JAYANT KOTHARI AND CO.
Chartered Accountants
129, Malviya Nagar, Bhopal-462003 Madhya Pradesh
Phone: 9826326238, E-Mail: dhruv.ca@hotmail.com

UDIN: 23403602BGUGUU8691

FORM NO. 10B

[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 subsection (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.

We have examined the balance sheet of **M/S SHRI SAI GRAMOTHAN SAMITTY, Bhopal (MP)** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31/03/2023** 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 serial number 14 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: -

(a) The cash in hand and sundry debtors are subject to the verification of management of society.
(b) The society is maintaining accrual system of accounts.
(c) The payment of expenses in terms of electric & non-electronic modes has been examined from computerized data produced before us.

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 * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31/03/2023** 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 **31/03/2023**

subject to the following observations/qualifications: -

(a)

The prescribed particulars are annexed hereto.

Place: **BHOPAL**
Date: **11/09/2023**

DHRUV KUMAR PANDEY
403602
010438C
129, MALVIYA NAGAR, BHOPAL-462003
MADHYA PRADESH

M/S SHRI SAI GRAMOTHAN SAMITI

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Direct Expenses:		**Direct Incomes:**	71,45,92,782.83
Salary Exp	20,14,68,387.07	(Fees & Income)	
Admissiomn Educational Expenes	71,17,120.00	**Indirect Incomes:**	
Affiliation Fees	38,24,489.50	Interest Received	1,85,30,713.56
Agricultrural Exp	1,92,394.00		
Ayurvedic Medical	7,92,706.97		
Advertisment Exp.	2,68,56,127.00		
Bore Well Exp	3,58,080.00		
Bank Charges	2,13,883.61		
Computer Exp.	16,65,113.00		
Courier Expenses	10,949.00		
Deisel & Oil Exp.	46,541.00		
Dental Material	38,05,475.00		
Donation (CM Relief Fund)	5,63,300.00		
Education Fees/Expenses	1,19,72,581.66		
Electricals / Electronics Items	78,88,478.00		
Electricity Bills Exp.	61,88,062.14		
Enrollment Fee	7,18,680.90		
ESIC(MPS)	57,429.00		
ESIC (SSGS)	2,08,970.00		
Exam Fees	9,78,978.05		
Examination Exp.	59,850.00		
Festival Exp.	11,600.00		
GARUDA URBAN	1.00		
House Keeping Items	12,39,526.00		
House Keeping Service	77,54,988.00		
Insurense Exp.	6,11,264.00		
Intrest On Loan	10,94,637.01		
Labour Payt.	2,00,767.00		
Legal & Profassional Exp.	88,05,849.60		
Medical Exp.	8,71,743.00		
Mess Charges	1,25,18,658.00		
Miscellaneous Exp.	4,100.00		
Misl. Office Exp.	30,926.00		
Municipal Tax	12,000.00		
News Paper & Magzine	14,285.00		
Office Exp.	4,37,095.00		
Office Utilities & Consumabale	19,92,081.00		
ONE % FEES TO MPPURC	19,43,591.00		
Petrol Exp.	66,617.00		
Photography / Videography	50,150.00		
Postage & Courier Exp.	1,17,517.00		

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Printing & Stationary Exp.	66,29,437.00		
Recreational/ Extra Curricular Activities	62,77,783.00		
Refreshment Exp.	1,73,397.00		
Registraion & Handling Charges	21,534.00		
REGISTRATION FEE	23,800.00		
Rent - Office	24,43,180.00		
Repairs & Maintinance	5,50,82,644.00		
SBI A/c EPF	37,65,759.00		
SBI EPF MAMC	2,96,768.00		
SBI EPF MDC	30,400.00		
SBI EPF MGU	1,65,252.00		
SBI EPF MPS	42,846.00		
SBI EPF SIARAM	2,45,504.00		
Security Exp.	29,80,806.00		
SEWA BHARTI GWALIOR UNIT	35,000.00		
Sports & Trophy	3,39,380.00		
Stationery Exp.	7,96,143.83		
Telephone & Internet Exp.	12,17,572.62		
The National Commission Fund for Indian System of M	4,65,000.00		
Tour & Travelling Exp.	90,74,115.00		
Transportation Charges	69,558.00		
Upholstery and Uniform Exp.	31,52,770.00		
Vehicle Fuel & Maintanance	51,49,417.00		
WATER BILL	27,622.00		
WEBSITE EXPENSES	2,34,480.00		
Depriciation	3,30,13,457.88		
Excess of income over Expenditure	**28,86,04,878.55**		
TOTAL	73,31,23,496.39	**TOTAL**	73,31,23,496.39

