



# **AUDIT REPORT** **JOYGOPALPUR GRAM VIKASH KENDRA**

## **FOREIGN CONTRIBUTION ACCOUNTS** **2020-2021**

**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



**PRABIR DE**

Chartered Accountant

30M, Bidhu Bhushan Sengupta Road,  
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## **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 31<sup>st</sup> March, 2021, 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 31<sup>st</sup> March, 2021, 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.



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**PRABIR DE**

Chartered Accountant

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### **INDEPENDENT AUDITOR'S REPORT**

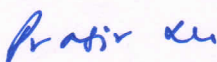
In preparing the financial statements, members are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless members either intends to liquidate the entity or to cease 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, FCA  
Kolkata. 9<sup>th</sup> July, 2021.



UDIN : 21056154AAAAAP9506



VILL-JOYGOPALPUR, P.ONATUNHAT  
DIST-24 PARGANAS SOUTH, WET BENGAL

## BALANCE SHEET AS AT 31ST MARCH 2021

- 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.

for PRABIR DE  
Chartered Accountant

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



UDIN : 21056154AAAAAP9506

President Hare Krishna Bhakti

Secretary *Bismajit Zahakim*

Treasurer Dilip Sarda

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 2021

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
TO AGRICULTURE Spent during the year		5,68,102	BY GRANT IN AID FOR AGRICULTURE		2,00,000
" EDUCATION Spent & paid during the year		1,61,46,824	" GRANT IN AID FOR EDUCATION		1,79,23,331
" SWRM Spent & paid during the year		42,45,497	" GRANT IN AID FOR HEALTH		46,48,047
" HEALTH Spent during the year		47,72,383	Other Purpose		81,458
" STUDENT SPONSORSHIP PROG Spent during the year		1,00,024	" GRANT IN AID FOR Student Sponsorship Prog Home Industry		71,345 5,46,633
" JDB Spent during the year		6,05,934	" GRANT IN AID FOR JDB		7,43,523
" X Ray machine repairing		24,300	" GRANT IN AID FOR Covid-19 & Amphan Transport Cost of Skill Devt Instrument		19,29,780 4,30,144
Other Purpose		1,64,866	" GRANT IN AID FOR SWRM		40,89,908
Sevenborg Gymnasium		5,11,484	" Sevenborg Gymnasium Expenses		5,11,484
Covid-19 & Amphan		16,97,659	" GRANT IN AID FOR Help for Children & Family in Sundarban		12,46,000
Transport Cost of Skill Devt Instrument		3,00,000			
" Home Industry Spent during the year		3,27,416	Sub-total . . . . .		3,24,21,653
Help for Children & Family in Sundarban		4,632	" UNUTILIZED GRANT Add: from Previous Year		51,99,961
"			Less: of Current Year		83,96,660
" Bank Charge		1,331	" Bank Interest		2,45,497
Sub-total . . . . .		2,94,70,452	" Depreciation (transferred to Properties Fund)		18,59,351
" Depreciation on Assets		18,59,351			
<b>TOTAL</b>		<b>3,13,29,803</b>	<b>TOTAL</b>		<b>3,13,29,803</b>

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



Kolkata, The 09 th day of July, 2021

President *Hare Krishna Bhakati*  
Secretary *Bismita Ghosh*  
Treasurer *Dilip Sarda*

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 2021

RECEIPTS		Rs	Rs	PAYMENTS		Rs	Rs
TO	OPENING BALANCE			BY	AGRICULTURE		
	Cash in hand and at bank	46,49,961			Activities	65,108	
	Advance A/C	5,50,000	51,99,961		Local personnel	4,72,022	
TO	GRANT IN AID FOR AGRICULTURE	2,00,000			Local Administration	30,972	5,68,102
			2,00,000				
TO	GRANT IN AID FOR EDUCATION			BY	EDUCATION		
	School	88,58,967			Expenditure for two Primary Schools	10,75,191	
	Renovation of NSSN	5,52,475			Expenditure for VSN	50,75,275	
	Educational Tourism in the Sundarban	85,11,889	1,79,23,331		Education & Environment	1,24,400	
					Tarun Tirtha Expenditure	1,12,560	
TO	GRANT IN AID FOR HEALTH ( CMC)	46,48,047	46,48,047		Livelihood Education & Training	2,68,750	
					Vocational Training	93,000	
					Administrative Expenses	4,85,912	
TO	SWRM (UBU) (Sustainable Water Resource Management)	40,89,908	40,89,908		Renovation of NSSN	11,68,318	1,61,46,824
				By	HEALTH( CMC)		
					Activities	23,75,089	
					Investments	2,10,417	
					Local personnel	19,91,900	47,72,383
					Local Administration	1,94,977	
				BY	SWRM (Sustainable Water Resource Management)		
					Activities	17,67,970	
					Investments	1,00,596	
					Local personnel	22,32,376	
					Local Administration	1,44,555	42,45,497

