

AUDITED REPORT
FOR THE PERIOD FROM
01-04-2022 TO 31-03-2023
OF
YASHODA TECHNICAL CAMPUS FACULTY OF MCA
DIST. SATARA TAL. 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
Direct Expenses	66,54,358.00	Direct Incomes	98,16,045.00
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
Indirect Expenses	55,22,376.60	Indirect Incomes	
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		
Total	1,21,76,734.60	Total	1,21,76,734.60


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-29147509BGTFBX1206

Yashoda Technical Campus Faculty of MCA -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

Page 1

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

continued ...

Yashoda Technical Campus Faculty of MCA -22-23

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

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Particulars	Closing Balance	
	Debit	Credit
Brought Forward		39,68,759.60
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
Grand Total		55,22,376.60


Director
Yashoda Technical Campus
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Proprietor
M.No.-147509
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Yashoda Technical Campus Faculty of MCA -22-23

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

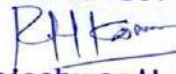
1-Apr-22 to 31-Mar-23

Liabilities		as at 31-Mar-23	Assets		as at 31-Mar-23
Capital Account			Fixed Assets		57,71,800.85
Loans (Liability)			Block 10% Furniture	38,84,044.85	
Current Liabilities		8,91,266.00	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	
Branch / Divisions		2,28,64,946.00	Current Assets		52,33,228.55
Yashoda Shikshan Prasarak Mandal	2,28,64,946.00		Closing Stock		
Suspense A/c			Loans & Advances (Asset)	1,08,834.00	
			Sundry Debtors	51,21,927.25	
			Bank Accounts	2,467.30	
			Excess of expenditure over income		1,27,51,182.60
			Opening Balance	1,03,90,493.00	
			Current Period	23,60,689.60	
Total		2,37,56,212.00	Total		2,37,56,212.00


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Current Liabilities

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Provisions		5,03,082.00
Provident Fund Payable		
SALARY PAYABLE		5,03,082.00
Sundry Creditors		
Other Liability		
Security Deposit Payable		3,88,184.00
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
Grand Total		8,91,266.00


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Yashoda Technical Campus Faculty of MCA -22-23

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


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Yashoda Technical Campus Faculty of MCA -22-23

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

Group Summary

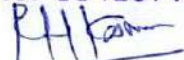
1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Loans & Advances (Asset)	1,08,834.00	
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	
Sundry Debtors	51,21,927.25	
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
Cash-in-hand		
Bank Accounts	2,467.30	
AU SMALL FINANCE BANK AC NO-94350	2,060.00	
IDBI Bank A/c No. 0485102000004022 - MCA	407.30	
Grand Total	52,33,228.55	


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SATARA
4 SEP 2023

**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
Total		10122502.90			10122502.90

Prepared as per information given
For Rajeshwar Kasar & Associates
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M.No.-147509

SATARA

4 SEP 2023

UDIN - 23147509 B9XFBX 1206


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





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 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
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