



Pune District Education Association's
College of Ayurved & Research Centre
(I.D.No. P.U./P.N./AYU./081/1990)

Sector No. 25, Pradhikaran, Nigdi, Pune-411 044 (Maharashtra State), India.
Phone - 020 - 27653965 / 27659578, Fax :- 020 - 27659578, Website - www.pdeaayurvedcollege.edu.in
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6.4.3 - Funds / Grants received from government/non-government bodies, individuals, philanthropists during the last five years

Annual Statements of Accounts



A S K Y AND COMPANY
CHARTERED ACCOUNTANTS

24, VISHWA KAMAL COMPLEX, THERMAX CHOWK, CHINCHWAD, PUNE-411019, PH - 020-30630999.

Date : 31/05/2019

TO,
THE PRINCIPAL,
PDEA'S College of Ayurved & Research Centre – UG
NIGDI - PUNE – 411044

Sub.-: Audit report & special Remarks for the year ended on 31/03/2019.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your Institute for the F.Y. 2018-19 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2019 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

- 1) During the year there is a deficit of Rs. 8,29,965/- as per Income and Expenditure Accounts (F.Y.2018-19).
 - 2) Bank Reconciliation statement prepared and kept on record for verification.
 - 3) Bank balance certificate obtained on record has been verified.
 - 4) Fee Reconciliation statement should be prepared and should be kept on record for verification.
 - 5) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
 - 6) Proper books of Account are kept by the college including that of each segment.
 - 7) Method of Accounting followed by the college is on cash basis including that of every segment.
 - 8) We have obtained all the information's and explanations which were necessary for the purpose of audit and for determination of fees by the Authority.
 - 9) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the Institutions as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
 - 10) Proper books of account have been kept by the Institute/Trust and every segment.
 - 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.
- We thank all the staff for their cooperation extended during the course of our audit.
Thanking You,

FOR A S K Y AND CO.
CHARTERED ACCOUNTANTS

CA SUNIL KOTHULE
FCA M.NO. 135279



POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044
BALANCE SHEET AS AT 31ST MARCH 2019

FUNDS & LIABILITIES		AMOUNT RS	AMOUNT RS	PROPERTIES & ASSETS	AMOUNT RS	BAMS	AMOUNT RS
DEVELOPMENT FEE			88,39,218	MOVABLE & IMMOVABLE ASSETS			2,43,10,357
As per last B/S	88,39,218			As per Schedule	2,43,10,357		
Add : Dur the year	-						
				DEPOSITS			1,44,762
LAB DEPOSIT		1,07,150		Water	6,300		
As per last B/S	1,07,150			Telephone	4,000		
Add : Dur the year	-			MSEDC	24,620		
				Add : dur the year	1,500		
LIB DEPOSIT		1,23,000		Hostel	60,000		
As per last B/S	1,23,000			Gas	3,600		
Add : Dur the year	-			Security	44,742		
CAUTION MONEY		8,50,320		AYURVED HOSPITAL ADVANCE			26,77,705
As per last B/S	8,50,320			As per last B/S	26,77,705		
Add : Dur the year	-						
				ADVANCE TO PG COURSE			3,78,697
STUDENT WELFARE FUND		30,855		As per last B/S	-		
As per last B/S	30,855			Add : dur the year	3,78,697		
Add : Dur the year	-						
				ADVANCE TO STAFF FOR FESTIVAL			26,100
SCHOLARSHIP PAYABLES		44,360		Dur the year	26,100		
As per last B/S	44,360						
				INCOME & EXPENDITURE A/C			2,50,44,693
RETENTION MONEY		71,650		As per last B/S	2,42,14,728		
As per last B/S	95,050			Add : Deficit dur the year	8,29,965		
Less : Dur the year	23,400						
				CLOSING BALANCE			74,19,142
BOOK BANK SCHEME GRANT		50,500		Cash in Hand	-		
As per last B/S	50,500			Cash at Bank	74,19,142		
ADV FROM SANTHA PDEA		4,98,84,403					
As per last B/S	5,08,04,403						
Less : Dur the year	9,20,000						
TOTAL RS.		6,00,01,456		TOTAL RS.			6,00,01,456

For ASKY & CO.
Chartered Accountants



CA Sunil K. Kumbhar
Partner
(M. No. 135279)

PDEA'S College of Ayurved & Research Centre - UG
Income & Expenditures Account for the year ended on 31/03/2019

Expenditures	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
Administrative & Operating Expenses		81,62,417	Fees Received		5,96,56,086
Advertisement Expenses	3,36,842		Development Fees	49,14,562	
Audit Fees	22,125		Tuition Fees	5,47,41,524	
Bank Charges & Commission	4,479		Other Receipts		3,46,556
Building Rent-PDEA	16,20,000		Admission Cancellation Charges	46,300	
Cleaning / Sanitation Exp	5,33,752		Interest Received	1,91,012	
Committee Exp-AICTE	5,025		Salary NG Notice Pay	86,670	
Committee Expenses - MUHS	4,704		Salary NG Pay Recovery	22,574	
Committee Exp-Local Management	5,700				
Library Software	19,470				
Diesel Exps For Generator	97,147				
Electricity Charges	9,98,470				
E - Return Charges	13,236				
Functions & Festival Exp	21,217				
Garden Expenses	4,79,019				
Internet Charges	2,96,914				
Municipal Property Tax	9,82,757				
News Paper & Periodicals	3,516				
Office Expenses	1,25,918				
Other Library Expenses	22,204				
Peon Uniform Allowance	27,600				
Postage & Telegram	13,315				
Printing & Stationery	9,51,931				
Professional Charges	1,35,000				
Security Service Charges	6,62,940				
Staff Interview Expenses	49,170				
Tea & Refreshment Expenses	1,37,874				
Telephone Charges	68,363				
Transport & Hamall Charges	22,000				
Travelling & Conveyance	1,50,184				
Tuition Fees	2,45,014				
Water Charges	64,031				
Website Desning & Hosting Charges	42,500				
Processing & University Expenses		4,15,370			
Affiliation Fee (MUHS)	2,00,000				



Processing Fees-AICTE	1,96,620	
Univ. Processing Fee (MUSH)	18,750	
Repairs & Maintenance Expenses		16,47,993
Repairs & Maintenance - Solar System	1,10,746	
Repairs & Maintenance-Equipments	1,67,962	
Repairs & Maintenance-Building	8,92,299	
Repairs & Maintenance-Computer	61,000	
Repairs & Maintenance-Furniture	1,11,925	
Repairs & Maintenance-General	1,41,171	
Repairs & Maintenance-Machinery	33,160	
Repairs & Maintenance-Other	1,29,730	
Staff Salary Expenditures		4,45,60,348
Administrative Charges-PF	1,69,423	
Group Gratuity	41,19,447	
Remuneration Visiting Faculties	46,62,577	
Teaching Staff	2,55,24,160	
Non Teaching Staff	1,00,84,741	
Student Activities & Practicals		26,16,338
Computer Software for practicals	1,02,810	
Consultancy Charges	3,500	
Consumables- Others Lab & Practicles	6,67,270	
Educational Aids	1,29,640	
Dress Code/Uniform Expenses	1,16,064	
Magazines & Journals	110	
Gathering Activity Exp	2,85,235	
I- Card Expenses	25,724	
Remuneration-Guest Lecturer	1,20,523	
Seminar-Quality Improvement Programme	2,05,150	
Seminar-Work Experience	2,29,803	
Sports Expenses	1,32,250	
Student Activity Expenses (SPPU)	9,833	
Student Insurance Expenses	1,29,400	
Subscription to Journal & Periodicals	75,900	
Workshop Expenses	3,83,126	
Depreciation as per schedule		34,30,141
		Excess of Expenditures over income
		8,29,965
Total	6,08,32,607	6,08,32,607

For A S K Y & CO.
Chartered Accountants

CA Sunil Kothule
Partner
(M. No. 135279)



PUNE DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER
NIGDI PRADHIKARAN - PUNE - 411044

DEPRECIATION SCHEDULE FOR THE YEAR ENDED ON 31/03/2019

Sr.No.	Name of the Assets	Op.Balance 04/01/2018	Add dur yr Amount Rs.	Total Amount Rs.	Dep.Rate Amount Rs.	Depreciation Amount Rs.	W.D.V. 31/03/2019
1	Furniture & Deadstock	65,49,666	1,37,534	66,87,200	15%	10,03,080	56,84,120
2	Library Books	3,17,642	2,01,490	5,19,132	25%	1,29,783	3,89,349
3	Computer Equipments	39,336	-	39,336	25%	9,834	29,502
4	Xerox Machine	6,292	-	6,292	15%	944	5,348
5	Vehicle	1,74,424	-	1,74,424	15%	26,164	1,48,260
6	Lab Equipments	44,19,340	1,59,159	45,78,499	15%	6,86,775	38,91,724
7	Building	1,57,35,615	-	1,57,35,615	10%	15,73,562	1,41,62,054
	Total Rs.	2,72,42,315	4,98,183	2,77,40,498		34,30,141	2,43,10,357



PDEA'S College of Ayurved & Research Centre - UG
Receipts and Payments Accounts
1-Apr-2018 to 31-Mar-2019

Receipts	Amount Rs	Amount Rs	Payments	Amount Rs	Amount Rs
Opening Balance					12,88,000
Central Bank of India - 3015708584	13,57,245		Advances		
IDBI - 0087104000307925	34,99,701		Advance-Principal For Expenses		30,000
IDBI - 0087104000437288	14,29,703		Advance-Staff Against Salary		40,000
Advances			Advance-Staff For Expenses		68,000
Advance-Principal For Expenses			Advance-Sanstha	3,41,900	9,20,000
Advance-Staff Against Salary		30,000	Advance-Staff For Festival		2,30,000
Advance-Staff For Expenses		40,000	Administrative & Operating Expenses		
Advance-Staff For Festival		68,000	Advertisement Expenses		3,36,842
Fees Received		2,03,900	Audit Fees		22,125
Development Fees		49,14,562	Bank Charges & Commission		4,479
Tuition Fees		5,47,41,524	Building Rent-PDEA		16,20,000
Other Receipts			Cleaning / Sanitation Exp		5,33,752
Admission Cancellation Charges		46,300	Committee Exp-AICTE		5,025
Interest Received		1,91,012	Committee Expenses - MUHS		4,704
Retention Money		41,000	Committee Exp-Local Management		5,700
Salary NG Notice Pay		86,670	Library Software		19,470
Salary NG Pay Recovery		22,574	Diesel Exps For Generator		97,147
Salary & Tds Deductions			Electricity Charges		9,98,470
Bank Loan		24,000	E - Return Charges		13,236
Income Tax- TDS		11,33,635	Functions & Festival Exp		21,217
Insurance Premium		3,85,107	Garden Expenses		4,79,019
Professional Tax		1,18,175	Internet Charges		2,96,914
Providend Fund Employees Contribution		24,20,686	Municipal Property Tax		9,82,757
Providend Fund Employers Contribution		9,69,361	News Paper & Periodicals		3,516
Sevak Kalyan Nidhi		1,20,200	Office Expenses		1,25,918
Staff Society Loan		19,58,647	Other Library Expenses		22,204
TDS		46,781	Peon Uniform Allowance		27,600
			Postage & Telegram		13,315
			Printing & Stationery		9,51,931
			Professional Charges		1,35,000
			Security Service Charges		6,62,940
			Staff Interview Expenses		49,170



Tea & Refreshment Expenses	1,37,874	
Telephone Charges	68,363	
Transport & Hamali Charges	22,000	
Travelling & Conveyance	1,50,184	
Tuition Fees	2,45,014	
Water Charges	64,031	
Website Desning & Hosting Charges	42,500	
Capital Expenditures		4,98,183
Furniture And Fixtures	1,37,534	
Lab Equipment	1,59,159	
Library Books	2,01,490	
Processing & University Expenses		4,15,370
Affiliation Fee (MUHS)	2,00,000	
Processing Fees-AICTE	1,96,620	
Univ. Processing Fee (MUSH)	18,750	
Repairs & Maintenance Expenses		16,47,993
Repairs & Maintenance - Solar System	1,10,746	
Repairs & Maintenance-Equipments	1,67,962	
Repairs & Maintenance-Building	8,92,299	
Repairs & Maintenance-Computer	61,000	
Repairs & Maintenance-Furniture	1,11,925	
Repairs & Maintenance-General	1,41,171	
Repairs & Maintenance-Machinery	33,160	
Repairs & Maintenance-Other	1,29,730	
Retention Money		64,400
Staff Salary Expenditures		4,45,60,348
Administrative Charges-PF	1,69,423	
Group Gratuity	41,19,447	
Remuneration Visiting Faculties	46,62,577	
Teaching Staff	2,55,24,160	
Non Teaching Staff	1,00,84,741	
Student Activities & Practicals		26,16,338
Computer Software for practicals	1,02,810	
Consultancy Charges	3,500	
Consumables- Others Lab & Practicles	6,67,270	
Educational Aids	1,29,640	
Dress Code/Uniform Expenses	1,16,064	
Magazines & Journals	110	
Gathering Activity Exp	2,85,235	



I- Card Expenses	25,724	
Remuneration-Guest Lecturer	1,20,523	
Seminar-Quality Improvement Programme	2,05,150	
Seminar-Work Experience	2,29,803	
Sports Expenses	1,32,250	
Student Activity Expenses (SPPU)	9,833	
Student Insurance Expenses	1,29,400	
Subscription to Journal & Periodicals	75,900	
Workshop Expenses	3,83,126	
Salary & Tds Deductions		71,76,592
Bank Loan	24,000	
Income Tax- TDS	11,33,635	
Insurance Premium	3,85,107	
Professional Tax	1,18,175	
Providend Fund Employees Contribution	24,20,686	
Providend Fund Employers Contribution	9,69,361	
Sevak Kalyan Nidhi	1,20,200	
Staff Society Loan	19,58,647	
TDS	46,781	
Closing Balance		74,19,142
IDBI - 0087104000307925	66,54,082	
IDBI - 0087104000437288	7,65,060	
Total	7,38,48,783	7,38,48,783



For A SKY & CO.
Chartered Accountants

31/5/19
CA Sunil Kothule
Partner
(M. No. 135279)



A S K Y AND COMPANY
CHARTERED ACCOUNTANTS

24, VISHWA KAMAL COMPLEX, THERMAX CHOWK, CHINCHWAD, PUNE-411019, PH - 020-30630999.

Date : 31/05/2019

TO,
THE PRINCIPAL,
PDEA'S College of Ayurved & Research Centre – PG
NIGDI - PUNE – 411044

Sub.- Audit report & special Remarks for the year ended on 31/03/2019.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your Institute for the F.Y. 2018-19 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2019 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

- 1) During the year there is a deficit of Rs. 68,99,696/- as per Income and Expenditure Accounts (F.Y.2018-19).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement should be prepared and should be kept on record for verification.
- 5) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
- 6) Proper books of Account are kept by the college including that of each segment.
- 7) Method of Accounting followed by the college is on cash basis including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit and for determination of fees by the Authority.
- 9) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent indian AS and certified by the Statutory Auditor of the Institutions as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 10) Proper books of account have been kept by the Institute/Trust and every segment.
- 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.

Thanking You,

FOR A S K Y AND CO.
CHARTERED ACCOUNTANTS

CA SUNIL KOTHULE
FCA M.NO. 135279



POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044
BALANCE SHEET AS AT 31ST MARCH 2019

FUNDS & LIABILITIES		BAMS PG		PROPERTY & ASSETS		AMOUNT RS.	
	AMOUNT RS.		AMOUNT RS.		AMOUNT RS.		AMOUNT RS.
DEVELOPMENT FEE				MOVABLE & IMMOVABLE PROPERTIES			
As per last B/S	65,81,958			As per Schedule	27,64,761		27,64,761
Add : Dur the year	-						
LIB DEPOSIT				DEPOSITS			
As per last B/S	2,25,350			Water	7,500		12,730
Less : Dur the year	-			Gas	3,000		
				MSED	2,230		
OTHER ADVANCES				STAFF ADVANCE - FESTIVAL			
As per last B/S	4,250			As per last B/S	42,969		28,902
Less : Dur the year	-			Add : Dur the year	4,00,000		
				Less : Dur the year	4,14,067		
UG ADVANCES							
As per last B/S	-						
Add : Dur the year	3,78,697						
RETENTION MONEY				INCOME & EXPENDITURE A/C			
As per last B/S	14,270			As per last B/S	88,45,607		1,57,46,303
Add : Dur the year	-			Add : dur the year	68,99,696		
CAUTION MONEY				CLOSING BALANCE			
As per last B/S	65,000			Cash in Hand	-		
				Cash at Bank	43,15,403		43,15,403
ADV FROM SANSTHA PDEA							
As per last B/S	1,56,13,709						
Add : Dur the year	5,75,000						
Less : Dur the year	5,90,135						
TOTAL RS.				TOTAL RS.			2,28,68,099



For ASKY & CO.
Chartered Accountants

CA Sumit Kothule
Partner
(M. No. 135279)

PDEA'S College of Ayurved & Research Centre - PG
Income & Expenditures Account for the year ended on 31/03/2019

Expenditures	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
Administrative & Operating Expenses		44,09,783	Fees Received		3,70,69,330
Affiliation Fees	3,40,000		Development Fees	29,07,014	
Audit Fees	22,125		Tuition Fees	3,41,62,316	
Bank Charges & Commission	2,248		Other Receipts		3,67,074
Building Rent-PDEA	12,00,000		Admission Cancellation Charges	7,500	
Certificate Course Fee Exps.	1,300		Interest Received	2,58,074	
Cleaning / Sanitation Exp	2,83,946		Workshop/Seminar Registration Fees	1,01,500	
Development Fees	60,026				
Electricity Charges	3,12,850				
Honorarium to Guest Lecturer	74,510				
Internet Charges	1,63,425				
Meeting & Ceremony Exp	20,730				
Printing & Stationery	2,89,185				
Processing Fees-AICTE	3,50,000				
Professional Charges	70,000				
Repairs & Maintenance-General	1,95,695				
Security Service Charges	4,29,500				
Tea & Refreshment Expenses	22,421				
Tuition Fees	5,02,822				
Univ. Processing Fee (MUHS)	69,000				
Staff Salary Expenditures		3,78,68,025			
Administrative Charges-PF	1,90,219				
Group Gratuity	29,01,922				
Remuneration Visiting Faculties	29,21,955				
Teaching Staff	2,88,40,251				
Non Teaching Staff	30,13,678				
Student Activities & Practicals		15,70,850			
Computer Software for practicals	43,560				
Consultancy Charges	10,000				
Consumables- Others Lab & Practicles	3,69,780				



Educational Aids	1,76,490	
Dress Code/Uniform Expenses	86,450	
Gathering Activity Exp	1,55,697	
I- Card Expenses	16,241	
Remuneration-Guest Lecturer	92,000	
Seminar-Quality Improvement Programme	1,65,484	
Seminar-Work Experience	1,56,471	
Sports Expenses	99,456	
Student Activity Expenses (SPPU)	7,450	
Student Insurance Expenses	82,471	
Workshop Expenses	1,09,300	
	<u>4,87,442</u>	
Depreciation as per schedule		
		68,99,696
	Excess of Expenditures over income	
Total	4,43,36,100	Total
		4,43,36,100



For A Sky & Co.
Chartered Accountants

CA Suvil Kothule
Partner
(M. No. 135279)

PUNE DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER
NIGDI PRADHIKARAN - PUNE - 411044

DEPRECIATION SCHEDULE FOR THE YEAR ENDED ON 31/03/2019

Sr.No.	Name of the Assets	Op.Balance 01/04/2018	Add dur yr Amount Rs.	Total Amount Rs.	Dep.Rate Amount Rs.	Depreciation Amount Rs.	W.D.V. 31/03/2019
1	Furniture & Deadstock	8,64,502	-	8,64,502	10%	86,450	7,78,052
2	Library Books	1,92,609	-	1,92,609	60%	1,15,565	77,044
3	Computer Equipments	1,31,835	-	1,31,835	60%	79,101	52,734
4	Lab Equipments	20,63,257	-	20,63,257	10%	2,06,326	18,56,931
	Total Rs.	32,52,203	-	32,52,203		4,87,442	27,64,761



KUASA College of Ayurved & Research Centre - PG
Receipts and Payments Accounts
1-Apr-2018 to 31-Mar-2019

Receipts	Amount Rs	Amount Rs	Payments	Amount Rs	Amount Rs
Opening Balance		1,07,28,725	Advances		9,90,135
IDBI - 0087104000427173	1,00,01,838		Advance-Staff For Festival		4,00,000
PDCC - 103	7,26,887		Advance-Sanstha		5,90,135
Advances		9,89,067	Administrative & Operating Expenses		44,09,783
Advance-Staff For Festival	4,14,067		Affiliation Fees	3,40,000	
Advance - Sanstha	5,75,000		Audit Fees	22,125	
Fees Received		3,70,69,330	Bank Charges & Commission	2,248	
Development Fees	29,07,014		Building Rent-PDEA	12,00,000	
Tuition Fees	3,41,62,316		Certificate Course Fee Exps.	1,300	
Other Receipts		3,67,074	Cleaning / Sanitation Exp	2,83,946	
Admission Cancellation Charges	7,500		Development Fees	60,026	
Interest Received	2,58,074		Electricity Charges	3,12,850	
Workshop/Seminar Registration Fees	1,01,500		Honorarium to Guest Lecturer	74,510	
Salary & Tds Deductions		85,35,188	Internet Charges	1,63,425	
Bank Loan	7,08,637		Meeting & Ceremony Exp	20,730	
Income Tax- TDS	15,68,242		Printing & Stationery	2,89,185	
Insurance Premium	3,39,646		Processing Fees-AICTE	3,50,000	
Professional Tax	2,29,500		Professional Charges	70,000	
Provident Fund Employees Contribution	26,79,781		Repairs & Maintenance-General	1,95,695	
Provident Fund Employers Contribution	12,14,402		Security Service Charges	4,29,500	
Sevak Kalyan Nidhi	1,06,000		Tea & Refreshment Expenses	22,421	
Staff Society Loan	16,88,980		Tuition Fees	5,02,822	
TDS		2,713	Univ. Processing Fee (MUHS)	69,000	
			Staff Salary Expenditures		3,78,68,025
			Administrative Charges-PF	1,90,219	
			Group Gratuity	29,01,922	
			Remuneration Visiting Faculties	29,21,955	
			Teaching Staff	2,88,40,251	
			Non Teaching Staff	30,13,678	
			Student Activities & Practicals		15,70,850
			Computer Software for practicals	43,560	
			Consultancy Charges	10,000	
			Consumables- Others Lab & Practicles	3,69,780	



Educational Aids	1,76,490	
Dress Code/Uniform Expenses	86,450	
Gathering Activity Exp	1,55,697	
I- Card Expenses	16,241	
Remuneration-Guest Lecturer	92,000	
Seminar-Quality Improvement Programme	1,65,484	
Seminar-Work Experience	1,56,471	
Sports Expenses	99,456	
Student Activity Expenses (SPPU)	7,450	
Student Insurance Expenses	82,471	
Workshop Expenses	1,09,300	
Salary & Tds Deductions		85,35,183
Bank Loan	7,08,637	
Income Tax- TDS	15,68,242	
Insurance Premium	3,39,646	
Professional Tax	2,29,500	
Provident Fund Employees Contribution	26,79,781	
Provident Fund Employers Contribution	12,14,402	
Sevak Kalyan Nidhi	1,06,000	
Staff Society Loan	16,88,980	
TDS		2,713
Closing Balance		43,15,403
IDBI - 0087104000427173	43,05,403	
PDCC - 103	10,000	
Total		5,76,92,097

Total



For A Sky & Co.
Chartered Accountants

CA Sunil Kothule
Partner
(M. No. 135279)



A S K Y AND CO
CHARTERED ACCOUNTANTS

2A, VISHWAKAMAL COMPLEX, THERMAX CHOWK, CHINCHWAD, PUNE-411019.

