

AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM

1-4-2017 TO 31-3-2018

OF

YASHODA SHIKSHAN PRASARAK MANDAL'S

**YASHODA COLLEGE OF ARCHITECTURE
SATARA**

Ref. No. :

Date :

Auditor's Report

To,
The Principal/Director,
Yashoda College of Architecture,
YSPM Campus,
Satara -

We have audited the attached Balance Sheet of Yashoda College of Architecture, as at 31st March, 2018 and also the Income & Expenditure Account for the period ended on the date annexed thereto.

These financial statements are the responsibility of the Management. 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 statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis of our opinion.

These Financial Statements of Yashoda College of Architecture, for the year ended 31st March 2018 incorporates apportionable and/or identifiable assets, liabilities and expenditure of the Yashoda Shikshan Prasarak Mandal, Satara relating to this institute.

Further to our comments in the Annexure referred to above, we report that:

- (i) We have obtained all the information and explanations; which to the best of our knowledge and belief were necessary for the purposes of our Audit;
- (ii) In our opinion, proper books of account as required by law have been kept so far as appears from our examination of those books:
- (iii) The Balance Sheet & Income & Expenditure dealt with by this report are in agreement with the books of account.
- (iv) In our opinion, the Balance Sheet & Income & Expenditure Account dealt with by this report complies with the Accounting standards.
- (v) In our opinion and to the best of our information and according to the explanations given to us, these financial Statements together with the schedules attached thereto and read with the Accounting Policy and Notes forming parts of the accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;

Branch Office:

1. At Pune

6th Floor, Vidyadhar Heights,
Garud Ganpati Square,
Narayan Peth, Pune - 411 030.
Maharashtra, India.

2. At Sangli

Pandurang Bunglow,
Samarth Chowk,
Shivajinagar, Sangli - 416 416
Maharashtra, India.

3. At Belgaum

S-1, Herambha Plaza,
2nd Floor, Civil Hospital Road,
Belgaum - 590 010
Karnataka, India
Off : +91-8336-222325

4. At Khanapur

H. No. 1119,
Samadevi Galli,
Khanapur - 591 302
Karnataka, India
Off : +91-8336-222432



(a) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2018;

(b) In the case of the Income & Expenditure, the Deficit/Surplus for the period ended on that date;

(vi) Reports of the Auditors under section 33 & 34 read with rule 19 and Statement in Schedule IX-C Bombay Public Trust Act have not been annexed to the Institute Statements of the accounts since the same are required to be submitted by the statutory auditor along with the consolidated statements of accounts **Yashoda Shikshan Prasarak Mandal**.

Place:- Pune

Date:-24/9/2018

For P C Patil & Associates
Chartered Accountants



**YASHODA COLLEGE OF ARCHITECTURE
SATARA**

Balance Sheet as on 31st March 2018

| Particulars | Amount | Amount |
|--|-------------------|-------------------|
| Sources of Funds : | | |
| Yashoda Shikshan Prasarak Mandal | 5553756.00 | 5553756.00 |
| Total | 5553756.00 | 5553756.00 |
| Application of Funds : | | |
| Fixed Assets | 1602727.00 | 1602727.00 |
| Investment | | 0.00 |
| Working Capital | 2123151.30 | 2123151.30 |
| Current Assets | | |
| Advance | 15982.00 | |
| Sundry Debtors | 3203884.00 | |
| Cash-in-hand | 7130.00 | |
| Bank Accounts | 6068.30 | |
| Sub total | 3233064.30 | |
| Less : Current Liabilities | | |
| Provision | | |
| Other Liabilities | 550198.00 | |
| Securith Deposit | 510500.00 | |
| Sundry Creditors | 49215.00 | |
| Sub total | 1109913.00 | |
| Income & Expenditure Account. | | 1827877.70 |
| Opening Balance | 0.00 | |
| Current Period | 1827877.70 | |
| Less : Transferred | 1827877.70 | |
| | 0.00 | |
| Total | 5553756.00 | 5553756.00 |

For P. C. Patil & Associates
Chartered Accountants

P. C. Patil
Partner



**YASHODA COLLEGE OF ARCHITECTURE
SATARA**

Income & Expenditure Statement

1-Apr-2017 to 31-Mar-2018

| Particulars | Architecture | Amount |
|--|--------------------|--------------------|
| Income | | 9499163.00 |
| Fees Collected | 9499163.00 | |
| | 9499163.00 | |
| Expenditure | | |
| Salary Expenses | 7831242.00 | |
| Visiting Faculty | 747968.00 | |
| Consumable | 41156.00 | |
| Research & Development Exp | 36224.00 | |
| Cleaning Expenses | 38265.00 | |
| Affiliation / AICTE Fee | 213000.00 | |
| Staff Welfare | 76198.00 | |
| Fee Regulity exp | 5858.00 | |
| Admission Regularity Fee | 20000.00 | |
| Security Expenses | 60544.00 | |
| Office Exp | 59388.00 | |
| Professional Fees | 30782.00 | |
| Journals & Periodicals | 92476.00 | |
| Repairs & Maintnace | 160857.00 | |
| Student Welfare | 168613.00 | |
| E Journal | 68027.00 | |
| Telephone Expenses | 58142.00 | |
| Travelling & Conveyance Exp | 148789.00 | |
| Medical Expenses | 50680.00 | |
| Postage & Courier Expenses | 47030.00 | |
| Training & Placement | 110544.00 | |
| Advertisement Exp | 81633.00 | |
| Bank Charges | 296.70 | |
| Student Cultural Activity | 122449.00 | |
| Depreciation | 504327.00 | |
| Power & Fuel Exp | 46769.00 | |
| Industrial Visit | 40646.00 | |
| Internet Expenses | 36224.00 | |
| Printing & Stationery Exp | 18200.00 | |
| Garden Expenses | 69728.00 | |
| Sports Expenses | 102041.00 | |
| Insurance Expenses | 35204.00 | |
| Water Expenses | 37415.00 | |
| Seminar & Workshop | 166325.00 | |
| | 11327040.70 | 11327040.70 |
| Excess of Expenditure over Income | 1827877.70 | 1827877.70 |

