

**M/S. PRAMOD P CHOPRA &
ASSOCIATES**
Chartered Accountants



105, SHALIMAR CORPORATE CENTRE, RNT
Marg, 8-B SOUTH TUKOGANJ, INDORE
MADHYA PRADESH 452001
Ph. 9826043428, 731-2524282
e-mail : pramodchopra_ca@yahoo.co.in

FORM No. 10BB
[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 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

We have examined the balance sheet of **YASH SHIKSHAN SANSTHAN AVAM GRAMIN VIKAS SAMITI** [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 row 11 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

- (1) (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the Audit.
- (2) (b) In our opinion, proper books of accounts have been kept by the above named institution so far as appears from our examinations of the books of accounts.

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 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

The prescribed particulars are annexed hereto.

For M/S. PRAMOD P CHOPRA & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0003753C)



(PRAMOD CHOPRA)
PARTNER
Membership No: 072994

Place : INDORE
Date : 01-Sep-2023
UDIN : 23072994BGVBZQ8999

सचिव
यश शिक्षण संस्थान एवं

YASH SHIKSHAN SANSTHAN EVAM GRAMIN VIKAS SAMITI
40, SHIKSHAK COLONY, CHOPATI, BADNAWAR, DHAR (M.P.)

BALANCE SHEET
AS AT 31ST MARCH, 2023

<u>EQUITY AND LIABILITIES</u>	SCHED -ULES	AMOUNT [IN RS.] 31.03.2023	AMOUNT [IN RS.] 31.03.2022
FUND & DEPOSIT	'3'	11,071,000	11,071,000
RESERVE AND SURPLUS	'4'	2,600,776	2,802,001
NON-CURRENT LIABILITIES			
Long Term Borrowings	'5'	2,020,890	191,806
Other Long Term Borrowings	'6'	8,822,954	5,822,954
CURRENT LIABILITIES			
Trade Payable	'7'	103,465	103,465
Other Current Liabilities	'8'	567,865	2,038,157
TOTAL		25,186,951	22,029,384
ASSETS			
NON CURRENT ASSETS			
PROPERTY, PLANT, EQUIPMENTS & INTANGIBLE ASSETS			
Property, Plant and Equipments	'9'	15,257,329	11,307,703
OTHER NON CURRENT ASSETS	'10'	382,525	382,525
CURRENT ASSETS	'11'		
Trade Receivables		1,011,000	2,161,200
Cash and Bank Balances		8,243,147	7,919,588
Short Term Loans and Advances		224,540	258,367
OTHER CURRENT ASSETS	'12'	68,410	-
TOTAL		25,186,951	22,029,384
Introduction and Brief	'1'		
Significant Accounting Policies	'2'		

SCHEDULE REFERRED TO AND THE ACCOMPANYING NOTES FORMING AN INTEGRAL PART OF THE BALANCE SHEET.
FOR YASH SHIKSHAN SANSTHAN AVAM GRAMIN VIKAS SAMITI

AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR M/S. PRAMOD P. CHOPRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 003753C

Madhulika Singh
PRESIDENT

Atta
SECRETARY

PLACE : INDORE
DATED : 01.09.2023
UDIN: 23072994BGVBZQ8999



CA. PRAMOD CHOPRA
PARTNER
M. NO. F-072994

सचिव

**यश शिक्षण संस्थान एवं
ग्रामीण विकास समिति
बदनावर (धार) म.प्र.**

YASH SHIKSHAN SANSTHAN EVAM GRAMIN VIKAS SAMITI
40, SHIKSHAK COLONY, CHOPATI, BADNAWAR, DHAR (M.P.)

INCOME & EXPENDITURE ACCOUNT
FOR THE YRAT ENDED 31ST MARCH, 2023

	SCHED -ULES	AMOUNT [IN RS.] 31.03.2023	AMOUNT [IN RS.] 31.03.2022
INCOME			
Revenue from Operations		19,503,528	14,922,790
Other Income	'13'	414,231	449,115
TOTAL INCOME		19,917,759	15,371,905
EXPENSES			
Employee Benefit Expenses	'14'	13,950,905	12,774,221
Finance Cost	'15'	61,146	43,606
Depreciation and Amortization Expenses	'9'	1,868,181	1,405,411
Other Expenses	'16'	4,438,752	2,898,110
TOTAL EXPENSES		20,118,984	17,121,348
Profit/(Loss) Before Tax		(201,225)	(1,749,443)
Provision for Current Tax		-	-
Excess of Income over Expenditure(Transfer to Balance Sheet)		(201,225)	(1,749,443)
Introduction and Brief	'1'		
Significant Accounting Policies	'2'		

