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SRI SATYA SAI UNIVERSITY OF TECHNOLOGY AND MEDICAL SCIENCES

6.4.3.1

ANNUAL AUDIT REPORT


Registrar
Sri Satya Sai University of Technology
& Medical Sciences Sehore (M.P.)

www.sssutms.co.in

Opp.Oilfed Plant, Bhopal-Indore Road,Sehore (M.P), Pin - 466001



(+91) 07562-292740 | 7562292720

VIJAY MALVIYA

B. Com., FCA



VIJAY MALVIYA & CO.,
Chartered Accountants

89 D Sector Sarvdharm Colony,
Kolar Road Bhopal

Mob: 9826779691

e mail: cavijay2005@rediffmail.com

INDEPENDENT AUDITORS REPORT

We have audited the attached Balance Sheet of **AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL** As on **31st March 2018** and also the Income & Expenditure Account for the year ended on that date annexed thereto. The preparations of above Financial Statement are the responsibility of the management. Our responsibility is to express an opinion on the financial statements based on our audit.

We have conducted our audit in accordance with the auditing standard 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 from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements an audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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. In our opinion, proper books of account have been kept by the society so far as it appears from our examination of such books. The Balance sheet and Income & Expenditure account dealt with by this report are in agreement with the books of accounts.

In our opinion and to the best of our information and according to explanation given to us, the said Balance sheet and Income & Expenditure Account for the year ending **31st March 2018** give a true and fair view:

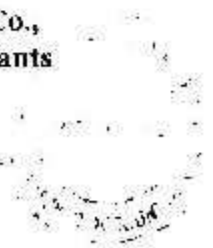
1. In the case of the Balance Sheet of the above named society the state of affairs as on **31st March 2018**
2. In the case of Income & Expenditure Account, of the Excess of Income over Expenditure for the accounting year on **31st March 2018**

PLACE: BHOPAL

DATE: 19/07/2018

Vijay Malviya & Co.,
Chartered Accountants

CA. Vijay Malviya
M.No. 408898
Prop.



VIJAY MALVIYA

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89-D Sector, Sarvdharm Colony Kolar Road, Bhopal

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AYUSHMATI EDUCATION & SOCIAL SOCIETY
BALANCE SHEET AS AT 31 MARCH 2018

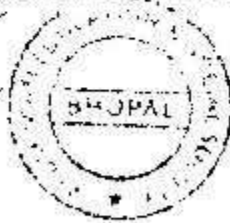
SOURCES OF FUNDS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
UNRESTRICTED FUNDS			
Corpus	1	0.00	0.00
General Fund	2	2834878853.94	2600075916.52
Designated/Earmarked Funds	3	0.00	0.00
RESTRICTED FUNDS	4	0.00	0.00
LOANS/BORROWINGS	5		
Secured		349930451.93	302862361.21
Unsecured		0.00	0.00
CURRENT LIABILITIES & PROVISIONS	6	24850517.00	25148509.00
TOTAL		3209659822.87	2928086786.73
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	7	1485054622.98	1386281345.18
Intangible Assets			
Capital Work-In-Progress			
INVESTMENTS	8	1678904913.35	1459878356.39
Long Term			
Short term			
CURRENT ASSETS	9	26794933.06	62168359.68
LOANS, ADVANCES & DEPOSITS	10	18905353.48	19758725.48
TOTAL		3209659822.87	2928086786.73

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY

PRESIDENT/SECRETARY

PLACE: BHOPAL

DATE: 18/07/2018



As per our report of even date attached

VIJAY MALVIYA & CO.,
Chartered Accountants

CA. Vijay Malviya
M. No. 408898
Prop.



VIJAY MALVIYA

B. Com. FCA



VIJAY MALVIYA & CO.,

Chartered Accountants

89-D Sector, Sarvdharm Colony Kofar Road, Bhopal

Mob: 9826779681

e-mail: cavjay2005@rediffmail.com

AYUSHMATI EDUCATION & SOCIAL SOCIETY						
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018						
	SCHEDULE	CURRENT YEAR			PREVIOUS YEAR	
		UNRESTRICTED FUNDS	RESTRICTED FUND	TOTAL (Rs)	TOTAL	(Rs)
INCOME						
Academic Receipts	11	955854106.69	0.00	955854106.69	786378090.25	
Grants & Donations	12	0.00	0.00	0.00	0.00	
Income from Investments	13	107169052.00	0.00	107169052.00	99368267.55	
Other Incomes	14	0.00	0.00	0.00	0.00	
TOTAL (A)		1063023158.69	0.00	1063023158.69	885746357.80	
EXPENDITURE						
Staff Payments & Benefits	15	375888133.80	0.00	375888133.80	329938559.00	
Academic Expenses	16	95879385.76	0.00	95879385.76	77512477.23	
Administrative and General Expenses	17	251998048.20	0.00	251998048.20	228185397.00	
Transportation Expenses	18	34247820.42	0.00	34247820.42	25374075.00	
Repairs & maintenance	19	39376063.00	0.00	39376063.00	17061755.25	
Finance costs	20	30830170.09	0.00	30830170.09	25168773.83	
Other Expenses	21	400.00	0.00	400.00	1540.00	
TOTAL (B)		828220221.27	0.00	828220221.27	703242577.31	
Balance Being Surplus						
Deficit Carried in General Fund						
Fund (A-B)		234802937.42	0.00	234802937.42	182503780.49	
Notes on Accounts	22					

As per our report of even date attached

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY

VIJAY MALVIYA & CO.,

Chartered Accountants

PRESIDENT/SECRETARY

CA. Vijay Malviya

M. No. 408898

Prop.

PLACE: BHOPAL

DATE: 18/03/2018

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
SCHEDULES ATTACHED TO & FORMING PART OF
BALANCE SHEET AS ON 31.03.2018

SCHEDULE -1 CORPUS

	CURRENT YEAR	PREVIOUS YEAR
Balance as at the beginning of the year		
Add: Contributions towards Corpus		
Deduct: Asset written off during the year created out of corpus		
BALANCE AT THE YEAR-END	0.00	0.00

SCHEDULE -2 GENERAL FUND

	CURRENT YEAR	PREVIOUS YEAR
Balance as at the beginning of the year	2600075916.52	2430635036.03
Add: Contributions towards General Fund	0.00	0.00
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	234802937.42	169440880.49
BALANCE AT THE YEAR-END	2834878853.94	2600075916.52

SCHEDULE 3 - DESIGNATED/EARMERKED FUNDS

	CURRENT YEAR	PREVIOUS YEAR
a) Opening balance of the funds	0.00	0.00
b) Additions to the Funds:	0.00	0.00
i. Donation/grants	0.00	0.00
ii. Income from investments made of the funds	0.00	0.00
iii. Accrued interest on investments of the funds	0.00	0.00
iv. Other additions (specify nature)	0.00	0.00
TOTAL (a+b)	0.00	0.00
c) Utilisation/Expenditure towards objectives of funds	0.00	0.00
i. Capital Expenditure	0.00	0.00
Fixed Assets	0.00	0.00
Others	0.00	0.00
Total 1	0.00	0.00
ii. Revenue Expenditure	0.00	0.00
Salaries and Wages	0.00	0.00
Rent	0.00	0.00
Others	0.00	0.00
Total 2	0.00	0.00
TOTAL © (1-2)	0.00	0.00
NET BALANCE AS AT THE YEAR-END (a+b-c)	0.00	0.00

