



Budge Budge College

Estd. 1971

NAAC Accredited B+ & UGC 12B, 2(f)

Affiliated to the University of Calcutta

Ref. No.

Date .. 12.04.2024

3.1: Expenditure excluding salary component year wise during the last five years (INR in lakhs)

As per DVV query for Extended Profile 3.1, the clarification is as follows:-

HEI Input:

Year	Total Revenue Expenditure [Expenditure as per Income and Expenditure Account - Salary component - Depreciation – Surplus]
2022-23	64.77143
2021-22	42.30816
2020-21	28.37202
2019-20	100.80953
2018-19	64.79529

DVV Response: No change in data.

This metric has been calculated excluding salary component, depreciation and excess of income over expenditure from the total expenditure given in audited statements.

Documents included:

1. Year-Wise Audited Income and Expenditure Account excluding the salary component highlighting the salary component, depreciation and excess of income over expenditure the salary component, duly certified by the principal and C.A. both for the last five years.
2. Year-wise C.A. certificate showing the total expenditure excluding the salary component for each of the years certified by the Principal and C.A. both for the last five years.

Debjani Daita
DR. DEBJANI DAITA
M.Sc. (Gold Medalist), Ph.D.
Principal
Budge Budge College
7, D.B.C. Road, Kol-700137
West Bengal, India
18/04/2023



Budge Budge College

Estd. 1971

NAAC Accredited B+ & UGC 12B, 2(f)

Affiliated to the University of Calcutta

Ref. No.....

Date ..12.04.2024

DECLARATION

The auditor for conducting statutory audit of this college (government-aided college) is appointed by the Directorate of Public Instructions (DPI), Department of Higher Education, Government of West Bengal as per Govt. Order No. 364-Edn(CS), dated 02.03.1973. The statutory audits for the financial years 2018-19 and 2019-20 have been conducted as per the above Govt. Order. However, the audits for the financial years 2020-21, 2021-22 and 2022-23 have been conducted by the internal auditor duly appointed by the college as the appointment letter regarding statutory audit for the said periods was issued by DPI only on 09.02.2024.



**GOVERNMENT OF WEST BENGAL
EDUCATION DIRECTORATE
COLLEGE AUDIT CELL
BIKASH BHAVAN, SALT LAKE , KOLKATA-91**

No. CA/ 14 / 2019

Date:- 12 / 06 / 2019

From: The Director of Public Instruction

West Bengal.

To M/s. RAT CHANDRA & ASSOCIATES (Chartered Accountant)

Address:.....
Kol-13.

Sub:- Audit of Accounts of Bulga Bulga College College

& 2018-19 with arrears (if any). Prinice 9834224929 for the year 2017-18

Dear Sir / Madam,

In terms of Govt. order no. 364-Edn(CS), dated 2nd March, 1973, I have to state that you have been appointed to undertake the audit of the accounts of the college mentioned above for the year 2017-18 & 2018-19 with arrears (if any). You are requested to audit Balance Sheet of the college for the aforesaid year together with Receipts and Payments Accounts and Income and Expenditure Accounts. Irregularities in Accounts, if any, should be pointed out in the audit report with a view to maintaining the quality of the Accounts of Non-Govt. Colleges receiving financial assistance from the State Government. Audit fees and the terms of T.A of auditors, revised vide G.O. No. 1343-Edn(CS), dated-27.10.99 read with G.O. No. 1298-EH/O/(CS)/10M-104/2018 dated 15.11.2018, are mentioned below:

- The Audit Fees shall be Rs.10,732/- per year per College. The Audit firms shall neither claim any amount in excess of or in addition to this amount nor the college authority shall entertain any such claim.
- The existing rate of travel expenses payable to the Auditors & their Assistants are as follows :
 - The Chartered Accountant shall be allowed travel expenses of First Class/A.C.II-class/A.C Chair car train fare or the fare actually incurred whichever is less.
 - Their Assistant shall be allowed travel expenses of 2nd Class train fare/Sleeper class train fare or the fare actually incurred whichever is less.
 - Taxi fare is admissible only if considered urgently required by the head of College/Institution.

G.O. No. 1343-Edn(CS), dated 27.10.1999 has been issued with the concurrence of the Finance Department vide their U.O. No. Group 'B' 8147, dated 18.10.1999.

- B. Audit of the accounts of the College should be undertaken immediately and completed within three months from the date of appointment letter. One copy of the report along with a soft copy shall be submitted to this Directorate within one month from the date of completion of the audit and two copies of the audit reports to the college authorities failing which the offer of appointment will automatically stand cancelled and this office reserves the right to re-allot the audit of the college to some other auditor without entering into any correspondence with your firm.

Special Instruction to the Auditors:

When an embezzlement is detected or inferred from any special circumstances or when serious irregularities in the accounts are found during audit, the Auditors should immediately report the circumstances to the Education Directorate, West Bengal as well as the Administrator/President of the Governing Body of the colleges. It should also be stated whether the embezzlement or irregularities as the case may be was or were discovered during or before audit.

The Auditors should communicate demi-officially directly with the concerned Joint Director of Public Instructor, West Bengal when there is any reason to suspect any dishonesty in connection with the public money. These communications are to be treated as confidential warnings against loss of public money.

Audit Reports which disclose misappropriation of public money or serious irregularities leading or likely to lead to loss of public money, should also be submitted to the Education Directorate forthwith, for taking necessary action.

The Auditors will also see:-

Whether the grant received from the Directorate of Public Instruction West Bengal (viz. Pay Packet, Maintenance and Scholarship), any other grant viz. U.G.C have been properly utilized for the purpose for which the grants were sanctioned.

