

# FORM NO. 10BB (A.Y. 2023-24 Returns)



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Income Tax Department, Government of India

(See rule 16CC and Rule 17B)

**Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (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 which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A**

I have examined the balance sheet of SHRI GANESH CHARITABLE TRUST [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.

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

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure :

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

Sl.no	Observations/ Qualifications
	No Records Added

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 other educational 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/ profit or loss of its accounting year ending on 31-MAR-2023

subject to the following observations/qualifications-

Sl no	Observations/ Qualifications
	No Records Added

The prescribed particulars are annexed hereto.

Accountant Name

RAJNEESH AGGARWAL

Membership Number

093173

Firm Registration Number

0021326N

Address

14, 1ST FLOOR, KALKAJI ENCLAVE EXT.,  
BACKSIDE MIG FLATS, RISHI NAGAR,  
LUDHIANA-141001



Office Ludhiana  
 IP Address 49.43.96.150  
 Date 30-Sep-2023

**ANNEXURE**  
 Statement of particulars

**Basic Details**

1. PAN of the auditee AAFTS0137B  
 2. Name of the auditee SHRI GANESH CHARITABLE TRUST  
 3. Assessment Year 2023-24  
 4. Previous Year 01-APR-2022 to 31-MAR-2023  
 5. Registered Address of the auditee V.P.O. NARANGWAL LUDHIANA  
 PUNJAB 141203  
 6. Other addresses, if applicable No

**Legal Status**

7. Type of the auditee Trust  
 8. Whether the auditee is established under an instrument? Yes

**Management**

9. (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	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SARABJIT SINGH	4-Trustee	-	1-PAN	ADVPS5337C	V.P.O. NARANGWAL, Narangwal S.O,	No	-



Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Narangwal, LUDHIANA, Punjab, 141203, INDIA		

(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

Sl.no	Name	ID Code	Unique Identification Number	Address	Non-individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held (6)	Percentage of beneficial ownership (%)	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Added								

#### Commencement of activities

10. (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 10 (i), date of commencement of activities -
- (iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed? -
- (iv) If yes in 10(iii) above, the date of application for registration or approval -

#### Details of Place where books of accounts and other documents have been maintained

11. (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) If Yes in (i) above, whether books of account are maintained at registered office? Yes
- (iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained
- (a) Address of such place where the books are maintained -
- (b) Date of decision by management to keep account at such place -





(c) Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA

#### Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 >	No
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year	-
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD	₹ 0
15. Total voluntary contributions received by the auditee during the previous year [13+14]	₹ 0
16. Total Foreign Contribution out of the total voluntary contributions stated in 15	₹ 0
17. Voluntary Contribution forming part of Corpus (which are included in 15)	₹ 0
18. Anonymous donations taxable @30% under section 115BBC	₹ 0
19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained	₹ 0
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]	₹ 0
21. Income other than voluntary contributions derived from property held under the 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 15	₹ 2,37,77,987
22. Income required to be applied in India by the auditee during the previous year [20+21]	₹ 2,37,77,987

#### Application of income

23. Application of Income (excluding application not eligible and reported under serial number 27)	
(i) Total amount applied for charitable or religious purposes in India during the previous year	₹ 2,38,64,343
(ii) Amount which was not actually paid during the previous year [if included in (i)]	₹ 0
(iii) 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
(iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	₹ 2,38,64,343
(v) 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
(vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year	₹ 0

#### Amount to be disallowed from application

(vii) 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 (a) of clause (a) of section 40	₹ 0
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Schedule TDS disallowable: Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub-section (1) of section 11 read with sub-clause (a) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted



Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)
No Records Added						

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)	(7)	(8)
No Records Added								

(viii) 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  
 Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? No

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
No Records Added							

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? No

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) or sub-section (1) of section 11 read with sub-section (3A) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
No Records Added							

(ix) Donation to any fund or institution or trust or any university or other ₹ 0



educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus

(x)	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 - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects	₹ 0
(xi)	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 - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act	₹ 0
(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	₹ 0
(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained	₹ 0
(xiv)	Applied for any purpose beyond the objects of the trust or institution	₹ 0
(xv)	Any other disallowance	₹ 0
(xvi)	Total allowable application [(23(iv)+23(v)+23(vi) - {23(vii) to 23(xv)}]	₹ 2,38,64,343
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	₹ 0
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	₹ 0
(xix)	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	₹ 0

