

Date 28.06.2019

AUDITORS' REPORT

1. We have examined the Balance sheet of 'KAJLA JANAKALYAN SAMITY', At. & P.O: Sarada: Dist: Purba Medinipur(WB) as at 31st March, 2019 and also the Income & Expenditure account for the year ended on the date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted the audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements 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.
3. We further report that:
 - (a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of the audit.
 - (b) The Balance Sheet and Income and Expenditure account dealt with the report are in agreement with the books of accounts.
 - (c) In our opinion & to the best our information and according to the explanation given to us and Subject to the following observation the said statements give a true & fair view:
 - i) In the case of Balance Sheet of the state of affairs as at 31st March, 2019 and
 - ii) In the case of Income & Expenditure account of the **excess of Income over expenditure** for the year ended on that date.

OBSERVATION: 1. Cash in hand has been taken as certified by the Secretary

For A. K. PANDA & Co.
Chartered Accountants



A.K. Panda
(Amlan Kanti Panda)
Proprietor
M.No. 050595

Date 28.06.2019

KAJLA JANAKALYAN SAMITY
At. & P.O: Sarada :: Dist: Purba Mdeinipur(WB)
BALANCE SHEET AS AT 31ST MARCH, 2019.

<u>LIABILITIES</u>	<u>Rs.</u>	<u>P.</u>	<u>ASSETS</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
GENERAL FUND			LAND				
As per last A/c.	9054109.44		As per last A/c.				377631.95
Add:: Excess of incom - over expediture	<u>3134680.10</u>	12188789.54	BUILDING				
			As per last A/c.	1680620.85			
			Less: Dep. @ 5%	<u>84031.04</u>			
				1596589.81			
UNSPENT BALANCE OF GRANT OF VARIOUS PROJECTS			Add: During the year	<u>994452.00</u>		2591041.81	
As per last A/c.	2472097.74		FURNITURE & FIXTURE				
Add: During the year	<u>1133195.7</u>		As per last A/c.	614002.12			
	3605293.44		Less: Dep. @ 10%	<u>61400.21</u>			
Less: Utilized	<u>1953920.14</u>			552601.91			
	1651373.30		Add: During the year	<u>25000.00</u>		577601.91	
Less: Returned to CRY	<u>16000.00</u>	1635373.30	ELECTRIC INSTALLATION				
			As per last A/c.	58865.94			
STAFF WELFARE FUND			Less: Dep. @ 10%	<u>5886.59</u>		52979.35	
As per last A/c.	2645283.00		FLOOD SHELTER				
Add: This year	287846.00		As per last A/c.	4371522.28			
Add: EPF	83784.00		Less: Dep. @ 5%	<u>218576.11</u>		4152946.17	
Add: ESIC	<u>45885.00</u>		BIO-FERTILIZER UNIT				
	3062798.00		As per last A/c.	738936.31			
Less: Paid to staff	<u>131657.00</u>		Less: Dep. @ 5%	<u>36946.82</u>		701989.49	
	2931141.00		TUBE WELL				
Less: ESIC paid	<u>36566.00</u>	2894575.00	As per last A/c.	42.12			
			Less: Dep. @ 10%	<u>4.21</u>		37.91	
LOAN FROM U.B.I.(S.H.G.)			CAMERA				
As per last A/c.	2560120.00		As per last A/c.	119375.01			
Add: Received this year	<u>6441626.00</u>		Less: Dep. @ 10%	<u>11937.50</u>		107437.51	
	9001746.00		PUMP SET				
Less: Repaid this year	<u>5673224.00</u>	3328522.00	As per last A/c.	1948.86			
			Less: Dep. @ 10%	<u>194.89</u>		1753.97	
			UTENSIL				
			As per last A/c.	13467.96			
			Less: Dep. @ 10%	<u>1346.80</u>		12121.16	
C/F.		<u>20047259.84</u>	C/F.		<u>8575541.23</u>		

Contd.....P/2.



