

**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

9733755811

tarunincome tax 08@gmail.com



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 :



Mr Sudip Manna anon-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,

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 31<sup>st</sup> March, 2021 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: 23/08/2021



For S Dubey & Co  
Chartered Accountants

*Satendra*  
FCA- Satyendra Kumar Dubey

M.No- 064098

FRN- 0329853E

UDIN-

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

Date : 23/8/2021



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



S. DUBEY & CO.  
CHARTERED ACCOUNTANT

*Srinu*  
Proprietor :  
M. No. : 064098

F. R. N.  
329853E

K.K.DAS COLLEGE

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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 31ST MARCH, 2021

RECEIPTS	AMOUNT(RS)	AMOUNT(RS)	PAYMENTS	AMOUNT(RS)	AMOUNT(RS)
<b>Opening Balance as on 01.04.2020</b>					
Axis Bank Ltd 917010040728867	6,294,825.19		<b>Govt. Grants-in-Aid expenses</b>		
Axis Bank Ltd 917010062012515	1,339,962.38		Pay & Allowances of Teaching and Non-Teaching Staff a/c	27,540,791.00	
Indian Overseas Bank-142601000000227	34,506.40		W.B. Govt. Grant-Pay for SACTS Staff Direct Credit	6,280,038.00	33,820,829.00
Indian Overseas Bank 142601000003241	700,293.58				
S.B.I CA 11181920155	2,473,464.96		Accounting Charges		4,000.00
S.B.I CA UGC Account 34232344876	271,918.50		Audit Charges		15,000.00
U.B.1143050014720	9,664.00		Bank Charges		3,567.84
U.B.I SB 0143010047287	1,114,664.25		Bonus/ Exgratia		18,000.00
Cash	4,366.00	12,243,665.26	College Maintenance Exp		18,600.00
<b>Govt. Grants-in-Aid received</b>			Computer Maintenance		58,400.00
Pay & Allowances of Teaching and Non-Teaching Staff a/c	20,733,661.00		Computer/Printer/accessories		86,453.00
Direct Credit to Staff			Conveyance Expenses		38,540.00
P.F Liabilites adjustment	3,352,000.00		Conveyance, Mob. & Net (Principal) A/c		40,640.00
Income Tax adjustment	3,404,500.00		Conveyance/Travelling (Activity)		5,550.00
Professional Tax adjustment	50,630.00	27,540,791.00	CU Exam Fees		1,420.00
W.B. Govt. Grant-Pay for SACTS Staff Direct Credit	6,255,858.00		CU Registration Fees		59,203.00
Professional Tax adjustment for SACTS	24,180.00	6,280,038.00	Donation Bhanwarlal Shankarlal (Activity)		25,000.00
			Donation Garia Saharmarmi Society (Activity)		15,000.00
			E-Filling Charges A/c		3,360.00
Activity Fee (Delegates)		3,000.00	Electrical Maintenance A/c		6,195.00
Activity Fee (Student:-)		93,900.00	Electricity Charges (CFSC)		130,210.00
Donation from TS/NTS (Activity)		41,502.00	Exam's Remuneration A/c Answer Scripts Desp		3,250.00
Admission Fees A/c		182,500.00	Festival Advance for NTS		16,000.00
Application Fees Receive		256,766.20	Generator Maintenance Charges A/c		8,500.00
Bank Interest		269,623.00	G. S. L.I.		10,010.00
Building Fees A/c		375,200.00	G.S.L.I Penalty Charges		129.00
Bank Interest (BUILDING FUND)		23,058.00	Expert Honourarium ICT Workshop Exp.		112,250.00
Canteen Charges Collection A/c		46,950.00	ICT Technical Support		20,000.00
College Examination Fee		93,900.00	Income Tax		35,175.00
Computer Fees A/c		165,000.00	KMC Property Tax		20,486.00
CU Exam Fees A/c		1,420.00	Lamination Machine		3,022.00
CU Form Fees A/c		36,480.00	Library Journal		50,860.00
CU (Examination Remuneration)		26,860.00	L.I.C.I		96,239.00

