



### AUDIT REPORT UNDER SECTION 10(23C)

#### FORM NO. 10BB

(See rule 16CC)

**Audit report under section 10(23C) of the Income Tax Act, 1961, in the case of any fund or trust or institution 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 section 10(23C)**

- (i) We have examined the Balance Sheet as at 31.03.2020 and the Income and Expenditure or Profit and Loss Account for the ended on that date attached herewith of **KRISHNA GRAMBHARTI GLOBAL SCHOOL, SURJN NAGAR (MORADABAD) U.P.**
- (ii) We certify that the Balance Sheet and the Income and Expenditure Account or Profit and Loss Account are in agreement with the books of account maintained by the head office at Jaspur and nil branches.
- (iii) Subject to comments below
  - (a) 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.
  - (b) In our opinion, proper books of account have been kept by the head office and the branches of the above named society/educational institution so far as appears from our examination of the books of account.
  - (c) In our opinion and to the best of our information and according to the information given to us, the said accounts read with notes thereon, if any, give a true and fair view-
    - (1) In the case of Balance Sheet, of the state of affairs of the above named society/trust/educational institution as at 31.03.2020, and
    - (2) In the case of Income & Expenditure Account, or Profit and Loss Account, surplus of its accounting for the year ended on that date,

The prescribed particulars are annexed hereto.

FOR S.G.A.S & CO.  
CHARTERED ACCOUNTANTS



(SACHIN KUMAR AGARWAL)  
M. No. 416026

PLACE: KASHIPUR  
DATED: 28.09.2020

*B.Singh*  
MANAGER  
KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJANNAGAR MORADABAD

Branch Off. / Resi. : Suman Kunj, Peeli Kothi, Near Rudraksh Garden, Jaspur Khurd  
Kashipur - 244713 (U.S.Nagar) Uttarakhand, Mob.: 8899045015, 7895525015

E-mail : casachin\_ksp@rediffmail.com, casachin\_ksp@icai.org

*J.K.*  
PRINCIPAL  
KRISHNA GRAMBHARTI GLOBAL SCHOOL

**ANNEXURE**  
**Statement of Particulars**  
**PART A – GENERAL**

1. Name of the found or trust or institution or any university or other educational institution or any hospital or other medical institution
2. Address
3. Permanent Account Number
4. Assessment Year
5. Sub-clause of section 10(23C) under which the found or trust or institution or any university or other educational institution or any hospital or other medical institution is seeking exemption.
6. Number and date of notification/approval of the found or trust or institution or any university or other educational institution or any hospital or other medical institution.

**KRISHNA GRAMBHARTI GLOBAL  
SCHOOL**

**SURJN NAGAR (MORADABAD) U.P.**

2020-2021  
Sub-section (iiad)

**PART B - APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS OR EDUCATIONAL  
OR PHILANTHROPIC PURPOSES**

7. Nature of charitable/ religious/ educational/ philan-thropic activity [as referred to in sub clause (iv), (v), (vi) or (via) of section 10(23C)] Educational Institute
8. Total income of the previous year of the found or trust or institution or any university or other educational institution or any hospital or other medical institution.
9. Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established.
10. Amount of income of the previous year accumulated for application wholly and exclusively, to the objects for which it is established, to the extent it does not exceed 15% of income of that year. Nil
11. Amount of income, exceeding 15% of income of the year, accumulated in accordance with clause (a) of the third proviso to section 10(23C). N.A.
12. (a) Whether, during the previous year, any part of the income, not exceeding 15% of income accumulated in any earlier year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto? N.A.  
(b) If the answer to (a) above is 'yes' then give details of income so applied or ceased to be so accumulated. N.A.

*brijesh*  
**MANAGER**  
**KRISHNA GRAMBHARTI GLOBAL SCHOOL**  
**SURJAN NAGAR MORADABAD**



*JW*  
**PRINCIPAL**  
**KRISHNA GRAMBHARTI GLOBAL SCHOOL**  
**SURJAN NAGAR MORADABAD**

13. (a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto? N.A.
- (b) If the answer to (a) above is 'yes' then give details of income so applied or ceased to be so accumulated. N.A.
14. (a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was not utilized for purposes for which it was established or has ceased to be accumulated for application thereto? N.A.
- (b) If the answer to (a) above is 'yes' then give details of income so applied or ceased to be so accumulated. N.A.

### PART C – OTHER INFORMATION

15. (a) Whether, any funds, other than the assets or voluntary contributions referred to in clause (b) of the third proviso to section 10(23C), were invested or deposited for any period during the previous year, otherwise than in the forms & modes specified in sub- section (5) of section 11.
- (b) If the answer to (a) above is 'yes' then give details as under.

SI. No.	Nature of Investment or deposit	Amount invested or deposited	Period of investment or deposit

16. In relation to any income being profits & gains of business, -
- (a) Whether the business was Incidental to the attainment of the objectives of the funds or trust or institution or university or other education institution or hospital or other medical institution?
- (b) Whether separate books of accounts were maintained in respect of such business?
- (c) If the answer to (a) and /or (b) above is 'no', then state the amount of such income.

