

# **K. K. Das College**

**GRH – 17, Baishnabghata – Patuli**

**Kolkata – 700084**

**West Bengal**

**India**



## **4.4.1**

**Audited Statement  
for Infrastructure Maintenance**



**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](http://www.kkdascollege.ac.in)

E-mail : [kkdascollege@gmail.com](mailto:kkdascollege@gmail.com) ; [kkdascollege@yahoo.com](mailto:kkdascollege@yahoo.com)



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## **CRITERION IV**

### **INFRASTRUCTURE & LEARNING RESOURCES**

#### ***Key Indicator 4.1- Maintenance of Campus Infrastructure***

##### ***4.4.1***

***Expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during last five year (INR in Lakhs)***



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## Statement 2022-2023



Gariahat K.M.C. Market,  
212, R. B. Avenue, Kol -19, CD-01-42,  
Mobile : 842006523  
e-mail : [skdubeyca@gmail.com](mailto: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
<b>Total: Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary)</b>	<b>24,76,972</b>

#### 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





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

## Statement of Expenditure incurred on maintenance of Infrastructure

Physical and Academic support facilities) Excluding salary component during the Year 2022-2023

Expenditure	Amount (In Rs.)	Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
<b>Expenditure</b>	<b>42649351.58</b>	<b>Revenue Expenses- Academic Support Facilities</b>	50% tuition fees deposited to alipore treasury	807478
<b>Income over Expenditure</b>	<b>1429767.00</b>		Printing and stationary(59+128927)	128986
<b>Actual Expenditure [P]</b>	<b>41219584.58</b>		Practical Examination for B. Com	21100
<b>Salary</b>			Practical Examination Expenses	43962
Salary of Teaching and Non Teaching staff	34864784		ICT development Expenses	526027
Salary of Non teaching Supporting staff	422400		Software development Expenses	8260
Exgratia for Non-Teaching staff	16000		ICT maintenance Expenses	15931
Payment for guest lecturer	5000		ICT technical support Expenses	9382
<b>Total Salary [S]</b>	<b>35303184</b>		Online Admission Expenses	112657
		<b>Revenue Expenses- Physical Support Facilities</b>	English Conference Expenses	59667
			Electrical maintenance	83001
<b>Total Expenditure without Salary Component [P - S]</b>	<b>5916400.58</b>		Security Guard Charges	153100
			Generator maintenance(28300+18700)	47000
			KMC property tax	19390
			Repairs & maintenances	112248
			College Maintenance	279065
			Salary software upgradation	25000
			Server Maintenance	24718
			<b>Total Expenditure on Repair &amp; Maintenance</b>	<b>2476972</b>

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



*[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



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**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

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Mobile : 8420006523  
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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 31<sup>st</sup> 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 31<sup>st</sup> 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	
50% Tuition Fees payable to Govt as on 31.03.2023 =	<u>8,05,948</u>
	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".





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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 31<sup>st</sup> 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







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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 31<sup>st</sup> 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  
*Satendra Kumar Dubey*  
FCA- Satendra Kumar Dubey  
M.No- 064098  
FRN- 0329853E  
UDIN- 23064098BGUZJU7966





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

S DUBEY & CO.  
CHARTERED ACCOUNTANT  
Proprietor: S. Dubey  
M. No - 054098 F. R. N  
329853E



29th Mar 2023



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





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K. K. DAS COLLEGE , Income & Expenditure Account 1-Apr-2022 to 31-Mar-2023			
To CU Review Fees	Brought Forward	36,483,051.17	
To E-Filling Charges		12,484.00	By TC Charges Brought Forward
To Electrical Maintenance		4,750.00	By Tuition Fees
To Electricity Charges (CESC)		83,001.00	By TDR Interest For the year
To English Conference (Payment)		314,680.00	
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: S DUBEY  
M. No - 084098 F. R. N 329653E

29th May 2023



Page 2



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



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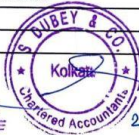
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K. K. DAS COLLEGE , Income & Expenditure Account 1-Apr-2022 to 31-Mar-2023					
	Brought Forward		40,075,055.17	Brought Forward	42,649,351.58
To Salary Software Upgradation			25,000.00		
To Security Guard Charges			153,100.00		
To Server Maintenance 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		
<b>Depreciation A/c</b>					
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)					
		<b>TOTAL</b>	<b>42,649,351.58</b>	<b>TOTAL</b>	<b>42,649,351.58</b>

