

K. K. Das College

GRH – 17, Baishnabghata – Patuli

Kolkata – 700084

West Bengal

India



4.1.2

**Audited Statement
for Infrastructure Augmentation**



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com



(033) 2462 5999

+91 8902384436

CRITERION IV

INFRASTRUCTURE & LEARNING RESOURCES

Key Indicator 4.1- Physical Facilities

4.1.2

Expenditure for infrastructure development & augmentation excluding salary during last five years (INR in Lakhs)



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com



(033) 2462 5999

+91 8902384436

INDEX

| SL. NO. | PARTICULARS | PAGE NO. |
|---------|---|----------|
| 1 | Highlighted Audited Statement 2022-2023 | 3-10 |
| 2 | Highlighted Audited Statement 2021-2022 | 11-18 |
| 3 | Highlighted Audited Statement 2020-2021 | 19-26 |
| 4 | Highlighted Audited Statement 2019-2020 | 27-37 |
| 5 | Highlighted Audited Statement 2018-2019 | 38-47 |



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

Statement of 2022-2023



Gariahat K.M.C. Market,
212, R. B. Avenue, Kol -19, CD-01-42,
Mobile : 842006523
e-mail : skdubeyca@gmail.com
Membership No. 064098

CERTIFICATE OF EXPENDITURE

This to certify that the expenditure incurred by K K DAS COLLEGE, GRH-17 Baishnabghata, Patuli, Kolkata - 700084 during the year 2022-23 related to total expenditure, maintenance of academic support facilities, maintenance of physical facilities and support services is stated below.

| | |
|---|-----------|
| Total Expenses (excluding salary component) | 59,16,400 |
|---|-----------|

| Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary) | |
|---|------------------|
| Total: Maintenance of Academic Support facilities | 17,33,450 |
| Total: Maintenance of Physical facilities and Support services | 7,43,522 |
| Total: Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary) | 24,76,972 |

Expenditure incurred on Infrastructure Augmentation excluding salary component

| | |
|--|-----------|
| Total: Infrastructure Development and Augmentation(excluding salary) | 14,96,569 |
|--|-----------|

A detailed list of group wise expenditure is attached herewith.

In our opinion and to the best of our information and according to the explanations given to us, the above statement is true and correct.

Date- 10.02.2024
Place - KOLKATA



For S DUBEY & CO
Chartered Accountants
FRN - 0329853E

FCA Satyendra Kumar Dubey
Proprietor
Membership No - 064098



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



K.K.Das College
GRH -17 Baisnabghata Patuli
Kolkata - 700084

Statement of Expenditure incurred on Infrastructure Augmentation Excluding salary component during the Year 2022-2023

| Expenditure | Amount (In Rs.) | Head of expenditure (for ex. capital expenditure) | Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) | Amount (In Rs) |
|--|-----------------|---|---|----------------|
| Expenditure | 42649351.58 | Fixed Assets | Building(Canteen Construction) | 598853 |
| Income over Expenditure | 1429767.00 | | Computer/Printer/Accessories | 383137 |
| Actual Expenditure [P] | 41219584.58 | | Furniture & equipment | 213665 |
| Salary | | | Projector | 61703 |
| Salary of Teaching and Non Teaching staff | 34864784 | | Samsung (tab)Lib. | 25946 |
| Salary of Non teaching Supporting staff | 422400 | | Scanner | 40597 |
| Exgratia for Non-Teaching staff | 16000 | | Water Purifier | 25780 |
| Payment for guest lecturer | 5000 | | AC Machines | 73800 |
| Total Salary [S] | 35303184 | | Electrical Goods | 51039 |
| | | | Water Pump | 17050 |
| | | | Thermal POS Receipt Printer | 4999 |
| Total Expenditure without Salary Component [P - S] | 5916400.58 | | Total Expenditure on Augmentation | 1496569 |

**The above statement is prepared on the basis of audit report for the financial year 2022-23

Signature of Bursar
K.K.Das College



Signature of Principal
K.K.Das College

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





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com



(033) 2462 5999

+91 8902384436

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

9733766811

tarunincometax08@gmail.com



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



Gariahat K.M.C. Market,
212, R. B. Avenue, Kol -19, CD-01-42,
Mobile : 8420006523
e-mail : skdubeyca@gmail.com
Membership No. 064098

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.

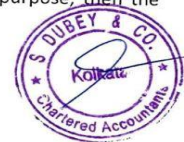
3. 50% TUITION FEES PAYABLE TO GOVERNMENT :

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".





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

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.

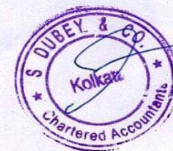
9. SUB FUND

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





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

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 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

Satyendra Kumar Dubey
FCA- Satyendra Kumar Dubey

M.No- 064098

FRN- 0329853E

UDIN- 23064098BGUJ7966



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

| 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 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

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

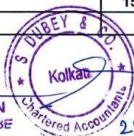
K.K. Das College, Garia, Kolkata-700084

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

| Schedule -6 : Fixed Assets | | | | | | |
|---|----------------------|-----------------------|-------------------------------------|------------------------------|-------------------------------------|----------------------------------|
| Fixed Assets: | | | | | | |
| Particulars | Rate of Depreciation | (1) | (2) | (3) | (4) | (5) |
| | | 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



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



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli
P.O. - Garia, Kolkata - 700 084, West Bengal
Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

Statement of 2021-2022



Gariahat K.M.C. Market,
212, R. B. Avenue, Kol -19, CD-01-42,
Mobile : 842006523
e-mail : skdubeyca@gmail.com
Membership No. 064098

CERTIFICATE OF EXPENDITURE

This to certify that the expenditure incurred by K K DAS COLLEGE, GRH-17 Baishnabghata, Patuli, Kolkata - 700084 during the year 2021-22 related to total expenditure, maintenance of academic support facilities, maintenance of physical facilities and support services is stated below.

| | |
|---|-----------|
| Total Expenses (excluding salary component) | 29,51,454 |
|---|-----------|

| Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary) | |
|---|------------------|
| Total: Maintenance of Academic Support facilities | 9,42,626 |
| Total: Maintenance of Physical facilities and Support services | 3,32,179 |
| Total: Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary) | 12,74,805 |

Expenditure incurred on Infrastructure Augmentation excluding salary component

| | |
|--|--------|
| Total: Infrastructure Development and Augmentation(excluding salary) | 82,000 |
|--|--------|

A detailed list of group wise expenditure is attached herewith.

In our opinion and to the best of our information and according to the explanations given to us, the above statement is true and correct.

