

Balance sheet

As on

31st March 2025

of

HIGHER EDUCATION INSTITUTE SOCIETY GOVT COLLEGE UNA
(BCA)

UNA TEHSIL AND DISTT UNA (HP)

Prepared by

Naveen Upadhyaya & Associates

(Chartered Accountants)

Shop no -3 Jassal Market

Opposite Bhachat Bhawan Una Tehsil & Distt Una (HP)

To

The Principal,

Govt. P.G. College,

Una, Distt. Una (H.P.)

Subject:- Audit Report of **BCA Fund** of Govt. P.G. College, Una, Distt. Una (H.P.) for the year ending on **31st March, 2025**.

Sir,

We have audited the annexed Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of Govt. P. G. College, Una (H.P.) (BCA Fund) for the year ending on 31.03.2025. Our Detailed observations & Comments as the examination of books of accounts are as under:

1. **Fee from Students:** During the year, the college has received **Rs. 42, 59,734.00/-** as fee from students.
2. **Other Fee:** During the year, the college has received **Rs. 1,73,078.00/-** (**Rs.84,978.00/-** as Fine from student, **Rs. 15,090.00/-** as Late Fee from Student, **Rs. 73,010.00/-** as online Reg. Fee).
3. **Library Security:** During the year, the college has received **Rs. 1,22,000.00/-** as Library Security.
4. **Bank Interest:** During the year, the college has received **Rs. 58,823.00/-** as Interest on Saving a/c & **Rs. 6,57,324.00/-** as Interest on FDR.
5. **Expenditure by the College:** During the year, the college has made expenditure of **Rs. 43, 06,250.72/-** as revenue expenditure & **Rs. 9,200/-** as capital expenditure.
6. **Fee Reconciled:** Fee received during the year is duly reconciled with Software/ Collection Register & Cash Book/Bank.
7. **Closing Balance:** Closing Balance lying with the college as on 31st March, 2024 **Rs. 1, 26,28,15.00/-** (**Rs. 22,86,739.00/-** as Cash with Bank of Maharashtra & **Rs. 1,03,41,712/-** as FDR with Bank of Maharashtra).



8. **Ledger Account:** No Ledger has been maintained and we have prepared the account from the cash book directly. It is advised that the ledger should be maintained regularly for the year to know the expenditure and income on yearly basis.
9. **Bank Reconciliation:** Bank is duly reconciled.

Subject to the above we report that the above financial statements are true and correct.

For Naveen Upadhyaya & Associates
Chartered Accountants

CA. Ravinder Kumar Sharma
Partner

M.NO: 094049

FRN: 014244N

Place: Una (HP)

Date: 01.10.2025

UDIN: 25094049BMKUZF2360



HIGHER EDUCATION INSTITUTE SOCIETY GOVT COLLEGE UNA (BCA)
UNA NANGAL ROAD DISTT. UNA (HP)-174303
BALANCE SHEET AS AT 31-03-2025

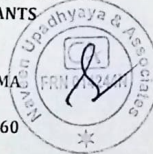
LIABILITIES		AMOUNT	ASSETS		AMOUNT
GENERAL FUNDS			FIXED ASSET		1,239,450.24
Op Bal	13,819,325.41	14,486,723.24	(As per per Anenexure "A")		
Add: Excess of Income over Expenditure	667,397.83				
Less: EPF Penalty	14,486,723.24				
			CURRENT ASSETS AND LOAN & ADVANCES		
CURRENT LIABILITIES AND PROVISIONS			Telephone Security	500.00	
Library Security			Advance to Madan -For Repair of Building	125,000.00	
Op. Bal	626,725.00	735,725.00	Accrued Interest	11,558.00	137,058.00
Add: Security Received	122,000.00				
Less: Security Refund	748,725.00				
	13,000.00		CASH & BANK BALANCES		
Expenses Payables			BANK OF MAHARSHTRA	2,286,739.00	
Salary Payable	215,192.00	260,527.00	FDR WITH BOM	10,341,712.00	12,628,451.00
Honorarium Payable	4,200.00				
Electricity Exp Payable	2,817.00				
EPF & ESI Payable-PGDCA	7,376.00		INTER-DEPARTMENT FUND		
EPF Payable	29,014.00		MBA	1,461,066.00	
ESI Payable	1,928.00		BBA	16,950.00	1,478,016.00
TOTAL		15,482,975.24	TOTAL		15,482,975.24

