

**Internal Audit Report**  
**Period Ended March 2019**  
**MAHARANI KASISWARI COLLEGE**



**NAAC Accredited Morning College (Girls)**  
Affiliated to University of Calcutta





# DEBABRATA & ASSOCIATES

## Chartered Accountants

Head Office: 59 BIPLABI ANUKUL CHANDRA STREET  
KOLKATA – 700072 WEST BENGAL

### AUDITOR'S REPORT

We have Internal audited the attached Balance Sheet of **MAHARANI KASISWARI COLLEGE, 20, RAM KANTO BOSE STREET, KOLKATA – 700003, West Bengal**, as at 31<sup>st</sup> March, 2019 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 judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk 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, 19; and
  - ii) in the case of Income & Expenditure Account, of the "Surplus" being Excess of Income over Expenditure for the year ended on that date.

For DEBABRATA & ASSOCIATES

Chartered Accountants  
(FRN NO: 325967E)

DEBABRATA CHATTERJEE

(Membership No.:050245)

PROPRIETOR

Place : Kolkata

Date : 27/04/2019



Dr. SIMA CHAKRABARTI  
Principal

MAHARANI KASISWARI COLLEGE  
20, Ramkanta Bose Street, Kol-3

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# DEBABRATA & ASSOCIATES

Chartered Accountants

Head Office: 59 BIPLABI ANUKUL CHANDRA STREET  
KOLKATA – 700072 WEST BENGAL

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  - i) in the case of the Balance Sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 20; and
  - ii) in the case of Income & Expenditure Account, of the "Surplus" being Excess of Income over Expenditure for the year ended on that date.

For DEBABRATA & ASSOCIATES  
Chartered Accountants  
(FRN NO: 375967E)

DEBABRATA CHATTERJEE  
(Membership No.:050245)  
PROPRIETOR

Place : Kolkata  
Date : 13/05/2020



*Sherm*  
Dr. SIMA CHAKRABARTI  
Principal

MAHARANI KASISWARI COLLEGE  
20, Ramkanta Bose Street, Kol-3

**Internal Audit Report**  
**Period Ended March 2021**  
**MAHARANI KASISWARI COLLEGE**



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# DEBABRATA & ASSOCIATES

## Chartered Accountants

Head Office: 59 BIPLABI ANUKUL CHANDRA STREET  
KOLKATA – 700072 WEST BENGAL

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We have Internal audited the attached Balance Sheet of **MAHARANI KASISWARI COLLEGE, 20, RAM KANTO BOSE STREET, KOLKATA – 700003, West Bengal**, as at 31<sup>st</sup> March, 2021 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.

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  - i) in the case of the Balance Sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 21; and
  - ii) in the case of Income & Expenditure Account, of the "Surplus" being Excess of Income over Expenditure for the year ended on that date.

For DEBABRATA & ASSOCIATES

Chartered Accountants  
(FRN NO: 325967E)

DEBABRATA CHATTERJEE  
(Membership No.:050245)  
PROPRIETOR

Place : Kolkata  
Date : 27/05/2021



*Sherma*

Dr. SIMA CHAKRABARTI  
Principal  
MAHARANI KASISWARI COLLEGE  
20, Ramkanta Bose Street, KOL-3

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**Period Ended March 2022**  
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# DEBABRATA & ASSOCIATES

Chartered Accountants

Head Office: 59 BIPLABI ANUKUL CHANDRA STREET  
KOLKATA – 700072 WEST BENGAL

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We have Internal audited the attached Balance Sheet of **MAHARANI KASISWARI COLLEGE, 20, RAM KANTO BOSE STREET, KOLKATA – 700003, West Bengal**, as at 31<sup>st</sup> March, 2022 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.

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  - i) in the case of the Balance Sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 22; and
  - ii) in the case of Income & Expenditure Account, of the "Surplus" being Excess of Income over Expenditure for the year ended on that date.

For DEBABRATA & ASSOCIATES  
Chartered Accountants  
(FRN NO. 325967E)

DEBABRATA CHATTERJEE  
(Membership No.:050243)  
PROPRIETOR

Place : Kolkata  
Date : 29/04/2022



*Sima Chakrabarti*

Dr. SIMA CHAKRABARTI  
Principal

MAHARANI KASISWARI COLLEGE  
20, Ramkanta Bose Street, Kol-3

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**Period Ended March 2023**  
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# DEBABRATA & ASSOCIATES

## Chartered Accountants

Head Office: 59 BIPLABI ANUKUL CHANDRA STREET  
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  - i) in the case of the Balance Sheet, of the state of affairs of the College as at 31<sup>st</sup> March, 23; and
  - ii) in the case of Income & Expenditure Account, of the "Surplus" being Excess of Income over Expenditure for the year ended on that date.

For DEBABRATA & ASSOCIATES

Chartered Accountants  
(FRN NO: 325967E)

DEBABRATA CHATTERJEE  
(Membership No.:050245)

PROPRIETOR

Place : Kolkata  
Date : 23/06/2023



*S. Chatterjee*  
Dr. SIMA CHAKRABARTI  
Principal  
MAHARANI KASISWARI COLLEGE  
20, Ramkanta Bose Street, Kol-3