

AUDITED REPORT

FOR THE PERIOD FROM

01-04-2022 TO 31-03-2023

OF

YASHODA TECHNICAL CAMPUS FACULTY OF MBA

DIST. SATARA TAL. SATARA

Yashoda Technical Campus Faculty of MBA 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	84,01,751.00	Direct Incomes	87,38,465.00
Salary Non Teaching Staff	27,94,909.00	DEVELOPMENT FEE 2022-23	10,39,774.00
Salary - Teaching Staff	56,06,842.00	TUITION FEE-2022-23	76,98,691.00
Indirect Expenses	31,80,447.60	Indirect Incomes	
ADVERTISEMENT	31,122.00	Excess of expenditure over income	28,43,733.60
Affiliation/inspection	1,19,400.00		
Bank Interest/ Commission/ Charges	2,62,816.60		
Communication Expenses	1,78,240.00		
Conference and Seminars	2,11,480.00		
Establishment Expenses	3,55,064.00		
Fee Regulating Authority fees	35,000.00		
Magzine Journal Periodicals	54,100.00		
Meeting Fees and Expenses	2,42,500.00		
Printing & Stationery Expenses	11,200.00		
Professional Charges	25,000.00		
Remuneration/ Professional & Visiting Charges	1,26,576.00		
Repaire & Maintanance	4,500.00		
Social Gathering /function Exp /welfare	3,84,690.00		
Depreciation A/c	11,38,759.00		
Total	1,15,82,198.60	Total	1,15,82,198.60


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 - 23147509 BGXFBX 1206

Yashoda Technical Campus Faculty of MBA 22-23

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

Group Summary

1-Apr-22 to 31-Mar-23

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Particulars	Closing Balance	
	Debit	Credit
ADVERTISEMENT		31,122.00
Advertisement for Admission		31,122.00
Affiliation/inspection		1,19,400.00
Affiliation Fee Paid to Affiliating Authority		33,000.00
University Affiliation Fees		86,400.00
Bank Interest/ Commission/ Charges		2,62,816.60
Bank Charges		17,316.60
Bank Loan Interest		2,45,500.00
Communication Expenses		1,78,240.00
Internet Expenses		1,25,724.00
Telephone & Mobile Expenses		52,516.00
Conference and Seminars		2,11,480.00
Conference and Seminar -Student		80,500.00
Conference Seminar -Faculties		98,340.00
Student Compeition		32,640.00
Establishment Expenses		3,55,064.00
Cleaning Expenses		1,48,640.00
Electricity Charges		1,27,623.00
Garden Expenses		38,598.00
Water Expenses		40,203.00
Fee Regulating Authority fees		35,000.00
ARA Processing Fee		20,000.00
Fee Regulating Authority Processing Fees		15,000.00
Magzine Journal Periodicals		54,100.00
Magzine, Journals Periodicals		54,100.00
Meeting Fees and Expenses		2,42,500.00
Conveyance & Travelling Expenses		2,40,900.00
Staff Welfare Expenses		1,600.00
Printing & Stationery Expenses		11,200.00
Exam Paper & Form Printing		3,200.00
Prospectus Printing		8,000.00
Professional Charges		25,000.00
Audit Fees		25,000.00
Remuneration/ Professional & Visiting Charges		1,26,576.00
Exam Remunerations		22,616.00
Visiting Charges		1,03,960.00
Repaire & Maintanance		4,500.00
Repair & Maintenance Equipments		4,500.00
Social Gathering /function Exp /welfare		3,84,690.00
Induction Program		53,400.00
Student Gathering Expenses		1,02,300.00
Student Sport Activities		1,32,400.00
Student Welfare Expenses		38,990.00
Training & Placement Expenses		57,600.00
Depreciation A/c		11,38,759.00
Grand Total		31,80,447.60

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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		40,17,296.25
Loans (Liability)			Block 10% Furniture	24,94,167.25	
Current Liabilities		28,25,888.00	Block 15% Equipments	2,01,124.00	
Provisions	7,53,208.00		Block 40% Books	65,801.00	
Sundry Creditors	18,70,500.00		Block 40% Computeres	12,56,204.00	
Other Liability	77,980.00		Current Assets		80,58,125.85
Security Deposit Payable	1,24,200.00		Closing Stock		
Branch / Divisions		1,44,75,858.82	Loans & Advances (Asset)	27,735.00	
Yashoda Shikshan Prasarak Mandal	1,44,75,858.82		Sundry Debtors	80,24,957.25	
Suspense A/c			Bank Accounts	5,433.60	
			Excess of expenditure over income		52,26,324.72
			Opening Balance	23,82,591.12	
			Current Period	28,43,733.60	
Total		1,73,01,746.82	Total		1,73,01,746.82


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Current Liabilities

Group Summary

1-Apr-22 to 31-Mar-23

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Particulars	Closing Balance	
	Debit	Credit
Provisions		7,53,208.00
Provident Fund Payable		
SALARY PAYABLE		7,53,208.00
Sundry Creditors		18,70,500.00
Other Liability		77,980.00
Exam Fee Payable		10,535.00
OTHER RECEIPT PAYBLE		67,445.00
Security Deposit Payable		1,24,200.00
Security Deposit 2011-13		21,000.00
Security Deposit 2015-16		6,000.00
Security Deposit 2016-17		97,200.00
Grand Total		28,25,888.00