For P. C. Patil & Associates
Chartered Accountants

(Signature)
Partner



DDA-24/09/2018

SHODA COLLEGE OF ARCHITECTURE

SATARA

Schedules Of Fixed Assets.

| Assets | Rate Of Dep. | Opening WDV 01.04.2017 | Addition | | Total Deduction | Total Assets 31/03/2018 | Depriciation on Op.Bal | Depriciation on addition before 180 days | Depriciation on addition after 180 days | Total Depreciation | Closing WDV 31.03.2018 |
|--------------------|--------------|---------------------------|--------------------|------------------|-----------------|----------------------------|---------------------------|---|---|-----------------------|---------------------------|
| | | | Before 180 days | After 180days | | | | | | | |
| Computer | 40% | 662560.00 | 52000.00 | 39000.00 | 0.00 | 753560.00 | 265024.00 | 20800.00 | 7800.00 | 293624.00 | 459936.00 |
| Liabrary Books | 40% | 115382.00 | 119178.00 | 20329.00 | 0.00 | 254889.00 | 46153.00 | 47671.00 | 4066.00 | 97890.00 | 156999.00 |
| Equipment | 15% | 122182.00 | 23296.00 | | 0.00 | 145478.00 | 18327.00 | 3494.00 | 0.00 | 21821.00 | 123657.00 |
| Furniture | 10% | 712943.00 | 153784.00 | 86400.00 | 0.00 | 953127.00 | 71294.00 | 15378.00 | 4320.00 | 90992.00 | 862135.00 |
| Grand Total | | 1613067.00 | 348258.00 | 145729.00 | 0.00 | 2107054.00 | 400798.00 | 87343.00 | 16186.00 | 504327.00 | 1602727.00 |



YASHODA COLLEGE OF ARCHITECTURE
SATARA

A. Cash In Hand

| Sr. No. | Particulars | Amount |
|---------|-----------------|-----------------|
| 1 | Cash | 7,130.00 |
| | Total... | 7,130.00 |

B. Cash At Bank

| Sr. No. | Particulars | Amount |
|---------|----------------------|-----------------|
| 1 | IDBI Bank Ltd | 1,282.30 |
| 2 | Karad Urban Bank Ltd | 4,786.00 |
| | Total... | 6,068.30 |



YASHODA COLLEGE OF ARCHITECTURE

SATARA

Receipt & Payment Statement

From 1-4-2017 to 31-3-2018

| Receipt | | Amount | Payment | | Amount |
|--------------|-----------------------|--------------------|--------------|-----------------------------|--------------------|
| To | Opening Balance | | By | Salary Expenses | 7831242.00 |
| | Cash In Hand | 84.00 | By | Visiting Faculty | 747968.00 |
| | Cash At Bank | 92896.00 | By | Consumable | 41156.00 |
| | | 92980.00 | By | Research & Development Exp | 36224.00 |
| To | Fees & Other Receipts | 9499163.00 | By | Cleaning Expenses | 38265.00 |
| | | | By | Affiliation / AICTE Fee | 213000.00 |
| To | YSPM Trust | 1737756.00 | By | Staff Welfare | 76198.00 |
| | | | By | Fee Regularity exp | 5858.00 |
| | | | By | Admission Regularity Fee | 20000.00 |
| | | | By | Security Expenses | 60544.00 |
| | | | By | Office Exp | 59388.00 |
| | | | By | Professional Fees | 30782.00 |
| | | | By | Journals & Periodicals | 92476.00 |
| | | | By | Repairs & Maintnance | 160857.00 |
| | | | By | Student Welfare | 168613.00 |
| | | | By | E Journal | 68027.00 |
| | | | By | Telephone Expenses | 58142.00 |
| | | | By | Travelling & Conveyance Exp | 148789.00 |
| | | | By | Medical Expenses | 50680.00 |
| | | | By | Postage & Courier Expenses | 47030.00 |
| | | | By | Training & Placement | 110544.00 |
| | | | By | Advertisement Exp | 81633.00 |
| | | | By | Bank Charges | 296.70 |
| | | | By | Student Cultural Activity | 122449.00 |
| | | | By | Power & Fuel Exp | 46769.00 |
| | | | By | Industrial Visit | 40646.00 |
| | | | By | Internet Expenses | 36224.00 |
| | | | By | Printing & Stationery Exp | 18200.00 |
| | | | By | Garden Expenses | 69728.00 |
| | | | By | Sports Expenses | 102041.00 |
| | | | By | Insurance Expenses | 35204.00 |
| | | | By | Water Expenses | 37415.00 |
| | | | By | Seminar & Workshop | 166325.00 |
| | | | By | Additon Fixed Assets | 493987.00 |
| | | | By | Closing Balance | |
| | | | | Cash In Hand | 7130.00 |
| | | | | Cash At Bank | 6068.30 |
| | | | | | 13198.30 |
| Total | | 11329899.00 | Total | | 11329899.00 |



SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

BASIS OF ACCOUNTING

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India.

MEIHODOF ACCOUNTING

The accounts have been prepared using the mercantile system of accounting.

FIXED ASSETS

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

DEPRECIATION :

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act.

REVENUE RECOGNITION :

Income includes fees received from the students and interest on deposits made .Sundry debtors includes fees receivable from the students.

