

# **Annexure – 41**

**(10.4)**

**(University's Unit Cost of Education)**



# P. K. UNIVERSITY

## SHIVPURI (M.P.)

University Established Under section 2(F) of UGC ACT 1956 Vide MP Government Act No 17 of 2015

Ref. No.

Date.....

The Required information in *Proforma for submission of information by State Private Universities* which is asked under H. Financial viability  
**10.4 what is the university's 'Unit Cost' of education?**

Unit Cost (Including Salary component) - Rs. 75200/-

Unit cost (Excluding salary component of teaching & non-teaching employees) - Rs. 30150/-

Copy of Balance Sheets is attached.

Vice Chancellor

P. K. University  
Shivpuri (M. P.)  
**VICE CHANCELLOR**  
P.K. UNIVERSITY  
SHIVPURI (M.P.)

Registrar

P. K. University  
Shivpuri (M. P.)  
**REGISTRAR**  
P.K. UNIVERSITY  
SHIVPURI (M.P.)



AUDIT REPORT  
OF

M/s. SONALE EDUCATIONAL SOCIETY

GRAM TITHARA, HATHRAS ROAD,

SONAL, MATHURA

For the

Assessment Year 2021-2022

\*\*\*\*\*



Analized By,  
Vishal Kumar Gupta & Associates  
Chartered Accountants  
B-10, Sector-14, Gurgaon, Haryana  
Ph: 01294-411111  
E-mail: vkgupta@vkgupta.com  
Website: www.vkgupta.com

REGISTRAR  
P.K. UNIVERSITY  
SHIVPURI (M.P.)

VINOD KUMAR GUPTA AND ASSOCIATES  
Chartered Accountants

Block No. 31/F/9,  
Opp. LIC Building,  
Sanjay Place, Agra-282002

FORM NO.10B  
[See Rule 17B]

Audit report under section 12A(b) of the Income Tax Act, 1961, in the case of charitable or religious trusts or institutions.

We have examined the balance sheet of Sonale Educational Society as at 31-03-2021 and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust.

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. In Our opinion, proper books of accounts have been kept at the head office & branches of the above named trust visited by us so far as appears from Our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In Our opinion and to the best of Our information, and according to the information given to us, the said accounts, give a true and fair view:-

- (a) in the case of the balance sheet, of the state of affairs of the above named trust as at 31-03-2021, and
- (b) in the case of the income & expenditure account, Surplus of the assessee for the year ended on that date.

Place: Agra  
Date: 21-01-2022

For VINOD KUMAR GUPTA AND ASSOCIATES  
Chartered Accountants



*Nikhil Gupta*  
NIKHIL GUPTA  
Partner  
M.No - 403014  
Block No. 31/F/9, Opp. LIC Building, Sanjay Place Agra - 282002

Firm Reg.No - 4023770  
UDIN - 22403014AAAA005674



REGISTRAR  
P.K. UNIVERSITY  
SHIVPURI (M.P.)

ANNEXURE

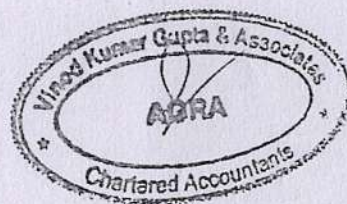
STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

- |  |  |
|--|--|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year   | 139783227.00                             |
| 2. Whether the trust/institution*has exercised the option under clause(2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year | 0.00                                     |
| 3. Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly/in part only for such purposes.  | 23945529.00 - Accumulated or set apart - |
| 4. Amount of income eligible for exemption under section 11(1)(c)(Give details)  |  |
| 5. Amount of income, in addition to the amount referred to in item 3 above,accumulated or set apart for specified purposes under section 11(2)   | 0.00                                     |
| 6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)?If so, the details thereof  |  |
| 7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof          |  |
| 8. Whether during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-   |  |
| (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or   |  |
| (b) has ceased to remain invested in any security referred to in section 11(2)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or   |  |
| (c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof                      |  |

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3)(hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the



2. Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details
4. Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any
5. Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid
6. Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received
7. Whether any income or other property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted
8. Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details

III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANCIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the Investment	Whether the amount in col. 4 exceeded 5 percent of the capital of the concern during the previous year—say, Yes/No
1.	2.	3.	4.	5.	6.
1					



REGISTRAR  
P.K. UNIVERSITY  
SHIVPURI (M.P.)

M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2021

Previous Year	Expenditure	Current Year	Previous Year	Income	Current Year
15,594,602.00	To Advertisement Exps.	14,277,207.00	154,335,343.00	By Gross Income	160,541,921.00
130,512.00	To Bank Charges	77,094.00	2,704,074.00	By Interest on F.D.R.	3,174,594.00
404,043.00	To Book & Periodical	417,962.00	30,048.00	By Interest A/c	12,241.00
1,062,001.00	To Charities & Free Camps.	882,124.00			
1,297,655.00	To Computer & Internet Exps.	1,152,315.00			
677,985.00	To Counselling Exps.	489,463.00			
1,520,638.00	To Electricity Exps.	2,051,152.00			
2,258,134.00	To Annual Day & Festival Fare Exps.	678,420.00			
3,677,145.00	To Generator Running & Maintenance	2,547,539.00			
544,826.00	To Interest on Loan	733,866.00			
145,580.00	To Professional Exps.	256,406.00			
5,395,981.00	To Mess & Hostel Exps.	1,777,010.00			
4,042,285.00	To Office Expenses	4,536,068.00			
295,000.00	To Audit Fees	295,000.00			
49,642.00	To Postage & Stamps	56,215.00			
2,027,474.00	To Printing & Stationery Exps.	1,306,055.00			
216,000.00	To Rent	319,800.00			
4,854,192.00	To Repair & Maintenance	5,188,350.00			
54,610,440.00	To Salary & Teaching Exps.	72,272,589.00			
61,143.00	To Sports & Games Exps.	33,780.00			
1,375,154.00	To Staff Welfare	1,611,772.00			
1,009,780.00	To Student Scholarship Exps.	523,570.00			
875,862.00	To Telephone Exps.	975,571.00			
3,898,839.00	To Travelling & Conveyance	3,285,501.00			
7,174,724.00	To Exam & University Exps.	4,011,213.00			
2,423,328.00	To Vehicle Running & Maintenance	1,989,698.00			
18,565,361.00	To Depreciation	17,044,969.00			
	To Revenue Expenses	992,518.00			
22,881,139.00	To Excess Income over Expenditure A/c	23,945,529.00			
157,069,465.00		163,728,756.00	157,069,465.00		163,728,756.00

For Sonale Education Society

Jagdish Prasad Sharma  
(Chairman)

Date : 21.01.2022  
Place : Agra

For Vinod Kumar Gupta and Associates  
Chartered Accountants

*Vinod Gupta*  
Nikhil Gupta  
(Partner)

M.No. 403014  
F.R.N. 002377C  
UDIN-22403014AAAACC5674



*Vinod Gupta*  
REGISTRAR  
P.K. UNIVERSITY  
SHIVPURI (M.P.)

M/s Sonale Educational Society  
Gram - Tehara, Hathras Road, Sonai, Mathura

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2021

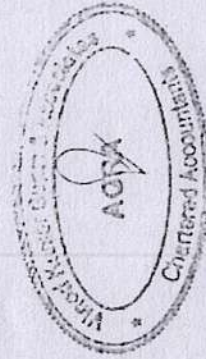
PREVIOUS YEAR	LIABILITIES	CURRENT YEAR	PREVIOUS YEAR	ASSETS	CURRENT YEAR
301,711,987.00	<b>GENERAL FUND</b> Corpus Fund	320,390,464.00	275,491,002.00	<b>FIXED ASSETS</b> (As per Annexure 'C')	274,660,860.00
6,868,398.00	<b>SECURED LOANS</b> Loan Against FDR UBI OD A/c - 9090	17,100,000.00	124,000.00	<b>INVESTMENTS</b>	124,000.00
601,686.00	MMFSL Car Loan - 2526	7,447,769.00	150,000.00	<b>SECURITIES AND DEPOSITS</b> Security for Electricity	150,000.00
584,784.00	MMFSL Car Loan - 3070	383,409.00	50,000,000.00	FDR as Security Deposit	50,000,000.00
894,690.00	<b>UNSECURED LOANS</b>	383,409.00	14,550,000.00	Security for M.P.U.R.C FDR's in Banks (As per Annexure 'A')	33,800,000.00
15,221,118.00	<b>CURRENT LIABILITIES AND PROVISIONS</b>	894,690.00		<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>	
885,000.00	<b>CURRENT LIABILITIES</b> Sundry Creditors	6,521,118.00	7,438,515.00	<b>CURRENT ASSETS</b> Advance for Salary	567,151.00
17,770,758.00	Audit Fees Payable	1,180,000.00	267,101.00	Accrued Interest on FDR	8,075,243.00
4,039,574.00	University Expense Payable	13,670,758.00	121,409.00	TDS Receivable	468,667.00
774,229.00	Salary Payable	3,217,500.00	1,210,197.00	Cash in Hand	35,591.00
	Other payable			Cash at Bank (As per Annexure 'B')	3,307,605.00
349,352,224.00		371,189,117.00	349,352,224.00		371,189,117.00

For Sonale Education Society

Jagdish Prasad Sharma  
(Chairman)

Date : 21.01.2022  
Place : Agra

For Vinod Kumar Gupta and Associates  
Chartered Accountants



*Vinod Kumar Gupta*

Nikhil Gupta  
(Partner)

M.No. 403014  
F.R.N. 002377C

UDIN-22403014AAAAACC5674



*[Signature]*  
REGISTRAR  
P.K. UNIVERSITY  
SHIVPURI (M.P.)