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Yashoda Technical Campus Faculty of MBA 22-23

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

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Block 10%. Furniture	21,84,976.25 Dr	5,86,321.00	2,77,130.00	24,94,167.25 Dr
<i>Furniture & Fixtures</i>	<i>21,84,976.25 Dr</i>	<i>5,86,321.00</i>	<i>2,77,130.00</i>	<i>24,94,167.25 Dr</i>
Block 15% Equipments	94,288.00 Dr	1,42,328.00	35,492.00	2,01,124.00 Dr
<i>Equipment</i>	<i>94,288.00 Dr</i>	<i>1,42,328.00</i>	<i>35,492.00</i>	<i>2,01,124.00 Dr</i>
Block 40% Books	3,079.00 Dr	1,04,890.00	42,168.00	65,801.00 Dr
<i>Books</i>	<i>3,079.00 Dr</i>	<i>1,04,890.00</i>	<i>42,168.00</i>	<i>65,801.00 Dr</i>
Block 40% Computeres	12,83,557.00 Dr	7,56,616.00	7,83,969.00	12,56,204.00 Dr
<i>Computers</i>	<i>12,83,557.00 Dr</i>	<i>7,56,616.00</i>	<i>7,83,969.00</i>	<i>12,56,204.00 Dr</i>
Grand Total	35,65,900.25 Dr	15,90,155.00	11,38,759.00	40,17,296.25 Dr



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Yashoda Technical Campus Faculty of MBA 22-23

S.No.242/1, NH-4, Wadhe Phata,
Satara - 415011.

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Current Assets

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Loans & Advances (Asset)	28,335.00	600.00
General Advance	28,335.00	600.00
Sundry Debtors	80,24,957.25	
Scholarship Receivable	46,09,326.25	
Tuition Fee Receivable	34,15,631.00	
Cash-in-hand		
Bank Accounts	5,433.60	
AU SMALL FINANCE BANK AC NO-24782	1,760.00	
IDBI Bank A/c No. 0485102000004008 - MBA	3,673.60	
Grand Total	80,58,725.85	600.00



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Yashoda Technical Campus
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SATARA
= 4 SEP 2023

YASHODA TECHNICAL CAMPUS FACULTY OF MBA

1-4-2022 To 31-03-2023

Schedules Of Fixed Assets.

Sr. No.	Assets	Rate Of Dep.	Opening WDV 01.04.2022	Addition		Total Deduction	Total Assets 31/03/2023	Depreciation on Op.Bal	Depreciation on addition before 180	Depreciation on addition after 180 days	Total Depreciation	Closing WDV 31.03.2023
				Before 180 days	After 180days							
1	Computer	25%	1418596.00	596116.00	160500.00	0.00	2175212.00	354649.00	149029.00	20063.00	523741	1651471.00
2	Liabrary Books	25%	15238.00	99790.00	5100.00	0.00	120128.00	3810.00	24948.00	638.00	29393	90735.00
3	Equipment	15%	94289.00	142328.00	0.00	0.00	236617.00	14143.00	21349.00	0.00	35492	201125.00
4	Furniture	15%	1945073.25	586321.00	0.00	0.00	2531394.25	291761.00	87948.00	0.00	379709	2151685.25
	Grand Total		3473196.25	1424555.00	165600.00	0.00	5063351.25	664363.00	283274.00	20701.00	968335.00	4095016.25

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

RHK

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

**23 NOV 2023
SATARA**

[Signature]

**Director
Yashoda Technical Campus
Satara**

**YASHODA SHIKSHAN PRASARAK MANDAL'S
YASHODA TECHNICAL CAMPUS FACULTY OF MBA
SATARA**

Receipt & Payment Statement

1-Apr-2022 to 31-Mar-2023

Receipt	Amount	Payment	Amount
To, Opening Balance		By Salary	7648543.00
Cash at Bank	33228.54	By Advertisement	31122.00
Cash In Hand		By Affiliation/inspection	119400.00
		By Bank Interest/ Commission/ Charges	262816.60
To, Student Fee Received	8738465	By Communication Expenses	178240.00
To, Yashoda Shikshan Prasarak Mandal	957200.20	By Conference and Seminars	211480.00
		By Establishment Expenses	355064.00
		By Fee Regulating Authority Fees	35000.00
		By Magzine Journal Periodicals	54100.00
		By Meeting Fees and Expenses	242500.00
		By Printing & Stationery Expenses	11200.00
		By Professional Charges	25000.00
		By Remuneration/ Professional & Visiting Charges	126576.00
		By Repaire & Maintanance	4500.00
		By Social Gathering /function Exp /welfare	384690.00
		By Closing Balance	
		Cash at Bank	5433.60
Total	9695665.20	Total	9695665.20

Prepared as per information given
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R.H. Kasar

Rajeshwar H. Kasar
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M.No.-147509

SATARA

4 SEP 2023

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Wedi
Director
Yashoda Technical Campus
Satara

INDEPENDENT AUDITORS' REPORT

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

Background

Yashoda Shikshan Prasarak Mandal, Satara, Yashoda Technical Campus Faculty of MBA ("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