

**AUDIT REPORT
OF
R.C. COLLEGE OF EDUCATION
ADHAWANI, DHANOT, KANGRA (H.P.)**

We have examined the balance sheet of R.C. COLLEGE OF EDUCATION, a unit of R. C. Education Society as on 31st March, 2025, and the income and expenditure account for the year ended on that date, which are in agreement with the books of account maintained by the said trust or institution.

(A) We report the following observation/ comments/ discrepancies/ inconsistencies: As per Notes on Accounts attached.

Nil

(B) Subject to the above :

(1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

(2) In our opinion proper books of account as required by law have been kept by the society, so far as appears from our examination of such books, of accounts

(3) The Balance Sheet and the Income & Expenditure Account referred to in this report are in agreement with the books of account.

(4) In our opinion and to the best of our information and according to the information given to us, the said accounts give a true and fair view

For Sandeep Subhash & Associates

Chartered Accountants

UDIN NO. 25015870BMHVCD5766

Partner
Shipra Arora

Place: Hamirpur

Dated : 13.09.2025

H.O. : First Floor, SCO-22,
Old Jail Site PUDA Market, Jail Road,
Gurdaspur-143521 (PB.)
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Tel. : 01972-221138,
Mob. 82639-99188, 82197-29964
e-mail : shipra.053@gmail.com

B.O.-2 : # 204, Satya Complex
Nadaun Chowk, Hamirpur-177001 (H.P.)
Mob. 70189-36332, 90150-02188
e-mail : canehaguleria@gmail.com

BALANCE SHEET AS AT 31.03.2025

Dated : 13.09.2025
PLACE: HAMIRPUR

UDIN NO. -25515870BMHVCD5766

For Sandeep Subhash & Associates

Partner
Chartered Accountants
CA Shipra Arora

R C EDUCATION SOCIETY (Bed)

President

R.C. Shiksha Samiti, Dhanot

Teh. Jawalamukhi, Distt. Kangra (H.P.).

R.C. COLLEGE OF EDUCATION (BED)
ADHAWANI, DHANOT, KANGRA (H.P.)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED WITH 31.03.2025

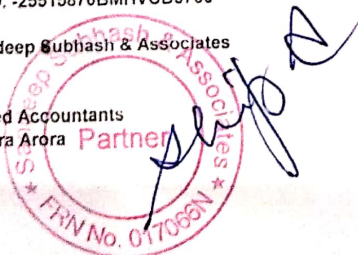
EXPENSES	AMOUNT	INCOME	AMOUNT
MANAGING DIRECTOR SALARY	480000.00	ANNUAL CHARGES	302710.00
STAFF SALARY EXP	1963546.00	SALE OF SCRAP	16227.00
Advertisement & Publicity	38290.00	EXAM INVIGILATOR DUTY FUND	1525.00
ANNUAL SPORTS MEET EXP A/C	13758.00	INTEREST ON INCOME TAX REFUND	20665.00
Bank Charges	2613.23	INTEREST ON SAVING A/C	33792.00
BIOMETRIC CLOUD RENEWAL EXP. A/C	14337.00	INTEREST ON FDR	346086.00
CCTV CAMERA REPAIR EXP A/C	650.00	MISC. INCOME	663.00
Charity & Donations	31800.00	MONTHLY CHARGES	766800.00
CLASSROOM/ OFFICE MAINTENANCE EXP	10420.00	PROSPECTUS FEES	22000.00
COLLEGE EDUCATIONAL TOUR EXP	9960.00	TUTION FEE	8164077.00
COLLEGE WEBSITE MAINTENANCE EXP	8400.00		
COMPUTER REPAIR EXP A/C	1599.00		
FPE ADMIN EXPENSES	18038.00		
FPE ON SALARY	447312.00		
ESIC EXP A/C	18278.71		
EXAMINATION EXP A/C	82780.00		
FINAL T.P. EXP A/C	35880.00		
GUEST LECTURE EXP A/C	7717.00		
Legal/Professional Expenses	11420.00		
LIBRARY READING ROOM EXP A/C	1185.00		
MEDICAL EXP A/C	1050.00		
Miscellaneous Expenses	6660.00		
NOTE P.A.R. FEE A/C	35400.00		
NEWS PAPER EXP	6815.00		
PETROL/DISEAL/LPG GAS EXP.	70132.00		
Postal Expenses	1177.00		
Printing & Stationery	96795.00		
REFILLING OF FIRE EXTINGUISHER EXP. A	30400.00		
REPAIR MAINTANCE OF MACHINERY	5995.00		
REPAIR MAINTENCE OF FURN./FITTINGS	85655.00		
REPAIR OF ELECTRONICS ITEM EXP.	300.00		
REPAIR/MAINTENCE OF BUILDING EXP.	95933.00		
Rounded Off	-5.99		
SPORTS ACTIVITY EXP A/C	600.00		
Staff Welfare Expenses	129368.00		
STUDENT ACTIVITY EXP. A/C	3132.00		
STUDENT WELFARE EXP	203501.00		
Telephone/Internet Expenses	40091.00		
TRANSPORTATION EXP A/C	22005.00		
Travelling Expenses	16397.00		
VEHICLE INSURANCE EXP. A/C	6730.00		
VEHICLE REPAIR EXP	8497.00		
Water & Electricity Expenses	85610.00		
WHITE WASHING EXP. A/C	8900.00		
AUDIT FEES	23600.00		
SNU MANDI AFILITION FEES	88800.00		
DEPRECIATION	2941646.08		
EXCESS OF INCOME	2461377.98		
OVER EXPENDITURE			
	9674545.00		9674545.00

