharm 2nd Year Reciept	3,025,452.00	11,735,912.00
Salary Staff D Pharm	2,798,970.00				
Salary Staff Non Teaching	951,359.00		By Scholarship Fees		1,905,841.00
Scholarship Paid	204,918.00				
Staff Salary -B Pharmacy	4,071,644.00	8,573,491.00			
To Recurring Exp					
Account Writing Charges	60,000.00				
Advertisement Exp	14,490.00				
Audit Fees	22,500.00				
Bank Charges	10,485.00				
Computer Maintanance Exp	6,990.00				
Conveyance Exp (Transportation)	20,655.00				
Diesel Expenses	31,224.00				
Functional Expenses	118,200.00				
Gathering Expenses	100,000.00				
Guest Lunch and Refreshment Exp	22,636.00				
Loan Processing Fees	466,670.00				
Interest on Profectus Loan	1,245,496.00				
Locker Rent	8,580.00				
Newspaper & Periodicals	3,600.00				
Office Exp	116,830.00				
Printing & Stationary	124,356.00				
Refreshment Exp	39,483.00				
Repair & Maintainance Exp	129,162.00				
Repair & Maintainance)Vehicle)	205,526.00				
Safety Equipment Refilling	4,484.00				
Software AMC Charges	33,000.00				
Travelling Expenses	49,595.00				
Water Expenses	15,340.00				
Website Renewal	6,900.00				
Professional Fees	450,000.00				
Books & Journal	91,200.00				
Labrotary Exp	165,300.00				
Uniform Exp	52,500.00				
Commision Exp	300,000.00				
Wages	142,500.00				
Depreciation	344,554.00	4,402,256.00			
To University / Board Exp					
Affiliation Fees	369,118.00				
ARA Fees Paid	47,459.00				
MSBTE Exam Fees	26,559.00				
MSBTE (Re Assessment) Fees	29,377.00				
MSBTE RO University	313,183.00				
University Fees	302,492.00	1,088,188.00			
		(422,182.00)			
By Surplus/ (Defict) carried over to Balance Sheet					13,641,753.00
TOTAL		13,641,753.00	TOTAL		

As per our report for even date

KOHINOOR INSTITUTE OF PHARMACY

PRINCIPAL

Place : Aurangabad
Date : 6th Oct, 2023

[Signature]
Principal

Kohinoor Institute of Pharmacy
Khuldabad, Dist. Aurangabad.

24



FOR IRFAN M & ASSOCIATES

MOHAMMED IRFAN
(Proprietor)
MRN.: 604471

UDIN:23604471BGVTIL3551

Name of the Public Trust :- **KOHINOOR SHIKSHAN SANSTHA, AURANGABAD**
Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

