

Audited Statements of Accounts:

ASTRA SCHOOL OF MANAGEMENT UNDER: SHREE PANCHAMUKHI EDUCATIONAL AND CHARITABLE TRUST 261, PANCHAMUKHI VIHAR, ATALA, BALIANTA, BHUBANESWAR-752101	
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025	
PARTICULARS	CURRENT YEAR AMOUNT(In Rs.)
SCHEDULE-I: TUITION FEES	
Tuition Fees	3,39,94,500.00
Hostel Fees	41,90,000.00
Blazer & Uniform Fee	12,10,000.00
VAC Fees	23,77,000.00
Examination Fees, Back Paper Form Fillup Fee	9,08,190.00
Preplacement & Training Fee	49,44,000.00
Form & Prospectus Fees	1,21,000.00
Alumni Fees	1,66,400.00
Total	4,79,11,090.00
SCHEDULE-J: INTEREST & OTHER INCOME	
Skill Development Fees	25,20,000.00
IRGC Colletion	17,42,050.89
Sponership For Conducting Prkalpa & Shuttle Smashers	12,57,000.00
Rent Received	3,64,867.00
Subscription & Lease Fee(Public School)	-
Scrap sale	-
Interest on SB	6,691.00
Interest on Security Deposits for Electrical installation	5,222.88
Interest on FD	3,82,445.45
Other Miscellaneous Receipt	17,60,822.00
Total	80,39,099.22
SCHEDULE-K: MAN POWER EXPENSES	
Salary & Wages	2,06,92,117.00
Faculty & Staff Welfare	4,37,284.72
Visiting Faculty Charges	3,17,560.00
Total	2,14,46,961.72
SCHEDULE-L: ACADEMIC EXPENSES	
Student Welfare	11,59,970.00
Examination Expenses(BPUT)	8,54,125.00
Academic Expenses & Allowance	70,800.00
Faculty Development Programme	63,254.00
Carrier Counselling Program	18,05,345.00
Blazer & Uniform Expenses	8,80,000.00
Hostel Rent for Skill DP students	3,72,600.00
Approval, Affiliation & Accredition Expenses	2,24,800.00
Scholarship Allowed to Merituous & Socio Economic Back ward Students	43,61,500.00
College Promotional Expenses	3,44,853.00
Research & Development Expenses	5,57,570.00
Certification Fees Paid to BPUT	1,05,000.00
Training & Placement Expenses	14,18,669.00
Seminar & Conference	4,97,868.00
Induction Programme Expenses	3,65,074.00
Co-Curricular & Extra Curricular Activities	1,63,570.00
Management Development Programme	2,57,850.00
U H V (YUGMA) National Level Oratory Contest	2,71,382.00
Total	1,37,74,230.00



Leah
ACCOUNTS OFFICER
Asta School of Management

Tharnita
Principal
Asta School Of Management

Tharnita
Principal
Asta School Of Management

SCHEDULE-M: SOCIAL EXPENSES	
HEALTH CARE & MEDICAL PROGRAMME	
Blood Donation Camp.	89,650.00
Social Welfare Expenses	1,10,102.00
VTC for Physically handicapped	35,687.00
Celebration of International Yoga Day & Training	55,741.00
Awareness prog. For Dengu, Malaria, Chikengunia, Swalne Flue	30,418.00
ENVIRONMENT PROTECTION PROGRAMME	
Scientific Promotion of Gardening & Horticulture	35,120.00
Forest Protection & Plantation Expenses	89,347.00
Save Water & Save Water Pollution Prog.	34,260.00
WOMEN EMPOWERMENT & ENTREPRENEURSHIP PROGRAMME	
Enterprise Promotion	48,126.00
Skill Developments Prog. Of Small Scale Industry	37,412.00
GENERAL PUBLIC UTILITY	
Road Sefty Awareness Prog.	22,145.00
Drinking Water Camp.	88,640.00
Total	6,76,648.00
SCHEDULE-N: ADMINSTRATIVE EXPENSES	
OMCA Membership Fees	20,000.00
IRGC Expenses	62,825.00
Audit Fees	70,400.00
Consultancy & Pffessional Fees	1,99,700.00
Canteen & Fooding Expenses	4,84,724.00
Fuel & Oil Expenses	5,58,925.00
Security Charges	99,120.00
Repair & Maintenance	30,79,670.00
Advertisment Expenses	1,36,500.00
Electricity Charges	12,98,567.59
Telephone & Internet Expenses	1,44,663.00
Travelling & Conveyance Expenses	5,38,982.00
Employee Group Insurance	22,395.00
ESI & EPF	4,79,712.00
Insurance	4,26,890.00
Marketing Expenses	7,45,000.00
Printing & stationary	4,77,802.00
News Paper, Journals & Periodicals	3,66,303.00
Postage & Telegram	3,279.00
Wab Designing Expenses	2,23,800.00
Misc. Expenses	1,34,266.00
Total	95,73,523.59
SCHEDULE-O: FINANCIAL CHARGES	
Bank Interest	14,81,259.00
Bank Charges	5,18,616.40
Total	19,99,875.40

Note: Schedule A to L form part of accounts
 Subject to our separate report of errors
 For Dwarika & Associates Chartered Accountants
 For Astha School of Management
 For Astha School of Management
 CA Dwarika Swain(FCA) CHAIRMAN CHAIRMAN
 PARTNER SECRETARY
 M.NO:304162
 FRN NO: 328230E
 Place: Bhubaneswar
 Date: 27/10/2025