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*Bisnait Dhanu*  
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 2021

(PAGE 2)

RECEIPTS	Rs	Rs	PAYMENTS	Rs	Rs
TO GRANT IN AID FOR Covid-19 & Amphan	19,29,780	19,29,780	BY Home Industry	3,27,416	3,27,416
TO GRANT IN AID FOR Home Industry	5,46,633	5,46,633	BY Covid-19 & Amphan X Ray machine	16,97,659 24,300	16,97,659 24,300
TO GRANT IN AID FOR Student Sponsorship Prog	71,345	71,345	Transport Cost of Skill Devt Instrument	3,00,000	3,00,000
Transport Cost of Skill Devt Instrument	4,30,144	4,30,144	Other Purpose	1,64,866	1,64,866
TO GRANT IN AID FOR JDB	7,43,523	7,43,523	BY STUDENT SPONSORSHIP PROG Help for Children & Family in Sundarban	1,00,024 4,632	1,00,024 4,632
Sevenborg Gymnasiam	5,11,484	5,11,484	BY Sevenborg Gymnasiam Expenses	5,11,484	5,11,484
TO GRANT IN AID FOR			By JDB		
Help for Children & Family in Sundarban	12,46,000	12,46,000	Student Sponsorship	3,68,610	
Other Purpose	81,458	81,458	Covid -19	1,95,038	
TO BANK INTEREST			Smal Entrepreneur Devt		
UBI Kolkata	1,16,706		Women Community School	22,786	
UBI Basanti A/C 'F'	26,975		Local Administration	18,000	
UBI Basanti A/C 'E'	66,189		Bee Hive Prog.	1,500	
ICICI Basanti UBU	7,649		Treatment cost of poor people		6,05,934
ICICI Basanti IGF	27,978		By Advance A/C		
		2,45,497	TDS deduct	82,000	82,000
			By Bank Charge		
			UBI Kolkata	208	
			UBI Basanti A/C 'F'	340	
			ICICI Basanti A/C 'IGF'	-	
			UBI Basanti A/C 'E'	783	1,331
			BY CLOSING BALANCES		
			UBI, Kolkata	17,34,859	
			UBI, Basanti A/C 'E'	35,12,956	
			UBI, Basanti A/C 'F'	8,08,543	
			ICICI, Basanti A/C 'UBU'	1,55,747	
			ICICI, Basanti A/C 'IGF'	21,01,898	
			Central Cash - Topsoe	27	
			Central Cash - CISU	391	
			Central Cash - UBU	147	
			Central Cash - IGF	92	
					83,14,660
		3,78,67,112			3,78,67,112

