

**SBA EDUCATION SOCIETY
VIVEKANAND NAGAR, RAIPUR
CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2024**


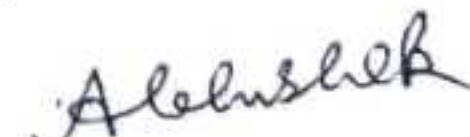
Particulars	Schedule	Amount in Rs. 31.03.2024	Total in Rs.
Sources of Funds :			
Capital Account	1	105,499,695.00	
Reserves & Surplus	2	(1,872,132.04)	
Long Term Borrowings	3	73,203,463.59	
Long Term Liabilities	4	3,127,331.00	
			179,958,357.55
Application Of Fund			
Assets			
Property, Plant & Equipment	5	92,206,188.78	
Intangible Asset	5	89,236.00	
Deferred Revenue Expenditure	5	7,520,157.50	
Advance to Creditors	6	421,657.00	
Deposits, Loans & Advances	7	63,096,648.00	
Other Current Asset	8	41,861,185.41	
Cash & Bank Balance	9	15,308,059.03	
		(A)	220,503,131.72
Liabilities			
Bank Current A/c			
- HDFC Bank		6,029,397.98	
Trade Payable	10	30,219,449.19	
Provisions	11	4,295,927.00	
		(B)	40,544,774.17
Net Asset [A-B]			179,958,357.55
SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNT	16		

As per our Report of Even date

FOR, M/S OM KEJRIWAL AND CO
Chartered Accountants FRN 314144E


(CA REENA AGARWAL)
PARTNER
M.NO : 065731

For, SBA Education Society

Place : Raipur [C.G.]

Date: 24.09.2024

Chairman

Director



**SBA EDUCATION SOCIETY
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED AS ON 31st MARCH, 2024**

Particulars		Amount in Rs. 31.03.2024	Total in Rs.
A) Income			
Fees Received	12	65,911,018.00	
Donation Received		250,000.00	
Interest & Other Income	13	13,902,949.50	
			80,063,967.50
B) Expenditure			
Direct Expenses	14	10,346,535.37	
Administrative & other Operating Expenses	15	54,655,564.88	
Other Expenses	5	7,480,983.50	
Depreciation and Amortisation	5	7,503,781.00	
			79,986,864.75
Surplus /(Deficit) during the year [A-B] (Transfer to Reserves)			77,102.75
SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNT	16		

As per our Report of Even date

Chartered Accountants FRN 314144E


 (CA REENA AGARWAL)
 PARTNER
 M.NO : 065731

For, SBA Education Society



 Chairman Director

Place : Raipur [C.G.]
Date: 24.09.2024



**SBA EDUCATION SOCIETY
VIVEKANAND NAGAR, RAIPUR
SCHEDULE FORMING PART OF THE BALANCE SHEET**

Particulars	Amount in Rs. 31.03.2024	Total in Rs.
Schedule No.1		
CAPITAL ACCOUNT		
PATRON MEMBERS		
Abhishek Agrawal	700,000.00	
Akshay Kumar Baradia	450,000.00	
Bamleshwari Education Academy	44,000,000.00	
Nikesh Baradia	700,000.00	
Rajesh Agrawal	700,000.00	
Sarita Agrawal	700,000.00	
Saurabh Baradia	700,000.00	
Shanti Lal Baradia	700,000.00	
Virendra Jain	200,000.00	
Shubh Kirti Agrawal	700,000.00	
Corpus Fund	55,949,695.00	
		105,499,695.00
Schedule No.2		
Reserve & Surplus		
Opening Balance	(1,949,234.79)	
Add: Surplus(Deficit) current year	77,102.75	
		(1,872,132.04)
Schedule No.3		
Secured Loan		
HDFC Term Loan	47,479,610.92	
Mahindra & Mahindra Financial Loan	315,530.67	
Mahindra Financial Loan	1,711,320.00	
Long Term Borrowing		
Unsecured Loan		
Loan From Members:		
Abhishek Agrawal	50,000.00	
Akshay Baradia	625,000.00	
Anopchand Trilokchand Jewellers	1,500,000.00	
Nikesh Baradia	625,000.00	
Sarita Agrawal	12,932.00	
Saurabh Baradia	517,731.00	
Shanti Lal Baradia	575,000.00	
Virendra Jain	220,000.00	
Alok Pathak	200,000.00	
Anup Jewellers	2,350,000.00	
Bamleshwari Educ Academy	(2,041,489.00)	
Dr. Thakur	200,000.00	
Goodluck Tieup (P) Ltd.	1,000,000.00	
Hindustan Surgicals	1,500,000.00	
Kartik Food Products (P) Ltd.	300,000.00	
Techno Drillers	2,000,000.00	
Venudhar Tradecom Pvt. Ltd	509,845.00	
Ramayana Realtors Pvt Ltd	13,552,983.00	
		73,203,463.59
Schedule No.4 Long Term Liabilities		
Kruti Institute Of Teacher Education		
Security Deposit From Dr Amrita Rao	8,000.00	
Kruti Institute Of Technology & Engeneering		
Caution Money	1,486,000.00	
Kruti School Of Business Management		
College Caution Money	330,000.00	
Anjaneya University		
Caution Money	287,000.00	
Hostel Caution Money	85,000.00	
Staff Security Deposit	581,331.00	
Kruti Hostel Facility		
Caution Money	350,000.00	
		3,127,331.00

