

AUDITED REPORT

FOR THE PERIOD FROM

01-04-2022 TO 31-03-2023

OF

YASHODA TECHNICAL CAMPUS FACULTY OF ENGINEERING (ME)

DIST. SATARA TAL. SATARA

Yashoda Technical Campus Faculty of Engineering 22-23

S.No.242/1, NH-4, Wadhe Phata,

Satara - 415011.

Ph.No.02162 271238/39/40/41/42

Income and Expenditure Statement

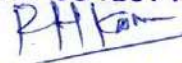
1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
Direct Expenses	5,69,65,519.00	Direct Incomes	5,51,37,168.00
Salary A/c	5,60,55,519.00	DEVE FEE 2022-23	60,23,347.00
M.E. Salary	9,10,000.00	TUITION FEE-2022-23	4,91,13,821.00
Indirect Expenses	3,04,86,207.67	Indirect Incomes	
ADVERTISEMENT	4,99,136.00	Excess of expenditure over income	3,23,14,558.67
Affiliation Exp	8,74,000.00		
Bank Interest/ Commission/ Charges	16,46,028.29		
Communication Expenses	6,09,198.38		
Conference and Seminar	13,39,614.00		
Establishment Expenses	18,51,094.00		
Fees Regulating Authority Fees	1,56,247.00		
Laboratory Material and Other Consumable for College	10,49,530.00		
Magazine, Journals, periodicals etc subscription	3,50,450.00		
Meeting Fees & Expenses	9,81,804.00		
Printing & Stationery Expenses	6,38,566.00		
Professional Charges	60,000.00		
Remuneration/ Professional & Visiting Charges	1,85,451.00		
REPAIR & MAINTENANCE	22,13,144.00		
Social Gathering/functions/ Welfare Expenses	22,84,450.00		
Depreciation A/c	1,44,73,095.00		
NBA PROCESING FEE	12,74,400.00		
Total	8,74,51,726.67	Total	8,74,51,726.67



Director
Yashoda Technical Campus
Satara

Prepared as per information given
For Rajeshwar Kasar & Associates
Chartered Accountants
F.No.-134237W



Rajeshwar H. Kasar
Proprietor
M.No.-147509

SATARA

4 SEP 2023

UDIN - 28147509 B G X F B X 1206

Yashoda Technical Campus Faculty of Engineering 22-23

S.No.242/1, NH-4, Wadhe Phata,

Satara - 415011.

Ph.No.02162 271238/39/40/41/42

Indirect Expenses

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
ADVERTISEMENT		4,99,136.00
<i>Advertisement for Admissions</i>		4,06,417.00
<i>Advertisement for recruitment of Staff for the College</i>		92,719.00
Affiliation Exp		8,74,000.00
<i>Affiliation Fees Paid to Affiliating Authority</i>		2,09,000.00
<i>Inspection Fees Paid to Authority</i>		3,45,000.00
<i>University Affiliation Fees</i>		3,20,000.00
Bank Interest/ Commission/ Charges		16,46,028.29
<i>Bank Charges</i>		50,979.29
<i>Bank Commission & Charges</i>		1,645.00
<i>Bank Loan Interest</i>		15,93,404.00
Communication Expenses		6,09,198.38
<i>Internet Expesnse</i>		5,74,831.00
<i>Telephone & Mobile Expenses</i>		34,367.38
Conference and Seminar		13,39,614.00
<i>Conferences Seminar - Faculties</i>		5,25,340.00
<i>Confernces Seminar-Students</i>		4,60,840.00
<i>students technical competition</i>		3,53,434.00
Establishment Expenses		18,51,094.00
<i>Cleaning Expenses</i>		5,48,680.00
<i>Electricity Exp</i>		7,65,737.00
<i>Gardening Expenses</i>		2,83,973.00
<i>WATER EXPS.</i>		2,52,704.00
Fees Regulating Authority Fees		1,56,247.00
<i>ARA Expenses</i>		99,400.00
<i>Fee Regulating Authority Processing Fees</i>		56,847.00
Laboratory Material and Other Consumable for College		10,49,530.00
<i>Consumables, Chemicals etc.</i>		3,45,750.00
<i>Demonstration Material</i>		3,01,240.00
<i>Labotory Material</i>		4,02,540.00
Magazine, Journals, periodicals etc subscription		3,50,450.00
<i>Magazine, Journals, periodicals etc subscription</i>		3,50,450.00
Meeting Fees & Expenses		9,81,804.00
<i>Conveyance & Travelling Exp.</i>		5,36,832.00
<i>Committee Meeting Charges to Members /trustees</i>		5,256.00
<i>Hospitality Expenses</i>		54,442.00
<i>Staff Welfare Expenses</i>		1,42,912.00
<i>TRAVELLING EXP.</i>		2,42,362.00
Printing & Stationery Expenses		6,38,566.00
<i>Other Stationery</i>		2,19,296.00
<i>Exam papers and form stationery purchase</i>		3,02,770.00
<i>Prospectus purchase</i>		1,16,500.00
Professional Charges		60,000.00
<i>Audit Fees</i>		60,000.00
Remuneration/ Professional & Visiting Charges		1,85,451.00
<i>Remuneration / Professional Charges to Visiting Faculties</i>		1,85,451.00
Carried Over		1,02,41,118.67

continued ...

