



JODH JOSHI AND CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

We have examined the balance sheet as on 31st March 2022, and the Statement of the Income and Expenditure account for the period beginning from 1st April 2021 to 31st March 2022, 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, 2022 and
- (b) In the case of Income and Expenditure Account, of the surplus 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 :- 29-09-2022
PLACE :- NAGPUR



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

A handwritten signature in blue ink, appearing to read "Anirudh Kavimandan".

CA ANIRUDH KAVIMANDAN
(PARTNER)
MEMBERSHIP NO. 141953
UDIN: 22141953AYCMVW5058

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

BALANCE SHEET AS ON 31ST MARCH 2022

LIABILITIES	Amounts	Amounts	ASSETS	Amounts	Amounts
CAPITAL FUND			ASSETS		95,03,772.10
Opening Balance	(2,23,46,586.46)		[AS PER SCHEDULE "A"]		
Less: Tds On Fdr	(3,087.00)				
Add: Surplus / (Deficit)	28,89,162.08	(1,94,60,511.38)	DEPOSIT & INVESTMENT		
		4,59,05,692.00	LPG Deposit	17,060.00	
Loans & Liability			YES Building Fund	20,00,000.00	
[As Per Schedule "B"]			Telephone Deposit	4,000.00	
			Electric Security Deposit	7,380.00	20,28,440.00
CURRENT LIABILITIES :			FIXED DEPOSIT RECEIPTS:-		
Audit Fees Payable			FDR's	12,69,533.00	
Opening Balance:	37,760.00		Add:- Accrued Interest On Fdr	2,41,356.00	15,10,889.00
Add: Fees For The Year	37,760.00				
Less: Paid During The Year	(37,760.00)	37,760.00	OTHER CURRENT ASSETS		
Less: Audit Fees Written back	-		Tuition fees receivable FY 21-22	34,44,190.00	
			Scholarship Fees Receivable F.Y 20-21	24,25,384.75	
EPF Adm Charges Payable	900.00		Scholarship Fees Receivable F.Y 21-22	90,43,155.00	
EPF Employer Share Payable	22,500.00	45,000.00	TDS of Cash Withdrawal	12,869.00	
EPF Employee Share Payable	21,600.00		TDS of Interest on FDR	4,160.00	1,49,29,758.75
PAYABLE TO Y.E.S. (TRUST) :			CASH IN HAND	3,695.00	
Supervision Charges	33,00,000.00	33,00,000.00	CASH AT BANK :		
PAYABLE TO N.T. PHYSICAL EDU:			Bank Of Baroda (S/B 5564)	37,72,287.25	
Swimming Pool Expense	8,48,100.00		ICICI Bank	1,99,098.27	
Sports Expense	10,47,950.00	26,12,450.00	Bank Of Baroda (S/B 11066)	4,92,450.25	44,67,530.77
Gymnassium Expense	7,16,400.00				
TOTAL		3,24,40,390.62	TOTAL		3,24,40,390.62

CERTIFICATE

We hereby certify that the figures appearing in the aforesaid Balance Sheet accounts of YUGANTAR EDUCATION SOCIETY'S, Shri Balasaheb Tripude Hotel Management and Catering Technology, Nagpur for the year ended on 31st March 2022 agree with the books of account maintained by them.

Date:- 29-09-2022

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: 22141953AYCMVW5058

YUGANTAR EDUCATION SOCIETY'S
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT & CATERING TECHNOLOGY, NAGPUR
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