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 09 th day of July, 2021

President *Hare Krishna Bhattacharya*

Secretary *Bismit Ghosh*

Treasurer *Dipak Sanyal*

## JOYGOPALPUR GRAM VIKASH KENDRA

Vill Joygopalpur, P.O-Natunhat

Dist: South 24 Parganas, West Bengal

## Details of Fixed Assets (Projects) as on 31.03.2021

Particulars	WDV as on 31.3.2020 Rs	Addition During Year Rs	Total as on 31.03.2021 Rs	Rate of Depn %	Depreciation This Year Rs	Net Balance 31.03.2021 Rs
Training Centre	1,09,25,226		1,09,25,226	2.5	2,73,131	1,06,52,095
School Building	1,87,57,738		1,87,57,738	2.5	4,68,943	1,82,88,795
Pigary Firm	7,840		7,840	15	1,176	6,664
Furniture	10,82,095	4,724	10,86,819	10	1,08,682	9,78,137
Solar System	63,195		63,195	15	9,479	53,716
Microscope & Others, Telescop	60,936		60,936	10	6,094	54,842
Computer & Camera, Printer, Hard Disk, Scanner	6,32,646	2,01,050	8,33,696	15	1,25,054	7,08,642
Refrigerator	44,712		44,712	10	4,471	40,241
Car	4,50,702		4,50,702	15	67,605	3,83,097
Generator	85,466		85,466	10	8,547	76,919
Testing Equipments	1,10,963	3,74,610	4,85,573	15	72,836	4,12,737
Library Books	1,01,499		1,01,499	10	10,150	91,349
LCE Projector, Digital	1,16,982		1,16,982	10	11,698	1,05,284
Cooking Utensils	54,684		54,684	15	8,203	46,481
Pump Sets	28,517		28,517	15	4,278	24,240
Land	4,00,000		4,00,000		-	4,00,000
Motor Cycle	1,63,430		1,63,430	15	24,515	1,38,916
Bed & bedding	26,287		26,287	10	2,629	23,658
Agricultural Equipment	402		402	15	60	341
Television & Recorder	14,185		14,185	15	2,128	12,057
Table Tennis Board	9,861		9,861	15	1,479	8,381
Water Filter	4,713		4,713	15	707	4,006
Fan	15,317		15,317	15	2,298	13,019
Weight Machin	12,348		12,348	15	1,852	10,496
Inverter & Stabilisor & Motor	1,81,513		1,81,513	15	27,227	1,54,286
DVD Player	1,010		1,010	15	152	859
Casio	2,590		2,590	15	388	2,201
UPS	5,481		5,481	15	822	4,659
Sugarbit Chulli	20,625		20,625	15	3,094	17,531
Electrical Training Instrument	18,573		18,573	15	2,786	15,787
Smart board	27,256		27,256	15	4,088	23,167
Brad Band	70,727		70,727	15	10,609	60,118
Dram Seeder Machine	3,231		3,231	15	485	2,746
Musical Instrument	47,783		47,783	15	7,167	40,615
BI Cycle	42,246		42,246	15	6,337	35,909
Solar Heater	16,495	66,000	82,495	15	12,374	70,121
Sprila Machine	2,798		2,798	15	420	2,378
Bill Counter Machine	2,714		2,714	15	407	2,307
VMS Machine	1,383		1,383	15	207	1,176
Video Camara Stand	1,096		1,096	15	164	932
Projector Screen	8,170		8,170	15	1,225	6,944
Xerox Machine	30,146		30,146	15	4,522	25,624
Bio Time Machine	3,393		3,393	15	509	2,884
Tally Software	20,883		20,883	25	5,221	15,662
X-Ray Mechine	3,63,274		3,63,274	10	36,327	3,26,946
Telephone	56,067		56,067	15	8,410	47,657
Vocational Training Center	13,15,059		13,15,059	2.5	32,876	12,82,183
Hostel Buuilding	1,64,92,088		1,64,92,088	2.5	4,12,302	1,60,79,786
Student Meditation & Yoga Center	1,60,587		1,60,587	2.5	4,015	1,56,572
TAB	70,408		70,408	15	10,561	59,846
Childrenpark Instrument	1,34,092		1,34,092	15	20,114	1,13,979
CC TV	42,500		42,500	15	6,375	36,125
Water Lavel Meter	30,798		30,798	10	3,080	27,718
Internet Tower Related Materials		37,878	37,878	15	5,682	32,196
Exide Battaery		38,000	38,000	15	5,700	32,300
Water Taxi		64,600	64,600	15	9,690	54,910
<b>Capital Work in Progress</b>	-		-		-	-
Nilkanta Sishu Siksha Niketan	7,90,874	11,68,318	19,59,192	-	-	19,59,192
Edu Turism	14,86,205	76,78,818	91,65,023	-	-	91,65,023
	<b>5,46,19,810</b>	<b>96,33,998</b>	<b>6,42,53,808</b>		<b>18,59,351</b>	<b>6,23,94,456</b>



*Bismajit Chakrabarti*  
Secretary

JOY GOPALPUR GRAM VIKASH KENDRA