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 2023-2024

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, 2024, 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, 2024, 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.

M. K. GOSWAMI & ASSOCIATES
Chartered Accountants

M. K. Goswami & Associates
Chartered Accountants

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

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.icai.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 & ASSOCIATES
Chartered Accountants

(M.K. Goswami)
Partner
Membership No.053913
UDIN:24053913BKHMLG8268

Date : 14.07.2024

Place : Kolkata

M. K. Goswami & Associates
Chartered Accountants

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

MANDATORY REPORT BY AUDITOR - FY 2023-24 ON THE ANNUAL ACCOUNTS OF RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR

	ANSWER
1. Fixed Assets:	
(a) Is Fixed Assets Register (comprising the details of Land, Buildings and movable assets) updated up to 31/3/24?	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 managment 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 31/3/2024 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 2023-24 as stipulated in Rule 17AA of the I T (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 2023-24 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 31/3/2024 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?	Yes

M K GOSWAMI & ASSOCIATES
Chartered Accountants

M. K. Goswami & Associates
Chartered Accountants

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

7. Bank Reconciliation:	
(a) Have the BRS (Bank Reconciliation Statement) for all the bank accounts been prepared as on 31/3/2024 and necessary entries passed in the books of accounts?	Yes
(b) Has any payment cheque issued by the branch centre remain unpaid for more than three months as on 31/3/2024 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 *Cash* and *Bank balances* 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 2022-23?	NA
(c) Whether all FC transactions of FY 2023-24 are duly incorporated in the consolidated accounts of the centre?	NA
10. GST Compliance :	
(a) Is GST registration obtained as normal assesse?	Yes
(b) Have the monthly online returns GSTR-1 and GSTR-3B been filed up-to March 2024?	Yes
(c) Have the monthly / annual reconciliations of GSTR-1 vs GSTR-3B vs Books of Accounts been done?	Yes
(d) Have the ITC as shown in monthly GSTR-2B been fully claimed in monthly GSTR-3B and the Ineligible ITC amounts were reversed in monthly GSTR-3B?	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

M. K. GOSWAMI & ASSOCIATES
Chartered Accountants

M. K. Goswami & Associates
Chartered Accountants

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

(f) Have the annual online GST Returns - GSTR 9 & GSTR 9C - been filed for FY 2022-23 and for all the applicable previous financial years?	Yes
(g) Have the amount of credits shown as on 31/3/2024 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 Dashhboard 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) Whether Quarterly TDS Returns are filed upto 31 March 2024?	NA
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?	NA
13. Whether the assets are insured against the risk of loss/damage?	No
14. Are the log books are maintained for each vehicle?	Yes
15. Have all the four quarterly internal audit reports of F.Y. 2023-24 been taken into account for preparing the annual financial statements?	Yes
16. Remarks, if any :	

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

M.K. GOSWAMI & ASSOCIATES Chartered Accountants

(M.K. Goswami)
Partner

Date : 14.07.2024

Place :Kolkata

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.

