

# STATEMENT OF ACCOUNTS AND AUDIT REPORT

'PURBACHAL ANANDA FOUNDATION'

2/32, PURBACHAL, DURGAPUR-713201  
DIST-BURDWAN, WEST BENGAL

FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2015

**M/s. S. MAULIK & CO.**  
*Chartered Accountants*

KESH MARKET (1<sup>ST</sup> FLOOR)  
BANKURA MORE, DURGAPUR - 01  
Ph. : (0343) 255-1770 / 255-8341  
Mobile : 9434251901  
E-mail : saikatmaulik@gmail.com

'FORM NO-10B'

[See Rule 17B]

Audit Report under section 12(b) of the Income Tax Act, 1961 in the case of Charitable or Religious Trusts or Institution

We have examined the Balance Sheet of PURBACHAL ANANDA FOUNDATION, 2/32, PURBACHAL, DURGAPUR-713201, DIST-BURDWAN as at 31<sup>st</sup> March, 2015 and the Income and Expenditure Account for the year ended on that date which are in agreement with the Books of Accounts maintained by the said Society: -

We have obtained all the information and explanations, which to be best of our knowledge and belief were necessary for the purposes of the Audit. In our opinion, proper Books of Accounts have been kept by the head office and the branches of the above named Society visited by us so far as appears from our examination of the books and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below.

NIL

In our opinion and to the best of our information and according to the information given to us the said accounts gives a true and fair view:

- i) In the case of the Balance sheet, of the State of Affairs of the above named Society as at 31<sup>st</sup> March, 2015.
- ii) In the case of the Income and Expenditure Account, of the deficit of its accounting year ending on 31<sup>st</sup> March, 2015.

The prescribed particulars are annexed hereto.

Place: Durgapur.  
Dated: 25.08.2015.

For M/S. S. MAULIK & CO.  
Chartered Accountants.



(S. MAULIK)  
Proprietor  
M.No-056453



‘ANNEXURE’  
STATEMENT OF PARTICULARS  
I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES  
(PURBACHAL ANANDA FOUNDATION-F.Y-2014-2015)

1. Amount of income of the previous year applied to Charitable or religious purposes in India during that year. : 93.95% (As per Schedule-A annexed).
2. Whether the trust/institution\* has exercised the Option under clause (2) of the Explanation to Section 11(1)? If so, the details of the amount of Income deemed to have been applied to charitable Or Religious purpose in India during the previous Year. : Not Applicable.
3. Amount of income accumulated or set apart\*/finally Set apart for application to charitable or religious Purposes, to the extent it does not exceed 15 per cent Of the income derived from property held under trust Wholly\*/in part only for such purposes. : Rs. 63,090.73 (6.05%) of Gross Collection) (See Schedule-A).
4. Amount of income eligible for exemption under Section 11(1)(c) (Give details) : Entire Cash Surplus Rs.1,37,754.73 detailed in Schedule-A annexed
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11 (2). : Nil.
6. Whether the amount of income mentioned in item 5 Above has been invested or deposited in the manner Laid down in section 11(2)(b)? If so, the details thereof. : Not Applicable.
7. Whether any part of the income in respect of which an Option was exercised under clause (2) of the Explanation To section 11(1) in any earlier year is deemed to be income previous year under section 11(1B)? If so, the details thereof. : Nil.
8. Whether, during the previous year, any part of income Accumulated or set apart for specified purposes under Section 11(2) in any earlier year. : Not Applicable.
  - (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or : Not Applicable
  - (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or : Not Applicable



- (c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof. : Not Applicable

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OR PERSONS REFERRED TO IN SECTION 13 (3)

1. Whether any part of the income or property of the\* Trust/institution was lent, or continues to be lent, In the previous year to any person referred to in Section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of The amount, rate of interest charged and the nature Of security, if any. : No such case was noticed.
2. Whether any land, building or other property of the \* Trust/institution was made, or continued to be made Available for the use of any such person during the Previous year? If so, give details of the property And the amount of rent or compensation charged If any. : No such case was found.
3. Whether any payment was made to any such person During the previous year by way of salary, allowance Or otherwise? If so, give details. : No such case was found.
4. Whether the services of the\* trust/institution were Made available to any such person during the Previous year? If so, give details thereof together With remuneration or compensation received, if any. : No such case was noticed.
5. Whether any share, security or other property was Purchased by or on behalf of the\*trust/institution During the previous year from any such person? If so, give details thereof together with the Consideration paid. : No such case was found.
6. Whether any share, security or other property was sold or on behalf of the\*trust/institution during the previous year from any such person? If so, give details thereof together with the Consideration paid. : No such case was found.





