



**R.K. PATNIA & Co.**  
Chartered Accountants

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### Audit Report

We have examined the *Balance Sheet of K.K UNIVERSITY berauti, Bihar Shrif, Nalanda, a unit of Samajik Kalyan Sanstha having PAN AAJTS6661G as at 31<sup>st</sup> March, 2025, Income & Expenditure Account and Receipt & Payment Account for the period 01.04.2024 to 31.03.2025* which are in agreement with the books of accounts maintained by the said society.

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. In our opinion, proper Books of Accounts have been kept by the above named Institution, so far as appears from our examination of the Books and proper returns adequate for the purposes of audit have been received by us.

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

[a] In case of the Balance Sheet of the state of the affairs of the above named Institution as on 31<sup>st</sup> March 2025

and

[b] In case of Income & Expenditure Account and Receipt & Payment Account of the accounting year ending on 31<sup>st</sup> March, 2025

Place: Dhanbad

Dated: 23.09.2025



For R.K. Patnia & Co.

Chartered Accountants

(Rabindra Kumar Patnia)  
Partner

M.No. 071376

Firm Reg. No. 002158C

UDIN: 24071376BKINYJ9006

KK UNIVERSITY			
PAN NO: AAJTS6661G			
ADDRESS: BEROUNTI, BIHARSHARIF, NALANDA (BIHAR) 803115			
Balance Sheet as at 31.03.2025			
		Amount in Rs.	
Particulars	Note No.	As at 31 March 2025	As at 31 March 2024
<b>I FUND AND LIABILITIES</b>			
<b>(1) FUND</b>			
(a) General Fund	"1"	25,48,06,400.54	27,12,89,498.19
(b) Reserves & Surplus		-	-
(A)		25,48,06,400.54	27,12,89,498.19
<b>(2) Non-Current Liabilities</b>			
(a) Long-Term Borrowings		-	-
(b) Deferred Tax Liability		-	-
(c) Other Long-Term Liabilities		-	-
(d) Long-term Provisions		-	-
(B)		-	-
<b>(3) Current Liabilities</b>			
(a) Short Term Borrowings		-	-
(b) Trade Payables		-	-
(c) Other Current Liabilities	"2"	-	20,07,183.00
(d) Short Term Provisions		-	-
(C')		-	20,07,183.00
Total (A)+(B)+(C')		25,48,06,400.54	27,32,96,681.19
<b>II ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	"3"	24,53,32,998.05	25,77,40,751.05
(ii) Intangible assets		-	-
(iii) Capital Work in Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets		-	-
(d) Long term Loans & Advances		-	-
(e) Other Non Current Assets		-	-
(A)		24,53,32,998.05	25,77,40,751.05
<b>(2) Current Assets</b>			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade Receivables		-	-
(d) Bank & Cash Equivalents	"4"	89,05,702.49	1,54,88,230.14
(e) Short Term Loans and Advances		-	-
(f) Other Current Assets	"5"	5,67,700.00	67,700.00
(B)		94,73,402.49	1,55,55,930.14
Total (A)+(B)		25,48,06,400.54	27,32,96,681.19
Accounting Policies & Notes on Accounts	"10"	Signed in terms of our Report of even date annexed herewith	
Place : Dhanbad		For R. K. Patnia & Co.	
Date : 23.09.2025		Chartered Accountants	
For Samajik Kalyan Sanstha		Rabindra Kumar Patnia	
Rai Uandlon		Partner	
(Secretary)		M. No. 071376	
सचिव/Secretary		Firm Regn. No. 002158C	
सामाजिक कल्याण संस्था			
SAMAJIK KALYAN SANSTHA			
धनबाद/DHANBAD			



