



Kumar & Jayakrishnan
Chartered Accountants
C. J. Forever, 3rd Floor
Central Bazar Road,
Bajaj Nagar
Nagpur.

AUDITOR'S REPORT

We have audited attached financial statements of the **DATTA MEGHE COLLEGE OF PHYSIOTHERAPY**, as of and for the year ended on 31st March 2025. These financial statements are the responsibility of the management of the Trust. Our responsibility is to express an opinion on these financial statements based on our audits.

We have conducted our audits in accordance with the auditing standards generally accepted 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 misstatement. An audit includes consideration of internal control over financial reporting as a basis for the designing audit procedure that are appropriate in the circumstances, an audit also includes examining, on test basis, evidences supporting the amounts and the disclosures in the financial statements, assessing accounting principles used and significant estimates made by the management, as well as evaluating the financial statement presentations. We believe that our audits provide the reasonable basis for our opinion.

On the basis of our audits, report that-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief are necessary for the purpose of Audit
2. Proper books of accounts as required by law have been kept.
3. The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts maintained.
4. Mercantile Method of accounting is consistently followed by the institution and there is no change carried out during previous year.

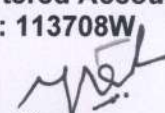
In our opinion and to the best of our information and according to the explanation given to us, the said Financial Statements gives a true and fair view.

- a) In so far it relates to Balance Sheet of the State of Affairs of the Trust as on 31st March 2025.
- b) In case of Income and Expenditure Account of **Deficit** for the year ended on 31st March 2025.

Place : Nagpur
Date : 31/07/2025



For Kumar & Jayakrishnan
Chartered Accountants
FRN: 113708W


G. V. Kumar
Partner
M. No.: 100861
UDIN: 25100861BMTAGI4384

DATTA MEGHE COLLEGE OF PHYSIOTHERAPY

**SCHEDULES OF SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNT FOR
THE YEAR ENDED ON 31ST MARCH 2025**

A. SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNT

1. Accounting Convention & Concepts:

The Trust Follows the Historical Cost Convention and the mercantile system of Accounting where the Income & Expenditure are recognized on accrual basis.

2. Income:

- a. **Fees from Students:** Fees from students is recognized as and when the Student completes the admission procedure and takes the admission for the academic year.
- b. **Interest Income:** Interest on Deposits is recognized on a time proportion basis taking in to account the amount outstanding and rate of interest applicable on deposits.
- c. **One Time Charges:** Sale of prospectus, Admission fees etc are recognized as income as and when actually received.
- d. **Grants:**
Social Welfare Grants: Grants from Social Welfare Department for SC/ST Students are recognized as income as and when the student completes the admission procedure and takes the admission for the academic year

Other Grants: Grants received for the purpose of meeting the revenue expenditure of the Trust have recognized on a systematic basis in the income and expenditure account over the periods necessary to match them with the related costs which they are intended to compensate.

Grants related to a depreciable fixed asset have treated as deferred income and recognized in the income and expenditure account by allocating it over the periods and in proportions in which depreciation on the asset concerned is charged.

3. Expenses:

Expenses directly associated with the revenue recognized during the relevant period (in respect of which whether money has been paid or not) are considered as expenses and are charged to income for the period.

4. Fixed Assets:

Fixed Assets are stated at historical cost. Cost includes all expenses incurred for acquisition of Assets.

5. Depreciation: Depreciation on Fixed assets has provided as per the W.D.V. Method under the Income Tax Act, 1961



6. Retirement Benefits:

The Trust has made provision for Gratuity Liability on the basis of Valuation done by the Trust and Trust's Contributions to Provident fund are Charged to Income & Expenditure Account.

