

# K P T AND ASSOCIATES LLP.

## CHARTERED ACCOUNTANTS

PARTNER - CA. Girish Suresh Tirodkar - B. Com., F. C. A., DISA (ICAI)

At and Post Pinguli, Flat - 001, Shree Chintamani Building, Tal - Kudal - 416520, Sindhudurga.  
M. No. 7875277022 / 9823793973, E-Mail - girishtirodkar1@gmail.com

### INDEPENDENT AUDITOR'S REPORT

To the Members of

KRISHNARAO SITARAM DESAI SHIKSHAN MANDAL

#### Report on Financial Statements

We have audited the accompanying financial statements of KRISHNARAO SITARAM DESAI SHIKSHAN MANDAL ("the Trust"), which comprise the Balance Sheet as at 31 March, 2022, the Statement of Income and Expenditure and Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Managements Responsibility for the Financial Statements

The Trusts Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Trust in accordance with the accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Regulations for safeguarding the assets of the trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

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

We have taken into account the provisions of the Maharashtra Public Trust Act, the accounting and auditing standards and matters which are required to be include in the audit report.

We conducted our audit of the financial statements in accordance with the Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

INWARD  
0104/2022-23  
02/06/2022



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Trust's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Trust's Management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March, 2022, and its Deficit for the year ended on that date, Subject to, our observations in Annexure A, B & C as attached to this report.



For K P T & ASSOCIATES LLP  
CHARTERED ACCOUNTANTS  
FIRM REG NO. W100259

A handwritten signature in black ink, appearing to read "Girish Suresh Tirodkar".

GIRISH SURESH TIRODKAR

PARTNER  
M No. 164274  
Place: Pinguli  
Date: 04.06.2022  
UDIN NO. 22164274AKTHBT9143

Annexure - A: Audit Report as per Maharashtra Public Trusts Act.

A U D I T O R ' S   R E P O R T	
NAME	KRISHNARAO SITARAM DESAI SHIKSHAN MANDAL
ADDRESS	AT & POST - MALVAN, DIST. - SINDHUDURGA, MAHARASHTRA
FOR THE YEAR ENDING	31 <sup>ST</sup> MARCH, 2022
REGISTRATION NO.-	F/10/SINDHUDURG.

01. Whether Accounts are maintained regularly and in accordance with the provisions of the Act and Rules?

Yes.

02. Whether Receipts and Disbursements are properly and correctly shown in the Accounts?

Yes. However, refer to the 'Notes' of Individual Receipt and Payment Accounts of 'Schools', 'Colleges' etc. runs by the 'Mandal'.

03. 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 is not counted. However, Certificates are obtained. Further, refer to the Notes of Individual Receipts and Payment Accounts of 'School, Colleges' etc. run by the 'Mandal'.

04. Whether all Books, Deeds, Accounts, Vouchers or other Documents or Records required by the Auditor were produced before him?

Generally, Yes. Except Confirmation Letters of Liabilities and Advances and Deposits and as stated elsewhere. Further, the same are also subjects to Reconciliation.

05. 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.

06. 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. Except as stated elsewhere.

07. 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. (As Reported to us.)

08. The amounts of Outstanding for more than one Year and the amounts Written off, if any?

No.

09. Whether Tenders were invited for Repairs or Construction involving expenditure exceeding Rs.5,000/-?

No. However, it is reported to us that said Work is carried out departmentally.

10. Whether any money of the Public Trust has been invested contrary to the Provisions of Section 35?

No.



11. Alienation's, if any, of the Immovable Property contrary to the provisions of Section 36, which have come to the notice of the Auditor?

Nil ( As reported to us)

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.

No.

13. Whether the Budget has been filed in the Form Provided by Rule 16 A ?

Yes.

14. Whether the maximum and minimum number of Trustees is maintained ?

Yes.

15. Whether the Meetings are held regularly as provided in such instrument ?

Yes.

16. Whether the Minute Books of the Proceedings of the Meetings are Maintained ?

Yes.

17. Whether any of the Trustee has any interest in the Investments of the Trust ?

No. As reported to us.

