

## Independent Auditor's Report

To the member of

**JANBHAGIDARI SAMIT, PG COLLEGE KHARGONE**

We have audited the accompanying financial statement of JANBHAGIDARI SAMIT, PG COLLEGE KHARGONE KHARGONE M.P. 451001 which comprises the Receipt & Payment A/c as at March 31, 2025, the Statement of Receipt & Payment A/c for the year then ended. Receipt & Payment A/c and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the financial Statements

Management is responsible for the preparation of these financial statement that give a true and fair view of the financial position, financial performance of the society. This responsibility includes and design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our Responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statement give a true and fair view in conformity with the accounting principle generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the S as at March 31,2025 in the case of the Receipt and Payment Account, of the Excess of Income over expenditure for the year ended on that date:

## Report on Other Legal and Regulatory Requirements

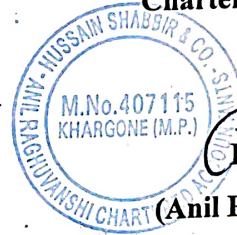
- 1) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion proper book of accounts as required by law have been kept by the Society so far as appear from our examination of those books.
- 3) Receipt and Payment Account is in agreement with the Books of Accounts.

Place: - Khargone

Date: - 10/06/2025

Husain Shabbir & Co.

Chartered Accountants



Partner

(Anil Raghuvanshi)

M.No. 407115

UDIN NO:- 25407115BMKZHD8453

JANBHAGIDARI SAMIT, PG COLLEGE KHARGONE M.P.

Balance Sheet as at 31/03/2025

(Amount in Rs.)

Particulars		Note	31 March 2025	31 March 2024
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Owners' Funds</b>			
(a)	Fund	1	132,857,664	132,857,664
(b)	Reserves and surplus	1	26,973,762	27,069,670
	<b>Total</b>		<b>159,831,426.60</b>	<b>159,927,333.78</b>
<b>II</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	2	61,675,095.55	59,611,414.55
(b)	Non-current investments		-	-
(c)	Deferred tax assets (Net)		-	-
(d)	Long Term Loans and Advances	3	1,967,641.44	1,022,706.44
(e)	Other non-current assets	4	88,357,781.00	88,357,781.00
			152,000,517.99	148,991,901.99
<b>2</b>	<b>Current assets</b>			
(a)	Cash and bank balances	5	7,830,908.61	10,935,431.79
			7,830,908.61	10,935,431.79
	<b>Total</b>		<b>159,831,426.60</b>	<b>159,927,333.78</b>

In Terms of Our Attached Report of Even Date

FOR HUSAIN SHABBIR & CO.  
CHARTERED ACCOUNTANTS

PLACE:- KHARGONE

DATE:- 10/06/2025



(PARTNER)

(ANIL RAGHUVANSHI)

M.No. 407115

UDIN NO:-25407115BMKZHD8453

**JANBHAGIDARI SAMIT, PG COLLEGE KHARGONE M.P.**  
Statement of Profit and Loss for the year ended 31/03/2025

Particulars		Note	(Amount in Rs.)	
			31 March 2025	31 March 2024
I	Revenue from operations	6	22,137,808	25,070,877
II	Other Income	7	308,088	306,144
III	Total Income (I+II)		22,445,896	25,377,021
IV	Expenses:			
(a)	Univercity Expenche/Annual Function/Electric Exp /Event Exp	8	1,133,092	3,031,391
(b)	Employee benefits expense	9	12,059,531	9,806,146
(c)	Repair & Maintance/Celebration / Ashaskiya Cash PD	10	961,366	2,924,776
(d)	Depreciation and amortization expense	11	4,700,818	4,187,774
(e)	Academic Exp	12	1,254,899	915,484
(f)	Fees Refund	13	474,777	159,605
(g)	Garden Exp	14	84,030	163,106
(h)	Govt College Exp	15	-	283,090
(i)	Computer Exp	16	78,377	107,175
(j)	NCC Exp	17	137,815	119,412
(k)	Proyogik Meterial And Chemical Exp	18	72,791	338,183
(l)	Telephone And Enternet Exp	19	419,394	411,009
(m)	Bus Rent	20	729,000	-
(n)	Other	21	435,913	737,709
			22,541,803	23,184,859
V	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		-95,907	2,192,162
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		-95,907	2,192,162
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Profit before, partners' remuneration and tax (VII-VIII)		-95,907	2,192,162
XIII	Profit/(Loss) for the period from continuing operations (IXI-XII)		-95,907	2,192,162
XIV	Profit/(loss) from discontinuing operations (after tax) (XIVII-XVIII)		-	-
XVII	Profit/(Loss) for the year (XIII+XIV)		-95,907	2,192,162
	The accompanying notes are an integral part of the financial statements			

