



**JODH JOSHI AND CO.
CHARTERED ACCOUNTANTS**

INDEPENDENT AUDITOR'S REPORT

We have examined the balance sheet as on 31st March 2023, and the Statement of the Income and Expenditure account for the period beginning from 1st April 2022 to 31st March 2023, attached herewith of **YUGANTAR EDUCATION SOCIETY'S, SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT and CATERING TECHNOLOGY, NAGPUR** ("the Institute")

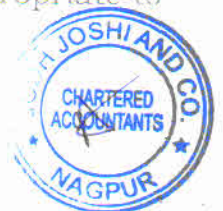
1. Managements Responsibility for the Financial Statement

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Institute in accordance with the accounting principles generally accepted in India. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give true and fair view and are free from material misstatements, whether due to fraud or error.

2. Auditors Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends on the auditor's judgement including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



3. Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principle generally accepted in India:

- (a) In the case of Balance Sheet of the state of affairs of the Institute as at 31st March, 2023 and
- (b) In the case of Income and Expenditure Account, of the deficit of the Institute for the year ended on that date.

Report on other Legal and regulatory requirements:

- (a) We have obtained all the information and explanations, which, to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of account as required by Law have been kept by the Institute so far appears from our examination of those books.
- (c) The Balance Sheet, the statement of Income and Expenditure dealt with by this report are in agreement with the books of account.
- (d) The statement of particulars required to be furnished to FRA relating to the course for which fees proposal is submitted annexed herewith as Form No. A-2.
- (e) In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. A-2 are true and correct.

DATE :-19/07/2023
PLACE :- NAGPUR



FOR JODH JOSHI AND CO.
CHARTERED ACCOUNTANTS.
FIRM NO.104317W

A. Kavimandan

CA ANIRUDH KAVIMANDAN
(PARTNER)
MEMBERSHIP NO. 141953
UDIN: 23141953BGWWWD4305

YUGANTAR EDUCATION SOCIETY'S
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT & CATERING TECHNOLOGY, NAGPUR
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

RECEIPTS	Amounts	Amounts	PAYMENTS	Amounts	Amounts
OPENING BALANCE:-			BY, CAPITAL EXPENDITURE:- (AS PER SCHEDULE "D")		8,95,554.00
Cash In Hand	3,695.00				
BANK BALANCE:-			SALARY PAID :		
ICICI Bank	1,99,098.27		Honorarium	1,90,300.00	
Bank Of Baroda (S/B 5564)	37,72,287.25		EPF Employee share	2,64,600.00	
Bank Of Baroda (S/B 11066)	4,92,450.25	44,67,530.77	EPF Employer share	2,75,625.00	
Loans & Liability			Administration Charges to EPF	900.00	
Loan from PEP	28,67,000.00		EPF Employee share payable	21,600.00	
EPF Employee Share	2,64,600.00		EPF Employer share payable	22,500.00	
Professional Tax	40,000.00		Professional Tax	40,000.00	
TDS (Party)	1,277.00	31,72,877.00	Teaching Staff Salary	97,69,319.00	
TUTION AND OTHER FEES:-			Non Teaching Staff Salary	15,98,431.00	
Scholarship Fees FY 2020-21	24,25,384.75		Temporary Staff Salary	14,85,750.00	1,36,69,025.00
Tuition Fees FY 2021-22	73,12,169.81				
Tuition Fees FY 2022-23	99,22,897.00	1,96,60,451.56	TDS (Party)	1,277.00	1,277.00
			PAYMENTS FOR EXPENSES AS PER		
TDS (Staff)	10,26,000.00	10,26,000.00	SCHEDULE 'E':-		63,38,476.56
TO, OTHER RECEIPT:-			Audit Fees paid	37,760.00	37,760.00
Bank Interest	1,61,056.00		Fees Refund	25,403.00	
University Examination Fees	2,78,104.00	4,39,160.00	TDS PAID (Staff)	10,26,000.00	
Current Asset:-			TDS on cash withdrawls	19,787.00	10,71,190.00
RTMNU Deposit	1,00,000.00	1,00,000.00	Deposits:-		
Indirect Income:-			RTMNU Security Deposit	2,00,000.00	2,00,000.00
RTMNU Practical Fees	72,850.00	72,850.00	BY CLOSING BALANCES :-		
			Cash In Hand	2,764.00	
TOTAL		2,89,38,869.33	BANK BALANCE:-		
			ICICI Bank	1,87,541.47	
			Bank Of Baroda (S/B 5564)	47,24,907.05	
			Bank Of Baroda (S/B 11066)	18,10,374.25	67,25,586.77
			TOTAL		2,89,38,869.33

CERTIFICATE

We hereby certify that the figures appearing in the aforesaid Receipts & Payments accounts of YUGANTAR EDUCATION SOCIETY'S, Shri Balasaheb Tripude Hotel Management and Catering Technology, Nagpur for the year ended on 31st March 2023 agree with the books of account maintained by them.

