

# SHIVTEJ AROGYA SEVA SANSTHA'S



## YOGITA DENTAL COLLEGE AND HOSPITAL

REGD.NO.MAH/F/-1588/RATNAGIRI

(Recognized by Dental Council of India, New Delhi & Affiliated to Maharashtra University of Health Science, Nashik)

4.3.4 Number of annual expenditure for the purchase of books and journals including e-journals during the year

Year	Expenditure on the purchase of books (INR in lakhs).	Expenditure on the purchase of journals (INR in Lakhs)	Expenditure on subscription to e-journals and other e-resources (INR in Lakhs).
2023-2024	2.97	0	2.99



M/s. PATIL GHEVADE MAHAPURKAR  
& ASSOCIATES

Chartered Accountants

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

Flar 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 31<sup>ST</sup> MARCH 2024**

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 2024** 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 2024, and
  - b) In the case of Income And Expenditure Account, of the **Deficit** 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 - 24118103BKBHXP5980  
Place - Kolhapur  
Date - 14/11/2024



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

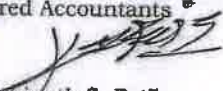
2] **SPECIFIC REMARKS**

- iii) **Cash in Hand :-** The cash balance as on 31<sup>st</sup> March 2024 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 31<sup>st</sup> March 2024.**
- 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 - 24118103BKBHXP5980  
Place - Kolhapur  
Date - 14/11/2024



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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 31/03/2024**

<b>Liabilities</b>	<b>Amount Rs.</b>	<b>Assets &amp; Properties</b>	<b>Amount Rs.</b>
<b>Unsecured Loan:-</b>		<b>Fixed Assets:-(At Cost)</b>	49,24,237.00
1) Student Deposits	15,41,000.00	(Annexure I)	
<b>Current Liabilities:-</b>		<b>Investments:-</b>	-
1) UG Cash Book	2,89,73,014.40	<b>Current Assets:-</b>	-
2) Shivtej Arogya Seva Sanstha	38,17,227.00	1) Student Fee Receivable	4,00,000.00
3) Honorarium to Guest Lecture Payable	-	2) Cash & Bank Balance	-
4) Salary Payable	4,35,250.00	<b>Income &amp; Expenditure Account (Annexure II)</b>	2,94,42,254.40
5) Stipend Payable	-		
<b>Total:-</b>	<b>3,47,66,491.40</b>	<b>Total:-</b>	<b>3,47,66,491.40</b>

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 - 24118103BKBHXP5980

Place :- Kolhapur  
Date :- 14/11/2024



*[Signature]*  
Principal

Yogita Dental College & Hospital, Khed



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YOGITA DENTAL COLLEGE & HOSPITAL, KHED (PG)  
NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31/03/2024

Income	Amount Rs.	Expenditure	Amount Rs.
1) Development Fee	11,15,168.00	1) Staff Salary	
2) Tuition Fee	1,36,72,083.00	- Teaching Staff Salary	1,08,23,453.00
3) Fee collected on behalf of University	54,739.00	- Non-teaching Staff Salary	7,14,000.00
		2) Stipend Paid to PG Student	12,31,884.00
		3) Advertisement Expenses	3,00,000.00
		4) Consumable Chemical Material Expenses	22,20,916.00
		5) Exam Expenses	14,278.00
		6) Printing & Stationery	1,18,447.00
		7) Professional Charges	2,04,100.00
		8) Repair & Maintenance	14,37,042.00
		9) Ara Processing Fee	34,000.00
		10) Cleaning Expenses	34,000.00
		11) Conference & Seminar - Staff	81,927.00
		12) Consent of Affiliation Fees - MUHS	6,00,000.00
		13) Continuation of Affiliation Fee - MUHS	5,00,000.00
		14) DCI Inspection Fee	1,77,000.00
		15) DCI Yearly Fee	1,18,000.00
		16) E - Journal Subscription	2,85,542.00
		17) Gardening Expenses	71,000.00
		18) Miscellaneous Expenses	10,000.00
		19) Student Activity & Programme	17,670.00
		20) Pg Increase Seat Fees - MUHS	15,00,000.00
		21) PG Seat Increase Fee - DMER	15,00,000.00
		22) Research Expenses to Student	40,000.00
		23) Staff Welfare Ac	52,500.00
		24) Tour Expenses	73,800.00
		25) Travelling Expenses	1,49,584.00
		26) Extension of Affiliation Fees - MUHS	5,00,000.00
		27) Electricity Bill	8,33,065.00
To Deficit Carried over to Balance Sheet	94,43,256.00	28) Employer PF Contribution	37,054.00
		29) Remuneration to Visiting Faculty	1,49,925.00
		30) Depreciation	4,56,059.00
<b>Total:-</b>	<b>2,42,85,246.00</b>	<b>Total:-</b>	<b>2,42,85,246.00</b>

