



NATIONAL FELLOWSHIP

CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANT

We have audited the accounts of NATIONAL FELLOWSHIP of 11A/1A Mahendra Chatterjee Lane Kolkata – 700046, (Society Registration No. S/67549 of 1991-1992 under West Bengal Societies Registration Act) for the financial year ending the 31st March, 2023 and examined all relevant books and vouchers and certify that according to the audited accounts: -


- i) The brought forward foreign contribution at the beginning of the financial year was Rs. 34817.89 (opening cash in hand Rs 40.00 and opening cash with bank Rs 34777.89 totaling to Rs 34817.89)
- ii) Foreign contributions of worth Rs. 5825887.34 was received by the society during the financial year 2022-2023
- iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 14272.00 was received by the society during the financial year 2022-2023.
- iv) The balance of unutilized foreign contribution with the society at the end of the financial year 2022-2023 was Rs. 104743.45 (closing cash in hand Rs 51.00 and closing cash with bank Rs 104692.45 totaling to Rs 104743.45).
- v) Certified that the society has maintained the accounts of the foreign contribution and record relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipts & Payments is correct as checked by us.
- vii) The society has utilized the foreign contribution received for the purpose(s) it is registered / granted prior permission under Foreign Contribution (Regulation) Act, 2010.

Place: Kolkata

Date: 26.04.2023



For A. Kayes & Co
Chartered Accountants
Firm Registration No. 311149E


(CA. A. Kayes)
Partner
Membership No. 050363
UDIN: 23050363BGSKTA2997

COMPUTATION OF TAXABLE INCOME

NATIONAL FELLOWSHIP

Date of Formation : 09.04.1991

Status : AOP (Trust) Code 08

Address : 11A/1A, Mahendra Chatterjee Lane

Kolkata : 700046

Previous Year : 31.03.2023

Assessment Year : 2023-2024

PAN No. : AAATN4989M

12AA Regn No. : AAATN4989ME20210

Total Income disclosed as per Receipt & Payment A/c

Donation	10376390.52	
Membership Fees	25000.00	
Bank Interest	144679.00	
Interest on I.T Refund	588.00	10546657.52
Less: Statutory permissible for Accumulation @ 15% of Total Income of Rs 10546657.52		1581999.00
		8964658.52

Amount actually incurred / paid towards the aim and Objects
of the assessee as per Receipts & Payments A/c.

Education & Literacy Project	140600.00	
Help for Poor, Aged & Destitute	187000.00	
Sewing Machine Project expenses	166000.00	
Society renewal charges	25.00	
Welfare for Children	526077.00	
Rural Development	3979375.00	
Seminar & Conference	118031.00	
Welfare for OBC	109100.00	
Welfare for Scheduled Caste	462400.00	
Welfare for Scheduled Tribe	1027525.00	
Welfare of Women	88400.00	
AGM & Board Meeting	395949.00	
Bank Charges	12343.32	
Office Canteen Expenses	37841.00	
Corporation Tax on Property of the Trust	5787.00	
Office Repair & Maintenance	73536.00	
Postage & Telegram	38240.00	
Printing & Stationery	191377.00	
Building repair and maintenance	257924.00	
Salary, Wages, & Staff insurance Premium paid	715394.00	
Liability for outstanding expenses paid during the y	16000.00	
Telephone & Internet Expenses	17010.00	
Conveyance & Traveling expenses	101201.00	
Computer & Printer Repair & Maintenance	24998.00	
Liability for Audit fees paid	35400.00	
Liability for Accounting charges paid	20000.00	
Vehicle Running Expenses	44506.00	
Vehicle Repair & Maintenance	41716.00	
Consultancy and other charges	64402.00	
Rent	19800.00	
Electricity Expenses	140170.00	
Auditors remuneration for current year paid	11800.00	
Health care and Family Welfare	80000.00	9149927.32


