

SANGHVI MALVIYA & COMPANY
CHARTERED ACCOUNTANTS



PARTNER

NAND KISHORE MALVIYA
Chartered Accountant
B.Com, F.C.A.

Office Address :
E-2/263, Arera Colony Bhopal.

(M): 08319166354
(M): 09584465161

We have audited the attached "**Balance Sheet**" of **Chouksey Engineering College, Bilaspur** as at 31st March 2025 and also the "**Income & Expenditure Account**" for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of 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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion and we report that :

- (a) We have obtained all the information and explanations, which to the best of our Knowledge and belief were necessary for the purpose of our audit.
- (b) In our Opinion proper books of accounts as required by law have been kept by the College so far as it appears from our examination of those books
- (c) The Balance Sheet and Income & Expenditure Account referred to in this report are in agreement with the books of accounts.
- (d) In our Opinion and to best of our information and according to the explanation given to us the said accounts gives a true & fair view in conformity with the accounting principals generally accepted in India.
 - (i) In the Case of Balance Sheet of the State of the affairs of the College as at 31st March 2025 And
 - (ii) In the Case of Statement of Income & Expenditure account of the Net Deficiet incurred by the College for the period ended on that date.

PLACE : BHOPAL

DATE : 20/09/2025

As Per Our Attached Report of Even Date

FOR SANGHVI MALVIYA & CO.
CHARTERED ACCOUNTANTS
FANE 001084C



CHOUKSEY ENGINEERING COLLEGE, BILASPUR

Balance Sheet as on 31st March 2025

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<u>SOCIETY FUND</u>			<u>FIXED ASSETS</u>		
Bal. as per Last Bal. Sheet	36,595,092		As per Schedule "B"	97,056,581	
Add.: Net Surplus for the Year	<u>(29,523,358)</u>	7,071,734			
<u>DEVELOPMENT FUND</u>			<u>FDR's</u>		
Bal. as per Last Bal. Sheet		16,200,880	FDR's with Interest	15,198,049	
<u>UN-SECURED LOANS</u>			<u>DEPOSITS</u>		
Anupam Chouksey	-		Deposit (DTE)	200,000	
Kanchedi Khan	<u>-</u>	-	Bus Deposit	1,000,000	
<u>CURRENT LIABILITIES & PROVISIONS</u>			<u>CURRENT ASSETS</u>		
As per Schedule "A"		181,243,701	Loans & Advances		
			As per Schedule "C"	83,729,139	
			Cash & Bank Balances		
			As per Schedule "D"	7,282,546	
Total		204,516,315	Total	204,516,315	

As per our attached report of even date.

For : Chouksey Engineering College, Bilaspur

(Authorized Signatory)

Dated : 20/09/2025

Place : Bhopal

For Sanghvi Malviya & Co. .
Chartered Accountants

FRN : 001884C

BHOPAL
CA N.K. MALVIYA
Partner
M No 70571

CHOUKSEY ENGINEERING COLLEGE, BILASPUR

Income & Expenditure Account for the year ended 31st March, 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Advertisement & Publicity Expenses	3,319,570	Tuition Fee	29,911,412
Affiliation, Reg. & Membership Exp.	3,715,638	Bank Interest	1,097,073
Bank Charges	5,177	Misc. Receipts	10,937,260
Building Repair & Maintenance exp.	889,175	Other Fee	2,865,069
AMC -Maintenance	156,700		
Consutancy Expenses	84,104		
Councelling Expenses	4,826		
Depreciation	9,393,419		
Donation	194,775		
Electricity & Water Expenses	1,288,583		
Examination Exp.	163,520		
Freight & Cartage Exp.	3,124		
Function & Festival Expenses	652,360		
Garden Expenses	15,912		
General Repair & Maintenance Exp.	629,438		
Hostel Expenses	2,300		
Inspection & Interview Exp.	501,224		
Insurance Exps.	130,560		
Housekeeping	1,341,380		
Lab Consumables Exp.	32,123		
Lab Maintenance Exp.	672,123		
Land & Site development Exps.	58,124		
Legal & Professional Exp.	1,113,766		
Misc. Expenses	467,260		
News Paper & Magzins Expenses	55,869		
NCC & NSS Expenses	827,732		
Office Exp.	222,493		
PF & ESIC Exp.	808,794		
Printing & Stationery Exp.	591,565		
Program, Events & Functions Exp.	1,039,207		
Research and Dvelopment Exp.	163,250		
Salaries	38,629,093		
Scholorship Expenses	1,999,520		
Sponsorship Expenses	33,300		
Security Charges	1,886,267		
Seminar & Confrence Expenses	125,532		
Sport Expenses	52,150		
Staff Welfare Exp.	46,624		
Student Development & Welfare Exp.	300,211		
Telephone, internet & Broadband Exp.	489,666		
Travelling & Conveyance Expenses	783,804		
Traning & Placement Expenses	221,456		
Vehicle Running & Maintenance Exp.	936,900		
Visiting Faculty Expenses	285,558		
Net Surplus during the year	(29,523,358)		
Total	44,810,814	Total	44,810,814

For : Chouksey Engineering College, Bilaspur

As per our attached report of even date.

(Authorized Signatory)

UDIN :

Dated : 20/09/2025

Place : Bhopal

For Sanghvi Malviya & Co.

