

**(7.4)**

**Local audit has been conducted for PTA, NSS, BBA, BCA and common fund the audit and settled para upto date.**

PARENTS TEACHERS ASSOCIATION, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)  
BALANCE SHEET AS AT 31.03.2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds	3	4,22,148	6,04,650
1	Capital Fund			
(a)	Unrestricted Funds		-	-
(b)	Restricted Funds		4,22,148	6,04,650
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Payables		-	-
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
	Total		4,22,148	6,04,650
II	Application of Funds			
1	Non-current assets	4		
(a)	Property, Plant and Equipment and Intangible assets		2,86,735	3,23,830
(i)	Property, Plant and Equipment		-	-
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
	Total		2,86,735	3,23,830
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances			
	Cash in Hand		-	-
	Cash at bank		1,35,413	2,80,820
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets		-	-
	Total		1,35,413	2,80,820
	Total		4,22,148	6,04,650
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
**	The accompanying notes are an integral part of the financial statements			

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
Date :18.09.2025

For Parents Teachers Association Sidharth Govt. College Nadaun  
Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
Chartered Accountants

(CA Sandeep K. Sharma)  
Prop.  
M.No. 500460  
Firm Reg. No.021797N  
UDIN25500460BMLYWR1691

**PARENTS TEACHERS ASSOCIATION, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025**

Particulars	Note	31 March 2025	31 March 2024
I Income			
(a) Donations and Grants		6,20,872	6,41,70
(b) Fees from Rendering of Services			
(c) Sale of Goods			
II <u>Other Income</u>		4,717	12,1
Interest earned		6,25,589	6,53,8
III Total Income (I+II)			
IV Expenses:		0	
(a) Material consumed/distributed		0	
(b) Donations/contributions paid			
<u>Employee benefits expense</u>		7,16,216	Salary 7,30,1
(c) Salaries, wages, bonus and other allowances		0	
(d) Contribution to provident and other funds		0	
(e) Staff welfare expenses		0	
(f) Finance costs		0	
(g) Interest expense		0	
(h) Bank charges		37,095	34
(i) Depreciation and amortization expense			
<u>Other expenses</u>			
(j) Power and fuel		0	
(k) Rent		0	
(l) Repairs and maintenance - Buildings		5,950	37
(m) Repairs and maintenance - Machinery/others		0	
(n) Insurance		0	
(o) Rent, Rates and taxes, excluding, taxes on income		0	
(p) Labour charges		0	1
(q) Travelling expenses		0	
(r) Auditor's remuneration		2,475	3
(s) Printing and stationery		12,000	12
(t) Communication expenses		0	12
(u) Legal and professional charges		0	
(v) Advertisement and publicity		12,780	student fees
(w) Religion/charitable expenses		21,575	
(x) Miscellaneous expenses and exam expense		8,08,091	9
Total expenses			
Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		-1,82,502	-2
V Exceptional items (specify nature & provide note/delete if none)		0	
VI Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-1,82,502	
VII Extraordinary Items (specify nature & provide note/delete if none)		0	
VIII Excess of Income over Expenditure for the year (VII-VIII)		-1,82,502	
IX Appropriations Transfer to funds, e.g., Building fund			
Transfer from funds		0	
Balance transferred to General Fund		0	

The accompanying notes are an integral part of the financial statements  
 Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
 Date : 18.09.2025

For Parents Teachers Association Sidharth Govt. College Nadaun  
 Principal/Chairman/Secretary

For Sandeep K. Sharma  
 Chartered Accountant  
 (CA Sandeep K. Sharma)  
 Membership no. \_\_\_\_\_  
 Firm Reg no. C  
 UDIN25500460BMLY

**PARENTS TEACHERS ASSOCIATION, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31st MARCH, 2025**

**Note - 1 Brief about the entity**

Parents Teachers Association Sidharth Govt. College Nadaun, Tehsil Nadaun, Distt. Hamirpur Established for educational purposes.

**Note - 2 Significant Accounting Policies**

(a) The accounts are prepared on historical cost basis as going concern and consistent with generally accepted accounting principles.

(b) Previous year figures have been regrouped / reclassified wherever necessary.

**Note - 3 Capital Funds**

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	0			
2	General Funds	6,04,650	0	1,82,502	4,22,148
3	Designated Funds	0			0
(B)	Restricted Funds	0	-	-	
			-	1,82,502	4,22,148
	Previous Year (PY)		-	2,56,155	6,04,650

**Auditor's Report :- "As per books of accounts produced to us."**

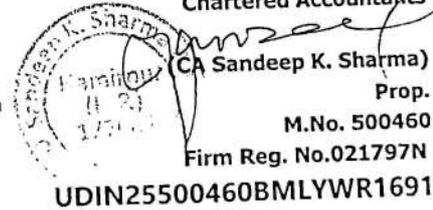
Place : Hamirpur  
 Date :18.09.2025

For Parents Teachers Association Sidharth Govt. College Nadaun

Principal/Chairman/Secretary

D. Dist. Hamirpur (HP)

For Sandeep K. Sharma & Co.  
 Chartered Accountants

  
 (CA Sandeep K. Sharma)  
 Prop.  
 M.No. 500460  
 Firm Reg. No.021797N  
 UDIN25500460BMLYWR1691

PARENTS TEACHERS ASSOCIATION, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)  
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31st MARCH, 2025

(Amount in Rs.)