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 - 24118103BKBHXP5980  
Place :- Kolhapur  
Date :- 14/11/2024



Principal  
Yogita Dental College & Hospital, Khed, Ratnagiri





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 31-03-2024

Sr. No.	Particulars	Written Down Value as on 01-04-2023	Addition during the year Rs.	Total Rs.	Depreciation Rs.	Written Down Value as on 31-03-2024
1	Library Books	2,68,242.00	-	2,68,242.00	53,648.00	2,14,594.00
2	Dental & Medical Equipments	19,22,954.00	-	19,22,954.00	3,84,591.00	15,38,363.00
3	Building	-	31,00,000.00	31,00,000.00	-	31,00,000.00
4	Camera	-	89,100.00	89,100.00	17,820.00	71,280.00
	<b>TOTAL :-</b>	<b>21,91,196.00</b>	<b>31,89,100.00</b>	<b>53,80,296.00</b>	<b>4,56,059.00</b>	<b>49,24,237.00</b>

*Bhargava*

Principal  
Yogita Dental College & Hospital



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 31-03-2024

Sr. No.	Particulars	Amount Rs.
	Income & Expenditure Account	
	Opening Balances	(1,99,98,998.40)
	Less :- Deficit During the Year	(94,43,256.00)
	<b>Balance as per Balance Sheet</b>	<b>(2,94,42,254.40)</b>



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YOGITA DENTAL COLLEGE & HOSPITAL, KHED (PG)  
NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI

RECEIPTS & PAYMENTS ACCOUNTS FOR THE PERIOD OF 01/04/2023 to 31/03/2024

Receipts	Amount Rs.	Payments	Amount Rs.
1) Development Fee	11,15,168.00	1) Staff Salary	
2) Tuition Fee	1,36,72,083.00	- Teaching Staff Salary	1,08,23,453.00
3) Fee collected on Behalf of University	54,739.00	- Non-teaching Staff Salary	7,14,000.00
		2) Stipend Paid to PG Student	12,31,884.00
		3) Advertisement Expenses	3,00,000.00
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		20) Pg Increase Seat Fees - MUHS	15,00,000.00
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		27) Electricity Bill	8,33,065.00
		28) Employer PF Contribution	37,054.00
		29) Remuneration to Visiting Faculty	1,49,925.00
		30) Building	31,00,000.00
		31) Camera	89,100.00
<b>Total of Direct Receipts:-</b>	<b>1,48,41,990.00</b>	<b>Total of Direct Payments:-</b>	<b>2,70,18,287.00</b>
1) YDC & H (UG)	3,11,01,707.00	1) YDC & H (UG)	1,58,73,750.00
2) Student Deposits	1,50,000.00	2) Student Deposits	
3) Salary Payable	-	3) Salary Payable	20,00,000.00
4) Honorarium to Guest Lecture Payable	-	4) Honorarium to Guest Lecture Payable	3,06,500.00
5) Stipend Payable	-	5) Stipend Payable	4,95,160.00
6) Student Fee Receivable	-	6) Student Fee Receivable	4,00,000.00
<b>Total of Indirect Receipts:-</b>	<b>3,12,51,707.00</b>	<b>Total of Indirect Payments:-</b>	<b>1,90,75,410.00</b>
1) Opening Cash Balance	-	1) Closing Cash Balance	-
2) Opening Bank Balance	-	2) Closing Bank Balance	-
<b>Total of Opening Balance:-</b>	<b>-</b>	<b>Total of Closing Balance:-</b>	<b>-</b>
<b>Grand Total :-</b>	<b>4,60,93,697.00</b>	<b>Grand Total :-</b>	<b>4,60,93,697.00</b>