SCHEDULE 4 - RESTRICTED FUNDS

	CURRENT YEAR	PREVIOUS YEAR
a) Opening balance of the funds	0.00	0.00
b) Additions to the Funds:	0.00	0.00
i. Donation/grants	0.00	0.00
ii. Income from investments made of the funds	0.00	0.00
iii. Accrued interest on investments of the funds	0.00	0.00
iv. Other additions (specify nature)	0.00	0.00
TOTAL (a+b)	0.00	0.00



c) Utilisation/Expenditure towards objectives of funds	0.00	0.00
i. Capital Expenditure	0.00	0.00
Fixed Assets	0.00	0.00
Others	0.00	0.00
Total 1	0.00	0.00
ii. Revenue Expenditure	0.00	0.00
Salaries and Wages	0.00	0.00
Rent	0.00	0.00
Others	0.00	0.00
Total 2	0.00	0.00
TOTAL @ (1-2)	0.00	0.00
NET BALANCE AS AT THE YEAR-END (a+b-c)	0.00	0.00

SCHEDULE 5 - LOANS /BORROWINGS

SECURED LOANS

	CURRENT YEAR	PREVIOUS YEAR
1. Central Government	0.00	0.00
2. State Government (Specify)	0.00	0.00
3. Financial Institutions	0.00	0.00
a) Term Loans	0.00	0.00
b) Interest accrued and due	0.00	0.00
4. Banks:	0.00	0.00
a) Term Loans	349930451.93	302862361.21
Intt accrued and due	0.00	0.00
b) Other Loans (specify)	0.00	0.00
Intt accrued and due	0.00	0.00
5. Other Institutions and Agencies	0.00	0.00
6. Debentures and Bonds	0.00	0.00
7. Others (Specify)	0.00	0.00
Total	349930451.93	302862361.2

UNSECURED LOANS

	CURRENT YEAR	PREVIOUS YEAR
1. Central Government	0.00	0.00
2. State Government (Specify)	0.00	0.00
3. Financial Institutions	0.00	0.00
4. Banks:	0.00	0.00
a) Term Loans	0.00	0.00
b) Other Loans (specify)	0.00	0.00
5. Other Institutions and Agencies	0.00	0.00
6. Debentures and Bonds	0.00	0.00
7. Fixed Deposits	0.00	0.00
8. Others (Specify)	0.00	0.00
Total	0.00	0.00

SCHEDULE 6 - CURRENT LIABILITIES & PROVISIONS

	CURRENT YEAR	PREVIOUS YEAR
A. CURRENT LIABILITIES		
1. Deposits from staff	0.00	0.00
2. Deposits from students	0.00	0.00
3. Sundry Creditors	0.00	0.00
a) For Goods & Services	0.00	0.00
b) Others	0.00	0.00
3. Advances Received	0.00	0.00
4. Interest accrued but not due on:	0.00	0.00
a) Secured Loans/borrowings	0.00	0.00
b) Unsecured Loans/borrowings	0.00	0.00
5. Statutory Liabilities (GPF, TDS, WC, TAX, CPE, GIS, NPS)	0.00	0.00

a) Overdue	0.00	0.00
b) Others	0.00	0.00
6. Other current Liabilities	0.00	0.00
a) Salaries	22052003.00	23115219.00
b) Receipts against sponsored projects	0.00	0.00
c) Receipts against sponsored fellowships & scholarships	0.00	0.00
d) Unutilised Grants	0.00	0.00
e) Grants in advance	0.00	0.00
f) Other funds	0.00	0.00
g) Other liabilities	0.00	0.00
TOTAL (A)	22052003.00	23115219.00
B. PROVISIONS		
1. For Taxation	0.00	0.00
2. Gratuity	0.00	0.00
3. Superannuation/Pension	0.00	0.00
4. Accumulated Leave Encashment	0.00	0.00
5. Expenses payable Audit Fee & Professional Fees	180000.00	241247.00
6. Trade Warranties/Claims	0.00	0.00
7. Others (PT /EPP)	2618514.00	1792043.00
TOTAL (B)	2798514.00	2033290.00
TOTAL (A+B)	24850517.00	25148509.00

SCHEDULE 8 - INVESTMENTS

	CURRENT YEAR	PREVIOUS YEAR
1. In Central Government Securities	0.00	0.00
2. In State Government Securities	0.00	0.00
3. Other approved Securities	0.00	0.00
4. Shares	0.00	7200.00
5. Debentures and Bonds	0.00	0.00
6. Others (FDR with Banks)	1678904913.35	1459871156.39
TOTAL	1678904913.35	1459878356.39

SCHEDULE 9 - CURRENT ASSETS

	CURRENT YEAR	PREVIOUS YEAR
1. Stock:		
a) Stores and Spares	0.00	0.00
b) Loose Tools	0.00	0.00
c) Publications	0.00	0.00
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	0.00	0.00
b) Others	0.00	0.00
3. Cash balances in hand (including cheques/ drafts and imprest)	0.00	0.00
4. Bank Balances (to be further classified as pertaining to earmarked fund or otherwise)		
a) With Scheduled Banks:		
In Current Account	0.00	0.00
In Term Deposit	26794933.06	62168359.68
In Saving Account	0.00	0.00
b) With non-Scheduled Banks:		
In Current Account	0.00	0.00
In Term Deposit	0.00	0.00
In Saving Account	0.00	0.00
5. Post Office Savings Accounts	0.00	0.00
TOTAL	26794933.06	62168359.68

SCHEDULE 10 - LOANS, ADVANCES & DEPOSITS



	CURRENT YEAR	PREVIOUS YEAR
1. Advances to employees: (Non-interest bearing)		
a) Salary	1623171.00	1623171.00
b) Festival	0.00	0.00
c) LTC	0.00	0.00
d) Medical Advance	0.00	0.00
e) Other (to be specified)	0.00	0.00
2. Long Term Advances to employees: (Interest bearing)	0.00	0.00
a) Vehicle loan	0.00	0.00
b) Home loan	0.00	0.00
c) Others (to be specified)	0.00	0.00
3. Advances and other amounts recoverable in cash or in kind or for value to be received:	0.00	0.00
a) On Capital Account	0.00	0.00
b) to suppliers	0.00	0.00
c) Others	16613000.48	11390659.18
4. Prepaid Expenses		
a) Insurance	0.00	715344.00
b) Other expenses		
5. Deposits		
a) Telephone	0.00	2000.00
b) Lease Rent		
c) Electricity	569182.00	605635.00
d) AICTE, if applicable		
e) MCI, if applicable		
f) Others (to be specified) MPURA	0.00	0.00
6. Income Accrued:		
a) On Investments from Barmarked/ Endowment Funds		
b) On Investments-Others		
c) On Loans and Advances		
d) Others		
(includes income due unrealized-Rs.....)		
7. Other receivable		
a) Debit balances in Sponsored Projects		
b) Debit balances in Fellowship & Scholarship		
c) Grants Recoverable		
d) Other receivables-TDS	0.00	5421916.30
8. Claims Receivable		
TOTAL	18905353.48	19758725.48

SCHEDULE 11 - ACADEMIC RECEIPTS

	CURRENT YEAR	PREVIOUS YEAR
FEE FROM STUDENTS		
Academic		
1. Tuition fee	955854106.69	786378090.25
2. Admission fee		
3. Enrolment Fee		
4. Library Admission fee		
5. Laboratory fee		
6. Art & Craft fee		
7. Registration fee		
8. Syllabus fee		
Total (A)	955854106.69	786378090.25
Examinations		
1. Admission test fee		
2. Annual Examination fee		
3. Mark sheet, certificate fee		
Total (B)	0.00	0.00
Other fees		
1. Identity card fee		
2. Fine/Miscellaneous fee		
3. Medical fee		
4. Transportation fee		
5. Hostel fee		