To,

The Principal,
PDEA'S
AYURVED RUGNALAYA & STERLING MULTISPE. HOSPITAL
NIGDI, PUNE-411 044.

Sub.- Audit report & special Remarks for the year ended on 31/03/2019.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your Institute for the F.Y. 2018-19 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2019 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

- 1) During the year there is a deficit of Rs. 28,73,659/- as per Income and Expenditure Accounts (F.Y. 2018-19).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement should be prepared and should be kept on record for verification.
- 5) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
- 6) Proper books of Account are kept by the college including that of each segment.
- 7) Method of Accounting followed by the college is on cash basis as well as accrual including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit and for determination of fees by the Authority..
- 9) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the Institutions as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 10) Proper books of account have been kept by the Institute/Trust and every segment.
- 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.

Thanking You,

FOR A S K Y AND CO
CHARTERED ACCOUNTANTS

CA SUNIL KOTHULE
FCA M NO 135279



Principal
P.D.E.A.'S.
College of Ayurved And Research Centre
Akurdi, Pune . 411 044



PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital
Nigadi, Pune - 44.

Balance sheet for year ended on 31.03.2019

Liabilities			Assets		
Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
Other Liabilities		22,75,916	Fixed Assets as per		2,06,26,181
College Advance			As per schedule	2,06,26,181	
As per last B/S	22,75,916		Electricity Deposit		46,030
Less Paid during the year	-		As per last B/S	46,030	
Staff Advance as per		-	Addition during the year	-	
As per last B/S	47,284		Cylinder Deposit		6,800
Less : During the year	47,284		As per last B/S	6,800	
Sanstha Advance		2,35,79,570	Addition during the year	-	
As per last B/S	1,30,99,570		Bank Balance		10,77,538
Add :durthe year	1,04,80,000		Cash at Bank	10,77,538	
Rentiontion Money		4,07,330			
As per last B/S	1,47,830				
Addition during the year	2,59,500				
Less : During the year	-				
Rent Deposit		7,50,000			
As per last B/S	5,00,000				
Addition during the year	2,50,000				
Capitalised					
Hospital Maintainance Charges		43,72,000			
As per last B/S	43,72,000				
Add :durthe year	-				
Income and Expenditure A/C		(96,28,267)			
As per last B/S	(67,54,608)				
Less : Deficit	28,73,659				
Total Rs		2,17,56,549	Total Rs		2,17,56,549

Date :

Place : Pune

Principal
P.D.E.A.'S.
College of Ayurved And Research Centre
Akurdi, Pune - 411 044

As per our report of even Date



Compiled on the basis of information
books and record given to us
For A S K Y & C O.
Chartered Accountant

Partner 31/03/19

Superintendent

Ayurved Rugnalaya & Sterling Multispeciality Hospital

PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital

LIST OF DEPRECIATION AS ON 31.03.2019

No.	Name of Aasset	W.D.V. as on 01.04.2018	Additions dur the year	Ded Rs	Total Rs	Rate Dep.	Depreciation Amount	W.D.V. as on 31.03.2019
1	Furniture/Fixtures and Deadstock	44,05,897	20,75,504	-	64,81,401	15%	9,72,210	55,09,191
2	Lab Equipments	46,47,620	6,27,535	-	52,75,155	15%	7,91,273	44,83,882
3	Computer	3,83,626	1,24,075	-	5,07,701	25%	1,26,925	3,80,776
4	Lab & OTP Building	25,71,718	76,62,542	-	1,02,34,260	10.0%	10,23,426	92,10,834
5	Machines STP Plant	9,89,809	-	-	9,89,809	15%	1,48,471	8,41,338
	Fire Fighting System	2,35,484	-	-	2,35,484	15%	35,323	2,00,161
	Total Rs	1,32,34,154	1,04,89,656	-	2,37,23,810		30,97,629	2,06,26,181



Principal
PDEA'S
College of Ayurved And Research Center
Akurdi, Pune - 411 042



PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital
Nigadi, Pune - 44.

Income & Expenditures Account for the year ended on 31/03/2019

Expenditures	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
<u>Administrative & Operating Expenditures</u>		1,32,72,743	<u>Hospital Charges Receipts</u>		3,14,65,750
Advertisement Expenses	35,129		Dental OPD Usage Charges	8,02,768	
Audit Fees	11,063		Hospital Charges	2,96,09,405	
Bank Charges & Commission	15,400		Medical Check-Up Fee	1,44,985	
Cleaning / Sanitation Expenses	9,88,490		Medical Shop Usages	1,42,000	
Committee Expenses - MCI	8,330		OPD Charges - Dehu Road	1,05,967	
Dental OPD Usage Charges	1,17,689		Rasaushadhi Sale	5,88,775	
Electricity Charges	13,24,610		Spectacle Shop Usage Charges	71,850	
Fire Fighting System Expenses	26,280		<u>Other Receipts</u>		9,40,485
Functions and Festivals Expenses	8,825		Ambulance Fare Charges	18,000	
Garden Expenses	1,66,175		Bank Interest	4,38,990	
Guest Lecture	3,000		Clinical Trial Grant	4,83,495	
Doctors Honorarium Charges	18,45,288				
Hospital Usage Charges	44,24,129				
Internet Charges	8,850				
Lab Consumable	96,745				
Legal Expenses	6,000				
Linen Expenses	7,670				
Medical & Surgical	5,53,506				
Medicines Expenses	2,20,041				
NABH Application Fee	47,200				
Office Expenses	3,44,565				
O.T. Equipment Repairs & Maintenance	20,116				
Other Expenses	15,718				
Panchkarma Consumables	6,090				
Pathology Lab Investigation Kits	1,07,377				
Pharmacy Raw Materials	75,457				
Postage & Telegramme Expenses	553				
Power & Fuel Expenses	94,319				
Printing & Stationery	3,50,908				
Professional Charges	72,500				
Property Tax	11,81,484				
Security Service Charges	7,27,478				
Semi Consumable	74,614				
Swipe Machine Rent	21,240				
Tea & Refreshment Expenses	41,588				
Telephone Charges	34,701				
Transport & Hamali Expenses	12,230				
Travelling & Conveyance Expenses	33,966				
Uniform Expenses	12,240				
Vehical Insurance Expenses	9,562				
Vehicle Tax	17,195				
Water Charges	85,541				
Website Desining & Hosting Charges	18,880				

Principal
PDEA'S.

College of Ayurved And Research Centre
Akurdi, Pune - 411 044

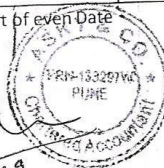


Repairs & Maintenance Expenditures		11,74,363			
Repairs & Maintenance - Computer	73,375				
Repairs & Maintenance - Furniture	1,02,912				
Repairs & Maintenance - General	1,13,645				
Repairs & Maintenance - Machinery	1,69,616				
Repairs & Maintenance - Other	16,974				
Repairs & Maintenance - Vehicle	22,351				
Repairs & Maintenance - Electricals	6,75,489				
Salary Expenditures		1,77,35,160			
Hospital Staff Salary	1,77,35,160				
Depreciation as per schedule		30,97,629			
			Excess of Expenditures over income		28,73,659
Total		3,52,79,894	Total		3,52,79,894

As per our report of even Date
Compiled on the basis of information
books and record given to us

For ASKY & CO.
Chartered Accountant

[Signature]
Partner 31/10/19



[Signature]
Superintendent

Ayurved Rugmalaya & Sterling Multispeciality Hospital
Sec. 27, Nigdi, Pradhikaran, Pune - 44.

[Signature]
Principal
P.D.E.A.S.

College of Ayurved And Research
Akurdi, Pune - 411 044



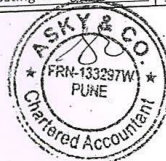
PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital
Nigadi, Pune - 44.

Receipts and Payments
1-Apr-2018 to 31-Mar-2019

Receipts	Amount Rs	Amount Rs	Payments	Amount Rs	Amount Rs
Opening Balance		4,01,008	Advances		77,284
Central Bank of India - 3279492107	3,28,373		Advance Principal for Expenses	30,000	
TJSB - 24260	72,636		Advance to Staff	47,284	
Advances		1,05,10,000	Administrative & Operating Expenditures		1,32,72,743
Advance Principal for Expenses	30,000		Advertisement Expenses	35,129	
Sanstha Advance	1,04,80,000		Audit Fees	11,063	
Other Receipts		14,49,985	Bank Charges & Commission	15,400	
Ambulance Fare Charges	18,000		Cleaning / Sanitation Expenses	9,88,490	
Bank Interest	4,38,990		Committee Expenses - MCI	8,330	
Clinical Trial Grant	4,83,495		Dental OPD Usage Charges	1,17,689	
Deposit Payable	2,50,000		Electricity Charges	13,24,610	
Retention Money	2,59,500		Fire Fighting System Expenses	26,280	
Hospital Charges Receipts		3,14,65,750	Functions and Festivals Expenses	8,825	
Dental OPD Usage Charges	8,02,768		Garden Expenses	1,66,175	
Hospital Charges	2,96,09,405		Guest Lecture	3,000	
Medical Check-Up Fee	1,44,985		Doctors Honorarium Charges	18,45,288	
Medical Shop Usages	1,42,000		Hospital Usage Charges	44,24,129	
OPD Charges - Dehu Road	1,05,967		Internet Charges	8,850	
Rasaushadhi Sale	5,88,775		Lab Consumable	96,745	
Spectacle Shop Usage Charges	71,850		Legal Expenses	6,000	
TDS & Prof Tax Deductions		5,51,735	Linén Expenses	7,670	
TDS	4,92,135		Medical & Surgical	5,53,506	
Profession Tax	59,600		Medicines Expenses	2,20,041	
			NABH Application Fee	47,200	
			Office Expenses	3,44,565	
			O.T. Equipment Repairs & Maintenance	20,116	
			Other Expenses	15,718	
			Panchkarma Consumables	6,090	
			Pathology Lab Investigation Kits	1,07,377	
			Pharmacy Raw Materials	75,457	
			Postage & Telegramme Expenses	553	
			Power & Fuel Expenses	94,319	
			Printing & Stationery	3,50,908	
			Professional Charges	72,500	
			Property Tax	11,81,484	
			Security Service Charges	7,27,478	
			Semi Consumable	74,614	
			Swipe Machine Rent	21,240	
			Tea & Refreshment Expenses	41,588	
			Telephone Charges	34,701	
			Transport & Hamali Expenses	12,230	
			Travelling & Conveyance Expenses	33,966	
			Uniform Expenses	12,240	
			Vehical Insurance Expenses	9,562	
			Vehicle Tax	17,195	
			Water Charges	85,541	
			Website Designing & Hosting Charges	18,880	

Principal
P.D.E.A.'S.

College of Ayurved And Research Centre
Akurdi, Pune - 411 044



PDL			Receipts and	21-Mar-20	
			Repairs & Maintenance Expenditures		11,74,363
			Repairs & Maintenance - Computer	73,376	
			Repairs & Maintenance - Furniture	1,02,912	
			Repairs & Maintenance - General	1,13,645	
			Repairs & Maintenance - Machinery	1,69,616	
			Repairs & Maintenance - Other	16,974	
			Repairs & Maintenance - Vehicle	22,351	
			Repairs & Maintenance - Electricals	6,75,489	
			TDS & Prof Tax Deductions		5,51,735
			TDS	4,92,135	
			Profession Tax	59,600	
			Capital Expenditures		1,04,89,656
			Computer and Software Peripherals	1,24,075	
			Furniture and Fixtures	20,75,504	
			Hospital Lab Equipments	6,27,535	
			OTP - Building	76,62,542	
			Salary Expenditures		1,77,35,160
			Hospital Staff Salary	1,77,35,160	
			Closing Balance		10,77,538
			Central Bank of India - 3279492107	8,34,767	
			TISB - 24260	2,42,771	
		4,43,78,478	Total		4,43,78,478

As per our report of even Date
Compiled on the basis of information
books and record given to us

For ASKY & CO.
Chartered Accountant

Partner 3/10/19

Superintendent

Ayurved Rugnataya & Starling Multispecialty
Sec. 27, Nigdi, Pradhikaran, Pune - 411 044

Principal
P.D.S.A.S.

College of Ayurved And Research Centre
Akurji, Pune - 411 044





V. p. shinde & associates
CHARTERED ACCOUNTANTS

56/A AAPALE GHAR SCTY, PUNE NAGAR ROAD PUNE, 411014

Date : 08/10/2020

TO,
THE PRINCIPAL,
PDEA'S UG AYURVED COLLEGE & RESEARCH CENTER NIGDI PRADHIKARAN, PUNE -411044.
Sub.: Audit report & special Remarks for the year ended on 31/03/2020.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your Institute for the F.Y. 2019-20 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2020 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

- 1) During the year there is a SURPLUS OF RS 67,76,074/- as per Income and Expenditure Accounts (F.Y.2019-20).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement prepared kept on record verified.
- 5) Reconciliation of all Debit and Credit balances prepared and kept on record verified.
- 6) Proper books of Account are kept by the School including that of each segment.
- 7) Method of Accounting followed by the college is oncash basis including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit
- 9) Accounts of the School are submitted on by following accounting standard 17 or equivalent indian AS and certified by the Statutory Auditor of the School as true and fair representation of segmental reporting.
- 10) Proper books of account have been kept by the school and every segment.
- 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.
Thanking You,

FOR V P SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

CA VITHAL P. SHINDE
FCA M.NO. 154717



POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044
Receipts and Payments Accounts
1-Apr-2019 to 31-Mar-2020

Receipts		Amount Rs	Amount Rs	Payments	Amount Rs	Amount Rs
Opening Balance			74,19,142	Advances		1,14,10,075
IDBI - 0087104000307925		66,54,082		Advance-Others		1,28,620
IDBI - 0087104000437288		7,65,060		Advance-Principal For Expenses		30,000
Advances			2,00,05,854	Advance-Staff For Expenses		68,000
Advance-Others		1,28,620		Advance-Staff For Festival		1,90,000
Advance-Principal For Expenses		30,000		Interbranch Advance - Hostel		36,100
Advance-Staff For Expenses		68,000		Sanstha Advance		1,09,32,355
Advance-Staff For Festival		2,16,100		Interbranch Advance - PG		25,000
Sanstha Advance		1,95,02,034		Administrative & Operating Expenses		81,36,105
Interbranch Advance - Hostel		36,100		Advertisement Expenses		3,44,491
Interbranch Advance - PG		25,000		Affiliation Fee (MUHS)		2,06,278
Students Fees Received			6,40,74,814	ALUMNI EXPENSES		1,04,250
Admission Cancellation Charges		73,500		Audit Fees		23,600
Development Fees		54,80,954		Bank Charges & Commission		3,605
Other Fees		4,012		Book Binding Expenses		55,710
Tuition Fees		5,85,16,348		Building Rent-PDEA		18,20,000
Other Receipts			15,12,171	CCIM Visitation and Digitization Fee		1,30,000
Grant R ARDB		84,769		Cleaning / Sanitation Exp		4,38,528
Interest Received		8,27,402		Committee Exp-AICTE		42,980
Seminar-Quality Improvement Programme		6,00,000		Committee Expenses - MUHS		70,490
Salary & Tds Deductions			73,73,754	Committee Exp-Local Management		12,785
Bank Loan		4,000		Consultancy Charges		1,11,000
Income Tax- TDS		14,58,346		Development Fees		72,741
Insurance Premium		3,68,289		Diesel Exps For Generator		1,26,900
Other Deductions		200		Electricity Charges		4,73,200
Professional Tax		1,24,600		E - Return Charges		7,850
Providend Fund Employees Contribution		25,43,770		Functions & Festival Exp		1,13,809
Providend Fund Employers Contribution		9,45,376		Garden Expenses		3,49,045
Sevak Kalyan Nidhi		96,200		I- Card Expenses		31,875
Staff Society Loan		18,11,462		Internet Charges		2,26,850
TDS		21,511		Laboratory / Practical Fees		1,191
				Magazines & Journals		2,04,550
				Misc. Expenses		140



POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044
Income & Expenditures Accounts
1-Apr-2019 to 31-Mar-2020

Expenditures		BAMS			
Administrative & Operating Expenses	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
Advertisement Expenses	3,44,491	81,36,105	Students Fees Received		6,40,74,814
Affiliation Fee (MUHS)	2,06,278		Admission Cancellation Charges	73,500	
ALUMNI EXPENSES	1,04,250		Development Fees	54,80,954	
Audit Fees	23,600		Other Fees	4,012	
Bank Charges & Commission	3,605		Tuition Fees	5,85,16,348	
Book Binding Expenses	55,710		Other Receipts		15,12,171
Building Rent-PDEA	18,20,000		Grant R ARDB	84,769	
CCIM Visitation and Digitization Fee	1,30,000		Interest Received	8,27,402	
Cleaning / Sanitation Exp	4,38,528		Seminar-Quality Improvement Programme	6,00,000	
Committee Exp-AICTE	42,980				
Committee Expenses - MUHS	70,490				
Committee Exp-Local Management	12,785				
Consultancy Charges	1,11,000				
Development Fees	72,741				
Diesel Exps For Generator	1,26,900				
Electricity Charges	4,73,200				
E - Return Charges	7,850				
Functions & Festival Exp	1,13,809				
Garden Expenses	3,49,045				
I- Card Expenses	31,875				
Internet Charges	2,26,850				
Laboratory / Practical Fees	1,191				
Magazines & Journals	2,04,550				
Misc. Expenses	140				
Municipal Property Tax	9,67,485				



NAAC Activity Expenses	4,724				
News Paper & Periodicals	1,05,408				
Office Expenses	40,160				
Postage & Telegram	12,466				
Printing & Stationery	2,92,570				
Processing Fees-AICTE	79,036				
Professional Charges	38,597				
Remuneration-Guest Lecturer	12,450				
Tuition Fees	6,83,600				
Website Desning & Hosting Charges	41,300				
Security Service Charges	5,55,427				
Staff Welfare Expenses	3,760				
Staff Interview Expenses	30,700				
Tea & Refreshment Expenses	1,59,460				
Telephone Charges	15,405				
Transport & Hamali Charges	2,170				
Travelling & Conveyance	1,19,519				
Repairs & Maintenance Expenditures		5,25,529			
Repairs & Maintenance - Solar System	1,25,370				
Repairs & Maintenance-Equipments	43,638				
Repairs & Maintenance-Building	1,06,474				
Repairs & Maintenance-Computer	19,175				
Repairs & Maintenance-Furniture	1,03,500				
Repairs & Maintenance-General	1,27,372				
Student Activities & Practicals		10,15,665			
Consumables- Others Lab & Practicles	4,08,542				
Sports Expenses	1,09,898				
Student Activity Expenses (SPPU)	1,11,678				
Student Welfare	1,50,000				
Workshop Expenses	2,07,242				
Water Charges	28,305				
Staff Salary Expenditures		4,60,06,042			
Administrative Charges-PF	1,66,986				



Group Gratuity	38,73,477			
Salary NG Basic Pay (Non-Tech)	1,11,85,805			
Salary NG Basic Pay (Tech)	2,58,56,918			
Remuneration Visiting Faculties	49,22,856			
Depreciation as per schedule		31,27,571		
Excess of Income over Expenditures		67,76,074		
Total		6,55,86,985	Total	6,55,86,985

[Signature]

Principal

College of Ayurved And Research Center
Akurdi, Pune - 411 044



For V.P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS
CA. VITHAL P. SHINDE
B.Com., CA, CISA, DISA
Reg. No. 154171 Reg. No. 132327M

PUNE DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER
NIGDI PRADHIKARAN - PUNE - 411044
DEPRECIATION SCHEDULE FOR THE YEAR ENDED ON 31/03/2020

Sr.No.	Name of the Assets	BAMS					
		Op.Balance 01-04-2019	Add dur yr Amount Rs.	Total Amount Rs.	Dep.Rate Amount Rs.	Depreciation Amount Rs.	W.D.V. 31-03-2020
1	Furniture & Deadstock	56,84,120	1,21,272	58,05,392	15%	8,70,809	49,34,583
2	Library Books	3,89,349	68,006	4,57,355	25%	1,14,339	3,43,016
3	Computer Equipments	29,502	3,70,800	4,00,302	25%	1,00,076	3,00,227
4	Xerox Machine	5,348	-	5,348	15%	802	4,546
5	Vehicle	1,48,260	-	1,48,260	15%	22,239	1,26,021
6	Lab Equipments	38,91,724	1,28,950	40,20,674	15%	6,03,101	34,17,573
7	Building	1,41,62,054	-	1,41,62,054	10%	14,16,205	1,27,45,848
Total Rs.		2,43,10,357	6,89,028	2,49,99,385		31,27,571	2,18,71,814



POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044
BALANCE SHEET AS AT 31ST MARCH 2020