#### Application of income out of different sources

24.	Taxable Income 22- [23(xvi) to 23(xix)]	₹ -86,356
25.	Income taxable under section 115BB1	₹ 0
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	₹ 0
27.	Application of income out of the following sources during the previous year	
(A)	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	₹ 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
(C)	Income of earlier previous years up to 15% accumulated or set apart	₹ 0
(D)	Corpus	₹ 0
(E)	Borrowed Fund	₹ 0
(F)	Any other	₹ 0

Please Specify

#### Persons referred to In 13(3)

26. Details of specified person as referred to in sub-section (3) of section 13





No	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	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	4-Any trustee of the trust or manager (by whatever name called) of the institution	SARABJIT SINGH	ADVPS5337C	-	V.P.O. NARANGWAL, Narangwal S.O, Narangwal, LUDHIANA, Punjab, 141203, INDIA	-

29. Details of income/property 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 auditee 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**

30. 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 **No**

Amount of such violation ₹ 0

(a) Income of the auditee has been applied 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 private 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**
- (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**

**Depreciation claim, TDS and TCS**

- 31. 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**
- 32. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB **Yes**

**Schedule TDS/TCS**

Sl. No	Tax deduction and collection account number (TAN)	Section (2) and Nature of payment	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 collected out of (4)	Total amount on which tax was deducted or collected at specific rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specific rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	JLDS04754B	194J - Fees for professional or technical services	-	958022	958022	958022	95802	0	0	0





No.	Tax deduction and collection account number (TAN)	Section (2) and Nature of payment	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 (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
	(1)	(3)		(4)	(5)	(6)	(7)		(9)	(10)
2	JLDS04754B	192 - Salary	-	11916598	1594448	1594448	46500	0	0	0

#### Schedule Statement of TDS or TCS

Sl. No	Tax deduction and collection account number(TAN)	Type of Form	If Type of Form is "Others", please specify	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 (5)
	(1)	(2)		(3)	(4)	(5)
1	JLDS04754B	Form 24Q	-	31-Jul-2022	21-Jul-2022	Yes
2	JLDS04754B	Form 24Q	-	31-Oct-2022	26-Oct-2022	Yes
3	JLDS04754B	Form 24Q	-	31-Jan-2023	09-Jan-2023	Yes
4	JLDS04754B	Form 24Q	-	31-May-2023	18-May-2023	Yes
5	JLDS04754B	Form 26Q	-	31-Jul-2022	21-Jul-2022	Yes
6	JLDS04754B	Form 26Q	-	31-Oct-2022	26-Oct-2022	Yes
7	JLDS04754B	Form 26Q	-	31-Jan-2023	09-Jan-2023	Yes
8	JLDS04754B	Form 26Q	-	31-May-2023	18-May-2023	Yes

#### Schedule Interest on TDS/TCS



No	Tax deduction and collection account number(TAN) (1)	Amount of interest under section 201(1A) or 206C(7) is payable (2)	Amount paid out of column (2) (3)	Date of payment of amount (4)
1	JLDS04754B	30	30	10-Jun-2022
2	JLDS04754B	70	70	13-Jul-2022
3	JLDS04754B	100	100	04-Oct-2022
4	JLDS04754B	50	50	08-Feb-2023
5	JLDS04754B	50	50	16-Mar-2023
6	JLDS04754B	200	200	04-May-2023
7	JLDS04754B	50	50	10-Jun-2022
8	JLDS04754B	110	110	13-Jul-2022
9	JLDS04754B	300	300	26-Oct-2022
10	JLDS04754B	320	320	09-May-2023

