

AUDIT REPORT

JOYGOPALPUR GRAM VIKASH KENDRA

FOREIGN CONTRIBUTION ACCOUNTS | 2019-2020



JOYGOPALPUR GRAM VIKASH KENDRA

Vill: Joygopalpur, P.O.: J.N.Hat,
P.S.- Basanti, South 24 Parganas,
Pin: 743312, West Bengal

PRABIR DE

Chartered Accountant

30 M, Bidhu Bhushan Sengupta Road,
Kolkata-700034

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF JOYGOPALPUR GRAM VIAKS KENDRA, JOYGOPALPUR

Report on the Audit of Financial Statements

Opinion

We have audited the FCRA financial statements of **JOYGOPALPUR GRAM VIAKS KENDRA** (the 'Society'), which FCRA the Balance Sheet as at 31st March, 2020, the FCRA Income & Expenditure Account and FCRA Receipts & Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the FCRA financial statements give a true and fair view of the financial position of the entity as at 31st March, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Members and Those Charged with Governance for the Financial Statements

The members are responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Beimajit Chakrabarti

Secretary

JOY GOPALPUR GRAM VIKASH KENDRA

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PRABIR DE

Chartered Accountant

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INDEPENDENT AUDITOR'S REPORT

In preparing the financial statements, members are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless members either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For PRABIR DE
Chartered Accountant

Prabir De

Prabir De, FCA
Kolkata. 11th August, 2020.



Biswajit Chakrabarti

Secretary

JOY GOPALPUR GRAM VIKASH KENDRA

JOYGOPAPUR GRAM VIKASH KENDRA
VILL-JOYGOPALPUR, P.ONATUNHAT
DIST-24 PARGANAS SOUTH, WET BENGAL

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH 2020

LIABILITIES	Amount Rs	Amount Rs	Amount Rs	Amount Rs
Unutilized Grant:			Fixed Assets :	
Project Fund	63,38,465		As per Schedule of Fixed Assets	5,46,19,810
Add: Grant Received this year	2,61,95,212		Current Assets :	
	3,25,33,677		Advance A/C	5,50,000
Add: Interest Received	3,19,178		Cash & Bank :	
Add: Sundry Creditors	1,82,521		UBI, Kolkata	30,31,397
Less: Expenses this year	2,78,35,415		UBI, Basanti A/C 'E'	13,358
		51,99,961	UBI, Basanti A/C 'F'	3,83,759
			ICICI, Basanti A/C 'UBU'	14,623
			ICICI, Basanti A/C 'IGF'	11,89,471
Property Funds			Central Cash - Topsoe	6,032
Opening Balance	4,80,11,050		Central Cash - CISU	4,206
Addition during year	80,05,584		Central Cash - UBU	7
	5,60,16,634		Central Cash - IGF	7,108
Depreciation during year	13,96,824			
		5,46,19,810		46,49,961
		5,98,19,771		5,98,19,771

- 1) This is the Balance Sheet referred to in our report of even date..
- 2) Depreciation has been provided under w.d.v. method according to consistent rate / Income tax rate applicable in India.
- 3) Minor difference in rupee happened due to decimal conversion.

This is the Balance Sheet referred to in our report of even date.