			BAMS		
FUNDS & LIABILITIES	AMOUNT RS	AMOUNT RS	PROPERTIES & ASSETS	AMOUNT RS	AMOUNT RS
DEVELOPMENT FEE		88,39,218	<u>MOVABLE & IMMOVABLE ASSETS</u>		2,18,71,814
As per last B/S	88,39,218		As per Schedule	2,18,71,814	
Add : Dur the year	-				
LAB DEPOSIT		1,07,150	<u>DEPOSITS</u>		2,28,102
As per last B/S	1,07,150		Water	6,300	
Add : Dur the year	-		Telephone	4,000	
LIB DEPOSIT		1,23,000	MSEDC	26,120	
As per last B/S	1,23,000		Add : dur the year	83,340	
Add: Dur the year	-		Hostel	60,000	
CAUTION MONEY		8,50,320	Gas	3,600	
As per last B/S	8,50,320		Security	44,742	
Add: Dur the year	-		<u>AYURVED HOSPITAL ADVANCE</u>		26,77,705
STUDENT WELFARE FUND		30,855	As per last B/S	26,77,705	
As per last B/S	30,855		<u>ADVANCE TO PG COURSE</u>		3,78,697
Add: Dur the year	-		As per last B/S	3,78,697	
SCHOLARSHIP PAYABLES		44,360	Add : dur the year	-	
As per last B/S	44,360		<u>ADVANCE TO STAFF FOR FESTIVAL</u>		-
RETENTION MONEY		71,650	As per last B/S	26,100	
As per last B/S	71,650		During the year	26,100	
Less : Dur the year	-		<u>INCOME & EXPENDITURE A/C</u>		1,97,88,653
BOOK BANK SCHEME GRANT		50,500	As per last B/S	2,65,64,727	
As per last B/S	50,500		Less : Surplus dur the year	67,76,074	
ADV FROM SANSTHA PDEA		5,99,74,116	<u>CLOSING BALANCE</u>		2,51,46,198
As per last B/S	5,14,04,437		Cash in Hand	-	
Add : Dur the year	85,69,679		Cash at Bank	2,51,46,198	
TOTAL RS.		7,00,91,169	TOTAL RS.		7,00,91,169



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS
(Signature)
(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F.R. No. 137337W

Principal
College of Ayurved And Research Cent
Akurdi, Pune - 411 044

POONA DISTRICT EDUCATION ASSOCIATION'S

AYURVED COLLEGE AND RESEARCH CENTER, NIGDI, PRADHIKARAN, PUNE, 411044

FINANCIAL STATEMENT FOR THE YEAR ENDED 31-03-2020



V. p. shinde & associates
CHARTERED ACCOUNTANTS

56/A AAPALE GHAR SCTY, PUNE NAGAR ROAD PUNE, 411014

Date : 08/10/2020

TO,
THE PRINCIPAL,
PDEA'S PG AYURVED COLLEGE & RESEARCH CENTER , NIGDI PRADHIKARAN, PUNE -411044.
Sub.:-Audit report & special Remarks for the year ended on 31/03/2020.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your Institute for the F.Y. 2019-20 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2020 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

- 1) During the year there is a DEFICIT of Rs 1,42,91,767/- as per Income and Expenditure Accounts (F.Y.2019-20).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement prepared kept on record verified.
- 5) Reconciliation of all Debit and Credit balances prepared and kept on record verified.
- 6) Proper books of Account are kept by the School including that of each segment.
- 7) Method of Accounting followed by the college is oncash basis including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit
- 9) Accounts of the School are submitted on by following accounting standard 17 or equivalent indian AS and certified by the Statutory Auditor of the School as true and fair representation of segmental reporting.
- 10) Proper books of account have been kept by the school and every segment.
- 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.
Thanking You,

FOR V P SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

CA VITHAL P. SHINDE
FCA M.NO. 154717



POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044

Receipts and Payments Accounts
1-Apr-2019 to 31-Mar-2020

Receipts		Payments		BAMSPG	
Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs
Opening Balance		4,315,403	Advances		3,288,500
IDBI - 0087104000427173	4,305,403		Advance-Staff For Expenses	92,000	
PDCC - 103	10,000		Advance-Staff For Festival	442,500	
Students Fees Received		37,759,354	Interbranch Advance - Miscellaneous	2,559,500	
Admission Cancellation Charges	27,000		Interbranch Advance - UG	194,500	
Development Fees	2,844,668		Administrative & Operating Expenses		6,612,617
Tuition Fees	34,877,586		Advertisement Expenses	286,680	
Workshop/Seminar Registration Fees	9,100		Affiliation Fees	412,999	
Journal Fees	1,000		Bank Charges & Commission	3,694	
Other Receipts		259,137	Building Rent-PDEA	2,424,000	
Fine & Breakages Receipts	619		CCIM Visitation & Digitization Fee	350,000	
Interest Received	246,518		Cleaning / Sanitation Exp	335,760	
Salary NG Notice Pay	12,000		Committee Exp-AICTE	86,454	
Advances		16,107,025	Committee Exp-Local Management	2,980	
Advance-Staff For Expenses	92,000		Development Fees	25,977	
Advance-Staff For Festival	445,625		Electricity Charges	236,280	
Sanstha Advance	15,374,900		Flood Nidhi	55,750	
Interbranch Advance - UG	194,500		Garden Expenses	338,521	
Salary & Tds Deductions		10,068,329	Honorarium to Guest Lecturer	18,150	
Bank Loan	797,604		Internet Charges	63,425	
Income Tax- TDS	1,798,602		Magazines & Journals	261,810	
Insurance Premium	361,873		Meeting & Ceremony Exp	20,029	
Other Deductions	29,372		NAAC Activity Expenses	11,190	
Professional Tax	227,775		Other Library Expenses	13,570	
Providend Fund Employees Contribution	3,282,643		Printing & Stationery	512,253	
Providend Fund Employers Contribution	1,449,036		Processing Fees	30,035	
Sevak Kalyan Nidhi	100,200		Professional Charges	35,000	
Staff Society Loan	1,931,223		Remuneration-Guest Lecturer	15,000	
TDS	90,001		Security Service Charges	478,427	
			Staff Interview Expenses	27,729	
			Tea & Refreshment Expenses	18,852	
			Telephone Charges	11,085	
			Travelling & Conveyance	12,094	
			Tuition Fees	392,023	
			Univ. Processing Fee (MUHS)	58,500	
			Website Desning & Hosting Charges	74,340	
			Student Activities & Practicals		791,571
			Consumables- Educational Aids	197,835	
			Sports Expenses	137,843	
			Student Insurance Fees	32,340	
			Water Charges	77,334	
			Workshop Expenses	346,219	
			Repairs & Maintenance Expenditures		553,103
			Repairs & Maintenance-Equipments	83,828	
			Repairs & Maintenance-Building	145,821	
			Repairs & Maintenance-Computer	53,245	
			Repairs & Maintenance-Furniture	130,289	
			Repairs & Maintenance-General	102,250	
			Repairs & Maintenance-Other	37,670	
			Capital Expenditures		1,064,798
			Lab Equipments	194,199	
			Computers & Software	870,599	



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F.R. No. 137337W

Principal
College of Ayurved And Research Center
Akurdi, Pune - 411 044

		Staff Salary Expenditures		43,469,823
		Group Gratuity	3,113,874	
		Administrative Charges-PF	213,662	
		Teaching Staff	28,844,970	
		Non Teaching Staff	7,651,447	
		Remuneration Visiting Faculties	3,645,870	
		Salary & Tds Deductions		10,068,329
		Bank Loan	797,604	
		Income Tax- TDS	1,798,602	
		Insurance Premium	361,873	
		Other Deductions	29,372	
		Professional Tax	227,775	
		Providend Fund Employees Contribution	3,282,643	
		Providend Fund Employers Contribution	1,449,036	
		Sevak Kalyan Nidhi	100,200	
		Staff Society Loan	1,931,223	
		TDS	90,001	
		Closing Balance		2,660,507
		IDBI - 0087104000427173	2,650,537	
		PDCC - 103	9,970	
Total		68,509,248	Total	68,509,248



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS
(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F.R. No. 137337W

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College of Ayurved And Research Center
Akurdi, Pune - 411 044

POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044
Income & Expenditures Accounts
1-Apr-2019 to 31-Mar-2020

		BAMSPG			
Expenditures	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
Administrative & Operating Expenses		6,612,617	Students Fees Received		37,759,354
Advertisement Expenses	286,680		Admission Cancellation Charges	27,000	
Affiliation Fees	412,999		Development Fees	2,844,668	
Bank Charges & Commission	3,694		Tuition Fees	34,877,586	
Building Rent-PDEA	2,424,000		Workshop/Seminar Registration Fees	9,100	
CCIM Visitation & Digitization Fee	350,000		Journal Fees	1,000	
Cleaning / Sanitation Exp	335,760		Other Receipts		259,137
Committee Exp-AICTE	86,454		Fine & Breakages Receipts	619	
Committee Exp-Local Management	2,980		Interest Received	246,518	
Development Fees	25,977		Salary NG Notice Pay	12,000	
Electricity Charges	236,280				
Flood Nidhi	55,750				
Garden Expenses	338,521				
Honorarium to Guest Lecturer	18,150				
Internet Charges	63,425				
Magazines & Journals	261,810				
Meeting & Ceremony Exp	20,029				
NAAC Activity Expenses	11,190				
Other Library Expenses	13,570				
Printing & Stationery	512,253				
Processing Fees	30,035				
Professional Charges	35,000				
Remuneration-Guest Lecturer	15,000				
Security Service Charges	478,427				
Staff Interview Expenses	27,729				
Tea & Refreshment Expenses	18,862				
Telephone Charges	11,085				
Travelling & Conveyance	12,094				
Tuition Fees	392,023				
Univ. Processing Fee (MUHS)	58,500				
Website Desning & Hosting Charges	74,340				
Student Activities & Practicals		791,571			
Consumables- Educational Aids	197,835				
Sports Expenses	137,843				
Student Insurance Fees	32,340				
Water Charges	77,334				
Workshop Expenses	346,219				
Repairs & Maintenance Expenditures		553,103			
Repairs & Maintenance-Equipments	83,828				
Repairs & Maintenance-Building	145,821				
Repairs & Maintenance-Computer	53,245				
Repairs & Maintenance-Furniture	130,289				
Repairs & Maintenance-General	102,250				
Repairs & Maintenance-Other	37,670				
Staff Salary Expenditures		43,469,823			
Group Gratuity	3,113,874				
Administrative Charges-PF	213,662				
Teaching Staff	28,844,970				
Non Teaching Staff	7,651,447				
Remuneration Visiting Faculties	3,645,870				
Depreciation as per schedule		883,144			
			Excess of Expenditures over income		14,291,767
Total		52,310,258	Total		52,310,258



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
 B.Com., FCA, CISA, DISA
 M. No. 154717 F.R. No. 137337W-

Har
Principal
 College of Ayurved And Research Center
 Akurdi, Pune - 411 044

POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044
BALANCE SHEET AS AT 31ST MARCH 2020

FUNDS & LIABILITIES	AMOUNT RS	AMOUNT RS	PROPERTIES & ASSETS	BAMS PG	
				AMOUNT RS	AMOUNT RS
DEVELOPMENT FEE		65,81,958	MOVABLE & IMMOVABLE PROPERTIES		29,46,415
As per last B/S	65,81,958		As per Schedule	29,46,415	
Add : Dur the year	-				
			DEPOSITS		12,730
LIB DEPOSIT		2,25,350	Water	7,500	
As per last B/S	2,25,350		Gas	3,000	
Less : Dur the year	-		MSED	2,230	
OTHER ADVANCES		4,250	STAFF ADVANCE - FESTIVAL		25,777
As per last B/S	4,250		As per last B/S	28,902.00	
Less : Dur the year	-		Add : Dur the year	-	
			Less : Dur the year	3,125	
UG ADVANCES		3,78,697			
As per last B/S	-				
Add : Dur the year	3,78,697				
			INCOME & EXPENDITURE A/C		3,08,39,030
RETENTION MONEY		14,270	As per last B/S	1,65,47,263	
As per last B/S	14,270		Add : dur the year	1,42,91,767	
Add : Dur the year	-				
			CLOSING BALANCE		26,60,507
CAUTION MONEY		65,000	Cash in Hand		
As per last B/S	65,000		Cash at Bank	26,60,507	
ADV FROM SANSTHA PDEA		2,92,14,934			
As per last B/S	1,63,99,534				
Less : Dur the year	1,28,15,400				
TOTAL RS.		3,64,84,459	TOTAL RS.		3,64,84,459




Principal
 College of Ayurved And Research Center
 Akurdi, Pune - 411 044

For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F.R. No. 137337W

PUNE DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER
NIGDI PRADHIKARAN - PUNE - 411044
DEPRECIATION SCHEDULE FOR THE YEAR ENDED ON 31/03/2020

Sr.No.	Name of the Assets	Op.Balance	Add dur yr	Total	Dep.Rate	Depreciation	W.D.V.
		01-04-2019	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	31-03-2020
1	Furniture & Deadstock	7,78,052	-	7,78,052	10%	77,805	7,00,247
2	Library Books	77,044	-	77,044	60%	46,226	30,817
3	Computer Equipments	52,734	8,70,599	9,23,333	60%	5,54,000	3,69,333
4	Lab Equipments	18,56,931	1,94,199	20,51,130	10%	2,05,113	18,46,017
Total Rs.		27,64,761	10,64,798	38,29,559		8,83,144	29,46,415

Principal

College of Ayurved And Research Center
Akurdi, Pune - 411 044



**For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F.R. No. 137337W

POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044

Receipts and Payments Accounts
1-Apr-2019 to 31-Mar-2020

Receipts		Amount Rs	Amount Rs	Payments		Amount Rs	Amount Rs
Opening Balance			4,315,403	Advances			3,288,500
IDBI - 0087104000427173		4,305,403		Advance-Staff For Expenses		92,000	
PDCC - 103		10,000		Advance-Staff For Festival		442,500	
Students Fees Received			37,759,354	Interbranch Advance - Miscellaneous		2,559,500	
Admission Cancellation Charges		27,000		Interbranch Advance - UG		194,500	
Development Fees		2,844,668		Administrative & Operating Expenses			6,612,617
Tuition Fees		34,877,586		Advertisement Expenses		286,680	
Workshop/Seminar Registration Fees		9,100		Affiliation Fees		412,999	
Journal Fees		1,000		Bank Charges & Commission		3,694	
Other Receipts			259,137	Building Rent-PDEA		2,424,000	
Fine & Breakages Receipts		619		CCIM Visitation & Digitization Fee		350,000	
Interest Received		246,518		Cleaning / Sanitation Exp		335,760	
Salary NG Notice Pay		12,000		Committee Exp-AICTE		86,454	
Advances			16,107,025	Committee Exp-Local Management		2,980	
Advance-Staff For Expenses		92,000		Development Fees		25,977	
Advance-Staff For Festival		445,625		Electricity Charges		236,280	
Sanstha Advance		15,374,900		Flood Nidhi		55,750	
Interbranch Advance - UG		194,500		Garden Expenses		338,521	
Salary & Tds Deductions			10,068,329	Honorarium to Guest Lecturer		18,150	
Bank Loan		797,604		Internet Charges		63,425	
Income Tax- TDS		1,798,602		Magazines & Journals		261,810	
Insurance Premium		361,873		Meeting & Ceremony Exp		20,029	
Other Deductions		29,372		NAAC Activity Expenses		11,190	
Professional Tax		227,775		Other Library Expenses		13,570	
Provident Fund Employees Contribution		3,282,643		Printing & Stationery		512,253	
Provident Fund Employers Contribution		1,449,036		Processing Fees		30,035	
Sevak Kalyan Nidhi		100,200		Professional Charges		35,000	
Staff Society Loan		1,931,223		Remuneration-Guest Lecturer		15,000	
TDS		90,001		Security Service Charges		478,427	
				Staff Interview Expenses		27,729	
				Tea & Refreshment Expenses		18,862	
				Telephone Charges		11,085	
				Travelling & Conveyance		12,094	
				Tuition Fees		392,023	
				Univ. Processing Fee (MUHS)		58,500	
				Website Desning & Hosting Charges		74,340	
				Student Activities & Practicals			791,571
				Consumables- Educational Aids		197,835	
				Sports Expenses		137,843	
				Student Insurance Fees		32,340	
				Water Charges		77,334	
				Workshop Expenses		346,219	
				Repairs & Maintenance Expenditures			553,103
				Repairs & Maintenance-Equipments		83,828	
				Repairs & Maintenance-Building		145,821	
				Repairs & Maintenance-Computer		53,245	
				Repairs & Maintenance-Furniture		130,289	
				Repairs & Maintenance-General		102,250	
				Repairs & Maintenance-Other		37,670	
				Capital Expenditures			1,064,798
				Lab Equipments		194,199	
				Computers & Software		870,599	



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS
(Signature)
(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F.R. No. 137337W

(Signature)
Principal
College of Ayurved And Research Centre
Akurdi, Pune - 411 044

			Staff Salary Expenditures		43,469,823
			Group Gratuity	3,113,874	
			Administrative Charges-PF	213,662	
			Teaching Staff	28,844,970	
			Non Teaching Staff	7,651,447	
			Remuneration Visiting Faculties	3,645,870	
			Salary & Tds Deductions		10,068,329
			Bank Loan	797,604	
			Income Tax- TDS	1,798,602	
			Insurance Premium	361,873	
			Other Deductions	29,372	
			Professional Tax	227,775	
			Providend Fund Employees Contribution	3,282,643	
			Providend Fund Employers Contribution	1,449,036	
			Sevak Kalyan Nidhi	100,200	
			Staff Society Loan	1,931,223	
			TDS	90,001	
			Closing Balance		2,660,507
			IDBI - 0087104000427173	2,650,537	
			PDCC - 103	9,970	
Total		68,509,248	Total		68,509,248



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
CISA, DISA
M. No. 154717 F.R. No. 137337W

Lat

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Akurdi, Pune - 411 044

**POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044**

Income & Expenditures Accounts
1-Apr-2019 to 31-Mar-2020

		BAMSPG			
Expenditures	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
Administrative & Operating Expenses		6,612,617	Students Fees Received		37,759,354
Advertisement Expenses	286,680		Admission Cancellation Charges	27,000	
Affiliation Fees	412,999		Development Fees	2,844,668	
Bank Charges & Commission	3,694		Tuition Fees	34,877,586	
Building Rent-PDEA	2,424,000		Workshop/Seminar Registration Fees	9,100	
CCIM Visitation & Digitization Fee	350,000		Journal Fees	1,000	
Cleaning / Sanitation Exp	335,760		Other Receipts		259,137
Committee Exp-AICTE	86,454		Fine & Breakages Receipts	619	
Committee Exp-Local Management	2,980		Interest Received	246,518	
Development Fees	25,977		Salary NG Notice Pay	12,000	
Electricity Charges	236,280				
Flood Nidhi	55,750				
Garden Expenses	338,521				
Honorarium to Guest Lecturer	18,150				
Internet Charges	63,425				
Magazines & Journals	261,810				
Meeting & Ceremony Exp	20,029				
NAAC Activity Expenses	11,190				
Other Library Expenses	13,570				
Printing & Stationery	512,253				
Processing Fees	30,035				
Professional Charges	35,000				
Remuneration-Guest Lecturer	15,000				
Security Service Charges	478,427				
Staff Interview Expenses	27,729				
Tea & Refreshment Expenses	18,862				
Telephone Charges	11,085				
Travelling & Conveyance	12,094				
Tuition Fees	392,023				
Univ. Processing Fee (MUHS)	58,500				
Website Desning & Hosting Charges	74,340				
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Consumables- Educational Aids	197,835				
Sports Expenses	137,843				
Student Insurance Fees	32,340				
Water Charges	77,334				
Workshop Expenses	346,219				
Repairs & Maintenance Expenditures		553,103			
Repairs & Maintenance-Equipments	83,828				
Repairs & Maintenance-Building	145,821				
Repairs & Maintenance-Computer	53,245				
Repairs & Maintenance-Furniture	130,289				
Repairs & Maintenance-General	102,250				
Repairs & Maintenance-Other	37,670				
Staff Salary Expenditures		43,469,823			
Group Gratuity	3,113,874				
Administrative Charges-PF	213,662				
Teaching Staff	28,844,970				
Non Teaching Staff	7,651,447				
Remuneration Visiting Faculties	3,645,870				
Depreciation as per schedule		883,144			
			Excess of Expenditures over income		14,291,767
Total		52,310,258	Total		52,310,258



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS
(CA. VITHAL P. SHINDE)
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M. No. 154717 F.R. No. 137337W

Principal
College of Ayurved And Research Center
Akurdi, Pune - 411 044

POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044

Receipts and Payments Accounts
1-Apr-2019 to 31-Mar-2020

Receipts		Payments	
Amount Rs	Amount Rs	Amount Rs	Amount Rs
Opening Balance		Advances	
IDBI - 0087104000427173	4,305,403	Advance-Staff For Expenses	92,000
PDCC - 103	10,000	Advance-Staff For Festival	442,500
Students Fees Received		Interbranch Advance - Miscellaneous	2,559,500
Admission Cancellation Charges	27,000	Interbranch Advance - UG	194,500
Development Fees	2,844,668	Administrative & Operating Expenses	6,612,617
Tuition Fees	34,877,586	Advertisement Expenses	286,680
Workshop/Seminar Registration Fees	9,100	Affiliation Fees	412,999
Journal Fees	1,000	Bank Charges & Commission	3,694
Other Receipts		Building Rent-PDEA	2,424,000
Fine & Breakages Receipts	619	CCIM Visitation & Digitization Fee	350,000
Interest Received	246,518	Cleaning / Sanitation Exp	335,760
Salary NG Notice Pay	12,000	Committee Exp-AICTE	86,454
Advances		Committee Exp-Local Management	2,980
Advance-Staff For Expenses	92,000	Development Fees	25,977
Advance-Staff For Festival	445,625	Electricity Charges	236,280
Sanstha Advance	15,374,900	Flood Nidhi	55,750
Interbranch Advance - UG	194,500	Garden Expenses	338,521
Salary & Tds Deductions		Honorarium to Guest Lecturer	18,150
Bank Loan	797,604	Internet Charges	63,425
Income Tax- TDS	1,798,602	Magazines & Journals	261,810
Insurance Premium	361,873	Meeting & Ceremony Exp	20,029
Other Deductions	29,372	NAAC Activity Expenses	11,190
Professional Tax	227,775	Other Library Expenses	13,570
Providend Fund Employees Contribution	3,282,643	Printing & Stationery	512,253
Providend Fund Employers Contribution	1,449,036	Processing Fees	30,035
Sevak Kalyan Nidhi	100,200	Professional Charges	35,000
Staff Society Loan	1,931,223	Remuneration-Guest Lecturer	15,000
TDS	90,001	Security Service Charges	478,427
		Staff Interview Expenses	27,729
		Tea & Refreshment Expenses	18,862
		Telephone Charges	11,085
		Travelling & Conveyance	12,094
		Tuition Fees	392,023
		Univ. Processing Fee (MUHS)	58,500
		Website Desning & Hosting Charges	74,340
		Student Activities & Practicals	791,571
		Consumables- Educational Aids	197,835
		Sports Expenses	137,843
		Student Insurance Fees	32,340
		Water Charges	77,334
		Workshop Expenses	346,219
		Repairs & Maintenance Expenditures	553,103
		Repairs & Maintenance-Equipments	83,828
		Repairs & Maintenance-Building	145,821
		Repairs & Maintenance-Computer	53,245
		Repairs & Maintenance-Furniture	130,289
		Repairs & Maintenance-General	102,250
		Repairs & Maintenance-Other	37,670
		Capital Expenditures	1,064,798
		Lab Equipments	194,199
		Computers & Software	870,599



