P R SINHA & CO
Chartered Accountants
120/C, Sarat Bose Road , Kolkata - 700 029
Chamber : 68/3C, PURNA DAS ROAD, KOLKATA - 700 029

Tel. : 91 33 2464 3433 Fax : 91 33 2465 3395 e-mail : pinaki_sinha@yahoo.com

AUDITOR'S REPORT

I have audited the Balance Sheet (Consolidated) of **BEHALA KEERTIKA** of L/C-1, O.R.D.C. Housing Estate, Kolkata – 700 038, West Bengal as of 31st March 2024 and also the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's management. My responsibility is to express an opinion on these financial statements based in my audit.

I have conducted my audit in accordance with Auditing Standards Generally Accepted in India. Those Standards required that I planned and performed the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis evidence supporting the accounts and disclosures in the financial statement. An audit also includes assessing the Accounting Principles use and significant estimated principles used a significance estimated made by the management as well as evaluating the overall statements presentation. I believe that my audit provides a reasonable basis for my opinion.

I have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

In my opinion, proper books of accounts are required by law have been kept by the Society, so far as appears from our examinations of those books.

The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with in this report are in agreement with the books of accounts, Bills, Vouchers, Sanction letters of the Donors and other relevant documents.

In my opinion and to the best of our information and according to the explanations given to me, the Balance Sheet, Income & Expenditure Account together with the Receipts & Payments Account read with our note on accounts give respectively, a true & fair view in conformity with the accounting principles generally accepted in India.

i. In the case of Balance Sheet of the state of affairs of the society as of 31st March 2024 &

ii. In the case of the Income & Expenditure Account & the Receipts & Payments Account for the year ended on 31st March,2024

For P. R. SINHA & CO.
Chartered Accountants

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

Place : Kolkata
Date : 04.09.2024

(Pinaki Ranjan Sinha)
Proprietor
M. No.: 053027
F.R.N. : 317015E
UDIN : 24053027BKBFKB9407

BEHALA KEERTIKA
L/C -1, O.R.D.C. HOUSING ESTATE
KOLKATA - 700 038

BALANCE SHEET AS AT 31ST MARCH, 2024 (CONSOLIDATED)

LIABILITIES	Amount (Rs.)	Amount (Rs.)
Unsecured Loan :		
Loan from SLIC Delhi		50,000.00
Loan from Mrs.Sutapa Chakraborty :		
As per last Account		14,86,727.24
Current Liabilities & Provisions :		
Unspent Grant R & R Foundation	-	4,85,375.00
Liab. For Expenses	5,900.00	
Profession Tax	350.00	6,250.00
		20,28,352.24

ASSETS	Amount (Rs.)	Amount (Rs.)
Fixed Assets :		
Bed and Matresses		
Balance as per Last A/c.	2,122.57	
Less : Depreciation @ 15%	318.00	1,804.57
Miscellaneous Equipment		
Balance as per Last A/c.	479.10	
Less : Depreciation @ 15%	72.00	407.10
Camera / LED Projector / Others		
Balance as per Last A/c.	53,997.30	
Add : Addition during the year	5,000.00	
	58,997.30	
Less : Depreciation @ 15%	8,850.00	50,147.30
Furniture		
Balance as per Last A/c.	21,460.00	
Add : Addition during the year	16,500.00	
	37,960.00	
Less : Depreciation @ 10%	3,796.00	34,164.00
Computer		
Balance as per Last A/c.	3,82,514.00	
Add : Addition during the year	-	
	3,82,514.00	
Less : Depreciation @ 40%	1,53,006.00	2,29,508.00
Current Assets, Loans & Advances:		
Deposit for New Home	20,000.00	
Deposit for Premises	24,000.00	
Deposit for Gas and Telephone	4,385.00	48,385.00
Closing Balance :		
Cash at Bank	8,39,669.75	
Cash in Hand	43,874.78	8,83,544.53
General Fund :		
Balance as per last account	3,17,203.09	
Add : Surplus/(Deficit)	4,63,188.65	7,80,391.74
	-	20,28,352.24

Signed in terms of my report of even date
For P. R Sinha & Co
Chartered Accountants
Firm Registration No. : 317015E

Place : Kolkata
Date : 04/09/2024

P. R. SINHA & Co. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

(Pinaki Ranjan Sinha)
Proprietor
M. No. : 053027

UDIN : 24053027BKBFKB9407

BEHALA KEERTIKA

L/C -1, O.R.D.C. HOUSING ESTATE
KOLKATA - 700 038

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024 (CONSOLIDATED)

