

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S, KOLHAPUR
DATTAJIRAO KADAM ART'S, SCINCE & COMMERCE COLLEGE ICHALKARNJI

UDIN: 22122778ANXPCN 2114

CERTIFICATE NO.01

Cerified that, the salaries mentioned in the statement of accounts Dattajirao Kadam A.S.C.College Ichalkarnji (the college) were actually paid to the Teaching as well as non teaching staff and that no part of the amount was returned to the college fund expect self made voluntary contribution in the form of donation or in other matter.


PRINCIPAL,
Dattajirao Kadam A. S. C. College,
Ichalkaranji.

CERTIFICATE NO.02

Certified that the members of the Teaching & Non - Teaching staff of the college (Full Time & Part Time) have been actually paid Dearness Allowance According to the rates sanctioned by Govt. for their own Full Time & Part Time employees respectively during the year 2021.22 & the Total Expenditure on Dearness Allowance as per Govt.rates worth Rs.16084961 /- This including the 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, Gyamkhana, Residential Quarters and reading room has not been included in the total D.A. expenditure of Rs.16084961 /- paid at Govt. rates as certified above.




PRINCIPAL,
Dattajirao Kadam A. S. C. College,
Ichalkaranji.

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S, KOLHAPUR
DATTAJIRAO KADAM ART'S, SCIENCE & COMMERCE COLLEGE ICHALKARNJI

CERTIFICATE NO.03

Certified that the Expenditure on Provident Fund Contribution & contribution to the Gratuity Funds has been incurred at the rates prescribed & already approved by the Govt. from Time to Time & Rs. NIL for Provident Fund & Rs. NIL for Gratuity Fund have been contributed by the college.

Xelabes
PRINCIPAL,
Dattajirao Kadam A. S. C. College
Ichalkarnji.

CERTIFICATE NO.04

This is to certify that there is No sundry Creditors outstanding payments & credit purchased merged in the expenditure of the Dattajirao Kadam A.S.C. College Ichalkarnji Dist:- Kolhapur during the year 2021.2022 as seen their accounts for the year.

UDIH - 22122778AMXPCY 2114
For P V Phatak & Associates
Chartered Accountants

Xelabes
PRINCIPAL,
Dattajirao Kadam A. S. C. College,
Ichalkarnji.

Vikram
CA Vikram Phatak
Partner
Membership No. 122778



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S, KOLHAPUR
DATTAJIRAO KADAM ART'S, SCINCE & COMMERCE COLLEGE ICHALKARNJI
RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31st MARCH 2022

DIRECT RECEIPTS	AMOUNT	AMOUNT	DIRECT PAYMENTS	AMOUNT	AMOUNT
TO GOVT.GRANTS		8,34,33,334.00	SALARY EXP.		
Salary grants	7,85,62,506.00 ✓		PAY		5,92,77,087.00
CHB Salary Grant	16,01,900.00 ✓		Teaching Staff	3,77,53,660.00	
Leave Encashment Grant	16,36,870.00 ✓		Non-teaching Staff	1,12,51,540.00	
Medical Reimbursement	4,94,458.00 ✓		7 th Pay diff tr to PF (1st Installment)	88,13,327.00	
Non-salary grants	11,37,600.00		Leave En.ment N-Teaching	14,58,560.00	
SALARY RECOVERIES		351059.00	D.A.		1,60,84,961.00
Pay Teaching Staff	215142.00		Teaching Staff	95,73,041.00	
D.A.Teaching Staff	65521.00		Non-teaching Staff	62,27,710.00	
H.R.A.Teaching Staff	17280.00		Leave En.ment N-Teaching	2,84,210.00	
T.A.Teaching Staff	9416.00		H.R.A.		41,51,699.00
Pay Non-teaching Staff	37200.00		Teaching Staff	31,66,405.00	
D.A.Non-teaching Staff	6324.00		Non-teaching Staff	9,85,294.00	
H.R.A.Non-teaching Staff	176.00		T.A.		4,88,400.00
FEES FROM STUDENTS		29,23,336.50	Teaching Staff	3,36,000.00	
Admission Fee	8,820.00		Non-teaching Staff	1,52,400.00	
Tution Fee	5,58,652.50		OTHER ALLOWANCES		12,050.00
EBC Tution Fee	1,84,400.00		Washing Allowance	11,150.00	
Library Fee	81,385.00		Cash Allowance	900.00	
Gymkhana Fee	86,610.00		CHB Salary		20,87,200.00
Laboratory Fee	32,076.00		Medical Reimbursement		15,16,482.00
College Magazine Fee	97,385.00		Treasury Bharana		8,792.00
T.C. Fees / Migration	15,100.00		LIBRARY BOOKS		2,02,742.00
College Exam /Paper charges	15,700.00		Library Books	1,87,799.00 ✓	
e charges	1,62,470.00		Periodicals	14,943.00 ✓	
Processing Fee	30,400.00		LABROTARY EXPENDITURE.		2,24,816.00
Medical Service Fee	15,560.00		Labrotory Equipment	4,950.00 ✓	
Environment Sci.Fee	85,535.00		Lab.Chemical & Current Exp.	2,19,866.00 ✓	
Health Insurance	21,665.00		GYAMKHANA EXP.		2,84,254.00
Culture Activity fee	33,400.00		Magazine Expenses	88,700.00 ✓	
Univ. Exam Home pattern fee	7,95,576.00		Gymkhana Current Exp.	1,95,554.00 ✓	
Uni Exam Home pattern Exps	6,40,529.00		FURNITURE & DEADSTOCK		2,88,823.00
Development Fund (C.D.F.)	23,688.00		Misc.Deadstock	770.00 ✓	
Identity Card Fee	34,385.00		Furniture	66,080.00	
			Other Deadstock	2,400.00	
			Exhaust Fan	9,190.00	
			Printer	46,863.00	
			Batteries	1,63,520.00	



DIRECT RECEIPTS	AMOUNT	AMOUNT	DIRECT PAYMENTS	AMOUNT	AMOUNT
			OTHER EDUCATIONAL EXP.		16,13,202.75
			Stationary	44,291.00	
			Printing Exp.	2,300.00	
OTHER RECEIPTS		5,74,838.00	Telephone Exp.	7,504.00	
Bank Interest	1,02,668.00		Travelling Exp.	10,962.00	
Magazine Advertisement	4,000.00		Affiliation Fee	700.00	
Cost of Library Books	9,146.00		Misc. Expenditure	82,216.75	
Sale of Science Journals	2,20,550.00		News Paper Exp	2,655.00	
Online Registration Fee Local	1,02,100.00		Supervision Charges	8,99,000.00	
Laboratory Breakage	9,451.00		Postage	4,010.00	
Affiliation Fee	1,22,063.00		Repairs to Dead Stock	11,400.00	
Sale of Scrap paper/ material	4,860.00		Seminar	9,379.00	
			Audit Fee	1,06,021.00	
			College Garden Exp	11,905.00	
			AMC Charges	40,710.00	
			Electricity charges	45,588.00	
			Electric Material Exps	6,315.00	
			Water Charges	6,900.00	
			Corporation Tax	2,82,186.00	
			Cleaning Charges	3,150.00	
			Building Insurance	2,925.00	
			Xerox Exp.	54.00	
			Binding Exp	750.00	
			Computer Exp.	32,281.00	
			OTHER EXP.		26,06,796.00
			Health Insurance	27,442.00	
			e charges	3,21,651.00	
			Medical Service Fee	28,480.00	
			UGC Grant Refund	1,392.00	
			Infrastructure Agumentation	5,05,130.00	
			Purchase of Science Journals	3,75,124.00	
			Purchase of Identity Cards	30,000.00	
			Purchase of Borrowcards	2,700.00	
			Processing Exp.	30,850.00	
			Green Initiative	15,000.00	
			Guest Lecturer Remuneration	1,500.00	
			Univ. Exam Home pattern fee	7,95,196.00	
			Uni Exam Home pattern Exps	4,32,833.00	
			Development Fund (C.D.F.)	7,998.00	
			Environment Sci.Exp.	31,500.00	
			Tuition Fee transfer		11,37,600.00
TOTAL DIRECT RECEIPTS		8,72,82,567.50	TOTAL DIRECT PAYMENT		8,99,84,904.75