Chartered Accountants

FRN : 001884C



G.A.N.K. MALVIYA
 Partner
 M.No.70571

CHOUKSEY ENGINEERING COLLEGE, BILASPUR

Schedule forming part of Balance Sheet as on 31st March 2025

SCHEDULE "A" CURRENT LIABILITIES & PROVISIONS

S. No.	PARTICULAR	AMOUNT
1	Excess Fees Payable	1,716,122
2	Caution Money Payable	(2,169,090)
3	Sundry Creditors	(3,306,001)
4	IPS	174,734
5	Other fees Payable	1,650,000
6	Deposit	800,000
7	LNCT College, Bhopal	40,808,321
8	J.K.College	3,000,000
9	TDS Payable	673,721
10	School of Pharmacy	43,290,213
11	LNCT MBA	3,970,023
12	LNCT-University	34,325,787
13	LNCTS	110,750
14	LNCTE	48,000
15	NSDC Bhopal	2,475,000
16	ADVANCE A/C	1,622,176
17	AICTE DELHI A/C	2,700,000
18	C.L.C A/C	39,739,852
19	CURRENT LIABILITY	8,444,546
20	Provisional Registration	808,268
21	GRANT -IN-ADD A/C	361,279
Total		181,243,701



CHOUKSEY ENGINEERING COLLEGE, BILASPUR

Schedule forming part of Balance Sheet as on 31st March 2025

Schedule "B" Fixed Assets										
S.No.	Name of Assets	Rate of	Value as on	Addition		Gross Value	Dep. for the Year			Net Value
		Dep. %	1st April	April to Sep.	Oct. to March	as on 31st March	April to Sep.	Oct. to March	Total Dep.	as on 31st March
1	Land	0%	1,858,255	-	(340,000)	1,518,255	-	-	-	1,518,255
2	Building	10%	40,424,838	-	29,365,541	69,790,379	4,042,484	1,468,277	5,510,761	64,279,618
3	Books	60%	134,636	-	406,813	541,449	80,782	122,044	202,826	338,624
4	Computer & Peripherals	40%	2,480,133	-	721,704	3,201,837	992,053	144,341	1,136,394	2,065,443
5	Electric Installation	15%	853,143	-	-	853,143	127,971	-	127,971	725,171
6	Furniture & Fixtures	10%	6,685,419	-	2,403,473	9,088,892	668,542	120,174	788,716	8,300,176
7	Lab Equipments	15%	2,429,306	-	1,607,210	4,036,516	364,396	120,541	484,937	3,551,579
8	Office Equipments	15%	661,261	-	65,000	726,261	99,189	4,875	104,064	622,197
9	Vehicles	15%	791,354	-	-	791,354	118,703	-	118,703	672,651
10	College assets	15%	1,175,680	-	-	1,175,680	176,352	-	176,352	999,328
11	SPORTS STADIUM FLOODLIGHT - A/C	15%	54,479	-	37,450	91,929	8,172	2,809	10,981	80,949
12	GIRLS HOSTEL BUILDING A/C	10%	-	-	14,634,306	14,634,306	-	731,715	731,715	13,902,591
Total			57,548,503	-	48,901,497	106,450,000	6,678,644	2,714,775	9,393,419	97,056,581

For : Chouksey Engineering College, Bilaspur

As per our attached report of even date.

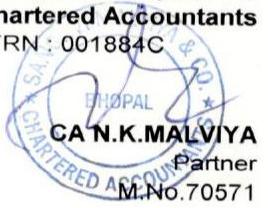
(Authorized Signatory)

Dated : 20/09/2025

Place : Bhopal

For Sanghvi Malviya & Co.
Chartered Accountants

FRN : 001884C


CA N.K. MALVIYA
 Partner
 M.No. 70571

CHOUKSEY ENGINEERING COLLEGE, BILASPUR

Schedule forming part of Balance Sheet as on 31st March 2025

SCHEDULE "C" LOANS & ADVANCES

S. No.	PARTICULAR	AMOUNT
1	Advances to Staff	97,190
2	H K Kalchuri Education Trust	11,086,610
3	Univercity Sports Fee	700,741
4	Due Fees	(7,479,632)
5	Advances to Other	2,600,000
6	Advance to Vendors	638,187
7	GTB College	4,855,000
8	HHKES	600,000
9	TDS	102,809
10	Chouksey College of Nursing	253,646
11	Chouksey College of Pharmacy	1,296,127
12	CHOUKSEY COLLEGE OF SCIENCE & COMMERCE A/C	17,320,317
13	CHOUKSEY COLLEGE OF AAYURVED RESEARCH CENTER & HOS	6,836,199
14	PENDRA KUNJAN BAI PUBLIC SCHOOL A/C	7,717,086
15	SUCHIT SINGH MEMORIAL EDUCATION TRUST PATNA A/C	2,500,000
16	KALCHURI CONTRACTOR LIMITED A/C	6,433,435
17	ADVANCE TO OTHERS-AS B/S	28,171,423
Total		83,729,139

SCHEDULE "D" CASH & BANK BALANCES

S. No.	PARTICULAR	AMOUNT
1	Cash in Hand	1,443,221
2	HDFC - 99908888077704 - BANK A/C	39,788
3	ICICI FEE COLLECTION(242501000047)A/C	13,094
4	ICICI PAYMENT(242501000048) A/C	2,794,208
5	PNB PRINCIPAL(3245000102613623)A/C	523,117
6	SBI DIR (63002341973) A/C	2,170,321
7	SBI PRINCIPAL-NSS(327315948800) A/C	298,799
Total		7,282,546

