AUDIT REPORT

Chartered Accountants

CA. K. S. PATIL B.Sc.(Hons) F. C.A.

Partner

Flat No. 2, Station View Apartment Ghorpade Galli, Behind M/s. Rote Brothers, Shahupuri, Kolhapur- 416001 Ph.(0231) 2659392, 9822095270

AUDIT REPORT OF SHIVTEJ AROGYA SEVA SANSTHA'S YOGITA DENTAL COLLEGE & HOSPITAL, KHED (PG) FOR THE YEAR ENDED ON 31ST MARCH 2023

We have completed Audit of the attached Balance Sheet of **SHIVTEJ AROGYA SEVA SANSTHA'S, YOGITA DENTAL COLLEGE & HOSPITAL, KHED (PG)** (hereinafter referred as "College") as at **31st March 2023** and the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Principal and Management of the College. Our responsibility is to express an opinion on these financial statements based on our Audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Principal Of the College, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.

We report that,

- A) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- B) In our opinion, proper books of account have been kept by the College so far as appears from our examination of those books.
- C) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
- D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, give a true and fair view in conformity with the accounting principles generally accepted in India:
 - a) In the case of the Balance Sheet, of the state of affairs of the College as at 31st March 2023, and
 - b) In the case of Income And Expenditure Account, of the **Surplus** for the year ended on that date.

We enclose herewith our detailed observations and suggestions, which should be read together with this audit report.

We are thankful to the Principal and staff members for the co-operation extended during the course of Audit.

For M/s Patil Ghevade Mahapurkar & Associates

Chartered Accountants

CA. Kashinath S. Patil

(Partner)

M. No. 118103

UDIN - 23118103BGWHZI8797

Place – Kolhapur Date – 04/09/2023

Chartered Accountants

CA. K. S. PATIL

B.Sc.(Hons) F. C.A.

Partner

Flat No. 2, Station View Apartment Ghorpade Galli, Behind M/s. Rote Brothers, Shahupuri, Kolhapur- 416001 Ph.(0231) 2659392, 9822095270

AUDITOR'S REPORT

(Referred to my report on the even date of SHIVTEJ AROGYA SEVA SANSTHA'S, YOGITA DENTAL COLLEGE & HOSPITAL, KHED (PG)

1] SIGNIFICANT ACCOUNTING POLICIES

- i) Method of Accounting:- The maintaining books of accounts on Mercantile system of accounting recognizing significant items of income and expenditure on accrual basis.
- ii) Fixed Assets and Depreciation: Fixed assets are valued at cost less depreciation. Depreciation on fixed assets is provided on written down value basis at the rates prescribed under Income Tax Act, 1961.

2] SPECIFIC REMARKS

- iii) Cash in Hand: The cash balance as on 31st March 2023 was not physically verified by us.
- iv) Maintenance of Proper Registers :- Postage register, trunk call register, fixed assets register are not maintained or not produced for our verification.

3] GENERAL REMARKS

- v) The College is owned, run and managed by SHIVTEJ AROGYA SEVA SANSTHA'S KHED (hereinafter called "the society") and hence the surplus earned or deficit suffered by the College is born by the the parent body viz. the society. Thus the surplus / deficit incurred by the College is transferred to the society to give a true and fair view of the State of Affairs in the Balance Sheet as on 31st March 2023.
- vi) Advances taken / repaid to the Society: No documentation is produced in respect of advances taken from / repaid to the Society.

For M/s Patil Ghevade Mahapurkar & Associates

Chartered Accountants

CA. Kashinath S. Patil

(Partner)

M. No. 118103

UDIN - 23118103BGWHZI8797

Place – Kolhapur

Date - 04/09/2023

Chartered Accountants CA. K. S. PATIL B.Sc.(Hons) F. C.A.

Partner

Flat No. 2, Station View Apartment Ghorpade Galli, Behind M/s. Rote Brothers, Shahupuri, Kolhapur- 416001 Ph.(0231) 2659392, 9822095270

SHIVTEJ AROGYA SEVA SANSTHA'S YOGITA DENTAL COLLEGE & HOSPITAL, KHED (PG)

NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI

BALANCE SHEET AS ON 31/03/2023

	Liabilities	Amount Rs.	Assets & Properties	Amount De
			12050t5 & 110perties	Amount Rs.
Ur	secured Loan:-		Fixed Assets:-(At Cost)	21,91,196.00
1)	Student Deposits	13,91,000.00	(Annexture I)	
Cu	rrent Liabilities:-		Investments:-	-
1)	UG Cash Book	1,37,45,057.40	Current Assets:-	
2)	Shivtej Arogya Seva Sanstha	38,17,227.00	1) Cash & Bank Balance	
3)	Honorarium to Guest Lecture Payable	3,06,500.00	Income & Expenditure Account (Annexture II)	1,99,98,998.40
4)	Salary Payable	24,35,250.00		
5)	Stipend Payable	4,95,160.00		
	45			
	Total:-	2,21,90,194.40	Total:-	2,21,90,194.40
S11	biect to our separate re	nout of a liv		

* >> 19TM30,

Subject to our separate report of even date

For M/s Patil Ghevade Mahapurkar & Associates

Chartered Accountants

(CA. Kashinath S. Patil)

Partner

Membership No. 118103

UDIN - 23118103BGWHZI8797

Place :- Kolhapur Date:-04/09/2023 Principal

Chartered Accountants
CA. K. S. PATIL
B.Sc.(Hons) F. C.A.

