

**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 **SHREE KRISHNA EDUCATIONAL SOCIETY** [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.

We have obtained all the information and explanations to the best of our knowledge and belief which are 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 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 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

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

- (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

The prescribed particulars are annexed hereto.

For Nawal Agrawal & Co.  
Chartered Accountants  
(Firm Regn No.: 0002953C)



(Rahul Agrawal)  
Partner  
Membership No: 404376

Place : Gorakhpur  
Date : 11-Sep-2024  
UDIN : 24404376BKHVJY5487

**M/S SHREE KRISHNA EDUCATIONAL SOCIETY, AL 1 SECTOR-7 GIDA GORAKHPUR**  
( UNIT: INSTITUTE OF TECHNOLOGY & MANAGEMENT, GIDA, GORAKHPUR)  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST, MARCH, 2024**

| EXPENDITURE                          | AMOUNT (RS.)           | INCOME                           | AMOUNT (RS.)           |
|--------------------------------------|------------------------|----------------------------------|------------------------|
| To Pay & Wages                       | 6,62,17,998.00         | By Tution & other Fees           | 14,38,71,280.00        |
| To Honorarium                        | 1,04,000.00            | By House Rent Received           | 6,90,600.00            |
| To Misc. & Gen. Expenses             | 12,78,565.00           | By Interest on FDR & SB A/C      | 9,21,531.00            |
| To Staff welfare                     | 3,22,695.00            | By Other Misc. receipts          | 44,80,932.77           |
| To Components & Consumable           | 1,75,376.00            | By Hostel / Mess fee             | 1,31,75,000.00         |
| To Frieght & cartage                 | 45,645.00              | By Bus Fee Received              | 52,10,300.00           |
| To Lab Chemical                      | 9,950.00               | By ATM Rent From Axis Bank       | 45,000.00              |
| To Journals                          | 10,500.00              | By Rent recd. from JIO Tower     | 66,000.00              |
| To Provident Fund                    | 9,03,244.00            | By Book Bank Fee                 | 11,200.00              |
| To Advertisement & Publicity         | 42,54,672.00           | By SBI Life Insurance co. Ltd.   | 2,56,500.00            |
| To Newspaper Book & Periodicals      | 17,213.00              | By Receipts from Diet, Gorakhpur | 96,000.00              |
| To Legal expenses                    | 2,18,739.00            |                                  |                        |
| To Electricity expenses              | 17,98,919.50           |                                  |                        |
| To Fuel expenses                     | 37,19,438.07           |                                  |                        |
| To Seminar in workshop               | 10,508.00              |                                  |                        |
| To Website Expenses                  | 50,000.00              |                                  |                        |
| To Maintenance charges               | 1,24,85,453.00         |                                  |                        |
| To Horticulture/Gardening            | 2,68,187.00            |                                  |                        |
| To Insurance charges                 | 6,01,619.00            |                                  |                        |
| To Training & Placement Expenses     | 31,06,774.00           |                                  |                        |
| To Internet Expenses                 | 6,01,800.00            |                                  |                        |
| To Office expenses                   | 1,36,694.00            |                                  |                        |
| To Guest House Expenses              | 1,20,023.00            |                                  |                        |
| To Inspection fee to AICTE & UPTEC   | 25,24,420.00           |                                  |                        |
| To Postage & Telegrams               | 5,212.00               |                                  |                        |
| To Stationery & Printing             | 5,11,745.00            |                                  |                        |
| To Bad Debts                         | 19,250.00              |                                  |                        |
| To GIDA Expenses                     | 8,18,100.00            |                                  |                        |
| To Security Charges                  | 16,03,447.00           |                                  |                        |
| To Entertainment/Functions           | 14,38,017.00           |                                  |                        |
| To Accrediation Fee                  | 4,18,459.00            |                                  |                        |
| To First AID expenses                | 24,317.00              |                                  |                        |
| To Scholarship                       | 52,38,810.00           |                                  |                        |
| To Telephone expences                | 54,194.00              |                                  |                        |
| To Travelling & Convenyance          | 4,04,822.70            |                                  |                        |
| To Bus Rent                          | 28,68,556.00           |                                  |                        |
| To Bank Interest & Charges           | 68,51,362.24           |                                  |                        |
| To Employee Estate Insurance         | 1,25,387.00            |                                  |                        |
| To Sudent welfare                    | 40,36,635.00           |                                  |                        |
| To Mandir Expenses                   | 76,692.00              |                                  |                        |
| To Examination Expenses              | 37,579.00              |                                  |                        |
| To Game Expenses                     | 1,12,184.00            |                                  |                        |
| To Annual Function                   | 22,47,382.00           |                                  |                        |
| To Mess Charges                      | 81,78,100.00           |                                  |                        |
| To Charity & Donation                | 5,48,000.00            |                                  |                        |
| To Lab Expenses                      | 4,362.00               |                                  |                        |
| To PCI Affiliation Fee & Expenses    | 7,08,000.00            |                                  |                        |
| To Prize Distribution                | 3,48,000.00            |                                  |                        |
| To Workshop Expenses                 | 52,974.00              |                                  |                        |
| To Membership Fee                    | 16,070.00              |                                  |                        |
| To Robotics Lab                      | 9,07,576.00            |                                  |                        |
| To Interest Paid To Depositors       | 1,58,35,962.00         |                                  |                        |
| To Depreciation On Fixed Assets      | 21,19,846.50           |                                  |                        |
| To Excess of Income over Expenditure | 1,42,30,869.76         |                                  |                        |
| Transferred to Capital Fund          |                        |                                  |                        |
| <b>TOTAL ....Rs.</b>                 | <b>16,88,24,343.77</b> | <b>TOTAL ....Rs.</b>             | <b>16,88,24,343.77</b> |



Dated: / /2024

Place: Gorakhpur

CHARTERED ACCOUNTANTS

Secretary