KOHINOOR INSTITUTE OF PHARMACY

M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST-AURANGABAD 431101

Receipt & Payments Statement

For The Period From 01-04-2022 To 31-03-2023

RECEIPTS		AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES			By Recuring Exp		
Cash-In-Hand		43,508.00	Account Writing Charges	60,000.00	
Cash-At-Bank			Audit Fees	47,500.00	
BOM A/c No 6093	118,260.00		Advertisement Exp	14,490.00	
BOM A/c No 8024	180,909.00	299,169.00	Bank Charges	10,485.00	
To Fees A/c			Computer Maintanance Exp	6,990.00	
B Pharm 1st Year Receipt	1,174,731.00		Conveyance Exp	20,655.00	
B Pharm 2nd Year Receipt	3,645,146.00		Functional Exp	118,200.00	
D Pharm 1st Year Receipt	2,880,951.00		Guest Lunch and Refreshment	22,636.00	
D Pharm 2nd Year Receipt	2,628,345.00		Loan Processing Fees	70,000.00	
Fees Received	679,255.00	11,008,428.00	Locker Rent	8,580.00	
To Scholarship Received		1,905,841.00	Newspaper & Periodicals	3,600.00	
To Inter-Unit Transfer			Office Exp	116,830.00	
Kohinoor Shikshan Sanstha	1,160,000.00	1,160,000.00	Printing & Stationary	124,356.00	
To Profectos Loan		15,020,318.00	Refreshment Exp	39,483.00	
To Provision			Repair & Maintanance Exp	129,162.00	
Salary Payable	10,500.00	10,500.00	Repair & Maintanance	205,526.00	
To Provision			Safety Equipment Refilling	4,484.00	
University Fees Payable	3,250.00	3,250.00	Gathering Expenses	100,000.00	
			Travelling Expenses	49,595.00	
			Laboratory Expenses	165,300.00	
			Software AMC Charges	33,000.00	
			Honourarium Paid	50,000.00	
			Diesel Expenses	31,224.00	
			Uniform Exp	52,500.00	
			Website Renewal	6,900.00	
			Water Expenses	15,340.00	
			Professtional Fees	450,000.00	1,956,836.00
			By Educational Exp		
			Books & Journal	91,200.00	91,200.00
			By Salaries Account		
			Bounus Paid to Staff	80,000.00	
			Cash Salary	76,600.00	
			Salary Staff Non Teaching	69,129.00	
			Administrative Officer Salary	340,000.00	
			Scholarship Paid	204,918.00	770,647.00
			By Univercity / Board Exp		
			Affiliation Fees	369,118.00	
			ARA Fees Paid	47,459.00	
			MSBTE Exam Fees	26,559.00	
			MSBTE (Re Assesment) Fees	29,377.00	
			MSBTE RO Univercity	313,183.00	
			Univercity Fees	302,492.00	1,088,188.00
			By Commision Exp		300,000.00
			By Wages A/c		142,500.00
			By Loans & Advances		
			Advance For Construction	10,500,000.00	
			Kohinoor Senior College	80,000.00	
			Kohinoor Junior College	60,000.00	
			YCM Open Univercity	30,000.00	10,670,000.00
			By Recelvable A/c		
			Fees Receivable	34,000.00	34,000.00
			Salary Payable paid		
			Salary Paid B Pharm	4,006,632.00	
			Salary Paid Non Teaching	886,100.00	
			Salary Paid D Pharm	2,616,370.00	7,509,102.00
			By Non Recurring Exp		
			Building Construction	2,619,865.00	
			Computer	244,750.00	
			Fire Extinguisher	20,000.00	
			Locker	21,712.00	
			Library Books	44,000.00	2,950,327.00

Principal

Kohinoor Institute of Pharmacy
Khuldabad, Dist. Aurangabad.



			By Profectos Loan Paid		2,504,852.00
			By Sundry Creditors		
			Eco Power Solutions	100,000.00	
			Shatts Private Limited	5,000.00	105,000.00
			CLOSING BALANCES		
			Cash-In-Hand		1,183,483.00
			Cash-At-Bank		144,879.00
			BOM A/c No 6093	60,447.00	
			BOM A/c No 8024	84,432.00	
		29,451,014.00	-		29,451,014.00

As per our report for even date

KOHINOOR INSTITUTE OF PHARMACY

PRINCIPAL

Place : Aurangabad
Date : 6th Oct, 2023

[Signature]
Principal

Kohinoor Institute of Pharmacy
Khuldabad, Dist. Aurangabad.

FOR IRFAN M & ASSOCIATES



MOHAMMED IRFAN
(Proprietor)
MRN.: 604471
UDIN:23604471BGVTIL3551

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD
Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

KOHINOOR INSTITUTE OF PHARMACY

M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST-AURANGABAD 431101

FIXED ASSET SCHEDULE

For The Period From 01-04-2022 To 31-03-2023

Sr. No.	Particulars	WDV As on 01.04.2022	Addition during the Yr		Del	Total	Depreciation Rate	Depreciation Allowable	WDV As on 31.03.2023
1	Building Construction		2,200,000.00	419,865.00		2,619,865.00	-	-	2,619,865.00
2	Computer	108,152.00	140,000.00	104,750.00		352,902.00	40.00	120,211.00	232,691.00
3	Electric Generators	225,797.00				225,797.00	40.00	90,319.00	135,478.00
4	Fire Extinguisher			20,000.00		20,000.00	15.00	1,500.00	18,500.00
5	Lab Instruments	385,070.00				385,070.00	15.00	57,761.00	327,309.00
6	Library Books	227,915.00		44,000.00		271,915.00	10.00	24,992.00	246,923.00
7	Locker			21,712.00		21,712.00	10.00	1,086.00	20,626.00
8	Mobiles	124,525.00				124,525.00	15.00	18,679.00	105,846.00
9	Printers	29,130.00				29,130.00	15.00	4,370.00	24,760.00
10	Software	66,300.00				66,300.00	15.00	9,945.00	56,355.00
11	Street Light & Poles	94,404.00				94,404.00	15.00	14,161.00	80,243.00
12	Vending Machine	10,200.00				10,200.00	15.00	1,530.00	8,670.00
Total		1,271,493.00	2,340,000.00	610,327.00		4,221,820.00		344,554.00	3,877,266.00

