



R.K. PATNIA & Co.
Chartered Accountants

HEAD OFFICE

Module 632, 5th Floor,
SDF Building Sector V,
Salt Lake Electronic Complex
Kolkata, West Bengal – 700091
Mobile: +91-9431122915
Email: rkpatniaco@hotmail.com

BRANCH OFFICE

1st Floor, Rathore Mansion
Bank More, Dhanbad-
826001(Jharkhand)
Mobile: +91-8340653403

Audit Report

We have examined the *Balance Sheet of K.K, POLYTECHNIC NAIRO, GOVINDPUR, DHANBAD, a unit of Samajik Kalyan Sanstha having PAN AAJTS6661G as at 31st March, 2025, Income & Expenditure Account and Receipt & Payment Account for the period 01.04.2024 to 31.03.2025* 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 31st March 2025

and

[b] In case of Income & Expenditure Account and Receipt & Payment Account of the accounting year ending on 31st March, 2025

Place: Dhanbad

Dated: 23.09.2025



For R.K. Patnia & Co.

Chartered Accountants

(Rabindra Kumar Patnia)
Partner

M.No. 071376

Firm Reg. No. 002158C

UDIN:25071376BMZWAE4418

KK POLYTECHNIC

PAN NO: AAJTS6661G

ADDRESS: NERO, GOVINDPUR, DHANBAD (JHARKHAND) 828109

Balance Sheet as at 31.03.2025

Amount in Rs.

Particulars	Note No.	As at 31 March 2025	As at 31 March 2024
I FUND AND LIABILITIES			
(1) FUND			
(a) General Fund	"1"	2,39,83,101.35	2,54,26,030.35
(b) Reserves & Surplus		-	-
(A)		2,39,83,101.35	2,54,26,030.35
(2) Non-Current Liabilities			
(a) Long-Term Borrowings		-	-
(b) Deferred Tax Liability		-	-
(c) Other Long-Term Liabilities		-	-
(d) Long-term Provisions		-	-
(B)		-	-
(3) Current Liabilities			
(a) Short Term Borrowings		-	-
(b) Trade Payables		-	-
(c) Other Current Liabilities	"2"	2,47,22,385.00	2,48,00,885.00
(d) Short Term Provisions		-	-
(C')		2,47,22,385.00	2,48,00,885.00
Total (A)+(B)+(C')		4,87,05,486.35	5,02,26,915.35
II ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	"3"	4,77,71,887.43	5,00,55,777.43
(ii) Intangible assets		-	-
(iii) Capital Work in Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets		-	-
(d) Long term Loans & Advances		-	-
(e) Other Non Current Assets		-	-
(A)		4,77,71,887.43	5,00,55,777.43
(2) Current Assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade Receivables		-	-
(d) Bank & Cash Equivalents	"4"	9,33,598.92	1,71,137.92
(e) Short Term Loans and Advances		-	-
(f) Other Current Assets		-	-
(B)		9,33,598.92	1,71,137.92
Total (A)+(B)		4,87,05,486.35	5,02,26,915.35

Accounting Policies & Notes on Accounts

"9"

Signed in terms of our Report
of even date annexed herewithPlace : Dhanbad
Date : 23.09.2025

For Samajik Kalyan Sanstha

Ravi Kandy

(Secretary)

सचिव/Secretary

सामाजिक कल्याण संस्था

SAMAJIK KALYAN SANSTHA

धनबाद/DHANBAD

For R. K. Patnia & Co.
Chartered AccountantsRabindra Kumar Patnia
Partner

M. No. 071376

Firm Regn. No. 002158C

KK POLYTECHNIC

PAN NO: AAJTS6661G

ADDRESS: NERO, GOVINDPUR, DHANBAD (JHARKHAND) 828109

Statement of Income & Expenditure for the year ended 31.03.2025

		Amount in Rs.	
Particulars	Note No.	As at 31 March 2025	As at 31 March 2024
I Revenue From Operations	"5"	7,12,07,139.76	7,20,59,356.54
II Other Income	"6"	24,366.00	55,093.00
III Total Income (I + II)		7,12,31,505.76	7,21,14,449.54
IV Expenses			
(a) Purchases of Stock-in-trade		-	-
(b) Change in inventories		-	-
(c) Employee Benefit Expense	"7"	1,94,83,728.00	1,24,34,548.00
(d) Finance Costs		-	-
(e) Depreciation & Amortisation Expense	"3"	55,28,325.00	56,27,940.00
(f) Other Expenses	"8"	1,79,75,138.18	1,70,41,823.58
Total Expenses		4,29,87,191.18	3,51,04,311.58
V Surplus before exceptional and extraordinary items and tax (III - IV)		2,82,44,314.58	3,70,10,137.96
VI Exceptional items		-	-
VII Surplus before extraordinary items and tax (V +/- VI)		2,82,44,314.58	3,70,10,137.96
VIII Extraordinary items		-	-
IX Surplus before tax (VII +/- VIII)		2,82,44,314.58	3,70,10,137.96
X Tax expense			
(1) Current Tax		-	-
(2) Deferred Tax		-	-
Total Tax Expense		-	-
XI Surplus / (Deficit) from continuing operations		2,82,44,314.58	3,70,10,137.96
XII Surplus / (Deficit) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Surplus / (Deficit) from discontinuing operations after tax (XII-XIII)		-	-
XV Surplus / (Deficit) for the period (XI +XIV)		2,82,44,314.58	3,70,10,137.96

