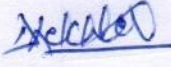


CERTIFICATE

Certified that the Salaries mentioned in the statement of accounts of DATTAJIRAO KADAM ARTS , SCIENCE AND COMMERCE COLLEGE , CHALKARANI were actually paid to the teaching as well as Non Teaching staff and that no part of the amounts was returned to the college fund. In the form of donation or in other manner except self made voluntary contribution made by employees.

Place : Kolhapur.

Date :

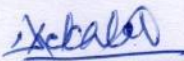

(Dr.Dhekale V.S.)
I/c Principal
D.K.A.S.C. College,
Ichalkaranji,

CERTIFICATE

Certified that member of Teaching And Non Teaching staff of the college (Full Time & Part Time) have been actually paid D.A..according to the rates sanctioned by Government for their own full time and Part Time employees respectively during the year 2020-21 and the total expenditure on Dearness Allowance as Govt.rates worth Rs.1,96,40,959 /- .This included expenditure of Rs.Nil on part time staff as sanctioned from time to time.The expenditure on account of D.A.to the staff of the college , Hostel , Gymkhana , Residential Qurters and reading room has not included in the total D.A.Expenditure of Rs. 1,96,40,959 /-paid at Govt.rates as certified above.

Place : Kolhapur.

Date :


(Dr.Dhekale V.S.)
I/c Principal
D.K.A.S.C. College,
Ichalkaranji.

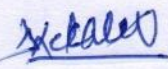
CERTIFICATE

Certified that there are no sundry creditors outstanding payment and credit purchase merged in the expenditure of the DATTAJIRAO KADAM ARTS , SCIENCE AND COMMERCE COLLEGE , CHALKARANI. during the year 2020-2021

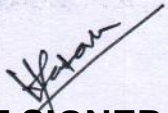
Place : Kolhapur.

Date :

UDIN: 21137548 AAAAKL72D1


(Dr.Dhekale V.S.)
I/c Principal
D.K.A.S.C. College,
Ichalkaranji.

PDF SIGNER DEMO VERSION


CA Vrushali Phatak
Partner
Membership No.137548



Shri Swami Vivekanand Shikshan Sanstha's
DAATAJIRAO KADAM ARTS , SCIENCE AND COMMERCE COLLEGE, INCHALKARANJI

TAL : HATKANANGALE , DIST : KOLHAPUR

RECEIPT AND PAYMENT FOR THE YEAR 2020-2021

DIRECT RECEIPT	Rs.	Rs.	DIRECT PAYMENTS	Rs.	Rs.
GOVT. GRANTS		8,81,21,688.00	SALARY EXP.		6,39,37,176.00
Salary grants	8,17,48,319.00		Teaching Staff :-		
Non-salary grants	10,59,200.00		Pay	4,79,90,603.00	
Medical Re-Imbursement	10,43,464.00		D.A.	1,15,92,105.00	
CHB Grant	41,64,805.00		H.R.A.	39,27,975.00	
Leave Encashment	1,05,900.00		T.A.	4,26,493.00	
Fees From Students		11,08,147.00	Non-Teaching Staff :-		1,79,42,382.00
Admission Fees	15,310.00		Pay	89,39,000.00	
Identity Card Fees	31,750.00		D.A.	80,48,854.00	
Tution Fees	2,28,360.00		H.R.A.	7,98,243.00	
Library Fees	1,16,845.00		T.A.	1,56,285.00	
Gymkhana Fees	1,74,935.00		Other Allowances		51,723.00
Laboratory Fees	40,625.00		Special Pay Teaching	29,177.00	
College Magazine Fee	1,10,415.00		Cash Allowance	898.00	
College Day	1,08,400.00		Washing Allowance	10,325.00	
Health Insurance	27,637.00		Other Allowances	11,323.00	
Enviornment Sci. Fees	77,825.00		Salary Grant Refund		85,523.00
E- Charges	1,76,045.00		CHB Salary		35,91,200.00
Other Receipts		81,830.00	Medical Re-Imbursement		21,440.00
T.C. Fee / Migration	15,350.00		Furniture And Dead Stock		1,36,142.00
Cost Of Library Books	5,304.00		Other Dead Stock	9,396.00	
Seminar	7,401.00		Computer	1,26,746.00	
College Exam / Paper Charges	53,775.00		Gymkhana Dead Stock & Exp.		1,69,974.00
Bank Interest		1,17,316.00	Gymkhana Current Exp.	60,214.00	
EBC Fee Grant		1,71,600.00	Magazine Exp.	1,09,760.00	
EBC Tution Fee	1,71,600.00		Laboratory Dead Stock And Exp.		13,705.00
			Lab. Chemical & Current Exp.	13,705.00	
			Library Exp.		77,413.00
			Library Books	65,988.00	
			Periodicals	11,425.00	
			Educational Expences		27,30,455.20
			e- charges	1,54,814.00	
			News paper	4,168.00	
			Travelling Exp.	5,655.00	
			Mandhan	2,790.00	
			Seminar	4,049.00	
			Telephone Exp.	20,412.00	
			Electricity Charge	48,858.00	
			Postage	3,374.00	
			Health Insurance	27,637.00	
			Stationery	15,584.00	
			Printing	4,060.00	
			Advertiesment	5,625.00	
			AMC Charges	27,435.00	
			Affilation Fee	5,040.00	
			Misc. Expenditure	84,691.20	
			Building Insurance	2,924.00	
			Supervision Charges	8,45,000.00	
			Corporation Tax	1,40,159.00	
			Water Charges	6,900.00	
			Audit Fee	99,634.00	
			Enviornment Exp.	12,000.00	
			Computer Exp.	40,045.00	
			Interest Refund on UGC Grant	1,75,829.00	
			Misc. Dead Stock Repairy	19,400.00	
			Infrastructure Agumentation	7,02,655.00	
			Maintainance Of Phy. Facility	2,71,717.00	



