

# **Audit Report**

## **FY 2021-22**

**Trimurti Shikshan Santha's**

**Smt. Vimalbai Uttamrao Patil Art's &**  
**Late Dr. B.S. Desale Science College**  
**Sakri Dist. Dhule**

**Receipts & Payments Account**  
**For the year ended 31<sup>st</sup> March 2022**



**Akshay Chhajed & Associates**  
**Chartered Accountants**

**Address:**  
**First Floor, Ahinsa Jewellers,**  
**Main Road, Sakri**

**Mob- 7588317237**



**Akshay Chhajed & Associates**  
**Chartered Accountants**

**INDEPENDENT AUDITOR'S REPORT**

**Trimurti Shikshan Sanstha's**

**Smt. Vimalbai Uttamrao Patil Art's & Late Dr. B.S. Desale Science College**

We have examined the Receipts and Payments account from 01/04/2021 to 31/03/2022, attached herewith, Trimurti Shikshan Sanstha's ("the Trust") Smt. Vimalbai Uttamrao Patil Art's & Late Dr. B.S. Desale Science College ("the College") of Sakri Dist. Dhule. These Receipts and Payments accounts are the responsibility of the College Principal. Our responsibility is to express an opinion on these receipts and payments account based on our audit.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan & perform the audit to obtain reasonable assurance about whether the receipts and payments accounts are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the receipts and payment accounts. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

We certify that the receipts and payment accounts are in agreement with the books of account maintained at the College office at Sakri, Dist. Dhule.

**We report the following observations / comments/ discrepancies:**

- The balance confirmation letter confirming the balance as on 31st March 2022 from Trimurti Shikshan Sanstha not obtained hence balance not verified by us.

**Subject to above:**

We have obtained all the information and explanation, which, to the best of our knowledge & belief, were necessary for the purpose of the audit. In our opinion proper books of accounts have been kept by the College so far as appears from our examination of the books.





**Akshay Chhajer & Associates**  
**Chartered Accountants**

In our opinion & to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view, in the case of the Receipts and Payments Account, of the state of the affairs of the College for FY 2021-22.

**For Akshay Chhajer & Associates**  
**Chartered Accountants**

Dated :- 09/09/2022

Place:- Sakri

**CA AKSHAY P. CHHAJED**  
**(PROPRIETOR)**  
**Membership No.: 184327**  
**FRN- 155365W**





**Trimurti Shikshan Sanstha's**  
**Smt. Vimalbai Uttamrao Patil Art's & Late Dr. B.S. Desale Science College Sakri, Sakri Dist. Dhule**

**Receipt and Payment Account for the year ended 31st March 2022**

| RECEIPTS  | AMOUNT<br>(RS.) | AMOUNT<br>(RS.) | PAYMENTS                                   | AMOUNT<br>(RS.) | AMOUNT<br>(RS.) |
|---|-----------------|-----------------|--|-----------------|-----------------|
| To Opening Balance                                |                 |                 |  |                 |                 |
| To Cash in Hand                                   |                 | 18,563          | By Grants Utilised (As per Annexure-III)   |                 | 2,24,57,889     |
| To Cash at Bank (As per Annexure-I)               |                 | 65,35,588       | Salaries and Allowances (Teaching)         |                 | 37,78,842       |
|   |                 |                 | Salaries and Allowances (Non-Teaching)     |                 |                 |
| To Grants Received                                |                 | 2,62,29,531     | By Remuneration (As per Annexure-IV)       |                 | 17,67,725       |
| Salaries and Allowances                           |                 |                 | By Expenses on Objects (As per Annexure-V) |                 | 8,86,316        |
| To College Fees and Receipts (As per Annexure-II) |                 | 35,86,060       | By Library Books Purchased                 |                 | 37,634          |
| To Income From Other Sources                      |                 | 21,694          | By IDS on Contractor Paid                  |                 | 10,000          |
| Interest On Saving Account                        |                 |                 | By Sundry Creditors                        |                 | 7,902           |
| To Student Scholarship Receipt                    |                 |                 | Atharva Publications                       |                 |                 |
|   |                 |                 | By Internal Account                        |                 |                 |
| To Deposits                                       |                 | 21,450          | Trimurti Shikshan Sanstha                  |                 |                 |
| Laboratory Deposit                                |                 | 32,350          | By Providend Fund Withdrawl Paid           |                 | 10,16,416       |
| Library Deposit                                   |                 |                 | By Medical Bill Paid                       |                 | 2,49,318        |
| To Internal Account                               |                 |                 | By Provident Fund Settlement Grant Paid    |                 | 10,97,258       |
| Trimurti Shikshan Sanstha                         |                 |                 |  |                 |                 |
| To Providend Fund Withdrawl                       |                 |                 |  |                 |                 |
| To Medical Bill                                   |                 |                 |  |                 |                 |
| To Provident Fund Settlement Grant Received       |                 |                 |  |                 |                 |
|   |                 |                 |  |                 |                 |
| Subtotal Brought Down                             |                 | 4,13,95,880     | Subtotal Brought Down                      |                 | 3,43,09,300     |

