

AUDIT REPORT

**HANUMAN VYAYAM SHALA KRIDA MANDAL'S
PHYSICAL EDUCATION COLLEGE
PLOT NO. P-10 & 11, M.I.D.C., LOHARA, YAVATMAL.**

I have audited the Balance Sheet as at 31st March 2026 and Income & Expenditure Account for the year ended on that date attached herewith of Hanuman Vyayam Shala Krida Mandal's Physical Education College situated at Plot No. P-10 & 11, M.I.D.C., Lohara, Yavatmal.

These Financial statements are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on audit.

I have obtained all the information and explanation which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion proper books of accounts have been maintained by the institute so far as appears from my examination of books.

I certify that the Balance Sheet and Income & Expenditure Account are in agreement with the books of account.

In my opinion and to the best of my information and according to the explanation given to me the said accounts read with notes thereon give a true view.

- 1) In the case of the Balance Sheet of the State of affairs of the Institute as at 31st March 2026 and
- 2) In the case of Income & Expenditure Accounts of the **Deficit** of the Institute for the year ended on that date.

For

BAJORIA & CO.
CHARTERED ACCOUNTANTS

Bajoriya

CA. Yogesh Bajoria
Mem. No - 606866



Place: - Yavatmal.
Date : - 08.05.2026

BAJORIA & CO

CHARTERED ACCOUNTANTS

Balaji Chowk,
Yavatmal - 445 001.**HANUMAN VYAYAM SHALA KRIDA MANDAL'S****PHYSICAL EDUCATION COLLEGE**

PLOT NO. P-10 & 11 ,M.I.D.C. LOHARA ,YAVATMAL

BALANCE SHEET AS AT 31st MARCH ,2026.

Funds & Liabilities	Rs.	Properties & Assets	Rs.
Alumni Association Fund: [As per last Balance Sheet.] 4,26,882.58 Addition during the year 93,850.00	5,20,732.58	Fixed Assets : [As per schedule 'E']	6,17,659.00
Hanuman Vyayam Shala Krida Mandal:	2,59,68,375.00	Deposits & Advances : [As per schedule 'F']	1,71,410.00
Notes on accounting standards : 1. Method of accounting is cash. 2. Depreciation is provided on WDV basis. 3. Interest on Investment is accounted on accrual basis.		Cash & Bank Balances : [As per schedule 'A']	32,00,549.88
		Income & Expenditure Account : [As per last Balance Sheet] 1,88,01,522.02 Add: Deficit during the year 36,97,966.68	2,24,99,488.70
Total	2,64,89,107.58	Total	2,64,89,107.58

"AS PER OUR RECORD OF EVEN DATE"Place : Yavatmal.
Date : 08.05.2026*Bajoriya***CHARTERED ACCOUNTANTS***Jawet*
PRINCIPAL

BAJORIA & CO

CHARTERED ACCOUNTANTS

Balaji Chowk,
Yavatmal - 445 001.**HANUMAN VYAYAM SHALA KRIDA MANDAL'S****PHYSICAL EDUCATION COLLEGE**

PLOT NO. P-10 & 11, M.I.D.C. LOHARA, YAVATMAL

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026.

<u>Expenditure</u>	<u>Rs.</u>	<u>Income</u>	<u>Rs.</u>
<u>Salaries to Staff</u>	44,02,308.00	<u>Fees Collected From Students</u>	37,09,300.00
<u>EPF Management Contri.</u>	2,21,884.00	<u>Ph.D. Research Centre Fees</u>	30,000.00
<u>ESIC Management Contri.</u>	4,030.00	<u>Interest</u>	1,77,716.00
<u>Rent</u>	8,58,928.00	<u>Other Income</u>	22,240.00
<u>Ph.D. Research Centre Exps</u>	1,000.00		
<u>Contingencies</u>	14,72,326.68		
<u>Fees paid to University</u>	5,95,081.00		
<u>Depreciation</u>	81,665.00	<u>Deficit During the year</u>	
		<u>C/d to Balance Sheet</u>	36,97,966.68
Total.	76,37,222.68	Total.	76,37,222.68

"AS PER OUR RECORD OF EVEN DATE"Place : Yavatmal.
Date : 08.05.2026*Bajoriya*

CHARTERED ACCOUNTANTS

Principal
PRINCIPAL

**HANUMAN VYAYAM SHALA KRIDA MANDAL'S
PHYSICAL EDUCATION COLLEGE**
PLOT NO. P-10 & 11, M.I.D.C. LOHARA, YAVATMAL

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2026.

