



INDEPENDENT AUDITOR'S REPORT

**To the Members of
RKDF UNIVERSITY, RANCHI**

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of RKDF University- Ranchi Branch ("the Authority"), which comprise the balance sheet as at 31st March 2025 and the statement of profit and loss, for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

Management's Responsibility for the Financial Statements

The Members of the Authority are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, of the Authority in accordance with the accounting principles generally accepted in India, including the accounting Standards specified by ICAI. In preparing the Financial Statements, the Members of the Authority are responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Members either intend to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those Members of the Authority are also responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and rules made there under. We conducted our audit in accordance with the standards of the auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial statements are free from material misstatement.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

As branch auditor of RKDF University, Ranchi Branch we have not verified documents and records maintained at Head office- Bhopal. Audit report issued by Statutory Auditor has been relied upon.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion.

Opinion

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and its nil branches of the above named organization.

1. We Report that following observations / comments / discrepancies / inconsistencies If any : **NIL**
2. In **our** opinion and to the best of **our** information, and according to information given to **us**, the said accounts give a true and fair view-
 - (i) In the case of the balance sheet, of the state of affairs of the above named organization as at **31/03/2025**
 - (ii) In the case of the Income & Expenditure A/c, of the Excess of Income over Expenditure of its accounting year ending on **31/03/2025**

Place : RANCHI
Date : 30-10-2025

For **TIWARI SINGH & CO**
Chartered Accountants
(FRN. 0017608C)



CA Abhimanu Tiwari
Partner
(M No. 418228)

UDIN:- 25418228BBIQEK9007

RKDF UNIVERSITY, RANCHI

Argora Kathal More Road, Opp Water Tank, Dhipatoli, Pundag, Ranchi-834004

BALANCE SHEET AS ON 31.03.2025

CAPITAL & LIABILITIES	AMOUNT		ASSETS & PROPERTIES	AMOUNT	
	Rs.	Ps.		Rs.	Ps.
<u>Capital Fund</u>			<u>Fixed Assets</u>		
Opening Capital	12,671,344.29		As per schedule I		17,236,037.00
Interbranch Trans. (+)	6,037,354.41				
Interbranch Trans. (-)	(14,446,993.00)				
Add: Excess of	13,126,030.26	17,387,735.96	<u>Current Assets, Loans & Advances</u>		
Expenditure over Income			<u>Deposits with</u>		
			Rent Security Deposit		365,500.00
<u>Current Liabilities</u>			Shri Govind Ram Kataruka		3,500,000.00
Sundry Creditors		3,474,285.00			
As per schedule II			<u>Cash & Bank</u>		
<u>Outstanding Expenses</u>		4,106,891.00	Punjab National Bank A/c -6296		275,398.36
As per schedule III			Punjab National Bank A/c 00593		776,449.86
			Cash in Hand		2,854,208.00
<u>Imprest Advances</u>		38,681.26			
As per schedule IV					
		<u>25,007,593.22</u>			<u>25,007,593.22</u>

Accounting Policies & Notes : Annexure - 'A'

For RKDF University

Auth. Signatory

Date: 30/08/2025

Place: Ranchi

Tiwari Singh & Co
Chartered Accountants
FRN:- 017608C



CA Abhimanu Tiwari
(Partner)

Mem:-418228

UDIN:- 25418228BBIQEK9007

RKDF UNIVERSITY, RANCHI

Argora Kathal More Road, Opp Water Tank, Dhipatoli, Pundag, Ranchi-834004

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

<u>EXPENDITURE</u>	<u>AMOUNT</u>		<u>INCOME</u>	<u>AMOUNT</u>	
	<u>Rs.</u>	<u>Ps.</u>		<u>Rs.</u>	<u>Ps.</u>
To Accommodation expenses	245,231.00		By Fee Collected from Student	109,141,925.34	
Advertisement Expenses	4,706,926.00				
Application & Inspection Exp	295,204.00				
Audit Expnses	68,000.00				
Bank Commission Charges	23,869.67				
Business Promotion & Marketing	9,802,927.00				
Dress Making Expenses	269,800.00				
Electricity Expenses	726,930.00				
Festival & Puja Expenses	376,229.00				
Guest House Expenses	219,166.00				
Housekeeping Expenses	2,201,624.41				
Hostel Expenses	295,970.00				
Periodicals & Journals	17,340.00				
Oil & Fuel	1,317,926.00				
Legal Expenses	1,097,800.00				
Medical Expenses	14,851.00				
Misc Expenses	58,015.00				
Office Expenses	167,800.00				
Postage Expenses	7,181.00				
Printing Expenses	2,030,365.00				
Repair & Maintenance	1,390,365.00				
Software Maintenance	15,930.00				
Registration Expe	2,264,672.00				
Security Services	3,731,462.00				
Salry & Remuneration	30,467,644.00				
Staff Welfare	149,199.00				
Student Activity	4,104,182.00				
Rent	25,774,255.00				
Telephone & Internet	123,759.00				
Travelling & Conveyance	333,590.00				
Vechile Insurance/Fitness/Tax	344,228.00				
Visiting Vaculty Fee	823,300.00				
Depreciation	2,550,154.00				
To Excess of Income over Expenditure	13,126,030.26				
	109,141,925.34			109,141,925.34	

