



Audit Report for the Financial Year 2024-25

We have examined the Balance Sheet of **Raath Shiksha Vikas Samiti**, Address **Village & Post Office Paithani, Pauri Garhwal (Pan AABTR3374F)** as at 31st March, 2025 along with income and expenditure Account and Receipt & Payments for the Year ended on that date which is in agreement with the books of account maintained at the society. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted audit in accordance with the Accounting Standards Generally Accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanation that to the best of our knowledge & belief were necessary for the purpose of the audit. In our opinion the society has kept proper books of account as far as appears from our examination of books.

In our opinion and to the best of our information and belief and according to the explanations given to us the said accounts give a true and fair view:-

1. In the case of the Balance Sheet of the state of affairs of the above named school as at 31st March, 2025 and
2. In the case of the Income & Expenditure account above named school for the year ended on 31st March, 2025.
3. In the case of Receipt & Payment accounts of the above named school for the accounting year ending on 31st March, 2025.

Date:-23/08/2025

Place:-Dehradun

For Ashish Kumar Gupta & Associates

(CA Preeti Gupta)

FCA, Partner

M.No:-408004

UDIN No.:- 25408004BMIWKX2533

Head Office : RAJ PLAZA COMPLEX

1st Floor, 75 Rajpur Road, Dehradun - 248001 Uttarakhand

Mob. : 9358111116 📞 9997431932

e-mail : akgupta70@gmail.com, akgupta70@outlook.com

RAATH SHIKSHA VIKAS SAMITI
VILLAGE & POST OFFICE PAITHANI
DISTT-PAURI GARHWAL
BALANCE SHEET AS ON 31st MARCH 2025

Liabilities	Amount	Amount	Assets	Amount	Amount
Society Fund Account			Fixed Assets		
Opening Balance	4,73,85,880.27		(As Per Schedule 'A')	1,21,32,242.29	1,21,32,242.29
Add:-Excess of Income over Expenditure	12,77,786.90				
	4,86,63,667.17		Building at Paithani		
Add:-Capital Expenditure	6,000.00		Building Work in Progress	3,71,94,279.00	3,71,94,279.00
	4,86,69,667.17				
Less:-Deprecation	7,11,378.58	4,79,58,288.59	Investment		
			FDR's		
Fixed Assets Capital Funds			(As Per Schedule 'B')	48,68,812.00	48,68,812.00
Fixed Assets Capital Funds	50,00,000.00	50,00,000.00			
			Deposits		
Unsecured Loan			(As Per Schedule 'C')	6,000.00	6,000.00
As Per Schedule "	1,36,08,649.00	1,36,08,649.00			
Current Liabilities & Provision			Current Assets & Loan & Advances		
Examination Fees Refundable	6,000.00		Loan & Advacnes		
Fund Received from HNB for Exem fees	5,29,812.00		Dr.JK Negi	2,00,000.00	
Raath Public School	3,20,500.00	8,56,312.00	Vikram Luthra	10,00,056.00	
			Advance Paid to Bhagwati Dairy For Land	21,00,000.00	
Library Caution Deposit A/c			Sport Advances	91,012.00	33,91,068.00
Opening Balance	1,58,040.00				
Add:-Receipt During the Year	15,120.00		Current Assets		
	1,73,160.00		Bank Balance		
Less:-Payment D.T. Year	-	1,73,160.00	As Per Schedule 'D'	98,04,783.30	
			TDS-Receiveable	2,38,165.00	1,00,42,948.30
Laboratory Security Deposit A/c					
Opening Balance	38,940.00				
Add:-Receipt During the Year	-	38,940.00			
		6,76,35,349.59			6,76,35,349.59

"As Per Our Separate Audit Report of even Date"

