

AUDIT REPORT

**M/s. PATIL GHEVADE MAHAPURKAR
& 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

**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



**M/s. PATIL GHEVADE MAHAPURKAR
& ASSOCIATES**

Chartered Accountants

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

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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. Kashmath S. Patil
(Partner)

M. No. 118103

UDIN - 23118103BGWHZI8797

Place - Kolhapur

Date - 04/09/2023



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

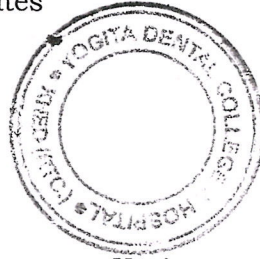
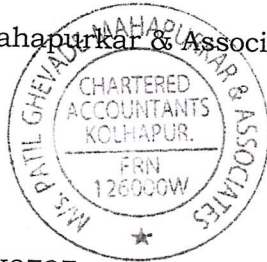
BALANCE SHEET AS ON 31/03/2023

Liabilities	Amount Rs.	Assets & Properties	Amount Rs.
Unsecured Loan:-		Fixed Assets:-(At Cost) (Annexture I)	21,91,196.00
1) Student Deposits	13,91,000.00	Investments:-	
Current Liabilities:-		Current Assets:-	
1) UG Cash Book	1,37,45,057.40	1) Cash & Bank Balance	
2) Shivtej Arogya Seva Sanstha	38,17,227.00	Income & Expenditure Account (Annexture II)	1,99,98,998.40
3) Honorarium to Guest Lecture Payable	3,06,500.00		
4) Salary Payable	24,35,250.00		
5) Stipend Payable	4,95,160.00		
Total:-	2,21,90,194.40	Total:-	2,21,90,194.40

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



(Signature)

Principal
Yogita Dental College & Hospital, Khed

**M/s. PATIL GHEVADE MAHAPURKAR &
ASSOCIATIES**

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

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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	1,61,50,333.00	2) Non Teaching Staff Salary	7,51,438.00
3) PG Maintenance Charges	5,000.00	3) University Fees Expenses	6,67,836.00
4) PG Other Fee	7,50,000.00	4) Annual Gathering Expenses	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 Paid	5,00,000.00
		9) Dci Inspection Fee	1,77,000.00
		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
		13) Other Student Activities Expenses	2,42,400.00
		14) Student Stipend	10,95,181.00
		15) Travelling Expenses	3,50,378.00
		22) Depreciation	5,47,799.00
		To Surplus Carried over to Balance Sheet	29,51,759.00
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 Mahapurkar & Associates
Chartered Accountants

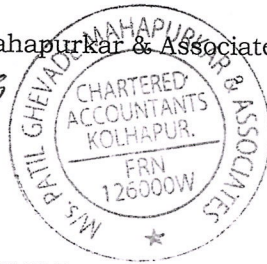
(CA. Kashinath S. Patil)
Partner

Membership No. 118103

UDIN - 23118103BGWHZI8797

Place :- Kolhapur

Date :- 04/09/2023



[Signature]

Principal

Yogita Dental College & Hospital, Khed

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



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

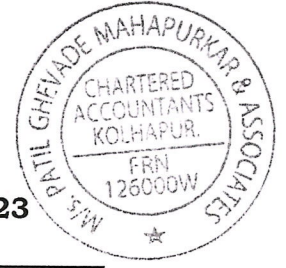
Sr. No.	Particulars	Written Down Value as on 01-04-2022	Addition during the year Rs.	Total Rs.	Depreciation Rs.	Written Down Value as on 31-03-2023
1	Library Books	3,35,302.00	-	3,35,302.00	67,060.00	2,68,242.00
2	Dental & Medical Equipments	23,10,709.00	92,984.00	24,03,693.00	4,80,739.00	19,22,954.00
	TOTAL :-	26,46,011.00	92,984.00	27,38,995.00	5,47,799.00	21,91,196.00

(Signature)
Principal

Yogita Dental College & Hospital, Khed



**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	Amount Rs.
	Income & Expenditure Account Opening Balances	(2,29,50,757.40)
	Less :- Surplus During the Year	29,51,759.00
	Balance as per Balance Sheet	(1,99,98,998.40)

