

AUDIT REPORT
2023-2024

SHRI BHAUSAHEB LAHANE DNYANPRAKASH ARTS
COLLEGE, PINJAR, DIST, AKOLA

1. We have examined the balance sheet as on 31st March, 2024 and Income and Expenditure account for the year ended on that date, attached herewith, of :-

**SHRI BHAUSAHEB LAHANE DNYANPRAKASH ARTS COLLEGE PINJAR, DIST, AKOLA Run By
SUSHIKSHAN PRASAKAR MANDAL PINJAR**

2. We certify that the Balance Sheet and Income & Expenditure account are in agreement with the books of account at Pinjar Dist Akola.

3.(a) We report the following observations / comments / discrepancies / inconsistencies; if any: As per annexure attached herewith separately, further financial statements are the responsibility of management. Our responsibility is to express an opinion on these statements, based on our audit. We conducted our audit in accordance with the auditing standards generally accepted in India. These standard require that we plan & perform the audit to obtain a reasonable assurance whether these statements are free from materila misstatements. An audit includes examing, on a test basis, evidence supporting the amounts & disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaulating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

(b) Subject to above -

A. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

B. In our opinion, proper books of account have been kept by college so far as appears from our examination of the books.

C. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-

- (i) In the case of the balance sheet, of the state of the affairs of the College as at 31st March, 2024, and
(ii) In the case of Income & Expenditure account, of the Deficit for the year ended on that date.

Date: 15/06/2024
Place: Akola

[Signature]
Principal
Bhousahab Lahane Dnyanprakash
Arts College, Pinjar,
Tq. Barshitakli, Dist. Akola

As per our report of even date,
For N R Pundkar & Associates,
Chartered Accountants,
FRN 127918W
[Signature]
Nilesh R Pundkar... Prop
M.No. 125408



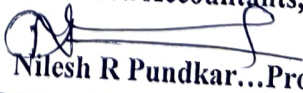
NOTES TO ACCOUNT AND SIGNIFICANT ACCOUNTING POLICIES

- 1] METHOD OF ACCOUNTING: The assessee follows Mixed system of accounting.
- 2] FIXED ASSET: Fixed assets are reflected at their purchase cost and/or installation cost. Separate depreciation fund is created in the books of account in current year.
- 3] DEPRECIATION: Depreciation is provided in the books as per rate mentioned in Schedule I of Report. From the year 2010-11 depreciation fund is being created.
- 4] INVESTMNETS: Investments are reflected at its acquisition cost if any.
- 5] Sundry Debtors, Creditors, Unsecured borrowings, all ledgers are subject to confirmation & reconciliation.
- 6] Scholarship account is subject to verification as necessary register are not maintained by the college. Scholarship reconciliation is not provided for verification.
- 7] The management certifies that whatsoever expenses debited to income and expenditure account are actually incurred during regular course of the business & there is no element of personal expenditure and/or capital expenditure.
- 8] Previous year figures have been rearranged, regrouped, and/or reclassified, wherever necessary to confirm the current year's classification.
- 9] In the opinion of management current asset, loans, advances & others are approximately of the value stated if realised in ordinary course of business.
- 10] Fees is subject to verification as reconciliation is not provided before us.

Principal
Bhousheb Lahane Dnyanprakash
Arts College, Pinjar,
Ta. Barshitakli, Dist. Akola

Place: Akola
Date: 15/06/2024

As per our report of even date,
For N R Pundkar & Associates,
Chartered Accountants,


Niles R Pundkar... Prop.
[M.No. 125408]



Schedule VIII

[Rule 17(1)]

SUSHIKSHAN PRASARAK MADAL, PINJAR TQ. BARSHITAKLI DIST. AKOLA
 Name of the Institute :- Bhausaheb Lahane Dnyanprakash Arts College Pinjar, Dist. Akola
 Balance Sheet As on 31st March, 2024

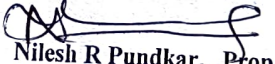
FUND & LIABILITIES	AMOUNT	AMOUNT	ASSETS & PROPERTIES	AMOUNT	AMOUNT
Loan & Advances		6270178.40	Immovable Properties		3655897.25
DSP Mandal	4316716.00		Movable Properties	3655897.25	
Other Advances	1953462.40		Loan & Advances		210046.75
Deposits		14300.00	Deposits		154030.00
Depreciation Fund		2045727.81	Closing Balance		419393.91
			Accumulated Income & Expenditure A/c		3890838.30
			Deficit as per last B/S	3249340.22	
			Add: Deficit during the year	641498.08	
TOTAL		8330206.21	TOTAL		8330206.21
					0.00

