

"AUDIT REPORT"

We have audited the attached Income and Expenditure Account and Balance Sheet GYAN SAGAR COLLEGE OF EDUCATION :SAGAR (M.P.) [Run By: Dau Motilal Chottelal Jain Educational Society :Sagar (M.P.)] for the year ended 31-03-2025. Our Observations thereon are as under: -

1. These financial statements are the responsibility of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally used in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement(s). An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used significant estimates made by management as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Books of account were found to be in agreement with the relevant vouchers produced before us for verification subject to minor discrepancies, which were rectified during the course of audit to our satisfaction.
4. Books of account are maintained as per double entry system.
5. No Depreciation has been charged on Fixed Assets.
6. Bank Interest is accounted in the same FY in which Credited by Bank.
7. Balances of Loans & Advances are subject to Confirmation and Reconciliation, if any
8. We did not observe the counting of cash balance and Fixed Assets as on 31/03/2025.

Subject to above:

- (a) I/We have obtained all the information and explanations, which, to the best of my/our knowledge and belief, were necessary for the purpose of the audit.
- (b) In my/our opinion, proper books of account have been kept by the institution as far as appears from my examination of the books.
- (c) In my/our opinion and to the best of my information and according to the explanations given to me, the said account, read with noted thereon, if any, give a true and fair view: -



24 JUL 2025



- (i) In the case of the Balance Sheet, of the state of the affairs of the above Society as at 31st. March, 2025.
- (ii) In the case of the Income & Expenditure Account, Surplus/Deficit of the income & expenditure of the institution for the year ended on that date.

Jabalpur

Dated: 24/07/2025

**For P.C. Bardia & Co.,
Chartered Accountants.**

ode
(P.C. Bardia)
Partner
M. No. 015055
PAN – AAFP1492G
ICAI Regn. No. 000422C
UDIN - 25015055BMLFTJ1150



GYAN SAGAR COLLEGE OF EDUCATION, SAGAR (M.P.)
(RUN BY : DAU MOTILAL CHHOTELAL JAIN EDUCATIONAL SOCIETY : SAGAR (M.P.)
BALANCE SHEET FOR THE YEAR ENDING ON 31-03-2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>Income & Expenditure A/c</u>					
Opening Balance	(8,43,941.56)		<u>FIXED ASSETS</u>		1,00,14,342.00
ADD: Surplus	5,08,576.16	(3,35,365.40)	(As Per Annexure "A")		
<u>BRANCH/DIVISION</u>			<u>CURRENT ASSETS</u>		
D.M.C.J. Educational Society	1,23,66,097.00		BANK OF BARODA (A/C 464002000000062)	8,31,779.62	
DPS Sagar	26,500.00		HDFC BANK (A/C 50200027022535)	52,824.98	
DPS Makronia	5,93,798.00		ICICI BANK (A/C- 094901004289)	10,786.00	
Gyan Sagar College of Engg.	33,57,223.00		AU BANK ..123908	20,20,574.00	
Gyan Sagar College of Management.	10,000.00	1,63,53,618.00	Cash-in-hand	11,17,891.00	40,33,855.60
<u>CURRENT LIABILITIES :</u>			<u>FEES RECEIVABLE</u>		34,09,201.00
<u>CREDITORS</u>			<u>DEPOSITS</u>		
M/s P. C. BARDIA & CO.	37,800.00		FD of Hdfc (50300787729165)	1,06,635.00	
SUNIL TROPHY	7,900.00	45,700.00	FD of HDFC (50300787760107)	1,06,635.00	2,13,270.00
<u>DUTIES & TAXES</u>			Advance to Staff		13,750.00
<u>STAFF DEPOSITS</u>			<u>BRANCH/DIVISION</u>		
<u>PROVISIONS</u>			Gyan Sagar College of pharmacy		1,74,800.00
Audit Fee Payable	41,300.00				
Bonus	6,00,000.00				
Salary Payable	10,23,698.00	16,64,998.00			
TOTAL RS.	1,78,59,218.60	1,78,59,218.60		15,63,687.84	1,78,59,218.60

As Per Our Audit Report Of Even Date.
For P.C.Bardia & CO.

Chartered Accountants



P.C.
CA. P. C. Bardia
(Partner)

24 JUL 2025

GYAN SAGAR COLLEGE OF EDUCATION, SAGAR (M.P.)
(RUN BY : DAU MOTILAL CHHOTELAL JAIN EDUCATIONAL SOCIETY : SAGAR (M.P.)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31-03-2025

