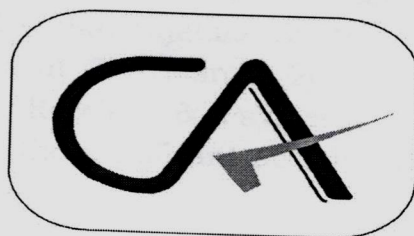


# DR. KANAILAL BHATTACHARYYA COLLEGE

Ramrajatala, Santragachi, Howrah-711104.



Audit Report for the year ended 31st March, 2018.

**M. DAS & ASSOCIATES.**

*Chartered Accountants*

GD-264, Salt Lake City,

Sector - III

Kolkata - 700 106.

Mob.: 9051381854

Phone: 2358-6087.

# **INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBER OF**

**DR.KANAILAL BHATTACHARYYA COLLEGE.**

## **Report on the Financial Statement**

We have audited the accompanying financial statements of **DR.KANAILAL BHATTACHARYYA COLLEGE**. Ramrajatala Santragachi , Howrah- 711104. which comprise the Balance Sheet as at 31<sup>st</sup> March, 2018, and the statement of Income & Expenditure Account, and the Receipts & Payments Account for the year ended, 31<sup>st</sup> March, 2018 and a summary of the significant accounting policies and other explanatory information.

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

The management is responsible for preparation of these financial statements that gives a true and fair view of the financial position and financial performance of the Institute. This responsibility also includes design, implementation and maintenance of internal controls, relevant to the preparation and presentation of the financial statements that gives a true and fair view and are free from material misstatements, whether due to fraud or error.

## **Auditor's Responsibilities**

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 issued by the Institute of Chartered Accountants of 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 the 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 the Institute preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 on the financial statements.

### **Opinion**

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

- a. in the case of the Balance Sheet of the state of affairs of the Institute as at 31<sup>st</sup> March, 2018.
- b. In the case of the Income & Expenditure Account of the deficit for the year ended on that date.

### **Report on other Legal and Regulatory Requirements**

- 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 the college so far as it appears from our examination of those books;
- c. The Balance Sheet and Income & Expenditure Account dealt with by this Report are in agreement with the books of account.

**Dated,**

GD,-264, Salt Lake city

Sector - 111.

Kolkata - 700 106

The 7<sup>th</sup> day of December, 2019.

For **M.DAS & ASSOCIATES.**

Chartered Accountants

Firm Registration No. 323039E



*M. Das*

(M. Das)

Partner

Membership No. 006972

UDIN 19006972 AAAAC03446