4 Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature Computer/B books)	
<b>Gross Block</b>								
At 1 April 2024	-	66,419	-	1,32,174	1,93,458	-	-	3,92,051
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2023	-	66,419	-	83,339	1,93,458	-	-	3,43,216
Additions	-	-	-	48,835	-	-	-	48,835
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	66,419	-	1,32,174	1,93,458	-	-	3,92,051
At 31 March 2024	-	66,419	-	1,32,174	1,93,458	-	-	3,92,051
<b>Depreciation/Adjustments</b>								
At 1 April 2024	-	12,620	-	19,222	36,379	-	-	68,221
Additions	-	5,380	-	16,007	15,708	-	-	37,095
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2023	-	6,642	-	8,334	18,926	-	-	33,902
Additions	-	5,978	-	10,888	17,453	-	-	34,319
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	18,000	-	35,229	52,087	-	-	1,05,316
At 31 March 2024	-	12,620	-	19,222	36,379	-	-	68,221
<b>Net Block</b>								
At 31 March 2024	-	53,799	-	1,12,952	1,57,079	-	-	3,23,830
At 31 March 2025	-	48,419	-	96,945	1,41,371	-	-	2,86,735

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
Date :18.09.2025

For Parents Teachers Association Sidharth Govt. College Nadaun

Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
Chartered Accountants

(CA Sandeep K. Sharma)

Frop.

M.No. 500460

Firm Reg. No.021797N

UDIN25500460BMLYWR1691



SIDHARTH GOVT. COLLEGE NADAUN,  
DIST. HAMIRPUR (H.P.)

Tel. No. 01972-232688, Fax No. 01972-232688, E-mail: gcnadaun@gmail.com

No.EDN/SGC/NDN/NSS/2025

Dated :-30/09/25

To

*The Coordinator,*  
NSS, HPU

Shimla

Subject:- Audit Report and Utilization Certificate for the Session 2024-2025.

Sir

Kindly find herewith the audit report and utilization certificate of the Annual expenses of various activities of NSS for the session 2024-25.

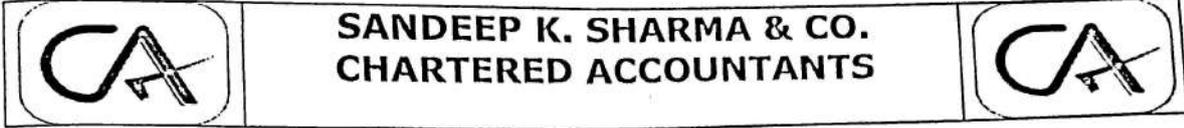
You are also requested to release the funds for the session 2025-26 which has not been received yet.

This is for your kind information and n/a.

Thanking you,

  
NSS  
Programme Officer

  
Principal  
S.G.C. Nadaun



**SANDEEP K. SHARMA & CO.  
CHARTERED ACCOUNTANTS**

**19/7, SHANTI BHAWAN, OLD BUS STAND, GANDHI CHOWK,  
HAMIRPUR, TEHSIL & DISTT. HAMIRPUR (HP)-177001**

**Ph: 01972-225277  
E-mail : casksandeep@gmail.com**

**MOB: 94180-82277  
MOB: 94184-82277**

**UTILISATION CERTIFICATE**

**SIDHARTH GOVT. COLLEGE, NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**

**FINANCIAL YEAR 2024-25**

Component	Grant received for current year (Rs.)	Previous balance (Rs.)	interest earned/ misc. income (Rs.)	Total Amount (Rs.) (1+2)	Expenditure (Rs.)	Balance (Rs.) (4-5)	No. of volunteers
1	2	3		4	5	6	7
Regular Activities/Special Camp	56398.00	-533.50	0.00	55864.50	68398.00	-12533.50	2
<b>Total</b>	<b>56398.00</b>	<b>-533.50</b>	<b>0.00</b>	<b>55864.50</b>	<b>68398.00</b>	<b>-12533.50</b>	

Closing balance as at 31.03.2025 = Bank balance Rs. 566.50 ( - ) Expenses payable Rs. 13100.00 is Rs. -12533.50

Closing balance as at 31.03.2024 = Bank balance Rs. 566.50 ( - ) Expenses payable Rs. 1100.00 is Rs. -533.50

**Place: Hamirpur  
Date: 22.09.2025**

*A. K. Sharma*  
Principal

*NS Sharma*  
Programme Officer

for Sandeep K. Sharma & Co.  
Chartered Accountants  
*CA Sandeep K. Sharma*  
Prop.  
M. No. 500460