for PRABIR DE
Chartered Accountant

Prabir De

Prabir De, FCA.
M. No. 056154
30M, B.B. Sengupta Road,
Kolkata 700034

Kolkata, The 11th day of August, 2020



President

Hare Krishna Bhattacharya

Secretary

Bismit Karan

Treasurer

Dilip Sankar



JOYGOPALPUR GRAM VIKASH KENDRA
VILL-JOYGOPALPUR, P.O-NATUNHAT
DIST- SOUTH 24PARGANAS, WEST BENGAL

FOREIGN CONTRIBUTION ACCOUNT

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE	Rs.		INCOME		Rs.	
TO AGRICULTURE						
Spent during the year		7,81,966	BY GRANT IN AID FOR AGRICULTURE			7,08,568
" EDUCATION			" GRANT IN AID FOR EDUCATION			1,44,62,948
Spent & paid during the year		1,49,20,352	" GRANT IN AID FOR HEALTH			41,46,340
Spent & unpaid during the year		1,60,745	" GRANT IN AID FOR Student Sponsorship Prog			63,700
" SWRM			" GRANT IN AID FOR Home Industry			4,20,053
Spent & paid during the year		46,79,929	" GRANT IN AID FOR JDB			5,36,538
Spent & unpaid during the year		21,776	" GRANT IN AID FOR Disaster(Bulbul)			51,289
" HEALTH			Transport Cost of Skill Devt Instrument			2,51,202
Spent during the year		46,00,187	" GRANT IN AID FOR SWRM			46,78,114
" STUDENT SPONSORSHIP PROG			" Sevenborg Gymnasium Expenses			7,55,585
Spent during the year		67,581	" GRANT IN AID FOR Treatment cost of poor Illness people			1,20,875
" JDB			Sub-total			2,61,95,212
Spent during the year		5,06,855	" UNUTILIZED GRANT			63,38,464
" Treatment cost of poor Illness people			Add: from Previous Year			50,17,440
Student Meditation & Yoga Center		36,532	Less: of Current Year			2,75,16,236
Sevenborg Gymnasium		7,55,584	" Bank Interest			3,19,178
Children Park		67,400	" Depreciation (transferred to Properties Fund)			13,96,824
Transport Cost of Skill Devt Instrument		7,00,939				
" Home Industry						
Spent during the year		4,12,852				
" Bank Charge						
		1,843				
Sub-total		2,78,35,415				
" Depreciation on Assets						
		13,96,824				
TOTAL		2,92,32,239	TOTAL			2,92,32,239

This is the Income & Expenditure Accounts referred to in our report of even date

for PRABIR DE
Chartered Accountant

Prabir De

Prabir De, FCA.
M. No. 056154
30M, B.B. Sengupta Road,
Kolkata 700034



President

Harve Krishna Bhattacharya

Secretary

Biswajit Chakrabarty

Treasurer

Dilip Sarda

Kolkata, The 11th day of August, 2020



JOYGOPALPUR GRAM VIKASH KENDRA
VILL-JOYGOPALPUR, P.O-NATUNHAT
DIST- SOUTH 24PARGANAS; WEST BENGAL

FOREIGN CONTRIBUTION ACCOUNT

RECEIPT & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS		Rs	Rs	PAYMENTS	
				Rs	Rs
TO <u>OPENING BALANCE</u>					
Cash in hand and at bank	63,38,464	63,38,464	BY <u>AGRICULTURE</u>		
TO <u>GRANT IN AID FOR</u>			Activities	2,28,170	
AGRICULTURE	4,52,642		Investments	3,392	
AIFSS(Agriculture)	2,55,926	7,08,568	Local personnel	3,94,900	
			Local Administration	1,24,454	
TO <u>GRANT IN AID FOR</u>			External Evaluation	31,050	
EDUCATION					7,81,966
School	60,96,600		BY <u>EDUCATION</u>		
Renovation of Boys Hostel	46,34,939		Expenditure for two Primary School	9,82,244	
Renovation of NSSN	16,65,877	1,44,62,948	Expenditure for VSN	42,30,566	
Educational Turism in the Sunderban	20,65,532		Education & Environment	3,16,007	
			Tarun Tirtha Expenditure	2,87,981	
TO <u>GRANT IN AID FOR</u>			Livelihood Education & Training	7,19,279	
HEALTH (CMC)	41,46,340	41,46,340	Administrative Expenses	4,92,006	
			Renovation of Boys Hostel	52,78,622	
TO <u>SWRM (UBU)</u>			Renovation of NSSN	7,90,874	
(Sustainable Water Resource Managemen	44,72,864		Educational Turism in the Sunderban	14,86,205	
Disaster (Bulbul)	2,05,250	46,78,114	Transformer Instalation	3,36,568	1,49,20,352
			By <u>HEALTH(CMC)</u>		
			Activities	11,07,627	
			Investments	38,800	
			Local personnel	31,33,750	
			Local Administration	3,20,010	46,00,187
			BY <u>SWRM</u>		
			(Sustainable Water Resource Management)		
			Activities	13,61,568	
			Investments	1,42,336	
			Local personnel	26,47,474	
			Local Administration	3,23,301	
			Disaster (Bulbul)	2,05,250	46,79,929

