



STD-03215 Ph-253267/9800043510

**Nahata Jogendranath Mondal Smriti Mahavidyalaya**

P.O.- Nahata, North 24 Parganas, PIN-743290

Affiliated to West Bengal State University

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ESTD: 1985



**6.4.1 Institution has strategies for mobilization and optimal utilization of resources and funds from various sources (government and nongovernment organizations) and it conducts financial audits regularly (internal and external)**

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## Table of Contents

| Contents                               | Pages |
|--|-------|
| 1. Audit Report, Academic Year 2022-23 | 2-13  |
| 2. Audit Report, Academic Year 2021-22 | 14-25 |
| 3. Audit Report, Academic Year 2020-21 | 26-38 |
| 4. Audit Report, Academic Year 2019-20 | 39-49 |
| 5. Audit Report, Academic Year 2018-19 | 50-67 |

SUKUMAR DE, M.Com, F.C.A.  
Proprietor

M/s S. DE & CO.  
CHARTERED ACCOUNTANTS  
"MONORAMA"  
B-13/54, Kalyani, Nadia. Pin - 741235  
Phone no- (033)25826288  
Mob - 9433342091  
E-mail ID- monhride@gmail.com

To  
The Principal,  
Nahata Jogendra Nath Mondal Smriti Mahavidyalaya  
P.O Nahata, P.S Gopalnagar, Dist- North 24 pgs  
Pin- 743290

Sub: Internal Audit Report for the FY- 2021-22.

Respected Sir,

Reference to your appointment letter no.315(J)06/24 dated 21/06/2024 we have audited the attached Balance Sheet of Nahata J.N.M.S Mahavidyalaya Nahata, North 24 Pgs. West Bengal as at 31<sup>st</sup> March 2022 and also Income and Expenditure A/c & Receipts and Payments A/c 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.

As an Internal Auditor of the College we have gone through Books of Account of the College and observed that:

- i) We have obtained all the information & explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit;
- ii) In our opinion , proper books of account as required by Law have been kept by Nahata J.N.M.S. Mahavidyalaya so far as it appears from our examination of those books;
- iii) The Balance Sheet , Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of account;

We report that

- (a) In the case of the Balance Sheet, of the state of affairs of the Nahata J.N.M.S. Mahavidyalaya as at 31<sup>st</sup> March ,2022
- (b) In case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.
- (c) In case of the Receipt & Payment Account, of the actual receipts and payments for the year ended on that date.

Subject to the above and read together with Schedule (a) to (r), notes on accounts and separate report attached, the said account give a true and fair view in conformity with the accounting principles, generally accepted in India;

05 JUL 2024



- (a) The accounts are maintained in conformity with the requirement of the Nahata J.N.M.S Mahavidyalaya, Nahata, North 24 Parganas, PIN- 743290 and followed the instructions given by the Director of Public Instruction.
- (b) The Grant received from Director of Public Instruction, West Bengal viz. Pay Packet Salary, UGC Grants have been utilised for the purpose for which these have been sanctioned.
- (c) The College is maintaining manual Books of Accounts. But we strongly recommended implementing of computerisation of Accounts in Tally or any other better Accounting Package.
- (d) Advance to unauthorized person and adjustment of such advance without proper bill/ Invoice/ evidence of payment mentioning items.
- (e) Fixed Assets are stated at their original Cost of Acquisition less depreciation till date but Fixed Assets Registers are maintained by the institution department wise lacking information of quantity value etc. and all the fixed assets are not marked by Unique identification number.
- (f) Depreciation on Fixed Asset has been provided as per Indian Income Tax Act, 1961, but no depreciation has been provided on value of Building.
- (g) The P.F register is being maintained properly.
- (h) That T.D.S (Tax Deducted at Source) has been Deducted on salary but not on other payments i.e. on payments to vendors, contractors & professionals.
- (i) Capital Work-in –progress remain carry forwarded raising question of finishing the work
- (j) Several lakhs of rupees had been drawn in cash cheque i.e., bearer cheques even advances made for Building construction are in bearer cheque, which has crossed the financial rules of Govt.

Neither Log book nor Engineer's payment advice or recommendation of Building Sub Committee was maintained.



05 JUL 2024

Observation:-

- 1.The College had developed a bad practice of writing hand written vouchers numbers though Printed vouchers numbers are there we suggest the college should follow printed numbers.
2. The voucher should be signed by: Accountant, Bursar and Principal /T.I.C. and also the Payee should sign to complete it .But during checking we found that some vouchers were not signed by Accountant, most vouchers were not signed by Bursar, Some were not signed by Principal/T.I.C.
3. Local Conveyance payment vouchers are confusing as payments for long pending dates were taken together with current dates and no log book was maintained about who were going where under whose authority. We suggest the College should maintain a Log Book of staff's movement with assigned work under proper authority and a standard rate for recurring visit to be fixed for staff & teachers. We observed that visit to D.P.I. office (Bikash Bhavan ) at Salt Lake teachers had taken local conveyance and charged Rs.300/- to 350/- per visit where as staff charging Car fare ranging Rs.2,700/- to 3,000/- .
4. Central Bank of India deducted TDS u/s 194N @2% on cash withdrawal from General Fund Account on and from 02.03.2022.

With Thanks to the College Authority for their co-operation.

Place - Kalyani  
Date – 05.07.2024

Signed in terms our report of even date  
For M/s S.DE & CO.

CHARTERED ACCOUNTANTS  
(F.R.N-322250E)



(Sukumar De)  
(Proprietor)  
(M.No-056196)



NAHATA J.N.M.S.MAHAVIDYALAYA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

BALANCE SHEET AS ON 31ST MARCH, 2022

| LIABILITIES                                     | AMOUNT         |    | ASSETS   | AMOUNT         |    |
|---|----------------|----|--|----------------|----|
|   | Rs.            | P. |  | Rs.            | P. |
| Accumulated fund<br>As per Schedule -'A'        | 4,88,74,668.02 |    | Fixed Assets<br>As per Schedule -'E'               | 2,35,25,076.81 |    |
| Other Fund<br>As per Schedule -'B'              | 21,18,287.00   |    | Capital Work- in- Progress<br>As per Schedule -'F' | 1,08,88,317.00 |    |
| UGC & Government Grants<br>As per Schedule -'C' | 4,46,554.00    |    | Loans & Advances<br>As per Schedule -'G'           | 21,40,311.40   |    |
| Caution Deposit<br>As per Schedule -'D'         | 7,41,933.00    |    | Provident Fund<br>As per Schedule -'H'             | 1,15,96,968.26 |    |
| Provident Fund<br>As per Schedule -'H'          | 1,15,96,968.26 |    | Current Assets<br>As per Schedule -'I'             | 1,58,39,236.81 |    |
| Outstanding Liabilities<br>As per Schedule -'J' | 2,11,500.00    |    |  |                |    |
|   | 6,39,89,910.28 |    |  | 6,39,89,910.28 |    |



05 JUL 2024

NAHATA J.N.M.S.MAHAVIDYALAYA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

BALANCE SHEET AS ON 31ST MARCH, 2022

| LIABILITIES                        | AMOUNT                |    | ASSETS                            | AMOUNT                |    |
|------------------------------------|-----------------------|----|-----------------------------------|-----------------------|----|
|                                    | Rs.                   | P. |                                   | Rs.                   | P. |
| <b>Accumulated fund</b>            |                       |    | <b>Fixed Assets</b>               |                       |    |
| As per Schedule -'A'               | 4,88,74,668.02        |    | As per Schedule -'E'              | 2,35,25,076.81        |    |
| <b>Other Fund</b>                  |                       |    | <b>Capital Work- in- Progress</b> |                       |    |
| As per Schedule -'B'               | 21,18,287.00          |    | As per Schedule -'F'              | 1,08,88,317.00        |    |
| <b>UGC &amp; Government Grants</b> |                       |    | <b>Loans &amp; Advances</b>       |                       |    |
| As per Schedule -'C'               | 4,46,554.00           |    | As per Schedule -'G'              | 21,40,311.40          |    |
| <b>Caution Deposit</b>             |                       |    | <b>Provident Fund</b>             |                       |    |
| As per Schedule -'D'               | 7,41,933.00           |    | As per Schedule -'H'              | 1,15,96,968.26        |    |
| <b>Provident Fund</b>              |                       |    | <b>Current Assets</b>             |                       |    |
| As per Schedule -'H'               | 1,15,96,968.26        |    | As per Schedule -'I'              | 1,58,39,236.81        |    |
| <b>Outstanding Liabilities</b>     |                       |    |                                   |                       |    |
| As per Schedule -'J'               | 2,11,500.00           |    |                                   |                       |    |
|                                    | <b>6,39,89,910.28</b> |    |                                   | <b>6,39,89,910.28</b> |    |



05 JUL 2024

NAHATA J.N.M.S.MAHAVIDYALAYA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

| EXPENDITURES   | AMOUNT      |    | AMOUNT         |    | INCOMES                                 |    | AMOUNT         |    | AMOUNT       |                |
|--|-------------|----|----------------|----|---|----|----------------|----|--------------|----------------|
|  | Rs.         | P. | Rs.            | P. | Rs.                                     | P. | Rs.            | P. | Rs.          | P.             |
| To Tutition Fees( 50% remitted to Govt.)                       |             |    |                |    | By Fees Collected from Students:        |    |                |    |              |                |
| To Salary to Teachers, PTT & Staffs                            |             |    | 3,13,62,428.00 |    | Tuition Fees                            |    | 8,98,450.00    |    |              |                |
| To Management & Other Expenses:                                |             |    |                |    | Admission Fees                          |    | 4,92,100.00    |    |              |                |
| Admission related Exp.   | 14,000.00   |    |                |    | Electric Fees                           |    | 3,58,020.00    |    |              |                |
| Account Development Charges                                    | 40,121.00   |    |                |    | Library Fees                            |    | 2,75,460.00    |    |              |                |
| Bank Charges   | 2,070.90    |    |                |    | Maintenance Fees                        |    | 4,59,100.00    |    |              |                |
| G. B. Meeting Exp.   | 11,024.00   |    |                |    | Collge Practical Fees                   |    | 46,350.00      |    |              |                |
| Electric Exp.  | 85,761.00   |    |                |    | Student Union Fees                      |    |                |    |              |                |
| Fuel Exp.  | 5,000.00    |    |                |    | Miscellaneous Fees                      |    | 3,44,325.00    |    |              |                |
| Gardening Exp.   | 16,590.00   |    |                |    | Test Exam. Fees                         |    | 6,88,650.00    |    |              |                |
| Repairing & Maintenance Exp.                                   | 1,34,518.28 |    |                |    | Student Support                         |    | 1,91,200.00    |    |              |                |
| Newspapers   | 2,315.00    |    |                |    | NAAC Fees                               |    |                |    |              |                |
| Printing & Stationery  | 37,253.00   |    |                |    | Other Fees                              |    | 1,99,241.00    |    |              |                |
| Telephone & Net Exp.   | 10,317.00   |    |                |    | Session Charge                          |    | 3,49,925.00    |    |              |                |
| Gymnasium Exp.   |             |    |                |    | M.A. Admission Fees                     |    | 58,470.00      |    |              |                |
| Maintenance Labour Exp.  | 62,008.00   |    |                |    | Subject Change Fees                     |    |                |    |              |                |
| Embezzlement of Cash   | 1,67,569.00 |    |                |    |   |    |                |    | 43,61,291.00 |                |
| Sports & Cultural event Exp.                                   | 47,796.00   |    |                |    | By Government & UGC Grant:              |    |                |    |              |                |
| Legal Expenses   | 7,000.00    |    |                |    | Salary Grant (net)                      |    | 3,13,62,428.00 |    |              |                |
| Tea, Tiffin & Lunch Exp.                                       | 9,596.00    |    |                |    | W.B.S.U.                                |    | 3,35,215.00    |    |              | 3,16,97,643.00 |
| Vaccination & Sanitisation Exp.                                | 35,886.00   |    |                |    | By Interest on Savings Bank Accounts    |    | 3,36,292.00    |    |              |                |
| Examination Exp.   | 2,57,253.00 |    |                |    | By Interest on F/D Account              |    | 1,93,604.00    |    |              |                |
| N.S.S. Exp.  | 11,048.00   |    |                |    | By N.S.S.                               |    |                |    |              |                |
| Principal Allow. & Exp.  | 70,000.00   |    |                |    | By Miscellaneous Collection             |    | 40,780.00      |    |              | 5,70,676.00    |
| Travel & Conveyance  | 64,636.00   |    |                |    | ( Exam Expenses Reimbursement)          |    |                |    |              |                |
| Miscellaneous Exp.   | 8,349.00    |    | 11,00,111.18   |    | Rs. 35,660/- & Sale of Tree Rs. 5,120/- |    |                |    |              |                |
| To Depreciation  |             |    | 7,06,390.23    |    |   |    |                |    |              |                |
| To Honourarium & Remuneration<br>(Routed through General Fund) |             |    | 20,57,576.00   |    |   |    |                |    |              |                |
| By Excess of Income over Expenditure                           |             |    | 14,03,104.59   |    |   |    |                |    |              |                |
| Transferred to Capital Account                                 |             |    | 3,66,29,610.00 |    |   |    |                |    |              | 3,66,29,610.00 |



05 JUL 2024







NAHATA J.N.M.S.MAHAVIDYALAYA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

Schedule annexed to and forming part of the Balance Sheet as on 31-03-2022

ACCUMULATED FUND

Schedule-A

| <u>General Fund</u>                            |                |                       |
|--|----------------|-----------------------|
| Opening Balance as on 01-04-2021               | 1,64,71,359.27 |                       |
| Add: Adjst. Entry on 01.04.21 for CBI Gen Fund | 0.60           |                       |
| Add: Excess of Income over Expenditure         | 14,03,104.59   | 1,78,74,464.46        |
| <u>Donation &amp; Subscription Fund</u>        |                |                       |
| Opening Balance as on 01-04-2021               | 24,05,376.00   |                       |
| Add: Received during the year                  | -              | 24,05,376.00          |
| <u>Development Fund</u>                        |                |                       |
| Opening Balance as on 01-04-2021               | 3,14,14,628.56 |                       |
| Add: Received during the year as a Fees        | 6,93,650.00    |                       |
|  | 3,21,08,278.56 |                       |
| Add; Interest on Central Bank development fund | 817.00         | 3,21,09,095.56        |
| <u>Building Fund</u>                           |                |                       |
| Opening Balance as on 01-04-2021               | -42,02,918.00  |                       |
| Add: Received during the year as a Fees        | 6,88,650.00    | -35,14,268.00         |
|  |                | <u>4,88,74,668.02</u> |

Grand Total

Other Funds as on 31-03-2022

Schedule-B

|                              | Opening Balance<br>as on 01-04-2021 | Addition<br>during the Yr. | Disbursed<br>during the Yr. | Closing Balance<br>as on 31-03-2022 |
|------------------------------|-------------------------------------|----------------------------|-----------------------------|-------------------------------------|
| Poor Fund                    | 1,19,635                            | 82,220.00                  | 0                           | 2,01,855.00                         |
| Student Aid Fund             | 32,090                              | -                          | 0                           | 32,090.00                           |
| Student Health Home          | 1,94,689                            | 41,085.00                  | 0                           | 2,35,774.00                         |
| Student Union Fund           | 8,44,880                            | 5,76,382.00                | 5,580.00                    | 14,15,682.00                        |
| University Registration Fees | -45,514                             | -                          | 0                           | -45,514.00                          |
| University Practical Fees    | 150                                 | -                          | 0                           | 150.00                              |
| University Exam. Fees        | -4,64,591                           | -                          | 0                           | -4,64,591.00                        |
| University Exam. Centre Fees | 3,00,690                            | 0                          | 0                           | 3,00,690.00                         |
| University Certificate Fees  | 3,39,045                            | 12,450.00                  | 0                           | 3,51,495.00                         |
| University Games Fees        | 90,656                              | 0                          | 0                           | 90,656.00                           |
|                              | <u>14,11,730</u>                    | <u>7,12,137.00</u>         | <u>5,580.00</u>             | <u>21,18,287.00</u>                 |



05 JUL 2024

**NAHATA J.N.M.S.MAHAVIDYALAYA**  
P.O. NAHATA, NORTH 24 PARGANAS-743290

Schedule annexed to and forming part of the Balance Sheet as on 31-03-2022

**UGC & Government Grants as on 31-03-2022**

**Schedule-C**

|                              | Opening Balance<br>as on 01-04-2021 | Addition<br>during the Yr. | Utilised<br>during the Yr. | Closing Balance<br>as on 31-03-2022 |
|------------------------------|-------------------------------------|----------------------------|----------------------------|-------------------------------------|
| Equipment Grant (UGC)        | -1,35,439                           | 0                          | 0                          | -1,35,439                           |
| Remidial Grant ( UGC)        | 1,86,850                            | 0                          | 0                          | 1,86,850                            |
| Books & Journals Grant (UGC) | -2,677                              | 0                          | 0                          | -2,677                              |
| Entry -in-service (UGC)      | 39,610                              | 0                          | 0                          | 39,610                              |
| NRP-in-Science(UGC)          | 10,000                              | 0                          | 0                          | 10,000                              |
| UGC-IQAC                     | -42,657                             | 0                          | 0                          | -42,657                             |
| UGC Seminer                  | -475                                | 0                          | 0                          | -475                                |
| UGC Under Graduate Plan      | 3,91,342                            | 0                          | 0                          | 3,91,342                            |
|                              | <u>4,46,554</u>                     | -                          | -                          | <u>4,46,554</u>                     |

**Caution Deposit as on 31-03-2022**

**Schedule-D**

|                 | Opening Balance<br>as on 01-04-2021 | Addition<br>during the Yr. | Utilised<br>during the Yr. | Closing Balance<br>as on 31-03-2022 |
|-----------------|-------------------------------------|----------------------------|----------------------------|-------------------------------------|
| Library Deposit | 6,65,463                            | 0                          | 0                          | 6,65,463                            |
| Other Deposit   | 76,470                              | 0                          | 0                          | 76,470                              |
|                 | <u>7,41,933</u>                     |                            |                            | <u>7,41,933</u>                     |

**Loans & Advances as on 31-03-2022**

**Schedule-G**

|                                 | Opening Balance<br>as on 01-04-2021 | Addition<br>during the Yr. | Adjusted/Refun<br>during the Yr. | Closing Balance<br>as on 31-03-2022 |
|---------------------------------|-------------------------------------|----------------------------|----------------------------------|-------------------------------------|
| Sibnath                         | 47,500                              | -                          | -                                | 47,500.00                           |
| Dr.Shakh Kamaluddin             | 4,10,000                            | -                          | -                                | 4,10,000.00                         |
| Samiran Sarkar (Lab Attendent)  | 7,08,850                            | 1,34,000.00                | 25,000                           | 8,17,850.00                         |
| Kartic Roy , Contractor         | 6,00,000                            | -                          | -                                | 6,00,000.00                         |
| Sudip Bhowmick                  | 1,00,000                            | -                          | -                                | 1,00,000.00                         |
| Bratati Ghosh PTT               | 9,400                               | -                          | -                                | 9,400.00                            |
| Kajal Sutradhar                 | 15,500                              | 2,000.00                   | 2,000                            | 15,500.00                           |
| Soumen Das                      | 35,000                              | 9,500.00                   | 9,500                            | 35,000.00                           |
| Ranajit Maiti                   | 2,000                               | -                          | -                                | 2,000.00                            |
| Dr. Jhantu Sarder               | 2,10,000                            | 2,10,000.00                | 4,20,000                         | -                                   |
| Ad Hoc Salary Adv. To J. Sarder | 35,000                              | -                          | 35,000                           | -                                   |
| Dr. Chumki Ghosh                | 2,10,000                            | 1,90,000.00                | 4,00,000                         | -                                   |
| Ad Hoc Salary Adv. To C.Ghosh   | 35,000                              | -                          | 35,000                           | -                                   |
| Goutam Bhowmick Casu-NTS        | 35,000                              | -                          | -                                | 35,000.00                           |
| Bidhan Sarkar PTT               | 15,000                              | -                          | 15,000                           | -                                   |
| Biplab Das PTT                  | 15,000                              | -                          | 15,000                           | -                                   |
| Dr. Prasun Biswas               | -                                   | 65,000.00                  | 15,000                           | 50,000.00                           |
| Mili Biswas PTT                 | -                                   | -                          | 9,400                            | -9,400.00                           |
| Pintu Debnath PTT               | -                                   | 1,00,000.00                | -                                | 1,00,000.00                         |
| Ranapati Roy                    | -                                   | 32,702.40                  | -                                | 32,702.40                           |
| Festival Advances               | 13,000                              | -                          | 13,000                           | -                                   |
| Recovery of Festival Advances   | -                                   | -                          | 45,000                           | -45,000.00                          |
| Salary & Other Advances         | -60,241                             | -                          | -                                | -60,241.00                          |
|                                 | <u>24,36,009</u>                    | <u>7,43,202.40</u>         | <u>10,38,900</u>                 | <u>21,40,311.40</u>                 |



05 JUL 2024

**Outstanding Liabilities as on 31-03-2022**

**Schedule-J**

|                                | Opening Balance<br>as on 01-04-2021 | Addition<br>during the Yr. | Utilised<br>during the Yr. | Closing Balance<br>as on 31-03-2022 |
|--------------------------------|-------------------------------------|----------------------------|----------------------------|-------------------------------------|
| Liability to W.B.Minority Cell | -                                   | 118500                     | 0                          | 1,18,500                            |
| Liability for Expenses         | -                                   | 93000                      | 0                          | 93,000                              |
|                                | -                                   | <u>211500</u>              |                            | <u>2,11,500</u>                     |



NAHATA J.N.M.S.MAHAVIDYALAYA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

Annexure to and forming part of the Balance Sheet as on 31-03-2022

**PARTICULARS OF FIXED ASSETS FOR THE YEAR 2021-22**

**Schedule-E**

| Particulars   | As on 01-04-21 | Adi Sept '21 | Adi oct-M    | Deletion | Gross value    | Gross upto Sept | Rate of | Depreciation | Total Depre | WDV on 31-03-22 |
|---|----------------|--------------|--------------|----------|----------------|-----------------|---------|--------------|-------------|-----------------|
| CC Machine  | 90,688.00      | -            | -            | 0        | 90,688.00      | 90,688.00       | 10      | 9,068.80     | 9,068.80    | 81,619.20       |
| Aguard  | 21,815.50      | -            | -            | 0        | 21,815.50      | 21,815.50       | 10      | 2,181.55     | 2,181.55    | 19,633.95       |
| Amirah  | 46,755.52      | -            | 9,950.00     | 0        | 56,705.52      | 46,755.52       | 10      | 4,675.55     | 497.50      | 51,532.47       |
| Biometric A. Machine  | -              | -            | 17,000.00    | 0        | 17,000.00      | -               | 15      | -            | 1,275.00    | 15,725.00       |
| Building  | 1,32,01,491.42 | 21,250.00    | 29,500.00    | 0        | 1,32,52,241.42 | 1,32,22,741.42  | 0       | -            | -           | 1,32,52,241.42  |
| Science Building  | -              | 46,63,091.00 | 6,26,981.00  | 0        | 52,90,072.00   | 46,63,091.00    | 0       | -            | -           | 52,90,072.00    |
| Calculator Machine  | -              | -            | 900.00       | 0        | 900.00         | -               | 15      | -            | 67.50       | 832.50          |
| C.C.T.V. Camera & Cable   | -              | -            | 2,73,310.00  | 0        | 2,73,310.00    | -               | 15      | -            | 20,498.25   | 2,52,811.75     |
| C.C.T.V.Storage & Monit   | -              | -            | 76,388.00    | 0        | 76,388.00      | -               | 60      | -            | 22,916.40   | 53,471.60       |
| Electrical Installation   | 5,53,038.38    | -            | 56,946.00    | 0        | 6,09,984.38    | 5,53,038.38     | 10      | 55,303.84    | 2,847.30    | 5,51,833.24     |
| Furniture & Fixture   | 10,90,017.07   | -            | 3,600.00     | 0        | 10,93,617.07   | 10,90,017.07    | 10      | 1,09,001.71  | 180.00      | 9,84,435.36     |
| Gymnasium   | 1,32,942.53    | -            | -            | 0        | 1,32,942.53    | 1,32,942.53     | 15      | 19,941.38    | -           | 1,13,001.15     |
| J.N.Memorial Statue   | 6,087.58       | -            | -            | 0        | 6,087.58       | 6,087.58        | 10      | 608.76       | -           | 5,478.82        |
| Laptop's & Computers  | 49,405.06      | 17,125.00    | 19,692.00    | 0        | 86,222.06      | 66,530.06       | 60      | 39,918.04    | 5,907.60    | 40,396.42       |
| Library Books   | 2,16,900.91    | -            | 9,840.00     | 0        | 2,26,740.91    | 2,16,900.91     | 15      | 32,535.14    | 738.00      | 1,93,467.77     |
| Musical Equipments  | 6,789.11       | -            | -            | 0        | 6,789.11       | 6,789.11        | 15      | 1,018.37     | -           | 5,770.74        |
| Public Address System   | 960.00         | -            | -            | 0        | 960.00         | 960.00          | 20      | 192.00       | -           | 768.00          |
| PG Exam Portal Develop  | -              | -            | 64,310.00    | 0        | 64,310.00      | -               | 25      | -            | 8,038.75    | 56,271.25       |
| Sports Equipment  | 8,898.45       | -            | -            | 0        | 8,898.45       | 8,898.45        | 15      | 1,334.77     | -           | 7,563.68        |
| UGC Books & Journals  | 14,37,975.70   | -            | -            | 0        | 14,37,975.70   | 14,37,975.70    | 15      | 2,15,696.36  | -           | 12,22,279.35    |
| UGC Day care centre   | 40,192.28      | -            | -            | 0        | 40,192.28      | 40,192.28       | 10      | 4,019.23     | -           | 36,173.05       |
| UGC others Assets   | 6,03,103.86    | -            | -            | 0        | 6,03,103.86    | 6,03,103.86     | 10      | 60,310.39    | -           | 5,42,793.47     |
| UGC Remedial Assets   | 4,90,572.02    | -            | -            | 0        | 4,90,572.02    | 4,90,572.02     | 10      | 49,057.20    | -           | 4,41,514.82     |
| Virtual Class Rooms   | 1,85,784.65    | -            | -            | 0        | 1,85,784.65    | 1,85,784.65     | 10      | 18,578.47    | -           | 1,67,206.19     |
| Invertor with Battery   | 48,118.00      | -            | 42,000.00    | 0        | 90,118.00      | 48,118.00       | 15      | 7,217.70     | 3,150.00    | 79,750.30       |
| Photo copy Machine  | 60,148.00      | -            | -            | 0        | 60,148.00      | 60,148.00       | 15      | 9,022.20     | -           | 51,125.80       |
| Water Pump Machine  | -              | -            | 7,900.00     | 0        | 7,900.00       | -               | 15      | -            | 592.50      | 7,307.50        |
|   | 1,82,91,684.04 | 47,01,466.00 | 12,38,317.00 | -        | 2,42,31,467.04 | 2,29,93,150.04  |         | 6,39,681.43  | 66,708.80   | 2,35,25,076.81  |
| <b>PARTICULARS OF CAPITAL WORK IN PROGRESS FOR THE YEAR 2021-22</b> |                |              |              |          |                |                 |         |              |             |                 |
| UGC Women's Hostel  | 1,08,88,317.00 | 0            | 0            |          | 1,08,88,317.00 |                 |         |              |             | 1,08,88,317.00  |
|   | 1,08,88,317.00 |              |              |          | 1,55,51,408.00 |                 |         |              |             | 1,08,88,317.00  |