Particulars	Closing Balance	
	Debit	Credit
Brought Forward		1,02,41,118.67
REPAIR & MAINTENANCE		22,13,144.00
Maint of Electrification		56,122.00
Maint of Equipments		4,78,390.00
Maint of Furniture		4,40,665.00
Repair & Maintenance (Building)		5,53,447.00
Repair & Maintenance (Computer)		3,59,060.00
Repair & Maintenance (Vehicle)		3,25,460.00
Social Gathering/functions/ Welfare Expenses		22,84,450.00
Students Sports Activities & Gymkhana Exp.		2,79,375.00
Induction Program		4,27,640.00
Other Student Welfare		4,56,695.00
Student Gathering Expenses		4,48,040.00
Students Function Expenses		2,48,900.00
Training & Placement Expenses		4,23,800.00
Depreciation A/c		1,44,73,095.00
NBA PROCESING FEE		12,74,400.00
Grand Total		3,04,86,207.67


Director
Yashoda Technical Campus
Satara

Prepared as per information given
For **Rajeshwar Kasar & Associates**
Chartered Accountants
F.No.-134237W


Rajeshwar H. Kasar
Proprietor
M.No.-147509

SATARA
= 4 SEP 2023

Yashoda Technical Campus Faculty of Engineering 22-23

S.No.242/1, NH-4, Wadhe Phata,

Satara - 415011.

Ph.No.02162 271238/39/40/41/42

Balance Sheet

1-Apr-22 to 31-Mar-23

Liabilities		as at 31-Mar-23	Assets		as at 31-Mar-23
Capital Account			Fixed Assets		5,37,65,622.25
Loans (Liability)			Block 10% Furniture	2,46,77,577.25	
Current Liabilities		1,47,86,934.00	Block 15% Equipments	1,44,59,765.00	
Provisions	46,18,701.00		Block 40% Books	16,42,384.00	
Sundry Creditors	86,22,098.00		Block 40% Computers	1,29,85,896.00	
Security Deposit Payable	15,46,135.00		Current Assets		4,04,11,762.06
Branch / Divisions		19,31,58,241.64	Closing Stock		
Yashoda Shikshan Prasarak Mandal	19,31,58,241.64		Loans & Advances (Asset)	17,90,096.00	
Suspense A/c			Sundry Debtors	3,86,09,712.66	
			Bank Accounts	11,953.40	
Total		20,79,45,175.64	Excess of expenditure over income		11,37,67,791.33
			Opening Balance	8,14,53,232.66	
			Current Period	3,23,14,558.67	
			Total		20,79,45,175.64



Director

Yashoda Technical Campus
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For Rajeshwar Kasar & Associates
Chartered Accountants
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Rajeshwar H. Kasar
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M.No.-147509

SATARA

4 SEP 2023

Prepared as per information given
for Rajeshwar Katar & Associates
Chartered Accountants
Phone-1442217

Rajeshwar Katar
Proprietor
Phone-1442209

4 SEP 2013

Director
Yashoda Technical Campus
Datta

Yashoda Technical Campus Faculty of Engineering 22-23

S.No.242/1, NH-4, Wadhe Phata,

Satara - 415011.

Ph.No.02162 271238/39/40/41/42

Current Liabilities

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Provisions		46,18,701.00
Provident Fund Payable		
SALARY PAYABLE		46,18,701.00
Sundry Creditors		86,22,098.00
Other Liability		
Exam Fee Payable		
Security Deposit Payable		15,46,135.00
Security Deposit 2011-13		2,55,050.00
Security Deposit 2013-14		3,63,350.00
Security Deposit 2014-15		2,36,440.00
Security Deposit 2015-16		4,81,600.00
Security Deposit 2016-17		2,09,695.00
Grand Total		1,47,86,934.00



Director

Yashoda Technical Campus
Satara

Prepared as per information given
For Rajeshwar Kasar & Associates
Chartered Accountants
F.No.-134237W




Rajeshwar H. Kasar
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M.No.-147509

SATARA
4 SEP 2023

Prepared as per information given
For Rajeshwar Kasi & Associates
Chartered Accountants
P. No. 24237W

Rajeshwar H. Kasi
Proprietor
P. No. 24237W
A SEP 2023


Director
Yashoda Technical Campus
Saras

Yashoda Technical Campus Faculty of Engineering 22-23

S.No.242/1, NH-4, Wadhe Phata,

Satara - 415011.