INDIRECT RECEIPTS		AMOUNT	INDIRECT PAYMENTS		AMOUNT
Secretary SSVSS, Kolhapur		8,99,000.00	Secretary SSVSS, Kolhapur		4,79,305.00
SALARY DEDUCTIONS		2,51,89,568.00	SALARY DEDUCTIONS		2,52,25,892.00
Provident Fund Deposit A.O.	95,01,735.00		Provident Fund Deposit A.O.	95,01,735.00	
D.C.P.S Regular	10,60,345.00		D.C.P.S Regular	10,60,345.00	
D.C.P.S Delayed	1,18,223.00		D.C.P.S Delayed	1,18,223.00	
Covid.19 C.M. relief fund	2,97,273.00		Covid.19 C.M. relief fund	2,97,273.00	
Income Tax	1,10,92,300.00		Income Tax	1,10,92,300.00	
Professional Tax	1,72,881.00		Professional Tax	2,09,100.00	
Path Sanstha	13,04,500.00		Path Sanstha	13,04,500.00	
Insurance Staff Accident	8,142.00		Insurance Staff Accident	8,142.00	
Revenue Stamp	885.00		Revenue Stamp	990.00	
L.I.C.	9,73,267.00		L.I.C.	9,73,267.00	
Krutadnyata Nidhi	6,60,017.00		Krutadnyata Nidhi	6,60,017.00	
INTRA-BRANCH SECTION		50,88,817.00	INTRA-BRANCH SECTION		24,64,027.00
Prin.Jr.College Section	-		Prin.Jr.College Section	5,00,000.00	
Prin.B.C.A. Section	6,32,000.00		Prin.B.C.A. Section	-	
Prin.P.G.Section	5,29,922.00		Prin.P.G.Section	-	
Prin.M.Sc. Botony Section	-		Prin.M.Sc. Botony Section	6,037.00	
Building Cash Book (Imarat Kird)	-		Building Cash Book (Imarat Kird)	1,02,100.00	
Prin. Sh. Uni. Distance Edu.	13,050.00		Prin. Sh. Uni. Distance Edu.	13,050.00	
Prin.Sr Non Grant Section	39,13,845.00		Prin.Sr Non Grant Section	18,42,840.00	
UNIVERSITY FEES		21,67,264.00	UNIVERSITY FEES		24,34,533.00
University Exam Fee	13,88,135.00		University Exam Fee	13,88,135.00	
Eligibility Fee	37,215.00		Eligibility Fee	77,750.00	
University Pro- rata	21,650.00		University Pro- rata	35,600.00	
Ashwamedh Nidhi	30,585.00		Ashwamedh Nidhi	34,264.00	
Lead College Fee	22,200.00		Lead College Fee	35,600.00	
Group Insurance Student	21,825.00		Group Insurance Student	35,600.00	
University Youth Festival	55,440.00		University Youth Festival	97,094.00	
Youth Hostel	38,900.00		Youth Hostel	71,200.00	
University Centre Exp	4,45,674.00		University Centre Exp	5,02,670.00	
Student Welfare Fund	41,025.00		Student Welfare Fund	71,150.00	
E-Suvidha	48,700.00		E-Suvidha	71,200.00	
Sell Finance Unit (NSS)	15,915.00		Sell Finance Unit (NSS)	14,270.00	
SCHOLARSHIP		49,34,547.50	SCHOLARSHIP		49,34,547.50
RCSMSSY Scholarship (Gr.)	1,84,400.00		RCSMSSY Scholarship (Gr.)	1,84,400.00	
RCSMSSY Scholarship (Non Gr.)	20,88,600.00		RCSMSSY Scholarship (Non Gr.)	20,88,600.00	
S C Scholarship	4,39,700.00		S C Scholarship	4,39,700.00	
OBC Scholarship	10,01,745.00		OBC Scholarship	10,01,745.00	
VJNT Scholarship	5,89,760.00		VJNT Scholarship	5,89,760.00	
VJNT Freeship	27,045.00		VJNT Freeship	27,045.00	
OBC Freeship	49,550.00		OBC Freeship	49,550.00	
SC Freeship	20,010.00		SC Freeship	20,010.00	
SBC Freeship	3,170.00		SBC Freeship	3,170.00	
SBC Scholarship	5,30,567.50		SBC Scholarship	5,30,567.50	
INDIVIDUAL ACCOUNT		8,02,983.00	INDIVIDUAL ACCOUNT		5,81,983.00
UGC Grants & Expenditure		-	UGC Grants & Expenditure		33,818.00
Remidial Coaching for minorities UGC			Remidial Coaching for minorities UGC	33,818.00	



INDIRECT RECEIPTS		AMOUNT	INDIRECT PAYMENTS		AMOUNT
OTHER ACCOUNTS		6,07,104.00	OTHER ACCOUNTS		4,68,716.00
Prize-Kantilal Shankarrao Wandre	1,600.00		Prize-Kantilal Shankarrao Wandre	-	
Pat pedhy Dividend	2,70,500.00		Pat pedhy Dividend	2,70,500.00	
Salary Payable	-		Salary Payable	94,004.00	
TDS	30,350.00		TDS	30,350.00	
S A Fund	30,609.00		S A Fund	1,700.00	
Laboratory Deposit	2,700.00		Laboratory Deposit	60.00	
Caution Money	6,710.00		Caution Money	100.00	
Flag Day Nidhi	970.00		Flag Day Nidhi	-	
NSS regular	13,590.00		NSS regular	13,590.00	
Contingency Fund	8,720.00		Contingency Fund	14,250.00	
University Seminar	12,437.00		University Seminar	12,437.00	
Lead College Workshop	30,475.00		Lead College Workshop	30,475.00	
Unnat Bharat Abhiyan Scheme	50,000.00		Unnat Bharat Abhiyan Scheme	-	
Vikas Nidhi (Student)	1,48,443.00		Vikas Nidhi (Student)	1,250.00	
OPENING BALANCES		8,19,57,979.75	CLOSING BALANCES		8,23,22,104.50
Cash in Hand	25,913.25		Cash in Hand	43,695.00	
Bank of Baroda (UGC)	35,210.00		Bank of Baroda (UGC)	2,995.00	
B.O.B. A/c.No.3212 (Non Salary)	88,12,397.70		B.O.B. A/c.No.3212 (Non Salary)	87,73,923.00	
Bank of Maha.A/c.No.6516 (Salary)	7,30,84,458.80		Bank of Maha.A/c.No.6516 (Salary)	7,20,92,473.00	
BOM Schol. A/c No. 9541	-		BOM Schol. A/c No. 9541	14,09,018.50	
TOTAL INDIRECT RECEIPTS		12,16,47,263.25	TOTAL INDIRECT PAYMENTS		11,89,44,926.00
TOTAL DIRECT RECEIPTS		8,72,82,567.50	TOTAL DIRECT PAYMENTS		8,99,84,904.75
GRAND TOTAL		20,89,29,830.75	GRAND TOTAL		20,89,29,830.75

PLACE:- Ichalkaranji.

DATE:- 30-7-22

UDIN- 22122778ANXPCW2114

For P V Phatak & Associates
Chartered Accountants



[Handwritten Signature]

CA Vikram Phatak
Partner
Membership No. 122778

[Handwritten Signature]
PRINCIPAL,
Dattajirao Kadam A. S. C. College,
Ichalkaranji.

DATTAJIRAO KADAM ART'S, SCINCE & COMMERCE COLLEGE ICHALKARNJI
AUDITED STATEMENT OF DATTAJIRAO KADAM ART'S, SCINCE & COMMERCE COLLEGE ICHALKARNJI
FOR THE YEAR ENDING 2021.2022 (31st MARCH 2022)

	ITEMS	AMOUNT UNDER EACH SUB ITEM	TOTAL OF EACH ITEM
	<u>DIRECT / RECURRING RECEIPTS</u>		
1	OPENING BALANCES		8,19,57,979.75
	Cash in Hand	25,913.25	
	Bank of Baroda (UGC)	35,210.00	
	Bank of Baroda A/c.No.3212 (Non Salary)	88,12,397.70	
	Bank of Maha.A/c.No.6516 (Salary)	7,30,84,458.80	
	Bank of Maha.A/c.No.9541(Scholarship)	-	
2	<u>TO DIRECT RECURRING RECEIPTS</u>		
	TO GOVT.GRANTS		8,34,33,334.00
	Salary grants	7,85,62,506.00	
	CHB Salary Grant	16,01,900.00	
	Leave Encashment Grant	16,36,870.00	
	Medical Reimbursement	4,94,458.00	
	Non-salary grants	11,37,600.00	
	SALARY RECOVERIES		3,51,059.00
	Pay Teaching Staff	2,15,142.00	
	D.A.Teaching Staff	65,521.00	
	H.R.A.Teaching Staff	17,280.00	
	T.A.Teaching Staff	9,416.00	
	Pay Non-teaching Staff	37,200.00	
	D.A.Non-teaching Staff	6,324.00	
	H.R.A.Non-teaching Staff	176.00	
3	TO FEES FROM STUDENTS		27,05,941.50
	Admission Fee	8,820.00	
	Tution Fee	5,58,652.50	
	EBC Tution Fee	1,84,400.00	
	Library Fee	81,385.00	
	Laboratory Fee	32,076.00	
	T.C. Fees / Migration	15,100.00	
	College Exam /Paper charges	15,700.00	
	e charges	1,62,470.00	
	Processing Fee	30,400.00	
	Medical Service Fee	15,560.00	
	Environment Sci.Fee	85,535.00	
	Health Insurance	21,665.00	
	Univ. Exam Home pattern fee	7,95,576.00	
	Uni Exam Home pattern Exps	6,40,529.00	
	Development Fund (C.D.F.)	23,688.00	
	Identity Card Fee	34,385.00	
4	OTHER RECEIPTS		5,74,838.00
	Bank Interest	1,02,668.00	
	Magazine Advertisement	4,000.00	
	Cost of Library Books	9,146.00	
	Sale of Scince Journals	2,20,550.00	
	Online Registration Fee Local	1,02,100.00	
	Laboratory Breakage	9,451.00	
	Affiliation Fee	1,22,063.00	
	Sale of Scrap paper/ material	4,860.00	



	ITEMS	AMOUNT UNDER EACH SUB ITEM	TOTAL OF EACH ITEM
5	<u>INCOME FROM ENDOWMENT FUNDS FOR THE MAINTENANCE OF THE COLLEGE</u>		2,17,395.00
	A) Any charges collected from the students for Specific services (cycle stand charges etc.) (details to be shown under separate heads)	-	
	B) Rent received in respect of any other college Buildings proper (Excluding Hostel & Gymkh.)	-	
	C) Fees for extra curricular activities (ie.Gathering) College societies , Exclusions Tours Etc.) (To be shown under separate head)	-	
	a) Co-Curr.Activity Fee	33,400.00	
	b) Gathering Fee /Annual Prize Distribution fee	-	
	D) Any other miscellenious receipts for the maintainance of the college , (Details to be given on a separete head		
	a) Gymkhana Fees	86,610.00	
	b) College Magazine Fees	97,385.00	
	TOTAL DIRECT RECEIPTS	Page No.1	16,92,40,547.25



Dattajirao
PRINCIPAL,
Dattajirao Kadam A. S. C. College,
Ichalkaranji.