**Attachments**

Income and Expenditure Account/Profit and Loss Account

PL.pdf

Balance Sheet

BS.pdf

Miscellaneous Attachments

ANNEXURE.pdf

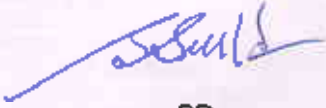


**SHRI GANESH CHARITABLE TRUST**  
V.P.O., NARANGWAL, LUDHIANA, PUNJAB-141203

**BALANCE SHEET AS ON 31 March 2023**

LIABILITIES	AMOUNT (IN RS.)	ASSETS	AMOUNT (IN RS.)
CAPITAL ACCOUNT	6,084,520.00	FIXED ASSETS	10,250,205.62
RESERVES AND SURPLUS	12,575,969.31	CASH AND BANK	7,075,798.32
SECURED LOANS	122,051.68	CASH IN HAND	290,304.43
UNSECURED LOANS	1,189,000.00	LOANS AND ADVANCES	4,583,522.00
CURRENT LIABILITIES	1,325,632.00	MISC EXPENSES	85,653.62
SUNDRY CREDITORS	372,321.00		
<b>TOTAL</b>	<b>22,288,493.69</b>	<b>TOTAL</b>	<b>22,288,493.69</b>

FOR SHRI GANESH  
CHARITABLE TRUST

  
SD

(AUTHORISED SIGNATORY)

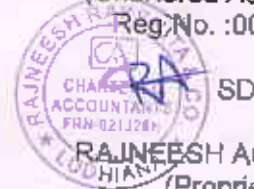
Place : LUDHIANA  
Date : 30/09/2023

As Per Audit Report of Even Date

FOR RAJNEESH RAKSHITA &  
CO.

(Chartered Accountants)

Reg.No. :0021326N



SD

RAJNEESH AGGARWAL  
(Proprietor)

Membership No : 093173  
UDIN : 23093173BGUFVW2558



**SHRI GANESH CHARITABLE TRUST**  
V.P.O., NARANGWAL, LUDHIANA, PUNJAB-141203

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 March 2023**

PARTICULARS		AMOUNT (IN RS.)	PARTICULARS		AMOUNT (IN RS.)
<b>TO ADMINISTRATIVE EXPENSES</b>			<b>BY DIRECT INCOME</b>		
ADVERTISEMENT	121,516.00		FEE RECEIVED		23,255,615.00
AFFILIATION FEE	432,529.50		<b>BY INDIRECT INCOME</b>		
AUDIT FEE	18,500.00		MISC. INCOME	200,000.00	
BANK CHARGES	15,336.81		REBATE AND DISCOUNT	4,635.00	204,635.00
COMPUTER EXPENSES	36,511.00		<b>BY INTEREST RECEIVED</b>		
CONSULTANCY EXPENSES	36,000.00		BANK INTT. ON SA	9,584.00	
CONVEYANCE EXPENSES	17,110.00		INTT. ON FDR	305,952.00	
DIESEL EXPENSES FOR BUSES	390,680.00		INTT. ON I.T. REFUND	2,201.00	317,737.00
DONATION	31,000.00				
ELECTRICITY EXPENSES	1,395,093.00				
ENTERTAINMENT	4,962.00				
EXAMINATION EXPENSES	2,684,603.00				
FEE & TAXES	4,866.00				
FEE OF UNIV. & COUNCIL	732,859.00				
FUNCTIONS & FESTIVAL EXP.	2,124.00				
GARDENING EXPENSES	39,285.00				
GENERAR EXPENSES	51,500.00				
HOUSE KEEPING EXPENSES	24,200.00				
INSURANCE	10,075.00				
INTERNET/WI FI EXPENSES	106,200.00				
LABOUR WELFARE FUNDS	2,675.00				
MAGAZINE/JOURNAL EXP.	36,198.00				
MEDICINES EXPENSES	2,122.00				
MESS EXPENSES	2,636,752.00				
MISC. EXPENSES	613.00				
NEWSPAPER EXPENSES	18,640.00				
POSTAGE EXPENSES	22.00				
PRE OPERATIVE EXP. WOFF	9,518.00				
PRINTING & STATIONERY	151,505.00				
PROFESSIONAL FEE	566,002.00				
RENT	100.00				
REPAIR & MTC.(OTHERS)	348,845.44				
REPAIR & MTC. EXP.(VEHICLE)	65,265.00				
SOFTWARE EXPENSES	3,540.00				
STAFF WELFARE	1,660.00				
STUDENT PRACT. TRNG. EXP.	553,298.00				
STUDENTS WELFARE EXP	2,800.00				
TRAVELLING EXPENSES	17,245.00				
UNIFORM EXPENSES	126,717.00				
WEB SITE EXPENSES	21,000.00	10,720,467.75			
<b>TO SALARY &amp; WAGES</b>					
ESI	23,832.00				
PROVIDEND FUND ACCOUNT	153,500.00				
SALARY & WAGES	11,739,265.00	11,916,598.00			
<b>TO INTEREST PAID</b>					
BANK INTT. ON COLLEGE BUS LOAN		24,207.15			
<b>TO DEPRECIATION</b>		1,074,775.00			
<b>TO SURPLUS (EXCESS OF INCOME OVER EXPENDITURE)</b>		41,939.10			
<b>TOTAL</b>		<b>23,777,987.00</b>	<b>TOTAL</b>		<b>23,777,987.00</b>

