

STATEMENT OF ACCOUNTS

&

REPORTS

OF

K. K. DAS COLLEGE

Baishnabghata, Patuli

Garia, Kolkata - 700084

INTERNAL AUDIT REPORT

for the year ending on

31st March, 2023

S DUBEY & CO

==== CHARTERED ACCOUNTANTS ====

Gariahat K.M.C. Market, 212, R. B. Avenue, Kolkata-700019

CD-01-42

Mobile : 8420006523, Email : skdubeyca@gmail.com

9733756811

tarunincometax08@gmail.com



To
The Principal
K.K.DAS College
Baishnabghata, Patuli, Garia
Kolkata – 700084

Dear Sir,

Sub: Internal Audit Report for the year ended 31st March, 2023

We have carried out the internal audit of the accounts of K.K.Das College, Baishnabghata, Patuli, Kolkata- 700084 for the year 2022-2023. Our observations and suggestions on the said audit are stated hereunder:-

1. CASH/BANK TRANSACTIONS

- 1.01 We have carried out the physical verification of cash in hand and found the same in complete agreement with the of the book balance.
- 1.02 Bank reconciliation statement as on 31st March 2023 have been checked by us and found in order.
- 1.03 We have examined the transactions as recorded in cash book and bank book with bills, invoices, vouchers, bank statement and other supporting documents and evidences as produced to us and found the same in order.

2. The college generally follows the cash basis systems of accounting.

3. 50% TUITION FEES PAYABLE TO GOVERNMENT :

As per the practices followed, the College needs to remit to the W.B. Government, the 50% of the total tuition fees collected during the year. However we have observed that following amount was still unpaid to the W.B. Government:

Tuition Fees collection– 13,36,595*50%=	6,68,297
Add: 50% tuition fees payable to Govt for Fy-2021-22 =	<u>2,97,945</u>
	9,66,242
Less: 50% tuition Fees deposited to Alipore treasury through ch.no trf-7	<u>8,05,948</u>
50% Tuition Fees payable to Govt as on 31.03.2023 =	1,60,294

4. UGC GRANT REFUND

As per the UGC guidelines, the College needs to spend the grant money for the defined purpose, if the College do not spend the grant money for the defined purpose, then the College has to refund the grant money with interest as “unspent grant”.



It has been observed that during the year, Rs. 3,04,387 UGC Grant money has been refunded with interest under the following head:

- i) Internal Quality Assurance Cells (IQAC) – The College has refund **unspent grant** money amount Rs. 36,000 with interest of Rs. 415, total amounting Rs. 36,415, dated 12/07/2022.
- ii) Additional grant (Equipment) – The College has refund **unspent grant** money of Rs. 2,55,155 with interest of Rs. 12,817, total amounting Rs. 2,67,972, dated 02/07/2022.

It seems that the College has failed to use the grant money for the defined purposes.

5. SCHOLARSHIP

During the year, the College has spent Rs. 41,688 toward the scholarship to the deserving candidate. As explained to us, the College has scholarship scheme for the student who is scoring highest marks in the final exam.

6. STIPEND

During the financial year, the College has spend following amount toward the “Stipend “

- i) Rs. 8,000 paid for Library Internship Stipend.
- ii) Rs. 4,000 paid for IQAC Internship Stipend.

7. LIBRARY CAUTION MONEY

During the year, Rs.79,500 has been transferred from “Library Cation Money” to “KK DAS COLLEGE ALUMNI ASSOCIATION”. And it is done after dully taking student undertaking.

8. PART TIME PAY & ALLOWANCE (NTS)

During the year ₹4,27,400 paid to part timers of non -teaching staff for FY 2022-2023 through college own fund.

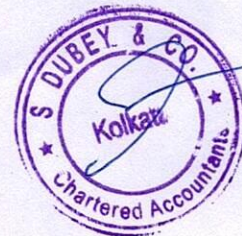
9. SUB FUND

The College has maintained following sub-fund in their record, however no separate bank account has been opened by the college:

- 8.01. Computer fund – closing balance as on 31st March 2023 was ₹61,99,965.
- 8.02. Student Aid Fund - Closing balance as on 31/03/2023 - ₹7,17,343.
- 8.03 Games and Sports Fund - Closing balance as on 31/03/2023 - ₹94,381.
- 8.04 Library Development Fund - Closing balance as on 31/03/2023- ₹22,51,615.

10. FIXED DEPOSIT.

Opening Balance as on 01.04.2022 – 1,82,63,053



Add: During the Year - 30,00,000
Add: Interest during the year - 15,67,722
Closing Balance as on 31.03.2023 - 2,28,30,775

11. GRANDS RECEIVED FROM GOVERNMENT AND NON-GOVERNMENT AGENCIES FOR RESEARCH PROJECTS.

The institution did not receive any grants during FY 2022-2023.

