

**AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **West Bengal Registration & Stamp Revenue Service Association 5**, Govt. Place North, Kolkata – 700 001 as at 31<sup>st</sup> March, 2010 and also the Income & Expenditure Account together with the Receipts & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the Association. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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.

Further to our comments in the paragraph above, we report that:-


- (1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (2) In our opinion, proper books of account have been kept by the Association so far as appears from our examination of those books.
- (3) The Balance Sheet and the Income & Expenditure Account together with the Receipts & Payments Accounts annexed thereto and dealt with by this reports are in agreement with the books of account of the Association.
- (4) In our opinion, the Income & Expenditure Account together with the Receipt & Payments Account and the Balance Sheet comply with the accounting standards to the extent applicable.
- (5) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by the West Bengal Societies Registration Act, 1961 in the manner so required and give a true and fair view, in conformity with the accounting principles generally accepted in India :-
  - (a) In the case of the Balance Sheet of the state of the affairs of the Association as at 31<sup>st</sup> March, 2010 and
  - (b) In the case of the Income & Expenditure Account of the excess of the Expenditure over Income for the year ended on that date.

Place: KOLKATA

Date: The 31<sup>st</sup> day of May, 2010



For, S.JHA & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
S.D.JHA  
PROPRIETOR  
M.No.053427

WEST BENGAL REGISTRATION & STAMP REVENUE SERVICE ASSOCIATION  
5, GOVT. PLACE NORTH, KOLKATA- 700 001  
REGD. NO- S /45181 OF 1984 -85

BALANCE SHEET AS ON 31ST MARCH, 2010

<u>PREVIOUS YEAR</u> <u>Rs.</u>	<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PREVIOUS YEAR</u> <u>Rs.</u>	<u>ASSETS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
	<u>GENERAL FUND</u>				<u>FIXED DEPOSITS</u>		
1,452,367.63	As per Last Account	1,541,638.27			Fixed Deposits & Accrued		
<u>300,000.00</u>	Add : Corpus Donation	<u>192,500.00</u>			Interest with Standard		
1,752,367.63		1,734,138.27		766,001.25	Chartered Bank		797,913.89
	Less : Excess Expenditure over						
<u>210,729.36</u>	Income	<u>274,565.20</u>	1,459,573.07		<u>CASH &amp; BANK</u>		
1,541,638.27					Balance with Standard		
				783,447.38	Chartered Bank	84,390.54	
				-	State Bank of India	<u>555,104.00</u>	639,494.54
	<u>RESERVE FUND</u>						
11,800.00	As per Last Account		11,800.00				
	<u>CONTINGENCY FUND</u>			19,375.59	Cash-in-hand		49,538.59
14,423.95	As per Last Account		14,423.95				
	<u>AID FUND</u>						
400.00	As per Last Account		400.00				
	<u>OUTSTANDING LIABILITIES</u>						
562.00	As per Last Account		750.00				
<u>1,568,824.22</u>			<u>1,486,947.02</u>				<u>1,486,947.02</u>

Place : Kolkata

Date : The 31 st day of May , 2010

In terms of our report of even date annexed herewith

For S. Jha & Associates  
Chartered Accountants

*S. D. Jha*  
S. D. Jha  
Proprietor



*Ramandal*  
20/6/10  
President

West Bengal Registration & Stamp Revenue Service Association,

*Usha*  
20.6.10  
General Secretary  
West Bengal Registration & Stamp Revenue Service Association  
5, Govt Place North, Kolkata.

*Pradyumn*  
20/06/2010  
Treasurer  
W.B. Registration & Stamp Revenue Service Association  
5, Govt. Place North  
Kolkata 700 001

**WEST BENGAL REGISTRATION & STAMP REVENUE SERVICE ASSOCIATION**  
**5, GOVT. PLACE NORTH, KOLKATA- 700 001**  
REGD. NO- S / 45181 OF 1984 -85

**INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2010**

<u>PREVIOUS</u> <u>YEAR</u> <u>Rs.</u>	<u>EXPENDITURE</u>	<u>CURRENT</u> <u>YEAR</u> <u>Rs.</u>	<u>PREVIOUS</u> <u>YEAR</u> <u>Rs.</u>	<u>INCOME</u>	<u>CURRENT</u> <u>YEAR</u> <u>Rs.</u>
4,605.00	To, Postage	3,131.00			
123,487.00	To, Printing & Stationery	99,112.00	56,080.00	By, Subscription	39,700.00
246,913.00	To, AGM & HYGM Expenses	241,774.00		By, Contribution for AGM & H.Y.G.M	39,350.00
12,570.00	To, Executive Meeting Expenses	31,534.00	50,800.00	By, Interest on Saving Bank	13,547.16
7,812.00	To, Misc. Expenses	4,998.00	27,891.28	By, Interest on Fixed Deposit	31,912.64
375.00	To, Registration Renewal Expenses	375.00	13,248.72	By, Sponsor	-
6,683.00	To, Farewell Expenses	-	75,000.00	By, Sale Proceeds of old Magazine	-
31,230.00	To, Website Expenses	16,510.00	600.00	By, Excess of Expenditure over Income Transferred to General Reserve	274,565.20
-	To, Transfer Committee Meeting Exp	891.00			
112.36	To, Bank Charges	-			
562.00	To, Audit Fees	750.00	210,729.36		
434,349.36		399,075.00	434,349.36		399,075.00

Place : Kolkata

Date : The 31 st day of May , 2010

In terms of our report of even date annexed herewith

For S. Jha & Associates  
Chartered Accountants

*S. D. Jha*  
S. D. Jha  
Proprietor



*Raundal*  
20/6/10  
President

West Bengal Registration & Stamp  
Revenue Service Association,

*U. Ghosh*  
20.6.10  
General Secretary  
West Bengal Registration &  
Stamp Revenue Service Association  
5, Govt Place North, Kolkata-1

*Choudhury* 20/06/2010  
Treasurer  
W.B. Registration & Stamp Revenue  
Service Association  
5, Govt. Place North  
Kolkata-700 001