Whether there is arrear short deposit against assumed income as defined by Section 2(b) of the West Bengal Colleges (Payment of Salaries) Act,1978.

Whether any teaching or non teaching staff who has exercised his option for pension (including family pension) - cum- Gratuity is enjoying the facilities of Compulsory Provident Fund.

Whether any payment has been made to unapproved staff.

Any other irregularities of financial nature.

The following items are also be examined and included in the Audit report.

- a) Roll strength of students (Boys & Girls) of the Colleges (Class wise) indicating number of students (class wise) enjoying free studentship.
- b) Courses and subjects taught in the Colleges.
- c) No. of students (classwise).
- d) No. of students in science Hons. subjects (classwise).
- e) No. of teaching staff and non teaching staff (both full time and part time) of the college.
- f) (i) Rate of tuition fees, other fees and charges.
(ii) Amount collected from the students on accounts of tuition fees, fines and other charges.
- (iii) Amount deposited to Govt. Treasury on account of 50% non-refundable fees collected from students.
- g) Provident Fund Account of both approved teaching and non-teaching staff with reference to particulars regarding Name, Account No, Opening Balance, Incumbent's Share, College Share, Govt. Share, if any, interest credited , audited balance in Provident Fund Account, viz. accumulated contributions, both employers' and employees' investment and bank balance interest realized during the year, loan issued and loan recovered and outstanding loans recoverable at the end of the period under audit and amount deposited to Treasury as well as regular reconciliation with Treasury.
- h) Such other information as may be indicated by Govt. consequent upon extension of the West Bengal Non-Government Educational Institutions (Control of Provident Fund of Employees) Act,1983 and the Rules framed there under to non-Govt. Colleges including Sponsored Colleges where they still exist.

7)
8)
9)

Whether the colleges maintained any Grant Register.

Abstract of Ledger Accounts regarding grants.

(i) Capital cost of College assets at the time of installation/ purchase. Present valuation of College land and buildings certified by the competent authority and ownership of the property.

(ii) Details of transfer, if any, of moveable or immoveable property without the previous approval of the State Government.

(iii) Whether the college maintains an Assets Register.

Cash in hand and at Bank lying with the college on the date of completion of audit.

Diversion of fund, if any.

List of separate fund accounts and their balances including caution money.

A separate sub-accounts of development fees collected and utilization thereof, showing specific purpose for which the said sub- accounts has been applied.

Accounts of Fixed Deposits.

Closing stock of each Department including Library.

Fees reconciliation statement showing the number of students.

Leave vacancy, Deputation posting against leave vacancy.

Statement to be prepared by the college showing number of posts, sanctioned for both teaching staff and non teaching staff and the number of persons appointed in those sanctioned posts classifying into permanent and temporary category.

The expenditure of the college show in the Audit Report must include the following items of expenditure:-

- (a) Repairs, replacement and small purchase of furniture.
- (b) Purchase of Library books, Newspaper, Periodicals, Binding Charges
- (c) i) Repair, Replacement of Laboratory apparatus & equipments;
ii) Small purchase of Laboratory apparatus;
- (d) Recurring expenditure including cost of Chemicals for Laboratories (for all Science & Laboratory based subjects);
- (e) Normal repairs of buildings;
- (f) Rent and taxes of College buildings;
- (g) i) Electricity charges;
ii) Telephone charges;
- (h) Bank charges;
- (i) Audit Fees;
- (j) Stationery;
- (k) Printing Charges;
- (l) Postal;
- (m) Travelling Expenses;
- (n) Advertisements;
- (o) Insurance, if any;
- (p) Gardening;
- (q) Contingencies;
- (r) Contingent Expenses;
- (s) Loans & Advances taken from Government outstanding positions;
- (t) Allowance to the staff, if any, in details;
- (u) Examination Charges;
- (v) Conveyance Charges (Bus), for students, if any;
- (w) Expenses met out of UGC's grants in details-
 - i) for teaching;
 - ii) for students;
- (x) Miscellaneous expenses, if any;

- (y) Position of outstanding advances, if any, paid to the staff as well as outside authority.
- (z) Deduction of statutory deductions viz. income tax, GST, labour welfare cess etc from contractors bill.

Above information's should be incorporated in the Report otherwise the report will not be accepted.

D. The receipt of this letter may please be acknowledged within 15 days.

Yours faithfully,

For Director of Public Instruction
West Bengal.

No.CA/14/ (455)/2019

Dated, Kolkata, 12 / 06 / 2019

Copy forwarded to the Principal / Officer-in-Charge
Administrator,

..... for information and necessary action. He /She is requested to extend his/her co-operation in regard to Audit of Accounts of the College by producing relevant papers and record before the Auditors concerned as required by them. A copy of the Audit report, duly adopted by the Governing Body of the College, may positively be submitted to this office. If the audit firm does not take up the audit work within one month of receipt of the letter, that may also be intimated to this end.

For Director of Public Instruction
West Bengal.

**GOVERNMENT OF WEST BENGAL
EDUCATION DIRECTORATE
COLLEGE AUDIT CELL
BIKASH BHAVAN, SALT LAKE, KOLKATA-91**

No. CA/39(379)/2020

Date:-2nd September, 2020

From: The Director of Public Instruction
West Bengal.

To: M/s. Ray Chandra & Associates.....(Chartered Accountant)
Address: Siddhar Weston, 9 Weston Street, 2nd Floor, Room No. 221.....
Kolkata - 700013.....

Sub:- Audit of Accounts of Budget Bridge.....College
..... for the
year 2019-20 with arrears (if any).