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 - 24118103BKBHXP5980  
Place :- Kolhapur  
Date :- 14/11/2024



*[Signature]*  
Principal  
Yogita Dental College & Hospital





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

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**AUDIT REPORT OF SHIVTEJ AROGYA SEVA SANSTHA'S  
YOGITA DENTAL COLLEGE & HOSPITAL, KHED  
FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2024**

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 2024** 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 **2024**, 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 - 24118103BKBHXO4357

Place - Kolhapur

Date - 14/11/2024



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

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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 31<sup>st</sup> March **2024** 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 31<sup>st</sup> March **2024**.
- 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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NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI

**BALANCE SHEET AS ON 31/03/2024**

Liabilities	Amount Rs.	Assets & Properties	Amount Rs.
<b>Unsecured Loan:-</b>		<b>Fixed Assets:-(At Cost)</b>	23,62,77,005.00
1) Advance from Sainik School Hostel	16,20,285.00	(Annexure I)	
2) Student Deposits	2,97,15,980.00	<b>Investments:-</b>	
<b>Current Liabilities:-</b>		1) Security Deposit - MSEDCL	2,05,980.00
1) Creditors for Goods, Services & Exp. (Annexure II)	79,88,509.00	2) Bank of Maharashtra - FD	1,01,00,000.00
2) Shivtej Arogya Seva Sanstha	34,56,36,634.76	3) ICICI Bank - FD	53,30,757.21
3) NIOS Cash Book	27,476.00	<b>Current Assets:-</b>	
4) Income Tax	1,91,706.00	1) Loans And Advances (Annexure IV)	2,19,20,444.00
5) Salary Payable	1,99,36,460.20	2) P.G. Cash Book	2,89,73,014.40
6) Honorarium to Visiting	6,99,449.00	3) Interest Receivable on FD	9,54,827.00
7) Faculties Payable		4) Siddhayog Law College	25,43,040.66
8) TDS Payable	72,038.00	5) Matoshree Vrudhashram	5,500.00
9) Exam advance from MUHS	10,14,654.00	6) Room Deposit	15,000.00
10) PHD Cash Book	87,500.00	7) Student Fee Receivable	1,90,87,602.00
		8) Cash & Bank Balance	
		i) Cash in Hand	10,95,333.35
		ii) Closing Bank Balance (Annexure V)	2,08,45,824.18
		<b>Income &amp; Expenditure Account (Annexure III)</b>	5,96,36,364.16
<b>Total:-</b>	<b>40,69,90,691.96</b>	<b>Total:-</b>	<b>40,69,90,691.96</b>

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 - 24118103BKBHXO4357



Place :- Kolhapur  
Date :- 14/11/2024

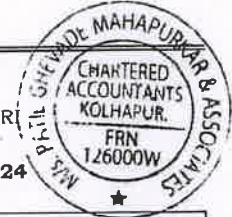
Principal  
Yogita Dental College & Hospital, Khed



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

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 YOGITA DENTAL COLLEGE & HOSPITAL, KHED  
 NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI**