Contd.....from P/1.

<u>LIABILITIES</u>	<u>B/d.</u>	<u>Rs. P.</u>	<u>ASSETS</u>	<u>B/d.</u>	<u>Rs. P.</u>	<u>Rs. P.</u>
		20047259.84				8575541.23
<u>LOAN FROM K.C.A.C.S. LTD.(SHG)</u>			<u>COMPUTER, LAPTOP, FAX & PRINTER</u>			
As per last A/c.	3934746.00		As per last A/c.	422283.18		
Add:Received this year	41909820.00		Less: Dep. @ 10%	42228.32		
	45844566.00			380054.86		
Less: Repaid this year	39593442.00	6251124.00	Add: This year	85612.64		465667.50
			<u>MOTOR CYCLE</u>			
			As per last A/c.	266155.56		
<u>INCOME TAX DEDUCTED -</u>			Less: Dep. @ 10%	26615.56		
<u>FROM VARIOUS SOURCES</u>				239540.00		
As per last A/c.	56466.00		Add: This year	140099.00		379639.00
Add: During the year	207453.00		<u>VEHICLE(4 WHEELER)</u>			
	263919.00		Purchased this year			1059860.00
Less: During the year	144279.00	119640.00	<u>INVERTER</u>			
			Purchased this year			30525.00
<u>SUNDRY CREDITORS(FOR EXPS.)</u>			<u>WHITE BOARD</u>			
As per schedule 'B'		414391.00	As per last A/c.	935.55		
			Less: Dep. @ 10%	93.56		841.99
<u>LOAN LOSS RESERVE</u>			<u>EQUIPMENTS</u>			
As per last A/c.		484500.00	As per last A/c.	430.92		
			Less: Dep. @ 10%	43.09		387.83
<u>PROVISION FOR FUND</u>			<u>REFRIGERATOR & AIR COOLER</u>			
As per last A/c.		163666.00	As per last A/c.	67630.86		
			Less: Dep. @ 10%	6763.09		60867.77
<u>OUTSTANDING LIABILITIES</u>			<u>CURRENCY COUNTING MACHINE</u>			
As per last A/c.	6000.00		Purchased this year			35400.00
Add:Audit fee payable	6000.00		<u>TAILORING MACHINE</u>			
	12000.00		As per last A/c.	204.12		
Less: Audit fee paid	6000.00	6000.00	Less: Dep. @ 10%	20.41		183.71
			<u>TELEVISION & D.V.D.</u>			
			As per last A/c.	69030.99		
			Less: Dep. @ 10%	6903.10		62127.89
			<u>TYPE WRITER MACHINE</u>			
			As per last A/c.	561.33		
			Less: Dep. @ 10%	56.13		505.20
			<u>BEDDING</u>			
			As per last A/c.	61026.96		
			Less: Dep. @ 10%	6102.70		
				54924.26		
			Add: This year	33500.00		88424.26
C/F		27486580.84	C/F.			10759971.38

A.K. PANDA & CO.
CHARTERED ACCOUNTANTS

Phone : 9830231001
P-58, Lake Town, Block-B,
Kolkata-700 089
E-mail : akpandaco@yahoo.com

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Date 28.06.2019

LIABILITIES

Rs. P.

ASSETS

Rs. P.

Rs. P.

B/d.

27486580.84

B/d.

10759971.38

MUSICAL INSTRUMENTS

As per last A/c.

938.79

Less: Dep. @ 10%

93.88

844.91

BI-CYCLE

As per last A/c.

7525.71

Less: Dep. @ 10%

752.57

6773.14

SPORTS EQUIPMENTS

As per last A/c.

858.60

Less: Dep. @ 10%

85.86

772.74

WOOL KNITING MACHINE

As per last A/c.

805.14

Less: Dep. @ 10%

80.51

724.63

AMBULANCE

As per last A/c.

