Audit Report

OF

DISHA COLLEGE

DISHA TOWER
NEW SHANTI NAGAR
RAIPUR – (C.G.) 492001

For the year ended as on
31 March 2026

Auditors
V B M & COMPANY,
Chartered Accountants
Dhamtari Road Shop no. 211,Lal Ganga Business Park, Pachpedinaka,
Raipur (C.G.)
Ph: 0771-4067111,09827192111

DISHA COLLEGE

BALANCE SHEET AS ON 31 MARCH 2026

Particulars	Schedule	2025-2026		2024-2025	
		Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
Sources of Funds :					
Disha Education Society (Head Office A/c.)		3,17,33,794		3,44,98,763	
Add: Surplus transferred to HO		1,47,68,498	**4,65,02,292**	98,60,324	**4,43,59,087**
Secured Loan	1		-		4,77,312
Unsecured Loan	2		-		7,19,22,152
Long term Liabilities (Caution Money)			-		-
		Total :	**4,65,02,292**	**Total :**	**11,67,58,551**
Application of Fund :					
Fixed Assets					
Gross Block			3,79,84,105		32,60,04,423
Deletion during the year			8,10,96,868		-
Accumulated Depreciation			37,52,509		20,89,78,280
Net Block	3		**3,42,31,596**		**11,70,26,143**
Current Assets, Loans & Advances					
Fees Receivables from Students		8,27,610		2,46,076	
Loans & Advances	4	2,65,688		1,50,179	
Deposits (Assets)	5	-		-	
Cash & Bank Balance	6	4,95,488		1,62,938	
		15,88,786		**5,59,193**	
Current Liabilities & Provisions					
Sundry Creditors	7	(11,91,023)		(9,47,883)	
Provisions	8	18,73,167		17,54,668	
Other Current Liabilities	9	(1,13,64,054)		20,000	
		(1,06,81,910)		**8,26,785**	
NET CURRENT ASSETS			**1,22,70,696**		**(2,67,592)**
Miscelleneous Expenses (Assets)					
Deferred Revenue Expenses					
Total :			**4,65,02,292**		**11,67,58,551**

As per our Report of Even date

For V B M & COMPANY
Chartered Accountants
FRN No. 015128C

SHATAK KUMAR VERMA
Partner
Membership No.: 410942
UDIN: 26410942SFXFDA2930
Place : Raipur [C.G.]
Date: 16/10/2026

V B M & CO FRN No 015128C Chartered Accountant

Devendra Kumar Naik
Chairman

Anil Tiwari
Secretary

DISHA COLLEGE

INCOME & EXPENDITURE ACCOUNT

For the period ending on 31 March 2026

Particulars	Schedule	2025-2026		2024-2025	
		Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
Income					
Fees Received	10		6,43,32,210		6,04,99,372
Other Income	12		6,53,472		1,78,980
		Total :	**6,49,85,682**		**6,06,78,352**
Expenditure					
Academic Expenses	13		3,56,21,024		3,44,65,151
Administrative Expenses	14		1,08,43,651		90,76,601
Interest on Loan					50,779
Depreciation	3		37,52,509		72,25,497
		Total :	**5,02,17,184**		**5,08,18,028**
Surplus Transferred to Head Office			**1,47,68,498**		**98,60,324**

As per our Report of Even date

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Partner
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Place : Raipur [C.G.]
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DISHA COLLEGE