			Purchase of Forms		31,850.00
			Purchase Of Identity Card	31,850.00	
			Tution Fee Adjustment		10,59,200.00
Total DIRECT RECEIPT	Rs.	8,96,00,581.00	Total DIRECT PAYMENT	Rs.	8,96,48,183.20

INDIRECT RECEIPTS	Rs.	Rs.	INDIRECT PAYMENTS	Rs.	Rs.
S.S.V.S. Kolhapur		8,50,625.00	S.S.V.S. Kolhapur		28,55,990.00
Intra-Branch Section		32,64,729.00	Intra-Branch Section		26,45,034.00
Prin. Jr. College Section	1,40,159.00		Prin. Jr. College Section	-	
Prin. BCA Section	1,55,000.00		Prin. BCA Section	820.00	
Prin. Building Cash Book	-		Prin. Building Cash Book	11,00,024.00	
Prin. P.G. Section	90,000.00		Prin. P.G. Section	-	
Prin. Sr. College Non Grant Section	28,79,570.00		Prin. Sr. College Non Grant Section	15,44,190.00	
Salary Deduction		2,30,56,987.00	Salary Deduction		2,26,10,357.00
Income Tax	1,16,94,200.00		Income Tax	1,16,94,200.00	
Professional Tax	2,27,800.00		Professional Tax	1,92,600.00	
LIC	11,15,553.00		LIC	11,15,553.00	
Path Sanstha	16,50,815.00		Path Sanstha	16,40,915.00	
Krutadnyata Nidhi	7,38,698.00		Krutadnyata Nidhi	7,38,698.00	
Group Insurance Staff	8,850.00		Group Insurance Staff	8,850.00	
Revenue Stamp	1,020.00		Revenue Stamp	1,020.00	
Salary Payble	4,02,530.00		Salary Payble	-	
Covid 19 C.M. Relief Fund	5,68,308.00		Covid 19 C.M. Relief Fund	5,68,308.00	
Provident Fund Deposit A.O.	53,72,397.00		Provident Fund Deposit A.O.	53,73,397.00	
D.C.P.S. Regular	11,01,443.00		D.C.P.S. Regular	11,01,443.00	
D.C.P.S. Delayed	1,75,373.00		D.C.P.S. Delayed	1,75,373.00	
University Fees		24,48,624.00	University Fees		15,87,736.00
Uni. Exam Home Pattern Fee	3,88,995.00		Uni. Exam Home Pattern Fee	3,88,995.00	
University Exam Fee	5,94,215.00		University Exam Fee	5,94,215.00	
Eligibility Fee	86,550.00		Eligibility Fee	86,550.00	
University Pro rata	38,685.00		University Pro rata	33,000.00	
Apatkalin Nidhi	15,290.00		Apatkalin Nidhi	13,175.00	
Ashwamedh Nidhi	53,095.00		Ashwamedh Nidhi	31,786.00	
Lead College Fee	38,400.00		Lead College Fee	32,913.00	
Development Fund (C.D.F.)	2,72,110.00		Development Fund (C.D.F.)	-	
Group Insurance Student	38,400.00		Group Insurance Student	32,875.00	