EXPENDITURE		Amount (Rs.)	INCOME		Amount (Rs.)
To **Protection Home - "R R Foundation"**		26,18,578.00	By **Grant Received from :**		
Programme Cost	13,50,253.00		Grant from R & R Foundation (FC)		2,86,565.00
Education Support	4,25,587.00		Bank Interest (FC)		9,988.00
Programme Personnel Cost	2,85,216.00		Grant from Hope Foundation (FC)		1,63,745.00
Programme Support Cost	5,57,522.00		Grant from Spt by Siva Resmi		15,000.00
			Grant from R & R Foundation	24,38,197.00	
" Programme Cost (FC-RRF)		55,000.00	Add : Unspent Grant (2022-23)	6,44,628.00	
				30,82,825.00	
" Exp. For Spt by Siva Resmi		21,846.00	Add : Unspent Grant (2023-24)	4,85,375.00	25,97,450.00
" Exp. For Promoting Gender Equality & Empowerment		7,09,547.00	" Bank Interest		6,130.25
" **Expenses for Local Grant / Donation**			" Donation		4,43,840.00
Auditors Fees		4,000.00			
Books & Periodicals		2,103.00	" **Excess of Expenses over Income transferred to General Fund A/c.**		4,63,188.65
Café Project (RRF)		53,577.00			
Educational Expenditure		14,533.00			
Electricity Charges		8,220.00			
Expenses for Visit of Visitors & Funder		5,521.00			
Motor Car Expences		22,600.00			
Office Rent		12,000.00			
Printing & Stationery		2,980.00			
Repair & Maintenances		16,400.00			
Programme Salary		2,26,000.00			
Tea & Tiffin		8,560.00			
Telephone Charges		7,200.00			
Travelling Expences		4,068.00			
Nutrition		23,633.00			
Bank Charges		503.86			
Bank Charges (FC)		2,995.04			
" Depreciation		1,66,042.00			
-		**39,85,906.90**	-		**39,85,906.90**

Signed in terms of my report of even date
For P. R Sinha & Co
Chartered Accountants
Firm Registration No. : 317015E

Place : Kolkata
Date : 04/09/2024

UDIN : 24053027BKBFKB9407

P. R. SINHA & Co. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

(Pinaki Ranjan Sinha)
Proprietor
M. No. : 053027

BEHALA KEERTIKA

L/C -1, O.R.D.C. HOUSING ESTATE
KOLKATA - 700 038

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024 (CONSOLIDATED)

RECEIPTS		Amount (Rs.)	PAYMENTS		Amount (Rs.)
To **Opening Balance** :			By **Protection Home - "R R Foundation"**		26,18,578.00
Cash at Bank	14,75,393.14		Programme Cost	13,50,253.00	
Cash in Hand	45,713.04	15,21,106.18	Education Support	4,25,587.00	
			Programme Personnel Cost	2,85,216.00	
" **Grant Received from :**			Programme Support Cost	5,57,522.00	
Grant from R & R Foundation (FC)		2,86,565.00	" Programme Cost RRF(FC)		55,000.00
Bank Interest (FC)		9,988.00			
Grant from Hope Foundation (FC)		1,63,745.00	" Exp. For Spt by Siva Resmi		21,846.00
" Grant from Spt by Siva Resmi		15,000.00			
" Grant from R & R Foundation		24,38,197.00	" Exp. For Promoting Gender Equality & Empowerment (FC)		7,09,547.00
" Bank Interest		6,130.25			
" Donation		4,43,840.00	" **Expenses for Local Grant / Donation**		
			Auditors Fees		4,000.00
" Liability for Expenses		220.00	Books & Periodicals		2,103.00
			Café Project (RRF)		53,577.00
			Educational Expenditure		14,533.00
			Electricity Charges		8,220.00
			Expenses for Visit of Visitors & Funder		5,521.00
			Motor Car Expences		22,600.00
			Office Rent		12,000.00
			Printing & Stationery		2,980.00
			Repair & Maintenances		16,400.00
			Programme Salary		2,26,000.00
			Tea & Tiffin		8,560.00
			Telephone Charges		7,200.00
			Travelling Expences		4,068.00
			Nutrition		23,633.00
			Bank Charges		503.86
			Bank Charges (FC)		2,995.04
			Liability for Expenses-P Tax		570.00
			Liability for Expenses (FC)		1,55,742.00
			Liability for Expenses (LC)		3,570.00
			" Fixed Assets		21,500.00
			" **Closing Balance :**		
			Cash at Bank	8,39,669.75	
			Cash in Hand	43,874.78	8,83,544.53
		48,84,791.43			**48,84,791.43**

Place : Kolkata
Date : 04/09/2024

UDIN : 24053027BKBFKB9407

Signed in terms of my report of even date
For P. R Sinha & Co
Chartered Accountants
Firm Registration No. : 317015E

(Pinaki Ranjan Sinha)
Proprietor
M. No. : 053027
UDIN :

BEHALA KEERTIKA
L/C -1, O.R.D.C. HOUSING ESTATE
KOLKATA - 700 038

Notes on Accounts for the year 2023 - 2024 :

1. **Basis of Accounting :-**
   Mercantile Basis of Accounting is being followed by Behala Keertika.

2. **The Depreciation on fixed assets :-**
   The depreciation on fixed Assets during the year 2023-2024 has been charged to the Income & Expenditure Account & Method of calculation of depreciation is reducing Balancing Method.

3. **Accounting treatment of Different Grants**
   a) The utilized portion of the Grants to meet up the revenue expenses of the projects is only treated as the current year's Income.

   b) Unspent Grant amounts of the different projects stated under the head restricted fund and the same amount is in Cash/ Bank or as Advance under the concerned project heads.

4. **Loan :**
   Loans taken by the Society from the well-wishers are interest free.

   During the course of our audit, we have come to know that no Legal Notices have been received by the Society.

For P. R. SINHA & CO.
Chartered Accountants

P. R. SINHA & CO. ★ KOLKATA ★ CHARTERED ACCOUNTANTS

Place : Kolkata
Date : 04/09/2024

(Pinaki Ranjan Sinha)
Proprietor
M. No.: 053027
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