

4.4.1	Expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the year 2024-25 (INR in Lakhs)
QnM	4.4.1.1 Expenditure incurred on maintenance of infrastructure (physical and academic support facilities), excluding salary component during the year 2024-25 (INR in Lakhs) Data Requirements: (As per Data Template in Section B) • Non salary expenditure incurred • Expenditure incurred on maintenance of campus infrastructure File Description: • Upload any additional information • Audited statements of accounts • Details about assigned budget and expenditure on physical facilities and academic support facilities (Data Templates)

Year	Total expenditure excluding Salary & Depreciation	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)
2024-25 (Audited)	210.90	162.58	48.32

List of Supporting Documents:

Sr.No	Description
1	Certificate of Head of Institution
2	Audited Statement

Certificate of Head of the Institution

TO WHOMSOEVER IT MAY CONCERN

This is to certify that the details of the Expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the year 2024-25 (INR in Lakhs)

Year	Total expenditure excluding Salary & Depreciation	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)
2024-25 (Audited)	210.90	162.58	48.32

**For Gian Jyoti Institute of
Management & Technology**


Authorised Signatory

Accounts Officer

GJIMT



Director

GJIMT

**DIRECTOR
GIAN JYOTI INSTITUTE OF
MANAGEMENT & TECHNOLOGY
PHASE-2, MOHALI**

Academic Year 2024-25 (Audited)

Detail of Expenditure for the F.Y 2024-25 (Audited)

Sr.No	Expenditure Head	Total Expenditure	Expenditure for infrastructure augmentation (NR in Lakh)	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)	Expenditure not claimed
1	Building Infrastructure Development	16.77	16.77			
2	Purchase of Machines and Equipment's	15.04	15.04			
3	Furniture and Fixtures items	3.22	3.22			
4	Purchase of Energy Saving Equipment's	4.16	4.16			
5	Purchase of Computers	2.04	2.04			
6	Purchase of Software	7.18	7.18			
7	Audit Fees	0.30		0.30		
8	Conference Expenses	0.38		0.38		
9	Advertisement & Publicity	38.28		38.28		
10	NCC / NSS Expenses	0.11		0.11		
11	AICTE processing charges	2.03		2.03		
12	NAAC Processing fees	8.90		8.90		
13	NAAC Charges	3.07		3.07		
14	PTU General Exp	0.04		0.04		
15	Curriculum Activities	0.98		0.98		
16	Faculty Development Program (FDP)	0.24		0.24		
17	Fire Safety	0.46		0.46		
18	First Aid Training	0.03		0.03		
19	Membership & Subscription	1.05		1.05		
20	Uniform A/c	0.65		0.65		
21	Referral / Incentive charges	2.10		2.10		
22	Student welfare & Development	7.63		7.63		
23	Staff welfare expenses	4.46		4.46		
24	Student Scholarships	52.90		52.90		
25	Sodashi Events	0.85		0.85		
26	20th GNCM Meet Expenses	0.14		0.14		
27	Postage & Telegram	0.03		0.03		
28	Gian Mgt Journal	5.74		5.74		
29	Online Examination Charges	17.45		17.45		
30	Bank Charges	0.08		0.08		
31	Books, Newspaper & Periodicals	0.14		0.14		
32	African Meet Expenses	1.85		1.85		
33	University Processing Charges	12.70		12.70		
34	Water & Electricity Expenses	0.01			0.01	
35	Fees & Taxes	3.97			3.97	

Sr.No	Expenditure Head	Total Expenditure	Expenditure for infrastructure augmentation (I NR in Lakh)	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)	Expenditure not claimed
36	Freight & Forwarding Charges	0.01			0.01	
37	Function/Festival expenses	7.01			7.01	
38	Telephone and Internet Exp.	4.61			4.61	
39	Printing & Stationery	8.99			8.99	
40	Travelling Expenses	0.40			0.40	
41	Legal & Professional Charges	5.96			5.96	
42	Consumable Charges	0.26			0.26	
43	Interest on TDS	0.13			0.13	
44	Repair & Maintenance (Building)	5.39			5.39	
45	Repair & Maintenance (General)	2.25			2.25	
46	Generator Maintenance	0.31			0.31	
47	Transport Expenses	0.10			0.10	
48	Vehicle Maintenance A/c	1.97			1.97	
49	Insurance Charges	1.39			1.39	
50	Office Maintenance	4.73			4.73	
51	Software Maintenance	0.24			0.24	
52	Computer Maintenance	0.58			0.58	
53	Salary	307.17				307.17
54	Depreciation	43.40				43.40
	Total	609.88	48.41	162.58	48.32	350.57

