



SANJAY R. N. GUPTA & CO.
Chartered Accountants

DE-165/3, EastNarayantala, Aswininagar
Baguiati, Kolkata-700 159
Mob.: 8617771250

This is to certify that the amount of annual expenditure for purchase of books/e-books and subscription to Journals/e-journals during 2018-19, are as follows:

Library Resources	Books	Journals	e-journals	e-books	Databases	Total
Amount	18,92,112	14,223	62,340	5,900	67,578	20,42,163

P. Mallik

Accountant
Accountant.
Ramakrishna Mission Vidyamandira
(Residential Autonomous College)
Belur Math, Howrah - 711 202

Date: 19 July 2019

S. Shastrajnananda

(Swami Shastrajnananda)

Principal
Principal
Ramakrishna Mission Vidyamandira
P.O.-Belur Math :: Howrah-711202

udisr-20306425AAAA-43195

Auditor

For SANJAY R. N. GUPTA & CO.
Chartered Accountants
Firm Regist. No. 326101E
Ajay Prajapati
AJAY PRAJAPATI (Partner)
M. No. 306425





Independent Auditor's Report

To the Management of Ramakrishna Mission Vidyamandira Branch

Opinion

We have audited the financial statements of **Ramakrishna Mission Vidyamandira Branch** 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.



M. Saha & Co.
Chartered Accountants

"KALYANI APARTMENT"
113/6, Hazra Road, 1st Floor,
Kolkata-700 026, P. 2455-1236
E-mail msaha_co@yahoo.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.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 Vidyamandira Branch** 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

