

M/S S.M.CHATTERJEE & CO

CHARTERED ACCOUNTANTS

NAME

ONDA THANA MAHAVIDYALAYA

AUDIT REPORT

STATEMENT OF ACCOUNTS

31ST MARCH, 2019

**HA-281, SECTOR-III,
SALT LAKE CITY, KOLKATA-700097
MOBILE: +91 9432108957**

S.M. CHATTERJEE & Co.
Chartered Accountants

HA-28, Sector III
Salt Lake City,
Kolkata – 700097

AUDITOR'S REPORT

We have audited the attached Balance Sheet of ONDA THANA MAHAVIDYALAYA, P.O. – MURAKATA, DIST. – BANKURA, WEST BENGAL as at 31st March, 2019 and also the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the College Management. Our responsibility is to express our opinion on these financial statements based on our audit.

An audit includes examining on test basis, evidence supporting the amount & disclosure in financial statements.

We report that:

- 1 We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
- 2 In our opinion, proper books of accounts have been kept by the Mahavidyalaya so far as appears from our examination of these books.
- 3 The Balance Sheet, Income & Expenditure Account and Receipts & Payments dealt with by this report are in agreement with the books of accounts.
- 4 In our opinion and to the best of our information and explanations given to us, the said accounts together with schedules give a true and fair view:
 - c) In case of the Balance Sheet, of the state of affairs as at 31st March, 2019.
 - d) In case of Income & Expenditure Account, the excess of Expenditure over Income for the year ended on that date.

Place: Salt Lake City, Pin code- 700097

Date: 3rd August 2019



For S. M. Chatterjee & CO.
Chartered Accountants

S. Chattopadhyay
(CA S. CHATTOPADHYAY)
Proprietor

M. No.012963
FRN : 307187E.

UDIN No - 19012963AAAAAH 5805

S.M. CHATTERJEE & Co.
Chartered Accountants

HA-28, Sector III
Salt Lake City,
Kolkata – 700097

To,
The Director of Public Instruction,
Govt. of West Bengal,
Education Directorate,
(College Audit Cell)
Bikash Bhawan, 8th Floor,
Salt Lake City,
Kolkata – 700097

Dear Sir,

In addition to our statutory report on the Onda Thana Mahavidyalaya, P.O. Murakata, Dist.- Bankura, Pin 722144 West Bengal, we hereby submit our separate report:

1. **BOOKS OF ACCOUNTS:** Books of Accounts have been prepared with the computer operated Software System. Accounts are mainly maintained in cash basis. Moreover, we find no parallel manual Cash Book and Ledger for the period between 01.04.2018 to 31.03.2019.
2. **CASH IN HAND :** The closing cash balance of the Mahavidyalaya as on 3^{1st} March, 2019 was Rs.7,718=00. As we had no opportunity to verify Cash Balance as on that day, we have relied upon the confirmation of the Mahavidyalaya authority. However, we have checked the opening cash in hand in the presence of the Mahavidyalaya authority as on 18/07/2019 and found the same to be in agreement with the cash book balance.
3. **CASH AT BANK :** Cash at Bank on 31/03/2019 amounting to Rs.15,54,465=32(Schedule – V) was in agreement with the Bank Statement Balances.
4. **FIXED DEPOSIT :**Fixed deposit as per last account stands at Rs.20,44,045=00 including interest receivable (Schedule – IV).
Fixed deposits matured during the year and has been re-fixed with interest earned which amounts to Rs.2, 42,962=00 (Schedule – IV).
5. **FIXED ASSETS :** Fixed assets are stated (Schedule – I) at written down value with addition of Rs.4,50,506=00 and depreciation are provided on written down value method at the rates as applied in the previous year.
Fixed assets register should be maintained and yearly physical verification should be done. It is also advisable that insurance coverage of fixed assets be taken.
6. **LOANS AND ADVANCES :**Loans and advances (Schedule - III) amounting to Rs.164234=00 as on 31/03/2019 includes addition of Rs.4,64,000=00 and adjustment of Rs.587400=00 during the year.
7. **PROVIDENT FUND:** Provident fund Balance of Rs.37,30,290=00 as on 31.03.2019 (as per schedule – B) includes Rs.10,68,689=00 contribution during the year.



8. GENERAL FUND : General fund balance of Rs.1,72,31,279= 2 on 31.03.2019 includes excess of Expenditure over Income amounting to Rs.91,685=00 (Schedule - A).
9. OTHER LAIBILITIES : Other liabilities include Rs.10,000=00 refundable security deposit received from Mahavidyalaya canteen contractor (Schedule – C).
Professional tax amounting to Rs.2300=00 is lying from previous years. Appropriate action should be taken for the same.
10. CAUTION MONEY : Non refundable library caution money deposit of Rs.461720=00=00 as on 31/03/2019 remains unexplained (Schedule – D).
11. GRANTS : Pay Packet Grants amounting to Rs.13218127=00 received and disbursed during the year 2018-2019 (Schedule – E). Appropriate action for unspent balance of Rs.1875/- for construction of boundary wall should be taken.
12. TUITION FEES: - Tuition fees payable to State Government has been paid.
- 13. OTHERS :**
- Books of accounts and vouchers should be properly maintained.
 - The system of keeping so much balance in current account should be discouraged.
 - Purchase committee records for purchase of assets & minute book could not be produced for our inspection
 - We understand from the Mahavidyalaya Authority that no fraud was committed or irregularity of financial matter has taken place or was noticed during the year under report. However, in our opinion the internal control system and procedures should be further strengthened and reviewed from time to time.

