

17.12.2021
Date.....

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, 2021 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, 2021 and
 - ii) In the case of Income & Expenditure account of the **excess of expenditure over Income** 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
FRN: 312099E


(Amlan Kanti Panda)
Proprietor
M.No. 050595
UDIN 21050595AAABGO3111

17.12.2021

Date.....

KAJLA JANAKALYAN SAMITY
At. & P.O: Sarada :: Dist: Purba Mdeinipur(WB)
BALANCE SHEET AS AT 31ST MARCH, 2021.

LIABILITIES		ASSETS	
	Rs. P.		Rs. P.
GENERAL FUND		LAND	
As per last A/c.	6556609.91	As per last A/c.	377631.95
Less:: Excess of exp.over income	7408296.86	BUILDING	
	-851686.95	As per last A/c.	2596526.00
		Add: During the year	47040.00
			2643566.00
UNSPENT BALANCE OF GRANT		Less: Dep. @ 5%	132178.00
OF VARIOUS PROJECTS		FURNITURE & FIXTURE	2511388.00
As per last A/c.	7664932.61	As per last A/c.	637326.00
Add: During the year	8339927.04	Add: During the year	35334.00
	16004859.65		672660.00
Less:Previous year's unspent	7162755.01	Less: Dep. @ 10%	66412.00
	8842104.64	ELECTRIC INSTALLATION	606248.00
STAFF WELFARE FUND		As per last A/c.	47682.00
As per last A/c.	3020926.00	Less: Dep. @ 10%	4768.00
Add: This year	62560.00	FLOOD SHELTER	42914.00
	3083486.00	As per last A/c.	3945299.00
Less: Paid to staff	153271.00	Less: Dep. @ 5%	197265.00
	2930215.00	BIO-FERTILIZER UNIT	3748034.00
LOAN FROM U.B.I.(S.H.G.)		As per last A/c.	666890.00
As per last A/c.	3683271.00	Less: Dep. @ 5%	33345.00
Add:Received this year	4550667.00	TUBE WELL	
	8233938.00	As per last A/c.	34.00
Less: Repaid this year	4682506.00	Less: Dep. @ 10%	3.00
	3551432.00	CAMERA	
LOAN FROM KCACS Ltd.(SHG)		As per last A/c.	96694.00
As per last A/c.	14164532.00	Less: Dep. @ 10%	9669.00
Add: This year	27736332.00	PUMP SET	87025.00
	41900864.00	As per last A/c.	1578.00
Less: Repaid this year	22366763.00	Less: Dep. @ 10%	158.00
	19534101.00	UTENSIL	1420.00
I.T DEDUCTED FROM VARIOUS SOURCES		As per last A/c.	16039.00
As per last A/c.	65227.00	Add: During the year	11150.00
Add: During the year	87402.00		27189.00
	152629.00	Less: Dep. @ 10%	2629.00
Less: During the year	88208.00	COMPUTER,LAPTOP,FAX & PRINTER	24560.00
	64421.00	As per last A/c.	674880.00
		Add: During the year	162571.00
			837451.00
		Less: Dep. @ 40%	316760.00
		MOTOR CYCLE	520691.00
		As per last A/c.	488194.00
		Less: Dep. @ 10%	48819.00
			439375.00
C/F.	34922273.64	C/F.	8992862.95

Contd..... P/2.



17.12.2021

Date.....

2

Contd.....from P/1.

