

श्री. श्रीनिवास अय्यर साहब

AUDITOR'S REPORT
And Financial Statements

OF

JAN PRAGATI EDUCATION SOCIETY,
RAIPUR (C.G.)

FOR THE YEAR ENDED
31ST MARCH'2024

Auditor

SANJIB JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
243, 2ND FLOOR, RISHABH COMPLEX,
M.G. ROAD, RAIPUR (C.G.)
Ph- 0771-2292616,
Email-sanjibjainandassociates@gmail.com

To,

DATE:

M/S. SANJIB JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
243, 2nd Floor, Rishabh Complex
M.G. Road, Raipur (C.G.)

Dear Sir,

Sub- CERTIFICATE REGARDING AUDIT OF ACCOUNTS FOR THE YEAR ENDED ON 31st March, 2024 OF OUR CONCERN

- 1 We hereby certify that none of the income derived from property held under trust, wholly or in part for charitable, has been applied, other than for the objects of the trust or institution.
- 2 We hereby certify that the trust has no income from profits and gains of business which is not incidental to the attainment of its objectives. Since there is no Business Income separate books of account are not maintained by such trust for the business.
- 3 We hereby certify that no part of the income the of the property held under a trust has never applied for private religious purposes, which does not ensure for the benefit of the public.
- 4 We hereby certify that the trust established for charitable purpose after the commencement of this Act, never applied any part of its income for the benefit of any particular religious community or caste.
- 5 We hereby certify that we have complied with the requirement of all applicable laws and no order, direction or decree by whatever name called, received for non-compliance.
- 6 We hereby certify that any part of such income or any property of the trust is during the previous year not applied, directly or indirectly for the benefit for the persons referred in 13(3) of the Income Tax Act, 1961.
- 7 We hereby certify that we have not invested any funds of the institute in any concern where any specified person has substantial interest as specified in Sec. 13(2)(h).
- 8 We further certify that there are no payments towards expenses incurred other than disclosed in clause 41 & 42 of Annexure of from 10B , made to person specified in section 13(2) of income tax Act. Further, We certify that all amounts paid by way of salary, allowance, or otherwise to any specified person during the previous year were reasonable in light of their skill and expertise and were not in excess of what may be reasonably compensated for such services as specified in Sec. 13(2)(c).
- 9 We hereby certify that all the loans / deposits taken / accepted in an amount exceeding the limits specified in Section 269SS of Income Tax Act, 1961 and repayment thereof as specified u/s 269T of Income Tax Act, 1961 during the assessment year under consideration are either through an account payee cheque or an account payee bank draft.

We further certify that no loan / deposit was accepted in cash or through bearer cheques and no repayment was made in a mode other than specified in Section 269SS or 269T of the Income Tax Act, 1961.
- 10 We further certify that all the receipts/payments were in accordance with the provisions of section 269ST and not in contravention thereof. Further, the particulars provided in Clause 31(bb) and (bd) of form 3CD contain reporting of each receipt or payment in excess of the limit specified in section 269ST, made otherwise than by an account payee cheque or account payee bank draft .



SANJIB JAIN & ASSOCIATES

Chartered Accountants

243, 2nd Floor, Rishabh Complex,

M.G. Road, Raipur (C.G.)

Off.:- 0771-2292616,3500597

Email- sanjibjainandassociates@gmail.com



FORM NO. 10B
[See Rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the **Balance sheet** of **JAN PRAGATI EDUCATION SOCIETY [PAN- AAAAJ3470G]** as at **31st MARCH,2024** and the **Income & Expenditure account** for the year ended on that date which are in agreement with the books of account maintained by the said institution.

Assessee's Responsibility for the Financial Statements:

The assessee is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards issued by the Institute of Chartered Accountants of India, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entities financial reporting process.

Auditor's Responsibility :

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditors report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above-named institution at the address mentioned at serial number 14 of the Annexure :



SANJIB JAIN & ASSOCIATES

Chartered Accountants

243, 2nd Floor, Rishabh Complex,

M.G. Road, Raipur (C.G.)

Off.:- 0771-2292616,3500597

Email- sanjibjainandassociates@gmail.com



In our opinion and to the best of our information, and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

- (a) **Clause 31 (ii) Annexure to Form 10B-** The particulars provided in clause 31(ii) Annexure of form 10B is based on the information on and explanations provided to us by the assessee. Further, the assessee has certified that there are no payments towards expenses incurred other than disclosed in clause 31(ii) Annexure of form 10B.
- (b) **Clause 31 (x) Annexure to Form 10B-** The assessee has explained and certified that all the payments covered under section 40A (3) and section 40A (3A) read with Rule 6DD were made in accordance with the provisions of these sections and rules framed thereunder and not in contravention thereof. Reimbursements of expenses have also not been considered for the purpose of Clause 31 (x) Annexure to Form 10B. Further, as per our examination of books of accounts and other records, the assessee has not made any payment in excess of sum, exceeding Rs.10000/- or 35000/- as the case may be, in cash in a day to a person.
- Further, It is not possible for us to verify whether the payments in excess of Rs. 10,000/ Rs. 35,000 (Rs. 35,000/- in the case of payments made for plying,hiring or leasing goods carriage) have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.
- (c) **Clause 38 Annexure to Form 10B-** The particulars provided in clause 38 Annexure of form 10B is based on the information on and explanations provided to us by the assessee. Further, the assessee has certified that there are no payments towards expenses incurred other than disclosed in clause 38 Annexure of form 10B.
- (d) **Clause 42 of Annexure to Form 10B -** The particulars provided in clause 42 of Annexure of form 10B is based on the information on and explanations provided to us by the assessee. It is not possible for us to comment on the adequacy or reasonableness of any payment.
- (e) **Clause 46 Annexure to Form 10B-** The particulars provided in Clause 46 Annexure of form 10B contain particulars of parties from whom loans are borrowed during the current financial year and do not include particulars in respect of parties from whom loans are borrowed/received in earlier financial years and are carried forward to be the next financial year with no transaction during the year except provision/payments for interest thereon, if any. The name, address and PAN of the lenders or depositors have been mentioned, as provided by the assessee. Further, in the absence of necessary evidence we are unable to comment whether the loan or deposit was taken or accepted or repaid by cheque or bank draft which was an account payee cheque or bank draft.
- (f) **Clause 47 of Annexure to Form 10B-** The assessee has explained and certified that all the receipts/payments were in accordance with the provisions of section 269ST and not in contravention thereof. Further, the particulars provided in Clause 47 of form 10B contain reporting of each receipt or payment in excess of the limit specified in section 269ST, made otherwise than by an account payee cheque or account payee bank draft . It is not possible for us to verify and comment on the same, as the necessary evidence is not in the possession of the assessee.
- (g) **Clause 49 of Annexure to Form 10B -** We have verified the compliance with the provisions of Chapter XVII-B, if any regarding the deduction of tax at source and regarding the payment of the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and concept of materiality. Such audit procedure did not reveal any material non-compliance with the provisions of Chapter XVII-B.



SANJIB JAIN & ASSOCIATES

Chartered Accountants

243, 2nd Floor, Rishabh Complex,

M.G. Road, Raipur (C.G.)

Off.:- 0771-2292616,3500597

Email- sanjibjainandassociates@gmail.com



In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

1 (i) In the case of the **Balance Sheet**, of the **Statement of affairs** of the above named institution as on **31st MARCH,2024**,

and,

(ii) In case of the **Income and Expenditure account**, of the **Surplus** of its accounting year ending on **31st MARCH,2024**.

Subject to the following observations/qualifications-

(a)NIL-----

(b)NIL-----

(c)NIL-----

2 The prescribed particulars are annexed hereto.

PLACE: RAIPUR (C.G.)

DATE: 10/09/2024

FOR, SANJIB JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

FIRM REGN NO. -004993C


(SANJIB JAIN)
PARTNER

M.NO. 073779

Address : 243, 2nd Floor, Rishabh
Complex, M.G. Road, Raipur (C.G.)

UDIN- 240737798KfKEV7810



ANNEXURE
Statement of Particulars

| | | | | | | | | | |
|---------------|----------------------|--|--|---|--|--|--|--|----------------------------|
| Basic Details | 1 | PAN of the auditee | | AAAAJ3470G | | | | | |
| | 2 | Name of the auditee | | JAN PRAGATI EDUCATION SOCIETY | | | | | |
| | 3 | Assessment Year | | 2024-25 | | | | | |
| | 4 | Previous Year | | 2023-24 | | | | | |
| | 5 | Registered Address of the auditee | | 3rd FLOOR, LAXMI PLAZA, BUDHAPARA CHOWK, MAHILA THANA ROAD, RAIPUR (CHHATTISGARH) | | | | | |
| | 6 | Other addresses, if applicable | | | | | | | |
| Legal | 7 | Type of the auditee | | AOP | | | | | |
| | 8 | Whether the auditee is established under an instrument? | | Yes | | | | | |
| Registration | 9 | Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/ provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided) | | | | | | | |
| | | Section under which registered/provisionally registered or approved/provisionally approved /notified (refer note **) | Date of registration/provisional registration or approval/ provisionally approved/ notification (dd/mm/yyyy) | Registration/Approval/ Notification/ Unique Registration No. (URN), if available | Authority granting registration/provisional registration or approval/ provisional approval or notification | Date from which registration/ provisional registration/ approval/ provisional approval/ notification is effective (dd/mm/yyyy) | | | |
| | | (1) | (2) | (3) | (4) | (5) | | | |
| | | Clause (a) of sub-section (1) of section 12AB of the Act - Code-1 | 23-09-21 | AAAAJ3470GE20093 | Commissioner | 01-04-21 | | | |
| Management | 10 | (a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year | | | | | | | |
| | | Name of person | Relation < refer note#> | Percentage of shareholding in case of Shareholder | Unique Identification Number | Id Code < refer note##> | Address | Whether there is any change in relation during previous year of audit Yes/No | If yes, specify the change |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | | KISHORE JADWANI | Members of Society | N.A. | ACHPJ5066C | 1 | Villa No.8, Banian Tree Encalve, Kharmadih, Raipur (C.G.)-492007 | NO | |
| | | VIJAY JADWANI | Members of Society | N.A. | AESPJ4352E | 1 | Villa No.15, Banian Tree Encalve, Kharmadih, Raipur (C.G.)-492007 | NO | |
| | | HARJEET SINGH HURA | Members of Society | N.A. | AANPH2141J | 1 | 77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.) | NO | |
| | | SUNDER DAS JADWANI | Members of Society | N.A. | AESPJ4358Q | 1 | D-191/192, SECTOR-4, Devendra Nagar, Raipur (C.G.) | NO | |
| | | RAVINDER SINGH HURA | Members of Society | N.A. | AHGPH1236C | 1 | 77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.) | NO | |
| | | KAMLA JADWANI | Members of Society | N.A. | ACHPJ5065B | 1 | Villa No.8, Banian Tree Encalve, Kharmadih, Raipur (C.G.)-492007 | NO | |
| | | DEEPPYOT HURA | Members of Society | N.A. | ACHPJ5065B | 1 | 77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.) | NO | |
| | | SANJAY JADWANI | Members of Society | N.A. | AESPJ4356A | 1 | Devendra Nagar, Raipur (C.G.) | YES | Admission |
| | | KALPESH JADWANI | Members of Society | N.A. | BBXPJ0453P | 1 | Villa No.8, Banian Tree Encalve, Kharmadih, Raipur (C.G.)-492007 | YES | Admission |
| | | KARAN JADWANI | Members of Society | N.A. | AUSPJ5983H | 1 | Villa No.15, Banian Tree Encalve, Kharmadih, Raipur (C.G.)-492007 | YES | Admission |
| | | KUNAL JADWANI | Members of Society | N.A. | BKVPJ2053E | 1 | Villa No.15, Banian Tree Encalve, Kharmadih, Raipur (C.G.)-492007 | YES | Admission |
| | HARSHARAN SINGH HURA | Members of Society | N.A. | BGFPH6408B | 1 | 77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.) | YES | Admission | |



| (b) In case if any of the persons [as mentioned in row 10(a)] is not an individual , then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year | | | | | | | | | |
|---|----------|----------------------------------|-----------------------------|-------------|--|--|--|--------------------------------|--|
| Sl. No. (1) | Name (2) | Unique Identification Number (3) | ID code < refer note##> (4) | Address (5) | Non- individual person [as mentioned in row no 10(a)] in which beneficial ownership held (6) | Percentage of beneficial ownership (7) | Whether there is any change during previous year of audit Yes/No (8) | If yes, specify the change (9) | |
| N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | |

| | | | | | | | | | |
|---------|----|---|------------------------------|---------------------|--|--|--------------------------|--|--|
| Objects | 11 | Object of the auditee | Code- 3 (Education) | | | | | | |
| | 12 | (i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration? | No | | | | | | |
| | | (ii) If yes, please furnish following information:- | | | | | | | |
| | | (A) date of such modification/ adoption (DD/MM/YYYY) | N.A. | | | | | | |
| | | (B) Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A. | N.A. | | | | | | |
| | | (C) If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A | | | | | | | |
| | | | S.No | Date of Application | Status of registration in pursuance of application (Pending/ Registration granted/ Registration cancelled) | Date of Registration or cancellation based on such application (dd/mm/yyyy) | URN of such registration | | |
| | | N.A. | N.A. | N.A. | N.A. | N.A. | | | |

| | | | | | | | | | |
|----------------------------|-----|-------|--|---------------------|--|--|--------------------------|--|--|
| Commencement of activities | 13. | (i) | Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year | No | | | | | |
| | | (ii) | If yes in 13 (i) , date of commencement of activities | N.A. | | | | | |
| | | (iii) | If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed? | N.A. | | | | | |
| | | (iv) | If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section | | | | | | |
| | | | S.No | Date of Application | Status of registration in pursuance to application (Pending/ Registration granted/ Registration cancelled) | Date of Registration /Cancellation based on such application (dd/mm/yyyy) | URN of such registration | | |
| | | N.A. | N.A. | N.A. | N.A. | N.A. | | | |

| | | | | | | | | | | | |
|---|-----|------|--|---|--|---|--|--|--|--|-----|
| Details of Place where books of accounts and other documents have been maintained | 14. | (i) | Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee | Yes | | | | | | | |
| | | (ii) | Provide the following details of the books of account and other documents | | | | | | | | |
| | | | S. No | Nature of Books of Account <Refer NoteSS> | Whether maintained by the auditee (Yes/No) | Whether maintained in a computer system, (Yes/No) | Whether maintained at registered office (Yes/No) | If maintained at any place other than the registered place | | Whether the books of account have been audited (Yes/No) | |
| | | | (1) | (2) | (3) | (4) | (5) | Address of such Place (6) | Date of decision by management to keep account at such place (7) | Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA (8) | (9) |
| | | | 1 | Cash book | Yes | Yes | Yes | N.A. | N.A. | N.A. | Yes |
| | | | 2 | Ledger | Yes | Yes | Yes | N.A. | N.A. | N.A. | Yes |
| | | 3 | Journal | Yes | Yes | Yes | N.A. | N.A. | N.A. | Yes | |
| | | 4 | Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee. | Yes | Yes | Yes | N.A. | N.A. | N.A. | Yes | |