14 JUL 2024

RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR ★ Belur Math Howrah

(Swami Shukadevananda)
Secretary

RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR
BELUR MATH, HOWRAH-711 202
BALANCE SHEET AS AT 31ST MARCH 2024

PREVIOUS YEAR AMOUNT	LIABILITIES	AMOUNT	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT	ASSETS	AMOUNT	CURRENT YEAR AMOUNT
1,56,39,542.00	LAND & BUILDING FUND :			1,56,39,542.00	LAND & BUILDING :		
	As per last account	1,56,39,542.00			As per Schedule - I		1,48,57,565.00
	Add During this year	-					
		1,56,39,542.00					
	Less Depreciation as per contra	7,81,977.00	1,48,57,565.00	15,76,488.00	MOVABLE PROPERTIES :		
16,22,214.00	MOVABLE PROPERTIES FUND :				As per Schedule - II		16,08,862.00
	As per last account	16,22,214.00		1,39,69,295.00	INVESTMENTS :		
	Add During this year	3,59,752.00			Endowment Permanent Fund	20,15,635.00	
		19,81,966.00			Movable Properties Fund	39,152.00	
	Less: Deduction During this year				Others Fund	1,14,14,508.00	1,34,69,295.00
		19,81,966.00					
	Less: Depreciation as per contra	3,27,378.00			GRANT RECEIVABLE :		
		16,54,588.00		1,52,073.00	D.R.D.C , Howrah, Govt. W.B.	-	
	Add: Movable Properties Writen off	-	16,54,588.00	10,49,632.00	NABARD (REDP & SDI-Trg. Prog.)	-	
				-	Punjab National Bank	-	-
1,39,31,636.16	GENERAL FUND :						
	As per last account	1,39,31,636.16			SECURITY DEPOSIT :		
	Less Excess Expenditure over Income	13,24,772.54	1,26,06,863.62	90,279.00	Electricity (as per last account)	90,279.00	
1,57,733.00	SELF EMPLOYMENT REVOLVING FUND:			1,000.00	Telephone (as per last account)	1,000.00	
	As per last account		1,57,733.00	8,050.00	Gas Cylinder	8,050.00	
				867.00	National Insurance Co. Ltd.	-	99,329.00
					SUNDRY RECEIVABLE:		
				14,790.46	G.S.T (C.G.S.T + S.G.S.T)	14,790.46	
20,15,635.00	ENDOWMENT & PERMANENT FUND :			-	Paid in Advance G.S.T	62,437.28	77,227.74
	As per last account		20,15,635.00				
				81,211.00	SUNDRY DEPOSIT :		
					R.K.M Saradapitha		81,211.00
1,000.00	CAUTION MONEY :						
	As per last account	1,000.00		1,63,676.37	CLOSING STOCK :		
	Add During this year	7,600.00			Food Product Items		1,64,768.21
		8,600.00			CASH & BANK BALANCE :		
	Less Refund during this year	8,000.00	600.00	3,795.00	Cash in hand (As certified by Management)		2,741.00
					Cash at Bank in Savings Accounts :		
				46,346.00	State Bank of India, Belur Math Br.	48,592.00	
				99,387.83	Punjab National Bank, Belur Math Br.	1,45,309.17	-
				71,327.50	Bank of India, Belur Math, Br.	1,38,084.50	
				4,00,000.00	Cash at Bank P.N.B Bonanja Account	6,00,000.00	9,31,985.67
3,33,67,760.16	TOTAL	Rs.	3,12,92,984.62	3,33,67,760.16	TOTAL Rs.		3,12,92,984.62

Notes on accounts schedule - III

Place : Kolkata

Date 14 JUL 2024

Principal
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

Secretary
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

In terms of our separate report of even date annexed herewith
For M.K.Goswami & Associates
Chartered Accountants
Firm Registration No.318162E