18. Whether any of the Trustees is a Debtor or Creditor of the Trust ?

No. However, Chairman / Secretary / Other have / have been advanced / refunded Temporary Loan to / from the Trust.

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 ?

Yes.


20. Any Special Matter which the Auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.

a) Balances wherever applicable are subject to confirmation.

b) Significant Accounting Policies - Attached in Annexure B and Annexure C.



For K P T & ASSOCIATES LLP  
CHARTERED ACCOUNTANTS  
FIRM REG NO. W100259

  
GIRISH SURESH TIRODKAR  
PARTNER  
M No. 164274

Place: Pinguli

Date: 04.06.2022

UDIN NO. 22164274AKTHBT9143



X

**Annexure B : Significant Accounting Policies :**

**a) Basis of preparation of Financial Statement :**

The Financial Statements have been prepared on Cash Basis where all the accounts are maintained on Cash Basis under the historical cost convention in accordance with the generally accepted accounting principles in India.

**b) Fixed Asset :**

Fixed Assets are stated at cost of acquisition. Cost comprises of the purchase price and attributable cost of bringing the assets to working condition for its intended use.

**c) Depreciation :**

Depreciation is provided on any fixed assets.

**d) Revenue recognition :**

Revenue is recognized on Cash basis.

**e) Cash and cash equivalents**

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value

**f) Provisions :**

A provision is recognized when the trust has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

**g) Contingent Liabilities :**

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the trust or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The trust does not recognize a contingent liability but discloses its existence in the financial statements.



Annexure C: Audit observations

**A) S.K. PATIL SINDHUDURGA MAHAVIDYALAY SENIOR COLLAGE**

1. Expenditure on Electrical repair and material of Rs. 200 on dated 22.06.2021, no bill / receipt only estimates found.
2. NAAC Expenses of Rs. 595 on dated 14.08.2021, no proper evidence found.
3. Payments to Teachers on CHB basis are debited to Development Fund Account.
4. Various payments towards Library Books (Invoice Found), Periodicals (Membership Fee), University Fee, Affiliation Fee, University Share/Contribution, University Sport and Cultural Activities, Disaster Relief Fund, E-charges, E-mail etc only NEFT/RTGS/DD Acknowledgement found.
5. Meter number 234014031121 in name of Krishnarao Sitarm Desai Shakshan Sanstha, however electricity bill payment made by Collage.
6. In respect of various fee received from students, it was not possible to us to reconcile the said fee with no. of Students due to cash-based Accounting System.
7. In case of Electrical Repair and Material of Rs. 520 and 1040 on dated 09.10.2021 and Rs. 585 on dated 11.10.2021, no proper evidence like bill / receipt found.
8. During the Audit, we found that amount of Rs. 979532/- is recovered on adhoc basis as Salary Grant - Tuition Fee, no receipt found.
9. No sign of Tendolaker on voucher of DA Difference dated 01.11.2021 of Rs. 13725 and no sign of Bhavke on voucher of 7<sup>th</sup> pay difference dated 31.03.2022 of Rs. 2,79,760.
10. No proof for Salary Grant, University Exam Remuneration and Bharat Sancharni online received by Collage.

**B) F.Y. S.Y. EXAM SECTION**

1. Payments towards University Exam Share only NEFT/RTGS/DD Acknowledgement found.

**C) K. S. D. SHIKSHAN MANDAL**

1. Insurance Policy of School Bus is in the name of Trustee namely Shripad Pantwalalwalkar.
2. Telephone Bill of Rs. 892 and Rs. 873 on dated 03.06.2021 and 01.10.2021, no evidence found.
3. In some cases like Repair Maintenance, Meeting Expenses, Travelling Expenses, we found inhouse evidence.
4. In respect of rent received, it was not possible to us to reconcile the said rent with no. of Tenants due to cash based Accounting System. During audit we notice that the full rent i.e for 12 Months is not received from Tenants. We suggest you that the rent should be collected



within specified period and through Account Payee cheque. Rent agreements of let out Properties were not producing before us.

5. Each page of minute book should be sign by all present Trustees.

#### D) S.T.A.V. SECTION

1. Computer Expenses of Rs. 850 on dated 25.11.2021, no details as well as name of S.T.A.V not mentioned on voucher.
2. No evidence for payment made to Sanstha Registration fee of Rs. 2000.