| | | | | | | | | | |
|---------------------------------------|-----|---|---|--|-----|------|------|------|------|
| | 5 | Original bills wherever issued to the person and receipts in respect of payments made by the person | Yes | Yes | Yes | N.A. | N.A. | N.A. | Yes |
| | 6 | Record of all the projects and institutions run by the person containing details of their name, address and objectives | Yes | Yes | Yes | N.A. | N.A. | N.A. | Yes |
| | 7 | Record of income of the person during the previous year as per rule 17AA(1)(d)(ii) | Yes | Yes | Yes | N.A. | N.A. | N.A. | Yes |
| | 8 | Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii) | Yes | Yes | Yes | N.A. | N.A. | N.A. | Yes |
| | 9 | Record of loan and borrowings as per rule 17AA(1)(d)(vii) | Yes | Yes | Yes | N.A. | N.A. | N.A. | Yes |
| | 10 | Record of properties as per rule 17AA(1)(d)(viii); | Yes | Yes | Yes | N.A. | N.A. | N.A. | Yes |
| | 11 | Record of specified persons as per rule 17AA(1)(d)(ix); | Yes | Yes | Yes | N.A. | N.A. | N.A. | Yes |
| Advancement of General Public Utility | 15. | Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,- | | | | | | | |
| | (A) | Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2? | | | | | | | No |
| | (B) | If yes, then percentage of receipt from such activity vis-à-vis total receipts | | | | | | | N.A. |
| | (C) | Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility | | | | | | | N.A. |
| | (D) | Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2? | | | | | | | No |
| | (E) | If yes, then percentage of receipt from such activity vis-à-vis total receipts | | | | | | | N.A. |
| | (F) | Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility | | | | | | | N.A. |
| Business Undertaking | 16. | If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution | | | | | | | |
| | | S.No | Name of Project/ Institution | Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.) | | | | | |
| | | | N.A. | N.A. | | | | | |
| | | Total | N.A. | N.A. | | | | | |
| Business Undertaking | 17. | (i) | Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11 | | | | | | No |
| | | (ii) | If yes, then provide the following details of the business undertaking: | | | | | | |
| | | (a) | Nature of Business Undertaking | | | | | | N.A. |
| | | (b) | Business Code | | | | | | N.A. |
| | | (c) | Whether separate books of account have been maintained for the business undertaking <refer note^> | | | | | | N.A. |
| | | (d) | Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11 | | | | | | N.A. |
| | (e) | Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11 | | | | | | N.A. | |
| Business Incidental to Objects | 18. | (i) | Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be | | | | | | N.A. |
| | | (ii) | If yes, then provide the following details of such business: | | | | | | N.A. |
| | | (a) | Nature of Business | | | | | | N.A. |
| | | (b) | Business Code | | | | | | N.A. |
| | | (c) | Whether separate books of account have been maintained for the business <refer note^> | | | | | | N.A. |
| | | (d) | Whether the business is incidental to the attainment of the objects of the auditee | | | | | | N.A. |
| | (e) | Profits and gains from the business during the previous year (Rs.) | | | | | | N.A. | |



| 19. Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q : | | | | | | | | | | | |
|--|--|-----------------|--|----------------------------------|---|-----------------------------------|--|--------------|---|--|----------------------|
| S. No. | Name of the deductor | TAN of deductor | Amount on which tax has been deducted at source (In Rs.) | Amount of tax deducted at source | Section under which tax has been deducted at source | Category of income/receipt | | | Income/receipt from incidental attainment of objects of the auditee. (In Rs.) | Whether separate books of account have been maintained for activities to the income/receipt which is mentioned in column 10 (Yes/No) | |
| | | | | | | Trade, commerce or business (Rs.) | Activity of rendering any service in relation to any trade, commerce or business (Rs.) | Others (Rs.) | | | (specify the nature) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | |
| 1 | EDUQUITY CAREER TECHNOLOGIES PRIVATE LIMITED | BLRE00729B | 101457 | 2046 | 194Q | 0 | 0 | 101457 | Exam Centre Fees | N.A. | N.A. |
| 2 | PT. D.D.U. MEMORIAL HEALTH SCIENCES AND AYUSH UNIV | JBPP05372D | 7642 | 764 | 194JB | 0 | 0 | 7642 | Interest on Endowment Fund | N.A. | N.A. |
| 3 | SAI EDUCARE PRIVATE LIMITED | JPRS12895B | 49150 | 983 | 194C | 0 | 0 | 49150 | Exam Centre Fees | N.A. | N.A. |
| 3 | BHARTI AIRTEL LIMITED | RTKB03826E | 104216 | 2084 | 194C | 0 | 0 | 104216 | Compensation for Electricity uses | N.A. | N.A. |
| TOTAL RS | | | 262465 | 5877 | | 0 | 0 | 262465 | | | |



| | | | | |
|----------------------|--------|--|---|--------------------|
| | 20. | Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable. | | No |
| | 21. | Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 > | | N.A. |
| | 22. | Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year | | - |
| | 23. | Donations not reported in Form No 10BD /Not required to fill Form No. 10BD | | - |
| | (i) | Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G | | - |
| | (ii) | Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G) | | - |
| | (iii) | (a) | Cash donations exceeding Rs. 2000 | - |
| | | (b) | Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction | - |
| | | (c) | Others < Specify the nature> | - |
| | | (d) | Total (a)+(b)+(c) | - |
| | (iv) | Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD | | - |
| | (v) | Donations received in kind | | - |
| | (vi) | Anonymous Donations referred to in section 115BBC | | - |
| | | (a) | Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC | - |
| | | (b) | Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC | - |
| | | (c) | Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC | - |
| | | (d) | Other anonymous donations taxable @ 30 % under section 115BBC | - |
| | | (e) | Total (a+b+c+d) | - |
| | (vii) | Any other voluntary contribution not part of Form No. 10BD | <Please specify the nature> | - |
| | (viii) | Total donation not reported in Form No 10BD. [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)] | | - |
| | 24. | Total voluntary contributions received by the auditee during the previous year [22+23(viii)] | | - |
| | 25. | Total foreign contribution out of the total voluntary contributions stated in 24 | | - |
| | 26. | Voluntary Contribution forming part of corpus (which are included in 24) | | - |
| | | (A) | Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11 | |
| | (B) | Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11 | | - |
| | 27. | Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}] | | - |
| Income to be applied | 28. | Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24) | | 161,674,908 |
| | 29. | Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11 | | - |
| | 30. | Income required to be applied in India by the auditee during the previous year [27+28-29] | | 161,674,908 |



Application of Income (excluding application not eligible and reported under serial number 37)

| (i) | Total amount applied for charitable or religious purposes in India during the previous year | +Electronic (In Rs) | Other than Electronic (In Rs.) | Amount in Rs. |
|--------|---|----------------------|---------------------------------|--------------------|
| (a) | Contribution or donation to any other person during the previous year | - | - | - |
| (b) | Object wise application other than the application provided in (a) | | | |
| (I) | Religious | - | - | - |
| (II) | Relief of poor | - | - | - |
| (III) | Education | 148,615,916 | - | 148,615,916 |
| (IV) | Medical relief | - | - | - |
| (V) | Yoga | - | - | - |
| (VI) | Preservation of environment (including watersheds, forests and wildlife) | - | - | - |
| (VII) | Preservation of monuments or places or objects of artistic or historic interest | - | - | - |
| (VIII) | Advancement of any other objects of general public utility | - | - | - |
| (IX) | Application which cannot be specifically categorised under (I) to (VIII) | - | - | - |
| (X) | Total | 148,615,916 | - | 148,615,916 |
| (c) | Total application [(a) + (b)(X)] | 148,615,916 | - | 148,615,916 |

| (ii) | Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person | | | | | | | |
|------|---|--------------------|----------------------------|-------------------------|-----------------------------------|------------|--|---|
| S.No | Name of person to whom amount paid or credited | PAN of such person | Amount of application (Rs) | Mode of application | | | TDS | |
| | | | | +Electronic modes (Rs.) | Other than Electronic modes (Rs.) | Total | Whether any TDS has been deducted Yes/No | Section under which TDS has been deducted |
| 1 | JAI MAHAMAYA TRAVELS | AFGPC4440R | 8,962,774 | 8,962,774 | - | 8,962,774 | YES | 194-C |
| 2 | GANPAT SINHA | GPNPS7970K | 5,894,737 | 5,894,737 | - | 5,894,737 | YES | 194-C |
| 3 | SHREE STEELS | AAJFS3455L | 7,888,547 | 7,888,547 | - | 7,888,547 | YES | 194Q |
| 4 | BANKE BIHARI KSK | AGBPD9829R | 11,427,069 | 11,427,069 | - | 11,427,069 | YES | 194Q |

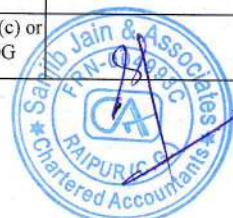
| | | |
|--------|---|-------------|
| (iii) | Amount which was not actually paid during the previous year [if included in (i)(c)] | 124,249 |
| (iv) | Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year | 1,042,625 |
| (v) | Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)] | 149,534,292 |
| (vi) | Bifurcation of application in 31(v) into Revenue or Capital | |
| | (a) Revenue | 116,574,810 |
| | (b) Capital | 32,959,482 |
| (vii) | Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year. | - |
| (viii) | Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year. | - |

Amount to be disallowed from application

| | | |
|-------|---|---|
| (ix) | Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40 | - |
| (x) | Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A | - |
| (xi) | Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus | - |
| (xii) | Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects | - |



| | | | | | |
|----------------|--------------|--|--|--------------------|---|
| | (xiii) | Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act | | - | |
| | (xiv) | Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained | | - | |
| | (xv) | Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained | | - | |
| | (xvi) | Applied for any purpose beyond the objects of the auditee | | - | |
| | (xvii) | Any other disallowance (Please specify) | | - | |
| | (xviii) | Total allowable application [{31(v)+31(vii)+31(viii) – {31(ix) to 31(xvii) }] | | 149,534,292 | |
| | (xix) | Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11 | | - | |
| | (xx) | Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11 | | - | |
| | (xxi) | Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income | | 12,140,616 | |
| | 32. | Taxable Income [30- {31(xviii) to 31(xxi)}] | | | - |
| Section 115BBI | 33. | Income taxable under section 115BBI | | | |
| | (a) | Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income? | No | - | |
| | (b) | Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income? | No | - | |
| | (i) | Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto | No | - | |
| | (ii) | Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11 | No | - | |
| | (iii) | Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11 | No | - | |
| | (iv) | Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 | No | - | |
| | (c) | (i) | Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income | No | - |
| | (ii) | Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income | No | - | |
| | (d) | Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ? | No | - | |
| | (e) | Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11 | No | - | |
| | 34. | Anonymous donation which is chargeable to tax @ 30 % under section 115BBI | | | - |
| | Other Income | Other Income | | | - |
| 35. | | (a) | Whether the auditee has any income chargeable under section 12(2) and the amount of such income. | No | - |
| (b) | | Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G | | | - |



| | | | | | | | | | | |
|--|--|--|--|-----------------------------------|---------------------|-----------------------------|-------|--|-----------------------------|---------------|
| | (c) | Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G | | | | | | | | |
| | (d) | Income chargeable under sub-section (4) of section 11 | | | | | | | | |
| Capital Asset | 36. | Details of capital asset transferred under sub-section (1A) of section 11 | | | | | | | | |
| | (1) | Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred? | No | | | | | | | |
| | (2) | Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application? | No | | | | | | | |
| | (3) | Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred? | No | | | | | | | |
| | (4) | Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application? | No | | | | | | | |
| Application of income out of different sources | 37. | Application of income out of the following sources during the previous year | | | | | | | | |
| | | | +Electronic modes (Rs.) | Other than Electronic modes (Rs.) | Total Amount (Rs.) | | | | | |
| | (A) | Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year | - | - | - | | | | | |
| | (B) | Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year | - | - | - | | | | | |
| | (C) | Income of earlier previous years up to 15% accumulated or set apart | - | - | - | | | | | |
| | (D) | Corpus | - | - | - | | | | | |
| | (E) | Borrowed fund | - | - | - | | | | | |
| | (F) | Any other (Please specify- Out of Current Year Receipts) | 148,615,916 | - | 148,615,916 | | | | | |
| | TOTAL RS. | 148,615,916 | - | 148,615,916 | | | | | | |
| 38. | Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37 | | | | | | | | | |
| | S.no | Name of person | PAN | Amount of application (Rs.) | Mode of Application | | | TDS | | |
| | | | | | +Electronic modes | Other than Electronic modes | Total | Whether any TDS has been deducted (Yes/No) | Section under which TDS has | Amount of TDS |
| | -----NIL----- | | | | | | | | | |
| 13(10) and 22nd proviso to section 10(23C) | 39. | (i) | Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable? | | | | | | | No |
| | | (ii) | If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable? | | | | | | | |
| | | (a) | Provision of proviso to clause (15) of section 2 is applicable | | | | | | | No |
| | | (b) | condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated | | | | | | | No |
| | | (c) | condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated | | | | | | | No |
| | | (d) | condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated | | | | | | | No |
| | | (iii) | If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 | | | | | | | |
| | | (a) | Income for the previous year | | | | | | | - |
| | (b) | Total Expenditure incurred in India, for the objects of the auditee, | | | | | | | - | |
| | (c) | Expenditure to be disallowed | | | | | | | - | |



| | | | | | | | |
|---|---|---|---------------------|--------------------|--|---|---|
| | (i) | Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed | - | | | | |
| | (ii) | Expenditure from any loan or borrowing | - | | | | |
| | (iii) | Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and | - | | | | |
| | (iv) | Expenditure in the form of contribution or donation to any person. | - | | | | |
| | (v) | Capital expenditure | - | | | | |
| | (vi) | Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40 | - | | | | |
| | (vii) | Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A | - | | | | |
| | (viii) | Any other disallowance | - | | | | |
| | (ix) | Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii) | - | | | | |
| | (d) | Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a – b+c(ix)] | - | | | | |
| Expenditure Incurred for Religious Purposes | 40. | In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details | | | | | |
| | (a) | Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure | No - | | | | |
| | (b) | Total income of auditee during the previous year | - | | | | |
| | (c) | Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)] | #DIV/0! | | | | |
| | 41. | Details of specified person* as referred to in sub-section (3) of section 13 | | | | | |
| | | Code of Person referred to in sub-section (3) of section 13 <Refer Note^^> | Name of such person | PAN of such person | Aadhar number of such person, if allotted | Address of such person | If code 2 selected in column (1) specify the amount of contribution made to the auditee |
| | | Code- 2 -any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees; | KISHORE JADWANI | AHPJ5066C | 374996962542 | Villa No.8, Banian Tree Encalve, Kharmadh, Raipur (C.G.) -492007 | 2780000 |
| | | Code- 2 -any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees; | VIJAY JADWANI | AESPJ4352E | 707694633095 | Villa No.15, Banian Tree Encalve, Kharmadh, Raipur (C.G.) -492007 | 280451 |
| | Code- 2 -any person who has made a substantial contribution to the trust or institution, that is to say, any person whose | HARJEET SINGH HURA | AANPH2141J | 738352741664 | 77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.) | 4550000 | |



Person referred to in 13(3)

| | | | | | |
|---|---------------------|------------|--------------|--|-------|
| Code- 2 -any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees; | SUNDERDAS JADWANI | AESPJ4358Q | 652166279836 | D-191/192, SECTOR-4, Devendra Nagar, Raipur (C.G.) | 42700 |
| Code- 5 -any relative of any such author, founder, person, member, trustee or manager as aforesaid; | RAVINDER SINGH HURA | AHGPH1236C | 795419507860 | 77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.) | NIL |
| Code- 2 -any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees; | KAMLA JADWANI | ACHPJ5065B | 254620175526 | Villa No.8, Banian Tree Encalve, Kharmadiah, Raipur (C.G.) -492007 | 50000 |
| Code- 5 -any relative of any such author, founder, person, member, trustee or manager as aforesaid; | DEEPJYOT HURA | BFSPH9438F | 450603669975 | 77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.) | NIL |

42. **Details of transactions referred to in section 13 (2)**

| | | |
|-----|---|--------------------------|
| (a) | Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both | No |
| (b) | Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation; | No |
| (c) | Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services; | YES, Refer Schedule Sp-c |
| (d) | Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation; | No |
| (e) | Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate; | No |
| (f) | Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate; | No |
| (g) | Whether any income or property of the auditee is diverted during the previous year in favour of any specified person | No |
| (h) | Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest . | No |



| | | | | |
|---------------------|---|---|------------------|---|
| Specified Violation | 43. | Specified Violation | | |
| | | Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation | No | - |
| | (a) | Income of the auditee has been applied, other than for the objects of the trust or institution. | No | - |
| | (b) | Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives. | No | - |
| | (c) | Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public. | No | - |
| | (d) | Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste. | No | - |
| | (e) | Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered. | No | - |
| | (f) | Whether the auditee has not complied with the requirement of any other law , for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality. | No | < If yes, fill schedule other law violation > |
| | 44. | Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation? | NO | - |
| | 45. | In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim? | No | - |
| 46. | Whether the auditee has taken or accepted any loan or deposit or any specified sum , exceeding the limit specified in section 269SS during the previous year? | Yes | - | |
| 47. | Whether the auditee has received an amount exceeding the limit specified in section 269ST , from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year? | No | - | |
| 48. | Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T , during the previous year? | Yes | 4,108,411.00 | |
| 49. | Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB? | Yes | Refer Schedule 7 | |