**SBA EDUCATION SOCIETY
VIVEKANAND NAGAR, RAIPUR
SCHEDULE FORMING PART OF THE BALANCE SHEET**

Particulars	Amount in Rs. 31.03.2024	Total in Rs.
Schedule No.6.		
ADVANCE TO CREDITORS		
Advance To Creditors (SBA)	421,657.00	
		421,657.00
Schedule No.7		
Deposits, Loans & Advances		
Deposits		
KRUTI HOSTEL FACILITY		
Virendra Kumar Sahu	9,000.00	
SBA		
Jayesh Nandani	378,510.00	
SBA		
Deposits		
Accured Interest On F.D.R	3,884,254.50	
Additional F.D. For Kite B.Ed 3711034022	400,000.00	
Chairman Sba Education Society	1,000,000.00	
Security Deposit for SC & ST Development	100,000.00	
Fd For Kite B.Ed 3674948810	300,000.00	
Fdr For Kite B.Ed 3674948504	541,963.00	
Fdr For Kite D.El.Ed	1,200,000.00	
Fdr For Ksbm B.Ed	1,200,000.00	
Fdr CSVTU 5281005647	600,000.00	
FDR CSVTU	400,000.00	
Fdr For Ksbm D.Ed.Ed	1,200,000.00	
FDR HDFC Bank	1,000,000.00	
H.P. Gas Agency	16,300.00	
S.D. For Cseb	254,724.50	
Deposit For University	50,000,000.00	
Anjaneya University		
Abhishek Chawda	10,000.00	
Arvind Yadav	102,678.00	
Ashok Kumar Singh	9,000.00	
Jayesh Nandani	300,000.00	
Dashrath Yadav	6,000.00	
Dr. Rajesh Kumar	57,000.00	
Jhadu Ram Baghel	15,000.00	
Kailash Chauhan	6,000.00	
Khileshwar Nishad (Marketing)	6,218.00	
Lata Yadav	4,000.00	
Mohardas Bande	11,000.00	
Pranjali Gani	10,000.00	
Ramsing Joshi	6,000.00	
Reeta Bhondekar	6,000.00	
Sameer Khan	4,000.00	
Shashank Yadav	35,000.00	
Taran Bai Kurrey	3,000.00	
Vinod Kumar Singh	21,000.00	
		63,096,648.00
Schedule N0.8		
Other Current Assets		
Kruti Hostel Facility		
Canteen rent Receivable	8,750.00	
Student Fee Receivable	1,322,595.14	
KRUTI INSTITUTE OF JOURNALISM & MASS COMMUNICATION		
Student Fees Receivable	55,000.00	
Kruti Institute Of Fashion Design		
Student Fee Receivable	1,400,561.09	
Kruti Institute Of Teacher Education		
Student Fee Receivable	67,338.22	
Admission Forwarding Fees	500.00	
Advance To Virendra Singh Thakur	5,000.00	

**SBA EDUCATION SOCIETY
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Particulars	Amount in Rs. 31.03.2024	Total in Rs.
Kruti Institute Of Technology & Engineering		
Fees Receivable (from student)	3,806,241.40	
TDS Receivable	17,274.50	
Kruti School Of Business Management		
Student Fee Receivable	2,282,544.56	
Enrollment Fees	78,931.00	
SBA		
Tds Receivable A/C	910,540.50	
Advance For Capital Goods	122,000.00	
Loan Given To Ddu-Gky Project	14,128,000.00	
Prepaid Expense	701,000.00	
Interest Receivable	20,403.00	
Anjaneya University		
Student Fees Receivable	13,009,352.00	
Bus Fees Receivable	312,350.00	
Student Hostel Fees Receivable	581,000.00	
DDUKGY		
Bank Guarantee	3,031,804.00	
		41,861,185.41
Schedule No.9		
Cash & Bank Balance		
Cash		
Kruti Bus Facility	178,414.00	
Kruti Institute Of Hostel Facility	2,405,361.00	
Kruti Institute Of Fashion Design	269,716.00	
Kruti Institute Of Teacher Education	4,828,904.00	
Kruti Institute Of Technology & Engineering	406,888.00	
Kruti School Of Business Management	6,595,311.00	
SBA Education Society	24,419.68	
Kruti Academy of Sports	-	
Kruti Institute of Journalism & Mass Communication	3,241.00	
DDU GKY	6,032.00	
Anjaneya University	917,905.00	
Bank		
Kruti Bus Facility (Central Bank Of India)	2,310.52	
Kruti Hostel Facility (Central Bank Of India)	3,995.04	
Kruti Institute Of Fashion Design (Central Bank Of India)	5,704.65	
Kruti Institute Of Teacher Education (Central Bank Of India)	62,747.71	
Kruti Institute Of Technology & Engineering (Central Bank Of India)	2,069.97	
Kruti School Of Business Management (Central Bank Of India)	(48,514.70)	
Kruti Institute of Journalism & Mass Communication	3,151.29	
Kruti Academy of Sports	4.18	
Anjaneya University	(416,374.34)	
SBA Education Society		
Central Bank of India	2777.38	
IDBI Bank	49,646.00	
DDU GKY	4,349.65	
		15,308,059.03

