Chartered Accountants

ANJALI JAIN & ASSOCIATES
P.P. Compound,
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Ref:-AJ/2023-24/

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 '2023 and also Income & Expenditure A/c for the year ending 31st March '2023 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' 2023, 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

ANJALI JAIN & ASSOCIATES Chartered Accountants Ranchi

Arpit Jain

Place: Ranchi.
Date: 30.10.2023
UDIN: 23417169BGUEKQ5229

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 31.03.2023

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Indirect Expenses		**By Direct Income**	
Salary & Honorarium	33,392,077.00	Income **(Schedule G)**	102,545,981.78
Fooding	3,843,235.00	Interest Income **(Schedule H)**	4,619,588.00
Office Expenses	181,958.00		
Nursery	51,690.00		
Advertisment Expenses	941,330.00		
Bank Charges & Intt.	169,764.00		
Audit & Accounting Fee	750,000.00	**By Indirect Income**	
Computer & Accessories Expenses	207,700.00	Saving Bank Interest **(Schedule I)**	607,672.00
Uniform Expenses	449,320.00	Bus Fee	30,000.00
Consultancy Expenses	3,010,700.00		
Council(Exam & Reg.)Exp	2,671,100.00	Consultancy Income	10,000.00
Electicity Exp	80,353.00		
Electricity & Fitting Expenses	56,008.00		
Fuel Gas & Generator	1,984,958.00		
Hardware Expenses	546,309.00		
Hospital Expenses	70,000.00		
Hotel Expenses	53,453.00		
Insurance	134,736.00		
Internet Expenses	247,300.00		
Medical Expenses	208,243.00		
Miscellaneous Expenses	320,723.00		
Newspaper	2,240.00		
Other Expenses	324,480.00		
Plumber Fitting Expenses	126,000.00		
Postage & Courier	2,250.00		
Printing & Stationery	1,499,971.00		
Programme & Social Expenses	1,016,201.00		
Repair & Maintenanace	671,544.00		
Sanitary Expense	54,658.00		
Sports Expenses	288,514.00		
Telephone Expenses	80,142.00		
Temporary Maintainance Expenses	98,000.00		
Training Expenses	2,500.00		
Transportation Expenses	21,000.00		
Travelling & Conveyance	30,570.00		
Vehicle Expenses	343,276.00		
Web Hosting Expenses	32,945.00		
To Surplus	**53,847,993.78**		
	107,813,241.78		**107,813,241.78**
- Fixed Assets Purchased	22,584,789.00	**By Surplus**	53,847,993.78
- Capital WIP	16,527,444.00		
-Interest Reinvested	4,619,588.00		
To Net Surplus	**10,116,172.78**		
	53,847,993.78		**53,847,993.78**

As Per Audit Report Of Even Date

For Anjali Jain & Associates
Chartered Accountants

For & on Behalf of YBN University

Date:30.10.2023
Place:Ranchi
UDIN: 23417169BGUEKQ5229

CA Arpit Jain
(Partner)
M. No.417169

Registrar
YBN University
Ranchi

Vice-Chancellor
YBN University-Ranchi

Y.B.N. UNIVERSITY

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

Balance Sheet as on 31.03.2023

Liabilities		Amount (Rs.)	Assets		Amount (Rs.)
Capital Account			**Fixed Assets**		
Opening Capital	78,265,314.57		Fixed Assets **(Schedule A)**		54,939,789.00
Add: Surplus	53,847,993.78				
	132,113,308.35	132,113,308.35			
			WIP		
			Opening Balance	30,791,533.00	
			Add: During the Year	16,527,444.00	47,318,977.00
Corpus Fund					
Building Development Fund(BF)	76,000,000.00		**Investments**		
Add: During the Year	40,000,000.00	116,000,000.00	FD (Jharkhand Gramin Bank)	7,600,448.00	
			Add: Interest DTY	393,970.00	
				7,994,418.00	
Secured Loans & Liabilities **(Schedule E)**		5,997,563.50	Less: TDS	39,397.00	
				7,955,021.00	
			Less: Adj of TDS of Pr. years	262,044.00	7,692,977.00
			FD - YBN (HDFC Bank)		
			Add:Purchase DTY	109,371,079.00	
Current Liabilities			Add: Interest DTY	3,860,045.00	
Sundry Creditors **(Scheduel F)**		(6,908,305.42)		113,231,124.00	
			Less: TDS	386,004.00	112,845,120.00
Outstanding Honorarium-Anju yadav		170,000.00			
			FD -School of Pha.,Kawali(HDFC)	1,600,000.00	
Miscellaneous advances and Suspense		5,560,600.00	Add: Interest DTY	86,501.00	
				1,686,501.00	
			Less:TDS	8,650.00	
			FD -School of Pharmacy(HDFC)	2,000,000.00	
			Add:Interest DTY	76,198.00	
				2,076,198.00	
			Less:TDS	7,619.00	2,068,579.00
			FD- YBN Coll for Teacher(HDFC)	2,600,000.00	
			Less:Interest DTY	77,534.00	
				2,677,534.00	
			Less:TDS	7,753.00	2,669,781.00
			Loan And Avances (Scheduel B)		
			Loans & Advances (B/F) TSWS	7,058,000.00	
			Loans & Advances (B/F) RY	500,000.00	
			Less: Honorarium	900,000.00	
			Add:Ramjee Yadav	150,000.00	
				(250,000.00)	6,808,000.00
			Current Assets (Scheduel C)		
			TDS FY 2021-22	276,204.00	
			TDS (FY 2022-23)	463,910.00	
			TCS (FY 2022-23)	47,000.00	787,114.00
			Sundary Debtors **(Scheduel D)**		75,000.00
			Bank Accounts		
			HDFC Bank (9097)		3,448,868.91
			HDFC Bank (0340)		316,102.20
			HDFC Bank (2537)		184,502.20
			HDFC Bank (9668)		292,994.46
			Federal Bank(National Conference)		5,000.00
			Federal Bank (6299)		9,417,320.83
			Jharkhand Gramin Bank (563)		430,565.00
			Punjab National Bank (672)		268,577.10
			SBI Bank (6815)		499,937.80
			Cash-in-hand		2,863,960.93
		252,933,166.43			252,933,166.43

As Per Audit Report Of Even Date

For Anjali Jain & Associates
Chartered Accountants

ANJALI JAIN & ASSOCIATES CHARTERED ACCOUNTANTS RANCHI

CA Arpit Jain
(Partner)
M. No.417169

Date:-30.10.2023
Place:Ranchi
UDIN: 23417169BGUEKQ5229

For & on Behalf of YBN University

Registrar
YBN University
Ranchi

Vice-Chancellor
YBN University-Ranchi