M. Saha & Co.
Chartered Accountants
Firm Registration No.:305135E

Somenath Bhattacharyya
Partner
CA Membership No.:051450



Place : Kolkata
Date:30th May, 2019

MOVABLE PROPERTIES	down value as on 1.4.2018	Addition during the year		Discarded and / or sold during the year	Amt. on which depreciation is charged	Rate of depreciation	Total depreciation charged	Written down value as on 31.3.2019
		From Capital Receipts	Out of Revenue Income					
1	2	3	4	5	6	7	8	9
A. FURNITURE & EQUIPMENT ETC.:								
(a) Generator	379061.04				379061.04	20%	75812.21	303248.83
(b) Intercom/EPABX/Telephones	65016.89				65016.89	10%	6501.69	58515.20
(c) Furniture & Equipment	23911970.45		537832.00		24449802.45	10%	2444980.25	22004822.21
(d) Computer System	2948100.42		239678.00		3187778.42	40%	1275111.37	1912667.05
(e) Hobby Equipment	522.91				522.91	10%	52.29	470.62
(f) Gynasium/Sports Equipment	181671.47				181671.47	10%	18167.15	163504.32
(g) Laboratory Equipment	18459399.32		705863.00		19165262.32	10%	1916526.23	17248736.09
(h) Language Lab equip (Computer etc)	108082.51				108082.51	40%	43233.00	64849.51
(i) Xerox Machine	582173.76				582173.76	10%	58217.38	523956.39
(j) Library Furniture (Lib. Bldg A/c)	10023.24				10023.24	10%	1002.32	9020.92
(k) Water cooler	170331.65				170331.65	10%	17033.17	153298.49
(l) Hostel Fan	10167.58				10167.58	10%	1016.76	9150.82
(m) Submersible pump & Motor	50202.80				50202.80	10%	5020.28	45182.52
(n) Refrigerator	71629.06				71629.06	10%	7162.91	64466.16
(o) Water Filter	90543.11				90543.11	10%	9054.31	81488.80
(p) Gymnasium Equipment	18400.85				18400.85	10%	1840.07	16560.78
(q) Cycle Van	1498.53				1498.53	10%	149.85	1348.68
(r) Fax Machine	6267.72				6267.72	10%	626.77	5640.95
(s) Air Condition Machine	1402637.96		99000.00		1501637.96	10%	150163.80	1351474.16
(t) Audio system	529268.22		584600.00		1113868.22	10%	111386.82	1002481.39
(u) Computer Software	537631.96				537631.96	40%	215052.79	322579.18
(v) Digital Camera & Handycam etc.	186235.37				186235.37	10%	18623.54	167611.83
(w) Geyser	11285.65				11285.65	10%	1128.56	10157.08
(x) Micro Oven	2066.06				2066.06	10%	206.61	1859.45
(y) Smart Class Room Equipments	263063.30				263063.30	10%	26306.33	236756.97
(z) Television Set	105177.42				105177.42	10%	10517.74	94659.68
(aa) Washing Machine	4519.87				4519.87	10%	451.99	4067.89
(ab) Auditorium Screen	244170.24				244170.24	10%	24417.02	219753.22
(ac) Kitchen Equipment	143489.07				143489.07	10%	14348.91	129140.16
(ad) Solar Power System	12772097.93				12772097.93	10%	1277209.79	11494888.14
(ae) Solar Water Heating System	560495.08				560495.08	10%	56049.51	504445.57
(af) CC TV	63504.31				63504.31	10%	6350.43	57153.88
(ag) Camera & Projector	645552.05		467566.00		1113118.05	10%	111311.81	1001806.25
B. LIBRARY BOOKS	64536257.62	0.00	2634539.00	0.00	67170796.62		7905033.63	59265762.99
(a) Books	277212.48				277212.48	15%	41581.87	235630.61
(b) Books from Grant etc.	4966610.95		1965811.00		6932421.95	15%	1039863.29	5892558.65
C. MOTOR VEHICLE	5243823.43	0.00	1965811.00		7209634.43		1081445.16	6128189.26
Mahindra (Xylo)	453120				453120.00	20%	90624	362496
Mahindra (Bolaro)	584000.26				584000.26	20%	116800.05	467200.21
Maruti (Swift)	84161.33				84161.33	20%	16832.27	67329.06
D. ELECTRICAL INSTALATION	1121281.59	0.00	0.00	0.00	1121281.59		224256.32	897025.27
GRAND TOTAL OF MOVABLE PROPERTIES (A+B+C+D)	71438631.31	0.00	4600350.00	0.00	76038981.31	15%	80590.30	456678.37
							9291325.42	66747655.89



