

KUNAL KUKSE & ASSOCIATES
CHARTERED ACCOUNTANTS

Jaycee Bhavan,
Dhamangaon Road,
Yavatmal 445001.

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 2025 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 2025 and
- 2) In the case of Income & Expenditure Accounts of the **Deficit** of the Institute for the year ended on that date.

Place: - Yavatmal.
Date : - 30-04-2025.

For **KUNAL KUKSE & ASSOCIATES**
CHARTERED ACCOUNTANTS




(Kunal Kukse, Prop.)

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, 2025.

| <u>Funds & Liabilities.</u> | <u>Rs.</u> | <u>Properties & Assets.</u> | <u>Rs.</u> |
|---|-----------------------|--|-----------------------|
| Alumni Association Fund: | | Fixed Assets : | |
| [As per last Balance Sheet.] 3,74,882.58 | | [As per schedule 'E'] | 6,99,324.00 |
| Addition during the year 52,000.00 | 4,26,882.58 | | |
| Hanuman Vyayam Shala Krida Mandal: | 2,25,74,689.00 | Deposits & Advances : | |
| | | [As per schedule 'F'] | 1,86,677.00 |
| | | Cash & Bank Balances : | |
| | | [As per schedule 'A'] | 33,14,048.56 |
| | | Income & Expenditure Account : | |
| | | [As per last Balance Sheet] 1,40,99,374.54 | |
| | | Add: Deficit during the year 47,02,147.48 | 1,88,01,522.02 |
| | | 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 upto date. | |
| Total. | 2,30,01,571.58 | Total. | 2,30,01,571.58 |

"AS PER OUR RECORD OF EVEN DATE"

Place : Yavatmal.
Date : 30-04-2025.



(Signature)

CHARTERED ACCOUNTANTS
(Kunal Kukse, Prop.)

(Signature)
PRINCIPAL

KUNAL KUKSE & ASSOCIATES
CHARTERED ACCOUNTANTS

Jaycee Bhavan,
Dhamangaon Road,
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 31.03.2025.

| <u>Expenditure</u> | <u>Rs.</u> | <u>Income</u> | <u>Rs.</u> |
|--------------------------------------|---------------------|-------------------------------------|---------------------|
| <u>Salaries to Staff</u> | 42,77,172.00 | <u>Fees Collected From Students</u> | 36,50,700.00 |
| <u>EPF Management Contri.</u> | 2,30,121.00 | <u>Ph.D. Research Centre Fees</u> | 63,000.00 |
| <u>Rent</u> | 8,58,928.00 | <u>Interest</u> | 6,54,427.00 |
| <u>Recurring Exps from Dev. Fund</u> | 76,408.00 | <u>Other Income</u> | 37,100.00 |
| <u>Ph.D. Research Centre Exps</u> | 16,000.00 | | |
| <u>Contingencies</u> | 29,46,958.48 | | |
| <u>Fees paid to University</u> | 6,05,101.00 | | |
| <u>Depreciation</u> | 96,686.00 | <u>Deficit During the year</u> | |
| | | <u>C/d to Balance Sheet</u> | 47,02,147.48 |
| Total. | 91,07,374.48 | Total. | 91,07,374.48 |

"AS PER OUR RECORD OF EVEN DATE"

Place : Yavatmal.

Date : 30-04-2025.



CHARTERED ACCOUNTANTS

(Kunal Kukse, Prop.)


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, 2025.

| RECEIPTS | Rs. | PAYMENTS | Rs. |
|---|-----------------------|--|-----------------------|
| OPENING BALANCE: [As per Schedule "A"] | 27,24,274.04 | SALARIES TO STAFF: Teaching Staff 32,33,691.00 Non-Teaching Staff 10,43,481.00 | 42,77,172.00 |
| FEES COLLECTED FROM STUDENTS: [As per Schedule "B"] | 36,50,700.00 | E.P.F. MANAGEMENT CONTRIBUTION: Teaching Staff 1,17,000.00 Non-Teaching Staff 1,13,121.00 | 2,30,121.00 |
| PH.D. RESEARCH CENTRE FEES: | 63,000.00 | COLLEGE BUILDING RENT: | 6,58,928.00 |
| INTEREST: From Savings Bank 13,164.00 From Fixed Deposit 6,41,263.00 | 6,54,427.00 | INDOOR STADIUM RENT: | 2,00,000.00 |
| OTHER INCOME: Miscellaneous Receipt | 37,100.00 | RECURRING EXPS FROM DEV. FUND Repairs & Maintenance 36,000.00 Website Development 40,408.00 | 76,408.00 |
| ALUMNI ASSOCIATION FUND: | 52,000.00 | PH.D. RESEARCH CENTRE EXPS: Affiliation Fees 10,000.00 Students Annual fees 4,000.00 Students Enrollment Fees 2,000.00 | 16,000.00 |
| STAFF CONTRIBUTION: E.P.F. Employees Contribution 2,12,415.00 Income Tax 71,344.00 Profession Tax 27,500.00 | 3,11,259.00 | CONTINGENCIES: [As per Schedule "C"] | 29,46,958.48 |
| HANUMAN VYAYAM SHALA KRIDA MANDAL: | 55,50,048.00 | UNIVERSITY FEES: [As per Schedule "D"] | 6,05,101.00 |
| | | NON-RECURRING EXPS: [As per Schedule "E"] From Dev. Fund A/c 3,49,637.00 From Regular A/c 3,750.00 | 3,53,387.00 |
| | | SECURITY DEPOSIT REFUND: Kailas Gondane Painter | 38,638.00 |
| | | TDS RECEIVABLE: | 14,787.00 |
| | | STAFF CONTRIBUTION: E.P.F. Employees Contributor 2,12,415.00 Income Tax 71,344.00 Profession Tax 27,500.00 | 3,11,259.00 |
| | | CLOSING BALANCE: [As per Schedule "A"] | 33,14,048.56 |
| Total. | 1,30,42,808.04 | Total. | 1,30,42,808.04 |