**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31/03/2024**

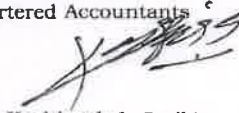
Income	Amount Rs.	Expenditure	Amount Rs.
1) Tuition Fees	12,68,23,837.81	1) Salary Expenses	
2) Development Fee	94,20,283.00	a) Teaching Staff Salary	4,39,47,902.00
3) Alumni Income	3,000.00	b) Non-Teaching Staff Salary	2,78,02,855.00
5) Fees collected on behalf of University	22,856.10	2) Advertisement Expenses	12,79,775.00
		3) Consumable Chemical Material Expense	42,92,369.00
		4) Practical Expenses	14,75,558.00
		5) Printing & Stationery	10,38,058.00
		6) Professional Charges	18,44,620.00
		7) Repair & Maintenance	73,63,185.00
		8) Amarya Shiksha Yojana - Insurance	21,250.00
		9) Annual Gathering Expenses	11,04,400.00
		10) Ara Processing Fee	52,000.00
		11) Audit Fees	1,77,000.00
		12) Bank Charges	24,063.11
		13) Building Permit Fee	8,27,009.00
		14) Bus Road Tax	41,011.80
		15) Camp Expenses	2,96,553.00
		16) CDE Programme Expenses	64,464.00
		17) Cleaning Expenses	3,36,853.00
		18) Building & Equipment Insurance	80,830.00
		19) Admission Expenses	50,000.00
		20) Conference & Seminar - Staff	38,199.00
		21) Continuation of Affiliation Fee - MUHS	3,00,000.00
		22) DCI Yearly Fee	1,18,000.00
		23) Diesel for Generator	9,49,419.00
		24) Electricity Bill	47,20,690.00
		25) E - Library	13,570.00
		26) Employer PF Contribution	7,83,592.00
		27) Gardening Expenses	9,68,809.00
		28) IDA Programme Expenses	10,000.00
		29) Inspection Expenses	2,41,637.00
		30) Earn & Learn - Remuneration	47,500.00
		31) Labour Charges	3,13,200.00
		32) Miscellaneous Expenses	6,43,337.00
		33) NAAC Expenses	84,125.00
		34) News Paper Bill	2,580.00
		35) NSS Activities Expenses	38,000.00
		36) Office Expenses	19,965.00
		37) Student Activity & Programme	4,29,500.00
		38) PF Admin Charges	62,488.00
		39) Photography Expenses	78,090.00
		40) Postage & Courier	12,246.00
		41) Property Tax	3,24,345.00
		42) Radiovista Registration Fee	1,200.00
<i>Balance C/d</i>	13,62,69,976.91	<i>Balance C/d</i>	10,23,20,247.91




.....2.....			
Balance C/d	13,62,69,976.91	Balance C/d	10,23,20,247.91
		43) Building Rent	16,44,588.00
		44) Social Programme Expenses	4,53,221.00
		45) Software Expenses	38,244.00
		46) Sports Expenses	1,91,245.00
		47) Staff Accommodation	1,04,230.00
		48) Staff MSCIT Course Fee	1,03,500.00
		49) Staff Uniform	2,59,842.00
		50) Staff Welfare Expenses	1,65,285.00
		51) Student Welfare Expenses	5,000.00
		52) Telephone Expenses	34,979.00
		53) Tour Expenses	5,46,560.00
		54) Remuneration to Visiting Faculty	8,61,300.00
		55) Travelling Expenses	14,00,205.00
		56) Vehicle Insurance	9,10,249.00
		57) Water Expenses	51,865.00
		58) Xerox Machine AMC	6,490.00
		41) Depreciation	85,69,236.00
		Surplus Carried over to Balance Sheet	1,86,03,690.00
<b>Total:-</b>	<b>13,62,69,976.91</b>	<b>Total:-</b>	<b>13,62,69,976.91</b>

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 - 24118103BKBHXO4357  
Place :- Kolhapur  
Date :- 14/11/2024



  
Principal  
Yogita Dental College & Hospital, Khed



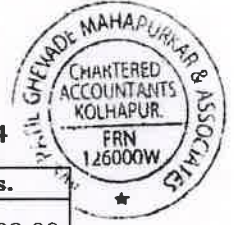
**SHIVTEJ AROGYA SEVA SANSTHA'S**  
**YOGITA DENTAL COLLEGE & HOSPITAL, KHED**  
**NEAR NARANGI RIVER, KHED DAPOLI ROAD, TAL - KHED, DIST - RATNAGIRI**  
**ANNEXURE - I FURNITURE AND FIXTURE AS ON 31-03-2024**