CHAIRMAN


SECRETARY

For NATIONAL FELLOWSHIP

Add: Capital Expenses as claimed as per
Fixed Assets Schedule

Bhubaneswar Project under Construction	2136178.00	2136178.00
Expenses		11286105.32
less: Expenses added back for Non deduction of TDS		
- Consultancy charges	62402.00	
	11223703.32	
Less: Option in Form no 9A submitted during P.Y.(2021-22) A.Y.(2022-23)to the ITO Ward 1(3) Exemption, Kolkata requesting for permission to utilise the amount in P.Y.2022-2023 (A.Y. 2023-2024)	759909.02	
Utilized for the Current Year		10463794.30
Deficit		-1499135.78
Tax payable	NIL	
Less: TDS - Axis Bank	12092.00	
Refundable	12092.00	

Bank Particulars:

Local Contribution bank A/c

1) Axis Bank (Kolkata Branch)
S.B. A/c No. 914010048038415
IFSC Code: U11B0000161

2) Indian Overseas Bank (Ballygunge park Road Branch)
S.B. A/c No. 047701000011311
IFSC Code: IOBA0000477

Foreign Contribution bank A/c

3) Axis Bank (Kolkata Branch)
S.B. A/c No. 911010045989292
IFSC Code: UTIB0000161

4) State bank of India
A/c No: 40105342744
IFSC Code: SBIN0000691
NEW DELHI MAIN BRANCH


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For NATIONAL FELLOWSHIP

NATIONAL FELLOWSHIP
11A/1A, MAHENDRA CHATTERJEE LANE, Kol-46
Balance Sheet
as at 31st March 2023

A. KAYES & CO
CHARTERED ACCOUNTANTS
231 Kamalalaya Centre (2nd & 3rd floor)
156A, Lenin Sarani, Kol -700 013

Liabilities	Local	Foreign	Total	Assets	Local	Foreign	Total
General Fund as per last year	8276840.27	8081036.92	16357877.19	<u>Fixed Assets:</u> As per Schedule - A As per Schedule - B	2654541.75	8590362.03	2654541.75 8590362.03
ADD: Excess Of Income Over Expenditure transferred from Income & Expenditure account (foreign)		611406.56	611406.56	Deposit with the Calcutta Telephones (as per last year)		15000.00	15000.00
ADD: Excess Of Income Over Expenditure from Income & Expenditure Account (local)	326745.09		326745.09	Deposit for House Rent (as per last year)		15000.00	15000.00
	8603585.36	8692443.48	326745.09	Fixed Deposit Axis Bank	2194519.00		2194519.00
IT Refund adjusted	-10662.00	10662.00		Accrued int on FD	49368.00		49368.00
	8592923.36	8703105.48	17296028.84	<u>IT Refundable</u> TDS (F.Y. 2020-2021) TDS (F.Y. 2022-2023)	3171.00 12092.00		3171.00 12092.00
<u>Current Liability</u> TDS Payable (paid on 25.04.2023)	20000.00	22000.00	42000.00	<u>Closing Balances</u> <u>Cash in Hand</u> <u>Cash at Bank:</u> <u>Local:</u> Axis Bank (914010048038415) Indian Overseas Bank(047701000011311) <u>Foreign:</u> Axis Bank(9110100459889292) SBI (FCRA) (342744)	2524.00 3478758.82 217948.79	51.00 94889.95 9802.5	2575.00 3478758.82 217948.79 94889.95 9802.5
Total	8612923.36	8725105.48	17338028.84	Total	8612923.36	8725105.48	17338028.84

Significant Accounting Policies and Notes on Accounts- Schedule C enclosed

Place: Kolkata


Date: 26.04.2023


CHAIRMAN
For NATIONAL FELLOWSHIP


SECRETARY



In terms of our report of even date
For A. Kayes & Co.
Chartered Accountants
Firms Registration No. 311149E


(CA A. Kayes)
Partner
Membership No. 050363
UDIN:23050363BGSKSZ2944

NATIONAL FELLOWSHIP
11A/1A, MAHENDRA CHATTERJEE LANE, Kol-46
Income & Expenditures Statement
for the year ending 31st March 2023