For Raath Shiksha Vikas Samit



Chairmen

प्रबन्धक

Secretary

Treasure

Place: राथ शिक्षा विकास समिति

Date: 31/03/2025
पाथनी, पीछी गढ़वाल, उत्तराखण्ड

For Ashish Kumar Gupta & Associates

Chartered Accountants


CA Preeti Gupta
FCA Partner

M.No.408004

UDIN No:-25408004BIMIWKX2533

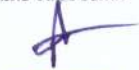
RAATH SHIKSHA VIKAS SAMITI
VILLAGE & POST OFFICE PAITHANI
DISTT-PAURI GARHWAL

Receipt & Payment Account For the Year Ended 31st March 2025

Particulars	Amount	Amount	Particulars	Amount	Amount
To Opening Balance (Self Finance Course)			By Payments (Self Finance Course)		
Cash-In-hand	16,734.00		Advertisement Expenses	28,133.00	
All. BI Bank A/c	20,598.50		Affiliation Fees to University (23-24)	2,92,200.00	
SBI Bank A/c	26,71,734.56	27,09,067.06	Affiliation Fees to University (24-25)	2,92,200.00	
			NAAC Fees	4,75,701.00	
Aided Course (Aided Course)			Bank Charges	1,468.60	
SBI Bank A/c	57,25,322.34	57,25,322.34	Building Repair & Maintenance	3,90,800.00	
			Examination Fees	3,490.00	
To Receipt (Self Finance Course)			National Council for Teacher Education	47,210.00	
Fees, Fund & Misc Receipt	22,79,684.00		Office Expenses	18,951.00	
Bank Interest	8,081.00	22,87,765.00	Professional Charges	78,500.00	
			Repair & Maintenance of Machine	13,000.00	
To Receipts (Aided Course)			Fund Received From HNB For Exam Exp.	1,60,000.00	
Fees & Fund	13,19,228.00		Sport Expenses	10,041.00	
Bank Interest	1,70,426.00		Staff Salary	16,29,730.00	
Late fee (Laibery A/C)	25,672.00		Remuneration of Professional	2,46,211.00	
Fees and Funds (misc)	18,907.00		Wages & Salary Expenses	16,000.00	37,03,635.60
Grant From HNBGU (Inter College)	1,60,000.00				
Grant From DEO Pauri (Salary A/C)	95,03,974.00		By Capital Expenditure		
Fee & Funds (Pravesh Avidhan)	27,700.00	1,12,25,907.00	Fire Extenguir Machine	6,000.00	6,000.00
			By Payments (Aided Course)		
			Govt Challan Deposit	5,24,831.00	
			Anurakshan Expenses	18,765.00	
			Library Expenses	3,06,036.50	
			Vachnalaya Expenses	13,088.00	
			Home Exam Expenses	5,000.00	
			Sanskritik Fees Expenses	20,700.00	
			Electricity Expenses	77,915.00	
			Hot & Cold Expenses	22,656.00	
			Parishad Samaroh Expenses	1,600.00	
			Inter College Sport Expenses	1,30,159.00	
			Salary Account (C.P.D)	71,65,728.00	
			Pravesh Avedan Patra Expenses	29,000.00	
			Vibhageey Parishad	8,940.00	
			Computer & Internet	30,302.00	
			Bank Charges	4,543.00	
			Identity Card Expenses	8,000.00	
			Building Repair & Maintenance	9,000.00	
			Repair & Maintenance of Furniture	28,010.00	
			Generator & Invertor Expenses	29,369.00	84,33,642.50
			By Closing Balance (Self Finance Course)		
			Cash-in-hand	16,734.00	
			All. Bank A/c	20,450.50	
			SBI Bank A/c	12,50,011.96	12,87,196.46
			(Aided Course)		
			SBI Bank A/c	85,17,586.84	85,17,586.84
Total		2,19,48,061.40	Total		2,19,48,061.40

"As Per Our Separate Audit Report of even Date"

For Raath Shiksha Vikas Samit



सचिव

Secretary

Treasure

राठ शिक्षा विकास समिति

पैठाणी, पोड़ी नदकाल, उत्तराखण्ड
Date:-29/08/2025

For Ashish Kumar Gupta & Associates

Chartered Accountants

(CA Preeti Gupta)

