



Yashoda Shikshan Prasarak Mandal's

**YASHODA TECHNICAL CAMPUS, SATARA**

NH-4, Wadhe Phata, Satara. Tele Fax- 02162-271238/39/40

Website- [www.yes.edu.in](http://www.yes.edu.in), Email-[registrar\\_ytc@yes.edu.in](mailto:registrar_ytc@yes.edu.in)

Approved by AICTE / PCI New Delhi, Govt. of Maharashtra (DTE, Mumbai)

Affiliated to DBATU Lonere & Shivaji University, Kolhapur/ MSBTE, Mumbai.

**Institute Code – 6757**

**Prof. Dasharath Sagare**  
Founder, President

**Prof. Ajinkya Sagare**  
Vice-President

**Dr. Vivekkumar Redasani**  
Director

## **NAAC SSR II CYCLE**

**Criterion VI**



Yashoda Shikshan Prasarak Mandal's

**YASHODA TECHNICAL CAMPUS, SATARA**

NH-4, Wadhe Phata, Satara. Tele Fax- 02162-271238/39/40

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Vice-President

**Dr. Vivekkumar Redasani**  
Director

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QM No.	QM NAME	Page No.
<b>6.4 Financial Management and Resource Mobilization</b>		
6.4.1	Institution has strategies for mobilization and optimal utilization of resources and funds from various sources (government/ non- government organizations) and it conducts financial audits regularly (internal and external)	1-73

**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**



  
**DIRECTOR**  
Yashoda Technical Campus  
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

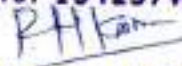
1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
<b>Direct Expenses</b>	<b>5,69,65,519.00</b>	<b>Direct Incomes</b>	<b>5,51,37,168.00</b>
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
<b>Indirect Expenses</b>	<b>3,04,86,207.67</b>	<b>Indirect Incomes</b>	
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		
<b>Total</b>	<b>8,74,51,726.67</b>	<b>Total</b>	<b>8,74,51,726.67</b>



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.BGXFBX1206



DIRECTOR  
Yashoda Technical Campus  
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

### Indirect Expenses

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
<b>ADVERTISEMENT</b>		<b>4,99,136.00</b>
<i>Advertisement for Admissions</i>		4,06,417.00
<i>Advertisement for recruitment of Staff for the College</i>		92,719.00
<b>Affiliation Exp</b>		<b>8,74,000.00</b>
<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
<b>Bank Interest/ Commission/ Charges</b>		<b>16,46,028.29</b>
<i>Bank Charges</i>		50,979.29
<i>Bank Commission &amp; Charges</i>		1,645.00
<i>Bank Loan Interest</i>		15,93,404.00
<b>Communication Expenses</b>		<b>6,09,198.38</b>
<i>Internet Expesne</i>		5,74,831.00
<i>Telephone &amp; Mobile Expenses</i>		34,367.38
<b>Conference and Seminar</b>		<b>13,39,614.00</b>
<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
<b>Establishment Expenses</b>		<b>18,51,094.00</b>
<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
<b>Fees Regulating Authority Fees</b>		<b>1,56,247.00</b>
<i>ARA Expenses</i>		99,400.00
<i>Fee Regulating Authority Processing Fees</i>		56,847.00
<b>Laboratory Material and Other Consumable for College</b>		<b>10,49,530.00</b>
<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
<b>Magazine, Journals, periodicals etc subscription</b>		<b>3,50,450.00</b>
<i>Magazine, Journals, periodicals etc subscription</i>		3,50,450.00
<b>Meeting Fees &amp; Expenses</b>		<b>9,81,804.00</b>
<i>Conveyance &amp; 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
<b>Printing &amp; Stationery Expenses</b>		<b>6,38,566.00</b>
<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
<b>Professional Charges</b>		<b>60,000.00</b>
<i>Audit Fees</i>		60,000.00
<b>Remuneration/ Professional &amp; Visiting Charges</b>		<b>1,85,451.00</b>
<i>Remuneration / Professional Charges to Visiting Faculties</i>		1,85,451.00
<b>Carried Over</b>		<b>1,02,41,118.67</b>



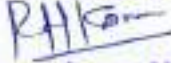
  
**DIRECTOR**  
 Yashoda Technical Campus  
 Satara

continued ...

Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>		<b>1,02,41,118.67</b>
<b>REPAIR &amp; MAINTENANCE</b>		<b>22,13,144.00</b>
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
<b>Social Gathering/functions/ Welfare Expenses</b>		<b>22,84,450.00</b>
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
<b>Grand Total</b>		<b>3,04,86,207.67</b>

  
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



  
DIRECTOR  
Yashoda Technical Campus  
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

### Balance Sheet

1-Apr-22 to 31-Mar-23

<b>Liabilities</b>		as at 31-Mar-23	<b>Assets</b>		as at 31-Mar-23
<b>Capital Account</b>			<b>Fixed Assets</b>		<b>5,37,65,622.25</b>
<b>Loans (Liability)</b>			Block 10% Furniture	2,46,77,577.25	
<b>Current Liabilities</b>		<b>1,47,86,934.00</b>	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		<b>Current Assets</b>		<b>4,04,11,762.06</b>
<b>Branch / Divisions</b>		<b>19,31,58,241.64</b>	Closing Stock		
Yashoda Shikshan Prasarak Mandal	19,31,58,241.64		Loans & Advances (Asset)	17,90,098.00	
<b>Suspense A/c</b>			Sundry Debtors	3,86,09,712.66	
			Bank Accounts	11,953.40	
<b>Total</b>		<b>20,79,45,175.64</b>	<b>Excess of expenditure over income</b>		<b>11,37,67,791.33</b>
			Opening Balance	8,14,53,232.66	
			Current Period	3,23,14,558.67	
			<b>Total</b>		<b>20,79,45,175.64</b>

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



DIRECTOR  
Yashoda Technical Campus  
Satara

Prepared by the Institution given  
for Registrar, K. J. Somaiya  
University, Mumbai  
Date: 14/12/2019

Principal  
Yashoda Technical Campus  
Satara  
Date: 14/12/2019

*[Signature]*  
Principal  
Yashoda Technical Campus  
Satara



*[Signature]*  
**DIRECTOR**  
Yashoda Technical Campus  
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

### Current Liabilities

Group Summary

1-Apr-22 to 31-Mar-23

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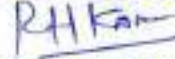
Particulars	Closing Balance	
	Debit	Credit
<b>Provisions</b>		<b>46,18,701.00</b>
Provident Fund Payable		
SALARY PAYABLE		46,18,701.00
<b>Sundry Creditors</b>		<b>86,22,098.00</b>
<b>Other Liability</b>		
Exam Fee Payable		
<b>Security Deposit Payable</b>		<b>15,46,135.00</b>
Security Deposit 2011-13		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
<b>Grand Total</b>		<b>1,47,86,934.00</b>



Director

Yashoda Technical Campus  
Satara

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F.No.-134237W



Rajeshwar H. Kasar  
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M.No.-147509

SATARA  
4 SEP 2023



DIRECTOR

Yashoda Technical Campus  
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Satara  
6757

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## 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

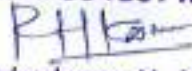
1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Block 10% Furniture</b>	<b>1,86,33,597.25 Dr</b>	<b>87,83,711.00</b>	<b>27,39,731.00</b>	<b>2,46,77,577.25 Dr</b>
<i>Furniture &amp; 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>
<b>Block 15% Equipments</b>	<b>1,27,11,865.00 Dr</b>	<b>41,82,906.00</b>	<b>24,35,006.00</b>	<b>1,44,59,765.00 Dr</b>
<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>
<b>Block 40% Books</b>	<b>4,77,652.00 Dr</b>	<b>19,26,275.00</b>	<b>7,61,543.00</b>	<b>16,42,384.00 Dr</b>
<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>
<b>Block 40% Computers</b>	<b>64,64,335.00 Dr</b>	<b>1,50,58,376.00</b>	<b>85,36,815.00</b>	<b>1,29,85,896.00 Dr</b>
<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 Designing</i>		<i>1,20,000.00</i>	<i>24,000.00</i>	<i>96,000.00 Dr</i>
<b>Grand Total</b>	<b>3,82,87,449.25 Dr</b>	<b>2,99,51,268.00</b>	<b>1,44,73,095.00</b>	<b>5,37,65,622.25 Dr</b>

