



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, 2022 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 standards 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, 2022 is Rs. 4,680.14 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, 2022.
- 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.

For
Ashish Kumar

For
CHHAPOLIKA & ASSOCIATES
CHARTERED ACCOUNTANTS
For,
Chhapolika & Associates
Chartered Accountants
F.R.N. No.-016309C



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

UDINI-23302283BCWQZF3699

SEVAYATAN SIKSHAN MAHAVIDYALAYA

(Govt. Sponsored B. Ed. Degree College)

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

Receipt and Payment Account for the year ended 31-03-2022

Receipt	Amount	Amount	Amount	Payment	Amount	Amount	Amount
To: Opening Balance: (01-04-2021)							
- 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						
To: Grant from WB Govt. (DPI)			1,52,70,200.17				
- Staff Salary Through HRMS (Contra)							
To: Collection from Students:							
B. Ed. Admission Fees	53,45,000.00	51,98,000.00					
Less: Refund	1,47,000.00						
Exam Fees from Students (B.Ed)		69,000.00					
To: M.A. Admn. Fees Collected	14,43,000.00						
Less: Refund	1,50,000.00						
To: Hostel Admission Fees	11,03,500.00	12,93,000.00					
Less: Refund	27,400.00						
To: B.Ed. Registration Fees		10,76,100.00					
To: M.A. Enrolment Fees		48,500.00					
To: B.Ed. Examination Fees		2,01,180.00					
To: Hostel Fuel Charge Received		50,000.00					
To: M.A. Examination Fees Received		10,620.00					
Less: Paid	1,55,600.00						
	17,270.00	1,38,330.00					
To: Other receipts:							
Centre Charge Collected		7,000.00					
Electric Charges from Teacher		60,000.00					
Interest on Bank Deposit		3,90,874.00					
NCTE Certificate & other Received		36,617.00					
			4,94,491.00				
			8,84,730.00				
By: Closing Balance (As on 31-03-2022)							
Cash in Hand							
Cash At Bank:							
SBI (11282485876)	12,90,141.51						
Axis Bank (913010015419370)	46,89,321.56						
BGVB- (5503011001575)	4,32,683.43						
BGVB- (05503015012639)	65,978.00						
UCO (20670110064665)	58,20,912.69						
UCO (20670110064726)	60,004.00						
Bandhan Bank (50180022233289)	4,69,969.00						
		1,28,29,010.19					
			4,680.14				
							24,22,627.98
							1,28,33,690.33
							4,84,04,935.31

(Dr. P. C. Debn)

Head Clerk

Sevayatan Sikshan Mahavidyalaya

(Dr. A. K. Gupta)

Principal

Sevayatan Sikshan Mahavidyalaya
(A. Govt. Sponsored College)

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Income and Expenditure Account for the year ended 31-03-2022

Expenditure	Amount	Amount	Amount	Income	Amount	Amount	Amount
To: Staff Salary through HRMS(Contra)			2,45,48,489.00	By: Staff Salary from DPl (Through HRMS)Con			2,45,48,489.00
To Other Expenses:				By: Collection From Students:			
Hostel Expenses		62,970.00		B. Ed. Admission Fees	53,45,000.00		
Hostel fuel Charge		33,920.00		Less: Refund	1,47,000.00		
Electric Bill:				Less Caution Money (Transfer)	10,000.00		
College	86,427.00			Less: Students Activity Fees Transfer	1,00,000.00		
Boys Hostel-1	37,209.00			By: M.A. Admission Fees	14,43,000.00		
Boys Hostel-2	3,813.00			Less: Refund	1,50,000.00		
Ladies Hostel	552.00			By: Hostel Admission & Other Fees	11,03,500.00		
Prof. Quarter	32,482.00			Less: Refund	27,400.00		
Canteen	294.00			By B.Ed. Registration Fees for (WBUTTEPA)	10,76,100.00		
B. Ed. Registration Fees		1,60,777.00		By M.A. Enrolment Fees	48,500.00		
M.A. Enrolment Fees		1,00,118.00		By: B. Ed. Examination Fees	2,01,180.00		
Tuition Fees Deposited to Govt.		1,86,560.00		By: B. Ed. Examination Fees	50,000.00		
Centre Charges Paid		90,000.00		By: Hostel Fuel Charge	10,620.00		
B. Ed. Examination Fees Paid		7,000.00		By: M.A. Exam. Fees Received	1,55,600.00		
Contingencies(Schedule F)		1,04,118.00		Less: paid	17,270.00		
B. Ed. Examination fees Paid		11,62,687.98		By: Other Receipts:	1,38,330.00		79,74,730.00
Contingent Staff Salary		1,00,177.00		Centre Charges Collected	7,000.00		
		4,14,300.00		Electric Charges from Teacher	60,000.00		
				Interest on Bank Deposit	3,90,874.00		
				NCTE Certificate & Other Receipts	36,617.00		
To: Depreciation (Schedule-E)			24,22,627.98				4,94,491.00
			24,69,396.00				
To: Excess of Income over Expenditure (Surplus)			35,77,197.02				3,30,17,710.00
			3,30,17,710.00				3,30,17,710.00

(Dr. P. C. Dey)

Head Clerk

Sevayatan Sikshan Mahavidyalaya



(Dr. A. K. Gupta)

Principal

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Balance Sheet as at 31-03-2022