FCA Partner

M.No.408004

UDIN No:-25408004BIMIWKX2533

RAATH SHIKSHA VIKAS SAMITI

VILLAGE & POST OFFICE PAITHANI DISTT-PAURI GARHWAL

Income & Expenditure Account for the Year Ended 31st March 2025

Particulars	Amount	Amount	Particulars	Amount	Amount
To Expenditure			By income		
(Self Finance Course)			(Self Finance Course)		
Advertismment Expenses	28,133.00		BED 1st Semester Fees Received	17,05,000.00	
Affilaition Fees to University	10,60,101.00		BED 2nd Semester Fees Received	1,05,000.00	
Bank Charges	1,468.60		Bank Interest	8,081.00	
Building Repair & Maintenance	3,90,800.00		Interest on FDR A/c	2,19,697.00	
Examination Fees	3,490.00		Misc Receipt (TC,CC)	12,500.00	20,50,278.00
National Council for Teacher Education	47,210.00				
Office Expenses	18,951.00				
Professional Charges	78,500.00				
Repair & Maintenance of Machine	13,000.00				
Sport Expenses	10,041.00				
Fire Extenguir Machine	6,000.00				
Staff Salary	16,29,730.00				
Remuneration of Professional	2,46,211.00				
Wages & Salary Expenses	16,000.00	35,49,635.60			
By Payments			To Receipts		
(Aided Course)			(Aided Course)		
Govt Challan Deposit	5,24,831.00		Fees & Fund	13,19,228.00	
Anurakshan Expenses	18,765.00		Bank Interest	1,70,426.00	
Library Expenses	3,06,036.50		Late fee (Laibery A/C)	25,672.00	
Vachnalaya Expenses	13,088.00		Fees and Funds (misc)	18,907.00	
Home Exam Expenses	5,000.00		Grant From HNBGU(Inter College)	1,60,000.00	
Sanskritik Fees Expenses	20,700.00		Grant From DEO Pauri (Salary A/C)	95,03,974.00	
Electricity Expenses	77,915.00		Fee & Funds (Pravesh Avidhan)	27,700.00	1,12,25,907.00
Hot & Cold Expenses	22,656.00				
Parishad Samaroh Expenses	1,600.00				
Inter College Sport Expenses	1,30,159.00				
Salary Account (C.P.D)	71,65,728.00				
Pravesh Avedan Patra Expenses	29,000.00				
Vibhageey Parishad	8,940.00				
Computer & Internet	30,302.00				
Bank Charges	4,543.00				
Identity Card Expenses	8,000.00				
Building Repair & Maintenance	9,000.00				
Repair & Maintenance of Furniture	28,010.00				
Generator & Invertor Expenses	29,369.00				
Library Caution A/c	15,120.00	84,48,762.50			
To Excess of Income over Expenditure		12,77,786.90			
Total		1,32,76,185.00	Total		1,32,76,185.00

"As Per Our Separate Audit Report of even Date"