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Particulars	Amount in Rs. 31.03.2024	Total in Rs.
Schedule No.10		
Trade Payable		
Kruti Bus Facility		
Jai Mahamaya Travels	51,798.00	
Kruti School of Business Management		
Exam Fee	37,375.00	
PT RSU Advance Exam Receipt	113,016.00	
Kruti Institute Of Technology & Engeneering		
Abhishek agrawal	630,000.00	
Sumit Shrivastava	153,514.00	
Kruti Institute Of Teacher Education		
others	82,040.00	
Kruti Institute of Journalism & Mass Communication		
Kulsachiv thakre	2,250.00	
SBA Education Society		
Sundry Creditors	10,555,395.20	
Bamleshwari Educational Academy	13,520,000.00	
Interest Payable on Term Loans	319,804.99	
Anjaneya University		
Sundry Creditors	1,054,443.00	
DDU GKY		
Aditya Srijan Pvt Ltd	2,430,000.00	
Agrawal Tayal & Associates	4,000.00	
Dheeraj Kumar Jain	1,265,813.00	
		30,219,449.19
Schedule No.11		
Provisions		
Kruti Institute Of Teacher Education		
Salary Payable	146,454.00	
Kruti School Of Business Management		
Salary Payable	272,683.00	
SBA		
Audit Fees Payable	297,360.00	
Electricity Exp. Payable	119,220.00	
ESIC Payable	110,178.00	
Provident Fund Payable	327,088.00	
CGPURC Challan Payable	12,788.00	
TDS Payable	231,199.00	
Anjaneya University		
Salary payable to Staff	2,571,865.00	
TDS Payable	33,000.00	
DDU GKY		
Salary payable	103,092.00	
Audit Fee Payable	22,000.00	
TDS Payable	45,000.00	
Provident Fund Payable	4,000.00	
		4,295,927.00

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Particulars	Amount in Rs. 31.03.2024	Total in Rs.
Schedule No. 12		
Fees Received		
Kruti Institute Of Fashion Design		
Tuition Fee	380,000.00	
Kruti Institute Of Teacher Education		
Tuition Fees	9,845,180.00	
Kruti Institute Of Technology & Engeneering		
Blazer & Smart Card	12,000.00	
Book Bank Fees	6,000.00	
Development Charges	176,136.00	
Indusrial Visit	57,000.00	
Games Fees	6,000.00	
Medical Fees	32,100.00	
Training & Placement Fee	93,600.00	
Tution Fees	2,466,511.00	
Kruti School Of Business Management		
Computer Lab Fees	190,000.00	
Industrial Tour	180,500.00	
Library Fees	141,000.00	
Sports Fees	70,500.00	
Student Kit	415,841.00	
Tuition Fees	14,853,500.00	
Kruti Hostel Facility		
Hostel Charges	236,630.00	
Mess Charges	6,343,700.00	
Mess Rent	36,750.00	
Kruti Institute of Journalism & Mass Communication		
Tuition Fees	267,000.00	
Anjaneya University		
Tuition Fees	28,242,600.00	
Blazer Fees	720,100.00	
Bus Fees	559,300.00	
Exam Fees	221,350.00	
Exam Form Fees	33,250.00	
Fine For Late Fees	7,370.00	
Fine Received	8,600.00	
Library Fees	161,500.00	
Sports Fees	147,000.00	
		65,911,018.00

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Particulars	Amount in Rs. 31.03.2024	Total in Rs.
Schedule No.13		
Interest & Other Income		
Kruti Bus Facility		
Intt. On Deposit	1,364.00	
Kruti Institute Hostel Facility		
Intt. On Deposit	2,217.00	
Other Income	640,869.00	
Kruti Institute Of Fashion Design		
Intt. On Deposit	762.00	
Write Off	60,806.00	
Other Income	5,920.00	
Kruti Institute Of Teacher Education		
Exam Form Forwarding	23,995.00	
Intt. On Deposit	6,056.00	
Enrollment Fees	21,785.00	
Other Income	345,000.00	
Fine received	18,355.00	
Mess Fees	13,000.00	
Other Fees	4.00	
Other Deduction salary	24,100.00	
Practical Exam	27,326.00	
Student Kit	329,779.00	
Kruti Institute Of Technology & Engeneering		
Exam Income (Other Than University)	359,553.00	
Interest Recd On Deposit	4,604.00	
Other Income	2,219,455.00	
Fine Received	1,570.00	
Other Fee	200.00	
Kruti School Of Business Management		
Exam Forwarding Fees	34,948.00	
Fine Received	1,425.00	
Interest On Deposit	5,880.00	
Books Fees	8,196.00	
Other Deduction Salary	61,000.00	
Other Income	654,791.00	
Practical Exam Fee	18,800.00	
Kruti Institute of Journalism & Mass Communication		
Fine Received	10.00	
Write Off	3,340.00	
Salary Deduction	1,400.00	
Intt. On Deposit	364.00	
Kruti Academy of Sports		
Intt. On Deposit	127.00	
SBA		
Fooding Income	1,215,531.00	
Hostel & Training Room Charges	3,633,474.00	
Interest Income	1,678,738.00	
Interest received On FDR	690,784.50	
Sale of Scrap	28,580.00	
Other Income	430,964.00	