Dear Sir / Madam,

In terms of Govt. order no. 364-Edn(CS), dated. 2nd March, 1973, I have to state that you have been appointed to undertake the audit of the accounts of the college mentioned above for the year 2019-2020 with arrears (if any). You are requested to audit Balance Sheet of the college for the aforesaid year together with Receipts and Payments Accounts and Income and Expenditure Accounts. Irregularities in Accounts, if any, should be pointed out in the audit report with a view to maintaining the quality of the Accounts of Non-Govt. Colleges receiving financial assistance from the State Government. Audit fees and the terms of T.A of auditors, revised vide G.O. No. 1343-Edn(CS), dated-27.10.99 read with G.O. No. 1298-EH/O/(CS)/10M-104/2018 dated 15.11.2018, are mentioned below:

- a. The Audit Fees shall be Rs.10,732/- per year per College. The Audit firms shall neither claim any amount in excess of or in addition to this amount nor the college authority shall entertain any such claim.
- b. The existing rate of travel expenses payable to the Auditors & their Assistants are as follows :
 - i. The Chartered Accountant shall be allowed travel expenses of First Class/A.C.II-class/A.C Chair car train fare or the fare actually incurred whichever is less.
 - ii. Their Assistant shall be allowed travel expenses of 2nd Class train fare/Sleeper class train fare or the fare actually incurred whichever is less.
 - iii. Taxi fare is admissible only if considered urgently required by the head of College/Institution.

G.O. No. 1343-Edn(CS), dated 27.10.1999 has been issued with the concurrence of the Finance Department vide their U.O. No. Group 'B' 8147, dated 18.10.1999.

B. Audit of the accounts of the College should be undertaken immediately and completed within three months from the date of appointment letter. One copy of the report along with a soft copy shall be submitted to this Directorate within one month

from the date of completion of the audit and two copies of the audit reports to college authorities failing which the offer of appointment will automatically stand cancelled and this office reserves the right to re-allot the audit of the college to some other auditor without entering into any correspondence with your firm.

Special Instruction to the Auditors:

- i. When an embezzlement is detected or inferred from any special circumstances or when serious irregularities in the accounts are found during audit, the Auditors should immediately report the circumstances to the Education Directorate, West Bengal as well as the Administrator/President of the Governing Body of the colleges. It should also be stated whether the embezzlement or irregularities as the case may be was or were discovered during or before audit.
- ii. The Auditors should communicate semi-officially directly with the concerned Joint Director of Public Instructor, West Bengal when there is any reason to suspect any dishonesty in connection with the public money. These communications are to be treated as confidential warnings against loss of public money.
- iii. Audit Reports which disclose misappropriation of public money or serious irregularities leading or likely to lead to loss of public money, should also be submitted to the Education Directorate forthwith, for taking necessary action.

C. The Auditors will also see:-

1. Whether the grant received from the Directorate of Public Instruction West Bengal (viz. Pay Packet, Maintenance and Scholarship), any other grant viz. U.G.C have been properly utilized for the purpose for which the grants were sanctioned.
2. Whether there is arrear short deposit against assumed income as defined by Section 2(b) of the West Bengal Colleges (Payment of Salaries) Act, 1978.
3. Whether any teaching or non teaching staff who has exercised his option for pension (including family pension) - cum- Gratuity is enjoying the facilities of Compulsory Provident Fund.
4. Whether any payment has been made to unapproved staff.
5. Any other irregularities of financial nature.
6. The following items are also be examined and included in the Audit report.
 - a. Roll strength of students (Boys & Girls) of the Colleges (Class wise) indicating number of students (class wise) enjoying free studentship.
 - b. Courses and subjects taught in the Colleges.
 - c. No. of students (classwise).
 - d. No. of students in science Hons. subjects (classwise).
 - e. No. of teaching staff and non teaching staff (both full time and part time) of the college.
 - f. (i) Rate of tuition fees, other fees and charges.
(ii) Amount collected from the students on accounts of tuition fees, fines and other charges.
(iii) Amount deposited to Govt. Treasury on account of 50% non-refundable fees collected from students.

Provident Fund Account of both approved teaching and non-teaching staff with reference to particulars regarding Name, Account No, Opening Balance, Incumbent's Share, College Share, Govt. Share, if any, interest credited, audited balance in Provident Fund Account, viz., accumulated contributions, both employers' and employees' investment and bank balance interest realized during the year, loan issued and loan recovered and outstanding loans recoverable at the end of the period under audit and amount deposited to Treasury as well as regular reconciliation with Treasury.

- h. Such other information as may be indicated by Govt. consequent upon extension of the West Bengal Non-Government Educational Institutions (Control of Provident Fund of Employees) Act, 1983 and the Rules framed there under to non-Govt. Colleges including Sponsored Colleges where they still exist.
- 7) Whether the colleges maintained any Grant Register.
- 8) Abstract of Ledger Accounts regarding grants.
- 9) (i) Capital cost of College assets at the time of installation/ purchase. Present valuation of College land and buildings certified by the competent authority and ownership of the property.
(ii) Details of transfer, if any, of moveable or immovable property without the previous approval of the State Government.
(iii) Whether the college maintains an Assets Register.
- 10) Cash in hand and at Bank lying with the college on the date of completion of audit.
- 11) Diversion of fund, if any.
- 12) List of separate fund accounts and their balances including caution money.
- 13) A separate sub-accounts of development fees collected and utilization thereof, showing specific purpose for which the said sub-accounts has been applied.
- 14) Accounts of Fixed Deposits.
- 15) Closing stock of each Department including Library.
- 16) Fees reconciliation statement showing the number of students.
- 17) Leave vacancy, Deputation posting against leave vacancy.
- 18) Statement to be prepared by the college showing number of posts, sanctioned for both teaching staff and non-teaching staff and the number of persons appointed in those sanctioned posts classifying into permanent and temporary category.
- 19) The expenditure of the college show in the Audit Report must include the following items of expenditure:-
 - (a) Repairs, replacement and small purchase of furniture.
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 - (c) i) Repair, Replacement of Laboratory apparatus & equipments;
ii) Small purchase of Laboratory apparatus;
 - (d) Recurring expenditure including cost of Chemicals for Laboratories (for all Science & Laboratory based subjects);
 - (e) Normal repairs of buildings;
 - (f) Rent and taxes of College buildings;
i) Electricity charges;
ii) Telephone charges;
 - (h) Bank charges;