  
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



  
DIRECTOR  
Yashoda Technical Campus  
Satara

Yashoda Technical Campus  
Satara  
6757

Yashoda Technical Campus  
Satara



**DIRECTOR**  
Yashoda Technical Campus  
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

### Current Assets

Group Summary

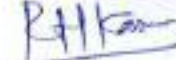
1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
<b>Loans &amp; Advances (Asset)</b>	<b>17,90,096.00</b>	
Advance Against Purchase		
General Advance	17,90,096.00	
<b>Sundry Debtors</b>	<b>3,86,09,712.66</b>	
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
<b>Cash-in-hand</b>		
<b>Bank Accounts</b>	<b>11,953.40</b>	
AU SMALL FINANCE BANK AC NO-35424	7,326.00	
IDBI Bank A/c No. 0485102000004053 - ENGINEERING	4,627.40	
<b>Grand Total</b>	<b>4,04,11,762.06</b>	

  
Director  
Yashoda Technical Campus  
Satara

Prepared as per information given  
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Chartered Accountants  
F.No.-134237W

  
Rajeshwar H. Kasar  
Proprietor  
M.No.-147509

SATARA  
4 SEP 2023



  
DIRECTOR  
Yashoda Technical Campus  
Satara

Training as per instruction given  
For Reference & Issue of Certificate  
Director of Education  
W.P. No. 123456  
Satara  
District  
Maharashtra - 422001  
H.No. 12345  
Satara - 422001  
Phone No. 123456789

*[Signature]*  
Director  
Yashoda Technical Campus  
Satara



*[Signature]*  
**DIRECTOR**  
Yashoda 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	Depreciation 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%	724657.00	1469703.00	361346.00	15058376.00	0.00	22303033.00	1811164.00	3674258.00	45168.00	5530589	16772444.00
2	Library Books	25%	632977.00	926132.00	1000143.00	1926275.00	0.00	259252.00	158244.00	231533.00	125018.00	514795	2044457.00
3	Equipments	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		25516122.25	2509862.00	1311557.00	3000.00	3824418	21691704.25
	<b>Grand Total</b>		<b>36275455.25</b>	<b>27226979.00</b>	<b>2724289.00</b>	<b>29951268.00</b>	<b>0.00</b>	<b>66226723.25</b>	<b>6229082.00</b>	<b>5646364.00</b>	<b>272396.00</b>	<b>12147940.00</b>	<b>54078883.25</b>

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

  
Rajeshwar H. Kasar  
Proprietor  
M.No.-147509

  
23 NOV 2023  
SATARA

DIRECTOR  
Yashoda Technical Campus  
Satara

  
Director  
Yashoda Technical Campus  
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
<b>Total</b>	<b>68371884.07</b>	<b>Total</b>	<b>68371884.07</b>

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

*R.H.K.*

Rajeshwar H. Kasar  
Proprietor

M.No.-147509

SATARA

*[Signature]*  
**Director**  
Yashoda Technical Campus  
Satara



4 SEP 2023

*[Signature]*  
UDAN-23147509186XFBX1206

**DIRECTOR**  
Yashoda Technical Campus  
Satara





  
**DIRECTOR**  
Yashoda Technical Campus  
Satara

### 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



*Wesli*  
DIRECTOR  
Yashoda Technical Campus  
176, BUDHWAR PETH, NEAR AMRUTA NURSING HOME,  
SATARA - 415 002 MAHARASHTRA  
9881660958 rajeshkasar@gmail.com 02162-232557





  
DIRECTOR  
Yashoda Technical Campus  
Satara

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 31<sup>st</sup> 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 31<sup>st</sup> 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



  
DIRECTOR  
Yashoda Technical Campus  
Satara

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2023-2024

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**DIRECTOR**  
Yashoda Technical Campus  
Satara

**AUDITED REPORT**

**FOR THE PERIOD FROM**

**01-04-2022 TO 31-03-2023**

**OF**

**YASHODA TECHNICAL CAMPUS FACULTY OF MBA**

**DIST. SATARA TAL. SATARA**



  
**DIRECTOR**

**Yashoda Technical Campus  
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

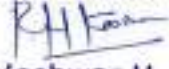
**Income and Expenditure Statement**

1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
<b>Direct Expenses</b>	<b>84,01,751.00</b>	<b>Direct Incomes</b>	<b>87,38,465.00</b>
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
<b>Indirect Expenses</b>	<b>31,80,447.60</b>	<b>Indirect Incomes</b>	
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		
<b>Total</b>	<b>1,15,82,198.60</b>	<b>Total</b>	<b>1,15,82,198.60</b>

  
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 - 23147509BGXFBX1206



  
DIRECTOR  
Yashoda Technical Campus  
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

## Indirect Expenses

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
<b>ADVERTISEMENT</b>		<b>31,122.00</b>
Advertisement for Admission		31,122.00
<b>Affiliation/inspection</b>		<b>1,19,400.00</b>
Affiliation Fee Paid to Affiliating Authority		33,000.00
University Affiliation Fees		86,400.00
<b>Bank Interest/ Commission/ Charges</b>		<b>2,62,816.60</b>
Bank Charges		17,316.60
Bank Loan Interest		2,45,500.00
<b>Communication Expenses</b>		<b>1,78,240.00</b>
Internet Expenses		1,25,724.00
Telephone & Mobile Expenses		52,516.00
<b>Conference and Seminars</b>		<b>2,11,480.00</b>
Conference and Seminar -Student		80,500.00
Conference Seminar -Faculties		98,340.00
Student Competition		32,640.00
<b>Establishment Expenses</b>		<b>3,55,064.00</b>
Cleaning Expenses		1,48,640.00
Electricity Charges		1,27,623.00
Garden Expenses		38,598.00
Water Expenses		40,203.00
<b>Fee Regulating Authority fees</b>		<b>35,000.00</b>
ARA Processing Fee		20,000.00
Fee Regulating Authority Processing Fees		15,000.00
<b>Magzine Journal Periodicals</b>		<b>54,100.00</b>
Magzine, Journals Periodicals		54,100.00
<b>Meeting Fees and Expenses</b>		<b>2,42,500.00</b>
Conveyance & Travelling Expenses		2,40,900.00
Staff Welfare Expenses		1,600.00
<b>Printing &amp; Stationery Expenses</b>		<b>11,200.00</b>
Exam Paper & Form Printing		3,200.00
Prospectus Printing		8,000.00
<b>Professional Charges</b>		<b>25,000.00</b>
Audit Fees		25,000.00
<b>Remuneration/ Professional &amp; Visiting Charges</b>		<b>1,26,576.00</b>
Exam Remunerations		22,616.00
Visiting Charges		1,03,960.00
<b>Repaire &amp; Maintanance</b>		<b>4,500.00</b>
Repair & Maintenance Equipments		4,500.00
<b>Social Gathering /function Exp /welfare</b>		<b>3,84,690.00</b>
Induction Program		53,400.00
Student Gathering Expenses		1,02,300.00
Student Sport Activities		1,32,400.00
Student Welfare Expenses		36,990.00
Training & Placement Expenses		57,600.00
Depreciation A/c		11,38,759.00
<b>Grand Total</b>		<b>31,80,447.60</b>

