

CHHATRAPATI SHAHU MAHARAJ SHIKSHAN SANSTHA'S

AYURVED MAHAVIDYALAYA

KANCHANWADI, AURANGABAD.

FINANCIAL YEAR : 2024-2025

ASSESSMENT YEAR : 2025-2026

**AUDIT REPORT
AND
FINANCIAL STATEMENTS OF ACCOUNTS**

FOR THE YEAR ENDING

31.03.2025

S.M. Sherkar & Co
Chartered Accountants
Tel: 2331597

1st Floor, Shangrila Complex,
C.B.S Road, Samarthnagar ,
Aurangabad

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 31.03.2025 & 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 2025
 - 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 : 25034617BMJKAL2272

Place : Aurangabad

Date : 31/05/2025



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, 2025

Sr	Particulars	Schedule	Rs.
A. SOURCES OF FUNDS			
a.	Trust Fund	1	6,96,790
b.	Loan Funds		NIL
c.	Current Liabilities	2	2,51,83,375
d.	C.S.M.S.Sanstha		38,62,02,954
Total			41,20,83,120
B APPLICATION OF FUNDS			
a.	Fixed Assets	3	3,85,45,528
b.	Investments	4	3,40,305
c.	Current Assets	5	7,60,68,488
d.	Income & Expenditure	6	29,71,28,798
Total			41,20,83,120

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

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

[Signature]
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, 2025

Sr	Particulars	Schedule	Rs.
A. INCOME			
a.	Tution Fees		8,80,54,625
b.	Other Income	7	90,000
c.	Deficit carried over to B/S		2,66,91,252
Total			11,48,35,877
B EXPENDITURE			
a.	Repairs & Maintenance	8	45,56,824
b.	Salary & Allowances	9	9,02,91,670
c.	Administration Expenses	10	1,51,55,757
d.	Depreciation	3	48,31,626
Total			11,48,35,877

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.)

CSMSS AYURVED MAHAVIDYALAYA

Kanchanwadi, Aurangabad.

Post Graduate Courses

Income & Expenditure Account

for year Ending 31st March, 2025

EXPENSES	Amount (Rs)	INCOME	Amount (Rs)
Salary to Staff	3,99,33,232	Tution Fees	3,94,47,500
P.F & E.P.F Contribution	7,36,534		
Affiliation fees	1,50,000		
Inspection fees	2,00,000		
Stipend to Students	2,62,719		
Seminar & Conference	1,15,138		
Computer, Other Stationary & Xerox	2,99,625		
Consumables Consumed	13,81,706		
Tea & Refreshment	7,32,613		
Laboratory Expenses	9,05,581		
Electricity Expenses	7,69,550		
ARA Processing Fees	34,000		
Depreciation	13,22,930	Deficit	73,96,128
TOTAL (Rs)	4,68,43,628	TOTAL (Rs)	4,68,43,628

S. M. Sherkar & Co.
Chartered Accountants



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



Administrative Officer (Trust)
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of section 2 (l) of the Act.)

CSMSS AYURVED MAHAVIDYALAYA

Kanchanwadi, Aurangabad.

Hospital Account**Income & Expenditure Account**

for year Ending 31st March, 2025

EXPENSES	Amount (Rs)	INCOME	Amount (Rs)
Salary to Staff	2,95,34,468	O.P.D Charges	1,18,93,936
P.F & E.P.F Contribution	21,64,486		
Tea & Refreshment	11,57,440		
Hospital Expenses	8,37,005		
Laboratory Expenses	6,75,488		
Consumables Consumed	24,75,129	Deficit	2,49,50,080
TOTAL (Rs)	3,68,44,016	TOTAL (Rs)	3,68,44,016

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**

Schedules forming part of Balance Sheet as on 31st March, 2025

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	62,31,172
2	Creditors For Outstanding Expenses	91,920
3	Tuition Fees In Advance	3,31,280
4	G.O.I. Scholarship	1,51,500
5	Salary Payable	1,34,24,317
6	Stipend Payable	23,516
7	Deposits From Contractor	25,000
8	University Exam/N.S.S Account	15,02,962
9	University Exam Fees	3,10,927
10	Eligibility Fees	9,250
11	Caution Money Deposits	8,83,830
12	Security Deposit From Staff	2,88,636
13	Hostel Deposits	14,750
14	Library Deposits	14,500
15	Laboratory Deposits	3,700
16	Deposits from Patients	95,042
17	Student Welfare Fund	72,300
18	P.F. Contribution (Employee)	4,93,409
19	P.F. Contribution (Employer)	5,34,942
20	Profession Tax Deduction	41,725
21	L.I.C. Premium	57,489
22	T.D.S. on Salary	4,74,600
23	T.D.S. From Contractor	19,388
24	T.D.S. From Professional Fees	74,136
25	Other Deductions From Staff	6,384
26	Student General Insurance	6,700
	Total	2,51,83,375