**M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA**

ANNEXURE 'A'

DETAILS OF F.D.R. AS AT 31<sup>ST</sup> MARCH, 2021

S.No.	Particular	PLACE	AMOUNT
1	Union Bank of India with AICTE	Mathura	3,500,000.00
2	Union Bank of India with DBRAU	Mathura	800,000.00
3	Oriental Bank of Comm. with UPBT	Mathura	1,000,000.00
4	Punjab National Bank with UPTU	Chandosi	1,800,000.00
5	Punjab & Sind Bank with UPTU	Moradabad	1,500,000.00
6	Punjab National Bank with UPBT	Mathura	1,500,000.00
7	Canara Bank with AICTE	Mathura	1,500,000.00
8	Bank of Baroda with NCTE	Mathura	1,200,000.00
9	Bank of Baroda with UPTU	Mathura	300,000.00
10	Punjab & Sind Bank	Moradabad	19,000,000.00
11	State Bank of India with BTC	Mathura	1,200,000.00
12	FDR with SBI 7615	Shivpuri	500,000.00
<b>TOTAL</b>			<b>33,800,000.00</b>

**M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA**

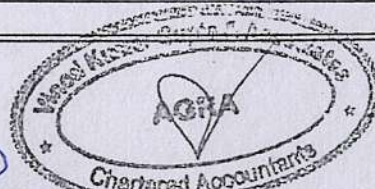
ANNEXURE 'B'

DETAILS OF BALANCE AT BANK AS AT 31<sup>ST</sup> MARCH, 2021

S.No.	NAME OF BANK	PLACE	AMOUNT
1	Allahabad Bank (2889)	Mathura	23,762.00
2	Axis Bank (680)	Chandausi, Moradabad	165,324.00
3	Bank of Baroda (055)	Mathura	26,043.00
4	Bank of Baroda (076)	Raya, Mathura	5,497.00
5	Bank of Baroda (079)	Raya, Mathura	28,231.00
6	Bank of Baroda (101)	Raya, Mathura	10,967.00
7	Bank of Baroda (500)	Shivpuri	31,734.00
8	Bank of Baroda (7092)	Chandausi, Moradabad	13,520.00
9	Bank of India (267)	Raya, Mathura	507,653.00
10	Bank of India (029)	Shivpuri	37,637.00
11	Bank of India (135)	Shivpuri	98,002.00
12	Canara Bank (1626)	Raya, Mathura	637.00
13	HDFC Bank (978)	Raya, Mathura	115,760.00
14	PRATHMA BANK (2943)	Chandausi, Moradabad	42,742.00
15	PRATHMA BANK (474)	Chandausi, Moradabad	478,721.00
16	Punjab & Sind Bank (2529)	Chandausi, Moradabad	6,271.00
17	State Bank of India (11072)	Raya, Mathura	1,531,915.00
18	State Bank of India (19650)	Raya, Mathura	90,075.00
19	State Bank of India (9403)	Kumha, Mathura	86,657.00
20	State Bank of India (9575)	Kumha, Mathura	5,614.00
21	State Bank of India (7615)	Shivpuri	843.00
<b>TOTAL</b>			<b>3,307,605.00</b>



**REGISTRAR  
P.K. UNIVERSITY  
SHIVPURI (M.P.)**



M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA

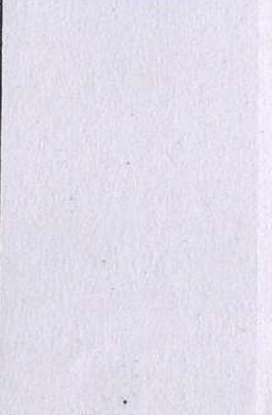
ANNEXURE 'C'

SITE I (SONAI) (P.K.I.T.)  
DETAILS OF FIXED ASSETS AS ON 31<sup>ST</sup> MARCH, 2021

S. No.	PARTICULARS	WDV as on 01.04.2020		ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2021
				1 HALF	2 HALF					
1	Building	6,950,794.40	-	-	-	-	6,950,794.40	10.00%	695,079.00	6,255,715.40
2	Vehicle	1,320,825.80	-	-	-	60,000.00	1,260,825.80	15.00%	189,124.00	1,071,701.80
3	Computer lab	2,398.00	-	-	-	-	2,398.00	40.00%	959.00	1,439.00
4	Electrical Equipment	240,139.40	-	-	-	-	240,139.40	15.00%	36,021.00	204,118.40
5	Furniture	3,006,653.80	-	-	-	-	3,006,653.80	10.00%	308,361.00	2,777,492.80
6	Generator	112,513.80	-	4,500.00	-	-	112,513.80	15.00%	16,877.00	95,636.80
7	Land	23,718,100.00	-	-	-	-	23,718,100.00	0.00%	-	23,718,100.00
8	Laboratory	1,305,832.00	-	-	-	-	1,305,832.00	15.00%	195,875.00	1,109,957.00
9	Plant & Machinery	155,691.80	-	-	-	-	155,691.80	15.00%	23,354.00	132,337.80
	<b>Total</b>	<b>36,812,949.00</b>	<b>74,700.00</b>	<b>4,500.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>36,832,149.00</b>		<b>1,465,650.00</b>	<b>35,366,499.00</b>

SITE II (BIRAHANA) (P.K.I.T.M.)

S. No.	PARTICULARS	WDV as on 01.04.2020		ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2021
				1 HALF	2 HALF					
1	Building	42,561,230.00	-	-	-	-	42,561,230.00	10.00%	4,256,123.00	38,305,107.00
2	Building (Work in Process)	12,855,025.00	-	-	-	-	12,855,025.00	0.00%	-	12,855,025.00
3	Electrical Equipment	1,030,904.00	-	-	93,700.00	-	1,167,565.00	15.00%	168,107.00	999,458.00
4	Furniture	2,003,535.00	-	-	-	-	2,003,535.00	10.00%	200,354.00	1,803,181.00
5	Generator	73,966.00	-	-	-	-	73,966.00	15.00%	11,095.00	62,871.00
6	Land	1,380,000.00	-	-	-	-	1,380,000.00	0.00%	-	1,380,000.00
7	Library Book	80,123.00	-	-	-	-	80,123.00	40.00%	32,049.00	48,074.00
8	Plant & Machinery	162,856.00	-	-	-	-	162,856.00	15.00%	24,428.00	138,428.00
9	Computer	4,010.00	-	-	43,906.00	-	47,916.00	40.00%	10,385.00	37,531.00
10	Laboratory	3,359,758.00	-	-	-	-	3,359,758.00	15.00%	503,964.00	2,855,794.00
11	Pharmacy Equipments	-	-	-	500,000.00	-	500,000.00	15.00%	37,500.00	462,500.00
	<b>Total</b>	<b>63,511,407.00</b>	<b>42,961.00</b>	<b>637,606.00</b>	<b>64,191,974.00</b>	<b>64,191,974.00</b>	<b>64,191,974.00</b>		<b>5,244,005.00</b>	<b>58,947,969.00</b>



REGISTRAR  
P.K. UNIVERSITY  
SHIVPURI (M.P.)

M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAL, MATHURA

ANNEXURE 'C'

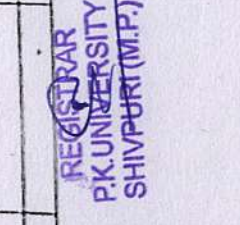
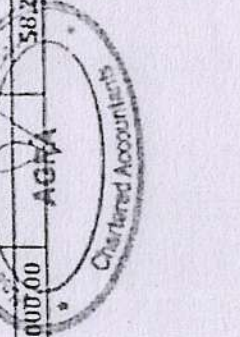
DETAILS OF FIXED ASSETS AS ON 31<sup>ST</sup> MARCH, 2021

SITE III (MISHRI)(P.K. Poly.)

S. No.	PARTICULARS	WDV as on 01.04.2020		ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2021
		1 HALF	2 HALF	1 HALF	2 HALF					
1	Land	5,586,000.00	.	.	.	.	5,586,000.00	0.00%	2,154,728.00	19,392,547.00
2	Building	21,547,275.00	.	.	.	.	21,547,275.00	10.00%	49,531.00	280,673.00
3	Electrical Equipment	330,204.00	.	.	.	.	330,204.00	15.00%	158,969.00	1,430,722.00
4	Furniture	1,589,691.00	.	.	.	.	1,589,691.00	10.00%	10,979.00	62,221.00
5	Generator	73,193.00	.	.	.	.	73,193.00	15.00%	20,937.00	118,641.00
6	Plant & Machinery	139,578.00	.	.	.	.	139,578.00	15.00%	898.00	1,348.00
7	Computer	2,246.00	.	.	.	.	2,246.00	40.00%	191,691.00	1,086,191.00
8	Laboratory	1,277,872.00	.	.	.	.	1,277,872.00	15.00%	218,180.00	1,236,350.00
9	Car	1,454,530.00	.	.	.	.	1,454,530.00	15.00%	2,805,903.00	29,194,686.00
	Total	32,000,589.00	.	.	.	.	32,000,589.00			

SITE IV (CHANDAUSI)(R.C.I.Ph. & Poly)

S. No.	PARTICULARS	WDV as on 01.04.2020		ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2021
		1 HALF	2 HALF	1 HALF	2 HALF					
1	Land	28,763,220.00	.	.	.	.	28,763,220.00	0.00%	2,393,862.00	28,763,220.00
2	Building	23,938,619.00	.	.	.	.	23,938,619.00	10.00%	6,427.00	21,544,757.00
3	Plant & Machinery	42,848.00	.	.	.	.	42,848.00	15.00%	40,571.00	36,421.00
4	Generator	270,471.00	.	.	.	.	270,471.00	10.00%	71,354.00	229,900.00
5	Furniture & Fixtures	713,541.00	.	.	.	.	713,541.00	15.00%	337,908.00	642,187.00
6	Vehicle	2,186,056.00	.	.	.	.	2,186,056.00	15.00%	1,842.00	1,858,148.00
7	Fire Extinguisher	12,282.00	.	.	.	.	12,282.00	40.00%	527.00	10,440.00
8	Computer Lab	1,318.00	.	.	.	.	1,318.00	40.00%	46.00	791.00
9	Library Book	116.00	.	.	.	.	116.00	15.00%	109,502.00	70.00
10	Solar Panel	720,015.00	.	.	.	.	730,015.00	15.00%	200,174.00	620,513.00
11	Laboratory	1,334,491.00	.	.	.	.	1,334,491.00	15.00%	22,500.00	1,134,317.00
12	Pharmacy Instruments	300,000.00	300,000.00	.	.	.	300,000.00			277,500.00
	Total	58,292,977.00	300,000.00	.	.	AGRA	58,292,977.00		3,174,713.00	55,118,264.00