A. KAYES & CO
CHARTERED ACCOUNTANTS
231 Kamalalaya Centre (2nd & 3rd floor)
156A, Lenin Sarani, Kol -700 013

Expenditure	Local	Foreign	Total	Income	Local	Foreign	Total
To Welfare for Children	74500.00	451577.00	526077.00	BY Donation Received:			
" Help for Poor, Aged & Destitute	82000.00	105000.00	187000.00	" Foreign Donation	-	5825887.34	5825887.34
" Sewing Machine Project expenses	60000.00	106000.00	166000.00	" Other Donation (Local Contribution)	4300503.18	-	4300503.18
" Rural Development	1743225.00	2236150.00	3979375.00	" Donation for Bhubenswer Resource Centre	250000.00	-	250000.00
" Welfare for ST	449375.00	578150.00	1027525.00	" Membership Fees	25000.00		25000.00
" Welfare for SC	202000.00	260400.00	462400.00	" Bank Interest	130407.00	14272.00	144679.00
" Welfare for OBC	47500.00	61600.00	109100.00	" FD Interest on Axis Bank	120918.00		120918.00
" Welfare of Women	38000.00	50400.00	88400.00	" Int on IT Refund		588.00	588.00
" Education & Literacy Project	76200.00	64400.00	140600.00				
" Health care and Family Welfare	80000.00		80000.00				
" Building Repair & Maintenance	257924.00		257924.00				
" Seminar & Conference	103808.00	14223.00	118031.00				
" AGM & Board Meeting Expenses	394210.00	1739.00	395949.00				
" Bank Charges	475.54	11867.78	12343.32				
" Corporation Tax on property of the Trust	5787.00		5787.00				
" Electricity Charges	111400.00	28770.00	140170.00				
" Conveyance & Travelling expenses	42744.00	58457.00	101201.00				
" Telephone Expenses & Internet charges	9428.00	7582.00	17010.00				
" Consultancy and other charges	2000.00	62402.00	64402.00				
" Society Annual Charges		25.00	25.00				
" Auditors remuneration for current year.	11800.00		11800.00				
" Rent	19800.00		19800.00				
" Office Canteen Expenses	13080.00	24761.00	37841.00				
" Office Repair & Maintenance	23961.00	49575.00	73536.00				
" Postage & Telegram	27410.00	10830.00	38240.00				
" Computer & Printer Repair & Maintenance	23548.00	1450.00	24998.00				
" Printing & Stationery	175505.00	15872.00	191377.00				
" Salary, Wages, & Staff insurance Premium paid	332662.00	382732.00	715394.00				
" Vehicle Repair & Maintenance	16593.00	25123.00	41716.00				
" Vehicle Running Expenses	27508.00	16998.00	44506.00				
" Depreciation	47639.55	603257.00	650896.55				
" Excess of Income over Expenditure transferred to General Fund	326745.09	611406.56	938151.65	" Excess of Expenditure over Income transferred to General Fund			
Total	4826828.18	5840747.34	10667575.52	Total	4826828.18	5840747.34	10667575.52

Significant Accounting Policies and Notes on Accounts- Schedule C enclosed

Place: Kolkata

Date: 26.04.2023


CHAIRMAN


SECRETARY

For **NATIONAL FELLOWSHIP**



In terms of our report of even date
For A. Kayes & Co.
Chartered Accountants
Firms Registration No. 311149E
(CA A. Kayes)
Partner
Membership No. 050363
UDIN: 23050363BGSKSZ2944

A. KAYES & CO

CHARTERED ACCOUNTANTS

231 Kamalalaya Centre (2nd & 3rd floor)
156A, Lenin Sarani, Kol - 700 013**NATIONAL FELLOWSHIP**
11A/1A, MAHENDRA CHATTERJEE LANE, Kol-46
Receipts & Payments Statement
for the year ending 31st March 2023