In conclusion we convey our cordial thanks to all management and all teaching and non-teaching staff of the Mahavidyalaya for their sincere help and active co-operation for conducting the audit smoothly.

Salt lake City
Pin Code : 700097.

Date : 3rd August 2019



For S. M. Chatterjee & Co.,
Chartered Accountants

S. Chattopadhyay

(S. Chattopadhyay)

Proprietor

M. No. – 012963.

FRN - 307187E.

UDIN No - 19012963AAAAAH5805

ONDA THANA MAHAVIDYALAYA
P.O.MURAKATA, DIST. BANKURA

SCHEDULE : I

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET AS ON 31st MARCH, 2019

SCHEDULE OF FIXED ASSETS

SL. NO.	HEAD OF ACCOUNT	Rate of Depr (%)	OPENING BALANCE		Addition During the		TOTAL		Depreciation for The Year		Net Value	
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1	AIR CONDITIONER	15.00	53465.00					53,465.00	8,019.75		45,445.25	
2	AQUA GUARD & WATER COOLER	15.00	137,670.86					137,670.86	20,650.63		117,020.23	
3	BUILDING	5.00	11,488,850.74					11,488,850.74	574,442.54		10,914,408.20	
4	CC TV SETUP	30.00	75,329.25					75,329.25	22,598.78		52,730.48	
5	COMPUTER & ACCESSORIES	60.00	115,584.10		44,464.00			160,048.10	92,559.66		67,488.44	
6	ELECTRICAL ITEM	10.00	13,968.00		15,000.00			28,968.00	2,896.80		26,071.20	
7	FURNITURE	10.00	729,946.28					729,946.28	72,994.63		656,951.65	
8	GENERATOR	15.00	158,219.77					158,219.77	23,732.97		134,486.80	
9	LABORATORY EQUIPMENT	10.00	85,282.47					85,282.47	8,528.25		76,754.22	
10	LAND	0.00	524,474.00					524,474.00	0.00		524,474.00	
11	LIBRARY BOOKS	10.00	1,101,319.44		331,042.00			1,432,361.44	141,066.14		1,291,295.30	
12	MACHINERY	30.00	4,047.01					4,047.01	1,214.10		2,832.91	
13	MALTI GYM	15.00	217,685.00					217,685.00	32,652.75		185,032.25	
14	MUSICAL INSTRUMENT	10.00	7652.754					7,652.75	765.28		6,887.48	
15	PHOTO COPIER	30.00	117,740.00					117,740.00	35,322.00		82,418.00	
16	SOFTWARE AND WEBSITE	60.00	11,008.00		25000.00			36,008.00	14,104.80		21,903.20	
17	SPORTS EQUIPMENT	10.00	101,975.87		35,000.00			136,975.87	13,147.59		123,828.28	
18	TV SET	60.00	21,140.00					21,140.00	12,684.00		8,456.00	
19	VIRTUAL CLASS ROOM	60.00	84,000.00					84,000.00	50,400.00		33,600.00	
	TOTAL :		15,049,358.54		450,506.00			15,499,864.54	1,127,780.65		14,372,083.89	

A
Accountant
Onda Thana Mahavidyalaya
P.O. - Murakata, Dt. - Bankura

Bh...
Principal
Onda Thana Mahavidyalaya
P.O. - Murakata, Dt. - Bankura

Subrata Nandi
Bursar
Onda Thana Mahavidyalaya





D. Patra & Co.

CHARTERED ACCOUNTANTS

10-D, Abinash Sarani
Chandmaridanga, Bankura-722101
Mob. : 80176 06787

ONDA THANA MAHAVIDYALAYA

P.O. – MURAKATA, P.S. – ONDA, DIST. – BANKURA, PIN – 722144.


UTILIZATION/EXPENDITURE CRETIFICATE

Sub: Expenditure incurred on new infrastructure excluding salary component year wise during last five years (in INR)

FINANCIAL YEAR	AMOUNT	REMARKS
2018-19	4,50,506.00	As per Audit Report
2019-20	16,55,213.00	As per Audit Report
2020-21	1,32,000.00	As per Audit Report
2021-22	1,01,925.00	As per Audit Report
2022-23	9,83,478.00	As per Audit Report

Date, Bankura.
The 27th day of February, 2024.




For D. Patra & Co.
Chartered Accountant
UDIN: 24054589BKCBZJ5227

M/S S.M.CHATTERJEE & CO

CHARTERED ACCOUNTANTS

NAME

ONDA THANA MAHAVIDYALAYA

AUDIT REPORT

STATEMENT OF ACCOUNTS

31ST MARCH, 2020

**HA-281, SECTOR-III,
SALT LAKE CITY, KOLKATA-700097
MOBILE: +91 9432108957**

AUDITOR'S REPORT

We have audited the attached Balance Sheet of ONDA THANA MAHAVIDYALAYA, P.O. – MURAKATA, DIST. – BANKURA, WEST BENGAL as at 31st March, 2020 and also the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the College Management. Our responsibility is to express our opinion on these financial statements based on our audit.

An audit includes examining on test basis, evidence supporting the amount & disclosure in financial statements.

