

**AUDITORS' REPORT**

We have audited the attached Balance Sheet of **Jagaddal Vivekananda Educational Society for the Children of Vill.: Jagaddal, P.O.: Dakshin Jagaddal, Kolkata - 700151** as at 31<sup>st</sup> March, 2013 and also the Income & Expenditure Account and Receipts & Payments Accounts for the year ended on that date annexed thereto. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements, together with the notes thereon, give a true and fair view in conformity with accounting principles generally accepted in India:-

- (a) in the case of the Balance Sheet, of the state of affairs of the Jagaddal Vivekananda Educational Society for the Children, Jagaddal as at 31<sup>st</sup> March, 2013 ; and
- (b) in the case of the Income & Expenditure Account, of the surplus for the year ended on that date.

Kolkata  
Date : 20.09.2013

FOR GUHA & MATILAL  
Chartered Accountants  
Hony. Auditors

*D. Talukdar*  
A. TALUKDAR, Partner  
Mem. No. 063231  
FRN 301036E



**JAGADDAL VIVEKANANDA EDUCATIONAL SOCIETY FOR CHILDREN**  
**VILL.: JAGADDAL, P.O.: DAKSHIN JAGADDAL, KOLKATA - 700 151**

**BALANCE SHEET AS AT 31.03.2013**

	2011-12 AMOUNT (Rs.)	2012-2013 AMOUNT (Rs.)	A S S E T S	2012-2013 AMOUNT (Rs.)	2012-2013 AMOUNT (Rs.)
<b>LIABILITIES</b>					
<b>CORPUS FUND</b>			<b>FIXED ASSETS</b>		
Balance as per last Account	2,072,981.00	2,072,981.00	As per Schedule - 'A'	5,680,493.00	5,459,599.00
Add : Addition during the year	310,001.00	2,382,982.00	<b>FIXED DEPOSITS</b>		
			Balance as per last Account	4,353,580.00	4,353,580.00
<b>GENERAL FUND</b>			Add : Addition during the year	2,000,000.00	2,000,000.00
Balance as per last Account	4,404,253.19	4,404,253.19	Less : Matured during the year	6,353,580.00	6,353,580.00
Add : Excess of income over Expenditure	229,071.03	4,633,324.22	Less : Accrued Interest Recd.	4,953,580.00	4,953,580.00
			Add : Accrued Interest	4,750,000.00	4,750,000.00
<b>LAND &amp; BUILDING FUND</b>				151,066.00	4,901,066.00
Balance as per last Account	3,967,049.40	3,967,049.40	<b>LOANS &amp; ADVANCES</b>		
Less : Depreciation as per Schedule - 'A'	388,238.00	3,578,811.40	Advance against Land (Jairambati)	20,000.00	20,000.00
			Balance as per last Account	6,500.00	6,500.00
<b>CURRENT LIABILITIES</b>			Advance - Staff	1,950.00	1,950.00
Outstanding Liabilities	265,885.00	46,279.00	Security Deposit (WBSEB)	2,920.00	2,920.00
Refundable Stipend to Students	99,903.00	99,903.00	Electricity	3,600.00	3,600.00
			Cooking Gas Cylinder	12,815.00	12,815.00
			Receivable for Subsidy	-	-
			TDS	4,666.00	4,666.00
			<b>CASH &amp; BANK BALANCES</b>		
			As per Schedule - 'B'	728,213.59	317,648.62
				<u>10,810,071.59</u>	<u>10,741,299.62</u>

KOLKATA  
 20.09.2013  
 Vivekananda Educational Society for Children  
 24 Parganas (South)

**SUSANTA KR. MUKHERJEE**  
 PRESIDENT  
*Susanta Mukherjee*

**SAIKAT BASU**  
 SECRETARY  
*Saikat Basu*

**SHOUMENDRA NATH CHOUDHURY**  
 TREASURER  
*Shoumendra Nath Choudhury*

Per our report of even date  
**A. TALUKDAR, PARTNER**  
**GUHA & MATILAL**  
 Chartered Accountants  
 Hony. Auditors  
*A. Talukdar*



**JAGADDAL VIVEKANANDA EDUCATIONAL SOCIETY FOR CHILDREN**  
**VILL.: JAGADDAL, P.O.: DAKSHIN JAGADDAL, KOLKATA - 700 151**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2013**