In Terms of Our Attached Report of Even Date

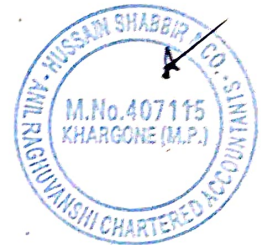
PLACE:- KHARGONE  
DATE:- 10/06/2025

FOR HUSAIN SHABIB & CO.  
CHARTERED ACCOUNTANTS  
(PARTNER)  
(ANIL RAGHUVANSHI)  
M.No. 407115  
UDIN NO:-25407115BMKZHD8453

**JANBHAGIDARI SAMIT, PG COLLEGE KHARGONE M.P.**  
**Notes forming part of the Financial Statements for the year ended 31st March, 2025**

(Amount in Rs.)

		31 March 2025	31 March 2024
1	<b>Reserves and surplus</b>		
(a)	Fund	132,857,664	132,857,664
	Total A	132,857,664	132,857,664
(b)	Other Reserve (Please specify)	27,069,670	24,877,508
(c)	Undistributed Surplus (Balance from statement of profit and loss)	-95,907	2,192,162
	<b>Total B + C</b>	<b>26,973,762</b>	<b>27,069,670</b>



GOVT. LAW COLLEGE KHARGONE BISTAN ROAD, KHARGONE M.P.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

2 Property, Plant and Equipment and Intangible Assets (owned assets)

Depriciation Chart

01/04/2024 To 31/03/2025

Praticulars	Rate	Opening 1/04/2024	More than 180 Days Before 30.09.2024	More than 180 Days After 30.09.2024	Deduction	Total	Depriciation	Closing 31/03/2025
Building	5%	47342383.08	570412.00	3061192	0	50973987.08	2472170.00	48501817.08
Boundry wall	5%	0	354085.00	0	0	354085.00	17704.00	336381.00
Basket Boll (WIP)	5%	1752173.00	429886.00	0	0	2182059.00	109103.00	2072956.00
Sports Ground Dev.	5%	1670194.00	0.00	93958	0	1764152.00	85859.00	1678293.00
Furniture	10%	3947077.84	507050.00	373471	0	4827598.84	454750.00	4372848.84
Library Books	15%	638346.56	154997.00	0	0	793343.56	119002.00	674341.56
CC TV Camera	15%	322162.83	106928.00	0	0	429090.83	64364.00	364726.83
Bio Matric machine	15%	99067.50	0.00	0	0	99067.50	14860.00	84207.50
Upkaran	15%	334508.28	0.00	0	0	334508.28	50176.00	284332.28
Smart Board Panel	15%	356400.00	0.00	0	0	356400.00	53460.00	302940.00
Led TV	15%	39285.00	0.00	0	0	39285.00	5893.00	33392.00
Cooler Fan	15%	145950.40	0.00	0	0	145950.40	21893.00	124057.40
Air Conditioner	15%	41437.65	0.00	0	0	41437.65	6216.00	35221.65
RO Water Cooler	15%	387494.75	0.00	0	0	387494.75	58124.00	329370.75
Tubewell	15%	154587.30	109622.00	0	0	264209.30	39631.00	224578.30
Sprot Material	8%	0.00	200848.00	0	0	200848.00	15064.00	185784.00
Computer & accessories	40%	2380346.36	0.00	802050	0	3182396.36	1112549.00	2069847.36
		59611414.55	2433828.00	4330671	0	66375913.55	4700818.00	61675095.55