University Youth Festival	82,900.00		University Youth Festival	43,802.00	
University Center Exp.	-		University Center Exp.	1,53,839.00	
Univ. Exam Home Pattern Exps	3,49,660.00		Univ. Exam Home Pattern Exps	32,161.00	
Central Addressment Exp.	1,27,394.00		Central Addressment Exp.	-	
Uni. Develop Fund	1,72,350.00		Uni. Develop Fund	1,270.00	
University Seminar	27,790.00		University Seminar	2,875.00	
Self Finance Unit (NSS)	14,270.00		Self Finance Unit (NSS)	13,080.00	
Student Welfare Fund	70,350.00		Student Welfare Fund	61,300.00	
NSS Fee	770.00		NSS Fee	-	
E- Suvidha	77,400.00		E- Suvidha	65,900.00	
Govt. Scholarships		45,69,503.00	Govt. Scholarships		39,30,695.00
Rajashri Chha. Shau Maharaj Shikshan	22,54,960.00		Rajashri Chha. Shau Maharaj Shikshan	20,36,850.00	
Shulk Shcolarship (EBC)	-		Shulk Shcolarship (EBC)	-	
GOI Scholarship	19,91,460.00		GOI Scholarship	12,82,035.00	
GOI Freeship	21,464.00		GOI Freeship	-	
S.C. Scholarship	3,01,619.00		S.C. Scholarship	6,11,810.00	
N.S.S. A/c		29,400.00	N.S.S. A/c		22,000.00
NSS Regular	29,400.00		NSS Regular	22,000.00	
Deposits		7,330.00	Deposits		40.00
Caution Money	4,420.00		Caution Money	10.00	
Laboratory Deposit	2,910.00		Laboratory Deposit	30.00	
Dealers a/c		-	Dealers a/c		3,03,515.00
Deshamane Offset	-		Deshamane Offset	42,638.00	
Egal Scientific Co.	-		Egal Scientific Co.	58,440.00	
Mahalaxmi Scientific Company	-		Mahalaxmi Scientific Company	43,419.00	
Shri Samarth Trading Company	-		Shri Samarth Trading Company	22,049.00	
Unique Biological Chemical	-		Unique Biological Chemical	8,166.00	
Bio-Traiser	-		Bio-Traiser	88,786.00	
Mehta book	-		Mehta book	40,017.00	
Prizes		1,604.00	Prizes		-
Kantilal Shankarrao Wandre	1,604.00		Kantilal Shankarrao Wandre	-	
Other Receipt		1,74,359.00	Other Payments		1,03,819.00
TDS	25,639.00		TDS	25,639.00	
S.A. Fund	31,144.00		S.A. Fund	15,730.00	
Lead College Workshop	55,151.00		Lead College Workshop	-	
Vivekanand Jayanti Nidhi	43,145.00		Vivekanand Jayanti Nidhi	43,145.00	
Earn and Learn	14,280.00		Earn and Learn	14,280.00	
Flag Day Nidhi	5,000.00		Flag Day Nidhi	5,025.00	



