

## AUDITOR'S REPORT

To  
The Director of Public Instruction,  
Government of West Bengal,  
Education Directorate,  
Bikash Bhavan, Salt Lake,  
Kolkata-700091

Sir,

We have audited the attached Balance Sheet of **BANGABASI EVENING COLLEGE, 19 RAJKUMAR CHAKRABORTY SARANI, KOLKATA – 700009, West Bengal**, as at 31<sup>st</sup> March, 2020 and the Receipts & payments Account and also the Income & Expenditure Account annexed thereto for the year ended on that date. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risks of assessments, the auditor considers internal control relevant to the entity's preparation and fair 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 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. Subject to the Notes on Account and observations thereon, 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 purpose of the audit and have found them to be satisfactory.
- b) The Balance Sheet, Receipts & Payments Account and Income & Expenditure Account dealt with by this report are in agreement with the books of account as produced before us.
- c) In our opinion, proper books of account as required by law have been kept by the College so far as appears from our examination of those books.
- d) In our opinion, and to the best of our information and according to the explanation given to us, the financial statements together with the schedules attached and read with the notes forming part of account, give a true and fair view:
  - i) in the case of the Balance Sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 2020; and
  - ii) in the case of income & expenditure Account, of the "Surplus" being Excess of Income over Expenditure for the year ended on the date.

Dated: 09.07.2022

Place: Kolkata



AGARWWAL BAID & CO.  
Chartered Accountants  
FRN:328128E

*Rakesh Baid*

CA RAKESH BAID  
PARTNER

Membership No.058682

UDIN:- 22058682AMNQWH5524



**AGARWWAL BAID & CO**

*Chartered Accountants*

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