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

Schedule forming part of Balance Sheet as on 31st March, 2025

Fixed Assets & Depreciation Statement (UG)**SCHEDULE NO 3**

Sr.No	Particulars	W.D.V on 01.04.2024	Additions up to 30-Sep-24	Additions After 30-Sep-24	Total as on 31.03.2025	Rate of Dep.	Dep. for 2024-2025	W.D.V.as on 31.03.2025
IMMOVABLE PROPERTIES								
1	Electrical Installation	4,09,764.00	3,98,188.00	44,276.00	8,52,228.00	15%	1,24,514.00	7,27,714.00
2	Vehicle Parking Stand	4,065.00	-	-	4,065.00	10%	407.00	3,658.00
3	Water Connections	2,156.00	-	-	2,156.00	10%	216.00	1,940.00
4	Wire Fencing	21,095.00	-	-	21,095.00	10%	2,110.00	18,985.00
5	Bore wells	2,261.00	-	-	2,261.00	10%	226.00	2,035.00
6	Road Development	2,94,630.00	-	-	2,94,630.00	10%	29,463.00	2,65,167.00
7	Building (OPD Ayurved)	14,40,834.00	-	-	14,40,834.00	10%	1,44,083.00	12,96,751.00
8	Hospital Renovation	68,63,187.00	19,07,778.00	-	87,70,965.00	10%	8,77,097.00	78,93,868.00
	Total (A)	90,37,992.00	23,05,966.00	44,276.00	1,13,88,234.00	0.85	11,78,116.00	1,02,10,118.00
MOVABLE PROPERTIES								
1	Furniture & Fixture	18,04,575.00	1,28,361.00	11,343.00	19,44,279.00	10%	1,93,861.00	17,50,418.00
2	Dead Stock	46,668.00	-	-	46,668.00	15%	7,000.00	39,668.00
3	Laboratory Equipment	10,86,093.00	43,36,500.00	7,42,027.00	61,64,620.00	15%	8,69,041.00	52,95,579.00
4	Hospital Equipment	42,59,255.00	51,330.00	7,34,007.00	50,44,592.00	15%	7,01,638.00	43,42,954.00
5	Games & Sports Equipment	1,213.00	-	-	1,213.00	15%	182.00	1,031.00
6	Maps & Charts	1,986.00	-	-	1,986.00	15%	298.00	1,688.00
7	Bajaj M 80	12.00	-	-	12.00	15%	2.00	10.00
8	Cycles	16.00	-	-	16.00	15%	2.00	14.00
9	Library Books	45,423.00	-	1,47,960.00	1,93,383.00	40%	47,761.00	1,45,622.00
10	Model (Laboratory Account)	26,530.00	-	-	26,530.00	15%	3,980.00	22,550.00
11	Electric Generators	6,68,406.00	-	-	6,68,406.00	15%	1,00,261.00	5,68,145.00
12	Electric Motors & Pump Sets	37,766.00	-	-	37,766.00	15%	5,665.00	32,101.00
13	Computers & Printers	6,58,534.00	1,35,750.00	4,84,650.00	12,78,934.00	40%	4,14,644.00	8,64,290.00
14	Weights & Measurement	67.00	-	-	67.00	15%	10.00	57.00
15	Solar Water Heater	10,709.00	-	-	10,709.00	15%	1,606.00	9,103.00
16	Computer Software	16,859.00	-	-	16,859.00	40%	6,744.00	10,115.00
17	Solar Street Light	1,950.00	-	-	1,950.00	15%	292.00	1,658.00
18	CC TV	7,42,782.00	52,860.00	-	7,95,642.00	15%	1,19,346.00	6,76,296.00
19	Office Equipment/Appliances	3,34,644.00	36,551.00	1,47,558.00	5,18,753.00	15%	66,746.00	4,52,007.00
20	Electrical Equipment/Appliances	60,61,374.00	10,34,082.00	1,54,965.00	72,50,421.00	15%	10,75,941.00	61,74,480.00
21	Xerox Machine	99,777.00	-	69,000.00	1,68,777.00	15%	20,142.00	1,48,635.00
22	Water Cooler	42,606.00	7,125.00	-	49,731.00	15%	7,460.00	42,271.00
23	WI-FI System	72,589.00	-	-	72,589.00	15%	10,888.00	61,701.00
	Total (B)	1,60,19,834.00	57,82,559.00	24,91,510.00	2,42,93,903.00		36,53,510.00	2,06,40,393.00
	GRAND TOTAL (A + B)	2,50,57,826.00	80,88,525.00	25,35,786.00	3,56,82,137.00		48,31,626.00	3,08,50,511.00



