

# 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).



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Income Tax Department, Government of India

Acknowledgement Number -570354010290922

(i) We have examined the Balance Sheet as at 31 March 2022 and the Income and Expenditure or Profit and Loss Account for the year ended on that date attached herewith of NARAYANA EDUCATION SOCIETY and AAAAN6359C (Name and PAN of fund or trust or institution or any university or other educational institution or any hospital or other medical institution).

(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 1, NARAYANA MARKET, HISSAR ROAD, OPP LPS, ROHTAK, HARYANA, 124001 and 0 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 purpose of the audit.

(b) In our opinion, proper books of account have been kept by the head office and branches of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical 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 the Balance Sheet, of the state of affairs of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution as at 31 March 2022 and

(2) In the case of Income and Expenditure Account or Profit and Loss Account, surplus or deficit or profit or loss for the year ended on that date.

Where any of the matters stated in this report is answered negative or with qualification, the report shall state the reason for the same

The prescribed particulars are annexed herewith :

Place	223.178.213.188
Date	29-Sep-2022
Name	KARAN DAWAR
Membership No.	529497
Firm Registration Number	026220N
Date of Audit Report	29-Sep-2022





**ANNEXURE**  
**Statement of particulars**  
**PART A- GENERAL**

1. Name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.	NARAYANA EDUCATION SOCIETY
2. Address	1, NARAYANA MARKET, HISSAR ROAD, OPP LPS, ROHTAK, Rohtak, Rohtak H.O, ROHTAK, Haryana, India - 124001
3. Permanent Account Number	AAAAN6359C
4. Assessment year	2022-23
5. Sub-clause of section 10(23C) under which the fund or trust or institution or any university or other educational institution or any hospital or other medical institution is seeking exemption.	(iv)
6. Number and date of notification/approval of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution	10(23C)(iv) Charitable and Educational Trust, 01-Apr-1990

**PART B- Application of income for charitable or religious or educational or philanthropic purposes**

7. Nature of charitable/ religious/ educational/ philanthropic activity [as referred to in subclauses (iv),(v),(vi) or (via) of section 10(23C)]	EDUCATIONAL AND CHARITABLE
8. Total income of the previous year of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution	₹ 67,70,928
9. Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established	₹ 67,53,281
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.	₹ 0
11. Amount of income, exceeding 15% of income of the year, accumulated in accordance with clause (a) of the third provision to section 10(23C).	₹ 0





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?

(b) If answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated

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? **No**

(b) If answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated

14. 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 utilised for purposes for which it was accumulated during the period for which it was to be accumulated? **No**

(b) If answer to (a) above is 'yes', then give details thereof, together with amount of income not so utilised.

#### 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 and modes specified in subsection (5) of section 11. **No**

(b) If the answer to (a) above is 'yes', then give details as under:

Sl. No.	Nature of Investment or Deposit	Amount Invested or Deposit	Period of Investment or Deposit
No Records Added			

16. In relation to any income being profits and gains of business, -

(a) whether the business was incidental to the attainment of the objectives of the fund or trust or institution or university or other educational institution or hospital or other medical institution? **NA**

(b) whether separate books of account were maintained in respect of such business? **NA**

(c) if the answer to (a) and/or (b) above is 'no', then state the





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 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?	No
	(b) If 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 proviso to section 10(23C), was held during the previous year, otherwise than in any of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such voluntary contribution was received?	No
	(b) If 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 115 BBC was received during the year?	No
	(b) If answer to (a) above is 'yes', then state the amount of such anonymous donation	

Place

Date



223.178.213.188

29-Sep-2022

Acknowledgement Number - 570354010290922

This form has been digitally signed by KARAN DAWAR having PAN APBPD5229C from IP Address 223.178.213.188 on 29-Sep-2022 12:44:47 PM

Dsc SI No and issuer 19638022CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