**UDIN 25500460BMLYWY1311**

**SIDHARTH GOVT. COLLEGE, NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**

**(NSS REGULAR & SPECIAL ACTIVITIES ACCOUNT)**

**RECEIPTS & DISBURSEMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025**

RECEIPTS	AMOUNT (RS)	DISBURSEMENTS	AMOUNT (RS)
<b>Opening balance :</b>		<b>Expenses on Regular Activities:</b>	
Cash in hand		0.00 Pocket allowance	13000.00
SBI a/c no. 31613743065		566.50 Professional charges	1100.00
SBI a/c no. 41673723520		0.00 Refreshment exp.	4000.00
<b>Grant In Aid Received:</b>		Distt. & State level camp exp.	3695.00
Regular/Special activities	56398.00	NSS cap & badges	945.00
Expenses payable	13100.00	Printing & stationery	3000.00
		Expenses payable (prev.)	1100.00
		<b>Expenses on Special Activities:</b>	
		Camp expenses	42658.00
		<b>Closing balance :</b>	
		SBI a/c no. 31613743065	566.50
		SBI a/c no. 41673723520	0.00
	<b>70064.50</b>		<b>70064.50</b>

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025**

EXPENDITURE	AMOUNT (RS)	INCOMES	AMOUNT (RS)
<b>Expenses on Regular Activities:</b>		<b>Grant In Aid Received:</b>	
Pocket allowance	13000.00	Regular/Special activities	56398.00
Professional charges	1100.00	Excess of exp./inc.	12000.00
Refreshment exp.	4000.00		
Distt. & State level camp exp.	3695.00		
NSS cap & badges	945.00		
Printing & stationery	3000.00		
<b>Expenses on Special Activities:</b>			
Camp expenses	42658.00		
	<b>68398.00</b>		<b>68398.00</b>

**BALANCE SHEET AS AT 31.03.2025**

LIABILITIES	AMOUNT(RS)	ASSETS	AMOUNT (RS)
<b>Capital Fund :</b>		<b>Fixed Assets :</b>	0.00
Opening balance	-533.50	<b>Current Assets, Loans</b>	
Less : Excess of inc./exp.	12000.00	<b>&amp; Advances</b>	
<b>Secured/unsecured loans</b>		SBI a/c no. 31613743065	566.50
<b>Current Liabilities &amp; Provisions</b>		SBI a/c no. 41673723520	0.00
Professional charges payable	1100.00		
Pocket allowance payable	12000.00		
	<b>566.50</b>		<b>566.50</b>

**Auditor's Report :-**

"As per books of accounts produced to us."

Place : Hamirpur  
Date : 22.09.2025

For Sandeep K. Sharma & Co.  
Chartered Accountants  
*(Signature)*  
(CA Sandeep K. Sharma)  
Prop.  
M. No. 500460  
Firm Reg. No. 021797N  
**UDIN25500460BMLYWY1311**

**\*BBA ACCOUNT, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**  
**BALANCE SHEET AS AT 31.03.2025**

(Amount in Rs.)

Particulars		Note	31 March 2025	31 March 2024
I	Sources of Funds	3	59,08,835	56,10,522
1	Capital Fund		-	-
(a)	Unrestricted Funds		-	-
(b)	Restricted Funds		59,08,835	56,10,522
2	Non-current liabilities		-	-
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
3	Current liabilities		-	-
(a)	Short-term borrowings		-	-
(b)	Payables	-	-	
(c)	Other current liabilities	-	-	
(d)	Short-term provisions	-	-	
	<b>Total</b>		<b>59,08,835</b>	<b>56,10,522</b>
II	Application of Funds	4		
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets		1,49,122	1,66,241
(i)	Property, Plant and Equipment		-	-
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
			<b>1,49,122</b>	<b>1,66,241</b>
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	-	-	
	Cash in Hand	-	-	
	Cash at bank	57,49,269	54,44,281	
(e)	Short Term Loans and Advances	-	-	
(f)	Other current assets (TDS)	10,444	-	
		<b>57,59,713</b>	<b>54,44,281</b>	
	<b>Total</b>	<b>59,08,835</b>	<b>56,10,522</b>	
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
Date : 14.09.2025

For BBA Account Sidharth Govt. College

Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
Chartered Accountants

(CA Sandeep K. Sharma)

Prop.