7. Whether any income or property of the\* trust/ Institution was diverted during the previous year in Favour of any such person? If so, give details Thereof together with the amount of income or Value of property so diverted. : No such case was directed.
8. Whether the income or property of the\* trust/ Institution was used or applied during the previous Year for the benefit of any such person in any Other manner? If so, give details. : No such case was found.

\*Strike out whichever is not applicable.

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Whether the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say. Yes/No.
1	2	3	4	5	6
	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Total					

Dated: 25.08.2015.  
Place: Durgapur.

For M/s. S. Maulik & Co.  
Chartered Accountants



*S. Maulik*

(S. Maulik)  
Proprietor  
M.No-056453

**PURBACHAL ANANDA FOUNDATION**  
**2/32, PURBACHAL, DURGAPUR-713201, DIST-BURDWAN**

(Schedule-A to Annexure to Audit Report-F.Y-2014-2015)

Gross Collection as per Receipts and Payments Account	1308160.00
Less: Donation Received for Special Purposes	264707.00
Balance of Collection available for Use by the Society for its own development	1043453.00
Net Deficit as per Income & Expenditure Account (Before Non-Recurring Expenditure)	(62,163.27)
Add: Depreciation	199918.00
Cash Surplus	137754.73
Less : Non Recurring Expenditure Incurred for the purpose of the Society : (I.e., Acquisition of Fixed Assets-Out of General Donation Received)	
a) Computers	9425.00
b) Electrical Equipments	3396.00
c) Mobile Phone	12259.00
d) Library Books	40999.00
e) Utensils	285.00
f) Digital Camera	8300.00
Total Acquisition of Fixed Assets except those acquired from Special Donation	74664.00
Net Surplus (6.05% of Gross Collection of Rs. 10,43,453/-)	63,090.73
<p>Now the Society can carryforward 15% of Gross Collection (Rs 10,43,453/-) or Rs 1,56,517.95 without any stipulation. As the amount Rs. 63,090.73- is less than Rs. 1,56,517.95 so the Society has utilised entire collection for the purpose for which it was established and hence entire surplus is exempted from Tax.</p>	

*nilina*



PURBACHAL ANANDA FOUNDATION  
2/32, PURBACHAL, DURGAPUR-713201, DIST-BURDWAN

Balance Sheet as at 31st March,2015

Liabilities	Rs.	Assets	Rs.
<b>GENERAL &amp; CAPITAL FUND:</b>		<b>FIXED ASSETS :</b>	
Opening Balance	1826269.91	(As per Schedule-A)	3925127.00
Less:Excess of Expenditure over Income	62163.27		
	1764106.64	<b>INVESTMENTS :</b>	
		a) Term Deposit	206295.00
		Add : Accrued Intt.	17848.00
			224143.00
		b) Term Deposit	100000.00
		Add : Accrued Intt.	2079.00
			102079.00
<b>SPECIAL PURPOSE DONATION</b>		Less: Maturity	102079.00
a) Grant from DSP, SAIL (For Building Construction)	2307943.00		0.00
b) Probini Foundation-Teachers Fund	13247.74		
c) Grant for CCTV	46707.00	<b>SECURITY DEPOSIT :</b>	
d) Grant from ASP, SAIL (For Dinning Table & Bench)	218000.00	a) Security Deposit for Gas Cylinder	5250.00
		b) Security Deposit for WBSEB	6000.00
		<b>CURRENT ASSETS:</b>	
		a) Cash at Bank	
		1. UBI (A/c No-0204010319384)	17471.00
		2. Axis (A/c No-213010100081290)	63725.32
		3. Axis (A/c No-213010100092816)	63402.56
		4. SBI (A/c No-31064100987)	14314.00
		5. PNB (A/c No-3203000100170663)	854.50
		b) TDS-A.Y-2015-2016	3740.00
		c) Cash in Hand	25977.00
	4350004.38		4350004.38

Signed in terms of our report of even date.

For M/S S. MAULIK & CO.  
Chartered Accountants.