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

M. K. GOSWAMI & ASSOCIATES
Chartered Accountants

RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR

BELUR MATH, HOWRAH-711 202

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH,2024

Previous Year Amount		Expendituer	Amount	Current Year Amount	Previous Year Amount		Income	Amount	Current Year Amount
	,,	**ESTABLISHMENT :**			57,600.00	BY	Realisation of Food Charges		1,02,630.00
8,62,344.00		Salary & Wages (Gen)	10,71,324.00		2,77,199.00	,,	Fees & Charges		3,41,340.00
5,10,817.00		Salary & Wages (P. Trg.)	7,12,096.00		1,17,781.00	,,	Donations	1,32,408.00	
1,60,676.00		Salary & Wages (Vehicle Maint.)	2,37,365.00		17,680.00	,,	Donation Gift-in-Kind	22,080.00	1,54,488.00
94,093.00		Ex-gratia	1,18,170.00		6,92,049.00	,,	Interest on Bank Deposit		8,74,356.00
68,280.00		R.K.M.P.F Contribution (Gen)	80,736.00		11,90,243.00	,,	Grant (from NABARD)		4,36,501.00
45,339.00		R.K.M.P.F Contribution (P.Trg.)	55,140.00		14,51,720.00	,,	Grant (from Punjab National Bank)		30,58,633.34
14,685.00		R.K.M.P.F Contribution (Vehicle Maint.)	19,296.00						
56,339.00		Gratuaity	66,475.00			,,	Govt.Grant :		
17,190.00		Expenses for Part-time Teachers	1,32,580.00		91,943.00		,, D.R.D.C - Howrah, Govt. of W.B		8,43,318.00
8,252.00		Hony. Workers Exp.	4,960.00		7,73,704.00				
43,044.00		Light & Water Exp.(Gen)	52,069.00						-
20,630.00		Light & Water Exp. (P.Trg.)	6,949.00		9,76,503.00	,,	Contribution from Saradapitha (HQ)		9,80,800.00
9,584.00		Cleaning, Washing & Sanitation	11,690.00	25,68,850.00	5,62,846.00	,,	Sale Proceeds - G.S.T		6,25,903.00
5,340.00		Administrative Charges	6,468.00		8,395.00	,,	Sale Proceeds (Agricultural Products)		18,700.00
45,802.00		Group Health Insurance	90,516.00			,,	Income from House Property		56,160.00
10,692.00		Life Insurance Benefit Charges	12,936.00	1,09,920.00					-
	,,	**OTHER EXPENDITURE :**							
130.00		Games,Sports, Prizes & Excursion	170.00						
3,894.00		Newspaper & Periodicals	2,000.00						-
9,600.00		Selection Camp/ Awareness Programme	9,600.00						-
21,205.00		Inauguration & Valediction	15,036.00						-
1,781.00		Course Materials/Training Materials	6,802.00						
73,169.00		Institutional Placement / Study Tour	1,40,816.00						
600.00		Seminar/Meeting/Conference/Conclave	1,350.00		19,642.56	,,	Miscellaneous Income:		
37,098.00		Ex-trainees' Conference	23,460.00				(Coution Money, Sale of Craps Materials., G.H.I,		
8,140.00		Follow up / Extension Service	16,062.00				Round of G.S.T etc.)		26,533.28
20,990.00		Own Training Prog./Tailoring Trg	8,43,318.00						
69,043.00		Community Development	-						
8,67,307.00		D.R.D.C. Training Programme	24,60,875.00						
25,39,935.00		S.D.I- Training. Programme	82,500.00	36,01,989.00					
					1,63,676.37	,,	**Closing Stock of Food Products Items**		**1,64,768.21**
1,72,255.00		Practical Training Expenses	2,54,223.00						
1,42,945.00		Ex-trainees' Products	1,28,440.00	3,82,663.00					
42,875.00		General Repaire / Replacement/Maintenance	60,795.00						
48,451.00		Computer Maintenance	17,675.00						
10,999.00		Vehicle Maintenance	76,662.00						
39,504.00		Petty Equipments/ Utensils	35,557.00						
10,000.00		Generator Maintenance	2,930.00						
		Building Maintenance	1,22,447.00	3,16,066.00					
60,93,028.00		C / D		69,79,488.00	64,00,981.93		C / D		76,84,130.83

Contd...2

M. K. GOSWAMI & ASSOCIATES
Chartered Accountants

60,93,028.00		B / F	69,79,488.00	64,00,981.93		B / F	76,84,130.83
7,790.00	,,	Cultural Expenses	8,624.00				
6,111.00	,,	Medical Expenses	1,346.00				
12,31,817.00	,,	Boarding Expenses	13,04,921.00				
20,518.00	,,	Printing & Stationery	20,981.00				
20,308.00	,,	Postage & Telephone	18,560.00				
18,826.00	,,	Celebration & Ceremony	26,125.00				
21,846.00	,,	Travelling & Transit	24,492.00				
20,000.00	,,	Pecuniary Help	-				
1,750.00	,,	Contribution to Saradapitha	-				
-	,,	**Miscellaneous Expenses:**					
118.20		(Penalty for P. Tax & Bank Charges, Govt. Fees for License of F.P)	1,00,938.00				
	,,	**Capital Expenditure out of Revenue Incom**					
6,574.00		Movable Properties (Elect. Equipments etc.)	3,59,752.00				
-	,,	**Movable Properties: Audio-Visual Equip. (Written off)**	-				
1,99,169.70	,,	**OPENING STOCK (Food Product Items)**	1,63,676.37				
	,,	Excess of Income over Expenditure :			,,	Excess of Expenditure over Income :	
-		General Fund	-	12,46,873.97		General Fund	13,24,772.54
76,47,855.90		TOTAL Rs.	90,08,903.37	76,47,855.90		TOTAL Rs.	90,08,903.37

