

**MADAN M DESAI & CO**

Chartered Accountants

Shop No 01, Bharat Heritage, Behind Abhinav School, Erandawanr, Pune-411 038 Maharashtra

Phone : 9552502898, 2355-295488, E-Mail : camadandesai@gmail.com

This is to certify that Regal College of Hotel Management and Tourism, education section of Regal Education Society's registered address at Kondhe-Chiplun has incurred following expenditure during the last five years.

4.1.2 Expenditure for infrastructure augmentation, excluding salary year wise during last five years (INR in lakhs).

| Year | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--------------|---------|---------|---------|---------|---------|
| INR in Lakhs | 5.68 | 0.00 | 0.14 | 0.30 | 0.87 |

This certificate is given on the basis of Audited books of accounts & annexure certified by the management for the purpose of submission to NAAC.

For Madan M Desai & Co

Chartered Accountants

FRN 130113W



CA Madan M Desai

Partner

M No 118266

Place: Pune

Date: 09th November 2023

UDIN: 23118266BGXGVX6898



MADAN M DESAI & CO

Chartered Accountants

Shop No 01, Bharat Heritage, Behind Abhinav School, Erandawanr, Pune-411 038 Maharashtra

Phone : 9552502898, 2355-295488, E-Mail : camadandesai@gmail.com

Detail of Auditor

Name of Firm: Madan M Desai & Co

Name of Auditor: CA Madan M Desai

M No: 118266

FRN No: 130113W

**Address: Shop No 01, Bharat Heritage, Behind Abinav School, Erandawane,
Pune 411 038**

Mobile No: 9552502898

Email: camadandesai@gmail.com



Regal Education Society's
Regal College Of Hotel Management & Tourism

(Affiliated to University of Mumbai)

A/P – Kondhe, Guhagar Road , Tal. Chiplun, Dist. Ratnagiri, 415628. Mob:8329104876
 Email : regalcollegechiplun@gmail.com Website: www.regalcollege.in

Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years:

Year 2018-19

| Head of expenditure (for ex. capital expenditure) | Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) | Amount (INR in Lakhs) |
|---|---|-----------------------|
| Capital Expenditure | Building | 5.68 |
| | | |
| | | |
| Total | | 5.68 |

Total Expenditure **35.56**

% to Total Expenses **15.97%**



[Signature]
Principal
 Regal College of Hotel Management & Tourism
 At Kondhe, Tal. Chiplun 415628

REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN
 BALANCE SHEET AS ON 31ST MARCH, 2019

| LIABILITIES | AMOUNT | AMOUNT | ASSETS | AMOUNT | AMOUNT |
|--|---------------|----------------------|---------------------------------|---------------|----------------------|
| | | | FIXED ASSETS | | 2,992,083.00 |
| Depreciation Fund | | 2,477,138.00 | Crockery and Utensils | 124,160.00 | |
| Opening Balance | 2,242,857.84 | | Books | 449,870.00 | |
| Add: Addition | 234,280.16 | | Computer | 768,900.00 | |
| Government Grant | | 400,000.00 | Invertor and Battery | 58,250.00 | |
| Opening Balance | 400,000.00 | | Telephone Instrument | 44,800.00 | |
| Add: Addition | - | | Electric Fittings | 215,536.00 | |
| Less :Refund | 0.00 | | Refrigerator | 59,100.00 | |
| INCOME & EXPENDITURE A/C | | 21,002,790.38 | Machinery | 110,100.00 | |
| Opening Balance | 18,985,517.22 | | Sanitor Works | 39,000.00 | |
| Current Period | 2,017,273.16 | | GAS Cylinder | 6,071.00 | |
| Government Grant | | - | Kitchen Equipment | 499,943.00 | |
| Grant for Toilet | 12,423.83 | | Building WIP | 567,753.00 | |
| Less: Depreciation | 12,423.83 | | Water Pump | 48,600.00 | |
| Current Liabilities and Provision | | | Fixed Assets on Grant | | 397,000.00 |
| Sundry Creditors | | (24,210.00) | Sanitory Building | 397,000.00 | |
| | | | DEAD STOCK | | 1,764,330.00 |
| | | | Cutting Table Steel | 52,000.00 | |
| | | | Fire Cylinder | 18,600.00 | |
| | | | Furniture | 1,209,880.00 | |
| | | | Gas Bhatti | 54,000.00 | |
| | | | Gas Burner | 169,950.00 | |
| | | | Gas Oven | 50,000.00 | |
| | | | Green Board | 11,100.00 | |
| | | | Idli Steamer | 15,000.00 | |
| | | | Kitchen Table | 121,300.00 | |
| | | | Water Cooler | 62,500.00 | |
| | | | Receivable for 2013-2014 | | |
| | | | Scholarship | - | |
| | | | Branch and Divison | | 18,647,115.00 |
| | | | Regal Education Society | 18,630,115.00 | |
| | | | Regal Public School | 17,000.00 | |
| | | | CASH AND BANK BALANCES | | 55,190.38 |
| | | | Cash | 1,614.65 | |
| | | | Bank of India 149 | 15,864.66 | |
| | | | Bank of India 4889 | 37,711.07 | |
| | | 23,855,718.38 | | | 23,855,718.38 |

EXAMINED AND FOUND CORRECT
 FOR MADAN M DESAI
 CHARTERED ACCOUNTANTS
 FRN 130113W

Madan M Desai



CA Madan M Desai
 (PARTNER M. NO. 118266)

PLACE: CHIPLUN
 DATE : 30/09/2019

Shilpa
 Principal

REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN
 RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH ,2019

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|----------------------------|---------------------|---------------------------------|---------------------|
| To Opening Balances | | By Affiliation fees | |
| Cash | 399,188.50 | Mumbai University Exam Fees | 444,192.00 |
| Bank of India 149 | 59,342.14 | | |
| Bank of India 4889 | 1,993.25 | | |
| | | By Salary | |
| To Bank Interest | 11,515.00 | Teaching Staff Salary | 1,355,551.00 |
| To Tuition Fees | 2,748,900.00 | Non Teaching Staff Salary | 494,499.00 |
| To Scholarship Received | 4,110,280.00 | By Advertisement | 280,707.00 |
| To Form Fees | 125,500.00 | By Bank Charges | 900.51 |
| | | By Office Expenses | 131,821.00 |
| | | By Food Festival Expenses | 250,576.00 |
| To NSS Grant | 81,600.00 | By Electricity Expenses | |
| | | By Gas Consumption | 16,770.00 |
| | | By Programme Expenses | 185,208.00 |
| | | By Postage and Courier | 2,334.00 |
| | | By Practical Expenses | 525,671.00 |
| | | By Printing and stationary | 302,267.00 |
| | | By Website Charges | 13,000.00 |
| | | By Repairs and Maintenance | 318,040.00 |
| | | By Accomodation Exps | 17,856.00 |
| | | By Freight | 2,245.00 |
| | | By Travelling and Conveyance | 172,007.00 |
| | | By Telephone Expenses | 41,060.00 |
| | | By Salary Paid Old | 1,252,500.00 |
| | | By Sundry Creditors | 24,210.00 |
| | | By Building | 567,753.00 |
| | | By Books | 61,533.00 |
| | | By Regal Education Society | 800,000.00 |
| | | By Science Equipment & Material | 222,428.00 |
| | | By Closing Balances | |
| | | Cash | 1,614.65 |
| | | Bank of India 149 | 15,864.66 |
| | | Bank of India 4889 | 37,711.07 |
| | 7,538,318.89 | | 7,538,318.89 |

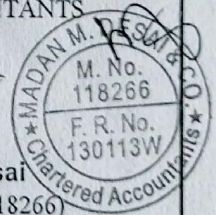
PLACE: CHIPLUN

DATE : 30/09/2019

EXAMINED AND FOUND CORRECT
 FOR MADAN M DESAI AND CO
 CHARTERED ACCOUNTANTS

FRN 130113W

Madan M Desai
 CA Madan M Desai
 (PARTNER M. NO. 118266)



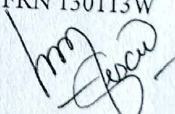
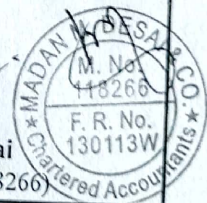
Principal
 Principal