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F.R. No. 137337W

M.H.F.
Principal
College of Ayurved And Research Cent.
Akurdi, Pune - 411 044

			Staff Salary Expenditures		43,469,823
			Group Gratuity	3,113,874	
			Administrative Charges-PF	213,662	
			Teaching Staff	28,844,970	
			Non Teaching Staff	7,651,447	
			Remuneration Visiting Faculties	3,645,870	
			Salary & Tds Deductions		10,068,329
			Bank Loan	797,604	
			Income Tax- TDS	1,798,602	
			Insurance Premium	361,873	
			Other Deductions	29,372	
			Professional Tax	227,775	
			Providend Fund Employees Contribution	3,282,643	
			Providend Fund Employers Contribution	1,449,036	
			Sevak Kalyan Nidhi	100,200	
			Staff Society Loan	1,931,223	
			TDS	90,001	
			Closing Balance		2,660,507
			IDBI - 0087104000427173	2,650,537	
			PDCC - 103	9,970	
Total		68,509,248	Total		68,509,248



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F.R. No. 137337W

(Signature)

Principal

College of Ayurved And Research Center
Akurdi, Pune - 411 044

POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044

Income & Expenditures Accounts
1-Apr-2019 to 31-Mar-2020

		BAMSPG			
Expenditures	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
Administrative & Operating Expenses		6,612,617	Students Fees Received		37,759,354
Advertisement Expenses	286,680		Admission Cancellation Charges	27,000	
Affiliation Fees	412,999		Development Fees	2,844,668	
Bank Charges & Commission	3,694		Tuition Fees	34,877,586	
Building Rent-PDEA	2,424,000		Workshop/Seminar Registration Fees	9,100	
CCIM Visitation & Digitization Fee	350,000		Journal Fees	1,000	
Cleaning / Sanitation Exp	335,760		Other Receipts		259,137
Committee Exp-AICTE	86,454		Fine & Breakages Receipts	619	
Committee Exp-Local Management	2,980		Interest Received	246,518	
Development Fees	25,977		Salary NG Notice Pay	12,000	
Electricity Charges	236,280				
Flood Nidhi	55,750				
Garden Expenses	338,521				
Honorarium to Guest Lecturer	18,150				
Internet Charges	63,425				
Magazines & Journals	261,810				
Meeting & Ceremony Exp	20,029				
NAAC Activity Expenses	11,190				
Other Library Expenses	13,570				
Printing & Stationery	512,253				
Processing Fees	30,035				
Professional Charges	35,000				
Remuneration-Guest Lecturer	15,000				
Security Service Charges	478,427				
Staff Interview Expenses	27,729				
Tea & Refreshment Expenses	18,862				
Telephone Charges	11,085				
Travelling & Conveyance	12,094				
Tuition Fees	392,023				
Univ. Processing Fee (MUHS)	58,500				
Website Desning & Hosting Charges	74,340				
Student Activities & Practicals		791,571			
Consumables- Educational Aids	197,835				
Sports Expenses	137,843				
Student Insurance Fees	32,340				
Water Charges	77,334				
Workshop Expenses	346,219				
Repairs & Maintenance Expenditures		553,103			
Repairs & Maintenance-Equipments	83,828				
Repairs & Maintenance-Building	145,821				
Repairs & Maintenance-Computer	53,245				
Repairs & Maintenance-Furniture	130,289				
Repairs & Maintenance-General	102,250				
Repairs & Maintenance-Other	37,670				
Staff Salary Expenditures		43,469,823			
Group Gratuity	3,113,874				
Administrative Charges-PF	213,662				
Teaching Staff	28,844,970				
Non Teaching Staff	7,651,447				
Remuneration Visiting Faculties	3,645,870				
Depreciation as per schedule		883,144			
			Excess of Expenditures over income		14,291,767
Total		52,310,258	Total		52,310,258



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F.R. No. 137337WA

Principal

College of Ayurved And Research Center
Akurdi, Pune - 411 044



V. p. shinde & associates
CHARTERED ACCOUNTANTS

56/A AAPALE GHAR SCTY, PUNE NAGAR ROAD PUNE, 411014

Date : 08/10/2020

TO,
THE PRINCIPAL,
PDEA'S AYURVED RUGNALAYA AND STERLING MULTISPE HOSPITAL
Sub.:-Audit report & special Remarks for the year ended on 31/03/2020.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your Institute for the F.Y. 2019-20 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2020 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

- 1) During the year there is a DEFICIT of Rs 6442698/- as per Income and Expenditure Accounts (F.Y.2019-20).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement prepared kept on record verified.
- 5) Reconciliation of all Debit and Credit balances prepared and kept on record verified.
- 6) Proper books of Account are kept by the School including that of each segment.
- 7) Method of Accounting followed by the college is oncash basis including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit
- 9) Accounts of the School are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the School as true and fair representation of segmental reporting.
- 10) Proper books of account have been kept by the school and every segment.
- 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.
Thanking You,

FOR V P SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

CA VITHAL P. SHINDE
FCA M.NO. 154717



Ayurved Rugnalaya & Sterling Multispe. Hospital - Akurdi, Pune - 411044
Receipts and Payments Accounts
1-Apr-2019 to 31-Mar-2020

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance		10,77,538	Advances		1,48,247
Central Bank of India - 3279492107	8,34,767		Advance for Superintendent Expenses		1,18,247
TJSB - 24260	2,42,771		Advance Principal for Expenses		30,000
Advances		71,83,877	Administrative & Operating Expenses		1,35,03,519
Advance for Superintendent Expenses	1,18,247		Advertisement Expenses		14,816
Advance Principal for Expenses	30,000		Ambulance Fare Charges		9,035
Advance from Sanstha	70,35,630		Audit Fees		11,800
Hospital Charges & Other Receipts		2,87,41,477	Bank Charges & Commission		15,347
Ambulance Fare Charges	36,000		Building Usages Charges		16,30,967
Bank Interest	3,17,324		Camp Expenses		4,202
Clinical Trial Grant	49,000		Cleaning / Sanitation Expenses		11,29,382
Dental OPD Usage Charges	6,77,209		Committee Expenses		3,085
Hospital Charges	2,58,71,382		Computer Expenses		38,595
Interest Received	69,692		Curtain Expenses		14,850
Medical Check-Up Fee	94,800		Electrical Consumables		7,080
Medical Shop Usages	1,86,000		Electricity Charges		15,81,890
Other Charges	10,432		Functions and Festivals Expenses		27,117
Rasaushadhi Sale	13,57,638		Garden Expenses		7,00,154
Spectacle Shop Usage Charges	72,000		Guest Lecture		3,000
Other Receipts		6,99,659	Honorarium Charges		31,47,388
Deposit Payable	50,000		Hospital Consumable		48,808
Profession Tax	12,150		Internet Charges		10,000
Retention Money	3,18,000		Lab Consumable		8,960
TDS	3,19,509		Legal Expenses		11,950
			Medical & Surgical		91,168
			Medicines Expenses		6,184
			NABH Annual Fee		1,53,400
			NABH Application Fee		1,53,400



			NABH Committee Expenses	4,57,864	
			Nursing Serving Charges	4,52,300	
			Office Expenses	24,713	
			O.T. Consumables	34,100	
			Panchkarma Consumables	48,156	
			Pathology Lab Investigation Kits	1,300	
			Pharmacy Lab Consumable	10,119	
			Pharmacy Raw Materials	2,38,437	
			Postage & Telegramme Expenses	669	
			Power & Fuel Expenses	42,045	
			Printing & Stationery	9,62,227	
			Professional Charges	41,000	
			Property Tax	11,81,484	
			Refund of Hospital Charges	23,169	
			Security Service Charges	7,55,902	
			Semi Consumable	24,962	
			Swipe Machine Rent	21,240	
			Tea & Refreshment Expenses	79,786	
			Telephone Charges	35,286	
			Transport & Hamali Expenses	12,450	
			Travelling & Conveyance Expenses	10,884	
			Uniform Expenses	36,471	
			Vehicle Insurance Expenses	10,231	
			Vehicle Tax	2,736	
			Water Charges	1,28,264	
			Website Desining & Hosting Charges	45,146	
			Repairs & Maintenance Expenses	6,29,401	
			Repairs & Maintenance - Building	1,56,502	
			Repairs & Maintenance - Computer	59,639	
			Repairs & Maintenance - Furniture	72,849	
			Repairs & Maintenance - General	96,899	
			Repairs & Maintenance - Machinery	1,44,807	
			Repairs & Maintenance - Vehicle	42,904	
			Repairs & Maintenance - Electricals	55,801	

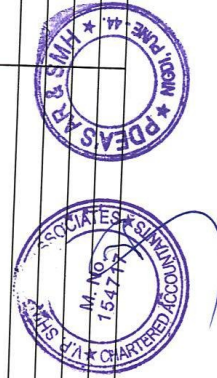


Ayurved Rugmalaya & Sterling Multispe. Hospital - Akurdi, Pune - 411044
Income & Expenditures Account for the year ended on 31/03/2020

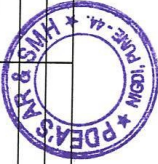
Expenditures	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
Administrative & Operating Expenses		1,35,03,519	Hospital Charges & Other Receipts		2,87,41,477
Advertisement Expenses	14,816		Ambulance Fare Charges	36,000	
Ambulance Fare Charges	9,035		Bank Interest	3,17,324	
Audit Fees	11,800		Clinical Trial Grant	49,000	
Bank Charges & Commission	15,347		Dental OPD Usage Charges	6,77,209	
Building Usages Charges	16,30,967		Hospital Charges	2,58,71,382	
Camp Expenses	4,202		Interest Received	69,692	
Cleaning / Sanitation Expenses	11,29,382		Medical Check-Up Fee	94,800	
Committee Expenses	3,085		Medical Shop Usages	1,86,000	
Computer Expenses	38,595		Other Charges	10,432	
Curtain Expenses	14,850		Rasaushadhi Sale	13,57,638	
Electrical Consumables	7,080		Spectacle Shop Usage Charges	72,000	
Electricity Charges	15,81,890				
Functions and Festivals Expenses	27,117				
Garden Expenses	7,00,154				
Guest Lecture	3,000				
Honorarium Charges	31,47,388				
Hospital Consumable	48,808				
Internet Charges	10,000				
Lab Consumable	8,960				
Legal Expenses	11,950				
Medical & Surgical	91,168				
Medicines Expenses	6,184				
NABH Annual Fee	1,53,400				
NABH Application Fee	1,53,400				
NABH Committee Expenses	4,57,864				
Nursing Serving Charges	4,52,300				
Office Expenses	24,713				
O.T. Consumables	34,100				



Panchkarma Consumables	48,156			
Pathology Lab Investigation Kits	1,300			
Pharmacy Lab Consumable	10,119			
Pharmacy Raw Materials	2,38,437			
Postage & Telegramme Expenses	669			
Power & Fuel Expenses	42,045			
Printing & Stationery	9,62,227			
Professional Charges	41,000			
Property Tax	11,81,484			
Refund of Hospital Charges	23,169			
Security Service Charges	7,55,902			
Semi Consumable	24,962			
Swipe Machine Rent	21,240			
Tea & Refreshment Expenses	79,786			
Telephone Charges	35,286			
Transport & Hamali Expenses	12,450			
Travelling & Conveyance Expenses	10,884			
Uniform Expenses	36,471			
Vehicle Insurance Expenses	10,231			
Vehicle Tax	2,736			
Water Charges	1,28,264			
Website Designing & Hosting Charges	45,146			
Repairs & Maintenance Expenses	6,29,401			
Repairs & Maintenance - Building	1,56,502			
Repairs & Maintenance - Computer	59,639			
Repairs & Maintenance - Furniture	72,849			
Repairs & Maintenance - General	96,899			
Repairs & Maintenance - Machinery	1,44,807			
Repairs & Maintenance - Vehicle	42,904			
Repairs & Maintenance - Electricals	55,801			
Salary Expenditures	1,83,39,264			
Hospital Staff Salary	1,83,39,264			



Depreciation as per schedule		27,11,991		
			Excess of Expenditures over income	64,42,698
Total		3,51,84,175	Total	3,51,84,175



For V. P. SHINDE & ASSOCIATES
 CHARTERED ACCOUNTANTS
 (CA. VITHAL P. SHINDE)
 B.Com., FCA, CISA, DISA
 M. No. 154717 F.R. No. 137337W

Superintendent
 ayurved Rugmalaya & Sterling Multispeciality Hospital
 Sec. 27, Nigdi, Pradhikaran, Pune - 44

PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital
Akurdi, Pune - 44.

Balance sheet for year ended on 31.03.2020

Liabilities			Assets		
Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
Other Liabilities		22,75,916	Fixed Assets as per		1,81,84,378
College Advance			As per schedule	1,81,84,378	
As per last B/S	22,75,916				
Less Paid during the year	-		Electricity Deposit		46,030
			As per last B/S	46,030	
Staff Advance as per		-	Addition during the year	-	
As per last B/S	47,284				
Less : During the year	47,284		Cylinder Deposit		6,800
			As per last B/S	6,800	
Sanstha Advance		3,06,15,200	Addition during the year	-	
As per last B/S	2,35,79,570				
Add :durthe year	70,35,630		Bank Balance		44,04,272
			Cash in hand	888	
Rentention Money		6,49,330	Cash at Bank	44,03,384	
As per last B/S	4,07,330				
Addition during the year	3,18,000				
Less : During the year	76,000				
Rent Deposit		8,00,000			
As per last B/S	7,50,000				
Addition during the year	50,000				
Capitalised					
Hospital Maintainance Charges		43,72,000	Income and Expenditure A/C		1,60,70,965
As per last B/S	43,72,000		As per last B/S	96,28,267	
Add :durthe year	-		Add : Deficit	64,42,698	
Total Rs		3,87,12,446	Total Rs		3,87,12,446

As per our report of even Date

Date : 08/10/2020

Place : Pune

Superintendent

ayurved Rugnalaya & Sterling Multispeciality Hospital
Sec. 27, Nigdi, Pradhikaran, Pune - 44



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL B. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F.R. No. 137337W

PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital

LIST OF DEPRECIATION AS ON 31.03.2020

Sr. No.	Name of Aasset	W.D.V. as on 01.04.2019	Additions dur the year	Ded Rs	Total Rs	Rate Dep.	Depreciation Amount	W.D.V. as on 31.03.2020
1	Furniture/Fixtures and Deaddstock	55,09,191	89,241	-	55,98,432	15%	8,39,765	47,58,667
2	Lab Equipments	44,83,882	1,80,947	-	46,64,829	15%	6,99,724	39,65,104
3	Computer	3,80,776	-	-	3,80,776	25%	95,194	2,85,582
4	Lab & OTP Building	92,10,834	-	-	92,10,834	10%	9,21,083	82,89,751
5	Machines STP Plant	8,41,338	-	-	8,41,338	15%	1,26,201	7,15,137
	Fire Fighting System	2,00,161	-	-	2,00,161	15%	30,024	1,70,137
	Total Rs	2,06,26,181	2,70,188	-	2,08,96,369		27,11,991	1,81,84,378



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS
(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F.R. No. 137337W

Superintendent

Ayurved Rugnalaya & Sterling Multispecialty Hospital
Sec. 27, Nigdi, Pradhikaran, Puna - 44



**V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

26A GURUKRIPA TOWER, BALAJI NAGAR, DHANKAWADI, PUNE-411043.

Date : **20 SEP 2021**

To,

The Principal,
PDEA'S COLLEGE OF AYURVED & RESEARCH CENTRE (BAMS)
Nigdi - Pune -411044.

Sub.-: Audit report & special Remarks for the year ended on 31/03/2021.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your Institute for the F.Y. 2020-21 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2021 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

- 1) During the year there is a deficit of Rs. 55,20,235/- as per Income and Expenditure Accounts (F.Y.2020-21).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement should be prepared and should be kept on record for verification.
- 5) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
- 6) Proper books of Account are kept by the college including that of each segment.
- 7) Method of Accounting followed by the college is on cash basis including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit and for determination of fees by the Authority.
- 9) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the Institutions as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 10) Proper books of account have been kept by the College / Trust and every segment.
- 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.

Thanking You.



FOR V.P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS


CA VITHAL P. SHINDE

FCA M.NO. 154717.

POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044
BALANCE SHEET AS AT 31ST MARCH 2021

FUNDS & LIABILITIES	AMOUNT RS	AMOUNT RS	PROPERTIES & ASSETS	BAMS	
				AMOUNT RS	AMOUNT RS
DEVELOPMENT FEE		14,521,240	MOVABLE & IMMOVABLE ASSETS		8,603,168
As per last B/S	8,839,218		As per Schedule	8,603,168	
Add : Dur the year	5,682,022				
			DEPOSITS		228,102
LAB DEPOSIT		107,150	Water	6,300	
As per last B/S	107,150		Telephone	4,000	
Add : Dur the year	-		MSEDC	109,460	
			Add : dur the year	-	
LIB DEPOSIT		123,000	Hostel	60,000	
As per last B/S	123,000		Gas	3,600	
Add: Dur the year	-		Security	44,742	
CAUTION MONEY		850,320	AYURVED HOSPITAL ADVANCE		2,677,705
As per last B/S	850,320		As per last B/S	2,677,705	
Add: Dur the year	-				
			ADVANCE TO PG COURSE		378,697
STUDENT WELFARE FUND		30,855	As per last B/S	378,697	
As per last B/S	30,855		Add : dur the year	-	
Add: Dur the year	-				
			ADVANCE TO STAFF FOR FESTIVAL		16,000
SCHOLARSHIP PAYABLES		44,360	Dur the year	16,000	
As per last B/S	44,360				
			INCOME & EXPENDITURE A/C		25,308,888
RETENTION MONEY		201,650	As per last B/S	19,788,653	
As per last B/S	71,650		Add : Deficit dur the year	5,520,235	
Add : Dur the year	130,000				
			CLOSING BALANCE		29,444,783
BOOK BANK SCHEME GRANT		50,500	Cash in Hand	-	
As per last B/S	50,500		Cash at Bank	29,444,783	
ADV FROM SANSTHA PDEA		50,728,268			
As per last B/S	50,728,268				
Add : Dur the year	-				
TOTAL RS.		66,657,343	TOTAL RS.		66,657,343

Date : 20 SEP 2021
Place : Pune

As per our Report of Even Date



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. V. P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F. R. No. 137337W

Handwritten Signature
Principal

P.D.E.A'S
College of Ayurved And Research Centre
Nigdi, Pune - 411 044.

PUNE DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER
NIGDI PRADHIKARAN - PUNE - 411044
DEPRECIATION SCHEDULE FOR THE YEAR ENDED ON 31/03/2021

BAMS						
Sr.No.	Name of the Assets	Op.Balance 04/01/20	Add dur yr Amount Rs.	Total Amount Rs.	Dep.Rate Amount Rs.	Depreciation Amount Rs.
1	Furniture & Deadstock	4,934,583	56,600	4,991,183	15%	748,677
2	Library Books	343,016	60,581	403,597	25%	100,899
3	Computer Equipments	300,227	890,895	1,191,122	25%	297,781
4	Xerox Machine	4,546	-	4,546	15%	682
5	Vehicle	126,021	-	126,021	15%	18,903
6	Lab Equipments	3,417,573	174,946	3,592,519	15%	538,878
	Total Rs.	9,125,966	1,183,022	10,308,988		1,705,820
						8,603,168



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS
(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, CISA
M. No. 154717 F. R. No. 137337W

[Signature]
Principal
P.D.E.A'S
College of Ayurved And Research Centre
Nigdi, Pune - 411 044.

College of Ayurved & Research Centre - UG
Income & Expenditures Accounts
For the Period from 01/04/2020 to 31/03/2021

Expenditures	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
<u>Administrative & Operating Expenses</u>	-	8,483,197	<u>Fees Received</u>	-	46,732,295
Advertisement Expenses	31,380		Other Fees	2,000	
RESEARCH PROJECT HONORARIUM	50,200		Tuition Fees	46,730,295	
Audit Fees	24,338		<u>Other Receipts</u>	-	1,341,405
Bank Charges & Commission	2,449		Interest Received	977,661	
Building Usage Charges	1,620,000		Other Deductions	2,000	
CCIM Visitation and Digitization Fee	130,000		Other Recovery Receipts	198,185	
Cleaning / Sanitation Exp	316,681		Salary Payable	163,559	
Committee Expenses - MUHS	16,690				
Committee Exp-Local Management	7,316				
Consultancy Charges	6,000				
Diesel Exps For Generator	11,000				
Dress Code/Uniform Expenses	13,650				
Electricity Charges	165,520				
Functions & Festival Exp	11,546				
Garden Expenses	888,490				
Hospital Maintenance Charges	3,500,000				
I Card Expenses	6,820				
Internet Charges	280,275				
Library Membership Fees	13,570				
Magazines & Publication of Journal	45,475				
Municipal Property Tax	214,088				
Office Expenses	14,318				
Postage & Telegram	7,380				
Printing & Stationery	366,107				
Processing Fees	30,000				
Professional Fees Charges	29,497				
Remuneration-Guest Lecturer	54,250				
Security Service Charges	489,651				
Tea & Refreshment Expenses	11,049				
Telephone Charges	25,005				
Transport & Hamali Charges	7,380				
Travelling & Conveyance	40,672				
<u>Website Designing & Hosting Charges</u>	52,400				
<u>Processing & University Expenses</u>	-	294,065			
Affiliation Fee (MUHS)	219,731				
Univ. Processing Fee (MUHS)	56,250				
Student Activity Expenses (MUHS)	14,887				
Student Safety Scheme (MUHS)	3,197				
<u>Repairs & Maintenance Expenditures</u>	-	1,401,460			
Repairs & Maintenance-Equipments	20,099				
Repairs & Maintenance-Building	940,205				
Repairs & Maintenance-Computer	27,919				
Repairs & Maintenance-Furniture	330,316				
Repairs & Maintenance-General	10,475				
Repairs & Maintenance-Machinery	50,463				
Consumables- Electrical	21,983				



Staff Salary Expenditures	-	40,485,083		
Administrative Charges-PF	166,641			
Group Gratuity	2,770,592			
Teaching Staff Salary	25,336,825			
Non Teaching Staff Salary	12,106,344			
Staff Welfare Expenses	3,800			
Salary Payable	100,881			
Staff Interview Expenses		7,700		
Student Practice Welfare & Activities Exps	-	1,216,611		
Consumables- Educational Aids	21,505			
Consumables- Others Lab & Practicles	2,465			
Student Welfare Expenses	626,000			
Subscription to Journal & Periodicals	377,830			
Student Activity Expenses	25,269			
Water Charges	155,542			
Workshop Webinar Expenses	8,000			
Depreciation as per schedule		1,705,820		
			Deficit dur the year	5,520,235
Total		53,593,935	Total	53,593,935

Date : **20 SEP 2021**
Place : Pune

As per our Report of Even Date



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. V. P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F.R. No. 137337W


Principal
P.D.E.A'S
College of Ayurved And Research Centre
Nigdi, Pune - 411 044.

