



# Astha School of Management

(Managed by : Shree Panchamukhi Educational & Charitable Trust)

Approved by : AICTE, Under Ministry of HRD, Govt. of India & Affiliated to Biju Patnaik University of Technology, Odisha

Ref. No. : ASM/8242(11)23

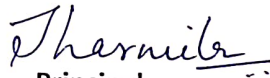
Date. : 07.12.2023

4.1.4 Expenditure for infrastructure development and augmentation excluding salary during the year 2022 - 23

Year 2022 - 23		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Capital Expenditure	Building WIP	71.94
Capital Expenditure	Furniture & Fixture	5.01
Capital Expenditure	Electrical Installation	7.04
Capital Expenditure	CC Tv Installation Charges	0.42
Capital Expenditure	Office Equipment	1.83
Capital Expenditure	Computer	1.41
Total		87.65

(Eighty Seven Lakhs Sixty five Thousand only)

  
Accounts Officer  
Astha School of Management  
ACCOUNTS OFFICER  
Astha School of Management

  
Principal  
Astha School of Management  
Principal  
Astha School Of Management



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ISO 9001 : 2015  
NAAC Accredited

Ref. No. : ASM/9022/24....

Date. : 22/12/2024....

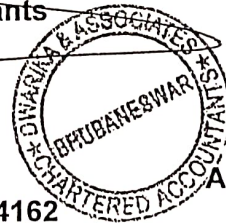
## Summary Report of Total Expenditure (Excluding salary) (For the year 2022-23 & 2023-24) (INR in Lakhs)

FY 2023-24 : Total Expenditure Excluding salary = Expenditure for Infrastructure Augmentation +  
Expenditure on maintenance of Academic Facility +  
Expenditure on maintenance of Physical Facility +  
Depreciation  
= 92.27 + 161.19 + 73.21 + 31.66  
= 358.33

FY 2022-23 : Total Expenditure Excluding salary = Expenditure for Infrastructure Augmentation +  
Expenditure on maintenance of Academic Facility +  
Expenditure on maintenance of Physical Facility +  
Depreciation  
= 87.65 + 135.99 + 72.46 + 30.80  
= 326.90

For Dwarika & Associates  
Chartered Accountants

CA Dwarika Swain  
Partner  
Membership No. 304162  
FRN – 328230E



*beeh*  
Accounts Officer  
Astha School of Management  
ACCOUNTS OFFICER  
Astha School of Management

*Sharnika*  
Principal  
Astha School of Management  
Principal  
Astha School Of Management

## ASTHA SCHOOL OF MANAGEMENT

UNDER:-SHREE PANCHAMUKHI EDUCATIONAL AND CHARITABLE TRUST  
261, PANCHAMUKHI VIHAR, ATALA, BALIANTA, BHUBANESWAR-752101

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.3.2023

PARTICULARS	SCH	CURRENT YEAR AMOUNT(In Rs.)
<b>INCOME</b>		
Collection from Students	I	4,09,43,045.00
Interest & Other Receipts	J	13,88,897.25
		4,23,31,942.25
<b>EXPENDITURE</b>		
Manpower Expenses	K	1,64,75,773.00
Academic Expenses	L	1,25,53,399.00
SOCIAL EXPENSES	M	8,93,171.00
Adminstrative Expenses	N	70,27,609.00
Finance Expenses	O	2,18,494.82
Depreciation	D	30,80,123.04
		4,02,48,569.86
Excess of Income Over Expenses		20,83,372.39

Note: Schedule A to L form part of accounts

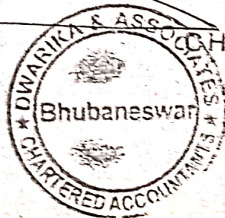
Subject to our separaten report of even date.