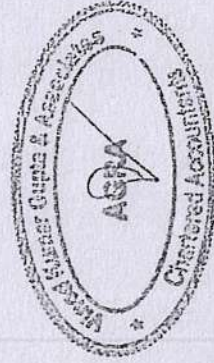
M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA

ANNEXURE 'C'

DETAILS OF FIXED ASSETS AS ON 31<sup>ST</sup> MARCH, 2021

SITE V :- P.K. University (Shivpuri)

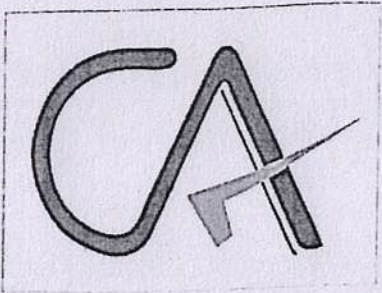
S. No.	PARTICULARS	WDV as on		ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on
		01.04.2020	31.03.2021	1 HALF	2 HALF					
1	Land	18,403,101.00	18,403,101.00	-	-	-	18,403,101.00	0.00%	-	18,403,101.00
2	Building (P.K.U.)	33,315,903.00	33,315,903.00	-	-	-	33,315,903.00	10.00%	3,331,590.00	29,984,313.00
3	Building Construction (W.I.P.)	27,762,710.00	27,762,710.00	-	-	-	27,762,710.00	0.00%	-	27,762,710.00
4	Computer & Printer	245,054.00	245,054.00	5,443,900.00	7,758,678.00	-	13,447,632.00	40.00%	110,341.00	13,337,291.00
5	Electrical Equipment	1,078,399.00	1,078,399.00	12,750.00	36,096.00	-	1,127,245.00	15.00%	218,328.00	908,917.00
6	Plant & Machinery	124,484.00	124,484.00	25,070.00	781,189.00	38,545.00	969,288.00	15.00%	18,673.00	950,615.00
7	Library Book	109,321.00	109,321.00	-	274,744.00	-	384,065.00	40.00%	98,677.00	285,388.00
8	Laboratory	563,867.00	563,867.00	-	-	-	563,867.00	15.00%	84,580.00	479,287.00
9	Tractor	578,000.00	578,000.00	-	-	-	578,000.00	15.00%	86,700.00	491,300.00
10	X-ray Machine	1,036,925.00	1,036,925.00	-	-	-	1,036,925.00	15.00%	155,539.00	881,386.00
11	Pharmacy Instrument	83,005.00	83,005.00	19,196.00	575.00	-	1,02,776.00	15.00%	15,373.00	87,403.00
12	Furniture	1,872,311.00	1,872,311.00	51,915.00	849,492.00	-	2,773,718.00	10.00%	234,897.00	2,538,821.00
	<b>Total</b>	<b>85,173,080.00</b>	<b>85,173,080.00</b>	<b>5,552,831.00</b>	<b>9,700,774.00</b>	<b>-</b>	<b>100,388,140.00</b>	<b>-</b>	<b>4,354,698.00</b>	<b>96,033,442.00</b>



REGISTRAR  
P.K. UNIVERSITY  
SHIVPURI (M.P.)



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**AUDIT REPORT  
OF**

**M/s. SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD,  
SONAI, MATHURA**

**For the  
Assessment Year 2022-2023**

\*\*\*\*\*



**Audited By:**  
**Vinod Kumar Gupta & Associates**  
**Chartered Accountants**  
Block No. 31/F/9 Opp. L.I.C. Building  
Sanjay Place, Agra – 282002  
Ph. Off: 2520211, 2522129  
Fax: 0562-4010250  
Mobile: 98372-65958  
E-mail: vinodguptafca@gmail.com  
Website: [www.vkgandassociates.com](http://www.vkgandassociates.com)

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SHIVPURI (M.P.)

# FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions



e-Filing Anywhere Anytime  
Income Tax Department, Government of India

I have examined the balance sheet of SONALE EDUCATIONAL SOCIETY AACAS6746G [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed Institution visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below: --

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 Institution as at 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	NIKHIL GUPTA
Membership Number	403014
Firm Registration Number	002377C
Date of Audit Report	29-Sep-2022
Place	122.161.65.242
Date	30-Sep-2022

## ANNEXURE

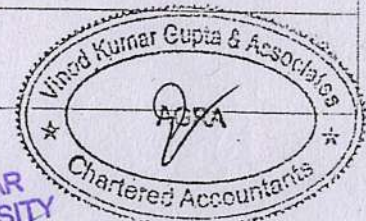
### STATEMENT OF PARTICULARS

#### I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 16,79,05,628
2. Whether the Institution has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 2,89,91,191
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No



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SHIVPURI (M.P.)



Sl. No.	Details	Amount
	No Records Added	

5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) ₹ 0
6. Whether the amount of income mentioned in Item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof No, -
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof Not Applicable, - , -
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-

- (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or Not Applicable, - , -
- (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or Not Applicable, - , -
- (c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof Not Applicable, - , -

**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)**

1. Whether any part of the income or property of the Institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any No

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2. Whether any land, building or other property of the Institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any No



Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details No

Sl. No.	Detail	Amount
No Records Added		

4. Whether the services of the Institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

5. Whether any share, security or other property was purchased by or on behalf of the Institution during the previous year from any such person? If so, give details thereof together with the consideration paid No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Institution during the previous year to any such person? If so, give details thereof together with the consideration received No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted No



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P.K. UNIVERSITY  
SHIVPURI (M.P.)



Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the Institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Total (Nominal value of the investment)

0

Total (Income from the investment)

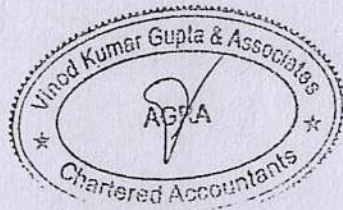
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Place

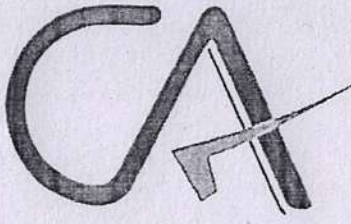
122.161.65.242

Date

30-Sep-2022



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P.K. UNIVERSITY  
SHIVPURI (M.P.)



# AUDIT REPORT

OF

M/s. SONALE EDUCATIONAL SOCIETY

GRAM TEHARA, HATHRAS ROAD,

SONAI, MATHURA

For the

Assessment Year 2023–2024

\*\*\*\*\*



Audited By:

Vinod Kumar Gupta & Associates  
Chartered Accountants

Block No. 31/F/9 Opp. L.I.C. Building  
Sanjay Place, Agra – 282002

Ph. Off: 2520211, 2522129

Fax: 0562-4010250

Mobile: 9760025882

E-mail: [vinodguptafca@gmail.com](mailto:vinodguptafca@gmail.com)

Website: [www.vkgandassociates.com](http://www.vkgandassociates.com)

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SHIVPUR (M.P.)



**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 SONALE 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-2023 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

**(A) Responsibility of management and those charged with governance:**

Assessee is responsible for preparation of financial statements that give a true and fair view in accordance with applicable Accounting Standards issued by ICAI. This responsibility includes design, implementation and maintenance of internal control relevant to preparation and presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Assessee is also responsible for preparation of the statement of particulars required to be furnished u/s 12A(1)(b) of Income-tax Act, 1961 annexed herewith in Form No. 10B read with Rule and 17B of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of Income-tax Act, 1961 read with Rules, Notifications, circulars etc to be included in the Statement.

**(B) Auditor Responsibility:** Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted audit in accordance with Standards on Auditing issued by ICAI. The Standards require us to comply with ethical requirements and perform audit to obtain reasonable assurance about whether financial statements are free from material misstatement.

**(C) Other Reporting Responsibility:**

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in financial statements. The procedures selected depend on the auditors judgment, including the assessment of risks of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, auditor considers internal control relevant to preparation and presentation of financial statements in order to design audit procedures that are appropriate in the circumstances.

We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In respect of Clause 31(ix) and Schedule- TDS Disallowable, the society has not deducted TDS on various payments to various persons in respect of expenses , however the same is not disclosed in the mentioned schedule.

In respect of clause 31-(ii), there are payments in excess of Rs. 50 Lakhs to persons during the previous year , however the management has not disclosed the same.

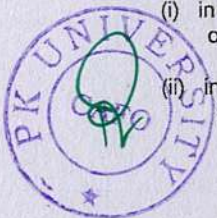
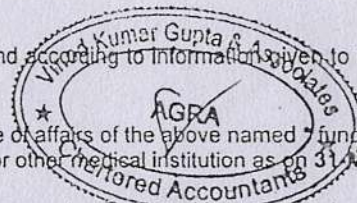
In respect of clause 10 and Schedule SP-c,We have relied upon management and have taken Management Representation Letter for the specified persons as mentioned in section 13(3) of Income Tax Act,1961as we are unable to verify all the specified persons due to presence of many relations.

In respect of clause 31(i),The society has considered that payment by cheque is falling under payment through electronic mode .

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-2023 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-2023



subject to the following observations/qualifications

- (1) Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.
- (2) As explained by the assessee, expenses incurred are in conformity with section 40A(3) and 40A(3A) of Income Tax Act, 1961, however we are unable to verify that cheque issued are account payee or crossed. Management representation has been taken in this regard.
- (3) As per representation by Assessee it has followed day to day basis of accounting and recording of transactions and hence payments in cash are made through self made vouchers in many cases without additional substantive documents for these transactions. We have relied on Management Representation for genuineness of these transactions since we could not individually verify the genuineness of the same based on our Audit Methodology.
- (4) Cash balance along with movement of cash into and out of society have been verified from the cash book maintained by the assessee. Physical cash was not verified on balance sheet date as well as during course of audit.

The prescribed particulars are annexed hereto.

For Vinod Kumar Gupta and Associates  
Chartered Accountants  
(Firm Regn No.: 0002377C)



A handwritten signature in black ink, appearing to read "Nikhil Gupta".