05 JUL 2024

Schedule annexed to and forming part of the Balance Sheet as on 31-03-2022

Schedule-H

Statement of Interest on Balance of Provident Fund Deposit Account for 2020-21

| NAME OF STAFF               | OPENING        | Contribution | Interest20-21 | Loan Repay | Loan/ Withdrawal | CLOSING        |
|-----------------------------|----------------|--------------|---------------|------------|------------------|----------------|
| 1 Dr. S. N. Podder          | 3,321.77       |              | 241.71        | -          | -                | 3,563.48       |
| 2 Dr. Sumita Das            | 2,202.47       |              | 162.35        | -          | -                | 2,364.82       |
| 3 Chandra N. Adhikary       | 3,231.23       |              | 235.46        | -          | -                | 3,466.69       |
| 4 Nirjharini Chakraborty    | 9,858.19       |              | 699.85        | -          | -                | 10,558.04      |
| 5 Sanchay Chanda            | 2,989.92       |              | 218.26        | -          | -                | 3,208.18       |
| 6 Sabita Chowdhury          | 3,851.63       |              | 279.43        | -          | -                | 4,131.06       |
| 7 Dr. Nikhil K. Dutta       | 8,651.31       |              | 615.17        | -          | -                | 9,266.48       |
| 8 Tapan Raha                | 10,97,314.04   | 1,80,000     | 68,789.87     | -          | 12,03,583        | 1,42,520.91    |
| 9 Somnath Dutta             | 13,809.48      |              | 981.36        | -          | -                | 14,790.84      |
| 10 Malay Dasgupta           | 5,007.20       |              | 361.47        | -          | -                | 5,368.67       |
| 11 Dr. Arnab Ghosh          | 2,00,164.51    | 1,44,000     | 10,388.34     | 25,000     | 1,80,000         | 1,99,552.85    |
| 12 Dr. Sk. Kamaluddin       | 6,25,750.04    |              | 40,950.55     | -          | -                | 6,66,700.59    |
| 13 Dr. Abijit ganguly       | 6,80,801.67    |              | 48,331.47     | -          | 6,80,749         | 48,384.14      |
| 14 Dr. D. Chattopadhyaya    | 16,50,961.28   | 2,60,000     | 1,09,129.70   | -          | 5,00,000         | 15,20,090.98   |
| 15 Sriparna Dutta           | 10,81,190.81   | 1,65,000     | 72,200.57     | -          | -                | 13,18,391.38   |
| 16 Madhuparna Mitra Guha    | 1,03,247.07    |              | 7,329.71      | -          | -                | 1,10,576.78    |
| 17 Biswajit Mondal          | 12,50,123.31   | 1,20,000     | 84,648.96     | 1,08,000   | 4,00,000         | 11,62,772.27   |
| 18 Dr. A.K. Mukhopadhyay    | 6,36,390.01    | 1,38,000     | 41,362.77     | -          | -                | 8,15,752.78    |
| 19 Sibnath Sarkar           | 3,37,386.02    |              | 23,951.70     | -          | -                | 3,61,337.72    |
| 20 Bapi Mishra              | 58,660.76      |              | 4,164.44      | -          | -                | 62,825.20      |
| 21 Kajal Sutradhar          | 4,07,299.54    | 72,000       | 26,181.81     | -          | -                | 5,05,481.35    |
| 22 Goutam Sharma            | 1,32,589.92    | 76,500       | 7,691.24      | -          | -                | 2,16,781.16    |
| 23 Ranajit Maiti            | 1,03,393.31    | 60,000       | 5,624.45      | -          | -                | 1,69,017.76    |
| 24 Dr. A.K. Singh           | 1,36,422.82    | 1,25,000     | 7,774.06      | -          | -                | 2,69,196.88    |
| 25 Dr. P. Biswas            | 88,794.71      | 48,000       | 4,591.03      | -          | -                | 1,41,385.74    |
| 26 Anindita Santra          | 1,32,589.43    | 42,000       | 7,691.23      | -          | -                | 1,82,280.66    |
| 27 Dr. Jhantu Sarder        | -              | 1,45,000     | -             | -          | -                | 1,45,000.00    |
| 28 Dr. Chumki Ghosh         | -              | 54,000       | -             | -          | -                | 54,000.00      |
| 29 Dr. Kakali Bhowmik       | -              | 96,500       | -             | -          | -                | 96,500.00      |
| 30 Bimal Chandra Debnath    | 746.30         | -            | 58.89         | -          | -                | 805.19         |
| 31 Rabindra Nath Sarkar     | 1,848.99       | -            | 137.84        | -          | -                | 1,986.83       |
| 32 Biparjoy Kumar Sinha     | 181.75         | -            | 19.73         | -          | -                | 201.48         |
| 33 Ashoke Das               | 1,605.20       | -            | 118.85        | -          | -                | 1,724.05       |
| 34 Sibaji Kumar Biswas      | 2,706.50       | -            | 196.13        | -          | -                | 2,902.63       |
| 35 Satya Ranjan Chakraborty | 583.66         | -            | 47.33         | -          | -                | 630.99         |
| 36 Biswa Nath Ghosh         | 15,830.67      | -            | 1,123.85      | -          | -                | 16,954.52      |
| 37 Rathindra Nath Sarkar    | 741.66         | -            | 57.61         | -          | -                | 799.27         |
| 38 Suk Lal Das              | 2,059.72       | -            | 152.22        | -          | -                | 2,211.94       |
| 39 Nepal Chandra Das        | 845.15         | -            | 66.65         | -          | -                | 911.80         |
| 40 Paresh Ch. Sarder        | 3,76,763.35    | 60,000       | 48,133.52     | 11,111     | -                | 4,96,007.87    |
| 41 Balai Das                | 8,73,827.75    | 96,000       | 59,301.58     | -          | -                | 10,29,129.33   |
| 42 Ranapati Roy             | 2,11,615.59    | 72,500       | 10,864.06     | 22,500     | -                | 3,17,479.65    |
| 43 Prodip Sarkar            | 1,94,568.06    | 24,000       | 12,901.71     | -          | -                | 2,31,469.77    |
| 44 Puspa Biswas( Sikder)    | 1,59,067.82    | 24,000       | 10,381.47     | 3,125      | 1,00,000         | 96,574.29      |
| 45 Nabin Karmakar           | 1,59,067.79    | 24,000       | 10,381.47     | 16,000     | 1,00,000         | 1,09,449.26    |
| 46 Samiran Sarkar           | 3,11,616.49    | 36,000       | 20,590.03     | -          | -                | 3,68,206.52    |
| 47 Tapanangshu Sarkar       | 3,52,728.19    | 65,000       | 23,135.93     | 60,000     | 2,40,000         | 2,60,864.12    |
| 48 Sudip Bhowmick           | 1,31,632.62    | 24,000       | 8,072.55      | 8,866      | 1,00,000         | 72,571.17      |
| 49 Soumen Das               | 2,43,920.55    | 81,500       | 15,399.62     | -          | -                | 3,40,820.17    |
|                             | 1,18,17,960.26 | 2,25,000     | 7,95,738.00   | 2,54,602   | 35,04,332        | 1,15,96,968.26 |



05 JUL 2024



Schedule annexed to and forming part of the Balance Sheet as on 31-03-2022

| Current Assets                                |                      | Schedule-I            |
|---|----------------------|-----------------------|
| Bank Account as at 31-03-2022                 |                      |                       |
| Particulars                                   | A/C Number           | Balance               |
| 1 Bongaon Reserve                             | Axis 911010023849987 | 93,30,768.50          |
| 2 Bongaon UGC                                 | Axis 911010059128973 | 30,553.00             |
| 3 Habra Savings A/c                           | Axis 238010100148696 | 1,16,472.49           |
| 4 Nahata Gen. Fund                            | CBI 2149023876       | 7,98,349.27           |
| 5 Nahata Develop. Fund                        | CBI 2149023854       | 28,197.55             |
| 6 Nahata Reserve Fund                         | CBI 2149023887       | 2,52,354.85           |
| 7 Nahata Stu.Union Fund                       | CBI 2149023865       | 87,945.20             |
| 8 Nahata Library Fund                         | CBI 2149023843       | 16,08,667.05          |
| 9 Nahata NSS Fund                             | CBI 3670681585       | 1,426.00              |
| 10 Bongaon Current A/C                        | SBI 11064019552      | 1,38,792.30           |
|   |                      | 1,23,93,526.21        |
| T.D.S. U/S 194N for Cash withdrawal           |                      | 7,962.00              |
| F.D.in Central Bank with accumulated Interest |                      | 34,36,554.00          |
| Cash in Hand as on 31-03-2022                 |                      | 1,194.60              |
|   |                      | <b>1,58,39,236.81</b> |

**Bank reconciliation statement**

As on 31st March 2022

A/C No. 2149023876 (General fund)

Bank Central bank of India

Balance as per bank

15,22,559.27

Balance as per cash book

7,98,349.27

7,24,210.00

Cheque issued but not presented in bank with in 31.03.22

| Date     | Ch. No. | Purpose                   | Issued to             | Amount             | Date of Encashment  |
|----------|---------|---------------------------|-----------------------|--------------------|---------------------|
| 05.03.22 | 45429   | Excess Deduc. Refund      | Dr. Chumki Ghosh      | 50,000.00          | Replaced in Sept'22 |
| 12.03.22 | 45452   | Sc.Building soil purchase | Biswajit Dhali        | 69,000.00          | 04.04.22            |
| 12.03.22 | 45454   | Sc. Building Elec. Wiring | Vikash Kr. Gupta      | 1,68,815.00        | 06.04.22            |
| 12.03.22 | 45455   | Salary for March'22       | Casual NTS            | 1,58,895.00        | 02.04.22            |
| 12.03.22 | 45457   | Salary Advance            | Pintu Debnath         | 20,000.00          | 06.04.22            |
| 31.03.21 | 45453   | Sc. Building Colouring    | Arun Kr. Sur grandson | 2,46,900.00        | 02.04.22            |
| 31.03.21 | 45458   | Water purifier A.M.C.     | Sukhen Haolader       | 10,600.00          | 05.04.22            |
|          |         |                           |                       | <u>7,24,210.00</u> |                     |

A/C No. 911010023849987

Bank : Axis Bank

Balance as per Bank

93,30,768.50

Balance as per Cash book

93,30,768.50

Difference

-



05 JUL 2024

SUKUMAR DE, M.Com, F.C.A.  
Proprietor

M/s S. DE & CO.  
CHARTERED ACCOUNTANTS  
"MONORAMA"  
B-13/54, Kalyani, Nadia. Pin - 741235  
Phone no- (033)25826288  
Mob - 9433342091  
E-mail ID- monhride@gmail.com

To  
The Principal,  
Nahata Jogendra Nath Mondal Smriti Mahavidyalaya  
P.O Nahata, P.S Gopalnagar, Dist- North 24 pgs  
Pin- 743290

Sub: Internal Audit Report for the FY- 2021-22.

Respected Sir,

Reference to your appointment letter no.315(J)06/24 dated 21/06/2024 we have audited the attached Balance Sheet of Nahata J.N.M.S Mahavidyalaya Nahata, North 24 Pgs. West Bengal as at 31<sup>st</sup> March 2022 and also Income and Expenditure A/c & Receipts and Payments A/c 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.

As an Internal Auditor of the College we have gone through Books of Account of the College and observed that:

- i) We have obtained all the information & explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit;
- ii) In our opinion, proper books of account as required by Law have been kept by Nahata J.N.M.S. Mahavidyalaya so far as it appears from our examination of those books;
- iii) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of account;

We report that

- (a) In the case of the Balance Sheet, of the state of affairs of the Nahata J.N.M.S. Mahavidyalaya as at 31<sup>st</sup> March, 2022
- (b) In case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.
- (c) In case of the Receipt & Payment Account, of the actual receipts and payments for the year ended on that date.

Subject to the above and read together with Schedule (a) to (r), notes on accounts and separate report attached, the said account give a true and fair view in conformity with the accounting principles, generally accepted in India;

05 JUL 2024



- (a) The accounts are maintained in conformity with the requirement of the Nahata J.N.M.S Mahavidyalaya, Nahata, North 24 Parganas, PIN- 743290 and followed the instructions given by the Director of Public Instruction.
- (b) The Grant received from Director of Public Instruction, West Bengal viz. Pay Packet Salary, UGC Grants have been utilised for the purpose for which these have been sanctioned.
- (c) The College is maintaining manual Books of Accounts. But we strongly recommended implementing of computerisation of Accounts in Tally or any other better Accounting Package.
- (d) Advance to unauthorized person and adjustment of such advance without proper bill/ Invoice/ evidence of payment mentioning items.
- (e) Fixed Assets are stated at their original Cost of Acquisition less depreciation till date but Fixed Assets Registers are maintained by the institution department wise lacking information of quantity value etc. and all the fixed assets are not marked by Unique identification number.
- (f) Depreciation on Fixed Asset has been provided as per Indian Income Tax Act, 1961, but no depreciation has been provided on value of Building.
- (g) The P.F register is being maintained properly.
- (h) That T.D.S (Tax Deducted at Source) has been Deducted on salary but not on other payments i.e. on payments to vendors, contractors & professionals.
- (i) Capital Work-in –progress remain carry forwarded raising question of finishing the work
- (j) Several lakhs of rupees had been drawn in cash cheque i.e., bearer cheques even advances made for Building construction are in bearer cheque, which has crossed the financial rules of Govt.

Neither Log book nor Engineer's payment advice or recommendation of Building Sub Committee was maintained.



05 JUL 2024



Observation:-

- 1.The College had developed a bad practice of writing hand written vouchers numbers though Printed vouchers numbers are there we suggest the college should follow printed numbers.
2. The voucher should be signed by: Accountant, Bursar and Principal /T.I.C. and also the Payee should sign to complete it .But during checking we found that some vouchers were not signed by Accountant, most vouchers were not signed by Bursar, Some were not signed by Principal/T.I.C.
3. Local Conveyance payment vouchers are confusing as payments for long pending dates were taken together with current dates and no log book was maintained about who were going where under whose authority. We suggest the College should maintain a Log Book of staff's movement with assigned work under proper authority and a standard rate for recurring visit to be fixed for staff & teachers. We observed that visit to D.P.I. office (Bikash Bhavan ) at Salt Lake teachers had taken local conveyance and charged Rs.300/- to 350/- per visit where as staff charging Car fare ranging Rs.2,700/- to 3,000/- .
4. Central Bank of India deducted TDS u/s 194N @2% on cash withdrawal from General Fund Account on and from 02.03.2022.

With Thanks to the College Authority for their co-operation.

Place - Kalyani  
Date – 05.07.2024

Signed in terms our report of even date  
For M/s S.DE & CO.

CHARTERED ACCOUNTANTS  
(F.R.N-322250E)



(Sukumar De)  
(Proprietor)  
(M.No-056196)



NAHATA J.N.M.S.MAHAVIDYALAYA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

BALANCE SHEET AS ON 31ST MARCH, 2022

| LIABILITIES                        | AMOUNT                |    | ASSETS                            | AMOUNT |                       |
|------------------------------------|-----------------------|----|-----------------------------------|--------|-----------------------|
|                                    | Rs.                   | P. |                                   | Rs.    | P.                    |
| <b>Accumulated fund</b>            |                       |    | <b>Fixed Assets</b>               |        |                       |
| As per Schedule -'A'               | 4,88,74,668.02        |    | As per Schedule -'E'              |        | 2,35,25,076.81        |
| <b>Other Fund</b>                  |                       |    | <b>Capital Work- in- Progress</b> |        |                       |
| As per Schedule -'B'               | 21,18,287.00          |    | As per Schedule -'F'              |        | 1,08,88,317.00        |
| <b>UGC &amp; Government Grants</b> |                       |    | <b>Loans &amp; Advances</b>       |        |                       |
| As per Schedule -'C'               | 4,46,554.00           |    | As per Schedule -'G'              |        | 21,40,311.40          |
| <b>Caution Deposit</b>             |                       |    | <b>Provident Fund</b>             |        |                       |
| As per Schedule -'D'               | 7,41,933.00           |    | As per Schedule -'H'              |        | 1,15,96,968.26        |
| <b>Provident Fund</b>              |                       |    | <b>Current Assets</b>             |        |                       |
| As per Schedule -'H'               | 1,15,96,968.26        |    | As per Schedule -'I'              |        | 1,58,39,236.81        |
| <b>Outstanding Liabilities</b>     |                       |    |                                   |        |                       |
| As per Schedule -'J'               | 2,11,500.00           |    |                                   |        |                       |
|                                    | <b>6,39,89,910.28</b> |    |                                   |        | <b>6,39,89,910.28</b> |



05 JUL 2024

NAHATA J.N.M.S.MAHAVIDYALAYA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

BALANCE SHEET AS ON 31ST MARCH, 2022

| LIABILITIES                        | AMOUNT                |    | ASSETS                            | AMOUNT                |    |
|------------------------------------|-----------------------|----|-----------------------------------|-----------------------|----|
|                                    | Rs.                   | P. |                                   | Rs.                   | P. |
| <b>Accumulated fund</b>            |                       |    | <b>Fixed Assets</b>               |                       |    |
| As per Schedule -'A'               | 4,88,74,668.02        |    | As per Schedule -'E'              | 2,35,25,076.81        |    |
| <b>Other Fund</b>                  |                       |    | <b>Capital Work- in- Progress</b> |                       |    |
| As per Schedule -'B'               | 21,18,287.00          |    | As per Schedule -'F'              | 1,08,88,317.00        |    |
| <b>UGC &amp; Government Grants</b> |                       |    | <b>Loans &amp; Advances</b>       |                       |    |
| As per Schedule -'C'               | 4,46,554.00           |    | As per Schedule -'G'              | 21,40,311.40          |    |
| <b>Caution Deposit</b>             |                       |    | <b>Provident Fund</b>             |                       |    |
| As per Schedule -'D'               | 7,41,933.00           |    | As per Schedule -'H'              | 1,15,96,968.26        |    |
| <b>Provident Fund</b>              |                       |    | <b>Current Assets</b>             |                       |    |
| As per Schedule -'H'               | 1,15,96,968.26        |    | As per Schedule -'I'              | 1,58,39,236.81        |    |
| <b>Outstanding Liabilities</b>     |                       |    |                                   |                       |    |
| As per Schedule -'J'               | 2,11,500.00           |    |                                   |                       |    |
|                                    | <b>6,39,89,910.28</b> |    |                                   | <b>6,39,89,910.28</b> |    |



05 JUL 2024

NAHATA J.N.M.S.MAHAVIDYALAYA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

| EXPENDITURES   | AMOUNT      |    | AMOUNT         |    | INCOMES                                 | AMOUNT         |    | AMOUNT |                |
|--|-------------|----|----------------|----|---|----------------|----|--------|----------------|
|  | Rs.         | P. | Rs.            | P. |   | Rs.            | P. | Rs.    | P.             |
| To Tuton Fees( 50% remitted to Govt.)                          |             |    |                |    | By Fees Collected from Students:        |                |    |        |                |
| To Salary to Teachers, PTT & Staffs                            |             |    | 3,13,62,428.00 |    | Tuition Fees                            | 8,98,450.00    |    |        |                |
| To Management & Other Expenses:                                |             |    |                |    | Admission Fees                          | 4,92,100.00    |    |        |                |
| Admission related Exp.   | 14,000.00   |    |                |    | Electric Fees                           | 3,58,020.00    |    |        |                |
| Account Development Charges                                    | 40,121.00   |    |                |    | Library Fees                            | 2,75,460.00    |    |        |                |
| Bank Charges   | 2,070.90    |    |                |    | Maintenance Fees                        | 4,59,100.00    |    |        |                |
| G. B. Meeting Exp.   | 11,024.00   |    |                |    | College Practical Fees                  | 46,350.00      |    |        |                |
| Electric Exp.  | 85,761.00   |    |                |    | Student Union Fees                      |                |    |        |                |
| Fuel Exp.  | 5,000.00    |    |                |    | Miscellaneous Fees                      | 3,44,325.00    |    |        |                |
| Gardening Exp.   | 16,590.00   |    |                |    | Test Exam. Fees                         | 6,88,650.00    |    |        |                |
| Repairing & Maintenance Exp.                                   | 1,34,518.28 |    |                |    | Student Support                         | 1,91,200.00    |    |        |                |
| Newspapers   | 2,315.00    |    |                |    | NAAC Fees                               |                |    |        |                |
| Printing & Stationery  | 37,253.00   |    |                |    | Other Fees                              | 1,99,241.00    |    |        |                |
| Telephone & Net Exp.   | 10,317.00   |    |                |    | Session Charge                          | 3,49,925.00    |    |        |                |
| Gymnasium Exp.   |             |    |                |    | M.A. Admission Fees                     | 58,470.00      |    |        |                |
| Maintenance Labour Exp.  | 62,008.00   |    |                |    | Subject Change Fees                     |                |    |        | 43,61,291.00   |
| Embezzlement of Cash   | 1,67,569.00 |    |                |    |   |                |    |        |                |
| Sports & Cultural event Exp.                                   | 47,796.00   |    |                |    | By Government & UGC Grant:              |                |    |        |                |
| Legal Expenses   | 7,000.00    |    |                |    | Salary Grant (net)                      | 3,13,62,428.00 |    |        |                |
| Tea, Tiffin & Lunch Exp.                                       | 9,596.00    |    |                |    | W.B.S.U.                                | 3,35,215.00    |    |        | 3,16,97,643.00 |
| Vaccination & Sanitisation Exp.                                | 35,886.00   |    |                |    | By Interest on Savings Bank Accounts    | 3,36,292.00    |    |        |                |
| Examination Exp.   | 2,57,253.00 |    |                |    | By Interest on F/D Account              | 1,93,604.00    |    |        |                |
| N.S.S. Exp.  | 11,048.00   |    |                |    | By N.S.S.                               |                |    |        |                |
| Principal Allow. & Exp.  | 70,000.00   |    |                |    | By Miscellaneous Collection             | 40,780.00      |    |        | 5,70,676.00    |
| Travel & Conveyance  | 64,636.00   |    |                |    | ( Exam Expenses Reimbursement)          |                |    |        |                |
| Miscellaneous Exp.   | 8,349.00    |    | 11,00,111.18   |    | Rs. 35,660/- & Sale of Tree Rs. 5,120/- |                |    |        |                |
| To Depreciation  |             |    | 7,06,390.23    |    |   |                |    |        |                |
| To Honourarium & Remuneration<br>(Routed through General Fund) |             |    | 20,57,576.00   |    |   |                |    |        |                |
| By Excess of Income over Expenditure                           |             |    | 14,03,104.59   |    |   |                |    |        |                |
| Transferred to Capital Account                                 |             |    | 3,66,29,610.00 |    |   |                |    |        | 3,66,29,610.00 |