12. STIPEND FOR MINORITY STUDENTS.

Rs. 9,900.00 kept for above purpose is lying unutilised as on 31st March, 2023 since FY 2017-2018.

13. FIXED ASSETS

Fixed asset register is maintained by the college. The total of fixed asset together with addition and deletion during the year has been shown in **schedule-6**.

14. GPF Statement (General Provident Fund) has been maintained by the college which is also is reconciled with the Treasury Balance and no variance noticed.

15. UNAPPROVED STAFF.

There was no case found of any payment made to unapproved staff.

16. FUND DIVERSION.

There was no fund diversion noticed during the year under audit.

17. TEACHING & NON-TEACHING STAFF

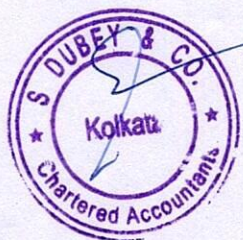
The college has maintained a register showing the total number of teaching and non-teaching staff. Above register also showing the number of staff which are permanent and temporary category.

18. ACKNOWLEDGEMENT.

Lastly, we would like to place on a record our appreciation for the help and cooperation accorded to us by the management and staff of the college.

212, R.B.Avenue
Kolkata – 700019

Date: 29th May 2023



For S Dubey & Co
Chartered Accountants


FCA- Satyendra Kumar Dubey
M.No- 064098
FRN- 0329853E
UDIN- 23064098BGUJZU7966

K.K.DAS COLLEGE

GRH - 17, BAISHNABGHATA PATULI, GARIA, KOLKATA- 700084

BALANCE SHEET AS AT 31ST MARCH 2023

Liabilities	Schedule	Amount Rs.	Assets	Schedule	Amount Rs.
Capital Fund	1	18,032,261.11	Fixed Assets	6	17,196,582.00
UGC Grants	2	-	Fixed Deposits with Bank	7	22,830,775.00
Other Fund Liabilities	3	37,657,487.04	Security Deposit	8	60,000.00
Current Liabilities	4	2,644,862.55	Current Assets	9	26,338.00
GPF Liabilities (Contra)	5	29,806,907.00	GPF with Alipore Treasury	10	29,806,907.00
			Cash and Bank Balance	11	18,220,915.70
		88,141,517.70			88,141,517.70

S DUBEY & CO.
CHARTERED ACCOUNTANTS. Dubey
Proprietor:
M. No. 064098F. R. N
329853E

29th May 2023

Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84

K.K.DAS COLLEGE
GRH - 17, BAISHNABGHATA PATULI, GARIA, KOLKATA- 700084
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 31ST MARCH, 2023

Particulars EXPENSES:	1-Apr-2022 to 31-Mar-2023			Particulars INCOME:	1-Apr-2022 to 31-Mar-2023	
	Amount	Amount			Amount	Amount
Govt. Grants-in-Aid received				Govt. Grants-in-Aid Expenses		
Pay & Allowances of Teaching and Non-Teaching Staff a/c				Pay & Allowances of Teaching and Non-Teaching Staff a/c	28,795,649.00	
To Direct Credit to Staffs			By	W.B. Govt. Grant-Pay for SACTS Staff Direct Credit	6,069,135.00	
To P.F Liabilites adjustment	21,765,049.00					
To Income Tax adjustment	3,545,600.00					
To Professional Tax adjustment	3,428,000.00		By	Admission Fees		34,864,784.00
To W.B. Govt. Grant-Pay for SACTS Staff Direct Credit	57,000.00	28,795,649.00	By	Bank Interest		291,900.00
To Professional Tax adjustment for SACTS	6,038,415.00		By	Canteen Charges Collection		561,606.00
To Accounting Charges	30,720.00	6,069,135.00	By	Casual Students -Fees		72,925.00
To Arrear Pay		19,000.00	By	College Examination Fee		5,300.00
To Audit Charges		12,000.00	By	College Maintenance Fees Receipts		142,614.00
To Bank Charges		15,000.00	By	CU (Examination Remuneration)		920,400.00
To Certificating Charges		3,389.17	By	CU Examiners Remuneration		50,740.00
To College Examination Fee		4,000.00	By	CU Exam Fees Receive		800.00
To College Maintenance Exp		17,900.00	By	CU Exam Form Fees		1,128,300.00
To Conveyance Expenses		279,065.00	By	CU Registration Fees		31,660.00
To Conveyance, Mob. & Net (Principal)		34,483.00	By	CU Registration Form		48,700.00
To CU Centre Exam Expenses		71,645.00	By	CU Review Fees		4,860.00
To CU Examiners Remuneration		107,876.00	By	CU Self Inspection Fee		12,720.00
To CU Exam Remuneration (NTS)		8,620.00	By	English Conference (Receipt)		1,000.00
To CU Exam Expenses		27,435.00	By	Generator Fees		48,750.00
To CU Exam Fees Refund		987,639.00	By	Misc. Receipts		937,600.00
To CU Exam Form Fees Refund		1,420.00	By	Prospectus Fees		0.90
To CU Migration Fees		20.00	By	Sale of Old News Paper		2,400.00
To CU Registration Fees		300.00	By	Session Charges		100.00
		28,475.00	By	Student ID Card Fees		583,975.00
Carried Over		36,483,051.17		Carried Over		24,400.00
						39,735,534.90