College of Ayurved & Research Centre - UG
Receipts & Payments Accounts

For the Period from 01/04/2020 to 31/03/2021

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance	-	28,646,198	Advances	-	818,377
Central Bank of India - 3078237348	688,229		Advance-Others	136,077	
IDBI - 0087104000307925	27,006,512		Advance-Principal For Expenses	20,000	
IDBI - 0087104000437288	951,457		Advance-Staff For Festival	220,000	
Advances		802,377	Interbranch Advance - PG	442,300	
Advance-Others	136,077		Capital Expenditures	-	1,183,022
Advance-Principal For Expenses	20,000		Computers & Software	890,895	
Advance-Staff For Festival	204,000		Educational Equipment	170,934	
Interbranch Advance - PG	442,300		Furniture And Fixtures	56,600	
Other Receipts		1,375,621	Lab Equipment	4,012	
Interest Received	977,661		Library Books	60,581	
Prime Minister Relief Fund	67,775		Prime Minister Relief Fund	-	67,775
Other Deductions	2,000		Administrative & Operating Expenses	-	8,483,197
Other Recovery Receipts	198,185		Advertisement Expenses	31,380	
Retention Money	130,000		RESEARCH PROJECT HONORARIUM	50,200	
Salary Deductions		8,967,926	Audit Fees	24,338	
Income Tax- TDS	2,359,987		Bank Charges & Commission	2,449	
Insurance Premium	358,330		Building Usage Charges	1,620,000	
Professional Tax	123,000		CCIM Visitation and Digitization Fee	130,000	
Provident Fund Employees Contribution	2,903,771		Cleaning / Sanitation Exp	316,681	
Provident Fund Employers Contribution	1,096,918		Committee Expenses - MUHS	16,690	
Sevak Kalyan Nidhi	93,800		Committee Exp-Local Management	7,316	
Salary Payable	163,559		Consultancy Charges	6,000	
Staff Society Loan	1,868,561		Diesel Exps For Generator	11,000	
TDS	-	30,811	Dress Code/Uniform Expenses	13,650	
Fees Received		52,414,317	Electricity Charges	165,520	
Development Fees	5,682,022		Functions & Festival Exp	11,546	
Other Fees	2,000		Garden Expenses	888,490	
Tuition Fees	46,730,295		Hospital Maintenance Charges	3,500,000	
			I Card Expenses	6,820	
			Internet Charges	280,275	
			Library Membership Fees	13,570	
			Magazines & Publication of Research Journal	45,475	
			Municipal Property Tax	214,088	
			Office Expenses	14,318	
			Postage & Telegram	7,380	
			Printing & Stationery	366,107	
			Processing Fees	30,000	
			Professional Fees Charges	29,497	
			Remuneration-Guest Lecturer	54,250	
			Security Service Charges	489,651	
			Tea & Refreshment Expenses	11,049	
			Telephone Charges	25,005	
			Transport & Hamali Charges	7,380	
			Travelling & Conveyance	40,672	
			Website Designing & Hosting Charges	52,400	
			Processing & University Expenses	-	294,065
			Affiliation Fee (MUHS)	219,731	
			Univ. Processing Fee (MUHS)	56,250	
			Student Activity Expenses (MUHS)	14,887	
			Student Safety Scheme (MUHS)	3,197	



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F. R. No. 137337W

Repairs & Maintenance Expenditure	-	1,401,460
Repairs & Maintenance-Equipments	20,099	
Repairs & Maintenance-Building	940,205	
Repairs & Maintenance-Computer	27,919	
Repairs & Maintenance-Furniture	330,316	
Repairs & Maintenance-General	10,475	
Repairs & Maintenance-Machinery	50,463	
Consumables- Electrical	21,983	
Staff Salary Expenditures	-	40,384,202
Administrative Charges-PF	166,641	
Group Gratuity	2,770,592	
Teaching Staff Salary	25,336,825	
Non Teaching Staff Salary	12,106,344	
Staff Welfare Expenses	3,800	
Visiting Faculties Remunaraion	-	
Staff Interview Expenses	-	7,700
Student Practice Welfare & Activities Exps	-	1,216,611
Consumables- Educational Aids	21,505	
Consumables- Others Lab & Practicles	2,465	
Student Welfare Expenses	626,000	
Subscription to Journal & Periodicals	377,830	
Student Activity Expenses	25,269	
Water Charges	155,542	
Workshop Webinar Expenses	8,000	
Salary Deductions	-	8,905,248
Income Tax- TDS	2,359,987	
Insurance Premium	358,330	
Professional Tax	123,000	
Providend Fund Employees Contribution	2,903,771	
Providend Fund Employers Contribution	1,096,918	
Sevak Kalyan Nidhi	93,800	
Salary Payable	100,881	
Staff Society Loan	1,868,561	
TDS	-	30,811
Closing Balance	-	29,444,783
Central Bank of India - 3078237348	659,464	
Central Bank of India - 3828255754	1,117,616	
IDBI - 0087104000307925	27,132,367	
IDBI - 0087104000437288	535,337	
Total	92,237,249	Total 92,237,249

20 SEP 2021



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F. R. No. 137337W

Principal
Principal

P.D.E.A.S
College of Ayurved And Research Centre
Nigdi, Pune - 411 044.



**V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

26A GURUKRIPA TOWER, BALAJI NAGAR, DHANKAWADI, PUNE-411043.

Date : **20 SEP 2021**

To,

The Principal,
PDEA'S COLLEGE OF AYURVED & RESEARCH CENTRE (PG)
Nigdi - Pune -411044.

Sub:- Audit report & special Remarks for the year ended on 31/03/2021.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your Institute for the F.Y. 2020-21 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2021 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

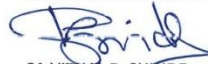
- 1) During the year there is a deficit of Rs. 85,48,446/- as per Income and Expenditure Accounts (F.Y.2020-21).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement should be prepared and should be kept on record for verification.
- 5) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
- 6) Proper books of Account are kept by the college including that of each segment.
- 7) Method of Accounting followed by the college is on cash basis that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit and for determination of fees by the Authority.
- 9) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the Institutions as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 10) Proper books of account have been kept by the College / Trust and every segment.
- 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.

Thanking You.



FOR V.P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS



CA VITHAL P. SHINDE
FCA M.NO. 154717

POONA DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER, NIGDI PRADHIKARAN - PUNE - 411044
BALANCE SHEET AS AT 31ST MARCH 2021

FUNDS & LIABILITIES		BAMS PG		TOTAL RS.	
AMOUNT RS	AMOUNT RS	PROPERTIES & ASSETS	AMOUNT RS	AMOUNT RS	AMOUNT RS
DEVELOPMENT FEE		MOVABLE & IMMOVABLE PROPERTIES			2,515,274
As per last B/S	6,581,958	As per Schedule	2,515,274		
Add : Dur the year	-	DEPOSITS			12,730
LIB DEPOSIT		Water	7,500		
As per last B/S	225,350	Gas	3,000		
Less : Dur the year	-	MSED	2,230		
OTHER ADVANCES		STAFF ADVANCE - FESTIVAL			15,277
As per last B/S	4,250	As per last B/S	25,777		
Less : Dur the year	-	Add : Dur the year	402,500		
UG ADVANCES		Less : Dur the year	413,000		
As per last B/S	-	INCOME & EXPENDITURE A/C			39,387,476
Add : Dur the year	378,697	As per last B/S	30,839,030		
RETENTION MONEY		Add : dur the year	8,548,446		
As per last B/S	14,270	CLOSING BALANCE			10,770,202
Add : Dur the year	-	Cash in Hand	-		
CAUTION MONEY		Cash at Bank	10,770,202		
As per last B/S	65,000				
Add : Dur the year	16,500				
ADV FROM SANSTHA PDEA					
As per last B/S	29,214,934				
Add : Dur the year	16,233,045				
Less : Dur the year	33,045				
TOTAL RS.		TOTAL RS.			52,700,959
	52,700,959				

Date : 20 SEP 2021
Place : Pune
As per our Report of Even Date



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS
(CA. VITTHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F. R. No. 137337W

Principal
P.D.E.A'S
College of Ayurved And Research Centre
Nigdi, Pune - 411 044.

PUNE DISTRICT EDUCATION ASSOCIATION'S
AYURVED COLLEGE & RESEARCH CENTER
NIGDI PRADHIKARAN - PUNE - 411044
DEPRECIATION SCHEDULE FOR THE YEAR ENDED ON 31/03/2021

Sr.No.	Name of the Assets	Op.Balance	Add dur yr	Total	Dep.Rate	Depreciation	PG
		1/4/2020	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.	W.D.V. 3/31/2021
1	Furniture & Deadstock	700,247	15,750	715,997	15%	107,400	608,598
2	Library Books	30,817	49,932	80,749	25%	20,187	60,562
3	Computer Equipments	369,333	-	369,333	25%	92,333	277,000
4	Lab Equipments	1,846,017	-	1,846,017	15%	276,903	1,569,115
Total Rs.		2,946,415	65,682	3,012,097		496,823	2,515,274



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. V. P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F. R. No. 137337W

Hak
Principal
P.D.E.A'S
College of Ayurved And Research Centre
Nigdi, Pune - 411 044.

College of Ayurved & Research Centre - PG
Income & Expenditures Accounts
For the Period from 01/04/2020 to 31/03/2021

Expenditures	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
Administrative & Operating Expenditures	-	1,999,496	Other Receipts	-	1,607,568
Advertisement Expenses	26,846		Chief Minister Relief Fund	103,554	
Audit Fees	24,338		Interest Received	180,314	
Admission Cancellation Charges	1,500		Peer Review Journal Receipts	117,994	
Bank Charges & Commission	1,407		Salary Payable	59,011	
BUILDING USAGES CHARGES	1,224,000		Bank Loan Recovery	107,934	
CCIM Visitation & Digitization Fee	350,000		Other Recovery Receipts	296,561	
Certificate Course Fee Exps.	40,000		Salary NG Pay Recovery	742,200	
Chief Minister Relief Fund	103,554		Fee Received	-	38,126,221
Committee Exp-Local Management	2,500		Development Fees	2,676,675	
Garden Expenses	18,770		Exam Fee	118,125	
Honorarium to Guest Lecturer	8,000		Laboratory / Practical Fees	33,000	
I- Card Expenses	630		Library Fees	16,500	
Internet Charges	63,425		Tuition Fees	35,281,921	
Municipal Property Tax	62,891				
Remuneration-Guest Lecturer	18,500				
Security Service Charges	44,250				
Staff Interview Expenses	3,000				
Tea & Refreshment Expenses	3,610				
Telephone Charges	2,275				
Processing & University Expenses	-	614,509			
Affiliation Fee (MUHS)	433,509				
Univ. Processing Fee (MUHS)	178,000				
Student Activity Expenses (MUHS)	3,000				
Repairs & Maintenance Expenditures	-	45,538			
Repairs & Maintenance-Equipments	3,422				
Repairs & Maintenance-Computer	42,116				
Staff Salary Expenditures	-	44,739,495			
Administrative Charges-PF	256,516				
Group Gratuity	1,368,581				
Teaching Staff Salary	28,374,072				
Non Teaching Staff Salary	14,740,326				
Student Practicles & Activities Exps	-	386,374			
Consumables- Educational Aids	6,430				
Consumables- Others Lab & Practicles	16,225				
Student Welfare Expenses	315,900				
Student Activity Expenses	28,500				
Water Charges	19,319				
Depreciation as per schedule	-	496,823	Excess of expenditures over Income	-	8,548,446
Total		48,282,235	Total		48,282,235

Date : **20 SEP 2021**

Place : Pune

As per our Report of Even Date



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(CA. V. P. SHINDE)
B.Com., CA, CISA, CMA
M. No. 154717 F. R. No. 137337W

(Signature)
Principal
P.D.E.A'S
College of Ayurved And Research Centre
Nigdi, Pune - 411 044.

For the period from 01/04/2020 to 31/03/2021						
Receipts		Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance			2,660,507	Advances		
IDBI - 0087104000427173		2,650,537		Advance-Staff For Festival	402,500	535,545
PDCC - 103		9,970		Sanstha Advance	33,045	
Advances		-	16,746,045	Interbranch Advance - UG	100,000	
Advance-Staff For Festival		413,000		Administrative & Operating Expenditures	-	1,999,496
Sanstha Advance		16,233,045		Advertisement Expenses	26,846	
Interbranch Advance - UG		100,000		Audit Fees	24,338	
Other Receipts		-	418,362	Admission Canellation Charges	1,500	
Chief Minister Relief Fund		103,554		Bank Charges & Commission	1,407	
Deposit Payable-Caution Money		16,500		BUILDING USAGES CHARGES	1,224,000	
Interest Received		180,314		CCIM Visitation & Digitization Fee	350,000	
Peer Review Journal Receipts		117,994		Certificate Course Fee Exps.	40,000	
Fee Received		-	38,126,221	Chief Minister Relief Fund	103,554	
Development Fees		2,676,675		Committee Exp-Local Management	2,500	
Exam Fee		118,125		Garden Expenses	18,770	
Laboratory / Practical Fees		33,000		Honorarium to Guest Lecturer	8,000	
Library Fees		16,500		I- Card Expenses	630	
Tution Fees		35,281,921		Internet Charges	63,425	
Salary Deductions		-	13,273,165	Municipal Property Tax	62,891	
Bank Loan		855,538		Remuneration-Guest Lecturer	18,500	
Income Tax- TDS		1,555,112		Security Service Charges	44,250	
Insurance Premium		327,209		Staff Interview Expenses	3,000	
Professional Tax		218,225		Tea & Refreshment Expenses	3,610	
Provident Fund Employees Contribution		4,339,314		Telephone Charges	2,275	
Provident Fund Employers Contribution		1,818,107		Capital Expenditures	-	65,682
Sevak Kalyan Nidhi		97,000		Library Books	49,932	
Staff Society Loan		2,394,042		Furniture & Fixtures	15,750	
Salary Payable		585,857		Processing & University Expenses	-	614,509
Other Recovery Receipts		340,561		Affiliation Fee (MUHS)	433,509	
Salary NG Pay Recovery		742,200		Univ. Processing Fee (MUHS)	178,000	
TDS			1,352	Student Activity Expenses (MUHS)	3,000	
				Repairs & Maintenance Expenditures	-	45,538
				Repairs & Maintenance-Equipments	3,422	
				Repairs & Maintenance-Computer	42,116	
				Staff Salary Expenditures	-	44,739,495
				Administrative Charges-PF	256,516	
				Group Gratuity	1,368,581	
				Teaching Staff Salary	28,374,072	
				Non Teaching Staff Salary	14,740,326	



(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F. R. No. 137337W

Principal
P.D.F.A'S

College of Ayurved And Research Centre
Nigdi, Pune - 411 044.

For the Period from 01/04/2020 to 31/03/2021



(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F. R. No. 137337W

College of Ayurved And Research Centre
Nigdi, Pune - 411 044.



**V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

26A GURUKRIPA TOWER, BALAJI NAGAR, DHANKAWADI, PUNE-411043.

Date : **20 SEP 2021**

To,

The Superintendent,
PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital
Nigdi - Pune -411044.

Sub.:- Audit report & special Remarks for the year ended on 31/03/2021.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your Institute for the F.Y. 2020-21 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2021 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

- 1) During the year there is a deficit of Rs. 28,43,641/- as per Income and Expenditure Accounts (F.Y.2020-21).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement should be prepared and should be kept on record for verification.
- 5) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
- 6) Proper books of Account are kept by the college including that of each segment.
- 7) Method of Accounting followed by the college is on cash basis including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit and for determination of fees by the Authority.
- 9) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the Institutions as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 10) Proper books of account have been kept by the College / Trust and every segment.
- 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.

Thanking You.



FOR V.P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

CA VITHAL P. SHINDE
FCA M.NO. 154717.

PDEA'S Ayurved Rugmalaya & Sterling Multispe. Hospital
Nigadi, Pune - 44.

Balance sheet for the year ended on 31.03.2021

Liabilities			Assets		
Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
Other Liabilities		2,275,916	Fixed Assets as per		17,066,658
College Advance			As per schedule	17,066,658	
As per last B/S	2,275,916				
Less Paid during the year	-		Electricity Deposit		46,030
Staff Advance as per		-	As per last B/S	46,030	
As per last B/S	-		Addition during the year	-	
Less : During the year	-				
Sanstha Advance		31,479,460	Cylinder Deposit		6,800
As per last B/S	30,615,200		As per last B/S	6,800	
Add :durthe year	864,260		Addition during the year	-	
Rentention Money		607,230			
As per last B/S	649,330		Bank Balance		7,000,511
Addition during the year	119,000		Cash in Hand	-	
Less : During the year	161,100		Cash at Bank	7,000,511	
Rent Deposit		800,000			
As per last B/S	800,000		Income and Expenditure A/C		18,914,606
Addition during the year	-		As per last B/S	16,070,965	
Capitalised			Add : Deficit	2,843,641	
Hospital Maint & Charges		7,872,000			
As per last B/S	4,372,000				
Add :durthe year	3,500,000				
Total Rs		43,034,606	Total Rs		43,034,606

Date : **20 SEP 2021**
Place : Pune

As per our Report of Even Date



For V. P. GHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS
(Signature)
(CA. V. P. GHINDE)
B.Com., FCA, CISA, CMA
M. No. 154717 F. R. No. 137337W

(Signature)
Superintendent
Ayurved Rugmalaya & Sterling Multispeciality Hospital,
Sec. 27, Nigdi, Pradhikaran, Pune - 44.

PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital

LIST OF DEPRECIATION AS ON 31.03.2021

Sr.No.	Name of Aasset	W.D.V. as on 01.04.2020	Additions dur the year	Ded Rs	Total Rs	Rate Dep.	Depreciation Amount
1	Furniture/Fixtures and Deadstock	4,758,667	964,953	-	5,723,620	15%	858,543
2	Lab Equipments	3,965,104	351,777	-	4,316,881	15%	647,532
3	Computer	285,582	139,716	-	425,298	25%	106,325
4	Lab & OTP Building	8,289,751	-	-	8,289,751	10.0%	828,975
5	Machines STP Plant	715,137	-	-	715,137	15%	107,271
	Fire Fighting System	170,137	-	-	170,137	15%	25,521
	Total Rs	18,184,378	1,456,446	-	19,640,824		2,574,166



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITTHAL G. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F. R. No. 137337W

[Signature]

Superintendent

Ayurved Rugnalaya & Sterling Multispeciality Hospital,
Sec. 27, Nigdi, Pradhikaran, Pune - 44.

PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital
Nigadi, Pune - 44.

Income & Expenditures Account for the year ended on 31/03/2021

Expenditures	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
Administrative & Operating Expenditures	-	8,229,864	Hospital Charges Receipts	-	20,838,424
Audit Fees	15,709		Dental & Eye OPD Charges	235,000	
Bank Charges & Commission	10,184		Hospital Charges Receipts	19,978,424	
Cleaning Service Charges	687,719		Medicines Receipts	468,000	
Building Usages Charges	5,482,010		Rasaushadhi Sale	157,000	
Functions and Festivals Expenses	4,939		Other Receipts	-	660,887
Power & Fuel Generator Expenses	11,150		Interest Received	377,267	
Insurance Premium	10,231		Repairs & Maintenance - Machinery	28,320	
Internet Charges	12,000		Printing & Stationery	255,300	
Legal Expenses	10,437		Project Grant Received	-	1,607,070
NABH Annual Fee	153,400		1 AYUSH-Resaerch Project - Covid 19	812,070	
NABH Application Fee	44,250		2.AYUSH-Resaerch Project - Covid 19	675,000	
Office Expenses	2,118		Clinical Trial Grant	120,000	
Postage & Telegramme Expenses	395				
Printing & Stationery	158,471				
Professional Charges	9,540				
Property Tax	1,165,864				
Security Service Charges	355,902				
Swipe Machine Rent	25,698				
Tea & Refreshment Expenses	5,771				
Telephone Charges	35,538				
Transport & Hamali Expenses	5,760				
Travelling & Conveyance Expenses	4,880				
Uniform Expenses	17,898				
Hospital Consumables	-	894,635			
Medical & Surgical	87,785				
Sanitisation Materials	150,340				
Medicines Expenses	170,339				
O.T. Consumables	7,578				
Painkillers Consumables	70,864				
Pharmacy Lab Consumable	32,016				
Pharmacy Raw Materials	364,410				
X-Ray Machine Consumables	11,303				
Project Grant Expenses	-	1,488,320			
1 AYUSH-Resaerch Project - Covid 19	812,070				
2.AYUSH-Resaerch Project - Covid 19	675,000				
Ayush Twakadi Herbal Tea	1,250				
Repairs & Maintenance Expenditures	-				
Repairs & Maintenance - Building	1,188,345	1,347,796			
Repairs & Maintenance - Computer	50,324				
Repairs & Maintenance - Furniture	8,197				
Repairs & Maintenance - General	36,429				
Repairs & Maintenance - Machinery	36,990				
Repairs & Maintenance - Vehicle	23,407				
Repairs & Maintenance - Electricals	4,104				
Staff Salary & Honorariums	-	11,415,241			
Honorarium to Doctors	1,180,359				
Hospital Staff Salary	10,234,882				
Depreciation as per schedule	-	2,574,166			
			Excess of Expenditures over income		2,843,641
Total		25,950,022	Total		25,950,022

Date: **20 SEP 2021**
Place: Pune

As per our Report of Even Date



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 F. R. No. 137337W

Superintendent

Ayurved Rugnalaya & Sterling Multispeciality Hospital,
Sec. 27, Nigdi, Pradikaran, Pune - 44.

PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital
Nigadi, Pune - 44.