Regal College of Hotel Management & Tourism
 At Kondne, Tal. Chiplun 415628


REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN
 INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH ,2019

| PARTICULARS | AMOUNT | PARTICULARS | AMOUNT |
|---|---------------------|--|---------------------|
| To <u>Expenses on Properties</u> | | By <u>Income from Students & Scholarship</u> | |
| Expenses on Properties | - | Tuition Fees | 2,748,900.00 |
| | - | Scholarship Received | 4,110,280.00 |
| To <u>Expenses on object of Trust</u> | | Form Fees | 125,500.00 |
| Mumbai University Exam Fees | 444,192.00 | NSS Grant | 81,600.00 |
| Teaching Staff Salary | 1,355,551.00 | | 7,066,280.00 |
| Food Festival Expenses | 250,576.00 | By <u>Income from Bank</u> | |
| Science Equipment & Material | 222,428.00 | Bank Interest | 11,515.00 |
| Gas Consumption | 16,770.00 | | 11,515.00 |
| Programme Expenses | 185,208.00 | | |
| Practical Expenses | 525,671.00 | | |
| Printing and stationary | 302,267.00 | | |
| Books | 61,533.00 | | |
| | 3,364,196.00 | | |
| To <u>Establishment & Office Expenses</u> | | | |
| Advertisement | 280,707.00 | | |
| Non Teaching Staff Salary | 494,499.00 | | |
| Bank Charges | 900.51 | | |
| Office Expenses | 131,821.00 | | |
| Postage and Courier | 2,334.00 | | |
| Website Charges | 13,000.00 | | |
| Repairs and Maintenance | 318,040.00 | | |
| Accomodation Exps | 17,856.00 | | |
| Freight | 2,245.00 | | |
| Travelling and Conveyance | 172,007.00 | | |
| Telephone Expenses | 41,060.00 | | |
| | 1,474,469.51 | | |
| To Depreciation | 221,856.33 | | |
| To Excess of Income over Expenditure | 2,017,273.16 | | |
| | 7,077,795.00 | | |
| | | | 7,077,795.00 |

EXAMINED AND FOUND CORRECT
 FOR MADAN M DESAI AND CO
 CHARTERED ACCOUNTANTS
 FRN 130113W



 CA Madan M Desai
 (PARTNER M. NO. 118266)

PLACE: CHIPLUN
 DATE : 30/09/2019


 Principal
 Regal College of Hotel Management & Tourism
 At Kondehe, Tal. Chiplun 415628

REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM, CHIPLUN
Depreciation Schedule 2018-19

| Sr No | Name of Item | Rate | Op Cost | Addition | | Deletion | Total | Openind Depreciati | Depreciation | | Total Depreciati | Closing WDV | |
|-------|-------------------|------|---------|------------|------------|----------|--------|-----------------------|--------------|------------|---------------------|----------------|---------|
| | | | | 30/09/2018 | 01/10/2018 | | | | 30/09/2018 | 01/10/2018 | | | |
| 1 | Crockery and Ute | 100% | 124160 | 0 | 0 | 0 | 124160 | 124160 | 0 | 0 | 124160 | 0 | |
| 2 | Books | 10% | 449870 | 0 | 0 | 0 | 449870 | 153798 | 29607 | 0 | 183405 | 266465 | |
| 3 | Computer | 10% | 768900 | 0 | 0 | 0 | 768900 | 648151 | 12075 | 0 | 660226 | 108674 | |
| 4 | Invertor and Batt | 10% | 58250 | 0 | 0 | 0 | 58250 | 18327 | 3992 | 0 | 22319 | 35931 | |
| 5 | Telephone Instru | 10% | 44800 | 0 | 0 | 0 | 44800 | 22096 | 2270 | 0 | 24367 | 20433 | |
| 6 | Electric Fittings | 10% | 215536 | 0 | 0 | 0 | 215536 | 57501 | 15804 | 0 | 73304 | 142232 | |
| 7 | Refrigerator | 10% | 59100 | 0 | 0 | 0 | 59100 | 33364 | 2574 | 0 | 35937 | 23163 | |
| 8 | Machinery | 10% | 110100 | 0 | 0 | 0 | 110100 | 58456 | 5164 | 0 | 63621 | 46479 | |
| 9 | Sanitor Works | 100% | 39000 | 0 | 0 | 0 | 39000 | 39000 | 0 | 0 | 39000 | 0 | |
| 10 | GAS Cylinder | 10% | 6071 | 0 | 0 | 0 | 6071 | 2088 | 398 | 0 | 2486 | 3585 | |
| 11 | Kitchen Equipme | 10% | 499943 | 0 | 0 | 0 | 499943 | 181571 | 31837 | 0 | 213408 | 286535 | |
| 12 | Building WIP | 0% | 0 | 567753 | 0 | 0 | 567753 | 0 | 0 | 0 | 0 | 567753 | |
| 13 | Water Pump | 10% | 48600 | 0 | 0 | 0 | 48600 | 22355 | 2624 | 0 | 24980 | 23620 | |
| | | | | 2424330 | 567753 | 0 | 0 | 2992083 | 1360866 | 106346 | 0 | 1467213 | 1524870 |

Depreciation Schedule 2018-19 (Dead Stock)

| Sr No | Name of Item | Rate | Op Cost | Addition | | Deletion | Total | Openind Depreciati | Depreciation | | Total Depreciati | Closing WDV | |
|-------|--------------|------|---------|------------|------------|----------|---------|-----------------------|--------------|------------|---------------------|----------------|--------|
| | | | | 30/09/2018 | 01/10/2018 | | | | 30/09/2018 | 01/10/2018 | | | |
| 1 | Dead Stock | 10% | 1764330 | 0 | 0 | 0 | 1764330 | 719417 | 104491 | 0 | 823908 | 940422 | |
| | | | | 1764330 | 0 | 0 | 0 | 1764330 | 719417 | 104491 | 0 | 823908 | 940422 |

Depreciation Schedule 2018-19 (Grantable Assests)

| Sr No | Name of Item | Rate | Op Cost | Addition | | Deletion | Total | Openind Depreciati | Depreciation | | Total Depreciati | Closing WDV | |
|-----------------|-------------------|------|---------|------------|------------|----------|--------|-----------------------|--------------|------------|---------------------|----------------|---------|
| | | | | 30/09/2018 | 01/10/2018 | | | | 30/09/2018 | 01/10/2018 | | | |
| 1 | Sanitary Building | 10% | 397000 | 0 | 0 | 0 | 397000 | 162575 | 23442 | 0 | 186018 | 210982 | |
| | | | | 397000 | 0 | 0 | 0 | 397000 | 162575 | 23442 | 0 | 186018 | 210982 |
| Total of Assets | | | | 4585660 | 567753 | 0 | 0 | 5153413 | 2242858 | 234280 | 0 | 2477139 | 2676274 |

Total Depreciation for the year

234280.16

Transferred to Income and Expenditure Account

221856.33

Transferred to Grant

12423.83

Total

234280

[Signature]
Principal

Regal College of Hotel Management & Tourism
At Kondhe, Tal. Chiplun 415628



Regal Education Society's
Regal College Of Hotel Management & Tourism

(Affiliated to University of Mumbai)

A/P – Kondhe, Guhagar Road , Tal. Chiplun, Dist. Ratnagiri, 415628. Mob:8329104876
Email : regalcollegechiplun@gmail.com Website: www.regalcollege.in

Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years:

Year 2019-20

| Head of expenditure (for ex. capital expenditure) | Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) | Amount (INR in Lakhs) |
|---|---|-----------------------|
| Capital Expenditure | NIL | 0.00 |
| | | |
| | | |
| | Total | 0.00 |

Total Expenditure

20.00

% to Total Expenses

0.00%




Principal
Regal College of Hotel Management & Tourism
At Kondhe, Tal. Chiplun 415628

REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN
BALANCE SHEET AS ON 31ST MARCH,2020

| LIABILITIES | AMOUNT | AMOUNT | ASSETS | AMOUNT | AMOUNT |
|--|---------------|----------------------|-------------------------------|---------------|----------------------|
| | | | FIXED ASSETS | | 2,424,330.00 |
| Depreciation Fund | | 2,687,990.15 | Crockery and Utensils | 124,160.00 | |
| Opening Balance | 2,477,138.00 | | Books | 449,870.00 | |
| Add: Addition | 210,852.15 | | Computer | 768,900.00 | |
| Government Grant | | 400,000.00 | Invertor and Battery | 58,250.00 | |
| Opening Balance | 400,000.00 | | Telephone Instrument | 44,800.00 | |
| Add: Addition | - | | Electric Fittings | 215,536.00 | |
| Less :Refund | 0.00 | | Refrigerator | 59,100.00 | |
| INCOME & EXPENDITURE A/C | | 21,157,442.16 | Machinery | 110,100.00 | |
| Opening Balance | 21,002,790.38 | | Sanitor Works | 39,000.00 | |
| Current Period | 154,651.78 | | GAS Cylinder | 6,071.00 | |
| Government Grant | | - | Kitchen Equipment | 499,943.00 | |
| Grant for Toilet | - | | Water Pump | 48,600.00 | |
| Less: Depreciation | - | | Fixed Assets on Grant | | 397,000.00 |
| Current Liabilities and Provision | | - | Sanitory Building | 397,000.00 | |
| Expenses Payable | | - | DEAD STOCK | | 1,764,330.00 |
| | | | Cutting Table Steel | 52,000.00 | |
| | | | Fire Cylinder | 18,600.00 | |
| | | | Furniture | 1,209,880.00 | |
| | | | Gas Bhatti | 54,000.00 | |
| | | | Gas Burner | 169,950.00 | |
| | | | Gas Oven | 50,000.00 | |
| | | | Green Board | 11,100.00 | |
| | | | Idli Steamer | 15,000.00 | |
| | | | Kitchen Table | 121,300.00 | |
| | | | Water Cooler | 62,500.00 | |
| | | | | | 567,753.00 |
| | | | Building WIP | 567,753.00 | |
| | | | Branch and Divison | | 19,072,115.00 |
| | | | Regal Education Society | 18,930,115.00 | |
| | | | Regal College Mahad | 125,000.00 | |
| | | | Regal Public School | 17,000.00 | |
| | | | CASH AND BANK BALANCES | | 19,904.31 |
| | | | Cash | 4,187.65 | |
| | | | Bank of India 149 | 8,582.31 | |
| | | | Bank of India 4889 | 7,134.35 | |
| | | 24,245,432.31 | | | 24,245,432.31 |

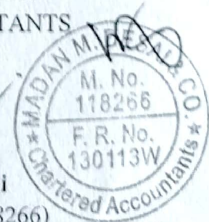
EXAMINED AND FOUND CORRECT
FOR MADAN M DESAI
CHARTERED ACCOUNTANTS

FRN 130113W

(Signature)

CA Madan M Desai

(PARTNER M. NO. 118266)



PLACE: CHIPLUN
DATE : 30/09/2020

(Signature)
Principal

Regal College of Hotel Management & Tourism
At Kondhe, Tal. Chiplun-415626

REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN
 RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH ,2020

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-------------------------------|---------------------|-------------------------------------|---------------------|
| <u>To Opening Balances</u> | | <u>By Affiliation fees</u> | |
| Cash | 1,614.65 | Mumbai University Exam Fees | - |
| Bank of India 149 | 15,864.66 | Mumbai University Fees | 270,710.00 |
| Bank of India 4889 | 37,711.07 | YCMOU Fees | |
| | | New Study Centre | - |
| | | KKSU | 108,000.00 |
| | | <u>By Salary</u> | - |
| To Bank Interest | 5,682.00 | Teaching Staff Salary | 1,937,053.00 |
| To Tuition Fees | 3,131,802.26 | Non Teaching Staff Salary | - |
| To Scholarship Received | 1,050,250.00 | <u>By Advertisement</u> | 193,236.00 |
| To Form Fees | 115,000.00 | <u>By Bank Charges</u> | 2,206.33 |
| To Donation Received | | <u>By Uniform Expenses</u> | 42,186.00 |
| To Advances | | <u>By Office Expenses</u> | |
| To Grant for Equipment | - | <u>By Food Festival Expenses</u> | 337,831.00 |
| To NSS Grant | - | <u>By Electricity Expenses</u> | - |
| To NSS Fee Received | | <u>By Entertainment Expenses</u> | |
| To Salary Payble | | <u>By Miscellaneous Expenses</u> | 77,453.00 |
| To Regal Education Society | - | <u>By Gas Consumption</u> | 13,079.00 |
| To Scholarship Received 16-17 | - | <u>By Programme Expenses</u> | 130,759.00 |
| To Creditors | 24,210.00 | <u>By Postage and Courier</u> | 6,406.00 |
| | | <u>By Practical Expenses</u> | 183,852.00 |
| | | <u>By Printing and stationary</u> | 160,219.00 |
| | | <u>By Uniform Expenses</u> | |
| | | <u>By Repairs and Maintenance</u> | 220,188.00 |
| | | <u>By Accomodation Exps</u> | 6,770.00 |
| | | <u>By Freight</u> | 430.00 |
| | | <u>By Travelling and Conveyance</u> | 79,891.00 |
| | | <u>By Telephone Expenses</u> | |
| | | <u>By Deadstock</u> | |
| | | <u>By Salary Paid Old</u> | |
| | | <u>By Computer</u> | |
| | | <u>By Electric Fittings</u> | |
| | | <u>By Books</u> | 166,961.00 |
| | | <u>By Kitchen Equipment</u> | |
| | | <u>By Regal Education Society</u> | 300,000.00 |
| | | <u>By Invertor & Battery</u> | |
| | | <u>By Regal College Mahad</u> | 125,000.00 |
| | | <u>By Closing Balances</u> | |
| | | Cash | 4,187.65 |
| | | Bank of India 149 | 8,582.31 |
| | | Bank of India 4889 | 7,134.35 |
| | 4,382,134.64 | | 4,382,134.64 |

PLACE: CHIPLUN

DATE : 30/09/2020

EXAMINED AND FOUND CORRECT
 FOR MADAN M DESAI AND CO
 CHARTERED ACCOUNTANTS
 FRN 130113W

Madan M Desai
 CA Madan M Desai
 (PARTNER M. NO. 118266)



Principle
 Principal

Regal College of Hotel Management & Tourism
 At Kondhe, Tal. Chiplun & 415625

REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN
 INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH ,2020

| PARTICULARS | AMOUNT | PARTICULARS | AMOUNT |
|---|--------------|--|--------------|
| To Expenses on Properties | | By Income from Students & Scholarship | |
| Electricity Expenses | - | Tuition Fees | 3,131,802.26 |
| | | Scholarship Received | 1,050,250.00 |
| | | Form Fees | 115,000.00 |
| | | | 4,297,052.26 |
| To Expenses on object of Trust | | | |
| Mumbai University Fees | 270,710.00 | | |
| KKSU | 108,000.00 | | |
| Teaching Staff Salary | 1,937,053.00 | By Income from Bank | |
| Uniform Expenses | 42,186.00 | Bank Interest | 5,682.00 |
| Books | 166,961.00 | | 5,682.00 |
| Programme Expenses | 130,759.00 | | |
| Food Festival Expenses | 337,831.00 | | |
| Postage and Courier | 6,406.00 | | |
| Practical Expenses | 183,852.00 | | |
| Printing and stationary | 160,219.00 | | |
| Accomodation Exps | 6,770.00 | | |
| | 3,350,747.00 | | |
| To Establishment & Office Expenses | | | |
| Non Teaching Staff Salary | - | | |
| Advertisement | 193,236.00 | | |
| Bank Charges | 2,206.33 | | |
| Miscellaneous Expenses | 77,453.00 | | |
| Gas Consumption | 13,079.00 | | |
| Repairs and Maintenance | 220,188.00 | | |
| Freight | 430.00 | | |
| Travelling and Conveyance | 79,891.00 | | |
| | 586,483.33 | | |
| To Depreciation | 210,852.15 | | |
| To Excess of Income over Expenditure | 154,651.78 | | |
| | 4,302,734.26 | | 4,302,734.26 |

EXAMINED AND FOUND CORRECT
 FOR MADAN M DESAI AND CO
 CHARTERED ACCOUNTANTS
 FRN 130113W

FRN 130113W

CA Madan M Desai
 (PARTNER M. NO. 118266)



PLACE: CHIPLUN
 DATE : 30/09/2020

Shirke
 ✓ Principal

Regal College of Hotel Management & Tourism
 At Kondhe, Tal. Chiplun, Dist. Solapur-415628

REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM, CHIPLUN
Depreciation Schedule 2019-20

| Sr No | Name of It | Rate | Op Cost | Addition | | Deletion | Total | Openind Depreciati | Depreciation | | Total Depreciati | Closing WDV |
|----------------|---------------|------|---------|------------|------------|----------|----------------|-----------------------|--------------|------------|---------------------|----------------|
| | | | | 30/09/2019 | 01/10/2019 | | | | 30/09/2019 | 01/10/2019 | | |
| 1 | Crockery ai | 100% | 124160 | 0 | 0 | 0 | 124160 | 124160 | 0 | 0 | 124160 | 0 |
| 2 | Books | 10% | 449870 | 0 | 0 | 0 | 449870 | 183405 | 26647 | 0 | 210051 | 239819 |
| 3 | Computer | 10% | 768900 | 0 | 0 | 0 | 768900 | 660226 | 10867 | 0 | 671093 | 97807 |
| 4 | Invertor an | 10% | 58250 | 0 | 0 | 0 | 58250 | 22319 | 3593 | 0 | 25912 | 32338 |
| 5 | Telephone | 10% | 44800 | 0 | 0 | 0 | 44800 | 24367 | 2043 | 0 | 26410 | 18390 |
| 6 | Electric Fitt | 10% | 215536 | 0 | 0 | 0 | 215536 | 73304 | 14223 | 0 | 87528 | 128008 |
| 7 | Refrigeratc | 10% | 59100 | 0 | 0 | 0 | 59100 | 35937 | 2316 | 0 | 38253 | 20847 |
| 8 | Machinery | 10% | 110100 | 0 | 0 | 0 | 110100 | 63621 | 4648 | 0 | 68269 | 41831 |
| 9 | Sanitor Wc | 100% | 39000 | 0 | 0 | 0 | 39000 | 39000 | 0 | 0 | 39000 | 0 |
| 10 | GAS Cylind | 10% | 6071 | 0 | 0 | 0 | 6071 | 2486 | 358 | 0 | 2845 | 3226 |
| 11 | Kitchen Eq | 10% | 499943 | 0 | 0 | 0 | 499943 | 213408 | 28654 | 0 | 242061 | 257882 |
| 12 | Building W | 0% | 567753 | 0 | 0 | 0 | 567753 | 0 | 0 | 0 | 0 | 567753 |
| 13 | Water Pur | 10% | 48600 | 0 | 0 | 0 | 48600 | 24980 | 2362 | 0 | 27342 | 21258 |
| 2992083 | | | | 0 | 0 | 0 | 2992083 | 1467213 | 95712 | 0 | 1562924 | 1429159 |

Depreciation Schedule 2019-20 (Dead Stock)

| Sr No | Name of It | Rate | Op Cost | Addition | | Deletion | Total | Openind Depreciati | Depreciation | | Total Depreciati | Closing WDV |
|----------------|------------|------|---------|------------|------------|----------|----------------|-----------------------|--------------|------------|---------------------|----------------|
| | | | | 30/09/2019 | 01/10/2019 | | | | 30/09/2019 | 01/10/2019 | | |
| 1 | Dead Stock | 10% | 1764330 | 0 | 0 | 0 | 1764330 | 823908 | 94042 | 0 | 917950 | 846380 |
| 1764330 | | | | 0 | 0 | 0 | 1764330 | 823908 | 94042 | 0 | 917950 | 846380 |

Depreciation Schedule - 2019-20 (Grantable Assests)

| Sr No | Name of It | Rate | Op Cost | Addition | | Deletion | Total | Openind Depreciati | Depreciation | | Total Depreciati | Closing WDV |
|------------------------|-------------|------|---------|----------------|------------|----------|----------------|-----------------------|---------------|------------|---------------------|----------------|
| | | | | 30/09/2019 | 01/10/2019 | | | | 30/09/2019 | 01/10/2019 | | |
| 1 | Sanitary Bl | 10% | 397000 | 0 | 0 | 0 | 397000 | 186018 | 21098 | 0 | 207116 | 189884 |
| 397000 | | | | 0 | 0 | 0 | 397000 | 186018 | 21098 | 0 | 207116 | 189884 |
| Total of Assets | | | | 5153413 | 0 | 0 | 5153413 | 2477139 | 210852 | 0 | 2687991 | 2465422 |

Total Depreciation for the year 210852.15
 Transferred to Income and Expenditure Account 210852.15
 Transferred to Grant 0.00
 Total 210852

Shilpa
Principal

Regal College of Hotel Management & Tourism
At Kondhe, Tal. Chiplun 415628



Regal Education Society's

Regal College Of Hotel Management & Tourism

(Affiliated to University of Mumbai)

A/P – Kondhe, Guhagar Road , Tal. Chiplun, Dist. Ratnagiri, 415628. Mob:8329104876

Email : regalcollegechiplun@gmail.com Website: www.regalcollege.in

Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years:

Year 2020-21

| Head of expenditure (for ex. capital expenditure) | Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) | Amount (INR in Lakhs) |
|---|---|-----------------------|
| Expenses on Properties | Gardening Exps | 0.14 |
| | | |
| | | |
| | Total | 0.14 |

Total Expenditure

11.50

% to Total Expenses

1.20%




Principal
Regal College of Hotel Management & Tourism
At Kondhe, Tal. Chiplun 415628

REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN
 BALANCE SHEET AS ON 31ST MARCH,2021

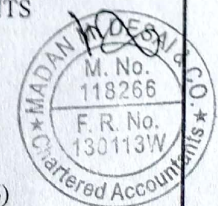
| LIABILITIES | AMOUNT | AMOUNT | ASSETS | AMOUNT | AMOUNT |
|--|---------------|----------------------|-------------------------------|---------------|----------------------|
| | | | FIXED ASSETS | | 2,424,330.00 |
| Depreciation Fund | | 2,877,757.08 | Crockery and Utensils | 124,160.00 | |
| Opening Balance | 2,687,990.15 | | Books | 449,870.00 | |
| Add: Addition | 189,766.93 | | Computer | 768,900.00 | |
| Government Grant | | 400,000.00 | Invertor and Battery | 58,250.00 | |
| Opening Balance | 400,000.00 | | Telephone Instrument | 44,800.00 | |
| Add: Addition | - | | Electric Fittings | 215,536.00 | |
| Less :Refund | 0.00 | | Refrigerator | 59,100.00 | |
| INCOME & EXPENDITURE A/C | | 21,332,744.24 | Machinery | 110,100.00 | |
| Opening Balance | 21,157,442.16 | | Sanitor Works | 39,000.00 | |
| Current Period | 175,302.08 | | GAS Cylinder | 6,071.00 | |
| | | | Kitchen Equipment | 499,943.00 | |
| | | | Water Pump | 48,600.00 | |
| | | | Fixed Assets on Grant | | 397,000.00 |
| Current Liabilities and Provision | | | Sanitoary Building | 397,000.00 | |
| Sundry Creditors | | (110,882.00) | Building | | 567,753.00 |
| | | | Building WIP | 567,753.00 | |
| | | | DEAD STOCK | | 1,764,330.00 |
| | | | Cutting Table Steel | 52,000.00 | |
| | | | Fire Cylinder | 18,600.00 | |
| | | | Furniture | 1,209,880.00 | |
| | | | Gas Bhatti | 54,000.00 | |
| | | | Gas Burner | 169,950.00 | |
| | | | Gas Oven | 50,000.00 | |
| | | | Green Board | 11,100.00 | |
| | | | Idli Steamer | 15,000.00 | |
| | | | Kitchen Table | 121,300.00 | |
| | | | Water Cooler | 62,500.00 | |
| | | | Branch and Divison | | 19,177,115.00 |
| | | | Regal college of Kalyan | 160,000.00 | |
| | | | Regal College of Mahad | 175,000.00 | |
| | | | Regal College | 18,630,115.00 | |
| | | | Regal Education Society | 195,000.00 | |
| | | | Regal Public School | 17,000.00 | |
| | | | | - | |
| | | | CASH AND BANK BALANCES | | 169,091.32 |
| | | | Cash | 51,774.65 | |
| | | | Bank of India 149 | 113,347.44 | |
| | | | Bank of India 4889 | 3,969.23 | |
| | | 24,499,619.32 | | | 24,499,619.32 |

0.00

EXAMINED AND FOUND CORRECT
 FOR MADAN M DESAI
 CHARTERED ACCOUNTANTS
 FRN 130113W

Madan M Desai

CA Madan M Desai
 (PARTNER M. NO. 118266)



PLACE: CHIPLUN
 DATE: 10/01/2021

Principal
Principal
 Regal College of Hotel Management & Tourism
 At Korche, Tal. Chiplun 41502

REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH ,2021

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|----------------------------|---------------------|-------------------------------------|---------------------|
| <u>To Opening Balances</u> | | By Affiliation fees | |
| Cash | 4,187.65 | Mumbai University Exam Fees | 186,620.00 |
| Bank of India 149 | 8,582.31 | | |
| Bank of India 4889 | 7,134.35 | | |
| | | By Salary | |
| To Bank Interest | 2,212.00 | Teaching Staff Salary | 791,448.00 |
| To Tuition Fees | 1,673,403.00 | Non Teaching Staff Salary | 311,187.00 |
| To Scholarship Received | 850,470.00 | By Advertisement | 105,756.00 |
| To Form Fees | 91,500.00 | By Bank Charges | 1,141.99 |
| | | By Vehicle Repairs | 50,000.00 |
| To Regal Chiplun | 105,000.00 | By Office Expenses | 4,253.00 |
| | | By Website charges | 16,000.00 |
| | - | By Regal Kalyan | 160,000.00 |
| | | By Regal Mahad | 50,000.00 |
| | | By Miscellaneous Expenses | 77,920.00 |
| | - | By Gas Consumption | 5,460.00 |
| | | By Programme Expenses | 100,080.00 |
| | | By Postage and Courier | 2,642.00 |
| | | By Practical Expenses | 66,598.00 |
| | | By Printing and stationary | 238,265.00 |
| | | By Uniform Expenses | 140,750.00 |
| | | By Repairs and Maintenance | 57,655.00 |
| | | By Accomodation Exps | 3,240.00 |
| | | By Freight | 11,000.00 |
| | | By Travelling and Conveyance | 43,026.00 |
| | | By Telephone Expenses | 25,672.00 |
| | | By Gardening | 13,802.00 |
| | | By Creditors Payment | 110,882.00 |
| | | By Regal Public School | |
| | | By Closing Balances | |
| | | Cash | 51,774.65 |
| | | Bank of India 149 | 113,347.44 |
| | | Bank of India 4889 | 3,969.23 |
| | 2,742,489.31 | | 2,742,489.31 |

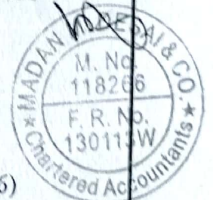
PLACE: CHIPLUN

DATE : 10/01/2021

EXAMINED AND FOUND CORRECT
FOR MADAN M DESAI AND CO
CHARTERED ACCOUNTANTS

FRN 130113W

Madan M Desai
CA Madan M Desai
(PARTNER M. NO. 118266)



Principal
Principal

Regal College of Hotel Management & Tourism
At Kondhe, Tal. Chiplun 415628

| REGAL EDUCATION SOCIETY'S | | | |
|--|---------------------|--|---------------------|
| REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN | | | |
| INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH ,2021 | | | |
| PARTICULARS | AMOUNT | PARTICULARS | AMOUNT |
| To <u>Expenses on Properties</u> | | By <u>Income from Students & Scholarship</u> | |
| | | Tuition Fees | 1,673,403.00 |
| | | Scholarship Received | 850,470.00 |
| | | Form Fees | 91,500.00 |
| | | Regal Chiplun | - |
| | | | - |
| | | | 2,615,373.00 |
| To <u>Expenses on object of Trust</u> | | By <u>Income from Bank</u> | |
| Mumbai University Exam Fees | 186,620.00 | Bank Interest | 2,212.00 |
| Mumbai University Fees | - | | 2,212.00 |
| - | - | | |
| - | - | | |
| - | - | | |
| Teaching Staff Salary | 791,448.00 | | |
| Programme Expenses | 100,080.00 | | |
| Practical Expenses | 66,598.00 | | |
| Printing and stationary | 238,265.00 | | |
| Uniform Expenses | 140,750.00 | | |
| Accommodation Exps | 3,240.00 | | |
| | 1,527,001.00 | | |
| To <u>Establishment & Office Expenses</u> | | | |
| Non Teaching Staff Salary | 311,187.00 | | |
| Advertisement | 105,756.00 | | |
| Bank Charges | 1,141.99 | | |
| Vehicle Repairs <i>Recd</i> | 50,000.00 | | |
| Office Expenses | 4,253.00 | | |
| Website charges | 16,000.00 | | |
| Miscellaneous Expenses | 77,920.00 | | |
| Gas Consumption | 5,460.00 | | |
| Postage and Courier | 2,642.00 | | |
| Repairs and Maintenance | 57,655.00 | | |
| Freight | 11,000.00 | | |
| Travelling and Conveyance | 43,026.00 | | |
| Telephone Expenses | 25,672.00 | | |
| Gardening | 13,802.00 | | |
| | 725,514.99 | | |
| To Depreciation | 189,766.93 | | |
| To Excess of Income over Expenditure | 175,302.08 | | |
| | 2,617,585.00 | | 2,617,585.00 |

EXAMINED AND FOUND CORRECT
FOR MADAN M DESAI AND CO
CHARTERED ACCOUNTANTS

FRN 130113W-

CA Madan M Desai
(PARTNER M. NO. 118266)



PLACE: CHIPLUN
DATE : 10/01/2021

Shide
Principal

Regal College of Hotel Management & Tourism
At Kondhe, Tal: Chiplun # 15628

REGAL EDUCATION SOCIETY'S

REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN

Depreciation Schedule 2020-21

| Sr No | Name of It | Rate | Op Cost | Addition | | Deletion | Total | Openind | Depreciation | | Total | Closing | |
|-------|---------------|------|---------|------------|------------|----------|--------|---------|--------------|------------|--------|---------|------------|
| | | | | 30/09/2020 | 01/10/2020 | | | | Depreciati | 30/09/2020 | | | 01/10/2020 |
| 1 | Crockery ar | 100% | 124160 | 0 | 0 | 0 | 124160 | 124160 | 0 | 0 | 124160 | 0 | |
| 2 | Books | 10% | 449870 | 0 | 0 | 0 | 449870 | 210051 | 23982 | 0 | 234033 | 215837 | |
| 3 | Computer | 10% | 768900 | 0 | 0 | 0 | 768900 | 671093 | 9781 | 0 | 680874 | 88026 | |
| 4 | Invertor an | 10% | 58250 | 0 | 0 | 0 | 58250 | 25912 | 3234 | 0 | 29146 | 29104 | |
| 5 | Telephone | 10% | 44800 | 0 | 0 | 0 | 44800 | 26410 | 1839 | 0 | 28249 | 16551 | |
| 6 | Electric Fitt | 10% | 215536 | 0 | 0 | 0 | 215536 | 87528 | 12801 | 0 | 100328 | 115208 | |
| 7 | Refrigeratc | 10% | 59100 | 0 | 0 | 0 | 59100 | 38253 | 2085 | 0 | 40338 | 18762 | |
| 8 | Machinery | 10% | 110100 | 0 | 0 | 0 | 110100 | 68269 | 4183 | 0 | 72452 | 37648 | |
| 9 | Sanitor Wc | 100% | 39000 | 0 | 0 | 0 | 39000 | 39000 | 0 | 0 | 39000 | 0 | |
| 10 | GAS Cylind | 10% | 6071 | 0 | 0 | 0 | 6071 | 2845 | 323 | 0 | 3167 | 2904 | |
| 11 | Kitchen Eq | 10% | 499943 | 0 | 0 | 0 | 499943 | 242061 | 25788 | 0 | 267850 | 232093 | |
| 12 | Water Purr | 10% | 48600 | 0 | 0 | 0 | 48600 | 27342 | 2126 | 0 | 29468 | 19132 | |
| | | | | 2424330 | 0 | 0 | 0 | 2424330 | 1562924 | 86141 | 0 | 1649065 | 775265 |

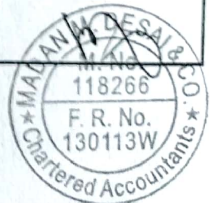
Depreciation Schedule 2020-21 (Dead Stock)

| Sr No | Name of It | Rate | Op Cost | Addition | | Deletion | Total | Openind | Depreciation | | Total | Closing | |
|-------|------------|------|---------|------------|------------|----------|---------|---------|--------------|------------|---------|---------|------------|
| | | | | 30/09/2020 | 01/10/2020 | | | | Depreciati | 30/09/2020 | | | 01/10/2020 |
| 1 | Dead Stock | 10% | 1764330 | 0 | 0 | 0 | 1764330 | 917950 | 84638 | 0 | 1002588 | 761742 | |
| | | | | 1764330 | 0 | 0 | 0 | 1764330 | 917950 | 84638 | 0 | 1002588 | 761742 |

