

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

KANCHANWADI, CHHATRAPATI SAMBHAJINAGAR.

FINANCIAL YEAR : 2023-2024

ASSESSMENT YEAR : 2024-2025

**AUDIT REPORT
AND
FINANCIAL STATEMENTS OF ACCOUNTS**

FOR THE YEAR ENDING

31.03.2024


Principal

**Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya & Rughalaya,
Kanchanwadi, Chhatrapati Sambhajinagar.**

Audit Report

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 31.03.2024 & report that.

1. The institution has kept proper books of 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 2024
 - 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.

UDIN : 24181676BKASIN4723

Place : Aurangabad

Date : 06/07/2024



For S.M.Sherkar & Co
Chartered Accountants

CA R.P. TAMBE
PARTNER
M.No. 181676
FRN 114098W

Principal
Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya & Rughnalya,
Kanchanwadi, Chhatrapati Sambhajinagar.

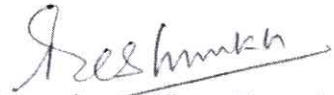
Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya, Chhatrapati Sambhajinagar
Balance Sheet as on 31st March, 2024

Sr	Particulars	Schedule	Rs.
A. SOURCES OF FUNDS			
a.	Trust Fund	1	6,96,790
b.	Loan Funds		NIL
c.	Current Liabilities	2	2,53,52,155
d.	C.S.M.S.Sanstha		32,97,38,555
Total			35,57,87,500
B APPLICATION OF FUNDS			
a.	Fixed Assets	3	3,05,34,341
b.	Investments	4	90,305
c.	Current Assets	5	8,70,57,536
d.	Income & Expenditure	6	23,81,05,318
Total			35,57,87,500

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



CA R P TAMBE
PARTNER
M.No. 181676
FRN. 114098W



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



Principal
Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya & Rugnalaya,
Kanchanwadi, Chhatrapati Sambhajinagar.

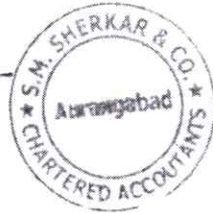
Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya, Chhatrapati Sambhajinagar
Income & Expenditure Account for Year ending, 31st March, 2024

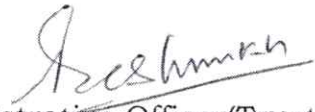
Sr	Particulars	Schedule	Rs.
A. INCOME			
a.	Tution Fees		7,76,29,835
b.	Other Income	7	37,740
c.	Deficit carried over to B/S		1,24,62,644
Total			9,01,30,219
B EXPENDITURE			
a.	Repairs & Maintenance	8	51,87,229
b.	Salary & Allowances	9	6,44,95,149
c.	Administration Expenses	10	1,68,57,383
d.	Depreciation	3	35,90,458
Total			9,01,30,219

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



CA R P TAMBE
PARTNER
M.No. 181676
FRN. 114098W





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


Principal

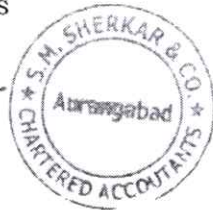
Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya & Rughalaya,
Kanchanwadi, Chhatrapati Sambhajinagar.

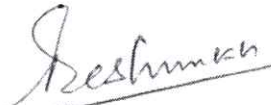
CSMSS AYURVED MAHAVIDYALAYA
Kanchanwadi, Chhatrapati Sambhajinagar.
Post Graduate Courses
Income & Expenditure Account
for year Ending 31st March, 2024

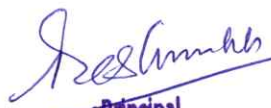
EXPENSES	Amount (Rs)	INCOME	Amount (Rs)
Salary to Staff	3,71,45,969	Tution Fees	3,69,33,500
P.F & E.P.F Contribution	8,40,458		
Affiliation fees	1,50,000		
Stipend to Students	2,52,000		
Research Innovation Publications Patents & Other Activities	8,70,746		
Research Activities For Ph.D Faculties	3,94,255		
Computer, Other Stationary & Xerox	2,49,398		
Consumables Consumed	13,71,124		
Tea & Refreshment	18,91,185		
Laboratory Expenses	9,35,105		
Electricity Expenses	3,11,400		
ARA Processing Fees	68,000		
Interest On Working Capital Term Loan	2,43,942		
Depreciation	9,58,385	Deficit	87,48,467
TOTAL (Rs)	4,56,81,967	TOTAL (Rs)	4,56,81,967

For S.M. Sherkar & Co.
Chartered Accountants


CA R P TAMBE
PARTNER
M.No. 181676
FRN. 114098W



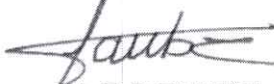

Administrative Officer (Trust)
(Person duly Authorised in terms
of section 2 (l) of the Act.)