Individual A/c		5,11,006.00	Individual A/c		8,83,517.00
OPENING BALANCES		28,78,488.95	CLOSING BALANCES		26,02,350.75
Cash in Hand	11,083.25		Cash in Hand	25,913.25	
Bank of baroda (Non Salary A/c - 3212)	16,82,421.04		Bank of baroda (Non Salary A/c - 3212)	5,129.04	
Bank Of Baroda (Misc. A/c - 3213)	2,36,195.26		Bank Of Baroda (Misc. A/c - 3213)	68,035.86	
Bank of Maharashtra (A/c - 9541)	5,26,790.00		Bank of Maharashtra (A/c - 9541)	2,55,528.00	
Bank of Maharashtra (A/c -16516)	4,21,999.40		Bank of Maharashtra (A/c -16516)	22,47,744.60	
TOTAL INDIRECT RECEIPT	Rs.	3,77,92,655.95	TOTAL INDIRECT PAYMENT	Rs.	3,75,45,053.75
TOTAL DIRECT RECEIPT	Rs.	8,96,00,581.00	TOTAL DIRECT PAYMENT	Rs.	8,98,48,183.20
GRANT TOTAL	Rs.	12,73,93,236.95	GRANT TOTAL	Rs.	12,73,93,236.95

UDIN: 21137548 AAAAKL72D1

For P V Phatak & Associates
Chartered Accountants

Phatak



CA Vrushali Phatak
Partner
Membership No.137548

Phatak

I/c Principal
D.K.A.S.C. College,
Ichalkaranji.

P V PHATAK & ASSOCIATES
Chartered Accountants



UDIN: 21137548AAAASJ4656

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **DKASC COLLEGE ICHALKARANJI (SENIOR NON GRANT SECTION)**. [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the Balance sheet as at March 31, 2021, and the Income and Expenditure Account and Receipt and Payments Account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2021 –

- University & Funds ₹ 5,23,173.00/-
- Other Liabilities ₹ 94,043.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2021 –

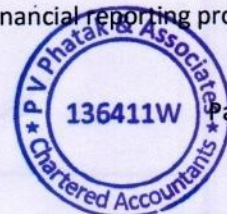
- University & Funds ₹ 1,36,845.00/-
- Other Assets ₹ 2,58,000.00/-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

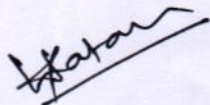
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W



Vrushali Phatak

Partner

Membership number - 137548



Place: Kolhapur

Date: 24/11/2021

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Dattajirao Kadam Arts, Science & Commerce College (Senior Non-Grant Section) Ichalkaranji
Tal: Hatkanangale, Dist: Kolhapur

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Receipts	₹	₹	Payments	₹	₹
Fee From Students		55,46,300.00	Salary Expenses		7,19,467.00
EBC Tuition Fees	18,65,250.00		Non Grant Teaching Salary	3,80,275.00	
Admission Fee	12,640.00		Non Grant Non Teaching Salary	3,39,192.00	
Tuition Fee	30,36,840.00		Furniture & Dead Stock		1,77,778.00
Library Fee	92,260.00		Other Dead Stock	13,050.00	
Gymkhana Fee	1,38,410.00		Computer	1,64,728.00	
Labrotary Fee	68,650.00		Other Educational Exps.		8,98,983.00
Student Health Insurance	18,140.00		Audit fee	1,180.00	
Magazine fee	88,985.00		Advertisement	19,175.00	
College Day	88,000.00		Affiliation	1,61,860.00	
T.C.	2,050.00		Electricity Charges	40,600.00	
College exam fee/ Paper Charges	42,700.00		Travelling	3,110.00	
Environment Fee	92,375.00		Misc.Expense	47,590.00	
Other Receipts		1,80,415.00	News Paper	1,695.00	
Sale of I Card	19,350.00		I D Card Exp	28,200.00	
E- Charges	1,32,315.00		Printing & Stationary	7,120.00	
Online Registration Fee Local	28,750.00		Computer Exp	12,645.00	
Bank Interest		12,605.00	Telephone	15,579.00	
College Fee		44,67,935.00	Website Exp	2,600.00	
			Environment exp	6,000.00	
			Deadstock Repairs	1,01,475.00	
			Security Remuneration	16,000.00	
			Gymkhana Current Exp.	40,809.00	
			Building Repair	2,83,116.00	
			E- Charges	88,479.00	
			Online Registration fee	21,750.00	
			Fees from Student		10,43,815.00
			Tuition Fees	10,37,365.00	
			Library Fee	1,450.00	
			Gymkhana Fee	2,200.00	
			Labrotary Fee	1,000.00	
			Magazine fee	1,200.00	
			College Day	600.00	
			College Fee		44,67,935.00
			Supervision Charges		1,11,000.00
DIRECT RECEIPTS	₹	1,02,07,255.00	DIRECT PAYMENTS	₹	74,18,978.00

Continued.....



