

AUDITOR'S REPORT

Audited Accounts  
B-Ed

3. We have audited the attached Balance sheet of B.ED GENERAL FUND A/C. of Union Christian Training College, Berhampore, Murshidabad for the period from 1<sup>ST</sup> July, 2013 to 30<sup>th</sup> June, 2014 together with the Receipts and Payments Account and Income and Expenditure Accountant for the year ended on that date. These Financial Statements are the responsibility of the Association. Our responsibility is to express an opinion on these financial statements based on our audit.
4. We have conduct the audit in accordance with the normally accepted accounting principles with books of accounts as produced before us at the time of our audit and explanations which, to the best of our knowledge and belief, were necessary.

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 thereon, give a true and fair view.

- a. In case of the Balance Sheet of the affairs of the firm as at 30<sup>th</sup> June, 2014 and
  - b. In the case of Income & Expenditure A/C. / Receipts and Payments A/c. of the above mentioned Association for the period from 01.07.2013 to 30.06.2014
3. We report that :
- a) It is of my opinion that financial year should be April to March from onwards session
  - b) Loan to Women Hostel : Rs. 8500.50 is lees shown in Women Hostel Fund's Balance Sheet
  - c) SBI is inoperative account
  - d) Income Tax should not be part of Receipts and Payments A/C.
  - e) Out standing more than 3 year should be adjusted to the respective heads or General fund a/c.
  - f) Assets register is not properly maintained like Opening balance , date of purchase, etc, though the institution has Assets Register showing cumulative figures

Place :Raniganj,  
NSB Road , behind HDFC Bank  
Raniganj -713347

In terms of our report of even date

Attested  
Dr. S.K. Thakur  
Principal, UCT College  
Berhampore, Msd

For M.K.Shaw & Associates  
Chartered Accountants  
(M.K.Shaw & Associates)