Total (C)	0.00	0.00
Sale of publications		
1. Sale of syllabus and Question Paper, etc.		
2. Sale of prospectus including admission forms		
Total (D)	0.00	0.00
GRAND TOTAL (A+B+C+D)	955854106.69	786378090.25

SCHEDULE 12 - GRANTS & DONATIONS

	CURRENT YEAR	PREVIOUS YEAR
1) Central Government	0.00	0.00
2) State Government(s)	0.00	0.00
3) Government Agencies	0.00	0.00
4) Institutions/Welfare Bodies	0.00	0.00
5) International Organisations	0.00	0.00
6) Others (Specify)	0.00	0.00
TOTAL	0.00	0.00

SCHEDULE 13- INCOME FROM INVESTMENTS

	CURRENT YEAR	PREVIOUS YEAR
1) Interest on FDRs	107169052.00	99368267.55
a) On Govt. Securities	0.00	0.00
b) Other Bonds/Debentures	0.00	0.00
TOTAL	107169052.00	99368267.55

SCHEDULE 14- OTHER INCOME

	CURRENT YEAR	PREVIOUS YEAR
A. Income from Land & Building	0.00	0.00
1. Hostel Room Rent	0.00	0.00
2. License fee	0.00	0.00
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc	0.00	0.00
4. Electricity & water charges	0.00	0.00
Total	0.00	0.00
B. Sale of Institute's publications	0.00	0.00
C. Income from holding events	0.00	0.00
1. Gross Receipts from annual function/ sports carnival	0.00	0.00
Less: Direct expenditure incurred on the annual function/ sports carnival	0.00	0.00
2. Gross Receipts from fetes	0.00	0.00
Less: Direct expenditure incurred on the fetes	0.00	0.00
3. Gross Receipts for educational tours	0.00	0.00
Less: Direct expenditure incurred on the tours	0.00	0.00
4. Others (to be specified and separately disclosed)	0.00	0.00
Total	0.00	0.00
D. Interest on Term Deposits:	0.00	0.00
a) With Scheduled Banks	0.00	0.00
b) With Non-Scheduled Banks	0.00	0.00
c) With Institutions	0.00	0.00
d) Others	0.00	0.00
E. Interest on Savings Accounts:	0.00	0.00
a) With Scheduled Banks	0.00	0.00
b) With Non-Scheduled Banks	0.00	0.00
c) With Institutions	0.00	0.00
d) Others	0.00	0.00
F. Interest On Loans:	0.00	0.00
a) Employees/Staff	0.00	0.00
b) Others	0.00	0.00
G. Interest on Debtors and Other Receivables	0.00	0.00



H. Others	0.00	0.00
1. Income from consultancy	0.00	0.00
2. RTI fees	0.00	0.00
3. Income from Royalty	0.00	0.00
4. Sale of application form (recruitment)	0.00	0.00
5. Misc. receipts (Sale of tender form, waste paper, etc.)	0.00	0.00
6. Profit on Sale/disposal of Assets:	0.00	0.00
a) Owned assets	0.00	0.00
b) Assets acquired out of grants, or received free of cost	0.00	0.00
Total	0.00	0.00
GRAND TOTAL (A+B+C+D+E+F+G+H)	0.00	0.00

SCHEDULE 15 - STAFF PAYMENTS & BENEFITS

	CURRENT YEAR	PREVIOUS YEAR
a) Salaries and Wages	372688349.00	328131685.00
b) Allowances and Bonus	0.00	0.00
c) Contribution to Provident Fund	3199784.80	1491174.00
d) Contribution to Other Fund (specify)	0.00	0.00
e) Staff Welfare Expenses	0.00	312700.00
f) Retirement and Terminal Benefits	0.00	0.00
g) LTC facility	0.00	0.00
h) Medical facility	0.00	0.00
i) Children Education Allowance	0.00	0.00
j) Honorarium	0.00	0.00
k) TA/DA expenses	0.00	0.00
l) Others (specify) FACULTY DEVELOPMENT	0.00	0.00
TOTAL	375888133.80	329938559.00

SCHEDULE 16 - ACADEMIC EXPENSES

	CURRENT YEAR	PREVIOUS YEAR
a) Laboratory expenses	3404953.00	3188188.00
b) Field work/Participation	0.00	0.00
c) Seminar/Workshop	0.00	320200.00
d) Project work	38866475.00	0.00
e) Examination	27706079.46	39485400.00
f) Student Welfare expenses	0.00	0.00
g) Admission expenses	0.00	0.00
h) Convocation expenses	0.00	0.00
i) Affiliation expenses	22668610.00	29963542.23
j) Stipend/means-cum-merit scholarship	0.00	0.00
k) Subscription Expenses	0.00	0.00
l) Office Expenses	3233468.30	4355147.00
TOTAL	95879585.76	77512477.23

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

	CURRENT YEAR	PREVIOUS YEAR
a) Electricity and power	11045190.35	11430090.00
b) Water charges	751840.00	240400.00
c) Insurance	4041145.00	1569809.00
d) Rent, Rates and Taxes (including property tax)	20513255.00	31642519.00
e) Postage & telegram	130086.18	38565.00
f) Telephone and Internet Charges	4253234.21	3239573.43
g) Printing and Stationary	8853588.00	10105155.00
h) Traveling and Conveyance Expenses	24883337.30	23864052.57
i) Expenses on Seminar/Workshops/FUNCTIONS	12811567.36	10470411.00
j) Security Expenses	11052702.00	8119691.00
k) Auditors Remuneration	152300.00	100000.00
l) Professional Charges/LEGAL EXP	8573663.00	12123184.00



m) Advertisement and Publicity	17227524.00	15079800.00
n) News Paper, Magazines & Journals	90742.00	79617.00
o) Photocopy	0.00	0.00
p) Placement and training	546260.80	55799.00
q) Hostel Expenses	0.00	0.00
r) Depreciation	127071413.00	100026731.00
TOTAL	251998048.20	228185397.00

SCHEDULE 18 - TRANSPORTATION EXPENSES

	CURRENT YEAR	PREVIOUS YEAR
1. Vehicles (owned by educational institution)		
a) Running expenses	27656231.34	0.00
b) Repairs & maintenance	6591589.08	0.00
c) Insurance expenses	0.00	0.00
2. Vehicles taken on rent/lease	0.00	25374075.00
a) Rent/lease expenses	0.00	0.00
TOTAL	34247820.42	25374075.00

SCHEDULE 19 - REPAIRS & MAINTENANCE

	CURRENT YEAR	PREVIOUS YEAR
a) Building	27244821.00	7397127.00
b) Furniture & Fixture	0.00	0.00
c) Plant & Machinery	0.00	1086821.25
d) Office Equipments	0.00	0.00
e) Cleaning material & services	12101242.00	8577807.00
f) Others (Computer)/VEHICLE	0.00	0.00
TOTAL	39376063.00	17061755.25

SCHEDULE 20 - FINANCE COSTS

	CURRENT YEAR	PREVIOUS YEAR
a) Interest on fixed loans and Bank Charges	30830170.09	25168773.83
b) Interest on other loans	0.00	0.00
c) Bank charges	0.00	0.00
d) Others (specify)/TDS	0.00	0.00
TOTAL	30830170.09	25168773.83