S DUBEY & CO.
 CHARTERED ACCOUNTANT

Proprietor:
 M. No. 064098
 F. R. N.
 329853E

29th May 2023



Dr. Ramkrishna Prasad Chakraborty
 Principal
 K. K. DAS COLLEGE
 Garia, Kol-84

29/05/23

K. K. DAS COLLEGE , Income & Expenditure Account 1-Apr-2022 to 31-Mar-2023

Brought Forward				Brought Forward		
To	CU Review Fees		36,483,051.17			
To	E-Filing Charges		12,484.00	By	TC Charges	39,735,534.90
To	Electrical Maintenance		4,750.00	By	Tuition Fees	9,500.00
To	Electricity Charges (CESC)		83,001.00	By	TDR Interest For the year	1,336,595.00
To	English Conference (Payment)		314,680.00			1,567,721.68
To	Ex-Gratia Expenses		59,667.00			
To	Fees Adjustment (Previously Paid)		16,000.00			
To	Fees Refunded to the Students		16,010.00			
To	Generator Fees		153,165.00			
To	Generator Maintenance Charges		18,700.00			
To	ICT Development Expenses		28,300.00			
To	ICT Maintenance Expenses		526,027.00			
To	ICT Technical Support		15,931.00			
To	IQAC Internship Stipend		9,382.00			
To	ITBG Practical Examination(for B.Com)		4,000.00			
To	KMC Property Tax		21,100.00			
To	Library Internship Stipend		19,390.00			
To	Net Charges		8,000.00			
To	Online Admission Expenses		34,800.00			
To	Part Time Pay & Allowances (NTS)		112,657.00			
To	Pay of Guest Teacher		422,400.00			
To	Practical Exam. Expenses		5,000.00			
To	Printing & Stationary		43,962.00			
To	Postage		128,927.00			
To	Professional Tax Penalty Charges		59.00			
To	Refreshments		1,300.00			
To	Registration Fees Disbursement (NTS)		48,511.00			
To	Repair & Maintenance		22,900.00			
			112,248.00			
	Carried Over		40,075,055.17			
					Carried Over	42,649,351.58

S DUBEY & CO.
CHARTERED ACCOUNTANT

Proprietor: *Smita*
F. R. N
M No. 064098 329853E

29th May 2023



29/05/23
Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84

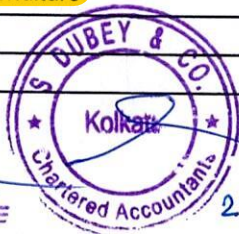
K. K. DAS COLLEGE , Income & Expenditure Account 1-Apr-2022 to 31-Mar-2023

Brought Forward		40,075,055.17	Brought Forward		42,649,351.58
To	Salary Software Upgradation		25,000.00		
To	Security Guard Charges		153,100.00		
To	Server Maintenance Charges		24,718.00		
To	Service Book Updating Charges		5,000.00		
To	Software Development		8,260.00		
To	Telephone Charges		3,010.00		
To	Tuition Fees(50%) Deposit to Alipore Treasury		805,948.00		
To	Tuition Fees		1,530.00		
To	UGC Grant Refund		304,387.00		
To	USM Certification Charges		17,700.00		
Depreciation A/c					
To	Building(Building Plan/Soil test/KMC Plan sanction/Construction)	679,037.00			
To	Library Books & Journal	57,153.00			
To	Furniture and Equipments	106,980.00			
To	Water Purifier	11,873.00			
To	Generator Installation	10,192.00			
To	Photocopy Machine	1,369.00			
To	Projector Machine	10,189.00			
To	Computer/Printer/Accessories	203,227.00			
To	Fire Extinguisher	499.00			
To	Electrical Goods	10,590.00			
To	Water Pump	2,969.00			
To	AC Machine	29,950.00			
To	Sanitary Napkin Vending Machine	2,993.00			
To	Lamination Machine	290.00			
To	Thermol POS Receipt Printer (Library)	750.00			
To	Samsung TAB	10,378.00			
To	Scanner (Canon)	6,090.00			
			1,144,529.00		
Excess of Income over Expenditure			1,429,767.41		
(Transfer to Capital Fund)					
TOTAL			42,649,351.58	TOTAL	42,649,351.58