- (i) Audit Fees;
- (j) Stationery;
- (k) Printing Charges;
- (l) Postal;
- (m) Travelling Expenses;
- (n) Advertisements;
- (o) Insurance, if any;
- (p) Gardening;
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- (s) Loans & Advances taken from Government outstanding positions;
- (t) Allowance to the staff, if any, in details;
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 - i) for teaching;
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- (x) Miscellaneous expenses, if any;
- (y) Position of outstanding advances, if any, paid to the staff as well as outside authority.
- (z) Deduction of statutory deductions viz. income tax, GST, labour welfare cess etc from contractors bill.

Above informations should be incorporated in the Report otherwise the report will not be accepted.

D. The receipt of this letter may please be acknowledged within 15 days.

Yours faithfully,

Sd —
for Director of Public Instruction
West Bengal.

No. CA/39(379)/2020

Date:-2nd September, 2020

Copy forwarded to the Principal / Officer-in-Charge /
 Administrator, Budge Budge College.....
 T. Deshbandhu Chittaranjan Das Road.....
 Chiyampus, Budge Budge, South P.S., Dist.: 700137..... for
 information and necessary action. He /She is requested to extend his/her co-operation in
 regard to Audit of Accounts of the College by producing relevant papers and record before
 the Auditors concerned as required by them. A copy of the Audit report, duly adopted by the
 Governing Body of the College, may positively be submitted to this office. If the audit firm
 does not take up the audit work within one month of receipt of the letter, that may also be
 intimated to this end.

Gopal
for Director of Public Instruction,
West Bengal



Budge Budge College

Estd. 1971

NAAC Accredited B+ & UGC 12B, 2(f)

Affiliated to the University of Calcutta

Ref. No. BBC/RC&A/Internal Audit/1-2023

Date 10/05/2023

To

Raj Chandra & Associates

SIDDHA WESTON,
9 Weston Street, 2nd Floor,
Room No.-224,
Kolkata-700013.

Re: Appointment of Chartered Accountant for Internal Audit for F.Y. 2020-21,2021-22,2022-23.

Sir,

With reference to your quotation in response to our advertisement in Bartaman dated 19/02/2023, you are appointed as Chartered Accountant for Internal Audit for F.Y. 2020-21,2021-22,2022-23 of Budge Budge College as per the rate mentioned in your quotation.

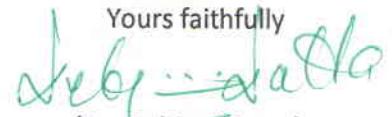
You are requested to comply with the order as early as possible.

Scope of Audit Work .

- I. Verifying compliance under various statutes.
- II. Verifying various records/documents/vouchers to ascertain the accuracy of Expenditure/ Income/Assets/Liabilities/Cash or cash equivalent/Provident Fund/various sub-accounts maintained by the college etc. Vouching should be done 100%.
- III. Checking internal controls and process being followed and suggestion for improvement.
- IV. Advising the authority on
 - a. The adequacy of books and records maintained
 - b. Accounting policy adopted/followed
- V. The scope of work mentioned here in above is only indicative and not exhaustive. The authority may modify/increase or change the scope of work depending on changes in nature of work/policy/statutes etc., or the authority may assign any work as and when it thinks necessary.

With regards,

Yours faithfully


(Dr. Debjani Datta)

Principal

DR DEBJANI DATTA

M.Sc. (Gold Medalist), Ph.D

Principal

Budge Budge College

7, D.B.C. Road, Kol-700137

West Bengal, India

Received
22/05/2023
Mohit Chakraborty



**GOVERNMENT OF WEST BENGAL
EDUCATION DIRECTORATE
COLLEGE AUDIT CELL
BIKASH BHAVAN, SALT LAKE, KOLKATA-91**

No. 1040-AC/012

Date: 09.02.2024

From: The Director of Public Instruction
West Bengal

To M/s Baheti Agarwal & Associates
30, Bentick St., Room 308
Kolkata-01

Sub: Audit of Accounts of Budge Budge College, Deshbandhu Chittaranjan Das Rd, Shyampur, Budge Budge, Maheshtala, S. 24 Pgs-700137 for the year 2020-21, 2021-22 & 2022-23 with arrears (if any).

Dear Sir/Madam,

In terms of Govt. Order no. 364-Edn(CS), dated 2nd March 1973, I have to state that you have been appointed to undertake the audit of the accounts of the college mentioned above for the year 2020-21, 2021-22 & 2022-23 with arrears (if any). You are requested to audit Balance Sheet of the college for the irregularities in Accounts, if any, should be pointed out in the audit report with a view to maintaining the quality of the Accounts of Non-Govt. Colleges receiving financial assistance from the State Government. Audit fees and the terms of T.A of auditors, revised vide G.O. No. 1343-Edn(CS), dated 27.10.99 read with G.O. No. 1298-EH/O/(CS)/10M-104/2018 dated 15.11.2018, are mentioned below:

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- B. Audit of the accounts of the College should be undertaken immediately and completed within three months from the date of appointment letter. One copy of the report along with soft copy shall be submitted to this Directorate within one month from the date of completion of the audit and two copies of the audit reports to the college authorities failing which the offer of appointment will automatically stand cancelled and this office reserves the right to re-allot the audit of the college to some other auditor without entering into any correspondence with your firm.