Schedules to fill as may be applicable < refer to instructions> Form 10B

| Schedule Corpus : Details of Corpus | | | | | | | | | | | |
|---|---|---|----------------------------------|---|---|-----------------|--|--|---|---|---|
| Type of corpus donation | Opening balance at the beginning of the year (Corpus applied till the beginning of the previous year) | Received/Treated during the previous year | Applied during the previous year | Amount invested in to corpus deposited back was applied (which was earlier applied and not claimed as application if such application fulfilled the conditions) | Total amount invested or deposited back was applied or in which (4) | Closing balance | Invested in modes specified in section 11(5) | Amount taxed in previous assessment year | Invested in modes other than specified in section 11(5) as on last day of the previous year | If corpus donation is of type (i) then whether it fulfills the following conditions | |
| | | | | | | | | | | Amount applied out of corpus for the purpose other than the voluntary contribution was made | Contribution or donation to any person; |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 [(1+2+5)-3] | 8 | 9 | 10 | 11 |
| (i) Representing donations received for the renovation or repair of places notified under 80G(2) (b) on or after 01.04.2020 | - | - | - | - | - | - | - | - | - | - | - |
| (ii) -Other than (i) above received on or after 01.04.2021 | - | - | - | - | - | - | - | - | - | - | - |
| (iii) Other than (i) and (ii) above | - | - | - | - | - | - | - | - | - | - | - |

| Schedule FC: Details of foreign contribution | |
|--|---|
| Nature of foreign contribution received during the previous year | Amount of foreign contribution received during the previous years (Rs.) |
| (i) Corpus | - |
| (ii) Non- corpus | - |
| Total | - |

| Schedule LB: Details of Loan and Borrowing | | | | | | |
|--|--|---|---|--|--|---|
| Opening balance as on 1 st April of the previous year | Loan and borrowings taken for applications towards objectives during the previous year | Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required) | Financial year in which (4) was applied earlier | Total repayment of loan or borrowing during the previous year (In Rs.) | Closing Balance as on 31st March (1+2-6-7) | |
| | | | | | | Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required) |
| (1) | (2) | (3) | (4) | (5) | (6) | |
| 12,090,240 | - | - | - | 9,275,493 | 2,814,747 | |
| 6,808,636 | 51,486,852 | 51,486,852 | - | 46,988,700 | 11,306,788 | |
| 33,728,092 | 1,728,485 | 1,728,485 | - | 4,108,411 | 31,348,166 | |
| 52,626,968 | 53,215,337 | 53,215,337 | - | 60,372,603 | 45,469,701 | |

| Schedule Int App: Details of income applied outside India | | | | | | | | | | |
|---|---|--|---|------------------------|--|--|-----------------|------------------|------|------|
| S.No. Name of the person to whom remittance is made | Taxpayer Identification Number if available | Amount of remittance out of India which is reported in Form No. 15CA (In Rupees) | Charitable or religious purpose for which application is made | Country of application | Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee? | If approval for application outside India has been taken | | | | |
| | | | | | | Approval number | General/special | Date of approval | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |



Schedule DI: Details of deemed application under Explanation 1 to sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11

| Year in which income deemed to be applied (F.Y.) | Date of furnishing Form 9A (dd/mm/yyyy) | Amount deemed to be applied during the previous year referred to in column 1 | Reason of deeming application (a) income has not been received in during that year (b) amount required to be applied any other reason | Out of the earlier assessment year out of the amount referred to in column (5) (Fill schedule DA) | Out of deemed application claimed, amount required to be applied during the financial year AY pertaining to current assessment | Amount of deemed application claimed in earlier years, applied during the year income section 11(1B) during previous year | Amount which could not be deemed application and to be under the previous year | Balance deemed application | Amount of deemed application in earlier years, applied during the year income section 11(1B) during previous year |
|--|---|--|---|---|--|---|--|----------------------------|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) = (5)-(6) | (7)-(8)=(9) | (8) | (5)-(7)=(10) |
| 2022-23 | | | - Dropdowns to be provided | | | | | | |

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11

| Year of accumulation | Assessment year in which the amount referred to in column (4) of schedule DI was taxed (Dropdowns to be provided last five previous years beginning from the previous year preceding the current previous year) |
|---|---|
| Dropdowns to be provided for last five previous years beginning from the current previous year Yyyy - yyyy | Yyyy - yyyy |
| Total | Yyyy - yyyy |

-----NIL-----

Schedule AC: The details of accumulation

| S.No | Year of accumulation (F.Y.) | Date of furnishing form 10 | Amount accumulated in the year of accumulation | Purpose of accumulation | Amount applied for charitable or religious purposes upto the beginning of the previous year | Balance to be applied (3-5) | Amount taxed in any earlier assessment (Fill schedule ACA) | Balance available for application (6-7) | Amounts applied for charitable or religious purposes during the previous year out of previous years' accumulation | Amount applied for purposes other than the purposes for which such accumulation was made (if applicable) | Amount paid to any trust or institution registered under section 12AB or approved under sub clauses (v) or (vi) or (via) of clause (23C) of section 10 (if applicable) | Amount credited or Balance available for application (8-9-10-11) | Amount invested or deposited in the modes specified in section 11 (5) out of (12) | Amount invested or deposited in the other modes than accumulation specified in section 11(5) out of (12) (if applicable) | Amount which is not utilised during the period of accumulation (if applicable) | Amount deemed to be income within the meaning of section 11 (if applicable) (10+11+14+15) |
|-------|-----------------------------|----------------------------|--|----------------------------------|---|-----------------------------|--|---|---|--|--|--|---|--|--|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | |
| 1 | 2021-22 | 28-09-22 | - | construction of college building | - | - | - | - | - | - | - | - | - | - | - | |
| Total | | | - | | - | - | - | - | - | - | - | - | - | - | - | |



| Schedule ACA: Details of accumulated income taxed in earlier assessment years under sub-section (3) of section 11 | | | | | |
|---|--|-------------|-------------|-------------|-------------|
| Year of accumulation (F.Y.) | Assessment year in which this amount was taxed | | | | |
| | Dropdowns to be provided last five previous years beginning from the previous year preceding the current previous year | | | | |
| Year of accumulation (F.Y.) | Yyyy - yyyy | Yyyy - yyyy | Yyyy - yyyy | Yyyy - yyyy | Yyyy - yyyy |
| Dropdowns to be provided for last five previous years beginning from the current previous year Yyyy - yyyy | -----NIL----- | | | | |
| Total | | | | | |

| Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year? | | | | | | | | | |
|--|--------------------------|-------------------------|--|--|---------------------|-------------------|----------------------------|---|---------------------------|
| S. No. | Name of specified person | PAN of specified person | Details | | Details of Security | | | Details of interest | |
| | | | Nature of income or property which is lent | Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year | Nature of security | Value of security | Value of adequate security | Actual rate of interest that is charged | Adequate rate of Interest |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| -----NOT APPLICABLE----- | | | | | | | | | |

| Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year : | | | | | | | | | | | |
|---|--------------------------|-------------------------|------------------|---------|---|----------------|---------------------------------------|---------------|---|---------------------|---------------------|
| S. No. | Name of specified person | PAN of specified person | Details of asset | | Duration for which asset is, or continues to be, made available for the use of specified person during the previous year, | | Details of rent for the previous year | | Details of other compensation for the previous year | | |
| | | | Nature of asset | Address | From dd/mm/yy yy | To dd/mm/yyy y | Amount of rent | Adequate rent | Nature | Amount of compensat | Adequate compensati |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| -----NOT APPLICABLE----- | | | | | | | | | | | |

| Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year | | | | | | | |
|--|--------------------------|-------------------------|---|--|---------------------------|-----------------------|--|
| S. No. | Name of specified person | PAN of specified person | Nature of services rendered by specified person | Details of payment for the previous year | | | |
| | | | | Nature of payment | Amount of payment (in Rs) | Reasonable amount for | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | |
| 1 | HARJEET SINGH HURA | AANPH2141J | General Administration work | Salary | 1500000 | 1500000 | |
| 2 | VIJAY JADWANI | AESPJ4352E | General Administration work | Salary | 1200000 | 1200000 | |
| 3 | RAVINDRA HURA | AHGPH1236C | Global School Management | Salary | 720000 | 720000 | |
| 4 | DEEP JYOT HURA | BFSPH9438F | Faculty Management | Salary | 600000 | 600000 | |
| 5 | KUNAL JADWANI | | Faculty Management | Salary | 180000 | 180000 | |
| 6 | HARSHARAN SINGH HURA | | Faculty Management | Salary | 300000 | 300000 | |

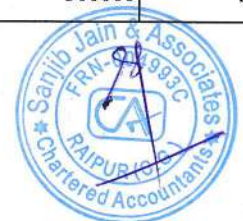


| Schedule ACA: Details of accumulated income taxed in earlier assessment years under sub-section (3) of section 11 | | | | | |
|---|--|-------------|-------------|-------------|-------------|
| Year of accumulation (F.Y.) | Assessment year in which this amount was taxed | | | | |
| | Dropdowns to be provided last five previous years beginning from the previous year preceding the current previous year | | | | |
| Year of accumulation (F.Y.) | Yyyy - yyyy | Yyyy - yyyy | Yyyy - yyyy | Yyyy - yyyy | Yyyy - yyyy |
| Dropdowns to be provided for last five previous years beginning from the current previous year Yyyy - yyyy | -----NIL----- | | | | |
| Total | | | | | |

| Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year? | | | | | | | | | |
|--|--------------------------|-------------------------|--|--|---------------------|-------------------|----------------------------|---|---------------------------|
| S. No. | Name of specified person | PAN of specified person | Details | | Details of Security | | | Details of interest | |
| | | | Nature of income or property which is lent | Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year | Nature of security | Value of security | Value of adequate security | Actual rate of interest that is charged | Adequate rate of Interest |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| -----NOT APPLICABLE----- | | | | | | | | | |

| Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year : | | | | | | | | | | | |
|---|--------------------------|-------------------------|------------------|---------|---|---------------|---------------------------------------|---------------|---|---------------------|---------------------|
| S. No. | Name of specified person | PAN of specified person | Details of asset | | Duration for which asset is, or continues to be, made available for the use of specified person during the previous year, | | Details of rent for the previous year | | Details of other compensation for the previous year | | |
| | | | Nature of asset | Address | From dd/mm/yy yy | To dd/mm/yyyy | Amount of rent | Adequate rent | Nature | Amount of compensat | Adequate compensati |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| -----NOT APPLICABLE----- | | | | | | | | | | | |

| Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year | | | | | | |
|--|--------------------------|-------------------------|---|--|---------------------------|-----------------------|
| S. No. | Name of specified person | PAN of specified person | Nature of services rendered by specified person | Details of payment for the previous year | | |
| | | | | Nature of payment | Amount of payment (in Rs) | Reasonable amount for |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1 | HARJEET SINGH HURA | AANPH2141J | General Administration work | Salary | 1500000 | 1500000 |
| 2 | VIJAY JADWANI | AESPJ4352E | General Administration work | Salary | 1200000 | 1200000 |
| 3 | RAVINDRA HURA | AHGPH1236C | Global School Management | Salary | 720000 | 720000 |
| 4 | DEEP JYOT HURA | BFSPH9438F | Faculty Management | Salary | 600000 | 600000 |
| 5 | KUNAL JADWANI | BKVPJ2053E | Faculty Management | Salary | 180000 | 180000 |
| 6 | HARSHARAN SINGH HURA | BGFPH6408B | Faculty Management | Salary | 300000 | 300000 |



Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?

| S. No. | Name of specified person | Details of specified person | | | Details of services | | | Details of remuneration for the previous year | | | Details of compensation for the previous year | | |
|--------|--------------------------|-----------------------------|--|--|---|-----------------------------|--|---|--------------------|---------------------------------------|---|--|---|
| | | PAN of specified person | Nature of property purchased < Share/ Security/ Other Property > | Name of the company/ concern of which the shares are purchased | Number of shares purchased during the previous year | Price of each share/securty | Total consideration paid share or security | Adequate consideration for shares or security | Nature of property | Adequate remuneration for the service | Actual amount of remuneration for the service | Nature of compensation for the service | Actual amount of compensation for the service |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |

-----NOT APPLICABLE-----

Schedule SP-e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?

| S. No. | Name of specified person | PAN of specified person | Nature of property purchased < Share/ Security/ Other Property > | Details of Shares or Security | | | Details of other property being movable | | | | | | |
|--------|--------------------------|-------------------------|--|--|---|-----------------------------|--|---|--------------------|------------------------------|--|--|------------------------|
| | | | | Name of the company/ concern of which the shares are purchased | Number of shares purchased during the previous year | Price of each share/securty | Total consideration paid share or security | Adequate consideration for shares or security | Nature of property | Number of property purchased | Price of property during the previous year | Total consideration paid for property during the previous year | Adequate Consideration |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |

-----NOT APPLICABLE-----

Schedule SP-e 2 : Details in case of other property being immovable:

| S. No. | Name of specified person | PAN of specified person | Type of asset < Land/ Residential/ Commercial Property etc > | Address of property | Area (in Sq ft) | Stamp value | Details of Consideration | |
|--------------------------|--------------------------|-------------------------|--|---------------------|-----------------|-------------|--|----------------------------------|
| | | | | | | | Amount of consideration paid for asset | Adequate consideration for asset |
| -----NOT APPLICABLE----- | | | | | | | | |

Schedule SP-f 1 : Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?

| S. No. | Name of specified person | PAN of specified person | Nature of property sold < Share/ Security/ Other Property > | Details of Shares or Security | | | Details of Other Property being Movable | | |
|--------------------------|--------------------------|-------------------------|---|--|--|---------------------------------|---|---|---------------------------------|
| | | | | Name of the Company or Concern which shares are sold | Number of shares sold during the previous year | Price of each share or security | Total consideration share/security | Adequate consideration for share security | Nature of movable property sold |
| -----NOT APPLICABLE----- | | | | | | | | | |



Schedule SP- f2: Details in case of other property being immovable:

| S. No. | Name of specified person | PAN of person | Type of asset < Land/Residential/ Commercial Property etc> | Address of property | Area (in Sq ft) | Stamp Value | Duty | Details of Consideration | |
|--------------------------|--------------------------|---------------|--|---------------------|-----------------|-------------|------|-----------------------------------|----------------------------------|
| | | | | | | | | Amount of consideration for asset | Adequate consideration for asset |
| -----NOT APPLICABLE----- | | | | | | | | | |

Schedule SP-g: Details of any income or property which is diverted during the previous year in favour of any specified person

| S No | Name of specified person in whose favor income or property is diverted | PAN of person | Nature of Income or property that is diverted (In Rs.) | Value of income or property that is diverted (In Rs.) | Details of Income or property that is diverted |
|--------------------------|--|---------------|--|---|--|
| | | | | | |
| -----NOT APPLICABLE----- | | | | | |

Schedule h : Details of any funds that are, or continue to remain, invested in any concern during the previous year in which the specified person has a substantial interest

| S No | Name of concern in which funds are, or continue to remain, invested | Address of concern | Amount that is or continues to remain invested in concern during the year (In Rs.) | Duration of investment during the previous year | | Nature of investment | Income from investment during year | Name of person the substantial in concern | Specified person having interest | PAN of specified person | Nature of substantial interest | Details of substantial interest |
|------|---|--------------------|--|---|---------------|----------------------|------------------------------------|---|----------------------------------|-------------------------|--------------------------------|---------------------------------|
| | | | | From dd/mm/yyyy | To dd/mm/yyyy | | | | | | | |
| (1) | | | | | | | | | | | | |

Schedule other law violation

| S.no | Name of law under which non-compliance has occurred | Nature of compliance | Date of non-compliance holding that such non-compliance has occurred | Whether the order, direction or decree, has been disputed before any court or appellate forum | If yes, whether dispute has been attained finality | Has the dispute been finalised in favour of the auditee |
|---------------|---|----------------------|--|---|--|---|
| | | | | | | |
| -----NIL----- | | | | | | |



Schedule TDS disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

| Date of payment dd/mm/yyyy | Amount of payment | Nature of payment | Name of Payee | PAN or Aadhar of payee, if available | Address of Payee |
|-------------------------------|-------------------|-------------------|---------------|--------------------------------------|------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

| Date of Payment Dd/mm/yyyy | Amount of payment (in Rs.) | Nature of payment | Name of Payee | PAN or Aadhar of payee, if available | Address of Payee | Amount of tax deducted | Amount out of (7) deposited, if any |
|-------------------------------|-------------------------------|-------------------|---------------|--------------------------------------|------------------|------------------------|-------------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

| S. No. | Date of payment | Amount of payment (In Rs.) | Nature of payment (In Rs.) | Details of payee | | |
|--------|-----------------|----------------------------|----------------------------|------------------|-----------------------------|---------|
| | | | | Name | PAN or aadhar, if available | Address |
| | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C)/sub-section (1) of section 11 read with sub-section (3A) of section 40A

| S. No. | Date of payment | Amount | Nature | Details of payee | | |
|--------|-----------------|--------|--------|------------------|-----------------------------|---------|
| | | | | Name | PAN or Aadhar, if available | Address |
| | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year

| S.No | Name of the lender or depositor | PAN or aadhar, if available | Address | Loan or deposit or any specified sum | Amount of loan or deposit taken or accepted | Whether the loan or deposit was squared up during the previous year? Yes/No | Maximum amount outstanding in the account at any time during the previous year | By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode | Whether account payee if by cheque or Bank draft? |
|------|---------------------------------|-----------------------------|---------|--------------------------------------|---|---|--|---|---|
| | | | NIL | | | | | | |
| | TOTAL | | | | | | | | |

