

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
INSTITUTE OF
HOTEL MANAGEMENT AND CATERING TECHNOLOGY AHMEDNAGAR
Lal Taki Road, Ahmednagar – 414001. Ph. / Fax (0241) 2326778

Approved by AICTE, Govt. of Maharashtra, DTE & Affiliated to Uni. of Pune

Criterion 6 – Governance, Leadership and Management		
Key Indicator- 6.4- Financial Management and Resource Mobilization		
6.4.1 Institution conducts internal and external financial audits regularly		
Sr. No.	List of Documents	Page No.
1.	External Audit Certificate for B.Sc.HS program	1
2.	Audit Reports showing fees paid for conducting audit for B.Sc.HS program	2
3.	External Audit Certificate for BHMCT program	8
4.	Audit Reports showing fees paid for conducting audit for BHMCT program	10



S. V. GURJAR AND CO.

CHARTERED ACCOUNTANTS

17, Mohan Baug, Delhi Gate, Ahmednagar-414 001.

☎ : (0241) 2324525/2343678

Email : asgurjar49@gmail.com

Swapnil M. Gore
M.Com, FCA

A. S. Gurjar
B.Sc., LL.B., F.C.A.

Ref.No.

Date : / /20


AUDIT REPORT OF B.SC. H.S. COURSE

WE HAVE AUDITED THE ATTACHED BALANCE SHEET OF INSTITUTE OF HOTEL MANAGEMENT AND CATERING TECHNOLOGY – B.SC.HS.S COURSE AS ON 31ST MARCH 2024 AND INCOME AND EXPENDITURE ACCOUNT AND RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON THAT DATE. THESE FINANCIAL STATEMENTS ARE THE RESPONSIBILITY OF THE INSTITUTE. OUR RESPONSIBILITY IS TO EXPRESS ON THESE FINANCIAL STATEMENTS, BASED ON OUR AUDIT.

WE HAVE CONDUCTED THE AUDIT IN ACCORDANCE WITH AUDITING STANDARDS GENERALLY ACCEPTED IN INDIA. THESE STANDARDS REQUIRE THAT WE PLAN AND PERFORM THE AUDIT TO OBTAIN REASONABLE ASSURANCE ABOUT WHETHER THE FINANCIAL STATEMENTS ARE FREE OF MATERIAL MIS-STATEMENTS. AN AUDIT INCLUDES EXAMINING ON TEST BASIS, EVIDENCE SUPPORTING THE AMOUNT AND DISCLOSURES IN THE FINANCIAL STATEMENTS. AN AUDIT ALSO INCLUDES ASSESSING THE ACCOUNTING PRINCIPLES USED AND SIGNIFICANT ESTIMATES MADE BY THE MANAGEMENT AS WELL AS EVALUATING THE OVERALL FINANCIAL STATEMENT PRESENTATION. WE BELIEVE THAT OUR AUDIT PROVIDES A REASONABLE BASIS FOR OUR OPINION.

1. THE BALANCE SHEET IS PROPERLY DRAWN UP SO AS TO EXHIBIT A TRUE AND FAIR VIEW OF THE STATE OF AFFAIRS OF THE INSTITUTE AS ON 31ST MARCH 2024.
2. THE RECEIPTS AND PAYMENTS ACCOUNT SHOWS A TRUE AND FAIR VIEW OF THE RECEIPTS AND PAYMENTS MADE BY THE INSTITUTE DURING THE YEAR UNDER AUDIT.
3. THE INCOME AND EXPENDITURE ACCOUNT SHOWS A TRUE AND FAIR VIEW OF THE SURPLUS OF THE INSTITUTE FOR THE YEAR ENDED ON 31ST MARCH 2023.

PLACE : AHMEDNAGAR
DATE : 14/06/2024.


ASHOK S. GURJAR,
CHARTERED ACCOUNTANT.
MEMBERSHIP NO. 030946.



S.V. Gurjar and Co.

Chartered Accountants

17 Mohanbaug, Ahmednagar

M.No. 030946 / 159979

M/S. S.V. GURJAR & CO.
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AHMEDNAGAR-414001
PHONE-0241,2324525,2343678