FOR SHRI GANESH CHARITABLE TRUST

As Per Audit Report of Even Date  
FOR RAJNEESH RAKSHITA & CO.  
(Chartered Accountants)  
Reg No. :0021326N

SD  
RAJNEESH AGGARWAL  
(Proprietor)  
Membership No : 093173  
UDIN : 23093173B GUFVW2558

(AUTHORISED SIGNATORY)

Place : LUDHIANA  
Date : 30/09/2023

**SHRI GANESH CHARITABLE TRUST**  
V.P.O., NARANGWAL, LUDHIANA, PUNJAB-141203

Schedules for the Year Ended 31 March, 2023

**CAPITAL ACCOUNT**

Schedule : 1

PARTICULARS	AMOUNT (in Rs.)
<u>CORPUS FUND</u> CORPUS FUND	6,694,520.00
<b>Total</b>	<b>6,694,520.00</b>

**RESERVES AND SURPLUS**

Schedule : 2

PARTICULARS	AMOUNT (in Rs.)
<u>PROFIT &amp; LOSS ACCOUNT</u> INCOME & EXPENDITURE ACCOUNT	12,575,969.31
<b>Total</b>	<b>12,575,969.31</b>

**SECURED LOANS**

Schedule : 3

PARTICULARS	AMOUNT (in Rs.)
HDFC BUS LOAN AC NO. 59916917	122,051.68
<b>Total</b>	<b>122,051.68</b>

**UNSECURED LOANS**

Schedule : 4

PARTICULARS	AMOUNT (in Rs.)
JITENDER SINGH	1,198,000.00
<b>Total</b>	<b>1,198,000.00</b>

**CURRENT LIABILITIES**

Schedule : 5

PARTICULARS	AMOUNT (in Rs.)
AUDIT FEE PAYABLE	18,500.00
BHAGWANT MEMORIAL HOSPITAL	41,759.00
CHQ. ISSUED BUT NOT PRESENTED	138,601.00
ELECTRICITY EXPENSES PAYABLE	113,975.00
ESIC EXP. PAYABLE	3,199.00
PROVIDENT FUNDS PAYABLE	23,050.00
RENT PAYABLE	300.00
SALARY PAYABLE	914,526.00
STAFF SECURITY	18,820.00
TDS ON SALARY	13,000.00
TDS PAYABLE	39,902.00
<b>Total</b>	<b>1,325,632.00</b>

**SUNDRY CREDITORS**

Schedule : 6

PARTICULARS	AMOUNT (in Rs.)
CHHABRA FOODS	51,600.00
FARMER'S CHOICE-MESS AC	89,360.00
LOTUS PUBLISHERS-JALANDHAR	100,020.00
MAHADEV VEGETABLES & FRUITS(MESS EXP)	28,505.00
MANDEEP BOOK SHOP	5,824.00
ONKAR GAS AGENCY	84,304.00
PARAM OFFICE AUTOMATION	7,009.00
RAMPREET SINGH...MILK AC	7,700.00
<b>Total</b>	<b>372,321.00</b>