1	Total Revenue Expenditure A/c	561.47
2	Less: Depreciation	43.40
3	Less: Expenses relating to salary	307.17
4	Net Revenue Expenditure	210.90
5	Exp incurred on Maintenance of academic	162.58
6	Exp incurred on Maintenance of physical	48.32
7	Total Exp incurred on maintenance of academic & physical	210.90

GIAN JYOTI EDUCATIONAL SOCIETY (REGD) MOHALI
(UNIT: GIAN JYOTI INSTITUTE OF MANAGEMENT & TECHNOLOGY)

Balance Sheet for the F.Y 2024-25

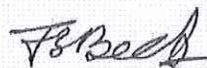
LIABILITIES	Amount (Rs)	ASSETS	Amount (Rs)
Capital Reserves	34300727.41	Fixed Assets	73346402.22
		(As per Sch 'A')	
Unsecured Loans:			
Mr.J.S.Bedi	6185940.55	Current Assets, Loans & Advances	
Current Liabilities & Provisions		Sundry Debtors	13700645.88
College Security Payable		(As per Sch 'H')	
(As per Sch 'B')	972000.00	Other Current Assets	4640622.44
Library Security Payable		(As per Sch 'I')	
(As per Sch 'C')	972000.00	Cash and Bank Balance	
Staff Security Payable		(As per Sch 'J')	43949224.06
(As per Sch 'D')	1245085.00		
Expenses Payable:		Gian Jyoti Group of Institutions	301545134.59
(As per Sch 'E')	5565818.00		
Other Liabilities			
(As per Sch 'F')	407402.77		
Income & Expenditures			
As per last balance sheet	191042617.95		
Add: Income during the year	-6550092.56		
(As per Income & Expenditure A/c)			
Gian Jyoti Global School	203040530.07		

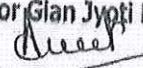
Total	437182029.19	Total	437182029.19
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For Gian Jyoti Educational Society ®

For Gian Jyoti Educational Society

For Gian Jyoti Educational Society ®


J.S. Bedi
(Chairman)


Dr. Aneet
(Secretary)

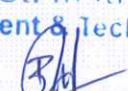
Secretary

Place: Mohali
Date: 23.09.2025

For ABNS & Associates
Chartered Accountants
FRN: 026813N
Ashish Bansal
(CA Ashish Bansal)
Partner
M.No: 529414



**For Gian Jyoti Institute of
Management & Technology**


Authorised Signatory


**DIRECTOR
GIAN JYOTI INSTITUTE OF
MANAGEMENT & TECHNOLOGY
PHASE-2, MOHALI**

GIAN JYOTI EDUCATIONAL SOCIETY (REGD) MOHALI
(UNIT: GIAN JYOTI INSTITUTE OF MANAGEMENT & TECHNOLOGY)
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD
FROM 01.04.2024 TO 31.03.2025

EXPENDITURE	Amount (Rs.)	INCOME	Amount (Rs.)
To Staff Payments & Benefits		<u>Academic Receipts</u>	
To Salary to Staff	30284636.00	By Uniform receipts	1354500.00
To Employer contribution to ESI	66450.00	By Tuition Fees	27526927.94
To Employer contribution to PF	229374.00	By Other Institutional Charges	13055219.56
To Stipend Charges	136337.00	By University Processing fees	626000.00
<u>Academic Expenses</u>		<u>Other Income</u>	
To Audit Fees	30000.00		
To Conference Expenses	37607.00	By Grant in Aid-Director Youth Mohali	35000.00
To Advertisement & Publicity	3020352.06	By 10th International Conference	14000.00
To NCC / NSS Expenses	11405.00	By Faculty Development Program (FDP)	14000.00
To AICTE processing charges	203000.00	By 20th GJNCM Meet	28500.00
To NAAC Processing fees	890000.00	By Online examination fees	3267405.80
To NAAC Charges	307229.44	By Admission Fees Cancellation	252500.00
To PTU General Exp	3500.00	By Rent Received	762700.00
To Curriculum Activities	98200.00	By Interest received on FDR	2301404.70
To Faculty Development Program (FDP)	23917.00	By Interest Received on Saving	217246.00
To Fire Safety	46295.00	<u>Value Added Course</u>	
To First Aid Training	3000.00	By Functional English	5000.00
To Membership & Subscription	104653.50	By Vedic Maths	6500.00
To Uniform A/c	65187.00	By MS Office Program Fees	30000.00
To Referral / Incentive charges	209881.00	By ACCA Knowledge Level Fees	20000.00
To Student welfare & Development	762619.77		
To Staff welfare expenses	445711.98		
To Student Scholarships	5289537.00		
To Sodashi Events	85443.00		
To 20th GNCM Meet Expenses	13800.00		
To Postage & Telegram	2907.00		
To Gian Mgt Journal	574374.00		
To Online Examination Charges	1744500.00		
To Bank Charges	8260.39		
To Books, Newspaper & Periodicals	13756.00		
To African Meet Expenses	185277.20		
To University Processing Charges	1270380.00		
<u>Administrative and General Expenses</u>			
To Water & Electricity Expenses	812.00		
To Fees & Taxes	397234.97		
To Freight & Forwarding Charges	1350.00		
To Function/Festival expenses	700641.40		
To Telephone and Internet Exp.	460554.92		
To Printing & Stationery	899375.67		
To Travelling Expenses	40456.00		
To Legal & Professional Charges	595077.00		
To Consumable Charges	25015.00		
To Balances roundoff	1.49		
To Interest on TDS	13195.00		
<u>Repair & Maintenance</u>			
To Repair & Maintenance (Building)	539242.31		
To Repair & Maintenance (General)	225319.91		
To Generator Maintenance	30922.04		
To Transport Expenses	10000.00		
To Vehicle Maintenance A/c	196995.81		
To Insurance Charges	138514.00		
To Office Maintenance	472911.57		
To Software Maintenance	23610.00		
To Computer Maintenance	58498.46		
To Depreciation	4339997.07		
Total Expenses	56147004.56	Total Income	49596912.00
		Excess of Expenditure Over	6550092.56
		Income	
For Gian Jyoti Educational Society ®	56147004.56	Total	56147004.56