Date - 23/8/2021

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



S DUBEY & CO.  
CHARTERED ACCOUNTANT

Proprietor :  
M. No. : 064098

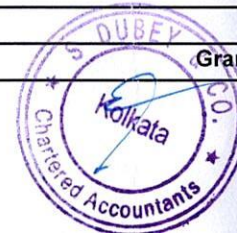
F. R. N.  
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CU Registration Fees		77,400.00	National Library Membership Fees A/c		5,900.00
CU Registration Form		7,740.00	Net Charges (Office )		5,310.00
CU Sports Fee		56,280.00	NTS Union A/c		1,000.00
Festival Advance for NTS		20,200.00	Part Time Pay & Allowances (NTS)		569,700.00
Generator Fees A/c		198,600.00	PART TIME TEACHERS ALLOWANCES		327,000.00
Generator Maintenance Charges A/c		800.00	Printing & Stationary (Library)		2,219.00
G. S. L.I. A/C		10,780.00	Printing & Stationery A/c		26,974.00
Expert Honourarium ICT Workshop		172,345.28	Quest (Vol. III)		7,800.00
Income Tax		35,175.00	Professional Tax		440.00
Library Caution, Deposit		232,200.00	Professional Tax Penalty Charges		118.00
Library Development Fee		140,850.00	Refreshment (Activity)		4,582.00
L.I.C.I		103,642.00	Refreshments		17,414.00
College maintenance Fees		563,400.00	Registration Fees Disbursement (NTS)		12,100.00
Misc. Receipts		44.98	Repair & Maintenance		15,884.00
NTS Union		4,200.00	Revenue Stamp		400.00
PART TIME TEACHERS ALLOWANCES		518,250.00	Salary Advance To Mohan Bir Subba		280,800.00
Professional Tax		440.00	SALARY OVERDRAWN (HRA)-PROF SREYASI SARKAR		9,920.00
Prospectus Fees		82,700.00	Security Guard Charges A/c		101,430.00
Revenue Stamp		617.00	Online Admission Software (Aidni Infotec Pvt. Ltd)		71,600.00
SALARY OVERDRAWN (HRA)-PROF SREYASI SARKAR		9,920.00	Online Admission Software (Ebluesys)		65,941.00
Security Guard Charges		6,000.00	Special Allowances (NTS)		10,000.00
Session Charges Fees		375,575.00	Student Aid Fund A/c		5,400.00
Student Aid Fund		56,460.00	Student Union Fees		16,000.00
Student Health Home Fees		9,410.00	Telephone Charges		2,505.00
Student ID Card Fees		41,400.00	Tuition Fees(50%)Deposit to Alipore Treasury A/c		308,495.00
Student Union Fees		183,625.00	Webinar (Online Seminar)		7,000.00
TC Charges		6,000.00	Web Site Renewal & Deve.Charges		348.00
Other Receipts (TDS )		5,172.00	<b>Closing Balance as on 31.03.2021</b>		
Tution Fees A/c		764,325.00	Axis Bank Ltd 917010040728867	6,860,034.65	
			Axis Bank Ltd 917010062012515	2,132,456.38	
			Indian Overseas Bank-142601000000227	34,235.00	
			Indian Overseas Bank 1426010000003241	723,266.04	
			S.B.I CA 11181920155	3,573,239.96	
			S.B.I CA UGC Account 34232344876	271,269.50	
			U.B.I143050014720	9,516.50	
			U.B.I SB 0143010047287	1,150,176.85	
			Cash	7,841.00	14,762,035.88
<b>Grand Total</b>		<b>51,364,204.72</b>	<b>Grand Total</b>		<b>51,364,204.72</b>

Date - 23/8/2021

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

Principal



S DUBEY & CO.  
CHARTERED ACCOUNTANT

Proprietor:  
M. No. : 064098

F. R. N.  
320852E

K.K.DAS COLLEGE

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

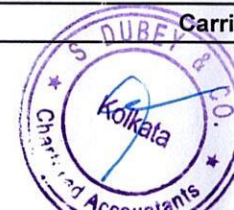
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 31ST MARCH, 2021

	Particulars EXPENSES:	1-Apr-2020 to 31-Mar-2021			Particulars INCOME:	1-Apr-2020 to 31-Mar-2021	
		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	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	Convenyance 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	Tution 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.  
329853E