For Raath Shiksha Vikas Samit


प्रबन्धक
Chairmen

राठ शिक्षा विकास समिति

पाठाणी, पीड़ी गढ़वाल, उत्तराखण्ड

Place:- Dehardun

Date:-23/08/2025

Secretary

Treasure

For Ashish Kumar Gupta & Associates
Chartered Accountants


(CA Preeti Gupta)
FCA Partner

M.No.408004

UDIN No:-254080048MIWKX2533

RAATH SHIKSHA VIKAS SAMITI
DISTT-PAURI GARHWAL
SCHEDULE 'A' OF FIXED ASSETS FORMING PART OF BALANCE SHEET

Particular	Opening Balance as on 01.04.2024	Addition During the Year		Disposal/Sales	Total	Rate of Depreciation	Depreciation	Closing Balance as o 31st March 2025
		1st Half	2nd Half	Adjustment D.T. Year				
Book								
College Sign Board	697.94	-	-	-	697.94	15%	104.69	593.2
Libraryary Book	68.80	-	-	-	68.80	60%	41.28	27.5
Total (A)	766.74	-	-	-	766.74		145.97	620.7
Computer Equipment								
Computer &Software	26,380.44	-	-	-	26,380.44	40%	10,552.18	15,828.2
Total (B)	26,380.44	-	-	-	26,380.44		10,552.18	15,828.2
Furniture & Fixture								
Almirah	26,789.13	-	-	-	26,789.13	10%	2678.91	24,110.2
Furniture & Fixture	13,61,531.41	-	-	-	13,61,531.41	10%	136153.14	12,25,378.2
Plastic Chair -50pcs	7,636.68	-	-	-	7,636.68	10%	763.67	6,873.0
Steel Rack	433.35	-	-	-	433.35	10%	43.34	390.0
Total (C)	13,96,390.57	-	-	-	13,96,390.57		1,39,639.06	12,56,751.5
Land & Building								
Land	14,89,220.00	-	-	-	14,89,220.00	0%	-	14,89,220.0
Property at RH-2, Mumbai	92,75,613.42	-	-	-	92,75,613.42	5%	4,63,780.67	88,11,832.7
Total (D)	1,07,64,833.42	-	-	-	1,07,64,833.42		4,63,780.67	1,03,01,052.7
Machine								
Bio Matrix Machine	8,980.68	-	-	-	8,980.68	15%	1,347.10	7,633.5
Celling Fan	1,037.51	-	-	-	1,037.51	15%	155.63	881.8
Dish TV Set	261.55	-	-	-	261.55	15%	39.23	222.3
Fax Machine	499.25	-	-	-	499.25	15%	74.89	424.3
Fire Equipment	2,133.54	6,000.00	-	-	8,133.54	15%	1,220.03	6,913.5
Fridge	960.93	-	-	-	960.93	15%	144.14	816.7
Generator	62,981.77	-	-	-	62,981.77	15%	9,447.27	53,534.5
Goal Post	1,048.35	-	-	-	1,048.35	15%	157.25	891.1
Invertor	54,519.16	-	-	-	54,519.16	15%	8,177.87	46,341.2
Music System	33,517.50	-	-	-	33,517.50	15%	5,027.63	28,489.8
Portable MIC	814.26	-	-	-	814.26	15%	122.14	692.1
Printer	8,873.75	-	-	-	8,873.75	15%	1,331.06	7,542.6
Projector	6,618.10	-	-	-	6,618.10	15%	992.72	5,625.3
Scanner	4,335.00	-	-	-	4,335.00	15%	650.25	3,684.7
Tata Sky DTH	222.53	-	-	-	222.53	15%	33.38	189.1
Television	4,468.66	-	-	-	4,468.66	15%	670.30	3,798.3
Vibrater Machine	1,048.35	-	-	-	1,048.35	15%	157.25	891.1
Wall Clock	6,073.34	-	-	-	6,073.34	15%	911.00	5,162.3
CCTV Camera	22,359.00	-	-	-	22,359.00	15%	3,353.85	19,005.1
Computer	86,254.00	-	-	-	86,254.00	15%	12,938.10	73,315.9
Total (E)	3,07,007.23	6,000.00	-	-	3,13,007.23		46,951.08	2,66,056.1
Motor Vechile								
Tata Safari Car	98,196.42	-	-	-	98,196.42	15%	14,729.46	83,466.9
Total (F)	98,196.42	-	-	-	98,196.42		14,729.46	83,466.9
Other Equipment								
Electrical Fitting	71,391.67	-	-	-	71,391.67	15%	10,708.75	60,682.9
Kitchen Equipment	2,620.51	-	-	-	2,620.51	15%	393.08	2,227.4
Labourtary Equipment	1,12,510.59	-	-	-	1,12,510.59	15%	16,876.59	95,634.0
LPG Gas Connection	6,845.00	-	-	-	6,845.00	0%	-	6,845.0
Total (G)	1,93,367.77	-	-	-	1,93,367.77		27,978.42	1,65,389.3
Sports Goods								
Sport Goods	42,503.91	-	-	-	42,503.91	15%	6,375.59	36,128.3
Consumable in Art /Craft	8,174.37	-	-	-	8,174.37	15%	1,226.16	6,948.2
Total (H)	50,678.28	-	-	-	50,678.28		7,601.74	43,076.5
Total (A+B+C+D+E+F+G+H)	1,28,37,620.87	6,000.00			1,28,43,620.87		7,11,378.58	1,21,32,242.2

प्रबंधक
राठ शिक्षा विकास समिति
पैठाणी, पीड़ी गढ़वाल, उत्तराखण्ड



RAATH SHIKSHA VIKAS SAMITI**DISTT-PAURI GARHWAL****SCHEDULES "B" FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2025**