SCHEDULE 21 - OTHER EXPENSES

	CURRENT YEAR	PREVIOUS YEAR
a) Provision for Bad and Doubtful Debts/Advances	0.00	0.00
b) Irrecoverable Balances Written-off	0.00	0.00
c) Others (Interest on TDS)	400.00	1540.00
TOTAL	400.00	1540.00



AYUSHMATI EDUCATION & SOCIAL SOCIETY
SCHEDULES ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31.03.2018
SCHEDULE "D" : DEPRECIATION CHART

Particulars	Rate (%)	WDV as on 01.04.2017	Addition during the Year		Sale ,W/off	Total	Depreciation	WDV as on 31.03.2018
			Upto Sep.	After Sep.				
Block - 1 :								
Land	0	404969937.00	52164000.00	50000.00	0.00	457483937.00	0.00	457483937.00
Block - 2 :								
Building	10	837993861.54	39974173.00	88386870.00	0.00	966354904.51	92216146.00	874138758.54
Work in Progress-Building	0	3240400.00	4012800.00	0.00	3240400.00	4012800.00	0.00	4042800.00
Furniture & Fixture	10	42770862.97	2534607.00	3644704.00	0.00	48950173.97	4712783.00	44237390.97
Block - 3 :								
Lab & office Equipments	15	69279822.07	8791119.00	6819497.00	0.00	84890438.07	12219022.00	72671416.07
Electric Installation & Equip	15	8770819.60	733594.00	1668292.00	0.00	11192705.60	1556867.00	9635838.60
Car	15	1484094.62	0.00	0.00	0.00	1484094.62	222614.00	1261480.62
Block - 4 :								
Vehicle	30	3372615.29	11249766.00	768000.00	0.00	15390381.29	4501914.00	10888467.29
Block - 5 :								
Library Books	60	11224672.99	1027538.36	5834558.44	0.00	18086769.79	9101695.00	8985074.79
Computer	60	3174260.10	1043812.00	31739.00	0.00	4249831.10	2540372.00	1709459.10
		1386281346.18	121881409.36	107203680.44	3240400.00	1612126035.98	127071413.00	1485054622.98

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation:

1. No separate Books of Account are maintained for each institution but consolidated books of account are prepared wherein the transactions of all the institutions are entered.
2. The Financial Statement have been prepared under Historical Cost Convention in accordance with generally accepted Accounting Principles
3. The Institute generally follows Mercantile System of Accounting and recognizes significant item of Revenue on Accrual Basis accepts fee from Student.
4. Revenue in respect of fee is recognized on receipts basis. Fees include tuition fee, examination fee University Fee Bus fee, Hostel fees etc. of all above college.

Fixed Assets and Depreciations:

Fixed assets are stated at cost less depreciation i.e. WDV. All cost including financial cost directly attributable costs such as Freight, Installation charges for bringing the assets to its working condition are included in Fixed Assets.

Depreciation on fixed assets is provided on Written Down method as per rate prescribed in the Income Tax Act.

INVESTMENT

FDR includes accrued Interest

EMPLOYEES RETIREMENTS BENEFIT

Employee Retirement Benefit: PF are charges to I & E A/c and gratuity and leave encashment liabilities are not provided for in the books of accounts and shall be account on payment basis.

NOTES TO ACCOUNTS

1. Balance of sundry creditors is subject to confirmation/reconciliation.
2. Cash Balance as on 31.03.2018 is verified by the management.
3. Fees include Tuition Fees, Development Fees, Examination Fees, Bus Fees, Hostel Fees, Misc. College Fees and other fees.



VIJAY MALVIYA

B Com. FCA



VIJAY MALVIYA & CO.
Chartered Accountants

89 D Sector Sarvdharm Colony,
Kolar Road Bhopal

Mob:9826779691

e mail: cavijay2005@rediffmail.com

INDEPENDENT AUDITORS REPORT

We have audited the attached Balance Sheet of **AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL** As on **31st March 2019** and also the Income & Expenditure Account for the year ended on that date annexed thereto. The preparations of above Financial Statement are the responsibility of the management. Our responsibility is to express an opinion on the financial statements based on our audit.

We have conducted our audit in accordance with the auditing standard 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 from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements an audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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. In our opinion, proper books of account have been kept by the society so far as it appears from our examination of such books. The Balance sheet and Income & Expenditure account dealt with by this report are in agreement with the books of accounts.



In our opinion and to the best of our information and according to explanation given to us, the said Balance sheet and Income & Expenditure Account for the year ending **31st March 2019** give a true and fair view:

- 1 In the case of the Balance Sheet of the above named society the state of affairs as on **31st March 2019**
2. In the case of Income & Expenditure Account, of the Excess of Income over Expenditure for the accounting year on **31st March 2019**

PLACE: BHOPAL

DATE: 25.09.2019
UDIN-19408898AAAAAH9063

VIJAY MALVIYA & CO.
Chartered Accountants



[Handwritten Signature]

VIJAY MALVIYA

M.No. 408898
Proprietor
FRN-014308C

VIJAY MALVIYA

B Com. FCA



VIJAY MALVIYA & CO.

Chartered Accountants

89-D Sector , Sarvdharm Colony Kolar Road , Bhopal

Mob:9826779691

e mail: cavijay2005@rediffmail.com

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

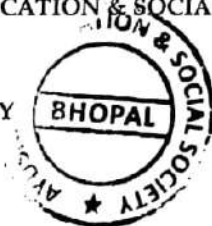
BALANCE SHEET AS ON 31.03.2019

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Reserve & Surplus			Fixed Assets :	"D"	1563874924.56
Balance as per last year	2834878853.94		Investments :	"E"	1793021702.35
Add: Excess of Income over Expenditure	271402720.66	3106281574.60	Current Assets, Loans & Advances		
Secured Loans :	"A"	389257569.43	Cash & Bank Balance	"F"	91241642.64
Current Liabilities & Provisions			Loans & Advances:		
Sundry Creditors	"B"	17386911.00	Advances	"G"	145696098.48
Expenses Payable	"C"	82836144.00	Security Deposits	"H"	1927831.00
		3595762199.03			3595762199.03

As per our report of even date attached

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY


PRESIDENT/SECRETARY



PLACE: BHOPAL

DATE: 25.09.2019

VIJAY MALVIYA & CO.

Chartered Accountants



CA. Vijay Malviya

M.No.408898

Proprietor



VIJAY MALVIYA

B Com. FCA



VIJAY MALVIYA & CO.