M.No. 500460

Firm Reg. No.021797N

UDIN25500460BMLYWM7188

**BBA ACCOUNT, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025**

Particulars		Note	31 March 2025	31 March 2024
I	Income			
(a)	Donations and Grants		18,62,500	15,41,500
(b)	Fees from Rendering of Services			
(c)	Sale of Goods			
II	Other Income		2,64,480	1,85,005
	Interest earned		21,26,980	17,26,505
III	Total Income (I+II)			
IV	Expenses:		0	0
(a)	Material consumed/distributed		0	0
(b)	Donations/contributions paid			
	Employee benefits expense		17,38,676	15,22,879
(c)	Salaries, wages, bonus and other allowances		0	0
(d)	Contribution to provident and other funds		0	0
(e)	Staff welfare expenses		0	0
(f)	Finance costs		0	0
(g)	Interest expense		0	0
(h)	Bank charges		17,119	19,389
(i)	Depreciation and amortization expense			
	Other expenses		0	
(j)	Power and fuel		0	
(k)	Rent		0	
(l)	Repairs and maintenance - Buildings		0	21,775
(m)	Repairs and maintenance - Machinery/others		0	
(n)	Insurance		0	
(o)	Rent, Rates and taxes, excluding, taxes on income		0	
(p)	Labour charges		0	10,476
(q)	Travelling expenses		0	
(r)	Auditor's remuneration		0	35,000
(s)	Printing and stationery		0	
(t)	Communication expenses		3,500	3,500
(u)	Legal and professional charges		0	4,570
(v)	Advertisement and publicity		0	0
(w)	Religion/charitable expenses		69,372	24,220
(x)	Miscellaneous expenses and exam expense		18,28,667	15,41,825
	Total expenses			
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		2,98,313	84,676
VI	Exceptional items (specify nature & provide note/delete if none)		0	0
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		2,98,313	84,676
VIII	Extraordinary Items (specify nature & provide note/delete if none)		0	0
IX	Excess of Income over Expenditure for the year (VII-VIII)		2,98,313	84,676
	Appropriations Transfer to funds, e.g., Building fund			
	Transfer from funds		0	
	Balance transferred to General Fund			
	The accompanying notes are an integral part of the financial statements		0	

Auditor's Report :- "As per books of accounts produced to us."  
 Place : Hamirpur  
 Date : 14.09.2025

*CA Sandeep K. Sharma*

For BBA Account Sidharth Govt. College  
 Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
 Chartered Accountants

(CA Sandeep K. Sharma)  
 (Prop.)

Membership no. 500460  
 Firm Reg no. 021797N  
 UDIN25500460BMLYWM7188

**BBA ACCOUNT, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31st MARCH, 2025**

**Note - 1 Brief about the entity**

BBA Account Sidharth Govt. College Nadaun, Tehsil Nadaun, Distt. Hamirpur Established for educational purposes

**Note - 2 Significant Accounting Policies**

(a) The accounts are prepared on historical cost basis as going concern and consistent with generally accepted accounting principles.

(b) Previous year figures have been regrouped / reclassified wherever necessary.

**Note - 3 Capital Funds**

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	0			-
2	General Funds	56,10,522	2,98,313	0	59,08,835
3	Designated Funds	0			0
(B)	Restricted Funds	0			-
			2,98,313	-	59,08,835
	Previous Year (PY)		84,676	-	56,10,522

**Auditor's Report :- "As per books of accounts produced to us."**

Place : Hamirpur  
Date : 14.09.2025

**For Sandeep K. Sharma & Co.**  
Chartered Accountants

(CA Sandeep K. Sharma)

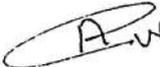
Prop.

M.No. 500460

Firm Reg. No.021797N

**UDIN25500460BMLYWM7188**

For BBA Account Sidharth Govt. College

  
Principal/Chairman/Secretary

**BBA ACCOUNT, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31st MARCH, 2025**

(Amount in Rs.)

**4 Property, Plant and Equipment and Intangible Assets (owned assets)**

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature Computer/B books)	
<b>Gross Block</b>								
At 1 April 2024	-	-	-	-	2,03,197	-	4,588	2,07,785
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2023	-	-	-	-	2,03,197	-	4,588	2,07,785
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	2,03,197	-	4,588	2,07,785
At 31 March 2024	-	-	-	-	2,03,197	-	4,588	2,07,785
<b>Depreciation/Adjustments</b>								
At 1 April 2024	-	-	-	-	38,608	-	2,936	41,544
Additions	-	-	-	-	16,459	-	660	17,119
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2023	-	-	-	-	20,320	-	1,835	22,155
Additions	-	-	-	-	18,288	-	1,101	19,389
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	55,067	-	3,596	58,663
At 31 March 2024	-	-	-	-	38,608	-	2,936	41,544
<b>Net Block</b>								
At 31 March 2024	-	-	-	-	1,64,589	-	1,652	1,66,241
At 31 March 2025	-	-	-	-	1,48,130	-	992	1,49,122

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
Date : 14.09.2025

For Sandeep K. Sharma & Co.  
Chartered Accountants

(CA Sandeep K. Sharma)  
Prop.

M.No. 500460

Firm Reg. No.021797N

UDIN25500460BMLYWM7188

For BBA Account Sidharth Govt. College

Principal/Chairman/Secretary

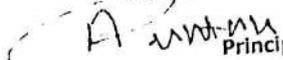
**BCA ACCOUNT, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**  
**BALANCE SHEET AS AT 31.03.2025**

(Amount In Rs.)

