

**CHHATRAPATI SHAHU MAHARAJ SHIKSHAN SANSTHA'S
DENTAL COLLEGE
KANCHANWADI, AURANGABAD.**

FINANCIAL YEAR : 2022-2023

ASSESSMENT YEAR : 2023-2024

**AUDIT REPORT
AND
FINANCIAL STATEMENTS OF ACCOUNTS**

FOR THE YEAR ENDING



31.03.2023

Cybe
DEAN

Chhatrapati Shahu Maharaj Shikshan Sanstha
Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.

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

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

Audit Report

We have examined the accounts and records of Dental College, Aurangabad. run by Chhatrapati Shahu Maharaj Shikshan Sanstha, Aurangabad for the Year ended as on 31.3.2023 & 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 2023
 - 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 :23034617BGVXSA7450

Place : Aurangabad

Date : 11/08/2023



For S.M.Sherkar & Co
Chartered Accountants

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



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DEAN

Chhatrapati Shahu Maharaj Shikshan Sanstha
Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.

**Chhatrapati Shahu Maharaj Shikshan Sanstha's
Dental College, Aurangabad.
Balance Sheet as on 31st March, 2023**

Sr	Particulars	Schedule	Rs.
A. SOURCES OF FUNDS			
a.	Trust Fund	1	7,41,513
b.	Loan Funds		NIL
c.	Current Liabilities	2	3,98,70,631
d.	CSMSS Sanstha		16,07,03,415
Total			20,13,15,559
B. APPLICATION OF FUNDS			
a.	Fixed Assets	3	3,00,37,658
b.	Investments	4	51,050
c.	Current Assets	5	9,25,87,362
d.	Income & Expenditure	6	7,86,39,489
Total			20,13,15,559

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



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

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



Cyber
DEAN
Chhatrapati Shahu Maharaj Shikshan Sanstha
Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.

**Chhatrapati Shahu Maharaj Shikshan Sanstha's
Dental College, Aurangabad.**

Income & Expenditure Account for Year ending, 31st March, 2023

Sr	Particulars	Schedule	Rs.
A. INCOME			
a.	Tution Fees		12,06,55,000
b.	Other Income	7	29,900
Total			12,06,84,900
B. EXPENDITURE			
a.	Repairs & Maintenance	8	72,53,354
b.	Salary & Allowances	9	8,71,09,012
c.	Administration Expenses	10	2,14,03,841
d.	Depreciation	3	32,82,802
e.	Surplus carried over to B/S		16,35,891
Total			12,06,84,900

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



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

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Administrative Officer(Trust)
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DEAN
Chhatrapati Shahu Maharaj Shikshan Sanstha
Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.

**Chhatrapati Shahu Maharaj Shikshan Sanstha's
Dental College, Aurangabad.
P.G. (M.D.S.) Course
Income & Expenditure Account
for the year ending , 31st March, 2023**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Salary to Staff	2,25,59,562	Tution Fees (M.D.S Course)	3,26,42,000
P.F & E.P.F.Contribution	5,34,122		
Affiliation Fees	5,00,000		
Inspection Fees & Expenses	1,77,000		
Stipend to Students	9,01,196		
Journals, Magazine, Periodicals etc Subscription	8,92,998		
Examination Expenses	1,50,217		
Electricity & Lighting	10,61,700		
Tea & Refreshment	7,10,186		
Laboratory Material	3,82,857		
Printing & Stationery	1,99,914		
Building Colouring	9,23,856		
College Building Sweeping & Cleaning	5,70,696		
Admission Processing Fees	42,000		
Interest On Working Capital Term Loan	9,281		
Depreciation	7,94,701		
Surplus	22,31,714		
TOTAL (Rs)	3,26,42,000	TOTAL (Rs)	3,26,42,000

S. M. Sherkar & Co.
Chartered Accountants

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



DEAN

Chhatrapati Shahu Maharaj Shikshan Sanstha
Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.

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


Chhatrapati Shahu Maharaj Shikshan Sanstha's
Dental College, Aurangabad.