RECEIPTS :		Amt.(₹)	Amt.(₹)	Amt.(₹)	PAYMENTS :		
					Amt.(₹)	Amt.(₹)	Amt.(₹)
TO	OPENING BALANCE AS ON 1.4.2018:			32,74,332.91	BY	GENERAL FUND ACCOUNT:	
TO	Tuition Fees		8,20,925.00		BY	College Salary & Allowances to Teaching	
TO	Admission Charges		19,02,344.00			Non-teaching and Other Staff	
TO	Semester Charges		6,95,300.00			Salary & allow. to management appointed staff	38,29,408.00
TO	Rent from Swastha Bhavan (From Branch)		4,34,712.00			Salary to casuel staff	4,70,190.00
TO	Received from Branch		13,900.00			Salary to Part-time teaching staff(1798171-200244)	15,97,927.00
TO	GENERAL FUND ACCOUNT:					Bursur Allowance	9,000.00
	Fees & Charges:						59,06,525.00
	Admission Fees	1,23,200.00			BY	Telephone Charges & Maintenance:	
	Lab Consultaion Charges					Telephone Charges & Maintenance	56,231.00
	Electricity Fees	3,35,200.00			BY	Electricity & Water :	
	Student Aid fees	67,200.00				Electricity Maintenance & Water Charges	7,56,109.00
	Laboratory Fees	28,21,880.00				Less: Outstanding of 2017-18	92,450.00
	Internet Charges	3,10,100.00				Add: Outstanding of 2018-19	1,60,990.00
	Establishment Fees	4,83,400.00			BY	Establishment Expenses :	
	Special Fees for M.A./M.Sc. Course	3,69,720.00				Monastic Workers' Expenses	68,357.40
	Fine	29,856.00				Establishment	6,07,022.00
	Identity Card	30,760.00				Washing & Sanitation	6,780.00
	Review Charges	46,060.00				CPF (Employers Contribution)	3,03,886.00
	Cultural Function	1,00,800.00				Relief & welfare	5,735.00
	Common Room	29,340.00				Admn, G.LI, GHI	68,488.00
	Gardening/NCC/NSS	67,200.00			BY	Repair & Maintenance :	
	Vehicle Maintenance	81,410.00				Generator Maintenance	20,800.00
	Seat Cancellation Charges	11,600.00				Xerox Maintenance	1,17,197.00
	Misc. Charges	40.00				Gardening Maintenance	9,771.00
	Athletic (Games & Sports)	2,01,600.00			BY	Educational Expenses:	
	Seminar	1,19,795.00	52,29,161.00			Teachers Day	16,908.00
						Seminar and Symposium	2,364.00
						Admission Charges	3,69,195.00
						Vivekananda Sammelan Exp	5,934.00
					BY	Outreach Programe	89,589.00
TO	Bank Interest				BY	Scholarship & Stipend	
	Athletic (Games & Sports)	1,355.00				Less: Outstanding of 2017-18	17,66,649.00
	Cultural Function	14,506.00				Add: Outstanding of 2018-19	15,00,000.00
	Interest on SB Account	19,184.00					9,73,000.00
	Interest from Other Investment	7,76,489.00			BY	Prize	2,77,390.00
	Relief & Welfare	1,355.00			BY	Photography Course	
	Lab Maintenance	10,165.00				Salary	2,90,458.00
	Seminar	15,209.00				Maintenance & Others	3,24,588.00
	Tours Travel & field work	2,371.00			BY	Library Development Fund:	
	Gardening	1,355.00				Books	862.00
	Vivekananda Sammelan	7,500.00				Maintenance	1,29,005.00
	Prize	67,659.00	9,17,148.00		BY	Magazine	2,92,755.00
TO	Donation						
	Fare well to Staff	1,000.00					
	Gardening	3,500.00					
	Non-govt. Staff Benefit	5,000.00	9,500.00				
				1,00,22,990.00			
				1,32,97,322.91			
	TOTAL OF PAGE 1:						1,10,34,138.40

Contd...p.2



Globe Publication Pvt. Ltd.
(International Subscription Agency)

Invoice cum Receipt

Page No. 1 of 1

Invoice No. GPI1919001-260

Invoice Date. 22 May 2019

B-13, 3rd Floor, A-Block, Local Shopping Complex, Naraina Vihar., New Delhi 110028, Delhi, India, Phone No.: 01145055555, Email : orders@globepub.com, CIN No. :U74899DL1990PTC042479

GSTIN :- 07AAACG0181H1ZY

Bill To:-

Ramakrishna Mission Vidyamandira
P.O. Belur Math, Dist. Howrah
West Bengal, India.
PIN: 711 202
,Howrah,711202,West Bengal,India

Ship To:-

Ramakrishna Mission Vidyamandira
P.O. Belur Math, Dist. Howrah
West Bengal, India.
Pin: 711 202
Howrah,711202,West Bengal,India

Order Ref. No.

Order Ref. Date

Conversion

Email

08 May 2019

G.O.C.,01 May 2019

State Code :- 19

State Code :- 19

Sno	Journal Name	HSN/SAC Code	Media	Curr.	Price	Conv.	Amount (INR)	Tax (INR)	Total Amount Payable (INR)
1	Title Name : Mathscinet Supplier : American Mathematical Society ESS Associate Member Frequency : 1 01 January 2019 to 31 December 2019	998431	Online Add / Ded	USD	927.00 0.00 927.00				
Totals (INR)							67578.30	0.00	67578.30
IGST @ 0%		0.00			Grand Total (INR)		67578.30	0.00	67578.30
ii	Sixty Seven Thousand Five Hundred Seventy Eight Only					Grand Total (Rounded off)			67578.00
Payment Received Vide Wire Transfer 379286 Dt.16 May 2019									67578.00
Net Amount Due									0.00

This is a computer generated Invoice and hence no signatures are required.