05 JUL 2024



**NAHATA J.N.M.S.MAHAVIDYALAYA**  
P.O. NAHATA, NORTH 24 PARGANAS-743290

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2022**

| RECEIPTS  | AMOUNT |                | AMOUNT         | PAYMENTS  | AMOUNT |                | AMOUNT |                |                |
|---|--------|----------------|----------------|---|--------|----------------|--------|----------------|----------------|
|   | Rs.    | P.             |                |   | Rs.    | P.             | Rs.    | P.             | Rs.            |
| <b>To Opening Balances</b>                      |        |                |                |   |        |                |        |                | 3,13,62,428.00 |
| Cash in Hand                                    |        | 33,199.00      |                | <b>By Salary to Teachers,PTT &amp; Staffs</b>               |        |                |        |                |                |
| Fixed Deposit at Central Bank                   |        | 32,42,950.00   |                | <b>By Management &amp; Other Expenses</b>                   |        | 14,000.00      |        |                |                |
| Cash at Banks                                   |        | 91,33,412.79   | 1,24,09,561.79 | Admission related Exp.                                      |        | 40,121.00      |        |                |                |
| <b>To Fees</b>                                  |        |                |                | Account development Charges                                 |        | 2,070.90       |        |                |                |
| Tuition Fees                                    |        | 8,98,450.00    |                | Bank Charges  |        | 27,656.00      |        |                |                |
| Admission Fees                                  |        | 4,92,100.00    |                | College Sanitisation Exp.                                   |        | 85,761.00      |        |                |                |
| Electric Fees                                   |        | 3,58,020.00    |                | Electric Exp.   |        | 5,000.00       |        |                |                |
| Library Fees                                    |        | 2,75,460.00    |                | Fuel Exp.   |        | 16,590.00      |        |                |                |
| Maintenance Fees                                |        | 4,59,100.00    |                | Gardening Exp.  |        | 1,34,518.28    |        |                |                |
| College Practical Fees                          |        | 46,350.00      |                | Repairing & Maintenance Exp.                                |        | 2,315.00       |        |                |                |
| College Enrollment Fees                         |        | -              |                | Newspapers  |        | 37,253.00      |        |                |                |
| Student Union Fees                              |        | 5,73,875.00    |                | Printing & Stationery                                       |        | 5,580.00       |        |                |                |
| Miscellaneous Fees                              |        | 3,44,325.00    |                | Student Union Exp.  |        | 10,317.00      |        |                |                |
| Test Exam. Fees                                 |        | 6,88,650.00    |                | Telephone & Net Exp.  |        | 2,57,253.00    |        |                |                |
| Development Fees                                |        | 6,93,650.00    |                | Examination Exp.  |        | 11,048.00      |        |                |                |
| Building Fees                                   |        | 6,88,650.00    |                | N.S.S.Exp.  |        | 70,000.00      |        |                |                |
| Poor Fund                                       |        | 82,220.00      |                | Principal Allow.& Exp.                                      |        | 64,636.00      |        |                |                |
| Student Aid Fund                                |        | -              |                | Travel & Conveyance   |        | 8,349.00       |        |                |                |
| Student Health Home                             |        | 41,085.00      |                | Miscellaneous Exp.  |        | 8,230.00       |        |                |                |
| M.A. Admission Fees                             |        | 58,470.00      |                | Carona Vaccination Exp.                                     |        | 62,008.00      |        |                |                |
| Student Support Fees                            |        | 1,91,200.00    |                | Maintenance Labour Exp.                                     |        | 47,796.00      |        |                |                |
| Other Fees                                      |        | 1,99,241.00    |                | Sports & Cultural event Exp.                                |        | -              |        |                |                |
| Session Charge                                  |        | 3,49,925.00    |                | College Educational Activity                                |        | 11,024.00      |        |                |                |
| Reimbursement of Exam. Exp.                     |        | 35,660.00      |                | G.B. Meeting Exp.   |        | 1,67,569.00    |        |                |                |
|   |        | -              | 64,76,431.00   | Embezzlement of office Cash                                 |        | 9,596.00       |        |                |                |
| Subject Change Fees                             |        | -              |                | Tea, Tiffin, Lunch & Water Exp.                             |        | 7,000.00       |        |                |                |
| <b>To University Fees</b>                       |        |                |                | Legal Expenses  |        | -              |        |                |                |
| Registration/ Enrollment Fees                   |        | -              |                | Poor Fund Distribution                                      |        | -              |        |                |                |
| Exam./Practical Fees                            |        | -              |                | Student Aid Fund  |        | -              |        |                |                |
| Exam. Centre Fees                               |        | -              |                | Student Health Home   |        | -              |        |                | 11,05,691.18   |
| Certificate Fees                                |        | 12,450.00      | 12,450.00      | Development Fund  |        | -              |        |                |                |
| <b>To University/Government &amp; UGC Grant</b> |        |                |                | <b>By Government of West Bengal</b>                         |        |                |        |                |                |
| Salary Grant                                    |        | 3,13,62,428.00 |                | 50% of Tuition Fees remitted                                |        | -              |        |                |                |
| UGC Remedial Grant                              |        | 3,35,215.00    | 3,16,97,643.00 | <b>By University Fees</b>                                   |        |                |        |                |                |
| W.B.S.U.  |        | -              |                | Registration Fees Payment                                   |        | -              |        |                |                |
|   |        | -              | 10,38,900.00   | Exam. Fees  |        | -              |        |                |                |
| <b>To Advances Recovery/Adjusted</b>            |        |                |                | Exam. Centre Fees   |        | -              |        |                |                |
|   |        | -              | 3,39,616.00    | Certificate Fees  |        | -              |        |                |                |
| <b>To Interest on Bank Account</b>              |        |                |                | <b>By University/Government &amp; UGC Grant</b>             |        |                |        |                |                |
|   |        | -              | 1,93,604.00    | UGC Seminer   |        | 6,77,731.00    |        | 6,77,731.00    |                |
| <b>To Interest on F/D Account</b>               |        |                |                | WB Building Fund  |        | -              |        |                |                |
|   |        | -              | 5,120.00       | <b>By Capital Expenditure</b>                               |        |                |        |                |                |
| <b>To Miscellaneous Collection</b>              |        |                |                | Biomatric A. Machine  |        | 17,000.00      |        |                |                |
|   |        | -              |                | Laptops & Computers   |        | 36,817.00      |        |                |                |
|   |        | -              |                | Calculator Machine  |        | 900.00         |        |                |                |
|   |        | -              |                | Water Pump Machine  |        | 7,900.00       |        |                |                |
|   |        | -              |                | Invertor with Battery                                       |        | 42,000.00      |        |                |                |
|   |        | -              |                | Library Books   |        | 9,840.00       |        |                |                |
|   |        | -              |                | PG Exam Portal Develop                                      |        | 64,310.00      |        |                |                |
|   |        | -              |                | Furniture & Fixture   |        | 3,600.00       |        |                |                |
|   |        | -              |                | C.C.T.V   |        | 3,49,698.00    |        |                |                |
|   |        | -              |                | Electrical Equipments                                       |        | 56,946.00      |        |                |                |
|   |        | -              |                | Almirah   |        | 9,950.00       |        | 5,98,961.00    |                |
|   |        | -              |                | <b>By Advances Given</b>                                    |        |                |        | 7,43,202.40    |                |
|   |        | -              |                | <b>By Fixed Deposit at Central Bank</b>                     |        |                |        | 34,36,554.00   |                |
|   |        | -              |                | <b>By General Fund</b>                                      |        |                |        | 20,57,576.00   |                |
|   |        | -              |                | Honourarium & Remuneration<br>(Routed through General Fund) |        |                |        | 7,962.00       |                |
|   |        | -              |                | <b>By TDS U/S 194N During the year</b>                      |        |                |        |                |                |
|   |        | -              |                | <b>By Closing Balances</b>                                  |        |                |        |                |                |
|   |        | -              |                | Cash in Hand  |        | 1,194.60       |        |                |                |
|   |        | -              |                | Cash at Banks   |        | 1,21,82,025.61 |        | 1,21,83,220.21 |                |
|   |        | -              | 5,21,73,325.79 |   |        |                |        | 5,21,73,325.79 |                |



05 JUL 2024

NAHATA J.N.M.S.MAHAVIDYALAYA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

Schedule annexed to and forming part of the Balance Sheet as on 31-03-2022

ACCUMULATED FUND

Schedule-A

| <u>General Fund</u>                            |                |                       |
|--|----------------|-----------------------|
| Opening Balance as on 01-04-2021               | 1,64,71,359.27 |                       |
| Add: Adjst. Entry on 01.04.21 for CBI Gen Fund | 0.60           |                       |
| Add: Excess of Income over Expenditure         | 14,03,104.59   | 1,78,74,464.46        |
| <u>Donation &amp; Subscription Fund</u>        |                |                       |
| Opening Balance as on 01-04-2021               | 24,05,376.00   |                       |
| Add: Received during the year                  | -              | 24,05,376.00          |
| <u>Development Fund</u>                        |                |                       |
| Opening Balance as on 01-04-2021               | 3,14,14,628.56 |                       |
| Add: Received during the year as a Fees        | 6,93,650.00    |                       |
|  | 3,21,08,278.56 |                       |
| Add; Interest on Central Bank development fund | 817.00         | 3,21,09,095.56        |
| <u>Building Fund</u>                           |                |                       |
| Opening Balance as on 01-04-2021               | -42,02,918.00  |                       |
| Add: Received during the year as a Fees        | 6,88,650.00    | -35,14,268.00         |
|  |                | <u>4,88,74,668.02</u> |

Grand Total

Other Funds as on 31-03-2022

Schedule-B

|                              | Opening Balance<br>as on 01-04-2021 | Addition<br>during the Yr. | Disbursed<br>during the Yr. | Closing Balance<br>as on 31-03-2022 |
|------------------------------|-------------------------------------|----------------------------|-----------------------------|-------------------------------------|
| Poor Fund                    | 1,19,635                            | 82,220.00                  | 0                           | 2,01,855.00                         |
| Student Aid Fund             | 32,090                              | -                          | 0                           | 32,090.00                           |
| Student Health Home          | 1,94,689                            | 41,085.00                  | 0                           | 2,35,774.00                         |
| Student Union Fund           | 8,44,880                            | 5,76,382.00                | 5,580.00                    | 14,15,682.00                        |
| University Registration Fees | -45,514                             | -                          | 0                           | -45,514.00                          |
| University Practical Fees    | 150                                 | -                          | 0                           | 150.00                              |
| University Exam. Fees        | -4,64,591                           | -                          | 0                           | -4,64,591.00                        |
| University Exam. Centre Fees | 3,00,690                            | 0                          | 0                           | 3,00,690.00                         |
| University Certificate Fees  | 3,39,045                            | 12,450.00                  | 0                           | 3,51,495.00                         |
| University Games Fees        | 90,656                              | 0                          | 0                           | 90,656.00                           |
|                              | <u>14,11,730</u>                    | <u>7,12,137.00</u>         | <u>5,580.00</u>             | <u>21,18,287.00</u>                 |



05 JUL 2024



**NAHATA J.N.M.S.MAHAVIDYALAYA**  
P.O. NAHATA, NORTH 24 PARGANAS-743290

Schedule annexed to and forming part of the Balance Sheet as on 31-03-2022

**UGC & Government Grants as on 31-03-2022**

**Schedule-C**

|                              | Opening Balance<br>as on 01-04-2021 | Addition<br>during the Yr. | Utilised<br>during the Yr. | Closing Balance<br>as on 31-03-2022 |
|------------------------------|-------------------------------------|----------------------------|----------------------------|-------------------------------------|
| Equipment Grant (UGC)        | -1,35,439                           | 0                          | 0                          | -1,35,439                           |
| Remidial Grant ( UGC)        | 1,86,850                            | 0                          | 0                          | 1,86,850                            |
| Books & Journals Grant (UGC) | -2,677                              | 0                          | 0                          | -2,677                              |
| Entry -in-service (UGC)      | 39,610                              | 0                          | 0                          | 39,610                              |
| NRP-in-Science(UGC)          | 10,000                              | 0                          | 0                          | 10,000                              |
| UGC-IQAC                     | -42,657                             | 0                          | 0                          | -42,657                             |
| UGC Seminer                  | -475                                | 0                          | 0                          | -475                                |
| UGC Under Graduate Plan      | 3,91,342                            | 0                          | 0                          | 3,91,342                            |
|                              | <u>4,46,554</u>                     | -                          | -                          | <u>4,46,554</u>                     |

**Caution Deposit as on 31-03-2022**

**Schedule-D**

|                 | Opening Balance<br>as on 01-04-2021 | Addition<br>during the Yr. | Utilised<br>during the Yr. | Closing Balance<br>as on 31-03-2022 |
|-----------------|-------------------------------------|----------------------------|----------------------------|-------------------------------------|
| Library Deposit | 6,65,463                            | 0                          | 0                          | 6,65,463                            |
| Other Deposit   | 76,470                              | 0                          | 0                          | 76,470                              |
|                 | <u>7,41,933</u>                     |                            |                            | <u>7,41,933</u>                     |

**Loans & Advances as on 31-03-2022**

**Schedule-G**

|                                 | Opening Balance<br>as on 01-04-2021 | Addition<br>during the Yr. | Adjusted/Refun<br>during the Yr. | Closing Balance<br>as on 31-03-2022 |
|---------------------------------|-------------------------------------|----------------------------|----------------------------------|-------------------------------------|
| Sibnath                         | 47,500                              | -                          | -                                | 47,500.00                           |
| Dr.Shakh Kamaluddin             | 4,10,000                            | -                          | -                                | 4,10,000.00                         |
| Samiran Sarkar (Lab Attendent)  | 7,08,850                            | 1,34,000.00                | 25,000                           | 8,17,850.00                         |
| Kartic Roy , Contractor         | 6,00,000                            | -                          | -                                | 6,00,000.00                         |
| Sudip Bhowmick                  | 1,00,000                            | -                          | -                                | 1,00,000.00                         |
| Bratati Ghosh PTT               | 9,400                               | -                          | -                                | 9,400.00                            |
| Kajal Sutradhar                 | 15,500                              | 2,000.00                   | 2,000                            | 15,500.00                           |
| Soumen Das                      | 35,000                              | 9,500.00                   | 9,500                            | 35,000.00                           |
| Ranajit Maiti                   | 2,000                               | -                          | -                                | 2,000.00                            |
| Dr. Jhantu Sarder               | 2,10,000                            | 2,10,000.00                | 4,20,000                         | -                                   |
| Ad Hoc Salary Adv. To J. Sarder | 35,000                              | -                          | 35,000                           | -                                   |
| Dr. Chumki Ghosh                | 2,10,000                            | 1,90,000.00                | 4,00,000                         | -                                   |
| Ad Hoc Salary Adv. To C.Ghosh   | 35,000                              | -                          | 35,000                           | -                                   |
| Goutam Bhowmick Casu-NTS        | 35,000                              | -                          | -                                | 35,000.00                           |
| Bidhan Sarkar PTT               | 15,000                              | -                          | 15,000                           | -                                   |
| Biplab Das PTT                  | 15,000                              | -                          | 15,000                           | -                                   |
| Dr. Prasun Biswas               | -                                   | 65,000.00                  | 15,000                           | 50,000.00                           |
| Mili Biswas PTT                 | -                                   | -                          | 9,400                            | -9,400.00                           |
| Pintu Debnath PTT               | -                                   | 1,00,000.00                | -                                | 1,00,000.00                         |
| Ranapati Roy                    | -                                   | 32,702.40                  | -                                | 32,702.40                           |
| Festival Advances               | 13,000                              | -                          | 13,000                           | -                                   |
| Recovery of Festival Advances   | -                                   | -                          | 45,000                           | -45,000.00                          |
| Salary & Other Advances         | -60,241                             | -                          | -                                | -60,241.00                          |
|                                 | <u>24,36,009</u>                    | <u>7,43,202.40</u>         | <u>10,38,900</u>                 | <u>21,40,311.40</u>                 |



05 JUL 2024

**Outstanding Liabilities as on 31-03-2022**

**Schedule-J**

|                                | Opening Balance<br>as on 01-04-2021 | Addition<br>during the Yr. | Utilised<br>during the Yr. | Closing Balance<br>as on 31-03-2022 |
|--------------------------------|-------------------------------------|----------------------------|----------------------------|-------------------------------------|
| Liability to W.B.Minority Cell | -                                   | 118500                     | 0                          | 1,18,500                            |
| Liability for Expenses         | -                                   | 93000                      | 0                          | 93,000                              |
|                                | -                                   | <u>211500</u>              |                            | <u>2,11,500</u>                     |



NAHATA J.N.M.S.MAHAVIDYALAYA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

Annexure to and forming part of the Balance Sheet as on 31-03-2022

**PARTICULARS OF FIXED ASSETS FOR THE YEAR 2021-22**

**Schedule-E**

| Particulars   | As on 01-04-21 | Adi Sept '21 | Adi oct-M    | Deletion | Gross value    | Gross upto Sept | Rate of | Depreciation | Total Depre | WDV on 31-03-22 |
|---|----------------|--------------|--------------|----------|----------------|-----------------|---------|--------------|-------------|-----------------|
| CC Machine  | 90,688.00      | -            | -            | 0        | 90,688.00      | 90,688.00       | 10      | 9,068.80     | 9,068.80    | 81,619.20       |
| Aguard  | 21,815.50      | -            | -            | 0        | 21,815.50      | 21,815.50       | 10      | 2,181.55     | 2,181.55    | 19,633.95       |
| Amirah  | 46,755.52      | -            | 9,950.00     | 0        | 56,705.52      | 46,755.52       | 10      | 4,675.55     | 497.50      | 51,532.47       |
| Biometric A. Machine  | -              | -            | 17,000.00    | 0        | 17,000.00      | -               | 15      | -            | 1,275.00    | 15,725.00       |
| Building  | 1,32,01,491.42 | 21,250.00    | 29,500.00    | 0        | 1,32,52,241.42 | 1,32,22,741.42  | 0       | -            | -           | 1,32,52,241.42  |
| Science Building  | -              | 46,63,091.00 | 6,26,981.00  | 0        | 52,90,072.00   | 46,63,091.00    | 0       | -            | -           | 52,90,072.00    |
| Calculator Machine  | -              | -            | 900.00       | 0        | 900.00         | -               | 15      | -            | 67.50       | 832.50          |
| C.C.T.V. Camera & Cable   | -              | -            | 2,73,310.00  | 0        | 2,73,310.00    | -               | 15      | -            | 20,498.25   | 2,52,811.75     |
| C.C.T.V.Storage & Monit   | -              | -            | 76,388.00    | 0        | 76,388.00      | -               | 60      | -            | 22,916.40   | 53,471.60       |
| Electrical Installation   | 5,53,038.38    | -            | 56,946.00    | 0        | 6,09,984.38    | 5,53,038.38     | 10      | 55,303.84    | 2,847.30    | 5,51,833.24     |
| Furniture & Fixture   | 10,90,017.07   | -            | 3,600.00     | 0        | 10,93,617.07   | 10,90,017.07    | 10      | 1,09,001.71  | 180.00      | 9,84,435.36     |
| Gymnasium   | 1,32,942.53    | -            | -            | 0        | 1,32,942.53    | 1,32,942.53     | 15      | 19,941.38    | -           | 1,13,001.15     |
| J.N.Memorial Statue   | 6,087.58       | -            | -            | 0        | 6,087.58       | 6,087.58        | 10      | 608.76       | -           | 5,478.82        |
| Laptop's & Computers  | 49,405.06      | 17,125.00    | 19,692.00    | 0        | 86,222.06      | 66,530.06       | 60      | 39,918.04    | 5,907.60    | 40,396.42       |
| Library Books   | 2,16,900.91    | -            | 9,840.00     | 0        | 2,26,740.91    | 2,16,900.91     | 15      | 32,535.14    | 738.00      | 1,93,467.77     |
| Musical Equipments  | 6,789.11       | -            | -            | 0        | 6,789.11       | 6,789.11        | 15      | 1,018.37     | -           | 5,770.74        |
| Public Address System   | 960.00         | -            | -            | 0        | 960.00         | 960.00          | 20      | 192.00       | -           | 768.00          |
| PG Exam Portal Develop  | -              | -            | 64,310.00    | 0        | 64,310.00      | -               | 25      | -            | 8,038.75    | 56,271.25       |
| Sports Equipment  | 8,898.45       | -            | -            | 0        | 8,898.45       | 8,898.45        | 15      | 1,334.77     | -           | 7,563.68        |
| UGC Books & Journals  | 14,37,975.70   | -            | -            | 0        | 14,37,975.70   | 14,37,975.70    | 15      | 2,15,696.36  | -           | 12,22,279.35    |
| UGC Day care centre   | 40,192.28      | -            | -            | 0        | 40,192.28      | 40,192.28       | 10      | 4,019.23     | -           | 36,173.05       |
| UGC others Assets   | 6,03,103.86    | -            | -            | 0        | 6,03,103.86    | 6,03,103.86     | 10      | 60,310.39    | -           | 5,42,793.47     |
| UGC Remedial Assets   | 4,90,572.02    | -            | -            | 0        | 4,90,572.02    | 4,90,572.02     | 10      | 49,057.20    | -           | 4,41,514.82     |
| Virtual Class Rooms   | 1,85,784.65    | -            | -            | 0        | 1,85,784.65    | 1,85,784.65     | 10      | 18,578.47    | -           | 1,67,206.19     |
| Invertor with Battery   | 48,118.00      | -            | 42,000.00    | 0        | 90,118.00      | 48,118.00       | 15      | 7,217.70     | 3,150.00    | 79,750.30       |
| Photo copy Machine  | 60,148.00      | -            | -            | 0        | 60,148.00      | 60,148.00       | 15      | 9,022.20     | -           | 51,125.80       |
| Water Pump Machine  | -              | -            | 7,900.00     | 0        | 7,900.00       | -               | 15      | -            | 592.50      | 7,307.50        |
|   | 1,82,91,684.04 | 47,01,466.00 | 12,38,317.00 | -        | 2,42,31,467.04 | 2,29,93,150.04  |         | 6,39,681.43  | 66,708.80   | 2,35,25,076.81  |
| <b>PARTICULARS OF CAPITAL WORK IN PROGRESS FOR THE YEAR 2021-22</b> |                |              |              |          |                |                 |         |              |             |                 |
| UGC Women's Hostel  | 1,08,88,317.00 | 0            | 0            |          | 1,08,88,317.00 |                 |         |              |             | 1,08,88,317.00  |
|   | 1,08,88,317.00 |              |              |          | 1,55,51,408.00 |                 |         |              |             | 1,08,88,317.00  |



05 JUL 2024

Schedule annexed to and forming part of the Balance Sheet as on 31-03-2022

Schedule-H

Statement of Interest on Balance of Provident Fund Deposit Account for 2020-21

| NAME OF STAFF               | OPENING        | Contribution | Interest 20-21 | Loan Repay | Loan/ Withdrawal | CLOSING        |
|-----------------------------|----------------|--------------|----------------|------------|------------------|----------------|
| 1 Dr. S. N. Podder          | 3,321.77       |              | 241.71         | -          | -                | 3,563.48       |
| 2 Dr. Sumita Das            | 2,202.47       |              | 162.35         | -          | -                | 2,364.82       |
| 3 Chandra N. Adhikary       | 3,231.23       |              | 235.46         | -          | -                | 3,466.69       |
| 4 Nirjharini Chakraborty    | 9,858.19       |              | 699.85         | -          | -                | 10,558.04      |
| 5 Sanchay Chanda            | 2,989.92       |              | 218.26         | -          | -                | 3,208.18       |
| 6 Sabita Chowdhury          | 3,851.63       |              | 279.43         | -          | -                | 4,131.06       |
| 7 Dr. Nikhil K. Dutta       | 8,651.31       |              | 615.17         | -          | -                | 9,266.48       |
| 8 Tapan Raha                | 10,97,314.04   | 1,80,000     | 68,789.87      | -          | 12,03,583        | 1,42,520.91    |
| 9 Somnath Dutta             | 13,809.48      |              | 981.36         | -          | -                | 14,790.84      |
| 10 Malay Dasgupta           | 5,007.20       |              | 361.47         | -          | -                | 5,368.67       |
| 11 Dr. Arnab Ghosh          | 2,00,164.51    | 1,44,000     | 10,388.34      | 25,000     | 1,80,000         | 1,99,552.85    |
| 12 Dr. Sk. Kamaluddin       | 6,25,750.04    |              | 40,950.55      | -          | -                | 6,66,700.59    |
| 13 Dr. Abijit ganguly       | 6,80,801.67    |              | 48,331.47      | -          | 6,80,749         | 48,384.14      |
| 14 Dr. D. Chattopadhyaya    | 16,50,961.28   | 2,60,000     | 1,09,129.70    | -          | 5,00,000         | 15,20,090.98   |
| 15 Sriparna Dutta           | 10,81,190.81   | 1,65,000     | 72,200.57      | -          | -                | 13,18,391.38   |
| 16 Madhuparna Mitra Guha    | 1,03,247.07    |              | 7,329.71       | -          | -                | 1,10,576.78    |
| 17 Biswajit Mondal          | 12,50,123.31   | 1,20,000     | 84,648.96      | 1,08,000   | 4,00,000         | 11,62,772.27   |
| 18 Dr. A.K. Mukhopadhyay    | 6,36,390.01    | 1,38,000     | 41,362.77      | -          | -                | 8,15,752.78    |
| 19 Sibnath Sarkar           | 3,37,386.02    |              | 23,951.70      | -          | -                | 3,61,337.72    |
| 20 Bapi Mishra              | 58,660.76      |              | 4,164.44       | -          | -                | 62,825.20      |
| 21 Kajal Sutradhar          | 4,07,299.54    | 72,000       | 26,181.81      | -          | -                | 5,05,481.35    |
| 22 Goutam Sharma            | 1,32,589.92    | 76,500       | 7,691.24       | -          | -                | 2,16,781.16    |
| 23 Ranajit Maiti            | 1,03,393.31    | 60,000       | 5,624.45       | -          | -                | 1,69,017.76    |
| 24 Dr. A.K. Singh           | 1,36,422.82    | 1,25,000     | 7,774.06       | -          | -                | 2,69,196.88    |
| 25 Dr. P. Biswas            | 88,794.71      | 48,000       | 4,591.03       | -          | -                | 1,41,385.74    |
| 26 Anindita Santra          | 1,32,589.43    | 42,000       | 7,691.23       | -          | -                | 1,82,280.66    |
| 27 Dr. Jhantu Sarder        | -              | 1,45,000     | -              | -          | -                | 1,45,000.00    |
| 28 Dr. Chumki Ghosh         | -              | 54,000       | -              | -          | -                | 54,000.00      |
| 29 Dr. Kakali Bhowmik       | -              | 96,500       | -              | -          | -                | 96,500.00      |
| 30 Bimal Chandra Debnath    | 746.30         | -            | 58.89          | -          | -                | 805.19         |
| 31 Rabindra Nath Sarkar     | 1,848.99       | -            | 137.84         | -          | -                | 1,986.83       |
| 32 Biparjoy Kumar Sinha     | 181.75         | -            | 19.73          | -          | -                | 201.48         |
| 33 Ashoke Das               | 1,605.20       | -            | 118.85         | -          | -                | 1,724.05       |
| 34 Sibaji Kumar Biswas      | 2,706.50       | -            | 196.13         | -          | -                | 2,902.63       |
| 35 Satya Ranjan Chakraborty | 583.66         | -            | 47.33          | -          | -                | 630.99         |
| 36 Biswa Nath Ghosh         | 15,830.67      | -            | 1,123.85       | -          | -                | 16,954.52      |
| 37 Rathindra Nath Sarkar    | 741.66         | -            | 57.61          | -          | -                | 799.27         |
| 38 Suk Lal Das              | 2,059.72       | -            | 152.22         | -          | -                | 2,211.94       |
| 39 Nepal Chandra Das        | 845.15         | -            | 66.65          | -          | -                | 911.80         |
| 40 Paresh Ch. Sarder        | 3,76,763.35    | 60,000       | 48,133.52      | 11,111     | -                | 4,96,007.87    |
| 41 Balai Das                | 8,73,827.75    | 96,000       | 59,301.58      | -          | -                | 10,29,129.33   |
| 42 Ranapati Roy             | 2,11,615.59    | 72,500       | 10,864.06      | 22,500     | -                | 3,17,479.65    |
| 43 Prodip Sarkar            | 1,94,568.06    | 24,000       | 12,901.71      | -          | -                | 2,31,469.77    |
| 44 Puspa Biswas( Sikder)    | 1,59,067.82    | 24,000       | 10,381.47      | 3,125      | 1,00,000         | 96,574.29      |
| 45 Nabin Karmakar           | 1,59,067.79    | 24,000       | 10,381.47      | 16,000     | 1,00,000         | 1,09,449.26    |
| 46 Samiran Sarkar           | 3,11,616.49    | 36,000       | 20,590.03      | -          | -                | 3,68,206.52    |
| 47 Tapanangshu Sarkar       | 3,52,728.19    | 65,000       | 23,135.93      | 60,000     | 2,40,000         | 2,60,864.12    |
| 48 Sudip Bhowmick           | 1,31,632.62    | 24,000       | 8,072.55       | 8,866      | 1,00,000         | 72,571.17      |
| 49 Soumen Das               | 2,43,920.55    | 81,500       | 15,399.62      | -          | -                | 3,40,820.17    |
|                             | 1,18,17,960.26 | 2,25,000     | 7,95,738.00    | 2,54,602   | 35,04,332        | 1,15,96,968.26 |