		Note	31 March 2025	31 March 2024
I	Sources of Funds	3	1,84,39,572	1,60,98,861
1	Capital Fund		-	-
(a)	Unrestricted Funds		-	-
(b)	Restricted Funds		1,84,39,572	1,60,98,861
2	Non-current liabilities		-	-
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
3	Current liabilities		-	-
(a)	Short-term borrowings		-	-
(b)	Payables		-	-
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
	<b>Total</b>		<b>1,84,39,572</b>	<b>1,60,98,861</b>
II	Application of Funds			
1	Non-current assets	4		
(a)	Property, Plant and Equipment and Intangible assets		11,74,116	6,21,961
(i)	Property, Plant and Equipment		-	-
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		6,42,770	6,42,770
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		18,16,886	12,64,731
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances			
	Cash in Hand		1,65,32,082	1,48,34,130
	Cash at bank		-	-
(e)	Short Term Loans and Advances		90,604	-
(f)	Other current assets (TDS)		1,66,22,686	1,48,34,130
	<b>Total</b>		<b>1,84,39,572</b>	<b>1,60,98,861</b>
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
Date : 14.09.2025

For BCA Account Sidharth Govt. College  
  
 Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
Chartered Accountants

(CA Sandeep K. Sharma)  
Prop.

M.No. 500460

Firm Reg. No.021797N

UDIN25500460BMLYWM7188

BCA ACCOUNT, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

	Particulars	Note	31 March 2025	31 March 2024
I	Income			
(a)	Donations and Grants			
(b)	Fees from Rendering of Services		41,86,000	32,96,500
(c)	Sale of Goods			
II	<u>Other Income</u>			
	Interest earned		10,03,619	4,84,449
III	Total Income (I+II)		51,89,619	37,80,949
IV	Expenses:			
(a)	Material consumed/distributed		0	0
(b)	Donations/contributions paid		0	0
	<u>Employee benefits expense</u>			
(c)	Salaries, wages, bonus and other allowances		22,40,450	19,40,359
(d)	Contribution to provident and other funds		0	0
(e)	Staff welfare expenses		0	0
(f)	Finance costs		0	0
(g)	Interest expense		0	0
(h)	Bank charges		2,19,120	56,679
(i)	Depreciation and amortization expense			
	<u>Other expenses</u>			
(j)	Power and fuel		40,171	
(k)	Rent		0	
(l)	Repairs and maintenance - Buildings		1,00,560	77,850
(m)	Repairs and maintenance - Machinery/others		0	
(n)	Insurance		0	
(o)	Rent, Rates and taxes, excluding, taxes on income		0	
(p)	Labour charges		1,428	6,664
(q)	Travelling expenses		0	
(r)	Auditor's remuneration		1,125	2,300
(s)	Printing and stationery		1,13,140	1,11,111
(t)	Communication expenses		3,500	3,500
(u)	Legal and professional charges		0	0
(v)	Advertisement and publicity		0	0
(w)	Religion/charitable expenses		1,29,414	91,585
(x)	Miscellaneous expenses and exam expense		28,48,908	22,90,048
	Total expenses			
	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		23,40,711	14,90,901
V	Exceptional items (specify nature & provide note/delete if none)		0	0
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		23,40,711	14,90,901
VII	Extraordinary Items (specify nature & provide note/delete if none)		0	0
VIII	Excess of Income over Expenditure for the year (VII-VIII)		23,40,711	14,90,901
IX	Appropriations Transfer to funds, e.g., Building fund			
	Transfer from funds		0	0
	Balance transferred to General Fund		0	0

The accompanying notes are an integral part of the financial statements

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
Date : 14.09.2025

*(Signature)*  
Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
Chartered Accountants

(CA Sandeep K. Sharma)  
(Prop.)

Membership no. 500463  
Firm Reg no. 021797N  
UDIN25500460BMLYWM7188

**BCA ACCOUNT, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31st MARCH, 2025**

**Note - 1 Brief about the entity**

BCA Account Sidharth Govt. College Nadaun, Tehsil Nadaun, Distt. Hamirpur Established for educational purposes

**Note - 2 Significant Accounting Policies**

(a) The accounts are prepared on historical cost basis as going concern and consistent with generally accepted accounting principles.

(b) Previous year figures have been regrouped / reclassified wherever necessary.

**Note - 3 Capital Funds**

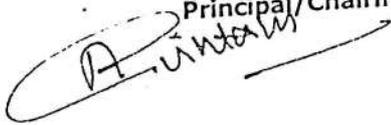
(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	0	23,40,711	0	1,84,39,572
2	General Funds	1,60,98,861			0
3	Designated Funds	0			-
(B)	Restricted Funds	0			1,84,39,572
			23,40,711	-	1,60,98,861
	Previous Year (PY)		14,90,901	-	

**Auditor's Report :- "As per books of accounts produced to us."**

Place : Hamirpur  
 Date : 14.09.2025

For BCA Account Sidharth Govt. College

Principal/Chairman/Secretary



For Sandeep K. Sharma & Co.  
 Chartered Accountants

(CA Sandeep K. Sharma)

Prop.

M.No. 500460

Firm Reg. No.021797N

UDIN25500460BMLYW7188

BCA ACCOUNT, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)  
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31st MARCH, 2025

(Amount in Rs.)