Date : 25.08.2015  
Place : Durgapur



*S. Maulik*

(S.Maulik)  
Proprietor  
M.No-056453

*Arindam Banerjee*  
**(ARINDAM BANERJEE)**  
Secretary  
Purbachal Ananda Foundation

*Nadiandu Biswas*  
**NADIANDU BISWAS**  
President  
Purbachal Ananda Foundation



PURBACHAL ANANDA FOUNDATION  
2/32, PURBACHAL, DURGAPUR-713201, DIST-BURDWAN

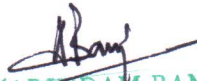
Income & Expenditure Account for the year ended on 31st March, 2015

Expenditure	Rs.	Income	Rs.
To, Bank Charges & Commission	391.91	To, Donation Received	751323.00
To, Clothing & Bedding Expenses	3274.00	To, Bank Interest	7920.00
To, Clothing Expenses in Kind	60000.00	To, Donation Child for Sponsorship	150500.00
To, Electricity Charges	60033.00	To, Donation for Adventure Camp	21200.00
To, Expenses for Photography	420.00	To, Donation for Fooding Education	6310.00
To, Fooding Expenses :		To, Donation for Relief	37500.00
a) Received in Kinds	108000.00	To, Donation for Text Book Library	56500.00
b) Cash/Bank	181634.00	To, Donation Rec for Puja Excursion	12200.00
To, Fuel, Coal & Gas etc.	47535.00		
To, Expenses for Festival Celebration	4306.00	By, Accrued Interest of Term Deposit	23459.00
To, Internet Expenses	18394.36	By, Donation Received Kinds	
To, Medical Expenses	18351.00	a) Clothing	60000.00
To, Medical Expenses in Kind	1500.00	b) Fooding	108000.00
To, Misc. & General Expenses	1790.00	c) Education	21850.00
To, Postage, Courier & Stamp	14885.00	d) Games & Sports	3000.00
To, Printing & Stationary	18468.00	d) Medical Expenses	1500.00
To, Repair & Maintenance	18546.00		194350.00
To, Staff Salary & Bonus	205500.00	By, Excess of Expenditure over Income	62163.27
To, Mobile & Telephone Expenses	17200.00		
To, Travelling & Conveyance	31950.00		
To, Subscription & Donation	591.00		
To, Barber Expenses	700.00		
To, Accounting Charges	5000.00		
To, Audit Fees	1686.00		
To, Education Expenses	82172.00		
To, Education Expenses in Kind	21850.00		
To, Electrical Repair & Maintenance	4306.00		
To, Motor Bike Expenses	28136.00		
To, Sports & Entertainment Expenses	1922.00		
To, Relief Expenses	37971.00		
To, Office Expenses	27225.00		
To, Adventure Camp Expenses	37120.00		
To, Puja Excursion Expenses	12500.00		
To, Newspaper & Periodicals	3630.00		
To, Games & Sports Expenses in Kind	3000.00		
To, Cable Line Charges	1320.00		
To, Car Hire Charges	6110.00		
To, Legal Expenses	2080.00		
To, Community Support Programme	10010.00		
To, Free Coaching Centre	24000.00		
To, Depreciation	199918.00		
	1323425.27		1323425.27

Signed in terms of our report of even date.


For M/S S. MAULIK & CO.  
Chartered Accountants.