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

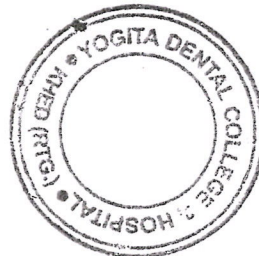
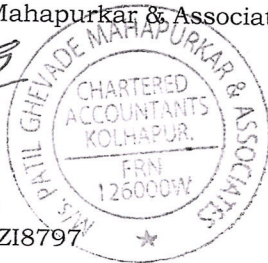
Receipts	Amount Rs.	Payaments	Amount Rs.
1) Development Fee	11,89,377.00	1) Teaching Staff Salary	86,47,969.00
2) Tuition Fee	1,61,50,333.00	2) Non Teaching Staff Salary	7,51,438.00
3) PG Maintenance Charges	5,000.00	3) University Fees Expenses	6,67,836.00
4) PG Other Fee	7,50,000.00	4) Annual Gathering Expenses	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 Paid	5,00,000.00
		9) Dci Inspection Fee	1,77,000.00
		10) Dci Yearly Fee	2,36,000.00
		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 Payments:-	1,46,98,136.00
1) YDC & H (UG)	1,51,58,698.00	1) YDC & H (UG)	1,85,85,272.00
2) Student Deposits	20,000.00	2) Student Deposits	
Total of Indirect Receipts:-	1,51,78,698.00	Total of Indirect Payments:-	1,85,85,272.00
1) Opening Cash Balance	-	1) Closing Cash Balance	
2) Opening Bank Balance		2) Closing Bank Balance	
Total of Opening Balance:-	-	Total of Closing Balance:-	-
Grand Total :-	3,32,83,408.00	Grand Total :-	3,32,83,408.00

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



(Signature)
 Principal

Yogita Dental College & Hospital, Khed

**AUDIT REPORT OF SHIVTEJ AROGYA SEVA SANSTHA'S
YOGITA DENTAL COLLEGE & HOSPITAL, KHED
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** (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

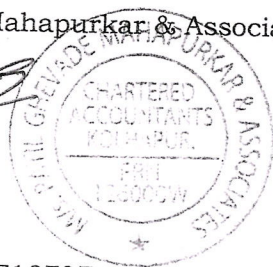
CA. Kashinath S. Patil
(Partner)

M. No. 118103

UDIN - 23118103BGWHZ18797

Place - Kolhapur

Date - 04/09/2023



**M/s. PATIL GHEVADE MAHAPURKAR
& ASSOCIATIES**

Chartered Accountants

CA. K. S. PATIL

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AUDITOR'S REPORT

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

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.

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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	Amount Rs.
Unsecured Loan:-		Fixed Assets:- (At Cost) (Annexure I)	22,05,86,606.00
1) Advance from Sainik School Hostel	16,20,285.00	Investments:-	
2) Student Deposits	2,83,63,950.00	1) Security Deposit - MSEDCL	2,05,980.00
Current Liabilities:-		2) Bank of Maharashtra - FD	1,01,00,000.00
1) Creditors for Goods, Services & Exp. (Annexure II)	1,07,49,514.00	3) ICICI Bank - FD	60,00,000.00
2) Shivtej Arogya Seva Sanstha	33,22,78,860.65	Current Assets:-	
3) NIOS Cash Book	27,476.00	1) Loans And Advances (Annexure IV)	2,73,20,484.00
4) Income Tax	1,91,706.00	2) P.G. Cash Book	1,37,45,057.40
5) Employee PF Contribution	(69,090.00)	3) Printing & Stationery Stock	-
6) Bank of Maharashtra - OD	-	4) T.D.S. Payable (Deducted on Advances)	32,683.00
7) Salary Payable	2,52,36,430.20	5) T.D.S. Receivable	1,56,152.00
8) Honorarium to Visiting Faculties Payable	6,99,449.00	6) Interest Receivable on FD	9,54,827.00
9) Student Deposit	-	7) Siddhayog Law College	10,92,160.66
10) TDS Payable	2,22,556.00	8) Matoshree Vrudhashram	5,500.00
11) Exam advance from MUHS	5,23,022.00	9) Cash & Bank Balance	
12) PHD Cash Book	1,17,500.00	i) Cash in Hand	45,46,128.35
		ii) Closing Bank Balance (Annexure V)	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

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




Principal

Yogita Dental College & Hospital, Khed

Place :- Kolhapur

Date :- 04/09/2023

**M/s. PATIL GHEVADE MAHAPURKAR &
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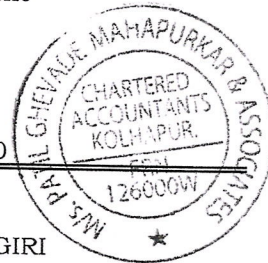
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SHIVTEJ AROGYA SEVA SANSTHA'S