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Biswajit Chakravarty

Secretary

JOY GOPALPUR GRAM VIKASH KENDRA

JOYGOPALPUR GRAM VIKASH KENDRA
VILL-JOYGOPALPUR, P.O-NATUNHAT
DIST- SOUTH 24PARGANAS, WEST BENGAL

FOREIGN CONTRIBUTION ACCOUNT

RECEIPT & PAYMENT ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2020

(PAGE 2)

RECEIPTS		Rs	Rs	PAYMENTS		Rs	Rs
TO	<u>GRANT IN AID FOR</u> Bulbul	51,289	51,289	BY	Home Industry	4,12,852	4,12,852
TO	<u>GRANT IN AID FOR</u> Home Industry	4,20,053	4,20,053	BY	Children park Treatment cost of poor illness people	67,400 1,20,874	67,400 1,20,874
TO	<u>GRANT IN AID FOR</u> Student Sponsorship Prog Transport Cost of Skill Devt Instrument	63,700 2,51,202	63,700 2,51,202		Transport Cost of Skill Devt Instrument Student Meditaion & Yoga Center	7,00,939 36,532	7,00,939 36,532
TO	<u>GRANT IN AID FOR</u> JDB Sevenborg Gymnasiam	5,36,538 7,55,585	5,36,538 7,55,585	BY	STUDENT SPONSORSHIP PROG Sevenborg Gymnasiam Expenses	67,581 7,55,584	67,581 7,55,584
TO	<u>GRANT IN AID FOR</u> Treatment cost of poor illness people	1,20,875	1,20,875	By	JDB Student Sponsorship Intregated house reconstruction Smal Entrepreneur Devt Women Community School Local Admistration Bee Hive Prog. Treatment cost of poor people	3,56,773 40,000 15,000 15,082 18,000 32,000 30,000	5,06,855
TO	<u>BANK INTEREST</u> UBI Kolkata UBI Basanti A/C 'F' UBI Basanti A/C 'E' ICICI Basanti UBU ICICI Basanti IGF	2,26,539 16,819 26,051 6,968 42,801	3,19,178	By	Advance A/C MSC Agency Pvt Limited Uttom Makal	3,00,000 2,50,000	5,50,000
				By	Bank Charge UBI Kolkata UBI Basanti A/C 'F' ICICI Basanti A/C 'IGF' UBI Basanti A/C 'E'	247 448 0 1,148	1,843
				BY	<u>CLOSING BALANCES</u> UBI, Kolkata UBI, Basanti A/C 'E' UBI, Basanti A/C 'F' ICICI, Basanti A/C 'UBU' ICICI, Basanti A/C 'IGF' Central Cash - Topsoe Central Cash - CISU Central Cash - UBU Central Cash - IGF	30,31,397 13,358 3,83,759 14,623 11,89,471 6,032 4,206 7 7,108	46,49,961
			3,28,52,855				3,28,52,855