<u>LIABILITIES</u>		<u>ASSETS</u>	
<u>B/d.</u>	<u>Rs. P.</u>	<u>B/d.</u>	<u>Rs. P.</u>
	34922273.64		8992862.95
<u>LOAN LOSS RESERVE</u>		<u>VEHICLE(4 WHEELER)</u>	
As per last A/c.		As per last A/c.	953874.00
		Less: Dep. @ 10%	95387.00
<u>PROVISION FOR FUND</u>		<u>INVERTER</u>	
As per last A/c.		As per last A/c.	45407.00
		Less: Dep. @ 15%	6811.00
<u>OUTSTANDING LIABILITIES</u>		<u>WHITE BOARD</u>	
As per last A/c.	14000.00	As per last A/c.	757.00
Add: Audit fee payable	58000.00	Less: Dep. @ 10%	76.00
	72000.00	<u>EQUIPMENTS WITH MOBILE SET</u>	
Less: Audit fee paid	47000.00	As per last A/c.	349.00
		Add: During the year	10800.00
<u>SUNDRY CREDITORS</u>			11149.00
As per last A/c.	1083049.00	Less: Dep. @ 10%	575.00
Add: This year	466906.50	<u>REFRIGERATOR, AIR COOLER & WASHING MACHINE</u>	
	1549955.50	As per last A/c.	54781.00
Less: Paid this year	1083049.00	Add: During the year	24500.00
			79281.00
		Less: Dep. @ 10%	6703.00
		<u>CURRENCY COUNTING MACHINE</u>	
		As per last A/c.	31860.00
		Less: Dep. @ 10%	3186.00
		<u>TAILORING MACHINE</u>	
		As per last A/c.	165.00
		Less: Dep. @ 10%	17.00
		<u>TELEVISION & D.V.D.</u>	
		As per last A/c.	71758.00
		Less: Dep. @ 15%	10764.00
		<u>TYPE WRITER MACHINE</u>	
		As per last A/c.	455.00
		Less: Dep. @ 10%	46.00
		<u>BEDDING</u>	
		As per last A/c.	99057.00
		Add: During the year	37000.00
			136057.00
		Less: Dep. @ 10%	12531.00
		<u>MUSICAL INSTRUMENTS</u>	
		As per last A/c.	760.00
		Less: Dep. @ 10%	76.00
		<u>BI-CYCLE</u>	
		As per last A/c.	6096.00
		Less: Dep. @ 10%	610
			5486.00
C/F	36062346.14	C/F.	10193699.95

Contd.....P/3.



17.12.2021

Contd.....from P/2.

3

Date.....

LIABILITIES

Rs. P.

ASSETS

Rs. P.

Rs. P.

B/d.

36062346.14

B/d.

10193699.95

SPORTS EQUIPMENTS

As per last A/c. 695.00

Less: Dep. @ 10% 70.00

625.00

WOOL KNITING MACHINE

As per last A/c. 652.00

Less: Dep. @ 10% 65.00

587.00

AMBULANCE

As per last A/c. 175245.00

Less: Dep. @ 10% 17524.00

157721.00

SEWING MACHINE

As per last A/c. 5931.00

Less: Dep. @ 10% 593.00

5338.00

WATER PURIFIER

As per last A/c. 50928.00

Less: Dep. @ 10% 5093.00

45835.00

GENERATOR

As per last A/c. 55880.00

Less: Dep. @ 10% 5587.00

50293.00

FIRE EXTINGUISHER

As per last A/c. 14880.00

Less: Dep. @ 10% 1488.00

13392.00

COMPUTER SOFTWARE

As per last A/c. 61200.00

Less: Dep. @ 40% 24480.00

36720.00

BASELINE STUDY INSTRUMENTS

As per last A/c. 29780.00

Less: Dep. @ 10% 2978.00

26802.00

SUNDRY DEPOSIT

As per last A/c.

2190.00

PAID TO SHG ON IGP AS -

REFUNDABLE SUPPORT

As per last A/c. 11373775.50

Add: This year 68131568.00

79505343.50

Less: Realized this year 69773357.00

9731986.50

ADVANCE TO STAFF

As per last A/c. 164777.00

Add: This year 61334.00

226111.00

Less: Realized this year 71619.00

154492.00

36062346.14

20419681.45

Contd.....P/4.



17.12.2021

Date.....

Contd.....from P/3.