INVESTMENTS

Investments are shown at cost.

GENERAL:

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

Notes to Accounts.

- 1.We have conducted audit on the basis of information and explanations provided by the auditee.
- 2.As per information given by the auditee there is no Foreign contribution received during the year.
- 3.The value of the investment had been taken as provided by the management .
- 4.Debtors and creditors Balances are subject to confirmation.



AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM

1-4-2018 TO 31-3-2019

OF

YASHODA SHIKSHAN PRASARAK MANDAL'S

**YASHODA COLLEGE OF ARCHITECTURE
SATARA**

**YASHODA COLLEGE OF ARCHITECTURE
SATARA**

Balance Sheet as on 31st March 2019

| Particulars | Amount | Amount |
|--|-------------------|-------------------|
| Sources of Funds : | | |
| Yashoda Shikshan Prasarak Mandal | 16040.29 | 16040.29 |
| Total | 16040.29 | 16040.29 |
| Application of Funds : | | |
| Fixed Assets | 1858569.00 | 1858569.00 |
| Investment | | 0.00 |
| Working Capital | (4475794.36) | (4475794.36) |
| Current Assets | | |
| Advance | 25162.00 | |
| Sundry Debtors | 3973466.50 | |
| Cash-in-hand | 9734.00 | |
| Bank Accounts | 30521.14 | |
| Sub total | 4038883.64 | |
| Less : Current Liabilities | | |
| Provision | 4230601.00 | |
| Other Liabilities | 3344810.00 | |
| Securith Deposit | 715500.00 | |
| Sundry Creditors | 223767.00 | |
| Sub total | 8514678.00 | |
| Income & Expenditure Account. | | 2633265.65 |
| Opening Balance | 1827877.70 | |
| Current Period | 805387.95 | |
| | 2633265.65 | |
| Less : Transferred | 0.00 | |
| Total | 16040.29 | 16040.29 |



For P. C. Patil & Associates
Chartered Accountants

(Signature)
Partner
24/10/2019

UDIN: 18112226AAAAR19000

**YASHODA COLLEGE OF ARCHITECTURE
SATARA**

Income & Expenditure Statement

1-Apr-2018 to 31-Mar-2019

| Particulars | Architecture | Amount |
|--|--------------------|--------------------|
| Income | | 12387200.00 |
| Fees Collected | 12387200.00 | |
| | 12387200.00 | |
| Expenditure | | |
| Salary Expenses | 10469640.00 | |
| Visiting Faculty | 1021775.00 | |
| Consumable | 46538.00 | |
| Affiliation / AICTE Fee | 396400.00 | |
| Staff Welfare | 62768.00 | |
| Admission Regularity Fee | 22637.89 | |
| Office Exp | 156898.00 | |
| Repairs & Maintnace | 10890.00 | |
| Student Welfare | 14200.00 | |
| Telephone Expenses | 1073.00 | |
| Travelling & Conveyance Exp | 6084.00 | |
| Medical Expenses | 295.00 | |
| Postage & Courier Expenses | 171.00 | |
| Advertisement Exp | 46478.00 | |
| Bank Charges | 1041.06 | |
| Student Cultural Activity | 10000.00 | |
| Depreciation | 649262.00 | |
| Printing & Stationery Exp | 23410.00 | |
| Pravesh Niyrantran Samiti Exp | 22400.00 | |
| Fee conession | 230627.00 | |
| | 13192587.95 | 13192587.95 |
| Excess of Expenditure over Income | 805387.95 | 805387.95 |

For P. C. Patil & Associates
Chartered Accountants

Partner

24/10/2019



UDIN.No. 19113836AAAEU7840

**YASHODA COLLEGE OF ARCHITECTURE
SATARA**

Schedules Of Fixed Assets.

| Sr. No. | Assets | Rate Of Dep. | Opening WDV 01.04.2018 | Addition | | Total Addition | Total Deduction | Total Assets 31/03/2018 | Depreciation on Op Bal | Depreciation on addition before 180 | Depreciation on addition after 180 days | Total Depreciation | Closing WDV 31.03.2019 |
|---------|--------------------|--------------|------------------------|------------------|-----------------|------------------|-----------------|-------------------------|------------------------|-------------------------------------|---|--------------------|------------------------|
| | | | | Before 180 days | After 180days | | | | | | | | |
| 1 | Computer | 40% | 459936.00 | 425095.00 | | 425095.00 | 0.00 | 885031.00 | 183974.00 | 170038.00 | 0.00 | 354012.00 | 531019.00 |
| 2 | Liabrary Books | 40% | 156999.00 | 266087.00 | 6898.00 | 272985.00 | 0.00 | 429984.00 | 62800.00 | 106435.00 | 1380.00 | 170615.00 | 259369.00 |
| 3 | Equipment | 15% | 123657.00 | 0.00 | 0.00 | 0.00 | 0.00 | 123657.00 | 18549.00 | 0.00 | 0.00 | 18549.00 | 105108.00 |
| 4 | Furniture | 10% | 862135.00 | 190410.00 | 16614.00 | 207024.00 | | 1069159.00 | 86214.00 | 19041.00 | 831.00 | 106086.00 | 963073.00 |
| | Grand Total | | 1602727.00 | 881592.00 | 23512.00 | 905104.00 | 0.00 | 2507831.00 | 351537.00 | 295514.00 | 2211.00 | 649262.00 | 1858569.00 |



**YASHODA COLLEGE OF ARCHITECTURE
SATARA**

A. Cash In Hand

| Sr. No. | Particulars | Amount |
|---------|-----------------|-----------------|
| 1 | Cash | 9,734.00 |
| | Total... | 9,734.00 |

B. Cash At Bank

| Sr. No. | Particulars | Amount |
|---------|----------------------|------------------|
| 1 | IDBI Bank Ltd | 30,082.64 |
| 2 | Karad Urban Bank Ltd | 438.50 |
| | Total... | 30,521.14 |



SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

BASIS OF ACCOUNTING

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India.

