



**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:

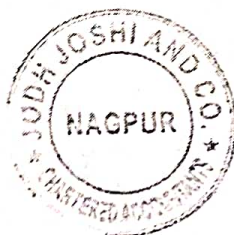
In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principle generally accepted in India:

- (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 black ink, appearing to read "Anirudh Kavimandan".

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

Academic
Physical
Other

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

RTMNU 8,93,546

pmg



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

