

**ANURAG SHARMA & Co.**  
**CHARTERED ACCOUNTANTS**

HEAD OFFICE: 20, LAKKAR BAZAR, SHIMLA -171001 (HP)  
CONTACT: 9418588266, 9805533266 EMAIL:- [anuragfca77@gmail.com](mailto:anuragfca77@gmail.com)

**AUDITOR'S REPORT**

The Principal,  
Government College Sanjauli,  
Centre of Excellence,  
Shimla (H.P.)

Subject: Auditor's report of Bachelor of Business Administration Fund (BBA) at Government College Sanjauli, Centre of Excellence, Shimla-171001 (HP).

We have examined the Balance sheet of Bachelor of Business Administration Fund (BBA) at Government College Sanjauli, Centre of Excellence, Shimla-171001 (HP) as at 31st March, 2025, alongwith the Income and Expenditure account and Receipts and Disbursement account, attached herewith, which are in agreement with the books of accounts maintained under the fund.

**Management's Responsibility for the Financial Statements:** Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

The audited Balance sheet and the Income and expenditure accounts alongwith the Receipt and Payment account thereon are enclosed. The audit has been conducted on the basis of information made available to us by Government College Sanjauli, Centre of Excellence, Shimla-171001 (HP) and we disclaim any responsibility for any misinformation/ non information/ incomplete information on the part of the Institute.

**Auditor's Responsibility:** Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the management's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion:** In our opinion and to the best of our information and according to the explanations given to us, the financial statements, give a true and fair view of the sources and applications of the funds under Bachelor of Business Administration Fund (BBA) at Government College Sanjauli, Centre of Excellence, Shimla (HP)-171001 for the year ended on 31<sup>st</sup> March 2025.

For: Anurag Sharma & Co.  
Chartered Accountants

FRN: 022016N



(A. Anurag Sharma), Partner  
Membership No. 510993  
UDIN: 26510993TZZJHO9239

Date: 10-02-2026  
Place: Shimla (HP)

GOVERNMENT DEGREE COLLEGE SANJAULI  
CENTRE OF EXCELLENCE  
BACHELORS OF BUSINESS ADMINISTRATION  
BALANCE SHEET AS AT 31-03-2025

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
<b>GENERAL FUND:</b>			<b>FIXED ASSETS:</b>		
Opening Balance	3,008,266.00	3,603,756.00	As per Annexure 'A' attached	<u>1,031,397.00</u>	1,031,397.00
Add: Excess of Income over Expenditure	<u>595,490.00</u>			1,031,397.00	
	3,603,756.00				
<b>BALANCE OF FUNDS:</b>			<b>CURRENT ASSETS, LOANS &amp; ADVANCES:</b>		
Flag Fund:		750.00	Closing Cash & Bank Balance:		2,616,109.00
Opening Balance	750.00		-Cash in Hand	-	
Add/Less: During the year	<u>-</u>		-Cash at Bank (HPSCB-2791)	<u>2,616,109.00</u>	
	750.00			2,616,109.00	
<b>CURRENT LIABILITY AND PROVISIONS</b>					
Library Security:		43,000.00			
Opening Balance	43,000.00				
Add/Less: During the year	<u>-</u>				
	43,000.00				
<b>Total (Rs.)</b>		<u><u>3,647,506.00</u></u>	<b>Total (Rs.)</b>		<u><u>3,647,506.00</u></u>

ACCOUNTANT

INCHARGE

PRINCIPAL

AUDITED AS PER OUR REPORT OF EVEN DATED ANNEXED

FOR: ANURAG SHARMA & CO.

