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2022-23



# 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



Principal  
Kohinoor Art's Commerce And Science College  
Khulabadi, 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 & SCIENCE COLLEGE (SENIOR)  
M K EDUCATION CAMPUS, KHULTABAD, TQ-KHULTABAD, DIST- AURANGABAD 431101

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

As per our report for even date

KOHINOOR ARTS, COMMERCE & SCIENCE COLLEGE (SENIOR)

FOR IRFAN M & ASSOCIATE  
Chartered Accountant  
FRN:155408W

PRINCIPAL  
Place : Aurangabad  
Date : 6th Oct, 2023

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

504471  
FRN  
155408W  
MOHAMMED IRFA  
(Proprietor)  
MRN.: 60447  
UDIN:23604471BGVTIL355

14

Principal  
Kohinoor Art's Commerce And Science College  
Khultabad, Dist. Aurangabad

**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
<b>Grant Out Aid</b>			<b>Fees Received</b>		
BOM Employee Loan Paid	3,014,747.00		<b>Admission Fees</b>		
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
<b>Recurring Expenses</b>			<b>Exam Fees</b>		
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 Maintanance	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		<b>Grant In Aid</b>		
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 ALLOUNCE	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 & Maintanance	308,011.00		<b>Bank Interst Received</b>		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				
Depreciation	863,404.00	13,690,764.00			
<b>Salary Account</b>					
Non Grant Salary	2,327,804.00				
Salary Paid (Non-Grant )	226,000.00				
Salary Paid Non Teaching	85,000.00	2,638,804.00			
<b>Surplus/ (Defict) carried over to Balance Sheet</b>		6,043,625.00			
<b>TOTAL</b>		<b>136,067,583.00</b>	<b>TOTAL</b>		<b>136,067,583.00</b>



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.

*[Signature]*  
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

**Receipt & Payments Statement**

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>OPENING BALANCES</b>			<b>By Recuring Exp</b>		
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	
			<b>FIRE &amp; SAFETY</b>	9,400.00	
Bank Interest Received		2,516.00	Function & Festival	9,000.00	
Salary Reciept NSS		16,750.00	Generator Exp	129,416.00	
Scholarship Fees Received		10,560,729.00	Light Bill Exp	29,395.00	
			Locker Rent	17,160.00	
<b>Fees A/c</b>			Newspaper & Periodical	25,780.00	
Admission Fees	1,754,348.00		Office Expenditure	297,379.00	
Exam Fees	9,944,483.00	11,698,831.00	R.G Building Rent	30,000.00	
			Practical TAD Allowance	37,000.00	
Grant-In-Aid			Printing & Stationary	490,398.00	
NSS Grant	55,000.00		Prizes & Winnings Given	82,000.00	
GPF Final Receivables	1,445,838.00		Refreshment Exp	305,530.00	
			Repair & Maintanance	308,011.00	
Arrears Receivable (Non Teaching)	1,040,139.00		Repair & Maintanance (Vehicale)	22,408.00	
Arrears Receivable ( Teaching )	12,990,861.00		Security Guard Salary	16,000.00	
BOM Loan Receivable	2,715,197.00				
Co Op Bank Loan Receivable	820,090.00		Society Office Rent	100,000.00	
Group Accident Policy Receivable	52,038.00		Sports Department	425.00	
Income Tax Receivable	11,353,768.00		Telephone & Internet Exp	33,055.00	
Lic Receivable	717,602.00		Wages (Watchman, Toilet & Groud)	1,010,080.00	
Medical Bill Receivable	748,018.00		Water Charges	126,741.00	12,718,585
Salary Grant Receivable	70,908,505.00				
Income Tax Paid Short Received	140,842.00	102,987,898.00	<b>By Grant-Out-Aid</b>		
			Medical Bill Paid	70,689.00	70.6
<b>To Recurring Expenses</b>					
Exam Fees University	257,587.00	257,587.00	<b>By Salary Account</b>		
			Non Grant Salary	2,327,804.00	
<b>Sundry Creditors</b>			Salary Paid (Non Grant)	226,000.00	
YCM univercity	2,082,000.00	2,082,000.00	Salary PG Payable	3,362,200.00	
			Salary Paid (Non Teaching)	61,000.00	5,977.00

PRINCIPAL

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

16  
Principal  
Kohinoor Art's Commerce And Science College  
Khultabad, Dist. Aurangabad



Inter Unit Transfer				
Kohinoor Shikshan Sanstha	500,000.00	500,000.00		
			<b>By Provisions</b>	
			Arrears Payable ( Non Teaching )	1,040,139.00
			Arrears Payable ( Teaching )	10,693,069.00
			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
			<b>By Non-Recurring Expenses</b>	
			College Building	6,085,600.00
			Electric Generator	6,000.00
			Library Books	79,374.00
				6,171
			<b>By Loans &amp; Advances</b>	
			Tds On Cash Withdrawal	312,840.00
				312,
			<b>CLOSING BALANCES</b>	
			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
		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

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

PRINCIPAL

FOR IRFAN M & ASSOCI

Chartered Accountant

FRN:155



MOHAMMED II

(Prop)

MRN.: 60

UDIN:23604471BGVTII

17

Principal  
Kohinoor Art's Commerce And Science College  
Khultabad, Dist. Aurangabad

**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		Addition during the Yr		Deletion	Total	Depreciation		WDV As on 31.03.2023
		01.04.2022	31.03.2023	Up to Sept	After Sept			Rate	Allowable	
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
	<b>Total</b>	<b>14,259,274.00</b>		<b>1,895,100.00</b>	<b>4,275,874.00</b>		<b>20,430,248.00</b>		<b>863,404.00</b>	<b>19,566,844.00</b>

As per our report for even date

**KOHINOOR ARTS, COMMERCE & SCIENCE COLLEGE (SENIOR)**

*[Signature]*  
PRINCIPAL

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

**FOR IRFAN M & ASSOCIATES**  
Chartered Accountants  
FRN:155408W



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

18



*[Signature]*  
Principal  
Kohinoor Arts Commerce And Science College  
Khultabad, Dist. Aurangabad