DISHA COLLEGE

BALANCE SHEET AS ON 31 MARCH 2024

Particulars	Schedule	Amount Rs.	Ps.	Amount Rs.	Ps.
Sources of Funds :					
Disha Education Society (Head Office A/c.)		47,904,083			
Add: Surplus transferred to HO		7,842,791		55,746,874	
Secured Loan	1			72,346,738	
			Total :	128,093,612	
Application of Fund :					
Fixed Assets					
Gross Block				325,635,835	
Accumulated Depreciation				201,752,783	
Net Block	3			123,883,052	
Current Assets, Loans & Advances					
Loans & Advances					
Fees Receivables from Students	4	3,353,499			
Deposits (Assets)		1,222,540			
Cash & Bank Balance	5	6,099,094			
	6	566,833			
		11,241,967			
Current Liabilities & Provisions					
Sundry Creditors					
Provisions	7	5,539,865			
Other Current Liabilities	8	1,491,542			
	9	-			
NET CURRENT ASSETS		7,031,407		4,210,560	
Misclleneous Expenses (Assets)					
Deferred Revenue Expenses	10				
			Total :	128,093,612	

As per our Report of Even date

UDIN :
24410942BKFCV8153

For V B M & COMPANY
Chartered Accountants
FRN No. 015128C
SHATAK KUMAR VERMA
Partner
Membership No.: 410942

Place : Raipur [C.G.]
Date: 20/09/2024

V.B.M. & Co. FRN No. 015128C Chartered Accountants

S. K. Jain
Chairman

Anil Tiwari
Secretary

DISHA COLLEGE
INCOME & EXPENDITURE ACCOUNT
For the period ending on 31 March 2024

Particulars	Schedule	Amount Rs.	Amount Ps.
Income			
Fees Received	10		56,761,125
Other Income	12		168,800
		Total :	56,929,925
Expenditure			
Academic Expenses	13		32,105,439
Administrative Expenses	14		9,258,061
Depreciation	3		7,723,634
		Total :	49,087,134
Surplus Transferred to Head Office			**7,842,791**

As per our Report of Even date

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Chartered Accountants
FRN No. 015128C
SHATAK KUMAR VERMA
Partner
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Place : Raipur [C.G.]
Date: 20/09/2024

S. K. Jain
Chairman

Anil Tiwari
Secretary

DISHA COLLEGE

Schedule 1

Secured Loan

Term Loan from Central Bank of India (A/c no. III)		
(Against Mortgage of Land and Building and Hypothecation of Other Fixed Assets of DC)		71,922,152
OD Account with SBI		424,586
	Total:	**72,346,738**

	Total:	-

Schedule 4

Loans & Advances

PETE	
Advance for Expenses	1,052,499
Advance to Staff	2,255,000
	46,000
Total:	**3,353,499**

Schedule 5

Deposits (Assets)

Accured Interest on FDR	792,492
FDR	3,500,000
FDR -86360	1,000,000
FDR (SBI OD)	600,000
MMDC	50,000
TDS Receivable	6,600
Security Deposit CSEB	150,002
Total:	**6,099,094**

Schedule 6

Cash & Bank Balance

(As certified by Management)	
Cash in Hand	477,165
Bank Balances	89,669
Total:	**566,833**

Schedule 7

Sundry Creditors

PRADEEP BHOI (PAINTER CONTRACTOR)	*192835.00*
DESHKAR ADVERTISING PVT LTD	*57820.00*
NATURE CONSERVATION AND COMM.DEV.SOCIETY	*23000.00*
S NINE PRINTERS	*249815.00*
VINOD TAILORING HOUSE	*518500.00*
BHASKAR PAPER MART	*34220.00*
SWASTIK PRINTERY (AVIRAL SHARMA)	*55920.00*
BALAJI INFOTECH, RAIPUR	*677620.00*
JITTU COM SERV(JITENDRA SINGH CHOUHAN)	*300.00*
LADDHA ENTERPRISES	*38088.00*
MAHAVEER TRADERS (ROHIT KUMAR SINHA)	*142848.00*
ROSHAN YADAV (YADAV TRADERS & TILES)	*38980.00*
SCHINDLER INDIA PVT LTD	
ANURAG KIRANA STORES (SUSHEEL KUMAR SAHU)	*5180.00*
RITESH KUMAR (TALLY BRAIN)	*87500.00*
Maitri Educational Society (Rajesh Jain)	*1078400.00*
PIYUSH JAIN (PETE)	
RAJESH JAIN (PETE)	
AASSAAN EDUCARE FOUNDATION	236000.00
ANUSHKA CARD TEC	28420.00
ARIHANT ENTERPRISES	126896.00
BALDEO FURNITURES	535000.00
BHAGWATI PRINTERS, RAIPUR	51100.00
B UTTAM LIGHT DECORATION	45000.00
CRAZY CHAPS (Bunty Chandrakar)	21000.00
DISHA EDUCATION LTD	700500.00
FLASH ACADEMY (PARAM)	197500.00