In terms of our separate report of even date annexed herewith

Place : Kolkata

Date 14 JUL 2024

Principal
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

Secretary
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

For M.K. Goswami & Associates
Chartered Accountants

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

M. K. GOSWAMI & ASSOCIATES
Chartered Accountants

RAMAKRISHNA MISSION SAMAJ SEVAK SIKSHAN MANDIR

BELUR MATH, HOWRAH - 711 202

STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31st MARCH 2024

	RECEIPTS	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
TO	**BOARDERS' FEES & CHARGES**			1,02,630.00
,,	**FEES & CHARGES**			3,41,340.00
,,	**DONATIONS:**			
	General	1,30,901.00		
	Celebration & Ceremony	1,507.00	1,32,408.00	
	Gift-in-kind (Food Processing R.M)		22,080.00	1,54,488.00
,,	**SALE PROCEEDS - G.S.T :**			
	Trainees' Products ;-			
	Ex-trainees Products	3,50,590.00		
	Food Processing	2,67,746.00		
	Mushroom	7,567.00	6,25,903.00	
	SALE PROCEEDS :			
	Horticulture & Agriculture		18,700.00	6,44,603.00
,,	**CONTRIBUTION FROM SARADAPITHA:**			
	Grant from H.Q through SARADAPITHA		8,00,000.00	
	Interest on Permanent Fund through S.P.		1,80,800.00	9,80,800.00
,,	**GRANTS:**			
	Received from NABARD		4,36,501.00	
	,, ,, Punjab National Bank		30,58,633.34	34,95,134.34
,,	**INTEREST ON BANK DEPOSIT:**			
	B.O.I		3,39,696.00	
	P.N.B		4,57,797.00	
	S.B.I		76,863.00	8,74,356.00
,,	**GOVT. GRANTS:**			
	District Rural Dev. Cell -Howrah, Govt. of W.B			8,43,318.00
,,	**INCOME FROM HOUSE PROPERTY**			56,160.00
,,	**MISCELLANEOUS INCOME:**			
	Training Materials/ Study Materials		7,800.00	
	Caution Money		1,000.00	
	Round of (G.S.T)		(242.72)	
	Sundries		5,040.00	
	Group Health Insurance from Employees		12,936.00	26,533.28
	C/D			**75,19,362.62**

	PAYMENTS	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
BY	**ESTABLISHMENT :**			
	Salary & Wages (Gen.)	10,71,324.00		
	Salary & Wages (P. Trg.)	7,12,096.00		
	Salary & Wages (Vehicle Maint.)	2,37,365.00	20,20,785.00	
	R.K.M P.F. Contribution (Gen)	80,736.00		
	R.K.M.P.F. Contribution (P.Trg.)	55,140.00		
	R.K.M.P.F. Contribution (Vehicle Maint.)	19,296.00	1,55,172.00	
	Gratuity		66,475.00	
	Exgratia		1,18,170.00	
	Light & Water Expenses (Gen.)	52,069.00		
	Light & Water Expenses (P.Trg.)	6,949.00	59,018.00	
	Exp. For part-time teachers		1,32,580.00	
	Hony. Workers' Expenses		4,960.00	
	Cleaning, Washing & Sanitation		11,690.00	
	Adm. Charges		6,468.00	
	Life Insurance Benefit Charges		12,936.00	
	Group Health Insurance		90,516.00	26,78,770.00
,,	**EDUCATIONAL EXPENSES :**			
	Games, Sports & Prizes		170.00	
	Newspaper & Periodical		2,000.00	
	Selection Camp /Awareness Prog.		9,600.00	
	Inauguration & Valediction		15,036.00	
	Course Materials/Training Materials		6,802.00	
	Institutional Placement / Study Tour		1,40,816.00	
	Seminar, Meeting & Coference		1,350.00	
	Extrainees' Conference		23,460.00	
	Follow-up / Extension Service		16,062.00	
	D.R.D.C Training Programme		8,43,318.00	
	S. D. I - Programme		24,60,875.00	
	Community Development		82,500.00	36,01,989.00
,,	**REPAIRS, RENEWALS & MAINTENANCE :**			
	Vehicle Maintenance (Including Insurance)		76,662.00	
	Computer Maintenance		17,675.00	
	Building Maintenance		1,22,447.00	
	Petty Equipments		35,557.00	
	General Repair & Maintenace		60,795.00	
	Generator Maintenance		2,930.00	3,16,066.00
,,	**BOARDING EXPENSES**			13,04,921.00
,,	**CELEBRATION & CEREMONY**			26,125.00
,,	**CULTURAL EXPENSES**			8,624.00
,,	**TRAVELLING & TRANSIT**			24,492.00
,,	**POSTAGE & TELEPHONE**			18,560.00
,,	**PRINTING & STATIONERY**			20,981.00
,,	**MEDICAL EXPENSES**			1,346.00
,,	**PECUNIARY HELP**			-
,,	**CONTRIBUTION TO SARADAPITHA**			-
	C/D			**80,01,874.00**