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

Schedule forming part of Balance Sheet as on 31st March, 2025

Fixed Assets & Depreciation Statement (PG)**SCHEDULE NO 3**

Sr.No	Particulars	W.D.V on 01.04.2024	Additions up to 30-Sep-24	Additions After 30-Sep-24	Total as on 31.03.2025	Rate of Dep.	Dep. for 2024-2025	W.D.V.as on 31.03.2025
IMMOVABLE PROPERTIES								
1	Electrical Installation	1,36,586.00	1,32,729.00	14,758.00	2,84,073.00	15%	41,504.00	2,42,569.00
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	-	6,35,925.00	-	6,35,925.00	10%	63,592.00	5,72,333.00
	Total (A)	1,36,586.00	7,68,654.00	14,758.00	9,19,998.00	0.85	1,05,096.00	8,14,902.00
MOVABLE PROPERTIES								
1	Furniture & Fixture	6,01,522.00	42,787.00	3,780.00	6,48,089.00	10%	64,620.00	5,83,469.00
2	Dead Stock	15,557.00	-	-	15,557.00	15%	2,334.00	13,223.00
3	Laboratory Equipment	3,62,029.00	14,45,500.00	2,47,342.00	20,54,871.00	15%	2,89,680.00	17,65,191.00
4	Hospital Equipment	14,19,748.00	17,110.00	2,44,668.00	16,81,526.00	15%	2,33,879.00	14,47,647.00
5	Games & Sports Equipment	404.00	-	-	404.00	15%	61.00	343.00
6	Maps & Charts	661.00	-	-	661.00	15%	99.00	562.00
7	Bajaj M 80	4.00	-	-	4.00	15%	-	4.00
8	Cycles	6.00	-	-	6.00	15%	1.00	5.00
9	Library Books	15,141.00	-	49,320.00	64,461.00	40%	15,921.00	48,540.00
10	Model (Laboratory Account)	8,844.00	-	-	8,844.00	15%	1,326.00	7,518.00
11	Electric Generators	2,22,802.00	-	-	2,22,802.00	15%	33,420.00	1,89,382.00
12	Electric Motors & Pump Sets	12,588.00	-	-	12,588.00	15%	1,888.00	10,700.00
13	Computers & Printers	2,19,511.00	45,250.00	1,61,550.00	4,26,311.00	40%	1,38,214.00	2,88,097.00
14	Weights & Measurement	22.00	-	-	22.00	15%	3.00	19.00
15	Solar Water Heater	3,569.00	-	-	3,569.00	15%	536.00	3,033.00
16	Computer Software	5,620.00	-	-	5,620.00	40%	2,248.00	3,372.00
17	Solar Street Light	648.00	-	-	648.00	15%	98.00	550.00
18	CC TV	2,47,591.00	17,620.00	-	2,65,211.00	15%	39,782.00	2,25,429.00
19	Office Equipment/Appliances	1,11,546.00	12,183.00	49,186.00	1,72,915.00	15%	22,248.00	1,50,667.00
20	Electrical Equipment/Appliances	20,20,457.00	3,44,694.00	51,655.00	24,16,806.00	15%	3,58,647.00	20,58,159.00
21	Xerox Machine	33,259.00	-	23,000.00	56,259.00	15%	6,713.00	49,546.00
22	Water Cooler	14,203.00	2,375.00	-	16,578.00	15%	2,486.00	14,092.00
23	WI-FI System	24,197.00	-	-	24,197.00	15%	3,630.00	20,567.00
	Total (B)	53,39,929.00	19,27,519.00	8,30,501.00	80,97,949.00		12,17,834.00	68,80,115.00
	GRAND TOTAL (A + B)	54,76,515.00	26,96,173.00	8,45,259.00	90,17,947.00		13,22,930.00	76,95,017.00



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

Schedules forming part of Balance Sheet as on 31st March, 2025

SCHEDULE NO. 4 INVESTMENTS

Sr	Particulars	Rs.
1	Reserve Fund Investment Deposit	90,305
2	FDR With HDFC Bank	2,50,000
Total		3,40,305

