



**JODH JOSHI AND CO.
CHARTERED ACCOUNTANTS**

INDEPENDENT AUDITOR'S REPORT

We have audited accompanying financial statements of **YUGANTAR EDUCATION SOCIETY'S, SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT and CATERING TECHNOLOGY, NAGPUR** ("the Institute") which comprise the Balance Sheet as at 31st March 2020 and Statement of the Income and Expenditure for the year ended 31st March 2020.

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.

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.



ADDRESS : 1st FLOOR, J.P. HOUSE, RAVINAGAR SQUARE, AMRAVATI ROAD, NAGPUR - 440 010

PHONE No. : 0712-2522284, 2522756

E-MAIL : helpdesk@jodhjoshi.com, jjcoca.ngp@gmail.com, WEBSITE : www.jodhjoshi.com

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, 2020 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.

DATE :- 12-09-2020
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: 2014953AAAABP9713**

YUGANTAR EDUCATION SOCIETY'S
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT & CATERING TECHNOLOGY, NAGPUR
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2020

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO, OPENING BALANCE:-			BY, CAPITAL EXPENDITURE:- (AS PER SCHEDULE "D")		17,85,150.00
Cash In Hand	4,941.00		SALARY PAID :		
BANK BALANCE:			Teaching Salary	81,21,830.00	
ICICI Bank	1,31,568.87		Honorarium	1,88,800.00	
Bank Of Baroda (S/B 5564)	22,29,297.25		Non Teaching Salary	14,93,331.00	
Bank Of Baroda (S/B 11066)	10,30,546.75	33,96,353.87	EPF Employee share	2,91,450.00	
			EPF Employer share	2,60,625.00	
			Administration Charges to EPF	10,425.00	
TO, TUTION AND OTHER FEES			Professional Tax	42,700.00	1,04,09,161.00
scholarship Fees Fy 2017-18	20,34,406.25		N.T Hospital (medical exp)		37,800.00
scholarship Fees Fy 2018-19	52,48,720.00		Audit Fees For Last Year	35,400.00	
Tuition Fees Fy 2017-18	5,06,074.00		Ex student fees refunded (excess fee)	19,44,309.00	
Tuition Fees Fy 2018-19	18,73,426.00	1,84,95,172.25	Tution Fees Refund	1,65,129.00	21,44,838.00
Tuition Fees Fy 2019-20	88,32,546.00				
LOAN TAKEN:-			PAYMENTS FOR EXPENSES AS PER SCHEDULE 'E':-		76,46,595.30
Loan From Pep	35,90,000.00		PAID TO UNIVERSITY :-		
Tirpude Institute of Hospitality Managemen	25,00,000.00	60,90,000.00	University Examination Fees	5,11,291.00	
			University Enrollment Fees	13,650.00	5,24,941.00
TO, OTHER RECEIPT:-			TDS PAID	6,57,500.00	
Bank Interest	1,92,564.00		TDS on Party	1,253.00	6,58,753.00
University Examination Fees	5,11,291.00	7,66,855.00			
Air force Traning Fees	63,000.00		BY CLOSING BALANCES :-		
			Cash In Hand	1,704.00	
			BANK BALANCE:		
			ICICI Bank	77,829.37	
			Bank Of Baroda (S/B 5564)	34,32,248.45	
			Bank Of Baroda (S/B 11066)	20,29,361.50	55,41,143.32
TOTAL		2,87,48,380.00	TOTAL		2,87,48,380.00

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 2020 agree with the books of account maintained by them.

Date:- 12/09/2020
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

YUGANTAR EDUCATION SOCIETY'S
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT & CATERING TECHNOLOGY, NAGPUR
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2020

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SALARY EXPENDITURE :			Tution & Other Fees	1,70,65,882.00	1,70,65,882.00
Teaching Salary	89,33,730.00				
Non Teaching Salary	16,31,831.00				
EPF Employer share	2,60,625.00				
Admin Charges (EPF)	10,425.00	1,08,36,611.00			
HONORORIUM TO VISITING/GUEST FACULTY:		1,88,800.00	OTHER INCOME:-		
Ex student fees refunded (excess fees collected)		14,38,235.00	Air Force Traning Fees	63,000.00	
CONTINGENCIES :		83,41,763.00	Bank Interest	1,92,564.00	
[AS PER SCHEDULE "C"]			Interest on FDR	74,914.00	
DEPRECIATION :		5,43,069.00	University Examination Fees	5,11,291.00	8,41,769.00
[AS PER SCHEDULE 'A']					
FINANCE CHARGES					
Bank Charges And Commission		9,915.30			
Excess Income Over Expenditure		(34,50,742.30)			
TOTAL		1,79,07,651.00	TOTAL		1,79,07,651.00

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

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 2020 agree with the
books of account maintained by them.