Partner

Flat No. 2, Station View Apartment Ghorpade Galli, Behind M/s. Rote Brothers, Shahupuri, Kolhapur- 416001 Ph.(0231) 2659392, 9822095270

SHIVTEJ AROGYA SEVA SANSTHA'S

YOGITA DENTAL COLLEGE & HOSPITAL, KHED (PG)

NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31/03/2023

Income	Amount Rs.	Expenditure	Amount Rs.
1) Development Fee	11,89,377.00	1) Teaching Staff Salary	86,47,969.00
2) Tuition Fee		2) Non Teaching Staff Salary	7,51,438.00
3) PG Maintenance Charges		3) University Fees Expenses	6,67,836.00
4) PG Other Fee		4) Annual Gathering Expenses	1,33,407.00
5) Workshop Fee - Income		5) Ara Processing Fee	34,000.00
		6) Cleaning Expenses	20,000.00
		7) Consumable Chemical Expenses	5,59,153.00
		8) Continuation Of Affiliation Fee Paid	5,00,000.00
		9) Dci Inspection Fee	1,77,000.00
1		10) Dci Yearly Fee	2,36,000.00
,		11) Electricity Expenses	6,90,390.00
		12) Extension Of Affiliation Fee Paid T	5,00,000.00
in the second		13) Other Student Activities Expenses	2,42,400.00
		14) Student Stipend	10,95,181.00
* A.		15) Travelling Expenses	3,50,378.00
		22) Depreciation	5,47,799.00
		To Surplus Carried over to	29,51,759.00
		Balance Sheet	
Total:-	1,81,04,710.00	Total:-	1,81,04,710.00

Subject to our separate report of even date

For M/s Patil Ghevade Mahapurka Chartered Accountants

(CA. Kashinath S. Patil)

Partner

Membership No. 118103

UDIN - 23118103BGWHZI8797

Place:- Kolhapur Date:- 04/09/2023 OENTAL COLLEGE : HO

Principal.

NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI YOGITA DENTAL COLLEGE & HOSPITAL, KHED (PG) SHIVTEJ AROGYA SEVA SANSTHA'S

ANNEXURE - I FURNITURE AND FIXTURE AS ON 31-03-2023

	21,91,196.00	5,47,799.00	92,984.00 27,38,995.00	74,784.UU	40,10,011.00		
120				20,000	26 46 011 00	TOTAL :-	
	2,68,242.00	67,060.00 4,80,739.00	3,35,302.00 24,03,693.00	92,984.00	3,35,302.00 23,10,709.00	Library Books Dental & Medical Equipments	7 7
-	as on 31-03-2023	Rs.	Rs.	the year Rs.	as on 01-04-2022		1
	Written Down	Depreciation	Total	Addition during	Written Down Value	Particulars	Sr. No.
ASSOC	ATIL G	023	3 AS ON 31-03-20	JRE AND FIXTURI	ANNEXURE - I FURNITURE AND FIXTURE AS ON 31-03-2023	ANI	
S S S S S S S S S S S S S S S S S S S	<i>**</i>					ara 4	
1APURE		RATNAGIRI	(AL, KHED (PG)	COLLEGE & HOSPITAL, KHED (PG) DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI	YOGITA DENTAL CO NEAR NARANGI RIVER, KHED D	NEAR NARA	
			STHAS	ALLOGIA DEVA SAINSTHA'S			

Principal



SHIVTEJ AROGYA SEVA SANSTHA'S YOGITA DENTAL COLLEGE & HOSPITAL, KHED (PG) NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI

ANNEXURE – II INCOME & EXPENDITURE ACCOUNT AS ON 31-03-2023

Sr. No.	Particulars Particulars	Amount Rs.
	Income & Expenditure Account Opening Balances Less :- Surplus During the Year	(2,29,50,757.40) 29,51,759.00
	Balance as per Balance Sheet	(1,99,98,998.40)

& ASSOCIATIES

Chartered Accountants
CA. K. S. PATIL
B.Sc.(Hons) F. C.A.

Partner

Flat No. 2, Station View Apartment Ghorpade Galli,
Behind M/s. Rote Brothers,
Shahupuri,
Kolhapur- 416001
Ph.(0231) 2659392, 9822095270

SHIVTEJ AROGYA SEVA SANSTHA'S YOGITA DENTAL COLLEGE & HOSPITAL, KHED (PG)

NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI

RECEIPTS & PAYMENTS ACCOUNTS FOR THE PERIOD OF 01/04/2022 to 31/03/2023

Receipts	Amount Rs.	Payramanta	
	intoune its.	Payaments	Amount Rs.
1) Development Fee 2) Tuition Fee	11,89,377.00	1) Teaching Staff Salary	86,47,969.00
	1,61,50,333.00	, and a second second	7,51,438.00
3) PG Maintenance Charges	5,000.00	, and Emponded	6,67,836.00
4) PG Other Fee	7,50,000.00	, and a second	1,33,407.00
5) Workshop Fee - Income	10,000.00	5) Ara Processing Fee	34,000.00
		6) Cleaning Expenses	20,000.00
		7) Consumable Chemical Expenses	5,59,153.00
		8) Continuation Of Affiliation Fee Pai	5,00,000.00
N .		9) Dci Inspection Fee	1,77,000.00
s		10) Dci Yearly Fee	2,36,000.00
B		11) Electricity Expenses	6,90,390.00
		12) Extension Of Affiliation Fee Paid	5,00,000.00
		13) Other Student Activities Expense	2,42,400.00
		14) Student Stipend	10,95,181.00
		15) Travelling Expenses	3,50,378.00
		16) Dental Equipments	92,984.00
Total of Direct Receipts:-	1,81,04,710.00	Total of Direct Payaments:-	1,46,98,136.00
1) YDC & H (UG) 2) Student Deposits		1) YDC & H (UG) 2) Student Deposits	1,85,85,272.00
Total of Indirect Receipts:-	1,51,78,698.00	Total of Indirect Payments:-	1,85,85,272.00
1) Opening Cash Balance 2) Opening Bank Balance	1	Closing Cash Balance Closing Bank Balance	
Total of Opening Balance:-	-	Total of Closing Balance:-	-
Grand Total :-	3,32,83,408.00	Const d'Octubra	
Subject to our separate report of	f even date	Grand Total :-	3,32,83,408.00

For M/s Patil Ghevade Mahapurkar & Associates

Chartered Accountants

(CA. Kashinath S. Patil)

Partner

Membership No. 118103

UDIN - 23118103BGWHZI8797

Place:- Kolhapur Date:- 04/09/2023 OGITA DENAPL COLLEGE

Principal

Chartered Accountants

CA. K. S. PATIL

B.Sc.(Hons) F. C.A.

Partner

Flat No. 2, Station View Apartment Ghorpade Galli, Behind M/s. Rote Brothers, Shahupuri, Kolhapur- 416001 Ph.(0231) 2659392, 9822095270

AUDIT REPORT OF SHIVTEJ AROGYA SEVA SANSTHA'S YOGITA DENTAL COLLEGE & HOSPITAL, KHED FOR THE YEAR ENDED ON $31^{\rm ST}$ MARCH 2023

We have completed Audit of the attached Balance Sheet of SHIVTEJ AROGYA SEVA SANSTHA'S, YOGITA DENTAL COLLEGE & HOSPITAL, KHED (hereinafter referred as "College") as at 31st March 2023 and the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Principal and Management of the College. Our responsibility is to express an opinion on these financial statements based on our Audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Principal Of the College, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.

We report that,

- A) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- B) In our opinion, proper books of account have been kept by the College so far as appears from our examination of those books.
- C) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
- D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, give a true and fair view in conformity with the accounting principles generally accepted in India:
 - a) In the case of the Balance Sheet, of the state of affairs of the College as at 31st March **2023**, and
 - b) In the case of Income And Expenditure Account, of the Surplus for the year ended on that date.

We enclose herewith our detailed observations and suggestions, which should be read together with this audit report.

We are thankful to the Principal and staff members for the co-operation extended during the course of Audit.

For M/s Patil Ghevade Mahapurkar & Associates

Chartered Accountants

CA. Kashinath S. Patil

(Partner)

M. No. 118103

UDIN - 23118103BGWHZ18797

Place - Kolhapur

Date - 04/09/2023

Chartered Accountants

CA. K. S. PATIL

B.Sc.(Hons) F. C.A.

Partner

Flat No. 2, Station View Apartment Ghorpade Galli, Behind M/s. Rote Brothers, Shahupuri, Kolhapur- 416001 Ph.(0231) 2659392, 9822095270

AUDITOR'S REPORT

(Referred to my report on the even date of SHIVTEJ AROGYA SEVA SANSTHA'S, YOGITA DENTAL COLLEGE & HOSPITAL, KHED)

SIGNIFICANT ACCOUNTING POLICIES 1]

- Method of Accounting :- The maintaining books of accounts on Mercantile system of i) accounting recognizing significant items of income and expenditure on accrual basis.
- ii) Fixed Assets and Depreciation :- Fixed assets are valued at cost less depreciation. Depreciation on fixed assets is provided on written down value basis at the rates prescribed under Income Tax Act, 1961.

2] SPECIFIC REMARKS

- Cash in Hand :- The cash balance as on 31st March 2023 was not physically verified iii)
- Maintenance of Proper Registers :- Postage register, trunk call register, fixed assets iv) register are not maintained or not produced for our verification.

3] GENERAL REMARKS

- The College is owned, run and managed by SHIVTEJ AROGYA SEVA SANSTHA'S V) KHED (hereinafter called "the society") and hence the surplus earned or deficit suffered by the College is born by the the parent body viz. the society. Thus the surplus / deficit incurred by the College is transferred to the society to give a true and fair view of the State of Affairs in the Balance Sheet as on 31st March 2023.
- Advances taken / repaid to the Society :- No documentation is produced in respect of vi) advances taken from / repaid to the Society.