"Examined & Found Correct"

Place : Yavatmal.
Date : 30-04-2025.



(Signature)
Chartered Accountants,
(Kunal Kukse, Prop.)

(Signature)
Principal

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, 2025.

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 | 1,09,609.78 | 3,08,983.78 |
| 3 | Bank of India S.B.A/c. 063110110000734 (Dev. Fund A/c) | 79,171.04 | 25,769.04 |
| 4 | Bank of India S.B.A/c. 063110110000735 (Alumni A/c) | 83,063.00 | 62,293.00 |
| 5 | Bank of India S.B.A/c. 063110110004953 (TDS A/c) | 52,430.22 | 65,538.74 |
| 6 | B.O.I. F.D. 063145110000897 (B.P.Ed. Endowment Fund) | 7,00,000.00 | 9,03,056.00 |
| 7 | B.O.I. F.D. 063145110002270 (B.P.Ed. Reserve Fund) | 5,00,000.00 | - |
| 8 | B.O.I. F.D. 063145110004613 (B.P.Ed. Reserve Fund) | - | 5,06,452.00 |
| 9 | B.O.I. F.D. 063145110003032 (M.P.Ed. Endowment Fund) | 5,00,000.00 | 6,00,815.00 |
| 10 | B.O.I. F.D. 063145110003033 (M.P.Ed. Reserve Fund) | 7,00,000.00 | 8,41,141.00 |
| | Total | 27,24,274.04 | 33,14,048.56 |



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, 2025.

SCHEDULE "B"
FEES COLLECTED FROM STUDENTS

| S.No. | Class | Session 2024-25 | Session 2023-24 | Session 2022-23 | Total |
|-------|--------------|---------------------|--------------------|------------------|---------------------|
| 1 | B.P.Ed.-I | 9,15,000.00 | 12,000.00 | - | 9,27,000.00 |
| 2 | B.P.Ed.-II | 9,51,800.00 | 45,800.00 | - | 9,97,600.00 |
| 3 | B.P.E.S.-I | 42,100.00 | 15,000.00 | - | 57,100.00 |
| 4 | B.P.E.S.-II | 76,000.00 | 35,000.00 | - | 1,11,000.00 |
| 5 | B.P.E.S.-III | 46,000.00 | 1,24,000.00 | 15,000.00 | 1,85,000.00 |
| 6 | M.P.Ed.-I | 8,55,200.00 | 43,700.00 | 7,900.00 | 9,06,800.00 |
| 7 | M.P.Ed.-II | 4,35,000.00 | 31,200.00 | - | 4,66,200.00 |
| | Total | 33,21,100.00 | 3,06,700.00 | 22,900.00 | 36,50,700.00 |



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, 2025.

SCHEDULE "C"