Date:- 12/09/2020
Place:- Nagpur

YUGANTAR EDUCATION SOCIETY'S
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT & CATERING TECHNOLOGY, NAGPUR
BALANCE SHEET AS ON 31ST MARCH 2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL FUND			ASSETS		1,01,38,141.36
Opening Balance	(2,04,63,402.14)		[AS PER SCHEDULE "A"]		
Less: Tds On Fdr	(7,526.00)				
Add: Surplus /(Deficit)	(34,50,742.30)	(2,39,21,670.44)			
Loans & Liability		4,28,98,742.00	DEPOSIT & INVESTMENT		
[As Per Schedule "B"]			Lpg Deposit	17,060.00	
			Telephone Deposit	4,000.00	
			Rtmnu Deposit	75,000.00	
			Electric Security Deposit	7,380.00	1,03,440.00
CURRENT LIABILITIES :					
Audit Fees Payable			FIXED DEPOSIT RECEIPTS:-		
Opening Balance:	36,580.00		Fdr'S	12,69,533.00	
Add: Fees For The Year	37,760.00		Add:- Accrued Interest On Fd	68,439.00	13,37,972.00
Less: Paid During The Year	(35,400.00)	38,940.00			
			OTHER CURRENT ASSETS		
PAYABLE TO Y.E.S. (TRUST) :			Tuition fees receivable FY 18-19	5,34,904.00	
Supervision Charges	33,00,000.00	33,00,000.00	Scholarship Fees Receivable F.Y 19-20	56,46,767.00	
			Tuition fees receivable FY 19-20	26,10,569.00	
			Tds of Interest on Fdr	6,475.00	87,98,715.00
PAYABLE TO N.T. PHYSICAL EDU:					
Swimming Pool Expense	8,48,100.00		CASH IN HAND	1,704.00	
Sports Expense	10,47,950.00		CASH AT BANK :		
Gymnasium Expense	7,16,400.00	26,12,450.00	Bank Of Baroda (S/B 5564)	34,32,248.45	
			ICICI Bank	77,829.37	
PAYABLE TO N.T. HOSPITAL:			Bank Of Baroda (S/B 11066)	20,29,361.50	55,41,143.32
Opening Balance:	10,28,750.00				
Less: Paid During The Year	(37,800.00)	9,90,950.00			
TOTAL		2,59,19,410.00	TOTAL		2,59,19,410.00

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 2020 agree with the books of account maintained by them.

Date:- 12/09/2020
Place:- Nagpur



AS PER OUR REPORT ON EVEN DATE
FOR JODH JOSHI AND CO.
CHARTERED ACCOUNTANTS

FRN: 104317W

(Signature)
CA ANIRUDH KAVIMANDAN
(PARTNER)

MEM. NO. : 141953

SCHEDULE "A"
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT & CATERING TECHNOLOGY, NAGPUR
AS ON 31ST MARCH, 2020
FIXED ASSETS

SR. NO.	PARTICULARS	OPENING BALANCE	ADDITIONS		TOTAL	SALES	RATE OF DEP.	AMOUNT OF DEP.	CLOSING BALANCE
			UPTO 30.09.18	AFTER 30.09.18					
A)	BULDING								
1	Building Conctruction (WIP)	65,07,493.81	21,270.00	15,60,673.00	80,89,436.81	-	2.50%	1,82,727.51	79,06,709.30
B)	COMPUTERS								
2	Computer	2,25,766.59		9,550.00	2,35,316.59	-	25%	57,635.40	1,77,681.19
3	Computer Printer	18,954.97			18,954.97	-	25%	4,738.74	14,216.23
4	Laptop	99,843.75			99,843.75	-	25%	24,960.94	74,882.81
5	Library Management System Software	1,14,474.38			1,14,474.38	-	25%	28,618.59	85,855.78
C)	OTHER EQUIPMENTS								
6	Automatic Vending Machine	19,833.78			19,833.78	-	10%	1,983.38	17,850.40
7	CCTV	1,06,726.75		19,410.00	1,26,136.75	-	10%	11,643.17	1,14,493.57
8	Projector	1,72,031.76			1,72,031.76	-	10%	17,203.18	1,54,828.59
9	Air Conditioner	23,255.16			23,255.16	-	10%	2,325.52	20,929.64
10	Baking Oven	9,392.16			9,392.16	-	10%	939.22	8,452.94
11	Cold Water Machine	11,043.63			11,043.63	-	10%	1,104.36	9,939.27
12	Home theatre	2,870.79			2,870.79	-	10%	287.08	2,583.71
13	Cricket Kit	4,414.75			4,414.75	-	10%	441.47	3,973.27
14	Crockery	24,079.56			24,079.56	-	10%	2,407.96	21,671.61
15	Deep Fat Fryer	760.21			760.21	-	10%	76.02	684.19
16	Electric Equipment	99,212.54			99,212.54	-	10%	9,921.25	89,291.28
17	Fan	2,303.22			2,303.22	-	10%	230.32	2,072.90
18	Fax Machine	1,907.19			1,907.19	-	10%	190.72	1,716.47
19	Inverter	1,675.31			1,675.31	-	10%	167.53	1,507.78
20	Kitchen Wares	90,756.74			90,756.74	-	10%	9,075.67	81,681.07
21	L.P.G. Instrument	11,200.11			11,200.11	-	10%	1,120.01	10,080.10
22	LCD Projector	9,202.50			9,202.50	-	10%	920.25	8,282.25
23	Metal Wares	1,030.09			1,030.09	-	10%	103.01	927.08
24	Fire Equipment	79,432.49			79,432.49	-	10%	7,943.25	71,489.24
25	Mixer	10,151.76			10,151.76	-	10%	1,015.18	9,136.58
26	Motor Pump	3,726.31			3,726.31	-	10%	372.63	3,353.68
27	Music Equipment	1,210.12			1,210.12	-	10%	121.01	1,089.11
26	Biometric Machine	17,133.44			17,133.44	-	10%	1,713.34	15,420.10
	TOTAL C/F	76,69,883.84	21,270.00	15,89,633.00	92,80,786.84	-		3,69,986.71	89,10,800.12