INDIRECT RECEIPT	₹	₹	INDIRECT PAYMENT	₹	₹
S.S.V.S.S. Kop		1,11,000.00	S.S.V.S.S. Kop		10,16,310.00
University & Funds		6,05,870.00	University & Funds		3,40,217.00
Ashwamedh Nidhi	44,525.00		Ashwamedh Nidhi	27,964.00	
Pro-rata	32,180.00		Pro-rata	29,000.00	
University Youth Festival	69,665.00		University Youth Festival	38,588.00	
Group Insurance	31,875.00		Group Insurance	28,900.00	
Apatkalin Nidhi	12,790.00		Apatkalin Nidhi	11,580.00	
Lead College	31,925.00		lead College	28,900.00	
E- Suvidha	64,600.00		E- Suvidha	57,930.00	
Eligibility	59,900.00		Eligibility	46,100.00	
University Development Fund	1,36,650.00		University Development Fund	1,800.00	
Self Finance Unit (N.S.S)	12,220.00		Self Finance Unit (N.S.S)	11,500.00	
S. A. Fund	22,390.00		S. A. Fund	185.00	
Student Welfare Fund	60,950.00		Student Welfare Fund	57,770.00	
Development Fund (C.D.F.)	26,200.00		Development Fund (C.D.F.)	-	
Deposits		8,610.00	Deposits		90.00
Caution Money	3,990.00		Caution Money	60.00	
Lab.Deposit	4,620.00		Lab.Deposit	30.00	
Other receipt		72,567.00	Other Payment		23,732.00
Professional Tax	3,325.00		Professional Tax	4,900.00	
TDS	5,662.00		TDS	5,662.00	
Anamat	50,000.00		Anamat	-	
Flag Day Nidhi	40.00		Flag Day Nidhi	40.00	
Vivekanand Jayanti Nidhi	13,130.00		Vivekanand Jayanti Nidhi	13,130.00	
NSS Regular	410.00		NSS Regular	-	
Intra- Branch		15,70,590.00	Intra- Branch		28,88,320.00
Prin. BCA Section	-		Prin. BCA Section	1,000.00	
Building Cash book	26,400.00		Building Cash book	550.00	
Prin. PG Section	-		Prin. PG Section	7,200.00	
Prin. Sr. College Section	15,44,190.00		Prin. Sr. College Section	28,79,570.00	
Dealer A/c		-	Dealer A/c		1,89,198.00
Deshmane Offset	-		Deshmane Offset	42,336.00	
Dr. Bapuji Salunkhe Sah. Grahak Bhandar Ltd.	-		Dr. Bapuji Salunkhe Sah. Grahak Bhandar Ltd.	1,38,650.00	
Eagle Scientific Co.	-		Eagle Scientific Co.	8,212.00	
Individual		93,113.00	Individual		1,11,113.00
INDIRECT RECEIPTS	₹	24,61,750.00	INDIRECT PAYMENTS	₹	45,68,980.00
Op. Cash & Bank Balances		1,36,134.34	Cl. Cash & Bank Balances		8,17,181.34
Cash in Hand	4,605.00		Cash in Hand	12,500.00	
Bank Of Baroda	1,31,529.34		Bank Of Baroda	8,04,681.34	
GRAND TOTAL	₹	1,28,05,139.34	GRAND TOTAL	₹	1,28,05,139.34

As per our report of even date
UDIN : 21137548AAAASJ4656
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Phatak

Vrushali Phatak
Partner
Membership No. 137548





UDIN: 21137548AAAAPB1669

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **DATTAJIRAO KADAM ARTS, SCIENCE & COMMERCE, ICHALKARANJI (P.G. SECTION) NON-GRANT, KOLHAPUR**. [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the balance sheet as at March 31, 2021, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the **Basis for Qualified Opinion** section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2021 –

- University Fees ₹ 1,03,166.00/-
- Other Accounts ₹ 2,275.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2021 –