For M/s Patil Ghevade Mahapurkar & Associates Chartered Accoun

CA. Kashinath S. Patil

(Partner)

M. No. 118103

UDIN - 23118103BGWHZ18797

Place - Kolhapur

Date - 04/09/2023

Chartered Accountants
CA. K. S. PATIL
B.Sc.(Hons) F. C.A.
Partner

Flat No. 2, Station View Apartment Ghorpade Galli, Behind M/s. Rote Brothers, Shahupuri, Kolhapur- 416001 Ph.(0231) 2659392, 9822095270

SHIVTEJ AROGYA SEVA SANSTHA'S

YOGITA DENTAL COLLEGE & HOSPITAL, KHED

NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI

BALANCE SHEET AS ON 31/03/2023

	Liabilities	Amount Rs.	Assets & Properties	
<u>Uns</u> 1) 2)	Advance from Sainik School Hostel Student Deposits	16,20,285.00	Fixed Assets:-(At Cost) (Annexure I) Investments:-	Amount Rs. 22,05,86,606.0
Cur 1)	Creditors for Goods, Services & Exp. (Annexure II)	2,83,63,950.00 1,07,49,514.00	Security Deposit - MSEDCL Bank of Maharashtra - FD ICICI Bank - FD Current Assets:-	2,05,980.00 1,01,00,000.00 60,00,000.00
3) 4) 5) 5) 5) 7) 8) 1) 8) 10)	Shivtej Arogya Seva Sanstha NIOS Cash Book Income Tax Employee PF Contribution Bank of Maharashtra - OD Salary Payable Honorarium to Visiting Faculties Payable Student Deposit IDS Payable Exam advance from MUHS PHD Cash Book	33,22,78,860.65 27,476.00 1,91,706.00 (69,090.00) - 2,52,36,430.20 6,99,449.00 - 2,22,556.00 5,23,022.00 1,17,500.00	1) Loans And Advances (Annexure IV) 2) P.G. Cash Book 3) Printing & Stationery Stock 4) T.D.S. Payable (Deducted on Advances) 5) T.D.S. Receivable 6) Interest Receivable on FD 7) Siddhayog Law College 8) Matoshree Vrudhashram 9) Cash & Bank Balance i) Cash in Hand ii) Closing Bank Balance (Annexure V)	2,73,20,484.00 1,37,45,057.40 32,683.00 1,56,152.00 9,54,827.00 10,92,160.66 5,500.00 45,46,128.35 3,69,76,026.28
	,		Income & Expenditure Account (Annexure III)	7,82,40,054.16
	Total:-	39,99,61,658.85	Total:-	39,99,61,658.85

For M/s Patil Ghevade Mahapurkar & Associates Chartered Accountants

(CA. Kashinath S. Patil)

Partner

Membership No. 118103

UDIN - 23118103BGWHZI8797

Place:-Kolhapur Date:-04/09/2023 Von

Principal

Chartered Accountants
CA. K. S. PATIL
B.Sc.(Hons) F. C.A.
Partner

Flat No. 2, Station View Apartment

Ghorpade Galli,

Behind M/s. Rote Brothers,

Shahupuri,

Kolhapur- 416001

Ph.(0231) 2659392, 9822095270



SHIVTEJ AROGYA SEVA SANSTHA'S YOGITA DENTAL COLLEGE & HOSPITAL, KHED

NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31/03/2023

Income	Amount Rs.		
	Amount Rs.	Expenditure	Amount Rs.
1) Tuition Fees	11 50 25 170 05	1) 0 1 -	er er
2) Bank Interest	11,50,35,170.25	, , , , , , , , , , , , , , , , , , , ,	a * a
3) Alumni Income	3,00,952.00	a) Teaching Staff	3,74,23,803.00
4) Earn & Learn Grant	6,000.00		2,34,61,748.00
5) FD Interest	80,500.00	2) Repair & Maintenance	76,37,900.00
o) 1 D microst	45,81,903.45	3) Electricity Bill	40,96,627.00
		4) Professional Charges	34,29,980.00
2		5) Consumable Chemical & Laborator	22,37,520.00
T _e		6) Travelling Expenses	13,33,738.00
		7) Tour Expenses	10,87,843.00
		8) Vehicle Maintenance	10,71,181.00
		9) Diesel For Generator	9,86,590.00
		10) Employer Pf Contribution	8,15,263.00
	,	11) Student Journal Printing Expense	6,56,654.00
	9	12) Camp Expenses	6,00,312.00
		13) Gardening Expenses	5,86,586.00
		14) Annual Gathering Expenses	5,47,360.00
		15) Staff Uniform	5,38,309.00
,		16) Misc. Expenses	4,90,498.00
		17) Printing & Stationery	4,37,865.00
		18) Vehicle Insurance	4,36,776.00
1 1		19) Exam Remuneration, Exam Mater	4,21,257.00
		20) Sport Expenses	3,96,800.00
		21) Other Student Activities & Program	3,85,385.00
		22) Bank Interest & Bank Charges Ex	3,82,652.45
		23) Audit Fees	3,54,000.00
~		24) Dci Yearly & Inspection Fee	3,54,000.00
* . " . "	* .	25) Convocation Programme Expenses	
· · · · · · · · · · · · · · · · · · ·		26) Continuation Of Affiliation Fees Pa	3,33,305.00
a-		27) Naac Registration & Inspection Fe	3,00,000.00
		28) Plant Expenses	2,95,023.60
		29) Staff Welfare	2,85,400.00
		30) Property Tax	2,56,297.00
		31) College Website Design	2,53,305.00
		32) Fees Paid To University	2,00,000.00
		33) AMC Charges	1,98,090.00
İ		34) Conferences Seminar - Faculties	1,97,000.00
		35) Transportation Charges	1,39,525.00
		36) Exam Fee Paid To University	1,23,750.00
		37) Ara Processing Fee	1,07,697.00
		88) Cleaning Expenses	1,05,000.00
			91,884.00
		(9) Fra Processing Fee	86,899.80
7	1	0) Office Expenses	81,775.00
Balance C/d	12,00,04,525.70	Palanas C/J	0.20.05.500.05
	_,-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Balance C/d	9,32,25,598.85 (Page2)