Date:- 19/07/2023
Place:- Nagpur



AS PER OUR REPORT ON EVEN DATE
FOR JODH JOSHI AND CO.
CHARTERED ACCOUNTANTS
FRN: 104E17W

(Signature)
CA ANIRUDH KAVIMANDAN
(PARTNER)

MEM. NO. : 141953
UDIN: 23141953BGWWW/D4305

YUGANTAR EDUCATION SOCIETY'S
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT & CATERING TECHNOLOGY, NAGPUR
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

EXPENDITURE	Amounts		INCOME	Amounts	
SALARY EXPENDITURE:					
Teaching Salary	97,69,319.00		Tution & Other Fees	1,65,43,576.00	1,65,43,576.00
Non Teaching Salary	15,98,431.00		OTHER INCOME:-		
EPF Employer share	2,75,625.00		Bank Interest	1,61,056.00	
Admin Charges (EPF)	11,025.00		Interest on FDR	1,86,520.00	
Temporary Staff Salary	14,85,750.00		University Examination Fees	2,78,104.00	
			Interest on RTMNU deposit		
HONORORIUM TO VISITING/GUEST FACULTY:			RTMNU Practical Fees	72,850.00	6,98,530.00
Scholarship Paid to Ex Students		1,90,300.00			
		9,98,517.00			
CONTINGENCIES:					
[AS PER SCHEDULE "C"]		53,62,088.80			
DEPRECIATION:					
[AS PER SCHEDULE "A"]		5,73,820.42			
FINANCE CHARGES					
Bank Charges And Commission		4,605.76			
Excess Income Over Expenditure:		(30,27,375.98)			
TOTAL		1,72,42,106.00	TOTAL		1,72,42,106.00

CERTIFICATE
 We hereby certify that the figures appearing in the aforesaid
 Income and expenditure accounts of YUGANTAR EDUCATION SOCIETY'S,
 Shri Balasaheb Tripude Hotel Management and Catering Technology,
 Nagpur for the year ended on 31st March 2023 agree with the
 books of account maintained by them.

Date:- 19/07/2023
 Place:- Nagpur



AS PER OUR REPORT ON EVEN DATE
 FOR JODH JOSHI AND CO.
 CHARTERED ACCOUNTANTS
 FRN: 104317W
 CA ANIRUDH KAVIMANDAN
 (PARTNER)

MEM. NO.: 141953
 UDIN: 23141953BGW/WW/D4305

YUGANTAR EDUCATION SOCIETY'S
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT & CATERING TECHNOLOGY, NAGPUR

BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES		Amounts	Amounts	ASSETS		Amounts	Amounts
CAPITAL FUND				ASSETS			
Opening Balance	(1,94,60,511.38)			(AS PER SCHEDULE "A")			98,25,505.68
Less: Tds On Fdr	(4,160.00)			DEPOSIT & INVESTMENT			
Less: Tds On Cash Withdrawal	(12,869.00)			LPG Deposit	17,060.00		
Add: Surplus / (Deficit)	(30,27,375.98)		(2,25,04,916.36)	YES Building Fund	20,00,000.00		
				Telephone Deposit	4,000.00		
				Electric Security Deposit	7,380.00		
				RTMNU Security Deposit	1,00,000.00		21,28,440.00
Loans & Liability			4,87,72,692.00	FIXED DEPOSIT RECEIPTS:-			
[As Per Schedule "B"]				FDR's	12,69,533.00		
				Add:- Accrued Interest On Fdr	4,22,983.00		16,92,516.00
CURRENT LIABILITIES:				OTHER CURRENT ASSETS			
Audit Fees Payable		37,760.00		Tuition fees receivable FY 22-23	16,53,904.00		
Opening Balance:		37,760.00		Scholarship Fees Receivable F.Y.21-22	17,30,985.19		
Add: Fees For The Year		37,760.00	37,760.00	Scholarship Fees Receivable F.Y.22-23	84,36,368.00		
Less: Paid During The Year		(37,760.00)		TDS of Cash Withdrawal	19,787.00		
Less: Audit Fees Written back				TDS of Interest on FDR	4,893.00		1,18,45,937.19
PAYABLE TO Y.E.S. (TRUST):				CASH IN HAND			
Supervision Charges		33,00,000.00	33,00,000.00		2,764.00		
				CASH AT BANK:			
PAYABLE TO N.T. PHYSICAL EDU:				Bank Of Baroda (S/B 5564)	47,24,907.05		
Swimming Pool Expense		8,48,100.00		ICICI Bank	1,87,541.47		
Sports Expense		10,47,950.00		Bank Of Baroda (S/B 11066)	18,10,374.25		67,25,586.77
Gymnasium Expense		7,16,400.00	26,12,450.00				
TOTAL			3,22,17,985.64	TOTAL			3,22,17,985.64