V B M & CO FRN No 015128C Chartered Accountant

Devendra Kumar Naik
Chairman

Anil Tiwari
Secretary

Schedule 1					
Secured Loan					
OD Account with SBI					4,77,312
		Total:	-		4,77,312
Schedule 2					
Unsecured Loan					
Disha Education Society Loan					71922152
		Total:	-		7,19,22,152
Schedule 4					
Loans & Advances					
PETE					1,44,179
Advance for Expenses			2,60,488		-
Advance to Staff			5,200		6,000
		Total:	2,65,688		1,50,179
Schedule 5					
Deposits (Assets)					
		Total:	-		
Schedule 6					
Cash & Bank Balance					
(As certified by Management)					
Cash in Hand			3,10,728		44,588
Bank Balances			1,84,760		1,18,350
		Total:	4,95,488		1,62,938
Schedule 7					
Sundry Creditors					
Sundry Creditors			(11,91,023)		(9,47,883)
		Total:	(11,91,023)		(9,47,883)
Schedule 8					
Provisions					
TDS Payable			31,269		-
EPF Payable			6,870		-
ESIC Payable			5,391		-
Salary Payable			18,29,637		17,54,668
		Total:	18,73,167		17,54,668
Schedule 9					
Other Current Liabilities					
Branch/ Division					
disha college of higher secondary studies			40,53,347		
disha college of mangement and studies			5,91,720		
disha institute of medical science			(1,44,20,000)		
disha institute of management and technology			(42,20,000)		
disha law college			26,10,879		
Security Deposit			20,000		20,000
		Total:	(1,13,64,054)		20,000
Schedule 10					
Deffered Revenue Expenditure					-
		Total:	-		-
Schedule 10					
Fees Received					
Fees from Student			6,43,32,210		6,04,99,372
Other Fees			-		-
		Total:	6,43,32,210		6,04,99,372
Schedule 11					
Interest Income					
Interest on FDR			-		-
		Total:	-		
Schedule 12					
Other Income					
Misc. Receipts			100		1,78,980
Other Fees			3,02,372		-
Rebate and Adjustment					-
Fund Received from non Govt. Sources			-		-
Sale of DC Magzine			-		-
Sale of Prospectus etc.			3,51,000		-
		Total:	6,53,472		1,78,980

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

Schedule 13					
Academic Expenses					
Human Resources Expenses					
Administration Charges For Provident Fund			6,000		6,769
Employer Contribution to EPF			52,089		79,791
Employer Contribution to ESI			63,018		77,153
Staff Welfare training and research exp			9,15,670		11,736
Salary & Remuneration			2,20,86,727		2,40,97,075
EPF Interest Paid on damages			1,08,968		1,11,863
NCC Exp			47,690		
Advertisement Expenses (Academic)			8,10,358		12,28,157
Affiliation & NOC Fees			3,00,106		8,71,350
DONATION EXPS.					12,000
Electricity Expenses			1,30,845		64,100
EXAMINATION EXP.			8,17,905		7,93,277
Functions & Celebrations			37,51,049		16,82,912
GARDEN EXPENSES			13,55,803		12,73,000
INSPECTION EXP.			26,555		20,726
Library Membership & exp. A/c			1,46,798		1,37,978
MISC. COLLEGE EXP.			1,94,410		2,27,554
Forwarding exp			1,06,345		-
Printing & Stationery Exp.			24,12,238		9,74,036
Scholarship			11,27,760		5,37,000
Software Expense			24,000		1,01,610
Sports Expenses			1,45,490		1,28,880
Student Kit			9,91,200		11,72,184
Teaching &Training Expenses					8,56,000
		Total:	**3,56,21,024**		**3,44,65,151**
Schedule 14					
Administrative Expenses					
AUDIT FEES					7,080
BANK CHARGES			12,786		36,634
Freight Exp.					62,908
HOUSE KEEPING EXPENSES			12,62,765		12,76,605
INSURANCE EXPENSES			1,15,440		1,31,958
Legal & Consulancy Fees			27,000		1,78,800
OFFICE EXPENSES & MISC. EXP.			7,63,269		3,84,519
REBATE & ADJUSTMENT			2,51,788		13,61,056
REPAIR & MAINTENANCE (BUILDING)			7,46,493		5,58,135
Bank interest			30,111		
interest payment on late tds payment			213		
property tax			78,880		
D.G Power exp			15,280		
Registeration and renuwal fees			1,92,573		
REPAIRS & MAINTENANCE			26,61,785		20,29,943
TELEPHONE EXPENSES			3,08,802		2,68,609
Tour and Travelling Expenses					54,729
Vehicle/Conveyance/Transportation Expenses			43,76,467		27,25,625
		Total:	**1,08,43,651**		**90,76,601**