Hospital

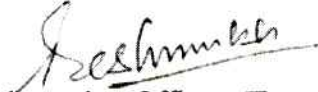
Income & Expenditure Account
for the year ending , 31st March, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Salary to Staff	55,85,176	OPD Charges	70,46,996
P.F & E.P.F.Contribution	4,41,070		
Laboratory Material	37,63,705		
Tea & Refreshment	8,12,040		
Office Contingencies	4,55,379		
Students Practical Expenses	7,22,000	Deficit	47,32,374
TOTAL (Rs)	1,17,79,370	TOTAL (Rs)	1,17,79,370

S. M. Sherkar & Co.
Chartered Accountants


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




Administrative Officer (Trust)
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DEAN
Chhatrapati Shahu Maharaj Shikshan Sanstha
Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.

**C.S.M.S.S. Dental College & Hospital
Receipts & Payment Account
for the year ending on 31st March, 2023**

Receipt	Amount	Payment	Amount
Opening Balance		Salaries & Allowances	11,52,21,484
Cash on hand	56,465	Repairs & Maintenance	72,08,064
Bank Balance	20,16,143	Administration Expenses	3,11,26,745
Tution fees	16,60,37,438	Purchase of Fixed Assets	87,92,099
Misc. Receipts	29,900	Trust Loan Repayment	14,35,339
Security Deposit	50,186	University Exam Account	5,65,307
University Exam Account (Exam Fess Receipts From students)		Closing Balance	
		Cash on hand	62,793
		Bank Balance	37,78,301
Total (Rs.)	16,81,90,133	Total (Rs.)	16,81,90,133

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

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



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Chhatrapati Shahu Maharaj Shikshan Sanstha
Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.

**Chhatrapati Shahu Maharaj Shikshan Sanstha's
Dental College, Aurangabad.**

Schedules forming part of Balance Sheet as on 31st March, 2023

SCHEDULE NO. 1 TRUST FUNDS

Sr	Particulars	Rs.
1	Reserve Fund	7,41,513
Total		7,41,513

SCHEDULE NO. 2 CURRENT LIABILITIES

Sr	Particulars	Rs.
1	Sundry Creditors	1,11,75,564
2	Creditors For Outstanding Expenses	68,575
3	Tuition Fees In Advance	25,17,972
4	Advance G.O.I. Scholarship	300
5	Salary Payable	85,02,341
6	Stipend Payable	11,22,593
7	University Exam/N.S.S Account	10,97,196
8	University Exam Fees	23,11,520
9	Caution Money Deposits	8,49,123
10	Library Deposits	9,600
11	Laboratory Deposits	2,400
12	Security Deposits from Staff	28,37,550
13	P.F. Contribution (Employee)	3,20,364
14	P.F. Contribution (Employer)	3,47,069
15	Profession Tax Deduction	42,175
16	L.I.C. Premium	10,012
17	T.D.S. on Salary	6,58,400
18	T.D.S. From Contractor	8,988
19	T.D.S. From Professional Fees	81,500
20	Other Deductions From Staff	41,379
21	Coporation Tax Payable	78,66,010
Total		3,98,70,631



C/Sr
DEAN
Chhatrapati Shahu Maharaj Shikshan Sanstha
Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.

**Chhatrapati Shahu Maharaj Shikshan Sanstha's
Dental College, Aurangabad.**

Schedule forming part of Balance Sheet as on 31st March, 2023

Fixed Assets & Depreciation Statement (UG)