KK UNIVERSITY			
PAN NO: AAJTS6661G			
ADDRESS: BEROUNTI, BIHARSHARIF, NALANDA (BIHAR) 803115			
Statement of Income & Expenditure for the Year Ended 31.03.2025			
		Amount in Rs.	
Particulars	Note No.	As at 31 March 2025	As at 31 March 2024
I Revenue From Operations	"6"	24,95,16,328.16	25,19,78,263.40
II Other Income	"7"	5,42,747.00	3,78,489.00
III Total Income (I + II)		25,00,59,075.16	25,23,56,752.40
IV Expenses			
(a) Purchases of Stock-in-trade		-	-
(b) Change in inventories		-	-
(c) Employee Benefit Expense	"8"	7,40,29,559.00	5,92,15,190.00
(d) Finance Costs		-	-
(e) Depreciation & Amortisation Expense	"3"	3,01,05,035.00	3,20,15,585.00
(f) Other Expenses	"9"	5,30,18,676.54	3,75,08,523.06
Total Expenses		15,71,53,270.54	12,87,39,298.06
V Surplus before exceptional and extraordinary items and tax (III - IV)		9,29,05,804.62	12,36,17,454.34
VI Exceptional items		-	-
VII Surplus before extraordinary items and tax (V +/- VI)		9,29,05,804.62	12,36,17,454.34
VIII Extraordinary items		-	-
IX Surplus before tax (VII +/- VIII)		9,29,05,804.62	12,36,17,454.34
X Tax expense			
(1) Current Tax		-	-
(2) Deferred Tax		-	-
Total Tax Expense		-	-
XI Surplus / (Deficit) from continuing operations		9,29,05,804.62	12,36,17,454.34
XII Surplus / (Deficit) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Surplus / (Deficit) from discontinuing operations after tax (XII-XIII)		-	-
XV Surplus / (Deficit) for the period (XI +XIV)		9,29,05,804.62	12,36,17,454.34
Accounting Policies & Notes on Accounts	"10"	Signed in terms of our Report of even date annexed herewith	
Place : Dhanbad			
Date : 23.09.2025			
For Samajik Kalyan Sanstha			
<i>Rae. Uandh</i>			
(Secretary)			
सचिव/Secretary			
सामाजिक कल्याण संस्था			
SAMAJIK KALYAN SANSTHA			
धनबाद/DHANBAD			
		For R. K. Patnia & Co.	
		Chartered Accountants	
		<i>Rabindra Kumar Patnia</i>	
		Partner	
		M. No. 071376	
		Firm Regn. No. 002158C	



**Notes Forming part of Balance Sheet as at 31st March, 2025**

**NOTE 1**

General Fund	As at 31 March 2025	As at 31 March 2024
	Amount(Rs.)	Amount(Rs.)
Opening Balance	27,12,89,498.19	30,06,10,388.26
Add: Excess of Income over Expenditure transferred during the year	9,29,05,804.62	12,36,17,454.34
Less: Fund Transfer to SAMAJIK KALYAN SANSTHA	-10,93,88,902.27	-15,29,38,344.41
	<b>25,48,06,400.54</b>	<b>27,12,89,498.19</b>

**NOTE 2**

Other Current Liabilities	As at 31st March 2025	As at 31 March 2024
	Amount(Rs.)	Amount(Rs.)
<b>Liabilities for Expenses</b>		
College Coughtion Money	-	12,07,263.00
Hostel Coughtion Money	-	7,99,920.00
	-	<b>20,07,183.00</b>

**NOTE 4**

Cash & Cash Equivalents	As at 31st March 2025	As at 31 March 2024
	Amount(Rs.)	Amount(Rs.)
Cash in hand	-	-
BOI A/C - 592810110001814	97,676.26	63,544.26
INDUSIND A/C - 100112921832	21,03,845.23	10,16,320.66
INDUSIND A/C - 100127394102	4,35,885.50	72,674.59
AXIS A/C - 918010094555355	37,50,862.86	16,40,772.63
AXIS A/C - 911010044144252	50,370.01	50,374.01
AXIS A/C - 910010034519928	50,370.01	50,374.01
DBGB A/C -68990100007970	21,41,381.46	1,17,22,558.62
DBGB A/C -68990100006962	75,864.71	53,086.51
DBGB A/C -68990100006971	52,512.71	3,38,508.51
DBGB A/C -68990100007004	69,624.04	1,78,760.84
DBGB A/C -68990100008003	77,309.70	3,01,255.50
	<b>89,05,702.49</b>	<b>1,54,88,230.14</b>