	ITEMS	AMOUNT UNDER EACH SUB ITEM	TOTAL OF EACH ITEM
	INDIRECT / NON RECURRING RECEIPTS		
6	LOAN		8,99,000.00
	From Management (S.S.V.S.S.SANSTHA)	8,99,000.00	
7	INTRA-BRANCH SECTION		50,88,817.00
	Prin.Jr.College Section	-	
	Prin.B.C.A. Section	6,32,000.00	
	Prin.P.G.Section	5,29,922.00	
	Prin.M.Sc. Botony Section	-	
	Building Cash Book (Imarat Kird)	-	
	Prin.Shivaji University Distance Education	13,050.00	
	Prin.Sr Non Grant Section	39,13,845.00	
8	OTHER INDIRECT / NON RECURRING RECEIPTS		1,08,61,326.00
	Provident Fund Deposit A.O.	95,01,735.00	
	D.C.P.S Regular	10,60,345.00	
	D.C.P.S Delayed	1,18,223.00	
	Professional Tax	1,72,881.00	
	Insurance Staff Accident	8,142.00	
9	SALARY DEDUCTIONS		1,43,28,242.00
	Covid.19 C.M. relief fund	2,97,273.00	
	Income Tax	1,10,92,300.00	
	Path Sanstha	13,04,500.00	
	Revenue Stamp	885.00	
	L.I.C.	9,73,267.00	
	Krutadnyata Nidhi	6,60,017.00	
10	UNIVERSITY FEES & OTHERS		21,67,264.00
	University Exam Fee	13,88,135.00	
	Eligiblity Fee	37,215.00	
	University Pro- rata	21,650.00	
	Ashwamedh Nidhi	30,585.00	
	Lead College Fee	22,200.00	
	Group Insurance Student	21,825.00	
	University Youth Festival	55,440.00	
	Youth Hostel	38,900.00	
	University Centre Exp	4,45,674.00	
	Student Welfare Fund	41,025.00	
	E-Suvidha	48,700.00	
	Sell Finance Unit (NSS)	15,915.00	
11	SCHOLARSHIP		49,34,547.50
	RCSMSSY Scholarship (Gr.)	1,84,400.00	
	RCSMSSY Scholarship (Non Gr.)	20,88,600.00	
	S C Scholarship	4,39,700.00	
	OBC Scholarship	10,01,745.00	
	VJNT Scholarship	5,89,760.00	
	VJNT Freeship	27,045.00	
	OBC Freeship	49,550.00	
	SC Freeship	20,010.00	
	SBC Freeship	3,170.00	
	SBC Scholarship	5,30,567.50	
12	INDIVIDUAL A/C		8,02,983.00



	ITEMS	AMOUNT UNDER EACH SUB ITEM	TOTAL OF EACH ITEM
13	OTHER ACCOUNTS		6,07,104.00
	Prize-Kantilal Shankarrao Wandre	1,600.00	
	Pat pedhy Dividend	2,70,500.00	
	Salary Payable	-	
	TDS	30,350.00	
	S A Fund	30,609.00	
	Laboratory Deposit	2,700.00	
	Caution Money	6,710.00	
	Flag Day Nidhi	970.00	
	NSS regular	13,590.00	
	Contingency Fund	8,720.00	
	University Seminar	12,437.00	
	Lead College Workshop	30,475.00	
	Unnat Bharat Abhiyan Scheme	50,000.00	
	Vikas Nidhi (Student)	1,48,443.00	
	TOTAL OF INDIRECT RECEIPTS	Page No.2	3,96,89,283.50
	TOTAL OF DIRECT RECEIPTS	Page No.1	16,92,40,547.25
	GRAND TOTAL		20,89,29,830.75



Dattajirao
PRINCIPAL,
Dattajirao Kadam A. S. C. College,
Ichalkaranji.

FORM NO. 1

DATTAJIRAO KADAM ART'S, SCINCE & COMMERCE COLLEGE ICHALKARNJI
AUDITED STATEMENT OF DATTAJIRAO KADAM ART'S, SCINCE & COMMERCE COLLEGE ICHALKARNJI
FOR THE YEAR ENDING 2021.2022 (31st MARCH 2022)

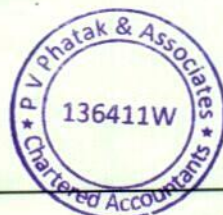
	ITEMS	AMOUNT UNDER EACH SUB ITEM	TOTAL OF EACH ITEM
	DIRECT / RECURRING PAYMENTS		
	SALARY EXP.		
1	PAY		5,92,77,087.00
	Teaching Staff	3,77,53,660.00	
	Non-teaching Staff	1,12,51,540.00	
	7 th Pay diff tr to PF (1st Installment)	88,13,327.00	
	Leave Encashment Non Teaching Staff	14,58,560.00	
2	D.A.		1,60,84,961.00
	Teaching Staff	95,73,041.00	
	Non-teaching Staff	62,27,710.00	
	Leave Encashment Non Teaching Staff	2,84,210.00	
3	H.R.A.		41,51,699.00
	Teaching Staff	31,66,405.00	
	Non-teaching Staff	9,85,294.00	
4	T.A.		4,88,400.00
	Teaching Staff	3,36,000.00	
	Non-teaching Staff	1,52,400.00	
5	OTHER ALLOWANCES		12,050.00
	Washing Allowance	11,150.00	
	Cash Allowance	900.00	
6	CHB Salary		20,87,200.00
7	Medical Reimbursement		15,16,482.00
8	Treasury Bharana		8,792.00
9	LIBRARY BOOKS		2,02,742.00
	Library Books	1,87,799.00	
	Periodicals	14,943.00	
10	LABROTARY EXPENDITURE.		2,24,816.00
	Labrotory Equipment	4,950.00	
	Lab.Chemical & Current Exp.	2,19,866.00	
11	GYAMKHANA EXP.		2,84,254.00
	Magazine Expenses	88,700.00	
	Gymkhana Current Exp.	1,95,554.00	
12	FURNITURE & DEADSTOCK		2,88,823.00
	Misc.Deadstock	770.00	
	Furniture	66,080.00	
	Other Deadstock	2,400.00	
	Exhaust Fan	9,190.00	
	Printer	46,863.00	
	Batteries	1,63,520.00	
	TOTAL DIRECT PAYMENTS		8,46,27,306.00



	ITEMS	TOTAL OF EACH ITEM	TOTAL OF EACH ITEM
13	OTHER EDUCATIONAL EXP.		16,13,202.75
	Stationary	44,291.00	
	Printing Exp.	2,300.00	
	Telephone Exp.	7,504.00	
	Travelling Exp.	10,962.00	
	Affiliation Fee	700.00	
	Misc. Expenditure	82,216.75	
	News Paper Exp	2,655.00	
	Supervision Charges	8,99,000.00	
	Postage	4,010.00	
	Repairs to Dead Stock	11,400.00	
	Seminar	9,379.00	
	Audit Fee	1,06,021.00	
	College Garden Exp	11,905.00	
	AMC Charges	40,710.00	
	Electricity charges	45,588.00	
	Electric Material Exps	6,315.00	
	Water Charges	6,900.00	
	Corporation Tax	2,82,186.00	
	Cleaning Charges	3,150.00	
	Building Insurance	2,925.00	
	Xerox Exp.	54.00	
	Binding Exp	750.00	
	Computer Exp.	32,281.00	
14	OTHER EXP.		26,06,796.00
	Health Insurance	27,442.00	
	Medical charges	3,21,651.00	
	Medical Service Fee	28,480.00	
	UGC Grant Refund	1,392.00	
	Infrastructure Agumentation	5,05,130.00	
	Purchase of Science Journals	3,75,124.00	
	Purchase of Identity Cards	30,000.00	
	Purchase of Borrowcards	2,700.00	
	Processing Exp.	30,850.00	
	Green Initiative	15,000.00	
	Guest Lecturer Remuneration	1,500.00	
	Univ. Exam Home pattern fee	7,95,196.00	
	Uni Exam Home pattern Exps	4,32,833.00	
	Development Fund (C.D.F.)	7,998.00	
	Environment Sci.Exp.	31,500.00	
15	Tution Fee transfer		11,37,600.00
	TOTAL DIRECT PAYMENTS		53,57,598.75