B. L. D. Arts College Pinjar Tq. Barshitakli Dist. Akola

Principal

Date : 15/06/2024 Akola

For N R Pundkar & Associates
 Chartered Accountants


 Nileshe R Pundkar...Prop
 MNo. 125408



Principal 
 Bhausaheb Lahane Dnyanprakash
 Arts College, Pinjar,
 Tq. Barshitakli, Dist. Akola

SCHEDULE "I"
 MOVABLE & IMMOVABLE PROPERTIES 31.03.2024

Particulars	As on 31.03.23		During 23-24		Closing 31.03.24		
	Gross Block	Dep Fund	DR	Dep.	Dep Fund	Net Block	Gross Block
1] MOVABLE PROPERTIES							
Furniture & Fixture(10%)	510640.00	307809.02	0.00	20283.10	328092.12	182547.88	510640.00
Sci. Lab Equipment (10%)	14421.00	8834.01	0.00	558.70	9392.71	5028.29	14421.00
Library Book,Map,Charts (10%)	812069.25	387636.03	36645.00	42443.32	430079.35	418634.90	848714.25
Games Equipments	257491.00	130087.73	0.00	12740.33	142828.06	114662.94	257491.00
Computers (10%)	357630.00	167576.25	0.00	19005.37	186581.63	171048.37	357630.00
Utensil	155.00	94.94	0.00	6.01	100.95	54.05	155.00
Other Equipments (10%)	375158.00	184211.24	0.00	19094.68	203305.91	171852.09	375158.00
Audio Visual (10%)	2420.00	1482.44	0.00	93.76	1576.20	843.80	2420.00
	2329984.25	1187731.66	36645.00	114225.26	1301956.92	1064672.33	2366629.25
2] UGC GRANT-ASSETS							
Furniture & Fixtures	52545.00	29926.11	0.00	2261.89	32188.00	20357.00	52545.00
Books & Journals	170356.00	88690.99	0.00	8166.50	96857.49	73498.51	170356.00
Computer	255110.00	145293.51	0.00	10981.65	156275.16	98834.84	255110.00
Perimises Improvement	309896.00	161142.27	0.00	14875.37	176017.64	133878.36	309896.00
Equipment	501361.00	258107.22	0.00	24325.38	282432.60	218928.40	501361.00
	1289268.00	683160.09	0.00	60610.79	743770.88	545497.12	1289268.00
GRAND TOTAL 1+2 	3619252.25	1870891.76	36645.00	174836.05	2045727.81	1610169.44	3655897.25

SCHEDULE "2"
 Deposits 31.03.2024

Particulars	As on 01.04.2023		As on 31.03.2024	
	Cr.	Dr.	Cr.	Dr.
1] Deposits				
Library Deposits	2550.00	0.00	2550.00	0.00
Caution Money	11750.00	0.00	11750.00	0.00
With University	0.00	150000.00	0.00	150000.00
MSEB Deposits	0.00	4030.00	0.00	4030.00
Grand Total	14300.00	154030.00	14300.00	154030.00



Principal
 Bhausaheb Lahane Dnyanprakash
 Arts College, Pinjar,
 Tq.Barshitakli, Dist.Akola