#### E) NSS SECTION

1. Since audited statements for F.Y. 2020-21 is submitted to us in F.Y. 2021-22, hence adjustment of opening balances difference of Rs. 59,733 is incorporated under the head Teachers and Others (Liability Side) in NSS Section.

#### F) P.L.A. SECTION

1. No evidence found for Scholarship received of Rs. 22,997.50/-.
2. No sign of Students in case of receipt of scholarship, amount directly deposited in bank account of students as well as adjusted to Tuition as well as other fee accounts.

#### G) JUNIOR COLLEGE SECTION

1. Various payments towards Periodicals (Membership Fee), Registration Fee, HSC Exam fee etc only NEFT/RTGS/DD Acknowledgement found.

#### H) D. L. S. G. SCIENCE COLLEGE

1. Various payments towards Affiliation Fee, University Share/Contribution, University Sport and Cultural Activities etc only NEFT/RTGS/DD Acknowledgement found.
2. No evidence for receipt of University Exam Remuneration.
3. No receipt for cash payment of Rs. 2945, dated 14.03.2022 for Library Books.

#### I) L T K SHALA SECTION

1. Payments towards Registration fee, Shikshan Sankram Fee and SSC examination only NEFT/RTGS/DD Acknowledgement found.
2. No receipt for payment made to Chief Minister Relief Fund of Rs. 12541/-
3. No evidence for payment of Life Insurance Premium for the month of May 2021.
4. No Receipt found towards purchase of Projector of Rs. 34,118/-
5. No quotation found for Purchase of Projector of Rs. 34,118/-
6. No records found, in case of Bank Account no. 40000/1775 was closed or not, also Balance Confirmation on dated 31.3.2022 not on record.



J) YCMOU STUDY CENTRE

1. Opening balance in bank account of Rs. 423082/- included in Trust Fund, since upto last year said unit not incorporated in Mandal Accounts.



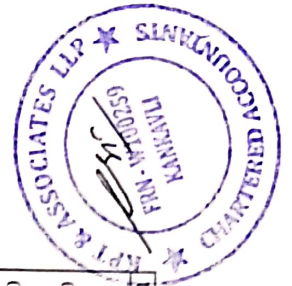
For K P T & ASSOCIATES LLP  
CHARTERED ACCOUNTANTS  
FIRM REG NO. W100259

A handwritten signature in black ink, appearing to be "Girish Suresh Tirodkar".

GIRISH SURESH TIRODKAR  
PARTNER  
M No. 164274

Place: Pinguli  
Date: 04.06.2022  
UDIN NO. 22164274AKTHBT9143





KRISHNARAO SITARAM DESAI SHIKSHAN MANDAL

AT & POST - MALVAN, DIST. - SINDHUDURGA.