Date- 10.02.2024
Place - KOLKATA



For S DUBEY & CO
Chartered Accountants
FRN - 0329853E

FCA Satyendra Kumar Dubey
Proprietor
Membership No - 064098



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli
P.O. - Garia, Kolkata - 700 084, West Bengal
Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



K.K.Das College
GRH -17 Baisnabghata Patuli
Kolkata - 700084

Statement of Expenditure incurred on Infrastructure Augmentation Excluding salary component during the Year 2021-2022

| Expenditure | Amount (in Rs.) | Head of expenditure (for ex. capital expenditure) | Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) | Amount (in Rs) |
|--|-----------------|---|---|----------------|
| Expenditure | 39551459 | Fixed Assets | Computer/Printer/Accessories | 82000 |
| Income over Expenditure | 1525869 | | | |
| Actual Expenditure [P] | 38025590 | | | |
| Salary | | | | |
| Salary of Teaching and Non Teaching staff | 34470736 | | | |
| Salary of Non teaching Supporting staff | 585400 | | | |
| Exgratia for Non-Teaching staff | 18000 | | | |
| | | | | |
| | | | | |
| Total Salary [S] | 35074136 | | | |
| Total Expenditure without Salary Component [P - S] | 2951454 | | Total Expenditure on Augmentation | 82000 |

**The above statement is prepared on the basis of audit report for the financial year 2021-22

[Signature]

Signature of Bursar
K.K.Das College



[Signature]

Signature of Principal
K.K.Das College

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



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com



(033) 2462 5999

+91 8902384436

STATEMENT OF ACCOUNTS

&

REPORTS

OF

K.K.DAS COLLEGE

Baishnabghata, Patuli

Kolkata - 700084

INTERNAL AUDIT

for the year ending on

31st March, 2022

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

9733766811

tarunincometax08@gmail.com



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli
P.O. - Garia, Kolkata - 700 084, West Bengal
Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



S DUBEY & CO

Chartered Accountants

Gariahat K.M.C. Market,
212, R. B. Avenue, Kol -19, CD-01-42,
Mobile : 8420006523
e-mail : skdubeyca@gmail.com
Membership No. 064098

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

Dear Sir,

Sub: Internal Audit Report for the year ended 31st March, 2022

We have carried out the internal audit of the accounts of K.K.Das College, Baishnabghata, Patuli, Kolkata- 700084 for the year 2021-2022. 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 2022 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 mercantile systems of accounting however fees collected from students has been accounted for on cash basis.

3. SALARY ADVANCE :

3.01. Mr. Mohan Bir Shubha, a full-time assistant professor in mathematics appointed by government was not getting salary from government since FY 2019-20, The college managing committee has decided by passing resolution on humanity ground to pay only the basic salary through college fund as advance.

| | | |
|-------------|---------------|-----------------|
| Salary Paid | F.Y 2019-2020 | 86,400 |
| | F.Y 2020-2021 | 2,80,800 |
| | F.Y 2021-2022 | 86,400 |
| | | <u>4,53,600</u> |

As on 31st March, 2022, total advance salary of Rs. 4,53,600 refunded during the year through ch.no – 790027 dated 27/10/2021 and credited to SBI, A/C No. 11181920155.

- 3.02. Sudip Manna :





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

Mr Sudip Manna a non-teaching staff was paid salary advance for the period from October 2020 to December 2020 ₹30,000 through college fund. This amount was refunded during the year.

4. PART TIME PAY & ALLOWANCE (NTS)

During the year ₹5,85,400 paid to part timers of non -teaching staff for FY 2021-2022 through college own fund.

5. 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 2022 was ₹50,08,065.

8.02. Student Aid Fund - Closing balance as on 31/03/2022 - ₹6,45,090.

8.03 Games and Sports Fund - Closing balance as on 31/03/2022 - ₹83,191.

8.04 Alumni Fund - Closing balance as on 31/03/2022- ₹2,15,700.

6. FIXED DEPOSIT INTEREST

The College has kept Fixed Deposit of Rs. 1,82,63,053.00 with Bank, however FD interest has not been accounted for year 2021-22.

7. RATE OF DEPRECIATION.

Depreciation calculated on furniture and equipment @ 15%, but as per Income Tax Act it should be @10%.

8. GRANTS RECEIVED FROM GOVERNMENT AND NON-GOVERNMENT AGENCIES FOR RESEARCH PROJECTS.

The institution did not receive any grants during FY 2021-2022.

9. STIPEND FOR MINORITY STUDENTS.

Rs. 9,900.00 kept for above purpose is lying unutilised as on 31st March, 2022 since FY 2017-2018.

10. 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**.

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

12. UNAPPROVED STAFF.

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

13. FUND DIVERSION.

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





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

14. 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.

15. 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: 19/07/2022



For S Dubey & Co
Chartered Accountants
Satyendra Kumar Dubey
FCA- Satyendra Kumar Dubey
M.No- 064098
FRN- 0329853E
UDIN-



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

| K.K.DAS COLLEGE | | | | | |
|--|----------|----------------------|----------------------------------|-----------|----------------------|
| GRH - 17, BAISHNABGHATA PATULI, GARIA, KOLKATA- 700084 | | | | | |
| BALANCE SHEET AS AT 31ST MARCH 2022 | | | | | |
| Liabilities | Schedule | Amount Rs. | Assets | Schedule | Amount Rs. |
| Capital Fund | 1 | 16,602,493.70 | Fixed Assets | 6 | 16,821,589.00 |
| UGC Grants | 2 | - | Fixed Deposits with Bank | 7 | 18,263,053.32 |
| Other Fund Liabilities | 3 | 36,165,976.00 | Security Deposit | 8 | 60,000.00 |
| Current Liabilities | 4 | 2,303,868.55 | Current Assets | 9 | 18,970.00 |
| GPF Liabilities (Contra) | 5 | 25,464,378.00 | GPF with Alipore Treasury | 10 | 25,464,378.00 |
| | | | Cash and Bank Balance | 11 | 19,908,725.93 |
| | | 80,536,716.25 | | | 80,536,716.25 |

Date: 19/07/2022


Principal
K. K. DAS COLLEGE
GRH-17, Baishnabghata Patuli
Garia, Kolkata-700084



S. DUBEY & CO.
CHARTERED ACCOUNTANT
Proprietor:
M. No.: 084090
F. R. N.
329853E



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

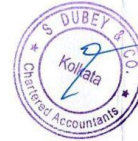
(033) 2462 5999
+91 8902384436

K.K. Das College, Garia, Kolkata-700084
Schedule Forming Part of the Balance Sheet as at 31st March 2022

