



**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 2019 and Statement of the Income and Expenditure for the year ended 31st March 2019.

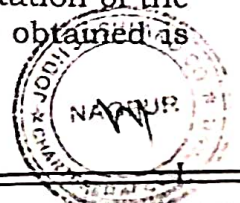
Managements Responsibility for the Financial Statement

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.



Opinion:

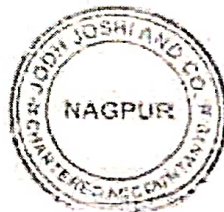
In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principle generally accepted in India:

- (a) In the case of Balance Sheet of the state of affairs of the Institute as at 31st March, 2019 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 :- 19-06-2019
PLACE :- NAGPUR



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

WJW

CA MAKARAND JOSHI
(PARTNER)
MEMBERSHIP NO. 047196

Academic
Physical
Other

SCHEDULE "C"
CONTINGENCIES

Sr No	PARTICULARS	2018-19
1	Audit Fees	36,580.00 ✓
2	Advertisement Expense	1,67,377.00 ✓
3	AICTE EOA 19-20	1,00,000.00 ✓
4	ARA Processing Fees 18-19	36,100.00 ✓
5	Carting Expenses	8,390.00 ✓
6	Cleaning Expenses	22,000.00 ✓
7	Competition Expenses	12,500.00 ✓
8	Computer Repairs & Maintans	19,334.00 ✓
9	Electrical Repairs & Maintanse equip	2,06,080.00 ✓
10	Electric Bill	4,56,283.00 ✓
11	Function Expenses	78,769.00 ✓
12	Fresher Function Expenses] club 186369	1,07,600.00 ✓
13	Food night Expenses	7,66,400.00 ✓
14	Gardening Expenses	24,580.00 ✓
15	News Papers Bill	10,035.00 ✓
16	N.M.C. Tax	63,329.00 ✓
17	Office Expenses	73,027.00 ✓
18	Petrol & Conveyances	45,500.00 ✓
19	Plumbing Expenses	60,553.00 ✓
20	Postage & Telegram Expenses	1,906.00 ✓
21	Professional Tax	4,000.00 ✓
22	Practical Exam. Conven	33,310.00 ✓
23	Practical Expenses	18,39,184.00 ✓
24	Printing & Stationary Expenses	1,27,765.00 ✓
25	Repair & Maintans	47,960.00 ✓
26	RTMNU Enrolment Fee	11,340.00 ✓
27	RTMNU Examination Fees RTMNU EXP	4,03,000.00 ✓
28	RTMNU Expenses	672.00 ✓
29	RTMNU No Dues 18-19	86,727.00 ✓
30	Sports Expenses	1,12,300.00 ✓
31	Security Gard	60,000.00 ✓
32	Seminar Expenses	3,750.00 ✓
33	Students Activity Expenses	2,000.00 ✓
34	Students Insurance	18,691.00 ✓
35	Student kit	1,97,500.00 ✓
36	Telephone Bill	1,95,496.00 ✓
37	Traning Workshop Expenses	35,775.00 ✓
38	Training & Placement	7,65,400.00 ✓
39	Travelling Expenses	95,284.00 ✓
40	Typing & Xerox Expenses	5,491.00 ✓
41	Uniform Expenses	4,50,000.00 ✓
42	Water Bill	6,854.00 ✓
43	Website Renewal Expenses	5,200.00 ✓
TOTAL		68,04,042.00

Other

club 186369

RTMNU EXP

501739

Handwritten signature



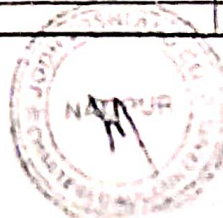
SATISH NAIDU
OFFICIATING PRINCIPAL
Shri Balaszheb Tirpude
College of Hotel Management
& Catering Technology, Nagp

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

SR. NO	PARTICULARS	AMOUNT
1	COMPUTER	1,38,700.00
2	CCTV	50,000.00
3	LIBRARY MANAGEMENT SYSYTEM SOFTWARE	99,120.00
4	LIBRARY BOOKS	1,07,116.00
5	FIRE EQUIPMENT	62,272.00
6	BUILDING CONSTRUCTION	15,76,338.00
7	PRACTICAL EQUIPMENTS	44,480.00
8	PROJECTOR	82,578.00
	TOTAL	21,60,604.00

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

SR. NO	PARTICULARS	AMOUNT
1	Advertisement	1,64,115.00
2	AICTE EOA 2019-20 Fees	1,00,000.00
3	ARA processing Fees 18-19	36,100.00
4	Bank Charges & Commission	11,144.00
5	Carting Expenses	8,390.00
6	Cleaning Expenses	22,000.00
7	Competition Expenses	12,500.00
8	Computer Repairs & Maintance	19,334.00
9	Electricity Bill	4,56,283.00
10	Electric Repair & Maintance	2,06,080.00
11	Function Expenses	78,769.00
12	Fresher function expenses	1,07,600.00
13	Food night expenses	7,66,400.00
14	Gardening Expenses	24,580.00
15	News Paper & Periodicals	10,035.00
16	NMC Tax	63,329.00
17	Office Expenses	73,027.00
18	Petrol & Conveyance	45,500.00
19	Plumbing Expenses	60,553.00
20	Postage Expenses	1,906.00
21	Practical Exams	33,310.00
22	Practical Expenses	18,39,184.00
23	Printing & Stationary	1,25,556.00
24	Repairs & Maintance	47,960.00
25	RTMNU "No Dues"	86,727.00
26	RTMNU Expenses	672.00
27	Security Guard	60,000.00
28	Seminar Expenses	3,750.00
29	Sports Expenses	2,300.00
30	Student kit	1,97,500.00
31	Student activity expenses	2,000.00
32	Student Insurance	18,691.00
33	Telephone Bill	1,95,496.00
34	Travelling Expenses	95,284.00
35	Training and Placement	7,65,400.00
36	Typing & xerox	5,491.00
37	Uniform Expenses	4,50,000.00
38	Workshop expenses	35,775.00
39	Water Bill	6,854.00
40	Web Site Renewal Charges	5,200.00
	TOTAL	62,44,795.00



Shashw

DR. SATISH NAIDU
OFFICIATING PRINCIPAL
Shri Balasaheb Tirpude
College of Hotel Management
& Catering Technology, Nagpur