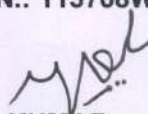
7. Investments: Investments are valued at Cost

8. Confirmation of balances of Debtors, Creditors and Loans and Advances were not obtained during the audit.

Place: Nagpur
Date: 31/07/2025



FOR KUMAR & JAYAKRISHNAN
CHARTERED ACCOUNTANTS
F.R.N.: 113708W


G.V. KUMAR
(PARTNER)
M. No.: 100861
UDIN: 25100861BMIAGI4384

DATTA MEGHE COLLEGE OF PHYSIOTHERAPY, NAGPUR
MANAGED BY: NAGAR YUVAK SHIKSHAN SANSTHA - NAGPUR
BALANCE SHEET AS ON 31ST MARCH 2025

FUNDS & LIABILITIES	AMOUNT Rs.	PROPERTY & ASSETS	AMOUNT Rs.
FUNDS : (As per Schedule "AA")	1,83,79,542.88	IMMOVABLE & MOVABLE PROPERTIES : (As per Schedule "FF")	2,58,33,832.79
SECURED & UNSECURED LOANS (As per Schedule "BB")	-	INVESTMENTS & DEPOSITS : (As per Schedule "GG")	11,76,160.00
SUNDRY CREDITORS & PROVISIONS FOR EXPENSES: (As per Schedule "CC")	9,25,746.00	OUTSTANDING FEES & SCHOLARSHIP RECEIVABLES: (As per Schedule "HH")	11,14,719.00
OTHER CREDIT BALANCES & ADVANCES RECEIVED: (As per Schedule "DD")	38,54,723.25	OTHER DEBIT BALANCES & ADVANCES PAID (As per Schedule "II")	1,45,535.00
BRANCH & DIVISIONS NAGAR YUVAK SHIKSHAN SANSTHA	83,79,128.71	BRANCH & DIVISIONS	
SECURITY DEPOSIT (As per Schedule "EE")	7,66,800.00	CASH & BANK BALANCES : (As per Schedule "JJ")	40,35,694.05
Total Rs.	3,23,05,940.84	Total Rs.	3,23,05,940.84

PLACE : NAGPUR
DATE : 31/07/2025

AS PER OUR REPORT OF EVEN DATE
FOR KUMAR & JAYAKRISHNAN
CHARTERED ACCOUNTANTS
F.R.N.113708W



G.V.KUMAR
(PARTNER)
M.N.100861
UDIN: 25100861BMIAGI4384

KUMAR & JAYAKRISHNAN
CHARTERED ACCOUNTANTS
C.J. FOREVER, 3RD FLOOR
BAJAJ NAGAR, NAGPUR

DATTA MEGHE COLLEGE OF PHYSIOTHERAPY, NAGPUR
MANAGED BY: NAGAR YUWAK SHIKSHAN SANSTHA - NAGPUR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2025

EXPENDITURE		AMOUNT Rs.	INCOME		AMOUNT Rs.
TO EXPENSES ON THE OBJECT OF THE TRUST : Educational Expenses As per Schedule - "KK"		3,79,06,015.61	BY GOVT. GRANT IN AID EDUCATION FEES & FINES ETC. As per Schedule - " LL "		3,08,86,104.18
TO Donation Paid		-	BY Donation Received		-
TO DEPRECIATION As per Schedule - "FF"		10,59,725.00	BY EXCESS OF EXPENDITURE OVER INCOME DURING THE YEAR (Carried Over to Society A/C)		80,79,636.43
Total Rs.		3,89,65,740.61	Total Rs.		3,89,65,740.61

PLACE : NAGPUR
DATE : 31/07/2025



AS PER OUR REPORT OF EVEN DATE
FOR KUMAR & JAYAKRISHNAN
CHARTERED ACCOUNTANTS
F.R.N.113708W


G.V.KUMAR
(PARTNER)
M.N.100861
UDIN: 25100861BMIAGI4384

KUMAR & JAYAKRISHNAN
CHARTERED ACCOUNTANTS
C.J. FOREVER, 3rd FLOOR
BAJAJ NAGAR NAGPUR

DATTA MEGHE COLLEGE OF PHYSIOTHERAPY
MANAGED BY : NAGAR YUWAK SHIKSHAN SANSTHA, NAGPUR
RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2025