K. K. DAS COLLEGE , Income & Expenditure Account 1-Apr-2020 to 31-Mar-2021					
	Brought Forward		35,164,766.84	Brought Forward	37,466,742.46
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		
	<b>Excess of Income over Expenditure</b>		523,283.62		
	(Transfer to Capital Fund)				
	<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

Page 2



S DUBEY & CO.  
CHARTERED ACCOUNTANT  
Sunder

Proprietor :  
M. No. : 064008

F. R. N.  
3208525

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

**Schedule 1 : Fund Balance : Liabilities:**

Sl. No.	Particulars	O.B as on 01.04.2020			Closing Balance as on 31.03.2021
1	<b>Capital Fund</b>				
A)	As per Last Account	1,43,78,288.03			1,49,94,624.65
B)	Add: Adjustment from Computer Fund	86,453.00			
C)	Add : Adjustment of Teachers Council	6,600.00			
D)	Add: Excess of Income over Expenditure	5,23,283.62			

**Schedule 2 : UGC Grants:**

1	UGC XII GRANTS MICRO RESERCH	Balance as on 01.04.2020	Add during the year	Less during the year	Closing Balance as on 31.03.2021
	As per last a/c				
	Grants Received for B.R.Tikader	60,000.00			60,000.00

**Schedule 3 : Others Fund : Liabilities:**

1	Building Fund	Balance as on 01.04.2020	Add during the year	Less during the year	Closing Balance as on 31.03.2021
	As per last a/c	2,54,15,222.00			2,58,13,480.00
	Add: Fees Collection from Students		3,75,200.00		
	Add: Bank interest from Bldg. fund a/c		23,058.00		
2	<b>Computer Fund</b>				
	As per last a/c	50,78,698.00			50,98,845.00
	Fees Collection from Students		1,65,000.00		
	Computer Purchase / Maintenance			1,44,853.00	
3	<b>Students Aid Fund</b>				
	As per last a/c	4,88,400.00			5,39,460.00
	Fees Collection from Students		56,460.00		
	Students Aid Fund disbursed			5,400.00	
4	<b>Stipend for Minority students</b>				
	As per last a/c	9,900.00			9,900.00
5	<b>Games &amp; Sports Fund</b>				
	As per last a/c	50,911.00	32,280.00		83,191.00
6	<b>Library Development fees</b>				18,37,770.00
	As per last a/c	17,05,039.00			
	Add : Fees collection from students		1,40,850.00		
	Less : National Library Membership Fees A/c			5,900.00	
	Less : Printing & Stationary (Library) A/c			2,219.00	
7	<b>Library Caution Money</b>	9,76,500.00	2,32,200.00	1,09,800.00	10,98,900.00
8	<b>Parliamentary Quiz</b>	3,500.00			3,500.00
			<b>TOTAL</b>		<b>3,44,85,046.00</b>

**Schedule 4 : Current Liabilities:**

	Particulars	Balance as on 01.04.2020	Add during the year	Less during the year	Closing Balance as on 31.03.2021
1	NTS Union	18,091.00	4,200.00	1,000.00	21,291.00
2	Teacher's Council	(3,870.45)	6,600.00		(10,470.45)
3	University Dues	2,13,952.00	1,45,620.00	59,203.00	3,00,369.00
4	Students Health Home				
	As per last account	75,602.00			85,012.00
	Add: Fees collection from students		9,410.00		
	Less: Paid during the year				
5	Students Union Fund	3,05,992.00	1,83,625.00	16,000.00	4,73,617.00
6	WB Govt-Pay Grants				0.00
7	Students Welfare Top Rank Scholarship A/c	5,71,700.00			5,71,700.00
8	College Seminar and other A/c	65,513.00			1,12,281.00
	Add: Fees collection from Delegates		3,000.00		
	Add: Fees collection from Students		93,900.00		
	Less: Activity Expenses			50,132.00	
9	Staff Welfare	33,275.00			33,275.00
10	Professional Tax Guest Lecturer/NTS	21.00			21.00
11	Alumni Fund		1,09,800.00		1,09,800.00
12	Revenue Stamp		617.00	400.00	217.00
			<b>TOTAL</b>		<b>16,97,112.55</b>