SCHEDULE REFERRED TO AND THE ACCOMPANYING NOTES FORMING AN INTEGRAL PART OF THE PROFIT & LOSS A/C.
FOR YASH SHIKSHAN SANSTHAN AVAM GRAMIN VIKAS SAMITI

AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR M/S. PRAMOD P. CHOPRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 003753C

Madhulika 217

PRESIDENT

SECRETARY

PLACE : INDORE
DATED : 01.09.2023
UDIN: 23072994BGVBZQ8999



CA. PRAMOD CHOPRA
PARTNER
M. NO. F-072994

सचिव
यश शिक्षण संस्थान एवं
ग्रामीण विकास समिति
बदनावर (धार) म.प्र.

SCHEDULE:"3"
FUND & DEPOSIT
LIFE MEMBERSHIP FUND

As per Last Balance Sheet

AMOUNT [IN RS.] 31.03.2023	AMOUNT [IN RS.] 31.03.2022
1,471,000	1,471,000

BUILDING FUND

As per Last Balance Sheet

Add: Transferred from (Income and Expenditure A/c.

9,600,000

-
TOTAL

9,600,000	9,600,000
11,071,000	11,071,000

SCHEDULE:"4"

RESERVE AND SURPLUS

INCOME & EXPENDITURE ACCOUNT

As per Last Balance Sheet

Add: Transferred from Income and Expenditure A/c.

Excess of Expenditure Over Income

(201,225)

Less: Transferred in Building Fund Account

0.00

2,802,001 4,551,444

(201,225) (1,749,443)

TOTAL

2,600,776 2,802,001

SCHEDULE '5'

LONG TERM BORROWING

SECURED LOAN

HDFC Bank, Vehicle Loan (Vitara Car)

1,000,000

-

HDFC Bank, Vehicle Loan (Eicher Bus)

1,020,890

-

HDFC Bank, Vehicle Loan (Santro Car)

-

191,806

TOTAL

2,020,890 191,806

SCHEDULE '6'

OTHER LONG TERM BORROWING

UNSECURED LOAN

Late Shri Pradeep Sojatia Shikshan & Samajik Nyas

4,300,000

4,300,000

Shri Amit Jain

4,500,000

1,500,000

Shree Navkar Educational Society, Badnawar

22,954

22,954

TOTAL

8,822,954 5,822,954

SCHEDULE '7'

CURRENT LIABILITIES

TRADE PAYABLES

Due to Other Than Micro, Small & Medium Enterprises

Amit Jain-Car Hire Charges Payable(Navkar Auto)

103,465

103,465

TOTAL

103,465 103,465

SCHEDULE '8'

SHORT TERM PROVISIONS

Audit Fee Payable

60,000

60,000

P.F. Payable (Employee)

19,805

20,154

Staff Welfare Expenses Payable

5,740

6,567

Salary Payable

360,000

1,811,551

College Bus Rent Payable

-

25,000

E.S.I.C. Payable (Employee)

18,320

18,320

Provisional Admission

4,700

4,700

Electricity Expenses Payable

14,150

16,315

N.S.S. Membership Fees

31,200

31,200

Remuneration from N.S.S. 17-18 & Others

15,600

6,000

ADVANCE FEES AND DEPOSITS

Scholarship Deposit

25,300

25,300

Deposit from N.S.S. Head Office, Indore

13,050

13,050

TOTAL

567,865 2,038,157

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यश वि. स्थान एव
ग्रामीण स.स.स. समिति
बदनावर (धार) म.प्र.



YASH SHIKSHAN SANSTHAN EVAM GRAMIN VIKAS SAMITI
40, SHIKSHAK COLONY, CHOPATI, BADNAPUR, DHAR (M.P.)