We report that:

- 1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
- 2) In our opinion, proper books of accounts have been kept by the Mahavidyalaya so far as appears from our examination of these books.
- 3) The Balance Sheet, Income & Expenditure Account and Receipts & Payments dealt with by this report are in agreement with the books of accounts.
- 4) In our opinion and to the best of our information and explanations given to us, the said accounts together with schedules give a true and fair view:
 - a) In case of the Balance Sheet, of the state of affairs as at 31st March, 2020.
 - b) In case of Income & Expenditure Account, the excess of Expenditure over Income for the year ended on that date.

Place: Salt Lake City, Pin code- 700097
Date : 27th January 2021



For S. M. Chatterjee & CO.
Chartered Accountants

S. Chattopadhyay

(S. CHATTOPADHYAY)

Proprietor

M. No.012963

FRN : 307187E.

UDIN No. 21012963AAAAAA3247

S.M. CHATTERJEE & Co.
Chartered Accountants

HA-281, Sector III
Salt Lake City,
Kolkata – 700097

To,
The Director of Public Instruction,
Govt. of West Bengal,
Education Directorate,
(College Audit Cell)
Bikash Bhawan, 8th Floor,
Salt Lake City,
Kolkata – 700097

Dear Sir,

In addition to our statutory report on the Onda Thana Mahavidyalaya, P.O. Murakata, Dist.- Bankura, Pin 722144, West Bengal, we hereby submit our separate report:

1. **BOOKS OF ACCOUNTS:** Books of Accounts have been prepared with the computer operated Software System. Accounts are mainly maintained in cash basis. Moreover, we find no parallel manual Cash Book and Ledger for the period between 01.04.2019 to 31.03.2020.
2. **CASH IN HAND :** The closing cash balance of the Mahavidyalaya as on 3^{1st} March, 2020 was Rs.10,090=00 (Schedule – V) . As we had no opportunity to verify Cash Balance as on that day, we have relied upon the confirmation of the Mahavidyalaya authority. However, we have checked the opening cash in hand in the presence of the Mahavidyalaya authority as on 25/01/2021 and found the same to be in agreement with the cash book balance. Daily Cash Balance Book should be maintained by Cash Section and checked by the Authority at successive interval. No Cash in transit and at safe insurance was made available during the course of our audit.
3. **CASH AT BANK :** Cash at Bank on 31/03/2020 amounting to Rs.9,12,867=32(Schedule – V) was in agreement with the Bank Statement Balances.
4. **FIXED DEPOSIT :**Fixed deposit as per last account stands at Rs.21,90,226=00 including interest receivable (Schedule – IV).
Fixed deposits matured during the year and has been re-fixed with interest earned which amounts to Rs.97,836=00 (Schedule – IV).
5. **FIXED ASSETS :** Fixed assets are stated (Schedule – I) at written down value with addition of Rs.16,55,213=00 and depreciation are provided on written down value method at the rates as applied in the previous year.
Fixed assets register should be maintained and yearly physical verification should be done. It is also advisable that insurance coverage of fixed assets be taken.
6. **LOANS AND ADVANCESS :**Loans and advances (Schedule - III) amounting to Rs.5,78,800=00 as on 31/03/2020 includes addition of Rs.8,84,900=00 and adjustment of Rs.4,70,334=00 during the year.
7. **PROVIDENT FUND:** Provident fund Balance of Rs.48,56,760=00 as on 31.03.2020 (as per schedule – B) includes Rs.11,26,470=00 contribution during the year.

8. GENERAL FUND : General fund balance of Rs.1,77,75,380=98 on 31.03.2020 includes excess of Expenditure over Income amounting to Rs.3,09,502=23 (Schedule - A).
9. OTHER LAIBILITIES : Other liabilities include Rs.10,000=00 refundable security deposit received from Mahavidyalaya canteen contractor . (Schedule – C).
10. CAUTION MONEY : Non refundable library caution money deposit of Rs.61,120=00 as on 31/03/2020 remains unexplained (Schedule – D).
11. GRANTS : Pay Packet Grants amounting to Rs.1,43,39,605=00 received and disbursed during the year 2019-2020 (Schedule – E).
12. TUITION FEES: - Tuition fees payable to State Government Rs.5,15,992=00 (Schedule – C).
- 13. OTHERS :**
- Books of accounts and vouchers should be properly maintained.
 - The system of keeping so much balance in current account should be discouraged.
 - Purchase committee records for purchase of assets & minute book could not be produced for our inspection
 - We understand from the Mahavidyalaya Authority that no fraud was committed or irregularity of financial matter has taken place or was noticed during the year under report. However, in our opinion the internal control system and procedures should be further strengthened and reviewed from time to time.
 - Attention should be given to suggestions and observations given by the Auditors.

In conclusion we convey our cordial thanks to The Management and all teaching and non-teaching staff of the Mahavidyalaya for their sincere help and active co-operation for conducting the audit smoothly.

Salt lake City
Pin Code : 700097.
Date : 27th January 2021



For S. M. Chatterjee & Co.,
Chartered Accountants

S. Chattopadhyay

(S. Chattopadhyay)

Proprietor

M. No. – 012963.

FRN - 307187E.

