



AUDIT REPORT

Auditor's Report of **YBN UNIVERSITY, PANCHWATI SOUTH RAILWAY COLONY CHUTIA, RANCHI.**

We have audited the attached Balance Sheet of **YBN UNIVERSITY, PANCHWATI SOUTH RAILWAY COLONY CHUTIA, RANCHI**, as at 31st March '2022 and also Income & Expenditure A/c for the year ending 31st March '2022 year ended on that date annexed thereto. These financial statements are the responsibility of the Society & our responsibility is to express an opinion on this financial statement based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement presentation. We believe that our audit provides a reasonable basis for our opinion, subject to notes on accounts and we report that: -

- i. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- ii. In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
- iii. The Balance Sheet, Profit & Loss A/c dealt with this report are in agreement with the books of account.
- iv. In our opinion and to the best of our information and according to the explanations given to us, and in the manner so required and given a true and fair view in conformity with the accounting principles generally accepted in India:
 - a. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March' 2022, and
 - b. In the case of the Income & Expenditure A/c of the Surplus / Deficit for the year ended on that date.

For Anjali Jain & Associates
Chartered Accountants



Arpit Jain

Place: Ranchi.
Date: 29-09-2022
UDIN: 22417169AXJGNX9060

C.A. Arpit Jain
(Partner)
M.No.417169

Y.B.N. UNIVERSITY

PANCHWATI, SOUTH RAILWAY COLONY,RANCHI CHUTIA, JHARKHAND, 834001

Income & Expenditure Account for the Year ended 31.03.2022

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
<u>To Indirect Expenses</u>		<u>By Direct Income</u>	
Salary & Honorarium	12,955,023.80	Income (Schedule G)	46,905,725.00
Fooding	1,57,882.00		
Advertisment Expenses	12,79,108.00		
Bank Charges	33,611.93	<u>By Indirect Income</u>	
Uniform Expenses	1,25,042.00	Bus Fee	23,000.00
Academic Support Expenses		Interest from others	3,99,485.00
Consultancy Expenses	1,542,445.00	Consultancy	2,542,000.00
Office Expenses	263,568.00		
Audit & Accounting Fee	786,000.00		
Programme & Social Expenses	629,240.00		
Physical Facility Expenses			
Building Repair & Maintenanace	205,373.00		
Maintainance Expenses	342,400.00		
Plumber Fitting Expenses	20,000.00		
Electricity & Fitting Expenses	139,096.00		
Fuel Gas & Generator	708,878.00		
Hardware Expenses	142,949.00		
Printing & Stationery	618,846.00		
Computer & Accessories Expenses	98,918.00		
Sanitary Expense	246,060.00		
Vehicle Expenses	158,430.00		
Nursery	6,035.00		
Seed Money Expenses	3,120,000.00		
Financial Support for Conf. & Workshop	610,000.00		
Electicity	80,560.00		
Hotel Expenses	12,908.00		
Insurance	24,900.00		
Internet Expenses	2,15,761.00		
Medical Expenses	6,440.00		
Newspaper	2,040.00		
Postage & Courier	15,100.00		
Telephone Expenses	50,622.00		
Transportation Expenses	12,615.00		
Travelling Expenses	1,53,900.00		
Web Hosting Expenses	2,50,400.00		
To Surplus	2,48,56,058.27		
	4,98,70,210.00		4,98,70,210.00
- Fixed Assets Purchased	86,99,582.00	By Surplus	2,48,56,058.27
- Capital WIP	81,55,841.00		
-Interest Reinvested	-		
To Net Surplus	80,00,635.27		
	2,48,56,058.27		2,48,56,058.27

As Per Audit Report Of Even Date

For Anjali Jain & Associates

For & on Behalf of YBN University

Chartered Accountants



Anjali Jain

Date:29.09.2022

Place:Ranchi

UDIN: 22417169AXJGNX9060

CA Arpit Jain

(Partner)