31.03.2012 (RS.)	RECEIPTS	31.03.2013 (RS.)	PAYMENTS	31.03.2013 (RS.)
229,715.59	To Opening Balance as on 01.04.2011 (As per Schedule - B)	728,213.59	By Honarium	527,540.00
149,400.00	" Donation:		" Accounting Charges	4,200.00
354,503.00	Foreign Contribution	108,095.00	" Nutrition & Tiffin (Students)	115,326.00
	Local Contribution	209,954.00	" Printing & Stationery	7,570.00
			" Students Welfare Expenses	32,701.50
12,045.00	" Interest on:	318,049.00	" Photography Charges	2,156.00
188,257.00	Savings Bank Account		" General Charges	6,392.50
	Fixed Deposit	17,346.38	" Books & Periodicals (Students)	12,464.00
400,000.00	" Fixed Deposit (Matured)	298,410.15	" Travelling & Conveyance	6,577.00
108,646.00	" Accrued Interest	315,756.53	" Postage & Courier charges	84.00
131,120.00	" Subsidy for Mid Day Meal		" Bank Charges	169.00
643,000.00	" Grant in Aid	1,400,000.00	" Examination Expenses	3,661.00
18,682.00	" Receivable for Subsidy	136,185.00	" Repairs & Maintenance	20,701.00
212,200.00	" Receivable for Grant in Aid	150,452.00	" Festival & Celebrations	39,495.00
	" Misc. Receipts	358,000.00	" Electricity Charges	17,944.00
99,903.00	" Stipend - Refundable		" Telephone Expenses	
5,500.00	" Advance (Net)		" Outstanding Liabilities	265,480.00
	" Misc. Receipts	3,000.00	" Building ..	
	" Corpus Fund	11,400.00	Jagaddal - New	57,000.00
		310,001.00	Sonajheel - Sonarpore	104,859.00
2,552,971.59			Jagaddal	11,475.00
			" Computer Maintenance	173,334.00
			" Utensils	4,218.00
			" Vocational Training Expenses	
			" Stipend	2,957.00
			" Fixed Deposit	94,500.00
			" Electric Installation	2,000,000.00
			" Professional Fess	820.00
			" Sports	
			" Souvenir & Brochure	43,692.00
			" Cycle	
			" Mobile Phone expenses	350.00
			" Agricultural Expense	300.00
			" Gift	31,000.00
			" Gas Oven	950.00
			" Rates & Taxes	542.00
			" Exhibition Expenses	9,300.00
			" Furniture	1,800.00
			" Closing Balance as on 31.03.2013	317,648.62
			(as per Schedule 'B')	
2,552,971.59		728,213.59		3,743,872.62

Per our report of even date  
**A. Talukdar**  
 A. TALUKDAR, PARTNER  
 GUHA & MATILAL  
 Chartered Accountants  
 Hony. Auditors



**Susanta Kr. Mukherjee**  
 PRESIDENT  
 Jagaddal  
 Vivekananda Educational Society for Children  
 24 Farquhar (South)

**Saikat Basu**  
 SECRETARY  
 Jagaddal  
 Vivekananda Educational Society for Children  
 24 Farquhar (South)

**Shoumendra Nath Choudhury**  
 TREASURER  
 Jagaddal  
 Vivekananda Educational Society for Children  
 24 Farquhar (South)

KOLKATA  
 20.09.2013

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2013**

31.03.2012 (RS.)	EXPENDITURE	31.03.2013 (RS.)	31.03.2012 (RS.)	INCOME	31.03.2013 (RS.)
515,470.00	To Honarium	560,540.00			
6,000.00	" Accounting Charges	8,400.00			
108,443.50	" Nutrition & Tiffin (Students)	126,136.00	149,400.00	Foreign Contribution	108,095.00
3,142.50	" Printing & Stationery	7,570.00	354,503.00	Local Contribution	209,954.00
34,006.00	" Students Welfare Expenses	33,001.50			
775.00	" Photography Charges	2,156.00			
4,025.00	" General Charges	6,392.50	12,045.00	Interest on :	
15,895.00	" Books & Periodicals (Students)	12,464.00	346,263.00	Savings Bank Account	17,346.38
6,329.50	" Travelling & Conveyance	6,577.00		Fixed Deposit	386,747.65
160.00	" Postage & Courier Charges	84.00	143,935.00	" Subsidy for Mid Day Meal	180,302.00
227.00	" Bank Charges	169.00	643,200.00	" Grant in Aid	358,000.00
3,117.00	" Examination Expenses	3,661.00			
17,057.00	" Repairs & Maintenance	20,901.00			
44,845.50	" Festival & Celebrations	39,495.00			
14,375.00	" Electricity Charges	18,808.00			
1,361.00	" Telephone Expenses	-			
4,570.00	" Computer Maintenance	4,218.00			
80,000.00	" Stipend	94,500.00			
21,774.00	" Vocational Training Expenses	2,957.00			
5,300.00	" Professional Expenses	-			
	" Rates & Taxes	542.00			
2,753.00	" Sports	-			
3,100.00	" Cycle	-			
1,000.00	" Agricultural Expenses	300.00			
2,078.00	" Mobile phone Expenses	350.00			
47,440.00	" Souvenir & Brochure	43,692.00			
11,380.00	" Depreciation (As per Schedule - A)	9,560.00			
425,000.00	" Transfer to Land & Building	-			
	" Gift	31,000.00			
	" Exhibition Expenses	9,300.00			
269,722.00	To Excess of Income over Expenditure transferred to General Fund	229,071.03			
<b>1,649,346.00</b>		<b>1,271,845.03</b>	<b>1,649,346.00</b>		<b>1,271,845.03</b>

