

# 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.

I have examined the balance sheet of GURU NANAK GIRLS COLLEGE [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2024 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

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

(a)

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2024; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the Income and application or profit or loss of its accounting year ending on 31-Mar-2024.

Subject to the following observations/qualifications-

(a)

The prescribed particulars are annexed hereto.

Name of Chartered Accountant	CA. SANJEEV BIJLAN
Membership Number	ARCA097474
Firm Registration Number	0021958N
Address	VISHAVKARIMA CHOWK, BYE PASS, BYE PASS, YAMUNA NAGAR-135001 HARYANA
IP Address	YAMUNA NAGAR
Place	
Date	06-Sep-2024

**GURU NANAK GIRLS COLLEGE, YAMUNA NAGAR**  
**BALANCE SHEET AS AT MARCH 31, 2024**

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
<b>MANAGING COMMITTEE ACCOUNT:</b>		<b>FIXED ASSETS:</b>	
As per Balance Sheet-Managing Committee	56383284.37	As per schedule annexed	56743906.56
Add: Excess of Income over Expenditure	8501284.39		
		<b>CURRENT ASSETS, LOANS AND ADVANCES:</b>	
<b>CURRENT LIABILITIES &amp; PROVISIONS:</b>		<b>A. CURRENT ASSETS:</b>	
Security Deposits Payable	957542.00	Cash & Bank Balances	8566095.15
Expenses Payable	26256824.00		
		<b>B. LOANS AND ADVANCES:</b>	
		Grant Receivable	24212702.00
		Sundry Advances	1980061.00
		Security Deposit	147069.00
		Prepaid Insurance	56619.00
		GST Adjustable	392482.05
			26788933.05
<b>TOTAL(Rs.)</b>	<b>92098934.76</b>	<b>TOTAL(Rs.)</b>	<b>92098934.76</b>

*[Signature]*  
ACCOUNTANT

**AUDITOR'S REPORT**

As per our separate report of even date

*[Signature]*  
GENERAL SECRETARY

UDIN: 2409944BKACSA5113  
PLACE: YAMUNA NAGAR  
DATED: 06/09/2024





**GURU NANAK GIRLS COLLEGE, YAMUNA NAGAR**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Salary Expenses	128495318.40	By Fees	56249026.99
To ESI Expenses	62412.00	By Interest on Saving Bank Accounts	672948.00
To Provident Fund Expenses	222221.00	By Interest on FDRs	72284.00
To Printing & Stationary Expenses	1054882.00	By Grant For Salary	104953651.21
To Postage & Telegram Expenses	12586.00	By 5% Management Share	6397638.20
To Telephone & Internet Expenses	261063.42	By 5% of 10% P.F. Management Share	78787.00
To Electricity Expenses	2073396.00	By Membership Fees	5000.00
To Membership fees of Student	40000.00	By Miscellaneous Income	25773.00
To Repair & Maintenance Expenses	3080490.00	By Donation	94770.00
To Vehicle Running, Repair & Maintenance Expenses	21055.00		
To Audit Fees	32500.00		
To Genset Running, Repair & Maintenance Expenses	332141.00		
To Car Running, Repair & Maintenance Expenses	346886.94		
To Bus Running, Repair & Maintenance Expenses	118718.90		
To UGC Expenses	70215.00		
To Student Welfare Expense	29500.00		
To Functions, Seminars & Conferences	1673303.00		
To Bank Charges	14207.54		
To Interest paid to Bank	147378.34		
To Insurance Expense	152118.55		
To Library Expenses	5245.00		
To News Paper & Periodicals Expenses	95329.00		
To Affiliation Expenses	175300.00		
To Guest & Staff Refreshment Expenses	318631.00		
To Diwali Expenses	247711.00		
To Honorarium & Remuneration Expenses	25700.00		
To Professional Fees & Legal Expenses	147600.00		
To Examination Conducting Expenses	112821.00		
To General Expenses	156219.00		
To Membership Fees	128930.00		
To Advertisement & Publicity Expenses	350907.00		
To Audio-Visual Expenses	18990.00		
To Website and Software Expenses	673660.00		
To Practical Expenses	192394.00		
To University Fees	12271900.90		
To Sports Expenses	50901.00		
To Tour & Travelling Expenses	86865.00		



To Science Exhibition Expenses  
To Gardening Expenses  
To Environmental Expenses

13760.00  
163545.00  
5500.00

To Depreciation on Fixed Assets

6566292.02

By Excess of Income over Expenditure

8501284.39

TOTAL(Rs.)

168549878.40

TOTAL(Rs.)

168549878.40

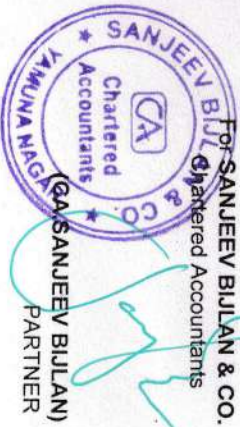
*For*

*For*  
GENERAL SECRETARY

AUDITOR'S REPORT

As per our report at the foot of the Balance Sheet of even date.