S DUBEY & CO.
CHARTERED ACCOUNTANT

Proprietor:
M No : 064098

F. R. N
329853E



29th May June 2023



D. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84

K.K.DAS COLLEGE

GRH - 17, BAIASHNABGHATA PATULI, GARIA, KOLKATA- 700084

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 31ST MARCH, 2023

RECEIPTS	AMOUNT(RS)	AMOUNT(RS)	PAYMENTS	AMOUNT(RS)	AMOUNT(RS)
Opening Balance as on 01.04.2022					
Axis Bank Ltd 917010040728867	16,396,038.60		Govt. Grants-in-Aid expenses		
Axis Bank Ltd 917010062012515	48,137.88		Pay & Allowances of Teaching and Non-Teaching Staff a/c	28,795,649.00	
Indian Overseas Bank-142601000000227	33,951.80		W.B. Govt. Grant-Pay for SACTS Staff Direct Credit	6,069,135.00	34,864,784.00
Indian Overseas Bank 1426010000003241	745,401.64		Accounting Charges		19,000.00
S.B.I CA 11181920155	1,277,358.96		AC Installation Charges		6,800.00
S.B.I CA UGC Account 34232344876	210,443.50		AC Machine Purchase		67,000.00
U.B.I 0143050014720	9,044.50		Alumni Fund		46,645.00
U.B.I SB 0143010047287	1,184,227.05		Arrear Pay		12,000.00
Cash	4,122.00		Audit Charges		15,000.00
		19,908,725.93	Bank Charges		3,389.17
Govt. Grants-in-Aid received			Bastro Prodan (Activity)		22,980.00
Pay & Allowances of Teaching and Non-Teaching Staff a/c			Building Fees		800.00
Direct Credit to Staffs	21,765,049.00		Building Repair & Maintenance		61,056.00
P.F Liabilites adjustment	3,545,600.00		Building Exp (Canteen Construction)		598,853.00
Income Tax adjustment	3,428,000.00		Certificating Charges		4,000.00
Professional Tax adjustment	57,000.00	28,795,649.00	College Examination Fee		17,900.00
W.B. Govt. Grant-Pay for SACTS Staff Direct Credit	6,038,415.00		College Maintenance Exp		279,065.00
Professional Tax adjustment for SACTS	30,720.00	6,069,135.00			
Activity Fee (Students)		145,900.00	College Seminar (Activity)		2,500.00
Admission Fees		291,900.00	Computer Fees Refund		51,300.00
Alumni Fund		79,500.00	Computer Maintenance		10,500.00
Bank Interest		561,606.00	Computer/Printer/Accessories		383,137.00
Building Fees		611,800.00	Contingency Expenses (Activity)		1,000.00
Bank Interest from Building Fund		20,827.00	Convenyance Expenses		34,483.00
Canteen Charges Collection A/c		72,925.00	Conveyance, Mob. & Net (Principal)		71,645.00
Casual Students -Fees A/c		5,300.00	CU Centre Exam Expenses		107,876.00
College Examination Fee		142,614.00	CU Exam Expenses		987,639.00
College Maintenance Fees Receipts		920,400.00	CU Exam Fees Refund		1,420.00
Computer Fees A/c		753,700.00	CU Examiners Remuneration		8,620.00
CU Exam Fees Receive		1,128,300.00	CU Exam Remuneration (NTS)		27,435.00