216351.81

Less: Dep. @ 10%

21635.18

194716.63

SEWING MACHINE

As per last A/c.

7322.40

Less: Dep. @ 10%

732.24

6590.16

WATER PURIFIRE

As per last A/c.

62873.50

Less: Dep. @ 10%

6287.35

56586.15

GENERATOR

As per last A/c.

68987.70

Less: Dep. @ 10%

6898.77

62088.93

FIRE EXTINGUISHER

As per last A/c.

18370.80

Less: Dep. @ 10%

1837.08

16533.72

COMPUTER SOFTWARE

As per last A/c.

102000.00

BASELINE STUDY INSTRUMENTS

As per last A/c.

36765.00

Less: Dep. @ 10%

3676.50

33088.50

SUNDRY DEPOSIT

As per last A/c.

2190.00

PAID TO SHG ON IGP -

INTEREST ON LOAN

As per last A/c.

4550406.50

Add: This year

7774984.00

12325390.50

Less: Realized this year

3488895.00

8836495.50

27486580.84

20079376.39

Contd.....P/4.



Contd.....from P/3.

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Date 28.06.2019

LIABILITIES

Rs. P.

ASSETS

Rs. P.

Rs. P.

B/d.

27486580.84

B/d.

20079376.39

ADVANCE TO STAFF

As per last A/c. 133016.00

Add: paid this year 67565.00

200581.00

Less: Realised this year 79775.00

120806.00

FIXED DEPOSIT

As per last A/c. 3867373.00

Add: Deposited this year 390000.00

4257373.00

Less: Withdrawn this year 320000.00

3937373.00

SUNDRY EXPENSES

As per last A/c.

5613.00

RESERVE WITH KAJLA-C.A.C.S. Ltd.

As per last A/c.

484500.00

T.D.S. RECEIVABLE(Resource person)

As per last A/c. 14916.00

Add: During the year 12124.00

27040.00

Less: Received this year 5408.00

21632.00

Ambulance & health service

As per last A/c.

12985.00

Add: During the year 3436.00

16421.00

LIC commission

As per last A/c.

2352.00

Less: Received this year 2352.00

0.00

RSK service

As per last A/c.

16797.00

TERM DEPOSIT

As per last A/c.

5847.80

GRANT RECEIVABLE

UNICEF

396391.00

CLOSING BALANCE

Cash at Bank

2394571.65

Cash in hand

7252.00

2401823.65

27486580.84

27486580.84

In terms of our report of even date.



For A. K. PANDA & Co.
Chartered Accountants

(Amlan Kanti Panda)

Proprietor

M.No. 050595.

Date 28.06.2019

KAJLA JANAKALYAN SAMITY
At. & P.O: Sarada :: Dist: Purba Mdeinipur(WB)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019.

<u>EXPENDITURE:</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>	<u>INCOME</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
To <u>Exps. For Edu. Prog.</u>	5724423.00				By <u>GRANT RECEIVED</u>	23421753.46			
Less: Unspent	<u>567311.26</u>		5157111.74						
" <u>EXPS. FOR CULTURAL PROG.</u>	781431.00				Less: Unspent				
Add: Payable	<u>18000.00</u>		799431.00		KKS	510535.97			
" <u>CHILD PROTECTION PROG.</u>	1449976.50				HBF	185685.00			
Less: Unspent	<u>577513.00</u>		872463.50		CCD	90674.80			
" <u>DISASTER PROTECTION PROG.</u>	8239488.50				WBEN-CRY	39418.00			
Add: Payable	<u>396391.00</u>		8635879.50		C.H.	197306.73			
" <u>NATURAL RESO. MANAGEMENT</u>	2237760.80				ACTION AID	<u>109575.20</u>	1133195.70		
Less: Unspent	<u>90845.15</u>		2146915.65				22288557.76		
" <u>CHILDREN HOME</u>	4106935.00				Add: Grant receivable				
Less: Unspent	<u>718250.73</u>		3388684.27		from UNICEF		<u>396391.00</u>	22684948.76	
" Exps. For Health Programme			2771067.00		" Donation & Others				3564327.77
" Exps. For women's empowerment prog.			3525048.00		" Beneficiaries Contribution				2061751.00
" Exps. for Study on different Need Asses.			377291.00		" Bank Intt.(Inclu. F/D.)				263522.00
" Exps. For IEC & Publication			199129.00		" S.H.G. contribution on IGA				4799683.00
" Staff welfare & Development			419269.00		" Staff Development & Welfare				132937.00
" Organization building			60594.00		" <u>T.D.S. RECEIVABLE</u>				
" Administrative exps.			1455335.70		Resource persons		12124.00		
" Paid for other projects(Audit fees)			22600.00		Ambulance		<u>3436.00</u>	15560.00	
" Audit fee payable			6000.00						
" <u>DEPRECIATION ON ASSETS</u>									
As per schedule'A'			551230.07						
" Excess of Income over exps.			3134680.10						
			<u>33522729.53</u>					<u>33522729.53</u>	