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- (t) Allowances to staff, if any, in details
- (u) Examination Charges
- (v) Conveyance Charges (Bus), for students, if any
- (w) Expenses met out of UGC's grants in details
 - i) for teaching
 - ii) for students
- (x) Miscellaneous expenses, if any
- (y) Position of outstanding advances, if any, paid to the staff as well as outside authority
- (z) Deduction of statutory deductions viz. income tax, GST, labour welfare cess etc from contractors bill

Above information's should be incorporated in the Report otherwise the report will not be accepted.

D. The receipt of this letter may please be acknowledged within 15 days.

Yours faithfully,


**For Director of Public Instruction
West Bengal**

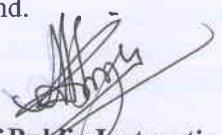
No. 1040-AC/012

Dated: 09.02.2024

Copy forwarded to the Principal/Officer-in-Charge/Administrator of
Budge Budge College

**Deshbandhu Chittaranjan Das Rd, Shyampur
Budge Budge, Maheshtala, S. 24 Pgs-700137**

for information and necessary action. He/She is requested to extend his/her co-operation in regard to Audit of Accounts of the College by producing relevant papers and record before the Auditors concerned as required by them. A copy of the Audit report, duly adopted by the Governing Body of the College, may positively be submitted to this office. If the audit firm does not take up the audit work within one month of receipt of the letter, that may also be intimated to this end.


**For Director of Public Instruction
West Bengal**

**Audited Income and Expenditure Statement
(2022-23, 2021-22, 2020-21, 2019-20, 2018-19)**



Budge Budge College

Estd. 1971

NAAC Accredited B+ & UGC 12B, 2(f)

Affiliated to the University of Calcutta

Date

Ref. No.....

Income And Expenditure Account

01/04/2022 to 31/03/2023

EXPENDITURE	Amount(Rs.)	INCOME	Amount(Rs.)
50% collection of Tuition fee Expense	7,82,045.00	Admission Enrolment Fees	13,59,910.00
Admission Fee Expense	1,36,315.00	Admission Fees	3,85,666.00
Bank Charge	8,601.14	Bank Interest (Fixed Deposit)	10,16,676.75
Billdesk Commission	44,764.32	Bank Interest (Saving A/C)	9,488.00
Building Repair	4,31,602.00	Botany Practical Fee	7,200.00
Cleaning Material Expense	8,764.00	C.U Exam Fees	54,065.00
College Exam Fee Expense	58,901.00	C.U Exam Processing Fees	810.00
Computer Education(B.Com)	72,600.00	Chemistry practical fee	3,225.00
Contingency	14,484.00	College Exam Fees	8,98,700.00
CU Lab Fee Expense	2,40,043.00	Computer Education Fee	1,45,200.00
Depreciation	18,41,733.00	CU Centre fee	32,130.00
Electric Charge Expense	3,74,930.00	CU Lab Exam Fee	1,32,024.00
Ex- Gratia (Bonus)	41,000.00	Electric Charge	8,98,260.00
Excursion Expense	57,236.00	Enrolment fee two (Back candidate)	8,800.00
Expense Of sanitization	2,644.00	Geography Practical Fee	1,050.00
Extra- Duties Allowance	3,27,040.00	GIS (Geo Lab)	25,800.00
Festival (college Foundation	77,650.00	Identity Card	95,000.00
Festival Expense	44,776.00	Laboratory Fee -	8,78,440.00
Field Trip Expense (Lab)	2,03,000.00	Library Fee - Non-refundable	2,65,000.00
Fire Extingusher	21,450.00	Miscellaneous Income	1,200.00
Fuel Charge (DG Set)	12,320.00	physics practical Fee	50.00
Gardening A/c	12,810.00	Prospectus Fee	1,24,300.00
GB Meeting Expense	14,634.00	Psychology Practical Fee	1,680.00
Honorarium expense	1,26,500.00	Registration Fee C.U.	26,060.00
Internet Connection	68,027.00	Review fee for CU exam	3,171.00
Laboratory Fee Expense	2,27,129.00	RTI	150.00
Labour charge (Painting)	4,43,689.00	Session Charge	17,39,000.00
Library expense (Remuneration &	23,520.00	Transfer Certificate Fees	24,280.00
Library Fee Expense	1,75,536.00	Tuition Fee	21,79,255.00
Maintenance work (CC TV &	33,895.00	Zoology Practical Fee	5,175.00
Maintenance Work (Civil)	1,92,248.00		
Maintenance work (Computer &	3,81,441.00		
Maintenance work (Electrical)	2,10,866.00		
Maintenance work (Intercom System)	14,850.00		
Maintenance work (water pipeline &	86,296.00		
Maintenance work(furniture& Fixture)	88,860.00		
Miscellaneous Expense	96,103.00		
NAAC Expense	93,415.00		

Continued page 2.....

(Expenditure on maintenance of Academic and Physical Facilities excluding salary component)

(Depreciation + Salary component + Surplus)



DR. DEEPMALA
(Gold Medalist), Ph.D
Principal
Budge Budge College
7, D.B.C. Road, Kali-700137
West Bengal, INDIA



Budge Budge College

Estd. 1971

NAAC Accredited B+ & UGC 12B, 2(f)

Affiliated to the University of Calcutta

Ref. No.....