S DUBEY & CO.
CHARTERED ACCOUNTANT

Proprietor: *S. Dubey*
M. No 064098 F. R. N 329853E

29th May 2023



29/05/23
Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84

CU (Examination Remuneration)		50,740.00	CU Exam Form Fees Refund		20.00
CU Examiners Remuneration		800.00	CU Migration Fees		300.00
CU Exam Form Fees		31,660.00	CU Registration Fees		28,475.00
CU Registration Fees		48,700.00	CU Review Fees		12,484.00
CU Registration Form		4,860.00	CU Sports Fee		21,140.00
CU Review Fees		12,720.00	CU Sports Fee Refund		30.00
CU Self Inspection Fee		1,000.00	Educational Tour (Activity)		36,580.00
CU Sports Fee		47,520.00	E-Filling Charges		4,750.00
Donation -North Bengal Tea Garden (Activity)		22,368.00	Electrical Goods		51,039.00
English Conference (Receipt)		48,750.00	Electrical Maintenance		83,001.00
Festival Advance for NTS		26,000.00	Electricity Charges (CESC)		314,680.00
Generator Fees		937,600.00	English Conference (Payment)		59,667.00
G. S. L.I.		9,240.00	Ex-Gratia Expenses		16,000.00
Impersonal Advance to Dr. R. K. Chakraborty, Principal		20,000.00	Fees Adjustment (Previously Paid)		16,010.00
Library Caution Deposit		146,100.00	Fees Refunded to the Students		153,165.00
Library Development Fee		230,400.00	Festival Advance for NTS		40,000.00
L.I.C.I		81,159.00	Furniture and Equipments		213,665.00
Misc. Receipts		0.90	Generator Fees		18,700.00
NTS Union		5,100.00	Generator Maintenance Charges		28,300.00
Prospectus Fees		2,400.00	G. S. L.I. A/C		8,470.00
P.Tax Guest Lect/Nts		1,100.00	ICT Development Expenses		526,027.00
Revenue Stamp		572.00	ICT Maintenance Expenses		15,931.00
Sale of Old News Paper		100.00	ICT Technical Support		9,382.00
Session Charges		583,975.00	Impersonal Advance to Dr. R. K. Chakraborty, Principal		20,000.00
Staff Welfare		5,000.00	International Mother Language Day (Activity)		873.00
Student Aid Fund		87,600.00	IQAC Internship Stipend		4,000.00
Student Health Home Fees		14,600.00	ITBG Practical Examination(for B.Com)		21,100.00
Student ID Card Fees		24,400.00	KMC Property Tax		19,390.00
Student Union Fees		291,800.00	Library Books		22,953.00
TC Charges		9,500.00	Library Caution Deposit		79,500.00
TDR INTEREST		1,567,721.68	Library Development Fee		298.96
Tuition Fees A/c		1,336,595.00	Library Internship Stipend		8,000.00
World Music Day (Activity)		1,500.00	Library Software Expenses		21,240.00
			L.I.C.I		75,297.00
			National Library Membership Fees		5,900.00
			Net Charges A/c		34,800.00

S DUBEY & CO.
CHARTERED ACCOUNTANT

S. Dubey

Proprietor :
M. No : 064098

F. R. N
329853E



29th May 2023

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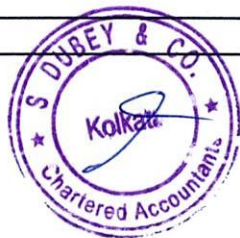
R 29/05/23
Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84

		Newspaper & Periodicals (Library)	12,705.00
		NTS Union	4,600.00
		Online Admission Expenses	112,657.00
		Part Time Pay & Allowances (NTS)	422,400.00
		Pay of Guest Teacher	5,000.00
		Postage	59.00
		Practical Exam. Expenses	43,962.00
		Printing & Stationary	128,927.00
		Printing & Stationary (Activity)	48,587.00
		Printing & Stationary (Library)	5,561.00
		Prize & Scholarship	2,590.00
		Professional Tax Penalty Charges	1,300.00
		Projector Machine	61,703.00
		P.Tax Guest Lect/Nts	880.00
		Refreshment (Activity)	12,885.00
		Refreshments	48,511.00
		Registration Fees Disbursement (NTS)	22,900.00
		Repair & Maintenance	112,248.00
		Research Methodology (Activity)	3,000.00
		Revenue Stamp	800.00
		Salary Software Upgradation	25,000.00
		Samsung TAB (Library)	25,946.00
		Scanner (ICT Infra & Development)	40,597.00
		Security Guard Charges	153,100.00
		Server Maintenance Charges	24,718.00
		Service Book Updating Charges	5,000.00
		Software Development	8,260.00
		Sports & Games	15,160.00
		Staff Welfare	10,000.00
		Student Aid Fund	15,345.00
		Students Seminar (Activity)	1,000.00
		Student Union Fund	88,845.00
		TDR -IOB-GARIA NO.142604111400598	30,784.00
		TDR-PNB GARIA NO 0143100576796	529,715.98
		TDR- PNB GARIA NO 0143100586481	93,738.66
		TDR- PNB GARIA NO 0143100586498	93,739.02