GST Not Charged - Educational Institution under GST Notification no. 12/2017 amended on 25-Jan-18 vide No. 02/2018

Payment Due, if any must be received within 30 days of the invoice date. / Disputes must be notified in writing within 15 days and are subject to Delhi Jurisdiction.



SANJAY R. N. GUPTA & CO.
Chartered Accountants

DE-165/3, EastNarayantala, Aswininagar
Baguiati, Kolkata-700 159
Mob.: 8617771250

This is to certify that the amount of annual expenditure for purchase of books/e-books and subscription to Journals/e-journals during 2017-18, are as follows:

Library Resources	Books	Journals	e-journals	e-books	Databases	Total
Amount	18,43,890	16,720	57,720	5,750	-----	19,24,080

B. Mallick
Accountant
Accountant.
Ramakrishna Mission Vidyamandira
(Residential Autonomous College)
Belur Math, Howrah - 711 202

Date: 07 January 2019

Swami Shastrajnananda
(Swami Shastrajnananda)
Principal
Principal
Ramakrishna Mission Vidyamandira
P.O.-Belur Math :: Howrah-711202

Auditor
For SANJAY R. N. GUPTA & CO
Chartered Accountants
Firm Regist. No. 326101E
Ajay Prajapati
AJAY PRAJAPATI (Partner)
M. No. 306425





M. Saha & Co.

Chartered Accountants

"KALYANI APARTMENT"

113/6, Hazra Road, 1st Floor,

Kolkata-700 026, ☎ : 2455-1236

E-mail : msaha_co@yahoo.com

Independent Auditor's Report

Financial Statements

We have audited the accompanying financial statements of **Ramakrishna Mission Vidyamandira** Branch which comprise Balance Sheet as at 31st March, 2018 and Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other notes to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the **Ramakrishna Mission Vidyamandira** Branch. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and presentation of the financial statements in order to design audit procedures that give a true and fair view of **Ramakrishna Mission Vidyamandira** Branch that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read with the Notes thereon, give a true and fair view in conformity with the accounting principles generally accepted in India:



M. Saha & Co.

Chartered Accountants

"KALYANI APARTMENT"

113/6, Hazra Road, 1st Floor,

Kolkata-700 026, ☎ 2455-1236

E-mail: msaha_co@yahoo.com

- a. in the case of Balance Sheet, of the state of affairs of the **Ramakrishna Mission Vidyamandira** Branch as at 31st March, 2018;
- b. in the case of the Income and Expenditure Account, of the **deficit** for the year ended on that date.

Report on Other Legal and Regulatory Requirements

We report that:

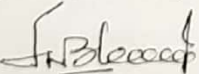
- a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion proper books of account as required by law have been kept by the **Ramakrishna Mission Vidyamandira** Branch so far as appears from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

For and on behalf of

M. Saha & Co

Chartered Accountants

Firm Registration No.:305135E

Partner 

Membership No.:051450

Place: *Kolkata*

Date:30th May, 2018



SCHEDULE NO. 12

BELUR MATH, HOWRAH 711202

DESCRIPTION OF ASSETS:

DESCRIPTION OF ASSETS:	Written down value as on 1.4.2017	Addition during the year From Capital Receipts	Out of Revenue Income	Discarded and / or sold during the year	Amt. on which depreciation is charged	Rate of depreciation	Total depreciation charged	Written down value as on 31.3.2018
1	2	3	4	5	6	7	8	9
MOVABLE PROPERTIES								
A. FURNITURE & EQUIPMENT ETC.:								
(a) Generator	473826.30				473826.30	20%	94765.26	379061.04
(b) Intercom/EPABX/Telephones	72240.98				72240.98	10%	7224.10	65016.89
(c) Furniture & Equipment	22543838.06	3867288.00	157730.00		26568856.06	10%	2656885.61	23911970.45
(d) Computer System	1761479.69	3152021.00			4913500.69	40%	1965400.28	2948100.42
(e) Hobby Equipment	581.01				581.01	10%	58.10	522.91
(f) Gynnasium/Sports Equipment	201857.18				201857.18	10%	20185.72	181671.47
(g) Laboratory Equipment	12640625.69	7869818.00			20510443.69	10%	2051044.37	18459399.32
(h) Language Lab. equip (Computer etc)	180137.52				180137.52	40%	72055.01	108082.51
(i) Xerox Machine	646859.74				646859.74	10%	64685.97	582173.76
(j) Library Furniture (Lib. Bldg A/c)	11136.93				11136.93	10%	1113.69	10023.24
(k) Water cooler	33737.39	155520.00			189257.39	10%	18925.74	170331.65
(l) Hostel Fan	11297.31				11297.31	10%	1129.73	10167.58
(m) Submersible pump & Motor	55780.89				55780.89	10%	5578.09	50202.80
(n) Refrigerator	79587.85				79587.85	10%	7958.78	71629.06
(o) Water Filter	100603.46				100603.46	10%	10060.35	90543.11
(p) Gymnasium Equipment	20445.17				20445.17	10%	2044.52	18400.65
(q) Cycle Van	1665.04				1665.04	10%	166.50	1498.53
(r) Fax Machine	6964.14				6964.14	10%	696.41	6267.72
(s) Air Condition Machine	1100036.62	458450.00			1558486.62	10%	155848.66	1402637.96
(t) Audio system	588075.80				588075.80	10%	58807.58	529268.22
(u) Computer Software	896053.27				896053.27	40%	358421.31	537631.96
(v) Digital Camera & Handycam etc.	206928.19				206928.19	10%	20692.82	186235.37
(w) Geyser	12539.61				12539.61	10%	1253.96	11285.65
(x) Micro Oven	2295.62				2295.62	10%	229.56	2066.06
(y) Smart Class Room Equipments	292292.55				292292.55	10%	29229.26	263063.30
(z) Television Set	116863.80				116863.80	10%	11686.38	105177.42
(aa) Washing Machine	5022.08				5022.08	10%	502.21	4519.87
(ab) Auditorium Screen	271300.27				271300.27	10%	27130.03	244170.24
(ac) Kitchen Equipment	159432.30				159432.30	10%	15943.23	143489.07
(ad) Solar Power System	14191219.93				14191219.93	10%	1419121.99	12772097.93
(ae) Solar Water Heating System	622772.31				622772.31	10%	62277.23	560495.08
(af) CC TV	70560.35				70560.35	10%	7056.03	63504.31
(ag) Camera & Projector	678308.06	38972.00			717280.06	10%	71728.01	645552.05
	58056365.11	15542069.00	157730.00	0.00	73756164.11		9219906.49	64536257.62
B. LIBRARY BOOKS								
(a) Books	255462.33		70670.00		326132.33	15%	48919.85	277212.48
(b) Books from Grant etc.	4006381.70	1836690.00			5843071.70	15%	876460.76	4966610.95
	4261844.03	1836690.00	70670.00		6169204.03		925380.60	5243823.43
C. MOTOR VEHICLE								
Mahindra (Xylo)	566400				566400.00	20%	113280	453120
Mahindra (Bolaro)	38115.33	38115.00	691885	38115	730000.33	20%	146000.07	584000.26
Maruti (Swift)	105201.66				105201.66	20%	21040.33	84161.33
	709716.99	38115.00	691885.00	38115.00	1401601.99		280320.40	1121281.59
D. ELECTRICAL INSTALATION								
	632080.79				632080.79	15%	94812.12	537268.67
GRAND TOTAL OF MOVABLE PROPERTIES (A+B+C+D)	63660006.92	17416874.00	920285.00	38115.00	81959050.92		10520419.61	71438631.31