In terms of our report of even date.

For **A. K. PANDA & Co.**
Chartered Accountants



A.K. Panda
(Amlan Kanti Panda)
Proprietor
M.No. 050595.

Contd fromP/1

RECEIPTS:	<u>Rs.</u> <u>P.</u>	<u>Rs.</u> <u>P.</u>	PAYMENTS:	<u>Rs.</u> <u>P.</u>	<u>Rs.</u> <u>P.</u>
Balance C/d.		30750052.79	Balance C/d.		9276921.00
To <u>BENEFICIARIES CONTRIBUTION</u>			By <u>WOMEN EMPOWERMENT PROG.</u>		
Guardians & community	914635.00		Honorarium	1892666.00	
Ambulance	663239.00		Trg., Workshop & Conference.	86407.00	
Blood Donatioin camp	3525.00		Support for most vernerable		
Eye Camp	14490.00		beneficiaries for I.G.P.	7774984.00	
Oxygen Cylinder	600.00		Loan repaid to U.B.I	5673224.00	
Agricultur section &			Intt. on Loan paid to U.B.I.	552753.00	
Earthworm	145000.00		Loan repaid to KCACS Ltd	39593442.00	
Training	143720.00		Intt. on Loan paid to KCACS	436525.00	
Unity room	121870.00		Administrative eps.	556697.00	56566698.00
Sports Fees	5404.00				
Miscellaneous receipts	<u>49268.00</u>	2061751.00	" <u>CHILD PROTECTION PROG.</u>		
" Tax refund from Income Tax		7760.00	Honorarium	993194.00	
			Awareness,Sensitization etc.	35398.00	
			Training & Workshop	20736.00	
			Meeing & Advocacy	53340.00	
" <u>WOMEN EMPOWERMENT PROGRAMME</u>			Childrens Forum strengthning		
Loan from U.B.I.	6441626.00		and awareness building	52532.00	
Loan from Kajla C.A.C.S. Ltd.			Child Rights Day observation	118996.00	
& Oths.	41909820.00		Travel, & Conveyance	122714.00	
Revolving IGP Fund realized-			Communication cost	22092.00	
from SHG/Beneficiaries	3488895.00		Printing & Stn.	30974.50	1449976.50
S.H.G. Contribution on IGP	<u>4799683.00</u>	56640024.00	" <u>DISASTER RISK-REDUCTION PROG.</u>		
			Honorarium	1454965.00	
" Bank Intt. (R/D + F/D)		263522.00	Professional fees	887500.00	
" Adv.realized from staff		79775.00	CCI Assessment & training	245928.00	
" Tax Deducted from-			Training & Workshop	195801.00	
various sources		207453.00	Develop Safety Plan	24000.00	
			Shelter construction	5025064.00	
			Travel, & Conveyance	310075.00	
			Awareness & campaign	31750.00	
			Printing & Stn.	49686.50	
			Communication cost	<u>14719.00</u>	8239488.50
			" <u>STUDY ON DIFFERENT NEED ASSESSMENT</u>		
			Honorarium	184299.00	
			Training & Workshop	55323.00	
			Baseline survey	61804.00	
			Learning aids	45886.00	
			Printing & Stationery	6000.00	
			Travel & Conveyance	<u>23979.00</u>	377291.00
C/F		<u>90010337.79</u>	C/F.		<u>75910375.00</u>



Contd fromP/2.

