

**CHHATRAPATI SHAHU MAHARAJ SHIKSHAN SANSTHA'S
AYURVED MAHAVIDYALAYA**

KANCHANWADI, AURANGABAD.

FINANCIAL YEAR : 2021-2022

ASSESSMENT YEAR : 2022-2023

**AUDIT REPORT
AND
FINANCIAL STATEMENTS OF ACCOUNTS**

FOR THE YEAR ENDING

31.03.2022

Audit Report

I/We have examined the accounts and records of Ayurved Mahavidyalaya, Aurangabad run by Chhatrapati Shahu Maharaj Shikshan Sanstha, Aurangabad for the Year ended as on 31.03.2022 & report that.

1. The institution has kept proper books if accounts including that of each segment.
2. The institution is following accounting on accrual basis from years together including that of every segment and there is no change
3. We have obtained all the information and explanations which were necessary for the purpose of audit and for determination of fees by the authority.
4. The accounts of the trust are submitted by following accounting standard 17 or equivalent Ind As and are true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the authority.
5. The trust has kept proper books of accounts including every segment.
6. In my opinion and according to information and explanation given to me the accounts give true and fair view.
 - i. In the case of Balance Sheet, the state of affairs of the institution and segment as at 31st March 2022
 - ii. In the case of Income and Expenditure account of the surplus/deficit of the institutions and segment for the year ended on that date.

Place: Aurangabad

Date: 14/09/2022.



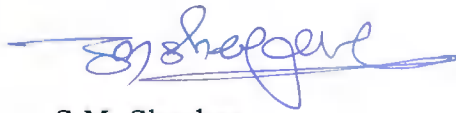
For S.M.Sherkar & Co
Chartered Accountants

S.M. Sherkar
M.No. 34617
FRN 114098W

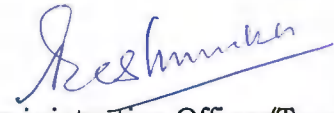
Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya, Aurangabad
Balance Sheet as on 31st March, 2022

Sr	Particulars	Schedule	Rs.
A. SOURCES OF FUNDS			
a.	Trust Fund	1	6,96,790
b.	Loan Funds		NIL
c.	Current Liabilities	2	1,83,45,413
d.	C.S.M.S.Sanstha		23,47,28,850
Total			25,37,71,052
B APPLICATION OF FUNDS			
a.	Fixed Assets	3	1,76,97,441
b.	Investments	4	90,305
c.	Current Assets	5	7,89,25,676
d.	Income & Expenditure	6	15,70,57,630
Total			25,37,71,052

As per our report of even date
S.M. Sherkar & Co.
Chartered Accountants



S.M. Sherkar
M.No. 34617
F. Reg. No. 114098W



Administrative Officer (Trust)
(Person duly Authorised in terms
of section 2 (l) of the Act.)



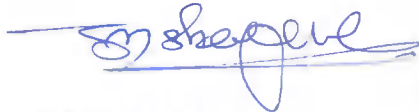
Chhatrapati Shahu Maharaj Shikshan Sanstha's

Ayurved Mahavidyalaya, Aurangabad

Income & Expenditure Account for Year ending, 31st March, 2022

Sr	Particulars	Schedule	Rs.
A. INCOME			
a.	Tution Fees		7,36,87,594
b.	Other Income	7	60,799
Total			7,37,48,393
B EXPENDITURE			
a.	Repairs & Maintenance	8	29,64,949
b.	Salary & Allowances	9	5,25,17,222
c.	Administration Expenses	10	1,26,99,314
d.	Depreciation	3	21,35,887
c.	Surplus carried over to B/S		34,31,021
Total			7,37,48,393

As per our report of even date
S.M. Sherkar & Co.
Chartered Accountants



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CSMSS AYURVED MAHAVIDYALAYA

Kanchanwadi, Aurangabad.