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022

RECEIPTS	AMOUNT RS.	AMOUNT RS.	PAYMENTS	AMOUNT RS.	AMOUNT RS.	MOBILE NO. / 2875277022
<b>TO OPENING BALANCES AS ON 01.04.2021</b>						
Cash on Hand	22,018.00	22,807.93	BY EXPENDITURE IN RESPECT OF IMMOVABLE PROPERTY		1,07,212.00	
In Savings Accounts with State Bank of India	1,20,515.37		Municipal Tax			
The Saraswat Co-op. Bank Ltd.	1,335.34	1,43,868.71	Other			
Bank of Maharashtra			BY SALARIES & ALLOWANCES		4,81,475.00	
<b>TO DONATION</b>			Honararium to Staff ( Net)			
General		11,28,680.00	BY ESTABLISHMENT EXPENSES			
Compensation		98,666.00	Electricity Charges & Expenses	95,156.00		
Student Fund ( Alumani )		69,119.00	Travelling / fuel Expenses	94,010.00		
<b>TO FEES</b>			Printing and Stationery	25,009.00		
Other Fee			Telephone Charges	4,355.00		
Taluka Krushi Adhikari			Postage & Courier	1,838.00		
General		2,38,005.00	Bank Charges	1,321.10		
Sunita Devi Topiwala Adhyapika Vidyamandir		2,22,700.00	BY OTHER EXPENSES		2,21,689.10	
Prathmik Kanyashala		8,232.00	NAAC expenses	88,848.00		
Laxmibai Topiwala Kanyashala		792.00	Prizes Expenses (Net)	35,637.00		
<b>TO INTEREST ON BANK ACCOUNTS</b>			Drama Expenses	31,180.00		
Fixed Deposits		88,445.00	Insurance	30,247.00		
Savings Bank		6,473.00	Website Expenses	19,000.00		
Income Tax Refund		2,400.00	Gardening expenses	14,800.00		
			Miscellaneous (Net)	7,420.00		
			Donation Paid	6,500.00		
			Meeting Charges	3,569.00		
			Transport Charges	1,580.00		
			Medical Expenses	1,400.00		
			Kanyashala Expenses	1,298.00		
			BY LEGAL / PROFESSIONAL EXPENSES ( Including Other Exps		2,41,479.00	
			BY TAX DEDUCTED AT SOURCE (NET)		20,000.00	
			BY AUDIT FEES		7,330.00	
			BY INVESTMENT		65,000.00	
			Fixed Deposit		50,000.00	
			BY REPAIRS & MAINTENANCE			
			Building	65,697.00		
			School Bus	34,913.00		
			Computer			
			BY INTEREST ON LOAN			
			The Saraswat Co-op. Bank Ltd.		1,00,610.00	
					32,235.00	
Carried Forward		20,30,288.64	Carried Forward			13,27,030.11

**KPT & ASSOCIATES LLP**  
**CHARTERED ACCOUNTANTS**  
**RAMESHWAR PLAZA, KANKAVLI,**  
**SINDHUDURGA-416602**  
**EMAIL- girishtirodkar 1@yahoo.co.in**  
**MOBILE NO.7875277022**

THE BOMBAY PUBLIC TRUSTS ACT, 1950  
 SCHEDULE IX [VIDE RULE 17(i)]

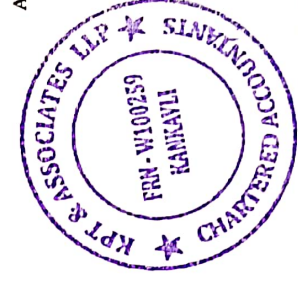
NAME OF THE PUBLIC TRUST - KRISHNARAO SITARAM DESAI SHIKSHAN MANDAL  
 ADDRESS OF THE PUBLIC TRUST - AT & POST - MALVAN, TAL. - MALVAN, DIST. - SINDHUDURGA  
 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022

EXPENDITURE	AMOUNT RS.	AMOUNT RS.	INCOME	AMOUNT RS.	AMOUNT RS.
TO EXPENDITURE IN RESPECT OF PROPERTIES					
Rent, Taxes & Cesses	1,27,829.00		BY BUILDING RENT (Including Maintenance Charges)		4,69,729.00
Depreciation	5,06,757.00		BY INTEREST ON BANK ACCOUNTS		2,50,956.13
TO ESTABLISHMENT EXPENSES - As per Schedule 'G'		6,34,586.00	Savings & Fixed Deposits		13,30,965.00
TO AUDIT & PROFESSIONAL FEES		6,54,697.02	BY DONATIONS (Including Compensation & Rent)		4,62,84,224.50
TO INTEREST ON LOAN		1,16,350.00	BY GRANTS		
TO MISCELLANEOUS EXPENSES		32,255.00	BY INCOME FROM OTHER SOURCES	19,11,687.50	
(Including Sundry Expenses, Bank Commission, Refreshment, Auto Rickshaw Fare, Xerox, Medicines etc.)		92,771.00	Fees from Students etc. (Net)		
TO REPAIRS & MAINTENANCE			Other ( Including University Examination Fees, Fine, Duplicate, Bonafied Certificate Fees, Transference Certificate etc)	1,96,961.00	21,08,648.50
TO DEPRECIATION - Other Fixed Assets		2,11,558.00	BY DEFICIT CARRIED OVER TO BALANCE SHEET		9,03,529.39
TO EXPENDITURE ON THE OBJECTS OF THE TRUST - EDUCATIONAL					
Salaries & Allowances to Staff (including Honararium)	4,65,84,923.00				
Others	24,25,156.50				
		4,90,10,079.50			
<b>TOTAL</b>		<b>5,13,48,052.52</b>	<b>TOTAL</b>		<b>5,13,48,052.52</b>

NOTE :- The Items which are Nil, are not shown above.