PLACE: YAMUNA NAGAR  
DATED: 06/09/2024





**GURU NANAK GIRLS COLLEGE, YAMUNA NAGAR**  
**FOR THE YEAR ENDED MARCH 31, 2024**

**LIST OF SECURITY DEPOSITS PAYABLE:**

	<b><u>AMOUNT (Rs.)</u></b>
Library	600872.00
Cost Of Books -Refundable	356670.00
<b>TOTAL(Rs.)</b>	<b><u>957542.00</u></b>

**LIST OF CASH & BANK BALANCES:**

	<b><u>AMOUNT (Rs.)</u></b>
FDR with State Bank of India - Dr.R.K.Foundation Fund	1875944.00
FDR with State Bank of India	1500000.00
Indusind Bank Rusa A/c No. 100167854581	584.00
State Bank of India - A/c No.51802	-66744.55
State Bank of India - A/c No.51813	58546.05
Axis Bank A/c No. 922010045993400	104789.92
State Bank of India - A/c No.51857	6188417.89
State Bank of India - A/c No.52001	432494.32
Axis Bank A/c No. 922010047012606	104743.00
State Bank of India - A/c No.52012	132276.27
State Bank of India - A/c No.52089	-2787448.63
Axis Bank A/c No. 922010047112670	104743.00
State Bank of India - A/c No.52114	748556.35
State Bank of India - A/c No.52136	-227668.25
State Bank of India - A/c No.85727	263882.00
State Bank of India - A/c No.10531	48435.50
State Bank of India - A/c No.82177	68071.50
Cash in Hand	16472.78
<b>TOTAL(Rs.)</b>	<b><u>8566095.15</u></b>

**LIST OF SUNDRY ADVANCES:**

	<b><u>AMOUNT (Rs.)</u></b>
Hari	16000.00
Babbu	2000.00
Baby	15000.00
Gulab singh	10000.00
Mandeep singh	190000.00
Rakesh	15000.00
Ramesho	5500.00
Ram saran	7000.00
Satbir	3000.00
Ravi Goswami	52000.00
Neena goyal	-3454.00
Planet WIFI pvt ltd.	350000.00
VV Builder	800000.00
White code technology Pvt . Ltd.	118015.00
Yamuna Solar Energy	400000.00
<b>TOTAL(Rs.)</b>	<b><u>1980061.00</u></b>



**LIST OF EXPENSES PAYABLE:****AMOUNT (Rs.)**

PF Payable	413600.00
Electricity Expenses Payable	165465.00
Salary Payable	12638337.00
Fees and Taxes	48600.00
NPS Payable	371369.00
G.S.L.I Payable	17040.00
Income Tax On Pension	1621511.00
Income Tax On Salary	3841000.00
M/s Sanjeev Bijlan & Co.	32500.00
Pension Payable	7107402.00

**TOTAL(Rs.)****26256824.00****LIST OF SECURITY DEPOSITS :****AMOUNT (Rs.)**

Electricity	147069.00
<b>TOTAL(Rs.)</b>	<b><u>147069.00</u></b>





**GURU NANAK GIRLS COLLEGE, YAMUNA NAGAR**  
**SCHEDULE OF FIXED ASSETS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON MARCH 31, 2024**

PARTICULARS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2023	ADDITIONS		SALES/ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2024
			BEFORE 30.09.2023	AFTER 30.09.2023				
Air Conditioner	10%	474025.70	270000.00	54870.00	0.00	798895.70	77146.07	721749.63
Audiovisual Equipments	10%	147218.47	0.00	0.00	0.00	147218.47	14721.85	132496.62
Building	10%	28532769.16	0.00	799571.00	0.00	29332340.16	2893255.47	26439084.69
Bus	15%	361781.11	590000.00	0.00	0.00	951781.11	142767.17	809013.94
Car	10%	481050.92	0.00	1106078.00	0.00	1587128.92	103408.99	1483719.93
CCTV System	10%	389058.71	88494.00	57303.00	0.00	534855.71	50620.42	484235.29
Computer	40%	486595.10	763726.00	943545.00	0.00	2193866.10	688837.44	1505028.66
Cosmotology Lab Equipment	10%	12614.09	0.00	0.00	0.00	12614.09	1261.41	11352.68
EPABX	10%	12282.24	0.00	0.00	0.00	12282.24	1228.22	11054.02
Fan	10%	350876.97	4100.00	4460.00	0.00	359436.97	35720.70	323716.27
Fire Fighting Equipment	10%	98283.76	0.00	0.00	0.00	98283.76	9828.38	88455.38
Furniture & Fixture	10%	7572951.65	602706.00	1111736.00	0.00	9287393.65	873152.57	8414241.09
Generator	10%	252976.06	0.00	0.00	0.00	252976.06	25297.61	227678.45
Language Lab Equipments	10%	45716.04	0.00	0.00	0.00	45716.04	4571.60	41144.44
Library	10%	2898868.03	27791.00	143198.00	0.00	3069867.03	299825.80	2770031.23
Lift	10%	723143.84	0.00	0.00	0.00	723143.84	72314.38	650829.46
Miscellaneous Fixed Assets	10%	7181350.22	702445.28	1098532.00	0.00	8982327.50	843306.15	8139021.35
Musical Equipments	10%	244623.61	0.00	9000.00	0.00	253623.61	24912.36	228711.25
Science Laboratory Equipments	10%	1832949.45	55034.00	0.00	0.00	1887983.45	188798.35	1699185.11
Scooty	10%	42557.27	0.00	0.00	0.00	42557.27	4255.73	38301.54
Solar System	10%	387066.20	0.00	0.00	0.00	387066.20	38706.62	348359.58
Sports Equipments	10%	669872.59	0.00	0.00	0.00	669872.59	66987.26	602885.33
Summersible Pump	10%	125212.47	0.00	0.00	0.00	125212.47	12521.25	112691.22
Mobile Phones	40%	39793.27	0.00	7500.00	0.00	47293.27	17417.31	29875.96
Water Cooler	10%	706882.37	45224.00	4366.00	0.00	756472.37	75428.94	681043.43
Water Harvesting System	0%	0.00	0.00	750000.00	0.00	750000.00	0.00	750000.00
<b>TOTAL(Rs.)</b>		<b>54070519.30</b>	<b>3149520.28</b>	<b>6090159.00</b>	<b>0.00</b>	<b>63310198.58</b>	<b>6566292.02</b>	<b>56743906.56</b>