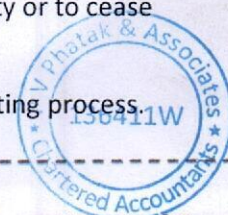
- Other Accounts ₹ 2,25,192.00/-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

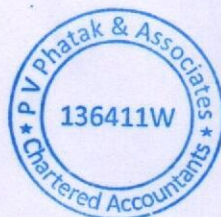
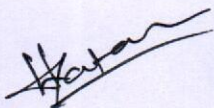
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W



Vrushali Phatak

Partner

Membership number - 137548

Place: Kolhapur

Date: 09/11/2021

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Dattajirao Kadam Arts, Science & Commerce College (P.G. Section) Ichalkaranji
Tal: Hatkanangale, Dist: Kolhapur

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Receipts	₹	₹	Payments	₹	₹
Fees From Student		7,73,205.00	Non Grant Salary Teaching		2,54,396.00
College Fee	6,19,575.00		Remuneration	2,54,396.00	
Admission Fee	360.00				
Tuition Fees	1,37,790.00		Library - Books		950.00
Library Fee	3,050.00				
Magazine Fee	7,600.00		Educational Expenses		7,00,695.00
Gymkhana fee	4,630.00		College Fee	6,19,575.00	
T.C. Fees	200.00		Stationery	1,340.00	
			Affiliation Fee	53,520.00	
Other Receipts		29,125.00	Misc. Exp.	3,852.00	
Registration Fees	960.00		Audit Fee	1,180.00	
Bonafide fees	760.00		Telephone Exp	8,848.00	
E Charges	8,360.00		Electricity Charges	7,130.00	
College Exam / paper Charges	7,600.00		Computer Exp	4,300.00	
Sale of Identity Cards	1,900.00		Identity Card Exp.	950.00	
Cultural Activity Fee	7,600.00				
Service Course Fee	45.00		Supervision Charges		22,000.00
Sale of Forms	1,900.00				
Bank Interest		4,047.00			
Bank Of Maharashtra	4,047.00				
DIRECT RECEIPTS	₹	8,06,377.00	DIRECT PAYMENTS	₹	9,78,041.00

Continue.....





UDIN: 21137548AAAATO6814

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **DATTAJIRAO KADAM ARTS, SCIENCE & COMMERCE COLLEGE, ICHALAKARANJI (MSC. BOTANY SECTION)**. [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the Balance Sheet as on March 31, 2021, and the Income and Expenditure account and Receipt and Payments account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the **Basis for Qualified Opinion** section of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2021 –

- University A/c ₹ 1,18,914.00/-
- Other Fees ₹ 10,170.00/-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W



Vrushali Phatak

Partner

Membership number - 137548



Place: Kolhapur

Date: 14/12/2021

Shri Swami Vivekanand Shikshan Sanstha's
Dattajirao Kadam Arts, Science & Commerce College, Ichalkaranji
Msc. Botany

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2021

DIRECT RECEIPT	₹	₹	DIRECT PAYMENT	₹	₹
FEES FROM STUDENTS		2,78,482.00	OTHER EXPENDITURE		1,03,496.00
Admission Fees	520.00		Audit Fee	236.00	
Tution Fees	29,487.00		Refund of Tution fees	1,03,260.00	
Library Fees	2,600.00				
Laboratory Fees	2,04,865.00		Supervision Charges		1,000.00
Magazine Fees	3,700.00				
Gymkhana Fees	3,900.00				
TC Fees	150.00				
College Exam fee	7,300.00				
Environment Fee	1,020.00				
Bonafide fee	370.00				
e Charges	4,070.00				
Internet Fee	7,300.00				
Cultural Activity fee	3,700.00				
Certificate Course fee (Subject)	9,500.00				
OTHER RECEIPTS		1,900.00			
Online Registration fee local	950.00				
Sale of Identity Cards	950.00				
TOTAL DIRECT RECEIPT	₹	2,80,382.00	TOTAL DIRECT PAYMENT	₹	1,04,496.00

Continued.....