METHOD OF ACCOUNTING

The accounts have been prepared using the mercantile system of accounting.

FIXED ASSETS

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

DEPRECIATION :

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act.

REVENUE RECOGNITION :

Income includes fees received from the students and interest on deposits made .Sundry debtors includes fees receivable from the students.

INVESTMENTS

Investments are shown at cost.

GENERAL:

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

Notes to Accounts.

- 1.We have conducted audit on the basis of information and explanations provided by the auditee.
- 2.As per information given by the auditee there is no Foreign contribution received during the year.
- 3.The value of the investment had been taken as provided by the management .
- 4.Debtors and creditors Balances are subject to confirmation.



AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM

1-4-2019 TO 31-3-2020

OF

YASHODA SHIKSHAN PRASARAK MANDAL'S

**YASHODA COLLEGE OF ARCHITECTURE
SATARA**

**YASHODA SHIKSHAN PRASARAK MANDAL'S
YASHODA COLLEGE OF ARCHITECTURE
SATARA**

Balance Sheet as on 31st March 2020

| Particulars | Amount | Amount |
|--|--------------------|--------------------|
| Sources of Funds : | | |
| Yashoda Shikshan Prasarak Mandal | 8982928.83 | 8982928.83 |
| Current Liabilities | | 9272279.00 |
| Provision | 6619253.00 | |
| Other Liabilities | 1814727.00 | |
| Securith Deposit | 775500.00 | |
| Sundry Creditors | 62799.00 | |
| Total | 18255207.83 | 18255207.83 |
| Application of Funds : | | |
| Fixed Assets | 1430340.00 | 1430340.00 |
| Current Assets | | 3732415.76 |
| Advance | 10180.00 | |
| Sundry Debtors | 3707015.00 | |
| Cash-in-hand | 10384.00 | |
| Bank Accounts | 4836.76 | |
| Excess of Expenditure over Income | | 13092452.07 |
| Opening Balance | 2633265.65 | |
| Current Period | 10459186.42 | |
| | 13092452.07 | |
| Less : Transferred | 0.00 | |
| Total | 18255207.83 | 18255207.83 |

For **Ajit P. Ranade & Co.**
Chartered Accountants
FRN. 100231W

CA Ajit P. Ranade
Partner
M. No 034397



UDIN - 22034397 AAAAAK5031

**YASHODA SHIKSHAN PRASARAK MANDAL'S
YASHODA COLLEGE OF ARCHITECTURE
SATARA**

Income & Expenditure Statement

1-Apr-2019 to 31-Mar-2020

| Particulars | Amount | Amount |
|--|---------------------|---------------------|
| Income | | 13218200.00 |
| Fees Collected | 13218200.00 | |
| | 13218200.00 | |
| Expenditure | | |
| Advertisement Exp | 1610.00 | |
| Affiliation / AICTE Fee | 131080.00 | |
| Bank Charges | 3368.36 | |
| Depreciation | 428229.00 | |
| Journals & Periodicals | 36076.00 | |
| Printing & Stationery | 1258532.00 | |
| Student Welfare Expenses | 1248540.00 | |
| Student Cultural & Activity | 1642050.00 | |
| Bank Interest Paid | 1118935 | |
| Remuneration Exp | 64351.00 | |
| Office Exp | 18607.00 | |
| Repairs & Maintenance | 20710.00 | |
| Salary Expenses | 16843765.00 | |
| Staff Welfare | 47624.00 | |
| Travelling & Conveyance Exp | 1020.00 | |
| Visiting Faculty | 812889.00 | |
| | 23677386.42 | 23677386.42 |
| Excess of Income over Expenditure | -10459186.42 | -10459186.42 |

For **Ajit P. Ranade & Co.**
Chartered Accountants
FRN. 100231W

CA **Ajit P. Ranade**
Partner
M. No 034397



UDEN - 22034397AAAAK5031

YASHODA SHIKSHAN PRASARAK MANDAL'S
YASHODA COLLEGE OF ARCHITECTURE
SATARA

Schedules Of Fixed Assets.

| Sr. No. | Assets | Rate Of Dep. | Opening WDV 01.04.2019 | Addition | | Total Addition | Total Deduction | Total Assets 31/03/2020 | Depreciation on Op.Bal | Depreciation on addition before 180 days | Depreciation on addition after 180 days | Total Depreciation | Closing WDV 31.03.2020 |
|---------|--------------------|--------------|------------------------|-----------------|----------------|----------------|-----------------|-------------------------|------------------------|--|---|--------------------|------------------------|
| | | | | Before 180 days | After 180 days | | | | | | | | |
| 1 | Computer | 40% | 531019.00 | | | 0.00 | 0.00 | 531019.00 | 212408.00 | 0.00 | 0.00 | 212408.00 | 318611.00 |
| 2 | Liabrary Books | 40% | 259369.00 | | | 0.00 | 0.00 | 259369.00 | 103748.00 | 0.00 | 0.00 | 103748.00 | 155621.00 |
| 3 | Equipment | 15% | 105108.00 | | | 0.00 | 0.00 | 105108.00 | 15766.00 | 0.00 | 0.00 | 15766.00 | 89342.00 |
| 4 | Furniture | 10% | 963073.00 | | | 0.00 | 0.00 | 963073.00 | 96307.00 | 0.00 | 0.00 | 96307.00 | 866766.00 |
| | Grand Total | | 1858569.00 | | | 0.00 | 0.00 | 1858569.00 | 428229.00 | 0.00 | 0.00 | 428229.00 | 1430340.00 |