05 JUL 2024



Schedule annexed to and forming part of the Balance Sheet as on 31-03-2022

| Current Assets                                |                      | Schedule-I            |
|---|----------------------|-----------------------|
| Bank Account as at 31-03-2022                 |                      |                       |
| Particulars                                   | A/C Number           | Balance               |
| 1 Bongaon Reserve                             | Axis 911010023849987 | 93,30,768.50          |
| 2 Bongaon UGC                                 | Axis 911010059128973 | 30,553.00             |
| 3 Habra Savings A/c                           | Axis 238010100148696 | 1,16,472.49           |
| 4 Nahata Gen. Fund                            | CBI 2149023876       | 7,98,349.27           |
| 5 Nahata Develop. Fund                        | CBI 2149023854       | 28,197.55             |
| 6 Nahata Reserve Fund                         | CBI 2149023887       | 2,52,354.85           |
| 7 Nahata Stu.Union Fund                       | CBI 2149023865       | 87,945.20             |
| 8 Nahata Library Fund                         | CBI 2149023843       | 16,08,667.05          |
| 9 Nahata NSS Fund                             | CBI 3670681585       | 1,426.00              |
| 10 Bongaon Current A/C                        | SBI 11064019552      | 1,38,792.30           |
|   |                      | 1,23,93,526.21        |
| T.D.S. U/S 194N for Cash withdrawal           |                      | 7,962.00              |
| F.D.in Central Bank with accumulated Interest |                      | 34,36,554.00          |
| Cash in Hand as on 31-03-2022                 |                      | 1,194.60              |
|   |                      | <b>1,58,39,236.81</b> |

**Bank reconciliation statement**

As on 31st March 2022

A/C No. 2149023876 (General fund)

Bank Central bank of India

Balance as per bank

15,22,559.27

Balance as per cash book

7,98,349.27

7,24,210.00

Cheque issued but not presented in bank with in 31.03.22

| Date     | Ch. No. | Purpose                   | Issued to             | Amount             | Date of Encashment  |
|----------|---------|---------------------------|-----------------------|--------------------|---------------------|
| 05.03.22 | 45429   | Excess Deduc. Refund      | Dr. Chumki Ghosh      | 50,000.00          | Replaced in Sept'22 |
| 12.03.22 | 45452   | Sc.Building soil purchase | Biswajit Dhali        | 69,000.00          | 04.04.22            |
| 12.03.22 | 45454   | Sc. Building Elec. Wiring | Vikash Kr. Gupta      | 1,68,815.00        | 06.04.22            |
| 12.03.22 | 45455   | Salary for March'22       | Casual NTS            | 1,58,895.00        | 02.04.22            |
| 12.03.22 | 45457   | Salary Advance            | Pintu Debnath         | 20,000.00          | 06.04.22            |
| 31.03.21 | 45453   | Sc. Building Colouring    | Arun Kr. Sur grandson | 2,46,900.00        | 02.04.22            |
| 31.03.21 | 45458   | Water purifier A.M.C.     | Sukhen Haolader       | 10,600.00          | 05.04.22            |
|          |         |                           |                       | <u>7,24,210.00</u> |                     |

A/C No. 911010023849987

Bank : Axis Bank

Balance as per Bank

93,30,768.50

Balance as per Cash book

93,30,768.50

Difference

-



05 JUL 2024



9/2  
Int. Aud.  
2020-21

UDIN: 24056196BKARIE7362  
MRN/Name: 056196/DE SUKUMAR  
Firm Registration No.: 322250F  
Document type: Audit and Assurance Functions  
Document sub type: Internal Audit  
Document Date: 12-12-2023  
Create Date/Time: 02-02-2024 | 16:10:06

**Financial Figures/Particulars:**

Financial Year: 01-04-2020-31-03-2021

Cash and Cash Equivalent: 9166611.79

Any Comment/ Recommendation/ Adverse Comment: NO

Any Comment/ Recommendation/ Adverse Comment: NO

Document description: RECEIPT & PAYMENTS A/C, INCOME & EXPENDITURE A/C AND BALANCE SHEET



SUKUMAR DE, M.Com, F.C.A.  
Proprietor

M/s S. DE & CO.  
CHARTERED ACCOUNTANTS  
"MONORAMA"  
B-13/54, Kalyani, Nadia. Pin - 741235  
Phone no- (033)25826288  
Mob - 9433342091  
E-mail ID- monhride@gmail.com

To  
The Principal,  
Nahata Jogendra Nath Mondal Smriti Mahavidyalaya  
P.O Nahata, P.S Gopalnagar, Dist- North 24 pgs  
Pin- 743290

Sub: Internal Audit Report for the FY- 2020-21.

Respected Sir,

Reference to your appointment letter no.224(J)06/23 dated 12/06/2023 we have audited the attached Balance Sheet of Nahata J.N.M.S Mahavidyalaya Nahata, North 24 Pgs. West Bengal as at 31<sup>st</sup> March 2021 and also Income and Expenditure A/c & Receipts and Payments A/c 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.

As an Internal Auditor of the College we have gone through Books of Account of the College and observed that:

- i) We have obtained all the information & explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit;
- ii) In our opinion, proper books of account as required by Law have been kept by Nahata J.N.M.S. Mahavidyalaya so far as it appears from our examination of those books;
- iii) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of account;

We report that

(a) In the case of the Balance Sheet, of the state of affairs of the Nahata J.N.M.S. Mahavidyalaya as at 31<sup>st</sup> March, 2021

In case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.

In case of the Receipt & Payment Account, of the actual receipts and payments for the year ended on that date.

Subject to the above and read together with Schedule (a) to (r), notes on accounts and separate report attached, the said account give a true and fair view in conformity with the accounting principles, generally accepted in India;

12 DEC 2023

UDIN- 24056196BKARLE7362



f. S. DE  
12/12/23

f. S. DE  
12/12/23

Principal  
Bursar  
Mr. Goutam Sharm  
Nahata J.N.M.S Mahavidyalaya  
North 24 Pgs., West Bengal

- (a) The accounts are maintained in conformity with the requirement of the Nahata J.N.M.S Mahavidyalaya, Nahata, North 24 Parganas, PIN- 743290 and followed the instructions given by the Director of Public Instruction.
- (b) The Grant received from Director of Public Instruction, West Bengal viz. Pay Packet Salary, UGC Grants have been utilised for the purpose for which these have been sanctioned.
- (c) The College is maintaining manual Books of Accounts. But we strongly recommended implementing of computerisation of Accounts in Tally or any other better Accounting Package.
- (d) Advance to unauthorized person and adjustment of such advance without proper bill/ Invoice/ evidence of payment mentioning items.
- (e) Fixed Assets are stated at their original Cost of Acquisition less depreciation till date but Fixed Assets Registers are maintained by the institution department wise lacking information of quantity value etc. and all the fixed assets are not marked by Unique identification number.
- (f) Depreciation on Fixed Asset has been provided as per Indian Income Tax Act, 1961, but no depreciation has been provided on value of Building.
- (g) The P.F register is being maintained properly.
- (h) That T.D.S (Tax Deducted of Source) has been Deducted on salary but not on other payments i.e. on payments to vendors, contractors & professionals.
- (i) Capital Work-in –progress remain carry forwarded raising question of finishing the work
- (j) Several lakhs of rupees had been drawn in cash cheque i.e., bearer cheques even advances made for Building construction are in bearer cheque, which has crossed the financial values of Govt.

Neither Log book nor Engineer's payment advice or recommendation of Building Sub Committee was maintained.

- (k) As per schedule of Library Books 104 Books are added but no purchase recorded during the year.

*Goutam Sharma*  
12/12/23  
**Mr. Goutam Sharma**  
Bursar  
Nahata JNMS Mahavidyalaya  
North 24 Pgs., West Bengal



*P. Sivan*  
12/12/23

Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas

12 DEC 2023



(l) Advances

So many advances are made indiscriminately during the year to staffs for which adjustment entries of such advances not made during the financial year. Some of the advances were adjusted without proper documentary evidences. No Control exercise is observed. Old advance balances are carried forward. Management should have a strict vigil on old balance of advances made, recovery of such advances, adjustment of such advances with proper bill and vouchers to be signed by recipients of such advance counter signed by Accountant, Bursar and Principal.

- 1.) On several occasion advances are made to Mr. Samiran Sarkar (Lab attendant). During the year total Advances given was Rs. 9,61,850 but only Rs. 6,15,000 has been adjusted and most of the adjustment vouchers were not supported by bills/ Invoices and details of expenses are not given in vouchers. Total unadjusted advance in his hand rose to a alarming figure of Rs. 7,08,850/- at the end of the financial year. A total of Rs.5,75,000/- were adjusted by voucher Nos.144,145 & 148 on 24,25 & 27 March'21 by purchasing of Building Materials without any supporting documents and details.
- 2.) Advance made to Kartik Roy, Contractor is still pending for adjustment.
- 3.) Advances made to Mr. Sudip Bhowmick against purchase of Library Books for Rs. 1,00,000 still remain unadjusted.
- 4.) During the year Total Advance given to College Guard Soumen Das was Rs. 9,53,720/- and end of the year Recovery Shown of Rs. 9,53,720/-. Out of that Rs.7,50,760/- adjusted by Voucher Nos.142, 143 & 149 dt.23<sup>rd</sup> & 31<sup>st</sup> March'21 without any supporting & details.
- 5.) The Accountant had taken a total Advances of Rs.1,75,000/- and shown recoveries of Rs.1,75,000/- at the end of the year. Out of that recovery Voucher No. 147 dt. 27.03.21 for Rs.18,000/- expended for Saraswati puja without any supporting documents and details. And voucher No. 150 dt.31-03-21 for purchase of Electrical Goods of Rs.9,250/- without supporting documents & details and without the signature of Care taker.

No Control exercise on amount of expenditure. Only the Cashier/Accountant and person taking the payment are in active part to occur the event.

Amount shown in vouchers not supported by documentary evidence and in some voucher contains only amount in amount column even no account has been mention and payment has been made

- 6.) Personal Expenses has been paid from College Accounts. Voucher Nos 58, 71, & 105 passed either by Bursar or Principal depicts Payment on 04.12.20 for Bill No. 426, on 31.12.20 for Bill No.413 & on 26.02.21 for Bill No. 437 relating to Mithuder Home.



12 DEC 2023

P. Sinoy  
12/12/23

Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas

Ashwin Kumar  
12/12/23

Mr. Goutam Sharma  
Bursar  
Nahata J.N.M.S. Mahavidyalaya  
North 24 Pgs., West Bengal

(n) Vouchers

1. Most of the vouchers are fabricated and amounts are in round figure without having supportive documentary evidence. Vouchers are not supported by original bill, tax invoice or other documentary evidence with details of expenditure.
  2. In most cases, vouchers were signed by Accountant, payee had not signed. Principal & Bursar had not signed.
  3. Internal Checking system is defeated.
  4. Several Vouchers Viz. No. 2, 4, 17, 23, 25, 41, 43, & 47 were taken away though entered into the manually maintained accounts.
- (o) Several times Principal had taken Rs. 2000/- as conveyance allowance in addition to his monthly Allowance of Rs.7000/-
- (p) Electric Bills are not maintained by the College only advance had been made for Electricity Bill in round figure like Rs.35000/-
- (q) Absence of Regular internal audit System.
- (r) Audit observations are to be followed and appropriate accounting practice to be developed through feedback and feed forward approach.

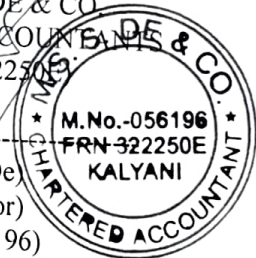
With Thanks to the College Authority for their co-operation.

Place - Kalyani  
Date - 12.12.2023

*Sukumar De*  
12/12/23  
Mr. Goutam Sharma  
Bursar  
Nahata JNMS Mahavidyalaya  
North 24 Pgs., West Bengal

Signed in terms our report of even date  
For M/s S.DE & CO  
CHARTERED ACCOUNTANTS  
(F.R.N-322250E)

*Sukumar De*  
-----  
(Sukumar De)  
(Proprietor)  
(M.No-056196)



*P. Sison*  
12/12/23  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas

NAHATA J.N.M.S.MAHAVIDYALATA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

BALANCE SHEET AS ON 31ST MARCH, 2021

| LIABILITIES                        | AMOUNT        |    | ASSETS                            | AMOUNT        |    |
|------------------------------------|---------------|----|-----------------------------------|---------------|----|
|                                    | Rs.           | P. |                                   | Rs.           | P. |
| <b>Accumulated fund</b>            |               |    | <b>Fixed Assets</b>               |               |    |
| As per Schedule -'A'               | 460,88,445.83 |    | As per Schedule -'E'              | 182,91,684.04 |    |
| <b>Other Fund</b>                  |               |    | <b>Capital Work- in- Progress</b> |               |    |
| As per Schedule -'B'               | 14,11,730.00  |    | As per Schedule -'F'              | 155,51,408.00 |    |
| <b>UGC &amp; Government Grants</b> |               |    | <b>Loans &amp; Advances</b>       |               |    |
| As per Schedule -'C'               | 4,46,554.00   |    | As per Schedule -'G'              | 24,36,009.00  |    |
| <b>Caution Deposit</b>             |               |    | <b>Provident Fund</b>             |               |    |
| As per Schedule -'D'               | 7,41,933.00   |    | As per Schedule -'H'              | 118,17,960.26 |    |
| <b>Provident Fund</b>              |               |    | <b>Current Assets</b>             |               |    |
| As per Schedule -'H'               | 118,17,960.26 |    | As per Schedule -'I'              | 124,09,561.79 |    |
|                                    | 605,06,623.09 |    |                                   | 605,06,623.09 |    |

Date: 12.12.2023

*Subir Kumar*  
12/12/23  
Mr. Gouram Sharma  
Bursar  
Nahata JNMS Mahavidyalaya  
North 24 Pgs., West Bengal

*P. Sinha*  
12/12/23

Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas





| INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2021 |             |               |                                      |               |    |     |               |
|--|-------------|---------------|--------------------------------------|---------------|----|-----|---------------|
| EXPENDITURES   | AMOUNT      |               | INCOMES                              | AMOUNT        |    |     |               |
|  | Rs.         | P.            |                                      | Rs.           | P. | Rs. | P.            |
| To Tution Fees( 50% remitted to Govt.)                               |             |               | By Fees Collected from Students      |               |    |     |               |
| To Salary to Teachers,PTT & Staffs                                   |             |               | Tuition Fees                         | 3,99,970.00   |    |     |               |
| To Management & Other Expenses                                       |             |               | Admission Fees                       | 3,12,350.00   |    |     |               |
| Admission related Exp.   | 1,42,142.00 |               | Electric Fees                        | 1,84,295.00   |    |     |               |
| Advertisement  | -           |               | Library Fees                         | 1,42,680.00   |    |     |               |
| Bank Charges   | 4,557.35    |               | Maintenance Fees                     | 2,37,800.00   |    |     |               |
| Excurtion Exp.   | -           |               | College Practical Fees               | -             |    |     |               |
| Electric Exp.  | 1,20,448.00 |               | Miscellaneous Fees                   | 1,78,350.00   |    |     |               |
| Fuel Exp.  | -           |               | Test Exam. Fees                      | 3,56,700.00   |    |     |               |
| Gardening Exp.   | -           |               | Student Support                      | 2,37,800.00   |    |     |               |
| Maintenance Exp.   | 18,270.00   |               | NAAC Fees                            | -             |    |     |               |
| Newspapers   | 855.00      |               | Other Fees                           | 1,07,680.00   |    |     |               |
| Printing & Stationery  | 74,077.00   |               | Session Charge                       | 2,97,250.00   |    |     |               |
| Student Union Exp.   | -           |               | College Enrollment Fees              | 2,500.00      |    |     |               |
| Gymnasium Exp.   | -           |               | Subject Change Fees                  | -             |    |     | 24,57,375.00  |
| Maintenance Labour Exp.  | 5,300.00    |               |                                      |               |    |     |               |
| Registration Fees Payment  | 2,39,720.00 |               | By Government & UGC Grant            |               |    |     |               |
| Telephone & Net Charges  | 7,000.00    |               | Salary Grant(net)                    | 250,15,918.00 |    |     |               |
| Sports & Cultural event Exp.   | 21,200.00   |               | W.B.S.U.                             | 14,000.00     |    |     | 250,29,918.00 |
| College Educational Activity*  | 5,900.00    |               | By Interest on Savings Bank Accounts |               |    |     | 3,02,443.00   |
| Tea, Tiffin & Lunch Exp.   | 8,471.00    |               | By Interest on F/D Account           |               |    |     | 1,96,219.00   |
| Puja Bonus   | 4,41,040.00 |               | By N.S.S.                            |               |    |     |               |
| Examination Exp.   | -           |               | By Miscellaneous Collection          |               |    |     |               |
| N.S.S.Exp.   | -           |               |                                      |               |    |     |               |
| Principal Allow.& Exp.   | 66,000.00   |               | By Excess of Expenditure over Income |               |    |     | 5,90,142.35   |
| Travel.&Conveyance   | 2,16,590.00 |               | Transferred to Capital Account       |               |    |     |               |
| Auditing Exp.  | -           |               |                                      |               |    |     |               |
| Miscellaneous Exp.   | 6,726.00    | 13,78,296.35  |                                      |               |    |     |               |
| To Depreciation  |             | 7,21,383.00   |                                      |               |    |     |               |
| To Honourarium & Remuneration<br>(Routed through General Fund)       |             | 14,60,500.00  |                                      |               |    |     |               |
|  |             | 285,76,097.35 |                                      |               |    |     | 285,76,097.35 |

\* Fees for on line Library

Date: 12.12.2023

*Prakash Kumar*  
12/12/23  
M.T. Goutam Sharma  
Bursar  
Nahata JNMS Mahavidyalaya  
North 24 Pgs., West Bengal



*P. Dasgupta*  
12/12/23

Principal  
Nahata J.N.M.S. Mahavidyalaya  
North 24 Pgs., West Bengal

| RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021 |        |               |               |   |              |               |
|--|--------|---------------|---------------|---|--------------|---------------|
| RECEIPTS   | AMOUNT |               | AMOUNT        | PAYMENTS  | AMOUNT       |               |
|  | Rs.    | P.            |               |   | Rs.          | P.            |
| <b>To Opening Balances</b>                                   |        |               |               | <b>By Salary to Teachers, PTT &amp; Staffs</b>              |              | 250,15,918.00 |
| Cash in Hand   |        | 13,006.00     |               | <b>By Management &amp; Other Expenses</b>                   |              |               |
| Fixed Deposit at Central Bank                                |        | 30,46,731.00  |               | Admission related Exp.                                      | 1,42,142.00  |               |
| Cash at Banks  |        | 97,04,853.14  | 127,64,590.14 | Advertisement   |              |               |
| <b>To Fees</b>   |        |               |               | Bank Charges  | 4,557.35     |               |
| Tuition Fees   |        | 3,99,970.00   |               | Excursion Exp.  |              |               |
| Admission Fees   |        | 3,12,350.00   |               | Electric Exp.   | 1,20,448.00  |               |
| Electric Fees  |        | 1,84,295.00   |               | Fuel Exp.   |              |               |
| Library Fees   |        | 1,42,680.00   |               | Gardening Exp.  |              |               |
| Maintenance Fees   |        | 2,37,800.00   |               | Maintenance Exp.  | 18,270.00    |               |
| College Practical Fees                                       |        |               |               | Newspapers  | 855.00       |               |
| College Enrollment Fees                                      |        | 2,500.00      |               | Printing & Stationery                                       | 74,077.00    |               |
| Student Union Fees   |        | 2,97,250.00   |               | Student Union Exp.  |              |               |
| Miscellaneous Fees   |        | 1,78,350.00   |               | Telephone & Net Exp.  | 7,000.00     |               |
| Test Exam. Fees  |        | 3,56,700.00   |               | Examination Exp.  |              |               |
| Development Fees   |        | 3,56,700      |               | N.S.S.Exp.  |              |               |
| Building Fees  |        | 3,56,700      |               | Principal Allow. & Exp.                                     | 66,000.00    |               |
| Poor Fund  |        | 35,670        |               | Travel. & Conveyance  | 2,16,590.00  |               |
| Student Aid Fund   |        |               |               | Miscellaneous Exp.  | 6,726.00     |               |
| Student Health Home  |        | 17,835        |               | Gymnasium Exp.  |              |               |
| NAAC Fees  |        |               |               | Maintenance Labour Exp.                                     | 5,300.00     |               |
| Student Support Fees   |        | 2,37,800.00   |               | Sports & Cultural event Exp.                                | 21,200.00    |               |
| Other Fees   |        | 1,07,680.00   |               | College Educational Activity                                | 5,900.00     |               |
| Session Charge   |        | 2,97,250.00   |               | Tea, Tiffin & Lunch Exp.                                    | 8,471.00     |               |
| Subject Change Fees  |        |               | 35,21,530.00  | Auditing Exp.   |              |               |
| <b>To University Fees</b>                                    |        |               |               | Puja Bonus Payment  | 4,41,040.00  |               |
| Registration/ Enrollment Fees                                |        | 0             |               | Poor Fund Distribution                                      |              |               |
| Exam./Practical Fees   |        | 0             |               | Student Aid Fund  |              |               |
| Exam. Centre Fees  |        | 0             |               | Student Health Home   |              |               |
| Certificate Fees   |        | 0             |               | Development Fund  |              | 11,38,576.35  |
| <b>To University/Government &amp; UGC Grant</b>              |        |               |               | <b>By Government of West Bengal</b>                         |              |               |
| Salary Grant   |        | 250,15,918.00 |               | 50% of Tuition Fees remitted                                |              |               |
| UGC Remedial Grant   |        |               |               | <b>By University Fees</b>                                   |              |               |
| W.B.S.U.   |        | 14,000.00     | 250,29,918.00 | Registration Fees Payment                                   | 2,39,720.00  |               |
| <b>To Advances Recovery/Adjusted</b>                         |        |               | 16,66,720.00  | Exam. Fees  |              |               |
| <b>To Interest on Bank Account</b>                           |        |               | 3,06,049.00   | Exam. Centre Fees   |              |               |
| <b>To Interest on F/D Account</b>                            |        |               | 1,96,219.00   | Certificate Fees  |              | 2,39,720.00   |
| <b>To Miscellaneous Collection</b>                           |        |               |               | <b>By University/Government &amp; UGC Grant</b>             |              |               |
|  |        |               |               | UGC Seminar   |              |               |
|  |        |               |               | Building Expenses   | 6,21,000.00  | 6,21,000.00   |
|  |        |               |               | <b>By Capital Expenditure</b>                               |              |               |
|  |        |               |               | Book Purchase   |              |               |
|  |        |               |               | Laptops & Computers   | 49,100.00    |               |
|  |        |               |               | Photo Copy Machine  |              |               |
|  |        |               |               | Furniture & Fixture   |              |               |
|  |        |               |               | Inverter with Battery                                       |              |               |
|  |        |               |               | Electrical Equipments                                       | 80,080.00    |               |
|  |        |               |               | Almirah   |              | 1,29,180.00   |
|  |        |               |               | <b>By Advances Given</b>                                    |              | 24,70,570.00  |
|  |        |               |               | <b>By Fixed Deposit at Central Bank</b>                     |              | 32,42,950.00  |
|  |        |               |               | <b>By General Fund</b>                                      |              |               |
|  |        |               |               | Honourarium & Remuneration<br>(Routed through General Fund) |              | 14,60,500.00  |
|  |        |               |               | <b>By Closing Balances</b>                                  |              |               |
|  |        |               |               | Cash in Hand  | 33,199.00    |               |
|  |        |               |               | Cash at Banks   | 91,33,412.79 | 91,66,611.79  |
|  |        |               | 434,85,026.14 |   |              | 434,85,026.14 |

Date: 12.12.2023

*Mr. Goutam Sharma*  
Bursar  
Nahata JNMS Mahavidyalaya  
North 24 Pgs., West Bengal