| Subtotal Carried Forward                                 | 4,13,95,880        | Subtotal Carried Forward                                 | 3,43,09,300        |
|--|--------------------|--|--------------------|
| <b>To Deductions from Salaries (Joint Director Off.)</b> |                    | <b>By Deductions from Salaries (Joint Director Off.)</b> |                    |
| Profession Tax   | 48,100             | Profession Tax   | 48,100             |
| Provident Fund   | 31,64,000          | Provident Fund   | 31,64,000          |
| DCPS   | 4,49,552           | DCPS   | 4,49,552           |
|  | <b>36,61,652</b>   |  | <b>36,61,652</b>   |
| <b>To Deductions from Salaries (College)</b>             |                    | <b>By Deductions from Salaries (College)</b>             |                    |
| Accidental Insurance                                     | 7,080              | Accidental Insurance                                     | 7,080              |
| CM Relief Fund COVID-19                                  | 57,819             | CM Relief Fund COVID-19                                  | 57,819             |
| Dhule Dist. Mahavidyalayin Karmachari Sanstha            | 7,35,800           | Dhule Dist. Mahavidyalayin Karmachari Sanstha            | 7,35,800           |
| Dhule Dist. Mahavidyalayin Shikshak Sanstha              | 12,77,000          | Dhule Dist. Mahavidyalayin Shikshak Sanstha              | 13,65,000          |
| Dhule & Nandurbar Govt. Serv. Co-Op Bank Ltd             | 7,99,172           | Dhule & Nandurbar Govt. Serv. Co-Op Bank Ltd             | 7,99,172           |
| Ex-gratia Contribution                                   | 62,328             | Ex-gratia Contribution                                   | 62,328             |
| Flag Fund Contribution                                   | 10,000             | Flag Fund Contribution                                   | 10,000             |
| Life Insurance Corporation (LIC) Premium                 | 11,64,504          | Life Insurance Corporation (LIC) Premium                 | 11,64,504          |
| Tax Deducted at Source (TDS)                             | 33,36,620          | Tax Deducted at Source (TDS)                             | 33,36,620          |
|  | <b>74,50,323</b>   |  | <b>75,38,323</b>   |
| <b>To Opening Balance regrouped</b>                      |                    | <b>By Closing Balance</b>                                |                    |
|  |                    | Cash in Hand   | 1,067              |
|  |                    | Cash at Bank   | 69,98,272          |
|  |                    |  |                    |
| <b>Grand Total</b>                                       | <b>5,25,08,614</b> | <b>Grand Total</b>                                       | <b>5,25,08,614</b> |

Checked and Found Correct vide Separate Audit Report of Even Date.

