

4.4.1 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
Khultabad, Dist. Aurangabad

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

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 :-			Immovable Properties:- (at cost)		19,566,844.00
Building Fund	-		As per Schedule		
Add : During the year					
Current Liabilities :-			Current Assets :-		
Provision :-			Receivables :-		
Born 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	412,840.00
Carrier Oriented Program Grant	198,123.00		Pharmacy Course Deposit	100,000.00	
Harion 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 Pharamcy	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	-		c) In Fixed Deposit Account with	-	
Less : Deficit (As per I & E A/c)	6,043,625.00	12,904,113.00	d) 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 & ASSOCIATE

Chartered Accountant
FRN:155408W

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

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

Public Trusts Act, 1950.
Public Trust :- KOHINOOR SHIKSHAN SANSTHA, AURANGABAD

SCHEDULE - IX
[Vide Rule 17 (1)]

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

Account for the year endig 31.03.2023

Registered Number :- F-2399 (AU)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Grant Aid			Fees Received		
Employee Loan Paid	3,014,747.00		Admission Fees		
Bank Employee Loan Paid	872,719.00		Admission Fees	1,577,593.00	
DCPS Delayed Paid	494,325.00		BA	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 Received	176,755.00	
Arrears Paid (Arrears)	10,593,063.00		MA	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 Maintainance	142,556.00		Exam Fees U.G	385,526.00	
Convayance /Local Convayance	3,000.00		Hospitality & Tourism	42,400.00	
Convayance 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	5,018,503.00
Exam Fees University	3,257,475.00		Organic Agriculture	62,600.00	
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 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 & Maintainance	308,011.00		Bank Interst Received		2,516.00
Repair & Maintainance (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

[Signature]
PRINCIPAL

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

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FOR IRFAN M & ASSOCIATES
Chartered Accountants
FRN:155408W
M.No. 604471
FRN 155408W
MOHAMMED IRFAN (Proprietor)
MRN.: 604471
UDIN:23604471BGVTL3551



[Signature]
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

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		Affilation 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 Maintainance	133,610.00	
BOM A/C No 3987	38.00		Computer Maintanance	142,556.00	
BOM A/C No 5793	11,442.00		Convayance /Local Convayance	10,000.00	
BOM A/C No 5839	55,052.00		E.B.C Paid	120,000.00	
BOM A/C No 6905	5,593.00		Eligibility 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	
Bank Interest Received		2,516.00	FIRE & SAFETY	9,400.00	
Salary Reciept NSS		16,750.00	Function & Festival	9,000.00	
Scholarship Fees Received		10,560,729.00	Generator Exp	129,416.00	
Fees A/c			Light Bill Exp	29,395.00	
Admission Fees	1,754,348.00		Locker Rent	17,160.00	
Exam Fees	9,944,483.00	11,698,831.00	Newspaper & Periodical	25,780.00	
Grant-In-Aid			Office Expenditure	237,379.00	
NSS Grant	55,000.00		R.G. Building Rent	30,000.00	
GPF Final Recievables	1,445,838.00		Practical TAD Allowance	37,000.00	
Arrears Receivable (Non Teaching)	1,040,139.00		Printing & Stationary	490,398.00	
Arrears Receivable (Teaching)	12,990,861.00		Prizes & Winnings Given	82,000.00	
BOM Loan Receivable	2,715,197.00		Refreshmeht Exp	305,530.00	
Co Op Bank Loan Receivable	820,090.00		Repair & Maintanance	308,011.00	
Group Accident Policy Receivable	52,038.00		Repair & Maintanance (Vehicale)	22,408.00	
Income Tax Receivable	11,353,768.00		Security Guard Salary	16,000.00	
Lic Receivable	717,602.00		Society Office Rent	100,000.00	
Medical Bill Receivable	748,018.00		Sports Department	425.00	
Salary Grant Receivable	70,908,505.00		Telephone & Internet Exp	33,095.00	
Income Tax Paid Short Received	140,842.00	102,987,898.00	Wages (Watchman, Toilet & Groud)	1,010,080.00	
To Recurring Expenses			Water Charges	126,741.00	12,718,585
Exam Fees University	257,587.00	257,587.00	By Grant-Out-Aid		
Sundry Creditors			Medical Bill Paid	70,689.00	70.6
YCM univercity	2,082,000.00	2,082,000.00	By Salary Account		
			Non Grant Salary	2,327,804.00	
			Salary Paid (Non Grant)	226,000.00	
			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.

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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	Rate	Depreciation Allowable	WDV As on
		01.04.2022	Up to Sept	After Sept					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)

[Signature]
PRINCIPAL

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

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FOR IRFAN M & ASSOCIATES
Chartered Accountants
FRN:155408W



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