*P. Sison*  
12/12/23  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas

NAHATA J.N.M.S.MAHAVIDYALATA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

Schedule annexed to and forming part of the Balance Sheet as on 31-03-2021

ACCUMULATED FUND

Schedule-A

General Fund

|   |               |               |
|---|---------------|---------------|
| Opening Balance as on 01-04-2020        | 170,61,501.62 |               |
| Less: Excess of Expenditure over Income | 5,90,142.35   | 164,71,359.27 |

Donation & Subscription Fund

|                                  |              |              |
|----------------------------------|--------------|--------------|
| Opening Balance as on 01-04-2020 | 24,05,376.00 |              |
| Add: Received during the year    | -            | 24,05,376.00 |

Development Fund

|   |               |               |
|---|---------------|---------------|
| Opening Balance as on 01-04-2020              | 310,56,906.56 |               |
| Add: Received during the year as a Fees       | 3,56,700.00   |               |
|   | 314,13,606.56 |               |
| Add: Interest on Cental Bank Development Fund | 1,022.00      | 314,14,628.56 |

Building Fund

|   |               |               |
|---|---------------|---------------|
| Opening Balance as on 01-04-2020        | -45,59,618.00 |               |
| Add: Received during the year as a Fees | 3,56,700.00   | -42,02,918.00 |

Grand Total

460,88,445.83

Other Funds as on 31-03-2021

|                              | Opening Balance<br>as on 01-04-2020 | Addition<br>during the Yr. | Disbursed<br>during the Yr. | <u>Schedule-B</u><br>Closing Balance<br>as on 31-03-2021 |
|------------------------------|-------------------------------------|----------------------------|-----------------------------|--|
| Poor Fund                    | 83,965                              | 35,670.00                  | 0                           | 1,19,635.00  |
| Student Aid Fund             | 32,090                              | -                          | 0                           | 32,090.00  |
| Student Health Home          | 1,76,854                            | 17,835.00                  | 0                           | 1,94,689.00  |
| Student Union Fund           | 5,45,046                            | 2,99,834.00                | -                           | 8,44,880.00  |
| University Registration Fees | -45,514                             | -                          | 0                           | -45,514.00   |
| University Practical Fees    | 150                                 | -                          | 0                           | 150.00   |
| University Exam. Fees        | -4,64,591                           | -                          | 0                           | -4,64,591.00   |
| University Exam. Centre Fees | 3,00,690                            | 0                          | 0                           | 3,00,690.00  |
| University Certificate Fees  | 3,39,045                            | 0                          | 0                           | 3,39,045.00  |
| University Games Fees        | 90,656                              | 0                          | 0                           | 90,656.00  |
|                              | 10,58,391                           | 3,53,339.00                | -                           | 14,11,730.00   |

12 DEC 2023

*(Signature)*  
12/12/23  
MR. Goutam Sharma  
Bursar  
Nahata JNMS Mahavidyalaya  
North 24 Pgs., West Bengal

*(Signature)*  
12/12/23  
Principal  
Nahata J.N.M.S. Mahavidyalaya,  
Nahata, North 24 Parganas





Schedule annexed to and forming part of the Balance Sheet as on 31-03-2021

**UGC & Government Grants as on 31-03-2021**

|                              | Opening Balance<br>as on 01-04-2020 | Addition<br>during the Yr. | Utilised<br>during the Yr. | Schedule-C<br>Closing Balance<br>as on 31-03-2021 |
|------------------------------|-------------------------------------|----------------------------|----------------------------|---|
| Equipment Grant (UGC)        | -1,35,439                           | 0                          | 0                          | -1,35,439   |
| Remidial Grant ( UGC)        | 1,86,850                            | 0                          | 0                          | 1,86,850  |
| Books & Journals Grant (UGC) | -2,677                              | 0                          | 0                          | -2,677  |
| Entry -in-service (UGC)      | 39,610                              | 0                          | 0                          | 39,610  |
| NRP-in-Science(UGC)          | 10,000                              | 0                          | 0                          | 10,000  |
| UGC-IQAC                     | -42,657                             | 0                          | 0                          | -42,657   |
| UGC Seminer                  | -475                                | 0                          | 0                          | -475  |
| UGC Under Graduate Plan      | 3,91,342                            | 0                          | 0                          | 3,91,342  |
|                              | <u>4,46,554</u>                     |                            |                            | <u>4,46,554</u>                                   |

**Caution Deposit as on 31-03-2021**

|                 | Opening Balance<br>as on 01-04-2020 | Addition<br>during the Yr. | Utilised<br>during the Yr. | Schedule-D<br>Closing Balance<br>as on 31-03-2021 |
|-----------------|-------------------------------------|----------------------------|----------------------------|---|
| Library Deposit | 6,65,463                            | 0                          | 0                          | 6,65,463  |
| Other Deposit   | 76,470                              | 0                          | 0                          | 76,470  |
|                 | <u>7,41,933</u>                     |                            |                            | <u>7,41,933</u>                                   |

**Loans & Advances as on 31-03-2021**

|                                | Opening Balance<br>as on 01-04-2020 | Addition<br>during the Yr. | Adjusted/Refund<br>during the Yr. | Schedule-G<br>Closing Balance<br>as on 31-03-2021 |
|--------------------------------|-------------------------------------|----------------------------|-----------------------------------|---|
| Sibnath                        | 47,500                              | -                          | -                                 | 47,500  |
| Dr.Shakh Kamaluddin            | 4,10,000                            | -                          | -                                 | 4,10,000  |
| Samiran Sarkar (Lab Attendent) | 3,62,000                            | 9,61,850                   | 6,15,000                          | 7,08,850  |
| Kartic Roy , Contractor        | 6,00,000                            | -                          | -                                 | 6,00,000  |
| Sudip Bhowmick                 | 1,00,000                            | -                          | -                                 | 1,00,000  |
| Bratati Ghosh PTT              | 9,400                               | -                          | -                                 | 9,400   |
| Kajal Sutradhar                | 15,500                              | -                          | -                                 | 15,500  |
| Soumen Das                     | 35,000                              | 9,53,720                   | 9,53,720                          | 35,000  |
| Ranjit Maiti                   | 2,000                               | -                          | -                                 | 2,000   |
| Dr. Jhantu Sarder              | -                                   | 2,45,000                   | -                                 | 2,45,000  |
| Dr. Chumki Ghosh               | -                                   | 2,45,000                   | -                                 | 2,45,000  |
| Goutam Bhowmick Casu-NTS       | -                                   | 35,000                     | -                                 | 35,000  |
| Bidhan Sarkar PTT              | -                                   | 15,000                     | -                                 | 15,000  |
| Biplab Das PTT                 | -                                   | 15,000                     | -                                 | 15,000  |
| Festival Advances              | 1,11,000                            | -                          | 98,000                            | 13,000  |
| Salary & Other Advances        | -60,241                             | -                          | -                                 | -60,241   |
|                                | <u>16,32,159</u>                    | <u>24,70,570</u>           | <u>16,66,720</u>                  | <u>24,36,009</u>                                  |

Date: 12.12.2023

*Handwritten Signature*  
12/12/23  
**Mr. Goutam Sharma**  
Bursar  
Nahata J.N.M.S. Mahavidyalaya  
North 24 Pgs., West Bengal

*Handwritten Signature*  
12/12/23  
Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas





NAHATA J.N.M.S.MAHAVIDYALATA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

Schedule annexed to and forming part of the Balance Sheet as on 31-03-2021

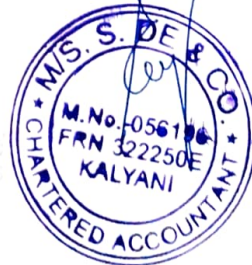
Schedule-H

| SL. | NAME OF STAFF            | OPENING      | Contributor | Interest 18-19 | Loan Repay | Loan Disburser | CLOSING       |
|-----|--------------------------|--------------|-------------|----------------|------------|----------------|---------------|
| 1   | Dr. S. N . Podder        | 3,073.14     | -           | 248.63         | -          | -              | 3,321.77      |
| 2   | Dr. Sumita Das           | 2,036.65     | -           | 165.82         | -          | -              | 2,202.47      |
| 3   | Chandra N. Adhikary      | 2,990.00     | -           | 241.23         | -          | -              | 3,231.23      |
| 4   | Nirjharini Chakraborty   | 9,135.74     | -           | 722.45         | -          | -              | 9,858.19      |
| 5   | Sanchay Chanda           | 2,766.88     | -           | 223.04         | -          | -              | 2,989.92      |
| 6   | Sabita Chowdhury         | 3,558.62     | -           | 293.01         | -          | -              | 3,851.63      |
| 7   | Dr. Nikhil K. Dutta      | 8,032.79     | -           | 618.52         | -          | -              | 8,651.31      |
| 8   | Tapan Raha               | 8,03,927.77  | 2,40,000    | 53,386.27      | -          | -              | 10,97,314.04  |
| 9   | Somnath Dutta            | 12,798.04    | -           | 1,011.44       | -          | -              | 13,809.48     |
| 10  | Malay Dasgupta           | 4,639.00     | -           | 368.20         | -          | -              | 5,007.20      |
| 11  | Dr. Arnab Ghosh          | 90,120.00    | 1,06,000    | 4,044.51       | -          | -              | 2,00,164.51   |
| 12  | Dr. Sk. Kamaluddin       | 4,86,277.55  | 1,03,000    | 36,472.49      | -          | -              | 6,25,750.04   |
| 13  | Dr. Abijit ganguly       | 6,30,809.98  | -           | 49,991.69      | -          | -              | 6,80,801.67   |
| 14  | Dr. D. Chattopadhaya     | 13,18,884.21 | 2,10,000    | 97,077.07      | 25,000     | -              | 16,50,961.28  |
| 15  | Sriparna Dutta           | 8,95,393.39  | 1,20,000    | 65,797.42      | -          | -              | 10,81,190.81  |
| 16  | Madhuparna Mitra Guha    | 95,679.74    | -           | 7,567.33       | -          | -              | 1,03,247.07   |
| 17  | Biswajit Mondal          | 10,45,016.97 | 1,05,000    | 76,106.34      | 24,000     | -              | 12,50,123.31  |
| 18  | Dr. A.K. Mukhopadhay     | 4,94,761.42  | 1,05,000    | 36,628.59      | -          | -              | 6,36,390.01   |
| 19  | Sibnath Sarkar           | 3,12,796.87  | -           | 24,589.15      | -          | -              | 3,37,386.02   |
| 20  | Bapi Mishra              | 54,454.66    | -           | 4,206.10       | -          | -              | 58,660.76     |
| 21  | Kajal Sutradhar          | 3,13,548.34  | 72,000      | 21,751.20      | -          | -              | 4,07,299.54   |
| 22  | Goutam Sharma            | 79,813.48    | 48,000      | 4,776.44       | -          | -              | 1,32,589.92   |
| 23  | Ranajit Maiti            | 53,209.00    | 47,000      | 3,184.31       | -          | -              | 1,03,393.31   |
| 24  | Dr. A.K. Singh           | 78,732.06    | 53,000      | 4,690.76       | -          | -              | 1,36,422.82   |
| 25  | Dr. P. Biswas            | 39,906.50    | 46,500      | 2,388.21       | -          | -              | 88,794.71     |
| 26  | Anindita Santra          | 79,813.00    | 48,000      | 4,776.43       | -          | -              | 1,32,589.43   |
| 27  | Bimal Chandra Debnath    | 690.53       | -           | 55.77          | -          | -              | 746.30        |
| 28  | Rabindra Nath Sarkar     | 1,712.16     | -           | 136.83         | -          | -              | 1,848.99      |
| 29  | Biparjoy Kumar Sinha     | 160.40       | -           | 21.35          | -          | -              | 181.75        |
| 30  | Ashoke Das               | 1,374.04     | -           | 231.16         | -          | -              | 1,605.20      |
| 31  | Sibaji Kumar Biswas      | 2,509.29     | -           | 197.21         | -          | -              | 2,706.50      |
| 32  | Satya Ranjan Chakraborty | 540.08       | -           | 43.58          | -          | -              | 583.66        |
| 33  | Biswa Nath Ghosh         | 14,671.01    | -           | 1,159.66       | -          | -              | 15,830.67     |
| 34  | Rathindra Nath Sarkar    | 685.85       | -           | 55.81          | -          | -              | 741.66        |
| 35  | Suk Lal Das              | 1,903.92     | -           | 155.80         | -          | -              | 2,059.72      |
| 36  | Nepal Chandra Das        | 690.02       | -           | 155.13         | -          | -              | 845.15        |
| 37  | Paresh Ch. Sarder        | 6,66,522.68  | 60,000      | 50,240.67      | -          | 4,00,000.00    | 3,76,763.35   |
| 38  | Balai Das                | 7,45,819.09  | 72,000      | 56,008.66      | -          | -              | 8,73,827.75   |
| 39  | Ranapati Roy             | 1,06,004.91  | 69,000      | 6,610.68       | 30,000     | -              | 2,11,615.59   |
| 40  | Prodip Sarkar            | 1,59,073.95  | 24,000      | 11,494.11      | -          | -              | 1,94,568.06   |
| 41  | Puspa Biswas( Sikder)    | 1,26,106.39  | 24,000      | 8,961.43       | -          | -              | 1,59,067.82   |
| 42  | Nabin Karmakar           | 1,26,106.37  | 24,000      | 8,961.42       | -          | -              | 1,59,067.79   |
| 43  | Samiran Sarkar           | 2,50,326.84  | 43,000      | 18,289.65      | -          | -              | 3,11,616.49   |
| 44  | Tapaangshu Sarkar        | 2,79,602.27  | 52,000      | 21,125.92      | -          | -              | 3,52,728.19   |
| 45  | Sudip Bhowmick           | 92,557.77    | 23,000      | 6,402.85       | 9,672      | -              | 1,31,632.62   |
| 46  | Soumen Das               | 1,77,887.94  | 54,000      | 12,032.61      | -          | -              | 2,43,920.55   |
|     |                          | 96,77,121.31 | 17,48,500   | 7,03,666.95    | 88,672     | 4,00,000       | 118,17,960.26 |

Date: 12.12.2023

*Handwritten signature*  
12/12/23  
Mr. Goutam Sharma  
Buisar  
Nahata JNMS Mahavidyalaya  
North 24 Pgs., West Bengal

*Handwritten signature*  
12/12/23



Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas



Schedule annexed to and forming part of the Balance Sheet as on 31-03-2021

**Current Assets**

Schedule-I

Bank Account as at 31-03-2021

| Particulars                                   | A/C Number           | Balance                     |
|---|----------------------|-----------------------------|
| 1 Bongaon Reserve                             | Axis 911010023849987 | 54,59,148.40                |
| 2 Bongaon UGC                                 | Axis 911010059128973 | 29,653.00                   |
| 3 Habra Savings A/c                           | Axis 238010100148696 | 1,13,278.49                 |
| 4 Nahata Gen. Fund                            | CBI 2149023876       | 14,66,650.95                |
| 5 Nahata Develop. Fund                        | CBI 2149023854       | 28,088.55                   |
| 6 Nahata Reserve Fund                         | CBI 2149023887       | 2,45,159.85                 |
| 7 Nahata Stu. Union Fund                      | CBI 2149023865       | 85,438.20                   |
| 8 Nahata Library Fund                         | CBI 2149023843       | 15,65,168.05                |
| 9 Nahata NSS Fund                             | CBI 3670681585       | 1,386.00                    |
| 10 Bongaon Current A/C                        | SBI 11064019552      | 1,39,441.30                 |
|   |                      | <u>91,33,412.79</u>         |
| F.D.in Central Bank with accumulated Interest |                      | 32,42,950.00                |
| Cash in Hand as on 31-03-2021                 |                      | 33,199.00                   |
|   |                      | <u><u>124,09,561.79</u></u> |

**Bank reconciliation statement**

As on 31st March 2021

A/C No. 2149023876 (General fund)

Bank Central bank of India

Balance as per bank

16,75,115.55

Balance as per cash book

14,66,650.95

2,08,464.60

Cheque issued but not presented in bank on 31.03.20

| Date     | Ch. No. | Purpose                       | Issued to         | Amount             | Date of Encashment      |
|----------|---------|-------------------------------|-------------------|--------------------|-------------------------|
| 16.03.20 | 34048   | Audit fees 18-19              | M/S Jhawar & Co.  | 10,732.00          | Not encash till 31.03.2 |
| 21.03.20 | 34053   | Audit fees 17-18              | M/S Jhawar & Co.  | 10,732.00          | Not encash till 31.03.2 |
|          |         | Opening difference of 2019-20 |                   | 0.60               |                         |
| 31.03.21 | 36410   | Salary March Casual NTS       | Yourselves        | 1,17,000.00        | 06.04.21                |
| 31.03.21 | 39503   | Salary Advance for March      | Dr. Jhantu Sarder | 35,000.00          | 06.04.21                |
| 31.03.21 | 39501   | Salary Advance for March      | Dr. Chumki Ghosh  | 35,000.00          | 09.04.21                |
|          |         |                               |                   | <u>2,08,464.60</u> |                         |

A/C No. 911010023849987

Bank : Axis Bank

Balance as per Bank

56,70,648.40

Balance as per Cash book

54,59,148.40

Difference

2,11,500.00

Balance as per Bank on 01.04.19

71,47,520.00

Balance as per Audit report 2018-19

69,36,020.00

Difference

2,11,500.00

Date: 12.12.2023

*Goutam Sharma*  
19/12/23  
**Mr. Goutam Sharma**  
Bursar  
Nahata JNMS Mahavidyalaya  
North 24 Pgs., West Bengal

*P. Sison*  
12/12/23  
Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas



etc  
SUKUMAR DE, M.Com, F.C.A.  
Proprietor

M/s S. DE & CO.  
CHARTERED ACCOUNTANTS  
"MONORAMA"  
B-13/54, Kalyani, Nadia. Pin - 741235  
Phone no- (033)25826288  
Mob - 9433342091  
E-mail ID- monhrde@gmail.com

To  
The Principal,  
Nahata Jogendra Nath Mondal Smriti Mahavidyalaya  
P.O Nahata, P.S Gopalnagar, Dist- North 24 pgs  
Pin- 743290

**Sub: Internal Audit Report for the FY- 2019-20.**

Respected Sir,

Reference to your appointment letter no.224(J)06/23 dated 12/06/2023 we have audited the attached Balance Sheet of Nahata J.N.M.S Mahavidyalaya, Nahata, North 24 Pgs. West Bengal as at 31<sup>st</sup> March 2020 and also Income and Expenditure A/c & Receipts and Payments A/c 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.

As an Internal Auditor of the College we have gone through Books of Account of the College and observed that:

- i) We have obtained all the information & explanation, to the best of our knowledge and belief which were necessary for the purpose of our Audit;
- ii) In our opinion , proper books of account as required by Law have been kept by Nahata J.N.M.S. Mahavidyalaya so far as it appears from our examination of those books;
- iii) The Balance Sheet , Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of account;

We report that

- (a) In the case of the Balance Sheet, of the state of affairs of the Nahata J.N.M.S. Mahavidyalaya as at 31<sup>st</sup> March ,2020
- (b) In case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.
- (c) In case of the Receipt & Payment Account, of the actual receipts and payments for the year ended on that date.

Subject to the above and read together with Schedule (a) to (o), notes on accounts and separate report attached, the said account give a true and fair view in conformity with the accounting principles, generally accepted in India;

12 SEP 2023



- (a) The accounts are maintained in conformity with the requirement of the Nahata J.N.M.S Mahavidyalaya, Nahata, North 24 Parganas, PIN- 743290 and followed the instructions given by the Director of Public Instruction.
- (b) The Grant received from Director of Public Instruction, West Bengal viz. Pay Packet Salary, UGC Grants have been utilised for the purpose for which these have been sanctioned.
- (c) The College is maintaining manual Books of Accounts. But we strongly recommended implementing of computerisation of Accounts in Tally or any other better Accounting Package.
- (d) Advance to unauthorized person and adjustment of such advance without proper bill/ Invoice/ evidence of payment mentioning items.
- (e) Fixed Assets are stated at their original Cost of Acquisition less depreciation till date but Fixed Assets Registers are maintained by the institution department wise lacking information of quantity, value etc. and all the fixed assets are not marked by Unique identification number.
- (f) Depreciation on Fixed Asset has been provided as per Indian Income Tax Act, 1961, but no depreciation has been provided on value of Building.
- (g) The P.F register is being maintained properly.
- (h) That T.D.S (Tax Deducted of Source) has been Deducted on salary but not on other payments i.e. on payments to vendors, contractors & professionals.
- (i) Capital Work-in –progress remain carry forwarded raising question of finishing the work

(j) Amount paid for Building purpose at different dates:

| Ch. No. | Date     | Amount   | Name                         | TDS Bill Attached, | Engineer's Advice |
|---------|----------|----------|------------------------------|--------------------|-------------------|
| 29950   | 30.09.19 | 4,37,000 | Bearer cheque Prabir Sarkar  |                    | No                |
| 29949   | 30.09.19 | 4,95,000 | Bearer cheque Prabir Sarkar  |                    | No                |
| 30004   | 19.11.19 | 13,000   | Bearer cheque Prabir Sarkar  |                    | No                |
|         | 19.11.19 | 40,000   | Bearer cheque Prabir Sarkar  |                    | No                |
|         | 23.03.20 | 5,00,500 | Bearer cheque Soumen Debnath |                    | No                |
| 29992   | 20.09.19 | 3,65,000 | Construction Samiran Sarkar  |                    | No                |

Neither Log book nor Engineer's payment advice or recommendations of Building Sub Committee were maintained

(k) Library Books

|          |        |   |
|----------|--------|---|
| 23.03.20 | 50,000 | advance for purchase of Library books against which no purchase bills are attached. Vouchers are passed by short signature of Accountant, Recipient's signature are not taken. Signature of Principal and Bursar Signature were not there as a sign of Sanction of College Authority. |
| 23.03.20 | 50,000 |   |
| 25.03.20 | 70,000 |   |
| 26.03.20 | 50,500 |   |
|          |        |   |



12 SEP 2023



(l) Advances

So many advances are made indiscriminately during the year that practice is aged old. No Control exercise is observed. Old advance balances are carried forwarded. Management should have a strict vigil on old balance of advances made, recovery of such advances, adjustment of such advances with proper bill and vouchers to be signed by recipients of such advance counter signed by Accountant, Bursar and Principal.

- 1.) On several occasion advances are made to Mr. Samiran Sarkar (Lab attendant) for Rs. 12,07,767 but only Rs. 8,60,767 has been adjusted and most of the adjustment vouchers were not supported by bills/ Invoices and details of expenses are not given in vouchers. Adjustment vouchers are only a white voucher with a signature, stating the amount. Such is the accounting culture.
- 2.) Advance made to Kartik Roy, Contractor for which no adjustment has been made.
- 3.) Advances made to Mr. Sudip Bhowmick against purchase of Library Books for Rs. 2,70,000. Only Rs. 1,70,000 has been adjusted. Record of books purchases has no reflection in stock of books. Advanced made to persons who are not officially entitled to receive such advances.

(m) Vouchers

1. Vouchers are not supported by original bill, vouchers or other documentary evidence / details of expenditure.
2. Most of in vouchers are passed by single signatory, even payee had not signed. Principal has also not signed vouchers.
3. Internal Control System has not been given weight.
4. Several Vouchers Viz. 52A, 330, 331,365A & 378 are found missing.
5. Figures of Voucher nos. 243, 388, 589 have been manipulated.
6. In some vouchers signature of voucher passing authority has been tempered which may be treated as fraudulent activity.

(n) Absence of Regular internal audit System.

(o) Audit observations are to be followed and appropriate accounting practice to be developed through feedback and feed forward approach.

With Thanks to the College Authority for their co-operation.

Place - Kalyani

Date -

12 SEP 2023

Signed in terms our report of even date  
For M/s S.DE & CO.



CHARTERED ACCOUNTANTS  
(F.R.N-322250E)

(Sukumar De)  
(Proprietor)  
(M.No-056196)

NAHATA J.N.M.S.MAHAVIDYALATA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

BALANCE SHEET AS ON 31ST MARCH, 2020

| LIABILITIES                                     | AMOUNT         |    | ASSETS   | AMOUNT         |    |
|---|----------------|----|--|----------------|----|
|   | Rs.            | P. |  | Rs.            | P. |
| Accumulated fund<br>As per Schedule -'A'        | 4,59,64,166.18 |    | Fixed Assets<br>As per Schedule -'E'               | 1,82,62,887.04 |    |
| Other Fund<br>As per Schedule -'B'              | 10,58,391.00   |    | Capital Work- in- Progress<br>As per Schedule -'F' | 1,55,51,408.00 |    |
| UGC & Government Grants<br>As per Schedule -'C' | 4,46,554.00    |    | Loans & Advances<br>As per Schedule -'G'           | 16,32,159.00   |    |
| Caution Deposit<br>As per Schedule -'D'         | 7,41,933.00    |    | Provident Fund<br>As per Schedule -'H'             | 96,77,121.31   |    |
| Provident Fund<br>As per Schedule -'H'          | 96,77,121.31   |    | Current Assets<br>As per Schedule -'I'             | 1,27,64,590.14 |    |
|   | 5,78,88,165.49 |    |  | 5,78,88,165.49 |    |

*Goutam Sharma*  
14/9/23  
GOUTAM SHARMA  
Bursar  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Pgs., W.B.

