

AUDITOR'S REPORT

We have audited the attached **Balance Sheet** of **KDK College of Engineering (M TECH Course), Nagpur managed by Backward Class Youth Relief Committee, Nagpur** as on **31st March 2023**, 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 2023.
 - b] In case of Income and Expenditure Account of **Excess of Expenditure Over Income** for the year ended on **31st March 2023**.

AS PER OUR REPORT OF EVEN DATE ATTACHED

NAGPUR

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



DATED : 07.09.2023

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

UDIN: 23183901BGYSTU4110



SCHEDULE VIII

[VIDE 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

BALANCE SHEET AS AT 31ST MARCH -2023

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTY & ASSETS	AMOUNT	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.	22,97,401		Add:During The Year	-	8,55,849
Add:During the Year	71,606	23,69,007	Income Outstanding		
Loans Secured & Unsecured			House Rent	-	
Unsecured Loans:			Interest	-	
Liabilities			Scholarship Receivable	-	
For Expenses	-	Nil	Tuition Fee Receivable	42,95,445.00	
For Advance	-		TDS Receivable	-	
For Rent & Other Deposits	-		Other Debit Balance	-	
For Sundry Credit Balance	-		Intt.Receivable on FDR	-	
For Provisions	5,95,944.00		Govt Grant	-	42,95,445.00
Examination fee	1,58,135.00	7,54,079.00	Inter Unit Balances		
Inter Branch Balances			KDK College of Eng (MBA Course)	9,04,210.00	9,04,210.00
B.C.Y.R.C.	14,31,909.00		Cash & Bank Balances		8,744.00
KDK College of Engineering	2,61,16,606.00	2,75,48,515.00	Income & Expenditure A/c	1,71,51,458.00	
Income & Expenditure A/c	-		Balance as per Last B/Sheet	53,27,832	
Balance as per Last B/Sheet	-		Add:Deficit during the Year	-	2,24,79,290
Add:Deficit during the Year	-		Total		3,06,71,601
Total		3,06,71,601	Total		3,06,71,601

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

AS PER OUR REPORT OF EVEN DATE ATTACHED

K. D. K. COLLEGE OF ENGINEERING



TRUSTEE
TREASURER

PRINCIPLE
K.D.K.C.E.
NAGPUR-24.

NAGPUR

DATED: 07.09.2023

UDIN: 23183901BGYSTU4110

For KND & ASSOCIATES

Chartered Accountants

FRN : 112180W



(SALONI BANG)

Partner

Mem No. 183901

SCHEDULE VIII-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 ACCOUNT FOR THE YEAR ENDED 31ST MARCH-2023

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	646	
Establishment Expenses			c)On Post Office	-	
Remuneration of Trustee	-		d)On Fixed Deposit	-	646
Remuneration	-		Dividend		
The Head Of the Math			Donation in cash or kind		
Including his house hold exp-if any	-		1)Fees & Fines	43,24,840	
Legal Expenses	-		2)Development Fund	1,00,160	
Contribute & Fees	-		3)Life Membership Fees	-	
Amount Writtien Off			4)Subscription	-	
a) Bad Debts	-		5)Other Income	-	44,25,000
b)Loan Scholarship	-		Transferred From Reserve		
Miscllaneous Expenses			Sundry Written Off		-
Depreciation		71,606	Deficit:		
Amount Transferred to Reserve to spcific funds			(Carried Over to Balance Sheet		53,27,832
Expenditure on Object of the Trust					
a)Religion	-				
b)Educational (As per Sch "B")	96,81,872	96,81,872			
Deficit (Carried Over to Balance Sheet)					
Total		97,53,478	Total		97,53,478

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



TRUSTEE
TREASURER



DATED: 07.09.2023

(SALONI BANG)

Partner

UDIN: 23183901BGYSTU4110

Mem No. 183901

PRINCIPAL
K.D.K.C.E.
NAGPUR-24.

BACKWARD CLASS YOUTH RELIEF COMMITTEE, NAGPUR
UNIT : KDK COLLEGE OF ENGINEERING (M TECH COURSE), NAGPUR
SCHEDULE "A" MOVABLE & IMMOVABLE PROPERTIES AS ON 31ST MARCH-2023

SR NO.	PARTICULAR	RATE	Opening Balance	ADDITION DURING THE YEAR			DEPRECIATION		W.D.V. as on 31-03-2023	W.D.V. as on 31-03-2022	
				Up To Sept-22	After Sept-22	TOTAL	Up to 01-04-2022	Provide during the Year			TOTAL
1	Building	10%	21,28,063	-	-	21,28,063	15,97,693	53,037	16,50,730	4,77,333	5,30,370
	TOTAL - A		21,28,063	-	-	21,28,063	15,97,693	53,037	16,50,730	4,77,333	5,30,370
2	FURNITURE & FIXTURE Furniture & Fixture	10%	2,36,161	-	-	2,36,161	1,33,149	10,301	1,43,450	92,711	1,03,012
3	PLANT & MACHINERY Equipment	15%	2,37,928	-	-	2,37,928	1,85,994	7,790	1,93,784	44,144	51,934
4	BLOCK-2 Computer	40%	2,68,480	-	-	2,68,480	2,67,693	314	2,68,007	473	786
5	BLOCK-3 Library Books	40%	1,13,280	-	-	1,13,280	1,12,872	163	1,13,035	245	409
	Total - B		8,55,849	-	-	8,55,849	6,99,708	18,569	7,18,277	1,37,572	1,56,140
	GRAND TOTAL A+B		29,83,912	-	-	29,83,912	22,97,401	71,606	23,69,007	6,14,905	6,86,510