Sr. No.	Particulars	Written Down Value as on 01-04-2023	Addition during the year Rs.	Total Rs.	Depreciation Rs.	Written Down Value as on 31-03-2024
1	<b>Immovable Property :-</b> Building	18,79,72,134.00	74,35,377.00	19,54,07,511.00	-	19,54,07,511.00
1	<b>Movable Property :-</b> Computer & Printers	11,09,815.00	2,10,902.00	13,20,717.00	3,30,179.00	9,90,538.00
2	Furniture & Deadstock	1,23,56,121.00	14,89,342.00	1,38,45,463.00	13,84,546.00	1,24,60,917.00
3	Library Books	25,15,476.00	2,97,000.00	28,12,476.00	5,62,495.00	22,49,981.00
4	Dental & Medical Equipments	82,67,912.00	1,39,00,058.00	2,21,67,970.00	44,33,594.00	1,77,34,376.00
5	Electrical & Office Equipment	35,80,709.00	4,02,262.00	39,82,971.00	7,96,594.00	31,86,377.00
6	Mobile Van	10,07,080.00	-	10,07,080.00	2,01,416.00	8,05,664.00
7	Air conditioner	10,84,011.00	2,07,380.00	12,91,391.00	2,58,278.00	10,33,113.00
8	Refrigerator	30,135.00	31,980.00	62,115.00	12,423.00	49,692.00
9	Colour Tv	2,49,409.00	-	2,49,409.00	49,882.00	1,99,527.00
10	Xerox Machine	1,60,407.00	-	1,60,407.00	32,081.00	1,28,326.00
11	Solar System	11,838.00	-	11,838.00	2,368.00	9,470.00
12	OPG Machine	3,71,682.00	-	3,71,682.00	74,336.00	2,97,346.00
13	Vehicle	10,654.00	-	10,654.00	2,131.00	8,523.00
14	CC TV Camera	6,61,061.00	1,46,434.00	8,07,495.00	1,61,499.00	6,45,996.00
15	Projector	1,24,539.00	-	1,24,539.00	24,908.00	99,631.00
16	Water Cooler	1,47,113.00	1,11,000.00	2,58,113.00	51,623.00	2,06,490.00
17	Generator	6,37,664.00	-	6,37,664.00	1,27,533.00	5,10,131.00
18	Innova Car	2,74,308.00	-	2,74,308.00	54,862.00	2,19,446.00
19	Bio Matrix Attendance	14,538.00	-	14,538.00	2,908.00	11,630.00
20	Water Purifier	-	27,900.00	27,900.00	5,580.00	22,320.00
	<b>TOTAL :-</b>	<b>22,05,86,606.00</b>	<b>2,42,59,635.00</b>	<b>24,48,46,241.00</b>	<b>85,69,236.00</b>	<b>23,62,77,005.00</b>