| Schedule - 6 : Fixed Assets | | | | | | |
|---|----------------------|-----------------------|-------------------------------------|------------------------------|-------------------------------------|----------------------------------|
| Fixed Assets: | | | | | | |
| Particulars | Rate of Depreciation | (1) | (2) | (3) | (4) | (5) |
| | | W.D.V. as on 01.04.21 | Addition/ Deduction during the year | Total as on 31.03.22 (1 + 2) | Depreciation for the year (2021-22) | Net Block as at 31.03.22 (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% | 13,665,138.00 | | 13,665,138.00 | 683,257.00 | 12,981,881.00 |
| 3 Library Books & Journal | 10% | 584,700.00 | 24,834.00 | 609,534.00 | 60,953.00 | 548,581.00 |
| 4 Furniture and Equipments | 15% | 1,007,222.00 | | 1,007,222.00 | 151,083.00 | 856,139.00 |
| 5 Water Purifier | 15% | 62,789.00 | | 62,789.00 | 9,418.00 | 53,371.00 |
| 6 Generator Installation | 20% | 84,934.00 | | 84,934.00 | 16,987.00 | 67,947.00 |
| 7 Photocopy Machine | 20% | 11,406.00 | | 11,406.00 | 2,281.00 | 9,125.00 |
| 8 Projector Machine | 20% | 7,782.00 | | 7,782.00 | 1,556.00 | 6,226.00 |
| 9 Computer/Printer/Accessories | 40% | 126,217.00 | 82,000.00 | 208,217.00 | 83,287.00 | 124,930.00 |
| 10 Fire Extinguisher | 20% | 4,158.00 | | 4,158.00 | 832.00 | 3,326.00 |
| 11 Electrical Goods | 20% | 24,454.00 | | 24,454.00 | 4,891.00 | 19,563.00 |
| 12 Water Pump | 15% | 3,228.00 | | 3,228.00 | 484.00 | 2,744.00 |
| 13 AC Machine | 20% | 157,333.00 | | 157,333.00 | 31,467.00 | 125,866.00 |
| 14 Sanitary Napkin Vending Machine | 20% | 24,945.00 | | 24,945.00 | 4,989.00 | 19,956.00 |
| 15 Lamination Machine | 20% | 2,418.00 | | 2,418.00 | 484.00 | 1,934.00 |
| | | 17,766,724.00 | 106,834.00 | 17,873,558.00 | 1,051,969.00 | 16,821,589.00 |

Date - 19/07/2022

Principal
K. K. DAS COLLEGE
GRH-17, Baishnabghata Patuli
Garia, Kolkata-700084



S. DUBEY & CO.
CHARTERED ACCOUNTANTS
Proprietor: S. DUBEY
M. No.: 084038 F. R. N. 329853E



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli
P.O. - Garia, Kolkata - 700 084, West Bengal
Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

Statement of 2020-2021



Gariahat K.M.C. Market,
212, R. B. Avenue, Kol -19, CD-01-42,
Mobile : 8420006523
e-mail : skdubeyca@gmail.com
Membership No. 064098

CERTIFICATE OF EXPENDITURE

This to certify that the expenditure incurred by K K DAS COLLEGE, GRH-17 Baishnabghata, Patuli, Kolkata - 700084 during the year 2020-21 related to total expenditure, maintenance of academic support facilities, maintenance of physical facilities and support services is stated below.

| | |
|---|-----------|
| Total Expenses (excluding salary component) | 22,07,929 |
|---|-----------|

| Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary) | |
|---|-----------------|
| Total: Maintenance of Academic Support facilities | 6,23,310 |
| Total: Maintenance of Physical facilities and Support services | 1,69,605 |
| Total: Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary) | 7,92,915 |

Expenditure incurred on Infrastructure Augmentation excluding salary component

| | |
|--|--------|
| Total: Infrastructure Development and Augmentation(excluding salary) | 89,475 |
|--|--------|

A detailed list of group wise expenditure is attached herewith.

In our opinion and to the best of our information and according to the explanations given to us, the above statement is true and correct.

Date- 10.02.2024
Place - KOLKATA



For S DUBEY & CO
Chartered Accountants
FRN - 0329853E

Satendra Kumar Dubey
FCA Satyendra Kumar Dubey
Proprietor
Membership No - 064098



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



K.K.Das College
GRH -17 Baisnabghata Patuli
Kolkata - 700084

Statement of Expenditure incurred on Infrastructure Augmentation Excluding salary component during the Year 2020-2021

| Expenditure | Amount (In Rs.) | Head of expenditure (for ex. capital expenditure) | Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) | Amount (In Rs) |
|--|-----------------|---|---|----------------|
| Expenditure | 37466742 | Fixed Assets | Computer/Printer accessories | 86453 |
| Income over Expenditure | 523284 | | Lamination Machine | 3022 |
| Actual Expenditure [P] | 36943458 | | | |
| Salary | | | | |
| Salary of Teaching and Non Teaching staff | 33820829 | | | |
| Salary of Non teaching Supporting staff | 569700 | | | |
| Exgratia for Non-Teaching staff | 18000 | | | |
| salary of guest teacher | 327000 | | | |
| Total Salary [S] | 34735529 | | | |
| Total Expenditure without Salary Component [P - S] | 2207929 | | Total Expenditure on Augmentation | 89475 |

**The above statement is prepared on the basis of audit report for the financial year 2020-21

R. Saha

Signature of Bursar
K.K.Das College



Dr. Ramkrishna Prasad Chakraborty

Signature of Principal
K.K.Das College

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



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com



(033) 2462 5999

+91 8902384436

STATEMENT OF ACCOUNTS

**&
REPORTS
OF**

K. K. DAS COLLEGE

Baishnabghata, Patuli

Kolkata - 700084

INTERNAL AUDIT

for the year ending on

31st March, 2021

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

9733706811

tarunikometax08@gmail.com



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



Gariahat K.M.C. Market,
212, R. B. Avenue, Kol -19, CD-01-42,
Mobile : 8420006523
e-mail : skdubeyca@gmail.com
Membership No. 064098

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

Dear Sir,

Sub: Internal Audit Report for the year ended 31st March, 2021

We have carried out the internal audit of the accounts of K.K.Das College, Baishnabghata, Patuli, Kolkata- 700084 for the year 2020-2021. 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 2021 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 mercantile systems of accounting however fees collected from students has been accounted for on cash basis.

3. SALARY ADVANCE :

- 3.01. Mr. Mohan Bir Shubha, a full-time assistant professor in mathematics appointed by government was not getting salary from government since FY 2019-20, The college managing committee has decided by passing resolution on humanity ground to pay only the basic salary through college fund as advance.

| | | |
|-------------|---------------|-----------------|
| Salary Paid | F.Y 2019-2020 | 86,400 |
| | F.Y 2020-2021 | <u>2,80,800</u> |
| | | <u>3,67,200</u> |

As on 31st March, 2021, total advance salary lying unadjusted against Mr. Mohan Bir Subha of ₹3,67,200.

- 3.02. Sudip Manna :





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

Mr Sudip Manna non-teaching staff was paid salary advance for the period from October 2020 to December 2020 ₹30,000 through college fund. As on 31st March, 2021 Rs. 30000 was lying unadjusted against Mr. Sudip Manna.

4. **PART TIME PAY & ALLOWANCE (GUEST TEACHER)**

During the year ₹3,27,000 was paid to guest teacher for FY 2020-2021 through college own fund.

5. **PART TIME PAY & ALLOWANCE (NTS)**

During the year ₹5,69,700 paid to part timers of non-teaching staff for FY 2020-2021 through college own fund.

6. **TEACHER'S COUNCIL**

Teacher's Council of ₹6,600 wrongly debited with career fair in the F.Y- 2019-2020. So the shortage of Income over Expenditure is adjusted this year with Teacher's Council and Capital Fund.

7. **UGC XII GRANTS MICRO RESEARCH**

A Grants was received on 31st March, 2020 vide Memo No: F:PSW-082/15-16(ERO) to pay Mr. B.R.Tikadar (A Govt. appointed Professor), but no settlement was done during the year.

8. **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 2021 was ₹50,98,845,
8.02. Student Aid Fund - Closing balance as on 31/03/2021 - ₹5,39,460.
8.03 Games and Sports Fund - Closing balance as on 31/03/2021 - ₹83,191.
8.04 Alumni Fund - Closing balance as on 31/03/2021- ₹1,09,800.