(Page.....2)

Balance C/ c	12,00,04,525.70		
	==,00,01,020.70	Balance C/d	9,32,25,598.85
		41) College Building Insurance 42) Pf Admin Charges 43) Staff Room Rent 44) Practical Expenses 45) Bus Road Tax 46) Software - Diagnostic Lab 47) Advertisement Expenses 48) Apron Expenses 49) Cd Programme Expenses 50) Internet Expenses 51) Xerox Expenses 52) Mobile Booster For Network 53) E - Library 54) Postage & Courier 55) Telephone Bill 56) Photography 57) Id Card Expenses 58) Fastag Registration & Recharge 59) Oral Hygiene Day Expenses 60) Student Insurance Policy 41) Depreciation	80,830.00 67,947.00 66,000.00 65,289.00 41,807.80 41,300.00 39,312.00 36,000.00 32,040.00 23,415.00 21,000.00 19,470.00 18,554.00 17,715.00 12,000.00 11,500.00 11,450.00 10,010.00 50.00
,	\$	Surplus Carried over to Balance Sheet	1,96,02,002.05
Total:-	12,00,04,525.70	Total:-	12,00,04,525.70

For M/s Patil Ghevade Mahapurkar Ass Chartered Accountants

(CA. Kashinath S. Patil) Partner

Membership No. 118103

UDIN - 23118103BGWHZI8797

Place :- Kolhapur Date:-04/09/2023

Principal

NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI YOGITA DENTAL COLLEGE & HOSPITAL, KHED SHIVTEJ AROGYA SEVA SANSTHA'S

ANNEXURE - I FURNITURE AND FIXTURE AS ON 31-03-2023

		ANNEXURE - I FIL	RNITIDE AND ESS			344
		i	ALL OINE AND FIX	1 FORMITURE AND FIXTURE AS ON 31-03-2023	2023	2 1
Sr.		Written Down				TAG
No.	Particulars	Value	Addition during	Total	Depreciation	Written Down
Immova	Immovable Property.	as on 01-04-2022	the year Rs.	2	- Freedamon	Value
1 Ruilding	-: Katagor t arm			·COT	Rs.	as on 31-03-2023
Siming		17,59,16,533.00	1,20,55,601.00	18,79,72,134.00		
Movable	Movable Property :-				ı	18,79,72,134.00
1 Compute	Computer & Printers					
	Furniture & Deadstool	12,18,389.00	2,61,365.00	14 79 754 00		
3 Libram Dealer	o complete	1,25,47,359.00		1 37 00 000 00	3,09,939.00	11,09,815.00
	SOUKS	22,29,259.00	9.15.086.00	1,31,49,023.00	13,72,902.00	1,23,56,121.00
	Delital & Medical Equipments	48,30,486,00	55.00.000	31,44,345.00	6,28,869.00	25.15.476.00
	Electrical & Office Equipment	33.46.795.00	11 00 001 00	1,03,34,890.00	20,66,978.00	82.67 912 00
o Mobile Van	an	10 58 850 00	11,29,091.00	44,75,886.00	8,95,177,00	35 90 700 00
7 Air conditioner	tioner	12,50,630.00		12,58,850.00	2.51.770.00	10.07,009.00
8 Refrigerator	tor	14,00,714.00	94,300.00	13,55,014.00	2.71 003 00	10,07,080.00
Colour Tv		37,009.00		37,669.00	7.534.00	10,64,011.00
) Xerox Machine	chine	9,11,761.00		3,11,761.00	60 350 00	30,135.00
1 Solar System	fem	39,759.00	1,60,750.00	2,00,509,00	40 100 00	2,49,409.00
OPG Machine	hine	14,798.00		14 798 00	10,102.00	1,60,407.00
Vehicle		4,64,602.00		4 64 602 00	2,960.00	11,838.00
4 CC TW/ C-		13,317.00		13 217 00	92,920.00	3,71,682.00
_	mera	6,52,246.00	1 74 080 00	00.710,01	2,663.00	10,654.00
		1,55,674.00	00:000	8,20,326.00	1,65,265.00	6,61,061.00
16 Water Cooler	oler	1.83.891.00		1,55,674.00	31,135.00	1,24,539.00
		7.97.080.00		1,83,891.00	36,778.00	1.47.113.00
	¥	3.42.885.00	Þ	7,97,080.00	1,59,416.00	6.37.664.00
19 Bio Matric	Bio Matric Attendance	18.173.00	a a	3,42,885.00	68,577.00	2,74,308,00
WOM A C				18,173.00	3,635.00	14,538.00
IOIAL :-		20,56,40,240.00	2.14.76.341.00			
			1,1,10,041.00	22,71,16,581,00	65,29,975.00	22.05 86 606 00