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.	Expenditure	Amount Rs.
1) Tuition Fees	11,50,35,170.25	1) Salary Expenses	
2) Bank Interest	3,00,952.00	a) Teaching Staff	3,74,23,803.00
3) Alumni Income	6,000.00	b) Non Teaching Staff	2,34,61,748.00
4) Earn & Learn Grant	80,500.00	2) Repair & Maintenance	76,37,900.00
5) FD Interest	45,81,903.45	3) Electricity Bill	40,96,627.00
		4) Professional Charges	34,29,980.00
		5) Consumable Chemical & Laboratory	22,37,520.00
		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
		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
		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	3,33,305.00
		26) Continuation Of Affiliation Fees Pa	3,00,000.00
		27) Naac Registration & Inspection Fe	2,95,023.60
		28) Plant Expenses	2,85,400.00
		29) Staff Welfare	2,56,297.00
		30) Property Tax	2,53,305.00
		31) College Website Design	2,00,000.00
		32) Fees Paid To University	1,98,090.00
		33) AMC Charges	1,97,000.00
		34) Conferences Seminar - Faculties	1,39,525.00
		35) Transportation Charges	1,23,750.00
		36) Exam Fee Paid To University	1,07,697.00
		37) Ara Processing Fee	1,05,000.00
		38) Cleaning Expenses	91,884.00
		39) Fra Processing Fee	86,899.80
		40) Office Expenses	81,775.00
<i>Balance C/d</i>	12,00,04,525.70	<i>Balance C/d</i>	9,32,25,598.85

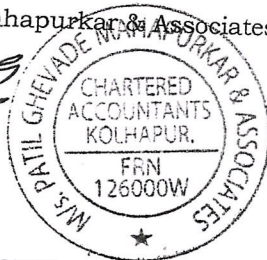
Balance C/d	12,00,04,525.70	Balance C/d	9,32,25,598.85
		41) College Building Insurance	80,830.00
		42) Pf Admin Charges	67,947.00
		43) Staff Room Rent	66,000.00
		44) Practical Expenses	65,289.00
		45) Bus Road Tax	41,807.80
		46) Software - Diagnostic Lab	41,300.00
		47) Advertisement Expenses	39,312.00
		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	21,000.00
		53) E - Library	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
		41) Depreciation	65,29,975.00
		Surplus Carried over to Balance Sheet	1,96,02,002.05
Total:-	12,00,04,525.70	Total:-	12,00,04,525.70

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

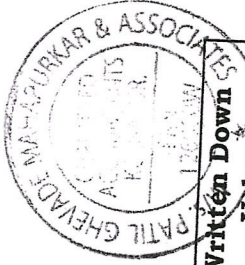


(Signature)
Principal

Yogita Dental College & Hospital, Khed

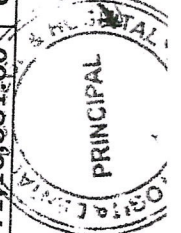
Place :- Kolhapur
Date :- 04/09/2023

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

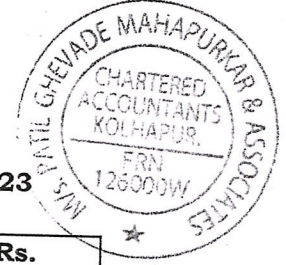


ANNEXURE - I FURNITURE AND FIXTURE AS ON 31-03-2023

Sr. No.	Particulars	Written Down Value as on 01-04-2022	Addition during the year Rs.	Total Rs.	Depreciation Rs.	Written Down Value as on 31-03-2023
1	Immovable Property :- Building	17,59,16,533.00	1,20,55,601.00	18,79,72,134.00	-	18,79,72,134.00
1	Movable Property :- Computer & Printers	12,18,389.00	2,61,365.00	14,79,754.00	3,69,939.00	11,09,815.00
2	Furniture & Deadstock	1,25,47,359.00	11,81,664.00	1,37,29,023.00	13,72,902.00	1,23,56,121.00
3	Library Books	22,29,259.00	9,15,086.00	31,44,345.00	6,28,869.00	25,15,476.00
4	Dental & Medical Equipments	48,30,486.00	55,04,404.00	1,03,34,890.00	20,66,978.00	82,67,912.00
5	Electrical & Office Equipment	33,46,795.00	11,29,091.00	44,75,886.00	8,95,177.00	35,80,709.00
6	Mobile Van	12,58,850.00		12,58,850.00	2,51,770.00	10,07,080.00
7	Air conditioner	12,60,714.00	94,300.00	13,55,014.00	2,71,003.00	10,84,011.00
8	Refrigerator	37,669.00		37,669.00	7,534.00	30,135.00
9	Colour Tv	3,11,761.00		3,11,761.00	62,352.00	2,49,409.00
10	Xerox Machine	39,759.00	1,60,750.00	2,00,509.00	40,102.00	1,60,407.00
11	Solar System	14,798.00		14,798.00	2,960.00	11,838.00
12	OPG Machine	4,64,602.00		4,64,602.00	92,920.00	3,71,682.00
13	Vehicle	13,317.00		13,317.00	2,663.00	10,654.00
14	CC TV Camera	6,52,246.00	1,74,080.00	8,26,326.00	1,65,265.00	6,61,061.00
15	Projector	1,55,674.00		1,55,674.00	31,135.00	1,24,539.00
16	Water Cooler	1,83,891.00		1,83,891.00	36,778.00	1,47,113.00
17	Generator	7,97,080.00		7,97,080.00	1,59,416.00	6,37,664.00
18	Innova Car	3,42,885.00		3,42,885.00	68,577.00	2,74,308.00
19	Bio Matric Attendance	18,173.00		18,173.00	3,635.00	14,538.00
	TOTAL :-	20,56,40,240.00	2,14,76,341.00	22,71,16,581.00	65,29,975.00	22,05,86,606.00



