

**SAHEED ANURUP CHANDRA**  
**MAHAVIDYALAYA**  
**BURUL, SOUTH 24 PGS. PIN - 743318**

**STATUTORY AUDIT REPORT  
FOR THE FINANCIAL YEAR 2020-2021**

**DUPLICATE**

**AUDITED BY:**

**PD RUNGTA & CO.  
CHARTERED ACCOUNTANTS**

21, Hemanta Basu Sarani  
3<sup>rd</sup> Floor, Room No.317  
Kolkata-700001

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To the Members of :

**Saheed Anurup Chandra Mahavidyalaya**  
Burul, Nodakhali, South 24 Paraganas-743318

**Report on the Audit of the financial statements**

**Opinion**

We have audited the financial statements of **Saheed Anurup Chandra Mahavidyalaya**, which comprise the Balance Sheet as at March 31<sup>st</sup> 2021, Statement of Income and Expenditure and also the Statement of Receipt and Payment for the year ended on 31<sup>st</sup> March 2021.

In our opinion, the accompanying financial statements give a true and fair view of the financial position as at 31<sup>st</sup> March 2021 & financial performance for the year ended on 31<sup>st</sup> March 2021 of the college in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and the applicable to the statutes governing the institution.

**Basis for opinion**

We have conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements Section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements.**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



## Auditor's Responsibilities for the Audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As required by applicable statutes, we report that:

1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion, proper books of account as required by law have been kept by the college so far as it appears from our examination of those books.
3. The Balance Sheet as at 31<sup>st</sup> March 2021, the statements of Income and Expenditure Account and Statement of Receipt and Payment for the year 31<sup>st</sup> March 2021 dealt with by this report are in agreement with the books of account.



For. P.D. Rungta & Co.,  
Chartered Accountants  
Firm's Registration No. :001150C

*Ritesh Shaw*

CA Ritesh Kumar Shaw  
Partner  
(Membership No. 305929)

UDIN : 24305929BKCTPV2258

Place: Kolkata

Date: 30-01-2024.