	ITEMS	TOTAL OF EACH ITEM	TOTAL OF EACH ITEM
	INDIRECT / NON RECURRING PAYMENTS		
16	REPAYMENT OF LOAN TO Management (S.S.V.S.S.SANSTHA)	4,79,305.00	4,79,305.00
17	INTRA-BRANCH SECTION Prin.Jr.College Section Prin.B.C.A. Section Prin.P.G.Section Prin.M.Sc. Botony Section Building Cash Book (Imarat Kird) Prin.Shivaji University Distance Education Prin.Sr Non Grant Section	5,00,000.00 - - 6,037.00 1,02,100.00 13,050.00 18,42,840.00	24,64,027.00
18	OTHER INDIRECT / NON RECURRING PAYMENTS Provident Fund Deposit A.O. D.C.P.S Regular D.C.P.S Delayed Professional Tax Insurance Staff Accident	95,01,735.00 10,60,345.00 1,18,223.00 2,09,100.00 8,142.00	1,08,97,545.00
19	SALARY DEDUCTIONS Covid.19 C.M. relief fund Income Tax Path Sanstha Revenue Stamp L.I.C. Krutadnyata Nidhi	2,97,273.00 1,10,92,300.00 13,04,500.00 990.00 9,73,267.00 6,60,017.00	1,43,28,347.00
20	UNIVERSITY FEES & OTHERS University Exam Fee Eligibility Fee University Pro- rata Ashwamedh Nidhi Lead College Fee Group Insurance Student University Youth Festival Youth Hostel University Centre Exp Student Welfare Fund E-Suvidha Sell Finance Unit (NSS)	13,88,135.00 77,750.00 35,600.00 34,264.00 35,600.00 35,600.00 97,094.00 71,200.00 5,02,670.00 71,150.00 71,200.00 14,270.00	24,34,533.00
21	SCHOLARSHIP ACCOUNTS RCSMSSY Scholarship (Gr.) RCSMSSY Scholarship (Non Gr.) S C Scholarship OBC Scholarship VJNT Scholarship VJNT Freeship OBC Freeship SC Freeship SBC Freeship SBC Scholarship	1,84,400.00 20,88,600.00 4,39,700.00 10,01,745.00 5,89,760.00 27,045.00 49,550.00 20,010.00 3,170.00 5,30,567.50	49,34,547.50
22	INDIVIDUAL A/C		5,81,983.00
	TOTAL OF INDIRECT PAYMENTS		3,61,20,287.50



	ITEMS	TOTAL OF EACH ITEM	TOTAL OF EACH ITEM
23	UGC Grants & Expenditure		33,818.00
	Remidial Coaching for minorities UGC	33,818.00	
24	OTHER ACCOUNTS		4,68,716.00
	Prize-Kantilal Shankarrao Wandre	-	
	Pat pedhy Dividend	2,70,500.00	
	Salary Payable	94,004.00	
	TDS	30,350.00	
	S A Fund	1,700.00	
	Laboratory Deposit	60.00	
	Caution Money	100.00	
	Flag Day Nidhi	-	
	NSS regular	13,590.00	
	Contingency Fund	14,250.00	
	University Seminar	12,437.00	
	Lead College Workshop	30,475.00	
	Unnat Bharat Abhiyan Scheme	-	
	Vikas Nidhi (Student)	1,250.00	
25	CLOSING BALANCES		8,23,22,104.50
	Cash in Hand	43,695.00	
	Bank of Baroda (UGC)	2,995.00	
	Bank of Baroda A/c.No.3212 (Non Salary)	87,73,923.00	
	Bank of Maha.A/c.No.6516 (Salary)	7,20,92,473.00	
	Bank of Maha.A/c.No.9541(Scholarship)	14,09,018.50	
	TOTAL OF INDIRECT PAYMENTS	Page No.6	8,28,24,638.50
	TOTAL DIRECT PAYMENTS	Page No.3	8,46,27,306.00
	TOTAL DIRECT PAYMENTS	Page No.4	53,57,598.75
	TOTAL OF INDIRECT PAYMENTS	Page No.5	3,61,20,287.50
	GRAND TOTAL		20,89,29,830.75

UDIN - 22122778ANXPCW 2114

For P V Phatak & Associates
Chartered Accountants

P. Phatak

CA Vikram Phatak
Partner
Membership No. 122778



Dattajirao
PRINCIPAL,
Dattajirao Kadam A. S. C. College,
Ichalkaranji.



UDIN: 22137548ARPKBC5086

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, 2022, 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, 2022 –

- University & Funds ₹ 6,29,852.00/-
- Other Liabilities ₹ 75,013.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2022 –

- University & Funds ₹ 2,21,745.00/-
- Other Assets ₹ 2,58,000.00/-

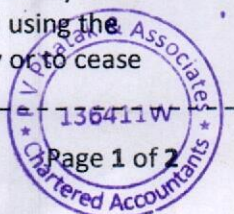
We draw attention towards Prior Period income credited to Income & Expenditure Account. In the financials, College Development Fund (CDF) was shown as a liability of the college, however CDF is to be treated as Direct Income hence old outstanding balance of the same has been written back as prior period income as per the decision by the management.

- Development Fund (CDF) ₹ 26,200.00/-

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:

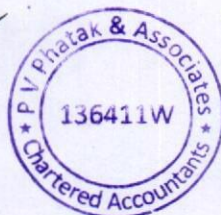
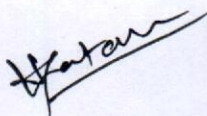
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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: 09/09/2022

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, 2022

Receipts	₹	₹	Payments	₹	₹
Fee From Students		69,32,116.50	Salary Expenses		31,69,503.00
Admission Fee	7,510.00		Non Grant Teaching Salary	27,39,493.00	
Tuition Fee	60,72,247.50		Non Grant Non Teaching Salary	4,30,010.00	
Library Fee	65,417.00		Furniture & Dead Stock		3,776.00
Gymkhana Fee	65,980.00		Other Dead Stock	3,776.00	
Labrotary Fee	38,633.00		Other Educational Exps.		5,16,727.90
Identity Cards Fee	26,100.00		Audit fee	1,180.00	
Health Insurance	18,215.00		Advertisement	19,782.00	
Computer Fee	3,950.00		Affiliation	44,740.00	
Software Facility	37,314.00		Electricity Charges	85,943.00	
#REF!	10,000.00		Travelling	4,530.00	
Development Fund (C.D.F.)	3,92,500.00		Misc. Expense	42,311.90	
Magazine fee	81,575.00		News Paper	4,536.00	
College Day	23,500.00		I D Card Exp	15,000.00	
T.C.	1,750.00		processing Fee	400.00	
College exam fee/ Paper Charges	21,750.00		Medical Services Fees	9,940.00	
Environment Fee	65,675.00		Cultural Activity Fee	700.00	
Bank Interest		21,053.00	Computer Exp	20,358.00	
College Fee		78,01,056.00	College Garden	3,500.00	
			Binding	12,150.00	
			Ground Cleaning Charges	41,360.00	
			Telephone	43,668.00	
			Internet Exps.	16,820.00	
			Stationary	45,242.00	
			Electric Material Exps.	18,316.00	
			Cleaning Charges	18,300.00	
			Environment exp	21,750.00	
			Deadstock Repairs	9,000.00	
			Gymkhana Current Exp.	33,591.00	
			E- Charges	3,610.00	
			Fees from Student		91,500.00
			EBC Tution Fee	91,500.00	
			College Fee		78,01,056.00
			Supervision Charges		75,000.00
DIRECT RECEIPTS	₹	1,47,54,225.50	DIRECT PAYMENTS	₹	1,16,57,562.90

Continued.....



INDIRECT RECEIPT	₹	₹	INDIRECT PAYMENT	₹	₹
S.S.V.S.S. Kop		76,180.00	S.S.V.S.S. Kop		15,29,860.00
University & Funds		3,40,965.00	University & Funds		3,98,801.00
Ashwamedh Nidhi	26,875.00		Ashwamedh Nidhi	28,543.00	
Pro-rata	19,180.00		Pro-rata	29,600.00	
University Youth Festival	48,860.00		University Youth Festival	46,448.00	
Group Insurance	19,175.00		Group Insurance	29,600.00	
Apatkalin Nidhi	-		Apatkalin Nidhi	11,720.00	
Lead College	18,950.00		lead College	29,575.00	
E- Suvidha	39,300.00		E- Suvidha	59,100.00	
Eligibility	64,710.00		Eligibility	33,925.00	
Self Finance Unit (N.S.S)	12,620.00		Self Finance Unit (N.S.S)	11,830.00	
S. A. Fund	21,245.00		S. A. Fund	235.00	
Student Welfare Fund	35,950.00		Student Welfare Fund	59,050.00	
Youth Hostel	34,100.00		Youth Hostel	59,075.00	
Student Health Scheme	-		Student Health Scheme	100.00	
Deposits		8,050.00	Deposits		160.00
Caution Money	5,100.00		Caution Money	80.00	
Lab. Deposit	2,820.00		Lab. Deposit	30.00	
Library Deposite	130.00		Library Deposite	50.00	
Other receipt		1,49,260.00	Other Payment		62,475.00
Professional Tax	5,950.00		Professional Tax	4,725.00	
TDS	6,230.00		TDS	6,230.00	
Anamat	-		Anamat	50,000.00	
Flag Day Nidhi	1,220.00		Flag Day Nidhi	-	
Contingency Fund	7,635.00		Contingency Fund	120.00	
Vikas Nidhi Student	1,28,225.00		Vikas Nidhi Student	1,400.00	
Intra- Branch		29,28,390.00	Intra- Branch		50,29,735.00
Prin. BCA Section	30,960.00		Prin. BCA Section	-	
Building Cash book	-		Building Cash book	61,300.00	
Prin. PG Section	-		Prin. PG Section	10,54,590.00	
Prin. M.S.C. Botany Section	10,54,590.00		Prin. M.S.C. Botany Section	-	
Prin. Sr. College Section	18,42,840.00		Prin. Sr. College Section	39,13,845.00	
Dealer A/c	-		Dealer A/c	-	
Deshmane Offset	-		Deshmane Offset	-	
Dr. Bapuji Salunkhe Sah. Grahak Bha	-		Dr. Bapuji Salunkhe Sah. Grahak Bhandar Ltd.	-	
Eagle Scientific Co.	-		Eagle Scientific Co.	-	
Individual		7,46,340.00	Individual		7,33,182.00
INDIRECT RECEIPTS	₹	42,49,185.00	INDIRECT PAYMENTS	₹	77,54,213.00
Op. Cash & Bank Balances		8,17,181.34	Cl. Cash & Bank Balances		4,08,815.94
Cash in Hand	12,500.00		Cash in Hand	9,109.00	
Bank Of Baroda	8,04,681.34		Bank Of Baroda	3,99,706.94	
GRAND TOTAL	₹	1,98,20,591.84	GRAND TOTAL	₹	1,98,20,591.84