**NARAYANA COLLEGE OF EDUCATION  
RUN BY NARAYANA EDUCATION SOCIETY, ROHTAK  
BALANCE SHEET AS ON 31.03.2022**

LIABILITIES		Amount (Rs.)	ASSETS	Amount (Rs.)
<b>Corpus &amp; General Reserve Fund</b>			<b>Fixed Assets</b>	
Opening Balance	3,464,508.61		(as per annexure-B)	747,697.95
Add: Addition	-			
Add: Surplus	17,647.00	3,482,155.61	<b>Investments</b>	3,497,130.00
			(FDR)	
<b>Current Liabilities &amp; Prov.</b>			<b>Current Assets</b>	
<b>Expenses Payable</b>			<b>Loan &amp; Advance (Assets)</b>	14,500.00
Audit Fee Payable		7100.00	TDS (2021-22)	22,735.00
Electricity Exp. Payable		18450.00		
Sundry Creditor for Expenses		471520.00	<b>Cash &amp; Bank Balances</b>	
Salary Payable		248740.00	Cash In Hand	80,470.00
Other Exp Payable		427089.00	Canara-744	32,497.66
			Canara-1236	6,457.00
			OBC-174	12,867.00
			OBC-1654	93,964.00
			SBI-6900	146,736.10
<b>Total</b>		<b>4,655,055.00</b>	<b>Total</b>	<b>4,655,055.00</b>

As per audit report on even date attached  
For Karan Dawar & Co.  
Chartered Accountants

(CA KARAN DAWAR)  
Partner



For Narayana Education Society

President

Secretary

M.NO 529497

Date:- 29-09-2022

Place:- Sonipat


UDIN: 22 529497 AWWBH2 5232



**NARAYANA COLLEGE OF EDUCATION**  
**RUN BY NARAYANA EDUCATION SOCIETY, ROHTAK**  
**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED ON 31.03.2022**

Expenditure	Amt. (Rs.)	Income	Amt. (Rs.)
Advertisement Exp	46,250.00	<b>Receipts from Students</b>	
Affiliation & University Fee	1,047,900.00	Tuition Fee	6,540,000.00
Computer Running & Maintance	35,400.00		
Depreciation	99,941.00		
Electricity Exp	104,750.00	<b>Other Income</b>	
Festival Exp	35,140.00	Bank Interest	3,572.00
Function Exp	36,200.00	FDR Interest	227,356.00
Gardening & Horticultural Exp	25,410.00		
Pooja & Celebration Exp	32,100.00		
Postage & Telegram	11,400.00		
Printing & Stationary	23,470.00		
Repair & Maintance Building	25,200.00		
Repair & Maintance Others	13,410.00		
Salary to Staff	4,578,000.00		
Security Exp	123,470.00		
Sports Exp	63,200.00		
Staff Welfare	71,200.00		
Sweeping & Cleaning Exp	165,470.00		
Telephone & Internet	12,500.00		
Tour & Travelling Exp	96,320.00		
Water Bill	21,200.00		
Audit Fee Exp	7,100.00		
News Paper & Magzine	75,890.00		
Other Exp	2,360.00		
Surplus	17,647.00		
<b>Total</b>	<b>6,770,928.00</b>		<b>6,770,928.00</b>

As per audit report on even date attached  
For Karan Dawar & Co.  
Chartered Accountants

  
(CA) KARAN DAWAR  
Partner



**For Narayana Education Society**

President

Secretary

M.NO 529497

Date:-29-09-2022

Place:- Sonapat

UDIN: 22529497 AWB BH 25232

**Details of Fixed Assets For 2021-22**

(Annexure-B)

Name of Assets	Dep.	Balance	Adition		Sales	Transfer	Total	Depreciation	Balance
	Rate	as on	Less than	More than					as on
		01.04.2021	180 days	180 days					31.03.2022
BUILDING	10%	370,871.00			-	-	370,871.00	37,087.00	333,784.00
LAND	0%	66,413.00			-	-	66,413.00	-	66,413.00
COMPUTER	40%	72,074.80			-	-	72,074.80	28,830.00	43,244.80
FURNITURE & FIXTURE	10%	231,389.60			-	-	231,389.60	23,139.00	208,250.60
LIBRARY	10%	102,971.20			-	-	102,971.20	10,297.00	92,674.20
PROJECTOR	15%	2,710.10			-	-	2,710.10	407.00	2,303.10
T.V.	15%	1,209.25			-	-	1,209.25	181.00	1,028.25
<b>Total</b>		<b>847,638.95</b>			-	-	<b>847,638.95</b>	<b>99,941.00</b>	<b>747,697.95</b>



For Naryana College of Education

President

Secretary