For KRISHNARAO SITARAM DESAI SHIKSHAN MANDAL

*[Handwritten Signature]*  
 TRUSTEE



AS PER OUR AUDIT REPORT OF EVEN DATE  
 EXAMINED AND FOUND CORRECT  
 For K P T & ASSOCIATES LLP  
 CHARTERED ACCOUNTANTS  
 FIRM REG NO. W100259

*[Handwritten Signature]*

GIRISH SURESH TIRODKAR  
 PARTNER  
 MI No. 164274

Place: Malvan  
 Date: 02.06.2022

Place: PINGULI  
 Date: 04.06.2022

UDIN NO. 22161274AKTHBT9143

**KPT & ASSOCIATES LLP**  
**CHARTERED ACCOUNTANTS**  
**RAMESHWAR PLAZA, KANKAVLI,**  
**SINDHUDURG-416602**  
**EMAIL- girishtirodkar 1@yahoo.co.in**  
**MOBILE NO.7875277022**  
**Registration No. F-10**

THE BOMBAY PUBLIC TRUSTS ACT, 1950  
 SCHEDULE VIII [VIDE RULE 17(1)]  
 NAME OF THE PUBLIC TRUST - KRISHNARAO SITARAM DESAI SHIKSHAN MANDAL  
 ADDRESS OF THE PUBLIC TRUST - AT & POST - MALVAN, TAL. - MALVAN, DIST. - SINDHUDURGA  
 BALANCE SHEET AS AT 31ST MARCH, 2022

FUNDS AND LIABILITIES	AMOUNT RS.	AMOUNT RS.	PROPERTY AND ASSETS	AMOUNT RS.	AMOUNT RS.
<b>TRUST FUNDS OR CORPUS</b>			<b>IMMOVABLE PROPERTIES (At Cost)</b>		2,00,13,895.99
As per last Balance Sheet	1,14,696.89		(As per Schedule 'C')		
Add - Adjustment during the Year	4,23,082.00	5,37,778.89	<b>OTHER FIXED ASSETS</b>		26,46,194.50
<b>OTHER EARMARKED FUNDS</b>			(As per Schedule 'D')		
(As per Schedule 'A')		1,49,69,073.84	<b>ADVANCES AND DEPOSITS</b>		6,41,040.13
<b>LOAN - Overdraft</b>			(As per Schedule 'E')		
The Saraswat Co-op. Bank Ltd.		2,20,419.03	<b>CASH AND BANK BALANCES</b>		64,12,343.25
<b>LIABILITIES</b>			(As per Schedule 'F')		
(As per Schedule 'B')		16,73,522.15			
<b>INCOME &amp; EXPENDITURE ACCOUNT</b>					
Balance as per last Balance Sheet	1,32,16,209.35				
Less - Deficit as per Income & Expenditure Account	9,03,529.39	1,23,12,679.96			
<b>TOTAL</b>		<b>2,97,13,473.87</b>	<b>TOTAL</b>		<b>2,97,13,473.87</b>

NOTE - The items which are Nil, are not shown above.

For KRISHNARAO SITARAM DESAI SHIKSHAN MANDAL

AS PER OUR AUDIT REPORT OF EVEN DATE  
 EXAMINED AND FOUND CORRECT  
 For K P T & ASSOCIATES LLP  
 CHARTERED ACCOUNTANTS  
 FIRM REG NO. W100259



*(Signature)*  
 GIRISH SURESH TIRODKAR  
 PARTNER  
 M No. 164274

Place: PINGULI  
 04.06.2022

*(Signature)*  
 TRUSTEE  
 KRISHNARAO SITARAM DESAI SHIKSHAN MANDAL  
 Place: Malvan  
 Date: 02.06.2022