SR. NO.	PARTICULARS	OPENING BALANCE	ADDITIONS		TOTAL	SALES	RATE OF DEP.	AMOUNT OF DEP.	CLOSING BALANCE
			UPTO 30.09.18	AFTER 30.09.18					
	TOTAL B/F	76,69,883.84	21,270.00	15,89,633.00	92,80,786.84	-		3,69,986.71	89,10,800.12
27	Fire Control Unit	5,413.51			5,413.51	-	10%	541.35	4,872.16
28	Office Equipment	3,635.59			3,635.59	-	10%	363.56	3,272.03
29	Oven Toaster	1,306.24			1,306.24	-	10%	130.62	1,175.62
30	Pasta Maker	280.08			280.08	-	10%	28.01	252.07
31	Plant & Machinery	884.20			884.20	-	10%	88.42	795.78
32	Refrigerator	9,924.16			9,924.16	-	10%	992.42	8,931.74
33	Silver Plate	214.89			214.89	-	10%	21.49	193.40
34	Stabiliser	494.32			494.32	-	10%	49.43	444.89
35	Television	9,886.96			9,886.96	-	10%	988.70	8,898.26
36	Water level controller	4,217.85			4,217.85	-	10%	421.79	3,796.07
37	Toaster	746.87			746.87	-	10%	74.69	672.18
38	Utensils	30,925.97			30,925.97	-	10%	3,092.60	27,833.37
39	Washing Machine	4,766.38			4,766.38	-	10%	476.64	4,289.74
40	Water tank	4,569.31			4,569.31	-	10%	456.93	4,112.38
41	Wet Grinder	918.31			918.31	-	10%	91.83	826.48
42	LCD	31,450.02			31,450.02	-	10%	3,145.00	28,305.02
43	Practical Equipments	1,90,418.29	80,000.00	94,247.00	3,64,665.29	-	10%	31,754.18	3,32,911.11
43	White Board	7,893.67			7,893.67	-	10%	789.37	7,104.30
	D) FURNITURE								
43	Carpet	6,498.66			6,498.66	-	10%	649.87	5,848.79
44	Electric Fittings	5,944.25			5,944.25	-	10%	594.43	5,349.83
45	Furniture & Fixture	3,90,826.77			3,90,826.77	-	10%	39,082.68	3,51,744.09
46	Modal Chair	47,336.18			47,336.18	-	10%	4,733.62	42,602.56
47	Steel Top Table	2,01,293.05			2,01,293.05	-	10%	20,129.31	1,81,163.75
48	Godreg Almary	10,664.35			10,664.35	-	10%	1,066.44	9,597.92
49	Godreg safe	3,983.73			3,983.73	-	10%	398.37	3,585.36
	E) BOOKS								
50	Library Books	2,51,683.11			2,51,683.11	-	25%	62,920.78	1,88,762.33
	TOTAL	88,96,060.56	1,01,270.00	16,83,880.00	1,06,81,210.56	-		5,43,069.00	1,01,38,141.36



Schedule "B"
SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT AND CATERING TECHNOLOGY, NAGPUR
AS ON 31ST MARCH 2020
LOAN STATEMENT