Depreciation Schedule 2020-21 (Grantable Assests)

| Sr No | Name of It | Rate | Op Cost | Addition | | Deletion | Total | Openind | Depreciation | | Total | Closing | |
|-----------------|-------------|------|---------|------------|------------|----------|--------|---------|--------------|------------|--------|---------|------------|
| | | | | 30/09/2020 | 01/10/2020 | | | | Depreciati | 30/09/2020 | | | 01/10/2020 |
| 1 | Sanitary Bt | 10% | 397000 | 0 | 0 | 0 | 397000 | 207116 | 18988 | 0 | 226105 | 170895 | |
| | | | | 397000 | 0 | 0 | 0 | 397000 | 207116 | 18988 | 0 | 226105 | 170895 |
| Total of Assets | | | | 4585660 | 0 | 0 | 0 | 4585660 | 2687991 | 189767 | 0 | 2877758 | 1707902 |

Total Depreciation for the year 189766.93
 Transferred to Income and Expenditure Account 189766.93
 Transferred to Grant 0.00
 Total 189767



Shirke
 Principal
 Regal College of Hotel Management & Tourism
 At Kondhe, Tal. Chiplun, 415628

Regal Education Society's
Regal College Of Hotel Management & Tourism

(Affiliated to University of Mumbai)

A/P – Kondhe, Guhagar Road , Tal. Chiplun, Dist. Ratnagiri, 415628. Mob:8329104876

Email : regalcollegechiplun@gmail.com Website: www.regalcollege.in

Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years:

Year 2021-22

| Head of expenditure (for ex. capital expenditure) | Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) | Amount (INR in Lakhs) |
|---|---|-----------------------|
| Capital Expenditure | Computer | 0.30 |
| | | |
| | | |
| Total | | 0.30 |

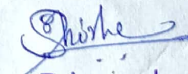
Total Expenditure

25.00

% to Total Expenses

1.20%




Principal

Regal College of Hotel Management & Tourism
At Kondhe, Tal. Chiplun 415628

REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN
 RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH ,2022

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|----------------------------|---------------------|---|---------------------|
| To Opening Balances | | By Affiliation fees | |
| Cash | 51,774.65 | Mumbai University Exam Fees | 274,328.00 |
| Bank of India 149 | 113,347.44 | | |
| Bank of India 4889 | 3,969.23 | | |
| | | By Salary | |
| To Bank Interest | 2,475.00 | Teaching Staff Salary | 1,313,018.00 |
| To Tuition Fees | 2,414,075.00 | Non Teaching Staff Salary | 80,973.00 |
| To Scholarship Received | 750,890.00 | By Advertisement | 157,010.00 |
| To Form Fees | 77,000.00 | By Bank Charges | 1,489.57 |
| | | By Office Expenses | 17,550.00 |
| | | By Gas Consumption | 10,984.00 |
| | | By Programme Expenses | 47,703.00 |
| To Remuneration received | 84,195.00 | By Postage and Courier | 256.00 |
| To Other receivable | 12,400.00 | By Practical Expenses | 118,207.00 |
| | | By Printing and stationary | 225,970.00 |
| | | By Repairs and Maintenance | 194,825.00 |
| | | By Travelling and Conveyance | 39,999.00 |
| | | By Repairs Building | 85,433.00 |
| | | By Computer | 30,000.00 |
| | | By Regal Education Society,Chiplun | 150,000.00 |
| | | By Regal Public School | 18,000.00 |
| | | By Closing Balances | |
| | | Cash | 558,945.65 |
| | | Bank of India 149 | 182,996.39 |
| | | Bank of India 4889 | 2,438.71 |
| | 3,510,126.32 | | 3,510,126.32 |

PLACE: CHIPLUN

DATE : 14/09/2022

EXAMINED AND FOUND CORRECT
 FOR MADAN M DESAI AND CO
 CHARTERED ACCOUNTANTS

FRN 130113W

CA Madan M Desai
 (PARTNER M. NO. 118266)



Principals
 Principal

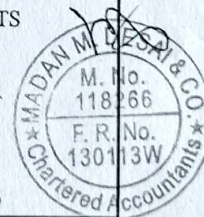
Regal College of Hotel Management & Tourism
 At Kundhe, Tal. Chiplun 415628

REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN
 INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH ,2022

| PARTICULARS | AMOUNT | PARTICULARS | AMOUNT |
|---|---------------------|--|---------------------|
| To Expenses on Properties | | By Income from Students & Scholarship | |
| Repairs RPS Lab | 85,433.00 | Tuition Fee | 2,414,075.00 |
| To Expenses on object of Trust | | Scholarship Received | 750,890.00 |
| Mumbai University Exam Fees | 261,928.00 | Form Fee | 77,000.00 |
| Mumbai University fee | - | Remuneration received | 84,195.00 |
| - | - | Regal Chiplun | 3,326,160.00 |
| - | - | Income from Bank | |
| - | - | Bank Interest | 2,475.00 |
| Teaching Staff Salary | 1,313,018.00 | | 2,475.00 |
| Program Expenses | 47,703.00 | | |
| Practical Expenses | 118,207.00 | | |
| Printing & Stationery | 225,970.00 | | |
| Uniform Expenses | - | | |
| Accomodation expenses | - | | |
| | 1,966,826.00 | | |
| To Establishment & Office Expenses | | | |
| Non-Teaching Staff Salary | 80,973.00 | | |
| Advertisement | 157,010.00 | | |
| Bank Charges | 1,489.57 | | |
| Office Expense | 17,550.00 | | |
| Gas Consumption | 10,984.00 | | |
| Postage and Courier | 256.00 | | |
| Repairs And Maintenance | <u>194,825.00</u> | | |
| Freight | - | | |
| Travelling and Conveyance | 39,999.00 | | |
| Telephone Expenses | - | | |
| Gardening Expenses | - | | |
| | 503,086.57 | | |
| To Depreciation | 172,290.24 | | |
| To Excess of Income over Expenditure | 600,999.19 | | |
| | 3,328,635.00 | | 3,328,635.00 |

EXAMINED AND FOUND CORRECT
 FOR MADAN M DESAI AND CO
 CHARTERED ACCOUNTANTS
 FRN 130113W

CA Madan M Desai
 (PARTNER M. NO. 118266)



PLACE: CHIPLUN
 DATE : 14/09/2022

Shilpa
 Principal
 Regal College of Hotel Management & Tourism
 At Kondhe, Tal. Chiplun 415628