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

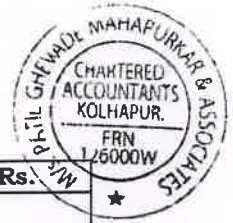


**ANNEXURE - II  
CREDITORS FOR GOODS, SERVICES & EXPENSES AS ON 31-03-2024**

Sr. No.	Particulars	Amount Rs.
1	Aashirwad Enterprises	32,000.00
2	Anant Agencies	3,04,104.00
3	Anita Medical Systems Pvt. Ltd.	32,771.00
4	AVish Sound System	30,000.00
5	Consumable Chemical Exp. Payable	23,71,541.00
6	Delnet	13,570.00
7	Florence Hygiene Solutions	40,280.00
8	Galaxy Dental Ceramist	82,350.00
9	Galina Distributors	2,31,193.00
10	Grishma Ughade	2,39,321.00
11	Harrisons Tech Consultant	19,470.00
12	H P Butala & Services	38,000.00
13	Jagdish Cloth Center	25,320.00
14	Jignesh Manilal Patel HUF	(35,35,355.00)
15	Kalawati Distributors	1,71,345.00
16	Lalit Traders	2,00,000.00
17	Mediventurez Pvt. Ltd.	20,650.00
18	Miracle System	27,376.00
19	National Book Depot	2,68,584.00
20	National Electrical	33,345.00
21	Omkar Traders	5,598.00
22	Parasnath Enterprises	7,51,873.00
23	Patil Ghevade Mahapurkar & Associates	29,500.00
24	Payal Godanea	5,01,000.00
25	Prathana Shetty	2,40,480.00
26	Priyanka Razdan	14,500.00
27	Q Dent Product	50,482.00
28	Raj Enterprises	12,50,826.00
29	Rakesh Ganpat Mahadik	56,410.00
30	Ramdev Steel & Tembers	91,000.00
31	Sachin Shinde	2,69,854.00
32	Sairam Mitramandal	11,77,100.00
33	Sai Stone Industry	18,45,000.00
34	Sandip Dalvatkar	21,856.00
35	Sandip Shiravale	97,020.00
36	Schnell Medical Services	63,720.00
37	Shri Ambica Electric & Paints	17,530.00
38	Snehal Sonawane	3,13,800.00
39	Softlogic	25,500.00
40	Trimurti Innovations	4,65,000.00
41	Vasant Printers	8,400.00
42	Vishwas Corner	20,845.00
43	Yash Sonal	25,350.00
	<b>Grand Total</b>	<b>79,88,509.00</b>



**ANNEXURE - III  
INCOME & EXPENDITURE ACCOUNT AS ON 31-03-2024**



Sr. No.	Particulars	Amount Rs.
	Opening Balances	(7,82,40,054.16)
	Less :- Surplus during the Year	1,86,03,690.00
	<b>Balance as per Balance Sheet</b>	<b>(5,96,36,364.16)</b>

**ANNEXURE - IV  
ADVANCES AS ON 31-03-2024**

Sr. No.	Particulars	Amount Rs.
1	BIG City Project Pvt.Ltd.	57,50,000.00
2	KCD and Pramukh Infra Buildon Pvt.Ltd.	18,00,000.00
3	Lily Rusy Mistry	20,00,000.00
4	Other Advances	59,29,619.00
5	Pramukh & KCD Properties	18,00,000.00
6	Kamlesh Chandrkant Kadam	2,50,000.00
7	Navdeep Enterprises	28,90,825.00
8	Granville	15,00,000.00
	<b>Grand Total</b>	<b>2,19,20,444.00</b>

**ANNEXURE - V  
BANK BALANCE AS ON 31-03-2024**

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	0.76
4	BOM A/c No. 9775	4,29,224.61
5	BOM KHED A/c No. 4380	23,32,688.02
6	BOM Khed A/c No. 01625	8,59,976.52
7	BOI PLA A/c No. 2910	92,88,991.86
8	BOM Examination A/c	19,14,960.34
9	BOM IPF A/c No. 555043	1,41,068.00
10	BOM NSS Unit	6,458.00
11	BOM A/c No. 6492	43,34,034.10
12	BOM A/c No. 4029	12,33,233.09
13	ICICI Bank A/c No. 1831	2,69,495.00
	<b>Grand Total</b>	<b>2,08,45,824.18</b>