UDIN No. 21012963AAAAAA3247

ONDA THANA MAHAVIDYALAYA

P.O.MURAKATA, DIST. BANKURA

BALANCE SHEET AS AT 31ST MARCH 2020

LIABILITIES	SCH. NO.	THIS YEAR		ASSETS	SCH. NO.	THIS YEAR	
		Rs.	P.			Rs.	P.
GENERAL FUND	A	17,775,380.98		FIXED ASSETS	I	14,867,857.66	
PROVIDENT FUND CONTRIBUTION	B	4,856,760.00		PROVIDENT FUND INVESTMENT	II	4,856,760.00	
OTHERS LIABILITIES	C	567,420.00		LOANS & ADVANCES	III	578,800.00	
CAUTION MONEY	D	61,120.00		FIXED DEPOSIT	IV	2,190,226.00	
GRANTS	E		0.00	CASH IN HAND	V	10,090.00	
STUDENTS FUND	F	62,384.00		CASH AT BANK	V	912,867.32	
UNIVERSITY FUND	G	93,536.00					
TOTAL :		23,416,600.98		TOTAL :		23,416,600.98	

Accountant

Ble Dubey
Principal

Subrata Nandi
Bursar



ONDA THANA MAHAVIDYALAYA
P.O.MURAKATA, DIST. BANKURA

SCHEDULE : I

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET AS ON 31st MARCH, 2020

SCHEDULE OF FIXED ASSETS

SL. NO.	HEAD OF ACCOUNT	Rate of Depr (%)	OPENING BALANCE		Addition During the Year		TOTAL		Depreciation for The Year		Net Value	
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1	AIR CONDITIONER	15.00	45,445.25				45,445.25		6,816.79		38,628.46	
2	AQUA GUARD & WATER COOLER	15.00	117,020.23				117,020.23		17,553.03		99,467.20	
3	BUILDING	5.00	10,914,408.20		781,134.00		11,695,542.20		567,587.54		11,127,954.67	
4	CC TV SETUP	30.00	52,730.48				52,730.48		15,819.14		36,911.34	
5	COMPUTER & ACCESSORIES	60.00	67,488.44		240,980.00		308,468.44		174,962.06		133,506.38	
6	ELECTRICAL ITEM	10.00	26,071.20		8,200.00		34,271.20		3,017.12		31,254.08	
7	FURNITURE	10.00	656,951.65		394,983.00		1,051,934.65		93,266.77		958,667.89	
8	GENERATOR	15.00	134,486.80				134,486.80		20,173.02		114,313.78	
9	LABORATORY EQUIPMENT	10.00	76,754.22		17,790.00		94,544.22		8,564.92		85,979.30	
10	LAND	0.00	524,474.00		31,400.00		555,874.00		0.00		555,874.00	
11	LIBRARY BOOKS	10.00	1,291,295.30		167,727.00		1,459,022.30		139,102.23		1,319,920.07	
12	MACHINERY	30.00	2,832.91				2,832.91		849.87		1,983.04	
13	MALTIGYM	15.00	185,032.25				185,032.25		27,754.84		157,277.41	
14	MUSICAL INSTRUMENT	10.00	6,887.48				6,887.48		688.75		6,198.73	
15	PHOTO COPIER	30.00	82,418.00				82,418.00		24,725.40		57,692.60	
16	SOFTWARE AND WEBSITE	60.00	21,903.20				21,903.20		13,141.92		8,761.28	
17	SPORTS EQUIPMENT	10.00	123,828.28				123,828.28		12,382.83		111,445.45	
18	TV SET	60.00	8,456.00		12,999.00		21,455.00		12,873.00		8,582.00	
19	VIRTUAL CLASS ROOM	60.00	33,600.00				33,600.00		20,160.00		13,440.00	
	TOTAL :		14,372,083.89		1,655,213.00		16,027,296.89		1,159,439.23		14,867,857.66	

Accountant

Principal

Bursar





D. Patra & Co.

CHARTERED ACCOUNTANTS

10-D, Abinash Sarani

Chandmaridanga, Bankura-722101

Mob. : 80176 06787

ONDA THANA MAHAVIDYALAYA

P.O. – MURAKATA, P.S. – ONDA, DIST. – BANKURA, PIN – 722144.


UTILIZATION/EXPENDITURE CRETIFICATE

Sub: Expenditure incurred on new infrastructure excluding salary component year wise during last five years (in INR)

FINANCIAL YEAR	AMOUNT	REMARKS
2018-19	4,50,506.00	As per Audit Report
2019-20	16,55,213.00	As per Audit Report
2020-21	1,32,000.00	As per Audit Report
2021-22	1,01,925.00	As per Audit Report
2022-23	9,83,478.00	As per Audit Report

Date, Bankura.
The 27th day of February, 2024.




For D. Patra & Co.
Chartered Accountant
UDIN: 24054589BKCBZJ5227

**BALANCE SHEET
&
ACCOUNTS**

2020-21

**ONDA THANA MAHAVIDYALAYA
P.O.-MURAKATA, DIST. - BANKURA.**

M/s. D. PATRA & CO.
CHARTERED ACCOUNTANTS

10-D, ABINASH SARANI, CHANDMARIDANGA, BANKURA-722 101



ONDA THANA MAHAVIDYALAYA
P.O.- MURAKATA, DIST.- BANKURA (WEST BENGAL)

INTERNAL AUDIT REPORT


YEAR 2020-2021

I have conducted the Internal Audit of Onda Thana Mahavidyalaya, P.O.- Murakata, Dist.- Bankura (W.B.), for the year ended 31st March 2021 and report that :-

1. I have obtained all the information and explanations, which to the best of my knowledge were necessary for the purpose of my audit;
2. In my opinion proper books of accounts as required by law have been kept by the College so far as appears from our examination of those books;
3. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts;
4. In my opinion, the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report comply, to the extent applicable, with the Accounting Standards issued by the Institute of Chartered Accountants of India and the College is following accrual system of accounting;
5. In my opinion and to the best of my information and according to the explanations given to me, the said accounts give a true and fair view in conformity with the accounting principles, generally accepted in India;
 - a. In the case of the Balance Sheet, of the state of affairs of the College as at 31st March 2021;
 - and
 - b. In the case of the Income and Expenditure Account, of the Surplus of the Mahavidyalaya for the year ended on that date.