	RECEIPT		AMOUNT		PAYMENT		AMOUNT
TO,	<u>INCOME</u> EDUCATION FEES & FINES ETC. As per Schedule - "LL "	3,08,86,104.18	3,08,86,104.18	BY,	<u>EXPENSES</u> Educational Expenses As per Schedule - "KK"	3,79,06,015.61	3,79,06,015.61
TO,	<u>FUNDS (ANN"H")</u>		34,361.00	BY,	<u>CAPITAL EXPENDITURE (ANN"F")</u>		12,32,660.37
TO,	<u>OTHER HEADS (ANN"D")</u> Student Liabilities Tax Deducted at Source Other Staff Liabilities Security Deposit - Contractors Provisions	30,24,559.50 81,079.00 69,442.00 2,67,794.00 86,101.00 50,078.00	35,79,053.50	BY,	<u>OTHER HEADS (ANN"D")</u> Student Liabilities Other Security Deposit - Contractors Provisions	26,46,436.25 1,26,845.00 28,359.00 10,84,482.00	38,86,122.25
TO,	<u>SUNDRY CREDITORS (ANN"E")</u>		6,61,586.00	BY,	<u>SUNDRY DEBTORS (ANN"E")</u>		6,24,870.00
TO,	<u>LOANS & ADVANCES</u> Nagar Yuwak Shikshan Sanstha		85,39,392.00				
TO,	<u>OPENING BALANCES (ANN"G")</u>		39,84,865.60	BY,	<u>CLOSING BALANCE (ANN"G")</u>		40,35,694.05
	TOTAL RS..		4,76,85,362.28		TOTAL RS..		4,76,85,362.28

CERTIFICATE

Certified that the figure shown in the above "Receipts & Payments Accounts" agree with the books of accounts maintained which have been audited by us and are found to be correct.



AS PER OUR REPORT OF EVEN DATE
FOR KUMAR & JAYAKRISHNAN
CHARTERED ACCOUNTANTS
F.R.N. 113708W


(G.V. KUMAR)
PARTNER
M.NO. 100861
UDIN: 25100861BMIAGI4384

PLACE : NAGPUR
DATE : 31/07/2025

DATTA MEGHE COLLEGE OF PHYSIOTHERAPY, NAGPUR
MANAGED BY : NAGAR YUWAK SHIKSHAN SANSTHA - NAGPUR
ANNEXURE-"AA"
LIST OF FUNDS AS ON 31.03.2025

PARTICULARS	OP. BAL. 01/04/2024	ADDITION 2024-2025	TRANSFER 2025-2025	TOTAL 31/03/2025
Depreciation Fund	1,71,37,987.38	10,59,725.00	-	1,81,97,712.38
Staff Welfare Fund	-	4,194.00		4,194.00
Student Welfare Fund	1,43,275.50	34,361.00	-	1,77,636.50
TOTAL RS:	1,72,81,262.88	10,98,280.00	-	1,83,79,542.88



DATTA MEGHE COLLEGE OF PHYSIOTHERAPY, NAGPUR
MANAGED BY : NAGAR YUWAK SHIKSHAN SANSTHA - NAGPUR
ANNEXURE-"CC"
LIST OF SUNDRY CREDITORS & PROVISION AS ON 31.03.2025

PARTICULARS	CREDIT
<u>Sundry Creditors</u>	
A.M. Communications IDBI Bank A/c No 54312010001501	2,913.00
Bills Hold-Up Account	4,383.00
Batavia Sales & Services	49,835.00
Computer & Cartridge Point	1,886.00
Delta Business Solutions	31,037.00
Eisha Marketing Corporation	50,770.00
Hansh Technologies	2,923.00
HK UDYOG	7,115.00
MBN Furniture	1,59,390.00
Paras Trading Corporation	12,110.00
Supreme Enterprises A/c No.60274292061	50,243.00
Synchronik Inc - SBI A/c No 30824164335	5,940.00
Taori Marketing(A/c No.-30350053903)	3,663.00
Usha Sales A/c No.100310101000919	1,48,601.00
Yash Ganesh Dhole	1,26,049.00
TOTAL RS (A)	6,56,858.00
<u>Provision</u>	
Provision for Telephone Expenses	882.00
Provision-Administrative Charges PF	48,600.00
Provision-Employer Contribution to PF	4,050.00
Employees Contribution to EPF	48,600.00
Professional Tax	5,000.00
Provision for Expenses	1,61,756.00
TOTAL RS (B)	2,68,888.00
TOTAL RS (A+B)	9,25,746.00
<u>ANNEXURE-"DD"</u>	
<u>LIST OF OTHER CREDIT BALANCES & ADVANCE AS ON 31.03.2025</u>	
PARTICULARS	CREDIT
<u>UNIVERSITY LIABILITIES</u>	
University Theory Cap Advance (MUHS)	57,050.00
TOTAL RS (A)	57,050.00