*[Handwritten signature]*

Depreciation Chart for the period ended on 31/3/2023

S N	Description/ Block of asset	Opening WDV	Adjustment nt to WDV U/s 115BAA	Adjustment made to the WDV of Intangible asset	Adjusted WDV	Rate	-ADDITIONS-		-DEDUCTIONS-		Capital Gain	Total	Depreciation	Add. Depreciatio n	Total Depreciation	Closing WDV	Block NIL/( N)
							180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days							
1	Air Conditioners	44669.00	0.00	0.00	44669.00	15 %	0.00	0.00	0.00	0.00	0.00	44669.00	6700	0	6700	37969.00	N
2	Air Cooler	454.00	0.00	0.00	454.00	15 %	0.00	0.00	0.00	0.00	0.00	454.00	68	0	68	386.00	N
3	Building	6084458.10	0.00	0.00	6084458.10	10 %	0.00	576070.00	0.00	0.00	0.00	7969528.10	857250	0	857250	6403278.10	N
4	Bus	788762.00	0.00	0.00	788762.00	15 %	0.00	0.00	0.00	0.00	0.00	788762.00	118314	0	118314	670448.00	N
5	DVD Player	488.00	0.00	0.00	488.00	15 %	0.00	0.00	0.00	0.00	0.00	488.00	75	0	75	423.00	N
6	Electric Equipments & Fittings	112582.40	0.00	0.00	112582.40	15 %	79504.00	0.00	0.00	0.00	0.00	192086.40	28813	0	28813	163273.40	N
7	Furniture	700742.00	0.00	0.00	700742.00	10 %	0.00	0.00	0.00	0.00	0.00	700742.00	70074	0	70074	630668.00	N
8	Generator	1091.00	0.00	0.00	1091.00	15 %	119000.00	0.00	0.00	0.00	0.00	118901.00	17884	0	17884	101227.00	N
9	Instruments & Equipments	26118.00	0.00	0.00	26118.00	15 %	0.00	0.00	0.00	0.00	0.00	26118.00	3918	0	3918	22200.00	N
10	Land Block	1760500.00	0.00	0.00	1760500.00	0 %	0.00	0.00	0.00	0.00	0.00	1760500.00	0	0	0	1760500.00	N
11	Library Book	166808.12	0.00	0.00	166808.12	40 %	21494.00	3003.00	0.00	0.00	0.00	196302.12	76920	0	76920	110382.12	N
12	Photostat Machine	1854.00	0.00	0.00	1854.00	15 %	0.00	0.00	0.00	0.00	0.00	1854.00	278	0	278	1576.00	N
13	Refrigerators	13140.00	0.00	0.00	13140.00	15 %	0.00	0.00	0.00	0.00	0.00	13140.00	1871	0	1871	11269.00	N
14	Television	484.00	0.00	0.00	484.00	15 %	0.00	0.00	0.00	0.00	0.00	484.00	73	0	73	411.00	N
15	Computer	117878.00	0.00	0.00	117878.00	40 %	0.00	0.00	0.00	0.00	0.00	117878.00	47191	0	47191	70787.00	N
16	LCD	49474.00	0.00	0.00	49474.00	15 %	0.00	0.00	0.00	0.00	0.00	49474.00	7421	0	7421	42053.00	N
17	LCD Projector	5440.00	0.00	0.00	5440.00	15 %	0.00	0.00	0.00	0.00	0.00	5440.00	816	0	816	4624.00	N
18	Washing Machine	22948.00	0.00	0.00	22948.00	15 %	0.00	0.00	0.00	0.00	0.00	22948.00	3442	0	3442	19507.00	N
19	Water Cooler	13470.00	0.00	0.00	13470.00	15 %	0.00	0.00	0.00	0.00	0.00	13470.00	2021	0	2021	11449.00	N
20	CCTV Camera	165276.00	0.00	0.00	165276.00	15 %	0.00	0.00	0.00	0.00	0.00	165276.00	24781	0	24781	140495.00	N
21	Water Purifier	14451.00	0.00	0.00	14451.00	15 %	0.00	0.00	0.00	0.00	0.00	14451.00	2168	0	2168	12283.00	N
22	Infocus Projector	15451.00	0.00	0.00	15451.00	15 %	0.00	0.00	0.00	0.00	0.00	15451.00	2318	0	2318	13133.00	N
23	Finger Print Reader Machine	9463.00	0.00	0.00	9463.00	15 %	0.00	0.00	0.00	0.00	0.00	9463.00	1419	0	1419	8044.00	N
24	Musical Instruments	5800.00	0.00	0.00	5800.00	15 %	0.00	0.00	0.00	0.00	0.00	5800.00	870	0	870	4930.00	N
	<b>Total</b>	10121910.62	0.00	0.00	10121910.62		218998.00	964072.00	0.00	0.00	0.00	11324980.62	1074775	0	1074775	10250205.62	

FOR SHRI GANESH CHARITABLE TRUST

*(Signature)*  
(AUTHORISED SIGNATORY)