As per our report of even date attached

PLACE: UNA
DATE: 01/10/2025

FOR NAVEEN UPADHYAYA & ASSOCIATES
CHARTERED ACCOUNTANTS

CA RAVINDER KUMAR SHARMA
Partner
UDIN : 25094049BMKUZF2360



FOR HIGHER EDUCATION INSTITUTE SOCIETY GOVT COLLEGE UNA (BCA)

CHAIRMAN/PRINCIPAL
Director cum Chairman
HEIS, GC Una (H.P.)
HEIS, GC Una (H.P.)
Director cum Chairman

Director cum Chairman
HEIS, GC Una (H.P.)

HIGHER EDUCATION INSTITUTE SOCIETY GOVT COLLEGE UNA (BCA)
UNA NANGAL ROAD DISTT. UNA (HP)-174303
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31-03-2025

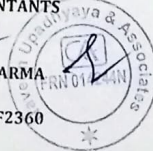
EXPENDITURE	AMOUNT	INCOME	AMOUNT
To SALARY EXP	2,549,437.00	By GROSS RECEIPT	4,432,812.00
To EPF EXP	346,761.00	(As per Annexure "B")	
To ESI EXP	22,646.00	By BANK INTEREST	58,823.00
To HONORARIUM	53,465.00	By BANK INTEREST FDR	657,324.00
To EPF & ESI EXP-PGDCA	99,049.00		
To AFFILIATION FEE	76,700.00		
To AUDIT FEE	8,850.00		
To REPAIR OF BUILDING	5,000.00		
To COMPUTER REPAIR & MAINTENANCE EXP	7,650.00		
To ELECTRICITY CHARGES	52,805.00		
To EMPLOYEE INSURANCE EXP	87,552.00		
To FESTIVAL BONUS	60,000.00		
To GRASS CUTTING EXP	15,000.00		
To EPF PENALTY	396,250.00		
To INSPECTION FEE	92,900.00		
To INTERNET EXP	37,155.00		
To PROFESSIONAL CHARGES	29,450.00		
To MISC EXP	15,042.72		
To ORIENTATION PROGRAM EXP	10,325.00		
To REFRESHMENT EXP	497.00		
To REFUND OF FEE	16,819.00		
To REPAIR OF ELECTRIC ITEMS	37,575.00		
To STATIONERY EXP	5,680.00		
To PTA FUND	87,900.00		
To TAXES PAID	191,742.00		
To DEPRECIATION	175,310.45		
To Excess of Income over Expenditures	667,397.83		
TOTAL	5,148,959.00	TOTAL	5,148,959.00

As per our report of even date attached

PLACE: UNA
DATE: 01/10/2025

FOR NAVEEN UPADHYAYA & ASSOCIATES
CHARTERED ACCOUNTANTS

CA RAVINDER KUMAR SHARMA
Partner
UDIN: 25094049BMKUZF2360



FOR HIGHER EDUCATION INSTITUTE SOCIETY GOVT COLLEGE UNA (BCA)

CHAIRMAN/PRINCIPAL

Director cum Chairman
HEIS, GC Una (H.P.)