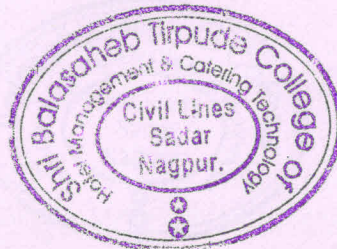
RECEIPTS	Amounts	Amounts	PAYMENTS	Amounts	Amounts
TO, OPENING BALANCE:-			BY, CAPITAL EXPENDITURE:- (AS PER SCHEDULE "D")		2,68,597.00
Cash In Hand	5,407.00		SALARY PAID :		
BANK BALANCE:-			Teaching Salary Payable	80,87,684.00	
ICICI Bank	2,08,475.87		Honorarium	2,45,000.00	
Bank Of Baroda (S/B 5564)	15,38,532.25	20,39,895.37	Non Teaching Salary Payable	13,42,888.00	
Bank Of Baroda (S/B 11066)	2,87,480.25		EPF Employee share	2,59,200.00	
Loans & Liability			EPF Employer share	2,70,000.00	
Loan from PEP	13,40,000.00	13,40,000.00	Administration Charges to EPF	10,800.00	
TO, TUITION AND OTHER FEES:-			Professional Tax	40,000.00	
Scholarship Fees FY 2019-20	5,79,685.75		Temporary Staff Salary	14,72,750.00	1,17,28,322.00
Scholarship Fees FY 2020-21	57,95,929.25		PAYMENTS FOR EXPENSES AS PER		
Tuition Fees FY 2021-22	69,23,131.00	1,93,69,378.00	SCHEDULE 'E':-		41,90,988.60
Tuition Fees FY 2020-21	56,84,690.00		Last year Audit Fees paid	37,760.00	
Tuition Fees FY 2019-20	3,85,942.00		Fees Refund	73,890.00	
TO, OTHER RECEIPT:-			TDS PAID	10,46,853.00	11,58,503.00
Bank Interest	1,29,110.00		Deposits:-		
University Examination Fees	7,53,110.00	8,82,220.00	YES Building Fund	20,00,000.00	20,00,000.00
Current Asset:-			BY CLOSING BALANCES :-		
RTMNU Deposit	75,000.00	75,000.00	Cash In Hand	3,695.00	
Indirect Income:-			BANK BALANCE:-		
RTMNU Practical Fees	50,000.00		ICICI Bank	1,99,098.27	
Interest on RTMNU Deposit	57,448.00	1,07,448.00	Bank Of Baroda (S/B 5564)	37,72,287.25	
			Bank Of Baroda (S/B 11066)	4,92,450.25	44,67,530.77
TOTAL		2,38,13,941.37	TOTAL		2,38,13,941.37

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 2022 agree with the books of account maintained by them.

Date:- 29-09-2022

Place:- Nagpur



AS PER OUR REPORT ON EVEN DATE
FOR JODH JOSHI AND CO.
CHARTERED ACCOUNTANTS
FRN: 104317W

Anirudh Kavimandan
CA ANIRUDH KAVIMANDAN
(PARTNER)

MEM. NO. : 141953

UDIN: 22141953AYCMVW5058

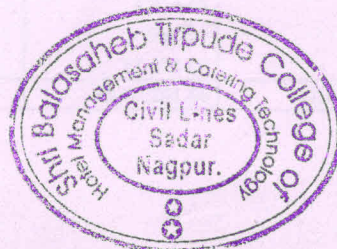
YUGANTAR EDUCATION SOCIETY'S
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT & CATERING TECHNOLOGY, NAGPUR
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

EXPENDITURE	Amounts	Amounts	INCOME	Amounts	Amounts
SALARY EXPENDITURE :			Tution & Other Fees	1,94,10,476.00	1,94,10,476.00
Teaching Salary	92,99,984.00		OTHER INCOME:-		
Non Teaching Salary	14,61,788.00		Bank Interest	1,29,110.00	
EPF Employer share	2,70,000.00		Interest on FDR	65,282.00	
Admin Charges (EPF)	10,800.00		University Examination Fees	7,53,110.00	
Temporary Staff Salary	14,72,750.00	1,25,15,322.00	Interest on RTMNU deposit	57,448.00	
HONORORIUM TO VISITING/GUEST FACULTY:		2,45,000.00	RTMNU Practical Fees	50,000.00	10,54,950.00
Scholarship Paid to Ex Students		3,26,212.00			
CONTINGENCIES : [AS PER SCHEDULE "C"]		39,72,326.00			
DEPRECIATION : [AS PER SCHEDULE 'A']		5,11,319.32			
FINANCE CHARGES Bank Charges And Commission		6,084.60			
Excess Income Over Expenditure		28,89,162.08			
TOTAL		2,04,65,426.00	TOTAL		2,04,65,426.00

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 2022 agree with the books of account maintained by them.

