

### **INDEPENDENT AUDITOR'S REPORT**

To  
The R.T.C B.ED COLLEGE P.H.E.D BUTI  
RANCHI

#### **1. Report on Financial Statements**

We have audited the accompanying financial statements of R.T.C B. ED COLLEGE, P.H.E.D BUTI RANCHI. Which comprise the balance sheet as at March 31, 2025 for the year then ended, and a summary of significant Accounting Policies and Other Explanatory Information

#### **2. 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 Branch in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. 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.

#### **3. 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 the 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 depends on the Auditor's judgement, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institute'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 accounting estimates made by the 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.

#### **4. Opinion**

In our opinion and to the best of our information and according to the explanation given to us, the said statement of accounts read together with the schedules attached and read with the observation As mentioned herein attached to the auditors report and read with the accounting policies and Notes thereon give a true and fair view in conformity with the accounting principles generally accepted in India: -

- (i) In the case of the Balance Sheet, the state of affairs of the Unit as at 31<sup>st</sup> march, 2025.

#### **5. Report on Other Legal and Regulatory Requirements**

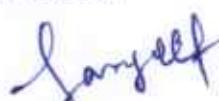
We report that:

- (i) We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
- (ii) In our opinion proper books of account have been kept by the branch so far as appears from the examination of our books.
- (iii) The Balance Sheet dealt with by this report are in agreement with the books of accounts maintained.
- (iv) In our opinion the Balance Sheet comply with the relevant Accounting Standards

Place: Ranchi

Date: 27-09-2025

**For D C GARG & Co.**  
*Chartered Accountants*  
**FRN 0500035N**



**(Sanjeet Kr Srivastava)**  
Partner  
M No. 408338  
UDIN – 25408338BMIPBP2398



R.T.C.B.ED COLLEGE P.H.E.D, BUTI, RANCHI  
BALANCE SHEET AS ON 31st MARCH,2025

<u>LIABILITIES</u>	<u>AMOUNT(RS)</u>	<u>ASSETS</u>	<u>AMOUNT(RS)</u>	<u>AMOUNT(RS)</u>
<b>Capital Account</b>				
Capital Fund	17,73,84,513.77	Fixed Assets		5,04,47,065.74
Add: Excess of income over expenditure	1,11,82,239.57	Schedule "A"		
	18,85,66,753.34			
		<b>Inverstment</b>		
		Fixed Deposited		
		RTC Hospital & Research Center		
			10,00,00,000.00	10,00,50,000.00
			50,000.00	
		<b>Current Assets</b>		
		Security Deposits with N.C.T.E	40,00,000.00	
		Cash-in-hand	1,66,675.41	
		Bank Accounts	1,32,88,012.19	
		GAVS Deposited	2,06,15,000.00	3,80,69,687.60
<b>Total</b>	<b>18,85,66,753.34</b>	<b>Total</b>		<b>18,85,66,753.34</b>

As per our report of even dated annexed herewith

For D C GARG & Co  
Chartered Accountants



Date:-27-09-2025  
Place:-Ranchi

Sanjeet kr Srivastava  
(Partner)  
UDIN - 25408338BMIPBP2398

R.T.C B.ED COLLEGE P.H.E.D, BUTI , RANCHI  
INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31st March 2025

EXPENDITURE	Amount(Rs.)	Amount(Rs.)	INCOME	Amount(Rs.)	Amount(Rs.)
Indirect Expenses			Direct Incomes		
Salary and Wages	1,00,67,106.00		Sundry Fee (Contribution )		3,27,35,376.00
E.P.F	13,19,193.00		Income		
E.S.I.C	82,489.00				
Repair & Maintenance	26,33,670.00		Indirect Incomes		
Depreciation	39,18,721.73		Bank Interest		4,06,935.00
Labour Payment	1,13,070.00		Exam Center Fee		1,15,540.00
Electricity Bill	5,54,391.00				
Electricals Expenses	3,35,842.00				
Certificate-Related Expenses	5,000.00				
Computer & Printer Repairing	89,740.00				
Bank Charges	16,663.00				
Examination Expenses	1,91,503.00				
Exp. of Green Initiative	1,050.00				
Game and Sport	32,255.00				
Medicine	3,033.00				
Incentive Allowance	1,75,580.00				
Internet Bill Expenses	3,65,004.00				
Cultural and Function	52,954.00				
Meeting Exp.	30,191.00				
Misc. Expenses	29,774.00				
Office Exp	1,35,804.00				
Printing and Stationery	1,24,120.00				
Prospectus Exp	15,500.00				
T A Conveyance	15,080.00				
Advertisement	66,660.00				
Audit Fee.	12,390.00				
NAAC Expenses	9,95,759.00				
N.C.T.E Expenses	35,420.00				
N.S.S Camp. Expenses	45,370.00				
Salary Arrear	5,85,278.00				
Website Renewal Expenses	27,000.00	2,20,75,610.73			
Excess of income over expenditure		1,11,82,240.27			
<b>Total</b>		<b>3,32,57,851.00</b>	<b>Total</b>		<b>3,32,57,851.00</b>