Ph.No.02162 271238/39/40/41/42

Fixed Assets

Group Summary


1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Block 10%. Furniture	1,86,33,597.25 Dr	87,83,711.00	27,39,731.00	2,46,77,577.25 Dr
<i>Furniture & Fixture</i>	<i>1,86,33,597.25 Dr</i>	<i>87,83,711.00</i>	<i>27,39,731.00</i>	<i>2,46,77,577.25 Dr</i>
Block 15% Equipments	1,27,11,865.00 Dr	41,82,906.00	24,35,006.00	1,44,59,765.00 Dr
<i>Equipment</i>	<i>1,27,11,865.00 Dr</i>	<i>40,32,906.00</i>	<i>24,12,506.00</i>	<i>1,43,32,265.00 Dr</i>
<i>Xerox Machine</i>		<i>1,50,000.00</i>	<i>22,500.00</i>	<i>1,27,500.00 Dr</i>
Block 40% Books	4,77,652.00 Dr	19,26,275.00	7,61,543.00	16,42,384.00 Dr
<i>Library Books</i>	<i>4,77,652.00 Dr</i>	<i>19,26,275.00</i>	<i>7,61,543.00</i>	<i>16,42,384.00 Dr</i>
Block 40% Computers	64,64,335.00 Dr	1,50,58,376.00	85,36,815.00	1,29,85,896.00 Dr
<i>Computers and Peripherals</i>	<i>64,64,335.00 Dr</i>	<i>1,49,38,376.00</i>	<i>85,12,815.00</i>	<i>1,28,89,896.00 Dr</i>
<i>Web Site Disigning</i>		<i>1,20,000.00</i>	<i>24,000.00</i>	<i>96,000.00 Dr</i>
Grand Total	3,82,87,449.25 Dr	2,99,51,268.00	1,44,73,095.00	5,37,65,622.25 Dr


Director
Yashoda Technical Campus
Satara

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For Rajeshwar Kasar & Associates
Chartered Accountants
F.No.-134237W


Rajeshwar H. Kasar
Proprietor
M.No.-147509

SATARA
4 SEP 2023

Approved as per information given
For Registration, Kassar & Associates
Chartered Accountants
P.O. Box 143209
Rajshahi - 1

Registration No. RA/143209
M.No. 143209

1 SEP 2023

Director
Technical Campus
Safat

Yashoda Technical Campus Faculty of Engineering 22-23

S.No.242/1, NH-4, Wadhe Phata,

Satara - 415011.

Ph.No.02162 271238/39/40/41/42

Current Assets

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Loans & Advances (Asset)	17,90,096.00	
Advance Against Purchase		
General Advance	17,90,096.00	
Sundry Debtors	3,86,09,712.66	
Gaurishankar Tuition Fee Receivable		44,434.50
Scholarship Receivable	57,51,565.75	
Tuition Fee Receivable	3,31,56,304.41	
GAURISHANKAR COLLEGE		2,53,723.00
Cash-in-hand		
Bank Accounts	11,953.40	
AU SMALL FINANCE BANK AC NO-35424	7,326.00	
IDBI Bank A/c No. 0485102000004053 - ENGINEERING	4,627.40	
Grand Total	4,04,11,762.06	


Director
Yashoda Technical Campus
Satara

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For Rajeshwar Kasar & Associates
Chartered Accountants
F.No.-134237W



Rajeshwar H. Kasar
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M.No.-147509

SATARA
4 SEP 2023

Prepared as per information given
For Rajeshwar Katar & Associates
Chartered Accountants
F.No. 134237W

Rajeshwar M. Katar
Proprietor
M.No. 142502

4 SEP 2023


Director
Yashraj Technical Campus
Satara

YASHODA TECHNICAL CAMPUS FACULTY OF ENGINEERING

1-4-2022 To 31-03-2023

Schedules Of Fixed Assets.

