

### 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, 2014 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 : 20.09.2014

FOR GUHA & MATILAL  
Chartered Accountants  
Hony. Auditors

*D. Talukdar*

A. TALUKDAR, Partner  
Mem. No. 063231

FRN 201036E



**JAGADDAL VIVEKANANDA EDUCATIONAL SOCIETY FOR CHILDREN**

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

**BALANCE SHEET AS AT 31.03.2014**

	2012-13 AMOUNT (Rs.)	2013-2014 AMOUNT (Rs.)	2012-13 AMOUNT (Rs.)	2013-2014 AMOUNT (Rs.)
<b>LIABILITIES</b>			<b>ASSETS</b>	
<b>CORPUS FUND</b>			<b>FIXED ASSETS</b>	
Balance as per last Account	2,382,982.00	2,382,982.00	As per Schedule - 'A'	5,459,599.00
Add : Addition during the year	-	-	<b>FIXED DEPOSITS</b>	
	4,633,324.22	4,633,324.22	Balance as per last Account	4,901,066.00
<b>GENERAL FUND</b>			Add : Addition during the year	937,891.91
Balance as per last Account	4,633,324.22	4,633,324.22		5,838,957.91
Add : Excess of Income over Expenditure	655,865.51	655,865.51	Less : Matured during the year	300,000.00
	3,578,811.40	3,578,811.40	Less : Accrued Interest Recd.	114,733.00
<b>LAND &amp; BUILDING FUND</b>			Add : Accrued Interest	5,424,224.91
Balance as per last Account	3,578,811.40	3,578,811.40		145,355.00
Less : Depreciation as per Schedule - 'A'	349,256.20	349,256.20	<b>LOANS &amp; ADVANCES</b>	
	3,229,555.40	3,229,555.40	Advance against Land (Jairambati)	20,000.00
<b>CURRENT LIABILITIES</b>			Balance as per last Account	20,000.00
Outstanding Liabilities	48,279.00	48,279.00	Advance - Staff	-
Refundable Stipend to Students	99,903.00	99,903.00	Security Deposit (WBSEB)	1,950.00
Add : Addition during The Year	80,162.00	80,162.00	Electricity	2,920.00
	128,444.00	128,444.00	Telephone	3,600.00
	10,741,299.62	10,741,299.62	Cooking Gas Cylinder	23,500.00
	11,130,121.13	11,130,121.13	Receivable for Subsidy	4,666.00
	10,741,299.62	10,741,299.62	TDS	-
	11,130,121.13	11,130,121.13	<b>CASH &amp; BANK BALANCES</b>	
	10,741,299.62	10,741,299.62	As per Schedule - 'B'	317,648.62
	11,130,121.13	11,130,121.13		360,522.22
	11,130,121.13	11,130,121.13		56,636.00
	11,130,121.13	11,130,121.13		5,143,383.00

*Sushree*  
SUSANTA KR. MUKHERJEE  
PRESIDENT  
Jagaddal  
Vivekananda Educational Society for Children,  
24 Parganas (South)

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

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

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

KOLKATA  
20.09.2014

Vivekananda Educational Society for Children,  
24 Parganas (South)

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Vivekananda Educational Society for Children,  
24 Parganas (South)

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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2014**

EXPENDITURE	31.03.2013 (RS.)	31.03.2014 (RS.)	INCOME	31.03.2014 (RS.)
To Honarium & others	560,540.00	326,400.00		
" Accounting Charges	8,400.00	8,400.00		
" Nutrition & Tiffin (Students)	126,136.00	124,933.00		
" Printing & Stationery	7,570.00	3,406.00		
" Students Welfare Expenses	33,001.50	32,505.00		
" Photography Charges	2,156.00	9,536.00		
" General Charges	6,392.50	3,921.00		
" Books & Periodicals (Students)	12,464.00	18,149.00		
" Travelling & Conveyance	6,577.00	5,380.00		
" Postage & Courier Charges	84.00	20.00		
" Bank Charges	169.00	155.00		
" Examination Expenses	3,661.00	4,201.00		
" Repairs & Maintenance	20,901.00	33,907.00		
" Festival & Celebrations	39,495.00	65,724.00		
" Electricity Charges	18,808.00	18,512.00		
" Telephone Expenses	-	850.00		
" Computer Maintenance	4,218.00	-		
" Stipend	94,500.00	1,040.00		
" Vocational Training Expenses	2,957.00	8,000.00		
" Professional Expenses	-	-		
" Rates & Taxes	542.00	-		
" Agricultural Expenses	300.00	970.00		
" Mobile phone Expenses	350.00	100,868.00		
" Souvenir & Brochure	43,692.00	20,000.00		
" Donation For Medical Treatment	-	13,804.00		
" Depreciation (As per Schedule - A)	9,560.00	12,000.00		
" Gift	31,000.00	-		
" Exhibition Expenses	9,300.00	1,500.00		
" Help To Poor	-	655,865.51		
To Excess of Income over Expenditure transferred to General Fund	229,071.03	-		
	<b>1,271,845.03</b>	<b>1,470,046.51</b>		
				<b>1,470,046.51</b>