CERTIFICATE

We hereby certify that the figures appearing in the aforesaid Balance Sheet accounts of YUGANTAR EDUCATION SOCIETY'S, Shri Balasahab Tripude Hotel Management and Catering Technology, Nagpur for the year ended on 31st March 2023 agree with the books of account maintained by them.

Date:- 19/07/2023.
Place:- Nagpur



AS PER OUR REPORT ON EVEN DATE

FOR JODH JOSHI AND CO.
CHARTERED ACCOUNTANTS

FRN: 104317W

CA ANIRJODH KAVIMANDAN
(PARTNER)

MEM. NO. : 141953

UDIN: 23141953BGMWWD4305

FIXED ASSETS

SR. NO.	PARTICULARS	OPENING BALANCE	ADDITIONS		TOTAL	SALES	RATE OF DEP.	AMOUNT OF DEP.	CLOSING BALANCE
			UPTO 30.09.22	AFTER 30.09.22					
A)	BUILDING	75,16,315.53	25,850.00		75,42,165.53		2.50%	1,88,554.14	73,53,611.39
	Building Construction (WIP)								
B)	COMPUTERS	2,80,298.04		5,73,511.00	8,53,809.04		25%	1,41,763.39	7,12,045.65
1	Computer	7,996.63			7,996.63		25%	1,999.16	5,997.47
2	Computer Printer	42,121.58			42,121.58		25%	10,530.39	31,591.19
3	Laptop	48,293.88			48,293.88		25%	12,073.47	36,220.41
4	Library Management System Software	7,965.00			7,965.00		25%	1,991.25	5,973.75
5	EDU Grievance Software	15,415.31			15,415.31		25%	3,853.83	11,561.48
6	ERNET Attendance Maint. Software	29,531.25			29,531.25		25%	7,382.81	22,148.44
7	Library System Software	61,728.75			61,728.75		25%	15,432.19	46,296.56
8	Online Students Attendance Software								
9									
C)	OTHER EQUIPMENTS	14,458.82	80,927.00		1,73,666.79		10%	21,413.03	1,52,253.76
10	Automatic Vending Machine	92,739.79			92,739.79		10%	12,541.12	1,12,870.04
11	CCTV	1,25,411.16			1,25,411.16		10%	1,695.30	15,257.71
12	Air Conditioner	6,846.89			6,846.89		10%	805.08	7,245.73
13	Baking Oven	8,050.81			8,050.81		10%	209.28	1,883.53
14	Cold Water Machine	2,092.81			2,092.81		10%	321.84	2,896.51
15	Home theatre	17,554.01			17,554.01		10%	1,755.40	15,798.61
16	Crickit Kit	554.19			554.19		10%	72.32	498.77
17	Deep Fat Fryer	72,325.94			72,325.94		10%	167.90	1,511.15
18	Electric Equipment	1,679.05			1,679.05		10%	139.03	1,251.31
19	Fan	1,390.34			1,390.34		10%	122.13	1,099.17
20	Fax Machine	66,161.66			66,161.66		10%	6,616.17	59,545.49
21	Inverter	8,164.88			8,164.88		10%	816.49	7,348.39
22	Kitchen Wares	6,708.62			6,708.62		10%	670.86	6,037.76
23	L.P.G. Instrument	750.93			750.93		10%	75.09	675.84
24	LCD Projector	57,906.29		49,752.00	1,07,658.29		10%	8,278.23	99,380.06
25	Metal Wares	7,400.63			7,400.63		10%	740.06	6,660.57
26	Fire Equipment	2,716.48			2,716.48		10%	271.65	2,444.83
27	Mixer	40,000.00			40,000.00		10%	4,000.00	36,000.00
28	Motor Pump	882.18			882.18		10%	88.22	793.96
29	Bio Gas Plant	12,490.28			12,490.28		10%	1,249.03	11,241.25
30	Music Equipment								
31	Biometric Machine								
32									
33									
	TOTAL C/F	85,37,344.38	1,06,777.00	6,63,263.00	93,07,384.38			4,54,975.12	88,52,409.26