S. DUBEY & CO.  
CHARTERED ACCOUNTANT

Proprietor: S. Dubey  
F. R. N. 329853E  
M. No. 084098



29th May June 2023

Page 3



D. Ramkrishna Prasad Chakraborty  
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## Statement 2021-2022



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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
<b>Total: Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary)</b>	<b>12,74,805</b>

### 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

*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

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(033) 2462 5999  
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**STATEMENT OF ACCOUNTS**

**&**

**REPORTS**

**OF**

K.K.DAS COLLEGE

Baishnabghata, Patuli

Kolkata - 700084

INTERNAL AUDIT

**for the year ending on**

31<sup>st</sup> 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](mailto:skdubeyca@gmail.com)

9733766811

[tarunincometaxo@gmail.com](mailto:tarunincometaxo@gmail.com)



# K. K. DAS COLLEGE

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## 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](mailto: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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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

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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 31<sup>st</sup> 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. **GRANDS 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 31<sup>st</sup> 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 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.





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#### 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-



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K.K.DAS COLLEGE  
GRH - 17, BAISHNABGHATA PATULI, GARIA, KOLKATA- 700084  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 31ST MARCH, 2022

Particulars EXPENSES:	1-Apr-2021 to 31-Mar-2022		Particulars INCOME:	1-Apr-2021 to 31-Mar-2022	
	Amount	Amount		Amount	Amount
To Govt. Grants-in-Aid received			By Govt. Grants-in-Aid Expenses		
Pay & Allowances of Teaching and Non-Teaching Staff a/c			By Pay and Allowances of Teaching and Non Teaching staff	28,490,659.00	
To Direct Credit to Staffs	22,043,959.00		By Govt. Grant-Pay for SACTS	5,980,077.00	
To P.F Liabilities adjustment	3,189,600.00		By Admission Fees A/c		34,470,736.00
To Income Tax adjustment	3,203,000.00		By Bank Interest		470,100.00
To Professional Tax adjustment	54,100.00	28,490,659.00	By Canteen Charges Collection A/c		430,921.00
To Direct Credit SACTS Staffs	5,949,597.00		By Casual Students -Fees A/c		81,675.00
To P.Tax adjustment SACTS	30,480.00	5,980,077.00	By College Examination Fee		20,700.00
		34,470,736.00	By College Maintenance Fees Receipts		236,050.00
To Accounting Charges A/c		17,000.00	By CU (Examination Remuneration)		996,300.00
To Bank Charges		3,309.90	By Festival Advance Refund Sudip Manna		10,720.00
To Casual Fees Disbursement (NTS Part)		4,120.00	By Generator Fees A/c		3,200.00
To College Maintenance Exp A/c		83,330.00	By Prospectus Fees		151,041.95
To Convenyance Expenses		39,745.00	By Salary Refund By Sudip Manna		85,300.00
To Conveyance, Mob. & Net (Principal) A/c		67,184.00	By Session Charges Fees A/c		30,000.00
To CU EXAM (Remuneration TS/NTS)		51,436.00	By Student ID Card Fees A/c		943,925.00
To Donation from TS/Others(Student Concession)		35,300.00	By TC Charges A/c		42,700.00
To E-Filling Charges A/c		6,090.00	By Tuition Fees A/c		10,000.00
To Electrical Maintenance A/c		22,050.00	By Donation from TS/others(Student Concession)		1,525,590.00
To Electricity Charges (CESC)		217,357.00			
To Ex-Gratia Expenses A/c		18,000.00			
To Fees Adjustment (Previously Paid)		560.00			
To Fees refunded to students		87,870.00			
To Generator Maintenance Charges A/c		41,000.00			
To ICT Technical Support		22,000.00			
To KMC Property Tax		8,760.00			
To Net Charges A/c		20,130.00			
To Online Admission Software		100,687.00			
Carried Over		35,316,664.90	Carried Over		39,551,459.95

