



GOVT.
COLLEGE
KULLU

Dhalpur Kullu. (H.P.) 175101
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Self-Assessment Report (SAR) for Annual Internal Ranking (AIR) of Govt. Colleges of Himachal Pradesh for the Academic Session 2024-25

Criterion 7- Miscellaneous

7.4 Local Audit paras settled up to date

Yes, Local Audit paras are settled up to date.

Local Audit- PTA Fund (2024-25)

Inder Raj & Associates
Chartered Accountants
NH-21, Pirdi Mohal(Kullu) 175126
Himachal Pradesh

LandLine:01902-260011

M/Phone(s):94180-06611

Auditors' Report

ira910@gmail.com

1. We have audited the attached Balance Sheet with Income & Expenditure Account of Principal Govt. College Kullu (PTA FUND), District Kullu (HP) as at 31/03/2025 and also the Receipts & Payments Account for the period ended on that date. Our responsibility is to express an opinion on these Financial Statements based on our audit.
2. We conducted the audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further report that:-
 1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 2. In our opinion, proper books of accounts are maintained so far as appears from our examination of the books.In our opinion and to the best of our information and according to explanations given to us, the accounts give a true and fair view;
 - i) in the case of closing balance of funds at the close, with the bank account as on 31/03/2025,
 - ii) in the case of Income & Expenditure Account, of the surplus funds of the abovementioned Institution for the period ending on such date.

Place Kullu
Date 13-10-2025

For Inder Raj & Associates
Chartered Accountants



Raj Chanauria)
Proprietor
M.No.089275
Mohal (Kullu)

UDIN:- 25089275BMLEJH6648

**The Principal
Govt. College Kullu
District Kullu (HP)**

PTA fund Account

Balance Sheet as at 31/03/2025

Liabilities		Amount(Rs.)	Assets		Amount(Rs.)
General Reserve	80,21,308.36		Fixed Assets		
Add:-Surplus	4,36,775.95	84,58,084.31	Building	548522.00	
			Furniture & Fixture	265325.00	
			Electrical Assets	37645.00	8,51,492.00
			Security HPSEB Kullu		4,881.00
			Loans & Advances		
			Principal Govt.College Kullu		
			Last Balance b/f		11,89,423.00
			Cash & Bank Balances		
			ICICI Bank-0949		8,05,017.95
			KCCB-7323		56,07,270.36
Total		84,58,084.31	Total		84,58,084.31

Auditor's Report

as per our separate report of even date.

For Inder Raj & Associates
Chartered Accountants

(Inder Raj Chahalania)
Proprietor

UDIN25089275BMLEJH6648 Dated 13-10-2025



Schedule of fixed assets with Calculation of Depreciation as on 31/03/2025

Description	Building	Furniture &	Electrical	Total
Last WDV	609469.00	294806.00	44289.00	948564.00
Addn-H1				0.00
Addn-H2				0.00
Total Value	609469.00	294806.00	44289.00	948564.00
Dedn-H1				0.00
Dedn-H2				0.00
Total Deduction	0.00	0.00	0.00	0.00
Net Value	609469.00	294806.00	44289.00	948564.00
Depr-rate-H1	10%	10%	15%	
Depr-rate-H2	5%	5%	7.5%	
Depreciation H1	60947.00	29481.00	6644.00	97072.00
Depreciation H2	0.00	0.00	0.00	0.00
Total Depreciation	60947.00	29481.00	6644.00	97072.00
Closing WDV	548522.00	265325.00	37645.00	851492.00

The Principal
Govt. College Kullu
District Kullu (HP)