INDIRECT RECEIPT	₹	₹	INDIRECT PAYMENT	₹	₹
S.S.V.S.S		1,236.00	S.S.V.S.S		0.00
INTRA BRANCH A/C Prin. P.G. Section	1,59,434.00	1,59,434.00	INTRA BRANCH A/C Prin. P.G. Section	3,42,182.00	3,42,182.00
UNIVERSITY A/C University Exam Fee	30,575.00	44,375.00	UNIVERSITY A/C University Exam Fee	30,575.00	41,609.00
Eligibility Fee	625.00		Eligibility Fee	775.00	
Ashwamedh Nidhi	1,015.00		Ashwamedh Nidhi	993.00	
Pro-rata	725.00		Pro-rata	1,000.00	
Apatkalin Nidhi	1,640.00		Apatkalin Nidhi	2,000.00	
University Youth Festival	1,595.00		University Youth Festival	1,386.00	
Lead College Fee	725.00		Lead College Fee	1,000.00	
Group Insurance Student	725.00		Group Insurance Student	1,000.00	
E-Suvidha	1,450.00		E-Suvidha	2,000.00	
Self finance unit (NSS)	370.00		Self finance unit (NSS)	370.00	
Vikas Nidhi (Student)	4,350.00		Vikas Nidhi (Student)	450.00	
Student health scheme	580.00		Student health scheme	60.00	
OTHER FEES		3,630.00	OTHER FEES & DEPOSIT		770.00
Flag Day Nidhi	550.00		Flag Day Nidhi	0.00	
Laboratory Deposit	1,305.00		Laboratory Deposit	0.00	
Caution Money	190.00		Caution Money	0.00	
Vivekanand Jayanti Nidhi	370.00		Vivekanand Jayanti Nidhi	370.00	
Contingency fund	290.00		Contingency fund	400.00	
S.A.Fund	925.00		S.A.Fund	0.00	
TOTAL INDIRECT RECEIPT	₹	2,08,675.00	TOTAL INDIRECT PAYMENT	₹	3,84,561.00
TO OPENING CASH & BANK BALANCE			BY CLOSING CASH & BANK BALANCE		0.00
Cash in hand	-		Cash in hand	0.00	
GRAND TOTAL	₹	4,89,057.00	GRAND TOTAL	₹	4,89,057.00

As per our report of even date
UDIN : 21137548AAAAA06814
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Hatan

Vrushali Phatak
Partner
Membership No. 137548





UDIN: 22137548AAAAAC2509

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **DATTAJIRAO KADAM ARTS, SCIENCE & COMMERCE COLLEGE (BCA DEPARTMENT), ICHALKARANJI**. [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the Balance Sheet as on March 31, 2021, and the Income and Expenditure account and Receipt and Payments account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the **Basis for Qualified Opinion** section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2021 –

- University fees ₹ 8,59,138.00/-
- Other Accounts ₹ 19,162.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2021 –

- Receivable fees ₹ 2,67,020.00/-
- Individual ₹ 1,04,000.00/-
- Other account ₹ 11,345.00/-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W



Vrushali Phatak

Partner

Membership number - 137548

Place: Kolhapur

Date: 04/01/2022

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Dattajirao Kadam Arts, Science & Commerce College (BCA Dept.) Ichalkaranji
Tal: Hatkanangale, Dist: Kolhapur

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Receipts	₹	₹	Payments	₹	₹
Fees From Student		13,36,278.00	Salary		5,75,121.00
Admission Fees	2,210.00		Non Grant Salary Teaching	4,89,221.00	
Tution Fees	10,95,745.00		Non Grant Salary Non Teaching	85,900.00	
Library Fees	1,10,000.00		Educational Expenses		3,63,802.00
Gymkhana fees	32,940.00		Telephone Exp.	51,364.00	
College Magazine Fee	21,700.00		Repairs to Dead Stock	23,364.00	
T.C. Fees / Migration	1,438.00		Electricity Charges	76,880.00	
Environmental Sci.Fee	20,875.00		Stationery	4,500.00	
Bonafide fee	2,170.00		Advertisment	5,026.00	
Processing fee	3,400.00		Affiliation Fees	20,160.00	
Other Fee	20.00		Misc. Exp.	14,000.00	
E charges	24,080.00		Audit Fee	1,180.00	
Cultutral Activity Fee	21,700.00		Purchase of Env.Sci. Journals	60,380.00	
Other Receipts		1,41,854.00	Enviornment Exp.	3,000.00	
Magazine Exp.	5,544.00		Processing Exps.	2,650.00	
Sale of Identity Cards	3,260.00		Lab.Exp.	22,300.00	
Laboratory Breakage	850.00		P.F.Sanstha Contribution	54,170.00	
Sale of Science Journals	1,10,500.00		P.F.Management Expenses	4,518.00	
College Exam / Paper Charges	21,700.00		Computer Exp.	20,310.00	
Bank Interest		12,539.00	Non-Grant Expenses		70,606.00
Bank of Maharashtra	12,539.00		Remunertion	1,800.00	
			Security Remuneration	68,806.00	
			Dead Stock		94,352.00
			Other Dead Stock	7,150.00	
			Computer	87,202.00	
			Supervision Charges		33,000.00
DIRECT RECEIPTS	₹	14,90,671.00	DIRECT PAYMENTS	₹	11,36,881.00