YASHODA SHIKSHAN PRASARAK MANDAL'S
YASHODA COLLEGE OF ARCHITECTURE
SATARA

A. Cash In Hand

| Sr. No. | Particulars | Amount |
|----------------|--------------------|------------------|
| 1 | Cash | 10,384.00 |
| | Total... | 10,384.00 |

B. Cash At Bank

| Sr. No. | Particulars | Amount |
|----------------|---------------------------|-----------------|
| 1 | IDBI Bank Ltd | 2,814.14 |
| 2 | Karad Urban Bank Ltd | 1,142.96 |
| 3 | The Baramati Sah Bank Ltd | 879.66 |
| | Total... | 4,836.76 |



**YASHODA SHIKSHAN PRASARAK MANDAL'S
YASHODA COLLEGE OF ARCHITECTURE
Receipt & Payment Statement
From 1-4-2019 to 31-3-2020**

| Receipt | Amount | Payment | Amount |
|-------------------------------------|--------------------|--------------------------------|--------------------|
| To Opening Balance | | By Advertisement Exp | 1610.00 |
| Cash In Hand | 9734.00 | By Affiliation / AICTE Fee | 131080.00 |
| Cash At Bank | 30521.14 | By Bank Charges | 3368.36 |
| | 40255.14 | By Journals & Periodicals | 36076.00 |
| To Student Fee Received | 13218200.00 | By Printing & Stationery | 1258532.00 |
| To Yashoda Shikshan Prasarak Mandal | 10005923.04 | By Student Welfare Expenses | 1248540.00 |
| | | By Student Cultural & Activity | 1642050.00 |
| | | By Bank Interest Paid | 1118935.06 |
| | | By Remuneration Exp | 64351.00 |
| | | By Office Exp | 18607.00 |
| | | By Repairs & Maintenance | 20710.00 |
| | | By Salary Expenses | 16843765.00 |
| | | By Staff Welfare | 47624.00 |
| | | By Travelling & Conveyance Exp | 1020.00 |
| | | By Visiting Faculty | 812889.00 |
| | | By Closing Balance | |
| | | Cash In Hand | 10384.00 |
| | | Cash At Bank | 4836.76 |
| Total | 23264378.18 | Total | 23264378.18 |

For **Ajit P. Ranade & Co.**
Chartered Accountants
FRN. 100231W

CA Ajit P. Ranade
Partner
M. No 034397



UDIN - 22034397 AAAAA 5031

AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM

1-4-2020 TO 31-3-2021

OF

YASHODA SHIKSHAN PRASARAK MANDAL'S

**YASHODA COLLEGE OF ARCHITECTURE
SATARA**

Yashoda College of Architecture, Satara

S.No.244, NH-4, Wadhe Phata,

Satara - 415011.


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

Income and Expenditure Statement

1-Apr-2020 to 31-Mar-2021

| Particulars | 1-Apr-2020 to 31-Mar-2021 | Particulars | 1-Apr-2020 to 31-Mar-2021 |
|----------------------------------|---------------------------|-----------------------------------|---------------------------|
| Indirect Expenses | 2,15,19,344.70 | Indirect Incomes | |
| Salary | 1,48,76,388.00 | Direct Income | 1,33,66,400.00 |
| Advertisement Expenses | 39,078.00 | DEVELOPMENT FEE 2020-21 | 12,15,128.00 |
| Affiliation Fees Expenses | 1,94,247.00 | TUITION FEE 2020-21 | 1,21,51,272.00 |
| Audit Fees, Legal & Prof.Charges | 3,000.00 | | |
| Bank Commission & Charges | 4,136.50 | | |
| BANK LOAN INTEREST | 6,95,665.00 | Excess of expenditure over income | 81,52,944.70 |
| Cleaning Exp | 65,200.00 | | |
| Deprection A/c | 2,89,769.60 | | |
| Employer Provident Fund | 54,065.00 | | |
| EXAM REMUNARATION | 1,63,400.00 | | |
| Internet Expenses | 35,387.00 | | |
| Office Exp | 11,313.00 | | |
| PF Administrative Expenses | 5,179.00 | | |
| Power & Fuel Exp | 1,25,671.00 | | |
| PRESIDENT SCH. 2020-21 | 2,23,187.00 | | |
| Printing & Stationery Expenses | 9,450.00 | | |
| Repair & Maintenance | 6,94,603.00 | | |
| Research & Development | 55,600.00 | | |
| Staff Welfare Expenses | 1,05,400.00 | | |
| Student Welfare Expenses | 1,46,983.00 | | |
| Training & Placement Exp | 1,02,560.00 | | |
| Traveling Exp | 55,205.00 | | |
| Visiting Chargs | 35,63,857.60 | | |
| Total | 2,15,19,344.70 | Total | 2,15,19,344.70 |

For Rajeshwar Kasar & Associates
Chartered Accountants
F.No.-134237W


Rajeshwar H. Kasar
Proprietor
M.No.-147509

SATARA
10 JAN 2022

Yashoda College of Architecture, Satara

S.No.244, NH-4, Wadhe Phata,

Satara - 415011.