S.NO.	PARTICULAR	AMOUNT (RS.)
1	Indian Bank FDR A/c 7216538716	8,04,392.00
2	Indian Bank FDR A/c 7216539312	8,04,392.00
3	P.N.B FDR A/c-137000PU00019094	5,38,311.00
4	S.B.I FDR A/c No.41756743418	5,28,124.00
5	S.B.I FDR A/c No.41756762963	5,28,124.00
6	SBI Paithani FDR A/c 35298659598	8,32,512.00
7	SBI Paithani FDR A/c 35298660387	8,32,957.00

Total**48,68,812.00****Schedule 'C' of Deposit**

1	Security Deposit with BSNL	3,000.00
2	Security Deposit with UPCL	3,000.00

Total**6,000.00****Schedule 'E' of Unsecured Loan**

S.No.	Name	Amount (Rs.)
1	Ganesh Godiyal	48,92,045.00
2	Kingston Enterprises	41,18,604.00
3	Mukesh Godiyal	15,00,000.00
4	Rajesh Jugran	3,13,000.00
5	Rakesh	1,50,000.00
6	Rishikesh Singh	6,30,000.00
7	Shivendra Singh	10,00,000.00
8	Sunita Godiyal	10,05,000.00

Total**1,36,08,649.00**

प्रबन्धक
राठ शिक्षा विकास समिति
पैठानी, पीड़ी गढ़वाल, उत्तराखण्ड



RAATH SHIKSHA VIKAS SAMITI**VILLAGE & POST OFFICE PAITHANI -DISTT PAURI GARHWAL****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2025**

PARTICULAR		AMOUNT (RS.)	AMOUNT (RS.)
(Self Finance Course)			
	Cash-In-Hand	16,734.00	
	All. Bank A/c-20678024668	20,450.50	
	SBI Bank A/c-01100050012	500.00	
	SBI Bank A/c -11760452042	4,35,893.50	
	SBI Bank A/c -11760452531	1,63,816.04	
	SBI Bank A/c -11760452723	8,838.05	
	SBI Bank A/c -35612566223	5,00,424.06	
	SBI Bank A/c -36066291984	1,40,540.31	12,87,196.46
(Aided Course)			
	SBI A/C NO 37014994129	77,604.50	
	SBI A/C NO 36066275189	7,14,738.50	
	SBI A/C NO 36066293663	7,30,658.50	
	SBI A/C NO 36066242813	1,90,124.00	
	SBI A/C NO 36066274764	6,76,760.00	
	SBI A/C NO 36066274957	2,06,912.00	
	SBI A/C NO 36066275076	65,095.50	
	SBI A/C NO 36066275269	15,719.50	
	SBI /AC NO 36066275463	1,41,072.50	
	SBI A/C NO 36066275622	2,75,266.50	
	SBI A/C NO 36066275746	1,02,621.50	
	SBI A/C NO 36066275826	1,43,863.50	
	SBI A/C NO 36066275893	2,22,014.00	
	SBI A/C NO 36066276331	86,087.50	
	SBI A/C NO 36066276546	4,25,089.50	
	SBI A/C NO 36066276852	2,00,017.50	
	SBI A/C NO 36066276909	55,837.50	
	SBI A/C NO 36066276998	53,332.50	
	SBI A/C NO 36066277084	24,950.50	
	SBI A/C NO 36077126983	47,705.50	
	SBI A/C NO 36066292183	36,421.57	
	SBI A/C NO 36192991640	49,498.80	
	SBI A/C NO 36512647020	34,25,765.50	
	SBI A/C NO 37952820041	49,532.23	
	SBI A/C NO 40994717700	86,530.21	
	SBI A/C NO 40895652233	1,20,416.46	
	SBI A/C NO 40976340585	1,24,719.44	
	SBI A/C NO 40994717085	65,855.21	
	SBI A/C NO 40994717846	55,979.21	
	SBI A/C NO 40994717438	47,397.21	85,17,586.84
Total			98,04,783.30


प्रबन्धक

राठ शिक्षा विकास समिति
पैठानी, पीड़ी नदखाल, उत्तराखण्ड

