



**JODH JOSHI AND CO.  
CHARTERED ACCOUNTANTS**

**INDEPENDENT AUDITOR'S REPORT**

We have examined the balance sheet as on 31<sup>st</sup> March 2021, and the Statement of the Income and Expenditure account for the period beginning from 1st April 2020 to 31st March 2021, attached herewith of **YUGANTAR EDUCATION SOCIETY'S, SHRI BALASAHEB TIRPUDE HOTEL MANAGEMENT and CATERING TECHNOLOGY, NAGPUR** ("the Institute")

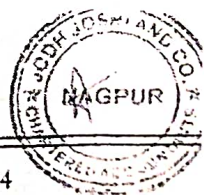
**1. Managements Responsibility for the Financial Statement**

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. These 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 31<sup>st</sup> March, 2021 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 :- 26-11-2021  
PLACE :- NAGPUR



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

CA ANIRUDH KAVIMANDAN  
(PARTNER)  
MEMBERSHIP NO. 141953  
UDIN: 21141953AAAAFT8635

Academic  
Physical  
Other

SCHEDULE "C"  
CONTINGENCIES

Sr.No.	PARTICULARS	Amounts
1	Fees Refund	
2	Advertisement Expense	22,176.00
3	AISHE Remuneration Paid	2,000.00
4	Alumni Associate Charges	15,000.00
5	Audit Fees	37,760.00
6	Building Expences	2,05,500.00
7	Cleaning Expenses	22,000.00
8	Computer Cartridges	4,500.00
9	Covid Expenses (Sanitizer, Fashshield, Mask, Sanitization)	2,18,512.00
10	Computer Repairs & Maintans	7,607.00
11	Electric Bill	1,03,250.00
12	EPF Professional Fees	9,000.00
13	Gardeing Expense	22,900.00
14	Conveyance	34,500.00
15	Libaray Book Exp & subscription	18,605.00
16	N.M.C. Tax	1,14,515.00
17	News Papers Bill	8,330.00
18	Office Expenses	1,17,135.00
19	Petrol & Conveyances	12,500.00
20	Postage & Telegram Expenses	2,510.00
21	Practical Exam. Convens ✓	22,339.00
22	Practical Expenses	24,526.00
23	Printing & Stainary Expenses	19,072.00
24	Professional Charges for Epfo	9,000.00
25	Repair & Maintans	3,524.00
26	RTMNU Countinution Affiliation	30,000.00
27	RTMNU Enrolment Fee	15,090.00
28	RTMNU Examination Fees	3,07,058.00
29	RTMNU No Dues 20-21	94,617.00
30	Security Gard	60,000.00
31	Sports Expenses	960.00
32	Telephone Bill	1,82,265.00
33	Training & Placement	30,000.00
34	Typing & Xerox Expenses	3,402.00
35	Water Bill	7,292.00
36	Website Renewal Charges	8,890.00
	<b>Total</b>	<b>17,96,335.00</b>

Club

Phy  
Phy

RTMNU  
exp

Comp

RTMNU  
exp



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

SR. NO	PARTICULARS	AMOUNT
1	EDU Grievance Software	14,160 00
2	ERNET Attendance Maint. Software	23,490.00
3	Liabrary System Software	45,000.00
4	Online Students Attendance Software	53,100 00
	<b>TOTAL</b>	<b>1,35,750.00</b>

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

SR. NO	PARTICULARS	Amounts
1	Advertisement	21,732 00
2	AISHE Remuneration Paid	2,000.00
3	Alumni Associate Charges	15,000.00
4	Bank Charges & Commission	6,134 20
5	Building Maintanance	2,05,500 00
6	Cleaning Expenses	22,000 00
7	Covid Expenses (Sanitizer, Fashshield, Mask, Sanitization)	2,18,512.00
8	Computer Cartridges	4,500 00
9	Computer Repairs & Maintance	7,607 00
10	Electric Bill	1,03,250 00
11	EPF Professional Fees	9,000 00
12	Ex Students Scholarship Paid	6,76,508.00
13	Gardeing Expense	22,900 00
14	Conveyance	34,500 00
15	Libaray book Exp. & Subscription	18,605 00
16	N.M.C. Tax	1,14,515 00
17	News Paper & Periodicals	8,330 00
18	Office Expenses	1,17,135 00
19	Petrol & Conveyance	12,500 00
20	Postage & Telegram Expenses	2,510.00
21	Practical Exam. Convens	22,339 00
22	Practical Expenses	24,526 00
23	Printing & Stainary Expenses	19,072 00
24	Professional Charges for Epfo	9,000 00
25	Repair & Maintans	3,524 00
26	RTMNU Countinuation Affiliation	30,000 00
27	RTMNU "No Dues"	94,617 00
28	RTMNU Enrolment Fees	15,090 00
29	RTMNU Examination Fees	3,07,058 00
30	Security Guard	60,000 00
31	Sports Expenses	960 00
32	Telephone Bill	1,82,265 00
33	Training & Placement	30,000.00
34	Typing & xerox	3,402 00
35	Water Bill	7,292.00
36	Website Renewal Charges	8,890 00
	<b>Total</b>	<b>24,40,773,20</b>