Date - 19/07/2022

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

Page 1



S. SUDIP & CO.  
CHARTERED ACCOUNTANTS  
Proprietor:  
M. No. - 68499

F. R. N.





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K. K. DAS COLLEGE , Income & Expenditure Account 1-Apr-2021 to 31-Mar-2022			
	Brought Forward	35,316,664.90	Brought Forward
To Part Time Pay & Allowances (NTS)		585,400.00	39,551,459.95
To Principal's Discretion Relief Fund		11,000.00	
To Printing & Stationery A/c		39,919.00	
To Refreshments A/c		17,194.00	
To Repair & Maintenance A/c		38,500.00	
To Security Guard Charges A/c		118,409.00	
To Software Development A/c		168,858.00	
To Sports & Games		15,100.00	
To Telephone Charges		2,164.00	
To Tuition Fees(50%)Deposit to Alipore Treasury A/c		654,035.00	
To Webinar (Online Seminar) A/c		4,000.00	
To Web Site Renewal & Deve.Charges A/c		2,378.00	
To Depreciation A/c			
To Building(Building Plan/Soil test/KMC Plan sanction/Construction )	683,257.00		
To Library Books & Journal	60,953.00		
To Furniture and Equipments	151,083.00		
To Water Purifier	9,418.00		
To Generator installation	16,987.00		
To Photocopy Machine	2,281.00		
To Projector Machine	1,556.00		
To Computer/Printer/Accessories	83,287.00		
To Fire Extinguisher	832.00		
To Electrical Goods	4,891.00		
To Water Pump	484.00		
To AC Machine	31,467.00		
To Sanitary Napkin Vending Machine	4,989.00		
To Lamination Machine	484.00		
		1,051,969.00	
Excess of Income over Expenditure (Transfer to Capital Fund)		1,525,869.05	
<b>TOTAL</b>		<b>39,551,459.95</b>	

Date - 19/07/2022

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

Page 2



S. DUBEY & CO. TOTAL  
CHARTERED ACCOUNTANTS  
Proprietor:  
M. No. - 054008 F. R. N.  
3228537



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## Statement 2020-2021



**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

### 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
---	-----------

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

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



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

## Statement of Expenditure incurred on maintenance of Infrastructure (Physical and Academic support facilities) Excluding salary component during the Year 2020-2021

Expenditure	Amount (in Rs.)	Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
<b>Expenditure</b>	<b>37466742</b>	<b>Revenue Expenses- Academic Support Facilities</b>	50% tuition fees deposited to alipore treasury	308495
<b>Income over Expenditure</b>	<b>523284</b>		Printing and stationary	26974
<b>Actual Expenditure [P]</b>	<b>36943458</b>		Online webinar	7000
<b>Salary</b>			University Exam Expenses	3250
Salary of Teaching and Non Teaching staff	33820829		Online Admission Software Aidni infotec Pvt. Ltd	71600
Salary of Non teaching Supporting staff	569700		Online Admission Software Ebluesys	65941
Exgratia for Non-Teaching staff	18000		Expert honourarium for conducting workshop on ICT	112250
salary of guest teacher	327000		ICT technical support	20000
<b>Total Salary [S]</b>	<b>34735529</b>	<b>Revenue Expenses- Physical Support Facilities</b>	Research Publication quest (volumn-3)	7800
<b>Total Expenditure without Salary Component [P- S]</b>	<b>2207929</b>		Electrical maintenance	6195
			Security Guard Charges	95430
			Generator maintenance	7700
			KMC property tax	20486
			College maintenances Expenses	18600
			Net charges	5310
			Repair and maintenance	15884
		<b>Total Expenditure on Repair &amp; Maintenance</b>		<b>792915</b>

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



*Saha*

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





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**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 —

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[tanuincome tax08@gmail.com](mailto:tanuincome tax08@gmail.com)



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## S DUBEY & CO

Chartered Accountants

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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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> March, 2021, total advance salary lying unadjusted against Mr. Mohan Bir Subha of ₹3,67,200.

- 3.02. Sudip Manna :







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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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> March 2021 was ₹50,98,845,
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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 31<sup>st</sup> March, 2021 since FY 2017-2018.





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**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.