| REGAL EDUCATION SOCIETY'S | | | | | | | | | | | | | |
|--|---------------|------|---------|------------|------------|----------|---------|---------|--------------|------------|---------|---------|------------|
| REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM, CHIPLUN | | | | | | | | | | | | | |
| Depreciation Schedule 2021-22 | | | | | | | | | | | | | |
| Sr No | Name of It | Rate | Op Cost | Addition | | Deletion | Total | Openind | Depreciation | | Total | Closing | |
| | | | | 30/09/2021 | 01/10/2021 | | | | Depreciat | 30/09/2021 | | | 01/10/2021 |
| 1 | Crockery ar | 100% | 124160 | 0 | 0 | 0 | 124160 | 124160 | 0 | 0 | 124160 | 0 | |
| 2 | Books | 10% | 449870 | 0 | 0 | 0 | 449870 | 234033 | 21584 | 0 | 255617 | 194253 | |
| 3 | Computer | 10% | 768900 | 0 | 30000 | 0 | 798900 | 680874 | 8803 | 1500 | 691177 | 107723 | |
| 4 | Invertor an | 10% | 58250 | 0 | 0 | 0 | 58250 | 29146 | 2910 | 0 | 32056 | 26194 | |
| 5 | Telephone | 10% | 44800 | 0 | 0 | 0 | 44800 | 28249 | 1655 | 0 | 29904 | 14896 | |
| 6 | Electric Fitt | 10% | 215536 | 0 | 0 | 0 | 215536 | 100328 | 11521 | 0 | 111849 | 103687 | |
| 7 | Refrigerato | 10% | 59100 | 0 | 0 | 0 | 59100 | 40338 | 1876 | 0 | 42214 | 16886 | |
| 8 | Machinery | 10% | 110100 | 0 | 0 | 0 | 110100 | 72452 | 3765 | 0 | 76216 | 33884 | |
| 9 | Sanitor Wo | 100% | 39000 | 0 | 0 | 0 | 39000 | 39000 | 0 | 0 | 39000 | 0 | |
| 10 | GAS Cylind | 10% | 6071 | 0 | 0 | 0 | 6071 | 3167 | 290 | 0 | 3458 | 2613 | |
| 11 | Kitchen Eq | 10% | 499943 | 0 | 0 | 0 | 499943 | 267850 | 23209 | 0 | 291059 | 208884 | |
| 12 | Water Pum | 10% | 48600 | 0 | 0 | 0 | 48600 | 29468 | 1913 | 0 | 31381 | 17219 | |
| | | | | 2424330 | 0 | 30000 | 0 | 2454330 | 1649065 | 77527 | 1500 | 1728091 | 726239 |
| Depreciation Schedule 2021-22 (Dead Stock) | | | | | | | | | | | | | |
| Sr No | Name of It | Rate | Op Cost | Addition | | Deletion | Total | Openind | Depreciation | | Total | Closing | |
| | | | | 30/09/2021 | 01/10/2021 | | | | Depreciat | 30/09/2021 | | | 01/10/2021 |
| 1 | Dead Stock | 10% | 1764330 | 0 | 0 | 0 | 1764330 | 1002588 | 76174 | 0 | 1078762 | 685568 | |
| | | | | 1764330 | 0 | 0 | 0 | 1764330 | 1002588 | 76174 | 0 | 1078762 | 685568 |
| Depreciation Schedule 2021-22 (Grantable Assests) | | | | | | | | | | | | | |
| Sr No | Name of It | Rate | Op Cost | Addition | | Deletion | Total | Openind | Depreciation | | Total | Closing | |
| | | | | 30/09/2021 | 01/10/2021 | | | | Depreciat | 30/09/2021 | | | 01/10/2021 |
| 1 | Sanitary Bu | 10% | 397000 | 0 | 0 | 0 | 397000 | 226105 | 17090 | 0 | 243194 | 153806 | |
| | | | | 397000 | 0 | 0 | 0 | 397000 | 226105 | 17090 | 0 | 243194 | 153806 |
| Total of Assets | | | | 4585660 | 0 | 30000 | 0 | 4615660 | 2877758 | 170790 | 1500 | 3050048 | 1565612 |
| Total Depreciation for the year | | | | | | | | | 172290.24 | | | | |
| Transferred to Income and Expenditure Account | | | | | | | | | 172290.24 | | | | |
| Transferred to Grant | | | | | | | | | 0.00 | | | | |
| Total | | | | | | | | | 172290 | | | | |



Shikha
Principal

Regal College of Hotel Management & Tourism
At Kondhe, Tal. Chiplun 415628

Regal Education Society's

Regal College Of Hotel Management & Tourism

(Affiliated to University of Mumbai)

A/P – Kondhe, Guhagar Road , Tal. Chiplun, Dist. Ratnagiri, 415628. Mob:8329104876

Email : regalcollegechiplun@gmail.com Website: www.regalcollege.in

Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years:

Year 2022-23

| Head of expenditure (for ex. capital expenditure) | Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) | Amount (INR in Lakhs) |
|---|---|-----------------------|
| Capital Expenditure | CCTV | 0.10 |
| | Chiars | 0.27 |
| | Tea Coffee Machine | 0.25 |
| | Furniture | 0.25 |
| | | |
| | Total | 0.87 |

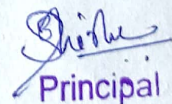
Total Expenditure

16.71

% to Total Expenses

5.19%




Principal

Regal College of Hotel Management & Tourism
At Kondhe, Tal. Chiplun 415628

REGAL EDUCATION SOCIETY'S
REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN
BALANCE SHEET AS ON 31ST MARCH, 2023

| LIABILITIES | AMOUNT | AMOUNT | ASSETS | AMOUNT | AMOUNT |
|--|---------------|----------------------|-------------------------------|---------------|----------------------|
| | | | FIXED ASSETS | | 2,489,180.00 |
| Depreciation Fund | | 3,214,043.53 | Crockery and Utensils | 124,160.00 | |
| Opening Balance | 3,050,047.32 | | Books | 449,870.00 | |
| Add: Addition | 163,996.21 | | Computer | 798,900.00 | |
| Government Grant | | | Invertor Battery and CCTV | 67,750.00 | |
| Opening Balance | 400,000.00 | 400,000.00 | Telephone Instrument | 44,800.00 | |
| | | | Electric Fittings | 215,536.00 | |
| | | | Refrigerator | 59,100.00 | |
| | | | Machinery | 110,100.00 | |
| | | | Sanitor Works | 39,000.00 | |
| | | | GAS Cylinder | 6,071.00 | |
| | | | Kitchen Equipment | 525,293.00 | |
| | | | Water Pump | 48,600.00 | |
| INCOME & EXPENDITURE A/C | | 22,816,696.83 | | | |
| Opening Balance | 21,933,743.43 | | Building WIP | 567,753.00 | 567,753.00 |
| Current Period | 882,953.40 | | | | |
| | | | Fixed Assets on Grant | | 397,000.00 |
| | | | Sanitary Building | 397,000.00 | |
| | | | | | |
| | | | DEAD STOCK | | 1,816,330.00 |
| Current Liabilities and Provision | | | Cutting Table Steel | 52,000.00 | |
| Expenses Payable | 110,882.00 | (110,882.00) | Fire Cylinder | 18,600.00 | |
| | | | Furniture | 1,261,880.00 | |
| | | | Gas Bhatti | 54,000.00 | |
| | | | Gas Burner | 169,950.00 | |
| | | | Gas Oven | 50,000.00 | |
| | | | Green Board | 11,100.00 | |
| | | | Idli Steamer | 15,000.00 | |
| | | | Kitchen Table | 121,300.00 | |
| | | | Water Cooler | 62,500.00 | |
| | | | | | |
| | | | Branch and Divison | | 19,726,477.00 |
| | | | Regal college of Kalyan | 160,000.00 | |
| | | | Regal College of Mahad | 175,000.00 | |
| | | | Regal College | 18,630,115.00 | |
| | | | Regal Education Society | 726,362.00 | |
| | | | Regal Public School | 35,000.00 | |
| | | | | | |
| | | | CASH AND BANK BALANCES | | 1,323,118.36 |
| | | | Cash | 1,125,157.65 | |
| | | | Bank of India 149 | 195,593.05 | |
| | | | Bank of India 4889 | 2,367.66 | |
| | | | | | |
| | | 26,319,858.36 | | | 26,319,858.36 |

0.00

EXAMINED AND FOUND CORRECT

FOR MADAN M DESAI
CHARTERED ACCOUNTANTS
FRN 130113W

M. Desai
CA Madan M Desai
(PARTNER M. NO. 118266)



PLACE: CHIPLUN
DATE: 20/09/2023



Shilpa
Principal
Regal College of Hotel Management & Tourism
At Kondhe, Tal. Chiplun 415628

| REGAL EDUCATION SOCIETY'S | | | |
|---|---------------------|-------------------------------------|---------------------|
| REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM, CHIPLUN | | | |
| RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31 ST MARCH, 2023 | | | |
| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
| To Opening Balances | | By Affiliation fees | |
| Cash | 558,945.65 | Mumbai University Exam Fees | 347,354.00 |
| Bank of India 149 | 182,996.39 | | |
| Bank of India 4889 | 2,438.71 | | |
| | | By Salary | |
| To Bank Interest | 5,934.00 | Teaching Staff Salary | 1,404,637.00 |
| To Tuition Fees | 1,770,399.00 | Non Teaching Staff Salary | - |
| To Scholarship Received | 2,190,821.00 | By Advertisement | 49,575.00 |
| To Form Fees | 66,500.00 | By Bank Charges | 703.39 |
| | | By Office Expenses | 15,420.00 |
| | | By Gas Consumption | 5,570.00 |
| | | By Programme Expenses | 90,965.00 |
| To Remuneration received | - | By Postage and Courier | 2,574.00 |
| To Other receivable | - | By Practical Expenses | 119,480.00 |
| | | By Printing and stationary | 314,359.00 |
| | | By Repairs and Maintenance | 315,860.00 |
| | | By Travelling and Conveyance | 95,477.00 |
| | | By Sports Expenses | 2,057.00 |
| | | By Uniform and I-Card Charges | 163,323.00 |
| | | By Repairs Building | 12,800.00 |
| | | By Computer Expenses | 32,150.00 |
| | | By Telephone Expenses | 14,400.00 |
| | | By Chair | 27,000.00 |
| | | By Tea Coffee Welding Machine | 25,350.00 |
| | | By CC TV Camera | 9,500.00 |
| | | By Furniture | 25,000.00 |
| | | By Regal Education Society, Chiplun | 150,000.00 |
| | | By RPS Lab | 231,362.00 |
| | | By Closing Balances | |
| | | Cash | 1,125,157.65 |
| | | Bank of India 149 | 195,593.05 |
| | | Bank of India 4889 | 2,367.66 |
| | 4,778,034.75 | | 4,778,034.75 |