RAMAKRISHNA MISSION VIDYAMANDIRA
BELUR MATH, HOWRAH 711202
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

RECEIPTS :			PAYMENTS :					
	Amt.(₹)	Amt.(₹)	Amt.(₹)		Amt.(₹)	Amt.(₹)	Amt.(₹)	
TO	OPENING BALANCE AS ON 1.4.2017:		1,72,17,333.22	BY	GENERAL FUND ACCOUNT:			
TO	Tuition Fees	7,47,125.00		BY	College Salary & Allowances to Teaching Non-teaching and Other Staff			
TO	Admission Charges	19,43,760.00			Salary & allow. to management appointed staff	2,29,379.00		
TO	Semester Charges	7,07,300.00			Salary to casuel staff	21,30,069.00		
TO	Rent from Swastha Bhavan	2,28,950.00			Salary to Part-time teaching staff	32,40,748.00		
TO	Receipts from Branch	2,00,930.00			Bursur Allowance	12,000.00	56,12,196.00	
TO	GENERAL FUND ACCOUNT:			BY	Telephone Charges & Maintenance:			
	Fees & Charges:				Telephone Charges & Maintenance			62,839.00
	Admission Fees	1,03,600.00		BY	Electricity & Water :			
	Lab Consultaion Charges	22,072.00			Electricity Maintenance & Water Charges			8,24,528.00
	Electricity Fees	3,22,300.00		BY	Establishment Expenses :			
	Student Aid fees	67,600.00			Monastic Workers' Expenses	95,100.00		
	Laboratory Fees	21,93,505.00			Establishment	5,76,430.00		
	Internet Charges	1,84,150.00			Relief & Welfare	6,040.00		
	Establishment Fees	2,01,622.00			CPF (Employers Contribution)	2,87,321.00	9,64,891.00	
	Special Fees for M.A./M.Sc. Course	2,61,355.00		BY	Repair & Maintenance :			
	Fine	9,459.00			Computer Maintenance	63,304.00		
	Identity Card	25,810.00			Generator Maintenance	26,240.00		
	Review Charges	35,500.00			Xerox Maintenance	6,136.00		
	Cultural Function	1,00,650.00			Gardening Maintenance	30,464.00	1,26,144.00	
	Common Room	21,890.00		BY	Educational Expenses:			
	Gardening/NCC/NSS	66,850.00			Teachers Day	14,381.00		
	Vehicle Maintenece	70,420.00			Seminar and Symposium	80,715.00		
	Seat Cancellation Charges	20,400.00			Admission Charges	5,47,361.20		
	Transcripts Charges	800.00			Vivekananda Sammelan Exp	9,230.00	6,51,687.20	
	Athletic (Games & Sports)	2,01,600.00	39,09,583.00	BY	Outreach Programe			6,712.00
TO	Bank Interest			BY	Cost of Car			7,30,000.00
	Athletic (Games & Sports)	1,451.00		BY	Insurance on Car			25,000.00
	Cultural Function	16,396.00		BY	Scholarship & Stipend			20,40,600.00
	Interest on SB Account	20,649.00		BY	Prize			2,91,821.00
	Interest from Other Investment	7,48,366.00		BY	Photography Course			
	Relief & Welfare	1,451.00			Salary	2,81,589.00		
	Lab Maintenance	10,891.00			Maintenance & Others	2,07,896.00	4,89,485.00	
	Seminar	28,160.00		BY	Library Development Fund:			
	Tours Travel & field work	2,540.00			Books	70,670.00		
	Gardening	1,451.00			Maintenance	70,959.00	1,41,629.00	
	Vivekananda Sammelan	7,500.00		BY	Magazine			38,804.00
	Prize	78,620.00	9,17,475.00				1,20,06,336.20	
TO	Undisbursement Pay Packet		7,400.00					
TO	Outreach Programme		21,500.00					
			86,84,023.00					
			2,59,01,356.22					
	TOTAL OF PAGE 1:						1,20,06,336.20	