9. **FIXED DEPOSIT INTEREST**

The College has kept Fixed Deposit of Rs. 1,82,63,053.00 with Bank, however FD interest has not been accounted for year 2020-21.

10. **RATE OF DEPRECIATION.**

Depreciation calculated on furniture and equipment @ 15%, but as per Income Tax Act it should be @10%.

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

The institution did not receive any grants during FY 2020-2021.

12. **STIPEND FOR MINORITY STUDENTS.**

Rs. 9,900.00 kept for above purpose is lying unutilised as on 31st March, 2021 since FY 2017-2018.





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

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: 23/08/2021



For S Dubey & Co
Chartered Accountants
Satendra Kumar Dubey
FCA- Satyendra Kumar Dubey
M.No- 064098
FRN- 0329853E
UDIN-



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

K.K.DAS COLLEGE
GRH - 17, BAISHNABGHATA PATULI, GARIA, KOLKATA- 700084
BALANCE SHEET AS AT 31ST MARCH 2021

| Liabilities | Schedule | Amount Rs. | Assets | Schedule | Amount Rs. |
|--------------------------|----------|----------------------|---------------------------|----------|----------------------|
| Capital Fund | 1 | 14,994,624.65 | Fixed Assets | 6 | 17,766,724.00 |
| UGC Grants | 2 | 60,000.00 | Fixed Deposits with Bank | 7 | 18,263,053.32 |
| Other Fund Liabilities | 3 | 34,594,846.00 | Security Deposit | 8 | 60,000.00 |
| Current Liabilities | 4 | 1,587,312.55 | Current Assets | 9 | 384,970.00 |
| GPF Liabilities (Contra) | 5 | 20,933,674.00 | GPF with Alipore Treasury | 10 | 20,933,674.00 |
| | | | Cash and Bank Balance | 11 | 14,762,035.88 |
| | | 72,170,457.20 | | | 72,170,457.20 |

Date : 23/8/2021

Principal
K. K. DAS COLLEGE
GRH-17, Baishnabghata-Patuli
Garia, Kol-700084



S. DUBEY & CO.
CHARTERED ACCOUNTANT
Proprietor :
M. No. : 064098
F. R. N.
329653E



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

K.K. Das College, Garia, Kolkata-700084
Schedule Forming Part of the Balance Sheet as at 31st March 2021

| Schedule -6 : Fixed Assets | | | | | | |
|----------------------------|---|-----------------------|-------------------------------------|------------------------------|-------------------------------------|----------------------------------|
| Fixed Assets: | | (1) | (2) | (3) | (4) | (5) |
| | Particulars | W.D.V. as on 01.04.20 | Addition/ Deduction during the year | Total as on 31.03.21 (1 + 2) | Depreciation for the year (2020-21) | Net Block as at 31.03.21 (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) | 14,384,356.00 | | 14,384,356.00 | 719,218.00 | 13,665,138.00 |
| 3 | Library Books & Journal | 598,807.00 | 50,860.00 | 649,667.00 | 64,967.00 | 584,700.00 |
| 4 | Furniture and Equipments | 1,184,967.00 | | 1,184,967.00 | 177,745.00 | 1,007,222.00 |
| 5 | Water Purifier | 73,869.00 | | 73,869.00 | 11,080.00 | 62,789.00 |
| 6 | Generator Installation | 106,168.00 | | 106,168.00 | 21,234.00 | 84,934.00 |
| 7 | Photocopy Machine | 14,258.00 | | 14,258.00 | 2,852.00 | 11,406.00 |
| 8 | Projector Machine | 9,728.00 | | 9,728.00 | 1,946.00 | 7,782.00 |
| 9 | Computer/Printer/Accessories | 123,908.00 | 86,453.00 | 210,361.00 | 84,144.00 | 126,217.00 |
| 10 | Fire Extinguisher | 5,198.00 | | 5,198.00 | 1,040.00 | 4,158.00 |
| 11 | Electrical Goods | 30,568.00 | | 30,568.00 | 6,114.00 | 24,454.00 |
| 12 | Water Pump | 3,798.00 | | 3,798.00 | 570.00 | 3,228.00 |
| 13 | AC Machine | 196,666.00 | | 196,666.00 | 39,333.00 | 157,333.00 |
| 14 | Sanitary Napkin Vending Machine | 31,181.00 | | 31,181.00 | 6,236.00 | 24,945.00 |
| 15 | Lamination Machine | | 3,022.00 | 3,022.00 | 604.00 | 2,418.00 |
| | | 18,763,472.00 | 140,335.00 | 18,903,807.00 | 1,137,083.00 | 17,766,724.00 |

Date - 23/3/2021

Principal
K. K. DAS COLLEGE
GRH-17, Baishnabghata-Patuli
Garia, Kol-700084



S DUBEY & CO.
CHARTERED ACCOUNTANT

Proprietor:
M. No. : 064098

F. R. N.
329853E



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

Statement of 2019-2020



Gariahat K.M.C. Market,
212, R. B. Avenue, Kol - 19, CD-01-42,
Mobile : 842006523
e-mail : skdubeyca@gmail.com
Membership No. 064098

CERTIFICATE OF EXPENDITURE

This to certify that the expenditure incurred by K K DAS COLLEGE, GRH-17 Baishnabghata, Patuli, Kolkata - 700084 during the year 2019-20 related to total expenditure, maintenance of academic support facilities, maintenance of physical facilities and support services is stated below.

| | |
|---|-----------|
| Total Expenses (excluding salary component) | 34,50,521 |
|---|-----------|

| Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary) | |
|--|-----------|
| Total: Maintenance of Academic Support facilities | 10,47,903 |
| Total: Maintenance of Physical facilities and Support services | 3,73,628 |
| Total: Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary) | 14,21,531 |

Expenditure incurred on Infrastructure Augmentation excluding salary component

| | |
|--|----------|
| Total: Infrastructure Development and Augmentation(excluding salary) | 2,99,496 |
|--|----------|

A detailed list of group wise expenditure is attached herewith.

In our opinion and to the best of our information and according to the explanations given to us, the above statement is true and correct.

Date-10/02/2024
Place - KOLKATA



For S DUBEY & CO
Chartered Accountants
FRN - 0329853E

FCA Satyendra Kumar Dubey
Proprietor
Membership No - 064098



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



K.K.Das College
GRH -17 Baisnabghata Patuli
Kolkata - 700084

Statement of Expenditure incurred on Infrastructure Augmentation Excluding salary component during the Year 2019-2020

| Expenditure | Amount (In Rs.) | Head of expenditure (for ex. capital expenditure) | Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) | Amount (In Rs) |
|--|-----------------|---|---|----------------|
| Expenditure | 27784736 | Fixed Assets | Projector Machine | 12160 |
| Income over Expenditure | 1694217 | | Computer/Printer/Accessories | 19706 |
| Actual Expenditure [P] | 26090519 | | AC Machines | 228654 |
| Salary | | | Sanitary Napkin Vending Machine | 38976 |
| Salary of Teaching and Non Teaching staff | 21004498 | | | |
| Salary of Non teaching Supporting staff | 537600 | | | |
| Exgratia for Non-Teaching staff | 19500 | | | |
| Salary of guest Teachers | 1078400 | | | |
| Total Salary [S] | 22639998 | | | |
| Total Expenditure without Salary Component [P - S] | 3450521 | | Total Expenditure on Augmentation | 299496 |

**The above statement is prepared on the basis of audit report for the financial year 2019-20

Signature of Bursar
K.K.Das College



Signature of Principal
K.K.Das College
Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com



(033) 2462 5999

+91 8902384436

S. N. Burman & Co.

Chartered Accountants

9, DACRES LANE, 1ST FLOOR,
ROOM NO. 105, KOLKATA - 700 069



File Name : K. K. DAS COLLEGE

Address : BAISHNABGHATA GARIA PATULI

KOLKATA - 700084.