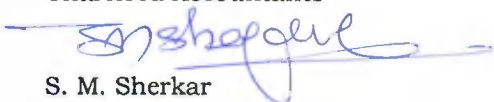
Post Graduate Courses


Income & Expenditure Account

for year Ending 31st March, 2022

EXPENSES	Amount (Rs)	INCOME	Amount (Rs)
Salary to Staff	3,61,71,346	Tution Fees	3,30,44,000
P.F & E.P.F Contribution	12,02,087		
Affiliation fees	4,60,000		
Consumables Consumed	13,73,614		
Tea & Refreshment	4,45,535		
Laboratory Expenses	2,21,280		
Electricity Expenses	3,15,075		
ARA Processing Fees	27,000		
Interest On Working Capital Term Loan	5,66,340		
Depreciation	5,97,101	Deficit	83,35,377.58
TOTAL (Rs)	4,13,79,378	TOTAL (Rs)	4,13,79,378

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CSMSS AYURVED MAHAVIDYALAYA

Kanchanwadi, Aurangabad.

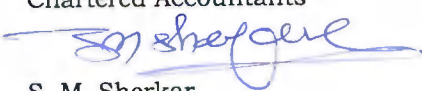
Hospital Account

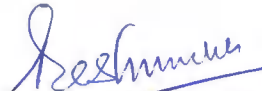
Income & Expenditure Account

for year Ending 31st March, 2022

EXPENSES	Amount (Rs)	INCOME	Amount (Rs)
Salary to Staff	1,05,43,561	O.P.D Charges	77,85,324
P.F & E.P.F Contribution	9,36,363		
Stipend to Interns & CA	4,31,316		
Laboratory Expenses	1,48,586		
Consumables Consumed	12,92,846	Deficit	55,67,348
TOTAL (Rs)	1,33,52,672	TOTAL (Rs)	1,33,52,672

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Chhatrapati Shahu Maharaj Shikshan Sanstha's

Ayurved Mahavidyalaya, Aurangabad

Schedules forming part of Balance Sheet as on 31st March, 2022

SCHEDULE NO. 1 TRUST FUNDS

Sr	Particulars	Rs.
1	Reserve Fund	6,96,790
Total		6,96,790

SCHEDULE NO. 2 CURRENT LIABILITIES

Sr	Particulars	Rs.
1	Sundry Creditors	39,47,666
2	Creditors For Outstanding Expenses	73,225
3	Tuition Fees In Advance	5,49,683
4	Salary Payable	82,22,803
5	Stipend Payable	36,000
6	Deposits From Contractor	25,000
7	University Exam/N.S.S Account	11,86,372
8	University Exam Fees	1,49,450
9	Eligibility Fees	9,250
10	Caution Money Deposits	6,85,330
11	Security Deposit From Staff	2,70,803
12	Hostel Deposits	14,750
13	Library Deposits	14,500
14	Laboratory Deposits	3,700
15	Deposits from Patients	54,026
16	Student Welfare Fund	72,300
17	P.F. Contribution (Employee)	3,90,954
18	P.F. Contribution (Employer)	4,23,957
19	Profession Tax Deduction	44,375
20	L.I.C. Premium	69,149
21	Corporation Tax Payable	16,79,221
22	T.D.S. on Salary	3,07,600
23	T.D.S. From Contractor	7,754
24	T.D.S. From Professional Fees	26,844
25	Other Deductions From Staff	26,500
26	Student General Insurance	54,200
Total		1,83,45,413



Chhatrapati Shahu Maharaj Shikshan Sanstha's

Ayurved Mahavidyalaya, Aurangabad

Schedule forming part of Balance Sheet as on 31st March, 2022

Fixed Assets & Depreciation Statement (UG)