Dated : 13.09.2025
PLACE: HAMIRPUR

UDIN NO. -25515870BMHVCD5766

For Sandeep Subhash & Associates

Partner
Chartered Accountants
CA Shipra Arora



R.C. EDUCATION SOCIETY (Bed)

[Signature]
PRESIDENT

President
R.C. Shiksha Samiti, Dhanot
Teh. Jawalamukhi, Distt. Kangra (H.P.)



RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD ENDING ON 31.03.2025

Dated : 13.09.2025
PLACE: HAMIRPUR
UDIN NO. -25515870BMHVCD5766

Partner
Chartered Accountants
CA Shipra Arora

President

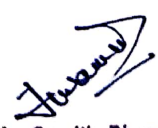
R.C. Shiksha Samiti, Dhanot
Teh. Jawalamukhi, Distt. Kangra (H.P.).

R.C. COLLEGE OF EDUCATION (BED)
ADHAWANI, DHANOT, KANGRA (H.P.)

Statement of Computation of Depreciation for the year ended with 31.03.2025

Particulars	OPENING BALANCE	ADDITIONS		SALE/TF TO RESERVE	TOTAL	RATE OF DEP.	DEPRECIATION	CLOSING BALANCE
		BEFORE 30.09.2024	AFTER 30.09.2024					
BASKET BALL COURT	6134.15	0.00	0.00	0.00	6134.15	10%	613.42	5520.74
BOUNDRY WALL	476892.20	175550.00	0.00	0.00	652442.20	10%	65244.22	587197.98
BUILDING	22561320.27	787012.00	564646.00	0.00	23912978.27	10%	2363065.53	21549912.74
BIO METRIC MACHINE	17340.00	0.00	0.00	0.00	17340.00	15%	2601.00	14739.00
CAR ACCOUNT	240447.87	0.00	0.00	0.00	240447.87	15%	36067.18	204380.69
COMPUTER	69122.01	0.00	0.00	0.00	69122.01	40%	27648.80	41473.21
ELECTRONIC GOODS	24666.01	0.00	0.00	0.00	24666.01	15%	3699.90	20966.11
FIRE SAFETY EQUIPMENTS	95354.55	0.00	0.00	0.00	95354.55	15%	14303.18	81051.37
FURNITURE & FIXTURES	1528263.93	139000.00	254750.00	0.00	1922013.93	10%	179463.89	1742550.04
LAB EQUIPMENTS	38748.52	0.00	0.00	0.00	38748.52	15%	5812.28	32936.24
LAND	1470000.00	0.00	0.00	0.00	1470000.00	0%	0.00	1470000.00
LIBRARY BOOKS	94968.92	0.00	22430.00	0.00	117398.92	40%	42473.57	74925.35
M.S. SETTING PLATES	381991.53	0.00	0.00	0.00	381991.53	15%	57298.73	324692.80
MACHINERY	28805.87	0.00	0.00	0.00	28805.87	15%	4320.88	24484.99
PLANT AND MACHINERY	9032.80	0.00	0.00	0.00	9032.80	15%	1354.92	7677.88
PRINTER	21802.64	0.00	0.00	0.00	21802.64	15%	3270.40	18532.24
GENERATOR	0.00	351358.00	0.00	0.00	351358.00	15%	52703.70	298654.30
SPORTS MATERIAL	40763.88	0.00	0.00	0.00	40763.88	15%	6114.58	34649.30
CCTV	0.00	49905.00	70068.00	0.00	119973.00	15%	12740.85	107232.15
PA SPEAKER SYSTEM	4544.53	0.00	0.00	0.00	4544.53	15%	681.68	3862.85
INVERTOR	50112.60	0.00	0.00	0.00	50112.60	15%	7516.89	42595.71
WATER PURIFIER	12697.94	0.00	0.00	0.00	12697.94	15%	1904.69	10793.25
SOLOR WATER HEATER	23587.50	0.00	0.00	0.00	23587.50	15%	3538.13	20049.38
LAPTOP	37968.00	0.00	0.00	0.00	37968.00	40%	15187.20	22780.80
BOREWLL/ HANDPUMP	0.00	106692.00	232960.00	0.00	339652.00	15%	33475.80	306176.20
WELDING SET	3631.08	0.00	0.00	0.00	3631.08	15%	544.66	3086.42
Grand Total	27238196.80	1609517.00	1144854.00		29992567.80		2941646.08	27050921.73