PRINCIPAL)

SHIVTEJ AROGYA SEVA SANSTHA'S YOGITA DENTAL COLLEGE & HOSPITAL, KHED NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI

ANNEXURE - II CREDITORS FOR GOODS, SERVICES & EXPENSES AS ON 31-03-2023

Sr. No.	Particulars	(3)
	1 articulars	Amount Rs.
1	Anand Bhosale	
2	ARK Meditech	10,400.00
3	Ashirvad Enterprises	2,73,140.00
4	Avagas	22,801.00
5	Classic System	16,150.00
6	Consumable Chemical Expenses Payable	22,000.00
7	Galina Distributors	33,73,060.00
8	Grishma Ughade	2,31,193.00
9	H.P Butala & Services	2,39,321.00
10	Kalawati Distributors	33,450.00
11	Laxmi Motors	53,928.00
12	Mahaveer Agencies	(7,55,455.00
13	Manaram	6,000.00
14	Mediventurez Pvt Ltd	15,790.00
	N.N. Medical Books	20,650.00
- 1	National Book Depot	2,70,290.00
1	National Electricals	2,68,584.00
	New Raj Distributors	32,095.00
	Omkar Sawant	24,040.00
	Parvati Construction	1,18,082.00
	Patil Ghevade & Mahapurkar	1,87,000.00
22	Payal Godanea	1,300.00
	Prasanath Enterprises	5,01,000.00
	Pratana Shetty	7,51,873.00
	Q Dent Product	2,40,480.00
	Quality Office Equipment	50,482.00
27 F	Raj Enterprises	(11,368.00)
	Rakesh Mahadik	9,06,869.00
	Ramdev Steel & Tembers	15,260.00
	Sachin Shinde	91,000.00
	ai Stone Industry	2,69,854.00
	airam Mitramandal	18,45,000.00
	andip Dalvatkar	11,77,100.00
1	andip Shiravale	44,692.00
	nehal Sonawane	23,860.00
	rimurti Innovation	3,13,800.00
i	eena Fire and Safety S	46,500.00
	The and baiety 5	19,293.00
	Grand Total	
		1,07,49,514.00

ANNEXURE - III INCOME & EXPENDITURE ACCOUNT AS ON 31-03-2023

Sr. No.	Particulars	Amount Rs.
	Opening Balances Less :- Surplus during the Year	(9,78,42,056.21) 1,96,02,002.05
	Balance as per Balance Sheet	(7,82,40,054.16)

ANNEXURE - IV ADVANCES AS ON 31-03-2023

Sr. No.	Particulars Particulars	Amount Rs.
		7.5
2	BIG City Project Pvt.Ltd.	57,50,000.00
3	KCD and Pramukh Infra Buildon Pvt.Ltd.	18,00,000.00
4	KCD Aura LLP	2,50,000.00
6	KCD Industries Inidia Limited	26,38,040.00
9	Lily Rusy Mistry	20,00,000.00
10	Other Advances	59,29,619.00
11	Pramukh & KCD Properties	18,00,000.00
12	Raj Skline And KCD Builders	40,12,000.00
15	Kamlesh Chandrkant Kadam	2,50,000.00
16	Navdeep Enterprises	28,90,825.00
	0 15	
	Grand Total	2,73,20,484.00

ANNEXURE - V BANK BALANCE AS ON 31-03-2023

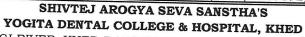
Sr. No.	Particulars Particulars	Amount Rs.
1	Bank of India Br. Khed	25,306.00
$\frac{1}{2}$	BOM Br. Kandivali	10,387.88
3	BOM A/c No. 1032	2.76
4	BOM A/c No. 9775	1,45,193.70
5	BOM KHED A/c No. 4380	2,87,105.62
6	BOM Khed A/c No. 01625	67,38,367.28
7	BOI PLA A/c No. 2910	2,19,82,504.66
8	BOM Examination A/c	13,08,488.82
9	BOM IPF A/c No. 555043	24,348.00
10	BOM NSS Unit	74,506.00
11	BOM A/c No. 6492	5,92,032.10
12	BOM A/c No. 4029	11,36,032.26
13	ICICI Bank A/c No. 1831	46,51,751.20
		70,31,731.20
	Grand Total	3,69,76,026.28