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?

| S.No | Details of Payee | | | Details of Transaction | | | | Mode of Repayment | | | |
|--------------------------|------------------|-------------------|---------|--|--------|---|--|---------------------|----------------------------|---|---|
| | Name | PAN, if available | Address | Loan or deposit or any specified advance | Amount | Please specify mode of receipt [by Cheque or bank draft or use of electronic clearing system through a bank account or any other] | Whether Account payee, if by cheque or bank draft? | Whether squared up? | Maximum amount outstanding | By cheque or Bank draft or use of electronic clearing system through a bank account or nay other mode | Whether Account Payee if by cheque or bank draft? |
| -----NOT APPLICABLE----- | | | | | | | | | | | |



| Schedule Interest on TDS/TCS | | | |
|---|--|-------------------------------|-----------------|
| Tax deduction and collection account number (TAN) | Amount of interest under section 201(LA) or 206C(7) is payable | Amount paid out of column (2) | Date of Payment |
| (1) | (2) | (3) | (4) |
| JBPJ00877C | 100 | 100 | 30-07-23 |
| JBPJ00877C | 300 | 300 | 21-12-23 |
| JBPJ00877C | 0 | 0 | |



JAN PRAGATI EDUCATION SOCIETY, RAIPUR [C.G.](COLUMBIA GROUP OF INSTITUTIONS)

BALANCE SHEET AS ON 31/03/2024

(Amount in Rs)

| PARTICULARS | SCH. | Current Year (2023-24) | Previous Year (2022-23) |
|---|------|-------------------------|-------------------------|
| SOURCES OF FUNDS: | | | |
| Corpus Fund | A | □ 8,833,651.00 | □ 8,833,651.00 |
| Reserve Fund | B | □ 166,953,190.52 | □ 128,028,213.67 |
| Secured Loans | C | □ 13,767,535.18 | □ 18,898,876.17 |
| Unsecured Loans | D | □ 31,348,165.81 | □ 33,728,091.81 |
| Current Liabilities & Provisions | E | □ 11,230,772.00 | □ 13,290,446.00 |
| TOTAL RS. | | □ 232,133,314.51 | □ 202,779,278.65 |
| APPLICATION OF FUNDS: | | | |
| Property, Plant & Equipments: | | | |
| Columbia College of Pharmacy & Columbia Institute of Pharmacy | F | □ 43,938,542.87 | 30,355,894.95 |
| Columbia Institute of Engg.& Technology | | □ 42,233,178.18 | 46,071,770.18 |
| Columbia College of Nursing | | □ 13,039,436.00 | 6,827,638.00 |
| Columbia College of Education | | □ 6,425,920.00 | 6,710,447.00 |
| Columbia School of Management | | □ 7,240,261.00 | 6,414,950.00 |
| Columbia Global School | | □ 32,513,318.10 | 32,032,624.10 |
| Columbia College of Science & Commerce | | □ 4,624,296.00 | 3,007,520.00 |
| | | □ 150,014,952.15 | □ 131,420,844.23 |
| Loans & Advances | G | □ 67,202,793.00 | □ 57,761,639.62 |
| Sundry Deposits | H | □ 11,847,420.76 | □ 10,572,516.62 |
| Cash & Bank Balances | I | □ 3,068,148.60 | □ 3,024,278.18 |
| TOTAL RS. | | □ 232,133,314.51 | □ 202,779,278.65 |

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS- REFER SCHEDULE "S"

PLACE : RAIPUR
DATE: 10/09/2024

**IN TERMS OF REPORT OF OUR EVEN DATE
FOR, SANJIB JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN. NO.-004993C**

Kishor Jadwani

[Kishor Jadwani]
CHAIRMAN



Harjeet Singh Hura
[Harjeet Singh Hura]
SECRETARY

Sanjib Jain
[SANJIB JAIN]
PARTNER
M.NO. 73779



UDIN- 24073779 BKfKEV7810

JAN PRAGATI EDUCATION SOCIETY, RAIPUR [C.G.](COLUMBIA GROUP OF INSTITUTIONS)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2024

(Amount in Rs)

| PARTICULARS | SCH. | Current Year (2023-24) | Previous Year (2022-23) |
|---|------|-----------------------------|------------------------------|
| INCOMES : | | | |
| (A) Fees recd. From Students ; | | | |
| Columbia College of Pharmacy | □ | 21,146,783.00 | □ 17,072,325.00 |
| Columbia Institute of Pharmacy | □ | 46,177,425.63 | □ 39,754,854.00 |
| Columbia Institute of Engg.& Technology | □ | 28,995,044.00 | □ 23,642,343.00 |
| Columbia School of Management | □ | 1,609,544.00 | □ 1,825,064.00 |
| Columbia College of B. Ed | □ | 8,317,190.00 | □ 11,400,819.00 |
| Columbia College of Nursing | □ | 15,988,751.00 | □ 11,933,656.00 |
| Columbia Global School | □ | 35,204,967.00 | □ 34,610,821.00 |
| Columbia Juniors | □ | 4,585,467.00 | □ 3,340,980.00 |
| Columbia College of Science & Commerce | □ | 1,172,786.00 | □ 390,988.00 |
| | □ | 163,197,957.63 | □ 143,971,850.00 |
| (B) Membership Fees from Trustees | - | □ 78,000.00 | □ 61,200.00 |
| (C) Other Incomes | J | □ -1,601,049.37 | □ -10,432,917.20 |
| TOTAL (A to C) RS. | | 161,674,908.26 | 133,600,132.80 |
| EXPENDITURE : | | | |
| (A) Depreciation on Property, Plant & Equipments: | | | |
| Columbia College of Pharmacy & Columbia Institute of Pharmacy | } | □ 4,544,834.00 | □ 3,765,756.00 |
| Columbia Institute of Engg.& Technology | □ | 4,552,646.00 | □ 4,854,738.00 |
| Columbia School of Management | □ | 679,111.00 | □ 631,525.00 |
| Columbia College of Nursing | □ | 815,446.00 | □ 515,165.00 |
| Columbia College of Education | □ | 565,536.00 | □ 564,444.00 |
| Columbia Global School | □ | 3,176,496.00 | □ 2,665,149.00 |
| Columbia College of Science & Commerce | □ | 31,305.00 | □ 12,579.00 |
| | □ | 14,365,374.00 | □ 13,009,356.00 |
| (B) Administrative Expenses | M | □ 16,440,067.68 | □ 12,196,544.12 |
| (C) Personnel Expenses | N | □ 74,916,894.00 | □ 68,219,287.00 |
| (C) Financial Charges | K | □ 3,554,040.97 | □ 3,774,886.61 |
| (D) Repairs & Maintenance | O | □ 4,233,619.00 | □ 1,587,891.00 |
| (E) Approval & Inspection Fees | P | □ 4,017,400.00 | □ 3,358,710.00 |
| (F) Common Expenses | L | □ 4,983,145.76 | □ 3,331,407.62 |
| TOTAL (A to F) RS. | | 122,510,541.41 | □ 105,478,082.35 |
| Surplus being excess of income over expenditure | | □ 39,164,366.85 | □ 28,122,050.45 |
| TOTAL RS. | | □ 161,674,908.26 | □ 133,600,132.80 |

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS- REFER SCHEDULE "T"

PLACE : RAIPUR
DATE: 10/09/2024

IN TERMS OF REPORT OF OUR EVEN DATE
FOR, SANJIB JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN. NO.-004993C

Kishor Jadwan

[KISHOR JADWAN]
CHAIRMAN



Harjeet Singh Hura

[HARJEET SINGH HURA]
SECRETARY

[SANJIB JAIN]
PARTNER
M.NO. 73779



UDIN-24073779BKfKEV7810

JAN PRAGATI EDUCATION SOCIETY , RAIPUR [C.G.](COLUMBIA GROUP OF INSTITUTIONS)

SCHEDULE 'A' TO 'T' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2024

| PARTICULARS | (Amount in Rs) |
|--------------------------------|------------------------|
| CORPUS FUND | SCHEDULE- " A " |
| Opening Corpus | □ 8,833,651.00 |
| Add: Additions during the year | □ - |
| Closing Bal of Corpus Fund | □ 8,833,651.00 |
| TOTAL RS. | □ 8,833,651.00 |

| RESERVE FUND | (Amount in Rs) |
|---------------------------|-------------------------|
| RESERVE FUND | SCHEDULE- " B " |
| Opening Balance | □ 128,028,213.67 |
| Less : TDS & Other | □ 239,390.00 |
| Add: Surplus for the year | □ 39,164,366.85 |
| TOTAL RS. | □ 166,953,190.52 |

| SECURED LOANS : | (Amount in Rs) |
|--|------------------------|
| SECURED LOANS : | SCHEDULE- " C " |
| Term Loan From : | |
| > KOTAK MAHINDRA Bank Ltd, Raipur (Secured Against all movables) | |
| Kotak Mahindra Bank Ltd OD | □ 10,952,788.25 |
| > HDFC BANK, Raipur | |
| HDFC Bank Vehicle Loan | □ 327,574.61 |
| HDFC Bank Vehicle Loan | □ 327,790.98 |
| HDFC Bank Vehicle Loan | □ 1,079,690.67 |
| HDFC Bank Vehicle Loan | □ 1,079,690.67 |
| TOTAL RS. | □ 13,767,535.18 |

| UNSECURED LOANS :- | (Amount in Rs) |
|-------------------------------|------------------------|
| UNSECURED LOANS :- | SCHEDULE 'D' |
| Adhir Bhagwanani | □ 1,000,000.00 |
| Adhir Bhagwanani (HUF) | □ 500,000.00 |
| Amarpal Singh Hura (HUF) | □ 50,133.00 |
| Anil Jadwani & Sons (HUF) | □ 289,914.00 |
| Godawari Bai Jadwani | □ 3,030,465.00 |
| Harjeet Singh Hura HUF | □ 2,092,172.00 |
| Jairam Das Wadhvani & Sons | □ 1,613,363.00 |
| Jayshree Bhagwanani | □ 500,000.00 |
| Jeet Distributors | □ 94,208.00 |
| Jeet Medical & General Stores | □ 48,530.00 |
| Jeet Medical Agency | □ 528,134.00 |
| Kamaljeet Kaur Hura | □ 183,225.00 |
| Kirti Jadwani | □ 730,667.00 |
| Kumari Bai Yadav | □ 1,181,997.00 |
| Lila Bai Varyani | □ 310,445.00 |
| Mamta Ambwani | □ 684,375.00 |
| Mamta Jadwani | □ 313,625.00 |
| TOTAL CARRY FORWARD | □ 13,151,253.00 |



JAN PRAGATI EDUCATION SOCIETY , RAIPUR [C.G.](COLUMBIA GROUP OF INSTITUTIONS)

SCHEDULE 'A' TO 'T' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2024

| TOTAL BROUGHT FORWARD | <input type="checkbox"/> | 13,151,253.00 |
|------------------------------|--------------------------|----------------------|
| Mangli Bai | <input type="checkbox"/> | 2,170,431.00 |
| Mani Kant Jain | <input type="checkbox"/> | 519,033.00 |
| Navjeet Singh Malhotra | <input type="checkbox"/> | 5,284,200.00 |
| Pooja Jadwani | <input type="checkbox"/> | 871,129.00 |
| Rakesh Dhankani | <input type="checkbox"/> | 1,594,298.00 |
| Reeta Bai Wadhvani | <input type="checkbox"/> | 1,645,119.00 |
| Rewati Bai Sinha | <input type="checkbox"/> | 722,598.00 |
| Sangeeta Kodnani | <input type="checkbox"/> | 800,237.00 |
| Saraswati Jadwani | <input type="checkbox"/> | 215,831.00 |
| Dhruvaditya Bhagwananai | <input type="checkbox"/> | 500,000.00 |
| Shikha Jadwani | <input type="checkbox"/> | 313,624.00 |
| Sohan Dhankani | <input type="checkbox"/> | 1,594,298.00 |
| Swarnalata Saraf | <input type="checkbox"/> | 34,463.81 |
| Vicky Jadwani | <input type="checkbox"/> | 1,231,079.00 |
| Vikas Jadwani | <input type="checkbox"/> | 387,189.00 |
| Vikas Jadwani & Sons (HUF) | <input type="checkbox"/> | 313,383.00 |
| TOTAL RS. | <input type="checkbox"/> | 31,348,165.81 |

| CURRENT LIABILITIES & PROVISIONS : | SCHEDULE 'E' | |
|---|--------------------------|-------------------|
| (A) SUNDRY CREDITORS :- | | |
| <u>(i) Creditors</u> | | |
| Renown Infotech | <input type="checkbox"/> | 15,000.00 |
| Sargam Musicals | <input type="checkbox"/> | 6,700.00 |
| Shivam Cosmetics | <input type="checkbox"/> | 26,140.00 |
| S K Medical Book Shop | <input type="checkbox"/> | 59,444.00 |
| Vensysco Infra Private Limited | <input type="checkbox"/> | 12,965.00 |
| www.bharatiyadigitalnews.in | <input type="checkbox"/> | 4,000.00 |
| TOTAL RS. [A] | <input type="checkbox"/> | 124,249.00 |



JAN PRAGATI EDUCATION SOCIETY , RAIPUR [C.G.](COLUMBIA GROUP OF INSTITUTIONS)

SCHEDULE 'A' TO 'T' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2024

| PARTICULARS | AMOUNT |
|---|---|
| (B) OTHER CREDIT BALANCES:- | |
| Caution Money | <input type="checkbox"/> 5,617,515.00 |
| Mini Research Projects | <input type="checkbox"/> 5,222,360.00 |
| Summit Digitel Infra (Security Deposit) | <input type="checkbox"/> 30,000.00 |
| SCERT(D.Ed) | <input type="checkbox"/> 58,055.00 |
| CSVTU | <input type="checkbox"/> 11,350.00 |
| Amarpal Singh Hura | <input type="checkbox"/> 167,243.00 |
| TOTAL RS. [B] | <input type="checkbox"/> 11,106,523.00 |
| GRAND TOTAL [A + B +C] | <input type="checkbox"/> 11,230,772.00 |

| LOANS & ADVANCES : | SCHEDULE "G" | |
|---------------------------------|--------------------------|----------------------|
| <u>Advance to Staff:</u> | | 257,143.00 |
| <u>Other Debit Balances :</u> | | |
| Rekha Hura | <input type="checkbox"/> | 1,762,145.00 |
| Popatmal Sewaram HUF | <input type="checkbox"/> | 59,478,179.00 |
| Ganpat Sinha (Civil Contractor) | <input type="checkbox"/> | 5,700,000.00 |
| Price Senataiton | <input type="checkbox"/> | 4,000.00 |
| Asian Electricals | <input type="checkbox"/> | 786.00 |
| Harish New Agency | <input type="checkbox"/> | 520.00 |
| SB Multi Media Private Limited | <input type="checkbox"/> | 20.00 |
| TOTAL RS. | <input type="checkbox"/> | 67,202,793.00 |