4

LIABILITIES

Rs. P.

ASSETS

Rs. P.

Rs. P.

B/d.

36062346.14

B/d.

20419681.45

FIXED DEPOSIT

As per last A/c.

3984540.00

Add: Deposited this year

1738700.00

5723240.00

Less: Withdrawn this year

1738700.00

3984540.00

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.

31650.00

Less: Received this year

16180.00

15470.00

AMBULANCE & HEALTH SERVICE

As per last A/c.

19278.00

LIC commission

As per last A/c.

1473.00

RSK service

As per last A/c.

16797.00

TERM DEPOSIT

As per last A/c.

5847.80

GRANT RECEIVABLE FROM UNICEF

As per last A/c.

1044549.00

Less: Received during the year

1044549.00

0.00

STAFF SALARY SAVINGS PAID TO L.I.C

Paid during the year

143924.00

Less: Received during the year

133306.00

10618.00

STAFF EPF AND ESIC PAYMENT

Paid during the year

2610713.60

Less: Received this year

2584652.00

26061.60

CLOSING BALANCE

Cash at Bank

10219322.34

Cash in hand

1457.00

10220779.34

GENERAL FUND

851686.95

36062346.14

36062346.14

In terms of our report of even date.

For A. K. PANDA & CO.
Chartered Accountants
FRN: 312099E



(Amlan Kanti Panda)
Proprietor

M.No. 050595

UDIN 21050595AAABGO3111

17.12.2021

Date.....

KAJLA JANAKALYAN SAMITY

At. & P.O: Sarada :: Dist: Purba Mdeinipur(WB)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021.

EXPENDITURE:		Rs.	P.	INCOME		Rs.	P.	Rs.	P.
To	<u>Exps. For Edu. Prog.</u>	6254134.00		By	<u>GRANT RECEIVED</u>	39665728.06			
	Less: Payable of previous year	<u>11500.00</u>			<u>Less: Unspent</u>				
		6242634.00			GIVE FOUNDATION	312390.00			
	Add: Payable this year(CCD-IH)	<u>8800.00</u>	6251434.00		CCD-IH	320657.20			
"	<u>HEALTH PROGRAMME</u>	4229994.00			KKS	2390487.85			
	Add: Payable this year	<u>7166.00</u>	4237160.00		HBF	192249.69			
					APPI	<u>5124142.30</u>		8339927.04	
								31325801.02	
"	<u>EXPS. FOR CULTURAL PROG.</u>	350426.00			<u>Add: Unspent of previous yr.</u>				
	Less: Payable of last year(CCD-IH)	<u>27000.00</u>	323426.00		KKS	1110344.05			
"	<u>CHILD PROTECTION PROG.</u>	1525900.80			HBF	65817.90			
	Add: Payable this year	<u>599.00</u>	1526499.80		CCD-IH	1632174.00			
					WBEN-CRY	26038.14			
"	<u>WOMEN EMPOWERMENT PROG.</u>	10523212.70			C.H.	138385.21			
	Add: Payable this year(KNH)	<u>405801.00</u>	10929013.70		ACTION AID	83690.72			
"	<u>DISASTER RISK- REDUCTION PROGRAMME</u>	18298250.50			APPI	3980059.00			
	Less: Payable of last yr.(UNICEF)	<u>1044549.00</u>	17253701.50		KNH	<u>126245.99</u>		7162755.01	
	<u>NATURAL RESO. MANAGEMENT</u>	5287528.20						38488556.03	
	Add: Payable this year	<u>6586.50</u>	5294114.70		<u>Less:: last year's Grant receivable from UNICEF</u>		1044549.00		37444007.03
"	<u>CHILD CARE INSTITUTE(CCI)</u>		3132091.72	"	Donation & Others				6328349.85
"	<u>IEC & PUBLICATION</u>		23059.00	"	Beneficiaries Contribution				2394577.00
"	<u>STAFF WELFARE & STAFF DEV.</u>		115405.00	"	Bank Intt.(Inclu. F/D. & R/D)				519018.00
"	<u>ORGANIZATION BUILDING</u>	221325.00		"	Excess of exp. over Income				7408296.86
	Add: Payable this year(KNH)	<u>13800.00</u>	235125.00						
"	<u>ADMINISTRATIVE EXP.</u>	3684398.32							
	Add: Payable this year(KNH)	<u>24154.00</u>	3708552.32						
"	<u>AUDIT FEES</u>	47000.00							
	Less: Payable of previous year	<u>14000.00</u>							
		33000.00							
"	Add: payable for 2020-2021	<u>25000.00</u>	58000.00						
"	<u>DEPRECIATION ON ASSETS</u>								
	As per schedule'A'		1006666.00						
			54094248.74						54094248.74