  
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

DIRECTOR

Yashoda Technical Campus

Satara

4 SEP 2023



**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

**Balance Sheet**

1-Apr-22 to 31-Mar-23

<b>Liabilities</b>		as at 31-Mar-23	<b>Assets</b>		as at 31-Mar-23
<b>Capital Account</b>			<b>Fixed Assets</b>		<b>40,17,296.25</b>
<b>Loans (Liability)</b>			Block 10% Furniture	24,94,167.25	
<b>Current Liabilities</b>		<b>28,25,888.00</b>	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		<b>Current Assets</b>		<b>80,58,125.85</b>
Security Deposit Payable	1,24,200.00		Closing Stock		
<b>Branch / Divisions</b>		<b>1,44,75,858.82</b>	Loans & Advances (Asset)	27,735.00	
Yashoda Shikshan Prasarak Mandal	1,44,75,858.82		Sundry Debtors	80,24,957.25	
<b>Suspense A/c</b>			Bank Accounts	5,433.60	
<b>Total</b>		<b>1,73,01,746.82</b>	<b>Excess of expenditure over income</b>		<b>52,26,324.72</b>
			Opening Balance	23,82,591.12	
			Current Period	28,43,733.60	
<b>Total</b>		<b>1,73,01,746.82</b>	<b>Total</b>		<b>1,73,01,746.82</b>

  
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



  
DIRECTOR  
Yashoda Technical Campus  
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

**Current Liabilities**

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

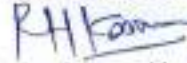
Particulars	Closing Balance	
	Debit	Credit
<b>Provisions</b>		<b>7,53,208.00</b>
Provident Fund Payable		
SALARY PAYABLE		7,53,208.00
<b>Sundry Creditors</b>		<b>18,70,500.00</b>
<b>Other Liability</b>		<b>77,980.00</b>
Exam Fee Payable		10,535.00
OTHER RECEIPT PAYBLE		67,445.00
<b>Security Deposit Payable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



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





DIRECTOR

Yashoda Technical Campus  
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

### Fixed Assets

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

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



Director

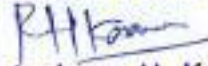
Yashoda Technical Campus  
Satara

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



DIRECTOR

Yashoda Technical Campus  
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

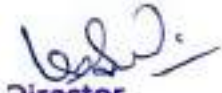
### Current Assets

Group Summary

1-Apr-22 to 31-Mar-23

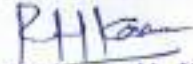
Page 1

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



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



DIRECTOR  
Yashoda Technical Campus  
Satara

**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%	1418896.00	596116.00	160500.00	0.00	2175212.00	354649.00	149029.00	20063.00	523741	1651471.00
2	Library 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
	<b>Grand Total</b>		<b>3473196.25</b>	<b>1424555.00</b>	<b>165600.00</b>	<b>0.00</b>	<b>5063351.25</b>	<b>664363.00</b>	<b>283274.00</b>	<b>20701.00</b>	<b>968335.00</b>	<b>4095016.25</b>

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

DIRECTOR  
Yashoda Technical Campus  
Satara

*Yashoda*  
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
<b>Total</b>		<b>9695665.20</b>	<b>Total</b>		<b>9695665.20</b>

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

*R.H. Kasar*

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

SATARA

4 SEP 2023

UDZN 23147509ABGXF BX 2023



*Wesli*

**Director**  
**Yashoda Technical Campus**  
**Satara**

*Wesli*

**DIRECTOR**  
**Yashoda Technical Campus**  
**Satara**

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**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







A handwritten signature in blue ink, appearing to be "Vedant".

DIRECTOR  
Yashoda Technical Campus  
Satara

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 31<sup>st</sup> 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 31<sup>st</sup> 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



  
DIRECTOR  
Yashoda Technical Campus  
Satara

**AUDITED REPORT**  
**FOR THE PERIOD FROM**  
**01-04-2022 TO 31-03-2023**  
**OF**  
**YASHODA TECHNICAL CAMPUS FACULTY OF MCA**  
**DIST. SATARA TAL. SATARA**



  
DIRECTOR

Yashoda Technical Campus  
Satara

**Yashoda Technical Campus Faculty of MCA -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
<b>Direct Expenses</b>	<b>66,54,358.00</b>	<b>Direct Incomes</b>	<b>98,16,045.00</b>
Salary Non Teaching Staff	26,46,638.00	DEVE FEE 2022-23	11,57,776.00
Salary Teaching Staff	40,07,720.00	TUITION FEE-2022-23	86,58,269.00
<b>Indirect Expenses</b>	<b>55,22,376.60</b>	<b>Indirect Incomes</b>	
ADVERTISEMENT	10,000.00	Excess of expenditure over income	23,60,689.60
Affiliation/inspection	1,56,900.00		
Bank Interest/ Commission/charges	2,39,407.60		
Communication Expenses	2,72,534.00		
Conference and Seminar	7,32,801.00		
Establishment Expenses	5,19,981.00		
Fee Regulatory Authority Fees	35,000.00		
Laboratory Material and Other Consumable for College	1,73,750.00		
Magazine, Journals, periodicals etc subscription	1,25,340.00		
Meeting Fees and Expenses	4,69,110.00		
Printing & Stationery Expe.	2,37,800.00		
Professional Charges	20,000.00		
Remuneration Charges Visiting Faculties	1,22,784.00		
Repairs & Maintenance	3,26,120.00		
Social Gathering functions Exp./welfare	5,27,232.00		
Depreciation A/c	15,53,617.00		
<b>Total</b>	<b>1,21,76,734.60</b>	<b>Total</b>	<b>1,21,76,734.60</b>

  
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-29147509B6XFBX1206



  
DIRECTOR  
Yashoda Technical Campus  
Satara

**Yashoda Technical Campus Faculty of MCA -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
<b>ADVERTISEMENT</b>		<b>10,000.00</b>
Advertisement for Admission		10,000.00
<b>Affiliation/inspection</b>		<b>1,56,900.00</b>
Affiliation Fee Paid to Affiliating Authority		33,000.00
Inspection Expenses		37,500.00
University Affiliation Fees		86,400.00
<b>Bank Interes/ Commission/charges</b>		<b>2,39,407.60</b>
Bank Charges		14,067.60
Bank Loan Interest		2,25,340.00
<b>Communication Expenses</b>		<b>2,72,534.00</b>
Internet Expenses		2,05,774.00
Telephone & Mobile Expenses		66,760.00
<b>Conference and Seminar</b>		<b>7,32,801.00</b>
Conference Seminar -Faculties		3,85,730.00
Conference Seminar Student		2,41,771.00
Students Competition		1,05,300.00
<b>Establishment Expenses</b>		<b>5,19,981.00</b>
Electricity Expenses		1,27,623.00
Gardening Exp		47,263.00
Sweeping Exp.		2,92,640.00
Water Supply Expenses		52,455.00
<b>Fee Regulatory Authority Fees</b>		<b>35,000.00</b>
ARA Processing Fee		20,000.00
Fee Regulating Authority Processing Fees		15,000.00
<b>Laboratory Material and Other Consumable for College</b>		<b>1,73,750.00</b>
Consumables, Chemicals etc.		48,450.00
Labotory Material		1,25,300.00
<b>Magazine, Journals, periodicals etc subscription</b>		<b>1,25,340.00</b>
Journals & Perodicals		1,25,340.00
<b>Meeting Fees and Expenses</b>		<b>4,69,110.00</b>
Conveyance & Travelling Expenses		3,25,670.00
Other Meeting Exp		1,43,440.00
<b>Printing &amp; Stationery Expe.</b>		<b>2,37,800.00</b>
Exam Paper Printing		1,03,440.00
Printing & Stationery Expenses		27,500.00
Prospect Printing		1,06,860.00
<b>Professional Charges</b>		<b>20,000.00</b>
Audit Fees		20,000.00
<b>Remuneration Charges Visiting Faculties</b>		<b>1,22,784.00</b>
Remuneration / Professional Charges to Visiting Fac		79,324.00
Visiting Charges		43,460.00
<b>Repaire &amp; Maintainance</b>		<b>3,26,120.00</b>
Maint of Equipments		2,25,370.00
Maint of Furniture		1,00,750.00
<b>Social Gathering /funtions Exp./welfare</b>		<b>5,27,232.00</b>
Student Welfare Expenses		1,08,900.00
<b>Carried Over</b>		<b>39,68,759.60</b>



*Wesli*  
**DIRECTOR**  
 Yashoda Technical Campus  
 Satara

continued ...