As per our Report of Even date

For V B M & COMPANY
Chartered Accountants
FRN No. 015128C

SHATAK KUMAR VERMA
Partner
Membership No.: 410942
UDIN: 26410942SFXFDA2930
Place : Raipur [C.G.]
Date: 16/10/2026

V B M & CO FRN No 015128C Chartered Accountant

Devendra Kumar Naik
Chairman

Anil Tiwari
Secretary

DISHA COLLEGE
SCHEDULE NO.3
FIXED ASSETS

	GROSS BLOCK								DEPRECIATION						NET BLOCK	
PARTICULARS	**AS AT 01.04.2025**	**ADDITION > 180 DAYS**	**ADDITION < 180 DAYS**	**TOTAL ADDITION**	**DELETION > 180 DAYS**	**DELETION < 180 DAYS**	**TOTAL DELETION**	**AS AT 31.03.2026**	**UP TO 01.04.2025**	**TOTAL DEPRECIATION TRANSFERRED TO DCSC ON 01.04.2012**	**DEPRECIATION > 180 ON ASSETS OF DC**	**DEPRECIATION < 180 ON ASSETS OF DC**	**DEPRECIATION FOR THE YEAR**	**TOTAL DEPRECIATION UP TO 31.03.2026**	**AS AT 31.03.2026**	**AS AT 31.03.2025**
LAND AT SITE	1,28,69,643.00	-	-	-		-	1,28,69,643.00	-		-	-	-			-	1,28,69,643.00
BLOCK 0%	**1,28,69,643.00**	-	-	-		-	**1,28,69,643.00**	-	-	-	-	-	-	-	-	**1,28,69,643.00**
BLACK BOARD	1,77,359.00	-	-	-		-		1,77,359.00	1,33,135.00	-	2,211.00	-	2,211.00	1,35,346.00	42,013.00	44,224.00
FURNITURE & FIXTURE	6,16,04,176.75	-	-	-		-	-	6,16,04,176.75	3,24,44,092.75	-	14,58,004.00	-	14,58,004.00	3,39,02,096.75	2,77,02,080.00	2,91,60,084.00
BUILDING	14,18,16,944.95	-	-	-		-	6,82,27,224.70	7,35,89,720.25	7,35,89,720.25	-	-	-	-	7,35,89,720.25	-	6,82,27,224.70
NOTICE BOARD	6,152.00	-	-	-				6,152.00	3,959.00		110.00	-	110.00	4,069.00	2,083.00	2,193.00
BLOCK 5%	**20,36,04,632.70**	-	-	-		-	**6,82,27,224.70**	**13,53,77,408.00**	**10,61,70,907.00**	-	**14,60,325.00**	-	**14,60,325.00**	**10,76,31,232.00**	**2,77,46,176.00**	**9,74,33,725.70**
AIR CONDITIONER	38,99,069.00			-				38,99,069.00	35,04,832.00	-	59,136.00	-	59,136.00	35,63,968.00	3,35,101.00	3,94,237.00
AIR COOLING	65,871.00			-				65,871.00	59,609.00	-	939.00	-	939.00	60,548.00	5,323.00	6,262.00
CANTEEN EQUIPMENT	64,615.00			-				64,615.00	58,312.00	-	945.00	-	945.00	59,257.00	5,358.00	6,303.00
DG SET	3,24,254.00			-				3,24,254.00	3,01,931.00	-	3,348.00	-	3,348.00	3,05,279.00	18,975.00	22,323.00
ELECTRICAL INSTALLATION & FITTINGS	1,45,52,272.15	-	-	-				1,45,52,272.15	1,31,40,744.00	-	2,11,729.00	-	2,11,729.00	1,33,52,473.00	11,99,799.15	14,11,528.15