President 
R.C. Shiksha Samiti, Dhanot
Teh. Jawalamukhi, Distt. Kangra (H.P.).



R.C. COLLEGE OF EDUCATION (JBT)
ADHAWANI, DHANOT, KANGRA (H.P.)

BALANCE SHEET AS AT 31.03.2025

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL FUND			FIXED ASSETS		
OPENING BALANCE	10155787.46		AS PER ANNEXURE ANNEXED		3119520.98
ADD: EXCESS OF INCOME					
OVER EXPENDITURE	501767.74	10657555.20	SECURITY & DEPOSIT		4857177.00
EXPENSES PAYABLE		124141.70	METER SECURITY DEPOSIT		2952.00
ESIC PAYABLE	3775.70		PNB ADH FDR 26345	1006665.00	
EPF PAYABLE	26493.00		FDR 23339	534383.00	
SALARY PAYABLE	93873.00		FDR 23287	748136.00	
			FDR 23296	748136.00	
			FDR 23302	748137.00	
			FDR 23311	534384.00	
			FDR 23320	534384.00	
NON CURRENT LIABILITIES		97583.30	LOAN AND ADVANCES		3006458.43
LIBRARY SECURITY DEPOSIT	97583.30		LOAN REFUND FROM B. ED		3003996.43
			JEEWAN LAL	2462.00	
CURRENT LIABILITIES		1491687.12	CURRENT ASSETS		25365.00
STUDENT BATCH 24-26	827362.42		CASH IN HAND		25365.00
STUDENT BATCH 23-25	148699.00				
OTHER RECEIPTS FROM STUDENTS	325079.70		BANK BALANCES		1310873.91
SUNDRY CREDITORS	190546.00		PNB A/c No. 35644		1310873.91
			TDS		51572
		12370967.32			12370967.32

Dated: 13.09.2025

PLACE: HAMIRPUR

UDIN NO. -25515870BMHVCD5766

For Sandeep Subhash & Associates

Partner
Chartered Accountants
CA Shipra Arora

R C EDUCATION SOCIETY (JBT)

[Signature]
PRESIDENT

President
R.C. Shiksha Samiti, Dhanot
Teh. Jawalamukhi, Distt. Kangra (H.P.),



R.C. COLLEGE OF EDUCATION (JBT)
ADHAWANI, DHANOT, KANGRA (H.P.)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED WITH 31.03.2025

EXPENSES	AMOUNT	INCOME	AMOUNT
STAFF SALARY	1181326.00	ANNUAL CHARGES	222316.00
AFFILIATION FEE EXP.	30000.00	BANK INTEREST	49131.00
AMC OF COMPUTERS EXP A/C	48000.00	COMPUTER FEES	169625.00
ANNUAL PRIZE DISTRIBUTION FUNCT	15150.00	INTEREST ON FDR	515716.00
APPLICATION FORM FEES EXP	2000.00	MISC. INCOME	1.00
Bank Charges	1886.59	MONTHLY CHARGES	169625.00
BUILDING SAFETY CERTIFICATE EXP.	1000.00	PROSPETUS FEES	11750.00
Conveyance Expenses	300.00	TUTION FEE	1745288.58
DD FOR AFFELATION	82371.04	PROFIT ON SALE OF CAR	37834.87
EPF ADMIN CHARGES	13356.00		
EPF ON SALARY	305280.00		
ESI EXPENSES	11327.27		
INSPECTION FEE EXP	17700.00		
LABOUR PAYMENT EXP	2500.00		
Legal Expenses	10000.00		
LIBRARY READING ROOM EXP.	330.00		
MEDICAL EXP. A/C	12483.00		
NEWS PAPER EXP.	615.00		
Office Maintenance Expenses	1830.00		
PETROL/DISEAL/LPG EXP.	90137.00		
Postal Expenses	392.00		
Printing & Stationery	5460.00		
REPAIR MAINTANCE OF BUILDING EX	33039.00		
SPORTS EXP A/C	5200.00		
Staff Welfare Expenses	27467.00		
STUDENT ACTIVITY EXP. A/C	840.00		
STUDENT WELFARE EXP. A/C	400.00		
Telephone/Internet Expenses	10198.00		
Travelling Expenses	9385.00		
Water & Electricity Expenses	10786.00		
DEPRECIATION	488760.82		
EXCESS OF INCOME OVER EXPENDITURE	501767.74		
	2921287.46		2921287.45