Principal
Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya & Rugnalaya,
Kanchanwadi, Chhatrapati Sambhajinagar.

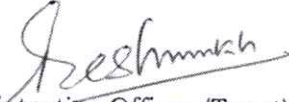
CSMSS AYURVED MAHAVIDYALAYA
Kanchanwadi, Chhatrapati Sambhajanagar.
Hospital Account
Income & Expenditure Account
for year Ending 31st March, 2024

EXPENSES	Amount (Rs)	INCOME	Amount (Rs)
Salary to Staff	2,88,46,897	O.P.D Charges	1,24,09,788
P.F & E.P.F Contribution	21,79,167		
Tea & Refreshment	7,80,928		
Laboratory Expenses	6,02,547		
Consumables Consumed	29,96,204	Deficit	2,29,95,955
TOTAL (Rs)	3,54,05,744	TOTAL (Rs)	3,54,05,744

For S. M. Sherkar & Co.
Chartered Accountants



CA R P TAMBE
PARTNER
M.No. 181676
FRN. 114098W



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



Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya & Rugnalaya,
Kanchanwadi, Chhatrapati Sambhajanagar.

Chhatrapati Shahu Maharaj Shikshan Sanstha's

Ayurved Mahavidyalaya, Chhatrapati Sambhajnagar

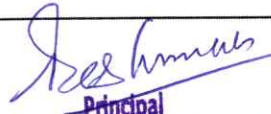
Schedules forming part of Balance Sheet as on 31st March, 2024

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	88,13,316
2	Creditors For Outstanding Expenses	76,148
3	Tuition Fees In Advance	3,18,597
4	Salary Payable	1,02,79,251
5	Stipend Payable	21,000
6	Deposits From Contractor	25,000
7	University Exam/N.S.S Account	14,47,190
8	University Exam Fees	1,60,988
9	Eligibility Fees	9,250
10	Caution Money Deposits	8,94,330
11	Security Deposit From Staff	3,06,636
12	Hostel Deposits	14,750
13	Library Deposits	14,500
14	Laboratory Deposits	3,700
15	Deposits from Patients	1,38,778
16	Student Welfare Fund	72,300
17	P.F. Contribution (Employee)	4,56,232
18	P.F. Contribution (Employer)	4,96,938
19	Profession Tax Deduction	34,650
20	L.I.C. Premium	60,187
21	Corporation Tax Payable	8,71,590
22	T.D.S. on Salary	7,13,300
23	T.D.S. From Contractor	29,985
24	T.D.S. From Professional Fees	37,839
25	Other Deductions From Staff	26,500
26	Student General Insurance	29,200
Total		2,53,52,155


Principal
Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya & Rugnalaya,
Kanchanwadi, Chhatrapati Sambhajnagar.



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

Schedule forming part of Balance Sheet as on 31st March, 2024

SCHEDULE NO 3

Fixed Assets & Depreciation Statement (UG)