This is the Receipts & Payments Accounts referred to in our report of even date

for PRABIR DE
Chartered Accountant

Prabir De

Prabir De, FCA.
M. No. 056154
30M, B.B. Sengupta Road,
Kolkata 700034

Kolkata, The 11th day of August, 2020



President

Harve Krishna Bhera

Secretary

Biswajit Chakraborty

Treasurer

Dilip Sarda



JOYGOPALPUR GRAM VIKASH KENDRA

Vill Joygopalpur, P.O-Natunhat
Dist: South 24 Parganas, West Bengal

Details of Fixed Assets (Projects) as on 31.03.2020

Particulars	WDV as on 31.3.2019 Rs	Addition During Year Rs	Total as on 31.03.2020 Rs	Rate of Deprn %	Depreciation This Year Rs	Net Balance 31.03.2020 Rs
Training Centre	112,05,360		112,05,360	2.5	2,80,134	109,25,226
School Building	192,38,706		192,38,706	2.5	4,80,968	187,57,738
Pigary Firm	9,223		9,223	15	1,384	7,840
Furniture	11,47,736	54,592	12,02,328	10	1,20,233	10,82,095
Solar System	74,347		74,347	15	11,152	63,195
Microscope & Others, Telescop	67,707		67,707	10	6,771	60,936
Computer & Camera, Printer, Hard Disk, Scanner	6,35,890	1,08,400	7,44,290	15	1,11,643	6,32,646
Refrigerator	49,680		49,680	10	4,968	44,712
Car	5,30,238		5,30,238	15	79,536	4,50,702
Generator	94,962		94,962	10	9,496	85,466
Testing Equipments	1,30,545		1,30,545	15	19,582	1,10,963
Library Books	1,12,776		1,12,776	10	11,278	1,01,499
LCE Projector, Digital	1,29,980		1,29,980	10	12,998	1,16,982
Cooking Utensils	64,334		64,334	15	9,650	54,684
Pump Sets	33,550		33,550	15	5,032	28,517
Land	4,00,000		4,00,000		-	4,00,000
Motor Cycle	1,45,771	46,500	1,92,271	15	28,841	1,63,430
Bed & bedding	29,208		29,208	10	2,921	26,287
Agricultural Equipment	473		473	15	71	402
Television & Recorder	16,688		16,688	15	2,503	14,185
Table Tennis Board	11,601		11,601	15	1,740	9,861
Water Filter	5,545		5,545	15	832	4,713
Fan	12,320	5,700	18,020	15	2,703	15,317
Weight Machin	14,527		14,527	15	2,179	12,348
Inverter & Stabilisor & Motor	1,48,545	65,000	2,13,545	15	32,032	1,81,513
DVD Player	1,189		1,189	15	178	1,010
Casio	3,047		3,047	15	457	2,590
UPS	6,448		6,448	15	967	5,481
Sugarbit Chulli	24,265		24,265	15	3,640	20,625
Electrical Training Instrument	21,851		21,851	15	3,278	18,573
Smart board	32,065		32,065	15	4,810	27,256
Brad Band	83,209		83,209	15	12,481	70,727
Dram Seeder Machine	3,801		3,801	15	570	3,231
Musical Instrument	35,115	21,100	56,215	15	8,432	47,783
BI Cycle	49,701		49,701	15	7,455	42,246
Solar Heater	19,406		19,406	15	2,911	16,495
Sprila Machine	3,292		3,292	15	494	2,798
Bill Counter Machine	3,193		3,193	15	479	2,714
VMS Machine	1,627		1,627	15	244	1,383
Video Camera Stand	1,290		1,290	15	193	1,096
Projector Screen	9,611		9,611	15	1,442	8,170
Xerox Machine	35,466		35,466	15	5,320	30,146
Bio Time Machine	3,992		3,992	15	599	3,393
Tally Software	27,844		27,844	25	6,961	20,883
X- Ray Machine	4,03,638		4,03,638	10	40,364	3,63,274
Telephone	30,123	35,839	65,962	15	9,894	56,067
Vocational Training Center	13,15,059		13,15,059		-	13,15,059
Hostel Buuilding	112,21,466	52,70,622	164,92,088		-	164,92,088
Student Meditation & Yoga Center	1,24,055	36,532	1,60,587		-	1,60,587
TAB	82,833		82,833	15	12,425	70,408
Children park Instrument	1,57,756		1,57,756	15	23,663	1,34,092
CC TV		50,000	50,000	15	7,500	42,500
Water Level Meter		34,220	34,220	10	3,422	30,798
Capital Work-in-Progress :		7,90,874	7,90,874		-	7,90,874
Nilkanta Sishu Sishaka Nikatan		14,86,205	14,86,205		-	14,86,205
Edu turism						
	480,11,050	80,05,584	560,16,634		13,96,824	546,19,810



Prabir De
Secretary

JOY GOPALPUR GRAM VIKASH KENDRA