Place : Bhopal
Date:11/09/2023

For Jayant Kothari & Co.
Chartered Accountants

Jayant Kothari & Co. BHOPAL Chartered Accountants

Dhruv Kumar Pandey
(Partner)
M.NO.: 403602
FRN: 0010438C

For SHRI SAI GRAMOTHAN SAMITI

(Chairman) **(Treasurer)**

DIRECT INCOME

Particulars	Amount(Rs.)
Facuilty OF Ayurveda	5,58,87,274.00
Kolar shiksha Mahavidhyalaya	5,76,876.00
Mansarover Ayurvedic Medical clg	11,67,81,393.30
Mansarover college	84,67,311.00
Mansarover Dental college	7,99,82,162.07
Mansarover Global University	27,12,32,635.67
Mansarover Nursing College	2,32,40,102.00
Mansarover Public School	3,36,89,470.67
SGS college of Education	6,50,004.00
OTHER College Fees	80,19,565.98
Sri Sai Institute of ayurvedic & research	9,90,28,314.28
Sri Sai Institute of Nursing Science	1,46,61,367.00
AYUR vigyan	2,48,000.00
M.sc(N)Fee	5,000.00
Sports & Training	7,84,776.00
FEE MISC.	13,38,530.86
TOTAL	**71,45,92,782.83**

JAYANT KOTHARI & CO.
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M/S SHRI SAI GRAMOTHAN SAMITI

BALANCE SHEET FOR THE YEAR ENDED ON 31ST MARCH, 2023

Liabilities	AMOUNT	Assets	AMOUNT
Corpus/ Capital Fund:		**Fixed Assets:**	
Society Funds	73,28,31,148.01	(As per Fixed Assets Sch.A)	47,24,52,711.29
Add : Excess during the Year	28,86,04,878.55	**Investments**	8,50,00,000.00
Net Balance	**1,02,14,36,026.56**	Deposits	
		(As per Sch. enclosed)	
Secured Loan & Advances:			
Secured Loan	1,88,31,292.35	**Current Assets:**	
(As per Sch. enclosed)		Loan& Advances (Assets)	3,67,87,354.00
		(As per Sch. enclosed)	
		FDR (At Bank)	39,77,14,085.88
		TDS & TCS Receivables	13,62,674.00
Current Liabilities & Provisions:		Other current Assets	3,000.00
Sundry Creditors & Payable	2,36,17,086.09	**Closing Balance:**	
TDS Payable	2,47,230.28	Cash at Bank	7,05,32,799.11
Audit Fess Payable	1,00,000.00	Cash in Hand & Cheque in Hand	3,79,011.00
		(As Certified by Mangt.)	
TOTAL	**1,06,42,31,635.28**	TOTAL	**1,06,42,31,635.28**

Place : Bhopal
Date:11/09/2023

For Jayant Kothari & Co.
Chartered Accountants

JAYANT KOTHARI & CO. CA BHOPAL Chartered Accountants

Dhruv Kumar Pandey
(Partner)
M.NO.: 403602
FRN: 0010438C

For SHRI SAI GRAMOTHAN SAMITI

(Chairman) **(Treasurer)**

chedule -1: Secured Loan Account

Particulars	Amount(Rs.)
BOI/LOAN (EICHER SILVER)	3,46,335.86
BOI/LOAN A/C 03172310000141 (COLLEGEG BUS)	9,21,437.40
HDFC BANK LOAN A/C NO. 7363 XL6	7,24,116.09
HDFC BANK LOAN .. (RANGE ROVER)	44,75,348.00
ICICI BANK LOAN A/C NO - AMBULANCE	9,58,033.00
BOI/LOAN A/C NO 903160510000134 (BMW X7)	94,75,936.00
CHOLA LOAN NO XVFPBPL00004912421	19,30,086.00
TOTAL	**1,88,31,292.35**

Schedule - 2 : Investments

Deposits	Amount(Rs.)
MP Private University Commission	5,00,00,000.00
The National Commision Fund(Faculty of Ayurveda)	2,00,00,000.00
The National Commision Fund(MD/MS)	1,50,00,000.00
TOTAL	**8,50,00,000.00**

Schedule - 3 : Loan Advances (Assets)

Particulars	Amount(Rs.)
Aman Ku. Dalal	75,000.00
Imprest Cash (Dr. Vishal Gupta)	25,000.00
Mohammed Elyas Ahmed	50,000.00
Vishnu Sharma	3,00,000.00
NS Associates Pvt. Ltd.	3,63,37,354.00
TOTAL	**3,67,87,354.00**

Schedule - 4 : Cash & Bank Balances

Particulars	Amount(Rs.)
Cash in Hand	3,79,011.00
Bank Accounts	7,05,32,799.11
TOTAL	**7,09,11,810.11**

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Schedule : A : of Fixed Assets for the Year , 31st March, 2023