*Susanta Kr. Mukherjee*  
**SUSANTA KR. MUKHERJEE**  
 PRESIDENT  
 Jagaddal  
 20.09.2013 Vivekananda Educational Society for Children, Society For Children  
 24 Parganas (South)

*Saikat Basu*  
**SAIKAT BASU**  
 SECRETARY  
 Jagaddal  
 Vivekananda Educational Society for Children  
 24 Parganas (South)

*Shoumendra Nath Choudhury*  
**SHOUMENDRA NATH CHOUDHURY**  
 TREASURER  
 Jagaddal  
 Vivekananda Educational Society for Children  
 24 Parganas (South)

Per our report of even date  
*A. Talukdar*  
**A. TALUKDAR, PARTNER**  
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 Chartered Accountants  
 Hony. Auditors



**JAGADDAL VIVEKANANDA EDUCATIONAL SOCIETY FOR CHILDREN**

**VILL.: JAGADDAL, P.O.: DAKSHIN JAGADDAL, KOLKATA - 700 151**

**SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2013**

**SCHEDULE - A**

NAME OF THE ASSETS	Rate of Dep.	As on 01.04.2012 (Rs.)	Addition during the yr. (Rs.)	Total (Rs.)	Dep. For the year (Rs.)	Less : Transferred during the yr.	As on 31.03.2013 (Rs.)
<b>1 INVESTMENT UNDER LAND &amp; BUILDING FUND</b>							
LAND	---	1,903,346.00	-	1,903,346.00	-	-	1,903,346.00
BUILDING	10%	3,619,579.00	173,334.00	3,792,913.00	379,291.00	-	3,413,622.00
ELECTRIC INSTALLATION	10%	66,107.00	-	66,107.00	6,611.00	-	59,496.00
TUBEWELL	20%	7,912.00	-	7,912.00	1,582.00	-	6,330.00
FURNITURE & FIXTURE	10%	7,538.00	-	7,538.00	754.00	-	6,784.00
<b>TOTAL (A)</b>		<b>5,604,482.00</b>	<b>173,334.00</b>	<b>5,777,816.00</b>	<b>388,238.00</b>	<b>-</b>	<b>5,389,578.00</b>
<b>2 OTHERS - GENERAL FUND</b>							
UTENSILS	20%	2,866.00	-	2,866.00	573.00	-	2,293.00
MACHINERY	15%	5,179.00	-	5,179.00	777.00	-	4,402.00
FURNITURE & FIXTURE	10%	46,704.00	1,800.00	48,504.00	4,850.00	-	43,654.00
TUBEWELL	6%	3,489.00	-	3,489.00	698.00	-	2,791.00
COMPUTER	60%	1,155.00	-	1,155.00	693.00	-	462.00
GAS OVEN	15%	785.00	950.00	1,735.00	260.00	-	1,475.00
TYPE WRITER	15%	889.00	-	889.00	133.00	-	756.00
ELECTRIC INSTALLATION	10%	10,530.00	820.00	11,350.00	1,135.00	-	10,215.00
COLOUR TELEVISION	10%	4,414.00	-	4,414.00	441.00	-	3,973.00
<b>TOTAL (B)</b>		<b>76,011.00</b>	<b>3,570.00</b>	<b>79,581.00</b>	<b>9,560.00</b>	<b>-</b>	<b>70,021.00</b>
<b>TOTAL</b>	<b>1 + 2</b>	<b>5,680,493.00</b>	<b>176,904.00</b>	<b>5,857,397.00</b>	<b>397,798.00</b>	<b>-</b>	<b>5,459,599.00</b>