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



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 01/04/2023 to 31/03/2024

Receipts	Amount Rs.	Payments	Amount Rs.
1) Tuition Fees	12,68,23,837.81	1) Salary Expenses	
2) Development Fee	94,20,283.00	a) Teaching Staff Salary	4,39,47,902.00
3) Alumni Income	3,000.00	b) Non-Teaching Staff Salary	2,78,02,855.00
4) Fees collected on behalf of University	22,856.10	2) Advertisement Expenses	12,79,775.00
		3) Consumable Chemical Material Expense	42,92,369.00
		4) Practical Expenses	14,75,558.00
		5) Printing & Stationery	10,38,058.00
		6) Professional Charges	18,44,620.00
		7) Repair & Maintenance	73,63,185.00
		8) Amarya Shiksha Yojana - Insurance	21,250.00
		9) Annual Gathering Expenses	11,04,400.00
		10) Ara Processing Fee	52,000.00
		11) Audit Fees	1,77,000.00
		12) Bank Charges	24,063.11
		13) Building Permit Fee	8,27,009.00
		14) Bus Road Tax	41,011.80
		15) Camp Expenses	2,96,553.00
		16) CDE Programme Expenses	64,464.00
		17) Cleaning Expenses	3,36,853.00
		18) Building & Equipment Insurance	80,830.00
		19) Admission Expenses	50,000.00
		20) Conference & Seminar - Staff	38,199.00
		21) Continuation of Affiliation Fee - MUHS	3,00,000.00
		22) DCI Yearly Fee	1,18,000.00
		23) Diesel for Generator	9,49,419.00
		24) Electricity Bill	47,20,690.00
		25) E - Library	13,570.00
		26) Employer PF Contribution	7,83,592.00
		27) Gardening Expenses	9,68,809.00
		28) IDA Programme Expenses	10,000.00
		29) Inspection Expenses	2,41,637.00
		30) Earn & Learn - Remuneration	47,500.00
		31) Labour Charges	3,13,200.00
		32) Miscellaneous Expenses	6,43,337.00
		33) NAAC Expenses	84,125.00
		34) News Paper Bill	2,580.00
		35) NSS Activities Expenses	38,000.00
		36) Office Expenses	19,965.00
		37) Student Activity & Programme	4,29,500.00
		38) PF Admin Charges	62,488.00
		39) Photography Expenses	78,090.00
		40) Postage & Courier	12,246.00
		41) Property Tax	3,24,345.00
		42) Radiovista Registration Fee	1,200.00
		43) Building Rent	16,44,588.00
		44) Social Programme Expenses	4,53,221.00
		45) Software Expenses	38,244.00
		46) Sports Expenses	1,91,245.00
Balance C/d	13,62,69,976.91	Balance C/d	10,46,47,545.91



Balance C/d	13,62,69,976.91	Balance C/d	36,47,545.91
		47) Staff Accommodation	1,04,230.00
		48) Staff MSCIT Course Fee	1,03,500.00
		49) Staff Uniform	2,59,842.00
		50) Staff Welfare Expenses	1,65,285.00
		51) Student Welfare Expenses	5,000.00
		52) Telephone Expenses	34,979.00
		53) Tour Expenses	5,46,560.00
		54) Remuneration to Visiting Faculty	8,61,300.00
		55) Travelling Expenses	14,00,205.00
		56) Vehicle Insurance	9,10,249.00
		57) Water Expenses	51,865.00
		58) Xerox Machine AMC	6,490.00
		59) Air Conditioner	2,07,380.00
		60) Books	2,97,000.00
		61) Building	74,35,377.00
		62) CCTV	1,46,434.00
		63) Computer & Printers	2,10,902.00
		64) Cupboard	3,02,800.00
		65) Dental Chair	1,17,98,251.00
		66) Dental & Medical Equipment	21,01,807.00
		67) Electrical & Office Equipment	87,342.00
		68) Furniture & Deadstock	14,89,342.00
		69) Refrigerator	31,980.00
		70) Trolley	12,120.00
		71) Water Cooler	1,11,000.00
		72) Water Purifier	27,900.00
<b>Total of Direct Receipts:-</b>	<b>13,62,69,976.91</b>	<b>Total of Direct Payments:-</b>	<b>13,33,56,685.91</b>
1) Inter Branch		1) Inter Branch	
- Shivtej Arogya Seva Sanstha	1,71,31,641.11	- Shivtej Arogya Seva Sanstha	37,68,757.00
- P.G. Cash Book	1,58,73,750.00	- P.G. Cash Book	3,11,01,707.00
- Siddhayog Law College	-	- Siddhayog Law College	14,50,880.00
- PHD Cash Book	-	- PHD Cash Book	30,000.00
- Shivtej Medical Store	-	- Shivtej Medical Store	5,110.00
2) KCD Industries India Ltd	26,38,040.00	2) KCD Industries India Ltd	-
3) Navdeep Enterprises	3,25,512.00	3) Navdeep Enterprises	3,25,512.00
4) Raj Skyline & KCD Builders	40,12,000.00	4) Raj Skyline & KCD Builders	-
5) KCD Aura LLP	2,50,000.00	5) KCD Aura LLP	-
6) Granville	-	6) Granville	15,00,000.00
7) Jignesh Manilal Patel HUF	65,00,000.00	7) Jignesh Manilal Patel HUF	65,00,000.00
8) Siddesh Kadam	1,00,000.00	8) Siddesh Kadam	1,00,000.00
9) ICICI Bank - FD	71,69,242.79	9) ICICI Bank - FD	65,00,000.00
10) Employee PF Contribution	8,84,057.00	10) Employee PF Contribution	8,14,967.00
11) Income Tax	21,28,418.00	11) Income Tax	21,28,418.00
12) TDS Payable	5,96,081.00	12) TDS Payable	5,57,764.00
13) Profession Tax	3,82,800.00	13) Profession Tax	3,82,800.00
14) Salary Payable	1,25,04,000.00	14) Salary Payable	1,78,03,970.00
15) Student Deposit	36,81,603.00	15) Student Deposit	23,29,573.00
16) Exam advance from MUHS	10,14,654.00	16) Exam advance from MUHS	5,23,022.00
17) Sundry Creditors	5,58,82,730.00	17) Sundry Creditors	5,86,43,735.00
18) Room Deposit	-	18) Room Deposit	15,000.00
19) Student Fee Receivable	-	19) Student Fee Receivable	1,90,87,602.00
<b>Total of Indirect Receipts:-</b>	<b>13,10,74,528.90</b>	<b>Total of Indirect Payments:-</b>	<b>15,35,68,817.00</b>