PTA fund Account

Receipts & Payment Account for the year ended 31/03/2025

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening balance		PTA Staff Salary	10,40,131.00
ICICI Bank-0949	7,92,370.00	College Cleaning Exp.	12,950.00
KCCB-7323	50,86,070.36	House-keeping Expense	3,610.00
		Audit Fee	5,310.00
Students Admission fee	25,17,500.00	Security Guard Exp	1,14,099.00
Teaching staff contribution	30,500.00	Wages	3,09,930.00
Regn. Fee Conference	5,85,383.00	Misc. Exp	5,020.00
Donation wkrshp	1,11,000.00	Inter-college Competition	50,000.00
		PTA meeting refreshment	5,381.00
Other Incomes/refunds		Music Deptt.items	44,996.00
Refund-renovation wrk advance [2024]	9,890.00	Momentoes	2,995.00
Bank Interest-KCCB	1,62,925.00	DA remuneration	12,000.00
Bank Interest-ICICI Bank	17,822.00	Electricity bills	61,043.00
		College gate making/installation	2,55,690.00
		Décor Expenditure	13,345.00
		Culture Program Exp.	20,000.00
		Gifts etc.NAAC Peer Team	4,300.00
		Refreshment NAAC Peer Team	34,653.00
		Repairs/maint.	86,616.00
		SCA Expense	8,400.00
		Seating Bench making/installation	98,200.00
		TA/DA	2,076.00
		Tree cutting/felling Expense	6,000.00
		Ceiling fan	2,870.00
		Lodging for participants	6,000.00
		Conference Expense	1,42,000.00
		Bank Charges	56.05
		Banner etc.	9,964.00
		Certification	900.00
		Conveyance etc.	1,38,101.00
		Venue decoration Expenses	24,988.00
		Expenditure for participants	20,160.00
		Food Bill	2,17,917.00
		Hon.for Speakers	28,500.00
		Materials for Conference	64,000.00
		Maths workshop	45,211.00
		Photography	3,760.00
		Cash & bank balances	
		ICICI Bank-0949	8,05,017.95
		KCCB-7323	56,07,270.36
Total	93,13,460.36	Total	93,13,460.36

Auditor's Report

as per our separate report of even date.

For Inder Raj & Associates
Chartered Accountants

(Inder Raj Chauria)
Proprietor

UDIN25089275BMLEJH6648 Dated 13-10-2025



**The Principal
Govt. College Kullu
District Kullu (HP)**

PTA fund Account

Income & Expenditure Account for the year ended 31/03/2025

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
PTA Staff Salary	10,40,131.00	Students Admission fee	25,17,500.00
College Cleaning Exp.	12,950.00	Teaching staff contribution	30,500.00
House-keeping Expense	3,610.00	Regn. Fee Conference	5,85,383.00
Audit Fee	5,310.00	Donation wkrshp	1,11,000.00
Security Guard Exp	1,14,099.00		
Wages	3,09,930.00	Other incomes/refunds	
Misc. Exp	5,020.00	Refund-renovation wrk advance [2024]	9,890.00
Inter-college Competition	50,000.00	Bank Interest-KCCB	1,62,925.00
PTA meeting refreshment	5,381.00	Bank Interest-ICICI Bank	17,822.00
Music Deptt.items	44,996.00		
Momentoes	2,995.00		
DA remuneration	12,000.00		
Electricity bills	61,043.00		
College gate making/installation	2,55,690.00		
Décor Expenditure	13,345.00		
Culture Program Exp.	20,000.00		
Gifts etc.NAAC Peer Team	4,300.00		
Refreshment NAAC Peer Team	34,653.00		
Repairs/maint.	86,616.00		
SCA Expense	8,400.00		
Seating Bench making/installation	98,200.00		
TA/DA	2,076.00		
Tree cutting/felling Expense	6,000.00		
Ceiling fan	2,870.00		
Lodging for participants	6,000.00		
Conference Expense	1,42,000.00		
Bank Charges	56.05		
Banner etc.	9,964.00		
Certification	900.00		
Conveyance etc.	1,38,101.00		
Venue decoration Expenses	24,988.00		
Expenditure for participants	20,160.00		
Food Bill	2,17,917.00		
Hon.for Speakers	28,500.00		
Materials for Conference	64,000.00		
Maths workshop	45,211.00		
Photography	3,760.00		
Depreciation	97,072.00		
SURPLUS	4,36,775.95		
Total	34,35,020.00	Total	34,35,020.00

Auditor's Report
as per our separate report of even date.

For Inder Raj & Associates
Chartered Accountants

(Inder Raj Chauria)
Proprietor

UDIN25089275BMLEJH6648 Dated 13-10-2025



Local Audit- BCA (2024-25)
Local Audit- BBA (2024-25)