(Nikhil Gupta)  
Partner  
Membership No: 403014

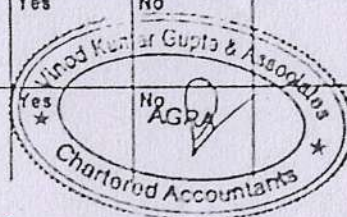
Place : Agra  
Date : 30-Oct-2023  
UDIN : 23403014BGSTDH4745

A handwritten signature in black ink, appearing to read "Registrar".

REGISTRAR  
P.K. UNIVERSITY  
SHIVPURI (M.P.)

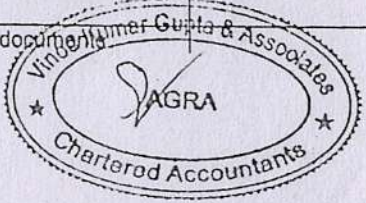
**ANNEXURE  
Statement of particulars**

Basic Details	1.	PAN of the auditee		AACAS6746G							
	2.	Name of the auditee		SONALE EDUCATIONAL SOCIETY							
	3.	Assessment Year		2023-2024							
	4.	Previous Year		From 1-APR-2022 to 31-MAR-2023							
	5.	Registered Address of the auditee		GRAM TEHARA HATHRAS ROAD , SONAI MATHURA, , MATHURA, UTTAR PRADESH, 281208, INDIA							
	6.	Other addresses, if applicable		No							
Legal	7.	Type of the auditee		Society							
	8.	Whether the auditee is established under an instrument?		Yes							
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)									
		Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Clause (a) of sub-section (1) of section 12AB of the Act	12-Mar-2022	AACAS6746GE20214	Principal Commissioner of Income Tax/Commissioner of IncomeTax	01-Apr-2021					
		Clause (i) of second proviso to sub-section (5) of section 80G of the Act	15-Mar-2022	AACAS6746GF20154	Principal Commissioner of Income Tax/Commissioner of IncomeTax	01-Apr-2021					
Management	10.	10(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/ Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Mukesh Kumar	Office Bearer(s)			AXOPK084 2K	PAN	Yes	No		...Shikhara n B.O,Harnoti ,ALIGARH, Uttar Pradesh,20 2140 INDIA
		Pawan Kumar Sharma	Director			BBEPS399 0K	PAN	Yes	No		C-21,Ram Ganga Vihar,...MO RADABAD, Uttar Pradesh,24 4001 INDIA
		Rakhi Saraswat	Office Bearer(s)			BKVPS569 3F	PAN	Yes	No		88,Vishwa Laxmi Nagar,...MA THURA,Utt ar Pradesh,28 1004 INDIA
		Jagdish Prasad Sharma	Founder			BCVPS136 3J	PAN	Yes	No		...MATHUR A,Uttar Pradesh,28 1004 INDIA
	Neha Sharma	Members of society			3511034461 35	Aadhar number	Yes	No		...MATHUR A,Uttar Pradesh,28 1004 INDIA	



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SHIVPURI (M.P.)

	Shanti Devi	Members of society			DJLPD0661 R	PAN	Yes	No		.,undefined, undefined, MATHURA, Uttar Pradesh,28 1004 INDIA	
	Madhu Saraswat	Members of society			BZWPS216 3L	PAN	Yes	No		.,undefined, undefined, MATHURA, Uttar Pradesh,28 1004 INDIA	
10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year											
	Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Objects	11.	Objects of the auditee Religious Relief of poor Education Medical relief Yoga Preservation of environment (including watersheds, forests and wildlife) Preservation of monuments or places or objects of artistic or historic interest Advancement of any other objects of general public utility						No No Yes No No No No No			
	12.	(i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?						No.			
		(ii) If yes, please furnish following information:-									
		(A) date of such modification/ adoption (DD/MM/YYYY)									
		(B) Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.						No			
	(C) If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A										
	S.No	Date of Application	Status of registration in pursuance of application		Date of Registration or cancellation based on such application		URN of such registration				
	1										
Commencement of activities	13.	(i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						No			
		(ii) If yes in 13 (i) , date of commencement of activities									
		(iii) If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?									
		(iv) If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section									
		S.No	Date of Application	Status of registration in pursuance of application		Date of Registration or cancellation based on such application		URN of such registration			
	1										
Details of Place	14.	(i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee						Yes			
		(ii) Provide the following details of the books of account and other documents									



REGISTRAR  
P.K. UNIVERSITY  
SHIVPURI (M.P.)

S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place			Whether the books of account have been audited (Yes/No)
					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to subrule (3) of rule 17AA	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Ledger	Yes	Yes	Yes				Yes
2	Journal	Yes	Yes	Yes				Yes
3	Cash book	Yes	Yes	Yes				Yes
4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	No	Yes				Yes
5	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	Yes	Yes	Yes				Yes
6	Record of properties as per rule 17AA(1)(d)(viii);	Yes	No	Yes				Yes
7	Record of specified persons as per rule 17AA(1)(d)(ix)	Yes	No	Yes				Yes

Advancement of General Public Utility

15. Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-?

- (A) Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2? No
- (B) If yes, then percentage of receipt from such activity vis-?-vis total receipts
- (C) Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility No
- (D) Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2? No
- (E) If yes, then percentage of receipt from such activity vis-?-vis total receipts
- (F) Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility No

16. If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution

S.No.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
Total		

Business

17. (i) Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11 No
- (ii) If yes, then provide the following details of the business undertaking



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Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11
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Business Incidental to Objects

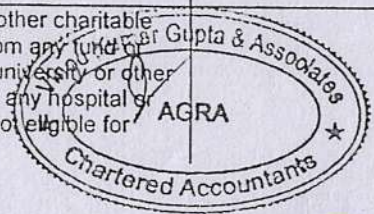
18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	No
	(ii)	If yes, then provide the following details of such business:	
	(a)	Nature of Business	
	(b)	Sector	
		Sub Sector	
		Business Code	
	(c)	Whether separate books of account have been maintained for the business	No
	(d)	Whether the business is incidental to the attainment of the objects of the auditee	No
	(e)	Profits and gains from the business during the previous year	

TDS on receipts

19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :										
Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Voluntary contributions

20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.									No
21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >									
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year									0
23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD									
	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G								0
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G )								0
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		(a)	Cash donations exceeding Rs. 2000					0
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction.					0



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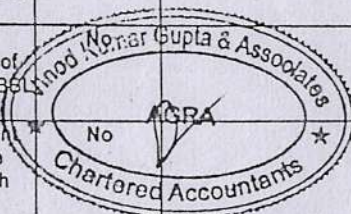
	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(c)			0		
	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(d)	Total (a)+(b)+(c)		0		
(iv)	Donations which could not be reported in Form No. 10BD due to non-availability of identification of donor as required under Form No 10BD				0		
(v)	Donations received in kind				0		
(vi)	Anonymous Donations referred to in section 115BBC						
	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC			0		
	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC			0		
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC			0		
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC			0		
	(e)	Total (a+b+c+d)			0		
(vii)	Any other voluntary contribution not part of Form No. 10BD & Please specify the nature &				0		
(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]				0		
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]				0		
25.	Total foreign contribution out of the total voluntary contributions stated in 24				0		
26.	Voluntary Contribution forming part of corpus (which are included in 24)						
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11			0		
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11			0		
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-(23(vi)(d)+26A+ 26B)]				0		
Income to be applied	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)			218746311		
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11			0		
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]			218746311		
Application of Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)					
		(i)	Total amount applied for charitable or religious purposes in India during the previous year	+Electronic( In Rs)	Other than Electronic( In Rs.)	Total Amount in Rs.	
		(a)	Contribution or donation to any other person during the previous year	0	0	0	
		(b)	Object wise application other than the application provided in (a)				
		(I)	Religious	0	0	0	
		(II)	Relief of poor	0	0	0	
		(III)	Education	146978753	39350190	186328943	
		(IV)	Medical relief	0	0	0	
		(V)	Yoga	0	0	0	
		(VI)	Preservation of environment (including watersheds, forests and wildlife)	0	0	0	
		(VII)	Preservation of monuments or places or objects of artistic or historic interest	0	0	0	
		(VIII)	Advancement of any other objects of general public utility	0	0	0	
		(IX)	Application which cannot be specifically categorised under	0	0	0	
	(X)	Total	146978753	39350190	186328943		
	(c)	Total application [(a) + (b)(X)]			146978753	39350190	186328943
	(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person					



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S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs.)	Mode of application			TDS		
				+Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]								0
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year								0
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]								186328943
(vi)	Bifurcation of application in 31( v) into Revenue or Capital								186328943
	(a)	Revenue							186328943
	(b)	Capital							0
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.								0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.								0
<b>Amount to be disallowed from application</b>									
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40								0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A								0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus								0
(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects								0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act								0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained								0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained								0
(xvi)	Applied for any purpose beyond the objects of the auditee								0
(xvii)	Any other disallowance								0
(xviii)	Total allowable application [ $\sqrt{31(v)+31(vii)+31(viii)}$ ? $\sqrt{31(ix)$ to 31(xvii) ]								186328943
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11								0
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11								0
(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income								32417368
32.	Taxable Income [30- $\sqrt{31(xviii)}$ to 31(xxi)]								0
33.	Income taxable under section 115BBI								
(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?						No		
(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?						No		
(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto						No		
(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11						No		
(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11						No		
(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust 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		
(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income						No		
	(ii) Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income						No		
(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income?						No		

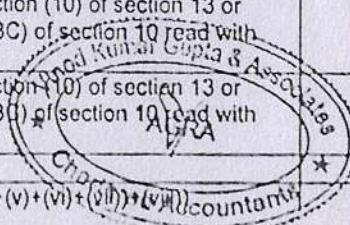
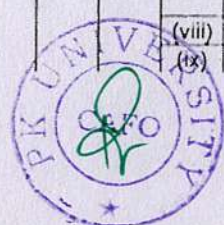
section 115BBI



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13(10) and 22nd proviso to section 10(23C)