<u>STUDENT</u>	
Caution Money 2017-18	45,000.00
Caution Money 2018-19	35,000.00
Caution Money 2024-25 (PG)	3,00,000.00
Caution Money 2024-25 (UG)	6,00,000.00
EBC Scholarship	1,73,500.00
Scholarship (2022-23)	1,23,408.75
Scholarship (2023-24)	5,34,547.50
Scholarship (2024-25)	96,000.00
Alumni Fund	16,80,000.00
Collection On Behalf Of Service Provider	7,965.00
Registration Fees (2023-24)	21,257.00
Total Rs. (B)	36,16,678.25
<u>OTHER</u>	
TDS on Contractors - 194-C	62,195.00
TDS on Profession - 194-J	1,00,400.00
TDS on Salary - 192-B	18,400.00
TOTAL RS (C)	1,80,995.00
TOTAL RS (A+B+C)	38,54,723.25
<u>ANNEXURE-"EE"</u>	
<u>SECURITY DEPOSIT RECEIVED/ PAID FROM CONTRACTOR AS ON 31.03.2025</u>	
PARTICULARS	CREDIT
<u>CONTRACTOR</u>	
AFSA Traders (S.D.)	12,471.00
Ashwin Electricals (S.D.)	5,003.00
Bharat Nursary (S.D.)	1,515.00
Design Infra (S.D.)	7,017.00
Dinesh Jangid(S.D.)	6,183.00
Eprayoshi Equipment LLP - SD	960.00
Imperium Enterprises (S.D.)	9,389.00
Matruchhaya Electrical and Contractors - S.D.	7,554.00
Padamlal Jangid - S.D.	2,304.00
Pankaj S. Chauhan - (S.D.)	11,062.00
Paramount Conductors Ltd (S.D.)	14,119.00
Pulse System - SD	1,538.00
Raju Bakshi (S.D.)	1,568.00
Royal Painting - (S.D.)	1,666.00
S S Enterprises - S. D.	2,531.00
Yash Ganesh Dhole (S.D.)	25,727.00
YL Sharnagat Fabrication Works (S.D.)	10,193.00
TOTAL RS (A)	1,20,800.00
<u>STAFF</u>	
Salary Security Deposit	6,46,000.00
TOTAL RS (B)	6,46,000.00
TOTAL RS (A+B)	7,66,800.00



DATTA MEGHE COLLEGE OF PHYSIOTHERAPY
MANAGED BY: NAGAR YUWAK SHIKSHAN SANSTHA -NAGPUR
ANNEXURE "FF"