12 SEP 2023



*f. D. S. M.*  
14.09.23  
Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas

NAHATA J.N.M.S. MAHAVIDYALAYA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

| INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020 |             |                |                                      |                |                |
|---|-------------|----------------|--------------------------------------|----------------|----------------|
| EXPENDITURES  | AMOUNT      |                | INCOMES                              | AMOUNT         |                |
|   | Rs.         | P.             |                                      | Rs.            | P.             |
| To Tuition Fees (50% remitted to Govt.)                               |             |                | By Fees Collected from Students      |                |                |
|   |             |                | Tuition Fees                         | 10,23,165.00   |                |
| To Salary to Teachers, P.T.T & Staffs                                 |             |                | Admission Fees                       | 4,47,600.00    |                |
|   |             | 6,34,268.00    | Electric Fees                        | 3,46,890.00    |                |
| To Management & Other Expenses  |             |                | Library Fees                         | 2,65,440.00    |                |
| Admission related Exp.  | 1,33,511.00 |                | Maintenance Fees                     | 4,34,600.00    |                |
| Advertisement   | -           |                | College Practical Fees               | 43,500.00      |                |
| Bank Charges  | 2,581.25    |                | Miscellaneous Fees                   | 3,35,790.00    |                |
| Excursion Exp.  | 58,500.00   |                | Test Exam. Fees                      | 6,71,400.00    |                |
| Electric Exp.   | 1,94,987.00 |                | Student Support                      | 3,41,450.00    |                |
| Fuel Exp.   | 17,000.00   |                | NAAC Fees                            | 92,200.00      |                |
| Gardening Exp.  | 1,96,080.00 |                | Other Fees                           | 4,29,470.00    |                |
| Maintenance Exp.  | 2,29,368.00 |                | Session Charge                       | 5,42,500.00    |                |
| Newspapers  | 5,916.00    |                | College Enrollment Fees              | 200.00         |                |
| Printing & Stationery   | 85,080.00   |                | Subject Change Fees                  | 12,690.00      |                |
| Student Union Exp.  | 7,000.00    |                |                                      |                | 49,86,895.00   |
| Gymnasium Exp.  | 29,300.00   |                |                                      |                |                |
| Maintenance Labour Exp.   | 1,05,390.00 |                | By Government & UGC Grant            |                |                |
| Registration Fees Payment   | 1,50,000.00 |                | Salary Frant(net)                    | 2,04,60,902.00 |                |
| Sports & Cultural event Exp.  | 1,33,563.00 |                | W.B.S.U.                             | 9,04,069.00    |                |
| College Educational Activity  | 6,100.00    |                | By Interest on Savings Bank Accounts |                | 2,13,64,971.00 |
| Tea, Tiffin & Lunch Exp.  | 90,962.00   |                | By Interest on F/D Account           |                | 4,73,095.00    |
| Telephone & Net Exp.  | 6,822.00    |                | By N.S.S.                            |                | 46,731.00      |
| Examination Exp.  | 67,439.00   |                | By Miscellaneous Collection          |                | 54,000.00      |
| N.S.S. Exp.   | 16,100.00   |                |                                      |                |                |
| Principal Allow.& Exp.  | 1,47,300.00 |                |                                      |                |                |
| Travel & Conveyance   | 79,720.00   |                |                                      |                |                |
| Auditing Exp.   | 21,464.00   |                |                                      |                |                |
| Miscellaneous Exp.  | 34,082.00   |                |                                      |                |                |
| To Depreciation   |             | 18,18,265.25   |                                      |                |                |
| To Honourarium & Remuneration (incurred through General Fund)         |             | 7,90,389.00    |                                      |                |                |
| To Excess of Income over Expenditure                                  |             | 24,49,470.00   |                                      |                |                |
| Transferred to Capital Account  |             | 7,72,397.75    |                                      |                |                |
|   |             | 2,69,25,692.00 |                                      |                | 2,69,25,692.00 |

*P. S. De & Co*  
14.09.23

Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas



*Accountant*  
14/9/23  
GOUTAM SHILPA  
Bureau  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas

12 SEP 2023



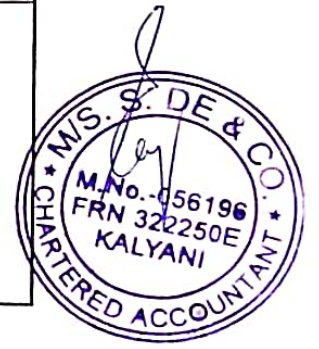
NAHATA J.N.M.S.MAHAVIDYALATA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

| RECEIPTS  | AMOUNT      |    | AMOUNT         | PAYMENTS  | AMOUNT |              |
|---|-------------|----|----------------|---|--------|--------------|
|   | Rs.         | P. |                |   | Rs.    | P.           |
| <b>To Opening Balances</b>                      |             |    |                | <b>By Salary to Teachers, PTT &amp; Staffs</b>  |        |              |
| Cash in Hand                                    |             |    | 434.00         |   |        |              |
| Cash at Banks                                   |             |    | 1,31,09,667.39 | <b>By Management &amp; Other Expenses</b>       |        |              |
| <b>To Fees</b>                                  |             |    |                | Admission related Exp.                          |        | 1,33,511.00  |
| Tuition Fees                                    | 10,23,165   |    |                | Advertisement                                   |        | -            |
| Admission Fees                                  | 4,47,600    |    |                | Bank Charges                                    |        | 2,581.25     |
| Electric Fees                                   | 3,46,890    |    |                | Excursion Exp.                                  |        | 58,500.00    |
| Library Fees                                    | 2,65,440    |    |                | Electric Exp.                                   |        | 1,94,987.00  |
| Maintenance Fees                                | 4,34,600    |    |                | Fuel Exp.                                       |        | 17,000.00    |
| College Practical Fees                          | 43,500      |    |                | Gardening Exp.                                  |        | 1,96,080.00  |
| College Enrollment Fees                         | 200         |    |                | Maintenance Exp.                                |        | 2,29,368.00  |
| Student Union Fees                              | 5,42,200    |    |                | Newspapers                                      |        | 5,916.00     |
| Miscellaneous Fees                              | 3,35,790    |    |                | Printing & Stationery                           |        | 85,080.00    |
| Test Exam. Fees                                 | 6,71,400    |    |                | Student Union Exp.                              |        | 7,000.00     |
| Development Fees                                | 6,54,480    |    |                | Telephone & Net Exp.                            |        | 6,822.00     |
| Building Fees                                   | 6,52,200    |    |                | Examination Exp.                                |        | 67,439.00    |
| Poor Fund                                       | 67,140      |    |                | N.S.S. Exp.                                     |        | 16,100.00    |
| Student Aid Fund                                | -           |    |                | Principal Allow. & Exp.                         |        | 1,47,300.00  |
| Student Health Home                             | 33,570      |    |                | Travel & Conveyance                             |        | 79,720.00    |
| NAAC Fees                                       | 92,200      |    |                | Miscellaneous Exp.                              |        | 34,082.00    |
| Student Support Fees                            | 3,41,450    |    |                | Gymnasium Exp.                                  |        | 29,300.00    |
| Other Fees                                      | 4,29,470    |    |                | Maintenance Labour Exp.                         |        | 1,05,390.00  |
| Session Charge                                  | 5,42,500    |    |                | Sports & Cultural event Exp.                    |        | 1,33,563.00  |
| Subject Change Fees                             | 12,690      |    | 69,36,485.00   | College Educational Activity                    |        | 6,100.00     |
|   |             |    |                | Tea, Tiffin & Lunch Exp.                        |        | 90,962.00    |
| <b>To University Fees</b>                       |             |    |                | Auditing Exp.                                   |        | 21,464.00    |
| Registration/ Enrollment Fees                   | 300         |    |                | Poor Fund Distribution                          |        | 18,050.00    |
| Exam./Practical Fees                            | 150         |    |                | Student Aid Fund                                |        | -            |
| Exam. Centre Fees                               | 0           |    |                | Student Health Home                             |        | -            |
| Certificate Fees                                | 23650       |    | 24,100.00      | Development Fund                                |        | -            |
| <b>To University/Government &amp; UGC Grant</b> |             |    |                | <b>By Government of West Bengal</b>             |        |              |
| Salary Grant                                    | 2,04,60,902 |    |                | 50% of Tuition Fees remitted                    |        |              |
| UGC Remedial Grant                              | 40,000      |    |                |   |        |              |
| W.B.S.U.  | 9,04,069    |    | 2,14,04,971.00 | <b>By University Fees</b>                       |        |              |
| <b>To Advances Recovery/Adjusted</b>            |             |    | 11,51,567.00   | Registration Fees                               |        | 1,50,000.00  |
| <b>To Interest on Bank Account</b>              |             |    | 4,77,337.00    | Exam. Fees                                      |        | -            |
| <b>To Interest on F/D Account</b>               |             |    | 46,731.00      | Exam. Centre Fees                               |        | -            |
| <b>To Miscellaneous Collection</b>              |             |    | 54,000.00      | Certificate Fees                                |        | -            |
|   |             |    |                | <b>By University/Government &amp; UGC Grant</b> |        |              |
|   |             |    |                | UGC Seminar                                     |        | -            |
|   |             |    |                | WB Building Fund                                |        | 24,65,795.00 |
|   |             |    |                | <b>By Capital Expenditure</b>                   |        |              |
|   |             |    |                | Book Purchase                                   |        | 2,21,842.00  |
|   |             |    |                | Laptops & Computers                             |        | 71,627.00    |
|   |             |    |                | Photo Copy Machine                              |        | 76,500.00    |
|   |             |    |                | Public Address System                           |        | 1,500.00     |
|   |             |    |                | Furniture & Fixture                             |        | 93,890.00    |
|   |             |    |                | Inverter with Battery                           |        | 61,200.00    |
|   |             |    |                | Electrical Equipments                           |        | 2,51,426.00  |
|   |             |    |                | Almirah   |        | 44,500.00    |
|   |             |    |                | <b>By Advances Given</b>                        |        |              |
|   |             |    |                | <b>By Fixed Deposit at Central Bank</b>         |        |              |
|   |             |    |                | <b>By General Fund</b>                          |        |              |
|   |             |    |                | Honourarium & Remuneration                      |        |              |
|   |             |    |                | (Routed through General Fund)                   |        |              |
|   |             |    |                | <b>By Closing Balances</b>                      |        |              |
|   |             |    |                | Cash in Hand                                    |        |              |
|   |             |    |                | Cash at Banks                                   |        |              |
|   |             |    | 4,32,05,292.39 |   |        |              |

P. Sharma  
14.09.23

Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas



GOUTAM SHARMA  
Bursar  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Pgs., W.B.  
14/9/23

12 SEP 2023

NAHATA J.N.M.S.MAHAVIDYALATA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

Schedule annexed to and forming part of the Balance Sheet as on 31-03-2020

ACCUMULATED FUND

Schedule-A

General Fund

|  |                |                |
|--|----------------|----------------|
| Opening Balance as on 01-04-2019                       | 1,62,89,103.87 |                |
| Add: Surplus transferred from Income & Expenditure A/c | 7,72,397.75    | 1,70,61,501.62 |

Donation & Subscription Find

|                                  |              |              |
|----------------------------------|--------------|--------------|
| Opening Balance as on 01-04-2019 | 24,05,376.00 |              |
| Add: Received during the year    | -            | 24,05,376.00 |

Development Fund

|   |                |                |
|---|----------------|----------------|
| Opening Balance as on 01-04-2019        | 3,04,01,330.56 |                |
| Add: Received during the year as a Fees | 6,54,480.00    |                |
|   | 3,10,55,810.56 |                |
| Add: Interest on Development Fund A/c   | 1,096.00       | 3,10,56,906.56 |

Building Fund

|   |               |               |
|---|---------------|---------------|
| Opening Balance as on 01-04-2019        | -52,11,818.00 |               |
| Add: Received during the year as a Fees | 6,52,200.00   | -45,59,618.00 |

Grand Total

4,59,64,166.18

Other Funds as on 31-03-2020

Schedule-B

|                              | Opening Balance<br>as on 01-04-2019 | Addition<br>during Yr. | Disbursed<br>during the Yr. | Closing Balance<br>as on 31-03-2020 |
|------------------------------|-------------------------------------|------------------------|-----------------------------|-------------------------------------|
| Poor Fund                    | 34,875                              | 67,140                 | 18,050                      | 83,965                              |
| Student Aid Fund             | 32,090                              | -                      | -                           | 32,090                              |
| Student Health Home          | 1,43,284                            | 33,570                 | -                           | 1,76,854                            |
| Student Union Fund           | -                                   | 5,45,046               | -                           | 5,45,046                            |
| University Registration Fees | -45,814                             | 300                    | -                           | -45,514                             |
| University Practical Fees    | -                                   | 150                    | -                           | 150                                 |
| University Exam. Fees        | -4,64,591                           | -                      | -                           | -4,64,591                           |
| University Exam. Centre Fees | 3,00,690                            | -                      | -                           | 3,00,690                            |
| University Certificate Fees  | 3,15,395                            | 23,650                 | -                           | 3,39,045                            |
| University Games Fees        | 90,656                              | -                      | -                           | 90,656                              |
|                              | <u>4,06,585</u>                     | <u>6,69,856</u>        | <u>18,050</u>               | <u>10,58,391</u>                    |



12 SEP 2023

*f. Sharma*  
14.09.23

Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas

*Goutam Sharma*  
14/9/23  
**GOUTAM SHARMA**  
Bursar  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Pgs., W.B.

NAHATA J.N.M.S.MAHAVIDYALATA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

Schedule annexed to and forming part of the Balance Sheet as on 31-03-2020

**UGC & Government Grants as on 31-03-2020**

|                              | Opening Balance<br>as on 01-04-2019 | Addition<br>during the Yr. | Utilised<br>during the Yr. | Schedule-C<br>Closing Balance<br>as on 31-03-2020 |
|------------------------------|-------------------------------------|----------------------------|----------------------------|---|
| Equipment Grant (UGC)        | -1,35,439                           | 0                          | 0                          | -1,35,439   |
| Remidial Grant ( UGC)        | 1,46,850                            | 40000                      | 0                          | 1,86,850  |
| Books & Journals Grant (UGC) | -2,677                              | 0                          | 0                          | -2,677  |
| Entry -in-service (UGC)      | 39,610                              | 0                          | 0                          | 39,610  |
| NRP-in-Science(UGC)          | 10,000                              | 0                          | 0                          | 10,000  |
| UGC-IQAC                     | -42,657                             | 0                          | 0                          | -42,657   |
| UGC Seminer                  | -475                                | 0                          | 0                          | -475  |
| UGC Under Graduate Plan      | 3,91,342                            | 0                          | 0                          | 3,91,342  |
|                              | <u>4,06,554</u>                     | <u>40,000</u>              | <u>-</u>                   | <u>4,46,554</u>                                   |

**Caution Deposit as on 31-03-2020**

|                 | Opening Balance<br>as on 01-04-2019 | Addition<br>during the Yr. | Utilised<br>during the Yr. | Schedule-D<br>Closing Balance<br>as on 31-03-2020 |
|-----------------|-------------------------------------|----------------------------|----------------------------|---|
| Library Deposit | 6,65,463                            | 0                          | 0                          | 6,65,463  |
| Other Deposit   | 76,470                              | 0                          | 0                          | 76,470  |
|                 | <u>7,41,933</u>                     | <u>-</u>                   | <u>-</u>                   | <u>7,41,933</u>                                   |

**Loans & Advances as on 31-03-2020**

|                                | Opening Balance<br>as on 01-04-2019 | Addition<br>during the Yr. | Adjusted/Refund<br>during the Yr. | Schedule-G<br>Closing Balance<br>as on 31-03-2020 |
|--------------------------------|-------------------------------------|----------------------------|-----------------------------------|---|
| Sibnath(Contractor)            | 47,500                              | 0                          | 0                                 | 47,500  |
| Dr.Shakh Kamaluddin            | 4,10,000                            | 0                          | 0                                 | 4,10,000  |
| Samiran Sarkar (Lab Attendent) | 15,000                              | 12,07,767                  | 8,60,767                          | 3,62,000  |
| Kartic Roy , Contractor        | 6,00,000                            | 0                          | 0                                 | 6,00,000  |
| Sudip Bhowmick                 | -                                   | 270000                     | 170000                            | 1,00,000  |
| Bratati Ghosh PTT              | -                                   | 16400                      | 7000                              | 9,400   |
| Kajal Sutradhar                | -                                   | 20300                      | 4800                              | 15,500  |
| Soumen Das                     | -                                   | 35000                      | 0                                 | 35,000  |
| Ranajit Maiti                  | -                                   | 52000                      | 50000                             | 2,000   |
| Festival Advances              | -                                   | 170000                     | 59000                             | 1,11,000  |
| Salary & Other Advances        | -60,241                             |                            |                                   | -60,241   |
|                                | <u>10,12,259</u>                    | <u>17,71,467</u>           | <u>11,51,567</u>                  | <u>16,32,159</u>                                  |



12 SEP 2023

f. Sharm  
14.09.23

Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas

*Goutam Sharm*  
14/9/23  
**GOUTAM SHARMA**  
Bursar  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Pgs., W.B.



NAHATA J.N.M.S.MAHAVIDYALATA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

Schedule annexed to and forming part of the Balance Sheet as on 31-03-2020

Schedule-E

PARTICULARS OF FIXED ASSETS FOR THE YEAR 2019-20

| Sl   | Particulars             | on 01-04-2019  | Adi Sept'19 | Adi oct-M | Deletion | Gross value    | Gross upto Sept | Rate | Depreciation |           | Total Depre | WDV on 31-03-2020 |
|--|-------------------------|----------------|-------------|-----------|----------|----------------|-----------------|------|--------------|-----------|-------------|-------------------|
| 1  | A.C Machine             | 1,11,960.00    | -           | 0         | 0        | 1,11,960.00    | 1,11,960.00     | 10   | 11,196       | -         | 11,196      | 1,00,764.00       |
| 2  | Aquaguard               | 26,932.50      |             | 0         | 0        | 26,932.50      | 26,932.50       | 10   | 2,693        | -         | 2,693       | 24,239.25         |
| 3  | Almirah                 | 11,333.52      | 10,500      | 34000     | 0        | 55,833.52      | 21,833.52       | 10   | 2,183        | 1,700     | 3,883       | 51,950.17         |
| 4  | Building                | 1,01,14,696.42 | 14,08,188   | 1057607   | 0        | 1,25,80,491.42 | 1,15,22,884.42  | 0    | -            | -         | -           | 1,25,80,491.42    |
| 5  | Electrical Installation | 3,38,089.38    | 1,96,036    | 55390     | 0        | 5,89,515.38    | 5,34,125.38     | 10   | 53,413       | 2,770     | 56,182      | 5,33,333.34       |
| 6  | Furniture & Fixture     | 12,48,644.07   | 36,900      | 56990     | 0        | 13,42,534.07   | 12,85,544.07    | 10   | 1,28,554     | 2,850     | 1,31,404    | 12,11,130.16      |
| 7  | Gymnasium               | 1,84,003.53    |             | 0         | 0        | 1,84,003.53    | 1,84,003.53     | 15   | 27,601       | -         | 27,601      | 1,56,403.00       |
| 8  | J.N Memorial Statue     | 7,515.58       |             | 0         | 0        | 7,515.58       | 7,515.58        | 10   | 752          | -         | 752         | 6,764.02          |
| 9  | Laptop's & Computers    | 22,125.06      | 71,337      | 290       | 0        | 93,752.06      | 93,462.06       | 60   | 56,077       | 87        | 56,164      | 37,587.82         |
| 10   | Library Books           | 58,803.91      | 120         | 221722    | 0        | 2,80,645.91    | 58,923.91       | 15   | 8,839        | 16,629    | 25,468      | 2,55,178.00       |
| 11   | Musical Equipments      | 9,396.11       |             | 0         | 0        | 9,396.11       | 9,396.11        | 15   | 1,409        | -         | 1,409       | 7,986.69          |
| 12   | Sports Equipment        | 12,315.45      |             | 0         | 0        | 12,315.45      | 12,315.45       | 15   | 1,847        | -         | 1,847       | 10,468.13         |
| 13   | UGC Books & Journals    | 19,90,278.70   |             | 0         | 0        | 19,90,278.70   | 19,90,278.70    | 15   | 2,98,542     | -         | 2,98,542    | 16,91,736.90      |
| 14   | UGC Day care centre     | 49,620.28      |             | 0         | 0        | 49,620.28      | 49,620.28       | 10   | 4,962        | -         | 4,962       | 44,658.25         |
| 15   | UGC others Assets       | 7,44,572.86    |             | 0         | 0        | 7,44,572.86    | 7,44,572.86     | 10   | 74,457       | -         | 74,457      | 6,70,115.57       |
| 16   | UGC Remedial Assets     | 6,05,645.02    |             | 0         | 0        | 6,05,645.02    | 6,05,645.02     | 10   | 60,565       | -         | 60,565      | 5,45,080.52       |
| 17   | Vertual Class Rooms     | 2,29,363.65    |             | 0         | 0        | 2,29,363.65    | 2,29,363.65     | 10   | 22,936       | -         | 22,936      | 2,06,427.29       |
| 18   | Invertor with Battery   | -              |             | 61200     | 0        | 61,200.00      | -               | 15   | -            | 4,590     | 4,590       | 56,610.00         |
| 19   | Photo copy Machine      | -              |             | 76500     | 0        | 76,500.00      | -               | 15   | -            | 5,738     | 5,738       | 70,762.50         |
| 20   | Public Address System   |                | 1500        | 0         | 0        | 1,500.00       | 1,500.00        | 20   | 300          | 0         | 300         | 1,200.00          |
|  |                         | 1,57,65,296.04 | 17,24,581   | 15,63,699 |          | 1,90,53,576.04 | 1,74,89,877.04  |      | 7,56,326.18  | 34,362.65 | 7,90,689.00 | 1,82,62,887.04    |
| PARTICULARS OF CAPITAL WORK IN PROGRESS FOR THE YEAR 2019-20 |                         |                |             |           |          |                |                 |      |              |           |             |                   |
| 1  | Science Building        | 46,63,091.00   | 0           | 0         |          | 46,63,091.00   |                 |      |              |           |             | 46,63,091.00      |
| 2  | UGC Women's Hostel      | 1,08,88,317.00 | 0           | 0         |          | 1,08,88,317.00 |                 |      |              |           |             | 1,08,88,317.00    |
|  |                         | 1,55,51,408.00 |             |           |          | 1,55,51,408.00 |                 |      |              |           |             | 1,55,51,408.00    |

Schedule-F

*Goutam Sharma*  
19/9/23  
GOUTAM SHARMA  
Bursar  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Pgs., WB.

*P. S. Das*  
14.09.23  
Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas

12 SEP 2023

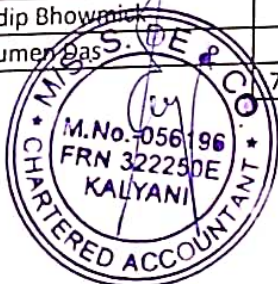


NAHATA J.N.M.S.MAHAVIDYALATA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

Schedule annexed to and forming part of the Balance Sheet as on 31-03-2020

Schedule-H

| SL. | NAME OF STAFF            | OPENING      | Contribution | Interest18-19 | Loan Repay | Loan Disbur | CLOSING      |
|-----|--------------------------|--------------|--------------|---------------|------------|-------------|--------------|
| 1   | Dr. S. N . Podder        | 2,868.99     | -            | 204.15        | -          |             | 3,073.14     |
| 2   | Dr. Sumita Das           | 1,897.48     | -            | 139.17        | -          |             | 2,036.65     |
| 3   | Chandra N. Adhikary      | 2,785.50     | -            | 204.50        | -          |             | 2,990.00     |
| 4   | Nirjharini Chakraborty   | 8,509.66     | -            | 626.08        | -          |             | 9,135.74     |
| 5   | Sanchay Chanda           | 2,573.76     | -            | 193.12        | -          |             | 2,766.88     |
| 6   | Sabita Chowdhury         | 3,312.52     | -            | 246.10        | -          |             | 3,558.62     |
| 7   | Dr. Nikhil K. Dutta      | 7,458.61     | -            | 574.18        | -          |             | 8,032.79     |
| 8   | Tapan Raha               | 5,32,295.77  | 2,40,000     | 31,632.00     | -          |             | 8,03,927.77  |
| 9   | Somnath Dutta            | 11,895.04    | -            | 903.00        | -          |             | 12,798.04    |
| 10  | Malay Dasgupta           | 4,318.00     | -            | 321.00        | -          |             | 4,639.00     |
| 11  | Dr.Arnab Ghosh           | 18,000.00    | 72,000       | 120.00        | -          |             | 90,120.00    |
| 12  | Dr. Sk. Kamaluddin       | 4,08,399.71  | 48,000       | 29,877.84     | -          |             | 4,86,277.55  |
| 13  | Dr. Abijit ganguly       | 5,85,695.98  | -            | 45,114.00     | -          |             | 6,30,809.98  |
| 14  | Dr. D. Chattopadhaya     | 10,71,654.46 | 1,05,000     | 82,229.75     | 60,000     |             | 13,18,884.21 |
| 15  | Sriparna Dutta           | 7,22,040.39  | 1,20,000     | 53,353.00     | -          |             | 8,95,393.39  |
| 16  | Madhuparna Mitra Guha    | 88,674.74    | -            | 7,005.00      | -          |             | 95,679.74    |
| 17  | Biswajit Mondal          | 8,29,735.33  | 60,000       | 59,281.64     | 96,000     |             | 10,45,016.97 |
| 18  | Dr. A.K. Mukhopadhyay    | 4,05,596.52  | 60,000       | 29,164.90     | -          |             | 4,94,761.42  |
| 19  | Sibnath Sarkar           | 2,77,625.12  | 15,000       | 20,171.75     | -          |             | 3,12,796.87  |
| 20  | Bapi Mishra              | 50,467.72    | -            | 3,986.94      | -          |             | 54,454.66    |
| 21  | Kajal Sutradhar          | 2,26,822.20  | 72,000       | 14,726.14     | -          |             | 3,13,548.34  |
| 22  | Goutam Sharma            | 42,019.00    | 36,000       | 1,794.48      | -          |             | 79,813.48    |
| 23  | Ranjit Maiti             | 28,012.68    | 24,000       | 1,196.32      | -          |             | 53,209.00    |
| 24  | Dr. A.K. Singh           | 41,015.83    | 36,000       | 1,716.23      | -          |             | 78,732.06    |
| 25  | Dr. P. Biswas            | 21,009.50    | 18,000       | 897.00        | -          |             | 39,906.50    |
| 26  | Anindita Santra          | 42,019.00    | 36,000       | 1,794.00      | -          |             | 79,813.00    |
| 27  | Bimal Chandra Debnath    | 639.95       | -            | 50.58         | -          |             | 690.53       |
| 28  | Rabindra Nath Sarkar     | 1,587.16     | -            | 125.00        | -          |             | 1,712.16     |
| 29  | Biparjoy Kumar Sinha     | 148.76       | -            | 11.64         | -          |             | 160.40       |
| 30  | Ashoke Das               | 17,619.04    | -            | 1,374.00      | -          | 17,619      | 1,374.04     |
| 31  | Sibaji Kumar Biswas      | 2,325.63     | -            | 183.66        | -          |             | 2,509.29     |
| 32  | Satya Ranjan Chakraborty | 500.89       | -            | 39.19         | -          |             | 540.08       |
| 33  | Biswa Nath Ghosh         | 13,606.53    | -            | 1,064.48      | -          |             | 14,671.01    |
| 34  | Rathindra Nath Sarkar    | 635.07       | -            | 50.78         | -          |             | 685.85       |
| 35  | Suk Lal Das              | 1,764.32     | -            | 139.60        | -          |             | 1,903.92     |
| 36  | Nepal Chandra Das        | 640.10       | -            | 49.92         | -          |             | 690.02       |
| 37  | Paresh Ch. Sarder        | 5,64,929.82  | 60,000       | 41,592.86     | -          |             | 6,66,522.68  |
| 38  | Balai Das                | 6,27,356.92  | 72,000       | 46,462.17     | -          |             | 7,45,819.09  |
| 39  | Ranapati Roy             | 1,45,916.63  | 12,000       | 10,588.28     | 27,500     | 90,000      | 1,06,004.91  |
| 40  | Prodip Sarkar            | 1,21,216.40  | 24,000       | 7,857.55      | 6,000      |             | 1,59,073.95  |
| 41  | Puspa Biswas( Sikder)    | 95,635.49    | 24,000       | 6,470.90      | -          |             | 1,26,106.39  |
| 42  | Nabin Karmakar           | 95,635.47    | 24,000       | 6,470.90      | -          |             | 1,26,106.37  |
| 43  | Samiran Sarkar           | 2,00,194.66  | 36,000       | 14,132.18     | -          |             | 2,50,326.84  |
| 44  | Tapaangshu Sarkar        | 2,38,148.36  | 24,000       | 17,453.91     | -          |             | 2,79,602.27  |
| 45  | Sudip Bhowmik            | 66,603.85    | 12,000       | 4,281.92      | 9,672      |             | 92,557.77    |
| 46  | Soumen Das               | 1,21,865.44  | 48,000       | 8,022.50      | -          |             | 1,77,887.94  |
|     |                          | 77,53,674.00 | 12,78,000    | 5,53,894.31   | 1,99,172   | 1,07,619    | 96,77,121.31 |