As per our report of even date

UDIN :

For P V PHATAK & ASSOCIATES

Firm registration number : 136411W

Chartered Accountants

Vrushi Phatak



Vrushi Phatak
Partner

Membership No. 137548

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Expenditure	₹	₹	Income	₹	₹
To Salary Expenses		31,69,503.00	By Fees From Student		68,40,616.50
To Educational Expenses		5,16,727.90	By Bank Interest		21,053.00
To Depreciation		1,98,987.00			
To Supervision Charges		75,000.00	By Prior Period Income		26,200.00
To Surplus		29,27,651.60	Development Fund (C.D.F.)	26,200.00	
Total	₹	68,87,869.50	Total	₹	68,87,869.50

BALANCE SHEET AS ON MARCH 31, 2022

Liabilities	₹	₹	Assets	₹	₹
University & Funds		6,29,852.00	S.S.V.S.S Kolhapur		86,33,539.00
Ashwamedh Nidhi	37,822.00		Fixed Assets		4,97,458.00
Yuvak Mohotsav Nidhi	84,543.00		(as per Schedules)		
Vikas nidhi	3,26,855.00		University & Funds		2,21,745.00
Eligibility	28,410.00		Pro-rata	30,725.00	
University Youth Festival	2,412.00		Count. Fund	4,790.00	
Student Welfare Fund	20,430.00		Group Insurance	33,795.00	
N.S.S Fee	5,720.00		Youth Hostel	24,975.00	
University Development Fund	1,23,660.00		Student Health Scheme	100.00	
Deposit		2,35,356.00	Lead College	33,950.00	
Cautions Money	43,280.00		E-Seva	41,625.00	
Laboratory Deposit	52,240.00		E- Suvidha	24,155.00	
Admn. Deposit	1,39,756.00		Self Finance Unit (NSS)	3,290.00	
Library Deposite	80.00		Apatkalin Nidhi	16,190.00	
Other Liabilities		75,013.00	Self Finance Unit	8,150.00	
Prof.Tax	10,525.00		Other Assets		2,58,000.00
Flag Day Nidhi	1,220.00		Fee Receivable	2,58,000.00	
Contingency Fund	7,515.00		Individual A/c		3,08,122.00
S.A. Fund	55,343.00		Intra Branch A/c		1,37,14,434.01
NSS Regular	410.00		Prin. Sr. College	1,12,64,029.01	
Intra Branch A/c		31,15,632.00	Prin.PG Section	20,86,942.00	
Prin. (P.G) M.A	4,00,000.00		Pre. Building A/c	3,58,600.00	
Prin. (M.Sc. Botony)	9,02,952.00		Prin. Jr. College	4,863.00	
Prin. (I.T)	3,00,000.00		Cash & Bank balance		4,08,815.94
Prin. (B.C.A)	15,12,680.00		Cash in Hand	9,109.00	
Income and Exp A/c		1,99,86,260.95	Bank Of Baroda	3,99,706.94	
Opening Bal.:	1,70,58,609.35		Total	₹	2,40,42,113.95
Add: Surplus	29,27,651.60		Total	₹	2,40,42,113.95

As per our report of even date

UDIN : 22137548ARPKBC5086

For P V PHATAK & ASSOCIATES

Firm registration number : 136411W

Chartered Accountants

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Vrushali Phatak

Partner

Membership No. 137548

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

Dattajirao Kadam Arts, Science & Commerce College (Senior Non-Grant Section) Ichalkaranji

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2021-22

Particulars	WDV as on 1.4.2021	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2022
Library	1,024.00	0.00	1,024.00	50%	512.00	512.00
Lab equipments/ Science Appartus	83,783.00	0.00	83,783.00	40%	33,513.00	50,270.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	1,55,981.00	0.00	1,55,981.00	25%	38,995.00	1,16,986.00
Computer	1,74,177.00	0.00	1,74,177.00	40%	69,671.00	1,04,506.00
Other deadstock	2,77,704.00	3,776.00	2,81,480.00	20%	56,296.00	2,25,184.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 6,92,669.00	3,776.00	6,96,445.00		1,98,987.00	4,97,458.00

For any additions during the year, full depreciation has been charged.

The rates of depreciation has been taken as prescribed by "Guidance Note on accounting by Schools" issued by ICAI



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, 2022

Receipts	₹	₹	Payments	₹	₹
Fee From Students		69,32,116.50	Salary Expenses		31,69,503.00
Admission Fee	7,510.00		Non Grant Teaching Salary	27,39,493.00	
Tuition Fee	60,72,247.50		Non Grant Non Teaching Salary	4,30,010.00	
Library Fee	65,417.00		Furniture & Dead Stock		3,776.00
Gymkhana Fee	65,980.00		Other Dead Stock	3,776.00	
Labrotary Fee	38,633.00		Other Educational Exps.		5,16,727.90
Identity Cards Fee	26,100.00		Audit fee	1,180.00	
Health Insurance	18,215.00		Advertisement	19,782.00	
Computer Fee	3,950.00		Affiliation	44,740.00	
Software Facility	37,314.00		Electricity Charges	85,943.00	
#REF!	10,000.00		Travelling	4,530.00	
Development Fund (C.D.F.)	3,92,500.00		Misc.Expense	42,311.90	
Magazine fee	81,575.00		News Paper	4,536.00	
College Day	23,500.00		I D Card Exp	15,000.00	
T.C.	1,750.00		processing Fee	400.00	
College exam fee/ Paper Charges	21,750.00		Medical Services Fees	9,940.00	
Environment Fee	65,675.00		Cultural Activity Fee	700.00	
Bank Interest		21,053.00	Computer Exp	20,358.00	
College Fee		78,01,056.00	College Garden	3,500.00	
			Binding	12,150.00	
			Ground Cleaning Charges	41,360.00	
			Telephone	43,668.00	
			Internet Exps.	16,820.00	
			Stationary	45,242.00	
			Electric Material Exps.	18,316.00	
			Cleaning Charges	18,300.00	
			Environment exp	21,750.00	
			Deadstock Repairs	9,000.00	
			Gymkhana Current Exp.	33,591.00	
			E- Charges	3,610.00	
			Fees from Student		91,500.00
			EBC Tutuon Fee	91,500.00	
			College Fee		78,01,056.00
			Supervision Charges		75,000.00
DIRECT RECEIPTS	₹	1,47,54,225.50	DIRECT PAYMENTS	₹	1,16,57,562.90

Continued.....



INDIRECT RECEIPT	₹	₹	INDIRECT PAYMENT	₹	₹
S.S.V.S.S. Kop		76,180.00	S.S.V.S.S. Kop		15,29,860.00
University & Funds		3,40,965.00	University & Funds		3,98,801.00
Ashwamedh Nidhi	26,875.00		Ashwamedh Nidhi	28,543.00	
Pro-rata	19,180.00		Pro-rata	29,600.00	
University Youth Festival	48,860.00		University Youth Festival	46,448.00	
Group Insurance	19,175.00		Group Insurance	29,600.00	
Apatkalin Nidhi	-		Apatkalin Nidhi	11,720.00	
Lead College	18,950.00		lead College	29,575.00	
E- Suvidha	39,300.00		E- Suvidha	59,100.00	
Eligibility	64,710.00		Eligibility	33,925.00	
Self Finance Unit (N.S.S)	12,620.00		Self Finance Unit (N.S.S)	11,830.00	
S. A. Fund	21,245.00		S. A. Fund	235.00	
Student Welfare Fund	35,950.00		Student Welfare Fund	59,050.00	
Youth Hostel	34,100.00		Youth Hostel	59,075.00	
Student Health Scheme	-		Student Health Scheme	100.00	
Deposits		8,050.00	Deposits		160.00
Caution Money	5,100.00		Caution Money	80.00	
Lab. Deposit	2,820.00		Lab. Deposit	30.00	
Library Deposite	130.00		Library Deposite	50.00	
Other receipt		1,49,260.00	Other Payment		62,475.00
Professional Tax	5,950.00		Professional Tax	4,725.00	
TDS	6,230.00		TDS	6,230.00	
Anamat	-		Anamat	50,000.00	
Flag Day Nidhi	1,220.00		Flag Day Nidhi	-	
Contingency Fund	7,635.00		Contingency Fund	120.00	
Vikas Nidhi Student	1,28,225.00		Vikas Nidhi Student	1,400.00	
Intra- Branch		29,28,390.00	Intra- Branch		50,29,735.00
Prin. BCA Section	30,960.00		Prin. BCA Section	-	
Building Cash book	-		Building Cash book	61,300.00	
Prin. PG Section	-		Prin. PG Section	10,54,590.00	
Prin. M.S.C. Botany Section	10,54,590.00		Prin. M.S.C. Botany Section	-	
Prin. Sr. College Section	18,42,840.00		Prin. Sr. College Section	39,13,845.00	
Dealer A/c		-	Dealer A/c		-
Deshmane Offset	-		Deshmane Offset		
Dr. Bapuji Salunkhe Sah. Grahak Bha	-		Dr. Bapuji Salunkhe Sah. Grahak Bhandar Ltd.		
Eagle Scientific Co.	-		Eagle Scientific Co.		
Individual		7,46,340.00	Individual		7,33,182.00
INDIRECT RECEIPTS	₹	42,49,185.00	INDIRECT PAYMENTS	₹	77,54,213.00
Op. Cash & Bank Balances		8,17,181.34	Cl. Cash & Bank Balances		4,08,815.94
Cash in Hand	12,500.00		Cash in Hand	9,109.00	
Bank Of Baroda	8,04,681.34		Bank Of Baroda	3,99,706.94	
GRAND TOTAL	₹	1,98,20,591.84	GRAND TOTAL	₹	1,98,20,591.84

