



REPORT OF THE AUDITORS

We have audited the attached Balance Sheet of SEVAYATAN SIKSHAN MAHAVIDYALAYA, AT & P.O. SEVAYATAN, DIST. – JHARGRAM, (W.B.) as on 31st March, 2021 and also the Receipts & Payments Account and Income & Expenditure account for the year ended on that date annexed thereto. This Financial Statement are the responsibility of the Management. Our responsibility is to express an opinion on these statements based on our Audit.

We conduct our Audit in accordance with Auditing Standards generally accepted in India. Those standers require that we plan and perform the Audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining on the test basis, evidence supporting the amount and disclosures in the Financial Statement. An Audit also includes assessing the accounting principles used the significant estimates made by the Management, as well as evaluating the overall Financial Statement presentation. We believe that our audit provides reasonable basis for our opinion. We report that:-

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper Books of Account as required by law have been kept by the College so far as appears from our examination of those books.
3. In our opinion the Balance Sheet, the Income & Expenditure Account and the Receipts & Payments Accounts dealt with by the report are in agreement with the Books of Accounts maintained by the College.
4. The Cash in hand as on 31st March, 2021 is Rs. 7,025.14 as per certificate of the Principal of the College.
5. In our opinion and to the best of our information according to the explanations given to us the said Balance Sheet, the Income & Expenditure Account and the Receipts & Payments accounts read together with notes thereon attached thereto, give a true and correct view, in conformity with the accounting principles generally accepted in India:
 - i) In so far as it relates to Balance Sheet, of the state of affairs of the College as at 31st March, 2021.
 - ii) In so far as it relates to Income & Expenditure account, of the Surplus for the year ended on that date.
 - iii) In so far as it relates to Receipts & Payments, of the summary of Cash and Bank Transactions for the year ended on that day.

Finally, we convey our cordial thanks to the Principal- Dr. Ashis Kumar Gupta, Head Clerk- Dr. Prem Chand Dey and other staff for their sincere help and co-operation for smooth conducting the completion of audit.

Place:- Kolkata
Date:- 02-09-2023



For *Akash Agarwal*
CHHAPOLIKA & ASSOCIATES
CHARTERED ACCOUNTANTS

For,
Chhapolika & Associates
Chartered Accountants
F.R.N. No.- 016309C

UDINI-23302283BGWQ2D6782

SEVAYATAN SIKSHAN MAHA VIDYALAYA

(Govt. Sponsored B. Ed. Degree College)

At & P.O. - Sevayatan, : Dist.- Jhargram, : PIN - 721514, Ph. No. - 9474959985
email: smhavidyalaya@yahoo.co.in :: website: www.ssmahavidyalaya.ac.in