**NOTE 5**

Other Current Assets	As at 31st March 2025	As at 31 March 2024
	Amount(Rs.)	Amount(Rs.)
Security Deposits		
BSEB	67,700.00	67,700.00
BAR COUNCIL OF INDIA	5,00,000.00	-
	<b>5,67,700.00</b>	<b>67,700.00</b>

  
 सचिव/Secretary  
 सामाजिक कल्याण संस्था  
 SAMAJIK KALYAN SANSTHA  
 धनबाद/DHANBAD



**KK UNIVERSITY, BEROULTI, BIHARSHARIF, NALANDA, BIHAR- 803115**

**NOTE 3**

Notes Forming part of Balance Sheet as at 31st March 2025  
Fixed Assets (As Per Income Tax Act, 1961)  
Schedule Annexed To And Forming Part Of The Balance Sheet And Income & Expenditure Account as on 31.03.2025

PARTICULARS	Rate of Depreciation	WDV as on 01.04.2024	Additions for the year		Total Assets	Total Assets (Write off)	Total	Depreciation for the year		Total Depreciation	WDV as on 31.03.2025
			Full Year	Half Year				Full Year	Half Year		
Air Condition	15%	38,55,119.00	-	-	38,55,119.00	-	38,55,119.00	5,78,268.00	-	5,78,268.00	32,76,851.00
Air Cooler	15%	22,472.00	1,15,417.00	-	1,37,889.00	-	1,37,889.00	20,683.00	-	20,683.00	1,17,206.00
Auto Car	15%	12,722.00	-	-	12,722.00	-	12,722.00	1,908.00	-	1,908.00	10,814.00
Building	10%	18,83,01,044.59	20,07,674.00	47,57,589.00	19,50,66,307.59	-	19,50,66,307.59	1,90,30,872.00	2,37,879.00	1,92,68,751.00	17,57,97,556.59
C.C.T.V.CAMERA	15%	8,14,695.00	3,65,540.00	20,192.00	12,00,427.00	-	12,00,427.00	1,77,036.00	1,514.00	1,78,550.00	10,21,877.00
College Bus	15%	6,41,162.00	-	-	6,41,162.00	-	6,41,162.00	96,174.00	-	96,174.00	5,44,988.00
Computer	40%	67,00,370.00	29,40,872.00	-	96,41,242.00	-	96,41,242.00	38,56,497.00	-	38,56,497.00	57,84,745.00
Fire Extinguisher	15%	6,94,090.00	-	-	6,94,090.00	-	6,94,090.00	1,04,114.00	-	1,04,114.00	5,89,976.00
Furniture & Fixture	10%	2,35,60,186.00	-	-	2,35,60,186.00	-	2,35,60,186.00	23,56,019.00	-	23,56,019.00	2,12,04,167.00
Generator	15%	1,73,324.00	-	-	1,73,324.00	-	1,73,324.00	25,999.00	-	25,999.00	1,47,325.00
High Pole with Flag	15%	1,46,012.00	-	-	1,46,012.00	-	1,46,012.00	21,902.00	-	21,902.00	1,24,110.00
Inverter & UPS	15%	20,39,607.00	1,36,360.00	55,509.00	22,31,476.00	-	22,31,476.00	3,26,395.00	4,163.00	3,30,558.00	19,00,918.00
Lab Equipments	15%	3,99,021.00	5,70,731.00	-	9,69,752.00	-	9,69,752.00	1,45,463.00	-	1,45,463.00	8,24,289.00
Land	0%	1,82,88,829.46	-	-	1,82,88,829.46	-	1,82,88,829.46	-	-	-	1,82,88,829.46
Library Books	60%	4,49,756.00	1,36,386.00	-	5,86,142.00	-	5,86,142.00	3,51,685.00	-	3,51,685.00	2,34,457.00
M. U. Vehicle	15%	58,13,867.00	8,59,000.00	-	66,72,867.00	-	66,72,867.00	10,00,930.00	-	10,00,930.00	56,71,937.00
Mobile Set	15%	11,129.00	1,10,099.00	7,000.00	1,28,228.00	-	1,28,228.00	18,184.00	525.00	18,709.00	1,09,519.00
Motorcycle	15%	21,298.00	-	-	21,298.00	-	21,298.00	3,195.00	-	3,195.00	18,103.00
Plant & Machinery	15%	26,55,915.00	2,78,400.00	4,72,110.00	34,06,425.00	-	34,06,425.00	4,40,148.00	35,408.00	4,75,556.00	29,30,869.00
Projector	60%	146.00	-	-	146.00	-	146.00	88.00	-	88.00	58.00
Smart Class	40%	2,68,465.00	-	-	2,68,465.00	-	2,68,465.00	1,07,386.00	-	1,07,386.00	1,61,079.00
Sound System	15%	30,363.00	-	-	30,363.00	-	30,363.00	4,554.00	-	4,554.00	25,809.00
Sports Material	15%	1,27,134.00	2,40,211.00	-	3,67,345.00	-	3,67,345.00	55,102.00	-	55,102.00	3,12,243.00
TATA Winger	15%	3,22,699.00	-	-	3,22,699.00	-	3,22,699.00	48,405.00	-	48,405.00	2,74,294.00
Television	15%	44,817.00	13,47,497.00	-	13,92,314.00	-	13,92,314.00	2,08,847.00	-	2,08,847.00	11,83,467.00
Tools & Equipment	15%	22,29,561.00	21,21,195.00	-	43,50,756.00	-	43,50,756.00	6,52,613.00	-	6,52,613.00	36,98,143.00
Xerox Machine	40%	1,16,947.00	1,83,500.00	-	3,00,447.00	-	3,00,447.00	1,20,179.00	-	1,20,179.00	1,80,268.00
Solar Power Plant	15%	-	-	9,72,000.00	9,72,000.00	-	9,72,000.00	-	72,900.00	72,900.00	8,99,100.00
		25,77,40,751.05	1,14,12,882.00	62,84,400.00	27,54,38,033.05	-	27,54,38,033.05	2,97,52,646.00	3,52,389.00	3,01,05,035.00	24,53,32,998.05