As per our report of even date

UDIN :

For P V PHATAK & ASSOCIATES

Firm registration number : 136411W

Chartered Accountants

Phatak



Vrushali Phatak

Partner

Membership No. 137548



UDIN: 22137548AQDFXL8041

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, 2022, 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, 2022 –

- University Fees ₹ 1,36,177.00/-
- Other Accounts ₹ 24,744.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2022 –

- Other Accounts ₹ 1,32,219.00/-

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:

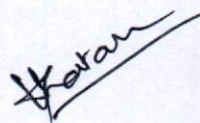
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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: 28/08/2022

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, 2022

Receipts	₹	₹	Payments	₹	₹
Fees From Student		17,34,429.00	Non Grant Salary Teaching		4,68,470.00
College Fee	10,96,824.00		Remuneration	55,500.00	
Admission Fee	1,130.00		Non Grant Salary Teaching	4,12,970.00	
Tuition Fees	2,76,920.00		Furniture and other equipments		2,063.00
Health Insurance	780.00		Library - Books	2,063.00	
Library Fee	7,800.00		Laboratory Equipments		1,62,274.00
Affiliation Fee	90,580.00		Laboratory Equipments	32,981.00	
Laboratory Fees	2,28,215.00		Lab Chemicals and Current Exp.	60,517.00	
Student Allumini	1,150.00		Science Equipments	68,776.00	
Magazine Fee	6,500.00		Educational Expenses		11,56,299.00
Gymkhana fee	12,630.00		College Fee	10,96,824.00	
Identity Card Charges	4,950.00		Cultural Activity fees	100.00	
College Day	6,500.00		Software Facility	20,360.00	
T.C. Fees	450.00		Printing and Stationery	10,707.00	
EBC Fee Grants		2,09,100.00	News Paper	1,820.00	
EBC Tuition fee	2,09,100.00		Gymkhana Current Exp	4,015.00	
Other Receipts		72,650.00	Misc. Exp.	4,857.00	
Registration Fees	3,400.00		College Garden	4,205.00	
Bonafide fees	1,460.00		Audit Fee	1,180.00	
Internet Fee	32,190.00		Telephone Exp	3,971.00	
Research Activity Fee	6,400.00		Electricity Charges	7,310.00	
Processing Fees	4,950.00		Student Allumini	50.00	
Software facility	16,170.00		Identity Card Exp.	900.00	
Certificate Course Fee	4,800.00		Supervision Charges		12,000.00
Medical Services Fee	1,840.00				
Environment Sci .Fee	1,440.00				
Bank Interest		1,870.00			
Bank Of Maharashtra	1,870.00				
DIRECT RECEIPTS	₹	20,18,049.00	DIRECT PAYMENTS	₹	18,01,106.00

Continue.....



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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Expenditure	₹	Income	₹
To Salary Expenses	4,68,470.00	By Fees From Student	8,46,705.00
To Supervision Charges	12,000.00	By Other Receipt	72,650.00
To Educational Expenses	1,19,992.00	By Bank Interest	1,870.00
To Depreciation	1,22,380.00		
To Surplus	1,98,383.00		
Total	₹ 9,21,225.00	Total	₹ 9,21,225.00

BALANCE SHEET AS ON MARCH 31, 2022

Liabilities	₹	₹	Assets	₹	₹
Univeresity Fees		1,36,177.00	S.S.V.S.S Kolhapur		4,21,211.00
Countg. Fund	1,130.00		Fixed assets		1,87,755.00
Ashwamedh	9,436.00		[Refer schedule attached]		
Pro-Rata	965.00		Intra Branch A/c		15,98,479.00
Vikas Nidhi	80,740.00		Prin. B.B.A. Section	5,81,271.00	
Yuvak Mahotsav	9,414.00		Prin. Sr. college	7,08,058.00	
Lead College	3,099.00		Prin. M. Sc. Botany Section	3,09,150.00	
Caution Money	6,520.00		Other A/c		1,25,119.00
Vivekanand Jayanti Nidhi	2,390.00		Apatkalin Nidhi	1,200.00	
SFU	660.00		Exam Fee (sem)	402.00	
NSS Fee	250.00		Receivable Fee	1,08,680.00	
Poor Student Aid Fund	485.00		Student Welfare Fund	4,040.00	
S.A. Fund	9,128.00		E-Suvidha	10,262.00	
Student Health Scheme	3,860.00		Eligibility Fee	75.00	
Flag Day Nidhi	3,350.00		Group Insurance Student	460.00	
University Development Fund	350.00		Cash & Bank balance		45,783.52
Library Deposits	4,400.00		Cash in Hand	14,193.00	
Intra Branch A/C		10,21,184.00	Bank Of Maharashtra	31,590.52	
Prin. Non grant College	7,83,990.00				
Prin. Jr College I.T. Section	1,82,443.00				
Prin. B.C.A College	54,751.00				
Others A/C		24,744.00			
Professional Tax	3,475.00				
University Exam Fee	6,494.00				
Laboratory Deposit	6,775.00				
Degree Certificate Fees	8,000.00				
Income and Exp A/c		11,96,242.52			
Opening Bal.:	9,97,859.52				
Add: Surplus	1,98,383.00				
Total	₹	23,78,347.52	Total	₹	23,78,347.52

As per our report of even date

UDIN : 22137548AQDFXL8041

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

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Vrushali Phatak

Partner

Membership No.137548

Receipts	₹	₹	Payments	₹	₹
SSVSS		47,596.00	SSVSS		4,156.00
University Exam Fees A/c		3,61,388.00	University Exam Fees A/c		2,48,495.00
University Exam Fee	2,86,235.00		University Exam Fee	1,94,223.00	
Eligibility Fee	14,525.00		Eligibility Fee	13,250.00	
University Pro- Rata	3,500.00		University Pro- Rata	3,500.00	
Apatkalin Nidhi	5,900.00		Apatkalin Nidhi	5,900.00	
Ashwamedha Fee	4,576.00		Ashwamedha Fee	3,371.00	
Lead College Fee	3,500.00		Lead College Fee	3,500.00	
Group Insurance Student	2,815.00		Group Insurance Student	25.00	
University Youth Fesatival	7,477.00		University Youth Fesatival	5,476.00	
Youth Hostel	6,950.00		Youth Hostel	6,950.00	
E-Suvidha	7,000.00		E-Suvidha	7,000.00	
University Development Fund	350.00		University Development Fund	-	
Degree Certificate fee	9,500.00		Degree Certificate fee	-	
Self Finance Unit	1,840.00		Self Finance Unit	1,400.00	
Student Health Scheme	2,170.00		Student Health Scheme	20.00	
Student Welfare Fund	5,050.00		Student Welfare Fund	3,880.00	
Individual A/c		1,20,000.00	Individual A/c		35,000.00
Other A/c		44,835.00	Other A/c		2,175.00
Caution Money	1,610.00		Caution Money	10.00	
S.A. Fund	3,585.00		S.A. Fund	25.00	
Flag Day Nidhi	2,600.00		Flag Day Nidhi	10.00	
Vivekanand Jayanti Nidhi	1,770.00		Vivekanand Jayanti Nidhi	10.00	
Library Deposits	4,600.00		Library Deposits	200.00	
Vikas Nidhi (Student)	20,790.00		Vikas Nidhi (Student)	150.00	
Contigency Fund	1,390.00		Contigency Fund	1,390.00	
Laboratory Deposit	6,960.00		Laboratory Deposit	50.00	
TDS	330.00		TDS	330.00	
Professional tax	1,200.00		Professional tax	-	
Intra Branch A/c		13,03,634.00	Intra Branch A/c		17,78,387.00
Prin. BCA Section	50,712.00		Prin. BCA Section	-	
Prin. M. Sc. Botany Section	76,876.00		Prin. M. Sc. Botany Section	12,48,465.00	
Prin. Sr College Non Grant	10,54,590.00		Prin. Sr College Non Grant	-	
Prin. Jr College I.T. Section	1,21,456.00		Prin. Jr College I.T. Section	-	
Prin. Sr. College Section	-		Prin. Sr. College Section	5,29,922.00	
INDIRECT RECEIPTS	₹	18,77,453.00	INDIRECT PAYMENTS	₹	20,68,213.00
Op. Cash & Bank Balances		19,600.52	Cl. Cash & Bank Balances		45,783.52
Cash in Hand	3,514.00		Cash in Hand	14,193.00	
Bank Of Maharashtra	16,086.52		Bank Of Maharashtra	31,590.52	
GRAND TOTAL	₹	39,15,102.52	GRAND TOTAL	₹	39,15,102.52

As per our report of even date

UDIN :

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

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Vrushali Phatak

Partner

Membership No.137548

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2021-22

Particulars	WDV as on 1.4.2021	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2022
Library	5,884.00	2,063.00	7,947.00	50%	3,974.00	3,973.00
Lab equipments/ Science Appartus	1,84,255.00	1,01,757.00	2,86,012.00	40%	1,14,405.00	1,71,607.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	15,316.00	0.00	15,316.00	25%	3,829.00	11,487.00
Computer	0.00	0.00	0.00	40%	0.00	0.00
Other deadstock	860.00	0.00	860.00	20%	172.00	688.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 2,06,315.00	1,03,820.00	3,10,135.00		1,22,380.00	1,87,755.00





UDIN: 22137548ARFCTG8412

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, 2022, 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.