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Particulars	Amount in Rs. 31.03.2024	Total in Rs.
Anjaneya University		
Food Stall For Event	117,500.00	
Hostel Fees	915,300.00	
Interest Received	4,733.00	
University Development	155,000.00	
Workshop	7,950.00	
Other Income	127,125.00	
DDU GKY		
Interest on Deposits	269.00	
		13,902,949.50
Schedule No.14		
Direct Expenses		
Kruti Bus Facility		
Bus Hire Charges	138,631.00	
Fuel	735,065.00	
Repair & Maintenance	91,148.00	
Others Exp (Tyre)	13,500.00	
Kruti Institute Hostel Facility		
Grocery Expense	12,044.00	
Hostel Exp. (Rent)	199,088.00	
Kruti Institute Of Fashion Design		
Fees Waiver Scheme	20,500.00	
Salary paid to staff	287,971.00	
Laboratory Consumables	6,973.00	
Kruti Institute Of Teacher Education		
Salary paid to staff	2,194,798.00	
Kruti Institute Of Technology & Engeneering		
Students Welfare	41,850.00	
Salary	2,209,908.00	
Kruti School Of Business Management		
Marketing Expenses	61,312.00	
Salary paid to staff	3,876,677.00	
Kruti Institute of Journalism & Mass Communication		
Bank Charges	202.37	
Afiliation Fees	2,500.00	
Center Assessment fees	2,000.00	
Travelling Expense	364.00	
Salary Expenses	92,004.00	
DDU GKY		
Trainers Salary	360,000.00	
		10,346,535.37

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Particulars	Amount in Rs. 31.03.2024	Total in Rs.
Schedule No.15		
Administrative & other Operating Expenses		
Kruti Bus Facility		
Fastage Charges	8,500.00	
Toll Tax	315.00	
Write off	528,223.48	
Bank Charges	448.40	
Other Expenses	500.00	
Kruti Institute Hostel Facility		
Bank charges	2,184.18	
Decoration Charges	6,760.00	
Internet Expense	3,278.00	
Write off	34,185.00	
Repair & Maintanance	50,800.00	
Kruti Institute Of Fashion Design		
Bank Commission & Charges	446.04	
External Exam Remuneration	1,300.00	
Fashion Designing Expense	8,939.00	
Repair & Maintanance	9,630.00	
Travelling Expenses	300.00	
Kruti Institute Of Teacher Education		
Affiliation Fees	38,500.00	
Bank charges	578.79	
External Exam Exp.	11,000.00	
Internet Expense	3,499.00	
Marketing Expense	20,170.00	
Printing & Stationary	48,629.00	
Refreshment Exp.	2,745.00	
Staff Referral	55,000.00	
Written off	63,165.00	
Travelling Exp	16,690.00	
Kruti Academy of Sports		
Bank Commision	193.52	
Kruti Institute Of Technology & Engeneering		
Online Exam Remuneration	88,802.00	
Sponsorship	25,000.00	
Advertisement (Social Media)	62,500.00	
Affilation Fees	50,000.00	
Councelling Fees	151,400.00	
Registration & Renewal Exp	300.00	
Hardware Exp.	780.00	
Lab Expenses	15,335.00	
Legal Exp	560.00	
Director Remuneration	610,000.00	
Travelling Expenses	41,207.00	
Tranfer Expenses	20,000.00	
Printing & Stationery	650.00	
Bank Comm. & Charges	1,896.85	
Computer Expenses	5,550.00	
Housekeeping Expenses	4,435.00	
Office Exp	9,238.00	
Refreshment Exp.	11,956.00	
Subscription For Books	10,177.00	
Repair & Mainetrance	26,400.00	
Processing Fees	50,000.00	