SCHEDULE NO 3

W.D.V.as on
31.03.2022

Sr.N	Particulars	W.D.V on 01.04.2021	Additions up to 30-Sep-21	Additions After 30-Sep-21	Total as on 31.03.2022	Rate of Dep.	Dep. for 2021-2022	W.D.V.as on 31.03.2022
0	IMMOVABLE PROPERTIES							
1	Electrical Installation	1,66,578.00	10,373.00	-	1,76,951.00	15%	26,543.00	1,50,408.00
2	Vehicle Parking Stand	5,577.00	-	-	5,577.00	10%	558.00	5,019.00
3	Water Connections	2,958.00	-	-	2,958.00	10%	296.00	2,662.00
4	Wire Fencing	28,937.00	-	-	28,937.00	10%	2,894.00	26,043.00
5	Bore wells	3,101.00	-	-	3,101.00	10%	310.00	2,791.00
6	Road Development	4,04,157.00	-	-	4,04,157.00	10%	40,416.00	3,63,741.00
7	Building (OPD Ayurved)	19,76,453.00	-	-	19,76,453.00	10%	1,97,645.00	17,78,808.00
8	Hospital Renovation	10,24,551.00	-	-	10,24,551.00	10%	1,02,455.00	9,22,096.00
	Total (A)	36,12,312.00	10,373.00	-	36,22,685.00		3,71,117.00	32,51,568.00
	MOVABLE PROPERTIES							
1	Furniture & Fixture	15,90,310.00	-	-	15,90,310.00	10%	1,59,031.00	14,31,279.00
2	Dead Stock	75,992.00	-	-	75,992.00	15%	11,399.00	64,593.00
3	Laboratory Equipment	12,46,172.00	-	-	12,46,172.00	15%	1,86,926.00	10,59,246.00
4	Hospital Equipment	28,75,147.00	4,78,970.00	17,53,034.00	51,07,151.00	15%	6,34,595.00	44,72,556.00
5	Games & Sports Equipment	1,975.00	-	-	1,975.00	15%	296.00	1,679.00
6	Maps & Charts	3,233.00	-	-	3,233.00	15%	485.00	2,748.00
7	Bajaj M 80	19.00	-	-	19.00	15%	3.00	16.00
8	Cycles	26.00	-	-	26.00	15%	4.00	22.00
9	Library Books	84,488.00	-	20,250.00	1,04,738.00	40%	37,845.00	66,893.00
10	Model (Laboratory Account)	43,200.00	-	-	43,200.00	15%	6,480.00	36,720.00
11	Electric Generators	1,75,287.00	-	-	1,75,287.00	15%	26,293.00	1,48,994.00
12	Electric Motors & Pump Sets	26,200.00	-	-	26,200.00	15%	3,930.00	22,270.00
13	Computers & Printers	2,09,168.00	37,820.00	1,09,779.00	3,56,767.00	40%	1,20,751.00	2,36,016.00
14	Weights & Measurement	109.00	-	-	109.00	15%	16.00	93.00
15	Solar Water Heater	17,438.00	-	-	17,438.00	15%	2,616.00	14,822.00
16	Computer Software	78,052.00	-	-	78,052.00	40%	31,221.00	46,831.00
17	Solar Street Light	3,175.00	-	-	3,175.00	15%	476.00	2,699.00
18	CC TV	3,94,604.00	-	1,06,307.00	5,00,911.00	15%	67,164.00	4,33,747.00
19	Office Equipment/Appliances	3,67,494.00	-	8,138.00	3,75,632.00	15%	55,734.00	3,19,898.00
20	Electrical Equipment/Appliances	16,76,028.00	8,35,650.00	1,17,000.00	26,28,678.00	15%	3,85,527.00	22,43,151.00
21	Xerox Machine	74,235.00	-	-	74,235.00	15%	11,135.00	63,100.00
22	Water Cooler	34,084.00	-	-	34,084.00	15%	5,113.00	28,971.00
23	WI-FI System	1,18,200.00	-	-	1,18,200.00	15%	17,730.00	1,00,470.00
	Total (B)	90,94,636.00	13,52,440.00	21,14,508.00	1,25,61,584.00		17,64,770.00	1,07,96,814.00
	GRAND TOTAL (A + B)	1,27,06,948.00	13,62,813.00	21,14,508.00	1,61,84,269.00		21,35,887.00	1,40,48,382.00



Chhatrapati Shahu Maharaj Shikshan Sanstha's

Ayurved Mahavidyalaya, Aurangabad

Schedule forming part of Balance Sheet as on 31st March, 2022

Fixed Assets & Depreciation Statement (PG)