PAN : AAALK0633R

Asst. Year : 2019 - 2020 . (2020 - 2021)



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



S. N. Burman & Co

Chartered Accountants



9, Dacres Lane, Room No. 105
1st Floor, Kolkata - 700 069
Phone : 2243 7296 (O), 99030 67338 (M)

AUDITOR'S REPORT

To,
The Director Of Public Instruction,
Education Department,
Government Of West Bengal,
Bikash Bhawan,
Salt lake,
Kolkata - 700091.

We have audited financial statements attached herewith of **K.K. DAS COLLEGE, BAISHNABGHATA PATULI GARIA KOLKATA - 700084, WEST BENGAL** having PAN : **AAALK0633R** which constitutes of the Balance Sheet as at 31st March 2020 and the Income & Expenditure and the Receipts & Payments Account along with the relevant schedules for the year ended on that date annexed thereto. These financial statements as provided are the responsibility of the institution. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We have conducted our audit in accordance with the standards generally accepted in India. Standards which requires compliance with the adherence to ethics and planning for performing the audit to obtain reasonable assurance about whether the financial statements are immuned from any material misstatements. An audit relates to performing of procedures in order to obtain the amounts and disclosures in the financial statements. An audit is also considered to be one of the procedural means for evaluating the accounting principles and significant estimates made by the management and in broader spectrum of the financial presentation. We believe that our pursuance with the audit provides a logical basis to our opinion.
2. (a) We believe to have obtained all the relevant information and explanations which to the best of our knowledge and belief were necessary for conducting the audit;





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



S. N. Burman & Co.

Chartered Accountants

9, Dacres Lane, Room No. 105
1st Floor, Kolkata - 700 069
Phone : 2243 7296 (O), 99030 67338 (M)

- (b) In our opinion proper books of accounts as prescribed by the law have been maintained by the institution so far it seems from our examination.
- (c) The Balance Sheet, Income & Expenditure Account and the Receipts & Payments Account are in conformity with the books examined by us so maintained by the institution.
- (d) In our opinion and to the best of our information and according to the explanations so provided and in consideration to our observations annexed in separate sheet, the said accounts give a true and fair view:-
- (i) In the case of Balance Sheet, of the State Of Affairs of the College as at 31st March 2020.
- (ii) In the case of Income & Expenditure Account, of the excess of Income over expenditure for the year ended 31st March 2020.
- (iii) In the case of Receipts and Payments account of the actual receipts and payments for the year ended 31st March 2020.

OBSERVATIONS :-

1. The college generally follows mercantile system of accounting, but with relevance to fees collected from students the institution adheres to cash basis of accounting.
2. Grants received from the Director of public Instruction, Education Department, West Bengal & U.G.C. (VIZ. Pay packet, UGC maintenance, Equipment etc., Minority Grant, Merit - Cum Scholarship etc.) are in conformity with the documents provided reflecting the utilization. The institution received Grant of Rs. 2,31,525.00 from Govt. Sports department for conducting South 24 parganas Inter Collegiate sports. The amount has been fully utilized and certificate for such





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



S. N. Burman & Co.

Chartered Accountants

9, Dacres Lane, Room No. 105
1st Floor, Kolkata - 700 069
Phone : 2243 7296 (O), 99030 67338 (M)

utilization has been produced for audit by the college. The unused grants which were carried forward from previous year has been fully utilized for the designated purpose.

3. There is no arrear or short deposit against assumed in come as defined in Section 2(b) of the West Bengal Colleges (Payment Of Salaries) Act, 1978.
4. Non of the Teaching or Non- Teaching Staff, has exercised his / her option for Pension (including Family Pension) cum gratuity during the year under the period of our audit and they are enjoying the facilities of Government Provident Fund.
5. No payment has been provided to any unapproved staff during the concerned period of audit.
6. During the course of our examination of the books of accounts no embezzlement or Gross irregularities or impropriety pertaining to financial matter was found, but a sum of Rs. 71,925/- collected by G.C. Mondal, Head clerk during the period 2006-2007/ 2007-2008 which was not accounted for. It was decided to resolve the matter considering the amount to be Bad Debt passing vide resolution No.13(Misc) by the governing body of the college dated 11.12.2013 was given effect in the concerned financial year.

It was also noted that an amount of Rs. 25,404/- was lying as an advance paid to G.C. Mondal Head Clerk and it was reflecting in the accounts of the institution for quite a few years under consideration of following up and collecting the said amount, but the concerned person was totally untraceable and such by passing resolution the governing body of the institution decides to write off the amount as Bad Debt to the institution and such was given effect in this financial year under audit after providing proper adjustments adhering to accounting principles.





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



S. N. Burman & Co.

Chartered Accountants

9, Dacres Lane, Room No. 105
1st Floor, Kolkata - 700 069
Phone : 2243 7296 (O), 99030 67338 (M)

7. **STATISTICAL INFORMATION AS REQUIRED ARE APPENDED HEREWITH:-**

- (i) Roll strength of students of the college (None of the students is enjoying Status of Free in college).
 - (ii) Courses and subjects taught in the college.
 - (iii) No. of Students (Year – wise)
 - (iv) No. of teaching and non- teaching staff (both full & part time) of the college.
 - (v) Rates of tuition fees, other fees and charges.
 - (vi) Amount collected from students on account of Tuition Fees, Fines and other Charges.
 - (vii) Amount deposited to the Government Treasury on account of 50% Tuition Fees Collected from students.
8. Details of Provident Fund Account as on 31st March 2020 as prepared by the college, is annexed herewith as an annexure which is selfexplanatory. Balance of The Provident Fund is reconciled with the treasury balance.
9. An amount of Rs. 2,31,525/- was received by the institution from the Govt. Sports department during the year for conducting South 24 parganas Inter Collegiate Sports and such amount was utilized by the institution and proper documents were prepared and provided for examination during the course of audit.