Other Income	(e) Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11		No							
	34. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC									
	35. Other Income			0						
	(a) Whether the auditee has any income chargeable under section 12(2) and the amount of such income	No								
(b) Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G			0							
(c) Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G			0							
(d) Income chargeable under sub-section (4) of section 11			0							
Capital Asset	36. Details of capital asset transferred under sub-section (1A) of section 11									
	(1) Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No								
	(2) Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No								
	(3) Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No								
(4) Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No									
Application of income out of different sources	37. Application of income out of the following sources during the previous year		=+Electronic( In Rs)	Other than Electronic( In Rs.)	Amount in Rs.					
	(A)	. Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0					
	(B)	. Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0					
	(C)	. Income of earlier previous years up to 15% accumulated or set apart	0	0	0					
	(D)	. Corpus	0	0	0					
	(E)	. Borrowed fund	0	0	0					
	(F)	. Any other	0	0	0					
	38. Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37									
	S.no	Name of person to whom amount paid or credited	PAN	Amount of application( Rs)	Mode of Application			TDS		
					=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS
	39. (i) Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?									
	(ii) If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?									
	(a) Provision of proviso to clause (15) of section 2 is applicable									
	(b) condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated									
	(c) condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated									
	(d) condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated									
	(iii) If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13									
(a) Income for the previous year										
(b) Total Expenditure incurred in India, for the objects of the auditee,										
(c) Expenditure to be disallowed										
(i) Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed										
(ii) Expenditure from any loan or borrowing										
(iii) Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and										
(iv) Expenditure in the form of contribution or donation to any person.										
(v) Capital expenditure										
(vi) Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40										
(vii) Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A										
(viii) Any other disallowance										
(ix) Total expenditure to be disallowed (i) + (ii) + (iii) + (iv) + (v) + (vi) + (vii) + (viii)										



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	(d) Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [ a ? b+c(ix)]					0		
Expenditure Incurred for	40. In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details	(a) Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure					No	
		(b) Total income of auditee during the previous year					0	
		(c) Percentage of expenditure which is of religious nature to the total income [ Amount in (a)/(b)]					0	
Person referred to in 13(3)	41. Details of specified person* as referred to in sub-section (3) of section 13	Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address	
		4-any trustee of the trust or manager (by whatever name called) of the institution	Mukesh Kumar	AXOPK0842K			,,,Shikharan B.O,Harnoti,ALIGARH,Uttar Pradesh,202140 INDIA	
		4-any trustee of the trust or manager (by whatever name called) of the institution	Pawan Kumar Sharma	BBEPS3990K			C-21,Ram Ganga Vihar,MORADABAD,Uttar Pradesh,244001 INDIA	
		4-any trustee of the trust or manager (by whatever name called) of the institution	Rakhi Saraswat	BKVPS5693F			98,Vishwa Laxmi Nagar,MATHURA,Uttar Pradesh,281004 INDIA	
		1-the author of the trust or the founder of the institution	Jagsish Prasad Sharma	BCVPS1363J			,,,MATHURA,Uttar Pradesh,281004 INDIA	
		4-any trustee of the trust or manager (by whatever name called) of the institution	Neha Sharma		351103446135		,,,MATHURA,Uttar Pradesh,281004 INDIA	
		4-any trustee of the trust or manager (by whatever name called) of the institution	Shanti Devi	DJLPD0661R			.,undefined,undefined,MATHURA,Uttar Pradesh,281004 INDIA	
		4-any trustee of the trust or manager (by whatever name called) of the institution	Madhu Saraswat	BZWPS2163L			.,undefined,undefined,MATHURA,Uttar Pradesh,281004 INDIA	
	Specified Violation	42. Details of transactions referred to in section 13 (2)	(a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both					No
			(b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;					No
		(c) Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;					No	
		(d) Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;					No	
		(e) Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;					No	
		(f) Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;					No	
		(g) Whether any income or property of the auditee is diverted during the previous year in favour of any specified person					No	
		(h) Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.					No	
		43. Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	Income of the auditee has been applied, other than for the objects of the trust or institution					No
		(a) Income of the auditee has been applied, other than for the objects of the trust or institution					No	
		(b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives					No	
		(c) Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for charitable religious purposes, which does not enure for the benefit of the public.					No	
		(d) Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.					No	



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(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No	
44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No	
45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No	
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No	
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		Yes
49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?		Yes

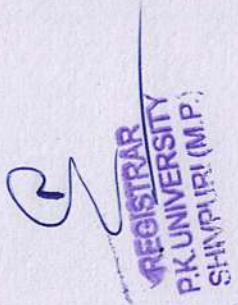


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**Schedule Corpus: Details of Corpus**

Type of corpus donation	Opening balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)(1)	Received/Treated as corpus during the previous year(2)	Applied during the previous year(3)	Amount invested or back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)(4)	Total amount invested or deposited back in to corpus(5)	Financial year in which (4) was applied earlier(6)	Closing balance (7) [(1+2+3)-(5)]	Invested in modes specified in section 11(5)(8)	Amount taxed in previous assessment year(9)	Invested in modes other than specified in section 11(5) as on last day of the previous year(10)	If corpus donation is of type (i) then, it shall fulfill the following conditions	
											Amount applied out of corpus for the purpose other than the voluntary contribution was made	Contribution or donation to any person;
i) Representing donations received for the renovation or repair of places notified under 80G(2) on or after 01.04.20												
ii) Other than (i) above received on or after 01.04.20 21												
iii) Other than (i) and ii) above												



FC: Details of foreign contribution

Year of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year Amount in Rs.
(i) corpus		
(ii) non- corpus		
Total		

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11

Year of accumulation (F.Y.)	Assessment year in which the amount referred to in column (4) of schedule DI was taxed			
	2018-2019	2019-2020	2020-2021	2021-2022
2018-2019				
2019-2020				
2020-2021				
2021-2022				
2022-2023				

Schedule ACA: Details of accumulated income taxed in earlier assessment years under sub-section (3) of section 11

Year of accumulation (F.Y.)	Assessment year in which this amount was taxed			
	2018-2019	2019-2020	2020-2021	2021-2022
2018-2019				
2019-2020				
2020-2021				
2021-2022				
2022-2023				

Schedule TDS/TCS

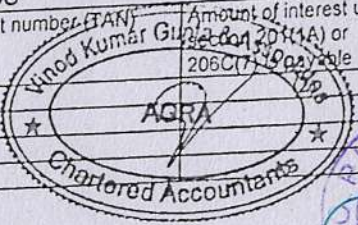
Tax Deduction and Collection Account Number (TAN)	Section	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (8)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (3)	Amount of tax deducted or collected out of (8) credited to the credit of the Central Government out of (5) and (3)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
BPLP08100B	192		87691315	10625288	10625288	1344797		0	0
BPLP08100B	194C		40099395	4622849	4622849	93748		0	0
BPLP08100B	194J		1292832	500000	500000	50000		0	0

Schedule Statement of TDS/TCS

Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
BPLP08100B	24Q	31-Jul-2022	14-Jul-2022	Yes
BPLP08100B	24Q	30-Nov-2022	19-Oct-2022	Yes
BPLP08100B	24Q	31-Jan-2023	06-Feb-2023	Yes
BPLP08100B	24Q	31-May-2023	01-Jun-2023	Yes
BPLP08100B	26Q	31-Jan-2023	06-Feb-2023	Yes
BPLP08100B	26Q	31-May-2023	30-May-2023	Yes

Schedule Interest on TDS/TCS

Tax deduction and collection account number (TAN)	Amount of interest under section 201(A) or 206C(1)(b) payable	Amount paid out of column (2)	Date of payment (dd/mm/yyyy)
(1)	(2)	(3)	(4)
BPLP08100B	112		14-Jul-2022
BPLP08100B	2354		01-Jun-2023
BPLP08100B	485		30-May-2023



M/s Sonale Educational Society  
Gram - Tehara, Hathras Road, Sonal, Mathura

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2023

PREVIOUS YEAR	LIABILITIES	CURRENT YEAR	PREVIOUS YEAR	ASSETS	CURRENT YEAR
349,381,655.00	<b>GENERAL FUND</b> Corpus Fund:	375,553,691.00	287,305,262.00	<b>FIXED ASSETS</b> (As per Annexure 'C')	299,661,586.00
	<b>SECURED LOANS</b>			<b>INVESTMENTS</b>	
17,064,928.43	Loan Against FDR	7,306,338.00	124,000.00	<b>SECURITIES AND DEPOSITS</b>	124,000.00
7,306,338.00	UBI OD A/c - 9090	33,648.00	150,000.00	Security for Electricity	150,000.00
180,585.00	MMFSL Car Loan - 2526	33,648.00	50,000,000.00	FDR AS SECURITY DEPOSIT	50,000,000.00
180,585.00	MMFSL Car Loan - 3070		28,500,000.00	Security for M.P.U.R.C	10,100,000.00
	<b>UNSECURED LOANS</b>		4,000,000.00	FDR's In Banks	4,000,000.00
	<b>CURRENT LIABILITIES AND PROVISIONS</b>			(As per Annexure 'A')	
	<b>CURRENT LIABILITIES</b>			Bank Guarantee with HDFC	
3,521,118.00	Sundry Creditors	7,358,750.00	647,719.00	<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>	
1,140,000.00	Audit Fees Payable	1,180,000.00	3,982,130.00	<b>CURRENT ASSETS</b>	
8,170,758.00	University Expense Payable	274,400.00	8,909,600.00	Advance for salary	3,675,883.00
1,217,500.00	Salary Payable	1,372,184.00	1,135,763.00	Accrued Interest on Security for M.P.U.R.C	8,343,277.00
	TDS Payable			Accrued Interest on FDR	1,463,860.00
				TDS Receivable	11,850,000.00
				Other Advances	135,485.00
				Cash In Hand	3,608,568.00
				Cash at Bank	
				(As per Annexure 'B')	
308,163,467.43		393,112,659.00	388,163,467.43		393,112,659.00

For Sonale Education Society

Jagdish Prasad Sharma  
(Chairman)

Date : 30-10-2023  
Place : Agra

For Vinod Kumar Gupta and Associates  
Chartered Accountants

Vinod Kumar Gupta  
(Partner)