Date : 25.08.2015  
Place : Durgapur

  
(ARINDAM BANERJEE)  
Secretary  
Purbachal Ananda Foundation

  
NADIENDU BISWAS  
President  
Purbachal Ananda Foundation



  
(S. Maulik)  
Proprietor  
M.No-056453

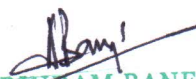


PURBACHAL ANANDA FOUNDATION  
2/32, PURBACHAL, DURGAPUR-713201, DIST-BURDWAN

Receipts & Payment Account for the Year ended on 31st March,2015

Receipts	Rs.	Payments	Rs.
To, Balance b/d		By, Bank Charges & Commission	391.91
a) Cash at Bank		By, Clothing & Bedding Expenses	3274.00
1. UBI (A/c No-0204010319384)	16697.00	By, Electricity Charges	60033.00
2. Axis (A/c No-213010100081290)	71316.23	By, Expenses for Photography	420.00
3. Axis (A/c No-213010100092816)	29392.92	By, Fooding Expenses-By Cash/Bank	181634.00
4. SBI (A/c No-31064100987)	23731.00	By, Fuel, Coal & Gas etc.	47535.00
5. PNB (A/c No-3203000100170663)	746.50	By, Expenses for Festival Celebration	4306.00
b) Cash in Hand	5558.00	By, Internet Expenses	18394.36
To, Donation Received	751323.00	By, Medical Expenses	18351.00
To, Bank Interest	7920.00	By, Misc. & General Expenses	1790.00
To, Donation Child for Sponsorship	150500.00	By, Postage, Courier & Stamp	14885.00
To, Donation for Adventure Camp	21200.00	By, Printing & Stationary	18468.00
To, Donation for Fooding Education	6310.00	By, Repair & Maintenance	18546.00
To, Donation for Relief	37500.00	By, Staff Salary & Bonus	205500.00
To, Donation for Text Book Library	56500.00	By, Mobile & Telephone Expenses	17200.00
To, Donation Received for Puja Excursion	12200.00	By, Travelling & Conveyance	31950.00
To, F.D. Maturity	101871.00	By, Subscription & Donation	591.00
To, <u>Special Purpose Donation</u>		By, Barber Expenses	700.00
a) Grant for CCTV	46707.00	By, Accounting Charges	5000.00
b) Grant from ASP/SAIL (For Dinning Table & Bench)	218000.00	By, Audit Fees	1686.00
To, Loan Taken	51000.00	By, Education Expenses	82172.00
		By, Electrical Repair & Maintenance	4306.00
		By, Motor Bike Expenses	28136.00
		By, Sports & Entertainment Expenses	1922.00
		By, Relief Expenses	37971.00
		By, Office Expenses	27225.00
		By, Adventure Camp Expenses	37120.00
		By, Puja Excursion Expenses	12500.00
		By, Newspaper & Periodicals	3630.00
		By, Community Support Programme	10010.00
		By, Free Coaching Centre	24000.00
Balance c/f	1608472.65	Balance c/f	919647.27

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(ARINDAM BANERJEE)  
Secretary  
Purbachal Ananda Foundation

  
NADIINDU BISWAS  
President  
Purbachal Ananda Foundation



PURBACHAL ANANDA FOUNDATION  
2/32, PURBACHAL, DURGAPUR-713201, DIST-BURDWAN

Receipts & Payment Account for the Year ended on 31st March,2015

Receipts	Rs.	Payments	Rs.
Balance b/d	1608472.65	Balance b/d	919647.27
		By, Cable Line Charges	1320.00
		By, Car Hire Charges	6110.00
		By, Legal Expenses	2080.00
		By, <u>Purchase of Fixed Assets</u> :	
		a) Computers	9425.00
		b) Electrical Equipments	3396.00
		c) Furniture & Fixture	221200.00
		d) Mobile Phone	12259.00
		e) Library Books	40999.00
		f) Utensils	285.00
		g) Digital Camera	8300.00
		h) CCTV	46707.00
		By, Fresh Term Deposit of Bank	100000.00
		By, Loan Repaid	51000.00
		By, Balance c/d :	
		a) Cash at Bank	
		1. UBI (A/c No-0204010319384)	17471.00
		2. Axis (A/c No-213010100081290)	63725.32
		3. Axis (A/c No-213010100092816)	63402.56
		4. SBI (A/c No-31064100987)	14314.00
		5. PNB (A/c No-3203000100170663)	854.50
		b) Cash in Hand	25977.00
	1608472.65		1608472.65

Signed in terms of our report of even date.

For M/S S. MAULIK & CO.  
Chartered Accountants.

Date : 25.08.2015  
Place : Durgapur



*(Signature)*

(S.Maulik)  
Proprietor  
M.No-056453

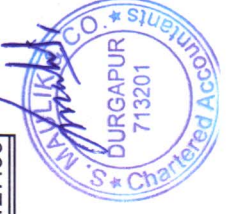
*(Signature)*  
**(ARINDAM BANERJEE)**  
Secretary  
Purbachal Ananda Foundation