M. K. GOSWAMI & ASSOCIATES
Chartered Accountants

Particulars			Rs.
B/D			75,19,362.62
TOTAL Rs.			75,19,362.62
,, PROFESSION TAX :			12,540.00
,, R.K.M.PROVIDENT FUND :			
Received from both share			3,10,344.00
,, R.K.M.PROVIDENT FUND LOAN:			62,496.00
,, CAUTION MONEY			7,600.00
,, LOAN & ADVANCE:			2,43,203.00
,, OTHER INVESTMENT WITHDRAWN			5,00,000.00
,, G.S.T (C.G.S.T + S.G.S.T)			1,12,097.70
,, GRANT RECEIVABLE:			
,, N A B A R D (2022-23)		10,49,632.00	
,, D.R.D.C-Govt. of W.B.(2022-23)		1,52,073.00	12,01,705.00
,, SUNDRY DEPOSIT (National Insurance Co. Ltd.)			867.00
,, OPENING BALANCE AS ON 01-04-2023:			
Cash in Hand			3,795.00
Cash at Bank (B.O.I)-408610110003243		71,327.50	
Cash at Bank (P.N.B)-0365010029700		99,387.83	
Cash at Bank in Bonanja (P.N.B)		4,00,000.00	
Cash at Bank (S.B.I)-11310916611		46,346.00	6,17,061.33
	GRAND TOTAL	Rs.	1,05,91,071.65

Particulars			Rs.
B/D			80,01,874.00
,, PURCHASES:			
Ex-trainees' Products		1,28,440.00	
Expenses on Practical Trg. :-			
Aviculture	4,170.00		
Food Processing	2,02,816.00		
Horticulture & Vermi-culture	15,623.00		
Mushroom & Incense Sticks	1,526.00		
Pisciculture	7,945.00		
Poultry & Duckery	22,143.00	2,54,223.00	3,82,663.00
,, MISCELLANEOUS EXPENSES:			
Sundry Debit Wittten Off		97,438.00	
F.P License Renewal Fees		3,500.00	1,00,938.00
,, CAPITAL EXPENDITURE:			
Audio-Visual Equipments		39,000.00	
Computer		1,55,500.00	
Plant & Machinery		30,000.00	
Furniture & Equipments		1,35,252.00	3,59,752.00
TOTAL Rs.			88,45,227.00
,, PROFESSION TAX:			12,540.00
,, R.K.M.PROVIDENT FUND DEPOSIT :			
Through R.K.M. Saradapitha			3,10,344.00
,, R.K.M. PROVIDENT FUND LOAN			62,496.00
,, CAUTION MONEY			8,000.00
,, LOAN & ADVANCE			2,43,203.00
,, G.S.T (C.G.S.T + S.G.S.T)			1,12,097.70
,, SUNDRY RECEIVABLE : C.G.S.T + S.G.S.T			62,437.28
,, GRANT RECEIVABLE :			
From Punjab National Bank -WBSRLM (2023-2024)		14,36,273.00	14,36,273.00
,, CLOSING BALANCE AS ON 31-03-2024			
Cash in Hand			2,741.00
Cash at Bank (B.O.I)-408610110003243		1,38,084.50	
Cash at Bank (P.N.B)-0365010029700		1,45,309.17	
Cash at Bank in Bonanja (P.N.B)		6,00,000.00	
Cash at Bank (S.B.I)-11310916611		48,592.00	9,31,985.67
GRAND TOTAL	Rs.		1,20,27,344.65