In terms of our report of even date.

For A. K. PANDA & Co.
Chartered Accountants
FRN: 312099E



(Amlan Kanti Panda)
Proprietor
M.No.050595
UDIN 21050595AAABGO3111

17.12.2021

Date.....

KAJLA JANAKALYAN SAMITY

At. & P.O: Sarada :: Dist: Purba Mdeinipur(WB)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021.

RECEIPTS:		Rs.	P.	Rs.	P.	PAYMENTS:		Rs.	P.	Rs.	P.
To OPENING BALANCE						By EDUCATION PROGRAMME					
Cash at Bank		8551861.27				Human Resource cost for					
Cash in hand		4578.00		8556439.27		Teaching & learning for					
						backward children		4738959.00			
" GRANT RECEIVED FROM:-						Awareness & capacity building		31654.00			
Karl Kubel Stiftung		6625215.36				Campaigning		187607.00			
Child Rights & You(WBEN)		946222.00				Child Resource Center		52925.00			
State Child Protection Society						Help to poor students		110768.00			
Govt. of W.B.		2773917.00				Teaching, Learning Materials		41815.00			
Indienhilfe e.V.Herrsching,						Running Edu. Support center for					
Germany		2755000.00				the children of backward					
Hummingbird Foundation		1969970.99				community		850803.00			
UNICEF		1044549.00				Travel & Conveyance					
Kindernothilfe, Germany		5127895.45				for field facilitators		110245.00			
Azim Premji Phinthropic						Communication & stationery					
Initiatives Pvt.Ltd.Bangalore		12740000.00				cost for field facilitators		129358.00		6254134.00	
Actionaid acocation		384017.00									
Oxfam. India		709525.00				" HEALTH PROGRAMME					
Give Foundation		516585.26				Human Rsource cost for run RSK		1843648.00			
Save The Children-BRB		925689.00				Oxygen service		1350.00			
Digha SGH		484852.00				Awareness & capacity building		36804.00			
8 BPHC for running RSK		1308680.00				Ambulance Service		572514.00			
Smart Power India For R.D		375000.00				Nutrition support to the children		539700.00			
Tech Mahindra Foundation		375000.00				Health check-up camp		517162.00			
W. B. Bio-diversity Board		450000.00				Blood Donation Camp		18996.00			
Lilabati & Phnindranath Dey						Sanitation Programme		634212.00			
Memorial Trust		80000.00				Medical support		14500.00			
Indiadonates		73610.00		39665728.06		Equipment for maintain					
" DONATION & OTHERS:						COVID-19 Protocol		20835.00			
From different individual		1648115.00				Travel & conveyance					
Kerry Luxton, Australia		826637.75				for field facilitators		30273.00		4229994.00	
Members' Fees		5710.00									
LIC, Kharagpur Div, for -						" CULTURAL PROGRAMME					
Micro Insurance Prog.		175.10				Human Resource cost		227176.00			
D.P Ahuja & Foundation		192592.00				Function & Festival		80105.00			
Goonj, Kolkata		488490.00				Awareness & Capacity building		16145.00			
Igna Helth Foundation		7617.00				Children fair		27000.00		350426.00	
Change Initiative		237600.00									
Rotary India-						" CHILD PROTECTION PROGRAMME					
Humanity Foundation		470000.00				Human Resource cost		1131612.00			
Seeds Delhi		2310413.00				Awareness & Capacity building		63592.00			
DRCSC, Kokata		90000.00				Strengthening of Children Org.		23168.00			
Coldmiths Retail Services						Celebration of Children Day		97327.00			
Pvt. Ltd.		51000.00		6328349.85		Refiling of Fire Extinguisher		15046.00			
" STAFF WELFARE & DEVELOPMENT:						Travel & conveyance		127600.00			
Staff welfare Fund		62560.00				Communication cost		32130.00			
Staff salary savings for LIC		133306.00				Printing & Stationery at Field		35425.80		1525900.80	
EPF		2383436.00									
ESIC		201216.00									
F/D, Matured		1738700.00		4519218.00							
C/F.				59069735.18		C/F.				12360454.80	