Dated, Bankura,
The 4th day of January, 2024.




For D. Patra & Co.
Chartered Accountant
UDIN – 24054589BKCBYT4697

ONDA THANA MAHAVIDYALAYA
P.O.MURAKATA, DIST. BANKURA

BALANCE SHEET AS AT 31ST MARCH 2021

LIABILITIES	SCH. NO.	THIS YEAR		ASSETS	SCH. NO.	THIS YEAR	
		Rs.	P.			Rs.	P.
GENERAL FUND	A	1,84,15,711.78		FIXED ASSETS	I	1,39,23,910.46	
PROVIDENT FUND CONTRIBUTION	B	54,85,516.00		PROVIDENT FUND INVESTMENT	II	54,85,516.00	
OTHERS LIABILITIES	C	20,732.00		LOAN & ADVANCE	III	0.00	
CAUTION MONEY	D	1,23,560.00		FIXED DEPOSIT	IV	23,19,094.00	
GRANTS	E	0.00					
STUDENTS FUND	F	5,08,764.00		CASH IN HAND	V	861.00	
UNIVERSITY FUND	G	3,17,436.00		CASH AT BANK	V	31,42,338.32	
TOTAL :		2,48,71,719.78		TOTAL :		2,48,71,719.78	

Saudi
Bursar
Onda Thana Mahavidyalaya
Murakata, Bankura

B. B. B.
Principal
Onda Thana Mahavidyalaya
Murakata, Bankura

A
Accountant
Onda Thana Mahavidyalaya
Murakata, Onda, Bankura



04 JAN 2024

ONDA THANA MAHAVIDYALAYA
P.O.MURAKATA, DIST. BANKURA

SCHEDULE : I

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET AS ON 31st MARCH, 2021

SCHEDULE OF FIXED ASSETS

SL. NO.	HEAD OF ACCOUNT	Rate of Depr (%)	OPENING BALANCE		Addition During the Year		TOTAL		Depreciation for The Year		Net Value	
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1	AIR CONDITIONER	15.00	38,628.45			0.00	38,628.45		5,794.27		32,834.18	
2	AQUA GUARD & WATER COOLER	15.00	99,467.20			0.00	99,467.20		14,920.08		84,547.12	
3	BUILDING	5.00	1,11,27,954.67			0.00	1,11,27,954.67		5,56,397.73		1,05,71,556.94	
4	CC TV SETUP	30.00	36,911.34			0.00	36,911.34		11,073.40		25,837.94	
5	COMPUTER & ACCESSORIES	60.00	1,33,506.38		1,32,000.00		2,65,506.38		1,59,303.83		1,06,202.55	
6	ELECTRICAL ITEM	10.00	31,254.08			0.00	31,254.08		3,125.41		28,128.67	
7	FURNITURE	10.00	9,58,667.89			0.00	9,58,667.89		95,866.79		8,62,801.10	
8	GENERATOR	15.00	1,14,313.78			0.00	1,14,313.78		17,147.07		97,166.71	
9	LABORATORY EQUIPMENT	10.00	85,979.30			0.00	85,979.30		8,597.93		77,381.37	
10	LAND	0.00	5,55,874.00			0.00	5,55,874.00		0.00		5,55,874.00	
11	LIBRARY BOOKS	10.00	13,19,920.07			0.00	13,19,920.07		1,31,992.00		11,87,928.07	
12	MACHINARY	30.00	1,983.04			0.00	1,983.04		594.91		1,388.13	
13	MALTIGYM	15.00	1,57,277.40			0.00	1,57,277.40		23,591.61		1,33,685.79	
14	MUSICAL INSTRUMENT	10.00	6,198.73			0.00	6,198.73		619.87		5,578.86	
15	PHOTO COPIER	30.00	57,692.60			0.00	57,692.60		17,307.78		40,384.82	
16	SOFTWARE AND WEBSITE	60.00	8,761.28			0.00	8,761.28		5,256.77		3,504.51	
17	SPORTS EQUIPMENT	10.00	1,11,445.45			0.00	1,11,445.45		11,144.55		1,00,300.90	
18	TV SET	60.00	8,582.00			0.00	8,582.00		5,149.20		3,432.80	
19	VIRTUAL CLASS ROOM	60.00	13,440.00			0.00	13,440.00		8,064.00		5,376.00	
	TOTAL :		1,48,67,857.66		1,32,000.00		1,49,99,857.66		10,75,947.20		1,39,23,910.46	

Saudi
Bursar
Onda Thana Mahavidyalaya
Murakata, Bankura

Saukey
Principal
Onda Thana Mahavidyalaya
Murakata, Bankura

[Signature]
Accountant
Onda Thana Mahavidyalaya
Murakata, Onda, Bankura





D. Patra & Co.

CHARTERED ACCOUNTANTS

10-D, Abinash Sarani
Chandmaridanga, Bankura-722101
Mob. : 80176 06787

ONDA THANA MAHAVIDYALAYA

P.O. – MURAKATA, P.S. – ONDA, DIST. – BANKURA, PIN – 722144.