M.No. 403014  
F.R.N. 002377C

UDIN- 23403014B6GSTDH4745





M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2023

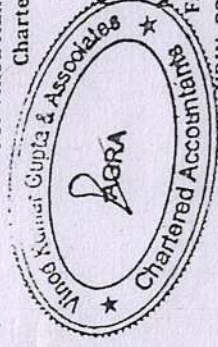
Previous Year	Expenditure	Current Year	Previous Year	Income	Current Year
30,257,912.00	To Advertisement Exps.	40,099,395.00	190,065,888.00	By Gross Income	216,265,788.00
403,073.00	To Bank Charges	203,458.00	6,830,931.00	By Interest A/c	2,480,522.00
685,484.00	To Book & Periodical	863,872.00			
951,315.00	To Charities & Free Camps.	1,001,622.00			
1,093,125.00	To Computer & Internet Exps.	1,463,623.00			
592,509.00	To Counselling Exps.	748,313.00			
1,922,670.00	To Electricity Exps.	2,256,480.00			
708,000.00	To Annual Day & Festival Fare Exps.	895,147.00			
1,852,381.00	To Generator Running & Maintenance	2,013,990.00			
53,691.00	To Interest on Loan	2,971,488.00			
257,976.00	To Professional Exps.	477,766.00			
432,980.00	To Mess & Hostel Exps.	764,577.00			
3,871,077.00	To Office Expenses	4,058,769.00			
520,000.00	To Audit Fees	590,000.00			
70,210.00	To Postage & Stamps	102,667.00			
1,483,320.00	To Printing & Stationery Exps.	1,765,208.00			
242,500.00	To Rent	245,000.00			
5,441,304.00	To Repair & Maintenance	7,604,635.00			
81,495,696.00	To Salary & Teaching Exps.	87,691,315.00			
30,528.00	To Sports & Games Exps.	155,403.00			
1,882,682.00	To Staff Welfare	2,015,767.00			
181,950.00	To Student Scholarship Exps.	320,000.00			
398,628.00	To Telephone Exps.	664,676.00			
2,917,179.00	To Travelling & Conveyance	3,009,453.00			
11,327,207.00	To Exam & University Exps.	10,863,207.00			
1,921,667.00	To Vehicle Running & Maintenance	2,514,787.00			
15,726,044.00	To Depreciation	16,857,234.00			
1,184,520.00	To Revenue Expenses	356,422.00			
28,991,191.00	To Excess Income over Expenditure A/c	26,172,036.00			
<b>196,896,819.00</b>		<b>218,746,310.00</b>	<b>196,896,819.00</b>		<b>218,746,310.00</b>

For Sonale Education Society

Jagdish Prasad Sharma  
(Chairman)



For Vinod Kumar Gupta and Associates  
Chartered Accountants



V.K. No. 403014  
F.R.N. 002377C  
UDIN- 23403014BGSTDH4745

Date : 30-10-2023

Place : Agra

REGISTRAR  
P.K. UNIVERSITY  
SHIVPURI (M.P.)

**M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA**

ANNEXURE 'A'

DETAILS OF F.D.R. AS AT 31<sup>ST</sup> MARCH, 2023

S.No.	Particular	PLACE	AMOUNT
1	Union Bank of India with AICTE	Mathura	3,500,000.00
2	Union Bank of India with DBRAU	Mathura	300,000.00
3	Oriental Bank of Comm. with UPBT	Mathura	1,000,000.00
4	Punjab National Bank with UPBT	Mathura	1,500,000.00
5	FDR with BOB (055)	Mathura	1,200,000.00
6	FDR with SBI (7615)	Shivpuri	500,000.00
7	Punjab & Sind Bank with UPTU	Moradabad	1,500,000.00
8	FDR with HDFC		600,000.00
<b>TOTAL</b>			<b>10,100,000.00</b>

**M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA**

ANNEXURE 'B'

DETAILS OF BALANCE AT BANK AS AT 31<sup>ST</sup> MARCH, 2023

S.No.	NAME OF BANK	PLACE	AMOUNT
1	Allahabad Bank (2889)	Mathura	19,051.00
2	Axis Bank (680)	Chandausi, Moradabad	43,558.00
3	Bank of Baroda (055)	Mathura	7,802.00
4	Bank of Baroda (076)	Raya, Mathura	4,110.00
5	Bank of Baroda (079)	Raya, Mathura	27,907.00
6	Bank of Baroda (101)	Raya, Mathura	10,967.00
7	Bank of Baroda (500)	Shivpuri	25,360.00
8	Bank of Baroda (7092)	Moradabad	12,494.00
9	Bank of India (029)	Shivpuri	32,679.00
10	Bank of India (135)	Shivpuri	35,314.00
11	Canara Bank (1626)	Raya, Mathura	637.00
12	HDFC Bank (978)	Mathura	643,003.00
13	PRATHMA BANK (474)	Chandausi, Moradabad	323,163.00
14	State Bank of India (11072)	Raya, Mathura	570,720.00
15	State Bank of India (19650)	Raya, Mathura	308,663.00
16	State Bank of India (9403)	Kumha, Mathura	129,619.00
17	State Bank of India (9575)	Kumha, Mathura	-
18	State Bank of India (615)	Shivpuri	34,090.00
19	Bank of India (267)	Raya, Mathura	26,362.00
20	HDFC Bank (951)	Raya, Mathura	57,443.00
21	PRATHMA BANK (2943)	Chandausi, Moradabad	82,609.00
22	PUNJAB SIND BANK(2529)	Chandausi, Moradabad	1,183,517.00
23	HDFC Bank (292)	Raya, Mathura	5,000.00
24	HDFC Bank (478)	Karera, Madhya Pradesh	10,000.00
25	HDFC Bank (7710)	Raya, Mathura	14,500.00
<b>TOTAL</b>			<b>3,608,568.00</b>



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M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA

ANNEXURE

DETAILS OF FIXED ASSETS AS ON 31<sup>ST</sup> MARCH, 2023

SITE I (SONAI) (P.K.I.T.)

S. No.	PARTICULARS	WDV as on 01.04.2022		ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2023
		1 HALF	2 HALF	1 HALF	2 HALF					
1	Building	5,630,143.40	-	-	-	-	5,630,143.40	10.00%	563,014.00	5,067,129.40
2	Vehicle	910,946.80	-	-	-	-	910,946.80	15.00%	136,642.00	774,304.80
3	Computer lab	863.00	-	-	-	-	863.00	40.00%	345.00	518.00
4	Electrical Equipment	173,500.40	-	-	-	-	173,500.40	15.00%	26,025.00	147,475.40
5	Furniture	2,534,893.80	-	-	-	-	2,534,893.80	10.00%	253,489.00	2,281,404.80
6	Generator	81,290.80	-	-	-	-	81,290.80	15.00%	14,729.00	100,361.80
7	Land	23,718,100.00	-	-	33,800.00	-	23,718,100.00	0.00%	-	23,718,100.00
8	Laboratory	943,463.00	-	-	-	-	943,463.00	15.00%	141,519.00	801,944.00
9	Plant & Machinery	112,486.80	-	-	-	-	112,486.80	15.00%	16,873.00	95,613.80
	Total	34,105,688.00	-	-	33,800.00	-	34,139,488.00		1,152,636.00	32,986,852.00

SITE II (BIRAHANA) (P.K.I.T.M.)

S. No.	PARTICULARS	WDV as on 01.04.2022		ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2023
		1 HALF	2 HALF	1 HALF	2 HALF					
1	Building	34,474,596.00	-	-	-	-	34,474,596.00	10.00%	3,447,460.00	31,027,136.00
2	Building (Work in Process)	15,175,025.00	-	-	-	-	15,175,025.00	0.00%	-	15,175,025.00
3	Electrical Equipment	849,539.00	-	-	-	-	849,539.00	15.00%	127,431.00	722,108.00
4	Furniture	1,622,863.00	-	-	-	-	1,622,863.00	10.00%	162,286.00	1,460,577.00
5	Generator	53,440.00	-	-	-	-	53,440.00	15.00%	8,016.00	45,424.00
6	Land	1,380,000.00	-	-	-	-	1,380,000.00	0.00%	-	1,380,000.00
7	Library Book	28,844.00	-	-	-	-	28,844.00	40.00%	11,538.00	17,306.00
8	Plant & Machinery	117,664.00	-	-	-	-	117,664.00	15.00%	17,650.00	100,014.00
9	Computer	22,519.00	-	-	-	-	22,519.00	40.00%	9,008.00	13,511.00
10	Laboratory	2,427,425.00	-	-	-	-	2,427,425.00	15.00%	364,114.00	2,063,311.00
11	Pharmacy Equipments	393,125.00	-	1,027,560.00	-	-	1,420,685.00	15.00%	213,103.00	1,207,582.00
	Total	56,545,040.00	-	-	1,027,560.00	-	57,572,600.00		4,360,606.00	53,211,994.00



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P.K. UNIVERSITY  
SHIVPURI (M.P.)

M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAL, MATHURA  
DETAILS OF FIXED ASSETS AS ON 31<sup>ST</sup> MARCH, 2023

ANNEXURE

SITE III (MISHRI) (P.K. Poly.)