San
 ACCOUNTS OFFICER
 Astha School of Management

Sharmila
 Principal
 Astha School Of Management

ASTHA SCHOOL OF MANAGEMENT
 UNDER SHREE PANCHAMUKHI EDUCATIONAL AND CHARITABLE TRUST
 261, PANCHAMUKHI VIHAR, ATALA, BALIANTA, BHUBANESWAR-752101

128/2025

Depreciation Schedule As on 31.03.2025

Sl No	Particulars	Rate of DEP.	Gross Block					Depreciation			Net Block		
			As on 31.03.24	more than 180 days	180 days or Less	Total Addition	Deduction	As on 31.03.25	As on 31.03.24	Depreciation During the Year	As on 31.03.25	As on 31.03.24	
Block-1 (Land & Building)													
i	Land	0%	33,45,278.00	-	-	-	-	33,45,278.00	-	-	-	33,45,278.00	33,45,278.00
ii	Building	10%	1,33,00,221.35	-	-	-	-	1,33,00,221.35	49,44,252.38	13,30,022.14	62,74,274.52	1,33,00,221.35	1,19,70,199.22
iii	Lift	10%	-	-	10,17,000.00	10,17,000.00	-	10,17,000.00	49,44,252.38	50,850.00	49,95,102.38	-	9,66,150.00
iv	Building WIP	0%	1,43,27,265.00	12,50,680.00	78,70,920.00	91,21,600.00	-	2,34,48,865.00	-	-	-	1,43,27,265.00	2,34,48,865.00
Block-2 (Furniture & Fixture)													
i	Furniture & Fixture	10%	30,57,906.19	8,86,381.00	-	8,86,381.00	-	39,44,287.19	8,65,484.25	3,94,428.72	12,59,912.97	30,57,906.19	35,49,858.48
Block-3 (Plant and Machinery)													
i	Bore Well Account	15%	1,45,365.65	-	-	-	-	1,45,365.65	36,798.24	21,804.85	58,603.09	1,45,365.65	1,23,560.81
ii	Electrical Installation	15%	18,70,822.69	2,64,831.00	9,17,008.00	11,81,839.00	-	30,52,681.69	6,03,750.86	3,89,123.65	9,92,874.51	18,70,822.69	26,63,538.04
iii	C.C. TV installation charges	15%	2,05,178.86	-	1,07,269.00	1,07,269.00	-	3,12,447.86	62,979.51	38,822.00	1,01,801.51	2,05,178.86	2,73,625.86
iv	Generator	15%	39,625.72	-	-	-	-	39,625.72	24,898.15	5,943.88	30,842.01	39,625.72	33,681.86
v	Air Conditioner	15%	5,65,335.82	3,07,300.00	12,50,000.00	15,57,300.00	-	21,22,635.82	1,98,098.01	2,24,645.37	4,22,743.38	5,65,335.82	16,97,990.45
vi	Aqua Guard	15%	70,216.64	-	-	-	-	70,216.64	17,037.30	10,532.50	27,569.80	70,216.64	59,684.15
vii	Office Equipment	15%	5,68,440.11	5,900.00	15,899.00	21,799.00	-	5,90,239.11	1,65,914.12	87,343.44	2,53,257.57	5,68,440.11	5,02,895.67
viii	Mike & Sound	15%	62,271.46	4,500.00	7,000.00	11,500.00	-	73,771.46	28,368.31	10,540.72	38,909.02	62,271.46	63,230.74
ix	Motor Cycle	15%	4,817.02	-	-	-	-	4,817.02	3,026.69	722.55	3,749.25	4,817.02	4,094.47
x	Audi Car	15%	11,25,462.17	-	-	-	-	11,25,462.17	7,07,165.01	1,68,819.32	8,75,984.34	11,25,462.17	9,56,642.84
xi	Jeep car	15%	8,86,083.65	-	-	-	-	8,86,083.65	5,56,755.59	1,32,912.55	6,89,668.14	8,86,083.65	7,53,171.10
xii	TATA Winger	15%	3,08,921.96	-	-	-	-	3,08,921.96	1,94,105.86	46,338.29	2,40,444.16	3,08,921.96	2,62,583.67
Block-4 (Computer & Accessories)													
i	Computer	40%	3,60,851.80	3,57,908.00	8,500.00	3,66,408.00	-	7,27,257.80	5,55,781.83	2,89,203.12	8,44,864.95	3,60,851.80	4,38,054.68
ii	UPS	40%	70,485.08	-	-	-	-	70,485.08	87,317.70	28,186.03	95,503.73	70,485.08	42,279.05
iii	Projector A/c	40%	32,983.69	4,11,552.00	7,200.00	4,18,732.00	-	4,51,735.69	89,138.57	1,79,254.28	2,68,392.85	32,983.69	2,72,481.41
iv	Library Books	40%	2,08,705.14	415.00	4,14,801.00	4,15,318.00	-	6,24,021.14	3,59,788.75	1,68,628.28	5,26,417.01	2,08,705.14	4,57,392.89
Gross Total			4,05,56,218.02	34,89,465.00	1,18,15,697.00	1,51,05,162.00	-	5,66,61,380.02	1,44,24,913.52	35,78,121.65	1,80,01,035.17	4,05,56,218.02	5,20,85,258.37

For DWARIKA & ASSOCIATES
 Chartered Accountants
 (FRN-328230E)
 DWARIKA SWAIN (FCA)
 PARTNER
 M.NO: 304162
 Place: Bhubaneswar
 Date: 27/10/2025

For Astha School of Management
Nijay Kumar Patra
 CHAIRMAN

For Astha School of Management
Bankim Mohanty
 SECRETARY

Leah
 ACCOUNTS OFFICER
 Astha School of Management

Sharnika
 Principal
 Astha School Of Management

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 Principal
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