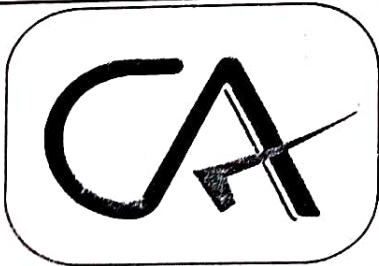


# Audit Report

of

**Kamlakant Shukla Institute (B ED)**  
Bhatapara, Dist. Balodabazar-Bhatapara (C.G.)

For the year ended on  
31 March 2022



Auditors

**AJAY AMAY GUPTA & CO.**

Chartered Accountants

Cinema Line,

Bhatapara (C.G.)

Mob.982611903,8103740771

**INDEPENDENT AUDITOR'S REPORT**

To  
The Members  
SHRI RAMNARAYAN SHIKSHAN SANSTHAN,BHATAPARA(C.G.)

**Opinion**

We have audited the financial statements of KAMLAKANT SHUKLA INSTITUTE (B ED),BHATAPARA(C.G.)(RUN BY SHRI RAMNARAYAN SHIKSHAN SANSTHAN,BHATAPARA(C.G.)), which comprise the balance sheet as at March 31st 2022, and the Income and Expenditure account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2022, 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 Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of 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.

In preparing the financial statements, management is 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 management 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 **AJAY AMAY GUPTA & CO**  
Chartered Accountants  
(FRN 015299C)



*[Handwritten Signature]*

Place of Signature: Bhatapara

Date: **29 SEP 2022**

CA. AJAY KUMAR GUPTA)  
Proprietor

Membership No. 077289

UDIN- 22077289AYYDZG9680

**KAMLAKANT SHUKLA INSTITUTE - (B ED)**  
**BHATAPARA [ C.G. ]**

**Balance Sheet**  
1-Apr-21 to 31-Mar-22

<b>Liabilities</b>		as at 31-Mar-22	<b>Assets</b>		as at 31-Mar-22
<b>Capital Account</b>		<b>35,86,679.06</b>	<b>Property Plant &amp; Equipment</b>		<b>67,47,635.75</b>
GENERAL FUND	35,86,679.06		BUILDING	60,30,611.00	
<b>Loans (Liability)</b>		<b>31,06,874.00</b>	CC TV CAMERA	4,950.00	
Unsecured Loans	31,06,874.00		COMPUTER	8,440.00	
M/S KAMLAKANT RAMNARAYAN	31,06,874.00		COOLER	2,948.00	
<b>Current Liabilities</b>		<b>6,93,959.92</b>	FAN	837.00	
Other Current Liabilities	10,000.00		FURNITURE	4,13,040.00	
AUDIT FEE PAYABALE	10,000.00		LAB INSTRUMENTS	1,11,274.00	
CAUTION MONEY	6,83,959.92		LIBRARY BOOKS	1,68,029.75	
			PROJECTOR	2,289.00	
			WATER COOLER	5,217.00	
			<b>Current Assets</b>		<b>6,39,877.23</b>
			Loans & Advances (Asset)	5,235.00	
			TDS RECEIVABLE	5,235.00	
			Cash-in-hand	10,462.00	
			CASH IN HAND	10,462.00	
			Bank Accounts	6,24,180.23	
			AXIS BHATAPARA (912020064073163)	4,16,978.81	
			IDBI BANK [ 1054102000004657 ]	2,07,201.42	
<b>Total</b>		<b>73,87,512.98</b>	<b>Total</b>		<b>73,87,512.98</b>

As per our report of even date  
For, **AJAY AMAY GUPTA & CO.**  
CHARTERED ACCOUNTANTS  
(FRN 015299C)

  
**(CA AJAY KUMAR GUPTA)**  
Proprietor

PLACE - BHATAPARA M.No. 077289  
DATE - 29 SEP 2022




**KAMLAKANT SHUKLA INSTITUTE - (B ED)**  
**BHATAPARA [ C.G.]**

**Income and Expenditure Statement**  
1-Apr-21 to 31-Mar-22

Particulars	1-Apr-21 to 31-Mar-22	Particulars	1-Apr-21 to 31-Mar-22
<b>Expenditure</b>	<b>77,82,484.65</b>	<b>Income</b>	<b>73,37,000.00</b>
SALARY	30,03,896.00	BA FEE	10,000.00
ADVERTISEMENT EXP	29,700.00	BCA FEE	54,000.00
AFFILIATION FEE	21,20,972.00	B COM FEE	91,000.00
Association Fee	10,000.00	B.ED.FEE	63,94,000.00
AUDIT FEE	5,000.00	BSC FEE	20,000.00
BANK CHARGES	16,922.65	DCA FEE	1,68,000.00
COMPUTER EXP.	1,96,842.00	PGDCA FEE	6,00,000.00
DEPRECIATION	8,27,543.00		
ELECTRICITY EXP	2,04,024.00	Excess of expenditure over income	<b>4,45,484.65</b>
EPF CONTRIBUTION	8,373.00		
FUNCTION EXPENSES	68,999.00		
GARDEN MAINTENANCE EXP.	22,666.00		
LAB EXPENSES	47,380.00		
LIGHTING EXPENSES	45,621.00		
MEDICAL EXPENSES	18,664.00		
MOBILE & TELEPHONE EXP.	1,15,677.00		
NEWS PAPER EXPENSES	8,996.00		
OFFICE EXPENSES	66,998.00		
PETROL EXPENSES	36,520.00		
PHYSICAL EDUCATION FEE	22,631.00		
POSTAGE EXPENSES	6,964.00		
PRINTING EXPENSES	60,247.00		
REFRESHMENT EXPENSES	36,654.00		
RENT OF STAFF QUARTER	2,25,000.00		
REPAIRING EXPENSES	1,04,240.00		
STAFF WELFARE EXP.	88,954.00		
STATIONERY EXPENSES	3,60,347.00		
TRAVELING EXPENSES	22,654.00		
<b>Total</b>	<b>77,82,484.65</b>	<b>Total</b>	<b>77,82,484.65</b>

As per our report of even date  
For, **AJAY AMAY GUPTA & CO.**  
**CHARTERED ACCOUNTANTS**  
(FRN 015299C)

  
**(CA AJAY KUMAR GUPTA)**  
Proprietor  
M.No. 077289

PLACE - BHATAPARA  
DATE - 29 SEP 2022