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
OBJECT EXPENSES:			RECEIPTS FROM MAIN OBJECTS		
Affiliation/Approval Expense	1,93,615.00		Bus Fees	5,15,940.00	
Exam Expenses	1,09,517.00		Bus Fees Staff	92,390.00	
Sport Expenses	20,280.00		Hostel/Mess Fees	9,70,200.00	
Freight & Carriage	9,600.00		Registration Fees	45,48,342.00	
FESTIVAL EXP	80,290.00		Tuition Fee (BSC Students)	5,23,327.00	66,50,199.00
Hostel & Mess	88,725.00		Income on Exam center		
Student Welfare	350.00	5,02,377.00			
			OTHER INCOME		
ADMINISTRATIVE EXPENSES			Other Receipts	41,802.00	48,499.00
Stationery & Printing	3,360.00		Bank Interest	6,697.00	
Bank Charges	105.72				
Repair & Maintenance	86,690.00				
Telephone/Mob/Internet Exp.	94,962.00				
Electricity Expense	3,54,978.00				
Office Expenses	20,555.00				
Local Conveyance	2,970.00				
BUS EXP	5,31,635.00				
Advertisement & Promotion	1,000.00				
House Keeping	6,240.00				
Interest On Loan A/c	2,64,924.00				
Miscellaneous Exp.	5,000.00				
Newspaper & Periodicals	1,360.00				
Travelling	3,160.00				
Postage	50.00				
Round Off	4.12				
Audit Fee	41,300.00				
Maintenance of Building	10,16,764.00	24,35,057.84			
EMPLOYEE BENEFIT EXPENSES					
Salary & Wages	32,15,482.00				
Overtime Expenses	1,250.00				
Staff Welfare	35,955.00	32,52,687.00			
Surplus c/o to B/Sheet		5,08,576.16			
TOTAL(RS)		66,98,698.00	TOTAL(RS)		66,98,698.00

As Per Our Audit Report Of Even Date.
 For P.C.Bardia & CO.
 Chartered Accountants



24 JUL 2025

CA. P. C. Bardia
 (Partner)

GYAN SAGAR COLLEGE OF EDUCATION, SAGAR (M.P.)
(RUN BY : DAU MOTILAL CHHOTELAL JAIN EDUCATIONAL SOCIETY : SAGAR (M.P.)
RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31-03-2025

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
OPENING BALANCE					
BANK OF BARODA (A/C 46400200000062)	4,28,630.34		FIXED ASSETS		
HDFC BANK (A/C 50200027022535)	432.98		BOOKS AND JOURNALS	40,402.00	
ICICI BANK (A/C- 094901004289)	10,371.00		BUILDING	17,500.00	
AU BANK	4,804.00		LAB CONSUMABLES	2,42,312.00	
Cash-in-hand	6,85,262.00	11,29,500.32	Furniture & Fixtures	44,000.00	
			Water Purifier	59,600.00	4,03,814.00
CURRENT LIABILITIES			CURRENT LIABILITIES		
Provisions	42,054.00		Audit Fee Payable		41,300.00
Duties & Taxes	11,510.00				
Sundry Creditors	26,957.00		CURRENT ASSETS		
Staff Security	57,750.00		Loans And Advancements (Asset)		13,750.00
SUNDRY DEBTORS	1,68,056.00	3,06,327.00	BRANCH/ DIVISION		
BRANCH/ DIVISION			Gyan Sagar College of Engineering		16,63,353.88
Dau Motilal Chhotelal Jain Edu Society	37,76,244.00				
DPS Makronia	4,020.00		OBJECT EXPENSES		
DPS Sagar	9,500.00		Affiliation/Approval Expense	1,93,615.00	
Gyan Sagar College Of PHARMACY	46,000.00		Exam Expenses	1,09,517.00	
Gyan Sagar College of Management	10,000.00	38,45,764.00	Sport Expenses	20,280.00	
			Freight & Carraige	9,600.00	
RECEIPTS FROM MAIN OBJECTS			FESTIVAL EXP	80,290.00	
Bus Fees	5,15,940.00		Hostel & Mess	88,725.00	
Bus Fees Staff			Student Welfare	350.00	5,02,377.00
Hostel/Mess Fees	92,390.00		ADMINISTRATIVE EXPENSES		
Registration Fees	9,70,200.00		Stationery & Printing	3,360.00	
Tuition Fee (BSC Students)	45,48,342.00	66,50,199.00	Bank Charges	105.72	
Income on Exam center	5,23,327.00		Repair & Maintenance	86,690.00	
OTHER INCOME			Telephone/Mob/Internet Exp.	94,962.00	
Other Receipts	41,802.00		Electricity Expense	3,54,978.00	



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GYAN SAGAR COLLEGE OF EDUCATION, SAGAR (M.P.)
RUN BY : DAU MOTILAL CHHOTELAL JAIN EDUCATIONAL SOCIETY : SAGAR (M.P.)
DETAILS OF OF FIXED ASSETS FOR THE YEAR ENDED 31-03-2025

S.No.	Particulars	Balance as on	Additions	Transfer	Total as on	Depreciation	Balance as on
		1.4.2024			31.3.25	Rate	31.3.2025
1	Books & Journals	3,04,414.00	40,402.00	-		0%	3,44,816.00
2	Building(New Institution)	87,62,554.00	17,500.00	-		0%	87,80,054.00
3	Furniture & Fixture	2,82,434.00	44,000.00	-		0%	3,26,434.00
4	Lab Consumables	1,61,315.00	2,42,312.00	-			4,03,627.00
5	Musical Instruments	66,375.00	-	-			66,375.00
6	Water Purifier	33,436.00	59,600.00	-			59,600.00
	Sports & Tyoys						33,436.00
		96,10,528.00	4,03,814.00	-			1,00,14,342.00



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