UTILIZATION/EXPENDITURE CRETIFICATE

Sub: Expenditure incurred on new infrastructure excluding salary component year wise during last five years (in INR)

FINANCIAL YEAR	AMOUNT	REMARKS
2018-19	4,50,506.00	As per Audit Report
2019-20	16,55,213.00	As per Audit Report
2020-21	1,32,000.00	As per Audit Report
2021-22	1,01,925.00	As per Audit Report
2022-23	9,83,478.00	As per Audit Report

Date, Bankura.
The 27th day of February, 2024.




For D. Patra & Co.
Chartered Accountant
UDIN: 24054589BKCBZJ5227

**BALANCE SHEET
&
ACCOUNTS**

2021-22

**ONDA THANA MAHAVIDYALAYA
P.O.-MURAKATA, DIST. - BANKURA.**

M/s. D. PATRA & CO.
CHARTERED ACCOUNTANTS

10-D, ABINASH SARANI, CHANDMARIDANGA, BANKURA-722 101



ONDA THANA MAHAVIDYALAYA
P.O.- MURAKATA, DIST.- BANKURA (WEST BENGAL)

INTERNAL AUDIT REPORT


YEAR 2021-2022

I have conducted the Internal Audit of Onda Thana Mahavidyalaya, P.O.- Murakata, Dist.- Bankura (W.B.), for the year ended 31st March 2022 and report that :-

1. I have obtained all the information and explanations, which to the best of my knowledge were necessary for the purpose of my audit;
 2. In my opinion proper books of accounts as required by law have been kept by the College so far as appears from our examination of those books;
 3. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts;
 4. In my opinion, the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report comply, to the extent applicable, with the Accounting Standards issued by the Institute of Chartered Accountants of India and the College is following accrual system of accounting;
 5. In my opinion and to the best of my information and according to the explanations given to me, the said accounts give a true and fair view in conformity with the accounting principles, generally accepted in India;
 - a. In the case of the Balance Sheet, of the state of affairs of the College as at 31st March 2022;
- and
- b. In the case of the Income and Expenditure Account, of the Surplus of the Mahavidyalaya for the year ended on that date.

Dated, Bankura,
The 4th day of January, 2024.




For D. Patra & Co.
Chartered Accountant
UDIN – 24054589BKCBYU6838

Onda Thana Mahavidyalaya

P.O. Murakata, Dist. Bankura

BALANCE SHEET AS AT 31ST MARCH 2022

Liabilities			Assets		
Head of Accounts	Sch	Amount	Head of Accounts	Sch	Amount
GENERAL FUND	A	20027335.68	FIXED ASSETS	I	13114115.36
PROVIDENT FUND CONTRIBUTION	B	6884516.00	PROVIDENT FUND INVESTMENT	II	6884516.00
OTHER LIABILITIES	C	59464.00	LOANS & ADVANCEES	III	10000.00
CAUTION MONEY	D	191600.00	FIXED DEPOSIT	IV	2427423.00
GRANTS	E	0.00	CASH IN HAND	V	11743.00
STUDENT FUND	F	877484.00	CASH AT BANK	V	6335903.32
UNIVERSITY FUND	G	743301.00			
Total		28783700.68	Total		28783700.68

Saudi
Bursar
Onda Thana Mahavidyalaya
Murakata, Bankura

Bhambay
Principal
Onda Thana Mahavidyalaya
Murakata, Bankura

A
Accountant
Onda Thana Mahavidyalaya
Murakata, Onda, Bankura



04 JAN 2024

P.O. Murakata, Dist. Bankura

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of FIXED ASSETS

SCH : I

Sl.No	Ledger Name	Rate of Depreciation (%)	Opening Balance(Dr.)	Addition up to 30th September during this F.year	Addition after 30th September during this F.Year	Total	Depreciation	Closing Balance
1	AIR CONDITIONER	15.00	32834.18	0.00	0.00	32834.18	4925.13	27909.05
2	AQUA GUARD & WATER COOLER	15.00	84547.12	0.00	0.00	84547.12	12682.07	71865.05
3	BUILDING	5.00	10571556.94	0.00	0.00	10571556.94	528577.85	10042979.09
4	CC TV SETUP	30.00	25837.94	0.00	0.00	25837.94	7751.38	18086.56
5	COMPUTER & ACCESSORIES	60.00	106202.55	0.00	32825.00	139027.55	73569.03	65458.52
6	ELECTRICAL ITEM	10.00	28128.67	0.00	25100.00	53228.67	4067.87	49160.80
7	FURNITURE	10.00	862801.10	0.00	44000.00	906801.10	88480.11	818320.99
8	GENERATOR	15.00	97166.71	0.00	0.00	97166.71	14575.01	82591.70
9	LABORATORY EQUIPMENT	10.00	77381.37	0.00	0.00	77381.37	7738.14	69643.23
10	LAND	0.00	555874.00	0.00	0.00	555874.00	0.00	555874.00
11	LIBRARY BOOKS	10.00	1187928.07	0.00	0.00	1187928.07	118792.81	1069135.26
12	MACHINERY	30.00	1388.13	0.00	0.00	1388.13	416.44	971.69
13	MALTI GYM	15.00	133685.79	0.00	0.00	133685.79	20052.87	113632.92
14	MUSICAL INSTRUMENT	10.00	5578.86	0.00	0.00	5578.86	557.89	5020.97
15	PHOTO COPIER	30.00	40384.82	0.00	0.00	40384.82	12115.45	28269.37
16	SOFTWARE AND WEBSITE	60.00	3504.51	0.00	0.00	3504.51	2102.71	1401.80
17	SPORTS EQUIPMENT	10.00	100300.90	0.00	0.00	100300.90	10030.09	90270.81
18	TV SET	60.00	3432.80	0.00	0.00	3432.80	2059.68	1373.12
19	VIRTUAL CLASS ROOM	60.00	5376.00	0.00	0.00	5376.00	3225.60	2150.40