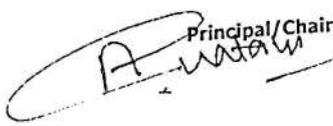
4 Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature Computer/B books)	
Gross Block	-	-	-	82,459	6,01,711	-	37,254	7,21,424
At 1 April 2024	-	-	-	41,913	-	-	7,29,362	7,71,275
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	1,859	2,81,489	-	37,254	3,20,602
At 1 April 2023	-	-	-	80,600	3,20,222	-	-	4,00,822
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	7,66,616	14,92,699
At 31 March 2025	-	-	-	1,24,372	6,01,711	-	37,254	7,21,424
At 31 March 2024	-	-	-	82,459	6,01,711	-	-	-
Depreciation/Adjustments	-	-	-	6,398	69,494	-	23,571	99,463
At 1 April 2024	-	-	-	14,553	53,222	-	1,51,345	2,19,120
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	186	28,149	-	14,449	42,784
At 1 April 2023	-	-	-	6,212	41,345	-	9,122	56,679
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	1,74,916	3,18,583
At 31 March 2025	-	-	-	20,951	1,22,716	-	23,571	99,463
At 31 March 2024	-	-	-	6,398	69,494	-	-	-
Net Block	-	-	-	76,061	5,32,217	-	13,683	6,21,961
At 31 March 2024	-	-	-	1,03,421	4,78,995	-	5,91,700	11,74,116
At 31 March 2025	-	-	-	-	-	-	-	-

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
Date : 14.09.2025

For BCA Account Sidharth Govt. College

  
Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
Chartered Accountants

(CA Sandeep K. Sharma)

Prop.

M.No. 500460

Firm Reg. No.021797N

UDIN25500460BMLYWM7188

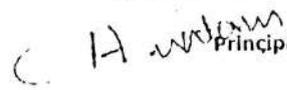
**COMMON FUND, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**  
**BALANCE SHEET AS AT 31.03.2025**

(Amount In Rs.)

		Note	31 March 2025	31 March 2024
	<b>Particulars</b>			
<b>I</b>	<b>Sources of Funds</b>	<b>3</b>	<b>5,79,931</b>	<b>5,23,729</b>
1	Capital Fund		-	-
(a)	Unrestricted Funds		-	-
(b)	Restricted Funds		<b>5,79,931</b>	<b>5,23,729</b>
2	Non-current liabilities		-	-
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
3	Current liabilities		-	-
(a)	Short-term borrowings		-	-
(b)	Payables		-	-
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
	<b>Total</b>		<b>5,79,931</b>	<b>5,23,729</b>
<b>II</b>	<b>Application of Funds</b>	<b>4</b>		
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets		<b>3,16,155</b>	<b>3,69,627</b>
(i)	Property, Plant and Equipment		-	-
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
	<b>Total</b>		<b>3,16,155</b>	<b>3,69,627</b>
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances		-	-
	Cash in Hand		<b>2,63,776</b>	<b>1,59,102</b>
	Cash at bank		-	-
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets		-	-
	<b>Total</b>		<b>2,63,776</b>	<b>1,59,102</b>
	<b>Total</b>		<b>5,79,931</b>	<b>5,23,729</b>
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
Date :14.09.2025

For Common Fund Sidharth Govt. College  
  
 Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
Chartered Accountants

(CA Sandeep K. Sharma)  
Prop.

M.No. 500460

Firm Reg. No.021797N

UDIN25500460BMLYWM7188

**COMMON FUND, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025**

Particulars	Note	31 March 2025	31 March 2024
<b>I</b> <b>Income</b>			
(a) Donations and Grants			
(b) Fees from Rendering of Services		2,73,599	1,63,500
(c) Sale of Goods			
<b>II</b> <b>Other Income</b>			
Interest earned		13,287	1,037
<b>III</b> <b>Total Income (I+II)</b>		<b>2,83,877</b>	<b>1,72,037</b>
<b>IV</b> <b>Expenses:</b>			
(a) Material consumed/distributed		0	
(b) Donations/contributions paid		0	
<u>Employee benefits expense</u>			
(c) Salaries, wages, bonus and other allowances		0	1,02,000
(d) Contribution to provident and other funds		0	
(e) Staff welfare expenses		0	
(f) Finance costs		0	
(g) Interest expense		0	
(h) Bank charges		0	
(i) Depreciation and amortization expense		53,472	52,740
<u>Other expenses</u>			
(j) Power and fuel		0	
(k) Rent		0	
(l) Repairs and maintenance - Buildings		0	
(m) Repairs and maintenance - Machinery/others		4,300	21,775
(n) Insurance		0	
(o) Rent, Rates and taxes, excluding, taxes on income		0	
(p) Labour charges		0	
(q) Travelling expenses		0	
(r) Auditor's remuneration		51,030	
(s) Printing and stationery		6,136	
(t) Communication expenses		3,500	3,500
(u) Legal and professional charges		0	4,000
(v) Advertisement and publicity		0	
(w) Religion/charitable expenses		86,237	23,600
(x) Miscellaneous expenses and exam expense		2,04,675	1,10,187
<b>Total expenses</b>		<b>84,202</b>	<b>61,852</b>
<b>V</b> <b>Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)</b>		<b>0</b>	<b>0</b>
<b>VI</b> <b>Exceptional items (specify nature &amp; provide note/delete if none)</b>			
<b>VII</b> <b>Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>		<b>84,202</b>	<b>61,852</b>
<b>VIII</b> <b>Extraordinary Items (specify nature &amp; provide note/delete if none)</b>			
<b>IX</b> <b>Excess of Income over Expenditure for the year (VII-VIII)</b>		<b>84,202</b>	<b>61,852</b>
Appropriations Transfer to funds, e.g., Building fund		0	
Transfer from funds		0	
Balance transferred to General Fund		0	