For Dwarika & Associates  
Chartered Accountants

For ASTHA SCHOOL OF MANAGEMENT

For Astha School of Management For Astha School of Management

CA Dwarika Swain(FCA)  
PARTNER  
FRN NO:-328230E  
M.NO.304162  
Place: Bhubaneswar  
Date: 29/10/2023



*Nijay Kumar Patra*  
CHAIRMAN

*Bankim Mohanty*  
SECRETARY

CHAIRMAN

SECRETARY

UDIN - 23304162B6TEMK6429

Expenditure on maintenance of academic facilities  
= Academic Expenses + Social Expenses + Library Books  
= 1,25,53,399 + 8,93,171 + 1,52,338 = 1,35,98,908  
In lakhs = 135.99

*Leena*  
ACCOUNTS OFFICER  
Astha School of Management

*Jharnita*  
Principal  
Astha School Of Management

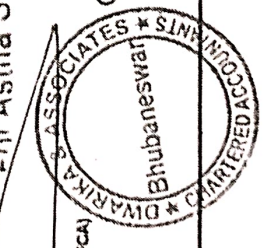
Depreciation Schedule As on 31.03.2023

Sl No	Particulars	Rates of DEP.	Gross Block				Depreciation			Net Block		
			As on 31.03.22	more than 180 days	180 days or less	Total Addition	Deduction	As on 31.03.23	As on 31.03.22	Depreciation During the Year	As on 31.03.23	As on 31.03.22
<b>Block-1 (Land &amp; Building)</b>												
i	Land	0%	33,45,278.00	-	-	-	-	-	-	-	33,45,278.00	33,45,278.00
ii	Building	10%	1,64,20,028.38	-	-	-	-	-	-	-	1,64,20,028.38	1,64,20,028.38
	Building W/P	0%	8,08,583.00	11,16,576.00	60,75,049.00	71,00,253.00	-	-	-	-	8,08,583.00	8,08,583.00
<b>Block-2 (Furniture &amp; Fixtures)</b>												
i	Furniture & Fixture	10%	24,70,202.40	99,300.00	4,01,860.00	5,01,250.00	-	-	-	-	2,56,573.04	24,70,202.40
<b>Block-3 (Plant and Machinery)</b>												
i	Bore Well Account	15%	34,139.31	-	-	-	-	-	-	-	6,024.59	34,139.31
ii	Electrical Installation	15%	6,07,898.37	-	7,04,335.00	7,04,335.00	-	-	-	-	1,42,568.19	3,19,578.26
iii	C.C. TV installation charges	15%	62,868.11	41,450.00	-	41,450.00	-	-	-	-	15,951.22	28,771.47
iv	Generator	15%	54,845.29	-	-	-	-	-	-	-	17,903.37	54,845.29
v	Air Conditioner	15%	3,58,653.28	-	-	-	-	-	-	-	53,802.94	1,13,340.51
vi	Aqua Guard	15%	28,680.86	-	-	-	-	-	-	-	9,398.72	28,680.86
vii	Office Equipment	15%	2,28,581.55	-	1,83,388.00	1,83,388.00	-	-	-	-	40,399.69	48,042.65
viii	Mile & Sound	15%	55,368.62	-	-	-	-	-	-	-	8,770.96	18,078.28
ix	Motor Cycle	15%	6,867.18	-	-	-	-	-	-	-	1,178.58	2,178.63
x	Audi Car	15%	15,57,733.10	-	-	-	-	-	-	-	2,74,894.08	15,57,733.10
xi	Jeep car	15%	12,28,413.35	-	-	-	-	-	-	-	5,08,554.04	12,28,413.35
xii	TATA Winger	15%	4,27,573.65	-	-	-	-	-	-	-	2,16,425.69	4,00,387.89
<b>Block-4 (Computer &amp; Accessories)</b>												
i	Computer	40%	3,34,739.79	1,13,298.00	26,125.00	1,41,423.00	-	-	-	-	1,65,240.11	3,47,029.37
ii	UPS	40%	19,069.81	-	-	-	-	-	-	-	12,713.11	20,340.59
iii	Projector A/c	40%	81,621.36	-	-	-	-	-	-	-	30,500.80	87,149.45
iv	Library Books	40%	2,22,476.74	59,341.00	62,997.00	1,52,338.00	-	-	-	-	68,831.16	2,22,476.74
	<b>Gross Total</b>		<b>3,85,60,351.13</b>	<b>14,31,895.00</b>	<b>74,85,842.00</b>	<b>68,12,807.00</b>	<b>3,74,78,155.10</b>	<b>32,34,944.05</b>	<b>30,20,123.04</b>	<b>61,19,037.09</b>	<b>2,85,00,301.19</b>	<b>3,43,98,653.37</b>