SCHEDULE 'A' TO 'T' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2024

SCHEDULE 'F'
PROPERTY, PLANT & EQUIPMENTS :

| P A R T I C U L A R S | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | | | |
|--------------------------|-----------------------------------|---------------------------|-----------------------|---------------------------------|-----------------------------------|-----------------------|----------------------|---------------------------------|--------------------------|-----------------------|-----------------------|
| | GROSS BLOCK BALANCE 01/04/2023 | ADDITIONS DURING THE YEAR | | DEDUCTION DURING THE YEAR | GROSS BLOCK BALANCE 31/03/2024 | DEP. UPTO 31/03/2023 | FOR THE YEAR | DEDUCTION DURING THE YEAR | TOTAL UPTO 31/03/2024 | AS ON 31/03/2024 | AS ON 31/03/2023 |
| | | 180 DAYS OR MORE | LESS THAN 180 DAYS | | | | | | | | |
| (i) PHARMACY COLLEGE | 69,420,373.61 | 6,067,625.92 | 18,809,856.00 | 6,750,000.00 | 87,547,855.53 | 39,064,477.66 | 4,544,834.00 | - | 43,609,312.66 | 43,938,542.87 | 30,355,894.95 |
| (ii) ENGINEERING COLLEGE | 175,942,893.87 | 231,354.00 | 482,700.00 | - | 176,656,947.87 | 129,871,123.69 | 4,552,646.00 | - | 134,423,769.69 | 42,233,178.18 | 46,071,770.18 |
| (iii) M.B.A COLLEGE | 17,199,018.38 | 705,176.00 | 1,501,872.00 | 702,626.00 | 18,703,440.38 | 10,784,068.38 | 679,111.00 | - | 11,463,179.38 | 7,240,261.00 | 6,414,950.00 |
| (iv) BED | 12,217,670.00 | 112,090.00 | 168,919.00 | - | 12,498,679.00 | 5,507,223.00 | 565,536.00 | - | 6,072,759.00 | 6,425,920.00 | 6,710,447.00 |
| (v) NURSING COLLEGE | 11,264,892.00 | 4,273,500.00 | 9,510,744.00 | 6,757,000.00 | 18,292,136.00 | 4,437,254.00 | 815,446.00 | - | 5,252,700.00 | 13,039,436.00 | 6,827,638.00 |
| (vi) GLOBAL SCHOOL | 42,014,575.10 | 1,014,301.00 | 2,642,889.00 | - | 45,671,765.10 | 9,981,951.00 | 3,176,496.00 | - | 13,158,447.00 | 32,513,318.10 | 32,032,624.10 |
| (vii) SCIENCE & COMMERCE | 3,022,933.00 | 64,701.00 | 1,583,380.00 | - | 4,671,014.00 | 15,413.00 | 31,305.00 | - | 46,718.00 | 4,624,296.00 | 3,007,520.00 |
| TOTAL RS. | 331,082,355.96 | 12,468,747.92 | 34,700,560.00 | 14,209,626.00 | 364,041,837.88 | 199,661,510.73 | 14,365,374.00 | - | 214,026,885.73 | 150,014,952.15 | 131,420,844.23 |



(i) PROPERTY, PLANT & EQUIPMENTS : PHARMACY COLLEGE

| PARTICULARS | RATE | GROSS BLOCK | | | | DEPRECIATION | | | NET BLOCK | | | |
|--|------|--------------------------------|--|--|---------------------------|--------------------------------|----------------------|--------------|---------------------------|-----------------------|------------------|------------------|
| | | GROSS BLOCK BALANCE 01/04/2023 | ADDITIONS DURING THE YEAR 180 DAYS OR MORE | DEDUCTION DURING THE YEAR LESS THAN 180 DAYS | DEDUCTION DURING THE YEAR | GROSS BLOCK BALANCE 31/03/2024 | DEP. UPTO 31/03/2023 | FOR THE YEAR | DEDUCTION DURING THE YEAR | TOTAL UPTO 31/03/2024 | AS ON 31/03/2024 | AS ON 31/03/2023 |
| | | | | | | | | | | | | |
| BLOCK-A- LAND | | | | | | | | | | | | |
| > LAND | | 1,037,027.00 | | | | 1,037,027.00 | | | | | 1,037,027.00 | 1,037,027.00 |
| TOTAL RS. | | 1,037,027.00 | | | | 1,037,027.00 | | | | | 1,037,027.00 | 1,037,027.00 |
| BLOCK-B- COLLEGE BUILDINGS | 10% | | | | | | | | | | | |
| > COLLEGE BUILDING | | 32,390,528.23 | | 6,750,000.00 | | 39,140,528.23 | 17,645,267.23 | 1,812,026.00 | | 19,457,293.23 | 19,683,235.00 | 14,745,261.00 |
| TOTAL RS. | | 32,390,528.23 | | 6,750,000.00 | | 39,140,528.23 | 17,645,267.23 | 1,812,026.00 | | 19,457,293.23 | 19,683,235.00 | 14,745,261.00 |
| BLOCK-C- FURNITURE & FIXTURES | | | | | | | | | | | | |
| > FURNITURE & FIXTURES | | 2,505,899.00 | 77,400.00 | | | 2,583,299.00 | 1,694,860.00 | 88,844.00 | | 1,783,704.00 | 799,595.00 | 811,039.00 |
| > WATER COOLER | 10% | 171,256.00 | | | | 171,256.00 | 24,364.00 | 14,689.00 | | 39,053.00 | 132,203.00 | 146,892.00 |
| > GREEN CHALK BOARD | | 4,050.00 | | | | 4,050.00 | 3,259.00 | 79.00 | | 3,338.00 | 712.00 | 791.00 |
| > OFFICE BAG | | 1,440.00 | | | | 1,440.00 | 1,160.00 | 28.00 | | 1,188.00 | 252.00 | 280.00 |
| TOTAL RS. | | 2,682,645.00 | 77,400.00 | | | 2,760,045.00 | 1,723,643.00 | 1,03,640.00 | | 1,827,283.00 | 932,762.00 | 959,002.00 |
| BLOCK-D- PLANT & MACHINERY | | | | | | | | | | | | |
| > ELECTRIC EQUIPMENTS | | 225,403.00 | | | | 225,403.00 | 211,493.00 | 2,087.00 | | 213,580.00 | 11,823.00 | 13,910.00 |
| > LAB EQUIPMENT | | 16,817,857.88 | | | | 16,817,857.88 | 8,745,575.88 | 1,210,842.00 | | 9,956,417.88 | 6,861,440.00 | 8,072,282.00 |
| > CAMERA & ACCESSORIES | | 138,725.70 | 147,701.00 | 54,333.00 | | 340,759.70 | 86,395.00 | 34,080.00 | | 120,475.00 | 220,284.70 | 52,330.70 |
| > LCD PROJECTOR | | 272,370.00 | | | | 272,370.00 | 174,998.00 | 14,606.00 | | 189,604.00 | 82,766.00 | 97,372.00 |
| > MOTOR CYCLE(CG04CV9769) | | 37,766.00 | | | | 37,766.00 | 34,715.00 | 458.00 | | 35,173.00 | 2,593.00 | 3,051.00 |
| > MARUTI ZEN | | 421,671.00 | | | | 421,671.00 | 387,600.00 | 5,111.00 | | 392,711.00 | 28,960.00 | 34,071.00 |
| > OFFICE EQUIPMENTS | | 107,267.00 | | | | 107,267.00 | 100,453.00 | 1,022.00 | | 101,475.00 | 5,792.00 | 6,814.00 |
| > TRANSFORMER | | 245,235.00 | | | | 245,235.00 | 228,392.00 | 2,526.00 | | 230,918.00 | 14,317.00 | 16,843.00 |
| > MARUTI ECCO (CG04HD2609) | | 367,516.00 | | | | 367,516.00 | 306,014.00 | 9,225.00 | | 315,239.00 | 52,277.00 | 61,502.00 |
| > MARUTI VAN | | 258,477.00 | | | | 258,477.00 | 242,164.00 | 2,447.00 | | 244,611.00 | 13,866.00 | 16,313.00 |
| > BUS | 15% | 3,179,349.00 | | | | 3,179,349.00 | 238,451.00 | 441,135.00 | | 679,586.00 | 2,499,763.00 | 2,940,898.00 |
| > MISC. ASSETS | | 318,350.00 | 38,900.00 | | | 357,250.00 | 233,053.00 | 18,630.00 | | 251,683.00 | 105,567.00 | 85,297.00 |
| > EPBX SYSTEM | | 112,260.00 | | | | 112,260.00 | 88,209.00 | 3,608.00 | | 91,817.00 | 20,443.00 | 24,051.00 |
| > AIR COOLER | | 110,500.00 | 161,002.00 | | | 271,502.00 | 79,793.00 | 28,756.00 | | 108,549.00 | 162,953.00 | 30,707.00 |
| > LASER PRINTER | | 15,325.00 | | | | 15,325.00 | 14,790.00 | 80.00 | | 14,870.00 | 455.00 | 535.00 |
| > SCIENTIFIC EQUIPMENTS | | 1,030,586.80 | | | | 1,030,586.80 | 1,026,815.80 | 566.00 | | 1,027,381.80 | 3,205.00 | 3,771.00 |
| > WASHING MACHINE | | 39,923.00 | | | | 39,923.00 | 26,567.00 | 2,003.00 | | 28,570.00 | 11,353.00 | 13,356.00 |
| > REFRIGERATOR | | 115,400.00 | | | | 115,400.00 | 71,485.00 | 6,887.00 | | 78,072.00 | 37,328.00 | 43,915.00 |
| > SPORTS EQUIPMENTS | | 80,527.00 | | 13,006.00 | | 93,533.00 | 32,417.00 | 8,192.00 | | 40,609.00 | 52,924.00 | 48,110.00 |
| > SOUND & ACCESSORIES | | 84,800.00 | | | | 84,800.00 | 71,628.00 | 1,976.00 | | 73,604.00 | 11,196.00 | 13,172.00 |
| > FIRE EXTINGUISHER | | 54,323.00 | | | | 54,323.00 | 24,717.00 | 4,441.00 | | 29,158.00 | 25,165.00 | 29,606.00 |
| > AIR CONDITIONERS | | 408,290.00 | 69,490.00 | | | 477,780.00 | 297,649.00 | 27,020.00 | | 324,669.00 | 153,111.00 | 110,641.00 |
| > GENERATOR DG Set | | 922,000.00 | | | | 922,000.00 | 69,150.00 | 127,928.00 | | 197,078.00 | 724,922.00 | 852,850.00 |
| TOTAL RS. | | 25,363,922.38 | 417,093.00 | 67,339.00 | | 25,848,354.38 | 12,792,524.68 | 1,953,326.00 | | 14,745,850.68 | 11,102,503.70 | 12,571,397.70 |
| BLOCK-E - COMPUTERS | | | | | | | | | | | | |
| > COMPUTER SYSTEMS | | 1,571,345.00 | 159,540.00 | 386,945.00 | | 2,117,830.00 | 1,365,937.00 | 223,368.00 | | 1,589,305.00 | 528,525.00 | 205,408.00 |
| > LAPTOP | 40% | 45,216.00 | | | | 45,216.00 | 45,215.00 | | | 45,215.00 | 1.00 | 1.00 |
| > LIBRARIES BOOKS | | 6,329,690.00 | 203,966.00 | 178,839.00 | | 6,712,495.00 | 5,491,891.75 | 452,474.00 | | 5,942,365.75 | 768,129.25 | 837,798.25 |
| TOTAL RS. | | 7,946,251.00 | 363,506.00 | 565,784.00 | | 8,875,541.00 | 6,903,043.75 | 675,842.00 | | 7,578,885.75 | 1,296,655.25 | 1,043,207.25 |
| TOTAL BLOCKS RS. (I) | | 69,420,373.61 | 857,999.00 | 7,383,123.00 | | 77,661,495.61 | 39,064,478.66 | 4,544,834.00 | | 43,609,312.66 | 34,052,182.95 | 30,355,894.95 |
| CAPITAL WIP | | | | | | | | | | | | |
| > COLLEGE BUILDING | | | 5,209,626.92 | 11,426,733.00 | | 6,750,000.00 | | | | | 9,886,359.92 | |
| TOTAL RS. (II) | | | 5,209,626.92 | 11,426,733.00 | | 6,750,000.00 | | | | | 9,886,359.92 | |
| GRAND TOTAL RS. (I+II) | | 69,420,373.61 | 6,067,625.92 | 18,809,856.00 | | 87,547,855.53 | 39,064,478.66 | 4,544,834.00 | | 43,609,312.66 | 43,938,542.87 | 30,355,894.95 |