Accounting Policies & Notes on Accounts

"9"

Signed in terms of our Report of even date annexed herewith

Place : Dhanbad

Date : 23.09.2025

For Samajik Kalyan Sanstha

Ravi Kishor

(Secretary)

सचिव/Secretary

सामाजिक कल्याण संस्था

SAMAJIK KALYAN SANSTHA

धनबाद/DHANBAD



For R. K. Patnia & Co.
Chartered Accountants

Rabindra Kumar Patnia
Partner

M. No. 071376

Firm Regn. No. 002158C

Notes Forming part of Balance Sheet as at 31st March, 2025

NOTE 1

General Fund	As at 31 March 2025	As at 31 March 2024
	Amount(Rs.)	Amount(Rs.)
Opening Balance	2,54,26,030.35	2,85,66,852.35
Add: Excess of Income over Expenditure transferred during the year	2,82,44,314.58	3,70,10,137.96
Less: Fund Transfer to SAMAJIK KALYAN SANSTHA	-2,96,87,243.58	-4,01,50,959.96
	2,39,83,101.35	2,54,26,030.35

NOTE 2

Other Current Liabilities	As at 31st March 2025	As at 31 March 2024
	Amount(Rs.)	Amount(Rs.)
Liabilities for Expenses		
College Coughtion Money	2,11,29,775.00	2,12,08,275.00
Hostel Coughtion Money	35,92,610.00	35,92,610.00
	2,47,22,385.00	2,48,00,885.00

NOTE 4

Cash & Cash Equivalents	As at 31st March 2025	As at 31 March 2024
	Amount(Rs.)	Amount(Rs.)
Cash in hand	-	-
Axis A/C - 910010027711915	55,991.02	50,756.02
Axis A/C - 911010001396942	50,370.00	50,374.00
BOI A/C - 592810110000005	8,27,237.90	70,007.90
	9,33,598.92	1,71,137.92

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



KK POLYTECHNIC, NERO, GOVINDPUR, DHANBAD, JHARKHAND- 828109

NOTE 3

Notes Forming part of Balance Sheet as at 31st March 2025
Fixed Assets (As Per Income Tax Act, 1961)
Schedule Annexed To And Forming Part Of The Balance Sheet And Income & Expenditure Account as on 31.03.2025

PARTICULARS	Rate of Depreciation	WDV as on 01.04.2024	Additions for the year		Total Assets	Total Assets (Write off)	Total	Depreciation for the year		Total Depreciation	WDV as on 31.03.2025
			Full Year	Half Year				Full Year	Half Year		
Air Condition	15%	24,513.00	-	-	24,513.00	-	24,513.00	3,677.00	-	3,677.00	20,836.00
Building	10%	3,60,84,480.68	6,61,268.00	1,69,961.00	3,69,15,709.68	36,74,575.00	3,69,15,709.68	23,188.00	8,498.00	36,83,073.00	3,32,32,636.68
College Bus	15%	1,54,589.00	-	-	1,54,589.00	23,188.00	1,54,589.00	8,785.00	-	8,785.00	1,31,401.00
Computer	40%	21,962.00	-	-	21,962.00	8,785.00	21,962.00	34,942.00	-	34,942.00	13,177.00
Fire Extinguisher	15%	2,32,945.00	-	-	2,32,945.00	11,10,646.00	2,32,945.00	11,10,646.00	5,235.00	11,15,881.00	1,98,003.00
Furniture & Fixture	10%	1,10,78,711.00	27,750.00	1,04,697.00	1,12,11,158.00	11,225.00	1,12,11,158.00	11,225.00	-	11,225.00	1,00,95,277.00
Generator	15%	74,834.00	-	-	74,834.00	-	74,834.00	-	-	-	63,609.00
Land	0%	7,51,926.00	-	-	7,51,926.00	-	7,51,926.00	-	-	-	7,51,926.00
Library Books	60%	63,798.00	75,000.00	-	1,38,798.00	83,279.00	1,38,798.00	2,89,856.00	-	2,89,856.00	55,519.00
M. U. Vehicle	15%	19,453.00	19,12,918.00	-	19,32,371.00	2,89,856.00	19,32,371.00	516.00	-	516.00	16,42,515.00
Mobile Set	15%	3,442.00	-	-	3,442.00	-	3,442.00	-	-	-	2,926.00
Plant & Machinery	15%	7,05,491.00	51,869.00	23,900.00	7,81,260.00	1,13,604.00	7,81,260.00	1,13,604.00	1,793.00	1,15,397.00	6,65,863.00
Sound System	15%	23,361.00	-	-	23,361.00	3,504.00	23,361.00	9,902.00	-	9,902.00	19,857.00
Street Pools	15%	66,010.00	-	-	66,010.00	1,45,100.00	66,010.00	-	-	-	56,108.00
Tools & Equipment	15%	7,50,261.75	2,17,072.00	-	9,67,333.75	-	9,67,333.75	1,45,100.00	-	1,45,100.00	8,22,233.75
		5,00,55,777.43	29,45,877.00	2,98,558.00	5,33,00,212.43	-	5,33,00,212.43	55,12,799.00	15,526.00	55,28,325.00	4,77,71,887.43