Sr.No	Particulars	W.D.V on 01.04.2023	Additions up to 30-Sep-23	Additions After 30-Sep-23	Total as on 31.03.2024	Rate of Dep.	Dep. for 2023-2024	W.D.V.as on 31.03.2024
IMMOVABLE PROPERTIES								
1	Electrical Installation	2,80,169.00	1,26,625.00	69,177.00	4,75,971.00	15%	66,207.00	4,09,764.00
2	Vehicle Parking Stand	4,517.00	-	-	4,517.00	10%	452.00	4,065.00
3	Water Connections	2,396.00	-	-	2,396.00	10%	240.00	2,156.00
4	Wire Fencing	23,439.00	-	-	23,439.00	10%	2,344.00	21,095.00
5	Bore wells	2,512.00	-	-	2,512.00	10%	251.00	2,261.00
6	Road Development	3,27,367.00	-	-	3,27,367.00	10%	32,737.00	2,94,630.00
7	Building (OPD Ayurved)	16,00,927.00	-	-	16,00,927.00	10%	1,60,093.00	14,40,834.00
8	Hospital Renovation	8,29,886.00	21,71,172.00	43,81,300.00	73,82,358.00	10%	5,19,171.00	68,63,187.00
	Total (A)	30,71,213.00	22,97,797.00	44,50,477.00	98,19,487.00		7,81,495.00	90,37,992.00
MOVABLE PROPERTIES								
1	Furniture & Fixture	16,60,419.00	83,788.00	2,47,146.00	19,91,353.00	10%	1,86,778.00	18,04,575.00
2	Dead Stock	54,904.00	-	-	54,904.00	15%	8,236.00	46,668.00
3	Laboratory Equipment	12,77,756.00	-	-	12,77,756.00	15%	1,91,663.00	10,86,093.00
4	Hospital Equipment	48,30,774.00	21,240.00	1,45,992.00	49,98,006.00	15%	7,38,751.00	42,59,255.00
5	Games & Sports Equipment	1,427.00	-	-	1,427.00	15%	214.00	1,213.00
6	Maps & Charts	2,336.00	-	-	2,336.00	15%	350.00	1,986.00
7	Bajaj M 80	14.00	-	-	14.00	15%	2.00	12.00
8	Cycles	19.00	-	-	19.00	15%	3.00	16.00
9	Library Books	41,630.00	10,925.00	17,363.00	69,918.00	40%	24,495.00	45,423.00
10	Model (Laboratory Account)	31,212.00	-	-	31,212.00	15%	4,682.00	26,530.00
11	Electric Generators	1,26,645.00	-	6,06,225.00	7,32,870.00	15%	64,464.00	6,68,406.00
12	Electric Motors & Pump Sets	18,929.00	25,502.00	-	44,431.00	15%	6,665.00	37,766.00
13	Computers & Printers	3,86,387.00	4,35,270.00	2,06,925.00	10,28,582.00	40%	3,70,048.00	6,58,534.00
14	Weights & Measurement	79.00	-	-	79.00	15%	12.00	67.00
15	Solar Water Heater	12,599.00	-	-	12,599.00	15%	1,890.00	10,709.00
16	Computer Software	28,099.00	-	-	28,099.00	40%	11,240.00	16,859.00
17	Solar Street Light	2,294.00	-	-	2,294.00	15%	344.00	1,950.00
18	CC TV	7,31,597.00	30,931.00	1,02,306.00	8,64,834.00	15%	1,22,052.00	7,42,782.00
19	Office Equipment/Appliances	3,83,477.00	10,222.00	-	3,93,699.00	15%	59,055.00	3,34,644.00
20	Electrical Equipment/Appliances	37,13,429.00	23,12,871.00	10,15,156.00	70,41,456.00	15%	9,80,082.00	60,61,374.00
21	Xerox Machine	1,17,385.00	-	-	1,17,385.00	15%	17,608.00	99,777.00
22	Water Cooler	50,125.00	-	-	50,125.00	15%	7,519.00	42,606.00
23	WI-FI System	85,399.00	-	-	85,399.00	15%	12,810.00	72,589.00
	Total (B)	1,35,56,935.00	29,30,749.00	23,41,113.00	1,88,28,797.00		28,08,963.00	1,60,19,834.00
GRAND TOTAL (A + B)		1,66,28,148.00	52,28,546.00	67,91,596.00	2,56,48,284.00		35,90,458.00	2,50,57,826.00

Principal
Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya & Bungalaya
Kanchanwadi, Chhatrapati Sambhajinagar.



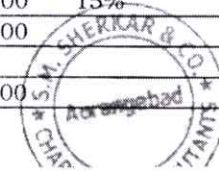
**Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya, Chhatrapati Sambhajinagar**
Schedule forming part of Balance Sheet as on 31st March, 2024

Fixed Assets & Depreciation Statement (PG)

