

3.1. Extended profile.

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
Khulatabad, 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	
Trust Funds or Corpus :-				Immovable Properties:- (at cost)	
Building Fund				As per Schedule	
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
Salary Payable	6,235,824.00	7,226,019.00			
Sundry Creditors :-				Loans & Advances :-	
Expenses Payable	99,374.00			TDS On Cash Withdrawal	312,840.00
Carrier Oriented Program Grant	198,123.00	403,859.00		Pharmacy Course Deposit	100,000.00
Hariom Printer	106,362.00				
Inter unit Transfer				Inter unit Transfer	
YCM Open University	3,337,000.00	3,417,000.00		Kohinoor Junior College	235,742.00
Kohinoor College Pharmacy	80,000.00			Kohinoor Shikshan Sanstha	(4,925,781.00)
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	6,043,625.00	12,904,113.00		In Fixed Deposit Account with	-
Less : Deficit (As per I & E A/c)	-			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

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

PRINCIPAL

Place : Aurangabad
Date : 6th Oct , 2023

FOR IRFAN M & ASSOCIATE
Chartered Accountant
FRN:155408W



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
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 Maintainance	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 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 : 8th Oct , 2023

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

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 PRINCIPAL

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Kohinoor Art's Commerce and 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 Manslon, 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	
Salary Reciept NSS		16,750.00	Generator Exp	129,416.00	
Scholarship Fees Received		10,560,729.00	Light Bill Exp	29,395.00	
Fees A/c			Locker Rent	17,160.00	
Admission Fees	1,754,348.00		Newspaper & Periodical	25,780.00	
Exam Fees	9,944,483.00	11,698,831.00	Office Expenditure	237,379.00	
			R G Building Rent	30,000.00	
Grant-In-Aid			Practical TAD Allowance	37,000.00	
NSS Grant	55,000.00		Printing & Stationary	498,398.00	
GPF Final Recievables	1,445,838.00		Prizes & Winnings Given	82,000.00	
			Refreshmeht Exp	305,530.00	
Arrears Receivable (Non Teaching)	1,040,139.00		Repair & Maintainance	308,011.00	
Arrears Receivable (Teaching)	12,990,861.00		Repair & Maintanance (Vehicale)	22,408.00	
BOM Loan Receivable	2,715,197.00		Security Guard Salary	16,000.00	
Co Op Bank Loan Receivable	820,090.00				
Group Accident Policy Receivable	52,038.00		Society Office Rent	100,000.00	
Income Tax Receivable	11,353,768.00		Sports Department	425.00	
Lic Receivable	717,602.00		Telephone & Internet Exp	33,095.00	
Medical Bill Receivable	748,018.00		Wages (Watchman, Toilet & Groud)	1,010,080.00	
Salary Grant Receivable	70,908,505.00		Water Charges	126,741.00	12,718,585
Income Tax Paid Short Received	140,842.00	102,987,898.00	By Grant-Out-Aid		
			Medical Bill Paid	70,689.00	70,6
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 univarcity	2,082,000.00	2,082,000.00	Salary Paid (Non Teaching)	61,000.00	5,977,00

[Signature]
PRINCIPAL

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

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





Inter Unit Transfer Kohinoor Shikshan Sanstha	500,000.00	500,000.00	By Provisions		
			Arrears Payable (Non Teaching)	1,040,138.00	
			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,
			By Non-Recurring Expenses		
			College Building	6,085,600.00	
			Electric Generator	6,000.00	
			Library Books	79,374.00	6,170
			By Loans & Advances		
			Tds On Cash Withdrawal	312,840.00	312,
			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,
		129,596,715.00			129,596,71

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
 Khultab, Dist. Aurangabad.

FQR IRFAN M & ASSOCIATES
 Chartered Accountant
 FRN:155-
 M.No. 604471
 FRN 155408W
 MOHAMMED IF
 (Proprietary)
 MRN.: 60
 UDIN:23604471BGVTIL



Principal
 Kohinoor Art's Commerce And Science College
 Khultab, 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)

EDUCATION CAMPUS, KHULTABAD, TO-KIM 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		Deletion	Total	Rate	Depreciation Allowable	WDV As on 31.03.2023
		01.04.2022	Up to Sept					
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

[Signature]
 PRINCIPAL

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

FOR IRFAN M & ASSOCIATES
 Chartered Accountants
 FRN:155408W



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