Ravi Chandan

सचिव/Secretary
सामाजिक कल्याण संस्था
SAMAJIK KALYAN SANSTHA
धनबाद/DHANBAD



Notes Forming Part of Statement of Income and Expenditure for the year ended on 31st March 2025

NOTE 5

Revenue From Operations	As at 31st March 2025	As at 31 March 2024
	Amount (Rs.)	Amount (Rs.)
Gross Receipts		
Academic Fee Income	70,944,954.76	71,109,376.54
Other Operating Revenues (Exam Centres)	262,185.00	949,980.00
	71,207,139.76	72,059,356.54

NOTE 6

Other Income	As at 31st March 2025	As at 31 March 2024
	Amount (Rs.)	Amount (Rs.)
Interest Income (FDR & Saving)	24,366.00	55,093.00
	24,366.00	55,093.00

NOTE 7

Employee Benefit Expense	As at 31st March 2025	As at 31 March 2024
	Amount (Rs.)	Amount (Rs.)
Salaries	18,866,820.00	12,222,709.00
Employer's Contribution to Provident Fund	114,541.00	167,822.00
Staff welfare Expenses	502,367.00	44,017.00
	19,483,728.00	12,434,548.00

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



NOTE 8		
Other Expenses	As at 31st March 2025	As at 31 March 2024
	Amount (Rs.)	Amount (Rs.)
Admission Expenses	38,118.00	-
Advertisement Expenses	863,908.03	418,492.00
Affiliation Expenses	461,000.00	277,000.00
Audit Expenses	70,800.00	35,400.00
Bank Charges	27,155.49	61,012.19
Electricity Expenses	586,100.00	1,051,328.00
Fees & Filing Expenses	119,950.00	-
Fooding (Mess) Expenses	9,553,657.00	5,697,315.00
Function & Festival Expenses	125,513.00	1,562,108.61
Generator Expenses	532,521.46	629,786.44
Ground Development Expenses	634,420.00	-
Honorarium Expenses	2,350.00	-
Housekeeping Expenses	367,777.00	779,212.00
Insurance Expenses	112,782.00	122,062.00
Internet Expenses	248,301.00	259,893.00
Lab Consumables Expenses	30,386.00	-
Library & Journals Expenses	15,876.00	21,950.00
Other Expenses	334,106.00	-
Postage Expenses	5,032.00	1,750.00
Printing & Stationery Expenses	748,510.00	463,294.00
Refreshment Expenses	34,455.00	-
Repair & Maint-Building Expenses	71,047.00	3,078,500.00
Repair & Maint-Equipment Expenses	248,757.00	85,016.00
Repair & Maint-Other Expenses	92,740.01	320,223.00
Research & Development Expenses	45,280.00	-
Security Services Expenses	357,103.00	513,663.00
Software Expenses	31,976.00	121,540.00
Student welfare Expenses	381,148.00	61,024.00
Taxes & Duty Expenses	553,700.00	63,050.00
Telephone & Mobile Expenses	103,534.38	102,655.00
Training & Placement Expenses	64,220.00	316,197.00
Travelling & Conveyance Expenses	491,630.70	58,635.34
Vehicle Running Expenses	621,284.11	940,717.00
	17,975,138.18	17,041,823.58

Ravi Khandu
 सचिव/Secretary
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 SAMAJIK KALYAN SANSTHA
 धनबाद/DHANBAD



K.K, POLYTECHNIC, NERO, GOVINDPUR, DHANBAD

**NOTES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS
ON 31ST MARCH'2025 AND INCOME & EXPENDITURE ACCOUNT FOR THE
YEAR ENDED ON THAT DATE**

NOTE "11"

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 Note "1" to "9"

Place : Dhanbad
Dated : 23.09.2025

Rae. K. D. S.
सचिव/Secretary
सामाजिक कल्याण संस्था
SAMAJIK KALYAN SANSTHA
धनबाद/DHANBAD



**For R.K. Patnia & Co.
Chartered Accountants**

(Rabindra Kumar Patnia)
Partner
M.No. 071376
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