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

Balance Sheet

1-Apr-2020 to 31-Mar-2021

| Liabilities | | as at 31-Mar-2021 | Assets | | as at 31-Mar-2021 |
|--|-----------------|------------------------|--------------------------|--------------|-----------------------|
| Capital Account | | | Fixed Assets | | 11,40,570.40 |
| Loans (Liability) | | | BOOKS PURCHASE | 93,373.00 | |
| Current Liabilities | | 25,10,874.00 | Computers | 1,91,167.00 | |
| Provisions | 11,70,575.00 | | Equipment | 75,941.00 | |
| Other Liability | 5,60,299.00 | | Furniture & Fixtures | 7,80,089.40 | |
| Security Deposit Payable | 7,80,000.00 | | Current Assets | | 93,21,318.70 |
| Branch / Divisions | | 1,71,96,411.81 | Loans & Advances (Asset) | 10,180.00 | |
| Yashoda Shikshan Prasarak Mandal | 1,71,96,411.81 | | Sundry Debtors | 92,99,657.00 | |
| Suspense A/c | | | Bank Accounts | 11,481.70 | |
| Excess of expenditure over income | | (-92,45,396.71) | | | |
| Opening Balance | (-)10,92,452.01 | | | | |
| Current Period | (-)81,52,944.70 | | | | |
| Total | | 1,04,61,889.10 | Total | | 1,04,61,889.10 |

For Rajeshwar Kasar & Associates

Chartered Accountants

F.No.-134237W



Rajeshwar H. Kasar

Proprietor

M.No.-147509

SATARA

10 JAN 2022

Yashoda College of Architecture, Satara

S.No.244, NH-4, Wadhe Phata,

Satara - 415011.

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

Fixed Assets

Group Summary

1-Apr-2020 to 31-Mar-2021

| Particulars | Opening Balance | | Closing Balance | |
|----------------------|---------------------|--------|---------------------|--------|
| | Debit | Credit | Debit | Credit |
| BOOKS PURCHASE | 1,55,621.00 | | 93,373.00 | |
| Computers | 3,18,611.00 | | 1,91,167.00 | |
| Equipment | 89,342.00 | | 75,941.00 | |
| Furniture & Fixtures | 8,66,766.00 | | 7,80,089.40 | |
| Grand Total | 14,30,340.00 | | 11,40,570.40 | |

Yashoda College of Architecture, Satara

S.No.244, NH-4, Wadhe Phata,
Satara - 415011.

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

Current Assets

Group Summary

1-Apr-2020 to 31-Mar-2021

| Particulars | Closing Balance | |
|---|---------------------|-----------------|
| | Debit | Credit |
| Loans & Advances (Asset) | 16,000.00 | 5,820.00 |
| General Advance | 15,800.00 | 5,820.00 |
| <i>GEN. ADVANCE SAGARE SACHIN</i> | 200.00 | |
| Sundry Debtors | 92,99,657.00 | |
| Cash-in-Hand | | |
| Bank Accounts | 11,481.70 | |
| IDBI Bank Ac No.0451102000010593 - ARCHITECTURE | 2,643.14 | |
| KUB Ac No.1003016002308 - ARCHITECTURE | 5,000.00 | |
| The Baramati Sah. Bank Ltd A/c No. 710 | 3,838.56 | |
| Institute | | |
| Grand Total | 93,27,138.70 | 5,820.00 |

Yashoda College of Architecture, Satara

S.No.244, NH-4, Wadhe Phata,

Satara - 415011.

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

Current Liabilities

Group Summary

1-Apr-2020 to 31-Mar-2021

| Particulars | Closing Balance | |
|---------------------------------|-----------------|---------------------|
| | Debit | Credit |
| Provisions | | 11,70,575.00 |
| Provident Fund Payable | | |
| Salary Payable | | 11,70,575.00 |
| Sundry Creditors | | |
| Other Liability | | 5,60,299.00 |
| Exam Fee Payable | | 12,438.00 |
| EXAM FEE MARCH/APRIL 2018 | | 1,500.00 |
| Exam Remuneration Receivable | | 3,64,028.00 |
| OTHER RECEIPT PAYABLE | | 24,841.00 |
| PHOTOCOPY & VERIFICATION FORM | | 6,050.00 |
| UNI. FEE -2019-20 | | 63,580.00 |
| University Fees Payable | | 87,862.00 |
| Security Deposit Payable | | 7,80,000.00 |
| Security Deposit 2015-16 | | 1,10,000.00 |
| Security Deposit 2016-17 | | 1,40,000.00 |
| Security Deposit 2017-18 | | 1,95,000.00 |
| Security Deposit 2018-19 | | 2,05,000.00 |
| SECURITY DEPOSIT 2019-20 | | 60,000.00 |
| SECURITY DEPOSIT 2020-21 | | 70,000.00 |
| Grand Total | | 25,10,874.00 |

Yashoda College of Architecture, Satara

S.No.244, NH-4, Wadhe Phata,
Satara - 415011.
Ph.No.02162 271238/39/40/41/42.

Branch / Divisions

Group Summary
1-Apr-2020 to 31-Mar-2021

| Particulars | Closing Balance | |
|----------------------------------|-----------------|-----------------------|
| | Debit | Credit |
| Yashoda Shikshan Prasarak Mandal | | 1,71,96,411.81 |
| Grand Total | | 1,71,96,411.81 |

Yashoda College of Architecture, SataraS.No.244, NH-4, Wadhe Phata,
Satara - 415011.