1) Closing Cash Balance	45,46,128.35	1) Closing Cash Balance	10,95,333.35
2) Closing Bank Balance		2) Closing Bank Balance	
a) Bank of India Khed	25,306.00	a) Bank of India Br. Khed	25,306.00
b) BOM Br. Kandivali	10,387.88	b) BOM Br. Kandivali	10,387.88
c) BOM A/c No. 1032	2.76	c) BOM A/c No. 1032	0.76
d) BOM A/c No. 9775	1,45,193.70	d) BOM A/c No. 9775	4,29,224.61
e) BOM KHED A/c No. 4380	2,87,105.62	e) BOM KHED A/c No. 4380	23,32,688.02
f) BOM Khed A/c No. 01625	67,38,367.28	f) BOM Khed A/c No. 01625	8,59,976.52
g) BOI PLA A/c No. 2910	2,19,82,504.66	g) BOI PLA A/c No. 2910	92,88,991.86
h) BOM Examination A/c	13,08,488.82	h) BOM Examination A/c	19,14,960.34
i) BOM IPF A/c No. 555043	24,348.00	i) BOM IPF A/c No. 555043	1,41,068.00
j) BOM NSS Unit	74,506.00	j) BOM NSS Unit	6,458.00
k) BOM A/c No. 6492	5,92,032.10	k) BOM A/c No. 6492	43,34,034.10
l) BOM A/c No. 4029	11,36,032.26	l) BOM A/c No. 4029	12,33,233.09
m) ICICI Bank A/c No. 1831	46,51,751.20	m) ICICI Bank A/c No. 1831	2,69,495.00
<b>Total of Opening Balance:-</b>	<b>4,15,22,154.63</b>	<b>Total of Closing Balance:-</b>	<b>2,19,41,157.53</b>
<b>Grand Total :-</b>	<b>30,88,66,660.44</b>	<b>Grand Total :-</b>	<b>30,88,66,660.44</b>

Subject to our separate report of even date

For M/s Patil Gunde Mahapurkar & Associates  
Chartered Accountants

(CA. Kashinath Patil)  
Partner  
Membership No. 3103  
UDIN - 24118101BHXO4357  
Place :- Kolhapur  
Date :- 14/11/23



*(Signature)*  
Principal

Yogita Dental College & Hospital, Khed