CONTINGENCIES

| S. No. | Particulars | Rs. |
|--------|--------------------------------------|---------------------|
| 1 | Accounting Charges | 2,83,500.00 |
| 2 | Admissions Regulating Authority Fees | 40,000.00 |
| 3 | Advertisement | 5,775.00 |
| 4 | Audit Fees | 5,000.00 |
| 5 | Bank Charges | 1,773.48 |
| 6 | Building Colouring | 35,562.00 |
| 7 | Computer Maintenance | 45,175.00 |
| 8 | Consultation Fees | 2,11,500.00 |
| 9 | Cycle Stand | 6,630.00 |
| 10 | DHE Registration Fees | 3,000.00 |
| 11 | Electricity | 1,49,600.00 |
| 12 | First Aid | 827.00 |
| 13 | Function & Festival | 35,890.00 |
| 14 | Games & Sports | 11,151.00 |
| 15 | Gardening | 15,200.00 |
| 16 | Green Audit Fees | 15,000.00 |
| 17 | Ground Development | 1,94,549.00 |
| 18 | Indoor Stadium Maintenance | 1,44,251.00 |
| 19 | Interenet Charges. | 28,700.00 |
| 20 | Journals & Periodicals | 18,400.00 |
| 21 | M.I.D.C. Charges | 1,78,238.00 |
| 22 | Miscellaneous | 7,352.00 |
| 23 | NAAC Fees | 5,01,500.00 |
| 24 | NAAC Visit Exps | 1,57,205.00 |
| 25 | NCTE PAR Fees | 35,400.00 |
| 26 | Newspaper | 6,012.00 |
| 27 | Office Exps | 96,698.00 |
| 28 | Plantation | 43,810.00 |
| 29 | Postage & Telegram | 2,931.00 |
| 30 | Practical Exam | 26,527.00 |
| 31 | Repairs & Maintenance Building | 1,45,503.00 |
| 32 | Repairs to Furniture | 27,840.00 |
| 33 | Stationery & Printing | 2,78,176.00 |
| 34 | Shikshan Shulka Samiti Fees | 1,17,186.00 |
| 35 | Travelling | 32,316.00 |
| 36 | Uni. Affiliation Fees 2025-26 | 25,000.00 |
| 37 | Xerox & Copying | 13,781.00 |
| | Total | 29,46,958.48 |



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 ,2025.

SCHEDULE "D"

FEES PAID TO S.G.B. AMRAVATI UNIVERSITY

| S. No. | Particulars | Amount Rs. |
|--------|-----------------------------------|--------------------|
| 1 | Uni. Annual Fee | 17,080.00 |
| 2 | Uni. Corpus Fund @ 10/- | 540.00 |
| 3 | Uni. Corpus Fund@ 5/- | 950.00 |
| 4 | Uni. Emergency Fund | 2,440.00 |
| 5 | Uni. Enrollment Fee | 9,500.00 |
| 6 | Uni Exam Fee | 4,07,335.00 |
| 7 | Uni. Immigration Fees | 1,35,660.00 |
| 8 | Uni. Inter Collegiate Sports Fees | 5,000.00 |
| 9 | Uni. I.U.S.M. Fee | 5,856.00 |
| 10 | Uni. Sports Fee | 12,200.00 |
| 11 | Uni. Stu. Coun. Fee | 1,220.00 |
| 12 | Uni. Stu. Safety Insurance | 2,440.00 |
| 13 | Uni. Stu. Wel. Fee | 4,880.00 |
| | Total | 6,05,101.00 |



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, 2025.

SCHEDULE "E"

FIXED ASSETS

| S. No. | Name of Account. | Rate of Depreciation | Opening WDV | Addition | | Depreciation. | Closing WDV |
|-----------|--------------------------------------|-------------------------|--------------------|----------------------|---------------------|------------------|--------------------|
| | | | | Before 02.10.2024 | After 02.10.2024 | | |
| 1 | Building Renovation | 10% | 18,528.00 | - | - | 1,853.00 | 16,675.00 |
| 2 | Computer System Equipments. | 40% | 41,992.00 | 22,250.00 | - | 25,697.00 | 38,545.00 |
| 3 | Furniture & Fixtures & Sports Equip. | 10% | 1,81,831.00 | 2,30,810.00 | 47,700.00 | 43,649.00 | 4,16,692.00 |
| 4 | Hostel Equipment & Machinery | 15% | 3,952.00 | - | - | 593.00 | 3,359.00 |
| 5 | Laboratory Equipments. | 10% | 47,257.00 | 17,167.00 | - | 6,442.00 | 57,982.00 |
| 6 | Library Books. | 10% | 1,32,634.00 | 35,460.00 | - | 16,809.00 | 1,51,285.00 |
| 7 | Yoga & Health Centre Equipments. | 10% | 16,429.00 | - | - | 1,643.00 | 14,786.00 |
| | Total | | 4,42,623.00 | 3,05,687.00 | 47,700.00 | 96,686.00 | 6,99,324.00 |

*Addition From Dev. Fund A/c 3,49,637.00

*Addition From Regular A/c 3,750.00



HANUMAN VYAYAM SHALA KRIDA MANDAL'S

PHYSICAL EDUCATION COLLEGE

PLOT NO. 9-W & 11 MED. C. LORABA, YAVATMAL

BALANCE SHEET AS AT 31st MARCH, 2025.

SCHEDULE "F"

DEPOSITS & ADVANCES

| S.No. | Head | Rs. |
|-------|---|-------------|
| 1 | Buiding Fund & Reserve Fund with Amravati University. | 1,50,000.00 |
| 2 | MSEB Security Deposit | 17,650.00 |
| 3 | Telephone Deposit | 4,240.00 |
| 4 | TDS Receivable | 14,787.00 |
| | Total | 1,86,677.00 |

