

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 31st March 2022 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, 2022.
- 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: 11.09.2022
UDIN: 22057149ARTJGR4860

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 Rs.)

Sl no.	Particulars	WDV as on 01/04/2021	Addition this year	Total as on 31/03/2022	Rate of Depre.	Depreciation for FY 2021-22	WDV as on 31/03/2022
1	Land	47,50,000	5,00,000	52,50,000	0%	-	52,50,000
2	Building	4,70,60,862	-	4,70,60,862	5%	23,53,043	4,47,07,819
3	Furniture and Fixtures	5,99,245	55,300	6,54,545	10%	65,454	5,89,091
4	Computer and Peripherals	10,884	57,530	68,414	60%	41,048	27,366
5	Library Equipments	5,76,102	64,700	6,40,802	10%	64,080	5,76,722
6	Laboratory Equipments	2,53,446	1,11,520	3,64,966	10%	36,497	3,28,469
7	Electrical Goods	2,01,302	67,060	2,68,362	10%	26,836	2,41,526
8	Tally	11,669	-	11,669	15%	1,750	9,919
9	Generator	85,274	-	85,274	15%	12,791	72,483
	Total	5,35,48,783	8,56,110	5,44,04,893		26,01,499	5,18,03,394

Note No - 2

Investment

Particulars	Amount (Rs.)	Amount (Rs.)
Fixed Deposits		
As per Last Account	37,40,732	
Add: Fixed Deposit Account open during the year	-	
	37,40,732	
Less: Encashed during the year	-	37,40,732
Accrued Interest		
As per Last Account	8,57,929	
Add: Accrued during the Year	2,57,908	
	11,15,837	
Less: Received during the year	5,96,781	5,19,056
Total		42,59,788

Note No - 3

T.D.S.

Particulars	Amount (Rs.)	Amount (Rs.)
As per Last Account	48,500	
Add: During this year	28,660	
	77,160	
Less: Received during the year	-	77,160
Total		77,160



FATIKA NAZRUL SUKANTA EDUCATIONAL TRAINING CENTRE

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INCOME AND EXPENDITURE ACCOUNT

For the year ended 31st March, 2022

EXPENDITURE	Amount (Rs.)	Amount (Rs.)	INCOME	Amount (Rs.)	Amount (Rs.)
To Academic Expenses			By Academic Receipts		
Teachers Honorarium	58,60,000		Admission Fees	10,14,780	
Fuel and Maintenance (Generator)	10,800		Tuition Fees	48,05,173	58,19,953
Eledtric Charges	78,361				
Affilition Expense	1,00,012		By Other Income		
Magazine Expenses	1,24,300		NIOS Remuneration	3,30,845	
Examination Expenses	4,21,998	65,95,471	Interest Income	2,86,568	6,17,413
To Administrative Expenses:					
Staff Honorarium	3,66,000				
Travelling and Conveyance	71,462				
Fees and Charges	1,99,774				
Newspaper & Journals	3,927				
Printing and Stationery	60,570				
Telephone and Interet	10,998				
Fuel and Maintenance	9,597				
Repair and Maintenance	1,74,740				
Bank Charges	2,850				
Covid-19 Relief	55,000				
Miscellaneous Expenses	45,010				
Depreciation	26,01,499	36,01,427			
To Surplus/(Deficit) for the Year		(37,59,532)			
Transferred to Balance Sheet					
Total		64,37,366	Total		64,37,366

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: 11.09.2022
UDIN: 22057149ARTJGR4860

FATIKA NAZRUL SUKANTA EDUCATIONAL TRAINING CENTRE

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

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31st March, 2022

RECEIPTS	Amount (Rs.)	Amount (Rs.)	PAYMENTS	Amount (Rs.)	Amount (Rs.)
To Opening Cash and Bank Balances			By Academic Expenses		
Cash in Hand	14,465		Teachers Honorarium	58,60,000	
Cash at Bank	22,91,152	23,05,617	Fuel and Maintenance (Generator)	10,800	
			Eledtric Charges	78,361	
To Academic Receipts			Affiliation Expense	1,00,012	
Admission Fees	10,14,780		Magazine Expenses	1,24,300	
Tuition Fees	48,05,173	58,19,953	Examination Expenses	4,21,998	65,95,471
To Other Income			By Administrative Expenses:		
NIOS Remuneration	3,30,845		Staff Honorarium	3,66,000	
Accrued Interest	5,96,781	9,27,626	Travelling and Conveyance	71,462	
			Fees and Charges	1,99,774	
			Newspaper & Journals	3,927	
			Printing and Stationery	60,570	
			Telephone and Interet	10,998	
			Fuel and Maintenance	9,597	
			Repair and Maintenance	1,74,740	
			Bank Charges	2,850	
			Covid-19 Relief	55,000	
			Miscellaneous Expenses	45,010	9,99,928
			By Fixed Assets:		
			Land	5,00,000	
			Furniture and Fixtures	55,300	
			Computer and Peripherals	57,530	
			Library Equipments	1,76,220	
			Electrical Goods	67,060	8,56,110
			By Closing Cash and Bank Balances:		
			Cash in Hand	1,08,346	
			Cash at Bank	4,93,341	6,01,687
Total		90,53,196	Total		90,53,196

In terms of our report of even date

Place: Kolkata
Date: 11.09.2022
UDIN: 22057149ARTJGR4860



For P. K. DEY & ASSOCIATES
Chartered Accountants

(Pradip Kumar Dey)
Proprietor

Membership no. 57149
Firm Reg. No.328961E