SCHEDULE NO 3

Sr.N	Particulars	W.D.V on 01.04.2021	Additions up to 30-Sep-21	Additions After 30-Sep-21	Total as on 31.03.2022	Rate of Dep.	Dep. for 2021-2022	W.D.V. as on 31.03.2022
IMMOVABLE PROPERTIES								
1	Electrical Installation	55,525.00	3,457.00	-	58,982.00	15%	8,847.00	50,135.00
2	Vehicle Parking Stand	-	-	-	-	10%	-	-
3	Water Connections	-	-	-	-	10%	-	-
4	Wire Fencing	-	-	-	-	10%	-	-
5	Bore wells	-	-	-	-	10%	-	-
6	Road Development	-	-	-	-	10%	-	-
7	Building (OPD Ayurved)	-	-	-	-	10%	-	-
8	Hospital Renovation	-	-	-	-	10%	-	-
	Total (A)	55,525.00	3,457.00	-	58,982.00		8,847.00	50,135.00
MOVABLE PROPERTIES								
1	Furniture & Fixture	5,30,101.00	-	-	5,30,101.00	10%	53,010.00	4,77,091.00
2	Dead Stock	25,331.00	-	-	25,331.00	15%	3,799.00	21,532.00
3	Laboratory Equipment	4,15,389.00	-	-	4,15,389.00	15%	62,308.00	3,53,081.00
4	Hospital Equipment	9,58,380.00	1,59,656.00	5,84,344.00	17,02,380.00	15%	2,11,531.00	14,90,849.00
5	Games & Sports Equipment	658.00	-	-	658.00	15%	99.00	559.00
6	Maps & Charts	1,076.00	-	-	1,076.00	15%	161.00	915.00
7	Bajaj M 80	7.00	-	-	7.00	15%	1.00	6.00
8	Cycles	11.00	-	-	11.00	15%	2.00	9.00
9	Library Books	28,163.00	-	6,750.00	34,913.00	40%	12,615.00	22,298.00
10	Model (Laboratory Account)	14,400.00	-	-	14,400.00	15%	2,160.00	12,240.00
11	Electric Generators	58,430.00	-	-	58,430.00	15%	8,765.00	49,665.00
12	Electric Motors & Pump Sets	8,732.00	-	-	8,732.00	15%	1,310.00	7,422.00
13	Computers & Printers	69,721.00	12,606.00	36,593.00	1,18,920.00	40%	40,249.00	78,671.00
14	Weights & Measurement	36.00	-	-	36.00	15%	6.00	30.00
15	Solar Water Heater	5,812.00	-	-	5,812.00	15%	872.00	4,940.00
16	Computer Software	26,017.00	-	-	26,017.00	40%	10,407.00	15,610.00
17	Solar Street Light	1,057.00	-	-	1,057.00	15%	159.00	898.00
18	CC TV	1,31,534.00	-	35,435.00	1,66,969.00	15%	22,387.00	1,44,582.00
19	Office Equipment/Appliances	1,22,498.00	-	2,712.00	1,25,210.00	15%	18,579.00	1,06,631.00
20	Electrical Equipment/Appliances	5,58,673.04	2,78,550.00	39,000.00	8,76,223.04	15%	1,28,508.04	7,47,715.00
21	Xerox Machine	24,745.00	-	-	24,745.00	15%	3,712.00	21,033.00
22	Water Cooler	11,361.00	-	-	11,361.00	15%	1,704.00	9,657.00
23	WI-FI System	39,400.00	-	-	39,400.00	15%	5,910.00	33,490.00
	Total (B)	30,31,532.04	4,50,812.00	7,04,834.00	41,87,178.04		5,88,254.04	35,98,924.00
GRAND TOTAL (A + B)		30,87,057.04	4,54,269.00	7,04,834.00	42,46,160.04		5,97,101.04	36,49,059.00



**Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya, Aurangabad**

Schedules forming part of Balance Sheet as on 31st March, 2022

SCHEDULE NO. 4 INVESTMENTS

Sr	Particulars	Rs.
1	Reserve Fund Investment Deposit	90,305
Total		90,305

SCHEDULE NO. 5 CURRENT ASSETS

Sr	Particulars	Rs.
1	Advance with Suppliers & Contractors	2,50,848
2	Salary Advance to Staff	5,15,061
3	Advance for Expenses to Staff	15,499
4	Advance for Expenses to others	1,05,320
5	Deposits with H.P.Gas Cylinder	72,500
6	Deposits with Telephone	64,300
7	Deposits with AMC	7,500
8	Deposits With MSEB	59,194
9	Prepaid Expenses	5,59,059
10	Fees Receivable	7,51,32,383
11	Hostel Fees Receivable	19,613
12	Interest accrued on FDR	78,450
13	GST Receivable	20,638
14	Cash Balance	15,923
15	Bank Balance	
	The United Western Bank Ltd	6,724
	Akola Urban Co-op Bank	14,530
	A.D.C.C.Bank	5,109
	Central Bank of India	6,494
	State Bank of India (Receipt)	1,37,762
	State Bank of India (Sch)	54,147
	Abhyudaya Co-op Bank Ltd	71,174
	State Bank of India (I.P.F.)	6,83,013
	State Bank of India (N.S.S.)	10,389
	State Bank of India (I)	2,69,339
	State Bank of India (II)	7,40,558
	HDFC Bank	10,151
Total		7,89,25,676