SR. NO.	PARTICULARS	OPENING BALANCE	ADDITIONS		TOTAL	SALES	RATE OF DEP.	AMOUNT OF DEP.	CLOSING BALANCE
			UPTO 30.09.20	AFTER 30.09.20					
34	Fire Control Unit	3,946.45			3,946.45		10%	394.65	3,551.80
35	Office Equipment	2,650.35			2,650.35		10%	265.03	2,385.32
36	Oven Toaster	952.24			952.24		10%	95.22	857.02
37	Pasta Maker	204.17			204.17		10%	20.42	183.75
38	Plant & Machinery	644.58			644.58		10%	64.46	580.12
39	Refrigerator	7,234.71			7,234.71		10%	723.47	6,511.24
40	Silver Plate	156.65			156.65		10%	15.67	140.98
41	Stabiliser	360.36			360.36		10%	36.04	324.32
42	Television	7,207.60			7,207.60		10%	720.76	6,486.84
43	Water level controller	3,074.81			3,074.81		10%	307.48	2,767.33
44	Toaster	544.46			544.46		10%	54.45	490.01
45	Utensils	22,545.04			22,545.04		10%	2,254.50	20,290.54
46	Washing Machine	3,474.69			3,474.69		10%	347.47	3,127.22
47	Water tank	3,331.03			3,331.03		10%	333.10	2,997.93
48	Wet Grinder	669.45			669.45		10%	66.95	602.50
49	LCD	22,927.07			22,927.07		10%	2,292.71	20,634.36
50	Practical Equipments	2,69,658.00		27,227.00	2,96,885.00		10%	28,327.15	2,68,557.85
51	White Board	5,754.48			5,754.48		10%	575.45	5,179.03
D) FURNITURE									
51	Carpet	4,737.52			4,737.52		10%	473.75	4,263.77
52	Electric Fittings	4,333.36			4,333.36		10%	433.34	3,900.02
53	Furniture & Fixture	3,03,912.71		98,287.00	4,02,199.71		10%	35,305.62	3,66,894.09
54	Modal Chair	34,508.08			34,508.08		10%	3,450.81	31,057.27
55	Steel Top Table	1,46,742.63			1,46,742.63		10%	14,674.26	1,32,068.37
56	Godreg Almary	7,774.31			7,774.31		10%	777.43	6,996.88
57	Godreg safe	2,904.14			2,904.14		10%	290.41	2,613.73
E) BOOKS									
58	Library Books	1,06,178.81			1,06,178.81		25%	26,544.70	79,634.11
TOTAL		95,03,772.10	1,06,777.00	7,88,777.00	1,03,99,326.10			5,73,820.42	98,25,505.68



Schedule "B"
 SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT AND CATERING TECHNOLOGY, NAGPUR
 AS ON 31ST MARCH 2023
 LOAN STATEMENT

Sr No	Particulars	Opening Balance	Loan taken during the year	Loan repaid during the year	Closing Balance
1	Yugantar Education Society	2,00,000.00	-	-	2,00,000.00
2	Tirpude Institute of Hospitality Management	1,32,57,142.00	-	-	1,32,57,142.00
3	Tilak Maharashtra University	19,00,000.00	-	-	19,00,000.00
4	Loan from Unit PEP	2,95,57,600.00	28,67,000.00	-	3,24,24,600.00
5	N.T. HOSPITAL	9,90,950.00	-	-	9,90,950.00
	TOTAL	4,59,05,692.00	28,67,000.00	-	4,87,72,692.00