S. No.	PARTICULARS	WDV as on 01.04.2022		ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2023
		1 HALF	2 HALF	1 HALF	2 HALF					
1	Land	5,586,000.00	-	-	-	-	5,586,000.00	0.00%	-	5,586,000.00
2	Building	17,453,292.00	-	-	-	-	17,453,292.00	10.00%	1,745,329.00	15,707,963.00
3	Electrical Equipment	238,572.00	-	-	-	-	238,572.00	15.00%	35,786.00	202,786.00
4	Furniture	1,904,648.00	-	-	-	-	1,904,648.00	10.00%	190,465.00	1,714,183.00
5	Generator	52,882.00	-	-	-	-	52,882.00	15.00%	7,932.00	44,950.00
6	Plant & Machinery	224,095.00	-	-	-	-	224,095.00	15.00%	33,614.00	190,481.00
7	Computer	809.00	-	42,000.00	-	-	42,809.00	40.00%	17,124.00	25,685.00
8	Laboratory	923,262.00	-	-	-	-	923,262.00	15.00%	138,489.00	784,773.00
9	Car	1,050,897.00	-	-	-	-	1,050,897.00	15.00%	157,635.00	893,262.00
	Total	27,434,457.00	-	42,000.00	-	-	27,476,457.00		2,326,374.00	25,150,083.00

SITE IV (CHANDAUSI) (R.G.I.Ph. & Poly)

S. No.	PARTICULARS	WDV as on 01.04.2022		ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2023
		1 HALF	2 HALF	1 HALF	2 HALF					
1	Land	28,763,220.00	-	-	-	-	28,763,220.00	0.00%	-	28,763,220.00
2	Building	19,390,281.00	-	-	-	-	19,390,281.00	10.00%	1,939,028.00	17,451,253.00
3	Plant & Machinery	30,958.00	-	-	-	-	30,958.00	15.00%	4,644.00	26,314.00
4	Generator	195,415.00	-	-	-	-	195,415.00	15.00%	29,312.00	166,103.00
5	Furniture & Fixtures	577,968.00	-	-	-	-	577,968.00	10.00%	57,797.00	520,171.00
6	Vehicle	1,579,426.00	-	-	-	-	1,579,426.00	15.00%	236,914.00	1,342,512.00
7	Fire Extinguisher	8,874.00	-	-	-	-	8,874.00	15.00%	1,331.00	7,543.00
8	Computer Lab	475.00	-	-	-	-	475.00	40.00%	190.00	285.00
9	Library Book	42.00	-	-	-	-	42.00	40.00%	17.00	25.00
10	Solar Panel	527,436.00	-	-	-	-	527,436.00	15.00%	79,115.00	448,321.00
11	Laboratory	964,169.00	-	-	-	-	964,169.00	15.00%	144,625.00	819,544.00
12	Pharmacy Instrument	235,875.00	-	-	-	-	235,875.00	15.00%	35,381.00	200,494.00
	Total	52,274,139.00	-	-	-	-	52,274,139.00		2,528,354.00	49,745,785.00



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SHIVPURI (M.P.)

M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAL, MATHURA

ANNEXURE 'C'

DETAILS OF FIXED ASSETS AS ON 31<sup>ST</sup> MARCH, 2023

SITE V :- P.K. University (Shivpur)

S. No.	PARTICULARS	WDV as on 01.04.2022		ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2023
		1 HALF	2 HALF	1 HALF	2 HALF					
1	Land	18,403,101.00					18,403,101.00	0.00%		18,403,101.00
2	Building (P.K.U.)	26,985,882.00		753,921.00	3,582,338.00		31,322,141.00	10.00%	2,953,097.00	28,369,044.00
3	Building Construction (W.I.P.)	62,316,691.00		4,488,639.00	9,843,484.00		76,648,814.00	0.00%		76,648,814.00
4	Computer & Printer	246,963.00		4,139,850.00	151,920.00		4,538,733.00	40.00%	1,785,109.00	2,753,624.00
5	Electrical Equipment	2,067,188.00		1,860,599.00	1,228,516.00		5,156,303.00	15.00%	681,307.00	4,474,996.00
6	Plant & Machinery	89,939.00		122,650.00	35,000.00		247,589.00	15.00%	34,513.00	213,076.00
7	Library Book	171,233.00			88,465.00		259,698.00	40.00%	86,186.00	173,512.00
8	Laboratory	731,144.00					731,144.00	15.00%	109,672.00	621,472.00
9	Tractor	417,605.00					417,605.00	15.00%	62,641.00	354,964.00
10	X-ray Machine	749,178.00					749,178.00	15.00%	112,377.00	636,801.00
11	Pharmacy Instrument	708,055.00					708,055.00	15.00%	106,208.00	601,847.00
12	Furniture	4,058,959.00		1,230,345.00	584,471.00		5,873,775.00	10.00%	558,154.00	5,315,621.00
	<b>Total</b>	<b>116,945,938.00</b>		<b>12,596,004.00</b>	<b>15,514,194.00</b>		<b>145,056,136.00</b>		<b>6,489,264.00</b>	<b>138,566,872.00</b>



REGISTRAR  
P.K. UNIVERSITY  
SHIVPUR (M.P.)

M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA

ANNEXURE 'C'

DETAILS OF FIXED ASSETS AS ON 31<sup>ST</sup> MARCH, 2022

SITE I (SONAI)(P.K.I.T.)

S. No.	PARTICULARS	WDV as on 01.04.2021	ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2022
			1 HALF	2 HALF					
1	Building	6,255,715.40	-	-	-	6,255,715.40	10.00%	625,572.00	5,630,143.40
2	Vehicle	1,071,701.80	-	-	-	1,071,701.80	15.00%	160,755.00	910,946.80
3	Computer lab	1,439.00	-	-	-	1,439.00	40.00%	576.00	863.00
4	Electrical Equipment	204,118.40	-	-	-	204,118.40	15.00%	30,618.00	173,500.40
5	Furniture	2,777,492.80	-	37,000.00	-	2,814,492.80	10.00%	279,599.00	2,534,893.80
6	Generator	95,636.80	-	-	-	95,636.80	15.00%	14,346.00	81,290.80
7	Land	23,718,100.00	-	-	-	23,718,100.00	0.00%	-	23,718,100.00
8	Laboratory	1,109,957.00	-	-	-	1,109,957.00	15.00%	166,494.00	943,463.00
9	Plant & Machinery	132,337.80	-	-	-	132,337.80	15.00%	19,851.00	112,486.80
	Total	35,366,499.00	-	37,000.00	-	35,403,499.00		1,297,811.00	34,105,688.00

SITE II (BIRAHANA)(P.K.I.T.M.)

S. No.	PARTICULARS	WDV as on 01.04.2021	ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2022
			1 HALF	2 HALF					
1	Building	38,305,107.00	-	-	-	38,305,107.00	10.00%	3,830,511.00	34,474,596.00
2	Building (Work in Process)	12,855,025.00	-	2,320,000.00	-	15,175,025.00	0.00%	-	15,175,025.00
3	Electrical Equipment	999,458.00	-	-	-	999,458.00	15.00%	149,919.00	849,539.00
4	Furniture	1,803,181.00	-	-	-	1,803,181.00	10.00%	180,318.00	1,622,863.00
5	Generator	62,871.00	-	-	-	62,871.00	15.00%	9,431.00	53,440.00
6	Land	1,380,000.00	-	-	-	1,380,000.00	0.00%	-	1,380,000.00
7	Library Book	48,074.00	-	-	-	48,074.00	40.00%	19,230.00	28,844.00
8	Plant & Machinery	138,428.00	-	-	-	138,428.00	15.00%	20,764.00	117,664.00
9	Computer	37,531.00	-	-	-	37,531.00	40.00%	15,012.00	22,519.00
10	Laboratory	2,855,794.00	-	-	-	2,855,794.00	15.00%	428,369.00	2,427,425.00
11	Pharmacy Equipments	462,500.00	-	-	-	462,500.00	15.00%	69,375.00	393,125.00
	Total	58,947,969.00	-	2,320,000.00	-	61,267,969.00		4,722,929.00	56,545,040.00



M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA

SITE III (MISHRI)(P.K. Poly.)

DETAILS OF FIXED ASSETS AS ON 31<sup>ST</sup> MARCH, 2022

ANNEXURE 'C'

S. No.	PARTICULARS	WDV as on 01.04.2021	ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2022
			1 HALF	2 HALF					
1	Land	5,586,000.00	-	-	-	5,586,000.00	0.00%	-	5,586,000.00
2	Building	19,392,547.00	-	-	-	19,392,547.00	10.00%	1,939,255.00	17,453,292.00
3	Electrical Equipment	280,673.00	-	-	-	280,673.00	15.00%	42,101.00	238,572.00
4	Furniture	1,430,722.00	-	649,472.00	-	2,080,194.00	10.00%	175,546.00	1,904,648.00
5	Generator	62,214.00	-	-	-	62,214.00	15.00%	9,332.00	52,882.00
6	Plant & Machinery	118,641.00	145,000.00	-	-	263,641.00	15.00%	39,546.00	224,095.00
7	Computer	1,348.00	-	-	-	1,348.00	40.00%	539.00	809.00
8	Laboratory	1,086,191.00	-	-	-	1,086,191.00	15.00%	162,929.00	923,262.00
9	Car	1,236,350.00	-	-	-	1,236,350.00	15.00%	185,453.00	1,050,897.00
	<b>Total</b>	<b>29,194,686.00</b>	<b>145,000.00</b>	<b>649,472.00</b>	<b>-</b>	<b>29,989,158.00</b>		<b>2,554,701.00</b>	<b>27,434,457.00</b>

SITE IV (CHANDAUSI)(R.G.I.Ph. & Poly)

S. No.	PARTICULARS	WDV as on 01.04.2021	ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2022
			1 HALF	2 HALF					
1	Land	28,763,220.00	-	-	-	28,763,220.00	0.00%	-	28,763,220.00
2	Building	21,544,757.00	-	-	-	21,544,757.00	10.00%	2,154,476.00	19,390,281.00
3	Plant & Machinery	36,421.00	-	-	-	36,421.00	15.00%	5,463.00	30,958.00
4	Generator	229,900.00	-	-	-	229,900.00	15.00%	34,485.00	195,415.00
5	Furniture & Fixtures	642,187.00	-	-	-	642,187.00	10.00%	64,219.00	577,968.00
6	Vehicle	1,858,148.00	-	-	-	1,858,148.00	15.00%	278,722.00	1,579,426.00
7	Fire Extinguisher	10,440.00	-	-	-	10,440.00	15.00%	1,566.00	8,874.00
8	Computer Lab	791.00	-	-	-	791.00	40.00%	316.00	475.00
9	Library Book	620,513.00	-	-	-	620,513.00	40.00%	28.00	42.00
10	Solar Panel	1,134,317.00	-	-	-	1,134,317.00	15.00%	93,077.00	527,436.00
11	Laboratory	277,500.00	-	-	-	277,500.00	15.00%	170,148.00	964,169.00
12	Pharmacy Instrument								
	<b>Total</b>	<b>55,118,264.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,118,264.00</b>		<b>2,844,125.00</b>	<b>52,274,139.00</b>



RESIGNING  
P.K. UNIVERSITY  
SHIVPUR (M.P.)