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



S. N. Burman & Co.

Chartered Accountants

9, Dacres Lane, Room No. 105
1st Floor, Kolkata - 700 069
Phone : 2243 7296 (O), 99030 67338 (M)

10. **FIXED ASSETS** :-

On examination of the Fixed Assets register maintained by the college it was Found to be in conformity with standards and physical verification of assets on Periodic intervals was conducted by the college management during the year. The college assets has been serially numbered and Location Record has been Kept in proper manner. The college has submitted a statement showing:

- (i) The Total of its Fixed assets together with additions / deletions during the Year in Schedule-6.
 - (ii) There has been no revaluation of any of the Fixed Assets made by the college Management during the year of audit.
 - (iii) There has been no transfer of any movable / immovable property during the Year under audit without prior approval of the State Government.
 - (iv) There has been an addition of machine made by the institution during the Period of audit which is duly accounted for in the Fixed Assets register.
11. The Bank accounts maintained by the college is reconciled.
 12. There has been no diversion of Funds during the concerned year under audit.
 13. There was no sub account maintained by the College for Development Fees Collected and utilized.





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com



(033) 2462 5999

+91 8902384436



S. N. Burman & Co.

Chartered Accountants

9, Dacres Lane, Room No. 105
1st Floor, Kolkata - 700 069
Phone : 2243 7296 (O), 99030 67338 (M)

14. There is no Leave vacancy or Deputation posting against leave vacancy.
15. We have physically verified the cash on 10th March 2022 and no discrepancy Was evitable and the physical balance of cash including cheques in hand Tallied with the closing balance of the cash book on that date.
16. Statement prepared by the college stating the number of posts sanctioned For both teaching and non- teaching staff and the number of persons appointed In those sanctioned posts classified between permanent and temporary category annexed herewith.

PLACE : KOLKATA

DATE : 25/03/2022

FOR S.N. BURMAN & CO.
Chartered Accountants

S. N. Burman

S.N. BURMAN
(Proprietor)

MEM No: 052038

FRN NO: 324566E

UDIN : 22052038AGSPXH9197





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com



(033) 2462 5999

+91 8902384436

K.K.DAS COLLEGE
GRH - 17, BAISHNABGHATA PATULI, GARIA, KOLKATA- 700084
BALANCE SHEET AS AT 31ST MARCH 2020

| Liabilities | Schedule | Amount Rs. | Assets | Schedule | Amount Rs. |
|--------------------------|----------|----------------------|---------------------------|----------|----------------------|
| Capital Fund | 1 | 14,378,288.03 | Fixed Assets | 6 | 18,763,472.00 |
| UGC Grants: | 2 | 60,000.00 | Fixed Deposits with Bank | 7 | 18,263,053.32 |
| Other Fund Liabilities | 3 | 33,728,170.00 | Security Deposit A/C | 8 | 60,000.00 |
| Current Liabilities | 4 | 1,280,275.55 | Current Assets | 9 | 116,543.00 |
| GPF Liabilities (Contra) | 5 | 17,024,933.00 | GPF with Alipore Treasury | 10 | 17,024,933.00 |
| | | | Cash and Bank Balances | 11 | 12,243,665.26 |
| | | 66,471,666.58 | | | 66,471,666.58 |

PLACE : KOLKATA
DATE: 25/03/2022



FOR S.N.BURMAN & CO.
S.N. BURMAN

S.N. Burman

PROPRIETOR
MEM NO : 052038
FRN : 324566E

Principal
K.K. DAS COLLEGE
GRH-17 Baishnabghata - Patuli
Garia, Kolkata - 700 084



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

K.K. DAS COLLEGE, GARIA KOLKATA - 700084
Schedule Forming Part of the Balance Sheet as at 31st March 2020

Schedule -6 : Fixed Assets

| Fixed Assets: | | | | | | |
|--|----------------------|------------------------------|--|-------------------------------------|--|---|
| Particulars | Rate of Depreciation | (1) W.D.V. as on 01.04.19 | (2) Addition/ Deduction during the year | (3) Total as on 31.03.18 (1 + 2) | (4) Depreciation for the year (2019-20) | (5) Net Block as at 31.03.20 (3 - 4) |
| | | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1 Land | | 2,000,000.00 | 0.00 | 2000000.00 | - | 2,000,000.00 |
| 2 Building(Building Plan/Soil test/KMC Plan sanction/ Construction) | 5% | 15,141,427.00 | | 15,141,427.00 | 757,071.00 | 14,384,356.00 |
| 3 Library Books | 10% | 623,823.00 | 41,518.00 | 665,341.00 | 66,534.00 | 598,807.00 |
| 4 Furniture and Equipments | 15% | 1,394,079.00 | - | 1,394,079.00 | 209,112.00 | 1,184,967.00 |
| 5 Water Purifier | 15% | 86,905.00 | - | 86,905.00 | 13,036.00 | 73,869.00 |
| 6 Generator installation | 20% | 132,710.00 | - | 132,710.00 | 26,542.00 | 106,168.00 |
| 7 Photocopy Machine | 20% | 17,822.00 | - | 17,822.00 | 3,564.00 | 14,258.00 |
| 8 Projector Machine | 20% | - | 12,160.00 | 12,160.00 | 2,432.00 | 9,728.00 |
| 9 Computer/ Printer/Accessories | 40% | 186,807.00 | 19,706.00 | 206,513.00 | 82,605.00 | 123,908.00 |
| 10 Fire Extinguisher | 20% | 6,498.00 | - | 6,498.00 | 1,300.00 | 5,198.00 |
| 11 Electrical Goods | 20% | 38,210.00 | - | 38,210.00 | 7,642.00 | 30,568.00 |
| 12 Water Pump | 15% | 4,468.00 | - | 4,468.00 | 670.00 | 3,798.00 |
| 13 AC Machine | 20% | 17,178.00 | 228,654.00 | 245,832.00 | 49,166.00 | 196,666.00 |
| 14 Sanitary Napkin Vending Machine | 20% | - | 38,976.00 | 38,976.00 | 7,795.00 | 31,181.00 |
| | | 19,649,927.00 | 341,014.00 | 19,990,941.00 | 1,227,469.00 | 18,763,472.00 |

PLACE : KOLKATA
DATE: 25/03/2022

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE
FOR S.N.BURMAN & CO.
S.N. BURMAN

S.N. Burman
PROPRIETOR
MEM NO : 052038
FRN : 324566E

Principal
K.K. DAS COLLEGE
GRH-17 Baishnabghata Patuli
Garia, Kolkata - 700 084





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli
P.O. - Garia, Kolkata - 700 084, West Bengal
Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

Statement of 2018-2019



Gariahat K.M.C. Market,
212, R. B. Avenue, Kol -19, CD-01-42,
Mobile : 8420006523
e-mail : skdubeyca@gmail.com
Membership No. 064098

CERTIFICATE OF EXPENDITURE

This to certify that the expenditure incurred by K K DAS COLLEGE, GRH-17 Baishnabghata, Patuli, Kolkata - 700084 during the year 2018-19 related to total expenditure, maintenance of academic support facilities, maintenance of physical facilities and support services is stated below.

| | |
|---|-----------|
| Total Expenses (excluding salary component) | 30,91,453 |
|---|-----------|

Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary)

| | |
|---|------------------|
| Total: Maintenance of Academic Support facilities | 7,81,574 |
| Total: Maintenance of Physical facilities and Support services | 3,68,481 |
| Total: Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary) | 11,50,055 |

Expenditure incurred on Infrastructure Augmentation excluding salary component

| | |
|--|----------|
| Total: Infrastructure Development and Augmentation(excluding salary) | 7,24,799 |
|--|----------|

A detailed list of group wise expenditure is attached herewith.