**Yashoda Technical Campus Faculty of MCA -22-23**

Indirect Expenses Group Summary : 1-Apr-22 to 31-Mar-23

Page 2

Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>		<b>39,68,759.60</b>
Induction Program		48,600.00
Students Gathering Expenses		1,16,512.00
Students Sports Activities & Gymkhana Expenses		1,82,670.00
Training & Placement Expenses		70,550.00
Depreciation A/c		15,53,617.00
<b>Grand Total</b>		<b>55,22,376.60</b>

  
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



  
DIRECTOR  
Yashoda Technical Campus  
Satara

**Yashoda Technical Campus Faculty of MCA -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

<b>Liabilities</b>	as at 31-Mar-23	<b>Assets</b>	as at 31-Mar-23
<b>Capital Account</b>		<b>Fixed Assets</b>	<b>57,71,800.85</b>
<b>Loans (Liability)</b>		Block 10% Furniture	38,84,044.85
<b>Current Liabilities</b>	<b>8,91,266.00</b>	Block 15% Equipments	2,78,357.00
Provisions	5,03,082.00	Block 40% Books	82,265.00
Security Deposit Payable	3,88,184.00	Block 40% Computers	15,27,134.00
<b>Branch / Divisions</b>	<b>2,28,64,946.00</b>	<b>Current Assets</b>	<b>52,33,228.55</b>
Yashoda Shikshan Prasarak Mandal	2,28,64,946.00	Closing Stock	
<b>Suspense A/c</b>		Loans & Advances (Asset)	1,08,834.00
		Sundry Debtors	51,21,927.25
		Bank Accounts	2,467.30
		<b>Excess of expenditure over income</b>	<b>1,27,51,182.60</b>
		Opening Balance	1,03,90,493.00
		Current Period	23,60,689.60
<b>Total</b>	<b>2,37,56,212.00</b>	<b>Total</b>	<b>2,37,56,212.00</b>

Director  
Yashoda Technical Campus  
SataraPrepared as per information given  
For Rajeshwar Kasar & Associates  
Chartered Accountants  
F.No.-134237W  
Rajeshwar H. Kasar  
Proprietor  
M.No.-147509

SATARA

4 SEP 2023

  
DIRECTOR  
Yashoda Technical Campus  
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**Yashoda Technical Campus Faculty of MCA -22-23**

S.No.242/1, NH-4, Wadhe Phata,  
Satara - 415011,  
Ph.No.02162 271238/39/40/41/42

**Current Liabilities**

Group Summary

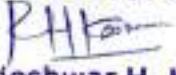
1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
<b>Provisions</b>		<b>5,03,082.00</b>
Provident Fund Payable		
SALARY PAYABLE		5,03,082.00
<b>Sundry Creditors</b>		
<b>Other Liability</b>		
<b>Security Deposit Payable</b>		<b>3,88,184.00</b>
Security Deposit 2011-13		4,800.00
Security Deposit 2013-14		17,583.00
Security Deposit 2016-17		25,801.00
SECURITY DEPOSIT -2022-23		3,40,000.00
<b>Grand Total</b>		<b>8,91,266.00</b>

  
Director  
Yashoda Technical Campus  
Satara

Prepared as per information given  
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F.No.-134237W

  
Rajeshwar H. Kasar  
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M.No.-147509

SATARA

4 SEP 2023



  
DIRECTOR  
Yashoda Technical Campus  
Satara



## Yashoda Technical Campus Faculty of MCA -22-23

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

Satara - 415011.

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

### Fixed Assets

Group Summary

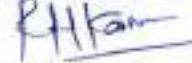
1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Block 10%. Furniture</b>	<b>31,42,963.85 Dr</b>	<b>11,72,642.00</b>	<b>4,31,561.00</b>	<b>38,84,044.85 Dr</b>
<i>Furniture &amp; Fixtures</i>	<i>31,42,963.85 Dr</i>	<i>11,72,642.00</i>	<i>4,31,561.00</i>	<i>38,84,044.85 Dr</i>
<b>Block 15% Equipments</b>	<b>90,266.00 Dr</b>	<b>2,37,213.00</b>	<b>49,122.00</b>	<b>2,78,357.00 Dr</b>
<i>Equipments</i>	<i>90,266.00 Dr</i>	<i>2,37,213.00</i>	<i>49,122.00</i>	<i>2,78,357.00 Dr</i>
<b>Block 40% Books</b>	<b>2,761.00 Dr</b>	<b>1,34,348.00</b>	<b>54,844.00</b>	<b>82,265.00 Dr</b>
<i>Library Books</i>	<i>2,761.00 Dr</i>	<i>1,34,348.00</i>	<i>54,844.00</i>	<i>82,265.00 Dr</i>
<b>Block 40% Computers</b>	<b>12,84,198.00 Dr</b>	<b>12,61,026.00</b>	<b>10,18,090.00</b>	<b>15,27,134.00 Dr</b>
<i>Computers</i>	<i>12,84,198.00 Dr</i>	<i>12,61,026.00</i>	<i>10,18,090.00</i>	<i>15,27,134.00 Dr</i>
<b>Grand Total</b>	<b>45,20,188.85 Dr</b>	<b>28,05,229.00</b>	<b>15,53,617.00</b>	<b>57,71,800.85 Dr</b>

  
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



  
DIRECTOR  
Yashoda Technical Campus  
Satara

**Yashoda Technical Campus Faculty of MCA -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
<b>Loans &amp; Advances (Asset)</b>	<b>1,08,834.00</b>	
GEN.ADV. - BHOSALE ANKUSH NAMDEO	2,000.00	
GENERAL ADVANCE CHAVAN V V	3,000.00	
GENERAL ADVANCE DHANAKE S A	200.00	
GENERAL ADVANCE MANE SHUBHANGI	10,200.00	
General Advance - Mule Sachin Baburao	10,000.00	
GENERAL ADVANCE ZAMBARE N A	11,000.00	
M/S YASHODA TECHNICAL CAMPUS ALLUMINI ASSOC.	62,000.00	
VIJAYSINH G. GAWADE	10,434.00	
<b>Sundry Debtors</b>	<b>51,21,927.25</b>	
Scholarship Receivable	30,26,214.25	9,51,345.00
Tuition Fee Receivable	31,55,125.50	498.50
Sundry Debtors		1,07,569.00
<b>Cash-in-hand</b>		
<b>Bank Accounts</b>	<b>2,467.30</b>	
AU SMALL FINANCE BANK AC NO-94350	2,060.00	
IDBI Bank A/c No. 0485102000004022 - MCA	407.30	
<b>Grand Total</b>	<b>52,33,228.55</b>	

