DISHA COLLEGE

BALANCE SHEET AS ON 31 MARCH 2025

Particulars	Schedule	Amount Rs.	Ps.	Amount Rs.	Ps.
Sources of Funds :					
Disha Education Society (Head Office A/c.)		34,498,763			
Add: Surplus transferred to HO		9,860,324		44,359,087	
Secured Loan	1			477,312	
Unsecured Loan	2			71,922,152	
Long term Liabilities (Caution Money)				-	
			Total :	116,758,551	
Application of Fund :					
Fixed Assets					
Gross Block				326,004,423	
Accumulated Depreciation				208,978,280	
Net Block	3			117,026,143	
Current Assets, Loans & Advances					
Fees Receivables from Students		246,076			
Loans & Advances	4	150,179			
Deposits (Assets)	5	-			
Cash & Bank Balance	6	162,938			
		559,193			
Current Liabilities & Provisions					
Sundry Creditors	7	(947,883)			
Provisions	8	1,754,668			
Other Current Liabilities	9	20,000			
		826,785			
NET CURRENT ASSETS				(267,592)	
Misclleneous Expenses (Assets)					
Deferred Revenue Expenses	10				
			Total :	116,758,551	

As per our Report of Even date
UDIN : 25410942BMINFK6877

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

V.B.M. & CO. FRN No. 015128C Chartered Accountant

Raipur
Date 29/10/2025

S. K. Jain
Chairman

Anil Tiwari
Secretary

DISHA COLLEGE
INCOME & EXPENDITURE ACCOUNT
For the period ending on 31 March 2025

Particulars	Schedule	Amount Rs.	Amount Ps.
Income			
Fees Received	10		60,499,372
Other Income	12		178,980
		Total :	60,678,352
Expenditure			
Academic Expenses	13		34,465,151
Administrative Expenses	14		9,076,601
Interest on Loan			50,779
Depreciation	3		7,225,497
		Total :	50,818,028
Surplus Transferred to Head Office			**9,860,324**

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

V.B.M. & CO. FRN No. 015128C Chartered Accountant

Raipur
Date 29/10/2025

S. K. Jain
Chairman

Anil Tiwari
Secretary

DISHA COLLEGE

Schedule 1
Secured Loan

OD Account with SBI	477,312
Total:	**477,312**

Schedule 2
Unsecured Loan

Disha Education Society Loan	71,922,152
Total:	**71,922,152**

Schedule 4
Loans & Advances

PETE	144,179
Advance for Expenses	-
Advance to Staff	6,000
Total:	**150,179**

Schedule 5
Deposits (Assets)

Total:	**-**

Schedule 6
Cash & Bank Balance
(As certified by Management)

Cash in Hand	44,588
Bank Balances	118,350
Total:	**162,938**

Schedule 7
Sundry Creditors

Sundry Creditors	(947,883)
Total:	**(947,883)**

Schedule 8
Provisions

Salary Payable	1,754,668
Total:	**1,754,668**

Schedule 9
Other Current Liabilities

Security Deposit	20,000
Total:	**20,000**

Schedule 10
Deffered Revenue Expenditure

Total:	**-**

Schedule 10
Fees Received

Fees from Student	60,499,372
Other Fees	-
Total:	**60,499,372**

Schedule 11
Interest Income

Interest on FDR	-
Total:	**-**

V.B.M. & CO. FRN No. 015128C Chartered Accountant

Schedule 12
Other Income

Misc. Receipts	178,980
Other Fees	-
Rebate and Adjustment	
Fund Received from non Govt. Sources	-
Sale of DC Magzine	-
Sale of Prospectus etc.	-
Total:	**178,980**

Schedule 13
Academic Expenses
Human Resources Expenses

Administration Charges For Provident Fund	6,769
Employer Contribution to EPF	79,791
Employer Contribution to ESI	77,153
Staff Welfare including Membership	11,736
Salary & Remuneration	24,097,075
EPF Interest Paid on damages	111,863
Advertisement Expenses (Academic)	1,228,157
Affiliation & NOC Fees	871,350
DONATION EXPS.	12,000
Electricity Expenses	64,100
EXAMINATION EXP.	793,277
Functions & Celebrations	1,682,912
GARDEN EXPENSES	1,273,000
INSPECTION EXP.	20,726
Library Membership & exp. A/c	137,978
MISC. COLLEGE EXP.	227,554
Printing & Stationery Exp.	974,036
Scholarship	537,000
Software Expense	101,610
Sports Expenses	128,880
Student Kit	1,172,184
Teaching &Training Expenses	856,000
Total:	**34,465,151**

Schedule 14
Administrative Expenses

AUDIT FEES	7,080
BANK CHARGES	36,634
Freight Exp.	62,908
HOUSE KEEPING EXPENSES	1,276,605
INSURANCE EXPENSES	131,958
Legal & Consulancy Fees	178,800
OFFICE EXPENSES & MISC. EXP.	384,519
REBATE & ADJUSTMENT	1,361,056
REPAIR & MAINTENANCE (BUILDING)	558,135
REPAIRS & MAINTENANCE	2,029,943
TELEPHONE EXPENSES	268,609
Tour and Travelling Expenses	54,729
Vehicle/Conveyance/Transportation Expenses	2,725,625
Total:	**9,076,601**

As per our Report of Even date
UDIN : 25410942BMINFK6877

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

V.B.M. & CO. FRN No. 015128C Chartered Accountant

Raipur
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