DEPRECIATION SCHEDULE AS ON 31/03/2025

PARTICULARS	W.D.V. 01.04.2024	ADD. BEFORE 30.09.2024	ADD. AFTER 30.09.2023	SALE	TOTAL	RATE (%)	DEP.	W.D.V. 31.03.2025
AIR CONDITIONER	100,142.78				100,142.78	0.15	15,021.42	85,121.37
ALMIRAH	20,479.30				20,479.30	0.10	2,047.93	18,431.37
BIO-METRIC MACHINE	5,410.80				5,410.80	0.10	541.08	4,869.72
BUILDING	60,173.54				60,173.54	0.10	6,017.35	54,156.19
CCTV CAMERA	56,530.70				56,530.70	0.15	8,479.61	48,051.10
COMPUTER PERIPHERALS	6,946.56		9,200.00		16,146.56	0.40	4,618.62	11,527.94
CONST OF EXAMINATION HALL	320,565.60				320,565.60	0.10	32,056.56	288,509.04
CONT OF PARK	58,946.58				58,946.58	0.10	5,894.66	53,051.92
DIGITAL PODIUM	54,497.75				54,497.75	0.15	8,174.66	46,323.09
ELECTRICAL ITEMS	6,960.68				6,960.68	0.15	1,044.10	5,916.57
EPBAX	12,224.19				12,224.19	0.15	1,833.63	10,390.56
EXHAUST FAN	9,422.98				9,422.98	0.15	1,413.45	8,009.53
FURNITURE & FIXTURE	316,521.60				316,521.60	0.10	31,652.16	284,869.44
INVERTER	2,340.26				2,340.26	0.15	351.04	1,989.22
LAPTOP PROJECTOR	18.31				18.31	0.40	7.32	10.99
REFRIGERATOR	1,808.12				1,808.12	0.15	271.22	1,536.90
R O PURIFIER	14,875.00				14,875.00	0.15	2,231.25	12,643.75
SPORTS MATERIAL	4,834.80				4,834.80	0.15	725.22	4,109.58
UPS BATTERY	19,746.35				19,746.35	0.15	2,961.95	16,784.40
WATER COOLER	42,493.88				42,493.88	0.15	6,374.08	36,119.80
WATER TANK	287,299.15				287,299.15	0.15	43,094.87	244,204.28
WHITE/NOTICE BOARD	3,321.76				3,321.76	0.15	498.26	2,823.49
	1,405,560.69	-	9,200.00	-	1,414,760.69		175,310.45	1,239,450.24

LIST OF GROSS RECIEPTS

PARTICULARS	AMOUNT
ADMISSION FEE	21,850.00
AMMALGAMATED FUND	89,100.00
BOOKS REPLACEMENT FEE	7,475.00
BUILDING FUND	35,640.00
CAMPUS DEV FUND	290.00
COMPUTER & INTERNET	53,470.00
COMPUTER SCIENCE -PRACTICAL	6,400.00
CONTINUATION FEE	5,010.00
CULTURALAR FEE	5,980.00
EXAMINATION FEE	23,760.00
FEE BY REGISTRATION	73,010.00
FURNITURE REPAIR	2,990.00
HPU DEVELOPMENT FUND	77,450.00
HPU HOLIDAY HOME	299.00
HPU SPORTS FEE	4,485.00
HPU YOUTH WELFARE	5,335.00
ID CARD	3,056.00
INCOME BY FINE	84,978.00
LATE FEE	15,090.00
MAGZINE FUND	14,850.00
MEDICAL FUND	1,894.00
MISC INCOME	1,200.00
NCC	2,990.00
PTA FUND	89,700.00
SCOUT & GUIDE	17,810.00
SELF FINANCE FEE	3,619,922.00
SPORTS FUND	71,280.00
STUDENT AID FUND	598.00
TUTION FEE	96,900.00
TOTAL	4,432,812.00

25
Director cum Chairman
HEIS, GC Una (H.P.)



DIRECTOR PRINCIPAL

Balance sheet

As on

31st March 2025

of

**HIGHER EDUCATION INSTITUTE SOCIETY GOVT COLLEGE UNA
(PTA)**

UNA TEHSIL AND DISTT UNA (HP)

Prepared by

Naveen Upadhyaya & Associates

(Chartered Accountants)

Shop no -3 Jassal Market

Opposite Bhachat Bhawan Una Tehsil & Distt Una (HP)

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To

The Principal,

Govt. P.G. College,

Una, Distt. Una (H.P.)

Subject: - Audit Report of **PTA Fund** of Govt. P.G. College, Una, Distt. Una (H.P.) for the year ending on **31st March, 2025**.

Sir/Madam

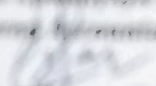
We have audited the annexed Balance Sheet, Income & Expenditure Account and Receipt & Payment Account of Govt. P. G. College, Una (H.P.) (PTA Fund) for the year ending on 31.03.2025. Our Detailed observations & Comments as the examination of books of accounts are as under:

1. **Fee from Students:** During the year, the college has received **Rs. 9,37,500.00/-** as fee from students.
2. **Expenditure by the College:** During the year, the college has made expenditure of **Rs. 9,99,889/-** as revenue expenditure & **Rs. 11,000/-** as capital expenditure.
3. **Other Incomes:** During the year Rs. 1,52,974/- (2,000/- has been received as Misc. Income, Rs. 12,750/- has been received as Sale of Scrap, Rs. 1,18,180/- has been received as Examination Charges/Rent, Rs. 7,500/- has been received as Donation & Rs. 12,544 has been as bank interest) received as other Income.
4. **Closing Balance:** Closing Balance lying with the college as on 31st March 2025 **Rs. 3,45,394/-** as Cash with KCCB.
5. **Ledger Account:** No Ledger has been maintained and we have prepared the account from the cash book directly. It is advised that the ledger should be maintained regularly for the year to know the expenditure and income on yearly basis.