  
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



  
DIRECTOR  
Yashoda Technical Campus  
Satara

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

**Receipt & Payment Statement  
1-Apr-2022 to 31-Mar-2023**

Receipt		Amount	Payment		Amount
To,	Opening Balance		By	Salary	6151276
	Cash at Bank	75202.1	By	ADVERTISEMENT	10000
	Cash at Hand		By	Affiliation/inspection	156900
To,	Student Fee Received	9816045	By	Bank Interes/ Commission/charges	239407.6
To,	Yashoda Shikshan Prasarak Mandal	231255.80	By	Communication Expenses	272534
			By	Conference and Seminar	732801
			By	Establishment Expenses	519981
			By	Fee Regulatory Authority Fees	35000
			By	Laboratory Material and Other Consumable for College	173750
			By	Magazine, Journals, periodicals etc subscription	125340
			By	Meeting Fees and Expenses	469110
			By	Printing & Stationery Expe.	237800
			By	Professional Charges	20000
			By	Remuneration Charges Visiting Faculties	122784
			By	Repaire & Maintainance	326120
			By	Social Gathering / funtions Exp./welfare	527232
			By	Closing balance	
				Cash at Bank	2467.30
<b>Total</b>		<b>10122502.90</b>			<b>10122502.90</b>

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

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

SATARA

4 SEP 2023

UDIN - 23147509 B9XF BX 1206

*Wesli*  
Director  
Yashoda Technical Campus  
Satara



*Wesli*  
DIRECTOR  
Yashoda Technical Campus  
Satara

### INDEPENDENT AUDITORS' REPORT

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

#### Background

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





A handwritten signature in blue ink, appearing to be "Vedant".

DIRECTOR  
Yashoda Technical Campus  
Satara

MCA  
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 31<sup>st</sup> 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 31<sup>st</sup> 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

*RHK*

Rajeshwar H. Kasar  
Proprietor  
M.No.-147509



*[Signature]*  
DIRECTOR  
Yashoda Technical Campus  
Satara

Information Division  
For the attention of the Director  
Yashoda Technical Campus  
Satara  
Dist. Satara  
Maharashtra

2024 10 10



  
DIRECTOR  
Yashoda Technical Campus  
Satara

**AUDITED REPORT**

**FOR THE PERIOD FROM**

**01-04-2022 TO 31-03-2023**

**OF**

**YASHODA TECHNICAL CAMPUS FACULTY OF B PHARMACY**

**DIST. SATARA TAL. SATARA**



  
DIRECTOR

Yashoda Technical Campus  
Satara



## Yashoda Technical Campus Faculty of B Pharmacy 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
Opening Stock		<b>Direct Incomes</b>	<b>2,81,61,452.00</b>
<b>Direct Expenses</b>	<b>2,42,89,977.00</b>	DEVE FEE 2022-23	31,16,756.00
Salary Non Teaching Exp.,	67,82,439.00	TUITION FEE-2022-23	2,50,44,696.00
Salary Teaching Expe.	1,75,07,538.00	<b>Indirect Incomes</b>	
<b>Indirect Expenses</b>	<b>59,45,892.00</b>	Closing Stock	
Advertisement Expenses	86,737.00	Excess of expenditure over income	20,74,417.00
Affiliation/inspection	2,36,000.00		
Bank Interest/ Commission/ Charges	5,81,244.00		
Communication Expenses	20,124.00		
Conference and Seminar	77,056.00		
Establishment Expenses	4,51,909.00		
Fee Regulating Authority fees	75,000.00		
Laboratory Material & Other Consumable	58,794.00		
Meeting Fees & Expenses	1,96,742.00		
Printing & Stationery Expenses	35,030.00		
Professional Charges	30,000.00		
Remuneration/ Professional & Visiting Charges	7,500.00		
Repairs & Maint	3,12,252.00		
Social Gathering /Functions Exp./welfare	2,49,789.00		
Depreciation A/c	35,27,715.00		
<b>Total</b>	<b>3,02,35,869.00</b>	<b>Total</b>	<b>3,02,35,869.00</b>

Director

Yashoda Technical Campus  
Satara

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

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

SATARA

4 SEP 2023

UD2N -23147509 B9XFBX1206



DIRECTOR

Yashoda Technical Campus  
Satara

## Yashoda Technical Campus Faculty of B Pharmacy 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
<b>Advertisement Expenses</b>		<b>86,737.00</b>
<i>ADVERTISEMENT OF ADMMISSION</i>		61,537.00
<i>Advt. of Recu. Staff</i>		25,200.00
<b>Affiliation/inspection</b>		<b>2,36,000.00</b>
<i>Affiliation Fees Expenses</i>		2,36,000.00
<b>Bank Interest/ Commission/ Charges</b>		<b>5,81,244.00</b>
<i>Bank Charges</i>		22,015.00
<i>Bank Commission &amp; Charges</i>		9,029.00
<i>Bank Loan Interest</i>		5,50,200.00
<b>Communication Expenses</b>		<b>20,124.00</b>
<i>Internet Charges</i>		20,124.00
<b>Conference and Seminar</b>		<b>77,056.00</b>
<i>Conference and Seminar -Faculties</i>		18,756.00
<i>Conference and Seminar - Students</i>		58,300.00
<b>Establishment Expenses</b>		<b>4,51,909.00</b>
<i>Cleaning Exp</i>		78,650.00
<i>Electricity Charges</i>		1,27,623.00
<i>Gardening Expenses</i>		1,17,370.00
<i>Water Charges</i>		1,28,266.00
<b>Fee Regulating Authority fees</b>		<b>75,000.00</b>
<i>ARA Processing Fee Exp</i>		60,000.00
<i>Fee Regulating Authority Processing Fees</i>		15,000.00
<b>Laboratory Material &amp; Other Consumable</b>		<b>58,794.00</b>
<i>Consumable , Chemical Etc</i>		11,044.00
<i>Laboratory Material</i>		47,750.00
<b>Meeting Fees &amp; Expenses</b>		<b>1,96,742.00</b>
<i>Conveyance &amp; Traveling Expenses</i>		5,860.00
<i>Daily Allowances</i>		150.00
<i>Hospitality Expenses</i>		18,097.00
<i>Staff Welfare Expenses</i>		1,72,635.00
<b>Printing &amp; Stationery Expenses</b>		<b>35,030.00</b>
<i>Other Stationery</i>		11,000.00
<i>Printing &amp; Stationery Expenses</i>		24,030.00
<b>Professional Charges</b>		<b>30,000.00</b>
<i>Audit Fees</i>		30,000.00
<b>Remuneration/ Professional &amp; Visiting Charges</b>		<b>7,500.00</b>
<i>Visiting Charges</i>		7,500.00
<b>Repairs &amp; Maint</b>		<b>3,12,252.00</b>
<i>Furniture Equ Maintance</i>		27,879.00
<i>Maint of Building</i>		74,460.00
<i>Maint of Electrification</i>		6,596.00
<i>Maint of Equipments</i>		1,12,117.00
<i>Repair &amp; Maintenance (Computer)</i>		91,200.00
<b>Carried Over</b>		<b>21,68,388.00</b>



*Wesli*  
DIRECTOR

Yashoda Technical Campus  
Satara

continued ...