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.

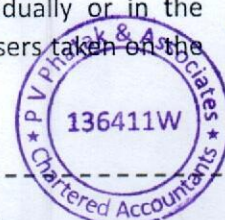
In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to 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: 01/09/2022

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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2022

DIRECT RECEIPT	₹	₹	DIRECT PAYMENT	₹	₹
FEES FROM STUDENTS		70,839.00	OTHER EXPENDITURE		1,676.00
Library Fees	2,063.00		Audit Fee	236.00	
Laboratory Fees	68,776.00		Environment Sci. fee	1,440.00	
TOTAL DIRECT RECEIPT	₹	70,839.00	TOTAL DIRECT PAYMENT	₹	1,676.00
INDIRECT RECEIPT	₹	₹	INDIRECT PAYMENT	₹	₹
S.S.V.S.S		236.00	S.S.V.S.S		34416.00
INTRA BRANCH A/C		12,54,502.00	INTRA BRANCH A/C		11,61,841.00
Prin. P.G. Section	12,48,465.00		Prin. P.G. Section	76,876.00	
Prin. BCA Section	-		Prin. BCA Section	30,375.00	
Prin. Sr. College Non Grant	-		Prin. Sr. College Non Grant	10,54,590.00	
Prin. Sr. College	6,037.00		Prin. Sr. College	-	
UNIVERSITY A/C		-	UNIVERSITY A/C		1,10,579.00
University Exam Fee	-		University Exam Fee	88,781.00	
Eligibility Fee	-		Eligibility Fee	1,925.00	
Ashwamedh Nidhi	-		Ashwamedh Nidhi	1,496.00	
Pro-rata	-		Pro-rata	755.00	
Apatkalin Nidhi	-		Apatkalin Nidhi	1,555.00	
University Youth Festival	-		University Youth Festival	2,622.00	
Lead College Fee	-		Lead College Fee	800.00	
Group Insurance Student	-		Group Insurance Student	565.00	
E-Suvidha	-		E-Suvidha	1,300.00	
University Develop. Fund	-		University Develop. Fund	350.00	
Degree Certificate fee	-		Degree Certificate fee	9,500.00	
Student health scheme	-		Student health scheme	930.00	
OTHER FEES		-	OTHER FEES & DEPOSIT		17065.00
Flag Day Nidhi	-		Flag Day Nidhi	1030.00	
Laboratory Deposit	-		Laboratory Deposit	4640.00	
Caution Money	-		Caution Money	190.00	
Vikas Nidhi(Student)	-		Vikas Nidhi(Student)	8250.00	
Self Finance fee	-		Self Finance fee	370.00	
Vivekanand Jayanti Nidhi	-		Vivekanand Jayanti Nidhi	340.00	
Contingency fund	-		Contingency fund	325.00	
S.A.Fund	-		S.A.Fund	1920.00	
TOTAL INDIRECT RECEIPT	₹	12,54,738.00	TOTAL INDIRECT PAYMENT	₹	13,23,901.00
TO OPENING CASH & BANK BALANCE		-	BY CLOSING CASH & BANK BALANCE		0.00
Cash in hand	-		Cash in hand	0.00	
GRAND TOTAL	₹	13,25,577.00	GRAND TOTAL	₹	13,25,577.00

As per our report of even date

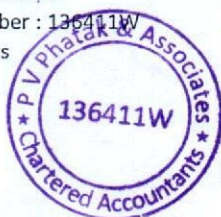
UDIN : 22137548ARFCTG8412

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Vrushi



Vrushali Phatak

Partner

Membership No. 137548

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Dattajirao Kadam Arts, Science & Commerce College, Ichalkaranji
Msc. Botany

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Expenditure		₹	Income		₹
To Educational expenses		1,676.00	By Fees From Student		70,839.00
To Depreciation		28,542.00			
To Surplus		40,621.00			
Total		70,839.00	Total		70,839.00

BALANCE SHEET AS ON MARCH 31, 2022

Liabilities	₹	₹	Assets	₹	₹
S.S.V.S.S		236.00	Fixed assets [Refer schedule attached]		42,297.00
INTRA BRANCH A/C. Prin.P.G. Section	3,09,150.00	3,09,150.00	Cash and bank balances - Cash in hand	0.00	0.00
OTHER FEES Enviorment	1,440.00	1,440.00	INCOME & EXPE. A/c Op. Balance	3,09,150.00	2,68,529.00
			Less : Surplus	40,621.00	
Total	₹	3,10,826.00	Total	₹	3,10,826.00

As per our report of even date
UDIN : 22137548ARFCTG8412

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants



Vrushali Phatak

Partner

Membership No. 137548

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2021-22

Particulars	WDV as on 1.4.2021	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2022
Library	2,063.00	0.00	2,063.00	50%	1,032.00	1,031.00
Lab equipments/ Science Appartus	68,776.00	0.00	68,776.00	40%	27,510.00	41,266.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	0.00	0.00	25%	0.00	0.00
Computer	0.00	0.00	0.00	40%	0.00	0.00
Other deadstock	0.00	0.00	0.00	20%	0.00	0.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 70,839.00	0.00	70,839.00		28,542.00	42,297.00

For any additions during the year, full depreciation has been charged.

The rates of depreciation has been taken as prescribed by "Guidance Note on accounting by Schools" issued by ICAI



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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2022

DIRECT RECEIPT	₹	₹	DIRECT PAYMENT	₹	₹
FEES FROM STUDENTS		70,839.00	OTHER EXPENDITURE		1,676.00
Library Fees	2,063.00		Audit Fee	236.00	
Laboratory Fees	68,776.00		Environment Sci. fee	1,440.00	
TOTAL DIRECT RECEIPT	₹	70,839.00	TOTAL DIRECT PAYMENT	₹	1,676.00
INDIRECT RECEIPT	₹	₹	INDIRECT PAYMENT	₹	₹
S.S.V.S.S		236.00	S.S.V.S.S		34416.00
INTRA BRANCH A/C		12,54,502.00	INTRA BRANCH A/C		11,61,841.00
Prin. P.G. Section	12,48,465.00		Prin. P.G. Section	76,876.00	
Prin. BCA Section	-		Prin. BCA Section	30,375.00	
Prin. Sr. College Non Grant	-		Prin. Sr. College Non Grant	10,54,590.00	
Prin. Sr. College	6,037.00		Prin. Sr. College	-	
UNIVERSITY A/C		-	UNIVERSITY A/C		1,10,579.00
University Exam Fee	-		University Exam Fee	88,781.00	
Eligibility Fee	-		Eligibility Fee	1,925.00	
Ashwamedh Nidhi	-		Ashwamedh Nidhi	1,496.00	
Pro-rata	-		Pro-rata	755.00	
Apatkalin Nidhi	-		Apatkalin Nidhi	1,555.00	
University Youth Festival	-		University Youth Festival	2,622.00	
Lead College Fee	-		Lead College Fee	800.00	
Group Insurance Student	-		Group Insurance Student	565.00	
E-Suvidha	-		E-Suvidha	1,300.00	
University Develop. Fund	-		University Develop. Fund	350.00	
Degree Certificate fee	-		Degree Certificate fee	9,500.00	
Student health scheme	-		Student health scheme	930.00	
OTHER FEES		-	OTHER FEES & DEPOSIT		17065.00
Flag Day Nidhi	-		Flag Day Nidhi	1030.00	
Laboratory Deposit	-		Laboratory Deposit	4640.00	
Caution Money	-		Caution Money	190.00	
Vikas Nidhi(Student)	-		Vikas Nidhi(Student)	8250.00	
Self Finance fee	-		Self Finance fee	370.00	
Vivekanand Jayanti Nidhi	-		Vivekanand Jayanti Nidhi	340.00	
Contingency fund	-		Contingency fund	325.00	
S.A.Fund	-		S.A.Fund	1920.00	
TOTAL INDIRECT RECEIPT	₹	12,54,738.00	TOTAL INDIRECT PAYMENT	₹	13,23,901.00
TO OPENING CASH & BANK BALANCE		-	BY CLOSING CASH & BANK BALANCE		0.00
Cash in hand	-		Cash in hand	0.00	
GRAND TOTAL	₹	13,25,577.00	GRAND TOTAL	₹	13,25,577.00

As per our report of even date
UDIN : 22137548ARFCTG8412

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Vrushi



Vrushali Phatak
Partner

Membership No. 137548



UDIN: 22137548ARNIQV7915

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, 2022, 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, 2022 –

- University fees ₹ 7,48,044.00/-
- Other Accounts ₹ 13,840.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2022 –

- Receivable fees ₹ 2,67,020.00/-
- Individual ₹ 21,166.00/-
- Other account ₹ 21,780.00/-

We draw attention towards Prior Period income credited to Income & Expenditure Account. In the financials, Development Fund (CDF) and Uni. Exam Home Pattern Exp. were shown as a liability of the college, however all the two heads are to be treated as Direct Income hence old outstanding balance of the same has been written back as prior period income as per the decision by the management.

