



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

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### Audit Report

We have examined the *Balance Sheet of KK TEACHERS'S TRAINING COLLEGE NAIRO , BASGUMA, GOVINDPUR, DHANBAD, a unit of Samajik Kalyan Sanstha having PAN AAJTS6661G as at 31<sup>st</sup> March, 2024, Income & Expenditure Account and Receipt & Payment Account for the period 01.04.2023 to 31.03.2024* 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 2024
- and
- [b] In case of Income & Expenditure Account and Receipt & Payment Account of the accounting year ending on 31<sup>st</sup> March, 2024

Place: Dhanbad

Dated: 18.09.2024



For R.K. Patnia & Co.

Chartered Accountants

(Rabindra Kumar Patnia)  
Partner

M.No. 071376

Firm Reg. No. 002158C

UDIN: 24071376BKINYJ9006

KK TEACHERS'S TRAINING COLLEGE			
NAIRO, BASGUMA, GOVINDPUR, DHANBAD			
BALANCE SHEET AS ON 31.03.2024			
CAPITAL & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
<b><u>SAMAJIK KALYAN SANSTHA</u></b>		<b><u>FIXED ASSETS</u></b>	
Capital	11,362,211.50	As per Schedule "A"	9,451,884.50
Add : Excess Of Income Over Expenditure	15,491,265.41		
	26,853,476.91	<b><u>CURRENT ASSETS</u></b>	
Less : Transfer to Samajik Kalyan Sanstha	- 17,213,756.41	Security Deposit With JAC	50,000.00
	9,639,720.50		
<b><u>CURRENT LIABILITIES &amp; PROVISION</u></b>		<b><u>CASH &amp; BANK BALANCES</u></b>	
Hostel Coughtion Money	62,000.00	Bank of India	
	62,000.00	(A/c no. 592810110002597)	199,836.00
	<u>9,701,720.50</u>		<u>9,701,720.50</u>
Notes on Accounts and Significant Accounting Policies as per Schedule "B"		Signed in terms of our report of Balance Sheet of even Dated	
Place : Dhanbad Dated : 18.09.2024		For R.K.Patnia & Co. Chartered Accountants  (Rabindra Kumar Patnia) Partner M. No. 071376 Firm Reg. No. 002158C	

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

**KK TEACHERS'S TRAINING COLLEGE**  
**NAIRO, BASGUMA, GOVINDPUR, DHANBAD**

**Income & Expenditure Account For The Year Ended 31st March 2024**

Expenditure	Amount	Income	Amount
To Advertisement Exp.	125,685.00	By Saving Bank Interest Income	22,420.00
To Audit Exp.	11,800.00	By Academic Fee Income	25,736,778.10
To Bank Charges	9,558.00		25,759,198.10
To Depreciation Exp.	1,112,602.00		
To Electricity Exp.	394,248.00		
To Exam Exp.	12,110.00		
To Function & Festival Exp.	312,420.00		
To Generator Exp.	277,338.69		
To Ground Development Exp.	14,000.00		
To Housekeeping Exp.	292,204.00		
To Internet Exp.	8,400.00		
To Library Exp.	27,950.00		
To Office Exp.	6,440.00		
To Postage Exp.	867.00		
To Printing & Stationery Exp.	203,583.00		
To Repair & Maint-Building Exp.	513,082.00		
To Repair & Maint-Other Exp.	62,220.00		
To Salary & Wages Exp.	6,233,931.00		
To Security Services Exp.	171,224.00		
To Staff Welfare Exp.	21,750.00		
To Telephone & Mobile Exp.	7,200.00		
To Travelling & Conveyance Exp.	23,454.00		
To Vehicle Running Exp.	352,766.00		
To Verification Exp.	73,100.00		
	10,267,932.69		
To Excess of Income over Expenditure	15,491,265.41		
	<u>25,759,198.10</u>		<u>25,759,198.10</u>

Notes on Accounts and Significant Accounting Policies  
as per Schedule "B"

Place : Dhanbad  
Date : 18.09.2024

Signed in terms of our report of  
Balance Sheet of even Dated

For R.K.Patnia & Co.  
Chartered Accountants



( Rabindra Kumar Patnia )  
Partner  
M. No. 071376  
Firm Reg. No. 002158C

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



KK TEACHERS TRAINING COLLEGE NAIRO, BAGSUMA, GOVINDPUR, DHANBAD F.Y. - 2023-24														SCHEDULE A		
DESCRIPTION	RATE	GROSS BLOCK					DEPRECIATION				WDV					
		COST AS AT 01.04.23	BEFORE 30.09.23	ADDITIONS AFTER 30.09.23	TOTAL ADDITION	SALES/ADJ. DURING THE YEAR	COST AS AT 31.03.24	UP TO 31.03.23	DEP DURING THE YEAR	ADJ DURING THE YEAR	TOTAL AS ON 31.03.2024	AS ON 31.03.2024	AS ON 31.03.2023			
Building	10%	16,687,744.50	-	-	-	-	16,687,744.50	5,838,297.00	976,450.00	-	7,899,692.00	8,788,052.50	9,764,502.50			
Computer	40%	1,493,842.00	-	-	-	-	1,493,842.00	1,415,843.00	18,720.00	-	1,465,763.00	28,079.00	46,799.00			
Fire Extinguisher	15%	210,000.00	-	-	-	-	210,000.00	81,034.00	16,443.00	-	116,822.00	93,178.00	109,621.00			
Furniture & Fixture	10%	885,293.00	-	-	-	-	885,293.00	368,428.00	46,518.00	-	466,633.00	418,660.00	465,178.00			
Library Books	60%	766,062.00	-	-	-	-	766,062.00	679,720.00	26,446.00	-	748,432.00	17,630.00	44,076.00			
Software	15%	57,485.00	-	-	-	-	57,485.00	31,747.00	3,282.00	-	38,890.00	18,595.00	21,877.00			
Sound System	15%	48,490.00	-	-	-	-	48,490.00	28,589.00	2,537.00	-	34,111.00	14,379.00	16,916.00			
Sports Materials	15%	12,311.00	-	-	-	-	12,311.00	5,446.00	875.00	-	7,351.00	4,960.00	5,835.00			
Television	15%	18,568.00	-	-	-	-	18,568.00	10,329.00	1,050.00	-	12,615.00	5,953.00	7,003.00			
Tools & Equipment	15%	159,600.00	-	-	-	-	159,600.00	99,407.00	7,675.00	-	116,111.00	43,489.00	51,164.00			
Xerox Machine	40%	167,500.00	-	-	-	-	167,500.00	114,975.00	12,606.00	-	148,591.00	18,909.00	31,515.00			
TOTAL		20,506,895.50	-	-	-	-	20,506,895.50	8,673,815.00	1,112,602.00	-	11,055,011.00	9,451,884.50	10,564,486.50			

*Ravi Chandra*

सचिव/Secretary

सामाजिक कल्याण संस्था

SAMAJIK KALYAN SANSTHA

धनबाद/DHANBAD



***KK TEACHERS'S TRAINING COLLEGE NAIRO , BASGUMA, GOVINDPUR, DHANBAD***

**NOTES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON  
31<sup>ST</sup> MARCH'2024 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR  
ENDED ON THAT DATE**

**Schedule "B"**

**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.

**3) FIXED ASSETS**

Fixed Assets have been shown at written down value.

**4) 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 "A" to "B"***

Place : Dhanbad  
Dated : 18.09.2024

*Ravi Handa*  
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:- 24071376BKINYJ9006