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

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

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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  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 31ST MARCH, 2021

Particulars	1-Apr-2020 to 31-Mar-2021		Particulars	1-Apr-2020 to 31-Mar-2021	
	Amount	Amount		Amount	Amount
<b>EXPENSES:</b>			<b>INCOME:</b>		
To Govt. Grants-in-Aid received			By Govt. Grants-in-Aid Expenses		
Pay & Allowances of Teaching and Non-Teaching Staff a/c	20,733,661.00		Pay and Allowances of Teaching and Non Teaching staff	27,540,791.00	
To Direct Credit to Staff			Govt.Grant-Pay for SACTS	6,280,038.00	
To P.F Liabilites adjustment	3,352,000.00				33,820,829.00
To Income Tax adjustment	3,404,500.00				
To Professional Tax adjustment	50,630.00	27,540,791.00			
To SACTS Staff Direct Credit	6,255,858.00				
To P.Tax adjustment SACTS	24,180.00	6,280,038.00			
		33,820,829.00			
To Accounting Charges A/c		4,000.00			
To Audit Charges		15,000.00	By Donation from TS/NTS (Activity)		41,502.00
To Bank Charges A/c		3,567.84	By Admission Fees A/c		182,500.00
To Bonus/ Exgratia		18,000.00	By Application Fees Receive		256,766.20
To College Maintenance Exp A/c		18,600.00	By Bank Interest		269,623.00
To Conveyance, Mob. & Net (Principal) A/c		40,640.00	By Canteen Charges Collection A/c		46,950.00
To Conveyance Expenses		38,540.00	By College Examination Fee		93,900.00
To E-Filling Charges A/c		3,360.00	By College Maintenance Fees		563,400.00
To Electrical Maintenance A/c		6,195.00	By CU Grant (Examination Remuneration)		26,860.00
To Electricity Charges (CESC)		130,210.00	By Generator Fees A/c		198,600.00
To Examr's Remuneration A/c Answer Scripts Desp		3,250.00	By Expert Honourarium ICT Workshop		172,345.28
To Generator Maintenance Charges A/c		7,700.00	By Misc. Receipts		44.98
To G.S.L.I Penalty Charges		129.00	By Other Receipts (TDS )		5,172.00
To Expert Honourarium ICT Workshop Exp.		112,250.00	By Prospectus Fees		82,700.00
To ICT Technical Support		20,000.00	By Session Charges Fees A/c		375,575.00
To KMC Property Tax		20,486.00	By Student ID Card Fees A/c		41,400.00
To Net Charges A/c		5,310.00	By TC Charges A/c		6,000.00
To Part Time Pay & Allowances (NTS)		569,700.00	By Tutition Fees A/c		764,325.00
To Part Time Teachers Allowances (TS)		327,000.00	By Part Time Teachers Allowances (TS)		518,250.00
Carried Over		35,164,766.84	Carried Over		37,466,742.46

Date - 23/8/2021

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

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S. DUBEY & CO.  
CHARTERED ACCOUNTANT

Proprietor:  
M. No. : 064098

F. R. N.  
329653E





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K. K. DAS COLLEGE , Income & Expenditure Account 1-Apr-2020 to 31-Mar-2021			
	Brought Forward	35,164,766.84	Brought Forward
To Profession Tax Penalty Charges		118.00	
To Printing & Stationery A/c		26,974.00	
To Quest (Vol. III)		7,800.00	
To Refreshments A/c		17,414.00	
To Registration Fees Disbursement (NTS)		12,100.00	
To Repair & Maintenance A/c		15,884.00	
To Security Guard Charges A/c		95,430.00	
To Online Admission Software (Aidni Infotec Pvt. Ltd)		71,600.00	
To Online Admission Software (Ebluesys)		65,941.00	
To Special Allowances (NTS)		10,000.00	
To Telephone Charges A/c		2,505.00	
To Tuition Fees(50%)Deposit to Alipore Treasury A/c		308,495.00	
To Webinar (Online Seminar) A/c		7,000.00	
To Web Site Renewal & Deve.Charges A/c		348.00	
<b>Depreciation A/c</b>			
To Building(Building Plan/Soil test/KMC Plan sanction/Construction )	719,218.00		
To Library Books	64,967.00		
To Furniture and Equipments	177,745.00		
To Water Purifier	11,080.00		
To Generator installation	21,234.00		
To Photocopy Machine	2,852.00		
To Projector Machine	1,946.00		
To Computer/Printer/Accessories	84,144.00		
To Fire Extinguisher	1,040.00		
To Electrical Goods	6,114.00		
To Water Pump	570.00		
To AC Machine	39,333.00		
To Sanitary Napkin Vending Machine	6,236.00		
To Lamination Machine	604.00		
		1,137,083.00	
Excess of Income over Expenditure (Transfer to Capital Fund)		523,283.62	
	<b>TOTAL</b>	<b>37,466,742.46</b>	<b>TOTAL</b>
			<b>37,466,742.46</b>

