

AUDITOR'S REPORT

We have audited the attached **Balance Sheet** of **KDK COLLEGE OF M.C A, 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

UDIN : 24183901BKFAAZ8136


(SALONI BANG)
Partner
M.No. 183901

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

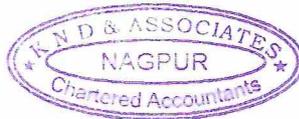
SR. NO.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	SR.NO	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
1	OPENING CASH & BANK BALANCE			1	CAPITAL EXPENDITURE		
2	FEE RECEIVED				BUILDING	8,95,400	
	Tuition Fee	55,89,196			COMPUTER	1,31,528	
	Development Fund Fee	5,56,259	61,45,455		EQUIPMENT	2,23,186	
3	OTHER RECEIPTS				EQUIPMENT ELECTRICAL	1,03,202	13,53,316
	b) On Saving Account	-		2	REVENUE EXPENDITURE		
	d) On Fixed Deposit INTT	-			A) Salary Expenditure:-		
4	KDK COLLEGE BE		86,36,540		SALARY & WAGES TEACHING STAFF	26,21,693	
	SCHOLARSHIP				SALARY & WAGES - NON TEACHING STAFF.	11,57,911	
	SALARY AND WAGES PAYABLE NON TECH		1,80,949		PROVIDENT FUND EMPLOYER CONTR.	1,18,118	38,97,722
	SALARY AND WAGES PAYABLE TECH		2,37,855	3	EDUCATIONAL EXP		
	TUTION FEE RECEIABLE		4,52,400		ADMINITATIVE CHARGES PF	2,200	
	BCYRC		67,032		ADMISSION EXP.	25,700	
	CLEANING SERVICES CHARGES PAYABLE				AFFILIATION FEE	20,000	
					ADVERTISEMENT EXP	32,890	
					ANNUAL MAINTANCE	50,280	
					BANK CHARGES	1,520	
					CLEANING SERVICES CHARGES	5,18,340	
					COMMITTEE EXP.	25,813	
					CONSUMABLE EXP	38,270	
					CONVEYANCE CHARGES.	1,850	
					ELECTRICITY CHARGES	40,350	
					GARDEN MAINTANCE EXP.	70,000	
					GRATUITY EXP	10,00,000	
					HOUSING KEEPING CHARGES	1,99,436	
					INSURANCE OF GNERAL POLY	3,780	
					INSURANCE OF STUDENT	2,516	
					INSURANCE OF STAFF	750	
					INTERNET CHARGES	1,01,500	
					OFFICE EXP.	24,500	
					POSTAGE AND TELEGRAMS	1,750	
					PROCESSIONG FEE- AICTE	4,63,000	
					PROCESSIONG FEE- RTMNU	1,07,200	
					PROCESSIONG FEE- FRA	15,000	
					PROCESSIONG FEE- ARA	20,000	
					PRAMOTONAL ACTIVITY EXP.	70,770	
					RENT	4,52,400	
					REPAIR AND MAINT	2,50,335	
					REPAIR AND MAINT BUILDING	5,09,231	
					REPAIR AND MAINT COMPUTER	1,50,280	
					REPAIR AND MAINT. EQUIPMENT	1,79,596	
					REPAIR & MAINTANCE VEHICAL	45,200	
					SECURITY CHARGES	3,01,608	
					SEMINAR AND CONFARANACE	1,88,397	
					STAFF WELFARE	2,250	
					STATONERY AND PRITING	1,91,038	
					STUDENT WELFARE	1,13,220	
					TRAVELING EXP.	17,523	
					TELEPHONE CHARGES	4,563	
					MSEB DEPOSSIT	30,000	
					SECURITY DEPOSIT AICTE	24,00,000	
					VEHICAL MAINTANCE	61,777	
					TUTION FEE RECEIABLE	27,34,360	1,04,69,193
				4	CLOSING CASH AND BANK BALANCE		
	TOTAL		1,57,20,231		TOTAL		1,57,20,231

CERTIFICATE

Certified that the figures shown in the above Receipt & Payment agree with the books of accounts maintained which have been audited