Sr No	Particulars	Opening	Loan taken during the year	Loan repaid during the year	Closing
1	Yugantar Education Society	2,00,000.00	-	-	2,00,000.00
2	Tirpude Institute of Hospitality Management	1,05,81,142.00	25,00,000.00	-	1,30,81,142.00
3	Tilak Maharashtra University	19,00,000.00	-	-	19,00,000.00
4	Loan from Unit PEP	2,41,27,600.00	35,90,000.00	-	2,77,17,600.00
	TOTAL	3,68,08,742.00	60,90,000.00	-	4,28,98,742.00



SCHEDULE "C"
CONTINGENCIES

Sr.No.	PARTICULARS	AMOUNT
1	Advertisement Expense	84,464.00
2	AICTE EOA 19-20	10,025.00
3	Carting Expenses	200.00
4	Cleaning Expenses	24,000.00
5	Competition Expenses	8,000.00
6	Computer Repairs & Maintans	65,967.00
7	Electrical Repairs & Maintanse	27,785.00
8	Electric Bill	5,57,390.00
9	Fresher Function Expenses	1,65,187.00
10	Food night Expenses	9,51,450.00
11	Gardening Expenses	22,100.00
12	News Papers Bill	11,820.00
13	N.M.C. Tax	1,15,362.00
14	Office Expenses	71,060.00
15	Petrol & Conveyances	8,100.00
16	Plumbing Expenses	12,000.00
17	Postage & Telegram Expenses	5,900.00
18	Practical Exam. Convens	13,090.00
19	Practical Expenses	28,87,824.00
20	Printing & Stainary Expenses	85,523.00
21	Repair & Maintans	24,855.00
22	RTMNU Enrolment Fee	13,650.00
23	RTMNU Examination Fees	5,11,291.00
24	RTMNU Expenses	19,490.00
25	RTMNU No Dues 19-20	90,313.00
26	Sports Expenses	2,00,190.00
27	Security Gard	60,000.00
28	Students Insurance	18,762.00
29	Student kit	2,92,324.00
30	Telephone Bill	1,81,715.00
31	Training & Placement	9,25,601.00
32	Travelling Expenses	24,247.00
33	Typing & Xerox Expenses	5,691.00
34	Uniform Expenses	5,50,200.00
35	Water Bill	12,127.00
36	Computer Cartridges	8,830.00
37	Edugrivance Software Updation & maintenance	14,200.00
38	EPF Professional Fees	27,000.00
39	HHk International Conference	3,540.00
40	Interview Conveyance	12,500.00
41	Libaray Book Exp & subscription	8,101.00
42	Air Force Traning Expenses	31,000.00
43	Fees Refund	1,41,129.00
44	Audit Fees	37,760.00
	TOTAL	83,41,763.00



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

SR. NO	PARTICULARS	AMOUNT
1	COMPUTER	9,550.00
2	CCTV	19,410.00
3	BUILDING CONSTRUCTION	15,81,943.00
4	PRACTICAL EQUIPMENTS	1,74,247.00
	TOTAL	17,85,150.00

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

SR. NO	PARTICULARS	AMOUNT
1	Advertisement	83,211.00
2	AICTE EOA 2019-20 Fees	10,025.00
3	Carting Expenses	200.00
4	Cleaning Expenses	24,000.00
5	Competition Expenses	8,000.00
6	Computer Repairs & Maintance	65,967.00
7	Electric Repair & Maintainance	27,785.00
8	Electricity Bill	5,57,390.00
9	Fresher function expenses	1,65,187.00
10	Food night expenses	9,51,450.00
11	Gardening Expenses	22,100.00
12	News Paper & Perioudicals	11,820.00
13	NMC Tax	1,15,362.00
14	Office Expenses	71,060.00
15	Petrol & Conveyance	8,100.00
16	Plumbing Expenses	12,000.00
17	Postage Expenses	5,900.00
18	Practical Exams	13,090.00
19	Practical Expenses	28,87,824.00
20	Printing & Stationary	85,523.00
21	Repairs & Maintainance	24,855.00
22	RTMNU "No Dues"	90,313.00
23	RTMNU Expense	19,490.00
24	Security Guard	60,000.00
25	Sports Expenses	2,00,190.00
26	Student Insurance	18,762.00
27	Student kit	2,92,324.00
28	Telephone Bill	1,81,715.00
29	Travelling Expenses	24,247.00
30	Training and Placement	9,25,601.00
31	Typing & xerox	5,691.00
32	Uniform Expenses	5,50,200.00
33	Water Bill	12,127.00
34	Computer Cartridges	8,830.00
35	Edugrievance Software Updation & maintenance	14,200.00
36	EPF Professional Fees	27,000.00
37	HHK International Conference	3,540.00
38	Interview Conveyance	12,500.00
39	Library Book Expense & Subscription	8,101.00
40	Air force Training expenses	31,000.00
41	Bank Charges & Commission	9,915.30
	TOTAL	76,46,595.30