Receipt and Payment Account for the year ended 31-03-2021

Receipt	Amount	Amount	Payment	Amount	Amount
To: Opening Balance: (01-04-2020)					
- Cash in hand		2,640.14	By: Staff Salary: (Through HRMS)(Contra)		2,16,54,111.00
Cash at Bank:			By: Assets Purchase from College Fund:		
SBI (11282485876)	17,20,995.51		Administrative Building Extension		59,21,959.00
Axis Bank (913010015419370)	1,44,91,258.16		C. C. Camera with TV		2,15,999.00
BGVB- (5503011001575)	1,92,939.43		By Student Activity /Sessional Charge		1,07,777.00
BGVB- (05503015012639)	61,765.00		Hostel Expenses	90,000.00	10,037.00
UCO (20670110064665)	12,63,517.25		Electric Bill:		
UCO (20670110064726)	57,158.00		College	46,258.00	
Bandhan Bank (5018002233289)	4,26,386.00	1,82,14,019.35	Boys Hostel-1	45,218.00	
To: Grant from WB Govt. (DPI)			Boys Hostel-2	46,919.00	
- Staff Salary Through HRMS (Contra)			Ladies Hostel	23,636.00	
To: Collection from Students:		2,16,54,111.00	Prof. Quarter	9,345.00	
B. Ed. Admission Fees	23,71,000.00		Canteen	1,976.00	1,73,352.00
Less: Refund	1,00,000.00	22,71,000.00	Centre Charge Paid	76,650.00	7,025.14
Exam Fees from Students (B.Ed)	1,46,500.00	1,46,500.00	SACT Teacher Remuneration	3,22,500.00	3,22,500.00
Exam Fees from M.A. Students	1,02,500.00	1,02,500.00	VU Enrolment fee Paid(MA)	1,45,520.00	1,45,520.00
Hostel Fees Collection	2,46,000.00	2,46,000.00	Contingent Staff Remuneration	3,74,020.00	3,74,020.00
Admission Fees M.A.	15,55,950.00	15,55,950.00	Contingencies (Schedule-F)	10,35,076.18	10,35,076.18
Less: Refund	9,500.00	49,500.00	Exam. Fees for B. Ed. Paid	1,50,584.00	1,50,584.00
Registration Fees (WBUTTEPA)		4,386.00	By: Closing Balance : (31-03-2021)		
Hostel Fuel Charge		43,66,336.00	Cash in Hand		7,025.14
To: Salary in Advance Collected		20,000.00	Cash at Bank:		
To: Other receipts:			SBI (11282485876)	16,30,995.51	
NCTE Certificate Charge	57,750.00	57,750.00	Axis Bank (913010015419370)	1,02,83,348.56	
Misc. Receipts (Other)	1,11,682.00	1,11,682.00	BGVB- (5503011001575)	34,752.43	
Centre Charge Receipts	76,650.00	76,650.00	BGVB- (05503015012639)	64,133.00	
SACT Teacher Excess paid Return	5,45,000.00	5,45,000.00	UCO (20670110064665)	27,48,357.65	
Interest on Bank Deposit	4,75,622.00	4,75,622.00	UCO (20670110064726)	58,727.00	
Electric Bill from Teacher	31,000.00	31,000.00	Bandhan Bank (5018002233289)	4,49,886.00	1,52,77,225.31
		43,66,336.00			4,55,54,810.49
		20,000.00			
		12,97,704.00			
		4,55,54,810.49			



(Dr. P. C. Das)
Head Clerk

(Dr. A. K. Gupta)
Principal

Sevayatan Sikshan Mahavidyalaya

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(A. Govt. Sponsored College)
Sevayatan: Jhargram-721514
West Bengal

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Balance Sheet as at 31-03-2021

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Fund:			Fixed Assets - (Schedule -E)		
As per Schedule - G			Fixed Deposit		1,63,15,749.00
Donation for Golden Jubilee			NCTE Endowment Fund		5,00,000.00
As per last Account			NCTE Reserve Fund		<u>7,00,000.00</u>
UGC Grant (Schedule -C)			Current Assets:		
Other Govt. Grant (Schedule-D)			Provident Fund with Treasury (Sch-A)	1,36,24,321.00	
Current Liabilities:			Salary paid In Advance to Teacher (Sch-H)	20,000.00	
Provident Fund (Schedule-A)		1,36,24,321.00	Less: Received this year	<u>20,000.00</u>	1,36,24,321.00
Student deposit (Schedule -B)		<u>5,29,643.00</u>	Cash in hand & Bank:		
			Cash in Hand	7,025.14	
			Cash at Bank:		
			SBI (11282485876)	16,30,995.51	
			Axis Bank (913010015419370)	1,02,83,348.56	
			BGVB- (5503011001575)	34,752.43	
			BGVB- (05503015012639)	64,133.00	
			UCO (20670110064665)	27,48,357.65	
			UCO (20670110064726)	58,727.00	
			Bandhan Bank (50180022233289)	4,49,886.00	
		4,64,17,295.31		1,52,70,200.17	1,52,77,225.31
					4,64,17,295.31

(Dr. P. C. Dey)
Head Clerk
Sevayatan Sikshan Mahavidyalaya



Ashish Ghosh
F.R.N. No. 016309C
Auditor,
Chhapolika & Associates
Chartered Accountants

(Dr. A. K. Gupta)
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SCHEDULE-A