Date

Page 2

EXPENDITURE	Amount(Rs.)	INCOME	Amount(Rs.)
NCC expense	10,067.00		
NSS	3,451.00		
Online Admission Expense	2,63,120.00		
Overtime Duty Allowance	52,000.00		
Painting Work (Building)	9,75,772.00		
Postage A/C	600.00		
Printing and Stationary	32,210.00		
Professional Fees	54,050.00		
Remuneration of NTS (Contractual)	10,73,800.00		
Repairing Work Expense	18,520.00		
Tea & Refreshment A/C	10,767.00		
Telephone Allowance expense	12,000.00		
Telephone charge	20,764.00		
Tet Exam expense	25,511.00		
Tiffin Allowance	47,800.00		
Travelling Allowance	72,000.00		
Travelling Expenses	48,567.00		
Surplus	5,09,049.29		
Total	1,03,21,765.75	Total	1,03,21,765.75



DR. DEBLANI DATTA
M.Sc. (Gold Medalist), Ph.D
Principal
Budge Budge College
7, D.B.C. Road, Kol-700137
West Bengal, India



Budge Budge College

Estd. 1971

NAAC Accredited B+ & UGC 12B, 2(f)
Affiliated to the University of Calcutta

Ref. No.

Date

INCOME AND EXPENDITURE ACCOUNT

For The Period: 01-04-2021 To 31-03-2022

EXPENDITURE	Amount(Rs.)	INCOME	Amount(Rs.)
Bank Charges	26483.39	Admission Fees	1025314.00
Bonus and Ex-Gratia	40000.00	Bank Interest	29642.00
Building Repair	576353.00	Bank Interest on Fixed Deposit	1006650.00
C U Centre Fees	122700.00	C.U Registration Fee	116410.00
College Examination Exp.	64291.00	College Exam Fees	1200400.00
Contingency	23964.00	Computer Education For B.COM	96000.00
Depreciation	1809217.00	Devlopment Fees Every Session	600.00
Electric Charge (Exp)	181980.00	Electric Charge	881850.00
Expense for sanitizer	27520.00	Enrollment fees for Back Candidate	214083.07
Extra Duty Allowance	286160.00	Identity Card	27550.00
Festivel (Golden Jubilee)	172794.00	Laboratory Fee	433570.00
Fire Extingusher	11859.00	Miscellaneous income	21700.00
Gardening A/C	3548.00	Session Charge	1212500.00
GB Meeting Expense	2561.00	Transfer Certificate Fees	400.00
Generator Fuel Charge	6515.00	Tuition Fee/Month	2648430.00
Internet connection	26667.00		
Laboratory Fees (Exp.)	144027.00		
Library Expenses	19483.00		
Library Fees	313100.00		
Maintaince(Electrical work)	251427.00		
Maintenance(Civil work)	238944.00		
Miscellaneous expenses	11347.00		
Postage Expense	1242.00		
Printing & Stationery	13237.00		
Professional Fees	141550.00		
Remuneration for part time non teaching s	937460.00		
Remuneration for the PTT	8250.00		
Repairing Expenses	84261.00		
Software Development	277625.00		
Tea & Refreshment	94607.00		
Telephone Allowance	12000.00		
Telephone Expenses	22148.00		
Travelling Allowance	72000.00		
Travelling Expenses	60323.00	/	
Tuition fees of 50%as govt	1186260.00		
Net Surplus	1643195.68		
Total	8915099.07	Total	8915099.07



(Expenditure on maintenance of Academic and Physical Facilities excluding salary component)

DR. DEBJANI
M.Sc. (Gold Medalist), Ph.D
29/11/2022

7, Deshbhandhu Chittaranjan Road, Budge Budge, 24 Parganas (S), Kolkata - 700137, West Bengal, INDIA, Tel: (033)24701454, (033)24805162

E-mail : budgebudgecollege@gmail.com; Website : www.wbbudgebudgecollege.org

(Depreciation + Salary component + Surplus)



Budge Budge College

Estd. 1971

NAAC Accredited B+ & UGC 12B, 2(f)

Affiliated to the University of Calcutta

Ref. No.

Date ne 31

INCOME AND EXPENDITURE ACCOUNT

For The Period: 01-04-2020 To 31-03-2021

EXPENDITURE	Amount(Rs.)	INCOME	Amount(Rs.)
Annual Maintanance	232276.00	Admission Fees	454056.40
Audit Fee	10732.00	Bank Interest	719592.00
Bank Charges	6367.56	Bank Interest on Fixed Deposit	305420.00
Building Repair	211635.00	C U Exam Fees	112785.00
C.U Registration Fee	6275.00	College Exam Fees	810000.00
Contigeney	50196.00	Computer Education For B.COM	18000.00
Depreciation	1890646.00	Devlopment Fees Every Session	150200.00
Donation	100000.00	Electric Charge	437500.00
Electric Charge (Exp)	226850.00	FORM FEES.	460851.00
Expense for sanitizing	19809.00	Identity Card	43050.00
Extra Duty Allowance	106281.00	Laboratory Fee	254400.00
Fire Extingusher	23305.00	Remuneration for the PTT	75600.00
Fuel Charges	6000.00	Session Charge	895500.00
Gardening A/C	6625.00	Transfer Certificate Fees	1600.00
GB Meeting Expense	4420.00	Tuition Fee/Month	2186530.00
Generator Fuel Charge	7090.00		
Internet connection	34189.00		
Laboratory Fees (Exp.)	171358.00		
Library Fees	104648.00		
Maintance(Electrical work)	187680.00		
Maintenance(Civil work)	67988.00		
Miscellaneous expenses	73530.00		
N.S.S	5000.00		
Postage Expense	1370.00		
Printing & Stationery	41606.53		
Professional Fees	118650.00		
Remuneration for part time non teaching staff	673600.00		
Repairing Expenses	42381.00		
RUSA Expense	2052.00		
Salary Return to Govt.	7962.00		
Software Devolopment	200866.00		
Tea & Refreshment	60855.00		
Telephone Allowance	12000.00		
Telephone Charge	21223.00		
Travelling Allowance	72000.00		
Travelling Expenses	139580.00		
Tuition fees of 50%as govt	568645.00		
Net Surplus	1409393.31		
Total	6925084.40	Total	6925084.40

(Expenditure on maintenance of Academic and Physical Facilities excluding salary component)



7, Deshbandhu Chittaranjan Road, Budge Budge, 24 Parganas (S), Kharagpur - 700137, West Bengal, INDIA; Tel : (033)24701454, (033)24805168

E-mail : budgebudgecollege@gmail.com; Website : www.wbbudgebudgecollege.org

(Depreciation + Salary component + Surplus)

BUDGE BUDGE COLLEGE

AUDITOR'S REPORT

2019-2020



RAJ CHANDRA & ASSOCIATES

**9, WESTON STREET
2ND FLOOR, ROOM NO. 224
KOLKATA-700013
Phone (033) 46048289
Email : rkkolkata@yahoo.com**

Budge College
Budge Budge, South 24 Parganas
Income and Expenditure Account for the Year ended 31st March, 2020

Expenditure :-	Rs.	P.	Rs.	P.	Income :-	Rs.	P.	Rs.	P.
To College Examination	55,255.00				By Tuition Fees Received	1890035.00			
Laboratory Expenses	306,716.00				Less - Arrear for the last year	52550.00			
Travelling Expenses	130,506.00				Add : Advance received in 2019-2020	1837485.00			
Printing & Stationary	68,602.00				Less - Advance received for 2020-2021	179430.00			
Contingency Expenses	144,590.00				Add : Outstanding for the year	2016915.00			
Maintenance	1,277,577.00					88175.00			
Meeting Expenses	15,445.00					1928740.00			
						617210.00			
C.U. Exam Centre Expenses	407,115.00								
Miscellaneous	97,291.00				Admission Fees	1480530.00			
Festival Charge	11,300.00				College Examination	1074995.00			
Telephone Charges	29,654.00				Computer Education	144200.00			
					T.C. Fees	2000.00			
Admission fees refund	46,692.00				Session Fees	813150.00			
Library Fee	372,419.00				Sale of Admission Forms	260880.00			
Expenses for RUSA	462,402.00				Library Fee	276400.00			
Postage .	1,150.00				Library Fine	3099.00			
Fire Extinguisher	9,705.00				Interest from Bank	884077.00			
Furniture Repair	5,160.00				C.U. Exam. Centre Expences	157320.00			
Bank Charge	54,172.71								
					Enrollment Fee	288000.00			
Computer Education for B.Com.	6,700.00				Identity Card	38025.00			
C.U.Exam Fees	1,602,790.00				Laboratory Fees	787585.00			
Internet Connection	42,384.00				GIS Fees	7350.00			
Registration Fee	86,965.00				C.U.Exam Fees	1752790.00			
Expenses for Election	6,000.00								
Building Maintenance	1,714,341.00				Registration Fee	282800.00			
					CU RTI Fees	5500.00			
Electricity Charge	464,176.00				C.U. Review fees	32640.00			
Centre Fees	156,630.00				Electric Fee	1108900.00			
Legal Expenses	4,300.00								
C.U.Exam. Form Fees	102,400.00				Centre Fees	158820.00			
Identity Card	55,800.00				Academic Development Fees	550,700.00			
NSS	5,163.00				C.U.Exam. Form Fees	106,105.00			
					Acknowledgement Card	63550.00			
					Accrued Interest	114697.13			

(Expenditure on maintenance of Academic and Physical Facilities excluding salary component)



Debjani Datta
Principal,
Budge Budge College

Fuel charge for Generator	7,666.00				445,016.65
Govt. dues of Tuition fees	1,011,759.00				
Audit Fees	24,457.00				
Prospectus	48,000.00				
Software Development A/C	181,130.00				
CU RTI Fees	5,200.00				
Building Insurance	37,640.00				
Remuneration for Guest lecturer	976,300.00				
Remuneration for Part Time NTS	737,000.00				
Development Fees	63,700.00				
Building Repairing	709,988.00				
Gardening	12,585.00				
C.U. Review fees	25,473.00				
Enrollment Fees	104,900.00				
Tea & Refreshment Exp.	105,054.00				
		4,050,852.00			
Depreciation on :					
Land and Building	368,359.00				
Furniture & Fixture	307,052.00				
Library Books	120,377.00				
Laboratory Equipment	435,555.00				
Library Equipment	125.00				
Sports Equipment	6,287.00				
Computer	39,081.00				
Intercom Machine	1,946.00				
Projector Machine	4,021.00				
Generator	129,217.00				
Office Equipment	218,931.00				
Equipment (Teaching Aid)-TV	19,878.00				
CC Camera	81,367.00				
Water Purifier	4,365.00				
Virtual Classroom	27,790.00	1,764,351.00			
Total- Rs.	13,558,603.71				Total- Rs. 13,558,603.71

(Expenditure on maintenance of Academic and Physical Facilities excluding salary component)

(Depreciation + Salary component + Surplus)



