



AUDITOR'S REPORT

We have audited the attached **KDK College of M.Tech, Nagpur managed by Backward Class Youth Relief Committee, Nagpur** as on **31st March 2022**, 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 2022.
 - b] In case of Income and Expenditure Account of **Excess of Expenditure Over Income** for the year ended on **31st March 2022**.

AS PER OUR REPORT OF EVEN DATE ATTACHED

NAGPUR

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


Chairman
KDK CE, Nagpur




DATED : 23/09/2022


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

UDIN: 22183901AYYGYI8384




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



**UNIT:- KDK COLLEGE OF ENGINEERING (MTECH. COURSE), NAGPUR
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

SR.NO.	RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	SR.NO.	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
1	OPENING CASH & BANK BALANCE Cash In Hand PNB A/c No. 125221	8,098		4	CAPITAL EXPENDITURE BUILDING COMPUTE- FURNITURE & FIXTURE LIBRARY BOOKS Current Assets Tution Fees Receivable		50,20,000
2	FEES RECEIVED Tution Fee Development Fund Fee	71,19,436 3,21,719	8,098	5	REVENUE EXPENDITURE A) Salary Expenditure:- Teaching Staff Salary Non Teaching Salary Provident fund employer contribution	59,34,645 1,27,327 1,45,179.00	
3	OTHER RECEIPTS b)On Saving Account d)On Fixed Deposit INTT KDK BE SALARY AND WAGES PAYABLE	49,21,179 5,02,249	74,41,155 54,23,428	6	EDUCATIONAL EXP Activities for Promotional of Universal Value Administrative Charges Audit Fees College Expenses Camp and social exp Consultancy charges Consumable charges -computer Consumable charges Electricity Charges Extention & outtraich exp. Financial charges Garden exp Institutional of Social Values Internet Charges Medical exp. Office Expenses Postage and Telegram Promotional Activities Processing Fee Project exp Repair & Maintenance Repair & Maintenance (Building) stationary and printing Student Welfare Supervision Charges Telephone Expenses Vehicle Expenses	1,02,241.00 63,364.00 10,030.00 83,523.00 59,040.00 32,130.00 60,247.00 24,110.00 79,318.00 92,162.00 87,844.00 29,200.00 1,01,523.00 24,361.00 1,30,176.00 81,803.00 2,565.00 32,137.00 28,000.00 60,623.00 40,361.00 2,81,476.00 21,672.00 16,634.00 82,152.00 3,029.00 7,711.00	62,07,151 16,37,432
	TOTAL		1,28,72,681	7	Cash and Bank Balance Cash In Hand TUCB BANK 2041	8,098	8,098
					TOTAL		1,28,72,681

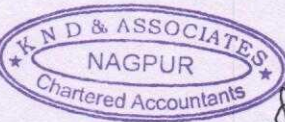
CERTIFICATE

Certified that the figures shown in the above Receipt & Payment agree with the books of accounts maintained which have been audited by us & found to be correct .

NOTES OF ACCOUNTS- (As Per Sch. "C")

[Signature]

TRUSTEE
Chairman
KDK CE, Nagpur



AS PER OUR REPORT OF EVEN DATE ATTACHED

For K N D & ASSOCIATES
Chartered Accountants
F.R.N No. 112180 W

[Signature]

(SALONI BANG)
Partner
Mem No. 183901

DATED: 23-09-2022

UDIN : 22183901AYGY18384

[Signature]

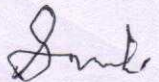
PRINCIPAL
K.D.K.C.E.
NAGPUR-24.