Statement of Provident Fund Account for the year ended 31st March 2021

Sl. No.	Name of the Incumbent	Op. Balance as on 1-4-20 Amount (Rs)	Incumbent share Amount (Rs)	Interest received 2019-20 Amount (Rs)	Total Amount (Rs)	Loan/ Withdrawal Amount (Rs)	Closing balance as on 31-3-2021 Amount (Rs)
1	Dr. A. K. Gupta	19,17,071	3,00,000	1,45,450	23,62,521	0.00	23,62,521
2	Prof. Jagatranjan Pal	22,67,925	2,95,000	1,72,074	27,34,999	0.00	27,34,999
3	Dr. Nandi Niyogi	1,22,331	0	9,281	1,31,612	0.00	1,31,612
4	Prof. Prosun Dhar	9,96,650	1,18,000	77,659	11,92,309	0.00	11,92,309
5	Prof. Ram Hari Barik	4,16,624	77,500	31,610	5,25,734	0.00	5,25,734
6	Prof. Ananda Nanda Bera	4,91,241	69,000	37,272	5,97,513	0.00	5,97,513
7	Gatirishna Batabyal	9,87,068	12,000	74,892	11,81,960	0.00	11,81,960
8	Prem Chand Dey	9,92,976	92,000	77,740	11,62,716	0.00	11,62,716
9	Sudipta Bhunia	6,95,429	60,000	53,764	8,09,193	0.00	8,09,193
10	Saroj Maity	5,69,221	60,000	44,188	6,73,409	0.00	6,73,409
11	Pranab Kumar Giri	4,83,779	60,000	36,805	5,80,584	0.00	5,80,584
12	Samaresh Paira	4,45,389	72,000	34,193	5,51,582	0.00	5,51,582
13	Sripada Mallick	3,55,338	48,000	26,960	4,30,298	0.00	4,30,298
14	Amrit Mahata	2,37,734	18,000	18,538	2,74,272	0.00	2,74,272
15	Krishna Prasad Mahata	3,448	0	0	3,448	0.00	3,448
16	Dr. Eshita Kar Mandal	0	1,20,000	2,125	1,22,125	0.00	1,22,125
17	Prof. Bappa Datta	0	60,000	1,062	61,062	0.00	61,062
18	Prof. Abu Sayeed Miah	0	75,000	1,328	76,328	0.00	76,328
19	Prof. Jashobanta Nayak	0	75,000	1,328	76,328	0.00	76,328
20	Dr. Anup Biswas	0	75,000	1,328	76,328	0.00	76,328
	Total	1,09,82,224	17,94,500	8,47,597	1,36,24,321	0.00	1,36,24,321

Balance as per Treasury Pass Book as on 31-03-2021 Rs. 1,36,24,321.00



(Dr. P. C. Dey)
Head Clerk

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Schedule - B

Statement of Liabilities for student deposits as on 31-3-2021

Sl. No.	Particulars	Op. Balance as on 1-4-2020	Collection during the year	Total	Disbursement	Closing Balance as on 31-3-21	Remarks
1	College Caution Money	1,34,260.00	10,000.00	1,44,260.00	0.00	1,44,260.00	
2	Sessional Subscription (Student Activity)	2,94,820.00	1,00,000.00	3,94,820.00	10,037.00	3,84,783.00	
3	Student Health Home	600.00	0.00	600.00	0.00	600.00	
	Grand Total	4,29,680.00	1,10,000.00	5,39,680.00	10,037.00	5,29,643.00	

SCHEDULE-C

Statement of UGC Grant as on 31-03-2021

Sl. No.	Particulars	Op. Balance as on 1-4-2020 Amount (Rs)	Collection during the year Amount (Rs)	Total Amount (Rs)	Disbursement during the year Amount (Rs)	Closing Balance as on 31-3-21 Amount (Rs)	Remarks
1	Seminar (L.Sc & Education)	75,000.00	0.00	75,000.00	0.00	75,000.00	
2	Seminar (Bengali & Education)	60,000.00	0.00	60,000.00	0.00	60,000.00	
3	XIIth Plan : Head - 31	5,39,952.00	0.00	5,39,952.00	0.00	5,39,952.00	
4	XIIth Plan : Head - 35	3,19,966.00	0.00	3,19,966.00	0.00	3,19,966.00	
4	IQAC	2,76,000.00	0.00	2,76,000.00	0.00	2,76,000.00	
	Grand Total	12,70,918.00	0.00	12,70,918.00	0.00	12,70,918.00	

Schedule - D

Statement of other grants (Govt. & DPI) as on 31-3-2021

Sl. No.	Particulars	Op. balance as on 1-4-2020 Amount (RS)	Received during the Year Amount (RS)	Total Amount (RS)	Disbursement during the year Amount (RS)	Closing Balance as on 31-3-2021	Remarks
1	NCTE Affiliatuin Fees	23,388.20	0.00	23,388.20	0.00	23,388.20	
	Grand Total	23,388.20	0.00	23,388.20	0.00	23,388.20	



(Auditor)

(Dr. A. K. Gupta)