SCHEDULE '9'
PROPERTY, PLANT AND EQUIPMENTS
AS ON 31ST MARCH, 2023

PARTICULARS	RATE OF DEP.	OPENING BALANCE 01/04/2022	ADDITION MORE THAN 180 DAYS	ADDITION LESS THAN 180 DAYS	TOTAL	DELETION DURING THE YEAR	TOTAL	DEPRECIATION DURING THE YEAR	BALANCE AS ON 31/03/2023
Land-I	0%	452,125	-	-	452,125	-	452,125	-	452,125
Land-II	0%	23,210	-	-	23,210	-	23,210	-	23,210
College Building Construction	10%	3,174,585	90,000	-	4,165,174	-	4,165,174	371,488	3,793,686
Bus Shed Platform	10%	-	-	344,885	344,885	-	344,885	17,244	327,641
New Building	10%	4,035,294	-	-	4,035,294	-	4,035,294	403,529	3,631,764
Furniture & Fixtures	10%	769,566	-	-	1,190,266	-	1,190,266	117,577	1,072,689
Green Board For Class Room	10%	14,238	391,700	-	14,238	-	14,238	1,424	12,814
Air Conditioner	15%	238,233	-	-	238,233	-	238,233	35,735	202,498
Book of Library	15%	417,314	-	-	417,314	-	417,314	62,597	354,716
Laser Printer, Fax & Photo Copy	15%	27,476	-	-	27,476	-	27,476	4,121	23,354
Overhead Projector	15%	581	-	-	581	-	581	87	494
Television & Camera	15%	291,473	-	-	291,473	-	291,473	43,721	247,752
Sports Material	15%	4,323	-	-	4,323	-	4,323	648	3,675
Submersible Pump Set	15%	2,870	-	-	2,870	-	2,870	431	2,440
Refrigerator	15%	962	-	-	962	-	962	144	818
Fax & Photocopy Machine	15%	6,166	-	-	6,166	-	6,166	925	5,241
Lawn Mower	15%	5,811	-	-	5,811	-	5,811	872	4,940
Lab Equipments	15%	172,373	-	-	172,373	-	172,373	25,856	146,517
O.H.P. Projector with Screen	15%	1,170	-	-	1,170	-	1,170	176	995
Motor Cycle	15%	25,333	-	78,705	104,038	-	104,038	9,703	94,335
Ceiling Fan	15%	117,817	-	-	117,817	-	117,817	17,673	100,145
Water Cooler	15%	12,297	-	-	12,297	-	12,297	1,845	10,453
Inverter Battery	15%	49,094	-	76,500	125,594	-	125,594	13,102	112,493
Machine And Equipment	15%	445,266	-	-	445,266	-	445,266	66,790	378,476
Mobile	15%	115,948	-	-	115,948	-	115,948	17,392	98,556
Toyota Innova Car	15%	286,998	-	-	286,998	-	286,998	43,050	243,948
Santro Car	15%	432,974	-	-	432,974	-	432,974	64,946	368,028
Elcher Bus	15%	-	-	1,536,284	1,536,284	-	1,536,284	115,221	1,421,063
Photocopy Machin	15%	44,423	-	-	44,423	-	44,423	6,663	37,760
Computer & Software	40%	51,763	50,000	-	101,763	-	101,763	40,705	61,058
Language Lab Instrument	15%	27,794	-	-	27,794	-	27,794	4,169	23,625
Thumb Impression Machine	15%	11,017	-	-	11,017	-	11,017	1,653	9,365
Laptop	40%	49,210	-	-	49,210	-	49,210	19,684	29,526
TOTAL		11,307,703	531,700	5,086,106	16,925,509	-	16,925,509	1,668,181	15,257,329
PREVIOUS YEAR		12,021,905	484,196	207,014	12,713,115	-	12,713,115	1,405,411	11,307,704

FOR YASH SHIKSHAN SANSTHAN EVAM GRAMIN VIKAS SAMITI

PRESIDENT

SECRETARY

PLACE : INDORE
DATED : 01.09.2023
UDIN: 23072994BGVBZQ8999

सचिव
यश शिक्षण संस्थान एवं ग्रामीण विकास समिति
प्रणीत एवं संचालित
व्यवसाय (पार) म.प्र.



