



**RAMAKRISHNA MISSION
SAMAJ SEVAK SIKSHAN MANDIR**

(A RUDSETY type Institute in collaboration with Punjab National Bank and NABARD)

BELUR MATH, HOWRAH

**AUDITORS' REPORT
FOR THE YEAR 2022-2023**

M. K. GOSWAMI & ASSOCIATES

Chartered Accountants

"HIMALAYA HOUSE"

38B Chowringhee Road

Kolkata – 700 071

Ph. No. : (033) 2288-3058/2226-0948

Mb. : 9830627907

Email : mkg27907@gmail.com



M. K. Goswami & Associates
Chartered Accountants

"HIMALAYA HOUSE"
38B, CHOWRINGHEE ROAD
KOLKATA – 700 071
Phone – 2288 – 3058 / 2226 – 0948
E – mail : mkg27907@gmail.com

Independent Auditor's Report

Opinion

We have audited the financial statements of **Ramakrishna Mission Samaj Sevak Sikshan Mandir Branch** which comprise the Balance Sheet as at 31st March, 2023, 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, 2023, 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.





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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.

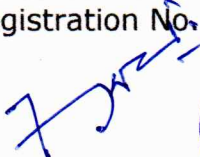
A further description of the auditor's responsibilities for the audit of the financial statements is located at ICAI website at: <https://www.icaai.org>. This description forms part of our auditor's report.

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. the financial statements dealt with by this Report ^{do not} include the transactions related to foreign contribution received and utilised under the Foreign Contribution (Regulation) Act, 2010;
- c. in our opinion, proper books of account as required by law have been kept by the **Ramakrishna Mission Samaj Sevak Sikshan Mandir Branch** so far as appears from our examination of those books;
- d. 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
M. K. Goswami & Associates
Chartered Accountants
Firm Registration No. : 318162E


(M.K. Goswami)
Partner

Membership No.053913
UDIN:23053913BGZYFL9155



Date : 10th July 2023
Place : Kolkata



M. K. Goswami & Associates
Chartered Accountants

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MANDATORY REPORT BY AUDITOR - FY 2022-23

	ANSWER
1. Fixed Assets:	
(a) Is Fixed Assets Register (comprising the details of Land, Buildings and movable assets) updated up to 31/3/23?	Yes
(b) Have the Title Deeds / Lease Deeds of Land been verified during the audit period?	No
(c) Has physical verification of the fixed assets been made by the management and material discrepancy, if any, been properly taken into account?	Yes
2. Investments:	
(a) Is Investments Register maintained?	Yes
(b) Has physical verification of the Fixed Deposit Certificates and Statement of Holding of Demat Account as on 31/3/2023 as regards investments made by the branch management been done and discrepancy, if any, been taken into account? (In respect of investments made with Headquarters, physical verification of the investment scrips is not required)	Yes
3. Maintenance of Books of Accounts and other documents:	
(a) Whether Books of Accounts and other documents as stipulated in Rule 17AA of the Income-Tax (24th Amendment) Rules, 2022 are maintained by the branch management?	Yes
(b) Whether Books of Accounts and other documents of 10 financial years prior to FY 2022-23 as stipulated in Rule 17AA of the IT (24th Amendment) Rules, 2022 are kept and maintained?	Yes
4. Inventories:	
(a) Are Stock Registers maintained?	Yes
(b) Has the physical verification of inventory been made by the management during the end of FY 2022-23 and material discrepancy, if any, on such verification been taken into account?	Yes
5. Cash in hand:	
Has the physical verification of cash in hand balance as on 31/3/2023 been done?	Yes
6. Gift-in-kind:	
(a) Have Gifts-in-Kind (both revenue and capital) been taken into Stock / Store Register and / or Fixed Assets Register properly?	NA
7. Bank Reconciliation:	
(a) Have the BRS (Bank Reconciliation Statement) for all the bank accounts been prepared as on 31/3/2023 and necessary entries passed in the books of accounts?	Yes





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(b) Has any payment cheque issued by the branch centre remain unpaid for more than three months as on 31/3/2023 and if so whether reversal entries been passed?	Yes
8. Headquarters format of accounts:	
(i) Schedule of Assets	
(a) Has Construction Work-in-Progress been transferred to assets a/c on completion of construction?	NA
(ii) Schedule of Funds:	
(a) Are the surplus/deficit figures shown in different General Funds and Other Funds matching with the total figure of surplus/deficit shown under I/E (II)?	Yes
(iii) Income and Expenditure account:	
(a) Has the inter-departmental transfer of funds been set-off?	Yes
(b) Has the profit/loss on sale of assets / investments been properly accounted for in I/E (II)?	Yes
(iv) Receipts and Payments (R & P) Statement:	
(a) Are the figures of R & P Statement matching with the figures as shown in the respective Heads of accounts in other statements after incorporating all adjustment entries, if any?	Yes
(b) Are the closing balance of <i>Cash</i> and <i>Bank balances</i> matching with the figures in Balance Sheet?	Yes
9. Foreign Contribution :	
(a) If the FC Registration has become due for renewal, has the application for renewal of registration (FC-3C) been submitted to MHA?	NA
(b) Has FC Annual online return FC-4 been filed for FY 2021-22?	NA
(c) Whether all FC transactions of FY 2022-23 are duly incorporated in the consolidated accounts of the centre?	NA
10. GST Compliance :	
(a) Is GST registration obtained as normal assessee?	Yes
(b) Have the monthly online returns GSTR-1 and GSTR-3B been filed up-to March 2023?	Yes
(c) Have the ineligible ITC (Input Tax Credit) amounts were reversed in the monthly GSTR 3B returns?	Yes
(d) Is the ITC amount available as on 31/3/23 in the GST Electronic Credit Ledger eligible one?	Yes
(e) For all the taxable supplies (including rental services) made to GST Registered persons/entities, if any, whether e-invoices were generated in the IRP (Invoice Registration Portal) and issued to the beneficiaries?	NA
(f) Have the annual online GST Returns - GSTR 9 & GSTR 9C - been filed for FY 2021-22 and for all the applicable previous financial years?	Yes





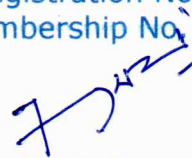
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(g) Have the amount of credits shown as on 31/3/2023 in GST Cash Ledger (IGST/CGST/SGST) and GST Credit / Input Ledger (IGST/CGST/IGST) been shown as "Sundry Amounts Receivables - Others" in the Schedule to Balance Sheet?	Yes
(h) Have the GST TDS Returns been filed by the branch centre, wherever applicable, to get the credits in GST Cash Ledger?	NA
11. TAN Registration and TDS Returns :	
(a) Has TAN (Tax Deduction Account Number) been obtained from Income Tax Department?	No
(b) Are the TDS Default charges amounts shown in TRACES portal at the left bottom of Dashboard page under " Outstanding Demand (Across all Financial Years)" for any of the TAN accounts?	NA
(c) Have appropriate steps been taken by the branch to regularise the TAN Default Status, if any, displayed in TRACES Portal?	NA
(d) Have the total TDS Default charges as shown in the TRACES Portal as on 31/3/23, if any, and the amounts of TDS deducted but not remitted in to Govt. a/c as on 31/3/23, if any, been shown under "Sundry Amounts Payable-Others" in the Schedule to Balance Sheet?	NA
(e) Whether Quarterly TDS Returns are filed upto 31 March 2023?	No
12. Whether the facilities for accepting payment mentioned under Sec 269SU of the IT Act, 1961, read with Rule 119AA of the IT Rules, 1962, are provided by the branch centre?	No
13. Whether the assets are insured against the risk of loss/damage?	No
14. Are the log books are maintained for each vehicle?	Yes

For M.K. Goswami & Associates
Chartered Accountants
Firm Registration No. : 318162E
Membership No. 053913

Date : 10th July 2023
Place : Kolkata


(M.K. Goswami)
Partner



RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR
BELUR MATH, HOWRAH-711 202
BALANCE SHEET AS AT 31ST MARCH 2023

PREVIOUS YEAR AMOUNT	LIABILITIES	AMOUNT	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT	ASSETS	AMOUNT	CURRENT YEAR AMOUNT
1,64,62,676.00	LAND & BUILDING FUND: As per last account	1,64,62,676.00		1,64,62,676.00	LAND & BUILDING:		
	Add During this year	-			As per Schedule - I		1,56,39,542.00
	Less Depreciation as per contra	1,64,62,676.00					
19,12,610.00	MOVABLE PROPERTIES FUND: As per last account	8,23,134.00	1,56,39,542.00	18,66,884.00	MOVABLE PROPERTIES:		
	Add During this year	19,12,610.00		1,39,69,295.00	As per Schedule - II		15,76,488.00
	Less: Deduction During this year	6,574.00			INVESTMENTS:	20,15,635.00	
	Less: Depreciation as per contra	19,19,184.00			Endowment Permanent Fund	39,152.00	
	Add: Movable Properties Written off	16,22,214.00	16,22,214.00	6,92,828.00	Movable Properties Fund	1,19,14,508.00	1,39,69,295.00
				20,076.00	Others Fund		
1,51,78,510.13	GENERAL FUND: As per last account	151,78,510.13			GRANT RECEIVABLE:		
	Less Excess Expenditure over Income	12,46,873.97	1,39,31,636.16	90,279.00	D.R.D.C., Howrah, Govt. W.B.	1,52,073.00	
1,57,733.00	SELF EMPLOYMENT REVOLVING FUND: As per last account		1,57,733.00	8,050.00	NABARD (REDP & SDI-Trg. Prog.)	10,49,632.00	
					T.D.S (United Bank of India)		12,01,705.00
20,15,635.00	ENDOWMENT & PERMANENT FUND: As per last account		20,15,635.00		SECURITY DEPOSIT:		
					Electricity (as per last account)	90,279.00	
					Telephone (as per last account)	1,000.00	
					Gas Cylinder	8,050.00	1,00,196.00
					National Insurance Co. Ltd.	867.00	
					SUNDRY RECEIVABLE:		
				22,474.90	G.S.T (CGST + SGST)	14,790.46	14,790.46
					Paid in Advance G.S.T		
1,21,495.00	SUNDRY PAYABLE: Un-Utilise Grant of D.R.D.C.- Govt. of W.B.			81,211.00	SUNDRY DEPOSIT:		
	R.K.M. Provident Fund Trust				R.K.M Saradapitha		81,211.00
2,600.00	CAUTION MONEY: As per last account	2,600.00		1,99,169.70	CLOSING STOCK:		
	Add During this year	7,600.00			Food Product Items		1,63,676.37
	Less Refund during this year	10,200.00	1,000.00	2,738.00	CASH & BANK BALANCE:		
	LIABILITIES FOR EXPENSES:	9,200.00			Cash in hand (As certified by Management)		3,795.00
	P. Tax (Penalty i.e interest)	-		1,28,287.50	Cash at Bank in Savings Accounts:		
	G.S.T (CGST + SGST)	-		60,852.53	State Bank of India, Belur Math Br.	46,346.00	
	S.D.I Training Programme	-		2,07,241.50	Punjab National Bank, Belur Math Br.	99,387.83	
				20,38,196.00	Bank of India, Belur Math, Br.	71,327.50	
3,58,51,259.13	TOTAL	Rs. 3,33,67,760.16	3,58,51,259.13	Rs. 3,58,51,259.13	Cash at Bank P.N.B Bonanjan Account	4,00,000.00	6,17,061.33
					TOTAL		3,33,67,760.16

Notes on accounts schedule - III

Place : Kolkata

Date: **10 JUL 2023**

Shrikad
Principal

Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

Deputy
Secretary

In terms of our separate report of even date annexed herewith
For M.K.Goswami & Associates
Chartered Accountants
Firm Registration No.31842E



(M.K.Goswami)
Partner, Membership No. 053913

RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR
BELUR MATH, HOWRAH-711 202
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Previous Year Amount	Expenditure	Amount	Current Year Amount	Previous Year Amount	Income	Amount	Current Year Amount
	ESTABLISHMENT :						
7,35,123.00	Salary & Wages (Gen)	8,62,344.00		67,100.00	BY Realisation of Food Charges		57,600.00
4,88,498.00	Salary & Wages (P. Trg.)	5,10,817.00		2,53,951.00	Fees & Charges		2,77,198.00
1,47,825.00	Salary & Wages (Vehicle Maint.)	1,60,676.00		1,45,081.00	Donations	1,17,781.00	
43,000.00	Ex-gratia	94,093.00		-	Donation Gift-in-Kind	17,680.00	1,35,461.00
64,584.00	R.K.M.P.F. Contribution (Gen)	68,280.00		9,07,355.90	Interest on Bank Deposit		6,92,049.00
42,804.00	R.K.M.P.F. Contribution (P. Trg.)	45,339.00		13,11,275.00	Grant (from NABARD)		11,90,243.00
14,040.00	R.K.M.P.F. Contribution (Vehicle Maint.)	14,685.00		18,24,602.00	Grant (from Punjab National Bank)		14,51,720.00
51,707.00	Gratuity	56,339.00			Govt. Grant :		
14,375.00	Expenses for Part-time Teachers	17,190.00		72,821.00	From D.R.D.C. - Birbhum, Govt. of W.B.	91,943.00	
8,094.00	Hony. Workers Exp.	8,252.00		2,49,155.00	" D.R.D.C. - Howrah, Govt. of W.B.	7,73,704.00	8,65,647.00
1,48,998.00	Light & Water Exp (Gen)	43,044.00					
4,240.00	Light & Water Exp. (P. Trg.)	20,630.00					
6,023.00	Cleaning, Washing & Sanitation	9,584.00	19,11,273.00	9,59,855.00	Contribution from Saradapitha (HQ)		9,76,503.00
5,064.00	Administrative Charges	5,340.00		3,87,217.00	Sale Proceeds - G.S.T		5,62,845.00
30,360.00	Group Health Insurance	45,802.00		9,500.00	Sale Proceeds (Agricultural Products)		8,395.00
10,116.00	Life Insurance Benefit Charges	10,692.00	61,834.00				
-	OTHER EXPENDITURE :						
580.00	Games, Sports, Prizes & Excursion	130.00					
3,232.00	Newspaper & Periodicals	3,894.00					
-	Selection Camp/ Awareness Programme	9,600.00					
19,125.00	Inauguration & Valediction	21,205.00					
3,114.00	Course Materials/Training Materials	1,781.00					
71,085.00	Institutional Placement / Study Tour	73,169.00					
400.00	Seminar/Meeting/Conference/Conclave	600.00		1,29,823.26	Miscellaneous Income:		
29,600.00	Ex-trainees' Conference	37,098.00			(Coution Money, Sale of Craps Materials, G.H.I.		
2,884.00	Follow up / Extension Service	8,140.00			Vehicle Charges, Round of G.S.T. Interest on T.D.S)		19,642.56
-	Own Training Prog./Tailoring Trg	20,990.00					
-	Community Development	69,043.00					
2,49,155.00	D.R.D.C. Training Programme	8,67,307.00					
19,38,416.00	S.D.I.- Training Programme	25,39,935.00					
72,821.00	D.R.D.C. Training Programme- "Unnati Prakalpa"	-	36,52,892.00				
				1,99,169.70	Closing Stock of Food Products Items		1,63,676.37
1,38,700.00	Practical Training Expenses	1,72,255.00					
2,25,142.00	Ex-trainees' Products	1,42,945.00	3,15,200.00				
17,863.00	General Repaire / Replacement/Maintenance	42,875.00					
63,953.00	Computer Maintenance	48,451.00					
1,43,435.00	Vehicle Maintenance	10,989.00					
5,670.00	Petty Equipments/ Utensils	39,504.00					
-	Generator Maintenance	10,000.00	1,51,829.00				
47,99,826.00	C / D	60,93,028.00	65,16,905.86		C / D		64,00,981.93

Contd...2



47,99,826.00	B / F	60,93,028.00	65,16,905.86	B / F	64,00,981.93
13,300.00	Cultural Expenses	7,790.00			
1,114.00	Medical Expenses	6,111.00			
8,33,561.00	Boarding Expenses	12,31,817.00			
56,040.00	Printing & Stationery	20,518.00			
28,073.40	Postage & Telephone	20,308.00			
17,255.00	Celebration & Ceremony	18,826.00			
13,330.00	Travelling & Transit	21,846.00			
-	Pecuniary Help	20,000.00			
-	Contribution to Saradapitha	1,750.00			
-	Miscellaneous Expenses:				
-	Penalty for P. Tax & Bank Charges	118.20			
	Capital Expenditure out of Revenue Income				
24,320.00	Movable Properties (Electrical Equipment)	6,574.00			
45,728.00	Movable Properties: Audio-Visual Equip. (Written off)	-			
1,56,537.84	OPENING STOCK (Food Product Items)	1,99,169.70			
	Excess of Income over Expenditure :				
5,27,822.62	General Fund	-		Excess of Expenditure over Income :	12,46,873.97
65,16,905.86	TOTAL Rs.	76,47,855.90	65,16,905.86	TOTAL Rs.	76,47,855.90

In terms of our separate report of even date annexed herewith

For M.K. Goswami & Associates

Chartered Accountants

Place : Kolkata

Date : 10 JUL 2023

Shrikant

Principal

Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

Dulal

Secretary

Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah



(M.K. Goswami)

Partner, Membership No. 053918

Firm Registration No. 318162E

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

STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31st MARCH 2022

RECEIPTS	Amount (Rs.)	Amount (Rs.)	PAYMENTS	Amount (Rs.)	Amount (Rs.)
TO BOARDERS' FEES & CHARGES			BY ESTABLISHMENT :		
" FEES & CHARGES			Salary & Wages (Gen.)	8,62,344.00	
" DONATIONS:			Salary & Wages (P. Trg.)	5,10,817.00	
General	1,16,150.00		Salary & Wages (Vehicle Maint.)	1,60,676.00	15,33,837.00
Celebration & Ceremony	1,631.00	1,17,781.00	R.K.M.P.F. Contribution (Gen)	68,280.00	
Gift-in-kind (Food Processing R.M)		17,680.00	R.K.M.P.F. Contribution (P.Trg.)	45,339.00	
			R.K.M.P.F. Contribution (Vehicle Maint.)	14,685.00	1,28,304.00
			Gratuity	56,339.00	
			Exgratia	94,093.00	
" SALE PROCEEDS - G.S.T :			Light & Water Expenses (Gen.)	43,044.00	
Trainees' Products :-			Light & Water Expenses (P.Trg.)	20,630.00	
Ex-trainees Products	3,11,425.00		Exp. For part-time teachers	63,674.00	
Food Processing	2,46,236.00		Hony. Workers' Expenses	17,190.00	
Mushroom	5,185.00	5,62,846.00	Cleaning, Washing & Sanitation	8,252.00	
SALE PROCEEDS :			Adm. Charges	9,584.00	19,11,273.00
Horticulture & Agriculture		8,395.00	Life Insurance Benefit Charges	5,340.00	
			Group Health Insurance	10,692.00	
			EDUCATIONAL EXPENSES :	45,802.00	61,834.00
			Games, Sports & Prizes	130.00	
			Newspaper & Periodical	3,894.00	
			Selection Camp / Awareness Prog.	9,600.00	
" CONTRIBUTION FROM SARADAPITHA:			Inauguration & Valediction	21,205.00	
Grant from H.Q through SARADAPITHA		8,00,000.00	Course Materials/Training Materials	1,781.00	
Interest on Permanent Fund through S.P.		1,76,503.00	Institutional Placement / Study Tour	73,169.00	
			Seminar, Meeting & Conference	600.00	
" GRANTS:			Ex-trainees' Conference	37,098.00	
Received from NABARD		11,90,243.00	Follow-up / Extension Service	8,140.00	
" " Punjab National Bank		14,51,720.00	Own Training Programme (Beauty Parlour)	20,990.00	
			D.R.D.C Training Programme	8,67,307.00	
" INTEREST ON BANK DEPOSIT:			S. D. I - Programme	25,39,935.00	
B.O.I	1,85,684.00		Community Development	69,043.00	36,52,892.00
P.N.B	4,31,844.00				
S.B.I	74,521.00	6,92,049.00	REPAIRS, RENEWALS & MAINTENANCE :		
			Vehicle Maintenance (Including Insurance)	10,999.00	
" GOVT. GRANTS:			Computer Maintenance	48,451.00	
District Rural Dev. Cell -Howrah Govt. of W.B			Building Maintenance		
District Rural Dev. Cell -Birbhum Govt. of W.B	7,73,704.00		Petty Equipments	39,504.00	
	91,943.00	8,65,647.00	General Repair & Maintenance	42,875.00	
			Generator Maintenance	10,000.00	1,51,829.00
" MISCELLANEOUS INCOME:			BOARDING EXPENSES	12,31,817.00	
Training Materials/ Study Materials	4,150.00		CELEBRATION & CEREMONY	18,826.00	
Caution Money	2,600.00		CULTURAL EXPENSES	7,790.00	
Round of (G.S.T)	567.56		TRAVELLING & TRANSIT	21,846.00	
Sundries	1,715.00		POSTAGE & TELEPHONE	20,308.00	
Interest on T.D.S Deposit	2,510.00		PRINTING & STATIONERY	20,518.00	
Group Health Insurance from Employees	8,100.00	19,642.56	MEDICAL EXPENSES	6,111.00	
			PECUNIARY HELP	20,000.00	
			CONTRIBUTION TO SARADAPITHA	1,750.00	
C/D		62,37,305.56	C/D		71,26,794.00



Date: 10 JUL 2023

Date :

In terms of our separate report of even date annexed herewith
For M.K.Goswami & Associates
Chartered Accountants

Secretary

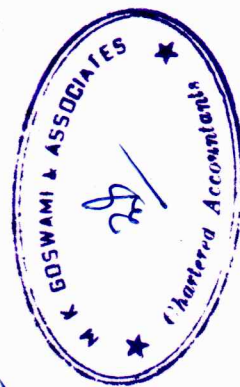
Ramakrishna Mission

Ramakrishna Mission

Samaj Sevak Sikshan Mandir

Behur Math, Howrah

(M.K.Goswami)
Membership No.053913
Registration No.318162E



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

SCHEDULE FIXED ASSETS AS ON 31ST MARCH, 2023

Description of Assets	W.D. Value as on 01.04.2022	Add. Addition during the year		Less. Deduction during the year	Total Value	Rate of Depreciation	Depreciation for the year	W.D. Value as on 31.03.2023
		from Capital Rt.	from Revenue					
1. LAND & BUILDING :								
1) a) Building (General)	1,59,51,116.00			-	1,59,51,116.00	5%	7,97,556.00	1,51,53,560.00
2) Hostel Building	3,18,612.00			-	3,18,612.00	5%	15,931.00	3,02,681.00
3) Poultry Shed	21,680.00			-	21,680.00	5%	1,084.00	20,596.00
4) Aviary Cage	67,032.00			-	67,032.00	5%	3,352.00	63,680.00
5) Compost Pit	21,704.00			-	21,704.00	5%	1,085.00	20,619.00
6) Water System	82,532.00			-	82,532.00	5%	4,126.00	78,406.00
TOTAL Rs.	1,64,62,676.00	-	-	-	1,64,62,676.00		8,23,134.00	1,56,39,542.00
2. MOVABLE PROPERTIES :								
i) Furniture & Equipments	2,07,631.00				2,07,631.00	10%	20,763.00	1,86,868.00
ii) Audio Visual Equipments	1,64,617.00		6,574.00		1,64,617.00	10%	16,462.00	1,48,155.00
iii) Electrical Equipments	69,888.00				76,462.00	15%	11,469.00	64,993.00
iv) Utensils/ Equipments	4,563.00				4,563.00	15%	684.00	3,879.00
v) Generator	96,228.00				96,228.00	15%	14,434.00	81,794.00
vi) Library Books	1,961.00				1,961.00	15%	294.00	1,667.00
vii) Electrical Installation	12,419.00				12,419.00	15%	1,863.00	10,556.00
viii) Solar Power Installation	7,57,469.00				7,57,469.00	15%	1,13,620.00	6,43,849.00
ix) Computer	31,452.00				31,452.00	40%	12,581.00	18,871.00
x) Plant & Machinery	1,18,396.00				1,18,396.00	15%	17,759.00	1,00,637.00
xi) Bus	1,86,309.00				1,86,309.00	30%	55,893.00	1,30,416.00
xii) Jeep (Bolaro)	2,634.00				2,634.00	30%	790.00	1,844.00
xiii) Jeep (A.C Bolaro)	1,60,757.00				1,60,757.00	15%	24,114.00	1,36,643.00
xiv) Xerox (Copier)	19,767.00				19,767.00	15%	2,965.00	16,802.00
xv) Multi Gym	32,793.00				32,793.00	10%	3,279.00	29,514.00
TOTAL Rs.	18,66,884.00	-	6,574.00	-	18,73,458.00		2,96,970.00	15,76,488.00

Shankar

Principal
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

Devi
Secretary
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah





RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR



[A RUDSETI type Institute in collaboration with Punjab National Bank (e-UBI) and NABARD]

P.O. - Belur Math, P.S. - Bally, District - Howrah, PIN - 711202, West Bengal (India)

Phone : (033) 2654-8908/09 | Email : rkm_sssm@yahoo.co.in, rkmsamajsevak@gmail.com | Website : www.rkmsssm.org

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 employee benefits which are generally considered on cash basis.

2. Fixed Assets

All fixed assets other than land are stated at written down 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 gift deed value in the case of Land & Building and at market value in case of other Assets. The Mission creates the related 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 "Written Down Value Method" at the rates stated herein below:

Full year's depreciation is charged on additions to fixed assets irrespective of the date of acquisition / installation. No Depreciation is charged 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. The depreciation rates are aligned with the rates mentioned in the Income Tax Act, 1961.

Particulars	Rate of Depreciation (%)
Buildings, Boundary Wall, Statue, Tube wells & Water Connection, Roads and pavements	5
Lift	15
Furniture, Equipment	10
Office Machinery, Electrical equipment/installation and Utensils	15
Computer, Medical equipment, Instruments, X-ray plant, Accessories etc.	40
Motor car, Jeeps, Motor Cycles, Bicycles, Rickshaws	15
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 cost or Net Realizable Value whichever is lower, except for livestock, which are valued at estimated net realizable value.

6. FUND ACCOUNTS

a. 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.

b. 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.

c. General Fund, Relief Fund and Other Funds:

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

7. TRANSACTIONS IN FOREIGN CURRENCIES

Donations in foreign currencies are taken into account at the conversion rates as credited by the banks.

8. EMPLOYEE BENEFITS

Employee 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 Mission 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.

9. 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.



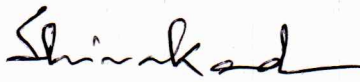
A handwritten signature in blue ink, appearing to be "Swami Shukadevananda".

(Swami Shukadevananda)
Secretary

RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR
BELUR MATH, HOWRAH -711202

