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Int. Aud.
2020-21

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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 31st 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 31st 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.23rd & 31st 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. Sinha
12/12/23
Principal
Nahata J.N.M.S. Mahavidyalaya
Nahata, North 24 Parganas

Anubha Sinha
12/12/23
Bursar
Mr. Goutam Sharma
Nahata JNMS 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.

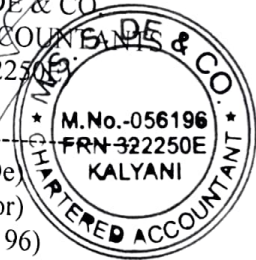
Place - Kalyani
Date - 12.12.2023

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.
Accumulated fund			Fixed Assets		
As per Schedule -'A'	460,88,445.83		As per Schedule -'E'	182,91,684.04	
Other Fund			Capital Work- in- Progress		
As per Schedule -'B'	14,11,730.00		As per Schedule -'F'	155,51,408.00	
UGC & Government Grants			Loans & Advances		
As per Schedule -'C'	4,46,554.00		As per Schedule -'G'	24,36,009.00	
Caution Deposit			Provident Fund		
As per Schedule -'D'	7,41,933.00		As per Schedule -'H'	118,17,960.26	
Provident Fund			Current Assets		
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

Subodh 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 (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.
To Opening Balances				By Salary to Teachers, PTT & Staffs		250,15,918.00
Cash in Hand		13,006.00		By Management & Other Expenses		
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		
To Fees				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.		
To University Fees				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
To University/Government & UGC Grant				By Government of West Bengal		
Salary Grant		250,15,918.00		50% of Tuition Fees remitted		
UGC Remedial Grant				By University Fees		
W.B.S.U.		14,000.00	250,29,918.00	Registration Fees Payment	2,39,720.00	
To Advances Recovery/Adjusted			16,66,720.00	Exam. Fees		
To Interest on Bank Account			3,06,049.00	Exam. Centre Fees		
To Interest on F/D Account			1,96,219.00	Certificate Fees		2,39,720.00
To Miscellaneous Collection				By University/Government & UGC Grant		
				UGC Seminar		
				Building Expenses	6,21,000.00	6,21,000.00
				By Capital Expenditure		
				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
				By Advances Given		24,70,570.00
				By Fixed Deposit at Central Bank		32,42,950.00
				By General Fund		
				Honourarium & Remuneration (Routed through General Fund)		14,60,500.00
				By Closing Balances		
				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
12/12/23
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 as on 01-04-2020	Addition during the Yr.	Disbursed during the Yr.	<u>Schedule-B</u> Closing Balance 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 as on 01-04-2020	Addition during the Yr.	Utilised during the Yr.	Schedule-C Closing Balance 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 as on 01-04-2020	Addition during the Yr.	Utilised during the Yr.	Schedule-D Closing Balance 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 as on 01-04-2020	Addition during the Yr.	Adjusted/Refund during the Yr.	Schedule-G Closing Balance 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-E

PARTICULARS OF FIXED ASSETS FOR THE YEAR 2020-21

Sl	Particulars	As on 01-04-2020	Adj Sept'20	Adj Oct-M	Deletion	Gross value	Gross upto Sept	Rate of Depreciation	Depreciation	Total Depre	WDV on 31-03-202
1	A.C Machine	1,00,764.00	-	0	0	1,00,764.00	1,00,764.00	10	10,076	-	90,688.00
2	Aquaguard	24,239.25	-	0	0	24,239.25	24,239.25	10	2,424	-	21,815.25
3	Almirah	51,950.17	-	0	0	51,950.17	51,950.17	10	5,195	-	46,755.17
4	Building	125,80,491.42	23,500	597500	0	132,01,491.42	126,03,991.42	0	-	-	132,01,491.42
5	Electrical Installation	5,33,333.34	60,750	19330	0	6,13,413.34	5,94,083.34	10	59,408	967	5,53,038.34
6	Furniture & Fixture	12,11,130.16	-	0	0	12,11,130.16	12,11,130.16	10	1,21,113	-	10,90,017.16
7	Gymnasium	1,56,403.00	-	0	0	1,56,403.00	1,56,403.00	15	23,460	-	1,32,943.00
8	J.N Memorial Statue	6,764.02	-	0	0	6,764.02	6,764.02	10	676	-	6,088.02
9	Laptop's & Computers	37,587.82	-	49100	0	86,687.82	37,587.82	60	22,553	14,730	49,404.82
10	Library Books	2,55,178.00	-	0	0	2,55,178.00	2,55,178.00	15	38,277	-	2,16,901.00
11	Musical Equipments	7,986.69	-	0	0	7,986.69	7,986.69	15	1,198	-	6,788.69
12	Public Address System	1,200.00	-	0	0	1,200.00	1,200.00	20	240	-	960.00
13	Sports Equipment	10,468.13	-	0	0	10,468.13	10,468.13	15	1,570	-	8,898.13
14	UGC Books & Journals	16,91,736.90	-	0	0	16,91,736.90	16,91,736.90	15	2,53,761	-	14,37,975.90
15	UGC Day care centre	44,658.25	-	0	0	44,658.25	44,658.25	10	4,466	-	40,192.25
16	UGC others Assets	6,70,115.57	-	0	0	6,70,115.57	6,70,115.57	10	67,012	-	6,03,103.57
17	UGC Remedial Assets	5,45,080.52	-	0	0	5,45,080.52	5,45,080.52	10	54,508	-	4,90,572.52
18	Virtual Class Rooms	2,06,427.29	-	0	0	2,06,427.29	2,06,427.29	10	20,643	-	1,85,784.29
19	Invertor with Battery	56,610.00	-	0	0	56,610.00	56,610.00	15	8,492	-	48,118.00
20	Photo copy Machine	70,762.50	-	0	0	70,762.50	70,762.50	15	10,614	-	60,148.50
		182,62,887.04	84,250.00	6,65,930.00	-	190,13,067.04	183,47,137.04		7,05,685.74	15,696.50	182,91,684.04
PARTICULARS OF CAPITAL WORK IN PROGRESS FOR THE YEAR 2020-21											Schedule-F
1	Science Building	46,63,091.00	0	0		46,63,091.00					46,63,091.00
2	UGC Women's Hostel	108,88,317.00	0	0		108,88,317.00					108,88,317.00
		155,51,408.00				155,51,408.00					155,51,408.00

Date: 12.12.2023

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

P. Sivan
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

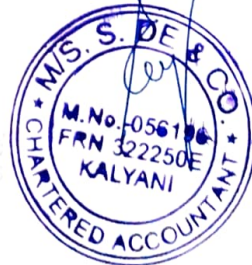
Schedule-H

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	Ranjit 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

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12/12/23



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>
		32,42,950.00
F.D.in Central Bank with accumulated Interest		33,199.00
Cash in Hand as on 31-03-2021		<u>124,09,561.79</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