CA. PRAMOD CHOPRA
PARTNER
M. NO. F-072994

AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR M/S. PRAMOD P. CHOPRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 003753C

SCHEDULE '9'
PROPERTY, PLANT AND EQUIPMENTS
(Referred next Page)

	AMOUNT [IN RS.] 31.03.2023	AMOUNT [IN RS.] 31.03.2022
	15,257,329	11,307,703
TOTAL	15,257,329	11,307,703

SCHEDULE '10'
OTHER NON CURRENT ASSETS
DEPOSITS

Telephone Deposit	5,520	5,520
B.S.N.L. Deposit	2,500	2,500
Electricity Deposit	67,800	67,800
Deposits with Bharat Gas Cylinder	1,700	1,700
Tax Deducted at Sources receivable	122,207	122,207
Tax Deducted at Sources (A.Y.17-18)	3,636	3,636
Tax Deducted at Sources (A.Y.18-19)	38,893	38,893
Tax Deducted at Sources (A.Y.19-20)	39,024	39,024
Tax Deducted at Sources (A.Y.20-21)	39,571	39,571
Tax Deducted at Sources (A.Y.21-22)	19,974	19,974
Tax Deducted at Sources (A.Y.22-23)	41,700	41,700
TOTAL	382,525	382,525

SCHEDULE '11'
TRADE RECEIVABLES
SUNDRY DEBTORS-RECEIVABLE IN LESS THEN 6 MONTHS

(Unsecured considered goods)	1,011,000	2,161,200
Admission & Tution Fee -Due	1,011,000	2,161,200
TOTAL	1,011,000	2,161,200

CASH AND BANK BALANCES

Cash in hand	38,717	75,544
State Bank of India Current Account	544,285	406,072
State Bank of India Saving Account	118,025	372,341
State Bank of India Saving Account 32249746094	2,108	1,955
State Bank of India Saving Account 53021617459	76,950	74,907
Bank of Baroda Saving Account	8,330	8,105
Dhar Jhabua Kshetriya Gramin Bank	8,386	8,164
State Bank of India (Yash College of Nursing) SB 33313941439	5,207	5,068
State Bank of India (Yash College of Professional Studies) SB 37114144497	204,734	125,883

OTHER BANK BALANCES

Bank Deposits		
STDR with SBI D.Ed. Intank	1,016,805	960,600
STDR with State Bank, Badnawar	5,927	5,927
STDR with State Bank, Badnawar	448,385	423,739
STDR with SBI D.Ed. Intank	764,651	724,505
STDR with SBI B.Ed. NCTE	601,556	569,972
STDR with State Bank, Badnawar 35328719571	846,677	805,600
S.T.D.R. with State Bank of India (D.Ed.)	619,037	579,690
S.T.D.R. with State Bank of India (D.Ed.)	1,031,731	966,152
S.T.D.R. with State Bank of India	269,513	269,513
S.T.D.R. with State Bank of India 38041418134	1,097,025	1,026,302
S.T.D.R. with State Bank of India 40540528027	535,098	509,549
TOTAL	8,243,147	7,919,588

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सचिव

कोषाध्यक्ष

यश शिक्षण संस्थान एवं
ग्रामीण विकास समिति
बदनावर (धार) म.प्र.



AMOUNT [IN RS.] 31.03.2023	AMOUNT [IN RS.] 31.03.2022
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SHORT TERM LOANS, ADVANCES

Advance Recoverable in Cash or kind or value to be Received

Sangeeta Bai	3,500	5,500
Ranjeet Mendla	18,750	39,750
Ajay Depan	19,000	-
Mangu Bai	5,000	-
Gaurav Bhatt	7,000	4,000
Sanjay Kataria	-	45,500
Praveen Bairagi	-	14,556
Sunil Panwar	-	8,000
Dhulli Bai Ramchandrar	-	18,000
Ransingh Chouhan	-	5,000
M.P. Online Deposit Account	-	1,061
Krishna Shrivastav	5,000	6,000
Omprakash Tripathi	7,500	-
Sarju Bai	18,000	-
Nathulal Damar	89,000	111,000
Prepaid Insurance	39,290	-
NSS Regular Activity Expenses Receivable	12,500	-
TOTAL	224,540	258,367

SCHEDULE '12'

OTHER CURRENT ASSETS

CURRENT TAX

TCS Receivable (Ass. Yr. 2023-24)	28,636	-
Tax Deducted at Sources (A.Y.23-24)	39,774	-
TOTAL	68,410	-

FOR YASH SHIKSHAN SANSTHAN AVAM GRAMIN VIKAS SAMITI

AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR M/S. PRAMOD P. CHOPRA & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN : 003753C

Madhulika
PRESIDENT

St Jy
SECRETARY

PLACE : INDORE
DATED : 01.09.2023
UDIN: 23072994BGVBZQ8999



CA. PRAMOD CHOPRA
PARTNER
M. NO. F-072994

सचिव
यश शिक्षण संस्थान एवं
ग्रामीण विकास समिति
बदनावर (घार) म.प्र.