Continued.....



Receipts	₹	₹	Payments	₹	₹
SSVSS		33,000.00	SSVSS		3,02,000.00
Scholarship & Exam Fees		2,89,377.00	Scholarship & Exam Fees		1,96,855.00
University Exam Fee	1,15,205.00		University Exam Fee	1,15,205.00	
Univ. Exam Home Pattern fee	11,102.00		Univ. Exam Home Pattern fee	11,102.00	
Student Health Scheme	11,490.00		Student Health Scheme	7,150.00	
Eligibility Fee	7,250.00		Eligibility Fee	7,300.00	
University Pro .Rata	5,565.00		University Pro .Rata	5,350.00	
University Youth Festival	12,125.00		University Youth Festival	7,062.00	
Lead College fee	5,550.00		Lead College fee	5,350.00	
E- Suvidha	10,850.00		E- Suvidha	10,700.00	
Group Insurance Student	5,525.00		Group Insurance Student	5,350.00	
Caution Money	650.00		Caution Money	-	
Univ Exam Home Pattern Exps	33,306.00		Univ Exam Home Pattern Exps	-	
Vikas Nidhi (Student)	32,800.00		Vikas Nidhi (Student)	-	
Laboratory Deposit	200.00		Laboratory Deposit	-	
Self Finance Unit (NSS)	2,220.00		Self Finance Unit (NSS)	2,140.00	
Contingency Fund	2,220.00		Contingency Fund	2,140.00	
Apatkalin Nidhi	10,900.00		Apatkalin Nidhi	10,700.00	
Flag Day Nidhi	2,170.00		Flag Day Nidhi	-	
Vivekanand Jayanti Nidhi	2,170.00		Vivekanand Jayanti Nidhi	2,170.00	
Ashwamedh Nidhi	7,720.00		Ashwamedh Nidhi	5,136.00	
Development Fund (C.D.F.)	4,869.00		Development Fund (C.D.F.)	-	
S.A. Fund	5,490.00		S.A. Fund	-	
Other A/c		1,18,030.00	Other A/c		1,92,030.00
Individual A/c	56,000.00		Individual A/c	1,30,000.00	
P.F. A/c	54,170.00		P.F. A/c	54,170.00	
Prof. Tax	6,650.00		Prof. Tax	6,650.00	
TDS	1,210.00		TDS	1,210.00	
Intra Branch A/c		3,030.00	Intra Branch A/c		1,98,050.00
Prin.Jr College I.T. Section	1,210.00		Prin.Jr College I.T. Section	43,050.00	
Prin. Sr. College Section	820.00		Prin. Sr. College Section	1,55,000.00	
Prin. Sr College Non Grant	1,000.00		Prin. Sr College Non Grant	-	
INDIRECT RECEIPTS	₹	4,43,437.00	INDIRECT PAYMENTS	₹	8,88,935.00
Op. Cash & Bank Balances		5,77,502.09	Cl. Cash & Bank Balances		4,85,794.09
Cash in Hand	84,508.00		Cash in Hand	75,436.00	
Bank of Maharashtra	4,92,994.09		Bank of Maharashtra	4,10,358.09	
GRAND TOTAL	₹	25,11,610.09	GRAND TOTAL	₹	25,11,610.09

As per our report of even date
UDIN :22137548AAAAC2509

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

(Signature)



Vrushali Phatak

Partner

Membership No. 137548