Chartered Accountants

89-D Sector , Sarvdharm Colony Kolar Road , Bhopal

Mob:9828779891

e mail: cavijay2005@rediffmail.com

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

EXPENDITURE		Amount		INCOME	Amount
To	Audit Fees	100000.00	By	Receipts	1162089966.02
To	Training & Placement Exp.	361930.00	By	Interest on FDR	101029574.52
To	Telephone/Internet Expenses	3357216.88			
To	Lab Consumable & Work Shop Exp.	6754978.00			
To	Security Charges	10849394.00			
To	Office Exp.	10904306.50			
To	House Keeping Expenses	13047442.16			
To	Professional Charges	13354758.00			
To	Printing & Stationery & Photocopy	13599394.56			
To	Electricity & Water Expenses	18512993.44			
To	Advertisement Expenses	19953447.00			
To	Student Welfare Exp./Function/Seminar	22070499.00			
To	Bank Charges & Interest on loan	22847535.59			
To	Travelling Expenses	39858375.99			
To	Vehicle Running & Repair & Maint.Exp.	40452597.56			
To	Repair & Maintenance	42446936.44			
To	Affiliation & Exam Fees & other Fee Exp.	71656258.76			
To	Rent Rate & Taxes	83458189.00			
To	Depreciation	130905915.00			
To	Salary & Wages	427224652.00			
To	Excess of Income over Expenditure transfer to Balance Sheet	271402720.66			
Total (Rs.)		1263119540.54	Total (Rs.)		1263119540.54

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY

PRESIDENT/SECRETARY

PLACE: BHOPAL

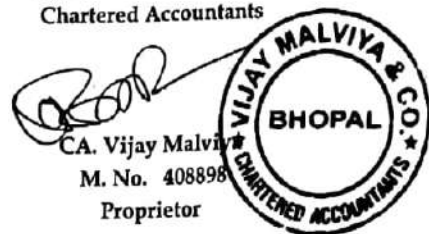
DATE: 25.09.2019



As per our report of even date attached

VIJAY MALVIYA & CO.

Chartered Accountants



CA. Vijay Malviya

M. No. 408898

Proprietor

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
SCHEDULES ATTACHED TO & FORMING PART OF
BALANCE SHEET AS ON 31.03.2019

SECURED LOAN:

From Bank

SCHEDULE-"A"

389257569.43

389257569.43

SUNDRY CREDITORS :

Sundry Creditors

SCHEDULE-"B"

17386911.00

17386911.00

EXPENSES PAYABLE :

Electricity Payable

280492.00

Salary Payable

77591298.00

Audit Fee Payable

270000.00

Statutory Liability Payable

4694354.00

82836144.00

INVESTMENTS :

FDR with Banks Including Accrued Interest

FDR With Banks

SCHEDULE-"E"

1793021702.35

1793021702.35

CASH IN HAND AND BANK :

Balance with Bank

SCHEDULE-"F"

91241642.64

91241642.64

ADVANCES :

Advance for Land

121428786.00

TDS Deposited

480530.00

Deposit with Income Tax Deptt

117309.18

TDS Receivable

22046302.30



Staff Advance

1623171.00

145696098.48

SECURITY DEPOSIT :

MPEB

725831.00

GMT

2000.00

Rent Deposit

1200000.00

1927831.00



AYUSHMATI EDUCATION & SOCIAL SOCIETY
SCHEDULES ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31.03.2019
SCHEDULE "D" : DEPRECIATION CHART

Particulars	Rate (%)	WDV as on 01.04.2018	Addition during the Year		Sale, W/off	Total	Depreciation	WDV as on 31.03.2019
			Upto Sep.	After Sep.				
Block - 1:								
Land	0	457483937.00	0.00	13653214.00	0.00	471137151.00	0.00	471137151.00
Block - 2:								
Building	10	878181558.54	51123696.00	85257797.00	4042800.00	1010520251.54	96789135.00	913731116.54
Furniture & Fixture	10	44237390.97	7947427.00	18829974.00	0.00	71014791.97	6159979.00	64854812.97
Block - 3:								
Lab & office Equipments	15	82307254.67	2282974.00	8627254.00	0.00	93217482.67	13335578.00	79881904.67
Car	15	1261480.62	0.00	0.00	0.00	1261480.62	189222.00	1072258.62
Block - 4:								
Vehicle	30	10888467.29	0.00	0.00	0.00	10888467.29	3266540.00	7621927.29
Block - 5:								
Library Books & Computers	40	10694533.89	4750250.00	21296430.58	0.00	36741214.47	11165461.00	25575753.47
Computer	40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		1485054622.98	66104347.00	147664669.58	4042800.00	1694780839.56	130905915.00	1563874924.56



AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

SIGNIFICANT ACCOUNTING POLICIESS

Basis of Preparation:

- 1 No separate Books of Account are maintained for each institution but consolidated books of account are prepared wherein the transactions of all the institutions are entered.
- 2 The Financial Statement have been prepared under Historical Cost Convention in accordance with generally accepted Accounting Principles
3. The Institute generally follows Mercantile System of Accounting and recognizes significant item of Revenue on Accrual Basis accepts fee from Student.
4. Revenue in respect of fee is recognized on receipts basis. Fees include tuition fee, examination fee University Fee Bus fee, Hostel fees etc. of all above college.

Fixed Assets and Depreciations:

Fixed assets are stated at cost less depreciation i.e. WDV. All cost including financial cost directly attributable costs such as Freight, Instillation charges for brining the assets to its working condition are included in Fixed Assets.

Depreciation on fixed assets is provided on Written Down method as per rate prescribed in the Income Tax Act.

INVESTMENT

FDR includes accrued Interest

EMPLOYEES RETIREMENTS BENEFIT

Employee Retirement Benefit PF are charges to I & E A/c and gratuity and leave encashment liabilities are not provided for in the books of accounts and shall be account on payment basis.

NOTES TO ACCOUNTS

1. Balance of sundry creditors is subject to confirmation/reconciliation.
2. Cash Balance as on 31.03.2019 is verified by the management.
3. Fees include Tuition Fees, Development Fees, Examination Fees, Bus Fees, Hostel Fees, Misc. College Fees and other fees.



VIJAY MALVIYA

B Com. FCA



VIJAY MALVIYA & CO.

Chartered Accountants

89 D Sector Sarvdharm Colony,

Kolar Road Bhopal

Mob:9826779691

e mail: cavijay2005@rediffmail.com

INDEPENDENT AUDITORS REPORT

We have audited the attached Balance Sheet of **AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL** As on **31st March 2020** and also the Income & Expenditure Account for the year ended on that date annexed thereto. The preparations of above Financial Statement are the responsibility of the management. Our responsibility is to express an opinion on the financial statements based on our audit.

We have conducted our audit in accordance with the auditing standard 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 from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements an audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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. In our opinion, proper books of account have been kept by the society so far as it appears from our examination of such books. The Balance sheet and Income & Expenditure account dealt with by this report are in agreement with the books of accounts.



In our opinion and to the best of our information and according to explanation given to us, the said Balance sheet and Income & Expenditure Account for the year ending **31st March 2020** give a true and fair view:

- 1 In the case of the Balance Sheet of the above named society the state of affairs as on **31st March 2020**
2. In the case of Income & Expenditure Account, of the Excess of Income over Expenditure for the accounting year on **31st March 2020**

PLACE: BHOPAL

DATE:25.12.2020

UDIN-20408898AAAAAZ8779

VIJAY MALVIYA & CO.
Chartered Accountants



[Handwritten Signature]

CA. VIJAY MALVIYA

M.No. 408898
Proprietor
FRN-014308C

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

SIGNIFICANT ACCOUNTING POLICIESS

Basis of Preparation:

- 1 No separate Books of Account are maintained for each institution but consolidated books of account are prepared wherein the transactions of all the institutions are entered.
- 2 The Financial Statement have been prepared under Historical Cost Convention in accordance with generally accepted Accounting Principles
3. The Institute generally follows Mercantile System of Accounting and recognizes significant item of Revenue on Accrual Basis accepts fee from Student.
4. Revenue in respect of fee is recognized on receipts basis. Fees include tuition fee, examination fee University Fee Bus fee, Hostel fees etc. of all above college.

Fixed Assets and Depreciations:

Fixed assets are stated at cost less depreciation i.e. WDV. All cost including financial cost directly attributable costs such as Freight, Instillation charges for brining the assets to its working condition are included in Fixed Assets.