M. No.417169

Y.B.N. UNIVERSITY

PANCHWATI, SOUTH RAILWAY COLONY,RANCHI CHUTIA, JHARKHAND, 834001

Balance Sheet as on 31.03.2022

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital Account		Fixed Assets (Schedule A)	
Opening Capital 5,06,78,772.90		Fixed Assets 3,71,02,000.00	
Add: Surplus 2,48,56,058.27			
7,55,34,831.17			
Add: Int Reinvested 21-22 27,30,483.40	7,82,65,314.57	WIP	
		Opening Balance 2,26,35,692.00	
Corpus Fund		Add: During the Year 81,55,841.00	3,07,91,533.00
Building Development Fund(BF) 2,80,00,000.00			
Add: During the Year 4,80,00,000.00	7,60,00,000.00	Investments	
		FD (Jharkhand Gramin Bank) 72,72,468.00	
		Add: Interest DTY 3,27,980.00	76,00,448.00
Loans & Liabilities (Schedule E) -		FD (HDFC Bank) 2,77,10,143.00	
		Add:Purchase DTY 3,68,00,000.00	
Current Liabilities		Add: Interest DTY 21,26,299.00	6,66,36,442.00
Sundry Creditors (Schedule F) 45,27,584.99			
Outstanding Salary -		Loans & Advances (Schedule B)	
		Loans & Advances (B/F) 11,50,000.00	
		Add: Dty 75,58,000.00	87,08,000.00
		Current Assets (Schedule C)	
		TDS (FY 2021-22) 2,76,204.40	
		Sundry Debtors(BF) (Schedule D) 75,000.00	
		Bank Accounts	
		HDFC Bank (9097) 24,40,919.44	
		HDFC Bank (0340) 10,82,100.00	
		HDFC Bank (2537) 60,000.00	
		Jharkhand Gramin Bank (563) 3,53,784.80	
		Punjab National Bank (672) 22,68,870.69	
		Cash-in-hand 13,97,597.23	
	15,87,92,899.56		15,87,92,899.56

As Per Audit Report Of Even Date

For Anjali Jain & Associates
Chartered Accountants

For & on Behalf of YBN University



Anjali Jain

Date:-29.09.2022
Place:Ranchi
UDIN: 22417169AXJGNX9060

CA Arpit Jain
(Partner)
M. No.417169

Y.B.N. UNIVERSITY
Schedule of Fixed Assets

(Schedule A)

Particulars	Balance as on 01.04.2021	>180 Days	< 180 Days	Balance as on 31.03.2022
Battery	32,775.00	55,000.00		87,775.00
Books	10,80,740.00	24,39,622.00		35,20,362.00
Furniture	3,76,610.00	-	-	3,76,610.00
Almirah	40,000.00	-		40,000.00
Air Conditioner	2,15,000.00	-		2,15,000.00
CCTV Camera	52,978.00	3,23,125.00		3,76,103.00
Computer & Accoseries	4,55,376.00	16,00,521.00		20,55,897.00
Cooler	66,400.00	-		66,400.00
Chemical Earthing die pipe	-	32,000.00		32,000.00
Electric Water Pumpset	25,300.00	-		25,300.00
Electrical Equipments	4,16,710.00	7,36,429.00		11,53,139.00
Fan	-	1,44,457.00		1,44,457.00
Finger Print Reader	-	54,921.00	-	54,921.00
Fire Extenguisher	1,31,438.00	75,000.00		2,06,438.00
Gas Pipe	-	11,000.00	-	11,000.00
Grass Cutter Machine	16,000.00	-		16,000.00
Land & Building	2,20,00,000.00	-		2,20,00,000.00
Lift	7,30,000.00	9,04,987.00		16,34,987.00
Maruti Eco	4,00,990.00	-		4,00,990.00
Printer	1,05,670.00	26,750.00		1,32,420.00
Projector Epson	1,33,500.00	-		1,33,500.00
Refrigerator	-	15,000.00	-	15,000.00
Sound system	20,100.00	-		20,100.00
Lab Equipment (Pharmacy)	18,79,829.00	5,10,295.00		23,90,124.00
UPS ,solar light	-	9,07,860.00		9,07,860.00
Sanitary Item	-	7,80,519.00		7,80,519.00
Motor Pump	5,087.00	13,830.00		18,917.00
Mobile	1,54,000.00	9,600.00		1,63,600.00
Water Cooler	47,915.00	58,666.00		1,06,581.00
Water purefire	16,000.00	-		16,000.00
	2,84,02,418.00	86,99,582.00	-	3,71,02,000.00