In our opinion and to the best of our information and according to the explanations given to us, the above statement is true and correct.

Date-10-02-2024
Place - KOLKATA



For S DUBEY & CO
Chartered Accountants
FRN - 0329853E

Satyendra Kumar Dubey
FCA Satyendra Kumar Dubey
Proprietor
Membership No - 064098



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli
P.O. - Garia, Kolkata - 700 084, West Bengal
Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



K.K.Das College
GRH -17 Baisnabghata Patuli
Kolkata - 700084

Statement of Expenditure incurred on Infrastructure Augmentation Excluding salary component during the Year 2018-2019

| Expenditure | Amount (In Rs.) | Head of expenditure (for ex. capital expenditure) | Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) | Amount (In Rs) |
|--|-----------------|---|---|----------------|
| Expenditure | 25024892 | Fixed Assets | Computer/Printer/Accessories | 227215 |
| Income over Expenditure | 842703 | | Building construction | 368584 |
| Actual Expenditure [P] | 24182189 | | Furniture | 129000 |
| Salary | | | | |
| Salary of Teaching and Non Teaching staff | 16798966 | | | |
| Salary of Non teaching Supporting staff | 558000 | | | |
| Exgratia for Non-Teaching staff | 15000 | | | |
| Salary of CWTT and PTT | 2442060 | | | |
| Salary of guest Teachers | 1276710 | | | |
| Total Salary [S] | 21090736 | | | |
| Total Expenditure without Salary Component [P - S] | 3091453 | | Total Expenditure on Augmentation | 724799 |

**The above statement is prepared on the basis of audit report for the financial year 2018-19

B. Sahu

Signature of Bursar
K.K.Das College



R.

Signature of Principal
K.K.Das College
Dr. Ramkrishna Prasad Chakraborty
Principal
K. K. DAS COLLEGE
Garia, Kol-84



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

S. N. Burman & Co.

Chartered Accountants

9, DACRES LANE, 1ST FLOOR,
ROOM NO. 105, KOLKATA - 700 069

File Name : K. K. DAS COLLEGE

Address : BAISHNABGHATA GARIA PATULI

KOLKATA - 700084

PAN : A A A L K 0 6 3 3 R .

Asst. Year : 2018 - 2019



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



S. N. Burman & Co.

Chartered Accountants

9, Dacres Lane, Room No. 105
1st Floor, Kolkata - 700 069
Phone : 2243 7296 (O), 99030 67338 (M)

AUDITOR'S REPORT

To,
The Director Of Public Instruction,
Education Department,
Government Of West Bengal,
Bikash Bhawan,
Salt Lake,
Kolkata – 700091.

We have audited the financial statements attached herewith of **K. K. DAS COLLEGE, BAISHNABGHATA PATULI, KOLKATA – 700084, WEST BENGAL** having PAN: **AAALK0633R** which constitutes of the Balance Sheet as at 31st March 2019 and the Income & Expenditure Account and the Receipts & Payments Account along with the relevant schedules for the year ended on that date annexed thereto. These financial statements so provided are the responsibility of the institution. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We have conducted our audit in accordance with the Standards generally accepted in India. Standards which requires compliance with adherence to ethics and planning for performing the audit to obtain reasonable assurance about whether the financial statements are immuned from any material misstatements. An audit relates to performing of procedures in order to obtain the amounts and disclosures in the financial statements. An audit is also considered to be one of the procedural means for evaluating the accounting principles and significant estimates made by the management and in broader spectrum the financial presentation. We believe that our pursuance with the audit provides a logical basis to our opinion.
2. (a). We believe to have obtained all the relevant information and explanations which to the best our knowledge were necessary for conducting the audit;
(b). In our opinion proper books of account as prescribed by the law have been maintained by the institution so far it seems from our examination.





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



S. N. Burman & Co.

Chartered Accountants

9, Dacres Lane, Room No. 105
1st Floor, Kolkata - 700 069
Phone : 2243 7296 (O), 99030 67338 (M)

(c). The Balance Sheet, Income & Expenditure Account and the Receipts & Payments Account Are in conformity with the books examined by us so maintained by the institution;

(d). In our opinion and to the best of our information and according to explanations so provided and in consideration to our observations annexed in separate sheet, the said accounts give a true and fair view:-

(i) In the case of Balance Sheet, of the State of Affairs of the College as at 31st March 2019;

(ii) In the case of Income & Expenditure Account, of the excess of Income over Expenditure for the Year ended 31st March 2019;

(iii). In the case of Receipts and Payments Account of the actual receipts and payments for the year ended 31st March 2019.

OBSERVATIONS:

1. The college generally follows mercantile system of accounting, but with relevance to Fees collected from students the institution adheres to cash basis of accounting.

2. Grants received from the Director of Public Instruction, Education Department, West Bengal & U.G.C. (VIZ. Pay Packet, UGC maintenance, Equipment etc., Minority Grant, Merit – Cum Scholarship etc.) are in conformity with the documents provided reflecting The utilization. The institution did not receive any grants during the period pertaining To our audit, but the Grants received in the previous years are been properly utilized And the unused amount has been properly accounted for and carried forward to the Succeeding years.

3. There is no arrear short deposit against assumed income as defined in Section 2(b). Of the West Bengal Colleges (Payment of Salaries) Act, 1978.





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



S. N. Burman & Co.

Chartered Accountants

9, Dacres Lane, Room No. 105
1st Floor, Kolkata - 700 069
Phone : 2243 7296 (O), 99030 67338 (M)

4. Non of the Teaching or Non -Teaching staff, has exercised his/her option for Pension (including Family Pension) cum-gratuity during the year under the period of our audit And they are enjoying the facilities of Government Provident Fund.
5. No payment has been provided to any unapproved staff.
6. During the course of our examination of the books of accounts no embezzlement or Gross irregularities on financial matter were noticed, but with reference to the last Audit report a sum amounting to **Rs. 71,925/- collected by G.C. Mondal, Head Clerk During the period 2006-2007 & 2007-2008 was not accounted for.** Having said so my Predecessor did mention about the matter been resolved by the Governing body of The college vide Resolution No. 13(Misc.) dated 11.12.2013 that the amount might be Strike off for the time being. As the amount was not accounted for with the college Fund thus no adjustments is required.

It is also noted that a sum of **Rs. 25,404/-** was lying as **advance provided to Shri. G.C. Mondal.** Regarding the advance it was recommended not to strike off from the books In order to follow up with the matter, but after discussing the matter with the College Officials I am under the impression that the person concerned is untraceable for quiet A long period so taking into consideration the present status of person I would Suggest the College authority should write off the amount providing proper adjustment To the accounts as suggested by the accounting principles.

7. **Statistical Information as required are appended herewith:-**

- (i) Roll strength of students of the college (None of the students is enjoying status of Free in this college)
- (ii) Courses and subjects taught in the college.
- (iii) No of Students (Year-wise)
- (iv) No. of teaching and non teaching staff (both Full & Part Time) of the college.