Date:- 29-09-2022
Place:- Nagpur



AS PER OUR REPORT ON EVEN DATE
FOR JODH JOSHI AND CO.
CHARTERED ACCOUNTANTS
FRN: 104317W

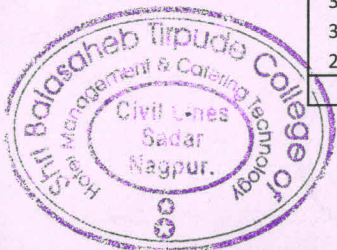
CA ANIRUDH KAVIMANDAN
(PARTNER)

MEM. NO. : 141953
UDIN: 22141953AYCMVW5058

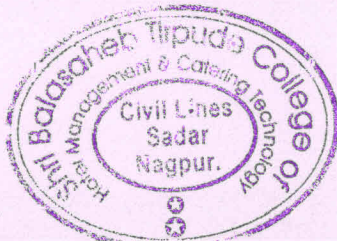
SCHEDULE "A"
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT & CATERING TECHNOLOGY, NAGPUR
AS ON 31ST MARCH, 2022

FIXED ASSETS

SR. NO.	PARTICULARS	OPENING BALANCE	ADDITIONS		TOTAL	SALES	RATE OF DEP.	AMOUNT OF DEP.	CLOSING BALANCE
			UPTO 30.09.21	AFTER 30.09.21					
A)	BULDING								
1	Building Contruction (WIP)	77,09,041.57			77,09,041.57	-	2.50%	1,92,726.04	75,16,315.53
B)	COMPUTERS								
2	Computer	1,33,260.89		2,06,117.00	3,39,377.89	-	25%	59,079.85	2,80,298.04
3	Computer Printer	10,662.17			10,662.17	-	25%	2,665.54	7,996.63
4	Laptop	56,162.11			56,162.11	-	25%	14,040.53	42,121.58
5	Library Management System Software	64,391.84			64,391.84	-	25%	16,097.96	48,293.88
6	EDU Grievance Software	10,620.00			10,620.00	-	25%	2,655.00	7,965.00
7	ERNET Attendance Maint. Software	20,553.75			20,553.75	-	25%	5,138.44	15,415.31
8	Liabrary System Software	39,375.00			39,375.00	-	25%	9,843.75	29,531.25
9	Online Students Attendance Software	39,825.00	42,480.00		82,305.00	-	25%	20,576.25	61,728.75
C)	OTHER EQUIPMENTS								
10	Automatic Vending Machine	16,065.36			16,065.36	-	10%	1,606.54	14,458.82
11	CCTV	1,03,044.21			1,03,044.21	-	10%	10,304.42	92,739.79
12	Projector	1,39,345.73			1,39,345.73	-	10%	13,934.57	1,25,411.16
13	Air Conditioner	18,836.68			18,836.68	-	10%	1,883.67	16,953.01
14	Baking Oven	7,607.65			7,607.65	-	10%	760.76	6,846.89
15	Cold Water Machine	8,945.34			8,945.34	-	10%	894.53	8,050.81
16	Home theatre	2,325.34			2,325.34	-	10%	232.53	2,092.81
17	Cricket Kit	3,575.94			3,575.94	-	10%	357.59	3,218.35
18	Crockery	19,504.45			19,504.45	-	10%	1,950.44	17,554.01
19	Deep Fat Fryer	615.77			615.77	-	10%	61.58	554.19
20	Electric Equipment	80,362.16			80,362.16	-	10%	8,036.22	72,325.94
21	Fan	1,865.61			1,865.61	-	10%	186.56	1,679.05
22	Fax Machine	1,544.82			1,544.82	-	10%	154.48	1,390.34
23	Inverter	1,357.00			1,357.00	-	10%	135.70	1,221.30
24	Kitchen Wares	73,512.96			73,512.96	-	10%	7,351.30	66,161.66
25	L.P.G. Instrument	9,072.09			9,072.09	-	10%	907.21	8,164.88
26	LCD Projector	7,454.02			7,454.02	-	10%	745.40	6,708.62
27	Metal Wares	834.37			834.37	-	10%	83.44	750.93
28	Fire Equipment	64,340.32			64,340.32	-	10%	6,434.03	57,906.29
29	Mixer	8,222.92			8,222.92	-	10%	822.29	7,400.63
30	Motor Pump	3,018.31			3,018.31	-	10%	301.83	2,716.48
31	Music Equipment	980.20			980.20	-	10%	98.02	882.18
26	Biometric Machine	13,878.09			13,878.09	-	10%	1,387.81	12,490.28
	TOTAL C/F	86,70,201.66	42,480.00	2,06,117.00	89,18,798.66	-		3,81,454.28	85,37,344.38

