

AUDIT REPORT
2025-26

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

1. We have examined the balance sheet as on 31st March, 2026 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 material misstatements. An audit includes examining, 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 evaluating 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, 2026, and
- (ii) In the case of Income & Expenditure account, of the Deficit for the year ended on that date.

As per our report of even date,
For N R Pundkar & Associates,
Chartered Accountants,
FRN 127918W

Date: 09/06/2026
Place: Akola

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 1 of Report.
From the year 2010-11 depreciation fund is being created.
- 4] INVESTMENTS: 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.

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

Place: Akola
Date: 09/06/2026

Nilesh 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, 2026

FUND & LIABILITIES	AMOUNT	AMOUNT	ASSETS & PROPERTIES	AMOUNT	AMOUNT
Loan & Advances		6465211.40	Movable Properties		3891307.25
DSP Mandal	4316716.00		Movable Properties	3891307.25	
Other Advances	2148495.40		Loan & Advances		211046.75
			Deposits		154030.00
Deposits		14300.00	Closing Balance		254898.68
Depreciation Fund		2360700.00	Accumulated Income & Expenditure A/c		4328928.72
			Deficit as per last B/S	4067461.94	
			Add: Deficit during the year	261466.78	
TOTAL		8840211.40	TOTAL		8840211.40

0.00

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

For N R Pundkar & Associates
Chartered Accountants

Principal

Date : 09/06/2026Akola

Nilesh R Pundkar...Prop
MNo. 125408

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

SCHEDULE "1"
MOVABLE & IMMOVABLE PROPERTIES 31.03.2026

Particulars	As on 31.03.25		During 25-26		Closing 31.03.26		
	Gross Block	Dep Fund	DR	Dep.	Dep Fund	Net Block	Gross Block
1] MOVABLE PROPERTIES							
Furniture & Fixture(10%)	510640.00	346346.90	0.00	16429.31	362776.21	147863.79	510640.00
Sci. Lab Equipment (10%)	14421.00	9895.54	0.00	452.55	10348.08	4072.92	14421.00
Building and Other(10%)	0.00	0.00	100400.00	0.00	0.00	100400.00	100400.00
Library Book,Map,Charts (10%)	874199.25	471942.84	12341.00	40225.64	512168.48	374371.77	886540.25
Games Equipments	257491.00	154294.35	0.00	10319.66	164614.02	92876.98	257491.00
Computers (10%)	357630.00	203686.47	0.00	15394.35	219080.82	138549.18	357630.00
Utensil	155.00	106.36	0.00	4.86	111.22	43.78	155.00
Other Equipments (10%)	440073.00	220491.12	32269.00	21958.19	242449.31	229892.69	472342.00
Audio Visual (10%)	2420.00	1660.58	0.00	75.94	1736.52	683.48	2420.00
	2457029.25	1408424.16	145010.00	104860.51	1513284.67	1088754.58	2602039.25
2] UGC GRANT-ASSETS							
Furniture & Fixtures	52545.00	34223.70	0.00	1832.13	36055.83	16489.17	52545.00
Books & Journals	170356.00	104207.34	0.00	6614.87	110822.20	59533.80	170356.00
Computer	255110.00	166158.65	0.00	8895.14	175053.78	80056.22	255110.00
Premises Improvement	309896.00	189405.48	0.00	12049.05	201454.53	108441.47	309896.00
Equipment	501361.00	304325.44	0.00	19703.56	324029.00	177332.00	501361.00
	1289268.00	798320.60	0.00	49094.74	847415.34	441852.66	1289268.00
GRAND TOTAL [1+2]	3746297.25	2206744.75	145010.00	153955.25	2360700.00	1530607.25	3891307.25

SCHEDULE "2"
Deposits 31.03.2026

Particulars	As on 01.04.2025		As on 31.03.2026	
	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

SUSHIKSHAN PRASARAK MANDAL PINJAR TQ. BARSHITAKLI DIST. AKOLA**Name of The Institute:- Bhausaheb Lahane Dnyanprakash Arts, College Pinjar Dist, Akola.****SCHEDULE "3"****LOAN AND ADVANCES**