Sr.N	Particulars	W.D.V	W.D.V	Rate of	Dep. for	W.D.V.as on
		on 01.04.2022	on 01.04.2022	Dep.	2022-2023	31.03.2023
IMMOVABLE PROPERTIES						
1	Electrical Installation	82,953.00	58,201.00	15%	36,350.00	3,07,160.00
2	Electrical D.P. Installation	3,967.00	-	15%	595.00	3,372.00
3	Water Connections	593.00	-	15%	89.00	504.00
4	Gas Connections & Fittings	416.00	-	15%	62.00	354.00
5	Bore wells	3,368.00	-	15%	505.00	2,863.00
6	Road Development	2,67,659.00	-	10%	26,766.00	2,40,893.00
7	Building (Canteen Build.)	3,01,915.00	-	10%	30,192.00	2,71,723.00
8	Building (Staff Quarter)	4,60,768.00	-	10%	46,077.00	4,14,691.00
9	Building (Extension Build.)	50,93,666.00	-	10%	5,09,367.00	45,84,299.00
10	Building (Gen. Hospital Build.)	28,56,363.00	-	10%	2,85,636.00	25,70,727.00
11	Building Renovation	-	1,14,165.00	10%	1,18,494.00	21,37,230.00
12	Orthodontics Dolphin Software	224.00	-	40%	90.00	134.00
13	ERP Software	71,103.00	6,372.00	40%	30,990.00	46,485.00
	Total (A)	91,42,995.00	1,78,738.00		10,85,213.00	1,05,80,435.00
MOVABLE PROPERTIES						
1	Furniture & Fixture	12,61,998.00	3,93,417.00	10%	2,38,894.00	28,83,580.00
2	Dead Stock	862.00	-	15%	129.00	733.00
3	Laboratory Equipment	1,18,773.00	-	15%	22,823.00	1,62,715.00
4	Hospital Equipment	81,63,200.00	10,720.00	15%	12,76,821.00	75,73,533.00
5	Games & Sports Equipment	590.00	-	15%	89.00	501.00
6	Office Equipment/Appliances	5,14,074.00	-	15%	1,07,727.00	8,14,564.00
7	EPBX (Inter com System)	52,669.00	4,08,217.00	15%	7,900.00	44,769.00
8	Cycles	93.00	-	15%	14.00	79.00
9	Library Books	49,761.00	-	40%	19,904.00	29,857.00
10	Electrical Equipment/Appliances	6,06,386.00	42,968.00	15%	1,26,222.00	9,07,379.00
11	Electric Generators	30,141.00	-	15%	4,521.00	25,620.00
12	Electric Motors & Pump Sets	38,200.00	13,304.00	15%	11,763.00	93,567.00
13	Computers & Printers	2,44,798.00	1,46,253.00	40%	2,23,064.00	5,01,204.00
14	Xerox Machine	30,183.00	-	15%	10,152.00	95,031.00
15	Ambulance	59,618.00	-	15%	8,943.00	50,675.00
16	Camera	3,312.00	-	15%	497.00	2,815.00
17	C.C.TV	6,56,978.00	-	15%	98,547.00	5,58,431.00
18	WI-FI System	2,63,860.00	-	15%	39,579.00	2,24,281.00
	Total (B)	1,20,95,496.00	6,06,662.00		21,97,589.00	1,39,69,334.00
	GRAND TOTAL (A + B)	2,12,38,491.00	7,85,400.00		32,82,802.00	2,45,49,769.00



(Signature)
DEAN

**Chhatrapati Shahu Maharaj Shikshan Sanstha
Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.**

Chhatrapati Shahu Maharaj Shikshan Sanstha's
Dental College, Aurangabad.

Schedule forming part of Balance Sheet as on 31st March, 2023

Fixed Assets & Depreciation Statement (PG)

Sr.N	Particulars	W.D.V		Additions After 30-Sep-22	Total as on 31.03.2023	Rate of Dep.	Dep. for 2022-2023	SCHEDULE NO 3	
		on 01.04.2022	30-Sep-22					W.D.V. as on 31.03.2023	W.D.V. as on 31.03.2023
IMMOVABLE PROPERTIES									
1	Electrical Installation	27,649.00	19,400.00	67,451.00	1,14,500.00	15%	12,116.00	1,02,384.00	
2	Electrical D.P. Installation	1,323.00	-	-	1,323.00	15%	199.00	1,124.00	
3	Water Connections	(0.00)	-	-	(0.00)	15%	-	(0.00)	
4	Gas Connections & Fittings	0.00	-	-	0.00	15%	-	0.00	
5	Bore wells	(0.00)	-	-	(0.00)	15%	-	(0.00)	
6	Road Development	-	-	-	-	10%	-	-	
7	Building (Canteen Build.)	-	-	-	-	10%	-	-	
8	Building (Staff Quarter)	-	-	-	-	10%	-	-	
9	Building (Extension Build.)	-	-	-	-	10%	-	-	
10	Building (Gen. Hospital Build.)	-	-	-	-	10%	-	-	
11	Building Renovation	-	38,055.00	7,13,852.00	7,51,907.00	10%	39,499.00	7,12,408.00	
12	Orthodontics Dolphin Software	75.00	-	-	75.00	40%	30.00	45.00	
13	ERP Software	23,701.00	2,124.00	-	25,825.00	40%	10,330.00	15,495.00	
	Total (A)	52,748.00	59,579.00	7,81,303.00	8,93,630.00		62,174.00	8,31,456.00	