As Per Audit Report of Even Date  
FOR RAJNEESH RAKSHITA & CO.  
(Chartered Accountants)

UDIN : 23093173BGJUFVW2556



RAJNEESH AGGARWAL  
Proprietor  
Membership No. 093173  
ABIPAA4947M  
UDIN : 23093173BGJUFVW2558



**CASH AND BANK****Schedule : 8**

<b>PARTICULARS</b>	<b>AMOUNT (In Rs.)</b>
ACCRUED INTT. ON FDR	703,450.29
AXIS BANK AC	5,646.75
FDR WITH SBI(FOR BFUHS)	3,000,000.00
FDR WITH SBI(FOR PANJAB UNIVERSITY)	2,200,000.00
HDFC BANK	5,000.00
PNB CA-11891131000467	302,781.85
PNB CA-11891132000079.SALARY AC	103,651.71
PNB SA-11891131000818 NCE	75,897.15
PNB SGCT 11892191011752	149,133.73
SBI CA 65041139099	391,217.30
SBI CA 65266236677 NCE	67,941.38
SBI CA NO. 37563685682 PPF	61,444.00
SBI CA-65004737649 SGCT	12,634.16
<b>Total</b>	<b>7,076,798.32</b>

**CASH IN HAND****Schedule : 9**

<b>PARTICULARS</b>	<b>AMOUNT (in Rs.)</b>
CASH IN HAND	290,304.43
<b>Total</b>	<b>290,304.43</b>

**LOANS AND ADVANCES****Schedule : 10**

<b>PARTICULARS</b>	<b>AMOUNT (In Rs.)</b>
FEE RECEIVABLE FROM STUDENTS	4,236,550.00
SECURITY WITH PNRC (FOR BSC COURSE)	200,000.00
TDS 2010-2010	12,000.00
TDS 2011-2012	16,784.00
TDS 2012-2013	26,893.00
TDS 2013-2014	29,126.00
TDS 2021-2022	28,964.00
TDS 2023-2024	33,205.00
<b>Total</b>	<b>4,583,522.00</b>

**MISC EXPENSES****Schedule : 11**

<b>PARTICULARS</b>	<b>AMOUNT (In Rs.)</b>
PRE-OPERATIVE EXPENSES	85,663.62
<b>Total</b>	<b>85,663.62</b>

FOR SHRI GANESH  
CHARITABLE TRUST

As Per Audit Report of Even Date

FOR RAJNEESH RAKSHITA &  
CO.

(Chartered Accountants)

Reg No. :0021326N



SD

RAJNEESH AGGARWAL

(Proprietor)

Membership No : 093173

UDIN : 23093173BGUFVW2558

SD

(AUTHORISED SIGNATORY)

Place : LUDHIANA

Date : 30/09/2023

**SHRI GANESH CHARITABLE TRUST**  
**V.P.O., NARANGWAL, LUDHIANA, PUNJAB-141203**

Schedule : 12

**Significant Accounting Policies**

1. **Basis of Accounting**  
The accounts have been prepared on Historical Cost basis of Accounting on mercantile basis.
2. **Fixed Assets**  
The cost of Tangible Fixed Assets comprise of purchase price, levies and any directly attributable cost of bringing the asset to its working condition for the intended use excluding the amount of INPUT GST credit availed on purchase, if its credit are available and foreign exchange fluctuation has also been adjusted in the value of tangible fixed assets Depreciation on Tangible Fixed Assets has been provided on written down value basis at rate prescribed in the Income Tax Rules, 1962.
3. **Depreciation**  
Depreciation on Tangible Fixed Assets has been provided on written down value basis at rate prescribed in the Income Tax Rules, 1962.
4. **Revenue Recognition**  
Revenue has been recognised on accrual basis. Sales have been accounted for when the property in goods is transferred to the buyer.
5. **Contingent Liability**  
Provisions, contingent liabilities and contingent assets are being made as per ICDS. Provisions have been used only for expenditures for which the provision has been originally recognised.

FOR SHRI GANESH CHARITABLE TRUST

  
SD

(AUTHORISED SIGNATORY)

**As Per Audit Report of Even Date  
FOR RAJNEESH RAKSHITA & CO.**



Place : LUDHIANA  
Date : 30/09/2023