<u>RECEIPTS:</u>		<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>	<u>PAYMENTS:</u>		<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
To	<u>Balance - C/d.</u>			90010337.79		By	<u>Balance - C/d.</u>			75910375.00	
						"	<u>NATURAL RESOURCE MANAGEMENT</u>				
							Honorarium	1200699.00			
							Training & Workshop	129490.00			
							Meeting, Awareness etc.	96696.00			
							Piscicultur	1200.00			
							Promote of Bio-fertilizer	66676.00			
							Organic Farming & Nutr.	113415.00			
							Small scale poultry & Goatry	25375.00			
							Micro irrigation prog.	217755.00			
							Promot. to sustanable agri.	227171.00			
							Micro water harvesting	45000.00			
							FIG formation	11883.00			
							Travel & conveyance	51571.00			
							Printing charges	16049.80			
							Communication cost	21730.00			
							Paid to farmers for INRM	<u>13050.00</u>			2237760.80
						"	<u>CHILDRENS' HOME</u>				
							Honorarium	1982292.00			
							Furniture repairing	57268.00			
							Food for children	1293588.00			
							Medicine for children	32408.00			
							Dress, shoes & paste tc.	52954.00			
							Books & Edu. Materials	50684.00			
							Tuition fees	261280.00			
							Water & Electricity cost	100462.00			
							Office maintenance	16331.00			
							Printing & stationery	3046.00			
							Communication cost	28128.00			
							Travel cost	66790.00			
							Contingencies	<u>161704.00</u>			4106935.00
						"	<u>IEC & PUBLICATION</u>				
							IEC materials	161464.00			
							Children magazine	1775.00			
							Annual report	27390.00			
							Suport to Little Magazine	<u>8500.00</u>			199129.00
	<u>Balance C/F.</u>			<u>90010337.79</u>			<u>Balance C/F.</u>			<u>82454199.80</u>	

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KAJLA JANAKALYAN SAMITY

At & P.O : Sarada :: Dist : Purba Medinipur (W.B)

Depreciation On Assets As At 31st March'2019

Sl. No.	Assets	@	Rs.
1	Building	5%	84031.04
2	Furniture & Fix	10%	61400.21
3	Electric Instt	10%	5886.59
4	Flood Shelter	5%	218576.11
5	Bio Fertilizer Unit	5%	36946.82
6	Tube well	10%	4.21
7	Camera	10%	11937.50
8	Pump Set	10%	194.89
9	Utensils	10%	1346.80
10	Computer, Laptop, Fax & Printer	10%	42228.32
11	Motor cycle	10%	26615.56
12	White board	10%	93.56
13	Equipments	10%	43.09
14	Refrigerator & Air cooler	10%	6763.09
15	Tailoring Machine	10%	20.41
16	Television, DVD	10%	6903.10
17	Type writer	10%	56.13
18	Beding	10%	6102.70
19	Musical Instt.	10%	93.88
20	Bye-cycle	10%	752.57
21	Sports equipment	10%	85.86
22	Wool knitting machine	10%	80.51
23	Ambulance	10%	21635.18
24	Sweeing machine	10%	732.24
25	Fire Extinguser	10%	1837.08
26	Water Purifire	10%	6287.35
27	Generator	10%	6898.77
28	Baseline Study Instruments	10%	3676.50
	Total		551230.07