	AMOUNT [IN RS.] 31.03.2023	AMOUNT [IN RS.] 31.03.2022
SCHEDULE:- '13'		
OTHER INCOME		
Interest on FDR	397,696	435,078
Interest on S.B. A/c.	16,535	14,037
TOTAL	414,231	449,115

SCHEDULE:- '14'		
EMPLOYEE BENEFIT EXPENSES		
Employer's Contribution Provident Fund	114,521	140,088
Remuneration Paid	6,000	84,815
Salary to Staff	11,021,217	9,796,942
Staff Dress Charges	21,037	-
Staff Welfare Expenses	237,938	367,150
Guest Lecture Fees	5,000	4,766
Overtime Allowance	2,545,192	2,323,668
Staff Selection Charges	-	56,792
TOTAL	13,950,905	12,774,221

SCHEDULE:- '15'		
INTEREST AND FINANCIAL CHARGES		
Bank Commission & Charges	15,989	10,665
Interest on Vehicle Loan	30,584	25,440
Finance Charges	14,573	-
Inspection & Accreditation Charges	-	7,500
TOTAL	61,146	43,606

SCHEDULE:- '16'		
OTHER EXPENSES		
OFFICE AND ADMINISTRATIVE EXPENSES		
Repair and Maintenance Expenses		
Building Repair & Maintenance	137,424	257,853
Computer Repair & Maintenance Charges	74,513	47,799
Electricity Repair & Maint. Expenses	130,745	85,984
Garden & Ground Maintenance Expenses	76,193	85,720
Machinery Repair & Maintenance Expenses	-	14,733
Legal and Professional Charges		
Audit Fee	60,000	60,000
Consultancy Charges	26,000	8,000
Legal Expenses	2,150	48,487
Education Department Charges & Others		
Affiliation & Application Fees	676,340	414,435
Admission & Promotion Expenses	82,730	-
Counseling Expenses	-	1,270
Enrollment & Application Expenses	17,800	19,400
Enrollment & Exam Fees	534,561	314,180
Workshop & Seminar & Other Expenses	5,050	1,000
Fees Fixation Charges	51,180	-
Students Workshop and Function Expenses		
Annual Function & Festival Expenses	144,410	36,810
Student Identity Card	22,700	-
I.T.I. Workshop Expenses	24,080	4,608
I.T.I. Lab Expenses	-	31,756

सचिव
यश शिक्षण संस्थान एवं
ग्रामीण विकास समिति
बदनावर (झार) म.प्र.

Madhukar

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	AMOUNT [IN RS.] 31.03.2023	AMOUNT [IN RS.] 31.03.2022
<u>Rates and Taxes</u>		
Property Tax	18,428	17,828
<u>Telephone, Mobile & Internet Charges</u>		
Broad Band Charges	23,650	42,544
Postage & Telegram Expenses	3,384	3,957
Software Expenses	-	12,980
Website Maintenance Expenses	14,300	2,950
<u>Conveyance & Travelling Expenses</u>		
Travelling & Other Expenses	399,059	187,578
Vehicle Repair & Maintenance	436,456	230,372
<u>Other Miscellaneous Expenses</u>		
Advertisement Expenses	220,135	171,075
Books and Periodicals	261,940	17,640
Donation to Others	9,900	60,200
Electricity Expenses	203,435	228,290
Fire Fighting Equipments	1,800	1,534
Freight & Cartage Expenses	6,180	10,373
News Paper Expenses	14,640	4,520
Office General Expenses	156,168	75,869
Stationery & Printing Expenses	245,782	224,682
Fastag Charges	-	4,546
Sports Activity Expenses	36,169	10,000
Insurance Charges	96,450	41,309
College Bus Rent Expenses	225,000	100,000
Other Expenses	-	17,828
TOTAL	4,438,752	2,898,110

FOR YASH SHIKSHAN SANSTHAN AVAM GRAMIN VIKAS SAMITI

Madhulkani
PRESIDENT

Atta
SECRETARY

PLACE : INDORE
DATED : 01.09.2023
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AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR M/S. PRAMOD P. CHOPRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 003753C



Pranod Chopra
CA. PRAMOD CHOPRA
PARTNER
M. NO. F-072994

सचिव
यश शिक्षण संस्थान एवं
ग्रामीण विकास समिति
बदनावर (घार) न.प्र.