SCHEDULE "C"
CONTINGENCIES

Sr. No.	PARTICULARS	Amounts
1	Accounting charges	24,000.00
2	Advertisement Expense	10,080.00
3	AICTE EOA	10,120.00
4	ARA Processing Fees	44,000.00
5	FRA Processing Fees	15,000.00
6	Function Expenses	4,34,660.00
7	Audit Fees	37,760.00
8	Cleaning Expenses	24,000.00
9	Computer Repairs & Maintans	78,305.00
10	Electric Bill	3,17,801.80
11	Gardening Expense	5,000.00
12	Libaray Book Exp & subscription	87,854.00
13	N.M.C. Tax	32,160.00
14	News Papers Bill	13,355.00
15	Office Expenses	1,14,458.00
16	Postage & Telegram Expenses	883.00
17	Practical Expenses	13,01,733.00
18	Printing & Stainary Expenses	77,155.00
19	Repair & Maintenance	27,700.00
20	RTMNU Enrolment Fee	4,310.00
21	RTMNU Examination Fees	2,78,104.00
22	RTMNU No Dues	75,956.00
23	Student Insurances	15,080.00
24	Security Guard	1,80,000.00
25	Telephone Bill	1,97,265.00
26	Typing & Xerox Expenses	4,413.00
27	Uniform Expense	1,62,000.00
28	Water Bill	14,648.00
29	Website Renewal Charges	10,000.00
30	Electric repair & maintainces	23,934.00
31	Professional Housekeeper Association	8,000.00
32	RTMNU Admission & Registration Fees	4,944.00
33	Sports Expenses	2,100.00
34	Study Tours	6,93,100.00
35	TDS Last Year	24,710.00
36	Travelling Expenses	10,750.00
37	Software Expense	14,160.00
38	Conveyance Expense	63,440.00
39	NMC Charges	12,500.00
40	Food Night Expense	8,33,800.00
41	RTMNU Practical Fees	72,850.00
	Total	53,62,088.80



SCHEDULE "D"
YUGANATAR EDUCATION SOCIETY
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT AND CATERING TECHNOLOGY, NAGPUR
LIST OF CAPITAL EXPENDITURE

SR. NO	PARTICULARS	AMOUNT
1	Computer	5,73,511.00
2	Furniture and Fixture	98,287.00
3	Online Students Attendance Software	
4	Biogas Plant	40,000.00
5	Building Construction (WIP)	25,850.00
6	CCTV	80,927.00
7	Practical Equipments	27,227.00
8	Fire Equipment	49,752.00
	TOTAL	8,95,554.00

SCHEDULE "E"
YUGANATAR EDUCATION SOCIETY
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT AND CATERING TECHNOLOGY, NAGPUR
LIST OF PAYMENTS MADE

SR. NO	PARTICULARS	AMOUNTS
1	Advertisement	10,080.00
2	AICTE EOA	10,120.00
3	ARA Processing Fees	44,000.00
4	Bank Charges & Commission	4,605.76
5	Cleaning Expenses	24,000.00
6	Computer Repairs & Maintenance	78,305.00
7	Electric Bill	3,17,801.80
8	FRA Processing Fees	15,000.00
9	Function Expenses	4,34,660.00
10	Gardening Expense	5,000.00
11	Library Book Exp. & Subscription	87,854.00
12	N.M.C. Tax	32,160.00
13	News Paper & Periodicals	13,355.00
14	Office Expenses	1,14,458.00
15	Postage & Telegram Expenses	883.00
16	Practical Expenses	13,01,733.00
17	Printing & Stationary Expenses	77,155.00
18	Repair & Maintenance	27,700.00
19	RTMNU "No Dues"	75,956.00
20	RTMNU Enrolment Fees	4,310.00
21	RTMNU Examination Fees	2,78,104.00
22	RTMNU Practical Remuneration	30,940.00
23	Scholarship Paid to Ex Student	9,98,517.00
24	Security Guard	1,80,000.00
25	Student Insurances	15,080.00
26	Telephone Bill	1,97,265.00
27	Typing & xerox	4,413.00
28	Uniform Expense	1,62,000.00
29	Water Bill	14,648.00
30	Website Renewal Charges	10,000.00
31	Accounting Charges	24,000.00
32	Electric Repair & maintenance	23,934.00
33	EPF Admin Charges	11,025.00
34	Professional Housekeeper Association	8,000.00
35	RTMNU Admission and Registration	4,944.00
36	sports Expenses	2,100.00
37	Study Tour	6,93,100.00
38	TDS Previous Years	24,710.00
39	Travelling Expenses	10,750.00
40	Software Purchase	14,160.00
41	Conveyance Expense	32,500.00
42	NMC Charges	12,500.00
43	Food Night Expense	8,33,800.00
44	RTMNU Practical Fees	72,850.00
	Total	63,38,476.56