By Donation :

Foreign Contribution	120,898.00
Local Contribution	648,324.00
<b>Total</b>	<b>769,222.00</b>

" Interest on :

Savings Bank Account	10,448.95
Fixed Deposit	501,965.56
<b>Total</b>	<b>512,414.51</b>

" Subsidy for Mid Day Meal

	181,050.00
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" Grant in Aid

	2,000.00
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" Misc. Receipts

	5360
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" Sale of Brochure

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**SUSANTA KR. MUKHERJEE**  
 PRESIDENT  
 Jagaddal

**Sainak Basu**  
 SECRETARY  
 Jagaddal

**Shoumendra Nath Choudhury**  
 TREASURER  
 Jagaddal

**P. Tamura**  
 A. TALUKDAR, PARTNER  
 GUHA & MATILAL  
 Chartered Accountants  
 Hony. Auditors

Per our report of even date



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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2014**

31.03.2013 (RS.)	RECEIPTS	31.03.2014 (RS.)	PAYMENTS	31.03.2014 (RS.)
728,213.59	To Opening Balance as on 01.04.2011 (As per Schedule - B)	317,648.62	By Honarium & Others	298,600.00
108,095.00	" <u>Donation:</u>		" Accounting Charges	114,799.00
209,954.00	Foreign Contribution	120,898.00	" Nutrition & Tiffin (Students)	3,406.00
	Local Contribution	648,324.00	" Printing & Stationery	32,505.00
			" Students Welfare Expenses	9,536.00
17,346.38	" <u>Interest on:</u>		" Photography Charges	3,921.00
298,410.15	Savings Bank Account	10,448.95	" Books & Periodicals (Students)	17,649.00
	Fixed Deposit	353,651.65	" Travelling & Conveyance	5,380.00
			" Postage & Courier charges	20.00
1,400,000.00	" Fixed Deposit (Matured)	364,100.60	" Bank Charges	155.00
			" Examination Expenses	4,201.00
136,185.00	" Accrued Interest	300,000.00	" Repairs & Maintenance	33,267.00
			" Festival & Celebrations	65,724.00
150,452.00	" Subsidy for Mid Day Meal	79,800.00	" Electricity Charges	17,657.00
			" Outstanding Liabilities	46,279.00
358,000.00	" Grant in Aid	157,550.00	" Building :-	
			Jagaddal - New	
12,815.50	" Receivable for Subsidy	29,850.00	Sonajheel - Sonarpore	
			Jagaddal	
	" Receivable for Grant in Aid	11,475.00	Computer Maintenance	850.00
			Utensils	1,784.00
11,400.00	" Misc. Receipts	2,000.00	Vocational Training Expenses	1,040.00
	" Stipend - Refundable	80,162.00	Stipend	900,000.00
			Fixed Deposit	
3,000.00	" Advance (Net)		Electric Installation	
			Professional Fess	8,000.00
	" Sale of Brochure	5,360.00	Help to Poor	1,500.00
			Souvenir & Brochure	100,868.00
			Agua Ground Compact	17,380.00
310,001.00	" Corpus Fund		Mobile Phone expenses	970.00
			Agricultural Expense	
			Gift	12,000.00
			Gas Oven	20,000.00
			Rates & Taxes	
			Exhibition Expenses	
			Furniture	27,660.00
			Closing Balance as on 31.03.2014	360,522.22
			(As per Schedule 'B')	
<b>3,743,872.62</b>		<b>2,105,693.22</b>		<b>2,105,693.22</b>

Per our report of even date

*P. Tamara*  
 A. TALUKDAR, PARTNER  
 GUHA & MATILAL  
 Chartered Accountants  
 Hony. Auditors  
 KOLKATA

*Shoumendra Nath Choudhury*  
 SHOUMENDRA NATH CHOUDHURY  
 TREASURER  
 Jagaddal