LIST OF IMMOVABLE & MOVABLE PROPERTY AS ON 31ST MARCH 2025

SR. NO	PARTICULARS	BALANCE AS ON 01.04.2024	ADDITION FROM 01.04.2024 TO 30.09.2024	ADDITION FROM 01.10.2024 TO 31.03.2025	GROSS BLOCK AS ON 31.03.2025	DEPRN RATE	DEPRECIATION FUND AS ON 01.04.2024	DEPRECIATION ON ASSETS FROM 01.04.2024 TO 30.09.2024	DEPRECIATION ON ASSETS FROM 01.10.2024 TO 31.03.2025	DEPRECIATION AS ON 31.03.2025	DEPRECIATION FUND UPTO 31.03.2025	NET BLOCK AS ON 31.03.2025
		1	2	3	5	6	7	8	9	(10=(8+9))	11	(12=(5-11))
1	IMMOVABLE PROPERTY											
	COLLEGE BUILDING	1,63,11,320.00			1,63,11,320.00	10%	1,24,71,287.20	3,84,003.00	-	3,84,003.00	1,28,55,290.20	34,56,029.80
	TOTAL (A)	1,63,11,320.00	-	-	1,63,11,320.00		1,24,71,287.20	3,84,003.00	-	3,84,003.00	1,28,55,290.20	34,56,029.80
	MOVABLE PROPERTIES											
1	COMPUTERS EQUIPMENT	12,20,562.66	58,469.00	4,06,047.75	16,85,079.41	40%	10,41,002.30	95,212.00	81,210.00	1,76,422.00	12,17,424.30	4,67,655.11
2	COMPUTER SOFTWARE	6,05,500.00			6,05,500.00	40%	5,59,973.00	18,211.00	-	18,211.00	5,78,184.00	27,316.00
3	LIBRARY BOOKS	16,74,028.00	10,511.00	1,66,053.00	18,50,592.00	15%	6,74,010.17	1,51,579.00	12,454.00	1,64,033.00	8,38,043.17	10,12,548.83
4	LIBRARY BOOKS(UNDER GRANT)	30,646.00			30,646.00	15%	14,648.00	2,400.00	-	2,400.00	17,048.00	13,598.00
5	ELECTRICALS INSTALLATION	91,799.00			91,799.00	15%	54,924.80	5,531.00	-	5,531.00	60,455.80	31,343.20
6	FURNITURE & FIXTURE	10,51,094.71	32,031.10	11,800.00	10,94,925.81	15%	7,47,643.73	50,322.00	885.00	51,207.00	7,98,850.73	2,96,075.08
7	OFFICE EQUIPMENTS	4,95,042.70	90,400.00	40,704.00	6,26,146.70	10%	1,90,212.55	39,523.00	2,035.00	41,558.00	2,31,770.55	3,94,376.15
8	EXCERSICE THERAPY EQUIPMENT	1,22,332.00			1,22,332.00	15%	79,654.45	6,402.00	-	6,402.00	86,056.45	36,275.55
9	HOSPITAL EQUIPMENT	27,96,547.35	3,23,507.20	93,137.32	32,13,191.87	10%	11,72,906.48	1,94,715.00	4,657.00	1,99,372.00	13,72,278.48	18,40,913.39
10	ELECTRO THERAPY EQUIPMENT	2,02,300.00			2,02,300.00	15%	1,31,724.70	10,586.00	-	10,586.00	1,42,310.70	59,989.30
	TOTAL (B)	82,89,852.42	5,14,918.30	7,17,742.07	95,22,512.79		46,66,700.18	5,74,481.00	1,01,241.00	6,75,722.00	53,42,422.18	41,80,090.61
	TOTAL (A + B)	2,46,01,172.42	5,14,918.30	7,17,742.07	2,58,33,832.79		1,71,37,987.38	9,58,484.00	1,01,241.00	10,59,725.00	1,81,97,712.38	76,36,120.41

PLACE : NAGPUR
DATE : 31/07/2025



ANNEXURE-"GG"
LIST OF INVESTMENT & DEPOSITS AS ON 31.03.2025

PARTICULARS	DEBIT
FDR-MUHS-PNB-147200PU00102787 DOM18102026	11,76,160.00
TOTAL RS .	11,76,160.00

ANNEXURE-"HH"
LIST OF OUTSTANDING FEES & SCHOLARSHIP RECEIVABLE AS ON 31.03.2025

PARTICULARS	DEBIT
STUDENT	
Outstanding Fee - TF	
Outstanding Fee 2022-23	12,546.00
Outstanding Fee 2025-25	11,02,173.00
TOTAL RS	11,14,719.00

ANNEXURE-"II"
LIST OF OTHER DEBIT BALANCES & ADVANCE PAID AS ON 31.03.2025

PARTICULARS	DEBIT
OTHER	
University Practical Exam (Winter)	14,172.00
Pre-Paid Expenses	11,308.00
Total Rs. (A)	25,480.00
ADVANCE PAID	
Genisys Communication Private Limited	79,437.00
Wasusons Agro	4,993.00
Wordpro Consultancy Services (P) Ltd.	35,625.00
Total Rs. (B)	1,20,055.00
TOTAL RS (A+B)	1,45,535.00