Contd.....P/2.

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

17.12.2021

Date.....

Contd fromP/1

2

Contd.....P/3

3

Date.....17.12.2021

Contd fromP/2.

RECEIPTS:

Rs. P.

Rs. P.

PAYMENTS:

Rs. P.

Rs. P.

To

Balance - C/d.

164218887.18 By

Balance - C/d.

141650283.20

" **CHILD CARE INSTITUTE(CCI)**

Human resource cost	1759300.00
Food for children	685035.00
Medicine for children	23238.00
Dress, shoes & paste tc.	98209.00
Books & Edu. Materials	39149.00
Education support	305639.00
Water & Electricity cost	137955.00
Office maintenance	6879.00
Contingencies	15100.72
Travel & conveyance	36110.00
Communication cost	14602.00
Printing & stationery	10875.00

3132091.72

" **IEC & PUBLICATION**

Children's Magazine	554.00
Published Best Practices	8155.00
Support to Little Magazine	14350.00

23059.00

" **STAFF WELFARE & STAFF DEV.**

Paid to LIC for Insurance	143924.00
Paid to staff for welfare	153271.00
EPF contribution	2408219.60
ESIC contribution	202494.00
F/D, for Staff welfare	1738700.00
Health Insurance of staff	115405.00

4762013.60

" **ORGANIZATION BUILDING**

A.G.M. & EC meetings	39053.00
Internal Review & Evaluation	68021.00
Training & Workshop	114251.00

221325.00

" **CAPITAL ITEM**

Computer,Printer,LCD Projector	162571.00
Furniture	35334.00
Bedding	37000.00
Building	47040.00
Utensil	11150.00
Mobile	10800.00
Washing Machine	24500.00

328395.00

Balance C/F.

164218887.18

Balance C/F.

150117167.52

Contd.P/4.



17.12.2021

Date.....

4

Contd fromP/3.

RECEIPTS:

Rs. P.

Rs. P.

PAYMENTS:

Rs. P.

Rs. P.

To Balance C/d. 164218887.18 By

Balance - C/d. 150117167.52

" **ADMINISTRATIVE EXPS.**

Honorarium	1910492.00	
Office rent	572520.00	
Communication cost	38790.00	
Software Maintenance	2744.00	
Computer maintenance	36746.00	
Consultant fees	52261.00	
Water & Electricity cost	176047.00	
Elec. Equip. & maintenance	14212.00	
Printing & Stationery	25125.00	
Office cleaning & maintenance	198013.00	
Vehicle Insurance	17920.00	
Fuel for vehicle	301835.00	
Vehicle servicing	92888.00	
Building maintenance	123542.00	
C.C.Camera maintenance	15273.00	
Repairing	56123.00	
Contingencies	47360.00	
Bank charges	2507.32	3684398.32

" **LOANS & ADVANCE**

Adv. To staff	61334.00
Audit fees	47000.00
P.Tax Paid	46430.00
TDS Paid	41778.00

164218887.18

153998107.84



Contd.....P/5.