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

Sundry Debtors

Group Summary

1-Apr-2020 to 31-Mar-2021

| Particulars | Closing Balance | |
|-------------------------------|-----------------------|---------------------|
| | Debit | Credit |
| EBC RECEIVABLE | 47,490.00 | |
| <i>EBC RECEIVABLE</i> | 47,490.00 | |
| Scholarship Receivable | 15,25,051.25 | |
| <i>Scholarship Receivable</i> | 15,25,051.25 | |
| Tuition Fee 18-19 | | |
| 4th Year 18-19 K | | |
| Tuition Fee Receivable | 95,27,421.50 | 7,01,301.25 |
| 1st Year Students | 11,71,100.00 | |
| 2nd Year Students Ok | 7,43,786.00 | |
| 3rd Year Students K | 30,64,873.00 | |
| 4th Year Students Ok | 18,84,295.00 | |
| 5th Year Student | 8,36,754.00 | |
| Students | 18,26,613.50 | 7,01,301.25 |
| EBC FEE | | 10,99,004.50 |
| Grand Total | 1,10,99,962.75 | 18,00,305.75 |

AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM

1-4-2021 TO 31-3-2022

OF

YASHODA SHIKSHAN PRASARAK MANDAL'S

**YASHODA COLLEGE OF ARCHITECTURE
SATARA**

Yashoda College of Architecture, Satara [2021-22]

S.No.244, NH-4, Wadhe Phata,
Satara - 415011.
Ph.No.02162 271238/39/40/41/42.

Income and Expenditure Statement

1-Apr-2021 to 31-Mar-2022

| Particulars | 1-Apr-2021 to 31-Mar-2022 | Particulars | 1-Apr-2021 to 31-Mar-2022 |
|---|---------------------------|-----------------------------------|---------------------------|
| Direct Expenses | 1,74,69,411.00 | Indirect Incomes | |
| Salary Non Teaching | 39,87,822.00 | Direct Income | 1,17,04,400.00 |
| Salary Teaching Expenses | 1,34,81,589.00 | DEVELOPMENT FEE 2021-22 | 10,64,039.00 |
| Indirect Expenses | 33,97,882.30 | TUITION FEE 2021-22 | 1,06,40,361.00 |
| Advertisement Expenses | 1,00,000.00 | Excess of expenditure over income | 91,62,893.30 |
| Affiliation /inspection | 1,94,518.00 | | |
| Bank Interest/commission/charges | 2,886.10 | | |
| Communication Expenses | 1,15,000.00 | | |
| Conference and Seminar | 1,00,000.00 | | |
| Establishment Expenses | 3,64,524.00 | | |
| Fee Regulating Authority Fees | 55,352.00 | | |
| Insurance | 19,092.00 | | |
| Lab. Material, Other Consumable | 64,000.00 | | |
| Magazines Journals Etc Subscriptions | 40,000.00 | | |
| Meeting Fees and Expenses | 3,04,060.00 | | |
| Other Expenses | 50,000.00 | | |
| Printing and Stationery | 55,000.00 | | |
| Property Insurance | 19,055.00 | | |
| Remuneration/ Professional Charges to Visting Facul | 9,61,528.20 | | |
| Repairs & Maint | 2,15,917.00 | | |
| Social Gathering/functions Exp.Welfare | 1,20,000.00 | | |
| Depection A/c | 6,00,935.00 | | |
| Grampanchayat Tax | 16,015.00 | | |
| Total | 2,08,67,293.30 | Total | 2,08,67,293.30 |

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

R.H. Kasar

Rajeshwar H. Kasar
Proprietor
M.No.-147509

SATARA

30 SEP 2022



G. K. Anr

Principal
Yashoda College of Architecture
Satara

Yashoda College of Architecture, Satara [2021-22]

S.No.244, NH-4, Wadhe Phata,
Satara - 415011.

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

Balance Sheet

1-Apr-2021 to 31-Mar-2022

| Liabilities | | as at 31-Mar-2022 | Assets | | as at 31-Mar-2022 |
|----------------------------------|----------------|-----------------------|--|--------------|-----------------------|
| Capital Account | | | Fixed Assets | | 36,92,588.65 |
| Loans (Liability) | | | Computers & Peripherals | 13,95,080.00 | |
| Current Liabilities | | 39,02,575.60 | BOOKS PURCHASE | 56,024.00 | |
| Provisions | 13,41,455.60 | | Equipment | 64,550.00 | |
| Sundry Creditors | 11,50,000.00 | | Furniture & Fixtures | 21,76,934.65 | |
| Other Liability | 5,99,970.00 | | Current Assets | | 96,12,363.00 |
| Security Deposite Payable | 8,11,150.00 | | Loans & Advances (Asset) | 24,280.00 | |
| Branch / Divisions | | 2,78,10,666.06 | Sundry Debtors | 94,75,762.75 | |
| Yashoda Shikshan Prasarak Mandal | 2,78,10,666.06 | | Bank Accounts | 1,12,320.25 | |
| Suspense A/c | | | Excess of expenditure over income | | 1,84,08,290.01 |
| | | | Opening Balance | 92,45,396.71 | |
| | | | Current Period | 91,62,893.30 | |
| Total | | 3,17,13,241.66 | Total | | 3,17,13,241.66 |

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

RH Kasar

Rajeshwar H. Kasar
Proprietor
M.No.-147509

SATARA

30 SEP 2022



G. Kasar

Principal
Yashoda College of Architecture
Satara

Yashoda College of Architecture, Satara [2021-22]

S.No.244, NH-4, Wadhe Phata,
Satara - 415011.
Ph.No.02162 271238/39/40/41/42.

Direct Expenses

Group Summary

1-Apr-2021 to 31-Mar-2022

| Particulars | Closing Balance | |
|---------------------------------|-----------------|-----------------------|
| | Debit | Credit |
| Salary Non Teaching | | 39,87,822.00 |
| Employer Provident Fund | | 60,528.00 |
| PF Administrative Expenses | | 5,084.00 |
| Salary Non-Teaching | | 39,22,210.00 |
| Salary Teaching Expenses | | 1,34,81,589.00 |
| Salary Teaching Staff | | 1,34,81,589.00 |
| Grand Total | | 1,74,69,411.00 |



Principal
Yashoda College of Architecture
Satara

Yashoda College of Architecture, Satara [2021-22]S.No.244, NH-4, Wadhe Phata,
Satara - 415011.

