

Audit Report

of

Kamlakant Shukla Institute (B ED)

Bhatapara, Dist. Balodabazar-Bhatapara(C.G.)

**For the year ended on
31 March 2024**



Auditors

AJAY AMAY GUPTA & CO.

Chartered Accountants

Cinema Line,

Bhatapara (C.G.)

Mob.9826111903,8103740771

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 2024, 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, 2024, 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.

Place of Signature: Bhatapara
Date:

29 SEP 2024



For AJAY AMAY GUPTA & CO
Chartered Accountants
(FRN 015299C)

(CA. AJAY KUMAR GUPTA)

Proprietor

Membership No. 077289

UDIN-

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

Balance Sheet
1-Apr-23 to 31-Mar-24

Liabilities		as at 31-Mar-24	Assets		as at 31-Mar-24
Capital Account		41,11,959.50	Property Plant & Equipment		1,16,88,622
GENERAL FUND	41,11,959.50		BUILDING	1,02,84,796.00	
Loans (Liability)		75,90,723.00	CG TV CAMERA	39,340.00	
Secured Loans	47,53,849.00		COMPUTER	1,38,266.00	
Unsecured Loans	28,06,874.00		COOLER	2,130.00	
Current Liabilities		6,83,959.92	FAN	604.00	
CAUTION MONEY	6,83,959.92		FURNITURE	10,43,335.00	
			LAB INSTRUMENTS	80,396.00	
			LIBRARY BOOKS	94,333.75	
			PROJECTOR	1,054.00	
			WATER COOLER	3,769.00	
			Current Assets		0,00,019
			Loans & Advances (Asset)	5,235.00	
			Cash-in-hand	1,80,882.00	
			Bank Accounts	5,11,902.67	
Total		1,23,86,642.42	Total		1,23,88,642

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 2024**

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

Income and Expenditure Statement
1-Apr-23 to 31-Mar-24

Particulars	1-Apr-23 to 31-Mar-24	Particulars	1-Apr-23 to 31-Mar-24
Expenditure		Income	
SALARY	39,81,445.00	BA FEE	80,000.00
ADVERTISEMENT EXP	46,780.00	BCA FEE	72,000.00
AFFILIATION FEE	94,000.00	B COM FEE	70,000.00
AUDIT FEE	5,000.00	B.ED.FEE	63,94,000.00
BANK CHARGES	7,511.21	BSC FEE	1,30,000.00
COMPUTER EXP.	36,130.00		
DEPRECIATION	14,10,085.00		
ELECTRICITY EXP	64,380.00		
EPF CONTRIBUTION	54,785.00		
ESIC	14,297.00		
FINANCE CHARGE	2,02,364.00		
HONORARIUM	60,000.00		
INTEREST EXPENSES	16,200.00		
INTERNET EXPENSES	6,581.00		
OFFICE EXPENSES	5,000.00		
PRINTING EXPENSES	11,160.00		
PROFESSIONAL FEE	14,000.00		
REPAIRING EXPENSES	49,816.00		
STAMP EXPENSES	20,000.00		
UNIFORM EXPENSES	50,000.00		
Excess of income over expenditure	5,96,465.79		
Total	67,46,000.00	Total	67,46,000.00

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 2024

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

Loans (Liability)
Group Summary
1-Apr-23 to 31-Mar-24

Particulars	Closing Balance		Page
	Debit	Credit	
Secured Loans		47,83,849.01	
VARTHANA FINANCE [S23RAI024465]		42,61,355.01	
VERTHANA FINANCE [S23RAI024171]		5,22,494.01	
Unsecured Loans		28,06,874.01	
M/S KAMLAKANT RAMNARAYAN		28,06,874.01	
Grand Total		75,90,723.01	



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

Current Assets
Group Summary
1-Apr-23 to 31-Mar-24

Particulars	Closing Balance		Page
	Debit	Credit	
Loans & Advances (Asset)		5,235.00	
TDS RECEIVABLE		5,235.00	
Cash-in-hand		1,80,882.00	
CASH IN HAND		1,80,882.00	
Bank Accounts		5,11,902.67	
AXIS BHATAPARA (912020064073163)		3,93,396.21	
IDBI BANK [1054102000004657]		1,18,506.46	
Grand Total		6,98,019.67	