JANBHAGIDARI SAMIT, PG COLLEGE KHARGONE M.P.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

3	Loans and advances	Long Term		Short Term	
		3/31/2025	3/31/2024	3/31/2025	3/31/2024
a	Loans and advances	-	-	1,967,641	1,022,706
	<b>Total (A + B)</b>	-	-	<b>1,967,641</b>	<b>1,022,706</b>
4	<b>Other non-current assets</b>			<b>3/31/2025</b>	<b>3/31/2024</b>
(a)	FDR ON NARMADA MALVA GRAMIN BANK E			6198430.00	6198430.00
(b)	FDR ON NARMADA MALWA GRAMIN (B)			2500000.00	2500000.00
(c)	FDR ON NARMADA MALWA GRAMIN (C)			2500000.00	2500000.00
(d)	FDR ON STATE BANK OF INDIA-G			2500000.00	2500000.00
(e)	FDR ON STATE BANK OF INDIA-H			2500000.00	2500000.00
(f)	FDR ON STATE BANK OF INDORE -A			1500000.00	1500000.00
(g)	FDR ON STATE BANK OF INDORE-B			2500000.00	2500000.00
(h)	FDR ON STATE BANK OF INDORE-C			2500000.00	2500000.00
(i)	FDR ON STATE BANK OF INDORE-D			2500000.00	2500000.00
(j)	FDR ON STATE BANK OF INDORE-E			2500000.00	2500000.00
(k)	FDR ON STATE BANK OF INDORE-F			5900000.00	5900000.00
(l)	FDR ON STATE BANK OF INDORE-GA			5000000.00	5000000.00
(m)	FDR ON STATE BANK OF INDORE-HA			5000000.00	5000000.00
(n)	FDR ON STATE BANK OF INDORE-I			5000000.00	5000000.00
(o)	FDR ON STATE BANK OF INDORE-J			5000000.00	5000000.00
(p)	Accured Interest			34759351.00	34759351.00
	<b>Total other non-current other assets</b>			<b>88,357,781</b>	<b>88,357,781</b>
5	<b>Cash and Bank Balances</b>			<b>3/31/2025</b>	<b>3/31/2024</b>
A	<u>Cash and cash equivalents</u>				
(a)	State Bank Of India			7,830,586	10,935,109
(e)	Cash on hand			323	323
	<b>Total</b>			<b>7,830,909</b>	<b>10,935,432</b>
	<b>Total Cash and bank balances</b>			<b>7,830,909</b>	<b>10,935,432</b>



(Amount in Rs.)

	31 March 2025	31 March 2024
<b>6 Revenue from operations</b>		
(a) Fees Receipt	22,137,808	25,070,877
Revenue from operations (Gross)	22,137,808	25,070,877
Less: Excise duty	-	-
Revenue from operations (Net)	22,137,808	25,070,877
<b>7 Other income</b>		
(a) Interest income	308,088	306,144
Total other income	308,088.00	306,144.00
<b>8 Univercity Exoence/Annual Function/Electric Exp /Event Exp</b>		
(i) Univercity Exoence	750,600	1,455,229
(ii) Annual Function	-	352,000
(iii) Electric Exp	225,754	842,561
(vi) Event Exp	156,738	381,601
Total	1,133,092	3,031,391
<b>9 Employee benefits expense</b>		
(a) Salaries, wages, bonus and other allowances	12,059,531	9,806,146
Total Employee benefits expense	12,059,531	9,806,146
<b>10 Repair &amp; Maintance/Celebration / Ashaskiya Cash PD</b>		
(a) Repair & Maintance	961,366	1,125,520
(b) Celebration Exp	-	171,464
(c) Ashaskiya Cash PD	-	1,627,792
Total .	961,366	2,924,776
<b>11 Depreciation and amortization expense</b>		
(a) on tangible assets (Refer note 11)	4,700,818	4,187,774
Total Depreciation and amortization expense	4,700,818	4,187,774
<b>12 Acadamic Exp</b>	1,254,899	915,484
<b>13 Fees Refund</b>	474,777	159,605
<b>14 Garden Exp</b>	84,030	163,106
<b>15 Govt College Exp</b>		283,090
<b>16 Computer Exp</b>	78,377	107,175
<b>17 NCC Exp</b>	137,815	119,412
<b>18 Proyogik Meterial And Chemical Exp</b>	72,791	338,183
<b>19 Telephone And Enternet Exp</b>	419,394	411,009
<b>20 Bus Rent</b>	729,000	-
Total .	3,251,083	2,497,064
<b>21 Other Expenses</b>		
(a) Administrative and General Expensess	20,000	20,000
(b) Finance Cost	2,224	1,358
(c) Transportation Exp.	24,344	29,206
(d) Advertisment Expensess	82,925	14,500
(e) Agreshan shulk / NACC Exp	2,000	23,560
(f) Audit Exp. -Deparment Wise	-	82,458
(g) Award Ceremony Exp.	-	34,272
(h) Departmental Exp.	32,467	67,808
(i) GST Paid Exp	65,014	95,932
(j) Auditor's remuneration	61,360	64,518
(k) Housekeeping Exp.	20,440	29,010
(l) Legal & Professional Exp.	-	23,519
(m) Library Membership Exp.	8,612	13,640
(n) Medical Remburshment Exp.	-	76,000
(o) Mukhyantri Jan Kalyan Scheem Exp.	-	48,147
(p) Other Academic Exp.	57,411	44,292
(q) Registrar Mp Nurses Council Registration Bhopal		3,778
(r) Seminar Exp.	27,400	50,000
(s) Labour Exp	6,966	-
(t) Membership Fees	9,000	-
(u) Miscellaneous Exp	15,750	15,710
Total	435,913	737,709