Chartered Accountants CA. K. S. PATIL B.Sc.(Hons) F. C.A. Partner

Flat No. 2, Station View Apartment

Ghorpade Galli,

Ph.(0231) 2659392, 9822095270 CHARTEREI SANSTHA'S HOSPITAL. KUTTO



NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI

RECEIPTS & PAYMENTS ACCOUNTS FOR THE PERIOD OF 01/04/2022 to 31/03/2023

Receipts	Amount Rs.	Payments		
2		Fayments	Amount Rs.	
1) Tuition Fees	11,50,35,170.25	1) Salary Expenses		
2) Bank Interest	3,00,952.00		22.000	
3) Alumni Income	6,000.00	,	3,74,23,803.	
) Earn & Learn Grant	80,500.00	,	2,34,61,748.	
) FD Interest		, I am an analytical lattice	76,37,900.	
2.	45,81,903.45	,	40,96,627	
		4) Professional Charges	34,29,980	
		5) Consumable Chemical & Labora	22,37,520	
		6) Travelling Expenses	13,33,738	
	3	7) Tour Expenses	10,87,843	
		8) Vehicle Maintenance	10,71,181	
		9) Diesel For Generator	9,86,590	
		10) Employer Pf Contribution	8,15,263	
		11) Student Journal Printing Exper	6,56,654	
		12) Camp Expenses	6,00,312	
že ze	2	13) Gardening Expenses	5,86,586	
th // g		14) Annual Gathering Expenses	•	
4		15) Staff Uniform	5,47,360	
		16) Misc. Expenses	5,38,309	
		17) Printing & Stationery	4,90,498	
		18) Vehicle Insurance	4,37,865	
		19) Exam Remuneration, Exam Mat	4,36,776	
		20) Sport Expenses	100 11 50 1101	
			3,96,800.	
		21) Other Student Activities & Progr		
		22) Bank Interest & Bank Charges	3,82,652.	
		23) Audit Fees	3,54,000.	
		24) Dci Yearly & Inspection Fee	3,54,000.	
		25) Convocation Programme Expens	3,33,305.	
		26) Continuation Of Affiliation Fees	3,00,000.	
		27) Naac Registration & Inspection	2,95,023.	
]	28) Plant Expenses	2,85,400.	
		29) Staff Welfare	2,56,297.	
		30) Property Tax	2,53,305.	
		31) College Website Design	2,00,000.	
		32) Fees Paid To University	1,98,090.	
		33) AMC Charges	1,97,000.	
		34) Conferences Seminar - Faculties	1,39,525.	
		35) Transportation Charges	1,23,750.0	
		36) Exam Fee Paid To University	1,07,697.0	
		37) Ara Processing Fee	1,05,000.0	
		38) Cleaning Expenses		
		39) Fra Processing Fee	91,884.0	
		O) Office Expenses	86,899.8	
			81,775.0	
		1) College Building Insurance	80,830.0	
		-2) Pf Admin Charges	67,947.0	
	4	3) Staff Room Rent	66,000.0	
Balance C/d	12,00,04,525.70	Delen Cit		
-,	12,00,07,020.70	Balance C/d	9,34,40,375.	