SCHEDULE A - OTHER EARMARKED FUNDS

PARTICULARS	AMOUNT RS.	AMOUNT RS.
Building & Hostel Development Fund		1,35,36,108.17
Deposit Fund (Unclaimed)		6,22,128.00
Special Reserve Fund (Unclaimed Liabilities)		15,143.19
Development Fund		80,277.00
Prizes & Scholarship Fund		4,97,889.29
Computer Room Fund		50,000.00
Smt. S. V. Ajsaonkar Will Fund		39,000.00
Senior College Fund		28,635.89
Kanyashala Development Fund		27,904.30
S. T. A. V. / Hostel Development Fund.		13,430.00
Students Welfare Fund		8,455.00
Bachat Yojana Griha Fund		8,000.00
Library Book Grant		39,915.00
Camps Development Fund		2,188.00
<b>TOTAL</b>		<b>1,49,69,073.84</b>

SCHEDULE B - LIABILITIES

PARTICULARS	AMOUNT RS.	AMOUNT RS.
Sunitadevi Topiwala Adhyapika Vidyamandir		
Scholarship	7,265.00	
Other	-	7,265.00
Rambhau Parulekar Junior College		
Liabrary Deposit	68,005.00	
Other	-	68,005.00
S. K. Patil Sindhudurga Mahavidyalay		
Liabrary Deposit & Caution Money	4,30,650.00	
Y. F. R. R. Camp	57,000.00	
PLA Scholarship	6,728.50	
Prizes	7,778.00	
University Exam Remuneration	(760.00)	
N. S. S. Grant	19,401.65	
Y.F.S.D. / NSS	575.00	5,21,373.15
Krishnarao Sitaram Desai Shikshan Mandal		
Secretary & Trustee	6,51,000.00	
S. K. Patil Sindhudurga Mahavidyalay	22,520.00	
Suspense (YFSD) (1999 - 2000)	2,676.75	6,76,196.75
National Service Scheme		
Advance		
Teacher / Others	94,121.25	
Shripad Pant Walawalkar	7,500.00	
Shrirang Mandale	2,852.00	
Personal Programme Officer	755.00	1,05,228.25
National Service Scheme ( Y. F. S. D. )		
Advance		
K. K. Rabate	1,525.00	
Programme Officer	1,155.00	2,680.00
Laxmibai Topiwala Kanyashala		
Advance from Teacher	18,380.00	
Social Welfare	710.00	
S. S. C. Examination Remuneration	664.00	
Profession Tax	120.00	19,874.00
Prathamik Kanyashala		
Advance from Teacher	1,000.00	
Other	-	1,000.00
Vocational Guidance (M. C. V. C.)		
Deposit		2,700.00
Science College		
Deposits and Caution Money	51,200.00	
Advance from Pant Walawalkar (Trustee)	2,18,000.00	2,69,200.00
<b>TOTAL</b>		<b>16,73,522.15</b>



SCHEDULE C - IMMOVABLE PROPERTIES

NAME OF ASSETS	BALANCES AS ON 01.04.2021	ADDITIONS	TOTAL RS.	DEPRECIATION		BALANCES AS ON 31.03.2022
				RATE (%)	AMOUNT RS.	
Land	2,50,882.54	-	2,50,882.54	-	-	2,50,882.54
Compound Wall	28,968.00	-	28,968.00	2.50	724.00	28,244.00
Building	1,78,30,123.71	-	1,78,30,123.71	2.50	4,45,753.00	1,73,84,370.71
Senior College	8,27,691.00	-	8,27,691.00	2.50	20,692.00	8,06,999.00
Kanyashala	23,189.00	-	23,189.00	2.50	580.00	22,609.00
Guest House	11,273.00	-	11,273.00	2.50	282.00	10,991.00
Stage and Cycle Stand	89,686.00	-	89,686.00	2.50	2,242.00	87,444.00
Hostel / Girl's Hostel	14,55,610.74	-	14,55,610.74	2.50	36,390.00	14,19,220.74
Bachat Yojana Grih	3,050.00	-	3,050.00	2.50	76.00	2,974.00
Sanitary Block	179.00	-	179.00	10.00	18.00	161.00
<b>TOTAL</b>	<b>2,05,20,652.99</b>	<b>-</b>	<b>2,05,20,652.99</b>		<b>5,06,757.00</b>	<b>2,00,13,895.99</b>