Accounting Policies & Notes : Annexure - 'A'

As per our report on even dates

For RKDF University

For Tiwari Singh & Co
Chartered Accountants
FRN:- 017608C

Auth. Signatory

Date: 30/08/2025

Place: Ranchi



CA Abhimanu Tiwari
(Partner)

Mem:-418228

UDIN:- 25418228BBIQEK9007

RKDF UNIVERSITY, RANCHI
Argora Kathal More Road, Opp Water Tank, Dhipatoli, Pundag, Ranchi-834004

SCHEDULE "I" OF FIXED ASSETS AS ON 31.03.2025

Details of Assets	Dep @	Op. Balance 01.04.2024	Addition More than 180 days	Addition Less than 180 days	Deduction	Total	Depreciation	WDV as on 31.03.2025
Ganeshji Statue	-	18,000.00	-			18,000.00	-	18,000.00
Furniture & Fixures						-	-	-
Furniture & Fixures	10%	10,641,340.00	380,911.00	537,199.00		11,559,450.00	1,129,085.00	10,430,365.00
Classroom Equipments						-	-	-
ED Table with Stool	15%	57,942.00				57,942.00	8,691.00	49,251.00
Clock	15%	12,101.00				12,101.00	1,815.00	10,286.00
Class Equipment	15%	13,305.00				13,305.00	1,996.00	11,309.00
White Board	15%	46,073.00	-	14,058.00		60,131.00	7,965.00	52,166.00
Projector Screen	15%	8,232.00	-	-		8,232.00	1,235.00	6,997.00
Vehicle						-	-	-
Bus	15%	21,065.00				21,065.00	3,160.00	17,905.00
Vehicle	15%	95,005.00				95,005.00	14,251.00	80,754.00
XL-66	15%	582,128.00				582,128.00	87,319.00	494,809.00
Electrical Equipment						-	-	-
Electrical Equipment	15%	432,986.00	200,506.00	26,300.00		659,792.00	96,996.00	562,796.00
Air Conditioner	15%	-	173,590.00	190,000.00		363,590.00	40,289.00	323,301.00
Refrigerator	15%	-	63,000.00			63,000.00	9,450.00	53,550.00
CCTV	15%	117,353.00	42,580.00	9,357.00		169,290.00	24,692.00	144,598.00
LCD Tv	15%	121,000.00	121,000.00			242,000.00	36,300.00	205,700.00
Cash Counting Machine	15%	9,629.00	-			9,629.00	1,444.00	8,185.00
UPS	15%	70,301.00	-			70,301.00	10,545.00	59,756.00
Bluetooth Speaker	15%	25,715.00	-			25,715.00	3,857.00	21,858.00
Sound Box	15%	4,810.00	-			4,810.00	722.00	4,088.00
Lab Equipment						-	-	-
Lab Equipment	15%	2,592,260.00	-	1,130.00		2,593,390.00	388,924.00	2,204,466.00
Hotel Management	15%	11,473.00	-	20,000.00		31,473.00	3,221.00	28,252.00
Library Book	15%	1,099,455.00	72,140.00	196,222.00		1,367,817.00	190,456.00	1,177,361.00
Others								
Sports Items	15%	56,639.00				56,639.00	8,496.00	48,143.00
Kitchen Equipment	15%	10,183.00	-			10,183.00	1,527.00	8,656.00
Aquaguard	15%	442,073.00	6,999.00	15,000.00		464,072.00	68,486.00	395,586.00
Internet & Jio Equip	15%	33,979.00				33,979.00	5,097.00	28,882.00
Mobile	15%	5,057.00				5,057.00	759.00	4,298.00
Xerox Machine	15%	-		219,214.00		219,214.00	16,441.00	202,773.00
Computer & Periph.						-	-	-
Computer Lab Equipment	40%	408,550.00	226,399.00	3,088.00		638,037.00	254,597.00	383,440.00
Software	40%	85,517.00	-			85,517.00	34,207.00	51,310.00
Computer & Peripherals	40%	121,377.00	123,950.00	-		245,327.00	98,131.00	147,196.00
TOTAL		17,143,548.00	1,411,075.00	1,231,568.00	-	19,786,191.00	2,550,154.00	17,236,037.00