For Astha School of Management  
Chartered Accountants  
Firm No: 2222202

*Sujay Kumar Patra*  
CHAIRMAN

*Bankim Mohanty*  
SECRETARY



Place: Bhubaneswar  
Date: 28/10/2023

*Leena*  
ACCOUNTS OFFICER  
Astha School of Management

*Tharnika*  
Principal  
Astha School of Management

## ASTHA SCHOOL OF MANAGEMENT

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Depreciation	D	30,80,123.04
		<b>4,02,48,569.86</b>
Excess of Income Over Expenses		<b>20,83,372.39</b>

Note: Schedule A to L form part of accounts

Subject to our separaten report of even date.

For Dwarika & Associates

For ASTHA SCHOOL OF MANAGEMENT

Chartered Accountants

For Astha School of Management For Astha School of Management

CA Dwarika Swain(FCA)

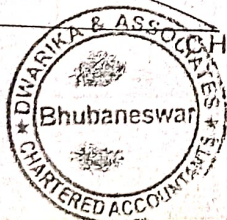
PARTNER

FRN NO:-328230E

M.NO.304162

Place: Bhubaneswar

Date: 29/10/2023



*Mijay keema Patra*  
CHAIRMAN

CHAIRMAN

*Bankim Mohanty*  
SECRETARY

SECRETARY

UDIN - 23304162867EMK6429

Expenditure on maintenance of physical facilities  
= Administrative Expenses + Finance Expenses = 70,27,609 + 2,18,494.82  
= 72,46,103.82