S DUBEY & CO.
CHARTERED ACCOUNTANT

Proprietor : *S. Dubey*
M. No : 064098 F. R. N
329853E

29th May 2023



Page 3



29/05/23
Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84

		TDR -PNB GARIA NO.0143100618748		34,719.78
		TDR- PNB GARIA NO.0143100618755		23,146.79
		TDR-PNB GARIA NO. 0143100625005		39,085.45
		TDR-SBI-BARODA PARK-NO.32691344129		202,820.00
		TDR-SBI-BARODA PARK-NO.39167094672		505,970.00
		TDR SBI-BARODA PARK NO.41710710622		3,000,000.00
		TDR-SBI GARIA NO.30253038931		14,002.00
		Teachers Council		1,343.00
		Telephone Charges		3,010.00
		Thermal POS Receipt Printer (Library)		4,999.00
		Top Rank Scholarship		41,688.00
		Tuition Fees(50%)Deposit to Alipore Treasury A/c		805,948.00
		Tuition Fees		1,530.00
		UGC Grant Refund		304,387.00
		USM Certification Charges		17,700.00
		Water Pump		17,050.00
		Water Purifier		25,780.00
		Womens Day (Activity)		1,050.00
		World Music Day (Activity)		3,000.00
		World Yoga Day (Activity)		1,500.00
		Closing Balance as on 31.03.2023		
		Axis Bank Ltd 917010040728867	11,055,108.07	
		Axis Bank Ltd 917010062012515	3,945,857.38	
		Indian Overseas Bank-142601000000227	33,668.60	
		Indian Overseas Bank 142601000003241	766,134.24	
		S.B.I CA 11181920155	921,125.36	
		S.B.I. CA 41796740501 (ALUMNI FUND)	248,555.00	
		S.B.I CA UGC Account 34232344876	9,794.50	
		U.B.I 0143050014720	8,572.50	
		U.B.I SB 0143010047287	1,217,184.05	
		Cash	14,916.00	
				18,220,915.70
	Grand Total	65,159,863.51	Grand Total	65,159,863.51

S DUBEY & CO.
CHARTERED ACCOUNTANT

Proprietor:
M No 064098

F. R. N
329853E

29th May 2023



Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84

K. K. Das College, Garia, Kolkata 700084
Schedule Forming Part of the Balance Sheet as at 31st March, 2023

Schedule 1 : Fund Balance : Liabilities:

Sl. No.	Particulars	Opening Balance as on 01.04.2022			Closing Balance as on 31.03.2023
1	Capital Fund				
A)	As per Last Account	16,602,493.70			18,032,261.11
B)	Add: Excess of Income over Expenditure	1,429,767.41			

Schedule 2 : UGC Grants:

1	UGC XII GRANTS MICRO RESERCH	Balance as on 01.04.2022	Add during the year	Less during the year	Closing Balance as on 31.03.2023
	As per last a/c				-
					-

Schedule 3 : Others Fund : Liabilities:

1	Building Fund	Balance as on 01.04.2022	Add during the year	Less during the year	Closing Balance as on 31.03.2023
	As per last a/c	26,499,910.00		-	27,070,681.00
	Add: Fees Collection from Students		611,800.00		
	Add: Bank interest of Bldg. fund a/c		20,827.00		
	Less: Building Repair & Maintenance Exp			61,056.00	
	Less: Building Fees Refund			800.00	
2	Computer Fund				
	As per last a/c	5,508,065.00			6,199,965.00
	Fees Collection from Students		753,700.00		
	Less: Computer Fees Refund			51,300.00	
	Less: Computer Maintenance			10,500.00	
3	Students Aid Fund				
	As per last a/c	645,090.00			717,345.00
	Fees Collection from Students		87,600.00		
	Students Aid Fund disbursed			15,345.00	
4	Stipend for Minority students				
	As per last a/c	9,900.00			9,900.00

S DUBEY & CO.
 CHARTERED ACCOUNTANT

Proprietor:
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29th May 2023



Dr. Ramkrishna Prasad Chakraborty
 Principal
 K. K. DAS COLLEGE
 Garia, Kol-84

5	Games & Sports Fund				
	As per last a/c	83,191.00		26,350.00	15,160.00
6	Library Development Fund				94,381.00
	As per last a/c	2,066,920.00			2,251,615.04
	Add : Fees collection from students			230,101.04	
	Less : National Library Membership Fees				5,900.00
	Less : Printing & Stationary (Library)				5,561.00
	Less : Newspaper & Periodicals (Library)				12,705.00
	Less : Library Software Expenses				21,240.00
7	Library Caution Money	1,243,500.00		146,100.00	79,500.00
8	Parliamentary Quiz	3,500.00			
				TOTAL	37,657,487.04