Dated : 13.09.2025
PLACE: HAMIRPUR

UDIN NO. -25515870BMHVCD5766

For Sandeep Subhash & Associates

Partner
Chartered Accountants
CA Shipra Arora

R C EDUCATION SOCIETY (JBT)

PRESIDENT

President
R.C. Shiksha Samiti, Dhanot
Teh. Jawalamukhi, Distt. Kangra (H.P.).

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED WITH 31.03.2024

Dated : 13.09.2025
PLACE: HAMIRPUR
UDIN No-25515870BMHVCD5766
For Sandeep Subhash & Associates
Partner **Partner**
Chartered Accountant
CA Shipra Arora
FRN No 077066N *

President *[Signature]*
R.C. Shiksha Samiti, Dhanot
Teh. Jawalamukhi, Distt. Kangra (H.P.).

**R.C. COLLEGE OF EDUCATION (JBT)
ADHAWANI, DHANOT, KANGRA (H.P.)**

Statement of Computation of Depreciation for the year ended with 31.03.2025

Particulars	OPENING BALANCE	ADDITIONS BEFORE 30.09.2024	AFTER 30.09.2024	SOLD	TOTAL	RATE OF DEP.	DEPRECIATION	CLOSING BALANCE
BUILDING	1710634.37	0.00	60870.00	0.00	1771504.37	10%	174106.94	1597397.43
CAR ACCOUNT	52165.13	0.00	0.00	52165.13	0.00	15%	0.00	0.00
COMPUTERS	194400.00	0.00	0.00	0.00	194400.00	40%	77760.00	116640.00
FIRE SAFETY EQUIPMENTS	15670.53	0.00	50150.00	0.00	65820.53	15%	6111.83	59708.70
FURNITURE & FIXTURES	187752.26	0.00	0.00	0.00	187752.26	10%	18775.23	168977.03
LAB EQUIPMENTS	25418.15	0.00	0.00	0.00	25418.15	15%	3812.72	21605.43
WATER COOLER	33515.87	0.00	0.00	0.00	33515.87	15%	5027.38	28488.49
AHUJA SPEAKER SRX	5413.33	0.00	0.00	0.00	5413.33	15%	812.00	4601.33
SPORTS EQUIPMENTS	5851.74	0.00	0.00	0.00	5851.74	15%	877.76	4973.98
LIBRARY BOOKS	40823.33	0.00	4306.00	0.00	45129.33	40%	17190.53	27938.80
SOLOR WATER HEATER SYSTEM	23587.50	0.00	0.00	0.00	23587.50	15%	3538.13	20049.38
MOBILE	0.00	26000.00	0.00	0.00	26000.00	15%	3900.00	22100.00
REFREGREATOR	0.00	12900.00	0.00	0.00	12900.00	15%	1935.00	10965.00
AIR FIBER	0.00	14200.00	0.00	0.00	14200.00	15%	2130.00	12070.00
CCTV CAMERA	0.00	0.00	89800.00	0.00	89800.00	15%	6735.00	83065.00
I 20 CAR	0.00	1092322.00	0.00	0.00	1092322.00	15%	163848.30	928473.70
MEDICAL EQUIPMENTS	14666.72	0.00	0.00	0.00	14666.72	15%	2200.01	12466.71
Grand Total	2309898.93	1145422.00	205126.00	52165.13	3608281.80		488760.82	3119520.98



President
R.C. Shiksha Samiti, Dhanot
Teh. Jawalamukhi, Distt. Kangra (H.P.),