12 SEP 2023

P. Biswas  
14.09.23  
Principal

Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas

GOUTAM SHARM  
Bursar  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas



Schedule annexed to and forming part of the Balance Sheet as on 31-03-2020

**Current Assets**

**Schedule-I**

Bank Account as at 31-03-2020

| Particulars                                   | A/C Number           | Balance               |
|---|----------------------|-----------------------|
| 1 Bongaon Reserve                             | Axis 911010023849987 | 54,71,097.20          |
| 2 Bongaon UGC                                 | Axis 911010059128973 | 28,764.00             |
| 3 Habra Savings A/c                           | Axis 238010100148696 | 1,10,345.49           |
| 4 Nahata Gen. Fund                            | CBI 2149023876       | 20,77,993.55          |
| 5 Nahata Develop. Fund                        | CBI 2149023854       | 27,597.55             |
| 6 Nahata Reserve Fund                         | CBI 2149023887       | 2,37,744.85           |
| 7 Nahata Stu.Union Fund                       | CBI 2149023865       | 82,854.20             |
| 8 Nahata Library Fund                         | CBI 2149023843       | 15,27,021.00          |
| 9 Nahata NSS Fund                             | CBI 3670681585       | 1,345.00              |
| 10 Bongaon Current A/C                        | SBI 11064019552      | 1,40,090.30           |
|   |                      | <u>97,04,853.14</u>   |
| F.D.in Central Bank with accumulated Interest |                      | 30,46,731.00          |
| Cash in Hand as on 31-03-2020                 |                      | 13,006.00             |
|   |                      | <u>1,27,64,590.14</u> |

*Handwritten Signature*  
19/9/23  
**GOUTAM SHARMA**  
Bursar  
Nahata J.N.M.S. Mahavidyalaya  
Nahata North 24 Pgs., W.B.

*f. S. S. S. S. S.*  
14.09.23

Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas

**Bank reconciliation statement**

As on 31st March 2020

A/C No. 2149023876 (General fund)

Bank : Central bank of India

|                          |                    |
|--------------------------|--------------------|
| Balance as per bank      | 23,11,458.15       |
| Balance as per cash book | 20,77,993.55       |
|                          | <u>2,33,464.60</u> |

Cheque issued but not presented in bank on 31.03.20

| Date     | Ch. No. | Purpose                       | Issued to        | Amount             | Date of Encashment       |
|----------|---------|-------------------------------|------------------|--------------------|--------------------------|
| 16.03.20 |         | 34048 Audit fees 18-19        | M/S Jhawar & Co. | 10,732.00          | Not encash till 31.03.21 |
| 19.03.20 |         | 34050 Adv. For Electric bill  | Soumen Das       | 35,000.00          | 05.05.20                 |
| 21.03.20 |         | 34051 Adv. For Miscellaneous  | Samiran Sarkar   | 40,000.00          | 05.05.20                 |
| 21.03.20 |         | 34052 Building                | Naresh Debnath   | 18,000.00          | 09.06.20                 |
| 21.03.20 |         | 34053 Audit fees 17-18        | M/S Jhawar & Co. | 10,732.00          | Not encash till 31.03.21 |
| 21.03.20 |         | 34044 Salary March Casual NTS | Yourselves       | 1,19,000.00        | 24.04.20                 |
|          |         | Opening difference            |                  | 0.60               |                          |
|          |         |                               |                  | <u>2,33,464.60</u> |                          |

A/C No. 911010023849987

Bank : Axis Bank

|  |                    |
|--|--------------------|
| Balance as per bank                    | 56,82,597.20       |
| Balance as per cash book               | 54,71,097.20       |
| Difference                             | 2,11,500.00        |
| Opening as per Bank on 01.04.19        | 71,47,520.00       |
| Opening as per Audit report of 2018-19 | 69,36,020.00       |
| Difference                             | <u>2,11,500.00</u> |





**NAHATA J.N.M.S. MAHAVIDYALAYA  
NAHATA, 24 PARGANAS (N)**

**AUDIT REPORT  
FOR THE YEAR 2018-2019**



**M. JHAWAR & CO.  
CHARTERED ACCOUNTANTS  
203, M. G. ROAD  
KOLKATA - 700 007.**

**M. JHAWAR & CO.**  
**CHARTERED ACCOUNTANTS**  
203, M. G. ROAD  
KOLKATA – 700 007

**AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **NAHATA J. N. M. S. MAHAVIDYALAYA**, Nahata, North 24 Parganas, West Bengal at **31<sup>st</sup> 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. An audit also includes assessing the accounting principles used and significant estimates read with the estimate related disclosures made in the notes on accounts by the Management as well as evaluating the overall financial presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. The opening balances were re-scheduled and re-grouped wherever necessary as per the requirement of the Accounting Standard laid down by the Institute of Chartered Accountants of India.
2. The maintenance of Books of Accounts is commensurate with the size of the affairs of the Institution. The college is maintaining manual Books of Accounts. But we strongly recommend implementing of computerization accounts and should be implemented with immediate effect.
3. The Cash Book maintained by the college is adequate with the size of the Institution. But the cash book is not up dated. The cash book which is the mirror of the college not reflecting cash balance in hand as on 28.09.2021 (date of audit). It is the practice of the college to hold huge cash balance at any point of time during the year, which involves huge risk of holding cash without insurance. We suggest the college authority not to hold cash above Rs.5,000.00 or such sum which may be decided by the G B Resolution, so that it minimize the risk of holding cash. We also strongly recommend making all the payment by account payee cheques except petty cash to meet the day to day expenses. As the cash book is not up-to-date, we unable to verify the cash in hand as on 28.09.2021. This requires urgent attention.
4. The fixed assets register maintained by the Institution is department wise. It does not contain adequate information like Qty. value. etc. and all the fixed assets are not marked by unique identification number.



**M. JHAWAR & CO.**  
**CHARTERED ACCOUNTANTS**  
**203, M. G. ROAD**  
**KOLKATA – 700 007**

5. There are various accounts head, reflected in the Books of Accounts, which either exhausted or no longer required by any law. The college authority may relinquish all the irrelevant heads in the Accounts, after due approval from the appropriate authority.
6. The rate of depreciation as per the last audit report has been adopted in the accounts under audit as usual. But the depreciation not provided on building value.
7. The value of Land is not shown in Balance Sheet of the college and being continued since long. Also we were not provided any land possession documents during the time of audit.
8. Capital work-in-progress for Rs.1,55,51,408.00 are shown in Balance Sheet since long period in Schedule "F". The reason was not explained to us by the college authority. The college authority should take up the seriously to resolve the matter without further delay.
9. TDS were not deducted from the contractor's bill and the reason for non deduction of TDS was not explained to us.
10. Fund diversion: Fund diverted to the building fund without proper GB Resolution. As a result building fund shown in Schedule "A" negative balance for Rs.52,12,118.00. A huge expenditure of Rs.70,87,039.00 has been made from the Building Fund without proper GB Resolution.
11. An amount of Rs.10,73,979.00 has been paid to Aurobinda Bhowmick, which reflect in Cash Book Bank Book Folio Number 286, dt. 30.10.2018 and payment made vide voucher number 533 dt. 30.10.2018 and additional voucher number 242, as per voucher. Payment made through Cheque Number 014421, drawn on Central Bank of India, Nahata Branch. However these entries are not supported by documents like tender documents, Tax Invoices, Engineers Certificate, etc.
12. Another payment made to Kartick Ray vide voucher number 532 dt. 30.10.2018 additional voucher number 241 for Rs.7,10,000.00 vide cheque number 014419 for Rs.1,30,000.00 and cheque number 014420 for Rs.5,80,000.00 both dtd. 30.10.2018 drawn on Central Bank of India, Nahata Branch, from the Development Fund. We also unable to receive any proper explanation & supporting documents regarding payment made to Kartick Ray. Non production / non submission of any supporting documents against any expenses may lead to misuse of public fund.

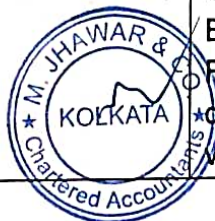




**M. JHAWAR & CO.**  
**CHARTERED ACCOUNTANTS**  
**203, M. G. ROAD**  
**KOLKATA – 700 007**

13. A part of the above, some of the payments made to the following personnel as per details given below –

| Payment made to | Amount(Rs.) | Remarks   |
|-----------------|-------------|---|
| Shivsankar Das  | 3,20,000.00 | Voucher No. 690 dt. 24.11.2018. Cheque No. 013389, dt. 24.11.2018 drawn On Central Bank of India, Nahata Branch, Cash Book Folio No. 72 dt. 31.03.2019. No supporting documents were produced before us for our verification. |
| Shivsankar Das  | 3,82,171.00 | Voucher No. 534 dt. 30.10.2018. Cheque No. 014432, dt. 10.10.2018 drawn On Central Bank of India, Nahata Branch Cash Book Folio No. 72 dt. 31.03.2019. No supporting documents were produced before us for our verification.  |
| Shivsankar Das  | 1,41,780.00 | Voucher No. 688 dt. 24.11.2018. Cheque No. 013387, dt. 24.11.2018 drawn On Central Bank of India, Nahata Branch, Cash Book Folio No. 72 dt. 31.03.2019. No supporting documents were produced before us for our verification. |
| Shivsankar Das  | 1,17,000.00 | Voucher No. 687 dt. 24.11.2018. Cheque No. 013386, dt. 24.11.2018 drawn On Central Bank of India, Nahata Branch Cash Book Folio No. 72 dt. 31.03.2019. No supporting documents were produced before us for our verification.  |
| Shivsankar Das  | 87,000.00   | Voucher No. 886 dt. 27.02.2019. Cheque No. 029633, dt. 27.02.2019 drawn On Central Bank of India, Nahata Branch Cash Book Folio No. 48 dt. 27.02.2019. No supporting documents were produced before us for our verification.  |
| Sailen Adhikari | 1,75,000.00 | Voucher No. 889 dt. 27.02.2018. Cheque No. 029639, dt. 16.02.2019 drawn On Central Bank of India, Nahata Branch, Cash Book Folio No. 48 dt. 27.02.2019. No supporting documents were produced before us for our verification. |
| Sailen Adhikari | 1,75,000.00 | Voucher No. 890 dt. 27.02.2018. Cheque No. 029640, dt. 16.02.2019 drawn On Central Bank of India, Nahata Branch, Cash Book Folio No. 49 dt. 27.02.2019. No supporting documents were produced before us for our verification. |



**M. JHAWAR & CO.**  
CHARTERED ACCOUNTANTS  
203, M. G. ROAD  
KOLKATA – 700 007

14. An advances given to the following personal as per details given below –

| Name                           | Amount (Rs.) | Pending from |
|--------------------------------|--------------|--------------|
| Sibnath Sarkar                 | 47,500.00    | 01.04.2015   |
| Shaikh Kamaluddin (Ex-TIC)     | 4,10,000.00  | 01.04.2015   |
| Samiran Sarkar (Lab Attendant) | 15,000.00    | 01.04.2015   |
| Kartick Ray (contractor)       | 6,00,000.00  | 01.04.2015   |

The college authority should immediately recover the above mentioned advances without further delay. These advances are long overdue and steps should be taken to recover the same at the earliest.

The above reports have been prepared after long discussion with the College Authority. We are thankful to the College Authority for their cooperation during the course of audit.

15. Apart for the above some other expenses of lesser amount have been made without proper bills are other supporting documents.

Subject to our aforesaid notes stated above –

- 1) We have obtained all 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 account have been kept by the college so far as appears from our examination of these books.
- 3) The Balance Sheet, Income & Expenditure Accounts and Receipts & Payments dealt with by this report are in agreement with the books of accounts.

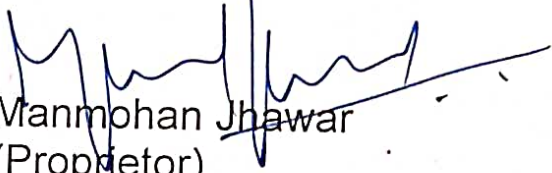


**M. JHAWAR & CO.**  
CHARTERED ACCOUNTANTS  
203, M. G. ROAD  
KOLKATA - 700 007

- 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 31<sup>st</sup> March, 2019 .
- b) In case of Income & Expenditure Account, the excess of Income over Expenditure for the year ended on that date.

Date : 29.09.2021  
Place : Nahata

For M. JHAWAR & CO.  
CHARTERED ACCOUNTANTS

  
Manmohan Jhavar  
(Proprietor)

M. No. : 061687

Udm: 21061687 AAAACS 5890



**NAHATA J. N. M.S. MAHAVIDYALAYA**  
P.O. : NAHATA, NORTH 24 PARGANAS - 743290.

| BALANCE SHEET AS ON 31st March, 2019          |                    |   |                    |
|---|--------------------|---|--------------------|
| LIABILITIES                                   | AMOUNT (Rs.)       | ASSETS  | AMOUNT (Rs.)       |
| Accumulated Fund<br>(As per Schedule - "A")   | 43883992.43        | Fixed Assets<br>(As per Schedule - "E")             | 15765296.04        |
| Other Funds<br>(As per Schedule - "B")        | 406585.00          | Capital Work-in-Progress<br>(As per Schedule - "F") | 15551408.00        |
| UGC & Govt. Grants<br>(As per Schedule - "C") | 406554.00          | Loans & Advances<br>(As per Schedule - "G")         | 1012259.00         |
| Caution Deposit<br>(As per Schedule - "D")    | 741933.00          | Providend Fund<br>(As per Schedule - "H")           | 7753674.00         |
| Providend Fund<br>(As per Schedule - "H")     | 7753674.00         | <u>Cash and Bank Balances :</u>                     |                    |
|   |                    | Bank Balance :<br>(As per Schedule - "I")           | 13109667.39        |
|   |                    | Cash-in-Hand  | 434.00             |
|   | <b>53192738.43</b> |   | <b>53192738.43</b> |

Date : 29/09/2021

As per our Report of even dates

Place : Nahata



*A. Ghose*  
**Principal**

Nahata J. N. M.S. Mahavidyalaya  
Nahata, North 24 Parganas, West Bengal.

**NAHATA J. N. M.S. MAHAVIDYALAYA**  
P.O. NAHATA, NORTH 24 PARGANAS 743200.  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019**

| EXPENDITURE                          | AMOUNT          |           | INCOME                           | AMOUNT          |           |
|--------------------------------------|-----------------|-----------|----------------------------------|-----------------|-----------|
|                                      | Rs              | P         |                                  | Rs              | P         |
| To Admission Fees                    | 229232          | 00        | By Admission Fees                | 736950          | 00        |
| To Electric Fees                     | 575394          | 00        | By College Practical Fees        | 31430           | 00        |
| To Library Fees                      | 208115          | 00        | By Electric Fees                 | 364795          | 00        |
| To Miscellaneous Fees                | 101709          | 00        | By Library Fees                  | 270600          | 00        |
| To Miscellaneous Expenses            | 3117363         | 00        | By Miscellaneous Fees            | 347480          | 00        |
| To Newspapers                        | 4305            | 00        | By Miscellaneous Collection      | 1666450         | 00        |
| To Registration Fees                 | 351075          | 00        | By Student Support               | 653900          | 00        |
| To Salary Grant from Govt            | 15141520        | 00        | By Registration Fees             | 344000          | 00        |
| To Student Union Fees                | 523430          | 00        | By Salary Grant from Govt        | 15141520        | 00        |
| To Printing & Stationery             | 251714          | 00        | By Student Union Fees            | 523585          | 00        |
| To Tuition Fees                      | 1164850         | 00        | By Tuition Fees                  | 1615210         | 00        |
| To Travelling Allowances             | 192461          | 00        | By Test Exam Fees                | 686100          | 00        |
| To Test Exam Fees                    | 76017           | 00        | By Session Fees                  | 562750          | 00        |
| To Seminar & Cultural Fund           | 100631          | 00        | By NSS (WBSU)                    | 45400           | 00        |
| To Postage & Telegram                | 18434           | 00        | By Tax Collected at Source (TDS) | 21270           | 00        |
| To NSS (WBSU)                        | 78544           | 00        | By Interest on Bank Account      | 701456          | 00        |
| To Tax Collected at Source (TDS)     | 28771           | 00        | By University Practical Fees     | 2310            | 00        |
| To Fuel Expenses                     | 23020           | 00        | By Maintenance Fees              | 450700          | 00        |
| To Excursion Expenses                | 59216           | 00        |                                  |                 |           |
| To Advertisement Expenses            | 15124           | 00        |                                  |                 |           |
| To Bank Charges                      | 439             | 55        |                                  |                 |           |
| To Gymnasium                         | 1100            | 00        |                                  |                 |           |
| To Maintenance Expenses              | 276855          | 00        |                                  |                 |           |
| To Depreciation                      | 805946          | 05        |                                  |                 |           |
| To Excess of income over Expenditure | 810640          | 40        |                                  |                 |           |
|                                      | <b>24155906</b> | <b>00</b> |                                  | <b>24155906</b> | <b>00</b> |

Date 29/09/2021  
Place Nahata

As per our Report of even dates



*A. Ghose*  
Principal

Nahata J.N.M.S. Mahavidyalaya  
North 24 Parganas

**NAHATA J. N. M. S. MAHAVIDYALAYA**  
P. O. NAHATA NORTH 24 PARGANAS - 743290  
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 03 2019

| RECEIPTS                         | AMOUNT      |   | AMOUNT      | PAYMENTS                         | AMOUNT |   | AMOUNT      |        |             |
|----------------------------------|-------------|---|-------------|----------------------------------|--------|---|-------------|--------|-------------|
|                                  | Rs          | P |             |                                  | Rs     | P | Rs          | P      | Rs          |
| To Opening Balance               |             |   |             | By Admission Fees                |        |   |             |        | 229232 00   |
| Cash in Hand                     | 176390 00   |   |             | By Building Fees                 |        |   |             |        | 7087039 00  |
| Cash at Bank                     | 18650961 94 |   | 18827351 94 | By                               |        |   |             |        |             |
| To Admission Fees                |             |   | 736950 00   | By Development Fees              |        |   |             |        | 830700 00   |
| To Building Fees                 |             |   | 676800 00   | By Electric Fees                 |        |   |             |        | 575394 00   |
| To College Practical Fees        |             |   | 31430 00    | By Library Fees                  |        |   |             |        | 208115 00   |
| To Development Fees              |             |   | 676800 00   | By Miscellaneous Fees            |        |   |             |        | 101709 00   |
| To Electric Fees                 |             |   | 354795 00   | By Miscellaneous Expenses        |        |   |             |        | 3565088 00  |
| To Library Fees                  |             |   | 270600 00   | By Newspaper                     |        |   |             |        | 4305 00     |
| To Miscellaneous Fees            |             |   | 347480 00   | By Poor Fund                     |        |   |             |        | 36570 00    |
| To Miscellaneous Collection      |             |   | 1666450 00  | By Rgistration Fees              |        |   |             |        | 351075 00   |
| To Student Support               |             |   | 653900 00   | By Salary Grant from Govt        |        |   |             |        | 15141520 00 |
| To Poor Fund                     |             |   | 68670 00    | By Student Union Fees            |        |   |             |        | 523430 00   |
| To Rgistration Fees              |             |   | 344000 00   | By Printing & Stationery         |        |   |             |        | 251714 00   |
| To Salary Grant from Govt        |             |   | 15141520 00 | By Tuition Fees                  |        |   |             |        | 1164850 00  |
| To Student Union Fees            |             |   | 523585 00   | By Travelling Allowances         |        |   |             |        | 192461 00   |
| To Student Health Home           |             |   | 73625 00    | By Test Exam Fees                |        |   |             |        | 76017 00    |
| To Tuition Fees                  |             |   | 1615210 00  | By University Exam Fees          |        |   |             |        | 817330 00   |
| To Test Exam Fees                |             |   | 686100 00   | By University Exam Centre Fees   |        |   |             |        | 147240 00   |
| To University Exam Fees          |             |   | 659590 00   | By Seminar & Cultural Fund       |        |   |             |        | 100631 00   |
| To University Exam Centre Fees   |             |   | 126860 00   | By Postage & Telegram            |        |   |             |        | 18434 00    |
| To Session Fees                  |             |   | 562750 00   | By NSS (WBSU)                    |        |   |             |        | 78544 00    |
| To University Certificates       |             |   | 28000 00    | By Tax Collected at Source (TDS) |        |   |             |        | 28771 00    |
| To NSS (WBSU)                    |             |   | 45400 00    | By Advance Given                 |        |   |             |        | 5406305 00  |
| To Tax Collected at Source (TDS) |             |   | 21270 00    | By Furniture Purchased           |        |   |             |        | 313779 00   |
| To Advance Recovery              |             |   | 5442506 00  | By Fuel Expenses                 |        |   |             |        | 23020 00    |
| To Interest on Bank Account      |             |   | 701456 00   | By Excursion Expenses            |        |   |             |        | 59216 00    |
| To University Practical Fees     |             |   | 2310 00     | By Advertisement Expenses        |        |   |             |        | 15124 00    |
| To Maintenance Fees              |             |   | 450700 00   | By Bank Charges                  |        |   |             |        | 439 55      |
|                                  |             |   |             | By Gymnisium                     |        |   |             |        | 1100 00     |
|                                  |             |   |             | By Maintenance Expenses          |        |   |             |        | 276855 00   |
|                                  |             |   |             | By Closing Balance               |        |   |             |        |             |
|                                  |             |   |             | Cash in Hand                     |        |   |             | 434 00 |             |
|                                  |             |   |             | Cash at Bank                     |        |   | 13109667 39 |        | 13110101 39 |
|                                  |             |   | 50736108 94 |                                  |        |   |             |        | 50736108 94 |

Date 29/09/2021  
Place Nahata

As per our Report of even dates



*A. Ghosh*  
Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas.



NAHATA J. N. M.S. MAHAVIDYALAYA

P.O. : NAHATA, NORTH 24 PARGANAS - 743290

Schedule annexed to and forming part of the Balance Sheet as on 31.03.2019

Schedule "A"

Accumulated Fund

General Fund

|   |                  |             |
|---|------------------|-------------|
| Opening Balance :                       | 15478463.47      |             |
| Add : Excess of Income over Expenditure | <u>810640.40</u> |             |
|   | 16289103.87      | 16289103.87 |

Development Fund

|                                  |                  |             |
|----------------------------------|------------------|-------------|
| Opening Balance :                | 30555230.56      |             |
| Add : Received during the year - | <u>676800.00</u> |             |
|                                  | 31232030.56      |             |
| Less : Expenses during the year  | <u>830700.00</u> | 30401330.56 |

Building Fund

|                                    |                   |             |
|------------------------------------|-------------------|-------------|
| Opening Balance :                  | 1198421.00        |             |
| Add : Received during the year -   | <u>676800.00</u>  |             |
|                                    | 1875221.00        |             |
| Less : Expenses from Building Fund | <u>7087039.00</u> | -5211818.00 |

Donation & Subscription Fund :

|                                  |             |                    |
|----------------------------------|-------------|--------------------|
| Opening Balance :                | 2405376.00  |                    |
| Add : Received during the year - | <u>0.00</u> |                    |
|                                  | 2405376.00  |                    |
| Less : Development Expenses      | <u>0.00</u> | 2405376.00         |
|                                  |             | <u>43883992.43</u> |



*A. Ghose*  
Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas.