*Leah*  
ACCOUNTS OFFICER  
Astha School of Management

*Sharnika* In lakhs = 72.46  
Principal  
Astha School Of Management

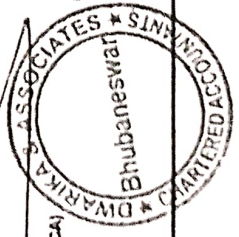
Depreciation Schedule As on 31.03.2023

Sl No	Particulars	Rates of DEP.	Gross Block				Net Block							
			As on 31.03.22	more than 180 days	180 days or less	Total Addition	Defletion	As on 31.03.23	Depreciation During the Year	As on 31.03.23	As on 31.03.22			
	<b>Block-1 (Land &amp; Building)</b>													
i	Land	0%	33,45,278.00	-	-	-	-	-	-	-	33,45,278.00	-	33,45,278.00	33,45,278.00
ii	Building	10%	1,64,20,076.39	-	-	7,04,335.00	7,04,335.00	-	1,42,568.19	1,74,058.00	1,64,20,076.39	1,74,058.00	1,64,20,076.39	1,64,20,076.39
	Building W/P	0%	8,26,363.00	11,18,576.00	63,75,049.00	71,63,625.00	-	-	11,110.25	15,061.22	8,26,363.00	15,061.22	8,26,363.00	8,26,363.00
	<b>Block-2 (Furniture &amp; Fixtures)</b>													
i	Furniture & Fixture	15%	24,70,202.42	99,300.00	4,01,860.00	5,01,260.00	-	-	2,59,573.04	2,77,047.74	24,70,202.42	2,77,047.74	24,70,202.42	24,70,202.42
	<b>Block-3 (Plant and Machinery)</b>													
i	Bank Yield Account	15%	84,139.31	-	-	-	-	-	6,024.59	5,120.90	84,139.31	5,120.90	84,139.31	84,139.31
ii	Electrical Installation	15%	8,07,886.37	-	7,04,335.00	7,04,335.00	-	-	15,12,221.37	1,74,058.00	8,07,886.37	1,74,058.00	8,07,886.37	8,07,886.37
iii	C.C. TV Installation charges	15%	62,863.11	41,430.00	-	41,430.00	-	-	1,04,403.11	11,110.25	62,863.11	11,110.25	62,863.11	62,863.11
iv	Generator	15%	54,645.29	-	-	-	-	-	54,645.29	9,679.59	54,645.29	9,679.59	54,645.29	54,645.29
v	Air Conditioner	15%	3,58,666.28	-	-	-	-	-	3,58,666.28	59,547.57	3,58,666.28	59,547.57	3,58,666.28	3,58,666.28
vi	Acous Guard	15%	28,690.66	-	1,83,368.00	1,83,368.00	-	-	28,690.66	4,300.83	28,690.66	4,300.83	28,690.66	28,690.66
vii	Office Equipment	15%	2,28,591.55	-	-	-	-	-	40,339.89	48,042.65	2,28,591.55	48,042.65	2,28,591.55	2,28,591.55
viii	Mink & Sood	15%	55,868.80	-	-	-	-	-	55,363.60	9,772.96	55,868.80	9,772.96	55,868.80	55,868.80
ix	Motor Cycle	15%	6,867.16	-	-	-	-	-	1,176.56	1,000.07	6,867.16	1,000.07	6,867.16	6,867.16
x	Audi Car	15%	15,57,733.10	-	-	-	-	-	15,57,733.10	2,33,659.97	15,57,733.10	2,33,659.97	15,57,733.10	15,57,733.10
xi	Jeep car	15%	12,26,413.26	-	-	-	-	-	2,16,425.89	1,83,962.00	12,26,413.26	1,83,962.00	12,26,413.26	12,26,413.26
xii	TATA Winger	15%	4,27,573.65	-	-	-	-	-	75,454.17	64,136.05	4,27,573.65	64,136.05	4,27,573.65	4,27,573.65
	<b>Block-4 (Computer &amp; Accessories)</b>													
i	Computer	40%	3,35,736.78	1,19,298.00	26,125.00	1,41,423.00	-	-	1,81,789.65	1,85,240.11	3,35,736.78	1,85,240.11	3,35,736.78	3,35,736.78
ii	UPS	40%	19,069.67	-	-	-	-	-	12,713.11	7,627.87	19,069.67	7,627.87	19,069.67	19,069.67
iii	Projector A/c	40%	81,521.35	-	-	-	-	-	30,500.50	36,549.54	81,521.35	36,549.54	81,521.35	81,521.35
iv	Library Books	40%	2,22,476.74	59,341.00	92,967.00	1,52,336.00	-	-	68,831.18	1,31,326.49	2,22,476.74	1,31,326.49	2,22,476.74	2,22,476.74
	<b>Gross Total</b>		<b>2,85,60,351.10</b>	<b>14,31,945.00</b>	<b>74,85,842.00</b>	<b>89,17,607.00</b>	<b>3,74,78,158.10</b>	<b>3,74,78,158.10</b>	<b>32,34,914.05</b>	<b>39,80,073.34</b>	<b>2,85,60,351.10</b>	<b>39,80,073.34</b>	<b>2,85,60,351.10</b>	<b>2,85,60,351.10</b>

For DWARKA & ASSOCIATES  
Chartered Accountants  
Firm No: 330302E

For Astha School of Management  
FOR ASTHA SCHOOL OF MANAGEMENT

For Astha School of Management



*Pradyumn Kumar Patra*  
CHAIRMAN

*Bankim Mohanty*  
SECRETARY

Place: Bhubaneswar  
Date: 29/10/2023

Depreciation = 30,80,123.04  
In Lakhs = 30.80

*Sanjay*  
ACCOUNTS OFFICER  
Astha School of Management

*Tharnita*  
Principal  
Astha School of Management