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(Dr. P. C. Dey)
Head Clerk

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Schedule - E

Statement of Fixed Assets as on 31-03-2021

Sl. No.	Particulars	W.D.V as on 1.4.20 Amount (Rs)	Addition during the year Amount (RS)	Total Amount (RS)	Depreciation Asproximately 10% Amount (RS)	W.D.V. as on 31-3-21 Amount (RS)
1	Building (Old)	44,800.00	59,21,959.00	59,66,759.00	5,96,675.00	53,70,084.00
2	Furniture & Fixture	9,74,927.00	0.00	9,74,927.00	97,492.00	8,77,435.00
3	Library Books	3,27,470.00	0.00	3,27,470.00	32,740.00	2,94,730.00
4	Aquaguard	16,000.00	0.00	16,000.00	1,600.00	14,400.00
5	Utencils	12,400.00	0.00	12,400.00	1,200.00	11,200.00
6	Tools & Equipment	15,40,800.00	0.00	15,40,800.00	1,54,000.00	13,86,800.00
7	Computer & Printer	3,94,400.00	0.00	3,94,400.00	39,400.00	3,55,000.00
8	Fan (College & Hostel)	2,20,100.00	0.00	2,20,100.00	22,000.00	1,98,100.00
9	Cycle Stand	53,800.00	0.00	53,800.00	5,300.00	48,500.00
10	Women Hostel	17,07,000.00	0.00	17,07,000.00	1,70,000.00	15,37,000.00
11	Gymnasium	7,31,000.00	0.00	7,31,000.00	73,000.00	6,58,000.00
12	Sports Equipment	1,22,700.00	0.00	1,22,700.00	12,200.00	1,10,500.00
13	Jubilee building	42,80,900.00	0.00	42,80,900.00	4,28,000.00	38,52,900.00
14	Virtual Class Room	4,06,000.00	0.00	4,06,000.00	40,000.00	3,66,000.00
15	Ladies Toilet	5,62,600.00	0.00	5,62,600.00	56,000.00	5,06,600.00
16	Godown Room	1,43,400.00	0.00	1,43,400.00	14,300.00	1,29,100.00
17	Library furniture & Doormat	1,52,200.00	0.00	1,52,200.00	15,200.00	1,37,000.00
18	Hostel Road	1,18,200.00	0.00	1,18,200.00	11,800.00	1,06,400.00
19	Security Room (Hostel)	20,500.00	0.00	20,500.00	2,000.00	18,500.00
20	T.V. + C.C. Camera Purchase	92,000.00	2,15,999.00	3,07,999.00	30,799.00	2,77,200.00
21	Water Cooler	44,000.00	0.00	44,000.00	4,400.00	39,600.00
22	Floor Monitor	23,000.00	0.00	23,000.00	2,300.00	20,700.00
		1,19,88,197.00	61,37,958.00	1,81,26,155.00	18,10,406.00	1,63,15,749.00



(Signature)
(Dr. A. K. Gupta)

Principal
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(A.Govt.Sponsored College)
Sevayatan::Jhargam-721514
West Bengal

(Signature)
(Dr. P. C. Dey)
Head Clerk

Sevayatan Sikshan Mahavidyalaya

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SCHEDULE-F

Statement of Contingencies as on 31-03-2021

Sl. No.	Particulars	Amount	Amount (Rs)
1	Stationery & Printing		56,783.00
2	T.A. and Car Fare to Staff		16,950.00
3	Sweeping Expenses		4,400.00
4	Postage		575.00
5	Gardening Expenses		8,045.00
6	Journals & News Paper		10,686.00
7	Audit Expenses		37,246.00
8	Tea & Tiffin (Refreshment)		6,585.00
9	Bank Charges		7,306.18
10	Telephone & Net Charges		11,926.00
11	Miscellaneous Expenses		8,74,574.00
	GRAND TOTAL		10,35,076.18

SCHEDULE - G

Statement of Capital Fund as on 31-3-2021

Sl. No.	Particulars	Amount	Amount (Rs)
	Opening Balance (As per last account)		2,93,87,370.29
	Add: Excess of Income over Expenditure (Surplus)		12,68,154.82
	Closing capital fund as on 31-03-2021		3,06,55,525.11


(Dr. P. C. Dey)
Head Clerk
Sevayatan Sikshan Mahavidyalaya



(Auditor)


(Dr. A. K. Gupta)
Principal

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