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
 Date : 14.09.2025

*(Signature)*

For Common Fund Sidharth Govt. College  
 Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
 Chartered Accountants

(CA Sandeep K. Sharma)  
 (Prop.)

Membership no. 500460  
 Firm Reg no. 021797N  
 UDIN25500460BMLYWM17188

**COMMON FUND, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31st MARCH, 2025**

**Note - 1** Brief about the entity

Common Fund Sidharth Govt. College Nadaun, Tehsil Nadaun, Distt. Hamirpur Established for educational purposes

**Note - 2** Significant Accounting Policies

(a) The accounts are prepared on historical cost basis as going concern and consistent with generally accepted accounting principles.

(b) Previous year figures have been regrouped / reclassified wherever necessary.

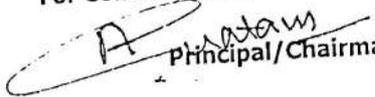
**Note - 3** Capital Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	0	84,202	33,000	5,79,931
2	General Funds	5,28,729			0
3	Designated Funds	0			
(B)	Restricted Funds	0			
			84,202	33,000	5,79,931
			61,852	-	5,28,729
Previous Year (PY)					

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
 Date :14.09.2025

For Common Fund Sidharth Govt. College

  
 Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
 Chartered Accountants

(CA Sandeep K. Sharma)

Prop.

M.No. 500460

Firm Reg. No.021797N

UDIN25500460BMLYWM7188

COMMON FUND, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)  
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31st MARCH, 2025

(Amount in Rs.)

4 Property, Plant and Equipment and Intangible Assets (owned assets)								
Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature Computer/B books)	
Gross Block	-	-	-	2,69,629	1,60,659	-	58,362	4,88,650
At 1 April 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	58,362	4,88,650
Deductions/Adjustments	-	-	-	2,69,629	1,60,659	-	-	-
At 1 April 2023	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	58,362	4,88,650
Deductions/Adjustments	-	-	-	2,69,629	1,60,659	-	58,362	4,88,650
At 31 March 2025	-	-	-	2,69,629	1,60,659	-	-	-
At 31 March 2024	-	-	-	-	-	-	37,352	1,19,023
Depreciation/Adjustments	-	-	-	51,146	30,525	-	8,404	53,472
At 1 April 2024	-	-	-	30,618	14,450	-	-	-
Additions	-	-	-	-	-	-	23,345	66,281
Deductions/Adjustments	-	-	-	26,870	16,066	-	14,007	52,742
At 1 April 2023	-	-	-	24,276	14,459	-	-	-
Additions	-	-	-	-	-	-	45,756	1,72,495
Deductions/Adjustments	-	-	-	81,764	44,975	-	37,352	1,19,023
At 31 March 2025	-	-	-	51,146	30,525	-	-	-
At 31 March 2024	-	-	-	-	-	-	21,010	3,69,627
Net Block	-	-	-	2,18,483	1,30,134	-	12,606	3,16,155
At 31 March 2024	-	-	-	1,87,865	1,15,684	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
Date :14.09.2025

For Common Fund Sidharth Govt. College

  
Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
Chartered Accountants

(CA Sandeep K. Sharma)  
Prop.

M.No. 500460

Firm Reg. No.021797N

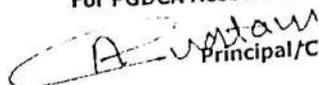
UDIN25500460BMLYWM7188

**PGDCA ACCOUNT, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**  
**BALANCE SHEET AS AT 31.03.2025**

		(Amount in Rs.)	
Particulars	Note	31 March 2025	31 March 2024
<b>I Sources of Funds</b>	3	3,21,673	1,82,823
1 Capital Fund		-	-
(a) Unrestricted Funds		-	-
(b) Restricted Funds		3,21,673	1,82,823
2 Non-current liabilities		-	-
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
3 Current liabilities		-	-
(a) Short-term borrowings		-	-
(b) Payables	-	-	
(c) Other current liabilities	-	-	
(d) Short-term provisions	-	-	
<b>Total</b>		<b>3,21,673</b>	<b>1,82,823</b>
<b>II Application of Funds</b>	4		
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets		-	-
(i) Property, Plant and Equipment		-	-
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments		-	-
(c) Long Term Loans and Advances		-	-
(d) Other non-current assets (specify nature)		-	-
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances		-	-
Cash in Hand		3,21,673	1,82,823
Cash at bank	-	-	
(e) Short Term Loans and Advances	-	-	
(f) Other current assets	-	-	
<b>Total</b>		<b>3,21,673</b>	<b>1,82,823</b>
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

**Auditor's Report :- "As per books of accounts produced to us."**

Place : Hamirpur  
 Date : 14.09.2025

For PGDCA Account Sidharth Govt. College  
  
 Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
 Chartered Accountants

(CA Sandeep K. Sharma)  
 Prop.