As per our report for even date

KOHINOOR INSTITUTE OF PHARMACY

FOR IRFAN M & ASSOCIATES


Principal

Place : Aurangabad
Date : 6th Oct, 2023
Kohinoor Institute of Pharmacy
Khuldabad, Dist. Aurangabad.



MOHAMMED IRFAN
(Proprietor)
MRN.: 604471
UDIN:23604471BGVTIL3551

THE BOMBAY TRUST ACT, 1950

SCHEDULE VIII

[Vide Rule 17 (1)]

The Bombay Public Trusts Act, 1950.

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

YASHWANTRAO CHAVAN MAHARASHTRA OPEN UNIVERSITY, NASHIK

Run by Kohinoor Arts, Commerce and Science College, Khultabad.

Registered Number :- F-2399
(AU)

Balance Sheet as at 31.03.2023

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTY AND ASSETS	AMOUNT	AMOUNT
Trust Funds or Corpus :-			Immovable Properties:- (at cost)		42,741.00
Building Fund			As per Schedule		
Add : During the year					
Inter unit Transfer			Inter unit Transfer		
Kohinoor Institute of Pharmacy	30,000.00		Kohinoor Institute of Pharmacy	-	
Mandal A/c	-	30,000.00	Mandal A/c	900,000.00	
Kohinoor College (Senior)	-		Kohinoor College (Senior)	3,337,000.00	4,237,000.00
Current Liabilities :-			Current Assets :-		
Provision :-			Receivable :-		
Provision For Audit Fees			Provision For Audit Fees		
Non Grant Staff Salary Payable			Non Grant Staff Salary Payable		
Income and Expenditure Account :-			Cash and Bank Balances :-		
Bal. as per last Balance Sheet	2,020,256.00		a) Cash in Hand	1,902.00	
Less : Appropriation , if any	-		b) In Current Account with Bank	9,417.00	
Add : Surplus	2,240,804.00		In Fixed Deposit Account with	-	
Less : Deficit (As per I & E A/c)	-	4,261,060.00	c) with the trustee	-	11,319.00
			d) with the Manager	-	
				-	4,291,060.00
Total		4,291,060.00	Total		

As per our report for even date

YASHWANTRAO CHAVAN MAHARASHTRA OPEN UNIVERSITY, NASHIK

PRINCIPAL

Place : Aurangabad, Kohinoor Arts, Commerce & Science College
Date : 6th Oct, 2023 Khultabad, Dist. Aurangabad.

PRINCIPAL

FOR IRFAN M & ASSOCIATES

Chartered Accountants

FRN:155408W



MOHAMMED IRFAN
(Proprietor)

MRN.: 604471

UDIN:23604471BGVTIL3551

The Bombay Public Trusts Act, 1950.
Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

THE BOMBAY TRUST ACT, 1950
SCHEDULE - IX
[Vide Rule 17 (1)]

YASHWANTRAO CHAVAN MAHARASHTRA OPEN UNIVERSITY, NASHIK
Run by Kohinoor Arts, Commerce and Science College, Khultabad.