SCHEDULE NO 3

Sr.No	Particulars	W.D.V on 01.04.2023	Additions up to 30-Sep-23	Additions After 30-Sep-23	Total as on 31.03.2024	Rate of Dep.	Dep. for 2023-2024	W.D.V.as on 31.03.2024
IMMOVABLE PROPERTIES								
1	Electrical Installation	93,389.00	42,208.00	23,058.00	1,58,655.00	15%	22,069.00	1,36,586.00
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)	93,389.00	42,208.00	23,058.00	1,58,655.00		22,069.00	1,36,586.00
MOVABLE PROPERTIES								
1	Furniture & Fixture	5,53,471.00	27,929.00	82,381.00	6,63,781.00	10%	62,259.00	6,01,522.00
2	Dead Stock	18,302.00	-	-	18,302.00	15%	2,745.00	15,557.00
3	Laboratory Equipment	4,25,917.00	-	-	4,25,917.00	15%	63,888.00	3,62,029.00
4	Hospital Equipment	16,10,255.00	7,080.00	48,664.00	16,65,999.00	15%	2,46,251.00	14,19,748.00
5	Games & Sports Equipment	475.00	-	-	475.00	15%	71.00	404.00
6	Maps & Charts	778.00	-	-	778.00	15%	117.00	661.00
7	Bajaj M 80	5.00	-	-	5.00	15%	1.00	4.00
8	Cycles	7.00	-	-	7.00	15%	1.00	6.00
9	Library Books	13,877.00	3,641.00	5,787.00	23,305.00	40%	8,164.00	15,141.00
10	Model (Laboratory Account)	10,404.00	-	-	10,404.00	15%	1,560.00	8,844.00
11	Electric Generators	42,215.00	-	2,02,075.00	2,44,290.00	15%	21,488.00	2,22,802.00
12	Electric Motors & Pump Sets	6,309.00	8,500.00	-	14,809.00	15%	2,221.00	12,588.00
13	Computers & Printers	1,28,795.00	1,45,090.00	68,975.00	3,42,860.00	40%	1,23,349.00	2,19,511.00
14	Weights & Measurement	26.00	-	-	26.00	15%	4.00	22.00
15	Solar Water Heater	4,199.00	-	-	4,199.00	15%	630.00	3,569.00
16	Computer Software	9,366.00	-	-	9,366.00	40%	3,746.00	5,620.00
17	Solar Street Light	763.00	-	-	763.00	15%	115.00	648.00
18	CC TV	2,43,863.00	10,310.00	34,102.00	2,88,275.00	15%	40,684.00	2,47,591.00
19	Office Equipment/Appliances	1,27,823.00	3,407.00	-	1,31,230.00	15%	19,684.00	1,11,546.00
20	Electrical Equipment/Appliances	12,37,808.00	7,70,957.00	3,38,385.00	23,47,150.00	15%	3,26,693.00	20,20,457.00
21	Xerox Machine	39,128.00	-	-	39,128.00	15%	5,869.00	33,259.00
22	Water Cooler	16,709.00	-	-	16,709.00	15%	2,506.00	14,203.00
23	WI-FI System	28,467.00	-	-	28,467.00	15%	4,270.00	24,197.00
	Total (B)	45,18,962.00	9,76,914.00	7,80,960.00	2,76,245.00		9,36,316.00	53,39,929.00
GRAND TOTAL (A + B)		46,12,351.00	10,19,122.00	8,03,427.00	64,34,900.00		9,58,385.00	54,76,515.00

Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya & Rughalaya,
Kanchanwadi, Chhatrapati Sambhajinagar.



Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya, Chhatrapati Sambhajinagar
Schedules forming part of Balance Sheet as on 31st March, 2024
SCHEDULE NO. 4 INVESTMENTS

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

SCHEDULE NO. 5 CURRENT ASSETS

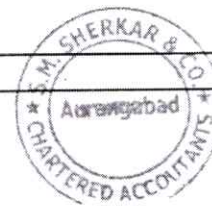
Sr	Particulars	Rs.
1	Advance with Suppliers & Contractors	9,19,480
2	Salary Advance to Staff	4,79,962
3	Advance for Expenses to Staff	72,127
4	Advance for Expenses to others	1,46,673
5	Deposits with H.P.Gas Cylinder	1,11,700
6	Deposits with Telephone	64,300
7	Deposits with AMC	7,500
8	Deposits With MSEB	59,194
9	Prepaid Expenses	10,16,717
10	Fees Receivable	7,79,28,132
11	Hostel Fees Receivable	19,613
12	Interest accrued on FDR	78,450
13	Cash Balance	26,922
14	Bank Balance	
	The United Western Bank Ltd	6,724
	Akola Urban Co-op Bank	14,071
	A.D.C.C.Bank	5,109
	Central Bank of India	6,494
	State Bank of India (Receipt)	46,77,457
	State Bank of India (Sch)	1,39,998
	Abhyudaya Co-op Bank Ltd	1,48,254
	State Bank of India (I.P.F.)	7,895
	State Bank of India (I)	25,541
	State Bank of India (II)	4,57,905
	HDFC Bank	6,37,319
Total		8,70,57,536

SCHEDULE NO. 6 INCOME & EXPENDITURE

Sr	Particulars	Rs.
1	Deficit / Surplus as per last Balance Sheet	19,38,98,251
2	Add : Deficit for the current Year (U.G)	1,24,62,644
3	Add : Deficit for the current Year (P.G)	87,48,467
4	Add : Deficit for the current Year (Hospital)	2,29,95,955
Total		23,81,05,318

J. S. Shinde
Principal

Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya & Rughalaya,
Kanchanwadi, Chhatrapati Sambhajinagar.



Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya, Chhatrapati Sambhajanagar
Schedules forming part of Income & Expenditure Account
for year ending 31st March, 2024

SCHEDULE NO. 7 OTHER INCOME

Sr	Particulars	Rs.
1	Notice Pay From Staff	37,500
2	Miscellaneous Receipts	240
Total		37,740

SCHEDULE NO. 8 REPAIRS & MAINTENANCE

Sr	Particulars	Rs.
1	Repairs to College Buildings	20,60,035
2	Repairs to Equipment	11,53,647
3	College Buildings Coloring	5,71,311
4	Repairs to Furniture	9,11,364
5	General Insurance	71,905
6	Building Water Proofing	4,18,967
Total		51,87,229

SCHEDULE NO. 9 SALARIES & ALLOWANCES

Sr	Particulars	Rs.
1	Salary to Staff	6,16,01,237
2	TA/DA & Remuneration	2,40,400
3	P.F. & E.P.F Contributions	19,42,055
4	P.F.Administration Charges	4,13,553
5	Uniforms to Staff	2,97,904
Total		6,44,95,149



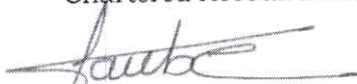
[Signature]
Principal

Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya & Rugnalaya,
Kanchanwadi, Chhatrapati Sambhajanagar.

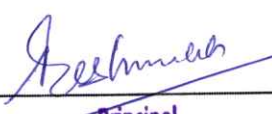
**Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya, Chhatrapati Sambhajinagar**
Schedules forming part of Income & Expenditure Account
for year ending 31st March, 2024
SCHEDULE NO. 10 ADMINISTRATION EXPENSES

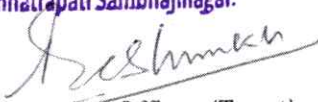
Sr	Particulars	Rs.
1	Affiliation Fees	3,20,000
2	Inspection Fees	2,00,000
3	Honorarium to Staff	6,72,500
4	Laboratory Expenses	13,32,222
5	Travelling Expenses	4,77,330
6	Conveyance Expenses	3,97,687
7	Examination Expenses	4,45,253
8	Botanical Garden Expenses	1,81,721
9	Advertisement Expenses	78,311
10	Telephone Expenses	3,48,944
11	Postage and Telegrams	22,240
12	News Papers, Magazine, Periodicals etc Subscription	59,101
13	Library Journals	4,78,700
14	Practical Record Book Expenses	2,29,650
15	Printing & Stationery	14,76,876
16	Consumables Consumed	19,86,491
17	Bank Commission & Charges	24,503
18	Office Contingencies	4,46,195
19	Tea & Refreshment	8,11,253
20	Student Sports Act. & Educational Prog. Expenses	9,84,888
21	Seminars & Conference	4,10,818
22	Electrical Maintenance Expenses	4,48,738
23	Camp Expenses	14,400
24	Drainage Line Charges	3,37,373
25	Internal Road Repairs	1,64,524
26	Electricity Expenses	11,49,540
27	Administration Expenses	2,40,000
28	N.A.B.H/NAAC/ISO Exp.	2,08,815
29	Vehicle Expenses	2,33,528
30	College Main Build. Sweeping & Cleaning Charges	8,09,940
31	Audit Fees	76,700
32	Internet & website Charges	2,09,663
33	FRA Processing Fees	98,161
34	ARA Processing Fees	50,000
35	Fees Concession	1,53,000
36	Lib & Lab. Sweeping & Cleaning Charges	5,20,280
37	Interest On Working Capital Term Loan	7,58,038
	Total	1,68,57,383

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


CA R P TAMBE
PARTNER
M.No. 181676
FRN. 114098W




Principal
Chhatrapati Shahu Maharaj Shikshan Sanstha's
Ayurved Mahavidyalaya & Rugnalaya,
Kanchanwadi, Chhatrapati Sambhajinagar.


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