For Akshay Chhajed & Associates  
Chartered Accountants



*A.P. Chhajed*

CA AKSHAY P. CHHAJED  
(PROPRIETOR)

Membership No.: 184327

FRN- 155365W

For Smt. Vimalbai Uttamrao Patil Art's & Late Dr. B.S. Desale  
Science College Sakri



PRINCIPAL

T.S.'s.Smt. V.U.Patil Arts &  
Late Dr.B.S.Desale Science College  
Sakri, Tal.Sakri, Dist.Dhule

Place: Sakri

Date: 09/09/2022

**Trimurti Shikshan Sanstha's**  
**Smt. Vimalbai Uttamrao Patil Art's & Late Dr. B.S. Desale Science College Sakri**

**Annexure-I :- Cash at Bank**

| Name of Bank                                     | Amount                      | Amount                      |
|--|-----------------------------|-----------------------------|
|  | Balance as at<br>01/04/2021 | Balance as at<br>31/03/2022 |
| <b>Current Account</b>                           |                             |                             |
| Bank of India A/c No. 082720110000203            | 6,08,133                    | 3,82,992                    |
| Bank of Maharashtra A/c No. 20257700261          | 1,15,680                    | 19,294                      |
| State Bank of India A/c No. 11369236673          | 34,87,020                   | 40,88,938                   |
| The Hasti Co-Op Bank Ltd A/c No. 006001100000159 | 24,637                      | 24,637                      |
| The Hasti Co-Op Bank Ltd A/c No. 006001100000179 | 2,35,142                    | 2,35,142                    |
| <b>Savings Accounts</b>                          |                             |                             |
| Bank of Baroda A/c No. 94490100007138            | 6,39,422                    | 94,781                      |
| Bank of Maharashtra A/c No. 20257700953          | 22,442                      | 21,498                      |
| Bank of Maharashtra A/c No. 20257701061          | 12,53,272                   | 20,54,287                   |
| Bank of Maharashtra A/c No. 20257737688          | -                           | 1,409                       |
| Bank of Maharashtra A/c No. 60077752579          | 61,636                      | 7                           |
| State Bank of India A/c No. 11369237688          | 73,288                      | 75,287                      |
| State Bank of India A/c No. 11369269564          | 14,916                      | -                           |
| <b>Total Bank Balance</b>                        | <b>65,35,588</b>            | <b>69,98,272</b>            |



**Trimurti Shikshan Sanstha's**  
**Smt.Vimalbai Uttamrao Patil Art's & Late Dr. B.S. Desale Science College Sakri**

**Annexure-II :- College Fees and Receipts**

| Particulars                           | Amount           |
|---------------------------------------|------------------|
| Admission Fees                        | 17,350           |
| Alumni Association Fees               | 17,400           |
| Ashwamedh Fees                        | 90               |
| Bonafide Certificate Fees             | 4,935            |
| Career Guidance Fees                  | 6,850            |
| College Development Fees              | 52,605           |
| College Fees                          | 4,74,598         |
| Computer IT / MICE Fees               | 2,65,756         |
| Computerization Fees                  | 13,920           |
| Eligibility Fees                      | 15,450           |
| Environment Fees                      | 28,700           |
| Exam Fees                             | 1,75,040         |
| Gathering Fee                         | 120              |
| G. K. Fees                            | 9,700            |
| Gymkhana Fees                         | 100              |
| ICT Fees                              | 53,000           |
| Identity Card Fees                    | 20,860           |
| Internal Exam Fees                    | 55,370           |
| Lab Development Fess                  | 5,47,952         |
| Labratory Fees                        | 1,41,150         |
| Library Fees                          | 45,582           |
| Magazine Fees                         | 27,760           |
| Medical Fees                          | 7,675            |
| Miscellaneous Fees                    | 71,050           |
| M. K. C. L. Fees                      | 34,800           |
| N.M.U. Contribution to NSS            | 58,195           |
| N.M.U. Examination Exp. Reimbursement | 5,08,683         |
| Personality Development Fees          | 75               |
| Poor AID Fund Fees                    | 120              |
| Registration Fees                     | 2,175            |
| Student Activities Fees               | 120              |
| Student Groups Insurance Fees         | 11,140           |
| Transfer Certificate Fees             | 31,790           |
| Tuition Fee                           | 6,38,949         |
| YCMOU Admission Fees                  | 2,47,000         |
| <b>Total</b>                          | <b>35,86,060</b> |