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

Indirect Expenses

Group Summary

1-Apr-2021 to 31-Mar-2022

| Particulars | Closing Balance | |
|--|---------------------|--------|
| | Debit | Credit |
| Advertisement Expenses | 1,00,000.00 | |
| <i>Adv. of Admissions</i> | 65,000.00 | |
| <i>Adv. of Recuritment</i> | 35,000.00 | |
| Affiliation/inspection | 1,94,518.00 | |
| <i>Affiliation Fees Expenses</i> | 1,94,518.00 | |
| Bank Interest/commission/charges | 2,886.10 | |
| <i>Bank Commission & Charges</i> | 2,886.10 | |
| Communication Expenses | 1,15,000.00 | |
| <i>Internet Charges</i> | 95,000.00 | |
| <i>Postage & Courier Expenses</i> | 5,000.00 | |
| <i>Telephone & Mobile Expenses</i> | 15,000.00 | |
| Conference and Seminar | 1,00,000.00 | |
| <i>Conference Seminar Faculties</i> | 60,000.00 | |
| <i>Student Compition</i> | 40,000.00 | |
| Establishment Expenses | 3,64,524.00 | |
| <i>Cleaning Expenses</i> | 70,000.00 | |
| <i>Electricity Expenses</i> | 2,39,524.00 | |
| <i>Gardening Expenses</i> | 5,000.00 | |
| <i>Sweeping Expenses</i> | 35,000.00 | |
| <i>Water Expenses</i> | 15,000.00 | |
| Fee Regulating Authority Fees | 55,352.00 | |
| <i>ARA Processing Fee</i> | 40,000.00 | |
| <i>Fee Regulatory Authority Proceesing Fees</i> | 15,352.00 | |
| Insurance | 19,092.00 | |
| <i>Building Insurance</i> | 19,092.00 | |
| Lab. Material , Other Consumable | 64,000.00 | |
| <i>Consumable , Chemicals Etc</i> | 4,000.00 | |
| <i>Demonstration Material</i> | 35,000.00 | |
| <i>Labotoray Material</i> | 25,000.00 | |
| Magzines Journals Etc Subscriptions | 40,000.00 | |
| <i>Journals & Perodicals</i> | 40,000.00 | |
| Meeting Fees and Expenses | 3,04,060.00 | |
| <i>Conveyance & Travelling Expenses</i> | 3,01,060.00 | |
| <i>Other Meeting Expenses</i> | 3,000.00 | |
| Other Expenses | 50,000.00 | |
| <i>Expenses Related to Students</i> | 50,000.00 | |
| Printing and Stationery | 55,000.00 | |
| <i>Exam Paper and Form Printing</i> | 15,000.00 | |
| <i>Other Stationery</i> | 5,000.00 | |
| <i>Prospectus Printing</i> | 35,000.00 | |
| Property Insurance | 19,055.00 | |
| <i>Furniture, Equipment , Vehicle Insurance</i> | 19,055.00 | |
| Remuneration/ Professional Charges to Visting Facul | 9,61,528.20 | |
| <i>Visiting Chargs</i> | 9,61,528.20 | |
| Repairs & Maint | 2,15,917.00 | |
| <i>Maint of Equipments</i> | 2,15,917.00 | |
| Carried Over | 26,60,932.30 | |



Ar. S. S. Talekar

Ar. S. S. Talekar

Principal

Yashoda College of Architecture
Satara.

Yashoda College of Architecture, Satara [2021-22]

S.No.244, NH-4, Wadhe Phata,
Satara - 415011.

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

Fixed Assets

Group Summary

1-Apr-2021 to 31-Mar-2022

| Particulars | Opening Balance | Transactions | | Closing Balance |
|-------------------------|------------------------|---------------------|--------------------|------------------------|
| | | Debit | Credit | |
| Computers & Peripherals | 1,91,167.00 Dr | 16,00,475.00 | 3,96,562.00 | 13,95,080.00 Dr |
| BOOKS PURCHASE | 93,373.00 Dr | | 37,349.00 | 56,024.00 Dr |
| Equipment | 75,941.00 Dr | | 11,391.00 | 64,550.00 Dr |
| Furniture & Fixtures | 7,80,089.40 Dr | 15,52,478.25 | 1,55,633.00 | 21,76,934.65 Dr |
| Grand Total | 11,40,570.40 Dr | 31,52,953.25 | 6,00,935.00 | 36,92,588.65 Dr |



A handwritten signature in blue ink, appearing to be "D. K. K. S.", written over a faint circular stamp.

Principal
Yashoda College of Architecture
Satara

Yashoda College of Architecture, Satara [2021-22]

S.No.244, NH-4, Wadhe Phata,
Satara - 415011.
Ph.No.02162 271238/39/40/41/42.

Bank Accounts

Group Summary

1-Apr-2021 to 31-Mar-2022

| Particulars | Closing Balance | |
|---|-----------------|--------------------|
| | Debit | Credit |
| AU SMALL FINANCE BANK AC NO-27290 | | 31,500.00 |
| IDBI Bank Ac No.0451102000010593 - ARCHITECTURE | | 27,890.49 |
| KUB Ac No.1003016002308 - ARCHITECTURE | | 17,329.00 |
| The Baramati Sah. Bank Ltd A/c No. 710 | | 35,600.76 |
| Grand Total | | 1,12,320.25 |



A handwritten signature in blue ink, appearing to be "G. D. K. S.", written over the printed name of the Principal.

Principal
Yashoda College of Architecture
Satara