Particulars	Closing Balance	
	Debit	Credit
<b>Brought Forward</b>		<b>21,68,388.00</b>
<b>Social Gathering /functions Exp./welfare</b>		<b>2,49,789.00</b>
Student Gathering Expenses		17,827.00
Induction Program		46,450.00
Sport Expenses		10,312.00
Training & Placement Expenses		1,75,200.00
Depreciation A/c		35,27,715.00
<b>Grand Total</b>		<b>59,45,892.00</b>

  
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



  
DIRECTOR  
Yashoda Technical Campus  
Satara

## Yashoda Technical Campus Faculty of B Pharmacy 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		2,04,37,553.00
Loans (Liability)			Block 10% Furniture	60,27,440.00	
Current Liabilities		82,42,283.00	Block 15% Equipments	1,33,85,646.00	
Provisions	21,29,718.00		Block 40% Books	1,71,517.00	
Sundry Creditors	36,55,840.00		Block 40% Computeres	8,52,950.00	
Security Deposit Payable	24,56,725.00		Investments		
Suspense A/c			Current Assets		41,69,688.22
Excess of income over expenditure		1,87,99,308.54	Loans & Advances (Asset)	75,819.00	
Opening Balance	2,08,73,725.54		Sundry Debtors	40,86,744.68	
Current Period	(-)20,74,417.00		Bank Accounts	7,124.54	
Total		2,70,41,591.54	Branch / Divisions		24,34,350.32
			Yashoda Shikshan Prasarak Mandal	24,34,350.32	
Total		2,70,41,591.54	Total		2,70,41,591.54

  
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



  
DIRECTOR  
Yashoda Technical Campus  
Satara

**Yashoda Technical Campus Faculty of B Pharmacy 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
<b>Provisions</b>		<b>21,29,718.00</b>
Provident Fund Payable		
SALARY PAYABLE		21,29,718.00
<b>Sundry Creditors</b>		<b>36,55,840.00</b>
<b>Other Liability</b>		
Advance		
Exam Fee Payable		
<b>Security Deposit Payable</b>		<b>24,56,725.00</b>
Security Deposit 2011-13		98,150.00
Security Deposit 2013-14		15,000.00
Security Deposit 2014-15		1,29,000.00
Security Deposit 2015-16		1,07,495.00
Security Deposit 2016-17		1,79,085.00
Security Deposit 2017-18		1,23,145.00
Security Deposit 2018-19		1,22,950.00
SECURITY DEPOSIT -2019-20		3,14,600.00
SECURITY DEPOSIT 2020-21		3,61,150.00
SECURITY DEPOSIT 2021-22		4,01,150.00
SECURITY DEPOSIT -2022-23		6,05,000.00
<b>Grand Total</b>		<b>82,42,283.00</b>



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





DIRECTOR  
Yashoda Technical Campus  
Satara

## Yashoda Technical Campus Faculty of B Pharmacy 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	
<b>Block 10%. Furniture</b>	<b>37,20,218.00 Dr</b>	<b>29,38,752.00</b>	<b>6,31,530.00</b>	<b>60,27,440.00 Dr</b>
<i>Furniture &amp; Fixture</i>	<i>37,20,218.00 Dr</i>	<i>29,38,752.00</i>	<i>6,31,530.00</i>	<i>60,27,440.00 Dr</i>
<b>Block 15% Equipments</b>	<b>54,14,599.00 Dr</b>	<b>1,02,16,196.00</b>	<b>22,45,149.00</b>	<b>1,33,85,646.00 Dr</b>
<i>Electrical Equipment</i>		<i>2,66,494.00</i>	<i>39,415.00</i>	<i>2,27,079.00 Dr</i>
<i>Equipment</i>	<i>30,06,499.00 Dr</i>	<i>2,37,213.00</i>	<i>4,86,557.00</i>	<i>27,57,155.00 Dr</i>
<i>Lab Equipments</i>	<i>24,08,100.00 Dr</i>	<i>97,12,489.00</i>	<i>17,19,177.00</i>	<i>1,04,01,412.00 Dr</i>
<b>Block 40% Books</b>	<b>1,36,959.00 Dr</b>	<b>1,48,903.00</b>	<b>1,14,345.00</b>	<b>1,71,517.00 Dr</b>
<i>Books</i>	<i>1,36,959.00 Dr</i>	<i>1,48,903.00</i>	<i>1,14,345.00</i>	<i>1,71,517.00 Dr</i>
<b>Block 40% Computeres</b>	<b>9,957.00 Dr</b>	<b>13,79,684.00</b>	<b>5,36,691.00</b>	<b>8,52,950.00 Dr</b>
<i>ELECTRICAL INSTALLATION</i>		<i>1,14,108.00</i>	<i>26,478.00</i>	<i>87,630.00 Dr</i>
<i>Computer</i>	<i>9,957.00 Dr</i>	<i>12,65,576.00</i>	<i>5,10,213.00</i>	<i>7,65,320.00 Dr</i>
<b>Grand Total</b>	<b>92,81,733.00 Dr</b>	<b>1,46,83,535.00</b>	<b>35,27,715.00</b>	<b>2,04,37,553.00 Dr</b>

  
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



  
DIRECTOR  
Yashoda Technical Campus  
Satara

**Yashoda Technical Campus Faculty of B Pharmacy 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
<b>Closing Stock</b>		
Consumable		
<b>Loans &amp; Advances (Asset)</b>	<b>75,819.00</b>	
General Advance	1,05,168.00	22,120.00
Exam Remu. Advance		9,829.00
GEN ADVANCE - BHOITE RUPALI	2,600.00	
<b>Sundry Debtors</b>	<b>40,86,744.68</b>	
<b>Cash-in-hand</b>		
<b>Bank Accounts</b>	<b>7,124.54</b>	
AU SMALL FINANCE BANK AC NO-27640	3,427.00	
IDBI Bank A/c No. 0485102000004039 - B PHARMACY	3,697.54	
<b>Grand Total</b>	<b>41,69,688.22</b>	

  
Director  
Yashoda Technical Campus  
Satara

Prepared as per information given  
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F.No.-134237W

  
Rajeshwar H. Kasar  
Proprietor  
M.No.-147509  
SATARA  
4 SEP 2023



  
DIRECTOR  
Yashoda Technical Campus  
Satara

**YASHODA TECHNICAL CAMPUS FACULTY OF B.PHARMACY**

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	Depreciation on addition before 180 days	Depreciation on addition after 180 days	Total Depreciation	Closing WDV 31.03.2023
				Before 180 days	After 180days								
1	Computer	25%	39266.00	1283859.00	95825.00	1379684.00	0.00	1418950.00	9817.00	320965.00	11978.00	342760	1076190.00
2	Llibrary Books	25%	200640.00	1489003.00	0.00	1489003.00	0.00	349543.00	50160.00	37226.00	0.00	87386	262157.00
3	Equipment	15%	5146311.00	8889914.00	1326282.00	10216196.00	0.00	15362507.00	771947.00	1333487.00	99471.00	2204905	13157602.00
4	Furniture	15%	3410514.00	2251412.00	687340.00	2938752.00	0.00	6349266.00	511577.00	337712.00	51551.00	900340	5448426.00
	<b>Grand Total</b>		<b>8796731.00</b>	<b>12574088.00</b>	<b>2109447.00</b>	<b>14683535.00</b>	<b>0.00</b>	<b>23480266.00</b>	<b>1343501.00</b>	<b>2029390.00</b>	<b>163000.00</b>	<b>3535891.00</b>	<b>19944375.00</b>

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  
DIRECTOR  
Yashoda Technical Campus  
Satara

  
Director  
Yashoda Technical Campus  
Satara



**YASHODA SHIKSHAN PRASARAK MANDAL'S  
YASHODA TECHNICAL CAMPUS FACULTY OF B.PHARMACY  
SATARA**

**Receipt & Payment Statement  
1-Apr-2022 to 31-Mar-2023**

Receipt	Amount	Payment	Amount
To, Opening Balance		By Salary	< 22160259.00
Cash at Bank	< 81771.78	By Advertisement Expenses	86737.00
Cash at Hand		By Affiliation/inspection	236000.00
		By Bank Interest/ Commission/ Charges	581244.00
To, Student Fee Received	28161452.00	By Communication Expenses	20124.00
		By Conference and Seminar	77056.00
		By Establishment Expenses	451909.00
		By Fee Regulating Authority Fees	75000.00
		By Laboratory Material & Other Consumable	58794.00
		By Meeting Fees & Expenses	196742.00
		By Printing & Stationery Expenses	35030.00
		By Professional Charges	30000.00
		By Remuneration/ Professional & Visiting Charges	7500.00
		By Repairs & Maint	312252.00
		By Social Gathering/Functions Exp./Welfare	249789.00
		By Closing Balance	
		Cash at Bank	< 7124.54
		Yashoda Shikshan Prasarak Mandal	3657663.24
<b>Total</b>	<b>28243223.78</b>		<b>28243223.78</b>

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

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

**SATARA** : 4 SEP 2023

UDIN-2847509BGXFBX 1206

*Weshu*  
**Director**  
Yashoda Technical Campus  
Satara



*Weshu*  
**DIRECTOR**  
Yashoda Technical Campus  
Satara

Yashoda Technical Campus  
Satara

Yashoda Technical Campus  
Satara



A handwritten signature in blue ink, appearing to be "V. S. Desai".