*bsmj*  
MANAGER  
KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJANNAGAR MORADABAD

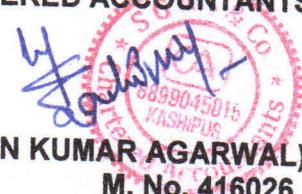


*JW*  
PRINCIPAL  
KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJANNAGAR MORADABAD

17. (a) Whether during the previous year, any part of the accumulated income was paid or credited to any trust or institution registered under section 12AA or to any fund or trust or institution or any university or other educational institution or any other 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?
- (b) If the answer to (a) above is 'yes', then give details thereof, together with the amount of income so paid or credited.
- 18 (a) Whether any voluntary contribution, other than voluntary contribution in cash or voluntary contribution of the nature referred to in clause (b) of the third provision to section 10(23C), was held during the previous year, otherwise than in any of the forms or modes specified in subsection (5) of section 11, after the expiry of one year from the end of the previous year in which such voluntary contribution was received?
- (b) If the answer to (a) above is 'yes' then give details thereof, including the amount of such voluntary contribution.
- 19 (a) Whether any anonymous donation referred to in section 115BBC was received during the year?(See notes 2 & 3).
- (b) If the answer to (a) above is 'yes', then state the amount of such anonymous donation.

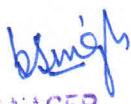
The prescribed particulars are annexed hereto.

**FOR S G A S & CO.  
CHARTERED ACCOUNTANTS**



**(SACHIN KUMAR AGARWAL)**  
**M. No. 416026**

**PLACE: KASHIPUR  
DATED: 28.09.2019**

  
MANAGER  
KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJANNAGAR MORADABAD

  
PRINCIPAL  
KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJANNAGAR MORADABAD

**KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJN NAGAR (MORADABAD) U.P.**

**BALANCE SHEET AS ON 31.03.2020**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>MEMBERS CAPITAL</b>					
Opening Balance	18,72,776.00		FIXED ASSETS		
Add : Excess of Income over Expenditu	2,414.00		As per Annexure Enclosed		15,52,739.00
Add : Addition during the year	3,70,000.00				
		22,45,190.00			
<b>PROVISIONS</b>					
Accounting Charges Payable	10,000.00		INVESTMENTS		
Audit Fee Payable	5,000.00		Cash in hand		1,99,551.00
Salary Payable	1,23,500.00	1,38,500.00	Loane & Advance Asst.		6,31,400.00
		23,83,690.00			23,83,690.00

The above Balance Sheet is in agreement with books of account produced before us and informations & explanations given to us for compiling the above Balance Sheet.

FOR S G A S & CO.  
CHARTERED ACCOUNTANTS  
  
(SACHIN KUMAR AGARWAL)  
M. No. 416026

PLACE: KASHIPUR  
DATED: 28.09.2019

  
MANAGER  
KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJANNAGAR MORADABAD

  
PRINCIPAL  
KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJANNAGAR MORADABAD

**KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJN NAGAR (MORADABAD) U.P.**

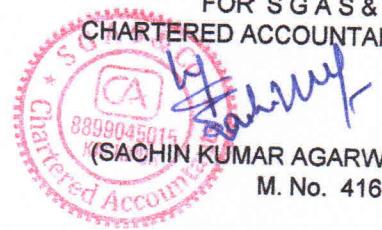
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31.03.2020**

<b>EXPENDITURE</b>	<b>AMOUNT</b>	<b>INCOME</b>	<b>AMOUNT</b>
To Accounting Charges	10,000.00	By School Fee Recd. From Students	
To Advertisement	7,850.00		2,027,026.00
To Audit Fee	10,000.00		
To Diesel & Generator Running Expenses	46,900.00		
To Depreciation	145,182.00		
To Electricity Expenses	26,400.00		
To Student Facility Exp.	18,600.00		
To Function & Republic Day	23,650.00		
To Medical Aid Box	23,650.00		
To Freight Inward	8,800.00		
To Misc. Expenses	2,150.00		
To Postage & Telegram Exp.	9,850.00		
To Printing & Stationery	3,350.00		
To Repair & School Maintenance	47,500.00		
To Salary to Staff	59,900.00		
To Students Activities	1,482,000.00		
To Student & Staff Welfare	18,410.00		
To Telephone & Internet Exp.	48,430.00		
To Tour & Travelling Exp.	29,950.00		
To Uniform Exp.	3,340.00		
To Vehicle Running & Maintenance	12,500.00		
	9,850.00		
To Excess of Income over Expenditure	2,414.00		
		<b>TOTAL</b>	<b>2,027,026.00</b>
		<b>TOTAL</b>	<b>2,027,026.00</b>

The above Income & Expenditure is in agreement with books of account produced before us and informations & explanations given to us for compiling the above Income & Expenditure.