J.S. Dedi
(Chairman)

Chairman

Dr. Anant
(Secretary)

Secretary

For ABNS & Associates
Chartered Accountants
FRN: 026813N

Ashish Bansal
(CA Ashish Bansal)
Partner
M.No: 529414

Place: Mohali
Date: 23.09.2025

**For Gian Jyoti Institute of
Management & Technology**

Authorised Signatory

**DIRECTOR
GIAN JYOTI INSTITUTE OF
MANAGEMENT & TECHNOLOGY
PHASE-2, MOHALI**

GIAN JYOTI EDUCATIONAL SOCIETY (REGD) MOHALI
(UNIT: GIAN JYOTI INSTITUTE OF MANAGEMENT & TECHNOLOGY)

Amount in Rs.

LIST OF COLLEGE SECURITY PAYABLE AS ON 31.03.2025

SCHEDULE "B"

Sr.No.	PARTICULARS	AMOUNT
1	BBA	64000.00
2	BCA	45000.00
3	MBA	539000.00
4	MCA	324000.00
	TOTAL	972000.00

LIST OF LIBRARY SECURITY PAYABLE AS ON 31.03.2025

SCHEDULE "C"

Sr.No.	PARTICULARS	AMOUNT
1	BBA	64000.00
2	BCA	45000.00
3	MBA	539000.00
4	MCA	324000.00
	TOTAL	972000.00

LIST OF STAFF SECURITY PAYABLE AS ON 31.03.2025

SCHEDULE "D"

Sr.No.	PARTICULARS	AMOUNT
1	Staff Security	1245085.00
2	Security- Rent	0.00
	TOTAL	1245085.00

LIST OF EXPENSES PAYABLE AS ON 31.03.2025

SCHEDULE "E"

Sr.No.	PARTICULARS	AMOUNT
1	Professional Tax Payable	57200.00
2	TDS Payable-Professional	12000.00
3	TDS Payable-Contractor	3921.00
4	TDS Payable-Salary	69500.00
5	ESI Payable	5514.00
6	EPF Payable	30127.00
7	Audit Fees Payable	30000.00
8	Stipend Payable	15000.00
9	Salary Payable	5342556.00
	TOTAL	5565818.00

LIST OF OTHER LIABILITIES AS ON 31.03.2025

SCHEDULE "F"

Sr.No.	PARTICULARS	AMOUNT
1	Nebero System Pvt Ltd	58705.00
2	Track International Elevator	34220.00
3	Fees received in Advance	314477.77
	TOTAL	407402.77

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For Gian Jyoti Educational Society ©

Chairman

Secretary



For Gian Jyoti Institute of Management & Technology

Authorised Signatory

DIRECTOR
GIAN JYOTI INSTITUTE OF
MANAGEMENT & TECHNOLOGY
PHASE-2, MOHALI

LIST OF SUNDRY DEBTORS AS ON 31.03.2025**SCHEDULE "H"**

Sr.No.	PARTICULARS	AMOUNT
	Recoverable from Students:	
1	B.Com (H)	569090.00
2	BBA	2495895.28
3	BCA	4016498.56
4	BTTM	23950.00
5	MBA	5085493.04
6	MCA	1254471.00
7	IKG PTU Examination receivables	255248.00
	TOTAL	13700645.88

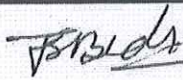
LIST OF SUNDRY OTHER CURRENT ASSETS AS ON 31.03.2025**SCHEDULE "I"**

