

## **Auditor's Report**

### **Financial Statements**

We have audited the accompanying financial statements of “**Fatika Nazrul Sukanta Educational Training Centre**” which comprise Balance Sheet as at 31<sup>st</sup> March 2019 and Income and Expenditure Account for the year then ended along with Schedules.

### **Management's Responsibility for the Financial Statements**

Organization's managements are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of **Fatika Nazrul Sukanta Educational Training Centre**. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and preservation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to **Fatika Nazrul Sukanta Educational Training Centre** preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read with the Notes thereon give a true and fair view in conformity with the accounting principles generally accepted in India.

- a. in the case of Balance Sheet, of the state of affairs of **Fatika Nazrul Sukanta Educational Training Centre** as at 31st March, 2019.
- b. in the case of Income and Expenditure Account, of the surplus for the year ended on that date.

## Report on Other Legal and Regulatory Requirements

We report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b. In our opinion, proper books of account as required by law have been kept by **Fatika Nazrul Sukanta Educational Training Centre** so far as it appears from our examination of those books and
- c. The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For and on behalf of  
**P K Dey & Associates**  
Chartered Accountants  
FRN 328961E

Pradip Kumar Dey  
Proprietor  
Membership No. 057149



Place : Kolkata  
Dated, September 21, 2019

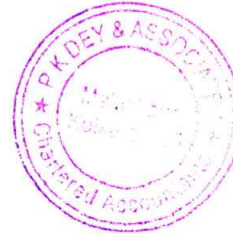
**FATIKA NAZRUL SUKANTA EDUCATIONAL TRAINING CENTRE**

VILL - FATIKA, PO - ROL, INDAS, DIST.- BANKURA, PIN - 722 205

**BALANCE SHEET**As at 31<sup>st</sup> March, 2018

LIABILITIES	Amount		ASSETS	Amount in ₹	
	Amount	Amount		Amount	Amount
<b>Capital Fund</b>			<b>Fixed Assets (as per Note - 1)</b>		
As Per Last Account	6,465,900		As per Last Account (WDV)	5,363,117	
Add: Development Fees	455,000		Add: Purchased during the year	905,097	
Add: Fixed Asset Revaluation	51,587,972		Add: Revaluation	51,587,972	
	58,508,872			57,856,186	
Add; Surplus/(Deficit) for the year	1,183,465	59,692,337	Less: Depreciation	434,222	57,421,964
<b>Loan from Members</b>			<b>Investments (as per Note - 2)</b>		
As Per Last Account	3,000,000		Fixed Deposits	3,740,732	
Less: Paid during the year	800,000	2,200,000	Accrued Interest	381,297	4,122,029
			<b>T.D.S. (As per Note - 3)</b>		
			TDS Receivable	60,231	60,231
			<b>Cash and Bank Balances</b>		
			Cash in Hand	43,272	
			Cash at Bank	244,841	288,113
<b>Total</b>		<b>61,892,337</b>	<b>Total</b>		<b>61,892,337</b>

In terms of our report of even date

For P. K. DEY & ASSOCIATES  
Chartered Accountants(Pradip Kumar Dey)  
Proprietor  
Membership no. 57149  
Firm Reg. No.328961E

Place: Kolkata

Date: September 21, 2019

**FATIKA NAZRUL SUKANTA EDUCATIONAL TRAINING CENTRE**

VILL - FATIKA, PO - ROL, INDAS, DIST.- BANKURA, PIN - 722 205

**INCOME AND EXPENDITURE ACCOUNT**

For the year ended 31<sup>st</sup> March, 2019

EXPENDITURE	Amount		INCOME	Amount in ₹	
	Amount	Amount		Amount	Amount
<b>To Academic Expenses</b>			<b>By Academic Receipts</b>		
Teachers Honorarium	4,315,500		Admission Fees	955,000	
Honorarium for Extra Classes	103,362		Tuition Fees	5,970,000	
Fuel and Maintenance (Generator)	4,306		Sesson Charge	200,000	
Eledtric Charges	85,998		Computer Fees	91,000	
Sports & Games	38,558		Electric Fees	282,000	
Magazine Expenses	184,400		University Examination fees	45,500	
University Examination Expenses	30,000		Internal Examination Fees	91,000	
Internal Examination Expense	33,258		Library Fees	236,500	
Registration Expense	60,000	4,855,382	Magazine Fees	191,000	
			Registration Fees	45,500	
<b>To Administrative Expenses:</b>			Sports Fees	45,500	
Staff Salary	1,289,500		Fees for ODL Course	82,400	8,235,400
Travelling and Conveyance	4,880				
Fees and Charges	451,752		<b>By Other Income</b>		
Newspaper & Journals	16,953		AISHE Grants	2,000	
Printing and Stationery	27,282		Fees from NIOS	86,847	
Telephone Bill	4,500		Interest on Fixed Deposits	254,857	343,704
Fuel and Maintenance	2,850				
Repair and Maintenance	181,989				
Bank Charges	1,791				
Website and Advertisement	26,290				
Postage & Courier	10,648				
Blood Donation Camp	83,700				
Miscellaneous Expenses	3,900				
Depreciation (As per note - 1)	434,222	2,540,257			
<b>To Surplus/(Deficit) for the Year</b>		1,183,465			
Transferred to Balance Sheet					
<b>Total</b>		<b>8,579,104</b>	<b>Total</b>		<b>8,579,104</b>