As per our report of even dated annexed herewith

For D C GARG & Co  
Chartered Accountants



*Sanjeet*

**R.T.C.B.ED COLLEGE P.H.E.D, BUTI, RANCHI**  
**Schedule "A" Fixed Assets As on 31st march 2025**

Sl. No.	Name of Assets	W.D.V as on 1/4/2024	Addition during the year	Transferred	Total value as on 31/03/2025	Rate of depreciation	Depreciation during the year	W.D.V as on 31/3/2025
1	Water Purifier(Despenser)	15,705.34			60,405.34	0.15	5,708.30	54,697.04
2	Air Condition	51,285.84			51,285.84	0.15	7,692.88	43,592.96
3	Biomatric Device	51,142.34			51,142.34	0.15	7,671.35	43,470.99
4	Books & Magazine	85,909.28			1,09,873.28	0.40	39,410.31	70,462.97
5	Building	1,78,33,557.90			1,78,33,557.90	0.10	17,83,355.79	1,60,50,202.11
6	Computer	27,744.32			27,744.32	0.40	11,097.73	16,646.59
7	Fan	79,171.12			79,171.12	0.15	11,875.67	67,295.45
8	Fire Extinguisher	11,35,845.44			11,35,845.44	0.15	1,70,376.82	9,65,468.62
9	Invetor/ann Battery	1,06,037.84			1,34,437.84	0.15	20,165.68	1,14,272.16
10	Lift	16,94,130.00			18,26,130.00	0.15	2,73,019.50	15,53,111.02
11	Furniture	42,13,456.74			53,38,696.74	0.10	5,00,094.77	48,38,601.96
12	P&M Activa+Motor	72,316.92			85,002.92	0.15	12,750.44	72,252.48
13	Bus	25,66,643.52			25,66,643.52	0.30	7,69,993.06	17,96,650.46
14	Lab Equipment	2,17,817.55			4,17,815.65	0.15	47,672.50	3,70,143.15
15	Land	2,33,02,331.00			2,33,02,331.00			2,33,02,331.00
16	LED TV,C.C TV	1,20,983.74			3,00,143.74	0.15	40,494.56	2,59,649.18
17	Musical Instrument	1,82,043.16			2,38,098.16	0.15	31,510.60	2,06,587.56
18	Office Equipment	3,35,894.30			3,35,894.30	0.15	50,384.15	2,85,510.16
19	Projector	99,473.18			99,473.18	0.15	14,920.98	84,552.21
20	Printer	4,003.20			4,003.20	0.40	1,601.28	2,401.92
21	Solar Panel Machine	2,12,393.60			2,12,393.60	0.40	84,957.44	1,27,436.16
22	Software	32,253.28			83,253.28	0.40	23,101.31	60,151.97
23	Water Coller	72,444.24			72,444.24	0.15	10,866.64	61,577.60
		5,25,12,583.95	7,30,897.00	11,22,306.00	-	5,43,65,786.95	39,18,721.73	5,04,47,065.74



Signature

R.T.C B.ED COLLEGE P.H.E.D BUTI, RANCHI

For the year ending 31<sup>st</sup> March, 2025

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

1. Accounting Policies: - The financial statements are prepared on mercantile basis except otherwise stated.
2. Fixed Assets: - Fixed Assets are stated at cost less depreciation.
3. Depreciation: - Depreciation on fixed assets are provided on W.D.V method and the rates prescribed by the Income Tax Rules, 1961.
4. Cash in hand has been taken as per books of accounts and as certified by the management.
5. Bank Balance and Fixed Deposits are subject to confirmation.

Date: - 27-09-2025

Place: - Ranchi