*(Signature)*  
President  
Jagaddal

*(Signature)*  
Savitri Banerjee  
Jagaddal

*(Signature)*  
Shyamshankar Nath  
Treasurer  
Jagaddal



JAGADDAL VIVEKANANDA EDUCATIONAL SOCIETY FOR CHILDREN

VILL.: JAGADDAL, P.O.: DAKSHIN JAGADDAL, KOLKATA - 700 151

SCHEDULE OF CASH AND BANK BALANCES AS ON 31ST MARCH, 2013

	<u>SCHEDULE - B</u>	
	<u>AS ON</u>	<u>AS ON</u>
	<u>31.03.2013</u>	<u>31.03.2012</u>
CASH IN HAND (VERIFIED & CERTIFIED BY THE MANAGEMENT)	10,476.75	34,434.75
<u>CASH WITH SAVINGS BANK</u>		
CASH WITH INDIAN BANK, VIVEKANANDA ROAD BRANCH, SB A/C NO. 566225602 (F.C)	48,647.35	102,772.35
THE BORAL UNION CO-OPERATIVE BANK LTD., GARIA BRANCH, SB A/C NO. 11499	3,501.60	3,382.60
UBI - SONARGAON II MC EXT. BRANCH, A/C NO. 149310003161	111,225.54	586,587.89
UBI - GARIA BRANCH, A/C NO. 3161	1,036.00	1,036.00
Syndicate Bank, Narendrapur BDMI Branch, SB A/c No. 97542010025412	142,761.38	-
	<u>317,648.62</u>	<u>728,213.59</u>

CASH IN HAND

(VERIFIED & CERTIFIED BY THE MANAGEMENT)

CASH WITH SAVINGS BANK

CASH WITH INDIAN BANK, VIVEKANANDA ROAD BRANCH,  
SB A/C NO. 566225602 (F.C)

THE BORAL UNION CO-OPERATIVE BANK LTD., GARIA BRANCH,  
SB A/C NO. 11499

UBI - SONARGAON II MC EXT. BRANCH,  
A/C NO. 149310003161

UBI - GARIA BRANCH, A/C NO. 3161

Syndicate Bank, Narendrapur BDMI Branch, SB A/c No. 97542010025412

KOLKATA

20.09.2013

**Vivekananda Educational Society for Children**

24 Park Road, Park Road, Kolkata - 700 151

*Chandrasekhar*  
President  
Jagaddal

*Sankar Bose*  
Secretary  
Jagaddal

*Shivendu Nath Choudhary*  
Treasurer  
Jagaddal

**Vivekananda Educational Society for Children**  
24 Park Road, Park Road, Kolkata - 700 151

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24 Park Road, Park Road, Kolkata - 700 151

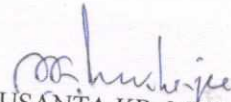


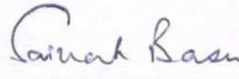
JAGADDAL VIVEKANANDA EDUCATIONAL SOCIETY FOR THE CHILDREN

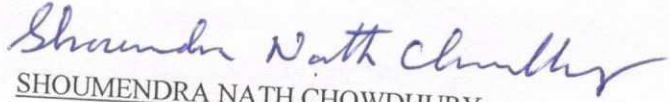
VILL.: JAGADDAL, P.O.: DAKSHIN JAGADDAL, KOLKATA - 700 151

EXPLANATORY NOTES FORMING INTEGRAL PART OF STATEMENT OF ACCOUNTS  
PERTAINING TO FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH, 2013 OF JAGADDAL  
VIVEKANANDA EDUCATIONAL SOCIETY FOR THE CHILDREN

1. Significant Accounting Principles :-
  - a) The Statement of Accounts has been prepared on accrual basis.
  - b) Fixed Assets are stated at cost of acquisition and subsequent improvements, if any, thereon including other incidental expenses related to acquisition and installation.
  - c) Depreciation on Fixed Assets has been charged at the rates considered suitable by the management. Depreciation on Building is treated as charge against corresponding earmarked fund. Further, depreciation for full year has been provided for assets purchased during the year and no depreciation has been charged in respect of assets sold / discarded during the year.
2. The excess of "Land & Building Fund" balance over that of corresponding investment has been kept with Bank under Fixed Deposit.

  
SUSANTA KR. MUKHERJEE  
PRESIDENT  
President  
Jagaddal

  
SAIKAT BASU  
SECRETARY  
Secretary  
Jagaddal

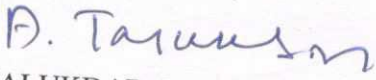
  
SHOUMENDRA NATH CHOWDHURY  
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Jagaddal

Vivekananda Educational Society for Children  
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Vivekananda Educational Society for Children  
24 Parganas (South)  
: Per our report of even date

KOLKATA  
20.09.2013

  
A. TALUKDAR, PARTNER  
For & on behalf of  
GUHA & MATILAL  
Chartered Accountants  
Hony. Auditors.