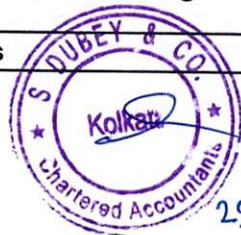
Schedule 4 : Current Liabilities:

	Particulars	Balance as on 01.04.2022	Add during the year	Less during the year	Closing Balance as on 31.03.2023
1	NTS Union	24,891.00	5,100.00	4,600.00	25,391.00
2	Teachers Council	(1,853.45)		1343.00	(3,196.45)
3	University Dues	300,369.00			300,369.00
4	Students Health Home				
	As per last account	108,617.00			123,217.00
	Add: Fees Collection from Students		14,600.00		
5	Students Union Fund	884,092.00	291,800.00	88,845.00	1,087,047.00
6	WB Govt-Pay Grants		34,864,784.00	34,864,784.00	0.00
7	Students Development Welfare	571,700.00			527,422.00
	Less : Top Rank Scholarship			41688.00	
	Less : Prize & Scholarship			2590.00	
8	College Seminar and other A/c	273,462.00			308,275.00
	Add: Fees Collection from Students		145,900.00		
	Add: Activity fee Received		1,500.00		
	Add: Donation received for North Bengal Tea Garden		22,368.00		
	Less: Activity Expenses			134,955.00	

S DUBEY & CO.
CHARTERED ACCOUNTANT

Proprietor:
M No : 064098

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29th May 2023



Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84

9	Staff Welfare	33,275.00		5000.00	10000.00	28,275.00
10	Professional Tax Guest Lecturer/NTS	21.00		1100.00	880.00	241.00
11	Alumni Fund	215,700.00		79,500.00	46645.00	248,555.00
12	Revenue Stamp	(505.00)		572.00	800.00	(733.00)
				TOTAL		2,644,862.55

Schedule 5: GPF Liabilities (Contra) :

	Particulars	Balance as on 01.04.2022	Interest as on 21- 22	Contribution during the year	Withdrawal during the year	Closing Balance as on 31.03.2023
1	P. F. Contributions - Liabilities (contra):	25,464,378.00	1,696,929.00	3,545,600.00	900,000.00	29,806,907.00

S DUBEY & CO.
CHARTERED ACCOUNTANT

S. Dubey

Proprietor:
M No : 064098

F. R. N
329853E



29th May 2023



CPA 29/05/23
Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84

K.K. Das College, Garia, Kolkata-700084

Schedule Forming Part of the Balance Sheet as at 31st March 2023

Schedule -6 : Fixed Assets							
Fixed Assets:							
			(1)	(2)	(3)	(4)	(5)
	Particulars	Rate of Depreciation	W.D.V. as on 01.04.22	Addition/ Deduction during the year	Total as on 31.03.23 (1 + 2)	Depreciation for the year (2022-23)	Net Block as at 31.03.23 (3 - 4)
			Rs.	Rs.	Rs.	Rs.	Rs.
1	Land		2,000,000.00		2,000,000.00	-	2,000,000.00
2	Building(Building Plan/Soil test/KMC Plan sanction/Construction)	5%	12,981,881.00	598853.00	13,580,734.00	679,037.00	12,901,697.00
3	Library Books & Journal	10%	548,581.00	22,953.00	571,534.00	57,153.00	514,381.00
4	Furniture and Equipments	10%	856,139.00	213,665.00	1,069,804.00	106,980.00	962,824.00
5	Water Purifier	15%	53,371.00	25,780.00	79,151.00	11,873.00	67,278.00
6	Generator Installation	15%	67,947.00		67,947.00	10,192.00	57,755.00
7	Photocopy Machine	15%	9,125.00		9,125.00	1,369.00	7,756.00
8	Projector Machine	15%	6,226.00	61,703.00	67,929.00	10,189.00	57,740.00
9	Computer/Printer/Accessories	40%	124,930.00	383,137.00	508,067.00	203,227.00	304,840.00
10	Fire Extinguisher	15%	3,326.00		3,326.00	499.00	2,827.00
11	Electrical Goods	15%	19,563.00	51,039.00	70,602.00	10,590.00	60,012.00
12	Water Pump	15%	2,744.00	17,050.00	19,794.00	2,969.00	16,825.00
13	AC Machine	15%	125,866.00	73,800.00	199,666.00	29,950.00	169,716.00
14	Sanitary Napkin Vending Machine	15%	19,956.00		19,956.00	2,993.00	16,963.00
15	Lamination Machine	15%	1,934.00		1,934.00	290.00	1,644.00
16	Thermol POS Receipt Printer (Library)	15%		4,999.00	4,999.00	750.00	4,249.00
17	Samsung TAB	40%		25,946.00	25,946.00	10,378.00	15,568.00
18	Scanner (Canon)	15%		40,597.00	40,597.00	6,090.00	34,507.00
			16,821,589.00	1,519,522.00	18,341,111.00	1,144,529.00	17,196,582.00