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 M.TECH,NAGPUR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH-2022

EXPENDITURE	AMT	AMOUNT	INCOME	AMT	AMOUNT
Expenditure in Respect of			House Rent (Accrued)		
Properties			Agriculture Income		
Rent,Rate,Taxes,	-	-	Land Rent (Accrued)		
Repair & Maintenance	-	-	Interest Accrued		
Admission	-	-	a)On Loans		
Salaries	-	-	b)On Saving Account		
Insurance	-	-	c)On Post Office		
			d)On Fixed Deposit		
Establishment Expenses					
Remuneration of Trustee	-	-			
Remuneration	-	-	Donation in cash or kind Dividend		
			1)Fees & Fines	71,19,436.00	
The Head Of the Math			2)Development Fund	3,21,719.00	
Including his house hold exp-if any	-	-	3)Life Membership Fees	-	
Legal Expenses	-	-	4)Subscription	-	
Contribute & Fees	-	-	5)Other Income	-	74,41,155.00
			Transferred From Reserve		
Amount Writtien Off			Sundry Written Off		
a) Bad Debts	-	-	Deficit:		4,83,765.37
b)Loan Scholarship	-	-	(Carried Over to Balance Sheet		
Miscellaneous Expenses	-	-			
Depreciation		80,337.37			
Amount Transferred to Reserve to					
specific funds					
Expenditure on Object of the Trust					
a)Religion					
b)Educational (As Per Sch."B")	78,44,583.00	78,44,583.00			
Deficit					
(Carried Over to Balance Sheet)					
Total		79,24,920.37	Total		79,24,920.37

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

AS PER OUR REPORT OF EVEN DATE ATTACHED


TRUSTEE
Chairman
KDK CE, Nagpur

NAGPUR



For KND & ASSOCIATES

Chartered Accountants

FRN : 112180W



(SALONI BANG)

Partner

Mem No. 183901

DATED: 23-09-2022

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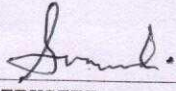

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SCHEDULE VIII
[VIDE RULE 17(I)]
TRUST REGISTERED NO.F-1759(N)
NAME OF THE TRUST-BACKWARD CLASS YOUTH RELIEF COMMITTEE,NAGPUR
UNIT-KDK COLLEGE OF M.TECH,NAGPUR
BALANCE SHEET AS AT 31ST MARCH -2022

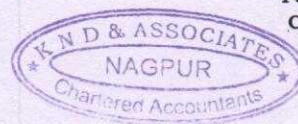
FUNDS & LIABILITIES	AMT	AMOUNT	PROPERTY & ASSETS	AMT	AMOUNT
Trust Fund & Corpus Fund			Immovable Properties		
Balance As Per Last B/S	-	-	(As Per Sch."A")		
Adjust during the year	-	-	Balance as per Last B/Sheet	21,28,063.00	
Other Funds			Add:during the Year	-	21,28,063.00
Developmet Fund			Movable Properties		
Depreciation Reserve			(As Per Sch."A")		
(As Per Sch."A")			Balance as per Last B/Sheet	8,55,849.00	
Balance as per Last B.S.	22,17,064.10		Add:During The Year	-	8,55,849.00
Add:During the Year	80,337.37	22,97,401.47	Tor Salay Advance		
Loans Secured & Unsecured			Invome Outstanding		Nil
Unsecured Loans:			House Rent		
			Interest		
			Scholarship Receivable		
			Tution Fee Receivable	91,40,480.00	91,40,480.00
			TDS Receivable		
			Other Debit Balance		
Liabilities			Intt.Reveivable on FDR		
For Expenses	-		Govt Grand		
For Advance	-		Inter Unit Balances		
For Rent & Other Deposits	-		KDK College of MBA	9,04,210.00	9,04,210.00
For Sundry Credit Balance	-		Cash & Bank Balances		8,098.15
For Provisions	5,02,249.00				
Examinatin fee	1,58,135.00	6,60,384.00			
Inter Branch Balances			Income & Expenditure A/c		
B.C.Y.R.C.	14,31,909.00		Balance as per Last B/Sheet	166,67,692.95	
KDK College of Engineering	257,98,464.00	272,30,373.00	Add:Deficit during the Year	4,83,765.37	171,51,458.32
ome & Expenditure A/c					
Balance as per Last B/Sheet	-				
Add:Deficit during the Year	-				
Total		301,88,158.47	Total		301,88,158.47