SCHEDULE NO. 5 CURRENT ASSETS

Sr	Particulars	Rs.
1	Advance with Suppliers & Contractors	3,40,341
2	Salary Advance to Staff	6,49,456
3	Advance for Expenses to Staff	13,204
4	Advance for Expenses to others	77,428
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	33,48,314
10	Fees Receivable	6,55,17,289
11	Hostel Fees Receivable	19,613
12	Interest accrued on FDR	78,450
13	TDS Receivable	1,000
14	GST Receivable	31,878
15	Cash Balance	45,224
16	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)	9,99,905
	State Bank of India (Sch)	32,25,706
	Abhyudaya Co-op Bank Ltd	60,338
	State Bank of India (I.P.F.)	1,63,470
	State Bank of India (I)	24,892
	State Bank of India (II)	1,67,335
	HDFC Bank	10,29,554
Total		7,60,68,488

SCHEDULE NO. 6 INCOME & EXPENDITURE

Sr	Particulars	Rs.
1	Deficit / Surplus as per last Balance Sheet	23,80,91,339
2	Add : Deficit for the current Year (U.G)	2,66,91,252
3	Add : Deficit for the current Year (P.G)	73,96,128
4	Add : Deficit for the current Year (Hospital)	2,49,50,080
Total		29,71,28,798



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

Schedules forming part of Income & Expenditure Account
for year ending 31st March, 2025

SCHEDULE NO. 7 OTHER INCOME

Sr	Particulars	Rs.
1	Admin.Cancel Fees	90,000
	Total	90,000

SCHEDULE NO. 8 REPAIRS & MAINTENANCE

Sr	Particulars	Rs.
1	Repairs to College Buildings	19,37,084
2	Repairs to Equipment	8,88,153
3	College Buildings Coloring	4,42,060
4	Repairs to Furniture	5,33,866
5	General Insurance	62,100
6	Building Water Proofing	71,396
7	Annual Maintenance Charges	6,22,165
	Total	45,56,824

SCHEDULE NO. 9 SALARIES & ALLOWANCES

Sr	Particulars	Rs.
1	Salary to Staff	8,62,66,502
2	TA/DA & Remuneration	2,20,500
3	P.F. & E.P.F Contributions	28,45,481
4	P.F.Administration Charges	4,79,050
5	Uniforms to Staff	4,80,137
	Total	9,02,91,670



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

Schedules forming part of Income & Expenditure Account
for year ending 31st March, 2025

SCHEDULE NO. 10 ADMINISTRATION EXPENSES

Sr	Particulars	Rs.
1	Affiliation Fees	6,74,000
2	Inspection Fees	1,30,000
3	Honorarium to Staff	8,82,581
4	Laboratory Expenses	6,33,767
5	Travelling Expenses	4,27,180
6	Conveyance Expenses	3,89,969
7	Examination Expenses	6,17,492
8	Botanical Garden Expenses	1,24,024
9	Advertisement Expenses	69,640
10	Telephone Expenses	3,86,306
11	Postage and Telegrams	23,712
12	News Papers, Magazine, Periodicals etc Subscription	62,592
13	Library Journals	1,55,166
14	Practical Record Book Expenses	6,74,366
15	Printing & Stationery	15,40,855
16	Consumables Consumed	17,43,776
17	Bank Commission & Charges	16,966
18	Office Contingencies	35,000
19	Tea & Refreshment	7,34,760
20	Student Sports Act. & Educational Prog. Expenses	4,90,838
21	College Annual Function	6,05,556
22	Professional & Legal Expenses	12,300
23	Seminars & Conference	2,16,348
24	Electrical Maintenance Expenses	2,66,931
25	Electricity Expenses	8,49,322
26	N.A.B.H/NAAC/ISO Exp.	4,44,850
27	Vehicle Expenses	1,92,239
28	College Main Build. Sweeping & Cleaning Charges	9,86,272
29	Audit Fees	84,060
30	Internet & website Charges	1,48,927
31	FRA Processing Fees	94,152
32	ARA Processing Fees	50,000
33	Corporation Tax	4,02,268
34	Lib & Lab. Sweeping & Cleaning Charges	9,89,542
Total		1,51,55,757

As per our report of even date

S.M.Sherkar & Co.

Chartered Accountants

S.M. Sherkar

M.No. 34617

F. Reg. No. 114098W



Freehmalis

Administrative Officer (Trust)

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