6. Bank Reconciliation: Bank is fully reconciled.

Subject to the above we report that the above financial statements are true and fair.

For Karmayoga & Associates
Chartered Accountants



C.A. Karmayoga & Associates

Patna

M.M. 2022

15/05/2022

Place: Patna (M.P.)

Date: 15/05/2022

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HIGHER EDUCATION INSTITUTE SOCIETY GOVT COLLEGE UNA

UNA NANGAL ROAD DISTT. UNA (HP)-174303

BALANCE SHEET AS AT 31-03-2025

LIABILITIES		PTA FUND	
GENERAL FUNDS		AMOUNT	ASSETS
Op Bal	25,13,890.00	26,04,475.00	FIXED ASSET
Add: Excess of Income over Expenditure	90,585.00		(As per per Anenexure "A")
CURRENT LIABILITIES AND PROVISIONS		-	CURRENT ASSETS, LOAN & ADVANCES
			Security with HPSEB
			Advance to Dr. Sham-For White Wash
			CASH & BANK BALANCES
TOTAL		26,04,475.00	TOTAL

As per our report of even date attached

PLACE: UNA (HP)

DATE: 17/11/2025

FOR NAVEEN UPADHYAYA & ASSOCIATES

CHARTERED ACCOUNTANTS

CA RAVINDER KUMAR SHARMA

Partner

UDIN:25094049BMKVAB9449

FOR HIGHER EDUCATION INSTITUTE SOCIETY GOVT COLLEGE UNA

Principal
CHAIRMAN/PRINCIPAL
Govt. College
UNA (H.P.)

HIGHER EDUCATION INSTITUTE SOCIETY GOVT COLLEGE UNA

UNA NANGAL ROAD DISTT. UNA (HP)-174303

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31-03-2025

PTA FUND

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Remuneration Exp	3,71,067.00	By Gross Receipt	10,77,930.00
To Function Exp	8,120.00	(As per per Anenexure "B")	
To Repair of Building	85,956.00	By Bank Interest	12,544.00
To Sports Activity Exp	2,75,489.00		
To Dance Dresses Exp	3,500.00		
To Uniform Exp	5,000.00		
To Computer Running & Maintenance Exp	14,569.00		
To Grass Cutting Exp	21,600.00		
To Misc Exp	9,729.00		
To Photostate & Stationary Exp	16,455.00		
To Professional Charges	13,850.00		
To PTA GIA	36,500.00		
To Diesel Exp	8,000.00		
To Refreshment Exp	5,875.00		
To Repair of Electrical Items	11,758.00		
To Repair of RO	2,750.00		
To Servicing of Bio Metric Machine	300.00		
To Sanitary Exp	26,856.00		
To TA/DA Exp	72,247.00		
To Tour & Travelling Exp	10,268.00		
To Excess of Income over Expenditure	90,585.00		
TOTAL	10,90,474.00	TOTAL	10,90,474.00

As per our report of even date attached

PLACE: UNA (HP)

DATE: 17/11/2025

FOR NAVEEN UPADHYAYA & ASSOCIATES

CHARTERED ACCOUNTANTS

CA RAVINDER KUMAR SHARMA

Partner

UDIN:25094049BMKVAB9449

FOR HIGHER EDUCATION INSTITUTE SOCIETY GOVT COLLEGE UNA

Principal
Govt. College
UNA (H.P.)
CHAIRMAN / PRINCIPAL

Annexure "A"