Sandeep
Bursar
Onda Thana Mahavidyalaya
Murakata, Bankura

B. B. B. B.
Principal
Onda Thana Mahavidyalaya
Murakata, Bankura

X
Accountant
Onda Thana Mahavidyalaya
Murakata, Bankura



1
04 JAN 2024

P.O. Murakata, Dist. Bankura

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED AS ON 31st MARCH, 2022

Schedule of FIXED ASSETS

SCH: I

Sl.No	Ledger Name	Rate of Depreciation (%)	Opening Balance(Dr.)	Addition up to 30th September during this F.year	Addition after 30th September during this F.Year	Total	Depreciation	Closing Balance
	Total :		13923910.46	0.00	101925.00	14025835.46	911720.10	13114115.36

Suandi
Bursar
Onda Thana Mahavidyalaya
Murakata, Bankura

B. B. B.
Principal
Onda Thana Mahavidyalaya
Murakata, Bankura

[Signature]
Accountant
Onda Thana Mahavidyalaya
Murakata Onda Bankura



04 JAN 2024



D. Patra & Co.

CHARTERED ACCOUNTANTS

10-D, Abinash Sarani
Chandmaridanga, Bankura-722101
Mob. : 80176 06787

ONDA THANA MAHAVIDYALAYA
P.O. – MURAKATA, P.S. – ONDA, DIST. – BANKURA, PIN – 722144.


UTILIZATION/EXPENDITURE CRETIFICATE

Sub: Expenditure incurred on new infrastructure excluding salary component year wise during last five years (in INR)

FINANCIAL YEAR	AMOUNT	REMARKS
2018-19	4,50,506.00	As per Audit Report
2019-20	16,55,213.00	As per Audit Report
2020-21	1,32,000.00	As per Audit Report
2021-22	1,01,925.00	As per Audit Report
2022-23	9,83,478.00	As per Audit Report

Date, Bankura.
The 27th day of February, 2024.




For D. Patra & Co.
Chartered Accountant
UDIN: 24054589BKCBZJ5227

**BALANCE SHEET
&
ACCOUNTS**

2022-23

**ONDA THANA MAHAVIDYALAYA
P.O.-MURAKATA, DIST. - BANKURA.**

M/s. D. PATRA & CO.

CHARTERED ACCOUNTANTS

10-D, ABINASH SARANI, CHANDMARIDANGA, BANKURA-722 101



D. Patra & Co.
CHARTERED ACCOUNTANTS

10-D, Abinash Sarani
Chandmaridanga, Bankura-722101
Mob. : 80176 06787

ONDA THANA MAHAVIDYALAYA
P.O.- MURAKATA, DIST.- BANKURA (WEST BENGAL)

INTERNAL AUDIT REPORT


YEAR 2022-2023

I have conducted the Internal Audit of Onda Thana Mahavidyalaya, P.O.- Murakata, Dist.- Bankura (W.B.), for the year ended 31st March 2023 and report that :-

1. I have obtained all the information and explanations, which to the best of my knowledge were necessary for the purpose of my audit;
 2. In my opinion proper books of accounts as required by law have been kept by the College so far as appears from our examination of those books;
 3. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts;
 4. In my opinion, the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report comply, to the extent applicable, with the Accounting Standards issued by the Institute of Chartered Accountants of India and the College is following accrual system of accounting;
 5. In my opinion and to the best of my information and according to the explanations given to me, the said accounts give a true and fair view in conformity with the accounting principles, generally accepted in India;
 - a. In the case of the Balance Sheet, of the state of affairs of the College as at 31st March 2023;
- and
- b. In the case of the Income and Expenditure Account, of the Surplus of the Mahavidyalaya for the year ended on that date.

Dated, Bankura,
The 4th day of January, 2024.