FOR S G A S & CO.

CHARTERED ACCOUNTANTS



(SACHIN KUMAR AGARWAL)

M. No. 416026

PLACE: KASHIPUR  
DATED: 28.09.2020

*b Singh*  
MANAGER  
KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJANNAGAR MORADABAD

*J M*  
PRINCIPAL  
KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJANNAGAR MORADABAD

**KRISHNA GRAMBHARTI GLOBAL SCHOOL**  
**SURJN NAGAR (MORADABAD) U.P.**

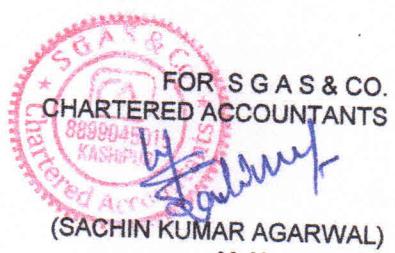
**RECEIPTS & PAYMENTS FOR THE YEAR ENDING AS ON 31.03.2020**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	
By Opening Balance:					
Cash in Hand	199,855.00		To Accounting Charges	10,000.00	
Bank Balance	—	199,855.00	To Advertisement	7,850.00	
By School Fee Recd. During the year	2,027,026.00		To Audit Fee	10,000.00	
By Members, Capital Fund Recd.	360,000.00		To Diesel & Generator Running Expenses	46,900.00	
By Cureent Years Provisions/Liabilities Due	138,500.00		To Electricity Expenses	26,400.00	
			To Student Facility Exp.	18,600.00	
			To Function & Republic Day	23,650.00	
			To Medical Aid Box	8,800.00	
			To Freight Inward	2,150.00	
			To Misc. Expenses	9,850.00	
			To Postage & Telegram Exp.	3,350.00	
			To Printing & Stationery	47,500.00	
			To Repair & School Maintenance	59,900.00	
			To Salary to Staff	1,482,000.00	
			To Students Activities	18,410.00	
			To Student & Staff Welfare	48,430.00	
			To Telephone & Internet Exp.	29,950.00	
			To Tour & Travelling Exp.	3,340.00	
			To Uniform Exp.	12,500.00	
			To Vehicle Running & Maintenance	9,850.00	
			To Expenses Payable Paid (F.Y. 2018-19)		
			To Sundry Creditors Paid (Prev.Years)	15,000.00	
			To Purchase of Fixed Assets		
			To Closing Balance:		
			Cash in Hand	199,551.00	
			Loane & Advance Asst.	631,400.00	
			Bank Balance	—	
				830,951.00	
	TOTAL	2,725,381.00		TOTAL	2,725,381.00

The above Income & Expenditure is in agreement with books of account produced before us and informations & explanations given to us for compiling the above Income & Expenditure.

PLACE: KASHIPUR  
DATED: 28.09.2020

*b Singh*  
**MANAGER**  
**KRISHNA GRAMBHARTI GLOBAL SCHOOL**  
**SURJANNAGAR MORADABAD**



*JW*  
**PRINCIPAL**  
**KRISHNA GRAMBHARTI GLOBAL SCHOOL**  
**SURJANNAGAR MORADABAD**

**ANNEXURE- "A"**

**KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJN NAGAR (MORADABAD) U.P.**

**DETAILS OF FIXED ASSETS AND DEPRECIATION CHART AS ON 31.03.2020**

NAME OF ASSETS	RATE OF DEP. (%)	W.D.V. AS ON 01.04.2019	ADDITIONS BEFORE 01.04.2019	ADDITIONS AFTER 01.10.2019	TOTAL AS ON 31.03.2020	DEP.	W.D.V. AS ON 31.03.2020
Land	-	450,000.00	-	-	450,000.00	-	450,000.00
Black Board	10.00	45,504.00	-	-	45,504.00	4,550.00	40,954.00
School Building	10.00	838,800.00	-	-	838,800.00	83,880.00	754,920.00
Fans, Furniture & Fixtures	10.00	105,817.00	-	-	105,817.00	10,582.00	95,235.00
Generator	15.00	85,000.00	-	-	85,000.00	12,750.00	72,250.00*
Computer & Printer	40.00	30,000.00	-	-	30,000.00	12,000.00	18,000.00
Office Equipment	15.00	85,000.00	-	-	85,000.00	12,750.00	72,250.00
Sports Equipment	15.00	57,800.00	-	-	57,800.00	8,670.00	49,130.00
<b>TOTAL</b>		<b>1,697,921.00</b>	-	-	<b>1,697,921.00</b>	<b>145,182.00</b>	<b>1,552,739.00</b>



PRINCIPAL  
KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJANNAGAR MORADABAD

MANAGER  
KRISHNA GRAMBHARTI GLOBAL SCHOOL  
SURJANNAGAR MORADABAD