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Particulars	Amount in Rs. 31.03.2024	Total in Rs.
Kruti School Of Business Management		
Association of PVT Profession Unaided college	5,000.00	
Bank Commission & Charges	978.81	
Computer Exp.	5,870.00	
External Remuneration	34,180.00	
Job Fare Exp	24,236.00	
Office Exp	1,501.00	
Printing & Stationary	29,726.00	
Purchase Of Books	7,380.00	
Refreshment Exp.	78,920.00	
Repair & Maintenance	9,400.00	
Staff Referral	145,500.00	
Travelling Exp.	9,054.00	
Affiliation Fees	87,500.00	
Written off	35,517.00	
Anjaneya University		
Admission Referral	74,950.00	
Admission & Fee regulatory Committee	130,000.00	
Advertising Exp	1,699.00	
Bank Charges	7,272.34	
Bookey & Flower Exp	2,140.00	
Bus Exp	313,263.00	
Car Exp	42,915.00	
Celebration Exp.	23,973.00	
Computer Exp.	87,872.00	
Consultancy Fee	1,180,000.00	
Courier & Postage	181.00	
Business promotion exp	50,000.00	
External Remuneration	6,500.00	
Fooding & Refreshment Exp.	228,169.00	
Freight Exp.	6,400.00	
Fuel Exp	1,119,114.00	
Garden Exp.	930.00	
Gift Exp.	27,706.00	
Guest Lecturer	5,850.00	
Hardware Exp.	7,503.00	
Honorarium	22,000.00	
Hostel Exp.	264,335.00	
House Keeping Exp.	11,820.00	
Laboratories Exp. (Science)	174,833.00	
Labour Exp.	14,800.00	
Legal Exp.	1,300.00	
Miscellaneous Expenses	35,908.00	
Marketing Exp	129,345.00	
Mobile Exp	1,167.00	
Office Exp.	76,096.00	
Orientation Programme	9,667.00	
Painting Exp.	860.00	
Photocopy Exp.	4,400.00	
Nursery	76,750.00	
Printing & Stationary	565,201.00	
Processing Fees	50,000.00	
Puja Exp.	25,722.00	
Registration Exp.	5,175.00	
Rent Exp.	6,200.00	
Repair And Maintaince	171,516.00	
Salary	19,720,214.00	
Manager'S Contribution Towards Esic & Pf	761,403.00	
Sports Exp.	11,880.00	
Srijan 2.0	42,118.00	
Staff Welfare	119,377.00	
Student Welfare	550.00	
Travelling Exp.	49,238.00	
Utensil	5,600.00	
Workshop Exp. & Event	164,609.00	

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Particulars	Amount in Rs. 31.03.2024	Total in Rs.
SBA		
Audit Fees	100,000.00	
Electricity Exp.	1,962,846.00	
Insurance Expenses	341,233.52	
Bank & Finance Charges	6,145,614.20	
Events & Celebration	2,547,314.00	
General Exp Of Admin & Office	3,378,434.00	
Office Exp.	600.00	
Repair & Maintenance	4,936,028.00	
Sponsorship & Donations	337,328.00	
Travelling, Boarding & Lodging Exp	337,672.00	
University Expenses	2,323,800.00	
Vehicle Charges	90,729.00	
Assessment Fees	42,000.00	
CGPURC Challan Paid	173,259.00	
Domain Id	11,800.00	
Interest Paid On Tds	48,768.00	
Legal Expenses	110,000.00	
Mess Charges	664,915.00	
Numbering Machine Expense	840.00	
Photocopy expense	220.00	
Provident Fund	1,870,032.00	
Student Kit	10,380.00	
Workshop Exp.	296,196.00	
Written Off	377,471.50	
DDUKGY		
Bank Charges	634.25	
Post Placement Support	132,000.00	
		54,655,564.88