*(Signature)*  
**NADIINDU BISWAS**  
President  
Purbachal Ananda Foundation



SCHEDULE OF FIXED ASSETS FOR THE YEAR 201-2015

Sl. No.	Name of the Assets	Rate of Dep.	Opening Balance 01.04.2014	This Year	Sold/ Discarded/ Transferred	Total	Dep.	Closing Balance 31.03.2015
1	Land	~	126710.00	0.00	0.00	126710.00	0.00	126710.00
2	Building & Other Civil Construction a) Building (Narayani Bhavan) b) Building (Maa Sarada Ashram) c) Building & Cottages (Old Building) d) Building & Cottage (Ananda Ashram) e) Bathroom (Purokonda) f) Building (D.S.P)	5% 5% 5% 5% 5% 5%	124767.00 236593.00 187914.00 268225.00 90024.00 2172277.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	124767.00 236593.00 187914.00 268225.00 90024.00 2172277.00	6238.00 11830.00 9396.00 13411.00 4501.00 108614.00	118529.00 224763.00 178518.00 254814.00 85523.00 2063663.00
3	<u>Intangible Assets</u> a) Computer Software	5%	5110.00	0.00	0.00	5110.00	256.00	4854.00
4	Furniture & Fixture	5%	37598.00	221200.00	0.00	258798.00	12940.00	245858.00
5	Electrical Equipments	5%	22562.00	3396.00	0.00	25958.00	1298.00	24660.00
6	Games & Sports Equipments	5%	732.00	0.00	0.00	732.00	37.00	695.00
7	Computers	5%	164849.00	9425.00	0.00	174274.00	8714.00	165560.00
8	CCTV	5%	0.00	46707.00	0.00	46707.00	2335.00	44372.00
9	By-Cycle	5%	8063.00	0.00	0.00	8063.00	403.00	7660.00
10	Motor Cycle	5%	63035.00	0.00	0.00	63035.00	3152.00	59883.00
11	Mobile Phone	5%	22694.00	12259.00	0.00	34953.00	1748.00	33205.00
12	Music Systems	5%	16999.00	0.00	0.00	16999.00	850.00	16149.00
13	Maruti Car (2nd Hand)	5%	42869.00	0.00	0.00	42869.00	2143.00	40726.00
14	Refrigerator	5%	16271.00	0.00	0.00	16271.00	814.00	15457.00
15	Sewing Machine	5%	7697.00	0.00	0.00	7697.00	385.00	7312.00
16	Table Fan	5%	6559.00	0.00	0.00	6559.00	328.00	6231.00
17	Ceiling Fan	5%	15288.00	0.00	0.00	15288.00	764.00	14524.00
18	Tube Well	5%	6338.00	0.00	0.00	6338.00	317.00	6021.00
19	Utensils	5%	21783.00	285.00	0.00	22068.00	1103.00	20965.00
20	Digital Camera	5%	4190.00	8300.00	0.00	12490.00	625.00	11865.00
21	Colour Television (Gifted)	5%	3841.00	0.00	0.00	3841.00	192.00	3649.00
22	Television	5%	25566.00	0.00	0.00	25566.00	1278.00	24288.00
23	Library Books	5%	71627.00	40999.00	0.00	112626.00	5631.00	106995.00
24	Other Misc. Assets	5%	12293.00	0.00	0.00	12293.00	615.00	11678.00
	<b>Total</b>		<b>3782474.00</b>	<b>342571.00</b>	<b>0.00</b>	<b>4125045.00</b>	<b>199918.00</b>	<b>3925127.00</b>



*Nadia*

**NADIANDU BISWAS**  
President  
Purbachal Ananda Foundation

*Arindam*


**(ARINDAM BANERJEE)**  
Secretary  
Purbachal Ananda Foundation

**'PURBACHAL ANANDA FOUNDATION'**  
2/32, PURBACHAL, DURGAPUR-713201  
DIST: BURDWAN, WEST BENGAL

NOTES OF ACCOUNT FOR THE YEAR 2014-2015

1. Donation received in kinds in respect of food materials and others has been estimated by the Management on the basis of their past experience.
2. No Stock of Food staff is shown in the Balance Sheet as the same is not material.
3. Depreciation has been charged as per managements' assumption and past experiences. Unusable fixed assets are discarded and deducted from General Fund.
4. No change in Accounting Policy has been noticed.
5. There is no deviation of fundamental accounting assumption.
6. All known liabilities have been provided for.
7. All material items have been disclosed in the accounts.



  
**(ARINDAM BANERJEE)**  
Secretary  
Purbachal Ananda Foundation

  
**NADIINDU BISWAS**  
President  
Purbachal Ananda Foundation