



### AUDITORS' REPORT

We have audited the Balance Sheet alongwith Income & Expenditure Account and Receipts & Payments Account for the year ended 31st March, 2020 together with Schedules forming part of Accounts attached herewith, of BALURGHAT COLLEGE, P.O.-Balughat, Dist.-Dakhin Dinajpur, West Bengal. Preparation of these financial statement, which are prepared on accrual basis is the responsibility of the management. Our responsibility is to express an opinion on this financial statement based on our examination.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that We plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments referred to above, We report that:

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the books of account as maintained by the College.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the Notes-2 thereon, give a true and fair view:

- in the case of the Receipt and Payment Account, of the College for the year ended 31st March, 2020.
- in the case of the Income & Expenditure Account, the excess of Income over the expenditure of the College for the year ended on that date.
- In case of Balance Sheet, of the state of affairs of the College as at 31st March, 2020.

Place: Kolkata  
Dated: 05.10.2021

For LUNIA SINGH MOHANTY & Co.  
CHARTERED ACCOUNTANTS



*Narendra Lunia*

(N. K. LUNIA)  
(Partner)

Membership No. 057680

UDIN: 21057660AAAAER9290