Particulars	As on 31.03.25		During 25-26		Closing 31.03.26	
	DR	CR	DR	CR	DR	CR
1 S. P. Mandal Pinjar	0.00	4316716.00	0.00	0.00	0.00	4316716.00
Total (A)	0.00	4316716.00	0.00	0.00	0.00	4316716.00
2 Other						
#REF!	0.00	181500.00	0.00	0.00	0.00	181500.00
Fadnis Sir	0.00	130000.00	0.00	0.00	0.00	130000.00
Colour Adv	0.00	10000.00	0.00	0.00	0.00	10000.00
NSS Loan	0.00	20000.00	12010.00	0.00	0.00	7990.00
Bhagat Sir	0.00	19000.00	0.00	0.00	0.00	19000.00
Uni Exam Advance	0.00	30661.00	152500.00	168785.00	0.00	46946.00
Insurance	0.00	0.00	310612.00	310612.00	0.00	0.00
Shri V. C. Kharode.	0.00	450650.00	47800.00	139800.00	0.00	542650.00
Ku. Vaishali Raut.	0.00	400.00	0.00	0.00	0.00	400.00
Samajik Dayitva	0.00	150000.00	0.00	0.00	0.00	150000.00
Shri D D Bakal	0.00	5716.00	0.00	0.00	0.00	5716.00
M/s. Pramod Agency	0.00	12502.40	0.00	0.00	0.00	12502.40
Uni. Environmental Fee.	0.00	20240.00	0.00	0.00	0.00	20240.00
Student Aid Fund.	0.00	819.00	0.00	0.00	0.00	819.00
Immigration Fee.	0.00	3390.00	0.00	0.00	0.00	3390.00
Ashwamegh Fee.	0.00	7560.00	0.00	0.00	0.00	7560.00
Gadge Baba Adhyaan Nid	0.00	295.00	0.00	0.00	0.00	295.00
P. E. T. Fee.	0.00	90.00	0.00	0.00	0.00	90.00
Printing Exp Advance	0.00	34000.00	0.00	0.00	0.00	34000.00
Uni. Emergency Fund.	0.00	2090.00	0.00	0.00	0.00	2090.00
Late Enrollment Fee.	0.00	440.00	0.00	0.00	0.00	440.00
A K Thakare	0.00	76000.00	0.00	0.00	0.00	76000.00

P M Tayade	0.00	20000.00	0.00	0.00	0.00	20000.00
S M Manwar	0.00	15000.00	0.00	0.00	0.00	15000.00
S P Giri	0.00	15000.00	0.00	0.00	0.00	15000.00
W W Bhagat	0.00	8000.00	0.00	0.00	0.00	8000.00
Professional Tax.	0.00	1075.00	0.00	0.00	0.00	1075.00
Salary Earners Society.	0.00	32000.00	0.00	0.00	0.00	32000.00
Other Deduction.	0.00	5200.00	0.00	0.00	0.00	5200.00
Gen. Provident Fund	0.00	14300.00	0.00	0.00	0.00	14300.00
G. P. F. Advance.	0.00	2520.00	0.00	0.00	0.00	2520.00
Uni. Examination Fee.	0.00	15355.00	0.00	0.00	0.00	15355.00
G. O. I. Scholarship A/c.	0.00	2662.00	0.00	0.00	0.00	2662.00
From College Pinjar	0.00	10000.00	0.00	0.00	0.00	10000.00
UGC Fund Transfer	10000.00	0.00	0.00	0.00	10000.00	0.00
Building Maint. Advance	0.00	45000.00	0.00	0.00	0.00	45000.00
Dr M K Fadnis	20000.00	0.00	0.00	0.00	20000.00	0.00
Uni. Games & Sports Fee	0.00	54120.00	0.00	0.00	0.00	54120.00
Uni. Enrollment Fee.	875.00	0.00	0.00	0.00	875.00	0.00
Student Welfare Fund.	468.00	0.00	0.00	0.00	468.00	0.00
Student Insurance.	855.75	0.00	0.00	0.00	855.75	0.00
Uni. Exam. Exp. Advance	0.00	656635.00	0.00	0.00	0.00	656635.00
National Service Scheme	141221.00	0.00	0.00	0.00	141221.00	0.00
NSS Spl. Camp.	12500.00	0.00	0.00	0.00	12500.00	0.00
Uni. Annual Fee.	6700.00	0.00	0.00	0.00	6700.00	0.00
Student Council Fee.	2519.00	0.00	0.00	0.00	2519.00	0.00
Uni. Corpus Fund	680.00	0.00	0.00	0.00	680.00	0.00
Nirmal Gramin Yojna	8700.00	0.00	0.00	0.00	8700.00	0.00
Group Insurance	2528.00	0.00	0.00	0.00	2528.00	0.00
COC Teaching Adv.	3000.00	0.00	0.00	0.00	3000.00	0.00
Other	0.00	0.00	10000.00	9000.00	1000.00	0.00
Total(B)	210046.75	2052220.40	532922.00	628197.00	211046.75	2148495.40
Grand Total(A + B)	210046.75	6368936.40	532922.00	628197.00	211046.75	6465211.40