SCHEDULE NO. 6 INCOME & EXPENDITURE

Sr	Particulars	Rs.
1	Deficit / Surplus as per last Balance Sheet	14,65,85,925
2	Less : Surplus for the current Year (U.G)	34,31,021
3	Add : Deficit for the current Year (P.G)	83,35,378
4	Add : Deficit for the current Year (Hospital)	55,67,348
Total		15,70,57,630.13



Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya, Aurangabad
Schedules forming part of Income & Expenditure Account
for year ending 31st March, 2022

SCHEDULE NO. 7 OTHER INCOME

Sr	Particulars	Rs.
1	Notice Pay From Staff	60,799
Total		60,799

SCHEDULE NO. 8 REPAIRS & MAINTENANCE

Sr	Particulars	Rs.
1	Repairs to College Buildings	14,36,238
2	Repairs to Equipment	7,95,266
3	College Buildings Coloring	3,08,149
4	Repairs to Furniture	2,42,031
5	General Insurance	47,400
6	Building Water Proofing	1,35,865
Total		29,64,949

SCHEDULE NO. 9 SALARIES & ALLOWANCES

Sr	Particulars	Rs.
1	Salary to Staff	4,93,71,228
2	TA/DA & Remuneration	1,60,500
3	P.F. & E.P.F Contributions	23,35,781
4	P.F.Administration Charges	3,85,022
5	Uniforms to Staff	2,64,691
Total		5,25,17,222



Chhatrapati Shahu Maharaj Shikshan Sanstha's**Ayurved Mahavidyalaya, Aurangabad**Schedules forming part of Income & Expenditure Account
for year ending 31st March, 2022**SCHEDULE NO. 10 ADMINISTRATION EXPENSES**

Sr	Particulars	Rs.
1	Affiliation Fees	3,55,000
2	Inspection Fees	3,30,000
3	Honorarium to Staff	6,14,176
4	Laboratory Expenses	9,31,948
5	Travelling Expenses	1,98,332
6	Conveyance Expenses	2,64,998
7	Examination Expenses	3,65,327
8	Botanical Garden Expenses	1,06,239
9	Advertisement Expenses	58,373
10	Telephone Expenses	2,72,131
11	Postage and Telegrams	16,935
12	Journals, Magazine, Periodicals etc Subscription	1,95,561
13	Practical Record Book Expenses	2,35,059
14	Printing & Stationery	8,81,237
15	Consumables Consumed	18,11,771
16	Bank Commission & Charges	31,766
17	Office Contingencies	77,228
18	Tea & Refreshment	5,44,852
19	Student Sports Act. & Educational Prog. Expenses	7,08,427
20	Seminars & Conference	1,57,738
21	Electrical Maintenance Expenses	1,34,878
22	Drainage Line Charges	70,593
23	Electricity Expenses	6,11,900
24	Administration Expenses	2,40,000
25	N.A.B.H/NAAC/ISO Exp.	3,05,711
26	Vehicle Expenses	1,51,798
27	College Main Build. Sweeping & Cleaning Charges	6,67,523
28	Audit Fees	75,800
29	Internet & website Charges	1,73,593
30	FRA Processing Fees	1,21,428
31	ARA Processing Fees	35,000
32	Fees Concession	88,241
33	Corporation Tax	2,32,091
34	Interest On Working Capital Term Loan	16,33,660
	Total	1,26,99,314

As per our report of even date

S.M.Sherkar & Co.

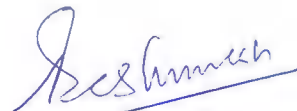
Chartered Accountants



S.M. Sherkar

M.No. 34617

F. Reg. No. 114098W

Administrative Officer (Trust)
(Person duly Authorised in terms
of section 2 (l) of the Act.)