16720

Contd...p.2



SANJAY R. N. GUPTA & CO.
Chartered Accountants

DE-165/3, EastNarayantala, Aswininagar
Baguiati, Kolkata-700 159
Mob.: 8617771250

This is to certify that the amount of annual expenditure for purchase of books/e-books and subscription to Journals/e-journals during 2016-17, are as follows:

Library Resources	Books	Journals	e-journals	e-books	Databases	Total
Amount	5,28,242	3,812	47,190	5,750	-----	5,84,994

P. Smallick
Accountant

Accountant.
Ramakrishna Mission Vidyamandira,
(Residential Autonomous College)
Belur Math, Howrah - 711 202

Date: 07 January 2019

Swami Shastrajnananda
(Swami Shastrajnananda)

Principal
Principal
Ramakrishna Mission Vidyamandira
P.O.-Belur Math :: Howrah-711202

Auditor

For SANJAY R. N. GUPTA & CO
Chartered Accountants
Firm Regist. No/ 326101E
Ajay Prajapati
AJAY PRAJAPATI (Partner)
M. No. 306425



R. Sen.

RANAJIT SEN



CHARTERED ACCOUNTANT

F.C.A., A.C.I.S. (Lond.)

1P/1A, Natore Park, 3 RD Road, Kolkata – 700039, West Bengal

AUDITOR'S REPORT

We have audited the attached Balance Sheet of RAMAKRISHNA MISSION VIDYAMANDIRA, PO BELUR MATH DIST: HOWRAH, WEST BENGAL, as at 31st March 2017 together with the Income and Expenditure Account and Receipts and Payments Account and relevant schedules for the year ended on 31st March 2017. These financial statements are the responsibility of the Management of the Institute. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments as above and subject to the notes on account attached herewith, we report that:

5. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit
6. In our opinion, subject to our observations in the notes on account annexed herewith proper books of accounts have been kept by the management so far as appears from our examination of those books.
7. The balance sheets, income and expenditure account and receipts and payments account dealt with in this report, subject to our observations in the Notes on Account annexed herewith, are in agreement with the books of account.
8. In our opinion and to the best of our information and according to the explanation given to us and subject to our observation in the Notes on Account annexed herewith, the said account give a true and fair view :
 - c) In the case of Balance Sheet, of the state of affairs of the college as at 31st March, 2017.

And

- d) In the case of the Income and Expenditure Account, the excess of Expenditure over Income for the year ended as on that date.

Date: 15-May-2017

Place: Kolkata



For R. SEN
Chartered Accountants

R. Sen.

ANNEXURE OF THE AUDITORS' REPORT

Referred to in our report of even date on the account for the year ended 31st March 2017 of **RAMAKI. SHNA MISSION VIDYAMANDIRA (COLLEGE), AT BELUR MATH :**

C. ACCOUNTING POLICIES :

A 1. Depreciation on Fixed Assets Fund Account (Land & Building Fund and Movable Properties Fund). The Ramakrishna Mission Headquarters at Belur Math prescribes the rate of depreciation.

A 2. Any addition to fixed assets over and above the capital grant/donation/accumulated fund is met out of the revenue income, and debited to Income & Expenditure A/c.

A 3. Closing cash in hand (after keeping imp rest cash) of any day is banked on the next day.

D. NOTES ON ACCOUNT :

3. We are of opinion that the Capital Expenditure should be capitalized in the respective account head, instead of charging to Revenue Account (Income & Expenditure Account), to get the actual revenue result from the Income & Expenditure Account during the particular year. There are capital expenditure charges to Income & Expenditure Account during the year 2016-2017 to the tunes Rs. NIL. This is a consequence of this college being a unit of Ramakrishna Mission which is a charitable organization and this mode of accounting follows from the over-all policy of the Mission as stated above in A 2.