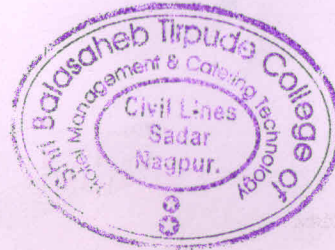


SR. NO.	PARTICULARS	OPENING BALANCE	ADDITIONS		TOTAL	SALES	RATE OF DEP.	AMOUNT OF DEP.	CLOSING BALANCE
			UPTO 30.09.20	AFTER 30.09.20					
	TOTAL B/F	86,70,201.66	42,480.00	2,06,117.00	89,18,798.66	-		3,81,454.28	85,37,344.38
27	Fire Control Unit	4,384.94			4,384.94	-	10%	438.49	3,946.45
28	Office Equipment	2,944.83			2,944.83	-	10%	294.48	2,650.35
29	Oven Toaster	1,058.05			1,058.05	-	10%	105.81	952.24
30	Pasta Maker	226.86			226.86	-	10%	22.69	204.17
31	Plant & Machinery	716.20			716.20	-	10%	71.62	644.58
32	Refrigerator	8,038.57			8,038.57	-	10%	803.86	7,234.71
33	Silver Plate	174.06			174.06	-	10%	17.41	156.65
34	Stabiliser	400.40			400.40	-	10%	40.04	360.36
35	Television	8,008.44			8,008.44	-	10%	800.84	7,207.60
36	Water level controller	3,416.46			3,416.46	-	10%	341.65	3,074.81
37	Toaster	604.96			604.96	-	10%	60.50	544.46
38	Utensils	25,050.04			25,050.04	-	10%	2,505.00	22,545.04
39	Washing Machine	3,860.77			3,860.77	-	10%	386.08	3,474.69
40	Water tank	3,701.14			3,701.14	-	10%	370.11	3,331.03
41	Wet Grinder	743.83			743.83	-	10%	74.38	669.45
42	LCD	25,474.52			25,474.52	-	10%	2,547.45	22,927.07
43	Practical Equipments	2,99,620.00			2,99,620.00	-	10%	29,962.00	2,69,658.00
43	White Board	6,393.87			6,393.87	-	10%	639.39	5,754.48
	D) FURNITURE								
43	Carpet	5,263.91			5,263.91	-	10%	526.39	4,737.52
44	Electric Fittings	4,814.84			4,814.84	-	10%	481.48	4,333.36
45	Furniture & Fixture	3,16,569.68		20,000.00	3,36,569.68	-	10%	32,656.97	3,03,912.71
46	Modal Chair	38,342.31			38,342.31	-	10%	3,834.23	34,508.08
47	Steel Top Table	1,63,047.37			1,63,047.37	-	10%	16,304.74	1,46,742.63
48	Godreg Almary	8,638.12			8,638.12	-	10%	863.81	7,774.31
49	Godreg safe	3,226.82			3,226.82	-	10%	322.68	2,904.14
	E) BOOKS								
50	Library Books	1,41,571.75			1,41,571.75	-	25%	35,392.94	1,06,178.81
	TOTAL	97,46,494.42	42,480.00	2,26,117.00	1,00,15,091.42	-		5,11,319.32	95,03,772.10