In terms of our report of even date

Place: Kolkata  
Date: September 21, 2019

For **P. K. DEY & ASSOCIATES**  
Chartered Accountants

  
(Pradip Kumar Dey)  
Proprietor  
Membership no. 57149  
Firm Reg. No.328961E





**FATIKA NAZRUL SUKANTA EDUCATIONAL TRAINING CENTRE**

VILL - FATIKA, PO - ROL, INDAS, DIST.- BANKURA, PIN - 722 205

**RECEIPTS AND PAYMENTS ACCOUNT**

For the year ended 31<sup>st</sup> March, 2019

RECEIPTS	Amount		PAYMENTS	Amount in ₹	
	Amount	Amount		Amount	Amount
<b>To Opening Cash and Bank Balances</b>			<b>By Academic Expenses</b>		
Cash in Hand	45,627		Teachers Honorarium	4,315,500	
Cash at Bank	129,753	175,380	Honorarium for Extra Classes	103,362	
<b>To Academic Receipts</b>			Fuel and Maintenance (Generator)	4,306	
Admission Fees	955,000		Eledtric Charges	85,998	
Tuition Fees	5,970,000		Sports & Games	38,558	
Sesson Charge	200,000		Magazine Expenses	184,400	
Computer Fees	91,000		University Examination Expenses	30,000	
Electric Fees	282,000		Internal Examination Expense	33,258	
University Examination fees	45,500		Registration Expense	60,000	4,855,382
Internal Examination Fees	91,000		<b>By Administrative Expenses:</b>		
Library Fees	236,500		Staff Salary	1,289,500	
Magazine Fees	191,000		Travelling and Conveyance	4,880	
Registration Fees	45,500		Fees and Charges	451,752	
Sports Fees	45,500		Newspaper & Journals	16,953	
Fees for ODL Course	82,400	8,235,400	Printing and Stationery	27,282	
<b>To Other Income</b>			Telephone Bill	4,500	
AISHE Grants	2,000		Fuel and Maintenance	2,850	
Fees from NIOS	86,847	88,847	Repair and Maintenance	181,989	
<b>To Development Fund</b>			Bank Charges	1,791	
Development Fees	455,000	455,000	Website and Advertisement	26,290	
			Postage & Courier	10,648	
			Blood Donation Camp	83,700	
			Miscellaneous Expenses	3,900	2,106,035
			<b>By Fixed Assets:</b>		
			Furniture and Fixtures	360,428	
			Computer and Peripherals	16,000	
			Library Equipments	396,540	
			Laboratory Equipments	39,400	
			Tally Accounting Software	19,000	
			Electrical Goods	73,729	905,097
			<b>By Current Liabilities</b>		
			Loan from Members	800,000	800,000
			<b>By Closing Cash and Bank Balances:</b>		
			Cash in Hand	43,272	
			Cash at Bank	244,841	288,113
<b>Total</b>		<b>8,954,627</b>	<b>Total</b>		<b>8,954,627</b>

In terms of our report of even date

For P. K. DEY & ASSOCIATES

Chartered Accountants

(Pradip Kumar Dev)

Proprietor

Membership no. 57149

Firm Reg. No.328961E



Place: Kolkata

Date: September 21, 2019

**FATIKA NAZRUL SUKANTA EDUCATIONAL TRAINING CENTRE**  
VILL - FATIKA, PO - ROL, INDAS, DIST.- BANKURA, PIN - 722 205

**Note Annexed to and Forming Part of Balance Sheet**

**Note No - 1**  
**Fixed Assets**

Amount in ₹							
Sl no.	Particulars	WDV as on 01/04/2018	Addition this year	Total as on 31/03/2019	Rate of Depreciation	Depreciation for FY 2018-19	WDV as on 31/03/2019
1	Land	256,349	3,043,651	3,300,000	0%	-	3,300,000
2	Building	3,790,188	48,544,321	52,334,509	5%	189,509	52,145,000
3	Furniture and Fixtures	432,470	360,428	792,898	10%	79,289	713,609
4	Computer and Peripherals	13,306	16,000	29,306	60%	17,584	11,722
5	Library Equipments	236,281	396,540	632,821	10%	63,282	569,539
6	Laboratory Equipments	308,264	39,400	347,664	10%	34,767	312,897
7	Electrical Goods	187,405	73,729	261,134	10%	26,113	235,021
8	Tally	-	19,000	19,000	15%	2,850	16,150
9	Generator	138,854	-	138,854	15%	20,828	118,026
<b>Total</b>		<b>5,363,117</b>	<b>52,493,069</b>	<b>57,856,186</b>		<b>434,222</b>	<b>57,421,964</b>

**Note No - 2**  
**Investment**

Particulars	Amount in ₹	
	Amount	Amount
<b>Fixed Deposits</b>		
As per Last Account	3,740,732	
Add: Fixed Deposit Account open during the year	-	
	3,740,732	
Less: Encashed during the year	-	3,740,732
<b>Interest Accrued</b>		
As per Last Account	144,163	
Accrued during the Year	237,134	
	381,297	
Less: Received during the year	-	381,297
<b>Total</b>		<b>4,122,029</b>

**Note No - 3**  
**T.D.S.**

Particulars	Amount in ₹
As per Last Account	42,508
Add: During this year	17,723
<b>Total</b>	<b>60,231</b>