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

17.12.2021

Date.....

5

RECEIPTS:

Rs.	P.
------------	-----------

Rs. P.

PAYMENTS:

Rs. P.

Rs. P.

To	Balance C/d.	164218887.18	By
----	--------------	--------------	----

Balance - C/d.

153998107.84

BY CLOSING BALANCE: Cash at Bank

U.B.I. A/c. No.	11350	30602.13
Axis Bank Ltd.A/c.No.	1185	213315.45
Axis Bank Ltd.A/c.No.	1486	856048.16
Axis Bank Ltd.A/c.No.	7374	320657.20
ICCI Bank A/c. No.	0421	10957.00
ICCI Bank A/c. No.	102	299.00
ICCI Bank A/c. No.	0966	256.00
HDFC BANK, A/c. No.	726569	6586.52
HDFC BANK, A/c. No.	635660	2390487.85
HDFC BANK, A/c. No.	307583	33045.09
HDFC BANK, A/c. No.	420736	208178.08
HDFC BANK, A/c. No.	086220	146717.04
Indusind Bank,A/c.No.	933068	192249.69
Indusind Bank,A/c.No.	162831	5124142.30
Indusind Bank,A/c.No.	153423	22676.40
IDBI bank, A/c. No.	010478	15979.60
IDBI bank, A/c. No.	6200	213039.30
SBI, A/c. No.	91507	222512.31
KAJLA CACS LTD.	1785	184032.00
Other Banks		2727.22
S.H.G Section		24814.00
		10219322.34

Cash in hand
S.H.G. Section

1457.00

164218887.18

164218887.18

In terms of our report of even date.

**For A. K. PANDA & Co.
Chartered Accountants
FRN: 312099E**



(Amlan Kanti Panda)
Proprietor
M.No.050595
UDIN 21050595AAABGO3111

17.12.2021.

SCHEDULE- 'A'**KAJLA JANAKALYAN SAMITY****At: & P.O. : Sarada :: Dist: Purba Medinipur (W.B)****DEPRECIATION ON ASSETS AS AT 31ST MARCH, 2021.**

Sl. No.	Assets:	@ %	Rs.	P
1.	Building	5%	132178.00	
2.	Furniture & Fix.	10%	66412.00	
3.	Electric Instt.	10%	4768.00	
4.	Flood Shelter	5%	197265.00	
5.	Bio-Fertilizer-Unit	5%	33345.00	
6.	Tube-well	10%	3.00	
7.	Camera	10%	9669.00	
8.	Pump Set	10%	158.00	
9.	Utensil	10%	2629.00	
10.	Computer,Laptop,Fax & Printer	40%	316760.00	
11.	Motor Cycle	10%	48819.00	
12.	Vehicle(4 wheeler)	10%	95387.00	
13.	Inverter	5%	6811.00	
14.	White Board	10%	76.00	
15.	Equipments	10%	575.00	
16.	Refrigerator & Air Conditioner	10%	6703.00	
17.	Currency counting machine	10%	3186.00	
18.	Tailoring Mach.	10%	17.00	
19.	Television & DVD	15%	10764.00	
20.	Type Writer	10%	46.00	
21.	Bedding	10%	12531.00	
22.	Musical Inst.	10%	76.00	
23.	Bi-Cycle	10%	610.00	
24.	Sports Equip.	10%	70.00	
25.	Wool Knitting Maching.	10%	65.00	
26.	Ambulance	10%	17524.00	
27.	Sewing Machine	10%	593.00	
28.	Water Purifier	10%	5093.00	
29.	Generator	10%	5587.00	
30.	Fire Extinguisher	10%	1488.00	
31.	Computer software	40%	24480.00	
32.	Baseline Study Materials	10%	2978.00	
			1006666.00	