DEPRECIATION SCHEDULE AS ON 31/03/2025

PARTICULARS	W.D.V. 01.04.2024	ADD. BEFORE 30.09.2024	ADD. AFTER 30.09.2024	SALE	TOTAL	RATE (%)	DEP.	W.D.V. 31.03.2025
Air Conditioner	39,750.00				39,750.00		-	39,750.00
CCTV Camera	45,315.00				45,315.00		-	45,315.00
Computer	2,18,950.00				2,18,950.00		-	2,18,950.00
Badminton Court	6,29,151.00				6,29,151.00		-	6,29,151.00
Concrete Benches	49,433.00				49,433.00		-	49,433.00
Electrical Items	90,954.00				90,954.00		-	90,954.00
Fan & Exhaust Fans	59,196.00				59,196.00		-	59,196.00
Refrigrator	13,000.00				13,000.00		-	13,000.00
Furniture & Fixture	3,01,674.00				3,01,674.00		-	3,01,674.00
Genset Battery	26,301.00				26,301.00		-	26,301.00
Grass Cutter	28,999.00				28,999.00		-	28,999.00
Grass Cutting Machine	2,520.00				2,520.00		-	2,520.00
Heater	2,850.00				2,850.00		-	2,850.00
Board	56,552.00				56,552.00		-	56,552.00
Printer	13,862.00				13,862.00		-	13,862.00
RO	32,117.00				32,117.00		-	32,117.00
Maa Saraswati Statue	39,816.00				39,816.00		-	39,816.00
Shed (Boxing Ring)	2,31,568.00				2,31,568.00		-	2,31,568.00
Software	37,195.00				37,195.00		-	37,195.00
Toilet	76,158.00				76,158.00		-	76,158.00
Wall Clock	2,000.00				2,000.00		-	2,000.00
Heater			11,000.00		11,000.00		-	11,000.00
	19,97,361.00	-	11,000.00	-	20,08,361.00			20,08,361.00

LIST OF GROSS RECIEPTS

Annexure "B"

PARTICULARS	AMOUNT
Donation Received	7,500.00
PTA Fund received from BBA	81,600.00
PTA Fund received from BCA	84,900.00
PTA Fund received from BCOM/BA/BSC/B.Voc	7,68,000.00
PTA Fund received from PGDCA	3,000.00
IGNOU Exam Charges/Rent	1,18,180.00
Misc Income	2,000.00
Income From Fine -Outsiders	12,750.00
Total	10,77,930.00

Principal
Govt. College
UNA (H.P.)

HIGHER EDUCATION INSTITUTE SOCIETY GOVT COLLEGE UNA

UNA NANGAL ROAD DISTT. UNA (HP)-174303

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING ON 31-03-2025

RECEIPTS		PTA FUND	
	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance	2,39,395.00	By Remuneration Exp	3,71,067.00
To Gross Receipt		By Function Exp	8,120.00
(As per per Anenexure "B")	10,77,930.00	By Repair of Building	85,956.00
To Bank Interest		By Sports Activity Exp	1,99,075.00
	12,544.00	By Dance Dresses Exp	3,500.00
To Advance to Raj Kumar (University)		By Uniform Exp	5,000.00
	2,00,000.00	By Computer Running & Maintenance Exp	14,569.00
		By Grass Cutting Exp	21,600.00
		By Misc Exp	9,729.00
		By Photostate & Stationary Exp	16,455.00
		By Professional Charges	13,850.00
		By PTA GIA	36,500.00
		By Diesel Exp	8,000.00
		By Refreshment Exp	5,875.00
		By Repair of Electrical Items	11,758.00
		By Repair of RO	2,750.00
		By Servicing of Bio Metric Machine	300.00
		By Sanitary Exp	26,856.00
		By TA/DA Exp	72,247.00
		By Byur & Travelling Exp	10,268.00
		By Advance to Dr Sham For White Wash	2,50,000.00
		By Fixed Assets Purchased Heater	11,000.00
		By Closing Balance	3,45,394.00
TOTAL	15,29,869.00	TOTAL	15,29,869.00

As per our report of even date attached

PLACE: UNA (HP)

DATE: 17/11/2025

FOR NAVEEN UPADHYAYA & ASSOCIATES

CHARTERED ACCOUNTANTS

CA RAVINDER KUMAR SHARMA

Partner

UDIN:25094049BMKVAB9449

FOR HIGHER EDUCATION INSTITUTE SOCIETY GOVT COLLEGE UNA

CHAIRMAN/PRINCIPAL

Principal

Govt. College

UNA (H.P.)