Particulars	Opening Bal. As on 31.03.2022	Addition during the year		Deduction During the Year	Gross Amount	Rates (%)	Depreciation	Closing Balance as 31.03.2023
		Before September	After September					
Air Conditioner	34,72,461.77	21,85,777.00	15,48,269.00	-	72,06,507.77	15.00%	9,64,855.99	62,41,651.78
Books & Periodicals	1,01,55,848.99	45,190.00	10,68,425.00	-	1,12,69,463.99	10.00%	10,73,525.15	1,01,95,938.84
Building (Old & New)	20,14,13,271.65	7,22,46,081.00	3,81,93,748.00	1,50,00,000.00	29,68,53,100.65	5.00%	1,38,87,811.33	28,29,65,289.32
Computer & Peripherrals	40,16,403.20	22,22,282.00	20,00,829.00	-	82,39,514.20	40.00%	28,95,639.88	53,43,874.32
CCTV Camara	2,35,594.51		3,350.00	-	2,38,944.51	15.00%	35,590.43	2,03,354.08
DG SET	16,64,019.49	18,000.00	10,000.00	-	16,92,019.49	15.00%	2,53,052.92	14,38,966.57
Fire Fighting System	16,03,617.35	5,23,236.00	-	-	21,26,853.35	15.00%	3,19,028.00	18,07,825.35
Furniture & Fixture	88,89,555.22	26,81,887.00	3,76,113.00	-	1,19,47,555.22	15.00%	17,63,924.81	1,01,83,630.41
Inverter	34,875.95	-	-	-	34,875.95	15.00%	5,231.39	29,644.56
Lab Equipments	1,82,46,802.18	21,67,227.00	90,26,509.00	-	2,94,40,538.18	15.00%	37,39,092.55	2,57,01,445.63
Photocopier	1,38,899.66	-	-	-	1,38,899.66	15.00%	20,834.95	1,18,064.71
Passenger Lift	31,86,862.50	9,16,500.00	2,10,000.00	-	43,13,362.50	15.00%	6,31,254.38	36,82,108.13
REFRIGERATOR	23,944.56	-	-	-	23,944.56	15.00%	3,591.68	20,352.87
Vehicle /car	2,94,65,937.62	35,96,219.00	1,87,99,604.00	21,20,550.00	4,97,41,210.62	15.00%	60,51,211.29	4,36,89,999.32
Water Purifiers	8,68,936.01	-	-	-	8,68,936.01	15.00%	1,30,340.40	7,38,595.61
Solar panal	34,09,636.81	-	-	-	34,09,636.81	15.00%	5,11,445.52	28,98,191.29
Land of Society	1,99,95,746.00	10,00,000.00	-	-	2,09,95,746.00	0.00%	-	2,09,95,746.00
FLATS OF SOCIETY	4,38,96,355.00	1,12,11,136.70	-		5,51,07,491.70	0.00%	-	5,51,07,491.70
Television	10,09,168.00	8,08,400.00	-	-	18,17,568.00	40.00%	7,27,027.20	10,90,540.80
Total	35,17,27,936.47	9,96,21,935.70	7,12,36,847.00	1,71,20,550.00	50,54,66,169.17		3,30,13,457.88	47,24,52,711.29

Note : Rate of depreciation has been changed due to usefull life of assets, during the year, cosnidering the provision of section 12AA, it does not affect tax status of the assessee.

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M/S SHRI SAI GRAMOTHAN SAMITI (AY - 203-24)

PARTICULARS		AMOUNT
TOTAL INCOME		71,45,92,782.83
INTEREST INCOME		1,85,30,713.56
TOTAL INCOME REVENUE		**73,31,23,496.39**
SALES OF OLD ASSETS		1,71,20,550.00
gross reciepts		**75,02,44,046.39**
APPLICATION FOR REVENUE	44,45,18,617.84	
LESS : DEPRECIATION	3,30,13,457.88	
REVENUE EXP.	**41,15,05,159.96**	
Opening Creditors & Provisions	1,67,05,194.00	
Closing Creditors & Provisions	2,39,64,316.37	
Less : Net Credit Amount	**-72,59,122.37**	**40,42,46,037.59**
Capital Expenses	17,08,58,782.70	
LESS : Finance by loans	1,21,45,000.00	
NET CAPITAL EXP.	15,87,13,782.70	
LESS : APPLICATION OF OLD FUNDS U/S 11(2)		
AY - 2021-22	5,00,00,000.00	
TOTAL CAPITAL EXP.		**10,87,13,782.70**
NET APPLICATION (capital + revenue)		51,29,59,820.29
SURPLUS		23,72,84,226.10
(ELIGIBLE @15% OF CURRENT YEAR)		11,25,36,606.96
Additional Investment amount set a part u/s 11(2) upto 2027-28		**12,47,47,619.14**
(Toward Costruction of College Buildings) (Form -10) Enc.		**12,50,00,000.00**

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