CHARTERED ACCOUNTANTS

(FRN: 022016N)



A ANURAG SHARMA, FCA

MEMBERSHIP NO. 510993

UDIN: 26510993TZZJHO9239

DATE: 10-02-2026

PLACE: SHIMLA (HP)

GOVERNMENT DEGREE COLLEGE SANJAULI  
CENTRE OF EXCELLENCE  
BACHELORS OF BUSINESS ADMINISTRATION  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2025

EXPENDITURE	Amount(Rs.)	Amount(Rs.)	INCOME	Amount(Rs.)	Amount(Rs.)
To Office Expenses		19,800.00	By Tuition Fee		2,123,578.00
To Printing & Stationery Expenses		5,920.00	By Interest on Saving Account		62,594.00
To Staff Remuneration expenses		1,384,158.00			
To Telephone & internet Expenses		144,788.00			
To Repair and maintenance Expenses		25,016.00			
To Fee and others (AICTE Approval fee)		11,000.00			
By Excess Of Income Over Expenditure		595,490.00			
<b>Total (Rs.)</b>		<u><u>2,186,172.00</u></u>	<b>Total (Rs.)</b>		<u><u>2,186,172.00</u></u>

ACCOUNTANT

INCHARGE

PRINCIPAL

AUDITED AS PER OUR REPORT OF EVEN DATED ANNEXED  
FOR: ANURAG SHARMA & CO.

CHARTERED ACCOUNTANTS  
(FRN: 022016N)  
  
ANURAG SHARMA, FCA  
MEMBERSHIP NO. 510993  
UDIN: 26510993TZZJHO9239

DATE: 10-02-2026  
PLACE: SHIMLA (HP)

GOVERNMENT DEGREE COLLEGE SANJAUJI  
CENTRE OF EXCELLENCE  
BACHELORS OF BUSINESS ADMINISTRATION  
RECEIPT AND DISBURSEMENT ACCOUNT FOR THE YEAR ENDED ON 31-03-2025

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	DISBURSEMENT	AMOUNT (Rs.)	AMOUNT (Rs.)
To Opening Balance:		2,156,974.00	RECURRING EXPENSES:		1,590,682.00
-Cash in Hand			By Office Expenses	19,800.00	
-Cash at Bank (HPSCB-2791)	<u>2,156,974.00</u>		By Printing & Stationery Expenses	5,920.00	
	2,156,974.00		By Staff Remuneration expenses	1,384,158.00	
To Tuition Fee receipts		2,123,578.00	By Repair and maintenance Expenses	25,016.00	
To Interest on Saving Account		62,594.00	By Telephone & internet expenses	144,788.00	
			By Fee and others (AICTE Approval fee)	<u>11,000.00</u>	
				1,590,682.00	
			NON-RECURRING EXPENSES:		136,355.00
			By Computer Purchase	<u>136,355.00</u>	
				136,355.00	
			By Closing Balance:		2,616,109.00
			-Cash in Hand		
			-Cash at Bank (HPSCB-2791)	<u>2,616,109.00</u>	
				2,616,109.00	
Total (Rs.)		<u>4,343,146.00</u>	Total (Rs.)		<u>4,343,146.00</u>

ACCOUNTANT

INCHARGE

PRINCIPAL

AUDITED AS PER OUR REPORT OF EVEN DATED ANNEXED

FOR: ANURAG SHARMA & CO.

CHARTERED ACCOUNTANTS

(FRN: 022016N)



(C) ANURAG SHARMA, FCA

MEMBERSHIP NO. 510993

UDIN: 26510993TZZJHO9239

DATE: 10-02-2026  
PLACE: SHIMLA (HP)

SCHEDULE OF SAFE FURNITURE AND FIXTURE AS ON 31-03-2025

Sr. No.	Particulars	Opening Balance	Addition during the year	Disposal/ Depreciation during the year	Closing Balance
1	Computers And Accessories:	82,780.00	136,355.00	-	219,135.00
2	Furniture & Fixture	523,802.00	-	-	523,802.00
3	Pillar Heater	2,900.00	-	-	2,900.00
4	Projector	285,560.00	-	-	285,560.00
		-	-	-	-
	<b>TOTAL (Rs.)</b>	<b>895,042.00</b>	<b>136,355.00</b>	<b>-</b>	<b>1,031,397.00</b>