Fire Extinguisher	2,30,915.00	-	-	-				2,30,915.00	93,077.00	-	20,676.00	-	20,676.00	1,13,753.00	1,17,162.00	1,37,838.00
KITCHEN EQUIPMENT	39,28,280.00			-				39,28,280.00	35,54,850.00	-	56,015.00	-	56,015.00	36,10,865.00	3,17,415.00	3,73,430.00
LAB EQUIPMENTS	16,25,305.00	2,03,627.00	-	2,03,627.00		-		18,28,932.00	13,80,028.00	-	67,336.00	-	67,336.00	14,47,364.00	3,81,568.00	2,45,277.00
MOBILE	2,35,980.00		-	-				2,35,980.00	1,76,282.00	-	8,955.00	-	8,955.00	1,85,237.00	50,743.00	59,698.00
OFFICE EQUIPMENTS	45,68,775.10	12,980.00	-	12,980.00				45,81,755.10	35,94,559.00	-	1,48,079.00	-	1,48,079.00	37,42,638.00	8,39,117.10	9,74,216.10
OVER HEAD PROJECTOR	3,07,521.00	-	-	-				3,07,521.00	2,80,016.00		4,126.00	-	4,126.00	2,84,142.00	23,379.00	27,505.00
SANTRY FITTINGS	63,566.00	-		-				63,566.00	57,394.00		926.00	-	926.00	58,320.00	5,246.00	6,172.00
SECURITY SYSTEM	4,65,635.00	-		-				4,65,635.00	4,02,344.00		9,494.00	-	9,494.00	4,11,838.00	53,797.00	63,291.00
SUBMERSIBLE PUMP	13,684.00			-				13,684.00	13,500.00		28.00	-	28.00	13,528.00	156.00	184.00
VEHICLE	46,87,554.00	-	-	-			-	46,87,554.00	37,56,991.00	-	1,39,584.00	-	1,39,584.00	38,96,575.00	7,90,979.00	9,30,563.00
BLOCK 15%	**3,50,33,296.25**	**2,16,607.00**	-	**2,16,607.00**		-	-	**3,52,49,903.25**	**3,03,74,469.00**	-	**7,31,316.00**	-	**7,31,316.00**	**3,11,05,785.00**	**41,44,118.25**	**46,58,827.25**
BOOKS	28,27,655.90	20,658.00	-	20,658.00		-	-	28,48,313.90	26,33,823.90	-	85,796.00	-	85,796.00	27,19,619.90	1,28,694.00	1,93,832.00
COMPUTER	7,12,80,995.00	17,65,773.00	-	17,65,773.00		-	-	7,30,46,768.00	6,95,50,632.00	-	13,98,454.00	-	13,98,454.00	7,09,49,086.00	20,97,682.00	17,30,363.00
SOLAR POWER PLANT	3,88,200.00	51,792.00	-	51,792.00				4,39,992.00	2,48,448.00		76,618.00	-	76,618.00	3,25,066.00	1,14,926.00	1,39,752.00
BLOCK 40%	**7,44,96,850.90**	**18,38,223.00**	-	**18,38,223.00**		-		**7,63,35,073.90**	**7,24,32,903.90**	-	**15,60,868.00**	-	**15,60,868.00**	**7,39,93,771.90**	**23,41,302.00**	**20,63,947.00**
															-	
TOTAL	**32,60,04,422.85**	**20,54,830.00**	-	**20,54,830.00**		-	**8,10,96,867.70**	**24,69,62,385.15**	**20,89,78,279.90**	-	**37,52,509.00**		**37,52,509.00**	**21,27,30,788.90**	**3,42,31,596.25**	**11,70,26,142.95**