NAGPUR

DATE :- 30.09.2024
UDIN: 24183901BKFAAZ8136



FOR KND & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
PARTNER

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

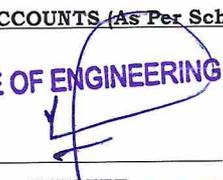


SCHEDULE IX-RULE-17-(I)
TRUST REGISTERED NO.F-1759(N)
NAME OF THE TRUST-BACKWARD CLASS YOUTH RELIEF COMMITTEE,NAGPUR
UNIT-KDK COLLEGE OF ENGINEERING (M.C.A COURSE), NAGPUR
INCOME AND EXPENDITURE FOR THE YEAR ENDING 31ST MARCH 2024

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Expenditure in Respect of			House Rent (Accrued)		-
Properties					
Rent,Rate,Taxes,		-	Agriculture Income		-
Repair & Maintenance		-	Land Rent (Accrued)		-
Admission		-	Interest Accrued		
Salaries		-	a)On Loans		-
Insurance		-	b)On Saving Account		-
Establishment Expenses			c)On Post Office		-
Remuneration of Trustee		-	d)On Fixed Deposit		-
Remuneration		-			
The Head Of the Math			Donation in cash or kind Divident		
Including his house hold exp-if any					
Legal Expenses		-	1)Fees & Fines	55,89,196	
Contribute & Fees		-	2)Development Fund	5,56,259	
Amount Writtien Off			3)Life Membership Fees	-	
a) Bad Debts		-	4)Subscription	-	
b)Loan Scholarship		-	5)Other Income	-	61,45,455
Miscellaneous Expenses		-	Transferred From Reserve		
Depreciation (As per Sch. "A")		2,21,549	Sundry Written Off		-
Amount Transferred to Reserve to specific funds			Deficit:		32,78,649
Expenditure on Object of the Trust			(Carried Over to Balance Sheet		
a)Religion		-			
b)Educational (As per Sch. "C")		92,02,555			
Total		94,24,104	Total		94,24,104

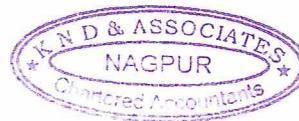
NOTES TO ACCOUNTS (As Per Sch."D")

AS PER OUR REPORT OF EVEN DATE ATTACHED

K. D. K. COLLEGE OF ENGINEERING

SECRETARY **TRUSTEE**
TREASURER

NAGPUR

For KND & ASSOCIATES
Chartered Accountants
FRN : 112180W




(SALONI BANG)

DATED: 30-09-2024

Partner

Mem No. 183901

UDIN: 24183901BKFAAZ8136


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.C.A .NAGPUR
 BALANCE SHEET AS AT 31ST MARCH -2024

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTY & ASSETS	AMOUNT	AMOUNT
Trust Fund & Corpus Fund			Immoveable Properties		
Balance As Per Last B/S	-		(As Per Sch."A')		
Adjust during the year	-	-	Balance as per Last B/Sheet	-	-
Other Funds			Add: during the Year	-	-
Developmet Fund			Movable Properties		
Depreciation Reserve			(As Per Sch."A')		
(As Per Sch."A')			Balance as per Last B/Sheet	-	-
Balance as per Last B.S.	-	-	Add: During The Year	13,53,316	13,53,316
Add: During the Year	2,21,549	2,21,549			
Loans Secured & Unsecured			Income Outstanding		
Unsecured Loans:			House Rent	-	-
			Interest	-	-
			Security Deposit - AICTE	24,00,000	-
			Security Deposit - MECB	30,000	-
			Scholarship Receivable	-	-
			Tuition Fee Receivable	27,34,360	-
			TDS Receivable	-	-
			Other Debit Balance	-	-
Liabilities			Intt.Receivable on FDR	-	-
For Expenses	-	-	Govt Grant	-	51,64,360
For Advance	-	-			
For Rent & Other Deposits	-	-	Inter Unit Balances		
For Sundry Credit Balance	-	-	KDK College of MBA	-	-
For Provisions (As per Sch. "B)	4,85,836	4,85,836			
			Cash & Bank Balances	-	-
Inter Branch Balances					
B.C.Y.R.C.	4,52,400	-	Income & Expenditure A/c	-	-
KDK College of Engineering	86,36,540	90,88,940	Balance as per Last B/Sheet	-	-
			Add:Deficit during the Year	32,78,649	32,78,649
Total		97,96,325	Total		97,96,325