SBA EDUCATION SOCIETY

Schedule 5

Property, Plant & Equipments & Depreciation Chart for the Year 2023-24

Particulars	Rate	WDV as on 01.04.23	SBA Addition		Deduction/Transfer	As On 31.03.2024	During		TOTAL Depreciation	WDV As On 31.03.2024
			Upto 04.10.2023	After 04.10.2023			Assets Used For			
							> 180 Days	< 180 Days		
LAND:										
LAND(1560)	0%	28,573,830.00	-	-	-	28,573,830.00	-	-	-	28,573,830.00
LAND(335/1,336,1555)	0%	2,770,474.00	-	-	-	2,770,474.00	-	-	-	2,770,474.00
LAND(KH.NO.1533)	0%	3,026,056.00	-	-	-	3,026,056.00	-	-	-	3,026,056.00
LAND(KH.NO.1536/2)	0%	1,052,732.00	-	-	-	1,052,732.00	-	-	-	1,052,732.00
LAND(KH.NO.1552/2)	0%	1,187,734.00	-	-	-	1,187,734.00	-	-	-	1,187,734.00
LAND(KH.NO.1553)	0%	157,562.00	-	-	-	157,562.00	-	-	-	157,562.00
LAND(KH.NO.1554)	0%	491,580.00	-	-	-	491,580.00	-	-	-	491,580.00
LAND(KH.NO.1559,315,1558)	0%	963,086.00	-	-	-	963,086.00	-	-	-	963,086.00
LAND(KH.NO.438)	0%	1,709,708.00	-	-	-	1,709,708.00	-	-	-	1,709,708.00
LAND(KH.NO.439)	0%	618,778.00	-	-	-	618,778.00	-	-	-	618,778.00
LAND(KH.NO.337)	0%	353,980.00	-	-	-	353,980.00	-	-	-	353,980.00
LAND (KH NO.1564)	0%	873,580.00	-	-	-	873,580.00	-	-	-	873,580.00
Borewell	0%	873,580.00	-	-	-	873,580.00	-	-	-	873,580.00
Total Block - 0%		28,623,830.00	-	-	-	28,623,830.00	-	-	-	28,623,830.00
COMPUTER EQUIPMENT										
COMPUTER	40%	90,383.00	51,950.00	221,432.00	-	363,765.00	56,933.00	44,286.00	101,219.00	262,546.00
SOFTWARE	40%	454,587.00	34,500.00	16,500.00	-	505,587.00	195,635.00	3,300.00	198,935.00	306,652.00
SOLAR POWER GENERATION UNIT	40%	136.00	324,500.00	-	-	324,636.00	129,854.00	-	129,854.00	194,782.00
BOOKS	40%	203,470.00	-	-	-	203,470.00	81,388.00	-	81,388.00	122,082.00
Total Block - 40%		764,711.00	410,950.00	237,932.00	-	1,413,593.00	470,264.00	47,586.00	517,850.00	895,743.00
BUS										
CAR EECO	30%	-	-	-	-	-	-	-	-	-
CAR EON	30%	38,382.00	-	-	-	38,382.00	11,515.00	-	11,515.00	26,867.00
HYD.PITCH ROLLER	30%	516,995.20	-	-	-	516,995.20	155,099.00	-	155,099.00	361,896.20
MARUTI SUZUKI	30%	49,068.00	-	-	-	49,068.00	14,720.00	-	14,720.00	34,348.00
Total Block - 30%		604,445.20	2,658,216.00	2,658,216.00	-	3,262,661.20	978,799.00	-	978,799.00	2,283,862.20
AIR CONDITIONER										
BIO METRIC DEVICE	15%	1,010,420.00	36,500.00	-	-	1,046,920.00	157,038.00	-	157,038.00	889,882.00
BILL MACHINE	15%	25,446.00	-	-	-	25,446.00	3,817.00	-	3,817.00	21,629.00
BOREWELL	15%	9,880.00	-	-	-	9,880.00	1,482.00	-	1,482.00	8,398.00
COOLER	15%	36,010.00	-	-	-	36,010.00	5,402.00	-	5,402.00	30,608.00
CLEANING MACHINE	15%	23,965.00	7,800.00	-	-	31,765.00	4,765.00	-	4,765.00	27,000.00
COUNTING MACHINE	15%	12,603.00	-	-	-	12,603.00	1,890.00	-	1,890.00	10,713.00
CROCKERY	15%	1,381.00	-	-	-	1,381.00	207.00	-	207.00	1,174.00
D - LINK	15%	37,642.00	-	-	-	37,642.00	5,646.00	-	5,646.00	31,996.00
ELECTRICAL INSTALLATION	15%	61,185.00	-	-	-	61,185.00	9,178.00	-	9,178.00	52,007.00
GENERATOR	15%	1,608,716.67	-	-	-	1,608,716.67	241,308.00	-	241,308.00	1,367,408.67
INTERNET TOWER	15%	40,621.00	-	-	-	40,621.00	6,093.00	-	6,093.00	34,528.00
LAB EQUIPMENTS (CHEMISTRY)	15%	23,219.00	-	-	-	23,219.00	3,483.00	-	3,483.00	19,736.00
LAB EQUIPMENTS(CIVIL)	15%	45,244.76	-	-	-	45,244.76	6,787.00	-	6,787.00	38,457.76
LAB EQUIPMENT(DRAWING)	15%	261,672.00	-	-	-	261,672.00	39,251.00	-	39,251.00	222,421.00
	15%	15,543.56	-	-	-	15,543.56	2,332.00	-	2,332.00	13,211.56

