



**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.

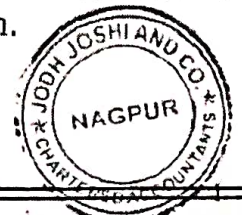
Managements Responsibility for the Financial Statement

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

EMAIL : 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

Anirudh Kavimandan

CA ANIRUDH KAVIMANDAN
(PARTNER)
MEMBERSHIP NO. 141953
UDIN: 2014953AAAABP9713

Academic
Physical
Other

SCHEDULE "C"
CONTINGENCIES

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

74797
Club.

RTMNU
exp.

634744

24447 Club
3+32



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 & Periodicals	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	5,59,200.00
33	Water Bill	12,127.00
34	Computer Cartridges	8,830.00
35	Edu grievance 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