MOVABLE PROPERTIES

1	Furniture & Fixturr	4,20,666.00	1,31,139.00	4,89,019.00	10,40,824.00	10%	79,632.00	9,61,192.00	
2	Dead Stock	288.00	-	-	288.00	15%	44.00	244.00	
3	Laboratory Equipment	39,591.00	-	22,254.00	61,845.00	15%	7,608.00	54,237.00	
4	Hospital Equipment	27,21,065.00	3,573.00	2,25,478.00	29,50,116.00	15%	4,25,606.00	25,24,510.00	
5	Games & Sports Equipment	196.00	-	-	196.00	15%	29.00	167.00	
6	Office Equipment/Appliances	1,71,357.00	-	1,36,072.00	3,07,429.00	15%	35,909.00	2,71,520.00	
7	EPBX (Inter com System)	17,555.00	-	-	17,555.00	15%	2,634.00	14,921.00	
8	Cycles	30.00	-	-	30.00	15%	4.00	26.00	
9	Library Books	16,586.00	-	-	16,586.00	40%	6,635.00	9,951.00	
10	Electrical Equipment/Appliances	2,02,127.00	14,322.00	1,28,082.00	3,44,531.00	15%	42,073.00	3,02,458.00	
11	Electric Generators	10,048.00	-	-	10,048.00	15%	1,507.00	8,541.00	
12	Electric Motors & Pump Sets	12,733.00	4,434.00	17,942.00	35,109.00	15%	3,920.00	31,189.00	
13	Computers & Printers	81,599.00	48,750.00	1,11,072.00	2,41,421.00	40%	74,354.00	1,67,067.00	
14	Xerox Machine	10,060.00	-	25,000.00	35,060.00	15%	3,384.00	31,676.00	
15	Ambulance	19,874.00	-	-	19,874.00	15%	2,981.00	16,893.00	
16	Camera	1,103.00	-	-	1,103.00	15%	165.00	938.00	
17	C.C.TV	2,18,992.00	-	-	2,18,992.00	15%	32,849.00	1,86,143.00	
18	Wi-Fi System	87,953.00	-	-	87,953.00	15%	13,193.00	74,760.00	
	Total (B)	40,31,823.00	2,02,218.00	11,54,919.00	53,88,960.00		7,32,527.00	46,56,433.00	

GRAND TOTAL (A + B)

		40,84,571.00	2,61,797.00	19,36,222.00	62,82,590.00		7,94,701.00	54,87,889.00	
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DEAN

Chhatrapati Shahu Maharaj Shikshan Sanstha
Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.

**Chhatrapati Shahu Maharaj Shikshan Sanstha's
Dental College, Aurangabad.**

Schedules forming part of Balance Sheet as on 31st March, 2023

SCHEDULE NO. 4 INVESTMENTS

Sr	Particulars	
1	Reserve Fund with UWB	50,000
2	Shares in Akola Urban Bank	1,050
Total		51,050

SCHEDULE NO. 5 CURRENT ASSETS

Sr	Particulars	
1	Advance with Suppliers & Contractors	5,02,063
2	Salary Advance to Staff	6,40,979
3	Advance for Expenses to staff	39,343
4	Advance for Expenses to others	39,155
5	Prepaid Expenses	10,83,392
6	Deposits with Suppliers	25,650
7	Deposits with Telephone	17,000
8	Deposits with MSEB	2,52,317
9	Fees Receivable	8,60,64,403
10	Interest accrued on FDR	76,566
11	GST Receivable	5,400
12	Cash Balance	62,793
13	Bank Balance	
	The United Western Bank Ltd	16,287
	Akola Urban Co-op Bank	4,689
	Central Bank of India	5,042
	State Bank of India (Receipt)	8,38,720
	State Bank of India (Payment)	9,284
	State Bank of India (Pla)	1,150
	State Bank of India (Sch)	9,41,803
	Abhyudaya Co Op Bank Ltd	3,52,522
	State Bank of India (IPF)	7,51,298
	State Bank of India	2,73,824
	HDFC Bank	5,83,682
Total		9,25,87,362

SCHEDULE NO. 6 INCOME & EXPENDITURE

Sr	Particulars	Rs.
1	Deficit as per last Balance Sheet	7,77,74,719
2	Less : Surplus for the current Year (U.G)	16,35,891
3	Less : Surplus for the current Year (P.G)	22,31,714
4	Add : Deficit for the current Year (Hospital)	47,32,374
Total		7,86,39,489



[Signature]

DEAN
Chhatrapati Shahu Maharaj Shikshan Sanstha
Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.