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

Place : Kolkata

Date : 14 JUL 2024

Principal
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

Secretary
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

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

M. K. GOSWAMI & ASSOCIATES
Chartered Accountants

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

SCHEDULE FIXED ASSETS AS ON 31ST MARCH,2024

Schedule - I

Description of Assets	W.D. Value as on 01.04.2023	Add. Addition during the year from Capital Rt.	Add. Addition during the year from Revenue	Less. Deduction during the year	Total Value	Rate of Depreciation	Depriciation for the year	W.D.Value as on 31.03.2024
1. LAND & BUILDING :								
1) a) Building (General)	1,51,53,560.00			-	1,51,53,560.00	5%	7,57,678.00	1,43,95,882.00
2) Hostel Building	3,02,681.00			-	3,02,681.00	5%	15,134.00	2,87,547.00
3) Poultry Shed	20,596.00			-	20,596.00	5%	1,030.00	19,566.00
4) Aviary Cage	63,680.00			-	63,680.00	5%	3,184.00	60,496.00
5) Compost Pit	20,619.00			-	20,619.00	5%	1,031.00	19,588.00
6) Water System	78,406.00			-	78,406.00	5%	3,920.00	74,486.00
TOTAL Rs.	**1,56,39,542.00**	-	-	-	**1,56,39,542.00**		**7,81,977.00**	**1,48,57,565.00**
2. MOVABLE PROPERTIES :								**Schedule - II**
I) Furniture & Equipments	1,86,868.00		1,35,252.00		3,22,120.00	10%	32,212.00	2,89,908.00
ii) Audio Visual Equipments	1,48,155.00			-	1,48,155.00	10%	14,816.00	1,33,339.00
iii) Multi Gym	29,514.00		-	-	29,514.00	10%	2,951.00	26,563.00
iv) Sweing Machine	-		30,000.00	-	30,000.00	10%	3,000.00	27,000.00
v) Plant & Machinery	1,00,637.00			-	1,00,637.00	15%	15,096.00	85,541.00
vi) Computer	18,871.00		1,55,500.00	-	1,74,371.00	40%	69,748.00	1,04,623.00
vii) Audio Visual Equipments	-		39,000.00	-	39,000.00	15%	5,850.00	33,150.00
viii) Electrical Equipments	64,993.00			-	64,993.00	15%	9,749.00	55,244.00
ix) Generator	81,794.00				81,794.00	15%	12,269.00	69,525.00
x) Electrical Installation	10,556.00				10,556.00	15%	1,583.00	8,973.00
xi) Solar Power Installation	6,43,849.00				6,43,849.00	15%	96,578.00	5,47,271.00
xii) Utensils/ Equipments	3,879.00				3,879.00	15%	582.00	3,297.00
xiii) Xerox (Copier)	16,802.00				16,802.00	15%	2,520.00	14,282.00
xiv) Bus	1,30,416.00				1,30,416.00	30%	39,125.00	91,291.00
xv) Jeep (Bolaro)	1,844.00				1,844.00	30%	553.00	1,291.00
xvi) Jeep (A.C Bolaro)	1,36,643.00				1,36,643.00	15%	20,496.00	1,16,147.00
xvii) Library Books	1,667.00				1,667.00	15%	250.00	1,417.00
TOTAL Rs.	**15,76,488.00**	-	**3,59,752.00**	-	**19,36,240.00**		**3,27,378.00**	**16,08,862.00**

14 JUL 2024

Principal
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

Secretary
Ramakrishna Mission
Samaj Sevak Sikshan Mandir
Belur Math, Howrah

M. K. GOSWAMI & ASSOCIATES
Chartered Accountants