(ii) PROPERTY, PLANT & EQUIPMENTS : ENGINEERING COLLEGE

| PARTICULARS | RATE | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | | |
|--|------|--------------------------------|--|---------------------------|--------------------------------|-----------------------|---------------------|---------------------------|-----------------------|----------------------|----------------------|
| | | GROSS BLOCK BALANCE 01/04/2023 | ADDITIONS DURING THE YEAR LESS THAN 180 DAYS OR MORE | DEDUCTION DURING THE YEAR | GROSS BLOCK BALANCE 31/03/2024 | DEP. UPTO 31/03/2023 | FOR THE YEAR | DEDUCTION DURING THE YEAR | TOTAL UPTO 31/03/2024 | AS ON 31/03/2024 | AS ON 31/03/2023 |
| BLOCK-A- LAND | | | | | | | | | | | |
| > LAND | | 5,088,170.00 | - | - | 5,088,170.00 | - | - | - | - | 5,088,170.00 | 5,088,170.00 |
| TOTAL RS. | | 5,088,170.00 | | | 5,088,170.00 | | | | | 5,088,170.00 | 5,088,170.00 |
| BLOCK-B- COLLEGE BUILDINGS | 10% | | | | | | | | | | |
| > COLLEGE BUILDING | | 122,684,302.20 | - | - | 122,684,302.20 | 88,004,095.02 | 3,468,021.00 | 91,472,116.02 | 91,472,116.02 | 31,212,186.18 | 34,680,207.18 |
| TOTAL RS. | | 122,684,302.20 | | | 122,684,302.20 | 88,004,095.02 | 3,468,021.00 | 91,472,116.02 | 91,472,116.02 | 31,212,186.18 | 34,680,207.18 |
| BLOCK-C- FURNITURE & FIXTURES | 10% | | | | | | | | | | |
| > FURNITURE & FIXTURES | | 5,290,489.73 | 77,384.00 | - | 5,367,873.73 | 3,993,463.73 | 137,441.00 | 4,130,904.73 | 4,130,904.73 | 1,236,969.00 | 1,297,026.00 |
| > SPORTS EQUIPMENT | | 174,134.00 | 14,200.00 | - | 188,334.00 | 117,295.00 | 7,104.00 | 124,399.00 | 124,399.00 | 63,935.00 | 56,839.00 |
| > MISC ASSETS | | 1,854,945.00 | - | - | 1,854,945.00 | 1,240,497.00 | 61,445.00 | 1,301,942.00 | 1,301,942.00 | 553,003.00 | 614,448.00 |
| TOTAL RS. | | 7,319,568.73 | 91,584.00 | | 7,411,152.73 | 5,351,255.73 | 205,990.00 | 5,557,245.73 | 5,557,245.73 | 1,853,907.00 | 1,968,313.00 |
| BLOCK-D- PLANT & MACHINERY | | | | | | | | | | | |
| > LAB EQUIPMENT | | 1,166,164.00 | - | - | 1,166,164.00 | 1,063,526.00 | 15,396.00 | 1,078,922.00 | 1,078,922.00 | 87,242.00 | 102,638.00 |
| > COMPUTER PRINTER | | 11,589,125.12 | - | - | 11,589,125.12 | 9,687,106.12 | 285,303.00 | 9,972,409.12 | 9,972,409.12 | 1,616,716.00 | 1,902,019.00 |
| > AIR COOLER | | 7,000.00 | - | - | 7,000.00 | 6,389.00 | 92.00 | 6,481.00 | 6,481.00 | 519.00 | 611.00 |
| > EPABX SYSTEM | | 481,224.00 | - | - | 481,224.00 | 418,650.00 | 9,386.00 | 428,036.00 | 428,036.00 | 53,188.00 | 62,574.00 |
| > CAMERA & ACCESSORIES | | 115,863.00 | - | - | 115,863.00 | 101,695.00 | 2,125.00 | 103,820.00 | 103,820.00 | 12,043.00 | 14,168.00 |
| > COOLER | | 300,717.00 | 51,870.00 | - | 352,587.00 | 193,030.00 | 23,934.00 | 216,964.00 | 216,964.00 | 135,623.00 | 107,687.00 |
| > TOYOTA COROLLA(CAR) | | 294,509.00 | 69,250.00 | - | 363,759.00 | 197,378.00 | 24,957.00 | 222,335.00 | 222,335.00 | 141,424.00 | 97,131.00 |
| > WAGON -R | | 211,000.00 | - | - | 211,000.00 | 210,156.00 | 127.00 | 210,283.00 | 210,283.00 | 18,507.00 | 21,773.00 |
| > WAGON -R | | 659,351.00 | - | - | 659,351.00 | 49,451.00 | 91,485.00 | 140,936.00 | 140,936.00 | 518,415.00 | 609,900.00 |
| > MARUTI ESTILO | | 425,051.00 | - | - | 425,051.00 | 359,257.00 | 9,869.00 | 369,126.00 | 369,126.00 | 55,925.00 | 65,794.00 |
| > SWIFT DEZIRE LDI | | 487,000.00 | - | - | 487,000.00 | 485,004.00 | 299.00 | 485,303.00 | 485,303.00 | 1,697.00 | 1,996.00 |
| > ALTO 800 | 15% | 604,000.00 | - | - | 604,000.00 | 260,888.00 | 51,467.00 | 312,355.00 | 312,355.00 | 291,645.00 | 343,112.00 |
| > RENAULT CAR | | 171,074.00 | - | - | 171,074.00 | 160,716.00 | 1,554.00 | 162,270.00 | 162,270.00 | 8,804.00 | 10,358.00 |
| > OMNI | | 42,050.00 | - | - | 42,050.00 | 35,541.00 | 976.00 | 36,517.00 | 36,517.00 | 5,533.00 | 6,509.00 |
| > MOTOR CYCLE | | 18,980.00 | - | - | 18,980.00 | 17,322.00 | 249.00 | 17,571.00 | 17,571.00 | 1,409.00 | 1,658.00 |
| > WATER FILTER | | 175,550.00 | - | - | 175,550.00 | 156,604.00 | 2,842.00 | 159,446.00 | 159,446.00 | 16,104.00 | 18,946.00 |
| > PHOTOCOPIER | | 409,245.00 | - | - | 409,245.00 | 364,544.00 | 6,705.00 | 371,249.00 | 371,249.00 | 37,996.00 | 44,701.00 |
| > GENERATOR | | 569,064.00 | - | - | 569,064.00 | 519,195.00 | 7,480.00 | 526,675.00 | 526,675.00 | 42,389.00 | 49,869.00 |
| > TRANSFORMER | | 24,575.00 | - | - | 24,575.00 | 22,429.00 | 322.00 | 22,751.00 | 22,751.00 | 1,824.00 | 2,146.00 |
| > REFRIGERATOR | | 538,600.00 | - | - | 538,600.00 | 454,300.00 | 12,645.00 | 466,945.00 | 466,945.00 | 71,655.00 | 84,300.00 |
| > SOLAR WATER HEATING SYSTEM | | 981,090.00 | - | - | 981,090.00 | 865,374.00 | 17,357.00 | 882,731.00 | 882,731.00 | 98,359.00 | 115,716.00 |
| > AIR CONDITIONER | | 170,799.00 | - | - | 170,799.00 | 131,772.00 | 5,854.00 | 137,626.00 | 137,626.00 | 33,173.00 | 39,027.00 |
| > SOUND SYSTEMS & ACCESSORIES | | 460,340.00 | - | - | 460,340.00 | 269,848.00 | 28,574.00 | 298,422.00 | 298,422.00 | 161,918.00 | 190,492.00 |
| > WATER COOLER | | 25,016.00 | - | - | 25,016.00 | 8,724.00 | 2,444.00 | 11,168.00 | 11,168.00 | 13,848.00 | 16,292.00 |
| > FIRE EXTINGUISHER | | 20,628,377.12 | 121,120.00 | - | 20,749,497.12 | 16,718,116.12 | 604,708.00 | 17,322,824.12 | 17,322,824.12 | 3,426,673.00 | 3,910,261.00 |
| TOTAL RS. | | 20,628,377.12 | 121,120.00 | | 20,749,497.12 | 16,718,116.12 | 604,708.00 | 17,322,824.12 | 17,322,824.12 | 3,426,673.00 | 3,910,261.00 |
| BLOCK-E- COMPUTERS | 40% | | | | | | | | | | |
| > COMPUTER SYSTEMS | | 12,770,335.00 | 18,650.00 | 482,700.00 | 13,271,685.00 | 12,486,214.00 | 217,648.00 | 12,703,862.00 | 12,703,862.00 | 567,823.00 | 284,121.00 |
| > LIBRARIES BOOKS | | 7,452,140.82 | - | - | 7,452,140.82 | 7,311,442.82 | 56,279.00 | 7,367,721.82 | 7,367,721.82 | 84,419.00 | 140,698.00 |
| TOTAL RS. | | 20,222,475.82 | 18,650.00 | 482,700.00 | 20,723,825.82 | 19,797,656.82 | 273,927.00 | 20,071,583.82 | 20,071,583.82 | 652,242.00 | 424,819.00 |
| TOTAL BLOCKS RS.(I) | | 175,942,893.87 | 231,354.00 | 482,700.00 | 176,656,947.87 | 129,871,123.69 | 4,552,646.00 | 134,423,769.69 | 134,423,769.69 | 42,233,178.18 | 46,071,770.18 |
| CAPITAL WIP | | | | | | | | | | | |
| COLLEGE BUILDING | | | | | | | | | | | |
| TOTAL RS. (II) | | | | | | | | | | | |
| GRAND TOTAL RS. (HI I) | | 175,942,893.87 | 231,354.00 | 482,700.00 | 176,656,947.87 | 129,871,123.69 | 4,552,646.00 | 134,423,769.69 | 134,423,769.69 | 42,233,178.18 | 46,071,770.18 |



(iii) PROPERTY, PLANT & EQUIPMENTS : M.B.A COLLEGE.

| P A R T I C U L A R S | RATE | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | |
|----------------------------------|------|--------------------------------|--|--|----------------------|---------------|---------------------------|-----------------------|------------------|------------------|
| | | GROSS BLOCK BALANCE 01/04/2023 | ADDITIONS DURING THE YEAR 180 DAYS OR MORE | DEDUCTION DURING THE YEAR LESS THAN 180 DAYS | DEP. UPTO 31/03/2023 | FOR THE YEAR | DEDUCTION DURING THE YEAR | TOTAL UPTO 31/03/2024 | AS ON 31/03/2024 | AS ON 31/03/2023 |
| BLOCK-A- LAND | - | 791,000.00 | - | - | - | - | - | - | 791,000.00 | 791,000.00 |
| TOTAL RS. | | 791,000.00 | - | - | - | - | - | - | 791,000.00 | 791,000.00 |
| BLOCK-B- COLLEGE BUILDINGS | 10% | 14,735,371.88 | - | 702,626.00 | - | 9,440,766.88 | 564,592.00 | 10,005,358.88 | 5,432,639.00 | 5,294,605.00 |
| > COLLEGE BUILDING | | 14,735,371.88 | - | 702,626.00 | - | 9,440,766.88 | 564,592.00 | 10,005,358.88 | 5,432,639.00 | 5,294,605.00 |
| TOTAL RS. | | 14,735,371.88 | - | 702,626.00 | - | 9,440,766.88 | 564,592.00 | 10,005,358.88 | 5,432,639.00 | 5,294,605.00 |
| BLOCK-C- FURNITURE & FIXTURES | 10% | 699,212.00 | - | - | - | 516,650.00 | 18,256.00 | 534,906.00 | 164,306.00 | 182,562.00 |
| > FURNITURE & FIXTURES | | 699,212.00 | - | - | - | 516,650.00 | 18,256.00 | 534,906.00 | 164,306.00 | 182,562.00 |
| TOTAL RS. | | 699,212.00 | - | - | - | 516,650.00 | 18,256.00 | 534,906.00 | 164,306.00 | 182,562.00 |
| BLOCK-D- PLANT & MACHINERY | | 130,000.00 | - | - | - | 114,772.00 | 2,284.00 | 117,056.00 | 12,944.00 | 15,228.00 |
| > OMNI | | 130,000.00 | - | - | - | 114,772.00 | 2,284.00 | 117,056.00 | 12,944.00 | 15,228.00 |
| > TATA INDIGO CS LX(CG04HB-4782) | | 481,587.00 | - | - | - | 429,527.00 | 7,809.00 | 437,336.00 | 44,251.00 | 52,060.00 |
| > SWIFT CAR | | 61,572.00 | - | 692,707.00 | - | - | 51,953.00 | 640,754.00 | 17,424.00 | 20,499.00 |
| > MISC. ASSETS | 15% | 61,572.00 | - | - | - | 41,073.00 | 3,075.00 | 44,148.00 | 17,424.00 | 20,499.00 |
| > SPORTS ACCESSORIES | | 62,500.00 | - | 300.00 | - | - | 23.00 | 23.00 | 277.00 | - |
| > PHOTOCOPIER | | 33,500.00 | - | - | - | 56,277.00 | 933.00 | 57,210.00 | 5,290.00 | 6,223.00 |
| > AIR CONDITIONER | | 27,700.00 | - | - | - | 2,513.00 | 4,648.00 | 7,161.00 | 26,339.00 | 30,987.00 |
| > WATER COOLER | | 796,859.00 | - | 693,007.00 | - | 5,921.00 | 3,267.00 | 9,188.00 | 18,512.00 | 21,779.00 |
| TOTAL RS. | | 176,575.50 | - | 650.00 | - | 650,083.00 | 73,992.00 | 724,075.00 | 765,791.00 | 146,776.00 |
| BLOCK-E- COMPUTERS | 40% | 176,575.50 | - | 650.00 | - | 176,368.50 | 133.00 | 176,701.50 | 524.00 | 7.00 |
| > LIBRARIES BOOKS | | 2,550.00 | - | 105,589.00 | - | - | 22,138.00 | 22,138.00 | 86,001.00 | - |
| > COMPUTER & ACCESSORIES | | 176,575.50 | - | 106,239.00 | - | 176,568.50 | 22,271.00 | 198,839.50 | 86,525.00 | 7.00 |
| TOTAL RS. | | 176,575.50 | - | 106,239.00 | - | 176,568.50 | 22,271.00 | 198,839.50 | 86,525.00 | 7.00 |
| TOTAL BLOCKS RS.(I) | | 17,199,018.38 | 2,550.00 | 1,501,872.00 | - | 10,784,068.38 | 679,111.00 | 11,463,179.38 | 7,240,261.00 | 6,414,950.00 |
| CAPITAL WIP | | - | 702,626.00 | - | - | - | - | - | - | - |
| COLLEGE BUILDING | | - | 702,626.00 | - | - | - | - | - | - | - |
| TOTAL RS. (II) | | - | 702,626.00 | - | - | - | - | - | - | - |
| GRAND TOTAL RS. (I+II) | | 17,199,018.38 | 705,176.00 | 1,501,872.00 | - | 10,784,068.38 | 679,111.00 | 11,463,179.38 | 7,240,261.00 | 6,414,950.00 |



(iv) PROPERTY, PLANT & EQUIPMENTS : B.ED

| P A R T I C U L A R S | RATE | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | |
|--|------|--------------------------------|--|--|--------------------------------|--------------|---------------------------|-----------------------|---------------------|---------------------|
| | | GROSS BLOCK BALANCE 01/04/2023 | ADDITIONS DURING THE YEAR 180 DAYS OR MORE | DEDUCTION DURING THE YEAR LESS THAN 180 DAYS | GROSS BLOCK BALANCE 31/03/2024 | FOR THE YEAR | DEDUCTION DURING THE YEAR | TOTAL UPTO 31/03/2024 | AS ON 31/03/2024 | AS ON 31/03/2023 |
| BLOCK-A- LAND | | | | | | | | | | |
| > LAND | | 2,539,770.00 | - | - | 2,539,770.00 | - | - | - | 2,539,770.00 | 2,539,770.00 |
| TOTAL RS. | | 2,539,770.00 | | | 2,539,770.00 | | | | 2,539,770.00 | 2,539,770.00 |
| BLOCK-B- PLANT & MACHINERY | | | | | | | | | | |
| > AIR CONDITIONER | | 500,000.00 | - | - | 500,000.00 | - | - | 392,877.00 | 107,123.00 | 126,027.00 |
| > CAMERA & ACCESSORIES | | 66,830.00 | - | - | 66,830.00 | - | - | 44,242.00 | 22,588.00 | 26,574.00 |
| > ATTENDANCE MACHINE | 15% | 19,810.00 | - | - | 19,810.00 | - | - | 15,567.00 | 4,243.00 | 4,992.00 |
| > Wagon R (CG 04 KT 5826) | | 320,000.00 | - | - | 320,000.00 | - | - | 232,803.00 | 87,197.00 | 102,585.00 |
| > REFRIGERATOR | | 11,800.00 | - | - | 11,800.00 | - | - | 7,683.00 | 4,117.00 | 4,843.00 |
| > COOLER | | 28,500.00 | - | - | 28,500.00 | - | - | 7,909.00 | 20,591.00 | 24,225.00 |
| > MISC. ASSETS | | 194,852.00 | 5,100.00 | 25,210.00 | 225,162.00 | - | - | 141,342.00 | 83,820.00 | 66,077.00 |
| > SPORTS ACCESSORIES | | 1,000,000.00 | - | 13,880.00 | 1,013,880.00 | - | - | 1,041.00 | 12,839.00 | - |
| BUS | | | | | | | | | | |
| > BUS | | 1,000,000.00 | - | - | 1,000,000.00 | - | - | 277,500.00 | 722,500.00 | 850,000.00 |
| TOTAL RS. | | 2,141,792.00 | 5,100.00 | 39,090.00 | 2,185,982.00 | | | 1,120,964.00 | 1,065,018.00 | 1,205,323.00 |
| BLOCK-C- COLLEGE BUILDINGS | | | | | | | | | | |
| > COLLEGE BUILDING | 10% | 7,073,742.00 | - | - | 7,073,742.00 | - | - | 273,712.00 | 2,463,409.00 | 2,737,121.00 |
| TOTAL RS. | | 7,073,742.00 | | | 7,073,742.00 | | | 273,712.00 | 2,463,409.00 | 2,737,121.00 |
| BLOCK-D- FURNITURE & FIXTURES | | | | | | | | | | |
| > FURNITURE & FIXTURE | 10% | 186,275.00 | 54,280.00 | - | 240,555.00 | - | - | 64,800.00 | 17,576.00 | 158,179.00 |
| TOTAL RS. | | 186,275.00 | 54,280.00 | | 240,555.00 | | | 64,800.00 | 17,576.00 | 158,179.00 |
| BLOCK-E- COMPUTERS | | | | | | | | | | |
| > COMPUTER SYSTEMS | 40% | 94,000.00 | 52,710.00 | 129,829.00 | 364,630.00 | - | - | 50,051.00 | 17,580.00 | 26,569.00 |
| > LIBRARY BOOKS | | 182,091.00 | - | - | 182,091.00 | - | - | 119,282.00 | 72,173.00 | 62,809.00 |
| TOTAL RS. | | 276,091.00 | 52,710.00 | 129,829.00 | 458,630.00 | | | 169,333.00 | 89,753.00 | 106,758.00 |
| TOTAL BLOCKS RS.(I) | | 12,217,670.00 | 112,090.00 | 168,919.00 | 12,498,679.00 | | | 5,507,223.00 | 5,655,536.00 | 6,710,447.00 |
| CAPITAL W/P | | | | | | | | | | |
| > COLLEGE BUILDING | | | | | | | | | | |
| TOTAL RS. (I I) | | | | | | | | | | |
| GRAND TOTAL RS. | | 12,217,670.00 | 112,090.00 | 168,919.00 | 12,498,679.00 | | | 5,507,223.00 | 5,655,536.00 | 6,710,447.00 |