Liabilities	Amount	Amount	Amount	Assets	Amount	Amount	Amount
Capital Fund:							
As per Schedule - G			3,42,32,722.13	Fixed Assets - (Schedule -E)			
Donation for Golden Jubilee				Fixed Deposit	5,00,000.00		2,22,97,500.00
As per last Account			3,13,500.00	NCTE Endowment Fund	7,00,000.00		12,00,000.00
				NCTE Reserve Fund			
UGC Grant (Schedule -C)				Current Assets:			
Other Govt. Grant (Schedule-D)			12,70,918.00	Provident Fund with Treasury (Sch-A)	1,61,43,757.00		
Current Liabilities:							
Provident Fund (Schedule-A)		1,61,43,757.00		Cash in hand & Bank:			
Student deposit (Schedule -B)		4,90,662.00		Cash in Hand		4,680.14	
			1,66,34,419.00	Cash at Bank:			
				SBI (11282485876)	12,90,141.51		
				Axis Bank (913010015419370)	46,89,321.56		
				BGVB- (5503011001575)	4,32,683.43		
				BGVB- (05503015012639)	65,978.00		
				UCO (20670110064665)	58,20,912.69		
				UCO (20670110064726)	60,004.00		
				Bandhan Bank (50180022233289)	4,69,969.00		
			5,24,74,947.33			1,28,29,010.19	2,89,77,447.33


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



(Auditor) 
 For, **Ansh Dey**
 Chhapolika & Associates
 Chartered Accountants
 F.R.N. No.- 016309C

(Dr. A. K. Gupta) 
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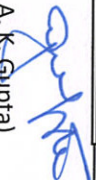
Schedule - E

Statement of Fixed Assets as on 31-03-2022

Sl. No.	Particulars	W.D.V as on 1.4.21 Amount (RS)	Addition during the year Amount (RS)	Total Amount (RS)	Depreciation Approximately 10% Amount (RS)	W.D.V. as on 31-3-22 Amount (RS)
1	Building (Old)	53,70,084.00	68,70,966.00	1,22,41,050.00	12,24,050.00	1,10,17,000.00
2	Furniture & Fixture	8,77,435.00	0.00	8,77,435.00	87,735.00	7,89,700.00
3	Library Books	2,94,730.00	0.00	2,94,730.00	29,030.00	2,65,700.00
4	Aquaguard	14,400.00	0.00	14,400.00	1,400.00	13,000.00
5	Utencils	11,200.00	0.00	11,200.00	1,000.00	10,200.00
6	Tools & Equipment	13,86,800.00	0.00	13,86,800.00	1,38,800.00	12,48,000.00
7	Computer & Printer	3,55,000.00	21,850.00	3,76,850.00	37,650.00	3,39,200.00
8	Fan (College & Hostel)	1,98,100.00	0.00	1,98,100.00	19,100.00	1,79,000.00
9	Cycle Stand	48,500.00	0.00	48,500.00	4,500.00	44,000.00
10	Women Hostel	15,37,000.00	15,05,641.00	30,42,641.00	3,02,641.00	27,40,000.00
11	Gymnasium	6,58,000.00	0.00	6,58,000.00	65,000.00	5,93,000.00
12	Sports Equipment	1,10,500.00	0.00	1,10,500.00	10,500.00	1,00,000.00
13	Jubilee building	38,52,900.00	0.00	38,52,900.00	3,85,900.00	34,67,000.00
14	Virtual Class Room	3,66,000.00	0.00	3,66,000.00	36,000.00	3,30,000.00
15	Ladies Toilet	5,06,600.00	0.00	5,06,600.00	50,600.00	4,56,000.00
16	Godown Room	1,29,100.00	0.00	1,29,100.00	12,100.00	1,17,000.00
17	Library furniture & Doormat	1,37,000.00	0.00	1,37,000.00	13,000.00	1,24,000.00
18	Hostel Road	1,06,400.00	0.00	1,06,400.00	10,400.00	96,000.00
19	Security Room (Hostel)	18,500.00	0.00	18,500.00	1,500.00	17,000.00
20	T.V. + C.C. Camera Purchase	2,77,200.00	0.00	2,77,200.00	27,200.00	2,50,000.00
21	Water Cooler	39,600.00	0.00	39,600.00	4,000.00	35,600.00
22	Floor Monitor	20,700.00	0.00	20,700.00	2,000.00	18,700.00
23	College Front Road	0.00	52,690.00	52,690.00	5,290.00	47,400.00
		1,63,15,749.00	84,51,147.00	2,47,66,896.00	24,69,396.00	2,22,97,500.00


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Statement of Contingencies as on 31-03-2022

SCHEDULE-F

Sl. No.	Particulars	Amount	Amount (Rs)
1	Stationery & Printing		52,922.00
2	T.A. and Car Fare to Staff		14,225.00
3	Sweeping Expenses		3,400.00
4	Postage		164.00
5	Gardening Expenses		4,856.00
6	Journals & News Paper		11,900.00
7	Tea & Tiffin (Refreshment)		16,192.00
8	Bank Charges		6,506.98
9	Telephone & Net Charges		18,121.00
10	Miscellaneous Expenses		10,34,401.00
	GRAND TOTAL		11,62,687.98

SCHEDULE - G

Statement of Capital Fund as on 31-3-2022

Sl. No.	Particulars	Amount	Amount (Rs)
	Opening Balance (As per last account)		3,06,55,525.11
	Add: Excess of Income over Expenditure (Surplus)		35,77,197.02
	Closing capital fund as on 31-03-2022		3,42,32,722.13

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


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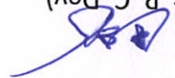
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Schedule-H
Statement of Bank Reconciliation as on 31-03-2023 Axis Bank A/c No. 913010015419370

46,89,321.56	Balance as per Cas Book as on 31-03-2022
1,34,400.00	Add: Cheque issued but not drawn on 31-03-2022
<u>48,23,721.56</u>	Ch. No. 161141
	Balance as per Bank Pass Book as on 31-03-2022


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West Bengal




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