RECEIPTS		RS.	RS.	PAYMENTS		RS.	RS.
BALANCES				BY SALARIES OF THE STAFF			
ND		24,439.50		VISITING FACULTY		30,000.00	
SAVEDI - 82574		24,62,322.12		STAFF REMUNERATION		7,47,000.00	
OCC BK. LTD., H.C.S.M.- 9595		12,72,940.00	37,59,701.62	AD.HOC TEACHING STAFF		10,92,148.00	
OF UNIVERSITY EXAM			2,27,194.00	NON TEACHING STAFF		7,57,071.00	
EXAM FEES			7,80,215.00	TEACHING STAFF		20,44,448.00	46,70,667.00
ES				a) EXPENSES ON STUDENTS			
FEES		6,400.00		STU. COMPETATION & PARTICIPATION		18,038.00	
COURSE FEES		1,96,868.00		STUDENT FUNCTION		59,217.00	
S		53,03,248.00		PRINTING & STATIONERY		1,64,496.00	
Y FEES		28,22,400.00		BREAD DAY		1,203.00	
HECKUP		2,120.00		TRAVELLING EXPENSES		12,550.00	
NT FUND		16,000.00		ADVERTISEMENT		24,068.00	
		25,600.00		CLEANING		1,46,026.00	
FEES		32,000.00		POSTAGE		480.00	
ELFARE FEES		15,360.00		AUDIT FEES - Y.E. 31/03/2023		20,650.00	
ASHWAMEDA		4,608.00		BANK COMMISSION		256.00	
ANAGEMENT		2,560.00		HOSPITALITY		39,744.00	
RIZATION		12,800.00		NEWSPAPERS		14,605.50	
SAFETY INSURANCE		2,560.00		INTERNET & EMAIL		14,400.00	
ES		25,600.00		AFFILIATION FEES		78,500.00	
ID FUND		1,280.00		UNIVERSITY ELIGIBILITY FEES		37,700.00	
ON FEES		9,600.00		UNIVERSITY PRO RATA		45,385.00	
ND		512.00		FOOD FESTIVAL		2,11,626.00	
		1,13,000.00		WORKSHOP & SEMINAR		15,124.00	
FEES		34,450.00		CONDUCT OF UNIVERSITY EXAM		2,45,475.00	11,49,543.50
CTIVITY		1,28,000.00		b) RAW MATERIAL FOR PRACTICAL			
REFUNDED		87,56,246.00		GAS & FUEL		43,580.00	
		1,96,868.00	85,59,378.00	GROCERIES		1,17,079.00	
				MILK & MILK PRODUCTS		49,780.00	
				NON VEGETARIAN		60,958.00	
				VEGETABLES & FRUITS		50,588.00	3,21,985.00
TOTAL C/F RS.			1,33,26,488.62	TOTAL C/F RS.			61,42,195.50





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Ref.No.

Date : / /20

TO,
THE PRINCIPAL,
INSTITUTE OF HOTEL MANAGEMENT
AND CATERING TECHNOLOGY,
AHMEDNAGAR.

SUB:- AUDIT REPORT FOR BHMCT COURSE Y. E. 31ST MARCH 2024.

GENTLEMAN,

WE HAVE COMPLETED THE AUDIT OF THE INSTITUTE OF HOTEL MANAGEMENT & CATERING TECHNOLOGY, AHMEDNAGAR FOR THE YEAR ENDED 31ST MARCH 2024 AND ENCLOSING HERewith THE BALANCE SHSEET AS ON 31ST MARCH 2023 AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024, SUBJECT TO THE FOLLOWING REMARKS –

1. WE HAVE OBTAINED ALL THE INFORMATION NECESSARY FOR THE AUDIT.
2. IN OUR OPINION PROPER BOOKS OF ACCOUNTS HAVE BEEN KEPT BY THE SAID COLLEGE SO FAR AS IT APPEARS FROM THE EXAMINATION OF THESE BOOKS.
3. THE METHOD OF ACCOUNTING FOLLOWED IS CORRECT.THERE IS NO CHANGE IN THE METHOD OF ACCOUNTING FROM LAST YEAR.
4. THE BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT ARE IN AGREEMENT WITH THE BOOKS OF ACCOUNTS AND RETURNS OF THE SAID COLLEGE.
5. IN OUR OPINION AND AS PER THE INFORMATION AND EXPLANATIONS GIVEN TO US, THE SAID ACCOUNT GIVES ALL THE INFORMATION REQUIRED FOR THE AUDIT OF THE COLLEGE AND SHOWS A TRUE AND FAIR VIEW.

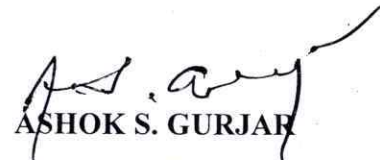


6. THE TRUSTS A/C'S ARE NOT YET AUDITED DUE TO NON AUDIT OF OTHER INSTITUTES OF THE TRUST.
7. AS PER THE INFORMATION AND EXPLANATIONS GIVEN TO US,
- i) IN CASE OF BALANCE SHEET THE STATE OF AFFAIRS OF THE COLLEGE AS ON 31ST MARCH 2024.
 - ii) IN CASE OF INCOME AND EXPENDITURE ACCOUNT, DEFICIT OF THE INSTITUTION FOR THE YEAR ENDED ON 31ST MARCH 2024.

OUR SINCERE THANKS ARE DUE TO THE PRINCIPAL AND STAFF IN GENERAL FOR HAVING CO-OPERATED WITH US IN CARRYING OUT OUR AUDIT DUTIES.

DATE : 17/06/2024.

PLACE :- AHMEDNAGAR


ASHOK S. GURJAR
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RS.	RS.
6,64,320.00	
3,28,518.00	
<hr/>	
9,92,838.00	
11,550.00	
150.00	
26,250.00	
1,575.00	
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	10,32,363.00



Hotel Management & Catering Technology
Lal Taki Road, AHMEDNAGAR-414 001