RECEIPTS	Rs.	PAYMENTS	Rs.
OPENING BALANCE : [As per Schedule "A"]	33,14,048.56	SALARIES TO STAFF : Teaching Staff 33,38,619.00 Non-Teaching Staff 10,63,689.00	44,02,308.00
FEES COLLECTED FROM STUDENTS : [As per Schedule "B"]	37,09,300.00	E.P.F. MANAGEMENT CONTRIBUTION : Teaching Staff 1,07,250.00 Non-Teaching Staff 1,14,634.00	2,21,884.00
PH.D. RESEARCH CENTRE FEES :	30,000.00	E.S.I.C. MANAGEMENT CONTRIBUTION : Non-Teaching Staff	4,030.00
INTEREST : From Savings Bank 17,724.00 From Fixed Deposit 1,50,736.00 From Uni Building & Reserve Fund 9,256.00	1,77,716.00	COLLEGE BUILDING RENT :	6,58,928.00
OTHER INCOME : Miscellaneous Receipt	22,240.00	INDOOR STADIUM RENT :	2,00,000.00
TDS REFUND :	14,787.00	PH.D. RESEARCH CENTRE EXPS :	1,000.00
SECURITY DEPOSIT REFUND : MSEDCL Deposit 5,470.00 Telephone Deposit 4,240.00	9,710.00	CONTINGENCIES : [As per Schedule "C"]	14,72,326.68
ALUMNI ASSOCIATION FUND :	93,850.00	UNIVERSITY FEES : [As per Schedule "D"]	5,95,081.00
HANUMAN VYAYAM SHALA KRIDA MANDAL :	33,93,686.00	SECURITY DEPOSIT : MSEDCL	9,230.00
STAFF CONTRIBUTION : E.P.F. Employees Contribution 2,04,806.00 E.S.I.C. Employees Contribution 932.00 Income Tax 47,136.00 Profession Tax 27,500.00	2,80,374.00	STAFF CONTRIBUTION : E.P.F. Employees Contribution 2,04,806.00 E.S.I.C. Employees Contribution 932.00 Income Tax 47,136.00 Profession Tax 27,500.00	2,80,374.00
		CLOSING BALANCE : [As per Schedule "A"]	32,00,549.88
Total	1,10,45,711.56	Total	1,10,45,711.56

"Examined & Found Correct"



Bajoriya

Pravej
Principal

Place : Yavatmal.
Date : 08.05.2026

Chartered Accountants.

HANUMAN VYAYAM SHALA KRIDA MANDAL'S
PHYSICAL EDUCATION COLLEGE

PLOT NO. P-10 & 11 M.I.D.C. LOHARA, YAVATMAL

BALANCE SHEET AS AT 31st MARCH, 2026.

SCHEDULE "A"
CASH & BANK BALANCES

S.No.	PARTICULARS	OPENING BALANCE	CLOSING BALANCE
1	Cash On Hand.	Nil	Nil
2	Bank of India S.B. A/c 063110110000733	3,08,983.78	2,60,718.28
3	Bank of India S.B. A/c 063110110000734 (Dev. Fund A/c)	25,769.04	26,556.04
4	Bank of India S.B. A/c 063110110000735 (Alumni A/c)	62,293.00	58,686.00
5	Bank of India S.B. A/c 063110110004953 (TDS A/c)	65,538.74	63,879.56
6	B.O.I. F.D. 063145110000897 (B.P.Ed. Endowment Fund)	9,03,056.00	7,35,517.00
7	B.O.I. F.D. 063145110004613 (B.P.Ed. Reserve Fund)	5,06,452.00	5,37,529.00
8	B.O.I. F.D. 063145110003032 (M.P.Ed. Endowment Fund)	6,00,815.00	6,32,360.00
9	B.O.I. F.D. 063145110003033 (M.P.Ed. Reserve Fund)	8,41,141.00	8,85,304.00
	Total	33,14,048.56	32,00,549.88



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PLOT NO. P-10 & 11 M.I.D.C. LOHARA, YAVATMAL

BALANCE SHEET AS AT 31st MARCH, 2026.

