

AUDITOR'S REPORT

We have audited the attached **Balance Sheet** of **KDK COLLEGE OF M. TECH, NAGPUR** managed by **Backward Class Youth Relief Committee, Nagpur** as on **31st March 2024**, and also the **Income and Expenditure Account** annexed thereof for the year ending on the date and report that:

- 1] We have obtained all the information and explanations which to the best of our knowledge and belief are necessary, for the purpose of audit.
- 2] Proper books of account as required by law have been kept.
- 3] The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts.
- 4] In our opinion and to the best of our information & according to the explanation given to us, the said Financial Accounts give a true and fair view.
 - a] In so far as it relates to the Balance Sheet of the state of affairs of the College as on 31st March 2024.
 - b] In case of Income and Expenditure Account of **Excess of Expenditure Over Income** for the year ended on **31st March 2024**.

AS PER OUR REPORT OF EVEN DATE ATTACHED

NAGPUR

For K N D & ASSOCIATES
Chartered Accountants
F.R.N. 112180W



DATED : 30/09/2024

(SALONI BANG)
Partner
M.No. 183901

UDIN : 24183901BKFAAZ8136

**UNIT:- KDK COLLEGE OF ENGINEERING (M -TECH , COURSE), NAGPUR
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

SR.N O.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	SR. NO.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
1	OPENING CASH & BANK BALANCE			1	CAPITAL EXPENDITURE		
	Cash In Hand	-			BUILDING	-	
	PNB BANK 1472000100125221	8,744	8,744		COMPUTER	-	
					EQUIPEMENT	-	
					EQUIPEMENT ELECTRICAL	-	
					FURNITURE & FIXTURE	-	
					LIBRARY BOOKS	-	
2	FEES RECEIVED			2	REVENUE EXPENDITURE		
	Tution Fee	48,84,771			A) Salary Expenditure:-		
	Development Fund Fee	6,11,729			SALARY& WAGES TEACHING STAFF	68,78,886	
			54,96,500		PROVIDENT FUND EMPLOYER CONTR.	92,100	69,70,986
3	OTHER RECEIPTS			3	EDUCATIONAL EXP		
	b)On Saving Account	-	240		ADMISSITION EXP.	10,500	
	d)On Fixed Deposit INTT	-			ANNUAL MAINTANCE	58,012	
4	KDK COLLEGE BE		3,83,674		AUDIT FEE	13,570	
					BANK CHARGES	752	
					CLEANING SERVICES CHARGES	4,92,200	
					CONSULTANCY CHRGRES	5,430	
					CONVEYACE CHARGES.	750	
					ELECTRICTIY CHAGES	1,57,200	
5	TUITION FEE RECEIVABLE		39,85,745		HOUSING KEEPING CHAGES	38,200	
					INSURANCE OF GNERARL POLY	2,300	
					INSURANCE OF STUDENT	930	
					INSURANCE OF STAFF	780	
					INTERNET CHAGES	35,290	
					PROJECT EXP	1,10,390	
					REPAIR AND MAINT	3,250	
					REPAIR AND MAINT BUILDING	70,300	
					REPAIR AND MAINT COMPUTER	83,520	
					REPAIR & MAINTANCE VEHICAL	17,912	
					SECURITY CHAGES	80,000	
					STATONERY AND PRITING	3,250	
					SALARY PAYABLE	1,20,353	
					EXAMINATIN FEE	1,58,135	14,63,024
					BCYRC		14,31,909
					PNB BANK 1472000100125221	8,984	8,984
	TOTAL		98,74,903		TOTAL		98,74,903

CERTIFICATE

Certified that the figures shown in the above Receipt & Payment agree with the books of accounts

NAGPUR

DATE :- 30.09.2024

UDIN: 24183901BKFAAZ8136



FOR KND & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
PARTNER

[Signature]
PRINCIPAL
K.D.K. COLLEGE OF ENGG.
NAGPUR-24.