Sr. No.	Assets	Rate Of Dep.	Opening WDV 01.04.2022	Addition		Total Addition	Total Deduction	Total Assets 31/03/2023	Depreciation on Op.Bal	Depriciation on addition before 180 days	Depriciation on addition after 180 days	Total Depreciation	Closing WDV 31.03.2023
				Before 180 days	After 180days								
1	Computer	25%	7244657.00	14697030.00	361346.00	15058376.00	0.00	22303033.00	1811164.00	3674258.00	45168.00	5530589	16772444.00
2	Liabrary Books	25%	632977.00	926132.00	1000143.00	1926275.00	0.00	2559252.00	158244.00	231533.00	125018.00	514795	2044457.00
3	Equipment	15%	11665410.00	2860106.00	1322800.00	4182906.00	0.00	15848316.00	1749812.00	429016.00	99210.00	2278038	13570278.00
4	Furniture	15%	16732411.25	8743711.00	40000.00	8783711.00	0.00	25516122.25	2509862.00	1311557.00	3000.00	3824418	21691704.25
	Grand Total		36275455.25	27226979.00	2724289.00	29951268.00	0.00	66226723.25	6229082.00	5646364.00	272396.00	12147840.00	54078883.25

**Prepared as per information given
For Rajeshwar Kasar & Associates
Chartered Accountants
F.No.-134237W**

RHK

**Rajeshwar H. Kasar
Proprietor
M.No.-147509**

[Signature]

**Director
Yashoda Technical Campus
Satara**

23 NOV 2023

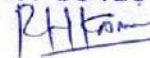
SATARA

YASHODA SHIKSHAN PRASARAK MANDAL'S
YASHODA TECHNICAL CAMPUS FACULTY OF ENGINEERING
SATARA
Receipt & Payment Statement
1-Apr-2022 to 31-Mar-2023

Receipt	Amount	Payment	Amount
To, Opening Balance		By Salary A/c	51512651
Cash In Hand	0	By M.E. Salary	834167
Cash at Bank	39067.83	By ADVERTISEMENT	499136
		By Affiliation Exp	874000
		By Bank Interest/ Commission/ Charges	1646028.29
To, Student Fee Received	55137168	By Communication Expenses	609198.38
To, Yashoda Shikshan Prasarak Mandal	13195648.24	By Conference and Seminar	1339614
		By Establishment Expenses	1851094
		By Fees Regulating Authority Fees	156247
		By Laboratory Material and Other Consumable for College	1049530
		By Magazine, Journals, periodicals etc subscription	350450
		By Meeting Fees & Expenses	981804
		By Printing & Stationery Expenses	638566
		By Professional Charges	60000
		By Remuneration/ Professional & Visiting Charges	185451
		By REPAIR & MAINTENANCE	2213144
		By Social Gathering/functions/ Welfare Expenses	2284450
		By NBA PROCESING FEE	1274400
		By Closing Balance	
		Cash at Bank	11953.40
Total	68371884.07	Total	68371884.07


Director
Yashoda Technical Campus
Satara

Prepared as per information given
For Rajeshwar Kasar & Associates
Chartered Accountants
F.No.-134237W



Rajeshwar H. Kasar
Proprietor
M.No.-147509

SATARA

- 4 SEP 2023

UDAN . 23147509B4XFBX1206

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SEP 2023

Director
Yashwantrao Chavan
Salaya

INDEPENDENT AUDITORS' REPORT

To
The President,
Yashoda Shikshan Prasarak Mandal, Satara
Yashoda Technical Campus Faculty of Engineering (Unit)

Background

Yashoda Shikshan Prasarak Mandal, Satara, Yashoda Technical Campus Faculty of Engineering ("Unit") is part of Yashoda Shikshan Prasarak Mandal, Satara ("Trust"). We are statutory auditors of said Trust for Financial Year 2022-23. Trust has extracted the attached financial statements of Unit comprising of Receipt & Payment Account, Income & Expenditure Account and Balance sheet ("Financial Statements").

Management's Responsibility for the Financial Statements

Management of the trust is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Unit in accordance with applicable Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Pursuant to the requirements of FEES REGULATING AUTHORITY, Maharashtra constituted by Government of Maharashtra our responsibility is to express reasonable assurance in the form of an opinion on the attached financial statements based on our audit and examination of books of accounts of Unit. We conducted our audit in accordance with the standards on Auditing issued by The Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, in the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

Opinion

Based on our audit of financial statements of Unit for the year ended 31st March 2023 and the information and explanation given to us, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Unit so far as it appears from our examination of those books;
- (c) The Balance Sheet, the Income & Expenditure Account dealt with by this report are in agreement with the books of account;
- (d) In my/our opinion and to the best of my/our information and according to the explanations give to me/us, the said accounts, read with notes thereon, if any, give a true and fair view :-
 - (i) In the case of the Balance Sheet, of the state of the affairs of the Unit as at 31st March, 2023 ;
 - (ii) In the case of the Income and Expenditure Account of the surplus/deficit of the Unit for the year ended on that date.

DATE: 4 SEP 2023

PLACE: SATARA

Prepared as per Information given
For Rajeshwar Kasar & Associates
Chartered Accountants
F.No.-134237W

Rajeshwar H. Kasar
Proprietor
M.No.-147509