*Saikat Basu*  
 SAIKAT BASU  
 SECRETARY  
 Jagaddal

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

KOLKATA  
 20.09.2014

**Vivekananda Educational Society for Children**  
**24 Parganas (South)**

**JAGADDAL VIVEKANANDA EDUCATIONAL SOCIETY FOR CHILDREN**

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

**SCHEDULE - A**

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

NAME OF THE ASSETS	Rate of Dep.	As on 01.04.2013 (Rs.)	Addition during the yr. (Rs.)	Total (Rs.)	Dep. For the year (Rs.)	Less : Transferred during the yr.	As on
							31.03.2014 (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%	3,413,622.00	-	3,413,622.00	341,362.20	-	3,072,259.80
ELECTRIC INSTALLATION	10%	59,496.00	-	59,496.00	5,949.60	-	53,546.40
TUBEWELL	20%	6,330.00	-	6,330.00	1,266.00	-	5,064.00
FURNITURE & FIXTURE	10%	6,784.00	-	6,784.00	678.40	-	6,105.60
<b>TOTAL (A)</b>		<b>5,389,578.00</b>	<b>-</b>	<b>5,389,578.00</b>	<b>349,256.20</b>	<b>-</b>	<b>5,040,321.80</b>
<b>2 OTHERS - GENERAL FUND</b>							
UTENSILS	20%	2,293.00	1,784.00	4,077.00	815.00	-	3,262.00
MACHINERY	15%	4,402.00	-	4,402.00	660.00	-	3,742.00
FURNITURE & FIXTURE	10%	43,654.00	27,680.00	71,334.00	7,133.00	-	64,201.00
TUBEWELL	6%	2,791.00	-	2,791.00	558.00	-	2,233.00
COMPUTER	60%	462.00	-	462.00	277.00	-	185.00
GAS OVEN	15%	1,475.00	-	1,475.00	221.00	-	1,254.00
TYPE WRITER	15%	756.00	-	756.00	114.00	-	642.00
ELECTRIC INSTALLATION	10%	10,215.00	-	10,215.00	1,022.00	-	9,193.00
COLOUR TELEVISION	10%	3,973.00	-	3,973.00	397.00	-	3,576.00
Aqra Guard Compact	15%	-	17380	17380	2607.00	-	14773.00
<b>TOTAL (B)</b>		<b>70,021.00</b>	<b>46,844.00</b>	<b>116,865.00</b>	<b>13,804.00</b>	<b>-</b>	<b>103,061.00</b>
<b>1 + 2</b>		<b>5,459,599.00</b>	<b>46,844.00</b>	<b>5,506,443.00</b>	<b>363,060.20</b>	<b>-</b>	<b>5,143,382.80</b>



KOLKATA  
20.09.2014

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, 2014

SCHEDULE - B

	<u>AS ON</u> <u>31.03.2014</u>	<u>AS ON</u> <u>31.03.2013</u>
CASH IN HAND (VERIFIED & CERTIFIED BY THE MANAGEMENT)	6,224.75	10,476.75
CASH WITH SAVINGS BANK		
CASH WITH INDIAN BANK, VIVEKANANDA ROAD BRANCH, SB A/C NO. 566225602 (F.C)	9,896.35	48,647.35
THE BORAL UNION CO-OPERATIVE BANK LTD., GARIA BRANCH, SB A/C NO. 11499	1,166.60	3,501.60
UBI - SONARGAON II MC EXT.BRANCH, A/C NO. 149310003161	44,007.38	111,225.54
UBI - GARIA BRANCH,A/C NO. 3161	1,036.00	1,036.00
Syndicate Bank, Narendrapur BDMI Branch, SB A/c No. 97542010025412	298,191.14	142,761.38
	<u>360,522.22</u>	<u>317,648.62</u>



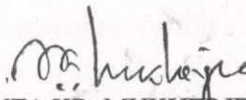
KOLKATA  
20.09.2014

**JAGADDAL VIVEKANANDA EDUCATIONAL SOCIETY FOR THE CHILDREN**

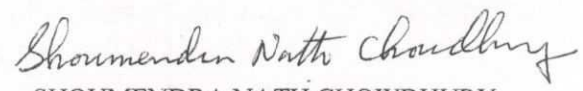
**VILL.: JAGADDAL, P.O.: DAKSHIN JAGADDAL, KOLKATA - 700 151**

**EXPLANATORY NOTES FORMING INTEGRAL PART OF STATEMENT OF ACCOUNTS  
PERTAINING TO FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH, 2014 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

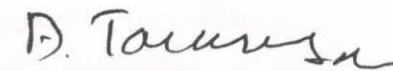
  
**SHOUMENDRA NATH CHOWDHURY**  
TREASURER  
**Treasurer**  
Jagaddal

Vivekananda Educational Society for Children  
24 Parganas (South)

Vivekananda Educational Society for Children  
24 Parganas (South)

Vivekananda Educational Society for Children  
: For our report of above date

KOLKATA  
20.09.2014

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