SCHEDULE IX-RULE-17-(I)
TRUST REGISTERED NO.F-1759(N)
NAME OF THE TRUST-BACKWARD CLASS YOUTH RELIEF COMMITTEE,NAGPUR
UNIT- KDK COLLEGE OF ENGINEERING (M-TECH , COURSE), NAGPUR
INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH -2024

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Expenditure in Respect of Properties			House Rent (Accrued)		-
Rent,Rate,Taxes,	-		Agriculture Income		-
Repair & Maintenance	-		Land Rent (Accrued)		-
Admission	-		Interest Accrued		
Salaries	-		a)On Loans	-	
Insurance	-		b)On Saving Account	240	
Establishment Expenses			c)On Post Office	-	
Remuneration of Trustee	-		d)On Fixed Deposit	-	240
Remuneration	-				
The Head Of the Math			Donation in cash or kind Dividend		
Including his house hold exp-if any	-		1)Fees & Fines	48,84,771	
Legal Expenses	-		2)Development Fund	6,11,729	
Contribute & Fees	-		3)Life Membership Fees	-	
Amount Writtien Off			4)Subscription	-	
a) Bad Debts	-		5)Other Income	-	54,96,500
b)Loan Scholarship	-		Transferred From Reserve		
Miscllaneous Expenses	-		Sundry Written Off		
Depreciation (As per Sch. "A")		63,913	Deficit:		27,22,695
Amount Transferred to Reserve to specific funds			(Carried Over to Balance Sheet		
Expenditure on Object of the Trust					
a)Religion	-				
b)Educational(As per Sch."B")		81,55,522			
Total		82,19,435	Total		82,19,435

NOTES TO ACCOUNTS (As Per Sch."C")

AS PER OUR REPORT OF EVEN DATE ATTACHED

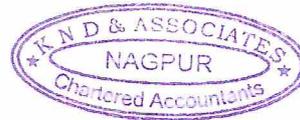
K. D. K. COLLEGE OF ENGINEERING

NAGPUR

For KND & ASSOCIATES
Chartered Accountants
FRN : 112180W

SECRETARY

TRUSTEE
TREASURER



(Signature)

(SALONI BANG)
Partner
Mem No. 183901

DATED: 30-09-2024

UDIN :24183901BKFAAZ8136

(Signature)
PRINCIPAL
K.D.K. COLLEGE OF ENGG.
NAGPUR-24.



TRUST REGISTERED NO.F-1759(N)
NAME OF THE TRUST-BACKWARD CLASS YOUTH RELIEF COMMITTEE,NAGPUR
UNIT-KDK COLLEGE OF M.TECH, NAGPUR
BALANCE SHEET AS AT 31ST MARCH -2024

FUNDS & LIABILITIES	AMT	AMOUNT	PROPERTY & ASSETS	AMT	AMOUNT
Trust Fund & Corpus Fund			Immovable Properties		
Balance As Per Last B/S	-		(As Per Sch."A")		
Adjust during the year	-	-	Balance as per Last B/Sheet	21,28,063	
Other Funds			Add: during the Year	-	21,28,063
Developmet Fund			Movable Properties		
Depreciation Reserve			(As Per Sch."A")		
(As Per Sch."A")			Balance as per Last B/Sheet	8,55,849	
Balance as per Last B.S.	23,69,007		Add: During The Year	-	8,55,849
Add: During the Year	63,913	24,32,920	Income Outstanding		
Loans Secured & Unsecured			House Rent	-	
Unsecured Loans:			Interest	-	
			Scholarship Receivable	-	
			Tution Fee Receivable	3,09,700.00	
			TDS Receivable	-	
Liabilities			Other Debit Balance	-	
For Expenses			Intt. Reveivable on FDR	-	
For Advance			Govt Grant	-	3,09,700.00
For Rent & Other Deposits			Inter Unit Balances		
For Sundry Credit Balance			KDK College of MBA		9,04,210.00
For Provisions		4,75,591	Cash & Bank Balances		8,984.00
Inter Branch Balances			Income & Expenditure A/c		
B.C.Y.R.C.			Balance as per Last B/Sheet	2,24,79,290	
KDK College of Engineering	2,65,00,280	2,65,00,280	Add: Defitit during the Year	27,22,695	2,52,01,985
Total		2,94,08,791	Total		2,94,08,791

NOTES TO ACCOUNTS (As Per Sch."C")

K. D. K. COLLEGE OF ENGINEERING
 TRUSTEE

SECRETARY

TREASURER

NAGPUR

DATED: 30-09-2024

UDIN :24183901BKFAAZ8136

AS PER OUR REPORT OF EVEN DATE ATTACHED



For KND & ASSOCIATES
 Chartered Accountants

FRN : 112180W.

(SALONI BANG)

Partner

Mem No. 183901

PRINCIPAL
K.D.K. COLLEGE OF ENGG.
NAGPUR-24.