Receipts	Local	Foreign	Total	Payments	Local	Foreign	Total
To Opening Balances:				By Welfare for Children	74500.00	451577.00	526077.00
Cash in Hand	9.00	40.00	49.00	" Help for Poor, Aged & Destitute	82000.00	105000.00	187000.00
Cash in Bank:				" Sewing Machine Project expenses	60000.00	106000.00	166000.00
Local:				" Rural Development expenses	1743225.00	2236150.00	3979375.00
Axis Bank (914010048038415)	4346040.38		4346040.38	" Welfare for ST	449375.00	578150.00	1027525.00
Indian Overseas Bank(047701000011311)	151893.59		151893.59	" Welfare for SC	202000.00	260400.00	462400.00
Foreign:				" Welfare for OBC	47500.00	61600.00	109100.00
Axis Bank(9110100459889292)		29112.95	29112.95	" Society Renewal charges		25.00	25.00
SBI (FCRA) (342744)		5664.94	5664.94	" Welfare of Women	38000.00	50400.00	88400.00
				" Auditors remuneration for current year paid	11800.00		11800.00
To Donation Received:				" Education & Literacy Project	76200.00	64400.00	140600.00
To Foreign Donation		5825887.34	5825887.34	" Seminar & Conference	103808.00	14223.00	118031.00
To Donation	4300503.18		4300503.18	" AGM & Board Meeting Expenses	394210.00	1739.00	395949.00
To Membership Fees	25000.00		25000.00	" Bank Charges	475.54	11867.78	12343.32
To Bank Interest	130407.00	14272.00	144679.00	" Corporation Tax on Property on the Trust	5787.00		5787.00
To Donation for Bhubenswer Resource Centre	250000.00		250000.00	" Electricity Charges	111400.00	28770.00	140170.00
				" Conveyance & Traveling expenses	42744.00	58457.00	101201.00
To IT Refund recieved		10662.00	10662.00	" Building Repair & Maintenance	257924.00		257924.00
To Int on IT Refund		588.00	588.00	" Telephone & Mobile Expenses and Internet	9428.00	7582.00	17010.00
				" Health care and family welfare	80000.00		80000.00
				" Office Canteen Expenses	13080.00	24761.00	37841.00
				" Consultancy and other charges	2000.00	62402.00	64402.00
				" Office Repair & Maintenance	23961.00	49575.00	73536.00
				" Rent	19800.00		19800.00
				" Liability for outstanding expenses	16000.00		16000.00
				" Postage & Telegram	27410.00	10830.00	38240.00
				" Computer & Printer Repair & Maintenance	23548.00	1450.00	24998.00
				" Printing & Stationery	175505.00	15872.00	191377.00
				" Salary, Wages & Staff Insurance Premium	332662.00	382732.00	715394.00
				" Vehicle Repair & Maintenance	16593.00	25123.00	41716.00
				" Vehicle Running Expenses	27508.00	16998.00	44506.00
Balance c/f	9203853.15	5886227.23	15090080.38	Balance c/f	4468443.54	4626083.78	9094527.32



CHAIRMAN

NATIONAL FELLOWSHIP

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NATIONAL FELLOWSHIP
11A/1A, MAHENDRA CHATTERJEE LANE, Kol-46
Receipts & Payments Statement
for the year ending 31st March 2022

Receipts	Local	Foreign	Total	Payments	Local	Foreign	Total
Balance b/f	9203853.15	5886227.23	15090080.38	Balance b/f	4468443.54	4626083.78	9094527.32
				"BBSR Project under Construction	1036178.00	1100000.00	2136178.00
				" Liability for Accounting charges paid		20000.00	20000.00
				" Liability for Audit fees paid		35400.00	35400.00
				By Closing Balances:			
				By Cash in Hand	2524.00	51.00	2575.00
				By Cash at Bank:			
				Local:			
				Axis Bank (914010048038415)	3478758.82		3478758.82
				Indian Overseas Bank(047701000011311	217948.79		217948.79
				Foreign:			
				Axis Bank(9110100459889292)		94889.95	94889.95
				SBI (FCRA) (342744)		9802.50	9802.50
	9203853.15	5886227.23	15090080.38		9203853.15	5886227.23	15090080.38

Significant Accounting Policies and Notes on Accounts- Schedule enclosed

Place: Kolkata

Date: 26.04.2023



In terms of our report of even date
For A. Kayes & Co.
Chartered Accountants
Firms Registration No. 311149E

(CA A. Kayes)
Partner
Membership No. 050363
UDIN: 23050363BGSKSZ2944


CHAIRMAN


SECRETARY

For NATIONAL FELLOWSHIP

NATIONAL FELLOWSHIP
11A/1A, MAHENDRA CHATTERJEE LANE, Kol-46
FIXED ASSETS SCHEDULE
for the year ended 31st March 2023

Schedule - A

Part (a)