Date: 15-May-2017

Place: Kolkata



SCHEDULE NO. 12

BELUR MATH, HOWRAH 711202

DESCRIPTION OF ASSETS:

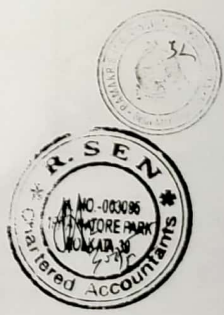
Written down value as on 1.4.2016 Addition during the year Discarded and / or sold during the year Amt. on which depreciation is charged Rate of depreciation Total depreciation charged Written down value as on 31.3.2017

From Capital Receipts Out of Revenue Income

MOVABLE PROPERTIES

1	2	3	4	5	6	7	8	9
A. FURNITURE & EQUIPMENT ETC.:								
(a) Generator	592282.88				592282.88	20 %	118456.58	473826.30
(b) Intercom/EPABX/Telephones	80267.76				80267.76	10 %	8026.78	72240.98
(c) Furniture & Equipment	24086849.95	961859.00			25048708.95	10 %	2504870.90	22543838.06
(d) Computer System	2710389.49	225410.00			2935799.49	40 %	1174319.80	1761479.69
(e) Hobby Equipment	645.57				645.57	10 %	64.56	581.01
(f) Gynasium/Sports Equipment	224285.76				224285.76	10 %	22428.58	201857.18
(g) Laboratory Equipment	10233273.66	3811866.00			14045139.66	10 %	1404513.97	12640625.69
(h) Language Lab. equip (Computer etc)	300229.20				300229.20	40 %	120091.68	180137.52
(i) Xerox Machine	153482.04	565251.00			718733.04	10 %	71873.30	646859.74
(j) Library Furniture (Lib. Bldg A/c)	12374.37				12374.37	10 %	1237.44	11136.93
(k) Water cooler	37485.99				37485.99	10 %	3748.60	33737.39
(l) Hostel Fan	12552.57				12552.57	10 %	1255.26	11297.31
(m) Submersible pump & Motor	61978.77				61978.77	10 %	6197.88	55780.89
(n) Refrigerator	88430.94				88430.94	10 %	8843.09	79587.85
(o) Water Filter	111781.62				111781.62	10 %	11178.16	100603.46
(p) Gymnasium Equipment	22716.86				22716.86	10 %	2271.69	20445.17
(q) Cycle Van	1850.04				1850.04	10 %	185.00	1665.04
(r) Fax Machine	7737.93				7737.93	10 %	773.79	6964.14
(s) Air Condition Machine	1222262.91				1222262.91	10 %	122226.29	1100036.62
(t) Audio system	653417.55				653417.55	10 %	65341.76	588075.80
(u) Computer Software	785949.12	707473.00			1493422.12	40 %	597368.85	896053.27
(v) Digital Camera & Handycam etc.	229920.21				229920.21	10 %	22992.02	206928.19
(w) Geyser	13932.90				13932.90	10 %	1393.29	12539.61
(x) Micro Oven	2550.69				2550.69	10 %	255.07	2295.62
(y) Smart Class Room Equipments	324769.50				324769.50	10 %	32476.95	292292.55
(z) Television Set	129848.67				129848.67	10 %	12984.87	116863.80
(aa) Washing Machine	5580.09				5580.09	10 %	558.01	5022.08
(ab) Auditorium Screen	301444.74				301444.74	10 %	30144.47	271300.27
(ac) Kitchen Equipment	177147.00				177147.00	10 %	17714.70	159432.30
(ad) Solar Power System	15768022.14				15768022.14	10 %	1576802.21	14191219.93
(ae) Solar Water Heating System	691969.23				691969.23	10 %	69196.92	622772.31
(af) CC TV	78400.39				78400.39	10 %	7840.04	70560.35
(ag) Camera & Projector	711991.62	41684.00			753675.62	10 %	75367.56	678308.06
	59835822.15	6313543.00	0.00	0.00	66149365.15		8093000.05	58056365.11
B. LIBRARY BOOKS								
(a) