

CHANDIDAS MAHAVIDYALAYA
ANNEXURE TO THE AUDITOR'S REPORT
(Referred to in paragraph 3 of our report of even date)

Detailed observations with reference to Memo No. CA/14/2019 dt. 12th. June, 2019 of the Director of Public Instruction, Education Directorate, College Audit Cell, Govt. of West Bengal :

Detailed observations made in the last Audit Report dated 15.12.2017 have been partly complied with. In addition to this we report as under

1 ACCOUNTING SYSTEM & PROCEDURE FOR RECORDING TRANSACTIONS :

The account is prepared under accrual basis of accounting. Govt. Grants and Subsidies are accounted for on accrual basis if reasonable assurance obtained for its definite future receipts. The Books of account are being maintained manually in Double entry system

2 MAINTENANCE OF BOOKS OF ACCOUNT/REGISTERS :

We have examined the manual Books of Account/register for the year 2018-19 on the basis of records available to us

3 SUBSIDIARY FUNDS :

All the transactions are made through General Cash Book. No separate register/Fund is being maintained by the college.

4 RESERVE FUND :

Reserve Fund is not being maintained by the College.

5 GOVT. GRANTS :

Details of grants received during the year 2018-19 is furnished vide Schedule marked - III.

6 PROVIDENT FUND :

Statement of Provident Fund as on 31.3.2019 is furnished vide Annexure marked -II

P F closing balance as on 31.3.2019 is agreed with the Treasury balance certificate subject to Reconciliation.

7 FIXED ASSETS :

Annual physical verification of Fixed Assets is not being carried out by the College since long and therefore, we are unable to comment on the discrepancy if any between physical verification and book balance.

8 LAND & BUILDING :

Land & Building register maintained if any, could not be made available to us for verification.

Valuation/Revaluation of the Land/Building is not done by the College since long.

9 CASH-IN-HAND & CASH-AT-BANK :

a) Cash-in-hand :

Cash-in-hand as on 31.3.2019 Rs.4,257.00 (Rupees four thousand two hundred fifty seven only) which is also certified by the principal of the College.

b) Cash-at-Bank :

We have verified the balances of all bank accounts with the relevant Bank Pass Book/Bank Statement and found the same is in agreement with the Cash Book as on 31.3.2019.



GENERAL :

- i) Physical verification of Cash is not being done at regular interval by the official other than the custodian of Cash
 - ii) Approved Teaching and Non-Teaching staff of the College are being furnished vide Annexure marked - I
 - 10 iii) There is no deputation posting against leave vacancy during the year under audit.
 - iv) Rate of Tuition and other fees/charges collected per student during the year under audit is furnished vide Annexure marked - II. Amount of tuition fees/Fines and other charges received during the year under audit has been shown in the Income & Expenditure Account
 - v) Physical verification of stocks of Furniture & Fittings and Library Books is not carried out by the College once in a year. Position of closing stock of various department as on 31.3.2018 could not be made available to us except Library Books which is furnished vide Annexure marked - III
 - vi) Class-wise Roll Strength of Students category-wise both male & female of the College is furnished vide Annexure marked - IV
 - vii) Course and Subject taught in the College are furnished vide Annexure marked - V. (including College Profile)
- 11 Significant Accounting Policies of the College is furnished vide Schedule marked - 1

Place : Siliguri
Dated : 12/03/2020

For **S B N K & CO.,**
Chartered Accountants
FRN : 329112E



CA Niladri Kar
Partner
M No 302603



50, Satyen Bose Road, Deshbandhu Para, Siliguri, Pin - 734 004
Phone : (0353) 2661871, E-mail : sbnk_co@yahoo.co.in

CHANDIDAS MAHAVIDYALAYA
ANNEXURE TO THE AUDITOR'S REPORT
(Referred to in paragraph 3 of our report of even date)

Detailed observations with reference to Memo No. CA/39/(379)/2020 dt. 2nd Sept. 2020 of the Director of Public Instruction Education Directorate, College Audit Cell, Govt. of West Bengal

Detailed observations made in the last Audit Report dated have been partly complied with. In addition to this we report as under

1 ACCOUNTING SYSTEM & PROCEDURE FOR RECORDING TRANSACTIONS :

The account is prepared under accrual basis of accounting. Govt. Grants and Subsidies are accounted for on accrual basis if reasonable assurance obtained for its definite future receipts. The Books of account are being maintained manually in Double entry system.

2 MAINTENANCE OF BOOKS OF ACCOUNT/REGISTERS :

We have examined the manual Books of Account/register for the year 2019-20 on the basis of records available to us.

3 SUBSIDIARY FUNDS :

All the transactions are made through General Cash Book. No separate register/Fund is being maintained by the college.

4 RESERVE FUND :

Reserve Fund is not being maintained by the College.

5 PROVIDENT FUND :

Statement of Provident Fund as on 31.3.2020 is furnished vide Annexure marked -II.
P.F. closing balance as on 31.3.2020 is agreed with the Treasury balance certificate subject to Reconciliation.

6 GOVT. GRANTS :

Details of grants received during the year 2019-20 is furnished vide Schedule marked - III.

7 FIXED ASSETS :

Annual physical verification of Fixed Assets is not being carried out by the College since long and therefore we are unable to comment on the discrepancy if any between physical verification and book balance.
Details list of Fixed Assets as on 31.3.2020 is furnished vide Annexed marked - III.

8 LAND & BUILDING :

Land & Building register maintained if any, could not be made available to us for verification.
Valuation/Revaluation of the Land/Building is not done by the College since long.

9 CASH-IN-HAND & CASH-AT-BANK :

a) Cash-in-hand :

Cash-in-hand as on 31.3.2020 Rs. 13,435/- (Rupees thirteen thousand four hundred thirty five only) which is also certified by the principal of the Mahavidyalaya.

b) Cash-at-Bank :

We have verified the balances of all bank accounts with the relevant Bank Pass Book/Bank Statement and found the same is in agreement with the Cash Book as on 31.3.2020.

c) SBI/SB/30888464083, Bolpur Br. Rs.4,373/-:

The captioned bank account is not being operated since long back and bank charges has been debited by bank quarterly.



Internal Auditors' Report

We have audited the attached balance Sheet of **CHANDIDAS MAHAVIDYALAYA** of P.O - Khujutipara, P.S. – Nanoor, Dist-Birbhum, W.B. , PIN – 731215 as at 31st March 2021, Income & Expenditure Account and Receipt & Payments Account for the year ended on that date annexed thereto. These are the financial responsibility of the College management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes assessing the accounting principles used and estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis our opinion.

We have obtained all the information and explanation and which to the best of our knowledge and behalf were necessary for the purpose of our audit. We report that the said Balance Sheet, Income & expenditure Account and Receipt & Payments accounts dealt with, in the report are in agreement with the books of accounts maintained the College.

For Sk. Kalimuddin & Co.
Chartered Accountants

Sk. Kalimuddin

(Sk. Kalimuddin)

Partner

M.No- 060487

UDIN: 23060487BGWEGZ9733

Date : The 28th Day of February 2023

Place: Dum Dum, Kolkata-74



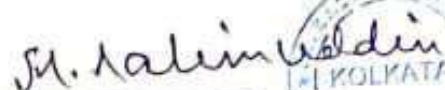
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We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes assessing the accounting principles used and estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis our opinion.

We have obtained all the information and explanation and which to the best of our knowledge and behalf were necessary for the purpose of our audit. We report that the said Balance Sheet, Income & expenditure Account and Receipt & Payments accounts dealt with, in the report are in agreement with the books of accounts maintained the College.

For Sk. Kalimuddin & Co.
Chartered Accountants


(Sk. Kalimuddin)
Partner



M.No- 060487

UDIN: 23060487BGWEHA2612

Date : The 28th Day of February 2023

Place: Dum Dum, Kolkata-74