Addition to Fixed are verified as per the information provided to us, in case of addition to land sale deed not provided to us.

Depreciation on fixed assets is provided on Written Down method as per rate prescribed in the Income Tax Act.

INVESTMENT

FDR includes accrued Interest

EMPLOYEES RETIREMENTS BENEFIT

Employee Retirement Benefit PF are charges to I & E A/c and gratuity and leave encashment liabilities are not provided for in the books of accounts and shall be account on payment basis.

NOTES TO ACCOUNTS

1. Cash Balance as on 31.03.2020 is verified by the management.
2. Fees include Tuition Fees, Development Fees, Examination Fees, Bus Fees, Hostel Fees, Misc. College Fees and other fees.



VIJAY MALVIYA

B Com. FCA



VIJAY MALVIYA & CO.

Chartered Accountants

89-D Sector , Sarvdharm Colony Kolar Road , Bhopal

Mob:9826779691

e mail: cavijay2005@rediffmail.com

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
BALANCE SHEET AS ON 31.03.2020

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Reserve & Surplus			Fixed Assets :	"D"	1867502771.27
Balance as per last year	3106281574.60		Investments :	"E"	2045855942.35
Add: Excess of Income over Expenditure	510872484.38	3617154058.98	Current Assets, Loans & Advances		
Secured Loans :	"A"	698161599.93	Cash & Bank Balance	"F"	133796890.37
Current Liabilities & Provisions			Loans & Advances:		
Sundry Creditors	"B"	45724139.96	Advances	"G"	403211150.48
Expenses Payable	"C"	95821068.60	Security Deposits	"H"	6494113.00
		4456860867.47			4456860867.47

As per our report of even date attached

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY


PRESIDENT/SECRETARY



PLACE: BHOPAL

DATE: 25.12.2020

UDIN-20408898AAAAAZ8779

VIJAY MALVIYA & CO.

Chartered Accountants


CA. Vijay Malviya

M.No.408898

FRN-014308C

Proprietor



VIJAY MALVIYA

B Com. FCA



VIJAY MALVIYA & CO.

Chartered Accountants

89-D Sector , Sarvdharm Colony Kolar Road , Bhopal

Mob:9826779691

e mail: cavijay2005@rediffmail.com

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

EXPENDITURE		Amount	INCOME		Amount
To	Audit Fees	100000.00	By	Receipts	1325654141.31
To	Telephone/Internet Expenses	2966993.86	By	Interest on FDR	114441962.71
To	Lab Consumable & Work Shop Exp.	1993798.00			
To	Security Charges	10537954.00			
To	Office Exp.	9536208.00			
To	House Keeping Expenses	11095030.00			
To	Professional Charges	6331919.00			
To	Printing & Stationery & Photocopy	7470891.00			
To	Insurance Expenses	4518066.00			
To	Electricity & Water Expenses	24112537.10			
To	Advertisement Expenses	64781835.20			
To	Student Welfare Exp./Function/Seminar	21309136.00			
To	Bank Charges & Interest on loan	40960077.24			
To	Travelling Expenses	38228893.03			
To	Vehicle Running & Repair & Maint.Exp.	16900563.60			
To	Repair & Maintenance	13719778.00			
To	Affiliation & Exam Fees & other Fee Exp.	43064066.47			
To	Rent Rate & Taxes	106588360.00			
To	Depreciation	91616090.00			
To	Salary & Wages	413391423.14			
To	Excess of Income over Expenditure transfer to Balance Sheet	510872484.38			
Total (Rs.)		1440096104.02	Total (Rs.)		1440096104.02

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY

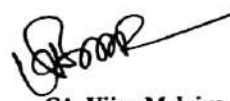

PRESIDENT/SECRETARY

PLACE: BHOPAL
DATE: 25.12.2020
UDIN-20408898AAAAAZ8779



As per our report of even date attached

VIJAY MALVIYA & CO.
Chartered Accountants


CA. Vijay Malviya
M. No. 408898
FRN-014308C
Proprietor



AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
SCHEDULES ATTACHED TO & FORMING PART OF
BALANCE SHEET AS ON 31.03.2020

A	<u>SECURED LOAN:</u>	<u>SCHEDULE-"A"</u>
	From Bank	698161599.93
	Total (Rs.)	698161599.93
B	<u>SUNDRY CREDITORS :</u>	<u>SCHEDULE-"B"</u>
	MINAL AAC INDUSTRIES	7031962.56
	RAJ STONE INDUSTRIES	23572659.88
	RJ INDUSTRIES INDIA PVT. LTD	1006310.52
	SAM INNOVATIVE	8145261.00
	TAJ STEEL AND WOOD	58990.00
	RAJ EXPRESS	5908956.00
	Total (Rs.)	45724139.96
C	<u>EXPENSES PAYABLE :</u>	<u>SCHEDULE-"C"</u>
	Salary Payable	89239082.00
	Audit Fee Payable	100000.00
	Electricity Expenses Payable	848380.60
	Statutory Liability Payable	5633606.00
	Total (Rs.)	95821068.60
E	<u>INVESTMENTS :</u>	<u>SCHEDULE-"E"</u>
	<u>FDR with Banks Including Accrued Interest</u>	
	FDR With Banks	2045855942.35
	Total (Rs.)	2045855942.35
F	<u>CASH IN HAND AND BANK :</u>	<u>SCHEDULE-"F"</u>
	Balance with Bank	133796890.37
	Total (Rs.)	133796890.37
G	<u>LOANS & ADVANCES</u>	<u>SCHEDULE-"G"</u>
	Advance Against Lease Agreement	360362750.00



TDS Deposited
Deposit with Income Tax Deptt
TDS Receivable
Staff advance
Total (Rs.)

2845843.00
117309.18
38262077.30
1623171.00
403211150.48

H SECURITY DEPOSIT :

Deposits
Total (Rs.)

SCHEDULE-"H"
6494113.00
6494113.00



AYUSHMATI EDUCATION & SOCIAL SOCIETY
SCHEDULES ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31.03.2020
SCHEDULE "D" : DEPRECIATION CHART

Particulars	Rate (%)	WDV as on 01.04.2019	Addition during the Year		Sale, W/off	Total	Depreciation	WDV as on 31.03.2020
			Upto Sep.	After Sep.				
Block - 1:								
Land	0	471137151.00	0.00	22818000.00	0.00	493955151.00	0.00	493955151.00
Block - 2:								
Building	5	913731116.54	23535812.00	308250720.96	0.00	1245517649.50	54569616.00	1190948033.50
Block - 3:								
Furniture & Fixture	10	64854812.97	653638.00	4847155.00	0.00	70355605.97	6793203.00	63562402.97
Block - 4:								
Lab & office Equipments	15	71129719.07	11659024.00	12384957.00	0.00	95173700.07	13347183.00	81826517.07
Electric Installation & Equip	15	8752185.60	1007711.00	485038.00	0.00	10244934.60	1500362.00	8744572.60
Car	15	1072258.62	0.00	0.00	0.00	1072258.62	160839.00	911419.62
Block - 5:								
Buses	30	7621927.29	0.00	1011904.00	0.00	8633831.29	2438364.00	6195467.29
Block - 6:								
Library Books	40	17831184.37	2808562.00	3487505.75	0.00	24127252.12	8953398.00	15173854.12
Computer	40	7744569.10	1482846.00	810793.00	0.00	10038208.10	3853125.00	6185083.10
		1563874924.56	41147593.00	354096073.71	0.00	1959118591.27	91616090.00	1867502771.27



VIJAY MALVIYA

B Com. FCA



VIJAY MALVIYA & CO.