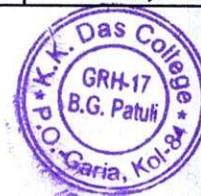
S DUBEY & CO.
CHARTERED ACCOUNTANT

Proprietor:
M No : 064098

F. R. N
329853E



29th May 2023



29/05/23
Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84

K.K. Das College, Garia, Kolkata-700084
Schedule Forming Part of the Balance Sheet of Assets as at 31st March 2023

Schedule : 7 Fixed Deposits with Bank :

Sl.No	Name of the Bank and Receipt No.	Opening Balance as on 01.04.2022 Rs	Add during the year (Incl. Interest on TDR if any)		Less: during the year Rs.	Closing Balance as on 31.03.2023 Rs.
			Rs.	Principal Interest		
1	TDR deposit with SBI . Garia A/c. No.30253038931	148,133.00			14,002.00	162,135.00
2	TDR deposit with SBI . Baroda Park A/c. No.32691344129	769,084.00			202,820.00	971,904.00
3	TDR deposit with IOB, Garia Receipt No.663346 A/C. No142604111400598	235,932.00			30,784.00	266,716.00
4	TDR deposit with UBI .Garia A/c. No.0143100576796	4,135,654.02			529,715.98	4,665,370.00
5	TDR deposit with UBI .Garia A/c. No.0143100586481	1,940,489.34			93,738.66	2,034,228.00
6	TDR deposit with UBI .Garia A/c. No.0143100586498	1,940,492.98			93,739.02	2,034,232.00
7	TDR deposit with UBI .Garia A/c. No.0143100625005	3,891,577.55			39,085.45	3,930,663.00
8	TDR deposit with UBI .Garia A/c. No.0143100618748	721,012.22			34,719.78	755,732.00
9	TDR deposit with UBI .Garia A/c. No.0143100618755	480,678.21			23,146.79	503,825.00
10	TDR deposit with SBI . Baroda Park A/c. No.39167094672	4,000,000.00			505,970.00	4,505,970.00
11	TDR deposit with SBI . Baroda Park A/c. No.41710710622		3,000,000.00			3,000,000.00
		18,263,053.32	3,000,000.00		1,567,721.68	22,830,775.00

S DUBEY & CO.
CHARTERED ACCOUNTANT

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29th May 2023



Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84

Schedule: 8 Security Deposit Account:

1	Security deposit with CESC	60000				60,000.00
		60000	0.00		0	60,000.00

Schedule: 9 Current Assets:

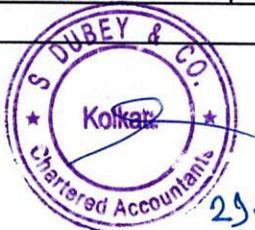
1	Festival Advance	18,810.00	40,000.00		26,000.00	32,810.00
2	Life Insurance Premium		75,297.00		81,159.00	(5,862.00)
3	GSLI PREMIUM TO STAFF & Rajyasri Neogi. 160/-	160.00	8,470.00		9,240.00	(610.00)
		18,970.00	123,767.00		116,399.00	26,338.00

Schedule :10 GPF A/c. With Alipore Treasury:		Balance as on 01.04.2022	Interest as on 21-22	Contribution during the year	Withdrawal during the year	Balance as on 31.03.2023
1	P. F. Contributions - Assets	25,464,378.00	1,696,929.00	3,545,600.00	900,000.00	29,806,907.00

Schedule: 11 Bank Balance:

By Bank and Cash Balance		Amount		Balance as on 31.03.2023
	Axis Bank Ltd 917010040728867	11,055,108.07		
	Axis Bank Ltd 917010062012515	3,945,857.38		
	Indian Overseas Bank-142601000000227	33,668.60		
	Indian Overseas Bank 142601000003241	766,134.24		
	S.B.I CA 11181920155	921,125.36		
	S.B.I. CA 41796740501 (ALUMNI FUND)	248,555.00		
	S.B.I CA UGC Account 34232344876	9,794.50		
	U.B.I 0143050014720	8,572.50		
	U.B.I SB 0143010047287	1,217,184.05		18,205,999.70
	Cash			14,916.00
				18,220,915.70

S DUBEY & CO.
CHARTERED ACCOUNTANTS
Proprietor:
M No - 064098
F.R.N
329853E



29th May 2023



Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE