



**RAMAKRISHNA MISSION
SAMAJ SEVAK SIKSHAN MANDIR**

(A RUDSETY type institute in collaboration with United Bank of India and NABARD)

BELUR MATH, HOWRAH

**AUDITORS' REPORT
FOR THE YEAR 2018-2019**

C. GHOSH & ASSOCIATES

Chartered Accountants

Dulal Sen Market, 4th Floor

27/3, G.T. Road (South)

Howrah – 711 101

Ph. No. : (033) 2641-2306/5785



Independent Auditor's Report

Opinion

We have audited the financial statements of **Ramakrishna Mission Samaj Sevak Sikshan Mandir** which comprise the Balance Sheet as at 31st March, 2019, and the Income and Expenditure Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March, 2019, and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid generally accepted accounting principles in India, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with generally accepted accounting principles in India will always detect a material misstatement when it exists.



Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at ICAI website at: <https://www.icaai.org>. This description forms part of our auditor's report.

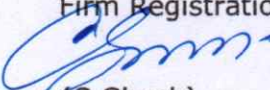
Report on Other Legal and Regulatory Requirements

We report that:

- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion, proper books of account as required by law have been kept by the **Ramakrishna Mission Samaj Sevak Sikshan Mandir** so far as appears from our examination of those books;
- c. the Balance Sheet, the Statement of Income and Expenditure, dealt with by this Report are in agreement with the books of account.

For and on behalf of

C.Ghosh & Associates
Chartered Accountants
Firm Registration No.:313172E


(C.Ghosh)

Partner

Membership No.:051302

Place: Howrah

Date: 03-06-2019.



MANDATORY REPORT BY AUDITOR

Please tick (√) the relevant answer.

1. Fixed Assets:

- (a) Whether Fixed Assets Register has been maintained? √Yes / No
- (b) Whether physical verification of the fixed assets is made by the management and material discrepancy if any, has been properly taken into account? √Yes / No

2. Investments:

- (a) Whether Investments Register is maintained? √Yes / No
- (b) Whether physical verification of the investments is made by the management and the discrepancy if any, has been taken into account? (Physical verification is not required by the branch centres in respect of their investments with Headquarters.) √Yes / No

3. Inventories:

- (a) Whether Stock Registers have been maintained? √Yes / No
- (b) Whether physical verification of inventory is made by the management and the material discrepancy if any, on such verification has been taken into account or not? √Yes / No

4. Gift-in-kind:

Whether Gifts in Kind of both revenue and capital nature have been taken into account properly? √Yes / No

5. Transaction with Headquarters:

Whether the figures related to the

(a) Receipts from Headquarters √Yes / No

(b) Payments to Headquarters √Yes / No

(c) Balance lying with Headquarters, and √Yes / No

(d) Investments with Headquarters (investment groupwise) √Yes / No

are reconciled with the figures mentioned in the half-yearly statements issued from the Headquarters?

6. Bank Reconciliation

- (a) Whether all bank accounts in current and savings accounts are reconciled periodically? √Yes / No
- (b) Whether there is any old cheque outstanding for more than six months and if so a list of such instruments? Yes / √No

7. Headquarters format of accounts:

- (i) Whether all the figures furnished are rounded-off? √Yes / No



(ii) Schedule of Assets

- (a) Whether last year's closing balances have been properly shown as opening balances? √Yes / No
- (b) Whether the same rate of depreciation has been applied as printed in the Headquarters' format? √Yes / No
- (c) Whether *Addition to Assets out of Revenue Income* has been properly shown? √Yes / No
- (d) Whether WIP has been transferred to assets on completion of construction? √Yes / No

(iii) Schedule of Funds:

- (a) Whether last year's closing balances have been properly shown as opening balances? √Yes / No
- (a) Whether *transfer from funds* and *transfer to funds* are matching? (generally both should match) √Yes / No
- (b) Whether the figure of *depreciation* is matching with the figure of depreciation shown in the Schedule of Assets? √Yes / No
- (c) Whether *Capital Expenditure met out of Revenue Income* has been properly transferred? √Yes / No
- (d) Whether the surplus/deficit shown in different General Funds and Other Funds are matching with the total figure of surplus/deficit shown under I/E (II)? √Yes / No

(iv) Income and Expenditure account:

- (a) Whether last year's closing balances of *Stock* have been properly shown as opening balances? √Yes / No
- (b) Whether inter-departmental transfer of funds has been set-off? √Yes / No
- (c) Whether profit/loss on sale of assets / investments has been properly accounted for in I/E (II)? √Yes / No


(v) Receipts and Payments statement:

- (a) Whether the figures are matching with the figures of statements of accounts after incorporating all adjustment entries, if any? √Yes / No
- (b) Whether the closing balance of *Cash* and *Bank balances* are matching with the figures in Balance Sheet? √Yes / No

(vi) Foreign Contribution :

- (a) Whether online return has been filed? √N.A
- (b) Whether all transactions in FC accounts are duly incorporated in the consolidated accounts of the centre? √N.A

For C.Ghosh & Associates
Chartered Accountants


(C. GHOSH) PARTNER
Firm Registration No.313172E
Partner Membership No. 051302

Place : Howrah

Date **1-3 JUN 2019** 2019



**RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR
BELUR MATH, HOWRAH-711 202
BALANCE SHEET AS AT 31ST MARCH 2019**

PREVIOUS YEAR AMOUNT	LIABILITIES	AMOUNT	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT	ASSETS	AMOUNT	CURRENT YEAR AMOUNT
2,02,11,847.00	LAND & BUILDING FUND: As per last account Add During this year	2,02,11,847.00	1,92,01,255.00	2,02,11,847.00	LAND & BUILDING: As per Schedule - I		1,92,01,255.00
	Less Depreciation as per contra	2,02,11,847.00					
23,71,597.00	MOVABLE PROPERTIES FUND: As per last account Add During this year	23,71,597.00 9,900.00	18,74,606.00	23,71,597.00	MOVABLE PROPERTIES: As per Schedule - II	20,15,635.00	18,74,606.00
	Less Depreciation as per contra	23,81,497.00		1,19,69,295.00	INVESTMENTS: Endowment Permanent Fund Others Fund	1,14,53,660.00	1,34,69,295.00
		5,06,891.00		16,18,257.00	GRANT RECEIVABLE: WBSC Ltd. NABARD (REDP & SDI-Trg. Prog.) T.D.S United Bank of India (REDP & SDI-Trg. Prog.)	4,09,879.00 2,08,046.00 76,562.00	6,94,487.00
1,38,66,585.11	GENERAL FUND: As per last account Less: Excess of Expenditure Over Income	1,38,66,585.11 13,892.59	1,38,52,692.52	2,550.00	SECURITY DEPOSIT: Electricity (as per last account)	2,550.00	
1,57,733.00	SELF EMPLOYMENT REVOLVING FUND: As per last account	1,57,733.00	1,57,733.00	1,000.00 8,050.00	Telephone (as per last account) Gas Cylinder	1,000.00 8,050.00	11,600.00
20,15,635.00	ENDOWMENT & PERMANENT FUND: As per last account	20,15,635.00	20,15,635.00		SUNDRY DEPOSIT: R.K.M Saradapitha		81,211.00
2,600.00	CAUTION MONEY: As per last account Add During this year	2,600.00 7,400.00	2,200.00	64,234.00	CLOSING STOCK: Food Product Items		1,15,664.87
	Less Refund during this year	10,000.00		1,192.00	CASH & BANK BALANCE: Cash in hand (As certified by Management) Cash at Bank in Savings Accounts:		442.00
	LIABILITIES FOR EXPENSES: Audit Fees G.S.T (CGST + SGST)	3,540.00 4,008.46	7,548.46	63,191.00 2,64,476.61 2,20,096.50	State Bank of India, Belur Math Br. United Bank of India, Belur Math Br. Bank of India, Belur Math, Br.	1,52,763.00 34,091.61 69,254.50	16,63,109.11
3,86,25,997.11	TOTAL	Rs. 3,86,25,997.11	Rs. 3,71,11,669.98	Rs. 3,86,25,997.11	TOTAL	Rs. 3,71,11,669.98	3,71,11,669.98

Notes on accounts schedule - III

In terms of our separate report of even date annexed herewith For C. Ghosh & Associates Chartered Accountants

Shikha
Principal
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

Date: **23 JUN 2019**
Place: 27/3 G.T.Road (S)
Howrah-711 101

Shweta Dey
Secretary



Shweta Dey
Secretary
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

Shweta Dey
Secretary
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

(C. Ghosh) Partner
Membership No. 051302
Firm Registration No. 313172E

RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR
BELUR MATH, HOWRAH-711 202
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2019

Previous Year Amount	Expenditure	Amount	Current Year Amount	Previous Year Amount	Income	Amount	Current Year Amount
6,23,527.00	ESTABLISHMENT :	7,32,554.00		9,27,200.00	Realisation of Food Charges		5,08,030.00
3,65,940.00	Salary & Wages (Gen)	3,83,114.00		7,90,922.00	Interest on Bank Deposit		8,35,566.00
1,13,553.00	Salary & Wages (P. Trg.)	1,25,698.00		23,79,040.00	Grant (from NABARD)	17,36,592.00	
66,897.00	Salary & Wages (Vehicle Maint.)	71,065.00		12,18,904.00	Grant (from United Bank of India)	11,74,829.00	
51,144.00	Ex-gratia	54,312.00		45,97,187.00	Grant (from WBSC Ltd.)		29,11,421.00
34,008.00	R.K.M.P.F Contribution (Gen)	36,132.00		9,99,578.50	Sale Proceeds	9,27,626.00	
11,184.00	R.K.M.P.F Contribution (P.Trg.)	11,880.00		8,020.00	Sale of Old News Paper, Building Materials etc.	2,390.00	9,30,016.00
28,418.00	R.K.M.P.F Contribution (Vehicle Maint.)	33,449.00		10,06,578.00	Contribution from Saradapitha (HQ)		9,82,545.00
42,150.00	Gratuity	35,855.00		1,04,732.00	Donations		1,09,583.00
4,388.00	Expenses for Part-time Teachers	11,130.00		6,14,913.00	Fees & Charges		3,54,112.00
1,49,265.00	Hony. Workers Exp.	1,63,698.00		35,000.00	Grant (from Hindalco)		60,000.00
44,574.00	Light & Water Exp.(Gen)	20,697.00		5,20,335.00	Govt. Grants: (Dist. S.H.G & S.E., FOCT and DIC)		4,07,284.00
15,873.00	Light & Water Exp. (P.Trg.)	7,728.00	16,87,312.00				
4,008.00	Cleaning, Washing & Sanitation	4,260.00					
12,036.00	Administrative Charges	8,532.00		3,82,176.00	Profit on Sale of Movable Properties:		
8,028.00	Group Health Insurance	12,792.00	25,584.00		Sale of old bus		
	Life Insurance Benefit Charges						
	OTHER EXPENDITURE :						
11,43,101.00	S.D.I.- Trg. Programme	16,25,589.00		29,100.00	Donation Gift-in-Kind		30,700.00
2,410.00	Course Materials/Training Materials	1,47,548.00					
30,000.00	Own Training Prog./Tailoring Trg	15,000.00		3,78,421.50	Miscellaneous Income:		
10,84,249.00	NABARD Training Programme	7,21,380.00			(Coution Money, Sale of Books i.e Training Mat.,		
43,95,961.00	S.H.G Training Programme	24,228.00			Vehicle Charges, Round of G.S.T)		3,686.54
1,99,535.00	Bee-keeping Training Programme (D I C)	1,51,762.00					
3,23,254.00	F O C T Training Programme						
31,518.00	Tailoring Training Prog.(HINDALCO)	60,849.00					
4,255.00	Seminar/Meeting/Conference/Conclave	3,422.00		64,234.00	Closing Stock of Food Products Items		1,15,664.87
2,530.00	Newspaper & Periodicals	2,732.00					
78,306.00	Study Tour/ Institutional Placement	66,900.00					
25,723.00	Ex-trainees' Conference	11,300.00					
29,432.00	Follow up / Extension Service	43,369.00					
	Games, Sports, Prizes & Excursion	692.00					
3,555.00	Selection Camp/ Awareness Programme	9,600.00					
11,375.00	Inauguration & Valediction	13,206.00					
	Dist. S.H.G & S.E Training Programme	2,58,022.00					
	S.H.G Training Programme (Dist. Correction Home)	20,200.00	31,75,799.00				
3,21,361.00	Practical Training Expenses	2,95,399.00					
1,53,022.00	Ex-trainees' Products	2,42,225.00	5,37,624.00				
24,406.00	General Repaire / Replacement/Maintenance	67,260.00					
43,936.00	Computer Maintenance	23,700.00					
3,08,317.00	Building Maintenance	3,16,147.00					
2,60,782.00	Vehicle Maintenance	9,402.00					
11,353.00	Petty Equipments/ Utensils	2,220.00					
6,312.00	Generator Maintenance	13,487.00	4,32,216.00				
1,00,69,686.00	C / D	58,58,535.00	1,40,56,341.00		C / D		72,48,608.41



	B / F	B / F	1,40,56,341.00	B / F	72,48,608.41
1,00,69,686.00			58,58,535.00		
51,670.00	Printing & Stationery		60,167.00		
21,527.00	Postage & Telephone		22,921.00		
40,126.00	Travelling & Transit		25,567.00		
1,790.00	Medical Expenses		1,295.00		
13,42,737.00	Boarding Expenses		11,88,508.00		
17,078.00	Celebration & Ceremony		15,489.00		
1,660.00	Pecuniary Help		-		
7,830.00	Cultural Expenses		8,000.00		
8,478.75	Miscellaneous Expenses:				
	(Bank Charges, Bill Receivable amount Short-fall etc.)	605.00			
	Penalty for P. Tax deposit	200.00	805.00		
28,336.00	Loss on Movable Properties				
	Audit Fees :				
	Internal Audit Fees				
	External Audit Fees	7,080.00	7,080.00		
	Capital Expenditure out of Revenue Income				
	Land & Building Fund				
2,69,890.00	Movable Properties Fund	9,900.00	9,900.00		
1,55,080.00	OPENING STOCK (Food Product Items)		64,234.00		
	Excess of Income over Expenditure :				
20,40,452.25	General Fund				13,892.59
1,40,56,341.00	TOTAL Rs.		72,62,501.00	TOTAL Rs.	72,62,501.00

In terms of our separate report of even date annexed herewith

For C. Ghosh & Associates
Chartered Accountants

Swami Divyansu

Secretary

Ramakrishna Mission

Samaj Sevak Sikshan Mandir

Belur Math, Howrah

Shinckad

Principal

Ramakrishna Mission

Samaj Sevak Sikshan Mandir

Belur Math, Howrah

Date 13 JUN 2019

Place : 27/3 G. T. Road (S)

Howrah-711 101

(C. Ghosh) Partner

Membership No. 051302

Firm Registration No. 313172E



**RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR
BELUR MATH, HOWRAH - 711 202**

STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31st MARCH 2019

RECEIPTS	Amount (Rs.)	Amount (Rs.)	PAYMENTS	Amount (Rs.)	Amount (Rs.)
TO BOARDERS' FEES & CHARGES		5,08,030.00	BY ESTABLISHMENT :		
FEES & CHARGES		3,54,112.00	Salary & Wages (Gen.)	7,32,554.00	
DONATIONS:			Salary & Wages (P. Trg.)	3,83,114.00	
General	1,05,622.00		Salary & Wages (Vehicle Maint.)	1,25,698.00	12,41,366.00
Celebration & Ceremony	3,961.00		R.K.M.P.F. Contribution (Gen)	54,312.00	
Gift-in-kinds	30,700.00	1,40,283.00	R.K.M.P.F. Contribution (P.Trg.)	36,132.00	
			R.K.M.P.F. Contribution (Vehicle Maint.)	11,880.00	1,02,324.00
			Gratuity	33,449.00	33,449.00
SALE PROCEEDS :			Exgratia	71,065.00	71,065.00
Trainees' Products :-			Light & Water Expenses (Gen.)	1,63,698.00	
Horticulture & Vermi-culture	8,500.00		Light & Water Expenses (P.Trg.)	20,697.00	1,84,395.00
Food Processing	4,74,583.00		Exp. For part-time teachers	35,855.00	35,855.00
Mushroom	17,689.00		Hony. Workers' Expenses	11,130.00	11,130.00
Ex-trainees' Products	5,00,772.00		Cleaning, Washing & Sanitation	7,728.00	16,87,312.00
Sundries Items	4,26,854.00		Adm. Charges	4,260.00	4,260.00
	2,390.00	9,30,016.00	Life Insurance Benefit Charges	12,792.00	12,792.00
			Group Health Insurance	8,532.00	25,584.00
			EDUCATIONAL EXPENSES :		
CONTRIBUTION FROM SARADAPITHA:			Games, Sports & Prizes	682.00	
Grant from H.Q. through SARADAPITHA			Selection Camp / Awareness Prog.	9,600.00	
Interest on Others Fund through S.P			Newspaper & Periodical	2,732.00	
			Course Materials/Training Materials	1,47,548.00	
GRANTS:		9,82,545.00	Follow-up / Extension Service	43,369.00	
Received from NABARD	17,36,592.00		Inauguration & Valediction	13,206.00	
" " United Bank of India	11,74,829.00		Institutional Placement / Study Tour	66,900.00	
" " Hindalco Pvt. Ltd.	60,000.00	29,71,421.00	Tailoring Training Programme (HINDALCO)	60,849.00	
INTEREST ON BANK DEPOSIT:			Own Training Programme (Tailoring)	15,000.00	
B.O.I	2,57,756.00		Bee-keeping Training Programme (DIC-Howrah)	1,51,762.00	
U.B.I	4,84,600.00		Dist. S.H.G & S.E Training Programme	2,58,022.00	
S.B.I	93,210.00	8,35,566.00	S.H.G Training Programme	24,228.00	
			S. D. I - Programme	16,25,589.00	
GOVT. GRANTS:			S.H.G. Training Programme (Dist. Correction Home)	20,200.00	
District Industries Centre, Govt. of W.B			NABARD Training Programme	7,21,380.00	
District S.H.G & S.E. Training Cell			Seminar, Meeting & Confernce	3,422.00	
			Ex-trainees' Confernce	11,300.00	31,75,799.00
			REPAIRS, RENEWALS & MAINTENANCE :		
			Vehicle Maintenance (Including Insurance)	9,402.00	
			Computer Maintenance	23,700.00	
			Building Maintenance	3,16,147.00	
			Petty Equipments	2,220.00	
			General Repair & Maintenance	67,260.00	4,32,216.00
			Generator Maintenance	13,487.00	11,88,508.00
MISCELLANEOUS INCOME:		3,686.54	BOARDING EXPENSES		
Caution Money	2,600.00		CELEBRATION & CEREMONY		
Round of (G.S.T)	1,086.54		CULTURAL EXPENSES		
Sundry Amount Payable	-		AUDIT FEES		8,000.00
			TRAVELLING & TRANSIT		7,080.00
			POSTAGE & TELEPHONE		25,567.00
			PRINTING & STATIONERY		22,921.00
			MEDICAL EXPENSES		60,167.00
					1,295.00
					66,49,938.00
		71,32,943.54			

C/D

C/D

Contd...2



B/D	B/D		
	71,32,943.54		66,49,938.00
PURCHASES:			
Ex-trainees' Products			2,42,225.00
Expenses on Practical Trg. :-			
Aviculture		5,755.00	
Food Processing		2,53,118.00	
Horticulture & Vermi-culture		22,948.00	
Mushroom		10,387.00	
Pisciculture		642.00	
Animal Health Care		44.00	
Poultry & Duckery		2,505.00	5,37,624.00
MISCELLANEOUS EXPENSES:			
Bank Charges		605.00	
Penalty for Profession Tax		200.00	
TOTAL Rs.	71,32,943.54	TOTAL Rs.	805.00
			71,88,367.00
CAPITAL EXPENDITURE:			
Computer			9,900.00
PROFESSION TAX:			
R.K.M.PROVIDENT FUND DEPOSIT :	5,880.00		5,880.00
Through R.K.M. Saradapitha	2,04,648.00		2,04,648.00
INVESTMENT			
CAUTION MONEY	7,400.00		7,800.00
LOAN & ADVANCE	1,32,575.00		1,32,575.00
T.D.S	1,130.00		1,130.00
G.S.T (C.G.S.T + S.G.S.T)	81,298.76		77,290.30
GRANT RECEIVABLE:			
From NABARD	11,31,816.00		2,08,046.00
LIABILITIES FOR EXPENSES: (Audit Fees)	3,540.00		
OPENING BALANCE AS ON 01-04-2018:			
Cash in Hand	1,192.00		442.00
Cash at Bank (B.O.I)		2,20,096.50	69,254.50
Cash at Bank (U.B.I)		2,64,476.61	34,091.61
Cash at Bank in Bonanja (U.B.I)		17,49,000.00	14,07,000.00
Cash at Bank (S.B.I)		63,191.00	1,52,763.00
GRAND TOTAL Rs.	1,09,99,187.41	GRAND TOTAL Rs.	1,09,99,187.41

In terms of our separate report of even date annexed herewith
For C. Ghosh & Associates
Chartered Accountants



Date : 13 JUN 2019
Place : 2/13 G.I. Road (S)
Howrah - 711 101

Swami Divyansu

Secretary
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

Principal
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

(C. Ghosh) Partner
Membership No. 051302
Firm Registration No. 313172E

RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHANA MANDIRA
BELUR MATH, HOWRAH-711 202

SCHEDULE FIXED ASSETS AS ON 31ST MARCH, 2019

Description of Assets	W.D. Value as on 01.04.2018	Add. Addition during the year		Less. Deduction during the year	Total Value	Rate of Depreciation	Depreciation for the year	W.D. Value as on 31.03.2019
		from Capital Rt.	from Revenue					
1. LAND & BUILDING :								
1) a) Building (General)	1,95,83,786.00			-	1,95,83,786.00	5%	9,79,189.00	1,86,04,597.00
2) Hostel Building	3,91,173.00			-	3,91,173.00	5%	19,559.00	3,71,614.00
3) Poultry Shed	26,617.00			-	26,617.00	5%	1,331.00	25,286.00
4) Aviary Cage	82,298.00			-	82,298.00	5%	4,115.00	78,183.00
5) Compost Pit	26,646.00			-	26,646.00	5%	1,332.00	25,314.00
6) Water System	1,01,327.00			-	1,01,327.00	5%	5,066.00	96,261.00
TOTAL Rs.	2,02,11,847.00				2,02,11,847.00		10,10,592.00	1,92,01,255.00
2. MOVABLE PROPERTIES :								
Schedule - I								
i) Furniture & Equipments	3,16,463.00				3,16,463.00	10%	31,646.00	2,84,817.00
ii) Audio Visual Equipments	1,31,582.00				1,31,582.00	10%	13,158.00	1,18,424.00
iii) Electrical Equipments	93,106.00				93,106.00	15%	13,966.00	79,140.00
iv) Utensils/ Equipments	8,741.00				8,741.00	15%	1,311.00	7,430.00
v) Generator	1,84,343.00				1,84,343.00	15%	27,651.00	1,56,692.00
vi) Library Books	3,757.00				3,757.00	15%	564.00	3,193.00
vii) Electrical Installation	23,792.00				23,792.00	15%	3,569.00	20,223.00
viii) Computer	1,93,616.00		9,900.00		2,03,516.00	40%	81,406.00	1,22,110.00
ix) Plant & Machinery	2,14,210.00				2,14,210.00	10%	21,421.00	1,92,789.00
x) Bus	7,75,964.00				7,75,964.00	30%	2,32,789.00	5,43,175.00
xi) Jeep (Bolaro)	10,967.00				10,967.00	30%	3,290.00	7,677.00
xii) Jeep (A.C Bolaro)	3,27,208.00				3,27,208.00	20%	65,442.00	2,61,766.00
xiii) Xerox (Copier)	37,867.00				37,867.00	15%	5,680.00	32,187.00
xiii) Multi Gym	49,981.00				49,981.00	10%	4,998.00	44,983.00
TOTAL Rs.	23,71,597.00		9,900.00		23,81,497.00		5,06,891.00	18,74,606.00
Schedule - II								

Shirishka

Principal
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

Swami Divyananda

Secretary
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah



**RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR
BELUR MATH, HOWRAH-711 202**

**FOOD PROCESSING ITEMS
CLOSSING BALANANCE AS ON 31 MARCH 2019**

Sl. No.	ITEMS	WEIGHT	QUANTITY / PRICE		TOTAL	COST PRICE (in Rs.)	TOTAL (in Rs.)
			Stock Room	Stall			
1	GREEN MANGO JAM	500 Gms.	64	14	78	63.10	4,921.80
2	GREEN MANGO JAM	250 Gms.	38	15	53	33.75	1,788.75
3	MIXED FRUIT JAM	500 Gms.	202	14	216	63.64	13,746.24
4	MIXED FRUIT JAM	250 Gms.	83	16	99	34.49	3,414.51
5	PINEAPPLE JAM	500 Gms.	3	0	3	70.85	212.55
6	PINEAPPLE JAM	250 Gms.	43	10	53	35.60	1,886.80
7	APPLE JAM	500 Gms.	61	12	73	72.83	5,316.59
8	APPLE JAM	250 Gms.	34	13	47	39.08	1,836.76
9	RIPE MANGO JAM	500 Gms.	5	15	20	63.10	1,262.00
10	RIPE MANGO JAM	250 Gms.	63	8	71	33.75	2,396.25
11	GUAVA JELLY	500 Gms.	3	7	10	68.48	684.80
12	GUAVA JELLY	250 Gms.	53	7	60	34.40	2,064.00
13	AMLAKI PICKLES	400 Gms.	30	6	36	43.45	1,564.20
14	AMLAKI PICKLES	200 Gms.	55	14	69	26.89	1,855.41
15	CHILLI PICKLES	400 Gms.	0	4	4	53.30	213.20
16	CHILLI PICKLES	200 Gms.	10	4	14	33.23	465.22
17	BRINJAL PICKLES	400 Gms.	65	12	77	60.99	4,696.23
18	BRINJAL PICKLES	200 Gms.	2	6	8	36.44	291.52
19	CHALTA PICKLES	400 Gms.	0	0	0	48.35	-
20	CHALTA PICKLES	200 Gms.	0	0	0	29.51	-
21	JALPAI PICKLES	400 Gms.	0	0	0	48.35	-
22	JALPAI PICKLES	200 Gms.	0	0	0	29.51	-
23	MIXED VEG. PICKLES	400 Gms.	96	7	103	68.30	7,034.90
24	MIXED VEG. PICKLES	200 Gms.	96	8	104	39.10	4,066.40
25	MANGO PICKLES	400 Gms.	9	0	9	56.20	505.80
26	MANGO PICKLES	200 Gms.	50	3	53	33.23	1,761.19
27	PINEAPPLE SQUASH	700 ml.	78	8	86	63.74	5,481.64
28	BAEL SQUASH	700 ml.	117	10	127	57.61	7,316.47
29	LEMON SQUASH	700 ml.	27	12	39	66.51	2,593.89
30	ORANGE SQUASH	700 ml.	130	3	133	77.80	10,347.40
31	RIPE MANGO SQUASH	700 ml.	79	8	87	60.46	5,260.02
32	GREEN MANGO SQUASH	700 ml.	142	1	143	60.46	8,645.78
33	CHILLI SAUCE	500 Gms.	0	3	3	53.10	159.30
34	CHILLI SAUCE	200 Gms.	29	12	41	28.48	1,167.68
35	TOMATO SAUCE	500 Gms.	39	4	43	53.10	2,283.30
36	TOMATO SAUCE	200 Gms.	161	9	170	28.10	4,777.00
37	MUSTARD KASUNDI	500 Gms.	0	0	0	41.37	-
38	MUSTARD KASUNDI	200 Gms.	97	4	101	21.62	2,183.62
39	KUL CHUTNEY	400 Gms.	56	5	61	55.17	3,365.37
40	KUL CHATNEY	200 Gms.	3	0	3	32.76	98.28
Total:							1,15,664.87

Shrikant
Principal
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

Swami Divyanand
Secretary
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

DECLARATION BY THE HEAD OF THE CENTRE

Name of the centre : Ramakrishna Mission Samaj Sevak Sikshan Mandir
(Please tick (v) the relevant answer and attach separate sheet, if necessary)

1. Whether accounting policies as defined in our circular Audit 4/ 2008 dated 16.12.2008 has been followed? (Please attach a copy of the significant accounting Policies duly signed.) v Yes/No

2. Surplus Calculation
a. Whether Surplus Calculation has been made following our circular Audit 4/2004 dated 12.4.2004? v Yes/No
b. Whether surplus is within the permissible limit v Yes/No

In case of excess surplus, please state the reason and mention your plan of how you Are going to utilize the excess surplus in the following financial year?

3. Whether all necessary schedules to accounts (in HQ format) have been attached? v Yes/No

i) Assets: Loan & Advance, Sundry Debtors, Sundry Deposits and Sundry Amount Receivable – only for Unadjusted Items and others
ii) Liabilities: Loan & Advance, Sundry Creditors, Sundry Deposits, Caution Money Students' Deposit and Sundry Amount Payable – only for Unadjusted Items and Others.

4. Whether detail statements of accounts i.e, Balance Sheet and Income & Expenditure Statement along with other necessary schedule [in centre's own format (not HQ's Printed heads of accounts) showing corresponding ledger heads of accounts as written In the cashbook and ledgers) attached v Yes/No

5. Whether 'letters of consent' have been collected for donations towards corpus funds i.e land & building fund, Movable Properties funds, Endowment & Permanent Fund and Development Fund? (if fully not collected, please ensure to collect them at your earliest)

6. Whether all transfers of funds area justified? Please state the reason for unusual Transfer of funds if any. v Yes/No

7. Whether unutilized portion of different capital fund have been invested and accounted for? (For example unutilized portion of Land & Building Fund should be invested under land & building fund investment if not invested in full, please state the reason) v Yes/No

8. Any other comments

Place : Belur Math, Howrah

Date :



Swami Divyananda
(Swami Divyananda)
Secretary

Schedule - III

SIGNIFICANT ACCOUNTING POLICIES:

1. Basis of Accounting

The financial statement is prepared on accrual basis under historical cost convention as per generally accepted accounting principles excepting income from investments and retirement benefits which are generally considered on cash basis.

2. Fixed Assets

All fixed assets other than land are stated at net book value without showing original cost and accumulated depreciation. Additions to fixed assets are stated at cost of acquisition, inclusive of taxes, duties, freight and other incidental expenses related to acquisition. Capital gifts in kind are stated at market value on the date of making the gifts. The Mission creates the relative Fund Account by transfer of sums from Income & Expenditure Account in respect of Fixed Assets acquired out of Mission's own funds and not covered by Capital Donations / and or Government Grants so as to exhibit the same balance under the Fixed Asset Account and the corresponding Fund Account.

3. Depreciation

Generally, depreciation on fixed assets other than land is provided on "reducing balance method" at the rates stated below:

Full year's depreciation is charged on additions to fixed assets irrespective of the date of acquisition / installation. No Depreciation is provided on the fixed assets sold / discarded during the year. Depreciation on fixed assets is set off against corresponding funds and not charged to Income & Expenditure Account.

Particulars	Rate of Depreciation (%)
Buildings, Boundary wall, Statue, Tube wells & Water connection	5
Lift	15
Furniture, Equipment and Office Machinery	10
Electrical equipment/installation and Utensils	15
Computer	40
Medical equipment, Instruments, X-ray plant, Accessories etc.	20
Motor car, Jeeps, Motor cycles, Bicycles, Rickshaws	20
Buses, Lorries, Tractors etc.	30
Library books	15



4. INVESTMENTS

Investments are long term in nature and are stated at cost. Earnings on investments are accounted for on cash basis. Incentives if any received at the time of making investments are treated as revenue income. Income from mutual funds under growth scheme are booked under "profit / loss on Sale of Investments" at the time of sale.

5. INVENTORIES

Inventories are valued at direct cost except for livestock, which are valued at estimated net realizable value.

6. FUND ACCOUNTS

i) Land & Building Fund and Movable Properties Fund:

Specific receipts and earnings from investments ear-marked for that purpose are credited to Land & Building and Movable Properties Funds and depreciation is set off against these funds.

ii) Endowment & Permanent Fund and Development Fund:

Specific receipts are credited to Endowment & Permanent and Development Funds. Earnings from investments ear-marked for development purposes are credited to Development Fund and in case of Endowment & Permanent Fund earnings from investments are credited to Income & Expenditure Account.

iii) General Fund, Relief Fund and Other Funds:

Surplus or deficit as generated from the activities are taken into the respective funds.

7. RETIREMENT BENEFITS

Retirement benefits are generally considered in the accounts on cash basis. The provident fund contribution of both the employer's and employees' are transferred to recognised provident fund trusts maintained mainly at Belur Math and also at few other centres. In case of few state government employees, provident funds are maintained at the centres as per directives of the local state governments.

8. GOVERNMENT GRANTS

Government grants are taken into account as per the norms and policies of the Government Schemes. Receipts of grants from government for acquiring capital assets are credited to respective funds account.



Swami Divyananda
(Adhyaksha/Secretary)