



SHYAMADAS BANDYOPADHYAY & ASSOCIATES
CHARTERED ACCOUNTANTS ✓

Auditors Report

I have audited the attached Balance sheet of M/S BARDHAMAN CYBER RESESRCH & TRAINING INSTITUTE Tinkoniya New Market, Good Shed Road, Burdwan-713101 as at 31st March 2021 and the Income and Expenditure Account and the Receipts and Payments Account for the year ended on 31st March 2021. Preparation of These financial statements are the responsibility of the managing Committee of the Society, my responsibility is to express an opinion on these financial statements based on my audit.

I have conducted my Audit in accordance to the auditing standards generally acceptance 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 assessing the accounting principles used and significant estimates made by the managing Committee as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion and report that:

- i. I have obtained all the information and explanations, which to the best of my knowledge and belief werè necessary for the purposes of my audit.
- ii. In my opinion, proper books of accounts are maintained by the Society.
- iii. The Balance Sheet and Income and Expenditure Account deal with by this report are in agreement with the books of account.
- iv. Subject to my observations enclosed herewith, in my opinion and to the best of my information and according to the explanations given to me the said Balance Sheet and the Income and Expenditure Account give a true and fair view.
 - a. In the case of Balance sheet, of the state of affairs of the Society as at 31st March 2021
 - b. In the case of Income and Expenditure Account, the Excess of Income over Expenditure for the year ended on that date.

Observations:

1. The Accounts are maintained according to the Courses offered by the Institute. The separate Surplus/Deficit are found out for the University Courses, B.Ed Courses, and Short Term Courses. The Surplus/Deficit of different Courses are adjusted with the activity of General Section in order to find out the actual Surplus/Deficit of the Society.
2. The Depreciation is calculated on the Assets Purchased during the year which is of more than 180 days of purchase and no depreciation is calculated on the Assets which were purchased less than 180 days during the year.

Contd...To Page: 02



OFFICE ADDRESS: 342 Khanpukur, RabindraSarani, Near KalnaGate, Post & Dist : Burdwan, Pin : 713101
Email : burdwan.shyama@gmail.com : : Mobile : 8609440971 / 9679872217



SHYAMADAS BANDYOPADHYAY & ASSOCIATES
CHARTERED ACCOUNTANTS

// 2 //

3. An amount of Rs. 9,97,200.00 (Rupees Nine Lacs Ninety-seven Thousand Two Hundred Only) paid by the Institution as Education Expenses to Poor Students which is paid to their parents /grand parents through NEFT which is booked as Education Expenses for Poor Students in the books of account.
4. It is observed that there are five persons who are working in the Institution and drawing salary every month. They are on the roll of Bardhaman Dishari Shramik 'O' Janakalyan Samabay Samity Ltd. The P.F. is deducted every month from the salary of these persons and the Institute also contributes their portion and the total amount is deposited in P.F. account of the concerned persons through Bardhaman Dishari Shramik 'O' Janakalyan Samabay Samity Ltd. The Institution has no Provident Fund account of their own. Similarly E.S.I. has been deducted from the salary and society also contributed on it and the amount is paid through Bardhaman Dishari Shramik 'O' Janakalyan Samabay Samity Ltd.

Place: Burdwan

Date: 23rd Day of December 2021

For SHYAMADAS BANDYOPADHYAY & ASSOCIATES
CHARTERED ACCOUNTANTS

Shyamadas Bandyopadhyay
(Proprietor)

UDIN:- 21073825AAAAACR8082



OFFICE ADDRESS: 342 Khanpukur, Rabindra Sarani, Near Kalna Gate, Post & Dist : Burdwan, Pin : 713101
Email : burdwan.shyama@gmail.com : : Mobile : 8609440971 / 9679872217