Date - 23/8/2021

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

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S. DUBEY & CO.  
CHARTERED ACCOUNTANT  
S. DUBEY

Proprietor :  
M. No. - 05408

F. R. N.  
200805





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## Statement 2019-2020



Gariahat K.M.C. Market,  
212, R. B. Avenue, Kol - 19, CD-01-42,  
Mobile : 8420006523  
e-mail : [skdubeyca@gmail.com](mailto: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
<b>Total: Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary)</b>	<b>14,21,531</b>

#### **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

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



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

### Statement of Expenditure incurred on maintenance of Infrastructure (Physical and Academic support facilities) Excluding salary component during the Year 2019-2020

Expenditure	Amount (In Rs.)	Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Expenditure	27784736	Revenue Expenses- Academic Support Facilities	50% tuition fees deposited to alipore treasury	686856
Income over Expenditure	1694217		Printing and stationary	129075
Actual Expenditure [P]	26090519		University Exam Expenses	96314
Salary			Software Upgradation	102508
Salary of Teaching and Non Teaching staff	21004498		Website renewal and development charges	6000
Salary of Non teaching Supporting staff	537600		Practical fees	16000
Exgratia for Non-Teaching staff	19500		Career fair	11150
Salary of guest Teachers	1078400	Revenue Expenses- Physical Support Facilities	Electrical maintenance	16521
Total Salary [S]	22639998		Security Guard Charges	125235
Total Expenditure without Salary Component [P - S]	3450521		Generator maintenance	14800
			KMC property tax	11080
			College maintenances Expenses	60603
			Net charges	23200
			Building Repair and maintenance	37815
			Canteen expenditure	4130
			Repair and maintenance	80244
			<b>Total Expenditure on Repair &amp; Maintenance</b>	<b>1421531</b>

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



*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





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## 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)



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*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 31<sup>st</sup> 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;







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- (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 31<sup>st</sup> March 2020.
- (ii) In the case of Income & Expenditure Account, of the excess of Income over expenditure for the year ended 31<sup>st</sup> March 2020.
- (iii) In the case of Receipts and Payments account of the actual receipts and payments for the year ended 31<sup>st</sup> 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





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Chartered Accountants

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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.







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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 31<sup>st</sup> 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.





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## 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.*







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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