	Names of Assets (Local Account)	Rate of Depr.	Balance on 1.4.2022	Addition during the year more than 6 months	Addition during the year less than 6 months	Total(Rs.)	Depreciation during the year	Balance as on 31.3.2023
1	Land	0%	5195.00			5195.00	0.00	5195.00
3	Children's Home (Barasat)	5%	593432.83			593432.83	29671.64	563761.19
4	Motor Car (Max Jeep)	15%	30860.75			30860.75	4629.11	26231.64
5	Printer Machine	15%	9316.07			9316.07	1397.41	7918.66
6	Bi-Cycle	15%	4434.67			4434.67	665.20	3769.47
7	Electrical Fittings	15%	18880.68			18880.68	2832.10	16048.58
8	Gas Stove	15%	980.36			980.36	147.05	833.31
9	Utensils	15%	451.84			451.84	67.78	384.06
10	Sewing Machines	15%	5324.66			5324.66	798.70	4525.96
11	Camera	15%	1634.95			1634.95	245.24	1389.71
12	Electrical Appliances	15%	2404.33			2404.33	360.65	2043.68
13	Furniture & Fixtures	10%	58821.27			58821.27	5882.13	52939.14
14	Purulia Community Hall	10%	7748.41			7748.41	774.84	6973.57
15	Telephones & Mobiles	15%	957.19			957.19	143.58	813.61
16	Computer	40%	60.29			60.29	24.12	36.17
	TOTAL (A)		740503.30	0.00	0.00	740503.30	47639.55	692863.75

Part (b)

Asset under construction

Bhubaneshwar Project under Construction	0%	905500.00		1056178.00	1961678.00	0.00	1961678.00
TOTAL (B)		905500.00	0.00	1056178.00	1961678.00	0.00	1961678.00
Grand Total	(a+b)	1646003.30					2654541.75



CHAIRMAN

SECRETARY

For NATIONAL FELLOWSHIP

NATIONAL FELLOWSHIP
11A/1A, MAHENDRA CHATTERJEE LANE, Kol-46
FIXED ASSETS SCHEDULE
for the year ended 31st March 2023

Schedule - B

Part (A)

	Names of Assets (Foreign Account)	Rate of Depr.	Balance on 1.4.2022	Addition during the year more than 6 months	Addition during the year Less than 6 months	Total(Rs.)	Depreciation during the year	W.D.V. as on 31.3.2023
1	Land	0%	1674022.40			1674022.40	0.00	1674022.40
5	Children's Home (Barasat)	5%	42793.20			42793.20	2140.00	40653.20
6	Boundary wall for Land at BBSR	10%	50147.77			50147.77	5015.00	45132.77
7	Community Hall Punjab	10%	548762.98			548762.98	54876.00	493886.98
8	ELES School Building	10%	1505162.49			1505162.49	150516.00	1354646.49
9	Flat at Rajarhat(Resource Centre)	10%	661422.00			661422.00	66142.00	595280.00
10	Harwadanga Community Hall	10%	181976.48			181976.48	18198.00	163778.48
11	Jammu & Kashmir Community Hall	10%	246956.79			246956.79	24696.00	222260.79
12	Office Accommodation	10%	119224.63			119224.63	11922.00	107302.63
13	Purulia Community Hall	10%	140197.92			140197.92	14020.00	126177.92
14	Resource centre	10%	2900.87			2900.87	290.00	2610.87
15	Saharanpur Community Hall	10%	782722.35			782722.35	78272.00	704450.35
16	Tubewell	10%	61983.55			61983.55	6198.00	55785.55
17	Air Conditioner	15%	10384.28			10384.28	1558.00	8826.28
18	Bi - Cycle	15%	25789.72			25789.72	3868.00	21921.72
19	Camera	15%	4005.54			4005.54	601.00	3404.54
20	Electrical Appliances	15%	38923.17			38923.17	5838.00	33085.17
21	Electrical Fittings	15%	17732.40			17732.40	2660.00	15072.40
22	ELES Fire Safety- Installation System	15%	128097.80			128097.80	19215.00	108882.80
23	Fans & Lights	15%	3301.21			3301.21	495.00	2806.21
24	Fire Extinguisher (ECH)	15%	4968.10			4968.10	745.00	4223.10
25	Gas Stove	15%	346.94			346.94	52.00	294.94
26	Mobile	15%	4698.40			4698.40	705.00	3993.40
27	Motor Bike	15%	429875.47			429875.47	64481.00	365394.47
28	Motor Car	15%	200100.26			200100.26	30015.00	170085.26
29	Musical Instrument	15%	1840.12			1840.12	276.00	1564.12
30	Paper Shredder Machine	15%	480.10			480.10	72.00	408.10
31	Sewing Machine	15%	36100.95			36100.95	5415.00	30685.95
32	Computer	40%	62720.33			62720.33	25088.00	37632.33
33	Printer Machine	40%	5783.15			5783.15	2313.00	3470.15
34	Bunk Bed for ECH	10%	28172.29			28172.29	2817.00	25355.29
35	Dr.Aquaguard Water Filter	10%	13378.00			13378.00	1338.00	12040.00
36	Furniture & Fixtures	10%	34199.99			34199.99	3420.00	30779.99
	TOTAL(a)		7069171.65	0.00	0.00	7069171.65	603257.00	6465914.65