RKDF UNIVERSITY, RANCHI**Argora Kathal More Road, Opp Water Tank, Dhipatoli, Pundag, Ranchi-834004****SCHEDULES FORMING PART OF FINANCIAL STATEMENT for the year ended on 31.03.2024****SCHEDULE "II" SUNDRY CREDITORS**

PARTICULARS	AMOUNT
Allied Radio Service	5,409.00
Arvind Saxena & Co.	59,000.00
ASHA JEEVANS EDUCATIONAL AND SOCIAL WELFARE TRUST	190,000.00
Ashok Kumar (Vendor)	-10,000.00
DAINIK JAGRAN	24,500.00
Debnath Goswami (Electricity Bill of Kolkata Rent)	34,640.00
Debnath Goswami (Rent of Kolkata Office)	34,563.00
Exquisite	106,473.00
Himanshu Kumar Singh	35,000.00
HT DIGITAL STREAMS LIMITED	30,689.00
I-Infotech	155,053.00
Indian Screen Press	78,625.00
Jharkhand Bijli Vitran Nigam Ltd.	196,403.00
Kailash Stores Supply Co.	13,306.00
KRISHNA TRAVELS AGENCY	84,000.00
Laxmi Ad	864,218.00
Leadsquared	6,430.00
Malti Computer	4,240.00
Manik Ghosh (Hostel Rent)	103,041.00
Mkriti Interior & Developers	89,670.00
Nandi Fuels	31,859.00
Outvision Solutions	152,063.00
PADMA INFOCOM PVT LTD.	147,500.00
PANKAJ TRADERS	-11,001,498.00
Prabhat Traders	5,358.00
Prem Chand Gupta (Newspaper Distributor)	9,563.00
RATAN LAL KASHYAP (GUEST HOUSE RENT)	44,900.00
Shiv Ratan Sahu (Plumber)	-4,520.00
Shri Gobind Ram Kataruka	11,976,800.00
Shyama Kant Mishra (Bokaro Rent)	7,000.00
	3,474,285.00



SCHEDULE "III" OUTSTANDING EXPENSES

PARTICULARS	AMOUNT
Salary Payable	2,566,577.00
Audit Fee Payable	50,000.00
Esic Employee	745.00
Esic Employer	3,222.00
Hold Salary	139,169.00
Professional Tax Payable A/c	11,383.00
Provident Fund Employee	4,757.00
Provident Fund Employer	4,757.00
Ranjana Singh (Security)	50,000.00
TDS Payable	232,255.00
Tds on Salary	23,000.00
Unaccounted Receipt	1,021,026.00
	4,106,891.00

SCHEDULE "IV" IMPREST ADVANCES

PARTICULARS	AMOUNT
Imprest Afsar Imam Electrician	1,253.74
Imprest Alok Kumar	-2,436.00
Imprest Ashlesh (Marketing Expenses)	2,665.00
Imprest Md. Chand Khan	6,455.00
Imprest Nilu Kumari Faculty	-12,136.00
Imprest Palas Kumar Saha	-25.00
Imprest Pankaj Chatterjee Faculty	-13.00
Imprest Rajat Raj	-7,622.00
Imprest Rajesh Kumar (Admission Consellor)	10,000.00
Imprest Ram Pravesh Kumar	-10,496.00
Imprest Samta Sanoi (Marketing Manager)	-25,049.00
Imprest Santanu Biswas Faculty	-8,509.00
Imprest Somnath Roy Choudhary Faculty	-4,356.00
Imprest Suchitangshu Chatterjee	5,000.00
Imprest Sudhir Chandra Jha Admission Staff	-10,000.00
Imprest Uttam Kumar	5,000.00
Imprest Vikash Kumar Pandey	1,587.00
Imprest Vikas Kumar (Admission Incharge)	10,000.00
	-38,681.26