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, 2026**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Salary of the Staff Senior College	33554552.00	33554552.00	Govt Grants Salary Grant	33554552.00	33554552.00
Educational Fees Senior college	146078.00	146078.00	Educational Fees Senior college	631245.20	631245.20
Contingencies Other fund	877914.60	1403920.73	Other Income Other fund	794000.00	811242.00
Senior college	526006.13		Senior college	17,242.00	
UGC A/c./Other	0.00				
Depreciation		153955.25	Deficite for the Year (Tr to Balance Sheet)		261466.78
TOTAL		35258505.98	TOTAL		35258505.98

0.00

B. L. D. Arts College Pinjar Tq. Barshitakli Dist. Akola**For N R Pundkar & Associates**
Chartered Accountants**Nilesh R Pundkar...Prop**
MNo. 125408**Principal****Date : 09/06/2026Akola**

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, 2026

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balances		112558.21	Salary of Staff	Teaching	31940812.00
Cash in hand	79.00		Basic Pay	14485100.00	
BOM- 501566	2189.52		D. A.	8392289.00	
CBI - 99888	110289.69		T. A.	272700.00	
			H. R. A.	1448510.00	
			Special Allowance	54000.00	
Govt. Grand		33182552.00	Liscense Fees	16800.00	
Salary Grant	32164477.00		NPS14%	1493176.00	
NPS14%	713875.00			26162575.00	
Medical Reimbursement	0.00				
CHB Remuneration Grant	304200.00				
Other Income		9340.00		0.00	
Paper & Scrap Scale	0.00			N-Teaching	
Interest Income	9340.00		Basic Pay	3374900.00	
			Grade Pay	0.00	
Fees & Fines		631245.20	D. A.	1968647.00	
College Exam Fees	0.00		T. A.	97200.00	
Games & Sports Fee	9328.00		H. R. A.	337490.00	
Corpus Fund	583.00			5778237.00	
Emergency Fee	2067.00				
Extra Cultural Activity Fee	4982.00		Fees & Fines		146078.00
E-Suvidha Fees	583.00				
Dev Fund	116716.00		Corpus Fund	2618.00	
Ph.D.Registration Fee	11000.00				
Flood Relief Fund	86200.00		Phd Registration fees	0.00	
Student Security Fees	583.00		Emergency Fee	11900.00	
Fine/Other Fee	13979.00		College Exam fees	0.00	
G B A Nidhi	583.00		G B A Nidhi	2380.00	
GOI other fees	138311.70		Degree Fee	11520.00	
Identity Card	2067.00		E-Suvidha Fees	2618.00	
Library Fee	9328.00		Thesis Submission fees	15000.00	
Magazine Fee	4982.00		Student Council Fund	5950.00	
Medical Test Fees	3233.00		Student Welfare Fund	17850.00	
Physcal Test Fees	1749.00		Student Security Ins	9520.00	
Uni Game & Sports Fees	2915.00		Uni. Annual Fees	22372.00	
Security Fee	3498.00		Uni Ash Sports & Games Fe	6426.00	
Student AID Fund	1749.00		Uni. Exam Fees	0.00	
Student Council Fund	318.00		Uni. Sports & Games Fees	23800.00	
Annual Research Laboratory	20000.00		Uni. Enrollment Fees	14124.00	
Student Welfare Fund	583.00				
Tution Fees	148899.50				
Uni.enrollment fees	2070.00		Other fund		0.00
Env Sci Fees	2992.00				
Uni. Annual Fees	4982.00				
Uni. Ashwamegh Sports Fee	1749.00				
Degree Fee	2725.00				
Admission Fee	6992.00				
M.R.Pundkar Income TaxFo	22000.00				
Vehical Stand Fee	3498.00				
TOTAL		33935695.41	TOTAL		32086890.00