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



S. N. Burman & Co.

Chartered Accountants

9, Dacres Lane, Room No. 105
1st Floor, Kolkata - 700 069
Phone : 2243 7296 (O), 99030 67338 (M)

(v) Rates of Tuition fees, other fees and charges.

(vi) Amount collected from students on account of Tuition Fees, Fines, and other charges.

(vii) Amount deposited to the Government Treasury on account of 50% Tuition Fees Collected from students.

8. Details of Provident Fund Account as on 31st March 2019 as prepared by the college, Is annexed herewith as an annexure which is self explanatory. Balance of Provident Fund Is reconciled with the Treasury Balance.

9. No Grants was received during the period of our audit the previous years grants were Been utilized and proper accounting has been kept in this regard by the institution Substantiating the cause and effect for which the Grants were so provided to the Institution.

10. FIXED ASSETS:-

On examination of the Fixed Assets register maintained by the college it was found to be In conformity with standards and physical verification of assets on periodic intervals was Conducted by the College management during the year. The College Assets has been Serially numbered and Location Record has been kept in proper manner. The College has Submitted a statement showing:

(i) The Total of its Fixed Assets together with additions / deletions during the year in Schedule – 6.

(ii) There has been no revaluation of any of the Fixed assets made by the college Management during the year under audit.

(iii) There has been no transfer of any moveable / immovable property during the year Under audit without the previous approval of the State Government.





K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436



S. N. Burman & Co.

Chartered Accountants

9, Dacres Lane, Room No. 105
1st Floor, Kolkata - 700 069
Phone : 2243 7296 (O), 99030 67338 (M)

11. The Bank Accounts maintained by the College is reconciled.
12. There has been no Diversion of Funds during the year concerned for our audit.
13. There was no separate sub account maintained by the College for Development Fees Collected and utilized.
14. There is no Leave vacancy or Deputation posting against leave vacancy.
15. We have physically verified the cash on 2nd day of December 2020 and no discrepancy Was evitable and the Physical Balance of Cash including cheques in hand tallied with The closing balance of the cash book on that date.
16. Statement prepared by the college stating the number of posts sanctioned for both Teaching and Non Teaching staff and the number of persons appointed in those Sanctioned posts classified between permanent and temporary category annexed herewith.

PLACE: KOLKATA
DATE : 05/12/2020



FOR S.N. BURMAN & CO.
Chartered Accountants

S. N. Burman

S.N. BURMAN
(PROPRIETOR)
MEMBERSHIP NO: 052038
FRN NO: 324566E



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

K.K. DAS COLLEGE
BAISHNABGHATA PATULI GARIA KOLKATA - 700084
BALANCE SHEET AS AT 31 ST MARCH 2019

| LIABILITIES | SCHEDULES | AMOUNT | ASSETS | SCHEDULES | AMOUNT |
|--------------------------|-----------|-----------------------|---------------------------|-----------|-----------------------|
| Capital Fund | 1 | 1,26,61,469.39 | Fixed Assets | 6 | 1,96,49,927.00 |
| UGC Grants: | 2 | 95,870.00 | Fixed Deposits with Bank | 7 | 1,25,58,954.04 |
| Other Fund Liabilities | 3 | 3,21,38,046.00 | Security Deposit A/C | 8 | 60,000.00 |
| Current Liabilities | 4 | 9,99,905.55 | Current Assets | 9 | 52,947.00 |
| GPF Liabilities (Contra) | 5 | 1,30,97,204.00 | GPF with Alipore Treasury | 10 | 1,30,97,204.00 |
| | | | Cash and Bank Balances | 11 | 1,35,73,462.90 |
| | | 5,89,92,494.94 | | | 5,89,92,494.94 |

PLACE : KOLKATA
Date: 05/12/2020

Principal
K.K. DAS COLLEGE
GRH-17 Baishnabghata- Patuli
Garia, Kolkata-700 084



For S.N. BURMAN & CO.
Chartered Accountants

S.N. Burman

(S.N.BURMAN)
Mem No: 052038



K. K. DAS COLLEGE

[NAAC Accredited]

(Affiliated to the University of Calcutta)

GRH-17, Baishnabghata Patuli

P.O. - Garia, Kolkata - 700 084, West Bengal

Web: www.kkdascollege.ac.in

E-mail : kkdascollege@gmail.com ; kkdascollege@yahoo.com

(033) 2462 5999
+91 8902384436

K. K. DAS COLLEGE
BAISHNABGHATA PATULI GARIA KOLKATA - 700084
Schedule Forming Part of the Balance Sheet as at 31st March 2019

Schedule - 6 : Fixed Assets

| Fixed Assets: | | (1) | (2) | (3) | (4) | (5) |
|---|----------------------|-----------------------|-------------------------------------|------------------------------|-------------------------------------|----------------------------------|
| Particulars | Rate of Depreciation | W.D.V. as on 01.04.18 | Addition/ Deduction during the year | Total as on 31.03.19 (1 + 2) | Depreciation for the year (2016-17) | Net Block as at 31.03.19 (3 - 4) |
| | | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1 Land | | 20,00,000.00 | 0.00 | 20,00,000.00 | 0 | 20,00,000.00 |
| 2 Building (Building Plan/Soil test/KMC Plan sanction/Construction) | 5% | 1,55,69,760.00 | 3,68,584.00 | 1,59,38,344.00 | 7,96,917.00 | 1,51,41,427.00 |
| 3 Library Books | 10% | 6,07,392.00 | 85,745.00 | 6,93,137.00 | 69314.00 | 6,23,823.00 |
| 4 Furniture and Equipments | 15% | 15,11,093.00 | 1,29,000.00 | 16,40,093.00 | 2,46,014.00 | 13,94,079.00 |
| 5 Water Purifier | 15% | 1,02,241.00 | | 1,02,241.00 | 15,336.00 | 86,905.00 |
| 6 Generator installation | 20% | 1,65,887.00 | | 1,65,887.00 | 33177.00 | 1,32,710.00 |
| 7 Photocopy Machine | 20% | 22277.00 | | 22277.00 | 4455.00 | 17,822.00 |
| 8 Computer/ Printer/Accessories | 40% | 84,130.00 | 2,27,215.00 | 3,11,345.00 | 1,24,538.00 | 1,86,807.00 |
| 9 Fire Extinguisher | 20% | 8,122.00 | | 8,122.00 | 1,624.00 | 6,498.00 |
| 10 Electrical Goods | 20% | 47,763.00 | | 47,763.00 | 9,553.00 | 38,210.00 |
| 11 Water Pump | 15% | 5,257.00 | | 5,257.00 | 789.00 | 4,468.00 |
| 12 AC Machine | 20% | 20,210.00 | | 20,210.00 | 3,032.00 | 17,178.00 |
| Total: | | 2,01,44,132.00 | 8,10,544.00 | 2,09,54,676.00 | 13,04,749.00 | 1,96,49,927.00 |

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

PLACE : KOLKATA
DATE : 05/12/2020

FOR S.N. BURMAN & CO.
Chartered accountants



S. Burman
(S.N. BURMAN)
Mem No: 052038

Principal
K.K. DAS COLLEGE
GRH-17 Baishnabghata- Patuli
Garia, Kolkata- 700 084