Income & Expenditure Account for the year ending 31.03.2023

Registered Number :- F-2399 (AU)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Fees Payment HSC Board Exam Fees			By Fees Received Admission Fees All Faculty		2,318,161.00
To Recurring Expenses Account Writing charges Bank Charges Office Expenses Printing & Stationary Toner Refilling Depreciation	30,000.00 2,256.00 23,285.00 7,718.00 900.00 13,198.00	77,357.00			
By Surplus/ (Deficit) carried over to Balance Sheet		2,240,804.00			
TOTAL		2,318,161.00	TOTAL		2,318,161.00

As per our report for even date

YASHWANTRAO CHAVAN MAHARASHTRA OPEN UNIVERSITY, NASHIK

PRINCIPAL

Place : Aurangabad

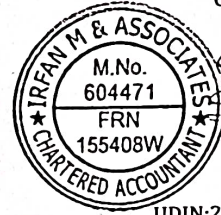
Date : 6th Oct, 2023
Kohinoor Arts, Commerce & Science College
Khultabad, Dist. Aurangabad.

PRINCIPAL

FOR IRFAN M & ASSOCIATES

Chartered Accountants

FRN:155408W



MOHAMMED IRFAN

(Proprietor)

MRN.: 604471

UDIN:23604471BGVTIL3551

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD
Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

YASHWANTRAO CHAVAN MAHARASHTRA OPEN UNIVERSITY, NASHIK

Run by Kohinoor Arts, Commerce and Science College, Khultabad.

Receipt & Payments Statement

For The Period From 01-04-2022 To 31-03-2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCES			Recurring Exp:-		
Cash-In-Hand	1,055.00		Bank Charges	2,256.00	
Cash-At-Bank			Office Expenses	23,285.00	
BOM A/C No.6408	8,262.00	9,317.00	Printing & Stationary	7,718.00	
			Toner Refilling	900.00	34,159.00
FEES RECEIPT:-			FEES PAYMENT:-		
Admission fees		2,330,161.00	Admission Fees Refund		12,000.00
			Inter Unit		
			Kohinoor college (Senior)		2,282,000.00
			CLOSING BALANCES		
			Cash-In-Hand	1,902.00	
			Cash-At-Bank	9,417.00	11,319.00
			BOM A/C No.6408		
		2,339,478.00	-		2,339,478.00

As per our report for even date

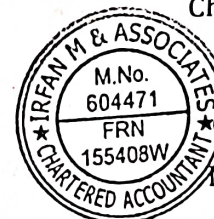
YASHWANTRAO CHAVAN MAHARASHTRA OPEN UNIVERSITY, NASHIK

PRINCIPAL

Place : Aurangabad Kohinoor Arts, Commerce & Science College
Date : 6th Oct , 2023 Khultabad, Dist. Aurangabad.

PRINCIPAL

FOR IRFAN M & ASSOCIATES
Chartered Accountants
FRN:155408W



MOHAMMED IRFAN
(Proprietor)
MRN.: 604471
UDIN:23604471BGVTIL3551

Name of the Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD
Fariba Mansion, N-11, Plot no.52, Sector-L, Hudco, Aurangabad.

YASHWANTRAO CHAVAN MAHARASHTRA OPEN UNIVERSITY, NASHIK

Run by Kohinoor Arts, Commerce and Science College, Khultabad.

FIXED ASSET SCHEDULE

For The Period From 01-04-2022 To 31-03-2023

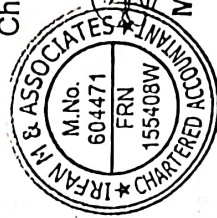
Sr. No.	Particulars	WDV As on 01.04.2022	Addition during the Yr		Deletion	Total	Depreciation		WDV As on 31.03.2023
			Up to Sept	After Sept			Rate	Allowable	
1	Printer	36,709.00	-	-	-	36,709.00	15.00	5,506.00	31,203.00
2	Computer	19,230.00	-	-	-	19,230.00	40.00	7,692.00	11,538.00
Total		55,939.00	-	-	-	55,939.00	-	13,198.00	42,741.00
As per our report for even date									

YASHWANTRAO CHAVAN MAHARASHTRA OPEN UNIVERSITY, NASHIK

PRINCIPAL

Place : Aurangabad, Kohinoor Arts, Commerce & Science College
Date : 6th Oct , 2023 Khultabad, Dist. Aurangabad.

FOR IRFAN M & ASSOCIATES
Chartered Accountants
FRN:155408W



MOHAMMED IRFAN
(Proprietor)
MRN.: 604471
UDIN:23604471BGVTIL3551

Accounting policies and notes on accounts for the year 2022-23

I. Accounting Policies

1. Method of Accounting:

The account has been prepared on the basis of mercantile system except in case of receipt. All receipts (except salary grant) considered as income when it is received and accounted in the books i.e. Grants, Donation, and Bank Interest etc.

2. Revenue Recognition:

Trust's main objective is providing secular education to students. Major receipt of trust is on account of salary grant, UGC grant, Admission/exam fees from students and tuition/scholarship fees received from university. College has considered the income of Grant which is received and accounted in the books for the year. Fees from the student, tuition fees, scholarship income is considered on actual receipt basis.

3. Fixed Assets & Depreciation:

Fixed assets are accounted on cost of acquisition basis less depreciation on year to year basis. Depreciation accounted as per the Income Tax Act on WDV basis. Also, all movable fixed assets are accounted to respective college.

II NOTES OF ACCOUNTS:

A) For Society/Trust:

- 1) Audit took place after the end of the financial year, hence physical cash verification at the end of year was not possible, cash balance considered as per books.
- 2) Trust has maintained their books of account on computer system.
- 3) Minutes books of proceeding of the meeting, register of member, fixed asset register, should be maintained by trust management as the same were not available for verification during audit.
- 4) Donation/Anamat should be obtained / accepted only by account payee cheque or DD
- 5) For certain expense vouchers such as travelling, office expenses, misc expenses, repairs & maintenance etc were not produced during the audit. Considerable admission fees receipts were not produced for verification. Anamat taken from trustee/other only if there is no funds to run the activity of the trust/schools, Permission of Assistant Charity Commissioner for the same were not taken. Anamat taken from and return to the trustee is in cash/bank. But it is suggested that Anamat should be obtained and repaid only by account payee cheque or demand draft. Amount accounted in books of account on actual receipt basis & considered as the same.
- 6) This audit is conducted on the basis of explanation and information given by the Trustee Wherever is required by us.

IRFAN M & ASSOCIATES

CHARTERED ACCOUNTANTS



For Senior/Junior Colleges:

- 1) Audit took place after the end of the financial year, hence physical cash verification at year end was not possible, cash balance considered as per books.
- 2) GPF, PT & LIC deducted & paid by government. TDS is deducted from employee's salary and paid to the credit of government treasury on monthly basis.
- 3) Separate register should be maintained for UGC and other grants received and grant fund should be utilized for the purpose for which grant is sanctioned; there are instances of grant fund being used for general purposes which was later rectified by depositing cash in grants bank account; but such practice should be avoided and no fund should be used for general purpose. There is cash withdrawal from UGC grant bank account, such practice should be discouraged and all the payments should be made through cheque/online
- 4) Register for furniture, dead stock and books should be kept in prescribed format.
- 5) Receipt/Payment for Anamat from/to trust & others should be issued and same should be kept on record. It is advised to pay the same by account payee crossed cheque.
- 6) Attendance registers for staff, inward - outward register for stationery, postages should be kept. Salary considered as per books of A/c.
- 7) Proper external supporting vouchers/invoices were not provided for expense auditing mainly under expense head such as office expenses and miscellaneous expenses and addition to fixed assets. In some cases of expenses external self-supporting not available, the same are taken as appearing in financial statement.
- 8) Salary to PG & UG paid in cash; PT liability for salary to PG professors is created but the same is not deposited in Government treasury.
- 9) Trust is advised to carry out thorough reconciliation of grants and scholarships so as to determine actual amount payable to students and amount to be retained by trust.
- 10) Expenditure on the object of the trust includes expenses incurred on salary of professors, scholarship expenses, exam and other fees paid to the university and all other expenses which are incurred wholly for the purpose of secular education.
- 11) Tenders should be invited for procurement of material/services with value more than Rs 5,000/- or such limit as prescribed by UGC/University/Education Director. Tender committee should be formed for proper tendering process and minutes of meeting should be maintained.
- 12) Trustees are advised to maintain separate bank account for PG & UG sections. Separate bank account for grant received so as to avoid use of grant funds for any purpose other than specified in the grant disbursement letter.
- 13) Addition to fixed assets through cash & cheque payment & it is duly certified by trustee.

IRFAN M & ASSOCIATES

CHARTERED ACCOUNTANTS