**BACKWARD CLASS YOUTH RELIEF COMMITTEE, NAGPUR
UNIT: KDK COLLEGE OF M. TECH, NAGPUR**

SCHEDULE "A" MOVABLE & IMMOVABLE PROPERTIES AS ON 31ST MARCH-2024

SR NO.	PARTICULAR	RATE	ADDITION DURING THE YEAR			DEPRECIATION			W.D.V. 31.3.2024	W.D.V. 31.3.2023
			Up To Sept-23	After Sept-23	TOTAL	Up to 1.4.2023	Provide during the Year	TOTAL		
1	Building	10%	-	-	21,28,063	16,50,730	47,733	16,98,463	4,29,600	4,77,333
	TOTAL - A		-	-	21,28,063	16,50,730	47,733	16,98,463	4,29,600	4,77,333
2	<u>FURNITURE & FIXTURE</u> Furniture & Fixture	10%	-	-	2,36,161	1,43,450	9,271	1,52,721	83,440	92,711
3	<u>PLANT & MACHINERY</u> Equipment	15%	-	-	2,37,928	1,93,784	6,622	2,00,406	37,522	44,144
4	<u>BLOCK-2</u> Computer	40%	-	-	2,68,480	2,68,007	189	2,68,196	284	473
5	<u>BLOCK-3</u> Library Books	40%	-	-	1,13,280	1,13,035	98	1,13,133	147	245
	Total - B		-	-	8,55,849	7,18,276	16,180	7,34,456	1,21,393	1,37,573
	GRAND TOTAL A+B		-	-	29,83,912	23,69,007	63,913	24,32,919	5,50,993	6,14,906




PRINCIPAL
K.D.K. COLLEGE OF ENGG.
NAGPUR-24.



BACKWARD CLASS YOUTH RELIEF COMMITTEE, NAGPUR
UNIT:- K.D.K.COLLEGE OF M TECH ,NAGPUR
SCHEDULE:-"B" ADMINISTRATIVE & OTHER EDUCATIONAL EXPENSES

SR.NO	PARTICULAR	AMOUNT
	Salary Expenditure	
1	P.F Employer Contribution	92,100
2	Salary & Wages Teaching	68,78,886
	Non Salary Expenditure	
1	Admission Expenses	10,500
2	Annual Maintenance Charges	58,012
3	Audit Fee	13,570
4	Bank Charges	752
5	Consultancy Charges	5,430
6	Conveyance Charges.	750
7	Electricity Charges	1,57,200
8	Housing Keeping Charges	38,200
9	Insurance Of Employee.	780
10	Insurance Of General Policy	2,300
11	Insurance Of Student	930
12	Internet Charges	35,290
13	Project Exp.	1,10,390
14	Repair & Maint . Computer	83,520
15	Repair & Maintenance	3,250
16	Repair & Mainte. Building	70,300
17	Repair & Mainte Vehcial	17,912
18	Security Charges	80,000
19	Stationery & Printing	3,250
20	Cleaning Maintenance Charges	4,92,200
	TOTAL	81,55,522


PRINCIPAL
K.D.K.COLLEGE OF ENGG
NAGPUR-24.



KDK COLLEGE OF M. TECH, NAGPUR

SCHEDULE "C": NOTES TO ACCOUNTS

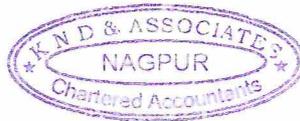
SIGNIFICANT ACCOUNTING POLICIES

- I. **Basis of Accounting**
The accounts are prepared under the historical cost convention and in accordance with the applicable accounting standards, except where otherwise stated. For recognition of income and expenses, accrual basis of accounting is being followed.
- II. **Fixed Assets**
The depreciation on depreciable Fixed Assets is charged using written down value method (WDV) of depreciation. The amount of depreciation is added to the Depreciation Fund.
- III. **Revenue Recognition**
Receipts are recognised on Accrual Basis.
- IV. **There is no contingent liability.**

AS PER OUR REPORT OF EVEN DATE ATTACHED

NAGPUR

**For KND & ASSOCIATES
Chartered Accountants
F.R.N.112180W**



A handwritten signature in blue ink, appearing to read "Saloni Bang".

**(SALONI BANG)
Partner
M.No. 183901**

DATED : 30/09/2024

UDIN: 24183901BKFAAZ8136

A handwritten signature in green ink, appearing to read "Principal".
**PRINCIPAL
K.D.K. COLLEGE OF ENGG.
NAGPUR-24.**