Balance C/d	12,00,04,525.70		SE MAHAPURE	
	12,00,04,525.70	Balance C/d	9:34:A0:3E75085	10
		(14) Pro estimat D	S / ACCOUNTANTS	P
		44) Practical Expenses	65,289.00 41,807,80	8
		45) Bus Road Tax	£ 41,807,80	D/
		46) Software - Diagnostic Lab	41,300.00	
		47) Advertisement Expenses	39,812.00	1
		48) Apron Expenses	36,000.00	
		49) Cd Programme Expenses	32,040.00	
		50) Internet Expenses	31,260.00	
		51) Xerox Expenses	23,415.00	
		52) Mobile Booster For Network 53) E - Library	21,000.00	
			19,470.00	
		54) Postage & Courier	18,554.00	
		55) Telephone Bill	17,715.00	
		56) Photography	12,000.00	
		57) Id Card Expenses	11,500.00	
		58) Fastag Registration & Recharge	11,450.00	
		59) Oral Hygiene Day Expenses	10,010.00	
		60) Student Insurance Policy	50.00	
1		61) Building	1,20,55,601.00	
		62) Dental Equipment's	55,04,404.00	
The state of the s		63) Furniture & Deadstock	11,81,664.00	
		64) Library Books	9,15,086.00	
		65) Electrical & Office Equipment	11,29,091.00	
		66) Computer	2,61,365.00	
		67) CCTV Camera	1,74,080.00	
		68) Xerox Machine	1,60,750.00	
		59) Air Conditioner	94,300.00	
Total of Direct Receipts:-	12,00,04,525.70	Fotal of Direct Payments:-	11,53,48,889.65	
1) Inter Branch		Ţ	11,00,40,889.05	
- Shivtej Arogya Seva Sanstha	1.01.00.000.77	l) Inter Branch		
- NIOS Cash Book	1,91,09,988.55	- Shivtej Arogya Seva Sanstha	52,26,715.00	
- P.G. Cash Book	1 05 05 050	- NIOS Cash Book		
- Siddhayog Law College	1,85,85,272.00	- P.G. Cash Book	1,51,58,698.00	
- Matoshree Vrudhashram	50,09,659.00	- Siddhayog Law College	35,49,881.00	
- PHD Cash Book	1 17 500 00	- Matoshree Vrudhashram	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
2) ADI KCD Buildcon LLP	1,17,500.00	- PHD Cash Book		
B) Big City Project	1 00 00 050 00 12) ADI KCD Buildcon LLP		
4) KCD Industries India Ltd	1,00,00,052.00 3) Big City Project	1,02,50,052.00	
5) Navdeep Enterprises	60,00,000.00 4) KCD Industries India Ltd	,	
KCD Developers	16.00.000.00	Navdeep Enterprises	28,90,825.00	
) KCD Prestine Homes LLP	10,00,000.00 [6]	KCD Developers		
3) Sonal Popat	14,00,000.00 7	KCD Prestine Homes LLP	×	
Town KCD Developers LLP	50,00,000.00 8)	Sonal Popat	50,00,000.00	
0) KCD Synergy Venture	5,00,000.00 [9]	Town KCD Developers LLP	, , , , , , , , , , , , , , , , , , , ,	
1) Shakti Slides	55,00,000.00 10	O) KCD Synergy Venture		
2) BOM FD	77,00,000.00			
3) ICICI Bank - FD	2,75,08,501.00	2) BOM FD	1,12,58,501.00	
4) FD Interest Receivable	30,00,000.00 13	B) ICICI Bank - FD	1,00,00,000.00	
5) Employee PF Contribution	7 27 412 22	FD Interest Receivable	1,30,917.00	
5) Income Tax	7,37,418.00 15	Employee PF Contribution	8,15,833.00	
7) TDS Payable	31,86,251.00 16	Income Tax	31,86,251.00	
B) Profession Tax	4,06,142.00 17) TDS Payable	1,83,586.00	
9) Salary Payable	4,35,225.00 18) Profession Tax	4,35,225.00	
)) Student Deposit	3,500.00 19) Salary Payable	2,43,53,403.80	
Exam advance from MUHS	63,19,001.00 20	Student Deposit	8,56,850.00	
CHOM MOUS	5,23,022.00 21	Exam advance from MUHS	,==,000.00	
Balance C/d	12,62,41,531.55	Balance C/d		

Balance C/d	12 62 41 521 55	,	
	12,62,41,531.55	Balance C/d	9,32,96,737.80
22) TDS Receivable 23) Bank of Maharashtra - OD 24) Honorarium Visiting Facultie 25) Building 26) Sundry Creditors	1,32,65,755.00 2,90,51,945.80	22) TDS Receivable23) Bank of Maharashtra - OD24) Honorarium Visiting Faculties F25) Building26) Sundry Creditors	15,232.00 2,25,00,000.00 6,06,651.00 - 3,35,33,376.00
Total of Indirect Receipts:-	16,85,59,232.35	Total of Indirect Payments:-	14,99,51,996.80
1) Closing Cash Balance 2) Closing Bank Balance	2,22,510.35	1) Closing Cash Balance 2) Closing Bank Balance	45,46,128.35
a) Bank of India Br. Khed b) BOM Br. Kandivali c) BOM A/c No. 1032 d) BOM A/c No. 9775 e) BOM KHED A/c No. 4380 f) BOM Khed A/c No. 01625 g) BOI PLA A/c No. 2910 h) BOM Examination A/c i) BOM IPF A/c No. 555043 j) BOM NSS Unit k) BOM A/c No. 6492 l) BOM A/c No. 4029	25,306.00 11,331.88 14.18 88,473.70 8,43,675.70 14,12,259.18 86,55,028.80 7,35,705.88 1,30,650.00 72,492.00 4,28,129.10 2,55,777.26	a) Bank of India Br. Khed b) BOM Br. Kandivali c) BOM A/c No. 1032 d) BOM A/c No. 9775 e) BOM KHED A/c No. 4380 f) BOM Khed A/c No. 01625 g) BOI PLA A/c No. 2910 h) BOM Examination A/c i) BOM IPF A/c No. 555043 j) BOM NSS Unit k) BOM A/c No. 6492 l) BOM A/c No. 4029	25,306.00 10,387.88 2.76 1,45,193.70 2,87,105.62 67,38,367.28 2,19,82,504.66 13,08,488.82 24,348.00 74,506.00 5,92,032.10
m) ICICI Bank A/c No. 1831	53,77,929.00	m) ICICI Bank A/c No. 1831	11,36,032.26 46,51,751.20
Total of Opening Balance:-	1,82,59,283.03	Total of Closing Balance:-	4,15,22,154.63
Grand Total:- Subject to our separate report of	30,68,23,041.08	Grand Total :-	30,68,23,041.08

ubject to our separate report of even date

For M/s Patil Ghevade Mahapurkar & Associates Chartered Accountants CHARTERED CHARTERED ACCOUNTANTS ROLHAPUR.

(CA. Kashinath S. Patil)

Partner

Membership No. 118103

UDIN - 23118103BGWHZI8797

SE TOGITA DEN

Principal

Yogita Dental College & Hospital, Khed

Place :- Kolhapur Date :- 04/09/2023