LOAN AND ADVANCES

Particulars	As on 31.03.23		During 23-24		Closing 31.03.24	
	DR	CR	DR	CR	DR	CR
	1] S. P. Mandal Pinjar	0.00	4316716.00	0.00	0.00	
Total (A)	0.00	4316716.00	0.00	0.00	0.00	4316716.00
2] Other						
Manvar Sir Loan		116000.00		65500.00		181500.00
Fadnis Sir				130000.00		130000.00
Colour Adv				10000.00		10000.00
NSS Loan				24000.00		24000.00
Bhagat Sir			1000.00	20000.00		19000.00
Uni Exam Advance			145000.00	177276.00		32276.00
Insurance			312429.00	341226.00		28797.00
Shri V. C. Kharode.		317480.00	0.00	0.00		317480.00
Ku. Vaishali Raut.		400.00				400.00
Samajik Dayitva		150000.00				150000.00
Shri D D Bakal		5716.00	0.00	0.00		5716.00
M/s. Pramod Agency		12502.40				12502.40
Uni. Environmental Fee.		20240.00				20240.00
Student Aid Fund.		819.00				819.00
Immigration Fee.		3390.00				3390.00
Ashwamegh Fee.		7560.00				7560.00
Gadge Baba Adhyaan Nidhi.		295.00				295.00
P. E. T. Fee.		90.00				90.00
Printing Exp Advance		34000.00				34000.00
Uni. Emergency Fund.		2090.00				2090.00
Late Enrollment Fee.		440.00				440.00
A K Thakare	0	76000.00			0.00	76000.00
P M Tayade	0	20000.00			0.00	20000.00
S M Manwar	0	15000.00			0.00	15000.00
S P Giri	0	15000.00			0.00	15000.00
W W Bhagat	0	8000.00			0.00	8000.00
Professional Tax.		1075.00			0.00	1075.00
Salary Earners Society.		32000.00				32000.00
Other Deduction.		5200.00				5200.00
Gen. Provident Fund		14300.00				14300.00
G. P. F. Advance.		2520.00				2520.00
Uni. Examination Fee.		15355.00				15355.00
G. O. I. Scholarship A/c.		2662.00				2662.00
From College Pinjar		10000.00				10000.00
UGC Fund Transfer	10000				10000.00	0.00
Building Maint. Advance		45000.00				45000.00
Dr M K Fadnis	20000				20000.00	0.00
Uni. Games & Sports Fee.		54120.00				54120.00
Uni. Enrollment Fee.	875				875.00	0.00
Student Welfare Fund.	468				468.00	0.00
Student Insurance.	855.75				855.75	0.00
Uni. Exam. Exp. Advance.		656635.00				656635.00
National Service Scheme (Reg)	141221.00				141221.00	
NSS Spl. Camp.	12500.00				12500.00	
Uni. Annual Fee.	6700.00					0.00

Student Council Fee.	2519.00				2519.00	0.00
Uni. Corpus Fund	680.00				680.00	0.00
Nirmal Gramin Yojna	8700.00				8700.00	0.00
Group Insurance	2528.00				2528.00	0.00
COC Teaching Adv.	3000.00				3000.00	0.00
Total(B)	210046.75	1643889.40	0.00	768002.00	210046.75	1953462.40
Grand Total(A + B)	210046.75	5960605.40	0.00	768002.00	210046.75	6270178.40

Principal *[Signature]*
 Bhausaheb Lahane Dnyanprakash
 Arts College, Pinjar,
 Tq.Barshitakli, Dist.Akola

Schedule IX

[Rule 17(1)]

SUSHIKSHAN PRASARAK MANDAL PINJAR TQ. BARSHITAKLI DIST. AKOLA
Name of the Institute :- Bhausaheb Lahane Dnyanprakash Arts College Pinjar, Dist. Akola

Income & Expenditure Account for the year ending on 31st March, 2024

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Salary of the Staff Senior College	32300729.00	32300729.00	Govt Grants Salary Grant	32529689.00	32529689.00
Educational Fees Senior college	902925.00	902925.00	Educational Fees Senior college	705187.00	705187.00
Contingencies Other fund Senior college UGC A/c./Other	522000.00 858589.23 507.80	1381097.03	Other Income Other fund Senior college	862415.00 20,798.00	883213.00
Depreciation		174836.05	Deficite for the Year (Tr to Balance Sheet)		641498.08
TOTAL		34759587.08	TOTAL		34759587.08

B. L. D. Arts College Pinjar Tq. Barshitakli Dist. Akola

For N R Pundkar & Associates

Chartered Accountants

(Signature)
Nilesh R Pundkar...Prop

MNo. 125408

Principal

Date : 15/06/2024 Akola

(Signature)
Principal
Bhausaheb Lahane Dnyanprakash
Arts College, Pinjar,
Tq. Barshitakli. Dist. Akola



SUSHIKSHAN PRASARAK MANDAL, PINJAR TQ. BARSHITAKLI DIST. AKOLA
Name of the Institute:- Bhausaheb Lahane Dnyanprakash Arts, College Pinjar Dist, Akola.
SENIOR COLLEGE