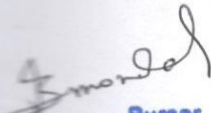

For D. Patra & Co.
Chartered Accountant
UDIN – 24054589BKCBYV6035

Onda Thana Mahavidyalaya

P.O. Murakata, Dist. Bankura

BALANCE SHEET AS AT 31ST MARCH 2023

Liabilities			Assets		
Head of Accounts	Sch	Amount	Head of Accounts	Sch	Amount
GENERAL FUND	A	21132471.11	FIXED ASSETS	I	13125955.51
PROVIDENT FUND CONTRIBUTION	B	9045571.00	PROVIDENT FUND INVESTMENT	II	9045571.00
OTHER LIABILITIES	C	96196.00	LOANS & ADVANCEES	III	20000.00
CAUTION MONEY	D	255440.00	FIXED DEPOSIT	IV	2517418.00
GRANTS	E	0.00	CASH IN HAND	V	1172.00
STUDENTS FUND	F	421349.00	CASH AT BANK	V	6823471.60
UNIVERSITY FUND	G	582561.00			
Total		31533588.11	Total		31533588.11



Bursar
Onda Thana Mahavidyalaya
Murakata, Bankura



Principal
Onda Thana Mahavidyalaya
Murakata, Bankura



Accountant
Onda Thana Mahavidyalaya
Murakata, Onda, Bankura



04 JAN 2024

Onda Thana Mahavidyalaya

P.O. Murakata, Dist. Bankura

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

Schedule of FIXED ASSETS

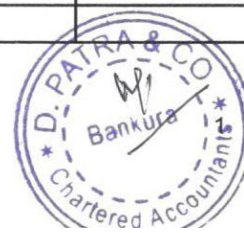
SCH : I

Sl.No	Ledger Name	Rate of Depreciation (%)	Opening Balance(Dr.)	Addition up to 30th September during this F.year	Addition after 30th September during this F.Year	Total	Depreciation	Closing Balance
1	AIR CONDITIONER	15.00	27909.05	0.00	0.00	27909.05	4186.36	23722.69
2	AQUA GUARD & WATER COOLER	15.00	71865.05	47800.00	0.00	119665.05	17949.76	101715.29
3	BUILDING	5.00	10042979.09	0.00	211905.00	10254884.09	507446.58	9747437.51
4	CC TV SETUP	30.00	18086.56	0.00	0.00	18086.56	5425.97	12660.59
5	COMPUTER & ACCESSORIES	60.00	65458.55	46650.00	310300.00	422408.55	160355.13	262053.42
6	ELECTRICAL ITEM	10.00	49160.80	0.00	43335.00	92495.80	7082.83	85412.97
7	FURNITURE	10.00	818320.99	75800.00	143324.00	1037444.99	96578.30	940866.69
8	GENERATOR	15.00	82591.70	0.00	0.00	82591.70	12388.76	70202.95
9	INVERTER	30.00	0.00	0.00	23300.00	23300.00	3495.00	19805.00
10	LABORATORY EQUIPMENT	10.00	69643.23	0.00	0.00	69643.23	6964.32	62678.91
11	LAND	0.00	555874.00	0.00	0.00	555874.00	0.00	555874.00
12	LIBRARY BOOKS	10.00	1069135.26	500.00	71134.00	1140769.26	110520.23	1030249.03
13	MACHINERY	30.00	971.69	0.00	0.00	971.69	291.51	680.18
14	MALTIGYM	15.00	113632.92	0.00	0.00	113632.92	17044.94	96587.98
15	MUSICAL INSTRUMENT	10.00	5020.97	0.00	0.00	5020.97	502.10	4518.87
16	PHOTO COPIER	30.00	28269.37	0.00	0.00	28269.37	8480.81	19788.56
17	SOFTWARE AND WEBSITE	60.00	1401.80	0.00	0.00	1401.80	841.08	560.72
18	SPORTS EQUIPMENT	10.00	90270.81	9430.00	0.00	99700.81	9970.08	89730.73
19	TV SET	60.00	1373.12	0.00	0.00	1373.12	823.87	549.25

[Signature]
Bursar
Onda Thana Mahavidyalaya
Murakata, Bankura

[Signature]
Principal
Onda Thana Mahavidyalaya
Murakata, Bankura

[Signature]
Accountant
Onda Thana Mahavidyalaya
Murakata, Onda Bankura



04 JAN 2024

P.O. Murakata, Dist. Bankura

SCHEDULE ANNEXED TO & FORMING PART OF THE BALANCESHEET/INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED AS ON 31st MARCH, 2023

Schedule of FIXED ASSETS

SCH: I

Sl.No	Ledger Name	Rate of Depreciation (%)	Opening Balance(Dr.)	Addition up to 30th September during this F.year	Addition after 30th September during this F.Year	Total	Depreciation	Closing Balance
20	VIRTUAL CLASS ROOM	60.00	2150.40	0.00	0.00	2150.40	1290.24	860.16
	Total :		13114115.36	180180.00	803298.00	14097593.36	971637.85	13125955.51



Bursar
Onda Thana Mahavidyalaya
Murakata, Bankura



Principal
Onda Thana Mahavidyalaya
Murakata, Bankura



Accountant
Onda Thana Mahavidyalaya
Murakata, Onda, Bankura



04 JAN 2024



D. Patra & Co.

CHARTERED ACCOUNTANTS

10-D, Abinash Sarani
Chandmaridanga, Bankura-722101
Mob. : 80176 06787

ONDA THANA MAHAVIDYALAYA
P.O. – MURAKATA, P.S. – ONDA, DIST. – BANKURA, PIN – 722144.


UTILIZATION/EXPENDITURE CRETIFICATE

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2020-21	1,32,000.00	As per Audit Report
2021-22	1,01,925.00	As per Audit Report
2022-23	9,83,478.00	As per Audit Report

Date, Bankura.
The 27th day of February, 2024.




For D. Patra & Co.
Chartered Accountant
UDIN: 24054589BKCBZJ5227