*Per. Uday*

सचिव/Secretary

सामाजिक कल्याण संस्था  
धनगढ/DHANBAD





**Notes Forming Part of Statement of Income and Expenditure for the year ended on 31st March 2025**

**NOTE 6**

Revenue From Operations	As at 31st March 2025	As at 31 March 2024
	Amount (Rs.)	Amount (Rs.)
<b>Gross Receipts</b>		
Academic Fee Income	24,95,16,328.16	24,99,84,758.88
Other Operating Revenues (Exam Centres)	-	19,93,504.52
	<b>24,95,16,328.16</b>	<b>25,19,78,263.40</b>

**NOTE 7**

Other Income	As at 31st March 2025	As at 31 March 2024
	Amount (Rs.)	Amount (Rs.)
Interest Income (FDR & Saving)	5,08,724.00	3,78,489.00
Smart Fleet Card Bonus	27,800.00	-
Deputy Election Office	6,223.00	
	<b>5,42,747.00</b>	<b>3,78,489.00</b>

**NOTE 8**

Employee Benefit Expense	As at 31st March 2025	As at 31 March 2024
	Amount (Rs.)	Amount (Rs.)
Salaries	7,35,23,222.00	5,89,19,094.00
Employer's Contribution to Provident Fund	1,24,416.00	1,70,496.00
ESIC	8,344.00	16,738.00
Staff welfare Expenses	3,73,577.00	1,08,862.00
	<b>7,40,29,559.00</b>	<b>5,92,15,190.00</b>

