

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 As per Schedule -'A'	4,59,64,166.18		Fixed Assets As per Schedule -'E'	1,82,62,887.04	
Other Fund As per Schedule -'B'	10,58,391.00		Capital Work- in- Progress As per Schedule -'F'	1,55,51,408.00	
UGC & Government Grants As per Schedule -'C'	4,46,554.00		Loans & Advances As per Schedule -'G'	16,32,159.00	
Caution Deposit As per Schedule -'D'	7,41,933.00		Provident Fund As per Schedule -'H'	96,77,121.31	
Provident Fund As per Schedule -'H'	96,77,121.31		Current Assets 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, PTT & 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



*Goutam Saha*  
17/9/23  
GOUTAM SAHA  
Bursar  
Nahata J.N.M.S. Mahavidyalaya  
Nahata, North 24 Parganas

12 SEP 2023



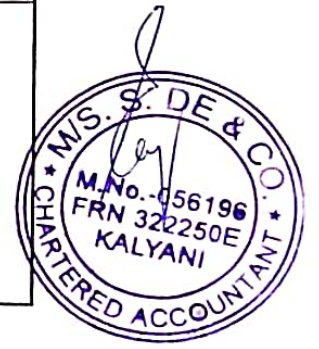
NAHATA J.N.M.S.MAHAVIDYALATA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

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>By Government of West Bengal</b>		
<b>To University/Government &amp; UGC Grant</b>				50% of Tuition Fees remitted		
Salary Grant	2,04,60,902					
UGC Remedial Grant	40,000			<b>By University Fees</b>		
W.B.S.U.	9,04,069		2,14,04,971.00	Registration Fees	1,50,000.00	
				Exam. Fees	-	
<b>To Advances Recovery/Adjusted</b>			11,51,567.00	Exam. Centre Fees	-	
				Certificate Fees	-	
<b>To Interest on Bank Account</b>			4,77,337.00	<b>By University/Government &amp; UGC Grant</b>		
				UGC Seminar	-	
<b>To Interest on F/D Account</b>			46,731.00	WB Building Fund	24,65,795.00	
				<b>By Capital Expenditure</b>		
<b>To Miscellaneous Collection</b>			54,000.00	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>		
				By Fixed Deposit at Central Bank		
				<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 as on 01-04-2019	Addition during Yr.	Disbursed during the Yr.	Closing Balance 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
	4,06,585	6,69,856	18,050	10,58,391



12 SEP 2023

*f. Sharma*  
14.09.23

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

*f. 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 as on 01-04-2019	Addition during the Yr.	Utilised during the Yr.	Schedule-C Closing Balance 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 as on 01-04-2019	Addition during the Yr.	Utilised during the Yr.	Schedule-D Closing Balance 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 as on 01-04-2019	Addition during the Yr.	Adjusted/Refund during the Yr.	Schedule-G Closing Balance 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>

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

12 SEP 2023

*P. S. Das*  
14.09.23

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 31-03-2020

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	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	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	12,11,130.16
7	Gymnasium	1,84,003.53		0	0	1,84,003.53	1,84,003.53	15	27,601	-	1,56,403.00
8	J.N Memorial Statue	7,515.58		0	0	7,515.58	7,515.58	10	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	37,587.82
10	Library Books	58,803.91	120	221722	0	2,80,645.91	58,923.91	15	8,839	16,629	2,55,178.00
11	Musical Equipments	9,396.11		0	0	9,396.11	9,396.11	15	1,409	-	7,986.69
12	Sports Equipment	12,315.45		0	0	12,315.45	12,315.45	15	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	-	16,91,736.90
14	UGC Day care centre	49,620.28		0	0	49,620.28	49,620.28	10	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	-	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	-	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	-	2,06,427.29
18	Invertor with Battery	-		61200	0	61,200.00	-	15	-	4,590	56,610.00
19	Photo copy Machine	-		76500	0	76,500.00	-	15	-	5,738	70,762.50
20	Public Address System		1500	0	0	1,500.00	1,500.00	20	300	0	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											
											Schedule-F
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

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

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

12 SEP 2023

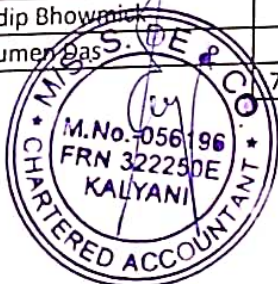


NAHATA J.N.M.S.MAHAVIDYALATA  
P.O. NAHATA, NORTH 24 PARGANAS-743290

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>