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

K. D. K. COLLEGE OF ENGINEERING

TRUSTEE

SECRETARY

TREASURER

AS PER OUR REPORT OF EVEN DATE ATTACHED

NAGPUR

DATED: 30-09-2024

UDIN: 24183901BKFAAZ8136

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.C. - A, NAGPUR

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

SR NO.	PARTICULAR	RATE	ADDITION DURING THE YEAR			DEPRECIATION			W.D.V. 31.3.2023	
			OPENING Balance	Up To Sept-23	After Sept-23	TOTAL	Up to 1.04.2023	Provide during the Year		TOTAL
1	Building	10%	-	-	-	-	-	-	-	-
TOTAL -A										
2	FURNITURE & FIXTURE Furniture & Fixture	10%	-	17,402	85,800	1,03,202	-	6,030	6,030	97,172
3	PLANT & MACHINERY Equipment	15%	-	1,06,040	25,488	1,31,528	-	17,818	17,818	1,13,710
	Equipment Electrical	15%	-	25,100	1,98,086	2,23,186	-	18,621	18,621	2,04,565
4	BLOCK-2 Computer	40%	-	-	8,95,400	8,95,400	-	1,79,080	1,79,080	7,16,320
5	BLOCK-3 Library Books	40%	-	-	-	-	-	-	-	-
	Total- B		-	1,48,542	12,04,774	13,53,316	-	2,21,549	2,21,549	11,31,767
	GRAND TOTAL A+B		-	1,48,542	12,04,774	13,53,316	-	2,21,549	2,21,549	11,31,767



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



BACKWARD CLASS YOUTH RELIEF COMMITTEE, NAGPUR
UNIT:- K.D.K.COLLEGE OF M C A , NAGPUR
SCHEDULE:-"B" PROVISION

SR.NO	PARTICULAR	AMOUNT
1	Cleaning Services Charges Payable	67,032
2	Salary And Wages Teaching Payable	2,37,855
3	Salary & Wages Non Teach Payable	1,80,949
	TOTAL	4,85,836

SCHEDULE:-"C" ADMINISTRATIVE & OTHER EDUCATIONAL EXPENSES

SR.NO	PARTICULAR	AMOUNT
	Salary Expenditure	
1	Administrative Charges To P. F	2,200
2	Gratuity	10,00,000
3	P.F Employer Contribution	1,18,118
4	Salary & Wages Non Teach. Staff	26,21,693
5	Salary & Wages Teaching Staff	11,57,911
	Non Salary Expenditure	
1	Admission Expenses	25,700
2	Advertisement Expenses	32,890
3	Affiliation Fee	20,000
4	Annual Maintenance Exp	50,280
5	Bank Charges	1,520
6	Cleaning Services Charges	5,18,340
7	Committee Expenses	25,813
8	Consumable Expenses	38,270
9	Conveyance Charges	1,850
10	Electricity Charges	40,350
11	Garden Maintenance Exp .	70,000
12	Housing Keeping Charges	1,99,436
13	Insurance Of General	3,780
14	Insurance To Staff	750



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



BACKWARD CLASS YOUTH RELIEF COMMITTEE, NAGPUR

UNIT:- K.D.K.COLLEGE OF M C A ,NAGPUR

SCHEDULE:-"C" ADMINISTRATIVE & OTHER EDUCATIONAL EXPENSES

SR.NO	PARTICULAR	AMOUNT
15	Insurance To Student	2,516
16	Internet Charges	1,01,500
17	Office Expenses	24,500
18	Processing Fee Rtumu	1,07,200
19	Postage & Telegram	1,750
20	Processing Fee AICTE	4,63,000
21	Processing Fee ARA	20,000
22	Processing Fee FRA	15,000
23	Promotional Activity Exp	70,770
24	Rent	4,52,400
25	Repair & Maintenance	2,50,335
26	Repair & Maintenance Equipment	1,79,596
27	Repair & Mainte. Building	5,09,231
28	Repair & Maintenance Computer	1,50,280
29	Repair & Mainte. Vehical	45,200
30	Security Charges	3,01,608
31	Seminar & Conferance	1,88,397
32	Staff Welfare Exp	2,250
33	Stationnery & Printing	1,91,038
34	Student Welfare	1,13,220
35	T A D A Exp	17,523
36	Telephone & Mobile Charges	4,563
37	Vehical Maintenance	61,777
	TOTAL	92,02,555


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



KDK COLLEGE OF M.C A, NAGPUR

SCHEDULE "D": 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".

DATED : 30/09/2024

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

UDIN: 24183901BKFAAZ8136

A handwritten signature in green ink, appearing to be the signature of the Principal.

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