- Development Fund (CDF) ₹ 4,869.00/-
- Uni.Exam Home Pattern Exp. ₹ 1,51,148.00/-

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.



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, 2022

Receipts	₹	₹	Payments	₹	₹
Fees From Student		56,09,270.00	Salary		9,55,275.00
Admission Fees	2,320.00		Non Grant Salary Teaching	9,27,900.00	
Tution Fees	22,98,910.00		Non Grant Salary Non Teaching	27,375.00	
College Fee	30,78,234.00				
Library Fees	56,000.00		Educational Expenses		36,72,119.00
Gymkhana fees	16,800.00		College Fee	30,78,234.00	
College Magazine Fee	22,600.00		Software Facility	31,268.00	
College Day	10,900.00		Telephone Exp.	38,252.00	
T.C. Fees / Migration	850.00		Stationary	1,500.00	
Health Insurance	4,580.00		Medical Service Expenditure	4,820.00	
Environmental Sci.Fee	16,225.00		Electricity Charges	54,020.00	
Bonafide fee	2,490.00		Stationery	4,392.00	
Medical Service Fee	660.00		Printing	21,412.00	
Univ Exam Home Pattern Exps	98,701.00		Gymkhana Fees	3,600.00	
Other Receipts		44,914.00	Affiliation Fees	2,880.00	
Magazine Exp.			Misc. Exp.	22,459.00	
Sale of Identity Cards	5,850.00		Audit Fee	1,180.00	
Laboratory Breakage	6,100.00		Travelling	140.00	
Sale of Science Journals	32,964.00		Enviorment Exp.	11,250.00	
Bank Interest		17,206.00	Identity Card Exps	3,050.00	
Bank of Maharashtra	17,206.00		Lab.Exp.	1,17,220.00	
			P.F.Sanstha Contribution	2,57,552.00	
			P.F.Management Expenses	11,380.00	
			Computer Exp.	7,510.00	
			Non-Grant Expenses		2,12,754.00
			Remunertion	1,43,869.00	
			Security Remuneration	68,885.00	
			Dead Stock		4,38,943.00
			Library/Books	15,083.00	
			Inverter	94,998.00	
			Battries	2,68,800.00	
			Furniture	60,062.00	
			Supervision Charges		12,000.00
DIRECT RECEIPTS	₹	56,71,390.00	DIRECT PAYMENTS		52,91,091.00

Continued.....



Receipts	₹	₹	Payments	₹	₹
SSVSS		13,180.00	SSVSS		7,000.00
Scholarship & Exam Fees		3,74,358.00	Scholarship & Exam Fees		3,39,870.00
University Exam Fee	2,13,896.00		University Exam Fee	2,13,896.00	
Univ. Exam Home Pattern fee	31,122.00		Univ. Exam Home Pattern fee	31,122.00	
Youth Hostel	1,700.00		Youth Hostel	12,200.00	
Eligibility Fee	14,350.00		Eligibility Fee	16,200.00	
University Pro .Rata	5,800.00		University Pro .Rata	6,100.00	
University Youth Festival	12,910.00		University Youth Festival	18,963.00	
Lead College fee	5,800.00		Lead College fee	6,100.00	
E- Suvidha	11,650.00		E- Suvidha	12,200.00	
Group Insurance Student	5,800.00		Group Insurance Student	75.00	
Caution Money	1,230.00		Caution Money	30.00	
Vikas Nidhi (Student)	34,810.00		Vikas Nidhi (Student)	-	
Self Finance Unit (NSS)	2,490.00		Self Finance Unit (NSS)	2,440.00	
Contingency Fund	2,320.00		Contingency Fund	2,440.00	
Flag Day Nidhi	2,490.00		Flag Day Nidhi	30.00	
Vivekanand Jayanti Nidhi	2,480.00		Vivekanand Jayanti Nidhi	-	
Ashwamedh Nidhi	8,155.00		Ashwamedh Nidhi	5,889.00	
Student Welfare Fund	11,600.00		Student Welfare Fund	12,110.00	
S.A. Fund	5,755.00		S.A. Fund	75.00	
Other A/c		2,18,085.00	Other A/c		1,40,573.00
Individual A/c	1,02,625.00		Individual A/c	19,791.00	
P.F. A/c	1,00,181.00		P.F. A/c	1,12,297.00	
Prof. Tax	10,275.00		Prof. Tax	7,125.00	
Anamat	3,644.00		Anamat		
TDS	1,360.00		TDS	1,360.00	
Intra Branch A/c		37,375.00	Intra Branch A/c		7,21,996.00
Prin. P. G. Section	-		Prin. P. G. Section	50,712.00	
Prin. M. Sc. Botany Section	30,375.00		Prin. M. Sc. Botany Section	-	
Prin. Jr College I.T. Section	7,000.00		Prin. Jr College I.T. Section	8,324.00	
Prin. Sr. College Section	-		Prin. Sr. College Section	6,32,000.00	
Prin. Sr College Non Grant	-		Prin. Sr College Non Grant	30,960.00	
INDIRECT RECEIPTS		6,42,998.00	INDIRECT PAYMENTS	₹	12,09,439.00
Op. Cash & Bank Balances		4,85,794.09	Cl. Cash & Bank Balances		2,99,652.09
Cash in Hand	75,436.00		Cash in Hand	16,503.00	
Bank of Maharashtra	4,10,358.09		Bank of Maharashtra	2,83,149.09	
GRAND TOTAL	₹	68,00,182.09	GRAND TOTAL	₹	68,00,182.09

As per our report of even date

UDIN 22137548ARNIQV7915

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Handwritten signature



Vrushali Phatak
Partner

Membership No. 137548

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Expenditure	₹	₹	Income	₹	₹
To Salary Expenses		9,55,275.00	By Fees From Student		25,31,036.00
To Supervision Charges		12,000.00	By Other Receipt		44,914.00
To Educational Expenses		5,93,885.00	By Bank Interest		17,206.00
To Non-Grant Expenses		2,12,754.00	By Prior Period Income		1,56,017.00
To Depreciation		2,45,951.00	Development Fund (C.D.F.)	4,869.00	
To Surplus		7,29,308.00	Uni. Exam Home Pattern Exp.	1,51,148.00	
Total	₹	27,49,173.00	Total	₹	27,49,173.00

BALANCE SHEET AS ON MARCH 31, 2022

Liabilities	₹	₹	Assets	₹	₹
Lib. Deposits		16,000.00	SSVSS Kolhapur		48,08,110.00
University Fees		7,48,044.00	Fixed assets		5,78,425.00
Pro rata	4,410.00		[Refer schedule attached]		
Ashwamedh	22,670.00		Receivable Fees		2,67,020.00
Vikas Nidhi (Student)	1,40,615.00		Intra Branch A/c		40,70,671.00
University Youth Festival	21,353.00		Prin. Sr. College	23,85,594.00	
Contingency Fund	1,775.00		Prin. P.G. Section	85,126.00	
Lead College	4,978.00		Prin. Non Grant Section	15,00,000.00	
Caution Money	7,890.00		Prin. Sr College Non Grant	12,680.00	
Environment	18,950.00		Prin. Jr College I.T. Section	87,271.00	
Group Insurance Student	5,150.00		Other Accounts		21,780.00
E. Suvidha	8,500.00		Self Finance Fee	220.00	
Uni. Exam fee (Home)	3,48,312.00		Student Welfare fund	11,060.00	
University Exam Fee	1,04,814.00		Youth Hostel	10,500.00	
Exam Fee (Semester)	3,892.00		Individual A/c		21,166.00
Student Health Insurance	12,540.00		Cash & Bank balance		2,99,652.09
NSS Fee	50.00		Cash in Hand	16,503.00	
Apatkalin Nidhi	9,600.00		Bank of Maharashtra - 4612	2,83,149.09	
Laboratory Deposit	200.00				
Flag Day Nidhi	4,630.00				
SUF	1,970.00				
S.A. Fund	20,625.00				
Eligibility	420.00				
Vivekanand Jayanti Nidhi	4,700.00				
Other Accounts		13,840.00			
Anamat	3,644.00				
TDS	1,346.00				
Professional Tax	8,850.00				
Intra Branch A/c		12,43,444.00			
Prin. B.B.A. Section	4,54,551.00				
Prin. M. Sc. Botany Section	30,375.00				
Prin. IT Section	7,58,518.00				
Income and Exp A/c		80,45,496.09			
Opening Bal.:	73,16,188.09				
Add : Surplus	7,29,308.00				
Total	₹	1,00,66,824.09	Total	₹	1,00,66,824.09

As per our report of even date

UDIN 22137548ARNIQV7915

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Phatak

Vrushali Phatak
Partner

Membership No. 137548



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

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2021-22

Particulars	WDV as on 1.4.2021	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2022
Library	1,319.00	15,083.00	16,402.00	50%	8,201.00	8,201.00
Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	3,453.00	60,062.00	63,515.00	25%	15,879.00	47,636.00
Computer	3,64,895.00	0.00	3,64,895.00	40%	1,45,958.00	2,18,937.00
Other deadstock	15,766.00	3,63,798.00	3,79,564.00	20%	75,913.00	3,03,651.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 3,85,433.00	4,38,943.00	8,24,376.00		2,45,951.00	5,78,425.00

For any additions during the year, full depreciation has been charged.

The rates of depreciation has been taken as prescribed by "Guidance Note on accounting by Schools" issued by ICAI