**Chhatrapati Shahu Maharaj Shikshan Sanstha's
Dental College, Aurangabad.**
Schedules forming part of Income & Expenditure Account
for year ending 31st March, 2023

SCHEDULE NO. 7 OTHER INCOME

Sr	Particulars	Rs.
1	Notice Pay From Staff	29,900
Total		29,900

SCHEDULE NO. 8 REPAIRS & MAINTENANCE

Sr	Particulars	Rs.
1	Repairs to College Main Buildings	25,33,302
2	College Buildings Coloring	14,45,021
3	Repairs to Furniture	8,66,872
4	Repairs to Equipments	14,02,255
5	College Building Water Proofing	9,60,614
6	General Insurance	45,290
Total		72,53,354

SCHEDULE NO. 9 SALARIES & ALLOWANCES

Sr	Particulars	Rs.
1	Salary to Staff	8,37,89,175
2	Uniforms to Staff	3,33,672
3	P.F. & E.P.F Contributions	25,65,669
4	P.F.Administration Charges	2,95,496
5	Honorarium to Staff	1,25,000
Total		8,71,09,012



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Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.

**Chhatrapati Shahu Maharaj Shikshan Sanstha's
Dental College, Aurangabad.**

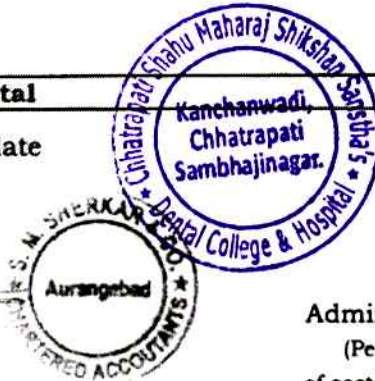
Schedules forming part of Income & Expenditure Account
for year ending 31st March, 2023

SCHEDULE NO. 10 ADMINISTRATION EXPENSES

Sr	Particulars	Rs.
1	Travelling Expenses	4,69,409
2	Conveyance Expenses	7,57,146
3	Vehicle Maintenance Expenses	1,82,250
4	Affiliation Fees	4,10,000
5	Sports Expenses	58,190
6	Inspection Fees	1,18,000
7	Electricity & Lighting	15,31,405
8	Electrical Maintenance Expenses	9,15,620
9	Advertisement Expenses	73,853
10	Telephone Expenses	9,23,649
11	Postage & Telegrams	31,265
12	News Papers, Magazine, Periodicals etc Subscription	53,211
13	Library Journals	12,54,575
14	Seminars & Conferences	50,395
15	Water Drainage Line Charges	5,60,583
16	Laboratory Expenses	13,90,650
17	Printing & Stationery	13,97,916
18	Practical Record Book Expenses	1,64,300
19	Bank Commission & Charges	22,625
20	Office Contingencies	4,13,077
21	Tea & Refreshment	8,38,875
22	Administration Expenses	5,00,000
23	Internet & Web Site Charges	2,57,798
24	College Building Sweeping & Cleaning Charges	14,53,013
25	Garden Maintenance Expenses	3,21,490
26	Camp Expenses	1,71,096
27	Internal Road Repairs	6,73,754
28	Examination Expenses	8,10,626
29	Library & Laboratory Sweeping & Cleaning Charges	14,59,302
30	Student Sports Act. & Educational Prog. Expenses	5,25,593
31	Professional Expenses	43,500
32	Audit Fees	75,800
33	Corporation Tax	11,99,782
34	NABH/NAAC/ISO Expenses	7,39,500
35	Interest On Working Capital Term Loan	12,95,043
36	FRA Processing Fees	1,60,550
37	ARA Processing Fees	1,00,000
Total		2,14,03,841

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

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



DEAN
Chhatrapati Shahu Maharaj Shikshan Sanstha
Dental College & Hospital
Kanchanwadi, Chhatrapati Sambhajinagar.

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