V.B.M. & Co. Chartered Accountants FRN No. 0151[illegible]C

MURLI DHAR SAHU	
NAV NAVEEN KIRAYA BHANDAR	90000.00
PRAKASH TRADERS (MEHUL SONI)	70000.00
SANTOSH KUMAR NIRMALKAR (ELEC.CONTRAC.)	26228.00
SUMEET WHOLE SALE RAIPUR	143607.00
VEENA ELECTRICAL & ELECTRONICS (SHYAM RATAN SAHU)	54428.00
Dinesh Kumar Misar	3190.00
Advance from students	6000.00
	3970.00
	5,539,865
Total:	**5,539,865**



Schedule 8
Provisions

EPF Payable	9,250
ESIC Payable	6,975
TDS	-
Salary Payable	1,475,317
Total:	**1,491,542**

Schedule 9
Other Current Liabilities

Pt.Ravi Shankar Shukla University (Examination Fund)	-
Total:	**-**

Schedule 10
Deffered Revenue Expenditure

Opening balance	-
Less: One tenth Written off	-
Total:	**-**

Schedule 10
Fees Received

Fees from Student	47,160,215
Other Fees	9,600,910
Total:	**56,761,125**

Schedule 11
Interest Income

Interest on FDR	-
Total:	**-**

Schedule 12
Other Income

Misc. Receipts	
Other Fees	168,800
Rebate and Adjustment	-
Fund Received from non Govt. Sources	
Sale of DC Magzine	-
Sale of Prospectus etc.	-
Total:	**168,800**

V.B.M. & Co. FRN No 0151280 Chartered Accountants

Schedule 13

Academic Expenses

Human Resources Expenses

Administration Charges For Provident Fund		
Employer Contribution to ESI	6,370	
Leave Encashment	119,782	
Staff Welfare including Membership	-	
Salary & Remuneration		
	18,926,899	19,053,051
Add on Courses		
Admin Charges		875,408
Advertisement Expenses (Academic)		167,286
Affiliation & NOC Fees		848,461
BAD DEBTS (OLD FEE NOT RECOVERABLE)		313,500
Bus Expenses		-
CONSULTANCY FEES		1,248,037
D.G POWER EXP.		747,079
DONATION EXPS.		63,830
Electricity Expenses		6,000
ESIC SOCIETY CONTRIBUTION		425,889
EXAMINATION EXP.		-
Functions & Celebrations		547,107
GARDEN EXPENSES		234,219
		1,376,797
INCOME TAX PAYABLE		-
INSPECTION EXP.		-
INSURANCE EXPENSES		8,305
INTERNET ALLOWANCE		125,815
Library Expenses		-
Library Membership A/c		37,644
MARKETING EXPENSES		35,400
misc Expenses		138,657
PRACTICAL EXAM EXP.		90,291
Printing & Stationery Exp. For Academic		101,155
Registration and Enrollment		213,487
REMUNERATION EXP. (INTERVIEW)		194,320
RENT TOWER FF 1275SQFT (P) DC		-
REPAIR & MAINTENANCE (OFFICE EQUIPMENT)		-
Round Off		1,463,791
Scholarship		-
Sheet Incriment		479,290
Software Expense		-
Sports Expenses		118,550
Student Kit		7,570
Teaching &Training Expenses		656,428
Tour and Travelling Expenses		1,225,000
		1,303,072
Total:		**32,105,439**

V.B.M. & Co. FRN No. 0151[illegible]C Chartered Accountants

Schedule 14

Administrative Expenses

BANK CHARGES	24,532
HOUSE KEEPING EXPENSES	1,172,690
MISC.EXPS	15,662
MOBILE RECHARGE EXP. A/C	34,034
OFFICE EXPENSES	265,320
PRINTING & STATIONERY EXP.	1,181,985
REBATE & ADJUSTMENT	715,432
REPAIR & MAINTENANCE (BUILDING)	3,799,971
REPAIRS & MAINTENANCE	1,878,202
TELEPHONE EXPENSES	170,233
Total:	**9,258,061**

As per our Report of Even date

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For V B M & COMPANY
Chartered Accountants
FRN No. 015128C
SHATAK KUMAR VERMA
Partner
Membership No.: 410942

Place : Raipur [C.G.]
Date: 20/09/2024

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