(V) PROPERTY, PLANT & EQUIPMENTS : NURSING COLLEGE

| PARTICULARS | RATE | GROSS BLOCK | | | | DEPRECIATION | | | NET BLOCK | | | |
|-------------------------------|------|-----------------------------------|--|-----------------------|---------------------------------|-----------------------------------|----------------------|--------------|---------------------------------|--------------------------|------------------|------------------|
| | | GROSS BLOCK BALANCE 01/04/2023 | ADDITIONS DURING THE YEAR 180 DAYS OR MORE | LESS THAN 180 DAYS | DEDUCTION DURING THE YEAR | GROSS BLOCK BALANCE 31/03/2024 | DEP. UPTO 31/03/2023 | FOR THE YEAR | DEDUCTION DURING THE YEAR | TOTAL UPTO 31/03/2024 | AS ON 31/03/2024 | AS ON 31/03/2023 |
| BLOCK-A- LAND | | | | | | | | | | | | |
| > LAND | | 3,966,010.00 | - | - | - | 3,966,010.00 | - | - | - | - | 3,966,010.00 | 3,966,010.00 |
| TOTAL RS. | | 3,966,010.00 | - | - | - | 3,966,010.00 | - | - | - | - | 3,966,010.00 | 3,966,010.00 |
| BLOCK-B- FURNITURE & FIXTURES | | | | | | | | | | | | |
| > FURNITURE & FIXTURES | 10% | 252,817.00 | - | - | - | 252,817.00 | 107,391.00 | 14,543.00 | - | 121,934.00 | 130,883.00 | 145,426.00 |
| > REFRIGERATOR | | 34,800.00 | - | - | - | 34,800.00 | 8,516.00 | 2,628.00 | - | 11,144.00 | 23,656.00 | 26,284.00 |
| TOTAL RS. | | 287,617.00 | - | - | - | 287,617.00 | 115,907.00 | 17,171.00 | - | 133,078.00 | 154,539.00 | 171,710.00 |
| BLOCK-C- COMPUTERS | | | | | | | | | | | | |
| > COMPUTER SYSTEMS | 40% | 124,495.00 | 16,500.00 | 19,300.00 | - | 160,295.00 | 87,660.00 | 25,194.00 | - | 112,854.00 | 47,441.00 | 36,835.00 |
| > LIBRARIES BOOKS | | 1,682,288.00 | - | 234,444.00 | - | 1,916,732.00 | 1,280,076.00 | 207,774.00 | - | 1,487,850.00 | 428,882.00 | 402,212.00 |
| TOTAL RS. | | 1,806,783.00 | 16,500.00 | 253,744.00 | - | 2,077,027.00 | 1,367,736.00 | 232,968.00 | - | 1,600,704.00 | 476,323.00 | 439,047.00 |
| BLOCK-D- COLLEGE BUILDINGS | | | | | | | | | | | | |
| > COLLEGE BUILDING | 10% | 5,037,950.00 | - | 6,757,000.00 | - | 11,794,950.00 | 2,834,469.00 | 558,198.00 | - | 3,392,667.00 | 8,402,283.00 | 2,203,481.00 |
| TOTAL RS. | | 5,037,950.00 | - | 6,757,000.00 | - | 11,794,950.00 | 2,834,469.00 | 558,198.00 | - | 3,392,667.00 | 8,402,283.00 | 2,203,481.00 |
| BLOCK-E- PLANT & MACHINERY | | | | | | | | | | | | |
| LCD PROJECTOR | | 94,782.00 | - | - | - | 94,782.00 | 66,923.00 | 4,179.00 | - | 71,102.00 | 23,680.00 | 27,859.00 |
| AIR CONDITIONER | 15% | 71,750.00 | - | - | - | 71,750.00 | 52,219.00 | 2,930.00 | - | 55,149.00 | 16,601.00 | 19,531.00 |
| TOTAL RS. | | 166,532.00 | - | - | - | 166,532.00 | 119,142.00 | 7,109.00 | - | 126,251.00 | 40,281.00 | 47,390.00 |
| TOTAL BLOCKS RS.(I) | | 11,264,892.00 | 16,500.00 | 7,010,744.00 | - | 18,292,136.00 | 4,437,254.00 | 815,446.00 | - | 5,252,700.00 | 13,039,436.00 | 6,827,638.00 |
| CAPITAL WIP | | | | | | | | | | | | |
| COLLEGE BUILDING | | - | 4,257,000.00 | 2,500,000.00 | 6,757,000.00 | - | - | - | - | - | - | - |
| TOTAL RS. (II) | | - | 4,257,000.00 | 2,500,000.00 | 6,757,000.00 | - | - | - | - | - | - | - |
| TOTAL BLOCKS RS. | | 11,264,892.00 | 4,273,500.00 | 9,510,744.00 | 6,757,000.00 | 18,292,136.00 | 4,437,254.00 | 815,446.00 | - | 5,252,700.00 | 13,039,436.00 | 6,827,638.00 |



(vi) PROPERTY, PLANT & EQUIPMENTS : GLOBAL SCHOOL.

| PARTICULARS | RATE | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | |
|--|------|--------------------------------|--|--|--------------------------------|---------------------------|---------------------------|-----------------------|----------------------|------------------|
| | | GROSS BLOCK BALANCE 01/04/2023 | ADDITIONS DURING THE YEAR 180 DAYS OR MORE | DEDUCTION DURING THE YEAR LESS THAN 180 DAYS | GROSS BLOCK BALANCE 31/03/2024 | DEPRECIATION FOR THE YEAR | DEDUCTION DURING THE YEAR | TOTAL UPTO 31/03/2024 | AS ON 31/03/2024 | AS ON 31/03/2023 |
| BLOCK-A- FURNITURE & FIXTURES | 10% | | | | | | | | | |
| > FURNITURE & FIXTURES | | 1,691,044.00 | 361,463.00 | 37,500.00 | 2,090,007.00 | 170,150.00 | 539,907.00 | 1,550,100.00 | 1,321,287.00 | |
| > WATER COOLER | | 144,252.00 | - | - | 144,252.00 | 8,839.00 | 64,703.00 | 79,549.00 | 88,388.00 | |
| TOTAL RS. | | 1,835,296.00 | 361,463.00 | 37,500.00 | 2,234,259.00 | 178,989.00 | 604,610.00 | 1,629,649.00 | 1,409,675.00 | |
| BLOCK-B- COLLEGE BUILDINGS | 10% | | | | | | | | | |
| > COLLEGE BUILDING | | 20,941,222.00 | - | - | 20,941,222.00 | 1,618,747.00 | 6,372,497.00 | 14,568,725.00 | 16,187,472.00 | |
| > PLAYGROUND | | 1,084,611.00 | - | - | 1,084,611.00 | 60,843.00 | 537,025.00 | 547,586.00 | 608,429.00 | |
| TOTAL RS. | | 22,025,833.00 | - | - | 22,025,833.00 | 1,679,590.00 | 6,909,522.00 | 15,116,311.00 | 16,795,901.00 | |
| BLOCK-C- PLANT & MACHINERY | 15% | | | | | | | | | |
| > AIR CONDITIONER | | 34,100.00 | - | 1,077,700.00 | 1,111,800.00 | 83,498.00 | 99,798.00 | 1,012,002.00 | 17,800.00 | |
| > SCIENTIFIC LAB EQUIPMENTS | | 897,490.00 | - | 277,944.00 | 1,175,434.00 | 122,289.00 | 343,494.00 | 831,940.00 | 676,285.00 | |
| > SPORTS EQUIPMENTS | | 1,150,976.00 | 9,688.00 | 29,211.00 | 1,219,875.00 | 553,535.00 | 651,295.00 | 568,580.00 | 597,441.00 | |
| > TELEVISION | | 48,000.00 | - | - | 48,000.00 | 4,170.00 | 24,372.00 | 23,628.00 | 27,798.00 | |
| > CAMERA & ACCESSORIES | | 107,086.00 | 42,690.00 | 10,443.00 | 160,219.00 | 31,032.00 | 49,627.00 | 110,592.00 | 76,054.00 | |
| > MAGNETIC CHALK BOARD | | 57,320.00 | - | - | 57,320.00 | 6,760.00 | 19,012.00 | 38,308.00 | 45,068.00 | |
| > WATER COOLER | | 178,000.00 | - | 48,000.00 | 226,000.00 | 24,956.00 | 60,581.00 | 165,419.00 | 142,375.00 | |
| > MISC ASSETS | | 63,486.00 | 11,600.00 | 18,223.00 | 93,309.00 | 8,770.00 | 34,504.00 | 58,805.00 | 37,752.00 | |
| > FIRE EXTINGUISHERS | | 136,773.00 | - | - | 136,773.00 | 13,086.00 | 62,618.00 | 74,155.00 | 87,241.00 | |
| > LCD PROJECTOR | | 51,968.00 | - | - | 51,968.00 | 4,069.00 | 28,909.00 | 23,059.00 | 27,128.00 | |
| > DIGITAL TEACHING AIDS | | 645,000.00 | - | - | 645,000.00 | 82,238.00 | 178,988.00 | 466,012.00 | 548,250.00 | |
| > SCHOOL BUS | | 1,390,000.00 | - | - | 1,390,000.00 | 92,513.00 | 865,762.00 | 524,238.00 | 616,751.00 | |
| > SCHOOL BUS | | 1,390,000.00 | - | - | 1,390,000.00 | 92,513.00 | 865,762.00 | 524,238.00 | 616,751.00 | |
| > SCHOOL BUS | | 944,000.00 | - | - | 944,000.00 | 62,829.00 | 587,971.00 | 356,029.00 | 418,858.00 | |
| > SCHOOL VAN | | 305,337.10 | - | - | 305,337.10 | 20,322.00 | 190,178.00 | 115,159.10 | 135,481.10 | |
| > SCHOOL VAN | | 357,110.00 | - | - | 357,110.00 | 25,865.00 | 210,542.00 | 146,568.00 | 172,433.00 | |
| > MARUTI SWIFT | | 787,909.00 | - | - | 787,909.00 | 100,458.00 | 218,644.00 | 569,265.00 | 669,723.00 | |
| > BECO VAN | | - | 505,890.00 | - | 505,890.00 | 75,884.00 | 75,884.00 | 430,006.00 | - | |
| > LIBRARY BOOKS | | 129,287.00 | 790.00 | 577,800.00 | 707,877.00 | 123,621.00 | 233,545.00 | 474,332.00 | 19,363.00 | |
| TOTAL RS. | | 8,673,842.10 | 600,658.00 | 2,039,321.00 | 11,313,821.10 | 1,060,196.00 | 4,801,486.00 | 6,512,335.10 | 4,932,552.10 | |
| BLOCK-D- COMPUTER & ACCESSORIES | 40% | | | | | | | | | |
| > COMPUTER & ACCESSORIES | | 987,262.00 | 30,180.00 | 423,938.00 | 1,441,380.00 | 257,721.00 | 842,829.00 | 598,551.00 | 402,154.00 | |
| TOTAL RS. | | 987,262.00 | 30,180.00 | 423,938.00 | 1,441,380.00 | 257,721.00 | 842,829.00 | 598,551.00 | 402,154.00 | |
| TOTAL BLOCKS RS. | | 33,522,233.10 | 992,301.00 | 2,500,759.00 | 37,015,293.10 | 3,176,496.00 | 13,158,447.00 | 23,856,846.10 | 23,540,282.10 | |
| CAPITAL WIP | | | | | | | | | | |
| > COLLEGE BUILDING | | 5,967,342.00 | 22,000.00 | 142,130.00 | 6,131,472.00 | - | - | 6,131,472.00 | 5,967,342.00 | |
| > COLLEGE BUS | | 2,525,000.00 | - | - | 2,525,000.00 | - | - | 2,525,000.00 | 2,525,000.00 | |
| TOTAL RS. (I I) | | 8,492,342.00 | 22,000.00 | 142,130.00 | 8,656,472.00 | - | - | 8,656,472.00 | 8,492,342.00 | |
| TOTAL BLOCKS RS. | | 42,014,575.10 | 1,014,301.00 | 2,642,889.00 | 45,671,765.10 | 3,176,496.00 | 13,158,447.00 | 32,513,318.10 | 32,032,624.10 | |



(vii) PROPERTY, PLANT & EQUIPMENTS : SCIENCE & COMMERCE

| PARTICULARS | RATE | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | |
|--|------|--------------------------------|--|--|--------------------------------|---------------------------|---------------------------|-----------------------|---------------------|---------------------|
| | | GROSS BLOCK BALANCE 01/04/2023 | ADDITIONS DURING THE YEAR 180 DAYS OR MORE | DEDUCTION DURING THE YEAR LESS THAN 180 DAYS | GROSS BLOCK BALANCE 31/03/2024 | DEPRECIATION FOR THE YEAR | DEDUCTION DURING THE YEAR | TOTAL UPTO 31/03/2024 | AS ON 31/03/2024 | AS ON 31/03/2023 |
| BLOCK-A- FURNITURE & FIXTURES | 10% | | | | | | | | | |
| > FURNITURE & FIXTURES | | 8,500.00 | 54,144.00 | - | 62,644.00 | 6,222.00 | - | 6,647.00 | 55,997.00 | 8,075.00 |
| > MISC ASSETS | | 2,050.00 | - | - | 2,050.00 | 195.00 | - | 298.00 | 1,752.00 | 1,947.00 |
| TOTAL RS. | | 10,550.00 | 54,144.00 | - | 64,694.00 | 6,417.00 | - | 6,945.00 | 57,749.00 | 10,022.00 |
| BLOCK-B- PLANT & MACHINERY | 15% | | | | | | | | | |
| > LIBRARY BOOKS | | 128,554.00 | 10,557.00 | 26,625.00 | 165,736.00 | 20,631.00 | - | 35,516.00 | 130,220.00 | 113,669.00 |
| > SPORTS ACCESSORIES | | - | - | 9,010.00 | 9,010.00 | 676.00 | - | 676.00 | 8,334.00 | - |
| > CAMERA & ACCESSORIES | | - | - | 47,745.00 | 47,745.00 | 3,581.00 | - | 3,581.00 | 44,164.00 | - |
| TOTAL RS. | | 128,554.00 | 10,557.00 | 83,380.00 | 222,491.00 | 24,888.00 | - | 39,773.00 | 182,718.00 | 113,669.00 |
| CAPITAL WIP | | | | | | | | | | |
| COLLEGE BUILDING | | 2,883,829.00 | - | 1,500,000.00 | 4,383,829.00 | - | - | - | 4,383,829.00 | 2,883,829.00 |
| TOTAL RS. (I) | | 2,883,829.00 | - | 1,500,000.00 | 4,383,829.00 | - | - | - | 4,383,829.00 | 2,883,829.00 |
| TOTAL BLOCKS RS. | | 3,022,933.00 | 64,701.00 | 1,583,380.00 | 4,671,014.00 | 31,305.00 | - | 46,718.00 | 4,624,296.00 | 3,007,520.00 |



JAN PRAGATI EDUCATION SOCIETY , RAIPUR [C.G.](COLUMBIA GROUP OF INSTITUTIONS)

SCHEDULE 'A' TO 'T' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2024

| SUNDRY DEPOSITS :- | | SCHEDULE "H" | | | |
|---|--------------|---------------------|----------------|---|----------------------|
| DEPOSIT WITH: | | | | | |
| (a) Security Deposit | | | | | |
| Name | Opening Bal. | Addition | Closing Bal. | | |
| Shivam Cosmetics (Rent) | □ 186,000.00 | □ 75,000.00 | □ 261,000.00 | □ | 261,000.00 |
| (b) Security Deposit : | | | | | |
| Chhattisgarh State Electricity Board, Raipur | | | | □ | 552,373.00 |
| (c) Fixed Deposit : | | | | | |
| FDR with Bank Of Baroda, Gandhi Chowk Branch Raipur | | | □ 9,314,883.00 | | |
| Auto Sweep FDR | | | □ 652,277.00 | | |
| Accrued Interest | | | □ 401,279.00 | □ | 10,368,439.00 |
| (d) TDS & TCS Receivable | | | | | |
| TDS / TCS Receivable | | | □ 665,608.76 | □ | 665,608.76 |
| TOTAL RS. | | | | □ | 11,847,420.76 |

| CASH & BANK BALANCES:- | | SCHEDULE 'I' | |
|--|--|---------------------|-----------------------|
| Cash-in-hand | | | □ 169,300.00 |
| BANK ACCOUNTS:- | | | |
| > Current Account balance with : | | | |
| Bank of Baroda | | □ 1,119,079.75 | |
| HDFC Bank | | □ 669,039.75 | |
| Kotak Mahindra Bank, | | □ 78,548.57 | |
| State Bank of India | | □ 89,740.25 | |
| ICICI Bank | | □ 942,440.28 | □ |
| | | | 2,898,848.60 |
| TOTAL RS. | | | □ 3,068,148.60 |

| OTHER INCOMES: | | SCHEDULE 'J' | |
|--|--|---------------------|------------------------|
| Income from Hostel Facility (Refer Sch. "Q") | | | □ 1,118,078.00 |
| Income/(Loss) from Bus service (Refer Sch."R") | | | □ (10,087,182.28) |
| Rental Income | | | □ 332,640.00 |
| Interest Income: | | | |
| - on Centre Exam etc | | □ 1,395,060.09 | |
| -on Auto Sweep FDR | | □ 62,201.00 | |
| -on FDR | | □ 474,606.82 | |
| from Pt D D U University | | □ 7,642.00 | |
| - on Saving Accounts | | □ 79,308.00 | |
| - on Other Interest | | □ 4,976,587.00 | |
| - on CSEB Interest | | □ 40,010.00 | □ |
| | | | 7,035,414.91 |
| TOTAL RS. | | | □ -1,601,049.37 |