Receipts and Payments Account for the year ending on 31st March, 2024

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balances					
Cash in hand	236.00		85544.94		
Bank of Maharashtra- 501566	3296.66				
Central Bank of India - 99888	82012.28				
Govt. Grand					
Salary Grant	31956999.00	32529689.00	Salary of Staff		
NPS14%	455260.00		Basic Pay		Teaching
Medical Bill Reimbursement			D. A.		12592700.00
Earnar Live	117430.00		T. A.		5702122.00
			H. R. A.		245700.00
			Special Allowance		1133343.00
			Liscense Fees		49500.00
			NPS14%		15400.00
					910520.00
					20649285.00
Other Income			7th pay & Others		
Paper & Scrap Scale		6412.00	7th Pay-Teaching		1413952.00
Intrest Income	6412.00		7th Pay-Non Teaching		5145307.00
			Earnar Live		117430.00
					6676689.00
					N-Teaching
Fees & Fines			Basic Pay		3007500.00
College Exam Fees	14760.00	705187.00	Grade Pay		17200.00
College Games & Sports Fee	19680.00		D. A.		1576562.00
Corpus Fund	1230.00		T. A.		100150.00
Emergency Fee	1830.00		H. R. A.		273343.00
Extra Cultural Activity Fee	10455.00				4974755.00
E-Suvidha Fees	1230.00				
Facilities Fees			Fees & Fines		
Gym Khana Fees			Affiliation Fees		5000.00
Strike Payment			GOI & Other Fees		136706.00
Fine	7200.00		Corpus Fund		2660.00
Prospectus			IQAC/Naac Fees		521865.00
G B A Nidhi	1296.00		Phd Research		9000.00
GOI other fees	136706.00		Emergency Fee		2660.00
Identity Card	4305.00		Conovocation		8770.00
Library Fee	19680.00		G B A Nidhi		2660.00
Magazine Fee	10455.00		SWF		2660.00
Medical Test Fees	3520.00		E-Suvidha Fees		2660.00
Physcal Test Fees	3690.00		Seminar		5200.00
PT IT return fees			Student Council Fund		1330.00
Security Fee	7380.00		Student LIC		2660.00
Stüdent AID Fund	720.00				
Student Council Fund	610.00		Uni. Annual Fees		22610.00
Student LIC	1230.00		Uni. Ashwamegh Fee		6384.00
Student Welfare Fund	1230.00		Uni. Exam Fees		137080.00
Tution Fees	210000.00		Uni. Sports & Games Fees		13300.00
Uni.enrollment fees	18675.00		Uni. Enrollment Fees		18720.00
Env Sci Fees	7680.00		Gazzattee Fee		1000.00
Uni. Annual Fees	10455.00				
Uni. Ashwamegh Fee	3690.00		Other fund		
Uni. Exam Fees	193950.00		CoronaNidhi		
Uni. Sports & Games Fees	6150.00		Samajik Daytav Nidhi		312000.00
Vehical Stand Fee	7380.00		GPF Loan Refund		
			PHD Research Center Exp		
TOTAL		33326832.94	TOTAL		33515654.00