**DIRECTOR**  
Yashoda Technical Campus  
Satara

### INDEPENDENT AUDITORS' REPORT

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

#### Background

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





  
DIRECTOR  
Yashoda Technical Campus  
Satara

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

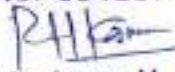
Based on our audit of financial statements of Unit for the year ended 31<sup>st</sup> March 2023 and the information and explanation given to us, we report that:

- (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 given 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 31<sup>st</sup> 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



  
DIRECTOR  
Yashoda Technical Campus  
Satara

विद्यया ऽ मृतमश्नुते  
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**DIRECTOR**  
**Yashoda Technical Campus**  
**Satara**

**AUDITED REPORT**  
**FOR THE PERIOD FROM**  
**01-04-2022 TO 31-03-2023**  
**OF**

**YASHODA TECHNICAL CAMPUS FACULTY OF M PHARMACY**

**DIST. SATARA TAL. SATARA**



  
**DIRECTOR**

**Yashoda Technical Campus**  
**Satara**

**Yashoda Technical Campus Faculty of M Pharmacy 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
Opening Stock		<b>Direct Incomes</b>	<b>61,56,000.00</b>
<b>Direct Expenses</b>	<b>82,49,891.00</b>	DEVE FEE 2022-23	6,98,835.00
Salary Non Teaching	15,20,257.00	TUITION FEE-2022-23	54,57,165.00
Salary Teaching Staff	67,29,634.00	<b>Indirect Incomes</b>	
<b>Indirect Expenses</b>	<b>32,65,583.00</b>	Closing Stock	
Affiliation Expenses	2,36,000.00	Excess of expenditure over income	53,59,474.00
Bank Interest/ Commission/ Charges	4,13,737.00		
Communication Expenses	7,963.00		
Establishment Expenses	1,44,267.00		
Fees Regulatory Authority	35,900.00		
Laboratory Material & Other Consumable for College	2,70,995.00		
Meeting Fees and Expenses	25,250.00		
Professional Charges	15,000.00		
Remuneration/ Professional & Visiting Charges	29,000.00		
Repairs and Maint	34,776.00		
Social Gathering /functions Exp./welfare	97,331.00		
Depreciation A/c	19,55,364.00		
<b>Total</b>	<b>1,15,15,474.00</b>	<b>Total</b>	<b>1,15,15,474.00</b>

  
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 - 23147509 B9X FBX 1206



  
DIRECTOR  
Yashoda Technical Campus  
Satara



**Yashoda Technical Campus Faculty of M Pharmacy 22 - 23**

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

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

**Indirect Expenses**

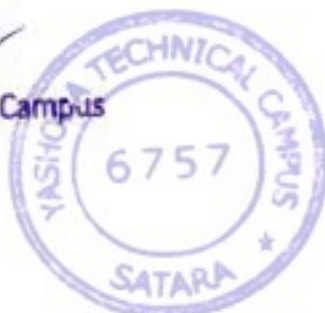
Group Summary

1-Apr-22 to 31-Mar-23

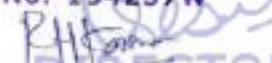
Page 1

Particulars	Closing Balance	
	Debit	Credit
<b>Affiliation Expenses</b>		<b>2,36,000.00</b>
<i>Affiliation Fee Paid to Affiliating Authority</i>		2,36,000.00
<b>Bank Interest/ Commission/ Charges</b>		<b>4,13,737.00</b>
<i>Bank Charges</i>		17,460.00
<i>Bank Commission &amp; Charges</i>		577.00
<i>Bank Loan Interest</i>		3,95,700.00
<b>Communication Expenses</b>		<b>7,963.00</b>
<i>Internet Expenses</i>		6,708.00
<i>Telephone, Fax Charges</i>		1,255.00
<b>Establishment Expenses</b>		<b>1,44,267.00</b>
<i>Cleaning Exp</i>		65,240.00
<i>Electricity</i>		42,541.00
<i>Gardening Exp</i>		17,724.00
<i>Water Exp</i>		18,762.00
<b>Fees Regulatory Authority</b>		<b>35,900.00</b>
<i>ARA Processing Fee</i>		20,900.00
<i>Fee Regulating Authority Processing Fees</i>		15,000.00
<b>Laboratory Material &amp; Other Consumable for College</b>		<b>2,70,995.00</b>
<i>Consumable Expenses</i>		14,400.00
<i>Lab Chemicals</i>		2,56,595.00
<b>Meeting Fees and Expenses</b>		<b>25,250.00</b>
<i>Conveyance &amp; Travelling Expenses</i>		1,250.00
<i>Meeting Exp</i>		24,000.00
<b>Professional Charges</b>		<b>15,000.00</b>
<i>Audit Fees</i>		15,000.00
<b>Remuneration/ Professional &amp; Visiting Charges</b>		<b>29,000.00</b>
<i>EXAM REMUNARATION</i>		29,000.00
<b>Repairs and Maint</b>		<b>34,776.00</b>
<i>Furniture, Equipment, Computer, Etc Maintance</i>		34,026.00
<i>Repair &amp; Maintenance</i>		750.00
<b>Social Gathering /functions Exp./welfare</b>		<b>97,331.00</b>
<i>Induction Program</i>		68,741.00
<i>Student Welfare Expenses</i>		2,025.00
<i>Training &amp; Placement Expenses</i>		26,565.00
Depreciation A/c		19,55,364.00
<b>Grand Total</b>		<b>32,65,583.00</b>

  
 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

**Yashoda Technical Campus Faculty of M Pharmacy 22 - 23**

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

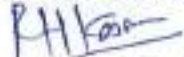
Satara - 415011.

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

**Balance Sheet**

1-Apr-22 to 31-Mar-23

<b>Liabilities</b>	as at 31-Mar-23	<b>Assets</b>	as at 31-Mar-23
<b>Capital Account</b>		<b>Fixed Assets</b>	<b>96,27,562.25</b>
<b>Loans (Liability)</b>		Block [10%] Furniture	28,80,058.25
<b>Current Liabilities</b>	<b>22,58,465.00</b>	Block [15%] Equipments	58,40,478.00
Provisions	5,12,320.00	Block [40%] Books	68,303.00
Sundry Creditors	12,50,000.00	Block [40%] Computers	8,38,723.00
Security Deposit Payable	4,96,145.00	<b>Current Assets</b>	<b>39,75,997.99</b>
<b>Branch / Divisions</b>	<b>1,97,49,010.70</b>	Loans & Advances (Asset)	2,000.00
Yashoda Shikshan Prasarak Mandal	1,97,49,010.70	Sundry Debtors	39,71,583.75
		Bank Accounts	2,414.24
		<b>Excess of expenditure over income</b>	<b>84,03,915.46</b>
		Opening Balance	30,44,441.46
		Current Period	53,59,474.00
<b>Total</b>	<b>2,20,07,475.70</b>	<b>Total</b>	<b>2,20,07,475.70</b>

  
DirectorYashoda Technical Campus  
SataraPrepared as per information given  
For Rajeshwar Kasar & Associates  
Chartered Accountants  
F.No.-134237W  
Rajeshwar H. Kasar  
Proprietor  
M.No.-147509

SATARA

- 4 SEP 2023

  
DIRECTOR  
Yashoda Technical Campus  
Satara

**Yashoda Technical Campus Faculty of M Pharmacy 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
<b>Provisions</b>		<b>5,12,320.00</b>
SALARY PAYABLE		5,12,320.00
<b>Sundry Creditors</b>		<b>12,50,000.00</b>
ASHWINI E SOLUTIONS		12,50,000.00
<b>Other Liability</b>		
<b>Security Deposit Payable</b>		<b>4,96,145.00</b>
Security Deposit 2011-13		10,000.00
Security Deposit 2016-17		12,000.00
Security Deposit 2017-18		9,200.00
Security Deposit 2018-19		69,195.00
SECURITY DEPOSIT -2019-20		44,600.00
SECURITY DEPOSIT 2020-21		1,11,150.00
SECURITY DEPOSIT 2021-22		1,05,000.00
SECURITY DEPOSIT -2022-23		1,35,000.00
<b>Grand Total</b>		<b>22,58,465.00</b>

  
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4 SEP 2023



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

Satara - 415011.