ANNEXURE-"JJ"
CASH & BANK CLOSING BALANCES AS ON 31.03.2025

PARTICULARS	DEBIT
Cash in Hand	23,271.00
HDFC BANK - 50200085963012	5,99,473.00
PNB A/c 1472002100030262	20,70,297.32
Tirupati Urban Co-Op Bank Ltd C.A. No 693	2,35,041.48
Tirupati Urban Co-Op Bank Ltd C.A. No 754	2,05,691.56
Tirupati Urban Co-Op Bank Ltd C.A. No 779	5,22,044.30
Tirupati Urban Co-Op Bank Ltd C.A. No 609	3,79,875.39
TOTAL RS .	40,35,694.05



DATTA MEGHE COLLEGE OF PHYSIOTHERAPY, NAGPUR
MANAGED BY : NAGAR YUWAK SHIKSHAN SANSTHA - NAGPUR
ANNEXURE-"LL"
LIST OF EDUCATION FEES & FINES ETC FOR THE YEAR ENDED 31.03.2025

PARTICULARS		AMOUNT
<u>FEES & FINES</u>	3,05,63,229.00	3,05,63,229.00
<u>OTHER INCOME</u>		
Hospital Income	2,92,870.00	
Misc. Income	30,005.18	3,22,875.18
TOTAL RS...		3,08,86,104.18

DATTA MEGHE COLLEGE OF PHYSIOTHERAPY, NAGPUR
MANAGED BY : NAGAR YUWAK SHIKSHAN SANSTHA - NAGPUR
ANNEXURE-"KK"
LIST OF EDUCATION EXPESNES FOR THE YEAR ENDED 31.03.2025

PARTICULARS		AMOUNT
<u>SALARIES & ALLOWANCES</u>		
Salaries & Allowances - Teaching	1,35,58,984.00	
Salaries & Allowances - Non- Teaching	82,91,285.00	2,18,50,269.00
<u>Contribution to Retirement Benefits</u>		
Employer's Contribution to PF	5,76,906.00	
Administrative Charges PF	48,926.00	6,25,832.00
SALARY & ALLOWANCE TOTAL RS.. (A)		2,24,76,101.00



PARTICULARS		AMOUNT
<u>CONTINGENCIES</u>		
Administration Expenses	3,76,500.00	
Advertisement Expenses	5,51,640.00	
Affiliation Fees(MUHS)	1,12,000.00	
Affiliation Fees - PG	3,14,000.00	
Affiliation Fees - UG	4,00,000.00	
Annual Maintenance Contract	36,887.00	
ARA Fees	71,000.00	
Audit Expenses	40,000.00	
Bank Charges & Commission	10,584.10	
Change of Guide - PG	4,500.00	
Cleaning Expenses	1,88,742.44	
College Expenses	3,76,500.00	
Conveyance Expenses	13,542.00	
Copyrights & Patents	2,500.00	
Corporation Tax \ Property Tax	47,448.50	
Electricity Charges	4,72,557.00	
Examination Expenses(College)	29,250.00	
Fire NOC Charges	13,591.00	
Games & Sports Expenses	44,575.00	
Garden Exepenses	60,377.65	
Gathering & Cultural Activities	5,55,456.00	
General Insurance	4,427.00	
Inspection Expenses	37,420.00	
Internal Audit Expenses	6,786.00	
Internal Audit Fees	4,24,800.00	
Internet Expenses	3,02,130.00	
Journals & Periodicals (Expenses)	86,431.00	
Medical Consumables	1,01,450.90	
Medical Expenses(Staff)	22,500.00	
Medical Expenses - Student	1,88,250.00	
Mentoring Expenses	7,53,000.00	