Schedule "B"
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT AND CATERING TECHNOLOGY, NAGPUR
AS ON 31ST MARCH 2022
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	2,82,17,600.00	13,40,000.00	-	2,95,57,600.00
5	N.T. HOSPITAL	9,90,950.00	-	-	9,90,950.00
	TOTAL	4,45,65,692.00	13,40,000.00	-	4,59,05,692.00



SCHEDULE "C"
CONTINGENCIES

Sr.No.	PARTICULARS	Amounts
1	Fees Refund	73,890.00
2	Advertisement Expense	24,192.00
3	AICTE EOA	10,000.00
4	ARA Processing Fees	76,030.00
5	Building Expense	1,030.00
6	FRA Processing Fees	15,023.00
7	Function Expenses	865.00
8	Audit Fees	37,760.00
9	Cleaning Expenses	22,000.00
10	Computer Repairs & Maintans	39,923.00
10	Consultancy service charges	18,000.00
11	Electric Bill	1,11,310.00
12	Gardening Expense	11,300.00
13	Libaray Book Exp & subscription	20,480.00
14	N.M.C. Tax	1,07,259.00
15	News Papers Bill	15,765.00
16	Office Expenses	1,99,316.00
17	Petrol & Conveyances	9,000.00
20	Postage & Telegram Expenses	528.00
21	Practical Expenses	8,10,045.00
22	Printing & Stainary Expenses	83,285.00
23	Repair & Maintans	39,315.00
24	RTMNU Enrolment Fee	26,450.00
25	RTMNU Examination Fees	7,53,110.00
26	RTMNU No Dues	63,986.00
27	RTMNU Practical Remuneration	50,000.00
28	Student Insurances	18,762.00
29	Security Guard	1,25,000.00
30	Telephone Bill	1,80,366.00
31	Typing & Xerox Expenses	1,184.00
33	Uniform Expense	9,94,500.00
34	Water Bill	5,652.00
35	Website Renewal Charges	27,000.00
	Total	39,72,326.00



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

SR. NO	PARTICULARS	AMOUNT
1	Computer	2,06,117.00
2	Furniture and Fixture	20,000.00
3	Online Students Attendance Software	42,480.00
	TOTAL	2,68,597.00

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

SR. NO	PARTICULARS	Amounts
1	Advertisement	23,708.00
2	AICTE EOA	10,000.00
3	ARA Processing Fees	76,030.00
4	Bank Charges & Commission	6,084.60
5	Building Expense	1,030.00
6	Cleaning Expenses	22,000.00
7	Computer Repairs & Maintance	39,923.00
8	Consultancy service charges	18,000.00
9	Electric Bill	1,11,310.00
10	FRA Processing Fees	15,023.00
11	Function Expenses	865.00
12	Gardening Expense	11,300.00
13	Libaray Book Exp. & Subscription	20,480.00
14	N.M.C. Tax	1,07,259.00
15	News Paper & Perioudicals	15,765.00
16	Office Expenses	1,99,316.00
17	Petrol & Conveyance	9,000.00
20	Postage & Telegram Expenses	528.00
21	Practical Expenses	8,10,045.00
22	Printing & Stationary Expenses	81,785.00
23	Repair & Maintanance	39,315.00
24	RTMNU "No Dues"	63,986.00
25	RTMNU Enrolment Fees	26,450.00
26	RTMNU Examination Fees	7,53,110.00
27	RTMNU Practical Remuneration	50,000.00
28	Scholarship Paid to Ex Student	3,26,212.00
29	Security Guard	1,25,000.00
30	Student Insurances	18,762.00
31	Telephone Bill	1,80,366.00
32	Typing & xerox	1,184.00
33	Uniform Expense	9,94,500.00
34	Water Bill	5,652.00
35	Website Renewal Charges	27,000.00
	Total	41,90,988.60