M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA

ANNEXURE 'C'

DETAILS OF FIXED ASSETS AS ON 31<sup>ST</sup> MARCH, 2022

SITE V :- P.K. University (Shivpuri)

S. No.	PARTICULARS	WDV as on 01.04.2021	ADDITION		SALE	TOTAL	Rate %	DEPRECIATION AMOUNT	WDV as on 31.03.2022
			1 HALF	2 HALF					
1	Land	18,403,101.00	-	-	-	18,403,101.00	0.00%	-	18,403,101.00
2	Building (P.K.U.)	29,984,313.00	-	-	-	29,984,313.00	10.00%	2,998,431.00	26,985,882.00
3	Building Construction (W.I.P.)	40,965,288.00	3,753,203.00	17,598,200.00	-	62,316,691.00	0.00%	-	62,316,691.00
4	Computer & Printer	183,559.00	27,380.00	150,500.00	-	361,439.00	40.00%	114,476.00	246,963.00
5	Electrical Equipment	1,627,785.00	121,275.00	627,553.00	-	2,376,613.00	15.00%	309,425.00	2,067,188.00
6	Plant & Machinery	105,811.00	-	-	-	105,811.00	15.00%	15,872.00	89,939.00
7	Library Book	285,388.00	-	-	-	285,388.00	40.00%	114,155.00	171,233.00
8	Laboratory	479,287.00	-	-	-	479,287.00	15.00%	98,143.00	381,144.00
9	Tractor	491,300.00	-	350,000.00	-	841,300.00	15.00%	73,695.00	767,605.00
10	X-ray Machine	881,386.00	-	-	-	881,386.00	15.00%	132,208.00	749,178.00
11	Pharmacy Instrument	87,403.00	-	-	-	87,403.00	15.00%	64,497.00	22,906.00
12	Furniture	2,538,821.00	728,154.00	1,177,560.00	-	4,444,535.00	10.00%	385,576.00	4,058,959.00
	<b>Total</b>	<b>96,033,442.00</b>	<b>4,630,012.00</b>	<b>20,588,962.00</b>	<b>-</b>	<b>121,252,416.00</b>	<b>-</b>	<b>4,306,478.00</b>	<b>116,945,938.00</b>





M/s Sonale Educational Society  
Gram - Tehara, Hathras Road, Sonal, Mathura

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2022

LIABILITIES		CURRENT YEAR	PREVIOUS YEAR	ASSETS	
PREVIOUS YEAR				FIXED ASSETS (As per Annexure 'C')	CURRENT YEAR
320,390,464.00	<b>GENERAL FUND</b> Corpus Fund:	349,381,655.00	274,660,860.00		287,305,262.00
	<b>SECURED LOANS</b>	17,064,928.43		<b>INVESTMENTS</b>	
17,100,000.00	Loan Against FDR	7,306,338.00	124,000.00	<b>SECURITIES AND DEPOSITS</b>	124,000.00
7,447,769.00	UBI OD A/c - 9090	180,585.00	150,000.00	Security for Electricity	150,000.00
383,409.00	MMFSL Car Loan - 2526	180,585.00	50,000,000.00	FDR AS SECURITY DEPOSIT	50,000,000.00
383,409.00	MMFSL Car Loan - 3070		33,800,000.00	Security for M.P.U.R.C	28,500,000.00
	<b>UNSECURED LOANS</b>			FDR's In Banks	4,000,000.00
894,690.00				(As per Annexure 'A')	
	<b>CURRENT LIABILITIES AND PROVISIONS</b>			Bank Guarantee with HDFC	
	<b>CURRENT LIABILITIES</b>	3,521,118.00			
6,521,118.00	Sundry Creditors	1,140,000.00	567,151.00	<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>	
1,180,000.00	Audit Fees Payable	8,170,758.00		<b>CURRENT ASSETS</b>	
13,670,758.00	University Expense Payable	1,217,500.00		Advance for salary	647,719.00
3,217,500.00	Salary Payable		8,075,243.00	Accrued Interest on Security for M.P.U.R.C	3,982,130.00
			468,667.00	Accrued Interest on FDR	8,909,600.00
			35,591.00	TDS Receivable	1,135,763.00
			3,307,605.00	Cash in Hand	115,040.00
				Cash at Bank	3,293,953.43
				(As per Annexure 'B')	
371,189,117.00		388,163,467.43	371,189,117.00		388,163,467.43

For Sonale Education Society

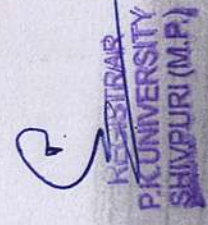
For Vinod Kumar Gupta and Associates  
Chartered Accountants



Date : 29.09.2022  
Place : Agra



Nikhil Gupta  
(Partner)  
M.No. 403014  
F.R.N. 002377C  
UDIN- 22403014AXARQY9363



**M/S SONALE EDUCATIONAL SOCIETY**  
**GRAM TEHARA, HATHRAS ROAD, SONAL, MATHURA**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2022**

Previous Year	Expenditure	Current Year	Previous Year	Income	Current Year
14,277,207.00	To Advertisement Exps.	30,257,912.00	160,541,921.00	By Gross Income	190,065,888.00
77,094.00	To Bank Charges	403,073.00	3,174,594.00	By Interest on F.D.R.	6,807,756.00
417,962.00	To Book & Periodical	685,484.00	12,241.00	By Interest A/c	23,175.00
882,124.00	To Charities & Free Camps.	951,315.00			
1,152,315.00	To Computer & Internet Exps.	1,093,125.00			
489,463.00	To Counselling Exps.	592,509.00			
2,051,152.00	To Electricity Exps.	1,922,670.00			
678,420.00	To Annual Day & Festival Fare Exps.	708,000.00			
2,547,539.00	To Generator Running & Maintenance	1,852,381.00			
733,866.00	To Interest on Loan	53,691.00			
256,406.00	To Professional Exps.	257,976.00			
1,777,010.00	To Mess & Hostel Exps.	432,980.00			
4,536,068.00	To Office Expenses	3,871,077.00			
295,000.00	To Audit Fees	520,000.00			
56,215.00	To Postage & Stamps	70,210.00			
1,306,055.00	To Printing & Stationery Exps.	1,483,320.00			
319,800.00	To Rent	242,500.00			
5,188,350.00	To Repair & Maintenance	5,441,304.00			
72,272,589.00	To Salary & Teaching Exps.	81,495,696.00			
33,780.00	To Sports & Games Exps.	30,528.00			
1,611,772.00	To Staff Welfare	1,882,682.00			
523,570.00	To Student Scholarship Exps.	181,950.00			
975,571.00	To Telephone Exps.	398,628.00			
3,285,501.00	To Travelling & Conveyance	2,917,179.00			
4,011,213.00	To Exam & University Exps.	11,327,207.00			
1,989,698.00	To Vehicle Running & Maintenance	1,921,667.00			
17,044,969.00	To Depreciation	15,726,044.00			
992,518.00	To Revenue Expenses	1,184,520.00			
23,945,529.00	To Excess Income over Expenditure A/c	28,991,191.00			
<b>163,728,756.00</b>		<b>196,896,819.00</b>	<b>163,728,756.00</b>		<b>196,896,819.00</b>

For Sonale Education Society



**English Prasad Sharma**  
(Chairman)

Date : 29.09.2022  
Place : Agra

For Vinod Kumar Gupta and Associates  
Chartered Accountants



*Vinod Gupta*

**Nikhil Gupta**  
(Partner)

M.No. 403014  
F.R.N. 002377C

UDIN- 22403014AXARQY9363

**REGISTRAR**  
**P.K. UNIVERSITY**  
**SHIVPURI (M.P.)**

**M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA**

ANNEXURE 'A'

DETAILS OF F.D.R. AS AT 31<sup>ST</sup> MARCH, 2022

S.No.	Particular	PLACE	AMOUNT
1	Union Bank of India with AICTE	Mathura	3,500,000.00
2	Union Bank of India with DBRAU	Mathura	300,000.00
3	Oriental Bank of Comm. with UPBT	Mathura	1,000,000.00
4	Punjab National Bank with UPBT	Mathura	1,500,000.00
5	Punjab & Sind Bank	Moradabad	19,000,000.00
6	FDR with BOB (055)	Mathura	1,200,000.00
7	FDR with SBI (7615)	Shivpuri	500,000.00
8	Punjab & Sind Bank with UPTU	Moradabad	1,500,000.00
<b>TOTAL</b>			<b>28,500,000.00</b>

**M/S SONALE EDUCATIONAL SOCIETY  
GRAM TEHARA, HATHRAS ROAD, SONAI, MATHURA**

ANNEXURE 'B'

DETAILS OF BALANCE AT BANK AS AT 31<sup>ST</sup> MARCH, 2022

S.No.	NAME OF BANK	PLACE	AMOUNT
1	Allahabad Bank (2889)	Mathura	16,699.10
2	Axis Bank (680)	Chandausi, Moradabad	473,755.87
3	Bank of Baroda (055)	Mathura	8,480.69
4	Bank of Baroda (076)	Raya, Mathura	4,788.45
5	Bank of Baroda (079)	Raya, Mathura	27,965.95
6	Bank of Baroda (101)	Raya, Mathura	10,967.00
7	Bank of Baroda (500)	Shivpuri	32,980.08
8	Bank of Baroda (7092)	Moradabad	12,494.20
9	Bank of India (029)	Shivpuri	33,430.63
10	Bank of India (135)	Shivpuri	41,120.14
11	Canara Bank (1626)	Raya, Mathura	637.00
12	HDFC Bank (978)	Mathura	322,008.33
13	PRATHMA BANK (474)	Chandausi, Moradabad	71,305.78
14	State Bank of India (11072)	Raya, Mathura	1,287,498.18
15	State Bank of India (19650)	Raya, Mathura	276,292.09
16	State Bank of India (9403)	Kumha, Mathura	221,940.78
17	State Bank of India (9575)	Kumha, Mathura	4,964.46
18	State Bank of India (615)	Shivpuri	34,262.79
19	Bank of India (267)	Raya, Mathura	10,212.24
20	HDFC Bank (951)	Raya, Mathura	29,148.03
21	PRATHMA BANK (2943)	Chandausi, Moradabad	372,370.90
22	PUNJAB SIND BANK(2529)	Chandausi, Moradabad	630.74
<b>TOTAL</b>			<b>3,293,953.43</b>



**REGISTRAR  
P.K. UNIVERSITY  
SHIVPURI (M.P.)**