Receipts and Payments

1-Apr-2020 to 31-Mar-2021

Receipts	Amount Rs	Amount Rs	Payments	Amount Rs	Amount Rs
Opening Balance	-	4,404,272	Advances	-	20,000
Cash	888		Advance Superintendent for Expenses	20,000	
Central Bank of India - 3279492107	4,401,815		Administrative & Operating Expenditures	-	8,229,864
TJSB - 24260	1,570		Audit Fees	15,709	
Advances	-	884,260	Bank Charges & Commission	10,184	
Advance Superintendent for Expenses	20,000		Cleaning Service Charges	687,719	
Sanstha Advance	864,260		Building Usages Charges	5,482,010	
Hospital Charges Receipts	-	24,338,424	Functions and Festivals Expenses	4,939	
Dental & Eye OPD Charges	235,000		Power & Fuel Generator Expenses	11,150	
Hospital Charges Receipts	19,978,424		Insurance Premium	10,231	
Hospital Maintenance Charges	3,500,000		Internet Charges	12,000	
Medicines Receipts	468,000		Legal Expenses	10,437	
Rasaushadhi Sale	157,000		NABH Annual Fee	153,400	
Other Receipts	-	727,421	NABH Application Fee	44,250	
Interest Received	377,267		Office Expenses	2,118	
Professional Tax	4,200		Postage & Telegramme Expenses	395	
Retention Money	119,000		Printing & Stationery	158,471	
TDS	226,954		Professional Charges	9,540	
Project Grant Received	-	1,607,070	Property Tax	1,165,864	
1 AYUSH-Resaerch Project - Covid 19	812,070		Security Service Charges	355,902	
2.AYUSH-Resaerch Project - Covid 19	675,000		Swipe Machine Rent	25,698	
Clinical Trial Grant	120,000		Tea & Refreshment Expenses	5,771	
Repairs & Maintanance - Machinery		28320	Telephone Charges	35,538	
Printing & Stationery		255300	Transport & Hamali Expenses	5,760	
			Travelling & Conveyance Expenses	4,880	
			Uniform Expenses	17,898	
			Capital Expenditures	-	1,456,446
			CCTV Camera	110,885	
			Computer Printer	28,831	
			Furniture and Fixtures	964,953	
			Hospital Lab Equipments	351,777	
			Hospital Consumables	-	894,635
			Medical & Surgical	87,785	
			Sanitisation Materials	150,340	
			Medicines Expenses	170,339	
			O.T. Consumables	7,578	
			Panchkarma Consumables	70,864	
			Pharmacy Lab Consumable	32,016	
			Pharmacy Raw Materials	364,410	
			X-Ray Machine Consumables	11,303	
			Professional Tax	-	4,200
			Project Grant Expenses	-	1,488,320
			1 AYUSH-Resaerch Project - Covid 19	812,070	
			2.AYUSH-Resaerch Project - Covid 19	675,000	
			Ayush Twakadi Herbal Tea	1,250	



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, OISA
M. No. 154717 / F. R. No. 137337W

(Signature)
Superintendent
Ayurved Rugnalaya & Sterling Multispeciality Hospital,
Sec. 27, Nigdi, Pradhikaran, Pune - 44.

Repairs & Maintenance Expenditures		-	
Repairs & Maintenance - Building	1,188,345	1,347,796	
Repairs & Maintenance - Computer	50,324		
Repairs & Maintenance - Furniture	8,197		
Repairs & Maintenance - General	36,429		
Repairs & Maintenance - Machinery	36,990		
Repairs & Maintenance - Vehicle	23,407		
Repairs & Maintenance - Electricals	4,104		
Retention Money	-	161,100	
Staff Salary & Honorariums	-	11,415,241	
Honorarium to Doctors	1,180,359		
Hospital Staff Salary	10,234,882		
TDS	-	226,954	
Closing Balance	-	7,000,511	
Central Bank of India - 3279492107	6,295,747		
Central Bank of India - 3876610791	679,488		
TJSB - 24260	25,277		
Total	32,245,068	Total	32,245,068

Date : **20 SEP 2021**
Place : Pune

As per our Report of Even Date



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(CA. V. P. SHINDE)
B.Com., FCA, CISA, DISA
M. No. 154717 E. R. No. 137337W

(Signature)
Superintendent

Ayurved Rugmalaya & Starling Multispeciality Hospital,
Sec. 27, Nigdi, Pradhikaran, Pune - 44.



**V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

324, JAI GANESH VISHRANWADI, PUNE-411015

Date : 22 SEP 2022

TO,
The Principal,
PDEA'S College of Ayurved & Research Centre - UG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044

Sub.: Audit report & special Remarks for the year ended on 31/03/2022.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your College for the F.Y. 2021-22 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2022 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

- 1) During the year there is a deficit of Rs.12,60,062/- as per Income and Expenditure Accounts (F.Y.2021-22).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement should be prepared and should be kept on record for verification.
- 5) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
- 6) Proper books of Account are kept by the college including that of each segment.
- 7) Method of Accounting followed by the college is on cash basis including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit and for determination of fees by the Authority..
- 9) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the College as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 10) Proper books of account have been kept by the College/Trust and every segment.
- 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.
Thanking You,



FOR V.P SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

CA VITHAL P. SHINDE
M. No. 154717

Principal
College of Ayurved And Research Centre
Akurdi, Pune - 411 044



PDEA'S College of Ayurved & Research Centre - UG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044
BALANCE SHEET AS AT 31ST MARCH 2022

FUNDS & LIABILITIES	AMOUNT RS	AMOUNT RS	PROPERTIES & ASSETS	BAMS	
				AMOUNT RS	AMOUNT RS
DEVELOPMENT FEE		14,521,240	MOVABLE & IMMOVABLE ASSETS		8,865,034
As per last B/S	14,521,240		As per Schedule	8,865,034	
Add : Dur the year	-				
LAB DEPOSIT		107,150	DEPOSITS		228,102
As per last B/S	107,150		Water	6,300	
Add : Dur the year	-		Telephone	4,000	
LIB DEPOSIT		123,000	MSEDC	109,460	
As per last B/S	123,000		Add : dur the year	-	
Add: Dur the year	-		Hostel	60,000	
CAUTION MONEY		850,320	Gas	3,600	
As per last B/S	850,320		Security	44,742	
Add: Dur the year	-		AYURVED HOSPITAL ADVANCE		2,677,705
STUDENT WELFARE FUND		30,855	As per last B/S	2,677,705	
As per last B/S	30,855		ADVANCE TO PG COURSE		378,697
Add: Dur the year	-		As per last B/S	378,697	
SCHOLARSHIP PAYABLES		44,360	Add : dur the year	-	
As per last B/S	44,360		ADVANCE TO STAFF FOR FESTIVAL		4,601
RETENTION MONEY		159,330	As per last B/S	16,000	
As per last B/S	201,650		Add : Dur the year	176,601	
Add : Dur the year	17,500		Less : Dur the year	188,000	
Less : Dur the year	59,820		INCOME & EXPENDITURE A/C		26,568,950
BOOK BANK SCHEME GRANT		50,500	As per last B/S	25,308,888	
As per last B/S	50,500		Add : Deficit dur the year	1,260,062	
ADV FROM SANSTHA PDEA		52,098,591	CLOSING BALANCE		29,262,256
As per last B/S	50,728,268		Cash in Hand	-	
Add : Dur the year	1,370,323		Cash at Bank	29,262,256	
TOTAL RS.		67,985,346	TOTAL RS.		67,985,346

22 SEP 2022



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.134717 F.R. No.137337W

(Signature)
Principal
College of Ayurved And Research Centre
Akurdi, Pune - 411 044



PDEA'S College of Ayurved & Research Centre - UG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044
DEPRECIATION SCHEDULE FOR THE YEAR ENDED ON 31/03/2022

Sr.No.	Name of the Assets	BAMS					
		Op.Balance 1/4/2021	Add dur yr Amount Rs.	Total Amount Rs.	Dep.Rate Amount Rs.	Depreciation Amount Rs.	W.D.V. 31/03/2022
1	Furniture & Deadstock	4,242,506	40,918	4,283,424	15%	642,514	3,640,910
2	Library Books	302,698	261,885	564,583	25%	141,146	423,437
3	Computer Equipments	893,342	640,000	1,533,342	25%	383,335	1,150,006
4	Xerox Machine	3,864	-	3,864	15%	580	3,284
5	Vehicle	107,118	-	107,118	15%	16,068	91,050
6	Lab Equipments	3,053,641	-	3,053,641	15%	458,046	2,595,595
7	Solar System	-	1,051,000	1,051,000	15%	157,650	893,350
8	Office Equipments	-	79,296	79,296	15%	11,894	67,402
Total Rs.		8,603,168	2,073,099	10,676,267		1,811,232	8,865,034



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M No. 154717 F.R. No. 137337W

(Signature)
Principal
College of Ayurved And Research Centre
Akurdi, Pune - 411 044



PDEA'S College of Ayurved & Research Centre - UG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044

Income & Expenditures Accounts
For the Year Ended on 31/03/2022

Expenditures	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
Administrative & Operating Expenses	-	4,095,357	Other Receipts	-	1,042,791
Advertisement Expenses	76,255		Interest Received	1,042,791	
Audit Fees	24,338		Grant - Gulvel Project-Garden	-	50,000
Bank Charges & Commission	8,541		Fees Received	-	59,299,830
Building Usage Charges	1,620,000		Development Fees	6,111,832	
CCIM Visitation and Digitization Fee	130,000		Other Fees	80,911	
Electricity Charges	165,280		Tuition Fees	53,107,087	
Garden Exps Grant - Gulvel Project-Garden	57,461				
Internet Charges	210,097				
News Paper & Periodicals	211,208				
Postage & Telegram	10,367				
Printing & Stationery	440,350				
Security Service Charges	824,504				
Subscription to Journal & Periodicals	63,900				
Telephone Charges	27,608				
Travelling & Conveyance	92,414				
Water Charges	133,034				
Processing & University Expenses	-	350,568			
Affiliation Fee (MUHS)	200,000				
Processing Fees-AICTE	29,000				
Student Activity Expenses (SPPU)	77,248				
Student Insurance Fees	33,840				
Student Welfare	10,480				
Student Practice Welfare & Activities Exps	-	1,921,536			
Consumables- Computer	84,283				
Consumables- Educational Aids	148,479				
Consumables- Electrical	35,142				
Consumables- Electronics & Tele Communications	25,000				
Consumables- Motor Winding & Repairing	2,280				
Consumables- Others Lab & Practicles	103,102				
Gathering Activity Exp	119,753				
Sports Expenses	95,477				
Student Welfare	622,611				
Workshop Expenses	685,410				
Repairs & Maintenance Expenditures	-	659,232			
Repairs & Maintenance-Equipments	111,086				
Repairs & Maintenance-Building	507,428				
Repairs & Maintenance-Furniture	7,188				
Repairs & Maintenance-General	18,410				
Repairs & Maintenance-Machinery	15,120				
Staff Salary Expenditures	-	52,814,757			
Administrative Charges-PF	174,974				
Group Gratuity	3,587,588				
Teaching Staff Salary	34,947,062				
Non Teaching Staff Salary	13,764,887				
Visiting Faculties & Guest Lecturer Remuneration	340,246				
Depreciation as per schedule		1,811,232			
			Excess of Expenditures Over Income		1,260,062
Total		61,652,683	Total		61,652,683



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
T.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W

Principal
College of Ayurved And Research Centre
Akurdi, Pune - 411 044



PDEA'S College of Ayurved & Research Centre - UG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044

Receipts & Payments Accounts
For the Period from 01/04/2021 to 31/03/2022

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance	-	29,444,783	Advances	-	21,400,477
Central Bank of India - 3078237348	659,464		Advance-Principal For Expenses	102,180	
Central Bank of India - 3828255754	1,117,616		Advance-Staff For Festival	176,601	
IDBI - 0087104000307925	27,132,367		Interbranch Advance	20,245,497	
IDBI - 0087104000437288	535,337		Interbranch Advance - Miscellaneous	113,421	
Advances	-	22,782,199	Interbranch Advance - PG	762,778	
Advance-Principal For Expenses	102,180		Capital Expenditures	-	2,073,099
Advance-Staff For Festival	188,000		Computers & Software	640,000	
Interbranch Advance	20,245,497		Solar System	1,051,000	
Interbranch Advance - Miscellaneous	113,421		Furniture And Fixtures	40,918	
Interbranch Advance - PG	762,778		Library Books	261,885	
Sanstha Advance	1,370,323		Office Equipment	79,296	
Other Receipts	-	1,042,791	Administrative & Operating Expenses	-	
Interest Received	1,042,791		Advertisement Expenses	76,255	4,095,357
Grant - Gulvel Project-Garden	-	50,000	Audit Fees	24,338	
Fees Received	-	59,299,830	Bank Charges & Commission	8,541	
Development Fees	6,111,832		Building Usage Charges	1,620,000	
Other Fees	80,911		CCIM Visitation and Digitization Fee	130,000	
Tuition Fees	53,107,087		Electricity Charges	165,280	
Salary Deductions	-	11,610,342	Garden Expenses	57,461	
Income Tax- TDS	1,629,200		Internet Charges	210,097	
Insurance Premium	353,034		News Paper & Periodicals	211,208	
Other Deductions	1,414		Postage & Telegram	10,367	
Professional Tax	125,900		Printing & Stationery	440,350	
Provident Fund Employees Contribution	5,851,276		Security Service Charges	824,504	
Provident Fund Employers Contribution	1,370,351		Subscription to Journal & Periodicals	63,900	
Sevak Kalyan Nidhi	164,200		Telephone Charges	27,608	
Staff Society Loan	2,114,967		Travelling & Conveyance	92,414	
IDS	-	71,323	Water Charges	133,034	
Retention Money	-	17,500	Processing & University Expenses	-	350,568
			Affiliation Fee (MUHS)	200,000	
			Processing Fees-AICTE	29,000	
			Student Activity Expenses (SPPII)	77,748	
			Student Insurance Fees	33,840	
			Student Welfare	10,480	



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No. 154717 F.R. No. 137337W

(Signature)
Principal

College of Ayurved And Research Centre
Akurdi, Pune - 411 044



Student Practice Welfare & Activities Exps	-	1,921,536
Consumables- Computer	84,283	
Consumables- Educational Aids	148,479	
Consumables- Electrical	35,142	
Consumables- Electronics & Tele Communications	25,000	
Consumables- Motor Winding & Repairing	2,280	
Consumables- Others Lab & Practicles	103,102	
Gathering Activity Exp	119,753	
Sports Expenses	95,477	
Student Welfare	622,611	
Workshop Expenses	685,410	
Repairs & Maintenance Expenditures	-	659,232
Repairs & Maintenance-Equipments	111,086	
Repairs & Maintenance-Building	507,428	
Repairs & Maintenance-Furniture	7,188	
Repairs & Maintenance-General	18,410	
Repairs & Maintenance-Machinery	15,120	
Salary Deductions	-	11,610,342
Income Tax- TDS	1,629,200	
Insurance Premium	353,034	
Other Deductions	1,414	
Professional Tax	125,900	
Provident Fund Employees Contribution	5,851,276	
Provident Fund Employers Contribution	1,370,351	
Sevak Kalyan Nidhi	164,200	
Staff Society Loan	2,114,967	
TDS	-	1,325
Retention Money	-	59,820
Staff Salary Expenditures	-	52,814,757
Administrative Charges-PF	174,974	
Group Gratuity	3,587,588	
Teaching Staff Salary	34,947,062	
Non Teaching Staff Salary	13,764,887	
Visiting Faculties & Guest Lecturer Remuneration	340,246	
Closing Balance	-	29,262,256
Central Bank of India - 3078237348	26,670	
Central Bank of India - 3828255754	1,844,917	
IDBI - 0087104000307925	26,838,562	
IDBI - 0087104000437288	552,106	
Total	124,318,770	Total 124,318,770

22 SEP 2027



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(CA. VITHAL P. SHINDE)

B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W

(Signature)
Principal

College of Ayurved And Research Centre
Akurdi, Pune - 411 044





**V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

324, JAI GANESH VISHRANWADI, PUNE-411015

Date :

22 SEP 2022

TO,
The Principal,
PDEA'S College of Ayurved & Research Centre - PG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044

Sub.: - Audit report & special Remarks for the year ended on 31/03/2022.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your College for the F.Y. 2021-22 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2022 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

- 1) During the year there is a deficit of Rs.40,32,337/- as per Income and Expenditure Accounts (F.Y.2021-22).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement should be prepared and should be kept on record for verification.
- 5) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
- 6) Proper books of Account are kept by the college including that of each segment.
- 7) Method of Accounting followed by the college is on cash basis including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit and for determination of fees by the Authority..
- 9) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the College as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 10) Proper books of account have been kept by the College/Trust and every segment.
- 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.
Thanking You,



FOR V.P SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

CA VITHAL P. SHINDE
M. No. 154717

Principal
College of Ayurved And Research Cente
Akurdi, Pune - 411 044



PDEA'S College of Ayurved & Research Centre - PG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044
BALANCE SHEET AS AT 31ST MARCH 2022

FUNDS & LIABILITIES	BAMS PG		PROPERTIES & ASSETS		
	AMOUNT RS	AMOUNT RS		AMOUNT RS	AMOUNT RS
DEVELOPMENT FEE		6,581,958	MOVABLE & IMMOVABLE PROPERTIES		2,104,227
As per last B/S	6,581,958		As per Schedule	2,104,227	
Add : Dur the year	-				
LIB DEPOSIT		225,350	DEPOSITS		12,730
As per last B/S	225,350		Water	7,500	
Less : Dur the year	-		Gas	3,000	
			MSED	2,230	
OTHER ADVANCES		4,250	STAFF ADVANCE - FESTIVAL		(75,190)
As per last B/S	4,250		As per last B/S	15,277	
Less : Dur the year	-		Add : Dur the year	435,000	
			Less : Dur the year	525,467	
UG ADVANCES		378,697	INCOME & EXPENDITURE A/C		43,419,813
As per last B/S	-		As per last B/S	39,387,476	
Add : Dur the year	378,697		Add : dur the year	4,032,337	
RETENTION MONEY		14,270	CLOSING BALANCE		19,867,181
As per last B/S	14,270		Cash in Hand	-	
Add : Dur the year	-		Cash at Bank	19,867,181	
CAUTION MONEY		136,500			
As per last B/S	81,500				
Add : Dur the year	55,000				
ADV FROM SANSTHA PDEA		57,414,934			
As per last B/S	45,414,934				
Add : Dur the year	12,132,028				
Less : Dur the year	132,028				
SALARY DEDUCTIONS		572,801			
Dur the year	572,801				
TOTAL RS.		65,328,760	TOTAL RS.		65,328,760

22 SEP 2022



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W

Handwritten signature

Principal

College of Ayurved And Research Centre
Akurdi, Pune - 411 044



PDEA'S College of Ayurved & Research Centre - PG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044
DEPRECIATION SCHEDULE FOR THE YEAR ENDED ON 31/03/2022

Sr.No.	Name of the Assets	Op.Balance 1/4/2021	Add dur yr Amount Rs.	Total Amount Rs.	Dep.Rate Amount Rs.	Depreciation Amount Rs.	PG W.D.V. 31/03/2022
1	Furniture & Deadstock	608,598	-	608,598	15%	91,290	517,308
2	Library Books	60,562	-	60,562	25%	15,140	45,421
3	Computer Equipments	277,000	-	277,000	25%	69,250	207,750
4	Lab Equipments	1,569,115	-	1,569,115	15%	235,367	1,333,747
Total Rs.		2,515,274	-	2,515,274		411,047	2,104,227



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
*1.No.154717 F.R. No.137337W


Principal
College of Ayurved And Research Centre
Akurdi, Pune - 411 044



PDEA'S College of Ayurved & Research Centre - PG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044
Income & Expenditures Accounts
For the Year Ended on 31/03/2022

Expenditures	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
Administrative & Operating Expenditures	-	1,404,306	<u>Other Receipts</u>	-	259,111
Audit Fees	24,338		Interest Received	241,278	
Bank Charges & Commission	3,257		Salary Payable	11,729	
Building Usage Charges	1,224,000		Other Receipts	6,104	
Electricity Charges	12,920		<u>Fee Received</u>	-	49,016,066
Internet Charges	63,425		Development Fees	5,264,031	
Peer Review Journal Other Expenses	6,005		Laboratory / Practical Fees	110,000	
Peer Review Journal Printing Expenses	56,917		Library Fees	55,000	
Water Charges	13,444		Tuition Fees	43,587,035	
<u>Processing & University Expenses</u>	-	1,032,336			
Affiliation Fees	225,586				
CCIM Visitation & Digitization Fee	350,000				
Certificates Fees	100,000				
MUHS Ph.D Fees	150,000				
Processing Fees-AICTE	35,000				
Univ. Processing Fee (MUHS)	171,750				
<u>Student Practicles & Activities Exps</u>		1,135,347			
Fees Refund	91,841				
Student Welfare Expenses	901,609				
Workshop Expenses	141,897				
<u>Staff Salary Expenditures</u>	-	49,324,478			
Administrative Charges-PF	262,241				
Group Gratuity	4,727,073				
Remuneration-Guest Lecturer	186,200				
Teaching Staff Salary	29,080,843				
Non Teaching Staff Salary	15,068,121				
<u>Depreciation as per schedule</u>		411,047			
			Excess of Expenditures Over Income		4,032,337
Total		53,307,514	Total		53,307,514



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(CA. VITHAL P. SHINDE)

B.Com., FCA, CISA, DISA
M.No. 154717 F.R. No. 137337W

(Signature)

Principal

College of Ayurved And Research Centre
Akurdi, Pune - 411 044



PDEA'S College of Ayurved & Research Centre - PG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044

Receipts & Payments Accounts

For the Period from 01/04/2021 to 31/03/2022

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance		10,770,202	Advances	-	1,329,806
Central Bank of India - 3828252673	66,012		Advance-Staff For Festival	435,000	
IDBI - 0087104000427173	10,574,638		Interbranch Advance - Sanstha	132,028	
IDBI Bank - 0087104000584876	129,552		Interbranch Advance - UG	762,778	
Advances	-	13,420,273	Administrative & Operating Expenditures	-	1,404,306
Advance-Staff For Festival	525,467		Audit Fees	24,338	
Advance - Sanstha	12,132,028		Bank Charges & Commission	3,257	
Interbranch Advance - UG	762,778		Building Usage Charges	1,224,000	
Other Receipts	-	314,111	Electricity Charges	12,920	
Deposit Payable-Caution Money	55,000		Internet Charges	63,425	
Interest Received	241,278		Peer Review Journal Other Expenses	6,005	
Salary Payable	11,729		Peer Review Journal Printing Expenses	56,917	
Other Receipts	6,104		Water Charges	13,444	
Fee Received	-	49,016,066	Processing & University Expenses	-	1,032,336
Development Fees	5,264,031		Affiliation Fees	225,586	
Laboratory / Practical Fees	110,000		CCIM Visitation & Digitization Fee	350,000	
Library Fees	55,000		Certificates Fees	100,000	
Tution Fees	43,587,035		MUHS Ph.D Fees	150,000	
Salary Deductions	-	13,068,926	Processing Fees-AICTE	35,000	
Income Tax- TDS	2,179,162		Univ. Processing Fee (MUHS)	171,750	
Insurance Premium	305,813		Student Practicles & Activities Exps	-	1,135,347
Other Deductions	474,773		Fees Refund	91,841	
Professional Tax	217,200		Student Welfare Expenses	901,609	
Providend Fund Employees Contribution	4,457,660		Workshop Expenses	141,897	
Providend Fund Employers Contribution	1,830,562		Staff Salary Expenditures	-	49,324,478
Sevak Kalyan Nidhi	245,800		Administrative Charges-PF	262,241	
Staff Society Bank Loan	3,357,956		Group Gratuity	4,727,073	
TDS	-	2,063	Remuneration-Guest Lecturer	186,200	
			Teaching Staff Salary	29,080,843	
			Non Teaching Staff Salary	15,068,121	
			Salary Deductions	-	12,496,125
			Income Tax- TDS	2,179,162	
			Insurance Premium	305,813	
			Other Deductions	33,873	
			Professional Tax	217,200	
			Providend Fund Employees Contribution	4,457,660	
			Providend Fund Employers Contribution	1,830,562	
			Sevak Kalyan Nidhi	245,800	
			Staff Society Bank Loan	3,226,055	
			TDS	-	2,063
			Closing Balance	-	19,867,181
			Central Bank of India - 3828252673	920,126	
			IDBI - 0087104000427173	18,877,149	
			IDBI Bank - 0087104000584876	69,906	
Total		86,591,642	Total		86,591,642

22 SEP 2022



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(CA. VITHAL P. SHINDE)

B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W

(Signature)
Principal

College of Ayurved And Research Centre
Akurdi, Pune - 411 044





**V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

324, JAI GANESH VISHRANWADI, PUNE-411015

Date : 22 SEP 2022

TO,
The Principal,
PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044

Sub.:- Audit report & special Remarks for the year ended on 31/03/2022.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your Hospital for the F.Y. 2021-22 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2022 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

- 1) During the year there is a deficit of Rs.24,33,522/- as per Income and Expenditure Accounts (F.Y.2021-22).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement should be prepared and should be kept on record for verification.
- 5) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
- 6) Proper books of Account are kept by the Hospital including that of each segment.
- 7) Method of Accounting followed by the Hospital is on cash basis including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit and for determination of fees by the Authority..
- 9) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the Hospital as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 10) Proper books of account have been kept by the Hospital/Trust and every segment.
- 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.
Thanking You,



FOR V.P SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

CA VITTIAL P. SHINDE
M. No. 154717

Superintendent

Ayurved Rugnalaya & Sterling Multispeciality Hospital
Sec: 27, Nigdi, Pradhikaran, Pune - 44.



PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital
Nigadi, Pune - 44.

Balance sheet for the year ended on 31.03.2022

Liabilities			Assets		
Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
Other Liabilities		2,275,916	Fixed Assets as per		14,956,888
College Advance			As per schedule	14,956,888	
As per last B/S	2,275,916				
Less Paid during the year	-		Electricity Deposit		46,030
			As per last B/S	46,030	
Sanstha Advance		36,479,460	Addition during the year	-	
As per last B/S	31,479,460				
Add :durthe year	5,000,000		Cylinder Deposit		6,800
			As per last B/S	6,800	
Rentention Money		288,230	Addition during the year	-	
As per last B/S	607,230				
Addition during the year	38,000		Bank Balance		11,357,760
Less : During the year	357,000		Cash in Hand	-	
			Cash at Bank	11,357,760	
Rent Deposit		800,000			
As per last B/S	800,000		Income and Expenditure A/C		21,348,128
Addition during the year	-		As per last B/S	18,914,606	
Capitalised			Add : Deficit	2,433,522	
Hospital Maint & Charges		7,872,000			
As per last B/S	7,872,000				
Add :durthe year	-				
Total Rs		47,715,606	Total Rs		47,715,606

22 SEP 2022



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W

Hali

Superintendent

Ayurved Rugnalaya & Sterling Multispeciality Hospital
Sec. 27, Nigdi, Pradhikaran, Pune - 44



PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital

LIST OF DEPRECIATION AS ON 31.03.2022

Sr.No.	Name of Aasset	W.D.V. as on 01.04.2021	Additions dur the year	Ded Rs	Total Rs	Rate Dep.	Depreciation Amount	W.D.V. as on 31.03.2022
1	Furniture/Fixtures and Deadstock	4,865,077	20,950	-	4,886,027	0	732,904	4,153,123
2	Lab Equipments	3,669,349	33,886	-	3,703,235	0	555,485	3,147,750
3	Computer	318,974	31,735	-	350,709	0	87,677	263,031
4	Lab & OTP Building	7,460,776	-	-	7,460,776	0	746,078	6,714,698
5	Machines STP Plant	607,866	45,500	-	653,366	0	98,005	555,361
6	Fire Fighting System	144,616	-	-	144,616	0	21,692	122,924
	Total Rs	17,066,658	132,071	-	17,198,729		2,241,841	14,956,888



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No. 154717 F.R. No.137337W

(Signature)
Superintendent

Ayurved Rugnalaya & Sterling Multispeciality Hospital
Sec. 27, Nigdi, Pradhikaran, Pune - 44



PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital
Nigadi, Pune - 44.

Income & Expenditures Account for the year ended on 31/03/2022

Expenditures	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
Administrative & Operating Expenditure:	-	13,465,227	Hospital Charges Receipts	-	30,790,738
Audit Fees	12,169		Dental OPD Charges	285,000	
Bank Charges & Commission	15,948		Hospital Charges	30,075,738	
Building Usages Charges	10,000,000		Medical Shop Receipts	370,000	
Cleaning / Sanitation Expenses	255,663		Spectacle Shop Receipts	60,000	
Cleaning Service Charges	456,433		Other Receipts	-	465,047
Computer Repairs & Maintenance Exps	5,851		Advertisement Receipts	25,000	
Electrical Repairs & Maintenance Exps	8,319		Interest Received	440,047	
Furniture Repairs & Maintenance Exps	19,117				
Internet Charges	32,000				
NABH Annual Fee	153,400				
Postage & Telegramme Expenses	695				
Printing & Stationery	1,026,816				
Property Tax	1,166,064				
Security Service Charges	261,960				
Telephone Charges	35,822				
Transport & Hamali Expenses	6,400				
Travelling & Conveyance Expenses	8,570				
Hospital Consumables	-	813,574			
Apron Expenses	49,375				
Disposable Sheets	5,664				
Hospital Consumable	183,152				
Medical & Surgical	79,712				
Medical Camp Expenses	15,048				
Medicines Expenses	6,120				
O.T. Consumables	15,360				
Panchkarma Consumables	52,382				
Pathology Lab Investigation Kits	72,956				
Pharmacy Lab Consumable	34,141				
Pharmacy Raw Materials	170,476				
Power & Fuel Expenses	500				
PPE Kits	60,200				
Semi Consumable	2,350				
Water Charges	62,552				
X-Ray Machine Consumables	3,586				
Repairs & Maintenance Expenditures	-	1,068,751			
Repairs & Maintenance - Building	746,437				
Repairs & Maintenance - Computer	50,890				
Repairs & Maintenance - Furniture	24,349				
Repairs & Maintenance - General	32,887				
Repairs & Maintenance - Machinery	173,981				
Repairs & Maintenance - Other	15,104				
Repairs & Maintenance - Vehicle	21,607				
Repairs & Maintenance - Electricals	3,496				
Staff Salary & Honorariums	-	16,099,913			
Honorarium Charges	1,300,427				
Hospital Staff Salary	14,799,486				
Depreciation as per schedule	-	2,241,841			
Total			Excess of Expenditures over income		2,433,522
		33,689,307	Total		33,689,307



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. V. P. SHINDE)
B.Com., FCA, CISA, DISA
M.No. 154717 F.R. No. 137337W

Hale
Superintendent

Ayurved Rugnalaya & Sterling Multispeciality Hospital
Sec. 27, Nigdi, Pradhikaran, Pune - 44.



PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital
Nigadi, Pune - 44.

Receipts and Payments
1-Apr-2021 to 31-Mar-2022

Receipts	Amount Rs	Amount Rs	Payments	Amount Rs	Amount Rs
Opening Balance		7,000,511	Advances		58,000
Central Bank of India - 3279492107	6,295,747		Advance for Superintendent Exps	20,000	
Central Bank of India - 3876610791	679,488		Advance-Principal For Expenses	38,000	
TJSB - 24260	25,277		Administrative & Operating Expenditures	-	13,465,227
Advances	-	5,058,000	Audit Fees	12,169	
Advance-Principal For Expenses	38,000		Bank Charges & Commission	15,948	
Advance From Sanstha	5,000,000		Building Usages Charges	10,000,000	
Advance for Superintendent Exps	20,000		Cleaning / Sanitation Expenses	255,663	
Hospital Charges Receipts	-	30,790,738	Cleaning Service Charges	456,433	
Dental OPD Charges	285,000		Computer Repairs & Maintenance Exps	5,851	
Hospital Charges	30,075,738		Electrical Repairs & Maintenance Exps	8,319	
Medical Shop Receipts	370,000		Furniture Repairs & Maintenance Exps	19,117	
Spectacle Shop Receipts	60,000		Internet Charges	32,000	
Other Receipts	-	503,047	NABH Annual Fee	153,400	
Advertisement Receipts	25,000		Postage & Telegramme Expenses	695	
Interest Received	440,047		Printing & Stationery	1,026,816	
Retention Money	38,000		Property Tax	1,166,064	
Deductions	-	565,894	Security Service Charges	261,960	
Professional Tax	418,975		Telephone Charges	35,822	
TDS	146,919		Transport & Hamali Expenses	6,400	
			Travelling & Conveyance Expenses	8,570	
			Capital Expenditures	-	132,071
			CCTV Camera	31,735	
			Computer Printer	45,500	
			Furniture Fixtures & Fittings	20,950	
			Hospital Lab Equipments	33,886	
			Hospital Consumables	-	813,574
			Apron Expenses	49,375	
			Disposable Sheets	5,664	
			Hospital Consumable	183,152	
			Medical & Surgical	79,712	
			Medical Camp Expenses	15,048	
			Medicines Expenses	6,120	
			O.T. Consumables	15,360	
			Panchkarma Consumables	52,382	
			Pathology Lab Investigation Kits	72,956	
			Pharmacy Lab Consumable	34,141	
			Pharmacy Raw Materials	170,476	
			Power & Fuel Expenses	500	
			PPE Kits	60,200	
			Semi Consumable	2,350	
			Water Charges	62,552	
			X-Ray Machine Consumables	3,586	
			Professional Tax	-	418,975

22 SEP 2022



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No. 154717 F.R. No. 137337W

Superintendent

1, Ayurved Rugnalaya & Sterling Multispeciality Hospital
Sec. 27, Nigdi, Pradhikaran, Pune - 44



Repairs & Maintenance Expenditures	-	1,068,751
Repairs & Maintenance - Building	746,437	
Repairs & Maintenance - Computer	50,890	
Repairs & Maintenance - Furniture	24,349	
Repairs & Maintenance - General	32,887	
Repairs & Maintenance - Machinery	173,981	
Repairs & Maintenance - Other	15,104	
Repairs & Maintenance - Vehicle	21,607	
Repairs & Maintenance - Electricals	3,496	
Retention Money		357,000
Staff Salary & Honorariums	-	16,099,913
Honorarium Charges	1,300,427	
Hospital Staff Salary	14,799,486	
TDS		146,919
Closing Balance		11,357,760
Central Bank of India - 3279492107	7,110,228	
Central Bank of India - 3876610791	4,221,558	
TJSB - 24260	25,975	
Total	43,918,190	Total 43,918,190



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(CA. VITHAL P. SHINDE)

B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W

(Signature)

Superintendent

Yunved Rugnolaya & Sterling Multispeciality Hospital
Sec. 27, Nadi, Pradhikaran, Pune - 44





**V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

324, JAI GANESH VISHRANTWADI, PUNE-411015

Date :

05 SEP 2023

TO,
The Principal,
PDEA'S College of Ayurved & Research Centre - UG
Nigdi - Pune - 411044.

Sub.:-Audit report & Remarks for the year ended on 31/03/2023.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your College for the F.Y. 2022-23 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2023 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following remarks:

- 1) During the year there is a deficit of Rs. 4,03,808/- as per Income and Expenditure Accounts (F.Y.2022-23).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement should be prepared and should be kept on record for verification.
- 5) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
- 6) Proper books of Account are kept by the college including that of each segment.
- 7) Method of Accounting followed by the college is on cash basis including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit.
- 9) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the College as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 10) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.
Thanking You,



**FOR V.P SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

**CA VITHAL P. SHINDE
M. No. 154717**

PDEA'S College of Ayurved & Research Centre - UG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044

Receipts & Payments Accounts

For the Period from 01/04/2022 to 31/03/2023

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance	-	2,92,62,256	Advances	-	22,57,572
Central Bank of India - 3078237348	26,670		Advance-Suppliers	12,57,998	
Central Bank of India - 3828255754	18,44,917		Advance-Principal For Expenses	20,000	
IDBI - 0087104000307925	2,68,38,562		Advance-Staff For Festival	1,90,000	
IDBI - 0087104000437288	5,52,106		Interbranch Advance - PG	7,89,574	
Advances	-	48,35,976	Administrative & Operating Expenditures	-	1,36,81,081
Advance-Suppliers	12,57,998		Advertisement Expenses	1,04,375	
Advance-Principal For Expenses	20,000		Affiliation Fee (MUHS)	2,00,000	
Advance-Staff For Festival	1,78,000		Allumini Expenses	10,000	
Interbranch Advance - PG	7,89,574		Audit Fees	26,771	
Sanstha Advance	25,90,404		Bank Charges & Commission	5,233	
Other Receipts	-	15,52,774	Building Usage Charges	16,20,000	
Bank Interest Received	12,15,443		CCIM Visitation and Digitization Fee	1,30,000	
Gathering Activity Expenses	3,647		Cleaning / Sanitation Exp	1,37,376	
Sale Of Scrapes	1,58,220		Committee Expenses - MUHS	46,504	
Seminar Grant-Quality Improvement Progr.	67,964		Committee Exp-Local Management	8,460	
Earn & Learn Grant	32,500		Consumables- Others Lab & Practicles	32,884	
Retention Money	75,000		Diesel Exps For Generator	22,900	
Students Fees Received	-	7,67,68,698	Electricity Charges	1,67,480	
Development Fees	84,46,437		E - Return Charges	10,809	
Tution Fees	6,83,22,262		Exam Expenses	900	
Salary Deductions	-	1,04,45,925	Exam Paper Remuneration	14,175	
Income Tax- TDS	21,29,100		Fees Refund	7,33,166	
Insurance Premium	3,41,172		Functions & Festival Exp	73,066	
Professional Tax	1,62,200		Garden Expenses	2,03,383	
Provident Fund Employees Contribution	38,14,813		Gathering Activity Exp	4,72,187	
Provident Fund Employers Contribution	14,13,302		Hospital Maintenance Expenses	62,50,000	
Sevak Kalyan Nidhi	2,64,400		I- Card Expenses	30,140	
Staff Society Loan	23,20,938		Internet Charges	3,02,000	
TDS		39,120	Library Membership Fees	13,570	
			Municipal Property Tax	2,77,824	
			NAAC Activity Expenses	42,250	
			News Paper & Periodicals	48	
			Office Expenses	1,16,016	
			Other Library Expenses	1,500	
			Postage & Telegram	7,212	
			Printing & Stationery	7,39,976	
			Processing Fees	2,29,625	
			Professional Charges	70,000	
			Security Service Charges	2,56,946	
			Sports Expenses	1,01,950	
			Staff Interview Expenses	47,000	
			Staff Welfare Expenses	6,700	
			Student Activity Expenses (MUHS)	3,20,779	
			Student Insurance Expenses	31,740	
			Student Welfare	72,300	
			Subscription to Journal & Periodicals	76,800	
			Tea & Refreshment Expenses	74,729	
			Telephone Charges	27,197	
			Transport & Hamali Charges	16,700	
			Travelling & Conveyance	1,06,673	
			Univ. Processing Fee (MUSH)	34,750	
			Water Charges	2,42,403	
			Website Desning & Hosting Charges	17,500	
			Workshop Seminar Expenses	1,47,084	

For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W



Principal
College of Ayurved And Research Centre
Akurdi, Pune - 411 044

Repairs and Maintenance-Expenses	-	27,95,376
Repairs and Maintenance-Electricals	52,691	
Repairs & Maintenance - Solar System	25,140	
Repairs & Maintenance-Equipments	32,115	
Repairs & Maintenance-Building	17,46,261	
Repairs & Maintenance-Computer Lab	3,24,666	
Repairs & Maintenance-Furniture	1,43,635	
Repairs & Maintenance-General	8,653	
Repairs & Maintenance- Play Ground	4,33,375	
Repairs & Maintenance-Machinery	28,840	
Capital Expenditures	-	31,51,518
Computer Lab Equipment	23,94,978	
Educational Equipment	3,48,310	
Lab Equipment	82,228	
Furniture And Fixtures	1,73,578	
Library Books	1,52,424	
Staff Salary Expenditures	-	4,92,33,078
Administrative Charges-PF	1,95,275	
Gratuity Paid	1,37,041	
NSIM Remuneration Paid	10,500	
Remuneration-Guest Lecturer	1,96,295	
Teaching Staff Salary	3,09,95,699	✓
Non Teaching Staff Salary	1,76,98,268	✓
Salary Deductions	-	1,04,45,925
Income Tax- TDS	21,29,100	
Insurance Premium	3,41,172	
Professional Tax	1,62,200	
Providend Fund Employees Contribution	38,14,813	
Providend Fund Employers Contribution	14,13,302	
Sevak Kalyan Nidhi	2,64,400	
Staff Society Loan	23,20,938	
TDS		39,120
Closing Balance		4,13,01,080
Central Bank of India - 3078237348	95,232	
Central Bank of India - 3828255754	18,96,372	
IDBI - 0087104000307925	3,74,99,992	
IDBI - 0087104000437288	18,09,483	
Total	12,29,04,750	Total 12,29,04,750



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W



Principal
College of Ayurved And Research Ce.
Akurdi, Pune - 411 044

05 SEP 2023

PDEA'S College of Ayurved & Research Centre - UG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044
Income & Expenditures Accounts
For the Year Ended on 31/03/2023

Expenditures	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
Administrative & Operating Expenditures	-	1,29,44,268	Other Receipts	-	14,74,127
Advertisement Expenses	1,04,375		Bank Interest Received	12,15,443	
Affiliation Fee (MUHS)	2,00,000		Sale Of Scrapes	1,58,220	
Allumini Expenses	10,000		Seminar Grant-Quality Improvement Progr.	67,964	
Audit Fees	26,771		Earn & Learn Grant	32,500	
Bank Charges & Commission	5,233		Students Fees Received	-	6,75,89,096
Building Usage Charges	16,20,000		Tution Fees	6,75,89,096	
CCIM Visitation and Digitization Fee	1,30,000				
Cleaning / Sanitation Exp	1,37,376				
Committee Expenses - MUHS	46,504				
Committee Exp-Local Management	8,460				
Consumables- Others Lab & Practicles	32,884				
Diesel Exps For Generator	22,900				
Electricity Charges	1,67,480				
E - Return Charges	10,809				
Exam Expenses	900				
Exam Paper Remuneration	14,175				
Functions & Festival Exp	73,066				
Garden Expenses	2,03,383				
Gathering Activity Exp	4,68,540				
Hospital Maintenance Expenses	62,50,000				
I- Card Expenses	30,140				
Internet Charges	3,02,000				
Library Membership Fees	13,570				
Municipal Property Tax	2,77,824				
NAAC Activity Expenses	42,250				
News Paper & Periodicals	48				
Office Expenses	1,16,016				
Other Library Expenses	1,500				
Postage & Telegram	7,212				
Printing & Stationery	7,39,976				
Processing Fees	2,29,625				
Professional Charges	70,000				
Security Service Charges	2,56,946				
Sports Expenses	1,01,950				
Staff Interview Expenses	47,000				
Staff Welfare Expenses	6,700				
Student Activity Expenses (MUHS)	3,20,779				
Student Insurance Expenses	31,740				
Student Welfare	72,300				
Subscription to Journal & Periodicals	76,800				
Tea & Refreshment Expenses	74,729				
Telephone Charges	27,197				
Transport & Hamali Charges	16,700				
Travelling & Conveyance	1,06,673				
Univ. Processing Fee (MUSH)	34,750				
Water Charges	2,42,403				
Website Desning & Hosting Charges	17,500				
Workshop Seminar Expenses	1,47,084				



For V. P. SHINDE & ASSOCIATES
 CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
 B.Com., FCA, CISA, DISA
 M.No.154717 F.R. No.137337W



Principal
 College of Ayurved And Research Centre
 Akurdi, Pune - 411 044

Repairs and Maintance-Expenses	-	27,95,376		
Repairs and Maintance-Electricals	52,691			
Repairs & Maintenance - Solar System	25,140			
Repairs & Maintenance-Equipments	32,115			
Repairs & Maintenance-Building	17,46,261			
Repairs & Maintenance-Computer Lab	3,24,666			
Repairs & Maintenance-Furniture	1,43,635			
Repairs & Maintenance-General	8,653			
Repairs & Maintenance- Play Ground	4,33,375			
Repairs & Maintenance-Machinery	28,840			
Staff Salary Expenditures	-	5,15,12,820		
Administrative Charges-PF	1,95,275			
Gratuity Paid	1,37,041			
Gratuity Payable	22,79,742			
NSIM Remuneration Paid	10,500			
Remuneration-Guest Lecturer	1,96,295			
Teaching Staff Salary	3,09,95,699			
Non Teaching Staff Salary	1,76,98,268			
Depreciation as per schedule		22,14,567		
			Excess of Expenditures over income	4,03,808
				4,03,808
Total		6,94,67,031	Total	6,94,67,031



For **V. P. SHINDE & ASSOCIATE**
CHARTERED ACCOUNTANTS

(Signature)
(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W



(Signature)
Principal
College of Ayurved And Research Centre
Akurdi, Pune - 411 044

PDEA'S College of Ayurved & Research Centre - UG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044
DEPRECIATION SCHEDULE FOR THE YEAR ENDED ON 31/03/2023

Sr.No.	Name of the Assets	BAMS					
		Op.Balance 01-04-2022	Add dur yr Amount Rs.	Total Amount Rs.	Dep.Rate Amount Rs.	Depreciation Amount Rs.	W.D.V. 31/03/2023
1	Furniture & Deadstock	36,40,910	1,73,578	38,14,488	15%	5,72,173	32,42,315
2	Library Books	4,23,437	1,52,424	5,75,861	25%	1,43,965	4,31,896
3	Computer Equipments	11,50,006	23,94,978	35,44,984	25%	8,86,246	26,58,738
4	Xerox Machine	3,284	-	3,284	15%	493	2,792
5	Vehicle	91,050	-	91,050	15%	13,658	77,393
6	Lab Equipments	25,95,595	1,25,793	27,21,388	15%	4,08,208	23,13,180
7	Solar System	8,93,350	1,05,000	9,98,350	15%	1,49,753	8,48,598
8	Office Equipments	67,402	1,02,954	1,70,356	15%	25,553	1,44,802
9	Sports Equipments	-	96,791	96,791	15%	14,519	82,272
Total Rs.		88,65,034	31,51,518	1,20,16,552		22,14,567	98,01,985



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W



(Signature)
Principal
College of Ayurved And Research Centre
Akurdi, Pune - 411 044

PDEA'S College of Ayurved & Research Centre - UG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044
BALANCE SHEET AS AT 31ST MARCH 2023

FUNDS & LIABILITIES	AMOUNT RS	AMOUNT RS	PROPERTIES & ASSETS	BAMS	
				AMOUNT RS	AMOUNT RS
DEVELOPMENT FEE		2,29,67,677	MOVABLE & IMMOVABLE ASSETS		98,01,985
As per last B/S	1,45,21,240		As per Schedule	98,01,985	
Add : Dur the year	84,46,437				
LAB DEPOSIT		1,07,150	DEPOSITS		2,28,102
As per last B/S	1,07,150		Water	6,300	
Add : Dur the year	-		Telephone	4,000	
			MSEDC	1,09,460	
			Add : dur the year	-	
LIB DEPOSIT		1,23,000	Hostel	60,000	
As per last B/S	1,23,000		Gas	3,600	
Add : Dur the year	-		Security	44,742	
CAUTION MONEY		8,50,320	AYURVED HOSPITAL ADVANCE		26,77,705
As per last B/S	8,50,320		As per last B/S	26,77,705	
Add : Dur the year	-				
			ADVANCE TO PG COURSE		3,78,697
STUDENT WELFARE FUND		30,855	As per last B/S	3,78,697	
As per last B/S	30,855		Add : dur the year	-	
Add : Dur the year	-				
			ADVANCE TO STAFF FOR FESTIVAL		16,601
SCHOLARSHIP PAYABLES		44,360	As per last B/S	4,601	
As per last B/S	44,360		Add : Dur the year	1,90,000	
			Less : Dur the year	1,78,000	
RETENTION MONEY		2,34,330			
As per last B/S	1,59,330		INCOME & EXPENDITURE A/C		2,69,72,758
Add : Dur the year	75,000		As per last B/S	2,65,68,950	
Less : Dur the year	-		Add : Deficit dur the year	4,03,808	
BOOK BANK SCHEME GRANT		50,500	CLOSING BALANCE		4,13,01,080
As per last B/S	50,500		Cash in Hand	-	
			Cash at Bank	4,13,01,080	
ADV FROM SANSTHA PDEA		5,46,88,995			
As per last B/S	5,20,98,591				
Add : Dur the year	25,90,404				
GRATUITY PAYABLE		22,79,742			
Dur the year	22,79,742				
TOTAL RS.		8,13,76,929	TOTAL RS.		8,13,76,929

05 SEP 2023



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W



(Signature)

Principal

College of Ayurved And Research Ce:
Akurdi, Pune - 411 044



**V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

324, JAI GANESH VISHRANTWADI, PUNE-411015

Date : **05 SEP 2023**

TO,
The Principal,
PDEA'S College of Ayurved & Research Centre - PG
Nigdi - Pune - 411044.