TOTAL B/F		33935695.41	TOTAL B/F		32086890.00
Other Liabilities		11357612.00	Other Liabilities		11357612.00
GPF	3247836.00		GPF	3247836.00	
DCPS	556640.00		DCPS	556640.00	
GPF Loan	3000000.00		GPF Loan	3000000.00	
Group LIC	12324.00		Group LIC	12324.00	
Income Tax	4190000.00		Income Tax	4190000.00	
LIC	310612.00		LIC	310612.00	
Proffessional Tax	40200.00		Proffessional Tax	40200.00	
Loans & Advances		308585.00	Loans & Advances		212310.00
Dr.V.C.Kharode	139800.00		NSS Loan	12010.00	
NSS Loan	0.00		Dr.V.C.Kharode	47800.00	
Uni. Exam advane	168785.00		Uni. Exam advane	152500.00	
Other fund		372000.00	Contingencies		526006.13
Samajik Daytav Nidhi	372000.00		Audit Fees	30000.00	
			Bank Charges/Other	3317.15	
			Electric Bill Exp.	41250.00	
			Garden Exp.	14040.00	
			Misc. Exp.	25535.00	
			News Paper Bill	5080.00	
			Computer& maintainance	65804.98	
			Postage Exp.	320.00	
			Sport Exp	37248.00	
			Seminar Fees	0.00	
			M.R.Pundkar Income TaxF	22000.00	
			Communication Skills Progt	0.00	
			College Dev Expenses	81637.00	
			Advertisement Exp	5544.00	
			Affilition Fee	20000.00	
			Gazette Fee	1000.00	
			Seminar Fees	14810.00	
			Flood Relief Fund	86200.00	
			Naac Exp	0.00	
			Printing Exp	16200.00	
			Stationery Exp.	11442.00	
			TA DA Exp.	23300.00	
			Zerox Exp.	21278.00	
					1613740.00
			Medical Bill Reimbursemen	0.00	
			CHB Remuneration	304200.00	
			CHB Earn Leave Payment	937540.00	
			Samajik Dayitva Nidhi	372000.00	
Transferred From UGC Accounts		0.00	Movable & Immovable Properties		145010.00
			Books	12341.00	
			Other Equipment	32269.00	
			Building Maintenance & Re	100400.00	
			Closing Balances		32324.28
			Cash in hand	83.00	
			Bank of Maharashtra- 50156	801.67	
			Central Bank of India - 9988	31439.61	
TOTAL		45973892.41	TOTAL		45973892.41

0.00

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

**For N R Pundkar & Associates
Chartered Accountants**

Principal

Date : 09/06/2026Akola

**Nilesh R Pundkar...Prop
MNo. 125408**

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, 2026

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balances		0.00	Contingencies		0.00
Cash in Hand	0.00		Misllaneous Expenses	0.00	
Canara Bank 1368	0.00		Senior College		0.00
			Transferred to Senior Collg	-	
			Closing Balances		0.00
			Cash in Hand	0.00	
			Canara Bank 1368	0.00	
TOTAL		0.00	TOTAL		0.00

0.00

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. Akol

For N R Pundkar & Associates
Chartered Accountants

Principal

Date : 09/06/2026Akola Nilesh R Pundkar...Prop
MNo. 125408

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, 2026

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balances		299587.00	Expenditure		505301.00
Cash in Hand	0.00		Charity Expenses	401301.00	
Central Bank 3878	299587.00		Charity Fund	104000.00	
Income		422000.00	Other Fund		613.60
Corpus Fund	372000.00		College A/c	0.00	
Charity Fund	50000.00		Bank Commission	613.60	
Other Income		7902.00	Loans & Advances		10000.00
Bank interest	7902.00		Closing Balances		222574.40
Flag Day	0.00		Cash in Hand	0.00	
Loans & Advances		9000.00	Central Bank 3878	222574.40	
TOTAL		738489.00	TOTAL		738489.00

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.

Principal

For N R Pundkar & Associates
Chartered Accountants

Principal

Date : 09/06/2026 Akola **Nilesh R Pundkar...Prop**
MNo. 125408