EMAIL- girish@tirodkar1@yahoo.co.in  
 MOBILE NO. 9879277022

SCHEDULE D - OTHER FIXED ASSETS

NAME OF ASSETS	BALANCES AS ON 01.04.2021	ADDITIONS (NET) RS.	TOTAL RS.	DEPRECIATION		BALANCES AS ON 31.03.2022
				RATE (%)	AMOUNT RS.	
Computer & Software	2,41,840.00	94,400.00	3,36,240.00	40	1,34,496.00	2,01,744.00
Furniture & Dead Stock	15,17,476.50	-	15,17,476.50	10	1,54,748.00	13,92,728.50
Typewriter / Xerox Machine/Pr	33,119.00	-	33,119.00	15	4,968.00	28,151.00
Other Equipments	1,20,797.00	34,118.00	1,54,915.00	20	30,983.00	1,23,932.00
Electrical Installations & Equip	1,49,689.00	-	1,49,689.00	20	29,938.00	1,19,751.00
Sports Equipments	62,669.00	-	62,669.00	20	12,534.00	50,135.00
Laboratory Equipments	59,946.00	-	59,946.00	20	11,989.00	47,957.00
Books	4,73,540.00	59,005.00	5,32,545.00	20	1,06,509.00	4,26,036.00
Vehicle ( School Bus )	3,65,371.00	-	3,65,371.00	30	1,09,611.00	2,55,760.00
<b>TOTAL</b>	<b>30,54,447.50</b>	<b>1,87,523.00</b>	<b>32,41,970.50</b>		<b>5,95,776.00</b>	<b>26,46,194.50</b>

SCHEDULE E - ADVANCES AND DEPOSITS

PARTICULARS	AMOUNT RS.	AMOUNT RS.
Laxmibai Topiwala Kanyashala		
Non - Teaching Staff (Peons)	5,000.00	
Advance to Teachers / Head Mistress	28,380.00	
Telephone Deposit	1,000.00	34,380.00
S. K. Patil Sindhudurga Mahavidyalaya		
Y. F. R. R. Camp	10,000.00	
N. S. S. Advance	13,362.00	
Telephone	1,500.00	
M. S. E. B. Deposit	1,071.00	
Municipal Water Deposite	1,500.00	
N. S. S. Income Outstandings	554.00	
Electricity Testing Deposite	40.00	
Others	-	28,027.00
Krishnarao Sitarant Desai Shikshan Mandal		
Staff & Secretary & Chairman	1,55,690.88	
National Service Scheme	48,879.00	
Laxmibai Topiwala Kanyashala - Computer Unit	47,872.00	
Electricity Testing Deposite	65,348.00	
Gas	12,100.00	
Income Tax Deducted at Source	70,650.00	
Y. F. R. R. Camp	7,500.00	
U. G. C Sports & Equipments	5,001.00	
Telephone	3,145.00	
M. P. F. L. Advance	1,762.00	
Laxmibai Topiwala Kanyashala (2000 - 2001)	500.00	
N. C. C. Girls & Boys	374.00	
Others	189.00	
Deposit with Malvan Municipality	1,48,510.00	5,67,520.88
Rambhau Parulekar Junior College - Temporary Advance		11,000.00
University Grant Commission - Phadke Book Seller		
<b>TOTAL</b>		<b>6,41,040.12</b>



SCHEDULE F - CASH AND BANK BALANCES

PARTICULARS	AMOUNT RS.	AMOUNT RS.
Cash on Hand		6,093.87
The Sindhudurga District Central Co-op. Bank Ltd., Malvan		
Savings	1,61,808.85	
Current	1,98,379.85	3,60,188.70
In Savings Accounts with Malvan Branches		
Bank of Maharashtra	41,23,216.42	
The Saraswat Co-op. Bank Ltd.	2,84,149.26	
Bank of India	39,651.00	
State Bank of India	49,044.00	
Lokmanya Multipurpose Co-op. Society Ltd.	-	44,96,060.68
Fixed Deposits with Banks at Malvan		
The Saraswat Co-op. Bank Ltd.	15,50,000.00	15,50,000.00
State Bank of India	-	
<b>TOTAL</b>		<b>64,12,343.25</b>