Chartered Accountants

89 D Sector Sarvdharm Colony

Kolar Road Bhopal

Mob:9826779691

e mail: cavijay2005@rediffmail.com

INDEPENDENT AUDITORS REPORT

We have audited the attached Balance Sheet of **AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL** As on **31st March 2021** and also the Income & Expenditure Account for the year ended on that date annexed thereto. The preparations of above Financial Statement are the responsibility of the management. Our responsibility is to express an opinion on the financial statements based on our audit.

We have conducted our audit in accordance with the auditing standard 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 from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements an audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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. In our opinion, proper books of account have been kept by the society so far as it appears from our examination of such books. The Balance sheet and Income & Expenditure account dealt with by this report are in agreement with the books of accounts.



In our opinion and to the best of our information and according to explanation given to us, the said Balance sheet and Income & Expenditure Account for the year ending **31st March 2021** give a true and fair view:

- 1 In the case of the Balance Sheet of the above named society the state of affairs as on **31st March 2021**
2. In the case of Income & Expenditure Account, of the Excess of Income over Expenditure for the accounting year on **31st March 2021**

PLACE: BHOPAL

DATE: 16.09.201

UDIN-21408898AAAAAW8808



VIJAY MALVIYA & CO.
Chartered Accountants

A handwritten signature in black ink, appearing to read "Vijay Malviya".

CA. VIJAY MALVIYA

M.No. 408898
Proprietor
FRN-014308C

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

SIGNIFICANT ACCOUNTING POLICIESS

Basis of Preparation:

1. No separate Books of Account are maintained for each institution but consolidated books of account are prepared wherein the transactions of all the institutions are entered.
2. The Financial Statement have been prepared under Historical Cost Convention in accordance with generally accepted Accounting Principles
3. The Institute generally follows Mercantile System of Accounting and recognizes significant item of Revenue on Accrual Basis accepts fee from Student.
4. Revenue in respect of fee is recognized on receipts basis. Fees include tuition fee, examination fee University Fee Bus fee, Hostel fees etc. of all above college.

Fixed Assets and Depreciations:

Fixed assets are stated at cost less depreciation i.e. WDV. All cost including financial cost directly attributable costs such as Freight, Instillation charges for brining the assets to its working condition are included in Fixed Assets.

Additions to Fixed are verified as per the information provided to us, in case of addition to land sale deed not provided to us.

Depreciation on fixed assets is provided on Written Down method as per rate prescribed in the Income Tax Act.

INVESTMENT

FDR includes accrued Interest

EMPLOYEES RETIREMENTS BENEFIT

Employee Retirement Benefit PF are charges to I & E A/c and gratuity and leave encashment liabilities are not provided for in the books of accounts and shall be account on payment basis.

NOTES TO ACCOUNTS

1. Cash & Bank Balance as on 31.03.2021 is verified by the management.
2. Fees include Tuition Fees, Development Fees, Examination Fees, Bus Fees, Hostel Fees, Misc. College Fees and other fees.



AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
 202 Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)

BALANCE SHEET AS ON 31.03.2021

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Reserve & Surplus			Fixed Assets :	"D"	2462340682.17
Balance as per last year	3617149988.98		Investments :	"E"	2243846203.89
Add: Excess of Income over Expenditure	818852334.54	4436002323.52	Current Assets, Loans & Advances		
Secured Loans :	"A"	957377167.07	Cash & Bank Balance	"F"	325555120.59
Current Liabilities & Provisions			Loans & Advances:		
Sundry Creditors	"B"	379589.00	Advances	"G"	380212744.94
Expenses Payable	"C"	44678686.00	Security Deposits	"H"	26483014.00
		5438437765.59			5438437765.59

As per our report of even date attached

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
 PRESIDENT/SECRETARY

(Smt. Janak Kapoor)
 PLACE: BHOPAL
 DATE: 16.09.2021
 UDIN-21408898AAAAAW8808

VIJAY MALVIYA & CO.
 Chartered Accountants
 FRN014308C



(Signature)
 CA. Vijay Malviya
 M.No.408898
 Proprietor

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

202, Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

EXPENDITURE		Amount	INCOME		Amount
To	Audit Fees	165000.00	By	Receipts	1391599556.82
To	Telephone/Internet Expenses	3118630.68	By	Interest on FDR	125594560.00
To	Lab Consumable & Work Shop Exp.	5986097.54			
To	Security Charges	11059239.00			
To	Office Exp.	5948589.00			
To	House Keeping Expenses	7572195.00			
To	Legal/Professional Charges	12500133.00			
To	Printing & Stationery & Photocopy	4074232.00			
To	Insurance Expenses	4057233.00			
To	Electricity & Water Expenses	20156242.38			
To	Advertisement Expenses	64134739.00			
To	Student Welfare Exp./Function/Seminar	9240198.00			
To	Bank Charges & Interest on loan	44224183.49			
To	Travelling Expenses	12828422.04			
To	Vehicle Running & Repair & Maint.Exp.	5882014.60			
To	Repair & Maintenance	17230753.00			
To	Affiliation & Exam Fees & other Fee Exp.	59975536.91			
To	Rent Rate & Taxes	51368930.00			
To	Depreciation	96107297.00			
To	Salary & Wages	262712116.64			
To	Excess of Income over Expenditure transfer to Balance Sheet	818852334.54			
Total (Rs.)		1517194116.82	Total (Rs.)		1517194116.82

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
PRESIDENT/SECRETARY

(Signature)
(Smt. Janak Kapoor)
PLACE: BHOPAL
DATE:16.09.2021
UDIN-21408898AAAAAW8808

As per our report of even date attached
VIJAY MALVIYA & CO.
Chartered Accountants
FRN014308C



(Signature)
CA. Vijay Malviya
M. No. 408898
Proprietor

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
SCHEDULES ATTACHED TO & FORMING PART OF
BALANCE SHEET AS ON 31.03.2021

SECURED LOAN:

From Bank

SCHEDULE-"A"

957377167.07

Total (Rs.)

957377167.07

SUNDRY CREDITORS :

Hakeem Sales

Total (Rs.)

SCHEDULE-"B"

379589.00

379589.00

EXPENSES PAYABLE :

Salary Payable

Audit Fee Payable

Electricity Charges Payable

Statutory Liabilities Payable

Expenses Payable

Total (Rs.)

SCHEDULE-"C"

24148544.00

445000.00

781773.00

13138238.00

6165131.00

44678686.00

INVESTMENTS :

FDR with Banks Including Accrued Interest

FDR With Banks

Total (Rs.)

SCHEDULE-"E"

2243846203.89

2243846203.89

CASH IN HAND AND BANK :

Balance with Bank

Total (Rs.)

SCHEDULE-"F"

325555120.59

325555120.59



ADVANCES :

Advance against Lease Agreement
Advance against Agreement(Property Purchase)
Tax deducted excess deposited
Deposit with Income Tax Deptt
TDS/TCS Receivables
Staff advance
Total (Rs.)

SCHEDULE-"G"

259235750.00
70000000.00
9909959.00
117309.18
39326555.76
1623171.00
380212744.94

SECURITY DEPOSIT :

Deposits
Total (Rs.)