SCHEDULE "B"
FEES COLLECTED FROM STUDENTS

S.No.	Class	Session 2025-26	Session 2024-25	Session 2023-24	Total
1	B.P.Ed.-I	7,76,200.00	27,900.00	6,000.00	8,10,100.00
2	B.P.Ed.-II	7,23,600.00	1,13,700.00	-	8,37,300.00
3	B.P.E.S.-I	1,80,000.00	6,000.00	-	1,86,000.00
4	B.P.E.S.-II	62,000.00	11,000.00	-	73,000.00
5	B.P.E.S.-III	1,47,000.00	64,000.00	-	2,11,000.00
6	M.P.Ed.-I	7,72,600.00	-	7,900.00	7,80,500.00
7	M.P.Ed.-II	6,20,000.00	1,65,000.00	26,400.00	8,11,400.00
	Total	32,81,400.00	3,87,600.00	40,300.00	37,09,300.00



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BALANCE SHEET AS AT 31st MARCH, 2026.

**SCHEDULE "C"
CONTINGENCIES**

S. No.	Particulars	Rs.
1	Accounting Charges	4,20,000.00
2	Admissions Regulating Authority Fees	60,000.00
3	Advertisement	1,56,775.00
4	Audit Fees	5,000.00
5	Bank Charges	915.68
6	Building Maintenance	23,607.00
7	Computer Maintenance	6,300.00
8	DHE Registration Fees	3,000.00
9	Electricity	1,23,560.00
10	Function & Festival	60,723.00
11	Games & Sports	2,400.00
12	Gardening	13,045.00
13	Green Audit Fees	4,000.00
14	Ground Development	97,365.00
15	Indoor Stadium Maintenance	9,535.00
16	Interenet Charges.	17,700.00
17	Journals & Periodicals	18,400.00
18	M.I.D.C. Charges	1,30,015.00
19	Miscellaneous	1,432.00
20	NAAC Fees	9,553.00
21	Newspaper	5,525.00
22	Office Exps	31,827.00
23	Postage & Telegram	2,557.00
24	Practical Exam	32,543.00
25	Repairs & Maintenance	30,030.00
26	Shikshan Shulka Samiti Fees	60,289.00
27	Stationery & Printing	17,664.00
28	Telephone	4,240.00
29	Travelling	68,600.00
30	Uni. Affiliation Fees 2026-27	35,000.00
31	Website	7,750.00
32	Xerox & Copying	12,976.00
	Total	14,72,326.68



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PLOT NO. P-10 & 11 M.I.D.C. LOHARA, YAVATMAL

BALANCE SHEET AS AT 31st MARCH, 2026.

SCHEDULE "D"

FEES PAID TO S.G.B. AMRAVATI UNIVERSITY

S. No.	Particulars	Amount Rs.
1	Uni. Annual Fee	13,860.00
2	Uni. Corpus Fund @ 10/-	590.00
3	Uni. Corpus Fund @ 5/-	695.00
4	Uni. Emergency Fund	1,980.00
5	Uni. Enrollment Fee	8,194.00
6	Uni Exam Fee	4,36,250.00
7	Uni. Immigration & Migration Fees	1,07,430.00
8	Uni. Inter Collegiate Sports Fees	4,500.00
9	Uni. I.U.S.M. Fee	4,752.00
10	Uni. Sports Fee	9,900.00
11	Uni. Stu. Coun. Fee	990.00
12	Uni. Stu. Safety Insurance	1,980.00
13	Uni. Stu. Wel. Fee	3,960.00
	Total	5,95,081.00



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BALANCE SHEET AS AT 31st MARCH, 2026.

SCHEDULE 'E'

FIXED ASSETS

S. No.	Name of Account.	Rate of Depreciation	Opening WDV	Addition		Depreciation.	Closing WDV
				Before 02.10.2025	After 02.10.2025		
1	Building Renovation	10%	16,675.00	-	-	1,668.00	15,007.00
2	Computer System Equipments.	40%	38,545.00	-	-	15,418.00	23,127.00
3	Furniture & Fixtures & Sports Equip.	10%	4,16,692.00	-	-	41,669.00	3,75,023.00
4	Hostel Equipment & Machinery	15%	3,359.00	-	-	504.00	2,855.00
5	Laboratory Equipments.	10%	57,982.00	-	-	5,798.00	52,184.00
6	Library Books.	10%	1,51,285.00	-	-	15,129.00	1,36,156.00
7	Yoga & Health Centre Equipments.	10%	14,786.00	-	-	1,479.00	13,307.00
	Total		6,99,324.00	-	-	81,665.00	6,17,659.00



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BALANCE SHEET AS AT 31st MARCH, 2026.

SCHEDULE "F"
DEPOSITS & ADVANCES

S.No.	Head	Rs.
1	Buiding Fund & Reserve Fund with Amravati University.	1,50,000.00
2	MSEB Security Deposit	21,410.00
	Total	1,71,410.00