SCHEDULE G - ESTABLISHMENT EXPENSES

PARTICULARS	AMOUNT RS.
Electricity Charges & Expenses	2,75,291.00
Printing & Stationery	1,08,390.00
Travelling & Daily Allowances / Expenses	2,39,385.00
Telephone Charges	22,297.00
Postage & Courier	5,761.00
Bank Charges	2,553.02
Freight, Transport & Octroi	1,020.00
Xerox	-
<b>TOTAL</b>	<b>6,54,697.02</b>

For KRISHNARAO SITARAM DESAI SHIKSHAN MANDAL

एस्. एस्. पन्नावालावलकर  
 कार्याध्यक्ष  
 कृ. सी. देसाई शिखर  
 मालवण. मो. 9423053917



AS PER OUR AUDIT REPORT OF EVEN DATE  
 EXAMINED AND FOUND CORRECT  
 For KPT & ASSOCIATES LLP  
 CHARTERED ACCOUNTANTS  
 FIRM REG NO. W100259

GIRISH SURESH TIRODKAR  
 PARTNER  
 M No. 164274

Place: Malvan  
 Date: 02.06.2022

Place: PINGULI  
 02.06.2022

THE BOMBAY PUBLIC TRUSTS ACT, 1950

SCHEDULE IX C

(VIDE RULE 32)

STATEMENT OF INCOME LIABLE TO CONTRIBUTION FOR THE YEAR ENDED :- 31ST MARCH, 2022

NAME OF THE PUBLIC TRUST

:- KRISHNARAO SITARAM DESAI SHIKSHAN  
MANDAL

REGISTRATION NUMBER.

:- F - 10 .

PARTICULARS	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)			5,04,44,523.13
II. ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32 :			
i) Donations received from other Public Trusts and Dharmadas		4,62,84,224.50	
ii) Grants received from Government and Local Authorities (Including as well as Excluding Contra Items)			
iii) Interest on Sinking or Depreciation Fund		48,90,853.96	
iv) Amount spent for the purpose of Secular Education			
v) Amount spent for the purpose of Medical Relief			
vi) Amount spent for the purpose of Veterinary treatment of Animals			
vii) Expenditure incurred from Donation for Relief of Distress caused by Scarcity, Drought, Flood, Fire or other Natural Calamity			
viii) Deductions out of Income from Lands used for Agricultural Purposes :			
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 purposes :			
a) Assessment Cesses and other Government or Municipal Taxes	1,07,212.00		
b) Ground Rent payable to the Superior Landlord			
c) Insurance Premia			
d) Repairs @ 10% of Gross Rent of Building	46,972.90		
e) Cost of Collection @ 4% of Gross Rent of Buildings let out	18,789.16	1,72,974.06	
x) Cost of Collection of Income or Receipts from Securities, Stocks etc. @ 1% of such Income			
xi) Deductions on account of Repairs in respect of Building not rented and yielding no Income @10% of the estimated Gross Annual Rent			5,13,48,052.52
GROSS ANNUAL INCOME CHARGEABLE TO CONTRIBUTION #		TOTAL	(9,03,529.39)

# However, the Mandal is exclusively for the purpose of Advancement and Propagation of Secular Education.

Certified that while claiming deductions 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 deduction.

ADDRESS  
At & Post - Malvan  
Dist. - Sindhudurga

PLACE : MALVAN

DR. KRISHNARAO SITARAM DESAI SHIKSHAN MANDAL

कार्याध्यक्ष

कृ. सी. देसाई शिक्षण मंडल

मालवण पो. TRUSTEE-3917

DATE : 02.06.2022

PLACE : PINGULI

For K P T & ASSOCIATES LLP  
CHARTERED ACCOUNTANTS  
FIRM REG NO. W100259

GIRISH SURESH TIRODKAR  
PARTNER  
M No. 164274

DATE : 04.06.2022

UDIN NO. 22164274AKTHBT9143