*Raj Uadhy*  
सचिव/Secretary  
सामाजिक कल्याण संस्था  
SAMAJIK KALYAN SANSTHA  
धनबाद/DHANBAD





## NOTE 9

Other Expenses	As at 31st March 2025	As at 31 March 2024
	Amount (Rs.)	Amount (Rs.)
Advertisement Expenses	45,66,838.00	31,56,654.00
Affiliation Expenses	14,94,000.00	5,07,000.00
Audit Expenses	2,27,130.00	2,17,540.00
Bank Charges	41,743.68	13,608.84
Electricity Expenses	22,50,411.00	21,23,288.00
Exam Expenses	67,219.00	14,53,132.00
Fooding (Mess) Expenses	78,61,476.00	79,25,744.00
Function & Festival Expenses	50,000.00	-
Generator Expenses	10,29,625.96	26,99,879.17
Honorarium Expenses	16,000.00	-
Housekeeping Expenses	52,10,902.00	22,19,692.00
Insurance Expenses	3,45,585.00	1,47,943.00
Internet Expenses	11,13,797.48	8,07,413.00
Lab Consumables Expenses	92,050.00	-
Library & Journals Expenses	3,99,762.00	-
Office Expenses	31,06,003.24	5,67,145.83
Other Expenses	5,600.00	-
Paper & Periodicals Expenses	2,866.00	-
Postage Expenses	150.00	-
Printing & Stationery Expenses	42,24,376.00	10,64,477.00
Professional Expenses	2,19,000.00	-
Repair & Maint-Building Expenses	80,35,461.00	71,83,158.00
Repair & Maint-Equipment Expenses	24,30,029.84	1,98,370.00
Repair & Maint-Other Expenses	10,26,637.00	8,71,084.00
Security Services Expenses	22,52,190.00	11,31,593.00
Software Expenses	5,72,362.00	-
Student welfare Expenses	27,900.00	7,88,830.00
Telephone & Mobile Expenses	1,62,870.68	1,35,643.77
Training & Placement Expenses	1,15,270.00	5,86,901.00
Travelling & Conveyance Expenses	8,13,835.45	1,17,269.00
Vehicle Running Expenses	52,57,585.21	35,92,157.45
	<b>5,30,18,676.54</b>	<b>3,75,08,523.06</b>

*Ravi K. Patnia*  
 सचिव/Secretary  
 सामाजिक कल्याण संस्था  
 SAMAJIK KALYAN SANSTHA  
 धनबाद/DHANBAD





K.K UNIVERSITY, Berauti, Bihar Shrif, Nalanda

NOTES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS  
ON 31<sup>ST</sup> MARCH'2025 AND INCOME & EXPENDITURE ACCOUNT FOR THE  
YEAR ENDED ON THAT DATE

Schedule "10"

**1) ACCOUNTING CONVENTION**

The accounts have been prepared on mercantile system and on the accounting principles of a going concern.

**2) REVENUE RECOGNITION**

Expenses and income considered payable and receivable respectively have been accounted on accrual basis but the expenses payable have been disallowed at the time of computing income applied to charitable purposes.

**FIXED ASSETS**

Fixed Assets have been shown at written down value.

**3) DEPRECIATION**

Depreciation has been provided on the fixed assets at written down value during the year in accordance with the Income Tax Act.

*Signature to Schedule "1" to "10"*

Place : Dhanbad  
Dated : 23.09.2025

*Ravi Chandra*  
सचिव/Secretary  
सामाजिक कल्याण संस्था  
SAMAJIK KALYAN SANSTHA  
धनबाद/DHANBAD



For R.K. Patnia & Co.  
Chartered Accountants

*(Signature)*  
(Rabindra Kumar Patnia)  
Partner

M.No. 071376  
Firm Reg. No. 002158C  
UDIN: 25071376BMZWAE4418