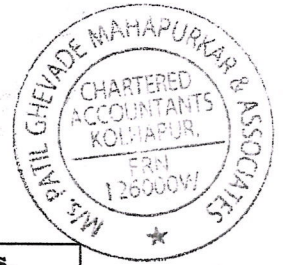
**SHIVTEJ AROGYA SEVA SANSTHA'S
YOGITA DENTAL COLLEGE & HOSPITAL, KHED
NEAR NARANGI RIVER, KHED DAPOLI ROAD,
TAL - KHED, DIST - RATNAGIRI**



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

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

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



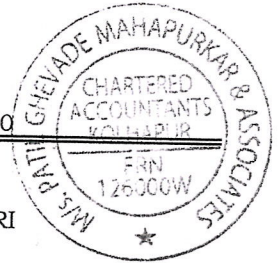
Sr. No.	Particulars	Amount Rs.
	Opening Balances	(9,78,42,056.21)
	Less :- Surplus during the Year	1,96,02,002.05
	Balance as per Balance Sheet	(7,82,40,054.16)

ANNEXURE - IV
ADVANCES AS ON 31-03-2023

Sr. No.	Particulars	Amount Rs.
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
	Grand Total	2,73,20,484.00

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

Sr. No.	Particulars	Amount Rs.
1	Bank of India Br. Khed	25,306.00
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
	Grand Total	3,69,76,026.28



**SHIVTEJ AROGYA SEVA SANSTHA'S
 YOGITA DENTAL COLLEGE & HOSPITAL, KHED
 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	Amount Rs.
1) Tuition Fees	11,50,35,170.25	1) Salary Expenses	
2) Bank Interest	3,00,952.00	a) Teaching Staff	3,74,23,803.00
3) Alumni Income	6,000.00	b) Non Teaching Staff	2,34,61,748.00
4) Earn & Learn Grant	80,500.00	2) Repair & Maintenance	76,37,900.00
5) FD Interest	45,81,903.45	3) Electricity Bill	40,96,627.00
		4) Professional Charges	34,29,980.00
		5) Consumable Chemical & Laborat	22,37,520.00
		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 Exper	6,56,654.00
		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
		19) Exam Remuneration, Exam Ma	4,21,257.00
		20) Sport Expenses	3,96,800.00
		21) Other Student Activities & Progr	3,85,385.00
		22) Bank Interest & Bank Charges	3,82,652.45
		23) Audit Fees	3,54,000.00
		24) Dci Yearly & Inspection Fee	3,54,000.00
		25) Convocation Programme Expen	3,33,305.00
		26) Continuation Of Affiliation Fees	3,00,000.00
		27) Naac Registration & Inspection	2,95,023.60
		28) Plant Expenses	2,85,400.00
		29) Staff Welfare	2,56,297.00
		30) Property Tax	2,53,305.00
		31) College Website Design	2,00,000.00
		32) Fees Paid To University	1,98,090.00
		33) AMC Charges	1,97,000.00
		34) Conferences Seminar - Faculties	1,39,525.00
		35) Transportation Charges	1,23,750.00
		36) Exam Fee Paid To University	1,07,697.00
		37) Ara Processing Fee	1,05,000.00
		38) Cleaning Expenses	91,884.00
		39) Fra Processing Fee	86,899.80
		40) Office Expenses	81,775.00
		41) College Building Insurance	80,830.00
		42) Pf Admin Charges	67,947.00
		43) Staff Room Rent	66,000.00
<i>Balance C/d</i>	12,00,04,525.70	<i>Balance C/d</i>	9,34,40,375.85

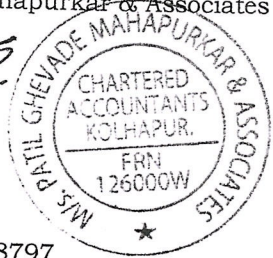
Balance C/d	12,62,41,531.55	Balance C/d	9,32,96,737.80
22) TDS Receivable		22) TDS Receivable	15,232.00
23) Bank of Maharashtra - OD		23) Bank of Maharashtra - OD	2,25,00,000.00
24) Honorarium Visiting Faculties Payable		24) Honorarium Visiting Faculties P	6,06,651.00
25) Building	1,32,65,755.00	25)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

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



(Signature)

Principal
Yogita Dental College & Hospital, Khed

Place :- Kolhapur

Date :- 04/09/2023