**Schedule 5: GPF Liabilities (Contra) :**

	Particulars	Balance as on 01.04.2020	Interest as on 19-20	Contribution during the year	Withdrawal during the year	Closing Balance as on 31.03.2021
1	P. F. Contributions - Liabilities (contra):	1,70,24,933.00	12,56,741.00	33,52,000.00	7,00,000.00	2,09,33,674.00

N.B. : The amount of Teacher's Council Rs. 6600/- wrongly posted with Carrier Fair in the year 2019-20, now adjusted with Teacher's Council

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 Kolkata-700 084

**S DUBEY & CO.**  
 CHARTERED ACCOUNTANT

Proprietor:  
 M. No. : 064098

F. R. N  
 329853E



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	Rate of Depreciation	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 )	5%	14,384,356.00		14,384,356.00	719,218.00	13,665,138.00
3	Library Books & Journal	10%	598,807.00	50,860.00	649,667.00	64,967.00	584,700.00
4	Furniture and Equipments	15%	1,184,967.00		1,184,967.00	177,745.00	1,007,222.00
5	Water Purifier	15%	73,869.00		73,869.00	11,080.00	62,789.00
6	Generator Installation	20%	106,168.00		106,168.00	21,234.00	84,934.00
7	Photocopy Machine	20%	14,258.00		14,258.00	2,852.00	11,406.00
8	Projector Machine	20%	9,728.00		9,728.00	1,946.00	7,782.00
9	Computer/Printer/Accessories	40%	123,908.00	86,453.00	210,361.00	84,144.00	126,217.00
10	Fire Extinguisher	20%	5,198.00		5,198.00	1,040.00	4,158.00
11	Electrical Goods	20%	30,568.00		30,568.00	6,114.00	24,454.00
12	Water Pump	15%	3,798.00		3,798.00	570.00	3,228.00
13	AC Machine	20%	196,666.00		196,666.00	39,333.00	157,333.00
14	Sanitary Napkin Vending Machine	20%	31,181.00		31,181.00	6,236.00	24,945.00
15	Lamination Machine	20%		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 - 23/2/2021

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

**Schedule : 7 Fixed Deposits with Bank :**

Sl.No	Name of the Bank and Receipt No.	Opening Balance as on 01.04.2020 Rs	Add during the year (Incl. Interest on TDR if any)		Less: during the year Rs.	Closing Balance as on 31.03.2021 Rs.
			Rs.	Principal Interest		
1	TDR deposit with SBI . Garia A/c. No.30253038931	148,133.00				148,133.00
2	TDR deposit with SBI . Baroda Park A/c. No.32691344129	769,084.00				769,084.00
3	TDR deposit with IOB, Garia Receipt No.663346 A/C. No142604111400598	235,932.00				235,932.00
4	TDR deposit with UBI .Garia A/c. No.0143100576796	4,135,654.02				4,135,654.02
5	TDR deposit with UBI .Garia A/c. No.0143100586481	1,940,489.34				1,940,489.34
6	TDR deposit with UBI .Garia A/c. No.0143100586498	1,940,492.98				1,940,492.98
7	TDR deposit with UBI .Garia A/c. No.0143100625005	3,891,577.55				3,891,577.55
8	TDR deposit with UBI .Garia A/c. No.0143100618748	721,012.22				721,012.22
9	TDR deposit with UBI .Garia A/c. No.0143100618755	480,678.21				480,678.21
10	TDR deposit with SBI . Baroda Park A/c. No.39167094672	4,000,000.00				4,000,000.00
		18,263,053.32	-		-	18,263,053.32

Date - 23/8/2021

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**Schedule: 8 Security Deposit Account:**

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

**Schedule: 9 Current Assets:**

1	Festival Advance	21,810.00	16,000.00		20,200.00	17,610.00
2	Salary advance : Mohan Bir Subha	86,400.00	280,800.00			367,200.00
3	Life Insurance Premium	7,403.00	96,239.00		103,642.00	-
4	GSLI PREMIUM TO STAFF 770/- & Rajyasri Neogi. 160/-	930.00	10,010.00		10,780.00	160.00
		116,543.00	403,049.00		134,622.00	384,970.00

<b>Schedule :10 GPF A/c. With Alipore Treasury:</b>		<b>Balance as on 01.04.2020</b>	<b>Interest as on 19-20</b>	<b>Contribution during the year</b>	<b>Withdrawal during the year</b>	<b>Balance as on 31.03.2021</b>
	P. F. Contributions - Assets	17,024,933.00	1,256,741.00	3,352,000.00	700,000.00	20,933,674.00

**Schedule: 11 Bank Balance:**

	<b>By Bank and Cash Balance</b>	<b>Amount</b>			<b>Balance as on 31.03.2021</b>
	Axis Bank Ltd 917010040728867	6,860,034.65			
	Axis Bank Ltd 917010062012515	2,132,456.38			
	Indian Overseas Bank-142601000003241	723,266.04			
	Indian Overseas Bank-142601000000227	34,235.00			
	S.B.I CA 11181920155	3,573,239.96			
	S.B.I CA UGC Account 34232344876	271,269.50			
	U.B.I 143050014720	9,516.50			
	U.B.I SB 0143010047287	1,150,176.85			14,754,194.88
	Cash in Hand	7,841.00			7,841.00
					14,762,035.88

Date - 23/8/2021

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## Bank Reconciliation Statement as On 31st.March,2021

### Axis Bank a/c no. 917010062012515

Balance as per Bank Statement as on 31.03.2021	Rs.	2,133,256.38
Balance as per Ledger Book as on 31.03.2021	Rs.	2,132,456.38
Difference with ledger book	Rs.	800.00

Ch.No.	Date	Amount
719447	29.03.21	Rs. 800.00
		<u>Rs. 800.00</u>

## Bank Reconciliation Statement as On 31st.March,2021

### Axis Bank a/c no. 917010040728867

Balance as per Bank Statement as on 31.03.2021	Rs.	6,860,034.65
Balance as per Ledger Book as on 31.03.2021	Rs.	6,860,034.65
Difference with ledger book	Rs.	-

## Bank Reconciliation Statement as On 31st.March,2021

### Indian Overseas Bank a/c no.142601000000227

Balance as per Bank Statement as on 31.03.2021	Rs.	34,235.00
Balance as per Ledger Book as on 31.03.2021	Rs.	34,235.00
Difference with ledger book	Rs.	-

## Bank Reconciliation Statement as On 31st.March,2021

### Indian Overseas Bank a/c no.142601000003241


Balance as per Bank Statement as on 31.03.2021	Rs.	723,266.04
Balance as per Ledger Book as on 31.03.2021	Rs.	723,266.04
Difference with ledger book	Rs.	-

## Bank Reconciliation Statement as On 31st.March,2021

### State Bank of India a/c no.11181920155

Balance as per Bank Statement as on 31.03.2021	Rs.	3,581,412.96
Balance as per Ledger Book as on 31.03.2021	Rs.	3,573,239.96
Difference with ledger book	Rs.	8,173.00

Ch.No.	Date	Amount
237020	29.03.21	Rs. 7,403.00
237021	29.03.21	Rs. 770.00

  
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## Bank Reconciliation Statement as On 31st.March,2021

State Bank of India a/c no.34232344876

Balance as per Bank Statement as on 31.03.2021	Rs.	271,269.50
Balance as per Ledger Book as on 31.03.2021	Rs.	271,269.50
Difference with ledger book	Rs.	-

## Bank Reconciliation Statement as On 31st.March,2021

United Bank of India a/c no.143050014720

Balance as per Bank Statement as on 31.03.2021	Rs.	9,516.50
Balance as per Ledger Book as on 31.03.2021	Rs.	9,516.50
Difference with ledger book	Rs.	-

## Bank Reconciliation Statement as On 31st.March,2021


United Bank of India a/c no.143010047287

Balance as per Bank Statement as on 31.03.2021	Rs.	1,150,176.85
Balance as per Ledger Book as on 31.03.2021	Rs.	1,150,176.85
Difference with ledger book	Rs.	-



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