FOOD PROCESSING FINISHED PRODUCT ITEMS
CLOSING BALANCE AS ON 31ST MARCH 2023

SL. NO.	ITEMS	WEIGHT	BALANCE (RECEIVE)			ISSUED				CLOSING BALANCE			COST PRICE	TOTAL (Rs.)
			STOCK AS ON 31ST MARCH 2022	PRODUCT-ION IN THIS F.Y (2022-23)	TOTAL	SALE (1ST APRIL'22 TO MARCH'23)	DONATION	WASTAGE/B ROKEN	TOTAL	STOCK ROOM	STALL	TOTAL		
1	GREEN MANGO JAM	500Gms.	27	81	108	73		1	74	19	15	34	63.10	2,145.40
2	GREEN MANGO JAM	250Gms	39	95	134	72			72	45	17	62	33.75	2,092.50
3	RIPE MANGO JAM	500Gms.	11	104	115	94			94	21	0	21	63.10	1,325.10
4	RIPE MANGO JAM	250Gms	24	116	140	100			100	31	9	40	33.75	1,350.00
5	PINE APPLE JAM	500Gms.	1	46	47	47			47	0	0	0	70.85	-
6	PINE APPLE JAM	250Gms	26	79	105	85		1	86	15	4	19	35.60	676.40
7	MIXED FRUIT JAM	500Gms.	50	137	187	170	1		171	2	14	16	63.64	1,018.24
8	MIXED FRUIT JAM	250Gms	87	136	223	149	5		154	57	12	69	34.53	2,382.53
9	APPLE JAM	500Gms.	10	29	39	18			18	20	1	21	72.83	1,529.43
10	APPLE JAM	500Gms.	19	46	65	21			21	42	2	44	39.08	1,719.52
11	GUAVA JELLY	500Gms.	3	8	11	11			11	0	0	0	68.48	-
12	GUAVA JELLY	250Gms	20	48	68	46	2		48	17	3	20	34.40	688.00
13	ORANGE SQUASH	700ml.	90	75	165	110	1		111	46	8	54	77.80	4,201.20
14	GREEN MANGO SQUASH	700ml.	107	196	303	228			228	57	18	75	60.46	4,534.50
15	RIPE MANGO SQUASH	700ml.	40	297	337	266	1		267	62	8	70	60.46	4,232.20
16	BEAL SQUASH	700ml.	46	107	153	93	2		95	48	10	58	57.61	3,341.38
17	PINE APPLE SQUASH	700ml.	4	98	102	53			53	37	12	49	63.74	3,123.26
18	LEMON SQUASH	700ml.	66	260	326	267	3		270	44	12	56	66.51	3,724.56
19	MANGO PICKLES	400Gms.	37	208	245	242	3		245	0	0	0	56.20	-
20	MANGO PICKLES	200Gms.	24	252	276	252			252	15	9	24	33.23	797.52
21	CHILLI PICKLES	400Gms.	0	11	11	11			11	0	0	0	53.30	-
22	CHILLI PICKLES	200Gms.	0	11	11	11			11	0	0	0	33.23	-
23	BRINJAL PICKLES	400Gms.	27	23	50	36			36	9	5	14	60.99	853.86
24	BRINJAL PICKLES	200Gms.	27	41	68	31			31	35	2	37	36.44	1,348.28
25	CHALTA PICKLES	400Gms.	16	121	137	87	1		88	44	5	49	48.35	2,369.15
26	CHALTA PICKLES	200Gms.	37	100	137	125	1	1	127	4	6	10	29.51	295.10
27	AMLAKI PICKLES	400Gms.	26	258	284	211	1		212	64	8	72	43.45	3,128.40
28	AMLAKI PICKLES	200Gms.	17	240	257	171			171	78	8	86	26.89	2,312.54
29	MIXED VEG. PICKLES	400Gms.	82	213	295	231	6		237	48	10	58	68.30	3,961.40
30	MIXED VEG. PICKLES	200Gms.	74	221	295	244	9	1	254	22	19	41	39.10	1,603.10
31	JALPAI PICKLES	400Gms.	15	0	15	15			15	0	0	0	48.35	-
32	JALPAI PICKLES	200Gms.	65	0	65	65			65	0	0	0	29.51	-
33	KUL CHATNEY	400Gms.	0	43	43	12			12	23	8	31	55.17	1,710.27
34	KUL CHATNEY	200Gms.	27	83	110	40			40	57	13	70	32.76	2,293.20
35	TOMATO SAUCE	500Gms.	19	185	204	178			178	14	12	26	53.10	1,380.60
36	TOMATO SAUCE	200Gms.	91	144	235	132			132	92	11	103	28.10	2,894.30
37	CHILLI SAUCE	500Gms.	9	31	40	26	1		27	8	5	13	53.10	690.30
38	CHILLI SAUCE	200Gms.	24	111	135	80			80	50	5	55	28.48	1,566.40
39	MUSTERED KASUNDI	500Gms.	0	115	115	102			102	5	8	13	41.37	537.81
40	MUSTERED KASUNDI	200Gms.	22	464	486	412			412	55	19	74	21.62	1,599.88
41	HONEY	500Gms.	262	1954	2216	1956			1956	242	18	260	120.32	31,283.20
42	HONEY	250Gms.	181	804	985	762			762	203	20	223	62.46	13,928.58
43	HONEY	150Gms.	0	107	107	107			107	0	0	0	40.22	-
														1,12,638.11


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RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR
BELUR MATH, HOWRAH-711202

FOO PROCESSING RAW-MATERIALS
CLOSING BALANCE AS ON 31ST MARCH 2023

Sl. No.	Items	Quantity		Rate		Amount (Rs.)
		Litter	Kg./Pc./ Bag	Per Ltr.	Per Kg./Pc./Bag	
1	Lemon Juice	20		40.00		800.00
2	Orange Juice	80		60.00		4,800.00
3	Mango Pulp	35		18.95		663.25
4	Apple Pulp	40		42.86		1,714.40
5	Pine Apple Juice	20		68.00		1,360.00
5	Pine Apple Pulp	4		68.00		272.00
6	Beal Pulp	17		10.00		170.00
8	Amlaki		40		23.93	957.27
9	Mango Slice		39		15.00	585.00
10	Carrot Slice		79		14.85	1,173.30
11	Chalta Slice		49		16.15	791.54
12	Beans		64		18.67	1,194.85
13	Sugar		6		40.44	242.61
14	Mustered Oil		21		166.62	3,499.07
15	Raw Honey		215		152.63	32,814.97
						51,038.26


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