SCHEDULE-"H"

26483014.00
26483014.00



AYUSHMATTI EDUCATION & SOCIAL SOCIETY
SCHEDULES ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31.03.2021
SCHEDULE "D" : DEPRECIATION CHART

Particulars	Rate (%)	WDV as on 01.04.2020	Addition during the Year		Sale, W/off	Total	Depreciation	WDV as on 31.03.2021
			Upto Sep.	After Sep.				
Block - 1 :								
Land	0	493955151.00	0.00	551235000.00	0.00	1045190151.00	0.00	1045190151.00
Block - 2 :								
Building	5	1190948033.50	38089024.29	80757223.61	0.00	1309794281.40	63470784.00	1246323497.40
Furniture & Fixture	10	63562402.97	726481.00	3499223.00	0.00	67788106.97	6603850.00	61184256.97
Block - 3 :								
Lab & office Equipments	15	81826517.07	1290920.00	9525768.00	0.00	92643205.07	13182048.00	79461157.07
Electric Installation & Equip	15	8744572.60	430207.00	1388829.00	0.00	10563608.60	1480379.00	9083229.60
Car	15	911419.62	0.00	1115174.00	0.00	2026593.62	220351.00	1806242.62
Block - 4 :								
Vehicle	30	6195467.29	0.00	0.00	0.00	6195467.29	1858640.00	4336827.29
Block - 5 :								
Library Books	40	15173854.12	713343.00	1325539.00	0.00	17212736.12	6619987.00	10592749.12
Computer	40	6181283.10	141181.00	711365.00	0.00	7033829.10	2671258.00	4362571.10
		1867498701.27	41391156.29	649558121.61	0.00	2558447979.17	96107297.00	2462340682.17



AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
202 Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)

BALANCE SHEET AS ON 31.03.2022

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Reserve & Surplus			Fixed Assets :	"C"	3809793487.17
Balance as per last year	4436002323.52		Investments :	"D"	2519332416.29
Add: Excess of Income over Expenditure	808099003.25	5244101326.77	Current Assets, Loans & Advances		
Secured Loans :	"A"	1739768133.52	Cash & Bank Balance	"E"	327671452.29
			Loans & Advances:		
			Advances	"F"	294089067.54
Current Liabilities & Provisions			Security Deposits	"G"	68515167.00
Expenses Payable	"B"	35532130.00			
		7019401590.29			7019401590.29

As per our report of even date attached

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
PRESIDENT/SECRETARY

(Smt. Janak Kapoor)

PLACE: BHOPAL

DATE: 31.08.2022

UDIN:-22408898AQLDDK9842



VIJAY MALVIYA & CO.
Chartered Accountants

FRN014308C

CA. Vijay Malviya

M.No.408898

Proprietor



AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

202, Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)

Reg. No. 7407/99 Dated 15.10.1999

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

EXPENDITURE		Amount	INCOME		Amount
To	Audit Fees	150000.00	By	Receipts	1525436865.23
To	Telephone/Internet Expenses	2563292.76	By	Interest on FDR	121831813.00
To	Lab Consumable & Work Shop Exp.	7753985.00			
To	Security Charges	12953268.00			
To	Office Exp.	5394452.22			
To	House Keeping Expenses	11798777.50			
To	Legal/Professional Charges	13974920.00			
To	Printing & Stationery & Photocopy	10911080.00			
To	Insurance Expenses	5042436.00			
To	Electricity & Water Expenses	24291829.72			
To	Advertisement Expenses	25318027.00			
To	Student Welfare Exp./Function/Seminar	21494089.00			
To	Bank Charges & Interest on Loan	84641768.16			
To	Travelling Expenses	22358381.64			
To	Vehicle Running & Repair & Maint.Exp.	10286845.72			
To	Repair & Maintenance Expenses	28321929.00			
To	Affiliation & Exam Fees & Other Fee Exp.	37181949.42			
To	Rent, Rates & Taxes	72397587.60			
To	Depreciation	106996018.00			
To	Salary & Wages	335339038.24			
To	Excess of Income over Expenditure	808099003.25			
	Transfer to Balance Sheet				
Total (Rs.)		1647268678.23	Total (Rs.)		1647268678.23

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
PRESIDENT/SECRETARY

(Smt. Janak Kapoor)

PLACE: BHOPAL

DATE: 31.08.2022

UDIN:-22408898AQLDDK9842



As per our report of even date attached

VIJAY MALVIYA & CO.

Chartered Accountants

FRN-014308C

(Signature of CA. Vijay Malviya)

CA. Vijay Malviya,

M. No. 408898

Proprietor



AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
SCHEDULES ATTACHED TO & FORMING PART OF
BALANCE SHEET AS ON 31.03.2022

SECURED LOAN:

From Bank

SCHEDULE-"A"

1739768133.52

Total (Rs.)

1739768133.52

EXPENSES PAYABLE:

Salary Payable

SCHEDULE-"B"

31887126.00

Audit Fee Payable

135000.00

Statutory Liabilities Payable

3088804.00

Expenses Payable

421200.00

Total (Rs.)

35532130.00

INVESTMENTS:

FDR with Banks Including Accrued Interest

SCHEDULE-"D"

FDR With Banks

2519332416.29

Total (Rs.)

2519332416.29

CASH IN HAND AND BANK BALANCE:

Balance with Bank

SCHEDULE-"E"

327671452.29

Total (Rs.)

327671452.29



ADVANCES :

	<u>SCHEDULE-"F"</u>
Advance against Lease Agreement	123596750.00
Advance against Agreement(Property Purchase)	114250000.00
Tax deducted, excess deposited	2920773.00
Deposit with Income Tax Deptt	117309.18
TDS/TCS Receivables	51581064.36
Staff advance	1623171.00
Total (Rs.)	294089067.54

SECURITY DEPOSIT:

	<u>SCHEDULE-"G"</u>
Deposits	68515167.00
Total (Rs.)	68515167.00



AYUSHMATI EDUCATION & SOCIAL SOCIETY
SCHEDULES ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31.03.2022
SCHEDULE 'C' : DEPRECIATION CHART.

Particulars	Rate (%)	WDV as on 01.04.2021	Addition during the Year		Sale, W/off	Total	Depreciation	WDV as on 31.03.2022
			Upto Sep.	After Sep.				
Block - 1:								
Land	0	1045190151.00	3392190.00	423533401.00	0.00	1472115742.00	0.00	1472115742.00
Block - 2:								
Building	5	1246323497.40	31236936.00	219711172.00	0.00	1497271605.40	69370801.00	1427900804.40
Building-(WIP)	0	0.00	0.00	664080000.00	0.00	664080000.00	0.00	664080000.00
Block - 3:								
Furniture & Fixture	10	61184256.97	3157499.00	3574838.00	0.00	67916593.97	6612918.00	61303675.97
Block - 4:								
Lab & office Equipments	15	79461157.07	4646845.00	89617039.00	0.00	173725041.07	19337478.00	154387563.07
Electric Installation & Equip	15	9083229.60	842692.00	1915925.00	0.00	11841846.60	1632582.00	10209264.60
Car	15	1806242.62	0.00	0.00	0.00	1806242.62	270936.00	1535306.62
Block - 5:								
Buses	30	4336827.29	0.00	0.00	0.00	4336827.29	1301048.00	3035779.29
Block - 6:								
Library Books	40	10592749.12	3195311.00	4596747.00	0.00	18384807.12	6434573.00	11950234.12
Computer & Software	40	4362571.10	505038.00	443190.00	0.00	5310799.10	2035682.00	3275117.10
		2462340682.17	46976511.00	1407472312.00	0.00	3916789505.17	106996018.00	3809793487.17