NAHATA J. N. M.S. MAHAVIDYALAYA

P O : NAHATA, NORTH 24 PARGANAS - 743290

Schedule annexed to and forming part of the Balance Sheet as on 31.03.2019

| Other Funds                  | Schedule "B"     |                  |                   |                  |
|------------------------------|------------------|------------------|-------------------|------------------|
|                              | Opening Balance  | Addition         | Disbursement      | Closing Balance  |
| Student Health Home          | 69659.00         | 73625.00         |                   | 143284.00        |
| Poor Fund                    | 2775.00          | 68670.00         | 36570.00          | 34875.00         |
| Student Aid Fund             | 32090.00         |                  |                   | 32090.00         |
| University exam Fees         | -306851.00       | 659590.00        | 817330.00         | -464591.00       |
| University Exam Centre Fees  | 321070.00        | 126860.00        | 147240.00         | 300690.00        |
| University Game Fees         | 90656.00         |                  |                   | 90656.00         |
| University Certificates Fees | 287395.00        | 28000.00         |                   | 315395.00        |
| University registration fees | -45814.00        |                  |                   | -45814.00        |
|                              | <u>450980.00</u> | <u>956745.00</u> | <u>1001140.00</u> | <u>406585.00</u> |

| UGC & Government Grants | Schedule "C"     |             |              |                  |
|-------------------------|------------------|-------------|--------------|------------------|
|                         | Opening Balance  | Addition    | Disbursement | Closing Balance  |
| Equipment Grant (UGC)   | -135439.00       |             |              | -135439.00       |
| Remedial Grant (UGC)    | 146850.00        |             |              | 146850.00        |
| Entry-in-Services (UGC) | 39610.00         |             |              | 39610.00         |
| Books & Journals (UGC)  | -2677.00         |             |              | -2677.00         |
| UGC Under Graduate Plan | 391342.00        |             |              | 391342.00        |
| UGC IQAC                | -42657.00        |             |              | -42657.00        |
| UGC Seminar             | -475.00          |             |              | -475.00          |
| NRP in Science (UGC)    | 10000.00         |             |              | 10000.00         |
|                         | <u>406554.00</u> | <u>0.00</u> | <u>0.00</u>  | <u>406554.00</u> |

| Caution Money Deposit    | Schedule "D"     |             |              |                  |
|--------------------------|------------------|-------------|--------------|------------------|
|                          | Opening Balance  | Addition    | Disbursement | Closing Balance  |
| Library Deposit          | 665463.00        | 0.00        | 0.00         | 665463.00        |
| Caution Deposit Received | 76470.00         |             | 0.00         | 76470.00         |
|                          | <u>741933.00</u> | <u>0.00</u> | <u>0.00</u>  | <u>741933.00</u> |



*Aglu*  
Principal  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas.

NAHATA J. N. M.S. MAHAVIDYALAYA  
P. O. NAHATA, NORTH 24 PARGANAS - 743290

| PARTICULARS OF FIXED ASSETS FOR THE YEAR 2018-19 |                 |                          |                          |             |                      |              |             |
|--|-----------------|--------------------------|--------------------------|-------------|----------------------|--------------|-------------|
| SCHEDULE - E                                     |                 |                          |                          |             |                      |              |             |
| Particulars                                      | Opening Balance | Addition during the year | Deletion during the year | Gross Value | Rate of Depreciation | Depreciation | Net Value   |
| Almirah  | 12592.80        |                          |                          | 12592.80    | 10%                  | 1259.28      | 11333.52    |
| Building   | 10114696.42     |                          |                          | 10114696.42 |                      |              | 10114696.42 |
| Musical Equipments                               | 11054.25        |                          |                          | 11054.25    | 15%                  | 1658.14      | 9396.11     |
| Electrical Installation                          | 375654.87       |                          |                          | 375654.87   | 10%                  | 37565.49     | 338089.38   |
| Furniture & Fixtures                             | 990303.30       | 397079.00                |                          | 1387382.30  | 10%                  | 138738.23    | 1248644.07  |
| Virtual Class Rooms                              | 254848.50       |                          |                          | 254848.50   | 10%                  | 25484.85     | 229363.65   |
| Laptops & Computers                              | 55312.64        |                          |                          | 55312.64    | 60%                  | 33187.58     | 22125.06    |
| Library Books                                    | 69181.08        |                          |                          | 69181.08    | 15%                  | 10377.16     | 58803.91    |
| J. N. Memorial Statue                            | 8350.65         |                          |                          | 8350.65     | 10%                  | 835.07       | 7515.59     |
| UGC Books & Journals                             | 2341504.35      |                          |                          | 2341504.35  | 15%                  | 351225.65    | 1990278.70  |
| UGC Remedial Assets                              | 672938.91       |                          |                          | 672938.91   | 10%                  | 67293.89     | 605645.02   |
| UGC Day Care Centre                              | 55133.64        |                          |                          | 55133.64    | 10%                  | 5513.36      | 49620.28    |
| UGC Assets - Others                              | 827303.18       |                          |                          | 827303.18   | 10%                  | 82730.32     | 744572.86   |
| Soprts Equipements                               | 14488.76        |                          |                          | 14488.76    | 15%                  | 2173.31      | 12315.45    |
| A. C. Machine                                    | 0.00            | 124400.00                | 0                        | 124400.00   | 10%                  | 12440.00     | 111960.00   |
| Acqguard   | 0.00            | 29925.00                 | 0                        | 29925.00    | 10%                  | 2992.50      | 26932.50    |
| Gymnasium  | 6374.75         | 210100.00                |                          | 216474.75   | 15%                  | 32471.21     | 184003.53   |
|  | 15809738.09     | 761504.00                | 0.00                     | 16571242.09 |                      | 805946.05    | 15765296.04 |

| PARTICULARS OF CAPITAL WORK IN PROGRESS FOR THE YEAR 2018-19 |                 |                          |                          |             |                      |              |             |
|--|-----------------|--------------------------|--------------------------|-------------|----------------------|--------------|-------------|
| SCHEDULE - F   |                 |                          |                          |             |                      |              |             |
| Particulars  | Opening Balance | Addition during the year | Deletion during the year | Gross Value | Rate of Depreciation | Depreciation | Net Value   |
| UGC Women's Hostel   | 10888317.00     | 0.00                     | 0.00                     | 10888317.00 | 0%                   | 0.00         | 10888317.00 |
| Science Building   | 4663091.00      | 0.00                     | 0.00                     | 4663091.00  | 0%                   | 0.00         | 4663091.00  |
| (State Government)   | 15551408.00     | 0.00                     | 0.00                     | 15551408.00 | 0.00                 | 0.00         | 15551408.00 |



*Agan*  
Principal  
Nahata J.N.M.S. Mahavidyalaya  
North 24 Parganas.



Loans & Advances  
 Sibnath  
 Shaikh Kamaluddin (TIC)  
 Samiran Sarkar (Lab Attendent)  
 Kartick Roy (Contractor)  
 Salary / Other Advances

| Opening Balance   | Addition          | Recovery          | Schedule "G"<br>Closing Balance |
|-------------------|-------------------|-------------------|---------------------------------|
| 47500.00          |                   |                   | 47500.00                        |
| 410000.00         |                   |                   | 410000.00                       |
| 15000.00          |                   |                   | 15000.00                        |
| 600000.00         |                   |                   | 600000.00                       |
| -24040.00         | 5406305.00        | 5442508.00        | 60241.00                        |
| <u>1048460.00</u> | <u>5406305.00</u> | <u>5442506.00</u> | <u>1012259.00</u>               |

Details of Bank Balances

Particulars

Central Bank of India  
 Central Bank of India  
 Central Bank of India  
 Central Bank of India  
 Central Bank of India  
 Central Bank of India  
 State Bank of India  
 Axis Bank  
 Axis Bank  
 Axis Bank

A/c. No. 2149023843  
 A/c. No. 2149023854  
 A/c. No. 2149023865  
 A/c. No. 2149023876  
 A/c. No. 2149023887  
 A/c. No. 3670681585  
 A/c. No. 11064019552  
 A/c. No. 238010100148696  
 A/c. No. 911010023849987  
 A/c. No. 911010051928973

Schedule "F"

Amount (Rs.)

1738756.00  
 27150.55  
 80008.20  
 3471747.00  
 229580.85  
 14816.00  
 575656.30  
 8155.49  
 6936020.00  
 27777.00  
13109667.39



*Asghar*  
 Principal

Kolkata I.I. M.S. Mahavidyalaya  
 Kolkata, North 24 P.S. Jinnah

# Nahata J.N.M.S. Mahavidyalaya

Schedule - "H"

P.O.- Nahata, North 24 Parganas  
Calculation of Interest on balance of Provident Fund deposit Account for 2018-2019

| SL | NAME OF THE STAFFS           | OPENING BALANCE | STATEMENT    |                         |               |             | CLOSING BALANCE |
|----|------------------------------|-----------------|--------------|-------------------------|---------------|-------------|-----------------|
|    |                              |                 | Contribution | INTEREST<br>2017 - 2018 | LONE RECOVERY | WITH-DRAWAL |                 |
| 1  | Dr. Samarendra Narayan Podde | 2662.14         |              |                         |               |             |                 |
| 2  | Dr. Sumita Das               | 1760.62         |              | 206.85                  |               |             | 2868.99         |
| 3  | Chandra Nath Adhikary        | 2584.62         |              | 136.86                  |               |             | 1897.48         |
| 4  | Nirjharini Chakraborty       | 7895.80         |              | 200.88                  |               |             | 2785.50         |
| 5  | Sanchay Chanda               | 2388.12         |              | 613.86                  |               |             | 8509.66         |
| 6  | Sabita Chowdhury             | 3073.63         |              | 185.64                  |               |             | 2573.76         |
| 7  | Dr. Nikhil Kumar Datta       | 6920.56         |              | 238.89                  |               |             | 3312.52         |
| 8  | Tapan Raha                   | 234681.93       |              | 538.05                  |               |             | 7458.61         |
| 9  | Somnath Dutta                | 8990.20         | 240000.00    | 57613.84                |               |             | 532295.77       |
| 10 | Malay Dasgupta               | 4006.54         |              | 2904.84                 |               |             | 11895.04        |
| 11 | Dr. Arnab Ghosh              |                 |              | 311.46                  |               |             | 4318.00         |
| 12 | Shaikh Kamaluddin            |                 | 18000.00     |                         |               |             | 18000.00        |
| 13 | Dr. Abhijit Ganguly          | 645286.23       | 48000.00     | 35113.48                |               | 320000.00   | 408399.71       |
| 14 | Dhrubajyoti Chattapadhyay    | 517968.24       | 30000.00     | 37727.74                |               |             | 585695.98       |
| 15 | Sriparna Dutta               | 1012249.10      | 54000.00     | 71655.36                | 53750.00      | 120000.00   | 1071654.46      |
| 16 | Madhuparna Mitra Guha        | 605978.64       | 72000.00     | 44061.75                |               |             | 722040.39       |
| 17 | Biswajit Mandal              | 70866.88        |              | 17807.86                |               |             | 88674.74        |
| 18 | Dr. Anish Kumar Mukhopadhy   | 638784.83       | 36000.00     | 58950.50                | 96000.00      |             | 829735.33       |
| 19 | Sibnath Sarkar               | 322553.36       | 60000.00     | 23043.16                |               |             | 405596.52       |
| 20 | Bapi Mishra                  | 225374.33       | 36000.00     | 16250.79                |               |             | 277625.12       |
| 21 | Kajal Sutradhar              | 46826.98        |              | 3640.74                 |               |             | 50467.72        |
| 22 | Goutam Sharma                | 146486.00       | 72000.00     | 8336.20                 |               |             | 226822.20       |
| 23 | Ranajit Maiti                | 6000.00         | 36000.00     | 19.00                   |               |             | 42019.00        |
| 24 | Dr. Arun Kumar Singha        | 4000.00         | 24000.00     | 12.68                   |               |             | 28012.68        |
| 25 | Dr. Prasun Biswas            | 5000.00         | 36000.00     | 15.83                   |               |             | 41015.83        |
| 26 | Anindita Santra              | 3000.00         | 18000.00     | 9.50                    |               |             | 21009.50        |
| 27 | Bimal Chandra Debnath        | 6000.00         | 36000.00     | 19.00                   |               |             | 42019.00        |
| 28 | Rabindranath Sarkar          | 483.74          |              | 156.21                  |               |             | 639.95          |
| 29 | Biparjay Kumar Sinha         | 20413.10        |              | 1587.06                 |               | 20413.00    | 1587.16         |
| 30 | Ashoke Das                   | 112.58          |              | 36.18                   |               |             | 148.76          |
| 31 | Sibaji Kumar Biswas          | 0.05            |              | 17618.99                |               |             | 17619.04        |
| 32 | Satyaranjan Chakraborty      | 2157.93         |              | 167.70                  |               |             | 2325.63         |
| 33 | Biswanath Ghosh              | 464.80          |              | 36.09                   |               |             | 500.89          |
| 34 | Rathindranath Sarkar         | 12624.99        |              | 981.54                  |               |             | 13606.53        |
| 35 | Suklal Das                   | 3987.02         |              | 635.05                  |               | 3987.00     | 635.07          |
| 36 | Nepal Chandra Das            | 1637.09         |              | 127.23                  |               |             | 1764.32         |
| 37 | Paresh Chandra Sardar        | 5625.19         |              | 639.91                  |               | 5625.00     | 640.10          |
| 38 | Balai Das                    | 469920.03       | 60000.00     | 35009.79                |               |             | 564929.82       |
| 39 | Balai Das                    | 528315.77       | 60000.00     | 39041.15                |               |             | 627356.92       |
| 40 | Ranapati Roy                 | 116370.95       | 12000.00     | 8001.68                 | 9544.00       |             | 145916.63       |
| 41 | Prodip Sarkar                | 96429.77        | 24000.00     | 6786.63                 | 18000.00      | 24000.00    | 121216.40       |
| 42 | Puspa Biswas Sikder          | 66703.70        | 24000.00     | 4931.79                 |               |             | 95635.49        |
| 43 | Nabin Karmakar               | 66703.70        | 24000.00     | 4931.77                 |               |             | 95635.47        |
| 44 | Samiran Sarkar               | 153293.81       | 36000.00     | 10900.85                |               |             | 200194.66       |
| 45 | Tapanangshu Sarkar           | 190870.10       | 24000.00     | 11278.26                | 12000.00      |             | 238148.36       |
| 46 | Sudip Bhowmick               | 37704.04        | 12000.00     | 4003.81                 | 12896.00      |             | 66603.85        |
| 46 | Soumen Das                   | 80989.89        | 36000.00     | 4875.55                 |               |             | 121865.44       |
|    | <b>Total =</b>               | 6386147.00      | 1128000.00   | 531362.00               | 202190.00     | 494025.00   | 7753674.00      |

\*\*\* entry - p.f. - and pf

Ranapati Roy  
20.8.2021



Aglure/9/21  
Principal  
Nahata J.N.M.S. Mahavidyalaya  
North 24 Parganas.



STD-03215 PHL-253267

# Nahata Jogendranath Mondal Smriti Mahavidyalaya

P.O.-Nahata, North 24 Parganas, PIN-743290

Affiliated to West Bengal State University

Website: www.nahatajms.com E-mail: info.nahatajmsm@gmail.com

## FEE'S STRUCTURE 2019-20 2018-19

| B.A/B.Sc. Hons (Head of A/C) | Amount | B.A Gen. (Head of A/C)      | Amount |
|------------------------------|--------|-----------------------------|--------|
| TUITION FEES(Six Months)     | 450    | TUITION FEES(Six Months)    | 300    |
| SESSION CHARGE               | 250    | SESSION CHARGE              | 250    |
| ADMISSION FEE                | 200    | ADMISSION FEE               | 200    |
| MAINTENANCE CHARGE           | 200    | MAINTENANCE CHARGE          | 200    |
| POOR FUND                    | 30     | POOR FUND                   | 30     |
| STUDENT SUPPORT SYSTEM       | 200    | STUDENT SUPPORT SYSTEM      | 200    |
| STUDENT HELTH HOME           | 15     | STUDENT HELTH HOME          | 15     |
| MISCELLANEOUS FEE            | 150    | MISCELLANEOUS FEE           | 150    |
| ELECTRIC FEE                 | 155    | ELECTRIC FEE                | 155    |
| TEST EXAMINATION FEE         | 300    | TEST EXAMINATION FEE        | 300    |
| UNIVERSITY REGISTRATION FEE  | 300    | UNIVERSITY REGISTRATION FEE | 300    |
| LIBRARY FEE                  | 120    | LIBRARY FEE                 | 120    |
| DEVELOPMENT FEE              | 300    | DEVELOPMENT FEE             | 300    |
| BULDING FEE                  | 300    | BULDING FEE                 | 300    |
| STUDENT UNION FEE            | 250    | STUDENT UNION FEE           | 250    |
| Total Amount Rs.             | 3220   | Total Amount Rs.            | 3070   |

| B.Com. Hons (Head of A/C)   | Amount | B.Com Gen. (Head of A/C)    | Amount |
|-----------------------------|--------|-----------------------------|--------|
| TUITION FEES(Six Months)    | 510    | TUITION FEES(Six Months)    | 360    |
| SESSION CHARGE              | 250    | SESSION CHARGE              | 250    |
| ADMISSION FEE               | 200    | ADMISSION FEE               | 200    |
| MAINTENANCE CHARGE          | 200    | MAINTENANCE CHARGE          | 200    |
| POOR FUND                   | 30     | POOR FUND                   | 30     |
| STUDENT SUPPORT SYSTEM      | 200    | STUDENT SUPPORT SYSTEM      | 200    |
| STUDENT HELTH HOME          | 15     | STUDENT HELTH HOME          | 15     |
| MISCELLANEOUS FEE           | 150    | MISCELLANEOUS FEE           | 150    |
| ELECTRIC FEE                | 155    | ELECTRIC FEE                | 155    |
| TEST EXAMINATION FEE        | 300    | TEST EXAMINATION FEE        | 300    |
| UNIVERSITY REGISTRATION FEE | 300    | UNIVERSITY REGISTRATION FEE | 300    |
| LIBRARY FEE                 | 120    | LIBRARY FEE                 | 120    |
| DEVELOPMENT FEE             | 300    | DEVELOPMENT FEE             | 300    |
| BULDING FEE                 | 300    | BULDING FEE                 | 300    |
| STUDENT UNION FEE           | 250    | STUDENT UNION FEE           | 250    |
| Total Amount Rs.            | 3280   | Total Amount Rs.            | 3130   |

Ranapati Roy  
28.5.19



*(Signature)*  
Principal  
Nahata J.M.S. Mahavidyalaya  
North 24 Parganas.  
28/5/2019  
Principal  
Nahata J.M.S. Mahavidyalaya  
Nahata, North 24 Parganas



Nahata J.N.M.S. Mahavidyalaya  
P.O. - Nahata, North 24 Parganas

Admission Status 2018-19

|                   | GEN   |          | S.C.  |          | S.T.  |          | OBC A |          | OBC B |          | SPORTS |          | PH    |          | TOTAL |          |
|-------------------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|--------|----------|-------|----------|-------|----------|
|                   | SEATS | ADMITTED | SEATS | ADMITTED | SEATS | ADMITTED | SEATS | ADMITTED | SEATS | ADMITTED | SEATS  | ADMITTED | SEATS | ADMITTED | SEATS | ADMITTED |
| BENGALI           | 83    | 37       | 33    | 1        | 9     | 0        | 16    | 0        | 11    | 0        | 0      | 0        | 4     | 0        | 156   | 38       |
| ENGLISH           | 38    | 28       | 16    | 0        | 4     | 0        | 7     | 0        | 5     | 1        | 0      | 0        | 1     | 0        | 71    | 29       |
| HISTORY           | 57    | 33       | 22    | 0        | 5     | 0        | 11    | 0        | 7     | 0        | 0      | 0        | 3     | 0        | 106   | 33       |
| POLITICAL SCIENCE | 38    | 2        | 16    | 0        | 4     | 0        | 7     | 0        | 5     | 0        | 0      | 0        | 1     | 0        | 71    | 2        |
| EDUCATION         | 38    | 30       | 16    | 13       | 4     | 1        | 7     | 3        | 5     | 4        | 0      | 0        | 1     | 0        | 71    | 60       |
| ACCOUNT & FINANCE | 18    | 1        | 8     | 0        | 2     | 0        | 4     | 0        | 3     | 0        | 0      | 0        | 1     | 0        | 36    | 1        |
| GEOGRAPHY         | 30    | 17       | 12    | 2        | 3     | 0        | 6     | 0        | 4     | 0        | 0      | 0        | 1     | 1        | 56    | 20       |
| SANSKRIT          | 18    | 12       | 8     | 0        | 2     | 0        | 4     | 0        | 2     | 0        | 0      | 0        | 1     | 0        | 35    | 12       |
| B.A. GENERAL      | 530   | 435      | 227   | 16       | 67    | 2        | 144   | 3        | 72    | 1        | 0      | 0        | 31    | 0        | 1034  | 957      |
| B.COM GENERAL     | 100   | 0        | 0     | 1        | 0     | 0        | 0     | 0        | 0     | 0        | 0      | 0        | 0     | 0        | 100   | 1        |
| B.SC. GENERAL     | 0     | 0        | 0     | 0        | 0     | 0        | 0     | 0        | 0     | 0        | 0      | 0        | 0     | 0        | 0     | 3        |

Excel

Excel

Sandipali Das  
2018-19



A. Ghose 19/2/19  
Principal  
Nahata J.N.M.S. Mahavidyalaya  
North 24 Parganas.

# Nahata Jogendranath Mondal Smriti Mahavidyalaya

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Website: www.nahatajnmsm.com :: E-mail: info.nahatajnmsm@gmail.com



## List of Full time-Teachers September'2021

| Srl | Name                          | Department | Remarks |
|-----|-------------------------------|------------|---------|
| 1   | Dr. Arnab Ghosh               | Principal  |         |
| 2   | Tapan Raha                    | History    |         |
| 3   | Dr. Dhrubajyoti Chattopadhyay | Commerce   |         |
| 4   | Sriparna Dutta                | English    |         |
| 5   | Biswajit Mondal               | Geography  |         |
| 6   | Dr. Anish Kumar Mukhopadhyay  | Economics  |         |
| 7   | Kajal Sutradhar               | English    |         |
| 8   | Goutam Sharma                 | Commerce   |         |
| 9   | Ranajit Maiti                 | Economics  |         |
| 10  | Dr. Arun Kumar Singha         | Education  |         |
| 11  | Dr. Prasun Biswas             | Education  |         |
| 12  | Dr. Kakali Bhowmick           | Bengali    |         |
| 13  | Dr. Jhantu Saradar            | Geography  |         |
| 14  | Dr. Chumki Ghosh              | History    |         |
| 15  | Anindita Santra               | Librarian  |         |

## List of SACT September'2021

| Srl | Name                   | Department         | Remarks |
|-----|------------------------|--------------------|---------|
| 1   | Amit Das               | Philosophy         |         |
| 2   | Asit Mondal            | Bengali            |         |
| 3   | Bidhan Sarkar          | History            |         |
| 4   | Biplab Das             | History            |         |
| 5   | Bratati Ghosh          | Political Science  |         |
| 6   | Bubai Biswas           | Physical Education |         |
| 7   | Chandan Biswas         | Education          |         |
| 8   | Indrajit Biswas        | Bengali            |         |
| 9   | Jaydeb Ghosh           | Political Science  |         |
| 10  | Jui Biswas             | Political Science  |         |
| 11  | Lipika Sarkar Bose     | Education          |         |
| 12  | Nilayendu Maiti        | Defence Studies    |         |
| 13  | Payel Biswas           | Music              |         |
| 14  | Pinki Paul             | Geography          |         |
| 15  | Pintu Debnath          | Bengali            |         |
| 16  | Proma Ganguly (Sen)    | English            |         |
| 17  | Premananda Paul        | Music              |         |
| 18  | Pritilata Das          | Bengali            |         |
| 19  | Provath Konai          | Sanskrit           |         |
| 20  | Provash Mondal         | Music              |         |
| 21  | Rajendra Prasad Halder | Defence Studies    |         |
| 22  | Riya Chakraborty       | Sociology          |         |
| 23  | Sabyasachi Ghosh       | Commerce           |         |
| 24  | Samir Sarkar           | Commerce           |         |
| 25  | Sanjukta Basu          | Sanskrit           |         |
| 26  | Soma Debnath           | Bengali            |         |
| 27  | Sujay Mondal           | Bengali            |         |



Aghu 25/9/21  
Principal  
Nahata, North 24 Parganas.

# Nahata Jogendranath Mondal Smriti Mahavidyalaya

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Website: www.nahatajnmsm.com ::: E-mail: info.nahatajnmsm@gmail.com



## List Non Teaching Staff September' 2021

| Srl | Name                  | Designation                            | Remarks |
|-----|-----------------------|--|---------|
| 1   | Ranapati Ray          | Accountant                             |         |
| 2   | Paresh Chandra Sardar | Sweeper                                |         |
| 3   | Balai Das             | Office Bearer                          |         |
| 4   | Prodip Sarkar         | Electrician cum Care Taker             |         |
| 5   | Puspa Biswas (Sikder) | Lady Attendent                         |         |
| 6   | Nabin Karmakar        | Laboratory Attendant (Geography)       |         |
| 7   | Samiran Sarkar        | Laboratory Attendant (Geography)       |         |
| 8   | Tapanangshu Sarkar    | Laboratory Attendant (Defence Studies) |         |
| 9   | Sudip Bhowmick        | Library Peon                           |         |
| 10  | Soumen Das            | Guard                                  |         |
| 11  | Golapi Golder         | Part Time Sweeper                      |         |



*Aglu*  
28/9/21  
Principal

Nahata J.M.S. Mahavidyalaya  
Nahata, North 24 Parganas.