SBA EDUCATION SOCIETY

Schedule 5

Property, Plant & Equipments & Depreciation Chart for the Year 2023-24

Particulars	Rate	WDV as on 01.04.23	SBA		Deduction/ Transfer	As On 31.03.2024	During		TOTAL Depreciation	WDV As On 31.03.2024
			Addition				Assets Used For			
			Upto 04.10.2023	After 04.10.2023			> 180 Days	< 180 Days		
LAB EQUIPMENTS (ELECTRICAL)	15%	436,217.00				436,217.00	65,433.00	-	65,433.00	370,784.00
LAB EQUIPMENTS (ELE. & TELE.)	15%	120,249.00				120,249.00	18,037.00	-	18,037.00	102,212.00
LAB EQUIPMENT(MECHANICAL)	15%	718,298.23				718,298.23	107,745.00	-	107,745.00	610,553.23
LAB EQUIPMENTS (PHYSICS)	15%	67,462.63				67,462.63	10,119.00	-	10,119.00	57,343.63
LAB EQUIPMENTS (LANGUAGE LAB)	15%	833.00				833.00	125.00	-	125.00	708.00
LAB EQUIPMENTS (KIFID LAB)	15%	44,861.00				44,861.00	6,729.00	-	6,729.00	38,132.00
LAB EQUIPMENTS (PHARMACY LAB)	15%		1,000,000.00			1,000,000.00	-	75,000.00	75,000.00	925,000.00
MOTOR A/c	15%	13,371.00				13,371.00	2,006.00	-	2,006.00	11,365.00
PHOTOCOPIER	15%	12,813.00				12,813.00	1,922.00	4,193.00	6,115.00	62,598.00
PRINTERS	15%	26,903.00	52,800.00			68,713.00	11,955.00	2,288.00	14,243.00	95,960.00
PROJECTOR	15%	80,638.00	11,000.00	3,000.00		94,638.00	13,746.00	225.00	13,971.00	80,667.00
SECURITY SYSTEM	15%	132,914.00	5,650.00			138,564.00	20,785.00	-	20,785.00	117,779.00
SEWING MACHINE	15%	39,316.00				39,316.00	5,897.00	-	5,897.00	33,419.00
SMART CARD (IDENIZEN)	15%	16,398.00				16,398.00	2,460.00	-	2,460.00	13,938.00
TRANSFORMER	15%	44,836.86				44,836.86	6,726.00	-	6,726.00	38,110.86
TWO WHEELER	15%	3,429.00				3,429.00	514.00	-	514.00	2,915.00
UPS	15%	60,306.00				60,306.00	9,046.00	-	9,046.00	51,260.00
VIDEO & PHOTOGRAPHY EQUIPMENT	15%	4,678.00				4,678.00	702.00	-	702.00	3,976.00
COMPUTER ONLINE UPS	15%	289,431.00				289,431.00	43,415.00	-	43,415.00	246,016.00
WEIGHT MACHINE	15%	678.00				678.00	102.00	-	102.00	576.00
WORKSHOP EQUIPMENT	15%	3,114.31				3,114.31	467.00	-	467.00	2,647.31
MOBILE HAND SET	15%	59,840.00	133,000.00			192,840.00	28,926.00	-	28,926.00	163,914.00
Total Block - 15%		5,390,136.02	246,750.00	1,089,400.00	-	6,726,286.02	845,536.00	81,706.00	927,242.00	5,799,044.02

SBA EDUCATION SOCIETY

Schedule 5

Property, Plant & Equipments & Depreciation Chart for the Year 2023-24

Particulars	Rate	WDV as on 01.04.23	SBA Addition		Deduction/Transfer	As On 31.03.2024	During		TOTAL Depreciation	WDV As On 31.03.2024
			Upto 04.10.2023	After 04.10.2023			Assets Used For			
							> 180 Days	< 180 Days		
BUILDING	10%	41,703,866.94	-	-	-	41,703,866.94	4,170,387.00	-	4,170,387.00	37,533,479.94
CABLES & WIRES	10%	1,026,744.00	-	-	-	1,026,744.00	102,674.00	-	102,674.00	924,070.00
CAMERA (KODAK)	10%	1,486.00	-	-	-	1,486.00	149.00	-	149.00	1,337.00
CHALK BOARD	10%	43,341.00	-	-	-	43,341.00	4,334.00	-	4,334.00	39,007.00
COFFEE MACHINE	10%	4,531.00	-	-	-	4,531.00	453.00	-	453.00	4,078.00
DISPLAY BOARD	10%	1,508.17	-	-	-	1,508.17	151.00	-	151.00	1,357.17
EPBX BOX	10%	22,213.00	-	-	-	22,213.00	2,221.00	-	2,221.00	19,992.00
FANS AND COOLERS	10%	211,936.00	-	-	-	211,936.00	21,194.00	-	21,194.00	190,742.00
FAX MACHINE	10%	1,275.00	-	-	-	1,275.00	128.00	-	128.00	1,147.00
FIRE EXTINGUISHERS	10%	6,402.00	-	-	-	6,402.00	640.00	-	640.00	5,762.00
FURNITURE & FIXTURES	10%	4,422,063.45	404,734.00	860,832.00	-	5,687,629.45	482,680.00	43,042.00	525,722.00	5,161,907.45
LADDER	10%	11,239.00	-	-	-	11,239.00	1,124.00	-	1,124.00	10,115.00
MANNEQUINS	10%	15,481.00	-	-	-	15,481.00	1,548.00	-	1,548.00	13,933.00
KITCHEN WARE	10%	26,339.00	-	-	-	26,339.00	2,634.00	-	2,634.00	23,705.00
MUSICAL INSTRUMENTS	10%	73,411.00	-	-	-	73,411.00	7,341.00	-	7,341.00	66,070.00
WATER PURIFIER	10%	9,858.00	-	-	-	9,858.00	986.00	-	986.00	8,872.00
REFRIEDGERATOR	10%	23,054.00	-	-	-	23,054.00	2,305.00	-	2,305.00	20,749.00
SPEAKER	10%	98,171.00	-	-	-	98,171.00	9,817.00	-	9,817.00	88,354.00
SPORTS ITEMS	10%	25,322.00	61,000.00	-	-	86,322.00	8,632.00	-	8,632.00	77,690.00
TELEPHONE	10%	62,734.00	-	-	-	62,734.00	6,273.00	4,900.00	11,173.00	51,561.00
TELEVISION	10%	4,266.00	33,500.00	98,000.00	-	135,766.00	3,777.00	-	3,777.00	127,089.00
WATER DISPENSER	10%	1,784.00	-	-	-	1,784.00	178.00	-	178.00	1,606.00
WATER COOLER	10%	143,042.00	-	-	-	143,042.00	14,304.00	-	14,304.00	128,738.00
WATER PURIFIER	10%	6,965.00	-	-	-	6,965.00	697.00	-	697.00	6,268.00
WATER TANK	10%	9,976.00	-	-	-	9,976.00	998.00	-	998.00	8,978.00
Total Block - 10%		47,957,008.56	499,234.00	958,832.00	-	49,415,074.56	4,845,625.00	47,942.00	4,893,567.00	44,521,507.56
LIBRARY BOOKS	60%	-	7,230.00	437,969.00	-	445,199.00	4,338.00	131,391.00	135,729.00	309,470.00
Total Block - 60%		-	7,230.00	437,969.00	-	445,199.00	4,338.00	131,391.00	135,729.00	309,470.00
DDU GKY:										
AQUAGUARD WATER	15%	16,006.00	-	-	-	16,006.00	2,401.00	-	2,401.00	13,605.00
BIO-METRIC EQUIPMENT	15%	14,529.00	-	-	-	14,529.00	2,179.00	-	2,179.00	12,350.00
CCTV CAMERA	15%	105,750.00	-	-	-	105,750.00	15,863.00	-	15,863.00	89,887.00
PRINTER	40%	1,013.00	-	-	-	1,013.00	405.00	-	405.00	608.00
Total DDU GKY		137,298.00	-	-	-	137,298.00	20,848.00	-	20,848.00	116,450.00
WORK IN PROGRESS BUILDING		364,450.00	2,877,317.00	5,940,274.00	-	9,182,041.00	-	-	-	9,182,041.00
WORK IN PROGRESS FURNITURE & FIXTURES		474,241.00	-	-	-	474,241.00	-	-	-	474,241.00
TOTAL WORK IN PROGRESS		838,691.00	2,877,317.00	5,940,274.00	-	9,656,282.00	-	-	-	9,656,282.00
TOTAL		84,316,119.78	6,699,697.00	8,664,407.00	-	99,680,223.78	7,165,410.00	308,625.00	7,474,035.00	92,206,188.78