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K.K.DAS COLLEGE GRH - 17, BAISHNABGHATA PATULI, GARIA, KOLKATA- 700084 INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 31ST MARCH, 2020					
Particulars	1-Apr-2019 to 31-Mar-2020		Particulars	1-Apr-2019 to 31-Mar-2020	
	Amount	Amount		Amount	Amount
<b>EXPENSES:</b>			<b>INCOME:</b>		
To <b>Govt. Grants-in-Aid received</b>			By Govt. Grants-in-Aid Expenses	18,641,062.00	
To Pay & Allowances of Teaching and Non-Teaching Staff a/c			By Pay and Allowances of Teaching and Non Teaching staff	2,363,436.00	21,004,498.00
To Direct Credit to Staff	15,016,282.00		By Admission Fees A/c		294,450.00
To P.F Liabilities adjustment	2,178,500.00		By Application Fees Receive		298753.18
To Income Tax adjustment	1,397,200.00		By Bank Interest		420366.00
To Professional Tax adjustment	49,080.00		By Canteen Charges Collection A/c		77,525.00
To CWT Staff Direct Credit	952,590.00		By Casual Students -Fees A/c		91555.00
To PTTS Staff Direct Credit	1,396,866.00		By College Examination Fee		155,895.00
To P.Tax adjustment exits & PTTs	13,980.00	2,10,04,498.00	By Cost of Adm. Form		87,900.00
To Accounting Charges		9,000.00	By Income from ESSR A/c		58,700.00
To Audit Charges		15,000.00	By Generator fees a/c		801,310.00
To Bank Charges A/c		1861.82	By Maintenance Fees A/c		823,200.00
To Building Repair & Maintenance A/c		37815.00	By Misc. Receipts		2,315.00
To Canteen Expenditure A/c		4,130.00	By Prospectus fee A/c		73,900.00
To Carrier Fair A/c		11350.00	By Practical fees		26150.00
To Casual Fees Disbursement (NTS Part)		78977.00	By Session Charges Fees A/c		562,275.00
To College Maintenance Exp A/c		60,603.00	By Student ID Card Fees A/c		50,020.00
To Contingency Expenses		26,591.00	By TDR interest during the year		1704099.28
To Conveyance, Mob. & Net (Principal) A/c		40,725.00	By Transfer fee a/c		9,383.00
To Electricity Charges A/c		307,550.00	By Tutor Fees A/c		1,120,030.00
To E-Filing Charges A/c		3,635.00	By CU Grant (Exam. Remuneration)		117812.00
To Electrical Maintenance A/c		16,521.00	By ICT Consultation A/c		4,600.00
To Ex-Gratia Expenses A/c		19,500.00			
To Generator Maintenance Charges A/c		14,800.00			
To ICT Development Expenses A/c		342.00			
To ICAAC EXPENSE		800.00			
To KMC Property Tax		11,080.00			
To Library Contingency Expenses A/c		2,988.00			
To Legal Charges A/c		52,132.00			
To Rent Charges A/c (Office)		53,200.00			
To Newspapers and Periodicals		8,843.00			
To Online Admission Exp A/c		6,000.00			
To Postage A/c		453.00			
To Printing & Stationery A/c		129,075.00			
To Practical fees		16,000.00			
To Part-Time/ Guest Teachers Allowances A/c		1,078,400.00			
To Part-Time NTS Allowances A/c		537,600.00			
To Refreshments A/c		16,411.00			
To Repair & Maintenance A/c		80,244.00			
To Security Guard Charges A/c		25,226.00			
To Software Upgradation A/c		102,508.00			
To Telephone Charges A/c		3,608.00			
To The W.B.State Emergency Relief Fund		250,000.00			
To Tuition Fees(50%) Deposit to Treasury A/c		686,836.00			
To Web Site Renewal & Devel. Charges A/c		5,000.00			
To Certifying Charges(2000-21240)		23,240.00			
To C.U Exam. Expenses					
To C.U Exam. Remuneration(NTS)	45,145.00				
To C.U Exam. Expenses	39,464.00				
To Remuneration for Answer Scripts Desp	11,705.00	96,314.00			
To Depreciation:A/C.					
To Land					
To Building(Building Plan/ Soil test/ KMC Plan sanction/ Construction )	757,071.00				
To Library Books	66,534.00				
To Furniture and Equipments	209,112.00				
To Water Purifier	13,036.00				
To Generator installation	26,542.00				
To Photocopy Machine	3,564.00				
To Projector Machine	2,432.00				
To Computer/ Printer/ Accessories	82,605.00				
To Fire Extinguisher	1,300.00				
To Electrical Goods	7,642.00				
To Water Pump	670.00				
To AC Machine	49,166.00				
To Sanitary Napkin Vending Machine	7,795.00	1,227,469.00			
To Sports & Game		14,050.00			
To Excess of Income over Expenditure (Transfer to Capital Fund)		1,694,217.64			
		2,77,84,736.46			2,77,84,736.46

PLACE : KOLKATA  
DATE: 25/03/2022

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

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







# K. K. DAS COLLEGE

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(033) 2462 5999  
+91 8902384436

## Statement 2018-2019



Gariahat K.M.C. Market,  
212, R. B. Avenue, Kol -19, CD-01-42,  
Mobile : 8420006523  
e-mail : [skdubeyca@gmail.com](mailto: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
<b>Total: Expenditure incurred on maintenance of physical facilities and academic support facilities (excluding salary)</b>	<b>11,50,055</b>

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







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## 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 : 2018-2019



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*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 31<sup>st</sup> 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.







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- (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 31<sup>st</sup> March 2019;
- (ii) In the case of Income & Expenditure Account, of the excess of Income over Expenditure for the Year ended 31<sup>st</sup> March 2019;
- (iii). In the case of Receipts and Payments Account of the actual receipts and payments for the year ended 31<sup>st</sup> 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.





