



**Chartered
Accountants**

ANJALI JAIN & ASSOCIATES
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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



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	29,103,077.00	Income (Schedule G)	101,041,481.78
Fooding	38,43,235.00	Interest Income (Schedule H)	3,919,588.00
Advertisement Expenses	396,330.00		
Bank Charges & Intt.	1,69,764.00		
Uniform Expenses	4,49,320.00		
Academic Support Expenses		By Indirect Income	
Consultancy Expenses	3,010,700.00	Saving Bank Interest (Schedule I)	6,07,672.00
Council(Exam & Reg.)Exp	2,671,100.00	Bus Fee	30,000.00
Office Expenses	181,958.00	Consultancy Income	2,214,500.00
Audit & Accounting Fee	750,000.00		
Programme & Social Expenses	1,016,201.00		
Training Expenses	2,500.00		
Sports Expenses	288,514.00		
Physical Facility Expenses			
Building Repair & Maintenance	671,544.00		
Computer & Accessories Expenses	207,700.00		
Plumber Fitting Expenses	126,000.00		
Maintenance Expenses	1,191,512.00		
Electricity & Fitting Expenses	56,008.00		
Temporary Maintenance Expenses	98,000.00		
Sanitary Expense	54,658.00		
Fuel Gas & Generator	1,984,958.00		
Printing & Stationery	1,499,971.00		
Travelling & Conveyance	30,570.00		
Vehicle Expenses	343,276.00		
Nursery	51,690.00		
Seed Money Expenses	4,289,000.00		
Financial Support for Conf. & Workshop	545,000.00		
Electricity Exp	80,353.00		
Hospital Expenses	70,000.00		
Hotel Expenses	53,453.00		
Insurance	1,34,736.00		
Internet Expenses	2,47,300.00		
Medical Expenses	2,08,243.00		
Newspaper	2,240.00		
Postage & Courier	2,250.00		
Telephone Expenses	80,142.00		
Transportation Expenses	21,000.00		
Web Hosting Expenses	32,945.00		
To Surplus	5,38,47,993.78		
	10,78,13,241.78		10,78,13,241.78
- Fixed Assets Purchased	2,25,84,789.00	By Surplus	5,38,47,993.78
- Capital WIP	1,65,27,444.00		
-Interest Reinvested	46,19,588.00		
To Net Surplus	1,01,16,172.78		
	5,38,47,993.78		5,38,47,993.78

As Per Audit Report Of Even Date

For Anjali Jain & Associates
Chartered Accountants

For & on Behalf of YBN University



Anjali Jain

Date:30.10.2023
Place:Ranchi
UDIN: 23417169BGUEKQ5229

CA Arpit Jain
(Partner)
M. No.417169

Y.B.N. UNIVERSITY

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

Balance Sheet as on 31.03.2023

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital Account		Fixed Assets	
Opening Capital	7,82,65,314.57	Fixed Assets (Schedule A)	5,49,39,789.00
Add: Surplus	<u>5,38,47,993.78</u>		
	13,21,13,308.35	WIP	
		Opening Balance	3,07,91,533.00
Corpus Fund		Add: During the Year	<u>1,65,27,444.00</u>
Building Development Fund(BF)	7,60,00,000.00		4,73,18,977.00
Add: During the Year	<u>4,00,00,000.00</u>	Investments	
	11,60,00,000.00	FD (Jharkhand Gramin Bank)	76,00,448.00
		Add: Interest DTY	<u>3,93,970.00</u>
			79,94,418.00
Secured Loans & Liabilities (Schedule E)	59,97,563.50	Less: TDS	<u>39,397.00</u>
			79,55,021.00
		Less: Adj of TDS of Pr. years	<u>2,62,044.00</u>
			76,92,977.00
		FD - YBN (HDFC Bank)	
		Add:Purchase DTY	10,93,71,079.00
Current Liabilities		Add: Interest DTY	<u>38,60,045.00</u>
Sundry Creditors (Scheduel F)	(69,08,305.42)		11,32,31,124.00
		Less: TDS	<u>3,86,004.00</u>
Outstanding Honorarium-Anju yadav	1,70,000.00		11,28,45,120.00
Miscellaneous advances and Suspense	55,60,600.00	FD -School of Pha.,Kawali(HDFC)	16,00,000.00
		Add: Interest DTY	<u>86,501.00</u>
			16,86,501.00
		Less:TDS	<u>8,650.00</u>
			20,00,000.00
		FD -School of Pharmacy(HDFC)	
		Add:Interest DTY	<u>76,198.00</u>
			20,76,198.00
		Less:TDS	<u>7,619.00</u>
			20,68,579.00
		FD- YBN Coll for Teacher(HDFC)	26,00,000.00
		Less:Interest DTY	<u>77,534.00</u>
			26,77,534.00
		Less:TDS	<u>7,753.00</u>
			26,69,781.00
		Loan And Avances (Scheduel B)	
		Loans & Advances (B/F) TSWS	70,58,000.00
		Loans & Advances (B/F) RY	5,00,000.00
		Less: Honorarium	9,00,000.00
		Add:Ramjee Yadav	<u>1,50,000.00</u>
			(2,50,000.00)
		Current Assets (Scheduel C)	68,08,000.00
		TDS FY 2021-22	2,76,204.00
		TDS (FY 2022-23)	4,63,910.00
		TCS (FY 2022-23)	<u>47,000.00</u>
			7,87,114.00
		Sundry Debtors (Scheduel D)	75,000.00
		Bank Accounts	
		HDFC Bank (9097)	34,48,868.91
		HDFC Bank (0340)	3,16,102.20
		HDFC Bank (2537)	1,84,502.20
		HDFC Bank (9668)	2,92,994.46
		Federal Bank(National Conference)	5,000.00
		Federal Bank (6299)	94,17,320.83
		Jharkhand Gramin Bank (563)	4,30,565.00
		Punjab National Bank (672)	2,68,577.10
		SBI Bank (6815)	4,99,937.80
		Cash-in-hand	<u>28,63,960.93</u>
	25,29,33,166.43		25,29,33,166.43