Sr.No.	PARTICULARS	AMOUNT
1	TDS Recoverable-Previous years	3187888.50
2	TDS Recoverable-2024-25	344740.00
3	Interest accrued but not received	992827.00
4	Security with PSPCL	7550.00
5	Shri Guru Nanak Fire Safety	100000.00
6	Jio Business	7616.94
	TOTAL	4640622.44

LIST OF BANK BALANCES AS ON 31.03.2025**SCHEDULE "J"**

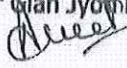
Sr.No.	PARTICULARS	AMOUNT
1	Cash in hand	474696.27
2	Axis Bank-917010037323549	439828.99
3	Axis Bank-917010047654066	2591983.22
4	HDFC Bank-50100368195631	4120296.94
6	PNB Bank-1155000102058112	10630.60
7	Pb & Sind Bank-'07991000000262	284850.52
8	SBI Bank-32922843367	32862.52
9	FDR Joint with PTU	2599246.00
10	FDRs Axis Bank	11794829.00
11	FDRs Pb & Sind Bank	11700000.00
12	FDRs HDFC Bank	9900000.00

For Gian Jyoti Educational Society ®

TOTAL**43949224.06**


Chairman

For Gian Jyoti Educational Society ®



Secretary

For Gian Jyoti Institute of
Management & Technology

Authorised Signatory



DIRECTOR
GIAN JYOTI INSTITUTE OF
MANAGEMENT & TECHNOLOGY
PHASE-2, MOHALI

GIAN JYOTI EDUCATIONAL SOCIETY (REGD) MOHALI
(UNIT: GIAN JYOTI INSTITUTE OF MANAGEMENT & TECHNOLOGY)

SCHEDULE "A"

Depreciation on Fixed Assets

Sr.No	Particulars	Rate of Dep	W.D.V as on 01.04.2024	Additions		Sales/ Adjustments	Total	Depreciation		W.D.V as on 31.03.2025
				Before 30.09.2024	After 30.09.2024			Before 30.09.2024	After 30.09.2024	
1	Land	0	54197294.80	0.00	0.00	0.00	54197294.80	0.00		54197294.80
2	Building Infrastructure Development	10	0.00	786392.00	890831.00	0.00	1677223.00	78639.20	44541.55	1554042.25
3	Furnitures & Fixtures	10	2947367.41	140134.00	181658.00	0.00	3269159.41	308750.14	9082.90	2951326.37
	Plant & Machinery									
4	Air Conditioner	15	0.00	232000.00	29000.00	0.00	261000.00	34800.00	2175.00	224025.00
5	Bio-Metric Machine	15	0.00	0.00	24540.00	0.00	24540.00	0.00	1840.50	22699.50
6	Elevators	15	0.00	0.00	342200.00	0.00	342200.00	0.00	25665.00	316535.00
7	LED-Flat Panel	15	0.00	0.00	76700.00	0.00	76700.00	0.00	5752.50	70947.50
8	Inverter	15	0.00	0.00	192640.00	0.00	192640.00	0.00	14448.00	178192.00
9	Mobile	15	0.00	0.00	121000.00	0.00	121000.00	0.00	9075.00	111925.00
10	Photocopier Machine	15	0.00	0.00	134999.99	0.00	134999.99	0.00	10125.00	124874.99
11	Projectors	15	0.00	66000.00	52000.00	0.00	118000.00	9900.00	3900.00	104200.00
12	Softwares	40	0.00	173368.00	544570.00	0.00	717938.00	69347.20	108914.00	539676.80
13	Motor Car including Vehicles	15	655559.07	0.00	0.00	0.00	655559.07	98333.86	0.00	557225.21
14	Machinery & Office Equipments	15	5190965.46	151552.00	81700.00	258475.00	5165742.46	762606.37	6127.50	4397008.59
15	Engery Saving Equipments	15	2573431.56	222000.00	193877.00	0.00	2989308.56	419314.73	14540.78	2555453.05
16	Rain Harvesting	15	471750.00	0.00	0.00	0.00	471750.00	70762.50	0.00	400987.50
17	Laboratories	15	2183758.44	0.00	0.00	0.00	2183758.44	327563.77	0.00	1856194.67
18	Computers	40	4485243.63	81163.90	122971.00	0.00	4689378.53	1826563.01	24594.20	2838221.32
19	Books (Library)	15	260592.33	43002.00	94613.50	0.00	398207.83	45539.15	7096.01	345572.67
	Total		72965962.70	1895611.90	3083300.49	258475.00	77686400.09	4052119.93	287877.94	73346402.22

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For Gian Jyoti Educational Society ©

Secretary

Chairman

For Gian Jyoti Institute of Management & Technology

Authorised Signatory

DIRECTOR

GIAN JYOTI INSTITUTE OF
MANAGEMENT & TECHNOLOGY
PHASE-2, MOHALI