Outstanding Liabilities no longer required
Excess of Expenditure over income

173,523.93

Debjani Datta
6/3/2021
Dr. DEBJANI DATTA
Principal
Budge Budge College

BUDGE BUDGE COLLEGE

AUDITOR'S REPORT

2018-2019



RAJ CHANDRA & ASSOCIATES

**9, WESTON STREET
2ND FLOOR, ROOM NO. 224
KOLKATA-700013
Phone (033) 46048289
Email : rkkolkata@yahoo.com**

Budge Budge College

Budge Budge, South 24 Parganas

Income and Expenditure Account for the year ended 31st March, 2019

Expenditure :-	Rs. P.	Rs. P.	Income :-	Rs. P.	Rs. P.
To College Examination	15,820.00		By Tuition Fees Received	3066975.00	
Laboratory Expenses	286,208.00		Less - Arrival for the last year	770075.00	
Travelling Expenses	159,159.00		Add: Advanced Received in 2017-2018	2296900.00	
Printing & Stationary	187,793.00		Less: Advanced Received for 2019-2020	110520.00	
Contingency Expenses	153,297.00		Add: Outstanding for the year	2407420.00	
Maintenance	854,160.00			179410.00	
Meeting Expenses	14,022.00	1,670,459.00		2227990.00	
				268587.00	2,496,577.00
C.U. Exam Centre Expenses	211,495.00				
Miscellaneous	25,790.00		Admission fees	895500.00	
Affiliation Fees	3,000.00		College Examination	899005.00	
Telephone Charges	38,413.00	278,698.00	Computer Education	192000.00	
Admission fees refund	3,750.00		T.C. Fees	3300.00	
Expenses for RUSA	66,267.00		Session fees	774700.00	
Postage	1,388.00		Sale of Admission Forms	1,704939.00	
Fire Extinguisher	* 156,763.00		Library fine	845.00	
Furniture Repair	90,216.00		Interest from Bank	946449.00	
Bank Charge	53,246.16	371,630.16	C.U. Exam Centre Expenses	(132949.00) 4,549,687.00	
Computer Education for B.Com.	199,460.00		Enrollment Fee	258169.00	
Internet Connection	126,499.00		Identity Card	96875.00	
Lab Fine	1,753.00		Laboratory Fees	1283000.00	
Building Maintenance	* 251,785.00	579,497.00	GIS Fees	18750.00	
Electricity Charge	574,325.00		Telephone Charges (Adjusted)	1000.00 1,657,794.00	
Transfer Fees	8,800.00				
Seminar Expenses	28,300.00				
Identity Card	32,795.00				
NSS	4,049.00	648,269.00			
Fuel charge for Generator	5,880.00				
Govt. dues of Tuition fees	1,422,466.00				
Bursar Allowance	2,000.00				
Website	15,921.00				
CU RTI Fees	4,460.00				
Building Insurance	33,959.00				
Remuneration for Guest lectures	79,200.00				
Remuneration for Part Time NTS	70,000.00				
Ceremonial	11,410.00				
Building Repairing	[1,153,095.00]				
Gardening	9,323.00				
C.U. Review fees	38,889.00				
Electric Charges paid to others	48,630.00				
Enrollment Fees	69,140.00				
Assets written off	2,092.00				
Tea & Refreshment Exp.	115,701.00	4,439,226.00			
Depreciation on :					
Land and Building	409,287.00				
Furniture & Fixture	272,497.00				
Library Books	133,929.00				
Laboratory Equipment	248,000.00				
Library Equipment	147.00				
Sports Equipment	7,397.00				
Computer	63,451.00				
Intercom Machine	2,290.00				
Projector Machine	4,731.00				

(Expenditure on maintenance of Academic and Physical Facilities excluding salary component)

(Depreciation + Salary component + Surplus)



Dr. DEBANI DATTA
Principal
Budge Budge College

Generator	24,079.00			
Office Equipment	165,357.00			
Equipment (Teaching Aid)-TV	23,386.00			
CC Camera	92,788.00			
Water Purifier	5,135.00			
Virtual Classroom	32,654.00			
Excess of income over Expenditure	1,485,428.00			
Total- Rs.	10,499,281.53			
				10,499,281.53

(Depreciation + Salary component + Surplus)



DR. DEBJANI DATTA
Principal
Budge College
79/2



Budge Budge College

Estd. 1971

NAAC Accredited B+ & UGC 12B, 2(f)

Affiliated to the University of Calcutta

Ref. No.....

Date

4.1.2.1: Expenditure for infrastructure development and augmentation, excluding salary year wise during last five years (INR in lakhs)

4.4.1.1: Expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component year wise during last five years (INR in lakhs)

Year	Expenditure for infrastructure development and augmentation, excluding salary (INR in Lakhs)	Expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component (INR in Lakhs)	Other Expenses excluding salary (INR in Lakhs)	Total Expenditure excluding salary component (as per Extended Profile 3.1) (INR in Lakhs)
	(A)	(B)	(C)	(D) = (A) + (B) + (C)
2022-23	38.30121	24.34350	2.12672	64.77143
2021-22	0.93944	11.50985	29.85887	42.30816
2020-21	11.90264	7.41960	9.04978	28.37202
2019-20	27.95820	37.07066	35.78067	100.80953
2018-19	29.01622	23.49256	12.28651	64.79529

For A.K. Barman & Associates

Chartered Accountants
FRN : 516190E


CA. Anjan Kumar Barman, FCA
Partner
Membership No. 052949
85, Lenin Sarani, Kolkata-700013




DR. DEBJANI DATTA
M.Sc. (Gold Medalist), Ph.D
Principal
Budge Budge College
7, D.B.C. Road, West Bengal, India