JAN PRAGATI EDUCATION SOCIETY , RAIPUR [C.G.](COLUMBIA GROUP OF INSTITUTIONS)

| SCHEDULE 'A' TO 'T' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2024 | |
|---|-----------------------|
| FINANCIAL CHARGES :- | SCHEDULE 'K' |
| * Interest on Term Loan:- | |
| Kotak Mahindra Bank Ltd | □ 465,886.55 |
| HDFC Bank | □ 278,980.46 |
| * Interest on Unsecured Loans | □ 2,433,164.00 |
| * Bank Processing Charges | □ 354,000.00 |
| * Bank Charges | □ 22,009.96 |
| TOTAL RS. | □ 3,554,040.97 |

| COMMON EXPENSES | SCHEDULE 'L' |
|--|-----------------------|
| City Office Expenses: | |
| Audit Fees | □ 106,200.00 |
| Professional Consultancy & Legal Charges | □ 312,530.00 |
| Electricity exp. | □ 137,970.00 |
| EPF Contribution | □ 898,866.00 |
| ESIC Contribution | □ 80,419.00 |
| EPF & ESIC Consultant Fees | □ 12,500.00 |
| CG Private University Regulatory Commission | □ 5,224.00 |
| Building Insurance Expenses | □ 52,776.00 |
| Telephone Expenses | □ 13,967.76 |
| Celebration of Foundation Day | □ 74,200.00 |
| Director, Directorate of Technical Education | □ 160,000.00 |
| Salary | □ 77,450.00 |
| Salary Expenses (Guard) | □ 711,999.00 |
| Society Expenses | □ 2,500.00 |
| Calendar & Diary Expenses | □ 87,201.00 |
| CBSE Exam Forms Payment | □ 168,060.00 |
| NGO Darpan Expenses | □ 1,000.00 |
| Office Expenses | □ 9,939.00 |
| Solar Maintenance Expenses | □ 75,000.00 |
| Research & Development Expenses | □ 1,139,540.00 |
| Expenses for Trademark | □ 78,900.00 |
| Office Rent | □ 776,904.00 |
| TOTAL RS. | □ 4,983,145.76 |



JAN PRAGATI EDUCATION SOCIETY, RAIPUR COLUMBIA GROUP OF INSTITUTIONS

SCHEDULE 'A' TO 'T' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2024

| PARTICULARS | Columbia College Of Pharmacy | Columbia Institute Of Pharmacy | Columbia Institute Of Engg & Technology | Columbia School Of Management | Columbia College of Nursing | Columbia College | Columbia Global School | Columbia Juniors | Columbia College of Sec & Comm | TOTAL |
|--|------------------------------|--------------------------------|---|-------------------------------|-----------------------------|---------------------|------------------------|---------------------|--------------------------------|-----------------------|
| SCHEDULE 'U' | | | | | | | | | | |
| Fees Collection | 21,146,783.00 | 46,177,425.63 | 28,995,044.00 | 1,609,544.00 | 15,988,751.00 | 8,317,190.00 | 35,204,967.00 | 4,585,467.00 | 1,172,786.00 | 163,197,957.63 |
| TOTAL RS. | 21,146,783.00 | 46,177,425.63 | 28,995,044.00 | 1,609,544.00 | 15,988,751.00 | 8,317,190.00 | 35,204,967.00 | 4,585,467.00 | 1,172,786.00 | 163,197,957.63 |
| SCHEDULE 'M' | | | | | | | | | | |
| ADMINISTRATIVE EXPENSES : | | | | | | | | | | |
| Adv. & Publicity Exps. | 70,760.00 | 345,345.00 | 221,970.00 | 28,625.00 | 18,590.00 | 28,875.00 | 1,199,667.00 | 42,820.00 | 75,465.00 | 2,032,117.00 |
| Annual Function, Seminar etc | 112,075.00 | 157,161.00 | 252,020.00 | 54,110.00 | 109,435.00 | 110,050.00 | 399,686.00 | - | 46,870.00 | 1,241,407.00 |
| Blazer & Kit Expenses | 249,659.00 | 211,520.00 | 503,840.00 | 9,400.00 | 115,859.00 | - | - | - | - | 1,090,278.00 |
| College /School Exps. | 24,711.00 | 93,806.00 | 74,205.00 | - | 52,967.00 | 41,288.00 | 182,268.00 | 45,821.00 | 4,605.00 | 519,671.00 |
| Electricity Exps. | 530,060.00 | 563,189.00 | 596,310.00 | 165,644.00 | 496,932.00 | 331,288.00 | 496,932.00 | 16,770.00 | 132,526.80 | 3,329,651.80 |
| Examination Expenses | 4,770.00 | 12,490.00 | 11,155.00 | - | 2,643.00 | 21,360.00 | 97,091.00 | 28,520.00 | 6,500.00 | 58,918.00 |
| Function, Seminar etc Expenses | 27,921.00 | 164,519.00 | 48,863.00 | - | 32,592.00 | 40,802.00 | 94,205.00 | - | 9,900.00 | 450,208.00 |
| Internet, Website & Software Exps. | 56,397.00 | 88,002.00 | 303,998.00 | - | - | 30,000.00 | - | - | - | 572,602.00 |
| Insurance Exps. | - | 48,792.00 | - | - | - | - | - | - | - | 48,792.00 |
| Newspapers, Periodical & Journal Exps. | 35,994.00 | 94,844.00 | 5,964.00 | - | 9,022.00 | 16,302.00 | 3,331.00 | 499.00 | - | 165,956.00 |
| Postage & Telegram | - | 194.00 | 2,222.00 | - | - | 820.00 | 554.00 | - | - | 3,790.00 |
| Printing Expenses | 112,885.00 | 309,132.00 | 282,600.00 | - | 178,066.00 | 167,968.00 | 476,439.00 | - | 40,300.00 | 1,567,390.00 |
| Stationery Expenses | 61,727.00 | 87,560.00 | 58,460.00 | 25,170.00 | 50,182.00 | 30,475.00 | 65,212.00 | 35,942.00 | 1,600.00 | 416,328.00 |
| Sports Expenses/Fees Paid | 47,550.00 | 72,450.00 | 5,995.00 | - | - | - | 306,000.00 | - | - | 431,995.00 |
| Lab/Workshop Consumables | 162,104.00 | 549,895.00 | 289,855.00 | - | - | - | - | - | - | 1,175,831.00 |
| Telephone & Mobile Exps. | 10,271.00 | 24,491.00 | 10,271.00 | 4,280.00 | 5,058.00 | 4,280.00 | 22,814.42 | 9,577.46 | 4,280.00 | 95,322.88 |
| Training, Placement & Educational Exps | - | 360,000.00 | 3,220.00 | 4,555.00 | 564,400.00 | - | 60,000.00 | - | - | 992,175.00 |
| Xerox/Photocopy Charges | 548.00 | 208.00 | 1,401.00 | - | 1,245.00 | - | - | - | - | 3,402.00 |
| Rent | - | - | - | - | - | - | - | 718,485.00 | - | 718,485.00 |
| Scholarship Expenses | - | - | - | - | - | - | 25,000.00 | - | - | 25,000.00 |
| Consultancy Charges | 125,000.00 | 125,000.00 | 125,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 600,000.00 | 75,000.00 | - | 1,275,000.00 |
| Travelling/Conveyance Exps. | 956.00 | 77,675.00 | 29,606.00 | - | 70,205.00 | 24,547.00 | 20,113.00 | 974.00 | 1,672.00 | 225,748.00 |
| TOTAL RS. | 1,633,388.00 | 3,386,273.00 | 2,826,955.00 | 366,784.00 | 1,956,173.00 | 923,055.00 | 4,049,312.42 | 974,408.46 | 323,718.80 | 16,440,067.68 |
| SCHEDULE 'N' | | | | | | | | | | |
| PERSONAL EXPENSES : | | | | | | | | | | |
| Salary to Teaching Staff | 7,332,028.00 | 13,199,224.00 | 11,125,534.00 | 993,034.00 | 5,318,724.00 | 2,420,862.00 | 11,999,824.00 | 1,767,391.00 | 1,526,806.00 | 55,683,227.00 |
| Salary to Non-Teaching Staff | 2,891,692.00 | 5,974,618.00 | 4,923,349.00 | 549,000.00 | 951,221.00 | 289,476.00 | 2,329,787.00 | 263,293.00 | 180,000.00 | 18,352,436.00 |
| Salary Expenses (Sports) | - | - | - | - | - | - | 365,487.00 | - | - | 365,487.00 |
| Guest Faculty | 40,375.00 | 320,000.00 | - | - | - | - | - | - | - | 360,375.00 |
| Leave Salary Encashment | - | - | - | - | - | - | 102,856.00 | 6,366.00 | - | 109,222.00 |
| Staff Welfare Expenses | - | 14,600.00 | 18,337.00 | - | - | 8,768.00 | 4,442.00 | - | - | 46,147.00 |
| TOTAL RS. | 10,264,095.00 | 19,508,442.00 | 16,067,020.00 | 1,542,034.00 | 6,269,945.00 | 2,719,106.00 | 14,802,396.00 | 2,037,050.00 | 1,706,806.00 | 74,916,894.00 |



JAN PRAGATI EDUCATION SOCIETY, RAIPURCOLUMBIA GROUP OF INSTITUTIONS

SCHEDULE 'A' TO 'T' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2024

| PARTICULARS | Columbia College Of Pharmacy | Columbia Institute Of Pharmacy | Columbia Institute Of Engg & Technology | Columbia School Of Management | Columbia College of Nursing | Columbia College School | Columbia Global School | Columbia Juniors | Columbia College of Sec & Comm | TOTAL |
|--|------------------------------|--------------------------------|---|-------------------------------|-----------------------------|-------------------------|------------------------|---------------------|--------------------------------|----------------------|
| SCHEDULE 'O' | | | | | | | | | | |
| REPAIRS & MAINTAINANCE: | | | | | | | | | | |
| - of Computers | 13,980.00 | 37,714.00 | 50,671.00 | 13,064.00 | 2,900.00 | 10,120.00 | 49,420.00 | - | - | 177,869.00 |
| - of Hygenic, Sanitary & Other Maint | 417,535.00 | 559,337.00 | 599,907.00 | 362,128.00 | 369,360.00 | 370,049.00 | 1,104,059.00 | 150,347.00 | 123,028.00 | 4,055,750.00 |
| TOTAL RS. | 431,515.00 | 597,051.00 | 650,578.00 | 375,192.00 | 372,260.00 | 380,169.00 | 1,153,479.00 | 150,347.00 | 123,028.00 | 4,233,619.00 |
| SCHEDULE 'P' | | | | | | | | | | |
| APPROVAL & INSPECTION FEES: | | | | | | | | | | |
| Affiliation Fees | 70,000.00 | 230,000.00 | 1,003,000.00 | 40,000.00 | 209,800.00 | 33,500.00 | - | - | 177,000.00 | 1,763,300.00 |
| Admn & Fees Reg Committee | - | 60,000.00 | 100,000.00 | 30,000.00 | 20,000.00 | - | - | - | - | 210,000.00 |
| PCI Fees | 354,000.00 | 885,000.00 | - | - | - | - | - | - | - | 1,239,000.00 |
| Inspection Charges | 10,000.00 | 10,000.00 | 10,000.00 | - | 470,000.00 | - | - | - | - | 500,000.00 |
| Processing Fees | 10,000.00 | 100.00 | 120,000.00 | 20,000.00 | - | - | - | - | 5,000.00 | 155,000.00 |
| Fees to Other Statutory Bodies | 5,000.00 | - | 135,000.00 | 10,000.00 | - | - | - | - | - | 150,100.00 |
| TOTAL RS. | 449,000.00 | 1,185,100.00 | 1,368,000.00 | 100,000.00 | 699,800.00 | 33,500.00 | - | - | 182,000.00 | 4,017,400.00 |
| GRAND TOTAL | 12,777,998.00 | 24,676,866.00 | 20,912,553.00 | 2,384,010.00 | 9,298,178.00 | 4,055,830.00 | 20,005,187.42 | 3,161,805.46 | 2,335,552.80 | 99,607,980.68 |



JAN PRAGATI EDUCATION SOCIETY, RAIPUR (C.G.) [COLUMBIA GROUP OF INSTITUTIONS]

SCHEDULE 'A' TO 'T' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2024

INCOME FROM HOSTEL

SCHEDULE - "Q"

| PARTICULARS | | Amount in ₹ |
|-------------------------------------|----------------|-----------------------|
| CCN | □ 187,664.00 | |
| CCP | □ 99,875.00 | |
| CIET | □ 837,540.00 | |
| CC | □ 371,710.00 | |
| CCSC | □ 22,000.00 | |
| CIP | □ 1,625,025.00 | □ 3,143,814.00 |
| Less : Expenses | | |
| Hostel Maintenance Expenses | □ 501,932.00 | |
| Hostel Staff Salary & Misc Expenses | □ 1,523,804.00 | □ 2,025,736.00 |
| Net Surplus | | □ 1,118,078.00 |

INCOME FROM BUS

SCHEDULE - "R"

| PARTICULARS | | Amount in ₹ |
|------------------------|-----------------|--------------------------|
| CCP | □ 957,500.00 | |
| CIP | □ 1,525,000.00 | |
| CIET | □ 1,049,524.00 | |
| CC | □ 133,200.00 | |
| CCN | □ 600,713.00 | |
| CCSC | □ 21,500.00 | |
| CGS Junior | □ 5,400.00 | |
| CGS | □ 11,343,745.00 | □ 15,636,582.00 |
| Less : Expenses | | |
| Insurance | □ 354,584.28 | |
| Salary | □ 4,372,596.00 | |
| Petrol & Fuel Expenses | □ 11,038,860.00 | |
| Bus Hiring Charges | □ 9,145,707.00 | |
| Toll Tax etc | □ 22,360.00 | |
| Vehicle Maintenance | □ 789,657.00 | □ 25,723,764.28 |
| Net Surplus/(Expenses) | | □ (10,087,182.28) |



JAN PRAGATI EDUCATION SOCIETY, RAIPUR (C.G.)

SCHEDULE 'S'

ACCOUNTING POLICIES & NOTES ON ACCOUNTS :-

- 1 The Society was formed on dt. 19/11/2003 as a Non-profit institution with the object of imparting education and was registered & governed by the provisions of Chattisgarh Societies Registration Act, 1973.
- 2 The Columbia College of Pharmacy (CCP), Columbia Institute of Pharmacy (CIP), Columbia Institute of Engineering & Technology (CIET), Columbia School of Management (CSM), Columbia College of Nursing (CCN), Columbia College (CC), Columbia Global School (CGS) and Columbia Juniors (CJ), Columbia School of Science & Commerce are run by Jan Pragati Education Society, Raipur.
- 3 Accrual method of accounting has been employed by the Society except for Fees recd. from students, receipts from Hostel and Bus that has been accounted for on Cash basis. In case, where establishment/determination of the amount is not possible or the amount involved is negligible, accrual concept is ignored.
- 4 Property, Plant & Equipments are stated at cost of acquisition less depreciation. Cost includes duties and taxes, freight and other incidental cost directly related to the acquisition of Tangible assets. In respect of projects involving construction, related Pre-operational expenses including interest on loans for specific project prior to its completion form part of the value of the assets capitalised.
- 5 Depreciation on Tangible Assets has been provided for in the books of accounts as per the WDV Method and at the rates prescribed in the Income-tax rules, 1962.
- 6 Pre-operative expenses shown under Tangible Assets will eventually allocated to various assets on the basis, considered reasonable.
- 7 Balances shown under the personal accounts are subject to confirmation & reconciliation, if any.
- 8 Retirement benefits in the form of provident fund, family pension fund, which are defined contribution scheme are charged to the Income & Expenditure account for the year when the contributions to the respective funds due.
- 9 Cash in hand as certified by the managing committee/Trustees.

PLACE : RAIPUR
DATE: 10/09/2024


[Kishor Jadwani]
CHAIRMAN




[Harjeet Singh Hura]
SECRETARY

IN TERMS OF OUR REPORT OF EVEN DATE
SIGNATURE FOR SCHEDULE "A" TO "U"
FOR, SANJIB JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 004993C


[SANJIB JAIN]
PARTNER

M.NO. 73779

UDIN- 24073779BKfKEV7810