TOTAL B/F		33326832.94	TOTAL B/F		33515654.00
Other Liabilities		12460046.00	Other Liabilities		12431249.00
GPF	6046535.00		GPF	6046535.00	
DCPS	437219.00		DCPS	437219.00	
GPF Loan			GPF Loan		
Group LIC	353392.00		Group LIC	324595.00	
Income Tax	5585000.00		Income Tax	5585000.00	
LIC			LIC		
Professional Tax	37900.00		Professional Tax	37900.00	
Loans & Advances		976776.00	Loans & Advances		146000.00
Manvar Sir Loan	65500.00		NSS Loan	1000.00	
Colour Adv	10000.00		Uni. Exam advane	145000.00	
Fadnis Sir Loan	130000.00				
Samajik Daytav Nidhi Loan	550000.00		Contingencies		858589.23
NSS Loan	24000.00		Audit Fees	30000.00	
Bhagat Sir Loan	20000.00		Bank Charges/Other	3732.23	
Uni. Exam advane	177276.00		Electric Bill Exp.	44570.00	
			Garden Exp.	19645.00	
Other fund		540415.00	Misc. Exp.	14632.00	
unnat Bharat	50000		News Paper Bill	5035.00	
Research Grant			Computer & maintainance	55827.00	
Samajik Daytav Nidhi	312000.00		Postage Exp.	235.00	
World Human Day Grant			Unnat Bharat Abhiyan	51000.00	
Development Fund	178415.00		Sport Exp	31650.00	
			Advertising Exp	7690.00	
			Soc/His Stydy Mandal	4440.00	
			Bhausahab Punyathithe Exp	6000.00	
			Carreer Katta Exp	26850.00	
			Blood Donation Camp	5086.00	
			Republic Day Exp	5045.00	
			Electric Equipment	2550.00	
			Shivjayanti	9838.00	
			CHB Honorarium	226260.00	
			Women Program	2620.00	
			Building Exp	141450.00	
			Printing Exp	93000.00	
			Stationery Exp.	36738.00	
			TA DA Exp.	24460.00	
			ENV Scence	2500.00	
			Zerox Exp.	7736.00	
			Movable & Immovable Properties		36645.00
			Books	36645.00	
			Closing Balances		315932.71
			Cash in hand	262.00	
			Bank of Maharashtra- 501566	32515.10	
			Central Bank of India - 99888	283155.61	
TOTAL		47304069.94	TOTAL		47304069.94

CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Account" agree with the Books of accounts maintainance which have been audited by us and are found to be correct.

B. L. D. Arts College Pinjar Tq. Barshitakli Dist. Akola

Principal

Principal
Bhausahab Lahane Dnyanprakash
Arts College, Pinjar,
Tq.Barshitakli, Dist.Akola

Date : 15/06/2024 Akola

For N R Pundkar & Associates
Chartered Accountants

Nilesh R Pundkar...Prop



SUSHIKSHAN PRASARAK MANDAL PINJAR TQ. BARSHITAKLI DIST. AKOLA
 Name of the Institute:- Bhausaheb Lahane Dnyanprakash Arts College , Pinjar Dist. Akola
 UGC A/C

Receipts and Payments Account for the year ending on 31st March, 2024

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balances		10805.00	Contingencies		60.00
Cash in Hand	377.00		Bank Charges	60.00	
Canara Bank 1368	10428.00		Closing Balances		10745.00
			Cash in Hand	377.00	
			Canara Bank 1368	10368.00	
TOTAL		10805.00	TOTAL		10805.00

CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Account" agree with the Books of accounts maintenance which have been audited by us and are found to be correct.


B. L. D. Arts College Pinjar Tq. Barshitakli Dist. Akola

Principal

For N R Pundkar & Associates
Chartered Accountants

Date : 15/06/2024 Akola


 Nilesh R Pundkar...Prop
 MNo. 125408

Principal 
Bhausaheb Lahane Dnyanprakash
 Arts College, Pinjar,
 Tq.Barshitakli, Dist.Akola



SUSHIKSHAN PRASARAK MANDAL PINJAR TQ. BARSHITAKLI DIST. AKOLA
 Name of the Institute:- Bhausaheb Lahane Dnyanprakash Arts College , Pinjar Dist. Akola
 Mahavidyalayin Dayitwa Samajik Fund A/C

Receipts and Payments Account for the year ending on 31st March, 2024

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balances		516778.60	College Contribution		210000.00
Cash in Hand	0.00		Samajik Dayitea Social Suppo	208000.00	
Central Bank 3878	516778.60		Flag Day Fund	2000.00	
College Contribution		322000.00	Other Fund		550000.00
Principal Social contribution	0.00		College A/c		448.40
Staff Social Contribution	322000.00		Bank Commission		
Other Income		14386.00	Closing Balances		92716.20
Bank interest/Flag Day	14386.00		Cash in Hand	0.00	
			Central Bank 3878	92716.20	
TOTAL		853164.60	TOTAL		853164.60

CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Account" agree with the Books of accounts maintenance which have been audited by us and are found to be correct.

Principal

Principal

For N R Pundkar & Associates
Chartered Accountants

Date : 15/06/2024 Akola

(Signature)
Nilesh R Pundkar...Prop
MNo. 125408

(Signature)
Principal
Bhausaheb Lahane Dnyanprakash
Arts College, Pinjar,
Tq.Barshitakli, Dist.Akola

