



**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

Anirudh Kavimandan

CA ANIRUDH KAVIMANDAN
(PARTNER)

MEMBERSHIP NO. 141953
UDIN: 23141953BGWWWD4305

Academic Facilities
Physical Facilities

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	Biogas Plant	40,000.00
4	Building Construction (WIP)	25,850.00
5	CCTV	80,927.00
6	Practical Equipments	27,227.00
7	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

