

AUDITOR'S REPORT

We have examined the balance sheet of "Parent Teacher Association Fund, Centre of Excellence, Government College Sanjauli, District Shimla H.P." as at 31-03-2023, along with the Receipts & Disbursement Account and the Income & Expenditure account for the year ended on that date, attached herewith, which are in agreement with the books of accounts maintained under the said Fund.

**Management's Responsibility for the Financial Statements:** Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Fund accounts.

**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 preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. 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 the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- o) in case of Balance Sheet, of the state of affairs of the above named Fund as at 31st March, 2023;
- p) in case of Income and Expenditure Account, of the excess of Income over expenditure during the period ended on that date.

Date: 09-10-2023  
Place: Shimla (HP)

For Anurag Sharma & Co.  
Chartered Accountants  
FRN: 022016N  
(CA, Anurag Sharma), FCA  
UDIN: 23510993BGWLOW8133

CENTER OF EXCELLENCE GOVERNMENT DEGREE COLEGE SANJAULI  
PARENT TEACHER ASSOCIATION FUND  
BALANCE SHEET AS AT 31-03-2023

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
CORPUS FUND:					
Opening Balance	2,911,911.99	3,303,536.73	FIXED ASSET:		
Addition to Fund during the year	2,259,600.00		As per Annexure 'A'		256,146.61
	<u>5,171,511.99</u>				
Less: Fund utilised during the year	1,948,762.26		CURRENT ASSETS, LOANS & ADVANCES:		
	<u>3,222,749.73</u>		Gas Cylinder Security		28,000.00
Add: Excess of income over expenditure	80,787.00		CASH & BANK BALANCES:		
	<u>3,303,536.73</u>		Cash in hand		3,019,390.12
			Cash at bank		<u>3,019,390.12</u>
Total (Rs.)		<u>3,303,536.73</u>			Total (Rs.) <u>3,303,536.73</u>

Accountant

Incharge

Principal

AUDITED AS PER OUR REPORT OF EVEN DATED ANNEXED  
FOR: ANURAG SHARMA & CO.  
CHARTERED ACCOUNTANTS  
(FRN: 022016N)



(CA ANURAG SHARMA), FCA  
MEMBERSHIP NO. 510993  
UDIN: 23510993BGWLOW8133

DATE: 09-10-2023  
PLACE: SHIMLA (HP)



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CENTER OF EXCELLENCE GOVERNMENT DEGREE COLLEGE SANJAUJI  
PARENT TEACHER ASSOCIATION FUND  
RECEIPT AND DISBURSEMENT ACCOUNT FOR THE YEAR ENDED ON 31-03-2023

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	DISBURSEMENT	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balance:		2,591,458.73	By Salary (Teaching Staff)		21,750.00
in Hand			By Salary (Other Staff)		451,300.00
at Bank:	2,591,458.73		By Function Expenses		481,407.00
	<u>2,591,458.73</u>		By Refreshment Expenses		35,895.00
Fee. Receipts		2,259,600.00	By Printing & stationary		3,555.00
Interest on Saving Account		80,787.00	By Repair & maintainance		823,303.00
Other Receipts		-	By Fuel Expenses		5,768.00
			By Bank Charges		5.61
			By Assistance to Students		28,065.00
			By Refund of fee to students		55,140.00
			By Miscellaneous Expenses		6,267.00
			By Cash and Bank balances:		3,019,390.12
			Cash in Hand		
			Cash at Bank:	3,019,390.12	
				<u>3,019,390.12</u>	
Total (Rs.)		<u>4,931,845.73</u>	Total (Rs.)		<u>4,931,845.73</u>

Accountant

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Principal

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



FRN: 022016N  
CA ANURAG SHARMA, FCA  
MEMBERSHIP NO. 510993  
UDIN: 23510993BGWLOW8133

DATE: 09-10-2023  
PLACE: SHIMLA (HP)

CENTER OF EXCELLENCE GOVERNMENT DEGREE COLLEGE SANJAULI  
PARENT TEACHER ASSOCIATION FUND  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2023

Expenditure	AMOUNT (Rs.)	AMOUNT (Rs.)	Income	AMOUNT (Rs.)	AMOUNT (Rs.)
To Salary (Teaching Staff)		21,750.00	By Interest on Saving Account		
To Salary (Other Staff)		451,300.00	By Other Receipts		80,787.00
To Function Expenses		481,407.00	By PTA Fund utilised		1,948,762.26
To Refreshment exp.		35,895.00			
To Printing & stationary		3,555.00			
To Repair & maintainance		823,303.00			
To Fuel Expenses		5,768.00			
To Bank Charges		5.61			
To Assistance to Students		28,065.00			
To Refund of fee to students		55,140.00			
To Miscellaneous Expenses		6,267.00			
To Depreciation		36,306.65			
To Excess of Income over expenditure		80,787.00			
Total (Rs.)		<u>2,029,549.26</u>	Total (Rs.)		<u>2,029,549.26</u>

Accountant

Incharge

Principal

DATE: 09-10-2023  
PLACE: SHIMLA (HP)



AUDITED AS PER OUR REPORT OF EVEN DATED ANNEXED  
FOR: ANURAG SHARMA & CO.  
CHARTERED ACCOUNTANTS  
(FRN: 022016N)  
*[Signature]*  
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