M.No. 500460

Firm Reg. No.021797N

UDIN25500460BMLYWM7188

PGDCA ACCOUNT, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Particulars	Note	31 March 2025	31 March 2024
I Income			
(a) Donations and Grants			
(b) Fees from Rendering of Services			
(c) Sale of Goods		1,33,000	1,82,000
II <u>Other Income</u>			
Interest earned		5,850	821
III Total Income (I+II)		1,38,850	1,82,821
IV Expenses:			
(a) Material consumed/distributed		0	0
(b) Donations/contributions paid		0	0
<u>Employee benefits expense</u>			
(c) Salaries, wages, bonus and other allowances		0	0
(d) Contribution to provident and other funds		0	0
(e) Staff welfare expenses		0	0
(f) Finance costs		0	0
(g) Interest expense		0	0
(h) Bank charges		0	0
(i) Depreciation and amortization expense		0	0
<u>Other expenses</u>			
(j) Power and fuel		0	0
(k) Rent		0	0
(l) Repairs and maintenance - Buildings		0	0
(m) Repairs and maintenance - Machinery/others		0	0
(n) Insurance		0	0
(o) Rent, Rates and taxes, excluding, taxes on income		0	0
(p) Labour charges		0	0
(q) Travelling expenses		0	0
(r) Auditor's remuneration		0	0
(s) Printing and stationery		0	0
(t) Communication expenses		0	0
(u) Legal and professional charges		0	0
(v) Advertisement and publicity		0	0
(w) Religion/charitable expenses		0	0
(x) Miscellaneous expenses and exam expense		0	0
Total expenses		0	0
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		1,38,850	1,82,821
VI Exceptional items (specify nature & provide note/delete if none)		0	0
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		1,38,850	1,82,821
VIII Extraordinary Items (specify nature & provide note/delete if none)		0	0
IX Excess of Income over Expenditure for the year (VII-VIII)		1,38,850	1,82,821
Appropriations Transfer to funds, e.g., Building fund			
Transfer from funds		0	0
Balance transferred to General Fund		0	0

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
Date : 14.09.2025

*A. Wastan*

For PGDCA Account Sidharth Govt. College  
Principal/Chairman/Secretary

For Sandeep K. Sharma & Co.  
Chartered Accountants

(CA Sandeep K. Sharma)  
(Prop.)

Membership no. 500460  
Firm Reg no. 021797N

UDIN25500460BMLYWM7188

**PGDCA ACCOUNT, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31st MARCH, 2025**

Note - 1 Brief about the entity

PGDCA Account Sidharth Govt. College Nadaun, Tehsil Nadaun, Distt. Hamirpur Established for educational purposes

Note - 2 Significant Accounting Policies

(a) The accounts are prepared on historical cost basis as going concern and consistent with generally accepted accounting principles.

(b) Previous year figures have been regrouped / reclassified wherever necessary.

Note - 3 Capital Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	0		0	3,21,673
2	General Funds	1,82,823	1,38,850		0
3	Designated Funds	0		-	
(B)	Restricted Funds	0			3,21,673
			1,38,850	-	
			1,82,823	-	1,82,823
Previous Year (PY)					

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
Date : 14.09.2025

For PGDCA Account Sidharth Govt. College

Principal/Chairman/Secretary

*(Signature)*

For Sandeep K. Sharma & Co.  
Chartered Accountants

(CA Sandeep K. Sharma)

Prop.

M.No. 500460

Firm Reg. No.021797N

UDIN25500460BMLYWM7188

PGDCA ACCOUNT, SIDHARTH GOVT. COLLEGE NADAUN, TEHSIL NADAUN, DISTT. HAMIRPUR (HP)  
 NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31st MARCH, 2025

4 Property, Plant and Equipment and Intangible Assets (owned assets) <span style="float: right;">(Amount in Rs.)</span>								
Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature Computer/Books)	
Gross Block								
At 1 April 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2023	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-
Depreciation/Adjustments								
At 1 April 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2023	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-
Net Block								
At 31 March 2024	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-

Auditor's Report :- "As per books of accounts produced to us."

Place : Hamirpur  
 Date : 14.09.2025

For Sandeep K. Sharma & Co.  
 Chartered Accountants

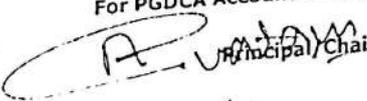
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M.No. 500460

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UDIN25500460BMLYWM7188

For PGDCA Account Sidharth Govt. College

 Principal/Chairman/Secretary