Sub.:-Audit report & Remarks for the year ended on 31/03/2023.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your College for the F.Y. 2022-23 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2023 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following remarks:

- 1) During the year there is a deficit of Rs. 95,11,315/- as per Income and Expenditure Accounts (F.Y.2022-23).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement should be prepared and should be kept on record for verification.
- 5) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
- 6) Proper books of Account are kept by the college including that of each segment.
- 7) Method of Accounting followed by the college is on cash basis including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit.
- 9) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the College as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 10) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.
Thanking You,



**FOR V.P SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

**CA VITHAL P. SHINDE
M. No. 154717**

PDEA'S College of Ayurved & Research Centre - PG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044
Receipts & Payments Accounts
For the Period from 01/04/2022 to 31/03/2023

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance	-	1,98,67,181	Advances	-	20,76,744
Central Bank of India - 3828252673	9,20,126		Advance-Staff For Festival	4,50,000	
IDBI - 0087104000427173	1,88,77,149		Interbranch Advance - UG	7,89,574	
IDBI Bank - 0087104000584876	69,906		Sanstha Advance	8,37,170	
Advances	-	21,36,745	Administrative & Operating Expenditures	-	27,20,831
Advance-Staff For Festival	4,90,000		Affiliation Fees	4,15,586	
Interbranch Advance - UG	7,89,574		Audit Fees	26,771	
Sanstha Advance	8,57,171		Bank Charges & Commission	3,304	
Other Receipts	-	6,25,817	Building Usage Charges	12,24,000	
Deposit Payable-Caution Money	1,76,000		CCIM Visitation & Digitization Fee	3,50,000	
Interest Received	4,05,846		Consumables- Electrical	8,605	
Peer Review Journal Receipts	43,971		Magazines & Journals	1,00,300	
Students Fee Received	-	4,37,25,294	Other Deductions	43,835	
Development Fees	43,92,587		Peer Review Journal Other Expenses	21,600	
Laboratory / Practical Fees	3,52,000		Peer Review Journal Printing Expenses	60,000	
Library Fees	1,76,000		Processing Fees	80,000	
Tution Fees	3,88,04,707		Professional Charges	1,07,360	
Salary Deductions	-	1,28,58,466	Repairs & Maintenance-Building	2,45,000	
Income Tax- TDS	23,81,250		Student Activity Expenses	15,720	
Insurance Premium	3,13,968		Univ. Processing Fee (MUHS)	18,750	
Professional Tax	2,31,700		Library Books	-	91,477
Providend Fund Employees Contribution	49,03,275		Staff Salary Expenditures	-	4,86,14,234
Providend Fund Employers Contribution	18,88,810		Administrative Charges-PF	2,92,185	
Sevak Kalyan Nidhi	3,82,000		Honorarium to Guest Lecturer	6,000	
Staff Society Loan	27,57,463		Teaching Staff Salary	3,05,41,548	
TDS	-	8,024	Non Teaching Staff Salary	1,77,74,501	
			Salary Deductions	-	1,28,58,466
			Income Tax- TDS	23,81,250	
			Insurance Premium	3,13,968	
			Professional Tax	2,31,700	
			Providend Fund Employees Contribution	49,03,275	
			Providend Fund Employers Contribution	18,88,810	
			Sevak Kalyan Nidhi	3,82,000	
			Staff Society Loan	27,57,463	
			TDS	-	8,024
			Closing Balance	-	1,28,51,751
			Central Bank of India - 3828252673	9,46,699	
			IDBI - 0087104000427173	1,18,74,558	
			IDBI Bank - 0087104000584876	30,494	
Total		7,92,21,527	Total		7,92,21,527

05 SEP 2023



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W



Principal

College of Ayurved And Research Centre
Akurdi, Pune - 411 044

PDEA'S College of Ayurved & Research Centre - PG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044
Income & Expenditures Accounts
For the Year Ended on 31/03/2023

Expenditures	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
Administrative & Operating Expenditures	-	27,20,831	Other Receipts	-	4,49,817
Affiliation Fees	4,15,586		Interest Received	4,05,846	
Audit Fees	26,771		Peer Review Journal Receipts	43,971	
Bank Charges & Commission	3,304		Students Fee Received	-	4,37,25,294
Building Usage Charges	12,24,000		Development Fees	43,92,587	
CCIM Visitation & Digitization Fee	3,50,000		Laboratory / Practical Fees	3,52,000	
Consumables- Electrical	8,605		Library Fees	1,76,000	
Magazines & Journals	1,00,300		Tution Fees	3,88,04,707	
Other Deductions	43,835				
Peer Review Journal Other Expenses	21,600				
Peer Review Journal Printing Expenses	60,000				
Processing Fees-AICTE	80,000				
Professional Charges	1,07,360				
Repairs & Maintenance-Building	2,45,000				
Student Activity Expenses	15,720				
Univ. Processing Fee (MUHS)	18,750				
Staff Salary Expenditures	-	5,06,01,775			
Administrative Charges-PF	2,92,185				
Gratuity Payable	19,87,541				
Honorarium to Guest Lecturer	6,000				
Teaching Staff Salary	3,05,41,548				
Non Teaching Staff Salary	1,77,74,501				
Depreciation as per schedule		3,63,820			
			Excess of Expenditures over income	95,11,315	95,11,315
Total		5,36,86,426	Total		5,36,86,426



For **V. P. SHINDE & ASSOCIATES**
CHARTERED ACCOUNTANTS

(Signature)

(CA. VITHAL P. SHINDE)
 B.Com., FCA, CISA, DISA
 M.No.154717 F.R. No.137337W



(Signature)

Principal
 College of Ayurved And Research Centre
 Akurdi, Pune - 411 044

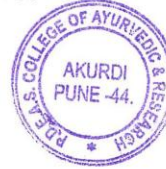
PDEA'S College of Ayurved & Research Centre - PG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044
DEPRECIATION SCHEDULE FOR THE YEAR ENDED ON 31/03/2023

Sr.No.	Name of the Assets						PG
		Op.Balance 01-04-2022	Add dur yr Amount Rs.	Total Amount Rs.	Dep.Rate Amount Rs.	Depreciation Amount Rs.	W.D.V. 31/03/2023
1	Furniture & Deadstock	5,17,308	-	5,17,308	15%	77,596	4,39,712
2	Library Books	45,421	91,477	1,36,898	25%	34,225	1,02,674
3	Computer Equipments	2,07,750	-	2,07,750	25%	51,937	1,55,812
4	Lab Equipments	13,33,747	-	13,33,747	15%	2,00,062	11,33,685
Total Rs.		21,04,227	91,477	21,95,704		3,63,820	18,31,883



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W



[Signature]

Principal

College of Ayurved And Research Centre,
Akurdi, Pune - 411 044.

PDEA'S College of Ayurved & Research Centre - PG
Sector No. 25, Pradhikaran, Nigdi - Pune - 411044
BALANCE SHEET AS AT 31ST MARCH 2023

			BAMS PG	
FUNDS & LIABILITIES	AMOUNT RS	AMOUNT RS	PROPERTIES & ASSETS	AMOUNT RS AMOUNT RS
DEVELOPMENT FEE		65,81,958	MOVABLE & IMMOVABLE PROPERTIES	18,31,883
As per last B/S	65,81,958		As per Schedule	18,31,883
Add : Dur the year	-			
LIB DEPOSIT		2,25,350	DEPOSITS	12,730
As per last B/S	2,25,350		Water	7,500
Less : Dur the year	-		Gas	3,000
			MSED	2,230
OTHER ADVANCES		4,250	STAFF ADVANCE - FESTIVAL	(1,15,190)
As per last B/S	4,250		As per last B/S	(75,190)
Less : Dur the year	-		Add : Dur the year	4,50,000
			Less : Dur the year	4,90,000
UG ADVANCES		3,78,697	INCOME & EXPENDITURE A/C	5,29,31,128
As per last B/S	-		As per last B/S	4,34,19,813
Add : Dur the year	3,78,697		Add : dur the year	95,11,315
RETENTION MONEY		14,270	CLOSING BALANCE	1,28,51,751
As per last B/S	14,270		Cash in Hand	-
Add : Dur the year	-		Cash at Bank	1,28,51,751
CAUTION MONEY		3,12,500		
As per last B/S	1,36,500			
Add : Dur the year	1,76,000			
ADV FROM SANSTHA PDEA		5,74,34,934		
As per last B/S	5,74,14,934			
Add : Dur the year	8,57,171			
Less : Dur the year	8,37,171			
SALARY DEDUCTIONS		5,72,801		
As per last B/S	5,72,801			
GRATUITY PAYABLE		19,87,541		
As per last B/S	-			
Dur the year	19,87,541			
TOTAL RS.		6,75,12,301	TOTAL RS.	6,75,12,301

05 SEP 2023



For **V. P. SHINDE & ASSOCIATES**
CHARTERED ACCOUNTANTS

(Signature)

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W



(Signature)
Principal

College of Ayurved And Research Centre
Akurdi, Pune - 411 044



**V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

324, JAI GANESH VISHRANTWADI, PUNE-411015

Date : 05 SEP 2023

To,
The Superintendent
Ayurved Rugnalaya & Sterling Multispe. Hospital
Akurdi – Pune – 411033.

Sub.:-Audit report & Remarks for the year ended on 31/03/2023.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your Hospital for the F.Y. 2022-23 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2023 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following remarks:

- 1) During the year there is a deficit of Rs. 55,48,888/- as per Income and Expenditure Accounts (F.Y.2022-23).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) Bank balance certificate obtained on record has been verified.
- 4) Fee Reconciliation statement should be prepared and should be kept on record for verification.
- 5) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
- 6) Proper books of Account are kept by the college including that of each segment.
- 7) Method of Accounting followed by the college is on cash basis including that of every segment.
- 8) We have obtained all the information's and explanations which were necessary for the purpose of audit.
- 9) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the College as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 10) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.
Thanking You,



**FOR V.P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

**CA VITHAL P. SHINDE
M. No. 154717**

Ayurved Rugnalaya & Sterling Multispe. Hospital

Receipts & Payments

1-Apr-2022 to 31-Mar-2023

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance		1,13,57,760	Advance for Superintendent Expenses	-	87,000
Central Bank of India - 3279492107	71,10,228		Hospital Operating Expenditures	-	3,41,90,443
Central Bank of India - 3876610791	42,21,558		Ambulance Insurance Expenses	9,800	
TJSB - 24260	25,975		Ambulance Tax	1,392	
Advance for Superintendent Expenses	-	87,000	Audit Fees	13,386	
Hospital Receipts	-	3,22,32,067	Bank Charges & Commission	26,778	
Clinical Trial Grant	23,300		Hospital Staff Salary Expenditures	2,18,92,856	
Hospital Charges Receipts	2,56,01,019		Camp Expenses	3,608	
Hospital Maintenance Charges - UG	62,50,000		Cleaning / Sanitation Expenses	1,01,659	
Interest Received	3,44,148		Cleaning Service Charges	8,26,649	
Retention Money	13,600		Committee Expenses	500	
Deductions	-	6,19,728	Disposable Sheets	52,500	
Income Tax- TDS	12,500		Doctor's Honorarium Charges	18,10,672	
Professional Tax	76,900		Electricity Charges	42,39,980	
Provident Fund Employees Contribution	2,65,164		Funtion & Festival Expenses	9,020	
Provident Fund Employers Contribution	2,65,164		2% IPF Charges paid to Charity Commissioner	12,37,748	
TDS		2,28,325	Hospital Comsumable	96,081	
			Internet Charges	25,000	
			Legal Expenses	760	
			Medical & Surgical	1,42,434	
			Medicines Expenses	1,44,195	
			NABH Annual Fee	1,88,800	
			NABH Application Fee	70,800	
			NABH Committee Expenses	3,27,190	
			Office Expenses	31,585	
			O.T. Consumables	28,120	
			Panchkarma Consumables	56,019	
			Pathology Lab Investigation Kits	1,36,138	
			Pharmacy Lab Consumable	34,245	
			Pharmacy Raw Materials	3,62,686	
			Postage & Telegramme Expenses	148	
			Power & Fuel Expenses	7,000	
			Printing & Stationery	4,99,688	
			Professional Charges	1,14,500	
			Property Tax	11,65,864	
			Security Service Charges	3,15,383	
			Semi Consumable	1,07,211	
			Swipe Machine Rent	9,393	
			Tea & Refreshment Expenses	16,400	
			Telephone Charges	35,607	
			Transport & Hamali Expenses	8,120	
			Travelling & Conveyance Expenses	12,650	
			Uniform Expenses	7,878	
			Website Desining & Hosting Charges	20,000	
			Repairs & Maintanance Expenses	-	11,52,606
			Repairs & Maintanance - Building	3,26,005	
			Repairs & Maintanance - Computer	33,184	
			Repairs & Maintanance - Furniture	2,30,426	
			Repairs & Maintanance - General	58,894	
			Repairs & Maintanance - Machinery	1,16,022	
			Repairs & Maintanance - Other	9,404	
			Repairs & Maintanance - Vehicle	58,733	
			Repairs & Maintanance - Electricals	3,19,938	



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W

1

Superintendent

Ayurved Rugnalaya & Sterling Multispeciality Hospital
Sec. 27, Nigdi, Pradhikaran, Pune - 44



	Capital Expenditures	-	26,52,495
	Computer and Software	9,23,307	
	Printer	60,174	
	Electrical Equipment	1,01,103	
	Furniture And Fixtures	86,596	
	Hospital Lab Equipments	<u>14,81,315</u>	
	Deductions	-	6,19,728
	Income Tax- TDS	12,500	
	Professional Tax	76,900	
	Providend Fund Employees Contribution	2,65,164	
	Providend Fund Employers Contribution	<u>2,65,164</u>	
	TDS		2,28,325
	Closing Balance	-	55,94,284
	Central Bank of India - 3279492107	51,51,995	
	Central Bank of India - 3876610791	<u>4,42,289</u>	
Total		4,45,24,880	Total 4,45,24,880



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W

05 SEP 2023


Superintendent

Shri. R. G. R. & Sons
Sec. 27, Nigdi, Pradhikaran, Pune - 44



Ayurved Rugnalaya & Sterling Multispe. Hospital
Income & Expenditures Accounts
For the Year Ended on 31/03/2023

Expenditures	Amount Rs.	Amount Rs.	Income	Amount Rs.	Amount Rs.
Hospital Operating Expenditures	-	3,41,90,443	Hospital Receipts	-	3,22,18,467
Ambulance Insurance Expenses	9,800		Clinical Trial Grant	23,300	
Ambulance Tax	1,392		Hospital Charges Receipts	2,56,01,019	
Audit Fees	13,386		Hospital Maintenance Charges - UG	62,50,000	
Bank Charges & Commission	26,778		Interest Received	3,44,148	
Hospital Staff Salary Expenditures	2,18,92,856				
Camp Expenses	3,608				
Cleaning / Sanitation Expenses	1,01,659				
Cleaning Service Charges	8,26,649				
Committee Expenses	500				
Disposable Sheets	52,500				
Doctor's Honorarium Charges	18,10,672				
Electricity Charges	42,39,980				
Funfion & Festival Expenses	9,020				
2% IPF Charges paid to Charity Commissioner	12,37,748				
Hospital Comsumable	96,081				
Internet Charges	25,000				
Legal Expenses	760				
Medical & Surgical	1,42,434				
Medicines Expenses	1,44,195				
NABH Annual Fee	1,88,800				
NABH Application Fee	70,800				
NABH Committee Expenses	3,27,190				
Office Expenses	31,585				
O.T. Consumables	28,120				
Panchkarma Consumables	56,019				
Pathology Lab Investigation Kits	1,36,138				
Pharmacy Lab Consumable	34,245				
Pharmacy Raw Materials	3,62,686				
Postage & Telegramme Expenses	148				
Power & Fuel Expenses	7,000				
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Professional Charges	1,14,500				
Property Tax	11,65,864				
Security Service Charges	3,15,383				
Semi Consumable	1,07,211				
Swipe Machine Rent	9,393				
Tea & Refreshment Expenses	16,400				
Telephone Charges	35,607				
Transport & Hamali Expenses	8,120				
Travelling & Conveyance Expenses	12,650				
Uniform Expenses	7,878				
Website Desining & Hosting Charges	20,000				
Repairs & Maintanance Expenses	-	11,52,606			
Repairs & Maintanance - Building	3,26,005				
Repairs & Maintanance - Computer	33,184				
Repairs & Maintanance - Furniture	2,30,426				
Repairs & Maintanance - General	58,894				
Repairs & Maintanance - Machinery	1,16,022				
Repairs & Maintanance - Other	9,404				
Repairs & Maintanance - Vehicle	58,733				
Repairs & Maintanance - Electricals	3,19,938				
Depreciation as per schedule		24,24,306			
			Excess of Expenditures over income		55,48,888
Total		3,77,67,355			3,77,67,355



For **V. P. SHINDE & ASSOCIATES**
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W


Superintendent
Ayurved Rugnalaya & Sterling Multispeciality Hospital
Sec. 27, Nadi, Pradhikaran, Pune - 44



PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital

LIST OF DEPRECIATION AS ON 31.03.2023

Sr.No.	Name of Aasset	W.D.V. as on 01.04.2022	Additions dur the year	Ded Rs	Total Rs	Rate Dep.	Depreciation Amount	W.D.V. as on 31.03.2023
1	Furniture/Fixtures and Deadstock	41,53,123.13	86,596.00	-	42,39,719.13	0.15	6,35,957.87	36,03,761.26
2	Lab Equipments	31,47,749.62	14,81,315.00	-	46,29,064.62	0.15	6,94,359.69	39,34,704.93
3	Computer	2,63,031.38	9,23,307.00	-	11,86,338.38	0.25	2,96,584.59	8,89,753.79
4	Lab & OTP Building	67,14,698.31	-	-	67,14,698.31	0.10	6,71,469.83	60,43,228.48
5	Machines STP Plant	5,55,361.48	-	-	5,55,361.48	0.15	83,304.22	4,72,057.26
6	Fire Fighting System	1,22,923.98	-	-	1,22,923.98	0.15	18,438.60	1,04,485.38
7	Electrical Equipment	-	1,61,277.00	-	1,61,277.00	0.15	24,191.55	1,37,085.45
	Total Rs	1,49,56,887.90	26,52,495.00	-	1,76,09,382.90		24,24,306.35	1,51,85,076.55



For: **V. P. SHINDE & ASSOCIATES**
CHARTERED ACCOUNTANTS

(Signature)
(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W



(Signature)
Superintendent
Ayurved Rugnalaya & Sterling Multi-speciality Hospital
Sec. 27, Nigdi, Pradhikaran, Pune - 44

PDEA'S Ayurved Rugnalaya & Sterling Multispe. Hospital
Nigadi, Pune - 44.

Balance sheet for the year ended on 31.03.2023

Liabilities		Assets	
Particulars	Amount Rs.	Particulars	Amount Rs.
Other Liabilities	22,75,916.00	Fixed Assets as per	1,51,85,076.55
College Advance		As per schedule	<u>1,51,85,076.55</u>
As per last B/S	22,75,916.00	Electricity Deposit	46,030.00
Less Paid during the year	-	As per last B/S	46,030.00
Sanstha Advance	3,64,79,460.00	Addition during the year	-
As per last B/S	3,64,79,460.00	Cylinder Deposit	6,800.00
Add :durthe year	-	As per last B/S	6,800.00
Rention Money	3,01,830.00	Addition during the year	-
As per last B/S	2,88,230.00	Bank Balance	55,94,283.51
Addition during the year	13,600.00	Cash in Hand	-
Less : During the year	-	Cash at Bank	<u>55,94,283.51</u>
Rent Deposit	8,00,000.00	Income and Expenditure A/C	2,68,97,015.94
As per last B/S	8,00,000.00	As per last B/S	2,13,48,128.30
Addition during the year	-	Add : Deficit	<u>55,48,887.64</u>
Capitalised			
Hospital Maint & Charges	78,72,000.00		
As per last B/S	78,72,000.00		
Add :durthe year	-		
Total Rs	4,77,29,206.00	Total Rs	4,77,29,206.00

05 SEP 2023



For V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R. No.137337W



(Signature)
Superintendent

Ayurved Rugnalaya & Sterling Multispeciality Hospital
Sec. 27, Nigadi, Pradhikaran, Pune - 44