NOTES TO ACCOUNTS (As Per Sch. "C")
K. D. K. COLLEGE OF ENGINEERING

AS PER OUR REPORT OF EVEN DATE ATTACHED



NAGPUR

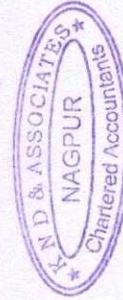
TRUSTEE CASURER

[Signature]
 PRINCIPAL
 K. D. K. C. E.
 NAGPUR-24.

DATED: 07.09.2023

UDIN: UDIN: 23183901BGYSTU4110

For KND & ASSOCIATES
 Chartered Accountants
 FRN : 112180W



[Signature]
 (SALONI BANG)
 Partner
 Mem No. 183901

BACKWARD CLASS YOUTH RELIEF COMMITTEE, NAGPUR
UNIT :KDK COLLEGE OF ENGINEERING (M TECH COURSE), NAGPUR
SCHEDULE:-"B" ADMINISTRATIVE & OTHER EDUCATIONAL EXPENSES

SR.NO	PARTICULAR	AMOUNT
1	SALARY & WAGES - TEACHING	73,48,197
2	Non Teaching Salary	5,96,626
3	P. F EMPLOYEE CONTRIBUTION	89,034
4	ADMINISTRATIVE CHARGES TO PF	3,424
5	ACTIVITIES FOR PROMOTIONAL OF UNIVERSAL VALUE AND ETH	17,129
6	ADMINISTRATIVE CHARGES.	15,223
7	ADMISSIONAL EXPENSES	7,827
8	ADVERTISEMENT EXP.	19,097
9	AFFILIATION FEE	12,000
10	ANNUAL MAINTENANCE LIBRARY	600
11	AUDIT FEE	13,570
12	BANK CHARGES	1,676
13	COLLEGE EXP	24,139
14	COMMITTEE EXP.	3,740
15	COMPUTER CONSUMABLE EXP.	57,452
16	CONSULTANCY CHARGES	11,527
17	CONSUMABLE EXP	18,983
18	CONVEYANCE CHARGES.	2,295
19	EDUCATION TOUR EXP.	1,770
20	ELECTRICITY CHARGES	1,62,085
21	EXAMINATION EXP	11,809
22	EXTENSION & OUTREACH EXP.	72,984
23	FINANCIAL CHARGES	49,937
24	F R A FEES	10,583
25	GARDEN EXP	46,785
26	GENERATOR EXP	1,824
27	HOUSING KEEPING CHARGES	54,760
28	INSTITUTIONAL VALUES & SOCIAL RESPONSIBILITY EXP.	10,139
29	INSURANCE OF EMPLOYEE.	1,552
30	INSURANCE OF GENERAL POLICY	5,784
31	INSURANCE OF STUDENT	1,510
32	INTERNET CHARGES	60,986
33	MEMBERSHIP FEE	9,204
34	N BA ACREDITATION EXP.	14,125



PRINCIPAL
KDK.C.E.
NAGPUR-24

BACKWARD CLASS YOUTH RELIEF COMMITTEE, NAGPUR
UNIT :KDK COLLEGE OF ENGINEERING (M TECH COURSE), NAGPUR
SCHEDULE:-"B" ADMINISTRATIVE & OTHER EDUCATIONAL EXPENSES

SR.NO	PARTICULAR	AMOUNT
35	NEWSPAPER & PERADICALS	446
36	OFFCIE EXP	19,374
37	POSTAGE AND TELEGRAM	1,635
38	PROCESING FEE	20,000
39	Professional Cahrges	785
40	PROJECT EXP.	25,131
41	REGISTRATION FEE	9,600
42	REPAIR & MAINT . COMPUTER	19,200
43	REPAIR & MAINTANCE	81,975
44	REPAIR & MAINT . BUILDING	2,54,013
45	REPAIR & MAINTENACE - ELECTRICAL	10,000
46	REPAIR & MAINTENCE -FURNITURE	30,936
47	SECUIRTY CHARGES	2,43,431
48	SEMINAR AND CONFARANCE	34,380
49	SPORT AND GAMES EXP.	4,253
50	STAFF WELFARE	5,155
51	STATIONERY & PRINTING	34,716
52	STUDENT WERLFARE	72,876
53	TAX ON CORPORATION	40,300
54	TELEPHONE EXP.	5,431
55	TRAVELING EXP.	4,100
56	WATER CHARGES	2,745
57	WEBSITE EXP.	2,896
58	XEROX EXPENSES	118
	TOTAL	96,81,872



PRINCIPAL
K.D.K.C.E.
NAGPUR-24.



KDK COLLEGE OF ENGINEERING (MTECH COURSE), 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

DATED :07.09.2023




(SALONI BANG)
Partner
M.No. 183901

UDIN: 23183901BGYSTU4110

A handwritten signature in blue ink, appearing to be "K.D.K.C.E.", enclosed in a circular scribble.

PRINCIPAL
K.D.K.C.E.
NAGPUR-24.