Part (b)

Asset under construction

1	J & K Resource Cent Under Construction	0%	932837.88	0.00	0.00	932837.88	0.00	932837.88
2	Bhubaneswar Resource center under Construction	0%	69609.50	0.00	1122000	1191609.50	0.00	1191609.50
	TOTAL (b)		1002447.38	0.00	1122000.00	2124447.38	0.00	2124447.38
	Grand Total	(a+b)	8071619.03					8590362.03

SECRETARY
CHAIRMAN
NATIONAL FELLOWSHIP



NATIONAL FELLOWSHIP

PY: 2022-23

AY: 2023-2024

Bank Reconciliation Statement Of LC as on 31.3.2023

1) Axis Bank Br. CIT Road, Kolkata : S.B. A/c No. 914010048038415

Balance as per cash book 3478758.82

Balance as per bank statement 3478758.82

2) Indian Overseas Bank Br. Ballygunge Park Road: S.B. A/c No. 047701000011311

Balance as per cash book 217948.79

Balance as per bank statement 217948.79

Bank Reconciliation Statement Of FC as on 31.3.2023

3) Axis Bank Br. CIT Road, Kolkata : S.B. A/c No. 911010045989292

Balance as per cash book 94889.95

Balance as per bank statement 94889.95

4) State Bank of India, New Delhi Main Branch : FCRA A/c No. 40105342744

Balance as per cash book 9802.50

Balance as per bank statement 9802.50




CHAIRMAN


SECRETARY

For NATIONAL FELLOWSHIP

SCHEDULE- C

NATIONAL FELLOWSHIP ACCOUNTING POLICY AND NOTES ON ACCOUNTS

(Annexed to and forming part of the Balance Sheet as at 31st March 2023, Income & Expenditure and the Receipts and Payments Account for the year ended on that date)

Accounting Policy:

1. The annual accounts have generally been prepared on historical cost basis under accrual system other than stated hereunder.
2. Donation & Membership fee have been accounted for as and when received.

A. NOTES FORMING PART OF THE ACCOUNTS: -

1. Depreciation on Fixed Assets has been provided for under reducing balance method as per rates as provided in the Income Tax Rules 1962.
2. Telephone/Mobile, electricity, insurance on assets, Municipal taxes etc. are accounted for as and when paid.
3. Current Assets, Loans & Advances and Current Liabilities have been confirmed by the management as correct.
4. Community Halls in respect of (i) Saharanpur, (ii) Jammu & Kashmir & (iii) Punjab Community units/centers were in earlier year constructed by the Society on land owned by third party in terms of mutual arrangements.
5. In some cases, revenue expenses were supported by office vouchers of the Society Certified as correct by the management.

Place: Kolkata

Date: 26.04.2023



For A. Kayes & Co
Chartered Accountants
Firm Registration No. 311149E

(CA. A. Kayes)

Partner

Membership No. 050363

UDIN: 23050363BGSKSZ2944


CHAIRMAN
For NATIONAL FELLOWSHIP


SECRETARY