SBA EDUCATION SOCIETY

Schedule 5

Depreciation Chart for the Year 2023-24

PARTICULAR	RATE	OPENING AS ON 01.04.2023	ADDITION DURING THE YEAR	AMORTISATION DURING THE YEAR	CLOSING AS ON 31.03.2024
<u>KRUTI INSTITUTE OF FASHION DESIGN</u> <u>Intangible Asset</u>					
JD FRANCHISEE	25%	18,982.00	-	4,746.00	14,236.00
<u>SBA</u>					
JD FRANCHISEE	25%	-	100,000.00	25,000.00	75,000.00
<u>KRUTI INSTITUTE OF TECHNOLOGY & ENGINEERING</u>					
DEFERRED REVENUE EXP	1/8	52,232.00	-	6,529.00	45,703.00
<u>SBA</u>					
DEFERRED REVENUE EXP	50%		14,948,909.00	7,474,454.50	7,474,454.50

SBA EDUCATION SOCIETY, VIVEKANAND NAGAR, RAIPUR (C.G.)

SCHEDULE - "16" ANNEXED TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024.

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

1. SYSTEM OF ACCOUNTING

The financial statements have been prepared on the historical cost basis and on the accounting principles of a going concern and comply with Accounting Standards prescribed by the ICAI.

2. RECOGNITION OF INCOME AND EXPENDITURE

Revenue/Income and Cost/Expenses are generally accounted for an accrual basis as and when they are earned and incurred except for the items for which monetary value could not be determined.

3. VALUATION OF INVENTORIES

Inventories are NIL

4. PLANT, PROPERTY & EQUIPMENT AND DEPRECIATION


- (i) Plant, property & equipment are stated at cost of acquisition less depreciation. Cost includes duties and taxes freight and other incidental cost directly related to acquisition of Plant, property & equipment.
- (ii) Depreciation on Plant, property & equipment has been provided for in the Books of Accounts as per rates prescribed in the Income Tax Act, 1961 during the financial year.

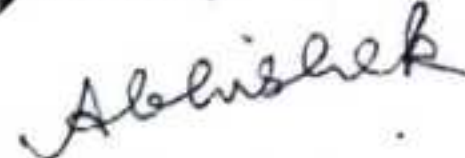
B. NOTES ON ACCOUNTS

1. The Kruti Academy of Sports, The Kruti Institute of Journalism & Mass Communication, The Kruti Bus Facility, The Kruti Hostel Facility, The Kruti Institute of Fashion Design, The Kruti Institute of Teacher Education, The Kruti Institute of Technology and Engineering and Kruti School of Business Management is run by SBA Education Society, Raipur.
2. The Statement of account of the society is prepared for the financial year ended 31-03-2024.
3. Cash on hand as certified by the management of the society.
4. Balances shown under personal accounts is subject to confirmation and reconciliation, if any.

SIGNATURE FOR SCHEDULE '1' TO '16'

For, SBA Education Society


(Chairman)


(Director)

Place: RAIPUR
Date: 24.09.2024

For, M/S OM KEJRIWAL AND CO
Chartered Accountants FRN 314144E


(CA REENA AGRAWAL)
PARTNER
MEMB. NO. - 065731