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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.







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- (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 31<sup>st</sup> 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.





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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 2<sup>nd</sup> 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





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**K.K. DAS COLLEGE**  
BAISHNABGHATA PATULI GARIA KOLKATA - 700084  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2019

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>To, Government Grants - In - Aid Received</b>			<b>By Government Grants in Aid Expenses:</b>		
Pay and Allowances of Teaching and Non Teaching staff A/c			By Pay and Allowances of Teaching and Non Teaching staff A/c	16,798,966.00	
To, Direct credit to staff	13167065.00		By, WB Govt. Grant-Pay for CWTTTS and PTTS Staff A/c	2,442,060.00	1,92,41,026.00
To, P.F. Liabilities Adjustment	212800.00				
To, Income Tax Adjustment	1047900.00		<b>Revenue Receipts:</b>		
To, Employees Co-Operative Adjustment	422571.00	1,67,98,966.00	By Admission Fees A/c	180,800.00	
To, Professional Tax Adjustment	48630.00		By Tuition Fees A/c	1,049,390.00	
			By Session Charges A/c	580,125.00	
To, WB Govt. Grant-Pay for CWTTTS Direct Credit to Staff	1486992.00		By Maintenance Ch Collection A/c	927,600.00	
WB Govt. Grant-Pay for PTTS Direct Credit to Staff	940308.00		By Transfer Fees A/c	30,500.00	
To, Professional Tax Adjustment for CWTTTS and PTTS	14760.00	24,42,060.00	By Canteen Charges- Collection A/c	77,300.00	
			By Casual Candidates- Fees A/c	87,100.00	
<b>Revenue Expenses:</b>			By Generator Charges- Collections A/c	781,250.00	
To Canteen Expenditure A/c	18,500.00		By College Examination Charges Collection A/c	156,732.00	
To Part Time/Guest Teachers Allowances A/c	1,276,710.00		By Students ID Card Collection A/c	77,300.00	
To Part-Time NTS Allowances A/c	558,000.00		By Admission application fees Collections A/c	365,625.00	
To Electrical Maintenance A/c	14,780.00		By Sale of Admission Forms A/c	183,655.00	
To Bank Charges A/c	88,108.80		By Bank Interest A/c	427,095.00	
To Newspapers and Periodicals A/c	10,611.00		By Sale of Old News paper A/c	5,750.00	
To Telephone Charges A/c	10,144.00		By Income from ESSR A/c	68,325.00	
To College Net connection charges	72,660.00		By Carrer Fair for Students A/c	48,000.00	
To Security Charges A/c	124,637.00		By NTS Recrument Application Fees A/c.	10,600.00	
To Ex-gratia Expsns	15,000.00		By WB PSC Exami. Center A/c	13,000.00	
To Tuition Fees (50%) Deposit to Allpore Treasury A/c.	370,090.00		By Revenue stamps A/c.	582.00	
To Printing and Stationery A/c	259,279.00		By University Examination Centre A/c	110,766.00	
To Certificating Charges A/c.	2,000.00		By Miscellaneous Receipts. A/c.	5,772.01	
To Generator Maintenance charges A/c.	25,600.00		By TDR Interest during the periods A/c.	596,599.08	57,83,866.09
To Photocopy Maintenance Charges A/c.	14,396.00				
To Carrier Fair Expenses A/c	34,881.00				
To NTS Recrument Expenses A/c.	43,384.00				
To WB PSC Exami. Center Expenses A/c	11,500.00				
To Conveyance Charges	62,798.00				
To E-Filing Charges	2,280.00				
To Refreshments	33,642.00				
To Postage A/c	77.00				
To Electricity Charges (CESC)	377,323.00				
To College Photocopy Machine Maintenance	5,054.00				
To Building Repair and Maintenance	92,854.00				
To Casual Fees Expenses	17,730.00				
To University Exam Center Expenses	73,940.00				
To Fees refunded to the students	20,435.00	36,36,413.80			
<b>To Depreciation:A/c.</b>					
Building(Building Plan/Soil test/KMC Plan sanction/Construction )	796,917.00				

Principal  
K.K. DAS COLLEGE  
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