As Per Audit Report Of Even Date

For Anjali Jain & Associates

Chartered Accountants



CA Arpit Jain
(Partner)

M. No.417169

For & on Behalf of YBN University

Date:-30.10.2023
Place:Ranchi

UDIN: 23417169BGUEKQ5229

YBN University

Schedule of Fixed Assets

(Schedule A)

Particulars	Balance as on 01.04.2022	>180 Days	< 180 Days	Balance as on 31.03.2023
Battery	87,775.00	99,800.00		1,87,575.00
Books	35,20,362.00	40,00,031.00		75,20,393.00
Bus-1	-		23,73,500.00	
Bus-2	-		23,73,500.00	
Car-Maruti Dzire	-	9,60,900.00	9,65,871.00	19,26,771.00
Furniture	3,76,610.00	12,42,856.00	-	16,19,466.00
Almirah	40,000.00	1,07,835.00		1,47,835.00
Air Conditioner	2,15,000.00	68,000.00		2,83,000.00
CCTV Camera	3,76,103.00	1,74,679.00		5,50,782.00
Cable	-		33,153.00	33,153.00
Computer & Accoseries	20,55,897.00	10,53,513.00		31,09,410.00
Cooler	66,400.00			66,400.00
Digital Board	-		1,72,500.00	1,72,500.00
Eco Four Wheeler	-		4,59,000.00	4,59,000.00
Chemical Earthing die pipe	32,000.00			32,000.00
Electric Water Pumpset	25,300.00	9,680.00		34,980.00
Electrical Equipments	11,53,139.00	7,26,070.00		18,79,209.00
Fan	1,44,457.00	2,25,625.00		3,70,082.00
Finger Print Reader	54,921.00		-	54,921.00
Fire Extenguisher	2,06,438.00			2,06,438.00
Gas Pipe	11,000.00		-	11,000.00
Grass Cutter Machine	16,000.00			16,000.00
Hardware item	-	75,000.00		75,000.00
Hot beverage	-	18,300.00		18,300.00
Interactive Displays,Mic	-	3,95,750.00		3,95,750.00
Land & Building	2,20,00,000.00			2,20,00,000.00
Lift	16,34,987.00	4,01,200.00		20,36,187.00
Maruti Eco	4,00,990.00			4,00,990.00
Printer	1,32,420.00	43,135.00		1,75,555.00
Projector Epson	1,33,500.00			1,33,500.00
Refrigerator	15,000.00	36,000.00	-	51,000.00
Sound system	20,100.00	19,400.00		39,500.00
Lab Equipment (Pharmacy)	23,90,124.00	44,97,458.00		68,87,582.00
UPS ,solar light	9,07,860.00			9,07,860.00
Sanitary Item	7,80,519.00	8,80,048.00		16,60,567.00
Motor Pump	18,917.00	1,02,887.00		1,21,804.00
Mobile	1,63,600.00	1,73,398.00		3,36,998.00
T.V	-	64,400.00		64,400.00
Wagon-R Four Wheeler	-	6,83,000.00		6,83,000.00
Water Cooler	1,06,581.00	1,32,300.00		2,38,881.00
Water purefire	16,000.00	16,000.00		32,000.00
Total	3,71,02,000.00	1,62,07,265.00	63,77,524.00	5,49,39,789.00