Continue Page 2



MSOTPT Fees - UG	5,00,000.00	
MSOTPT Fees - PG	16,15,000.00	
Newspaper and Magazines Expenses	11,576.00	
Office Expenses	76,018.52	
Postage & Stamps	5,223.00	
Printing & Stationery	3,43,839.23	
Processing Fee - F.R.A. - PG	15,000.00	
Processing Fee- F.R.A - UG	15,000.00	
Published Article & Research	68,000.00	
Repair & Maint. Office Equipment	3,668.00	
Repairs and Minatenace-Furniture & Fixtures	6,45,252.30	
Repairs & Maintenace-Computer	84,194.96	
Repairs & Maintenance-Building	24,07,471.54	
Repairs & Maintenance-Electricals	1,44,757.22	
Repairs & Maintenance-Equipments	50,556.00	
Seminar & Conf./ Workshop Exp./ Paper Presentation	12,086.00	
Software Expenses - ERP & Others	1,21,867.00	
Staff Recruitment Expneses	1,17,285.00	
Staff Training Expenses	82,855.00	
Staff Welfare Expenses	44,503.00	
Student Activity Expenses	9,884.00	
Student Conference - PG	8,850.00	
Student Seminar / Workshop Expenses	2,96,736.25	
Students Training Expenses	21,79,755.00	
Telephone & Mobile Expenses	96,982.00	
Travelling Expenses	6,99,531.00	
Water Charges	1,11,868.00	
Xerox Expenses	13,310.00	1,54,29,914.61
CONTINGENCIES TOTAL RS: (B)		1,54,29,914.61
TOTAL RS: (A+B)		3,79,06,015.61



DATTA MEGHE COLLEGE OF PHYSIOTHERAPY
MANAGED BY : NAGAR YUWAK SHIKSHAN SANSTHA, NAGPUR
ANNEXURE "D"
LIST OF OTHER HEADS FOR THE YEAR ENDED ON 31ST MARCH 2025

PARTICULARS	CREDIT	DEBIT
<u>STUDENT LIABILITIES</u>		
Scholarship 2021-22.		92,118.50
Scholarship 2022-23		6,68,364.75
Scholarship 2023-24	3,26,547.50	
Scholarship 2024-25	96,000.00	
EBC Scholarship		76,000.00
Outstanding fees 2022-23	85,019.00	
Outstanding fees 2023-24	15,95,736.00	
Outstanding fees 2024-25		11,02,173.00
Alumni Fund		1,15,000.00
Registration Fees(2023-24)		5,22,130.00
Registration Fees(2024-25)	21,257.00	
Caution Money(2018-19)		20,000.00
Caution Money(2024-25) - PG	3,00,000.00	
Caution Money(2024-25) - UG	6,00,000.00	
Student Insurance		50,650.00
TOTAL RS.. (A)	30,24,559.50	26,46,436.25
Tax Deducted at Source		
TDS - Contractor	46,993.00	
TDS - Professional	15,686.00	
TDS - Salary	18,400.00	
TOTAL RS.. (B)	81,079.00	-
<u>STAFF LIABILITIES</u>		
Security Deposit (Staff)	2,10,000.00	
Employee Contri to P.F.	48,600.00	
Professional Tax	5,000.00	
Staff Welfare Fund	4,194.00	
TOTAL RS.. (C)	2,67,794.00	-



OTHER		
Collection on Behalf of Service Provider(Inno)	7,965.00	
Krida Mahotsav Fees		1,513.00
University Practical Exam(Winter)		60,058.00
University Theory CAP Adv (MUHS)	57,050.00	
FDR-MUHS-PNB-147200PU00102787 DOM18102026		53,966.00
Prepaid Expenses		11,308.00
Pre-Paid General Insurance	4,427.00	
TOTAL RS.. (D)	69,442.00	1,26,845.00
Security Deposit - Contractors		
Anupam Insulating Industries Pvt.Ltd.(S.D)		11,686.00
Bharat Nursary (S.D.)	1,515.00	
Design Infra (S.D.)	7,017.00	
Dinesh Jangid(S.D.)	6,183.00	
Eprayoshi Equipment LLP - SD	960.00	
Imperium Enterprises (S.D.)	9,389.00	
L And A Engineering - SD		12,500.00
Matruchhaya Electrical and Contractors - S.D.	7,554.00	
Padamlal Jangid - S.D.	2,304.00	
Pankaj S. Chauhan - (S.D.)	11,062.00	
Raj Febrication and Repairing Works (S.D.)		2,295.00
Riyaz Painting Works(S.D.)		1,878.00
Royal Painting - (S.D.)	1,666.00	
S S Enterprises - S. D.	2,531.00	
Yash Ganesh Dhole (S.D.)	25,727.00	
YL Sharnagat Fabrication Works (S.D.)	10,193.00	
TOTAL RS.. (E)	86,101.00	28,359.00
PROVISIONS		
Provision for Telephone Expenses		180.00
Provision-Administrative Charges PF	454.00	
Provision-Employer Contribution to PF	5,459.00	
Provision for Expenses	44,165.00	
Provision for Salary & Allowances		10,84,302.00
TOTAL RS.. (F)	50,078.00	10,84,482.00
TOTAL RS. [A+B+C+D+E+F]	35,79,053.50	38,86,122.25