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

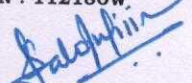
AS PER OUR REPORT OF EVEN DATE ATTACHED


TRUSTEE
Chairman
KDK CE, Nagpur

NAGPUR



For KND & ASSOCIATES
Chartered Accountants
FRN : 112180W


(SALONI BANG)

Partner
Mem No. 183901

DATED: 23-09-2022

UDIN : 22183901AAYGY18384




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

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

SCHEDULE 'A' MOVABLE & IMMOVABLE PROPERTIES AS ON 31ST MARCH-2022

SR NO.	PARTICULAR	RATE	ADDITION DURING THE YEAR			DEPRECIATION			W.D.V.	W.D.V.
			Up To Sept-21	After Sept-21	TOTAL	Up to 01-04-2021	Provide during the Year	TOTAL		
1	Building	10%	-	-	21,28,063.00	15,38,763.50	58,929.95	15,97,693.45	5,30,369.55	31-03-2021 5,89,299.50
	TOTAL -A		-	-	21,28,063.00	15,38,763.50	58,929.95	15,97,693.45	5,30,369.55	5,89,299.50
2	FURNITURE & FIXTURE Furniture & Fixture	10%	-	-	2,36,161.00	1,21,703.20	11,445.78	1,33,148.98	1,03,012.02	1,14,457.80
3	PLANT & MACHINERY Equipment	15%	-	-	2,37,928.00	1,76,829.60	9,164.76	1,85,994.36	51,933.64	61,098.40
4	BLOCK-2 Computer	40%	-	-	2,68,480.00	2,67,169.00	524.40	2,67,693.40	786.60	1,311.00
5	BLOCK-3 Library Books	40%	-	-	1,13,280.00	1,12,598.80	272.48	1,12,871.28	408.72	681.20
	Total- B		-	-	8,55,849.00	6,78,300.60	21,407.42	6,99,708.02	1,56,140.98	1,77,548.40
	GRAND TOTAL A+B		-	-	29,83,912.00	22,17,064.10	80,337.37	22,97,401.47	6,86,510.53	7,66,847.90



PRINCIPAL
K.D.K.C.E.
NAGPUR-2A



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

60,61,972

SR.NO	PARTICULAR	AMOUNT
1	Teaching Staff Salary	59,34,645.00
2	Non Teaching Salary	1,27,327.00
3	Provident fund employer contribution	1,45,179.00
4	Activities for Pramotional of Universal Value	1,02,241.00
5	Administrative Charges	63,364.00
6	Audit Fees	10,030.00
7	College Expenses	83,523.00
8	Camp and socail exp	59,040.00
9	Consultancy charges	32,130.00
10	Consumable charges -computer	60,247.00
11	Consumable charges	24,110.00
12	Electricity Charges	79,318.00
13	Extencion & outtraich exp.	92,162.00
14	Finanacal charges	87,844.00
15	Garden exp	29,200.00
16	Institutional of Social Values	1,01,523.00
17	Internet Charges	24,361.00
18	Medical exp.	1,30,176.00
19	Office Expenses	81,803.00
20	Postage and Telegram	2,565.00
21	Promotional Activities	32,137.00
22	Processing Fee	28,000.00
23	Project exp	60,623.00
24	Repair & Maintenance	40,361.00
25	Repair & Maintenance (Building)	2,81,476.00
26	stationry and printing	21,672.00
27	Student Welfare	16,634.00
28	Supervision Charges	82,152.00
29	Telephone Expenses	3,029.00
30	Vehicle Expenses	7,711.00
	Total	78,44,583


PRINCIPAL
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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

For KND & ASSOCIATES

Chartered Accountants

F.R.N.112180W

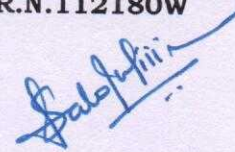
NAGPUR


Chairman
KDK CE, N

DATED : 23-09-2022

UDIN : 22183901AYYGY18384





(SALONI BANG)

Partner

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