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

**Fixed Assets**

Group Summary

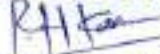
1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Block [10%] Furniture</b>	<b>26,51,501.25 Dr</b>	<b>5,48,564.00</b>	<b>3,20,007.00</b>	<b>28,80,058.25 Dr</b>
<i>Furnitures</i>	<i>26,51,501.25 Dr</i>	<i>5,48,564.00</i>	<i>3,20,007.00</i>	<i>28,80,058.25 Dr</i>
<b>Block [15%]Equipments</b>	<b>21,93,600.00 Dr</b>	<b>46,77,551.00</b>	<b>10,30,673.00</b>	<b>58,40,478.00 Dr</b>
<i>Equipments</i>	<i>21,93,600.00 Dr</i>	<i>46,77,551.00</i>	<i>10,30,673.00</i>	<i>58,40,478.00 Dr</i>
<b>Block[40%] Books</b>	<b>6,901.00 Dr</b>	<b>1,06,937.00</b>	<b>45,535.00</b>	<b>68,303.00 Dr</b>
<i>Liabrary Books</i>	<i>6,901.00 Dr</i>	<i>1,06,937.00</i>	<i>45,535.00</i>	<i>68,303.00 Dr</i>
<b>Block [40%]Computers</b>	<b>6,41,256.00 Dr</b>	<b>7,56,616.00</b>	<b>5,59,149.00</b>	<b>8,38,723.00 Dr</b>
<i>Computers</i>	<i>6,41,256.00 Dr</i>	<i>7,56,616.00</i>	<i>5,59,149.00</i>	<i>8,38,723.00 Dr</i>
<b>Grand Total</b>	<b>54,93,258.25 Dr</b>	<b>60,89,668.00</b>	<b>19,55,364.00</b>	<b>96,27,562.25 Dr</b>

  
**Director**  
Yashoda Technical Campus  
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**Rajeshwar H. Kasar**  
Proprietor  
M.No.-147509

SATARA  
4 SEP 2023



  
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Yashoda Technical Campus  
Satara

**Yashoda Technical Campus Faculty of M Pharmacy 22 - 23**

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

Satara - 415011.

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

**Current Assets**

Group Summary

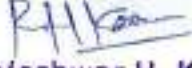
1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
<b>Closing Stock</b>		
Consumable		
<b>Loans &amp; Advances (Asset)</b>	<b>2,000.00</b>	
GEN. ADV. GADHAVE PRADNYA	1,500.00	
GENERAL ADV-TANKSALE S H	500.00	
<b>Sundry Debtors</b>	<b>39,71,583.75</b>	
Scholarship Receivable	22,24,979.00	14,44,917.50
Tution Fee Receivable	33,21,304.25	1,29,782.00
<b>Cash-in-hand</b>		
<b>Bank Accounts</b>	<b>2,414.24</b>	
AU SMALL FINANCE BANK AC NO-32860	1,792.00	
IDBI Bank A/c No. 0485102000004046 - M PHARMACY	622.24	
<b>Grand Total</b>	<b>39,75,997.99</b>	

  
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SATARA  
4 SEP 2023



  
DIRECTOR  
Yashoda Technical Campus  
Satara

**YASHODA TECHNICAL CAMPUS FACULTY OF M.PHARMACY**

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%	706308.00	756616.00	0.00	0.00	1462924.00	176577.00	189154.00	0.00	365731	1097193.00
2	Library Books	25%	36063.00	106937.00	0.00	0.00	143000.00	9016.00	26734.00	0.00	35750	107250.00
3	Equipement	15%	2172820.00	4677551.00	0.00	0.00	6850371.00	325923.00	701633.00	0.00	1027556	5822815.00
4	Furniture	15%	2272822.25	548564.00	0.00	0.00	2821386.25	340923.00	82285.00	0.00	423208	2398178.25
	<b>Grand Total</b>		<b>5188013.25</b>	<b>6089668.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11277681.25</b>	<b>852439.00</b>	<b>999806.00</b>	<b>0.00</b>	<b>1852245.00</b>	<b>9425436.25</b>

**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*  
**SATARA**

**DIRECTOR**  
Yashoda Technical Campus  
Satara

*[Signature]*  
**Director**  
Yashoda Technical Campus  
Satara

**YASHODA SHIKSHAN PRASARAK MANDAL'S  
YASHODA TECHNICAL CAMPUS FACULTY OF M.PHARMACY  
SATARA**

**Receipt & Payment Statement**

**1-Apr-2022 to 31-Mar-2023**

Receipt		Amount	Payment		Amount
To, Opening Balance			By	Salary	7737571.00
Cash at Bank	60547.34		By	Affiliation Expenses	236000.00
Cash In Hand			By	Bank Interest/ Commission/ Charges	413737.00
To, Student Fee Received	6156000.00		By	Communication Expenses	7963.00
To, Yashoda Shikshan Prasarak Mandal	2833656.90		By	Establishment Expenses	144267.00
			By	Fees Regulatory Authority	35900.00
			By	Laboratory Material & Other Consumable for College	270995.00
			By	Meeting Fees and Expenses	25250.00
			By	Professional Charges	15000.00
			By	Remuneration/ Professional & Visiting Charges	29000.00
			By	Repairs and Maint	34776.00
			By	Social Gathering/Functions Exp./Welfare	97331.00
			By	Closing Balance	
				Cash at Bank	2414.24
<b>Total</b>		<b>9050204.24</b>			<b>9050204.24</b>

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

*RH Kasar*

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

SATARA

4 SEP 2023

UDIN - 29147509BGXBX 1206

*Wesli*  
**Director**  
**Yashoda Technical Campus**  
**Satara**



*Wesli*  
**DIRECTOR**  
**Yashoda Technical Campus**  
**Satara**

### INDEPENDENT AUDITORS' REPORT

To

The President,  
Yashoda Shikshan Prasarak Mandal, Satara  
Yashoda Technical Campus Faculty of M PHARM (Unit)

#### Background

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







  
DIRECTOR  
Yashoda Technical Campus  
Satara

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

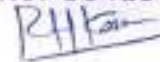
Based on our audit of financial statements of Unit for the year ended 31<sup>st</sup> March 2023 and the information and explanation given to us, we report that:

- (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 31<sup>st</sup> 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



  
DIRECTOR  
Yashoda Technical Campus  
Satara

नाम: सुनीलराज राव शिंदे  
पता: १०१, मंगळूर रोड, मंगळूर, कोल्हापूर  
दिनांक: २०/०८/२०२३  
०२०२३

०२०२३



A handwritten signature in blue ink, appearing to read "V. S. Shinde".

**DIRECTOR**  
Yashoda Technical Campus  
Satara