DATTA MEGHE COLLEGE OF PHYSIOTHERAPY
MANAGED BY : NAGAR YUWAK SHIKSHAN SANSTHA, NAGPUR
ANNEXURE "E"

LIST OF SUNDRY CREDITORS & DEBTORS FOR THE YEAR ENDED ON 31ST MARCH 2025

PARTICULARS	CREDIT	DEBIT
Afsa Traders - A/c No 1011600494		1,54,635.00
A.M. Communications IDBI Bank A/c No 54312010001501	2,913.00	
Bills Held-Up Account		53,628.00
Computer & Cartridge Point		2,279.00
Delta Business Solutions	31,037.00	
Dynamic Refrigeration & Motor Rewinding		4,329.00
Eisha Marketing Corporation	50,770.00	
Genisys Communication	21,240.00	
Genisys Communication Pvt Ltd		79,437.00
Hansh Technologies	2,923.00	
HK UDYOG	7,115.00	
Krishna Cards & Stationery		3,304.00
L and A Engineering		2,80,000.00
Laxmi Art & Binding Work		1,840.00
MBN Furniture	1,59,390.00	
Nakshatra Marketing & Services		3,800.00
PRINT SKILL		1,000.00
Paras Trading Corporation	12,110.00	
Supreme Enterprises A/c No.60274292061	45,880.00	
Synchronik Inc - SBI A/c No 30824164335	60.00	
Taori Marketing(A/c No.-30350053903)	3,663.00	
Usha Sales A/c No.100310101000919	1,48,601.00	
Wasusons Agro		4,993.00
Wordpro Computer Consultancy Services(P)Ltd.		35,625.00
Yash Ganesh Dhole	1,26,049.00	
Batavia Sales & Services	49,835.00	
TOTAL RS..	6,61,586.00	6,24,870.00



DATTA MEGHE COLLEGE OF PHYSIOTHERAPY MANAGED BY : NAGAR YUWAK SHIKSHAN SANSTHA, NAGPUR ANNEXURE "F" LIST OF CAPITAL EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2025		
PARTICULARS	CREDIT	DEBIT
Movable Assets		
Computer Equipments		4,64,516.75
Furniture & Fixtures		43,831.10
Hospital Equipment		4,16,644.52
Library Books		1,76,564.00
Office Equipment		1,31,104.00
Total Rs. (A)	-	12,32,660.37
Immovable Assets		
Building Physiotherapy		
Total Rs. (B)	-	-
TOTAL RS.. (A+B)	-	12,32,660.37

DATTA MEGHE COLLEGE OF PHYSIOTHERAPY MANAGED BY : NAGAR YUWAK SHIKSHAN SANSTHA, NAGPUR ANNEXURE "G" LIST OF OPENING & CLOSING BALANCES FOR THE YEAR ENDED ON 31ST MARCH 2025		
PARTICULARS	OPENING	CLOSING
Cash in Hand	17,432.00	23,271.00
HDFC BANK - 50200085963012	2,24,445.00	5,99,473.00
PNB A/c 1472002100030262	28,03,901.53	20,70,297.32
Tirupati Urban Co-Op Bank Ltd C.A. No 693	2,35,920.58	2,35,041.48
Tirupati Urban Co-Op Bank Ltd C.A. No 754	4,10,430.66	2,05,691.56
Tirupati Urban Co-Op Bank Ltd C.A. No 779	2,25,529.40	5,22,044.30
Tirupati Urban Co-Op Bank Ltd C.A. No 609	67,206.43	3,79,875.39
TOTAL RS..	39,84,865.60	40,35,694.05

ANNEXURE "H" LIST OF CAPITAL EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2025		
PARTICULARS	CREDIT	DEBIT
Funds		
Student Welfare Fund	34,361.00	
Total Rs.	34,361.00	-