EXAMINED AND FOUND CORRECT
FOR MADAN M DESAI AND CO
CHARTERED ACCOUNTANTS

FRN 130113W

CA Madan M Desai
(PARTNER M. NO. 118266)



PLACE: CHIPLUN

DATE: 20/09/2023



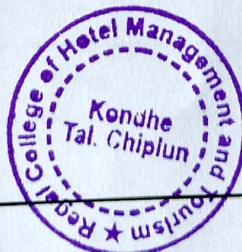
Shilpa
Principal
Regal College of Hotel Management & Tourism
At Kondhe, Tal. Chiplun 415628

| REGAL EDUCATION SOCIETY'S | | | |
|--|--|---------------------|--|
| REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM, CHIPLUN | | | |
| INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH, 2023 | | | |
| PARTICULARS | | AMOUNT | AMOUNT |
| To | <u>Expenses on Properties</u> | | By <u>Income from Students & Scholarship</u> |
| | Repairs Building | 12,800.00 | Tuition Fee |
| | | | Scholarship Received |
| | | | Form Fee |
| To | <u>Expenses on object of Trust</u> | | Remuneration received |
| | Mumbai University Exam Fees | 347,354.00 | |
| | Mumbai University fee | - | |
| | | - | |
| | | - | |
| | | - | |
| | Teaching Staff Salary | 1,404,637.00 | Regal Chiplun |
| | Program Expenses | 90,965.00 | |
| | Practical Expenses | 119,480.00 | |
| | Printing & Stationery | 314,359.00 | |
| | Uniform and I-Card Charges | 163,323.00 | |
| | Accomodation expenses | | |
| | | 2,440,118.00 | |
| | | | 4,027,720.00 |
| | | | |
| | | | <u>Income from Bank</u> |
| | | | Bank Interest |
| | | | |
| | | | 5,934.00 |
| | | | 5,934.00 |
| | | | |
| To | <u>Establishment & Office Expenses</u> | | |
| | Non-Teaching Staff Salary | - | |
| | Advertisement | 49,575.00 | |
| | Bank Charges | 703.39 | |
| | Office Expense | 15,420.00 | |
| | Gas Consumption | 5,570.00 | |
| | Postage and Courier | 2,574.00 | |
| | Repairs And Maintenance | 315,860.00 | |
| | Sports Expenses | 2,057.00 | |
| | Travelling and Conveyance | 95,477.00 | |
| | Telephone Expenses | 14,400.00 | |
| | Computer Expenses | 32,150.00 | |
| | | | |
| | Gardening Expenses | | |
| | | 533,786.39 | |
| | | | |
| To | Depreciation | 163,996.21 | |
| To | Excess of Income over Expenditure | 882,953.40 | |
| | | 4,033,654.00 | |
| | | | 4,033,654.00 |

EXAMINED AND FOUND CORRECT
FOR MADAN M DESAI AND CO
CHARTERED ACCOUNTANTS

ERN 130113W

CA Madan M Desai
(PARTNER M. NO. 118266)

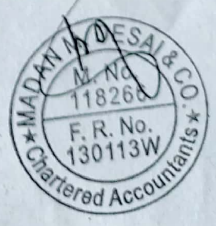


PLACE: CHIPLUN
DATE: 20/09/2023

Shinde
Principal

Regal College of Hotel Management & Tourism
At Kondhe, Tal. Chiplun 415628

| REGAL EDUCATION SOCIETY'S REGAL COLLEGE OF HOTEL MANAGEMENT AND TOURISM , CHIPLUN Depreciation Schedule 2022-23 | | | | | | | | | | | | | |
|---|---------------------------|------|---------|----------------|--------------|--------------|---------------|------------------------|----------------|---------------|----------------------|----------------|----------------|
| Sr No | Name of Item | Rate | Op Cost | Addition | | Deletion | Total | Openind Depreciatid | Depreciation | | Total Depreciatid | Closing WDV | |
| | | | | 30/09/2022 | 01/10/2022 | | | | 30/09/2022 | 01/10/2022 | | | |
| 1 | Crockery and Utensils | 100% | 124160 | 0 | 0 | 0 | 124160 | 124160 | 0 | 0 | 124160 | 0 | |
| 2 | Books | 10% | 449870 | 0 | 0 | 0 | 449870 | 255617 | 19425 | 0 | 275042 | 174828 | |
| 3 | Computer | 10% | 798900 | 0 | 0 | 0 | 798900 | 691177 | 10772 | 0 | 701949 | 96951 | |
| 4 | Invertor Battery and CCTV | 10% | 58250 | 9500 | 0 | 0 | 67750 | 32056 | 3569 | 0 | 35626 | 32124 | |
| 5 | Telephone Instrument | 10% | 44800 | 0 | 0 | 0 | 44800 | 29904 | 1490 | 0 | 31394 | 13406 | |
| 6 | Electric Fittings | 10% | 215536 | 0 | 0 | 0 | 215536 | 111849 | 10369 | 0 | 122218 | 93318 | |
| 7 | Refrigerator | 10% | 59100 | 0 | 0 | 0 | 59100 | 42214 | 1689 | 0 | 43903 | 15197 | |
| 8 | Machinery | 10% | 110100 | 0 | 0 | 0 | 110100 | 76216 | 3388 | 0 | 79605 | 30495 | |
| 9 | Sanitor Works | 100% | 39000 | 0 | 0 | 0 | 39000 | 39000 | 0 | 0 | 39000 | 0 | |
| 10 | GAS Cylinder | 10% | 6071 | 0 | 0 | 0 | 6071 | 3458 | 261 | 0 | 3719 | 2352 | |
| 11 | Kitchen Equipment | 10% | 499943 | 25350 | 0 | 0 | 525293 | 291059 | 23423 | 0 | 314482 | 210811 | |
| 12 | Water Pump | 10% | 48600 | 0 | 0 | 0 | 48600 | 31381 | 1722 | 0 | 33103 | 15497 | |
| | | | | 2454330 | 34850 | 0 | 0 | 2489180 | 1728091 | 76109 | 0 | 1804200 | 684980 |
| Depreciation Schedule 2022-23 (Dead Stock) | | | | | | | | | | | | | |
| Sr No | Name of Item | Rate | Op Cost | Addition | | Deletion | Total | Openind Depreciatid | Depreciation | | Total Depreciatid | Closing WDV | |
| | | | | 30/09/2022 | 01/10/2022 | | | | 30/09/2022 | 01/10/2022 | | | |
| 1 | Dead Stock | 10% | 1764330 | 27000 | 25000 | 0 | 1816330 | 1078762 | 71257 | 1250 | 1078762 | 737568 | |
| | | | | 1764330 | 27000 | 25000 | 0 | 1816330 | 1078762 | 71257 | 1250 | 1078762 | 737568 |
| Depreciation Schedule 2022-23 (Grantable Assests) | | | | | | | | | | | | | |
| Sr No | Name of Item | Rate | Op Cost | Addition | | Deletion | Total | Openind Depreciatid | Depreciation | | Total Depreciatid | Closing WDV | |
| | | | | 30/09/2022 | 01/10/2022 | | | | 30/09/2022 | 01/10/2022 | | | |
| 1 | Sanitary Building | 10% | 397000 | 0 | 0 | 0 | 397000 | 243194 | 15381 | 0 | 243194 | 153806 | |
| | | | | 397000 | 0 | 0 | 397000 | 243194 | 15381 | 0 | 243194 | 153806 | |
| Total of Assets | | | | 4615660 | 61850 | 25000 | 0 | 4702510 | 3050048 | 162746 | 1250 | 3126157 | 1576353 |
| Total Depreciation for the year | | | | | | | | | 163996.21 | | | | |
| Transferred to Income and Expenditure Account | | | | | | | | | 163996.21 | | | | |
| Transferred to Grant | | | | | | | | | 0.00 | | | | |
| Total | | | | | | | | | 163996 | | | | |
| Total | | | | | | | | | 163996 | | | | |



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