**Trimurti Shikshan Sanstha's**  
**Smt. Vimalbai Uttamrao Patil Art's & Late Dr. B.S. Desale Science College Sakri**

**Annexure-III :- Grant Utilisation**

| Particulars                     | Amount             |
|---------------------------------|--------------------|
| <b>Teaching Staff</b>           |                    |
| Anudnya Allowance               | 18,200             |
| Basic Salaries                  | 1,69,27,886        |
| Dearness Allowance              | 35,86,679          |
| Dearness Allowance Diff         | 3,11,661           |
| House Rent Allowance            | 13,93,863          |
| Special Allowance               | 54,000             |
| Transport Allowance             | 1,65,600           |
| <b>Non-Teaching Staff</b>       |                    |
| Basic Salaries                  | 13,32,616          |
| Dearness Allowance              | 20,35,583          |
| Dearness Allowance Differential | 56,000             |
| Grade Pay                       | 1,83,800           |
| House Rent Allowance            | 1,17,024           |
| Transport Allowance             | 53,819             |
| <b>Total</b>                    | <b>2,62,36,731</b> |

**Annexure-IV :- Remuneration**

| Particulars                                     | Amount           |
|---|------------------|
| Remuneration to Examiners                       | 20,580           |
| Remuneration to Librarian                       | 55,000           |
| Remuneration to M.A. Faculties (Non-Teaching)   | 10,000           |
| Remuneration to M.A. Faculties (Teaching)       | 56,000           |
| Remuneration to NSS Faculties                   | 12,700           |
| Remuneration To Science College Faculties/Staff | 11,43,000        |
| Remuneration to YCMOU Faculties                 | 4,70,445         |
| <b>Total</b>                                    | <b>17,67,725</b> |



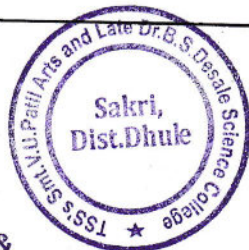


**Trimurti Shikshan Sanstha's**  
**Smt.Vimalbai Uttamrao Patil Art's & Late Dr. B.S. Desale Science College Sakri**

**Annexure-V :- Expenses on Objects**

| Particulars                             | Amount          |
|---|-----------------|
| Advertisement Expenses                  | 5,000           |
| Affiliation Fees Expenses               | 1,11,450        |
| Audit Fees                              | 29,500          |
| Bank Charges                            | 6,028           |
| CCTV Camera Repiring                    | 200             |
| Charity Department Late Fees            | 300             |
| College Expenses                        | 32,028          |
| College Website Expenses                | 4,300           |
| Computer Lab Expenses                   | 12,100          |
| Electricity Expenses                    | 47,950          |
| Electronics Repairing & Expenses        | 10,002          |
| Furniture Repairing Expese              | 9,680           |
| Gas & Fuel Expenses                     | 920             |
| Internet & Mobile Expeses               | 17,170          |
| Magazines and Periodicals Expenses      | 4,500           |
| Master Software Expenses                | 70,889          |
| News Paper Expense                      | 7,875           |
| NSS Camp Expenses                       | 45,145          |
| N.M.U. Eligibility Fees                 | 79,856          |
| N.M.U Examination Fees                  | 2,16,854        |
| Postage Expenses                        | 480             |
| Printing & Stationary Expenses          | 19,792          |
| Professional Fees                       | 60,000          |
| Nandurbar Sports Committee Contribution | 7,200           |
| Refreshment Expenses                    | 5,925           |
| Repairing Expense                       | 2,832           |
| Science Lab Expenses                    | 5,240           |
| Sports Expenses                         | 4,200           |
| Stamp Affidavits                        | 1,510           |
| Tea & Coffee                            | 300             |
| Traveling & Conveyance                  | 44,090          |
| Trophies Expenses                       | 8,000           |
| Yuwati Sabha                            | 15,000          |
| <b>Total</b>                            | <b>8,86,316</b> |

  
**Co-ordinator**  
**IQAC**



**T.S.S.'s Smt.V.U.Patil Arts &  
Late Dr.B.S.Desale Science College**  
Sakri, Tal.Sakri, Dist.Dhule

**PRINCIPAL**  
**TSS's Smt.V.U.Patil Arts &  
Late Dr.B.S.Desale Science College**  
Sakri, Dist.Dhule PIN-424304