

AUDITORS REPORT

We have audited the attached Receipt & Payment Account of **GURUCHARAN COLLEGE, SILCHAR, DIST: CACHAR, ASSAM** for the year ended 31.03.2021. This financial statement is the responsibility of the management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standard 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 includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion.
We report that:

- i) We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- ii) In our opinion proper books of accounts as required by law, have been kept by the College, so far as appears from our examination of those books.
- iii) The Receipt & Payment Account dealt with by this report are in agreement with the books of account.
- iv) In our opinion and to the best of our information, and according to the explanation given to us, the said accounts, give a true and fair view in conformity with the accounting principles generally accepted in India:
- v) In the case of the Receipt & Payment Account, of the financial transaction for the year ended on that date.

Place:: Silchar

Date: 28-09-2022



For Dey and Dutta
(Chartered Accountants)

(S B Dutta, Partner)

UDIN- 22054580AZGOFX8348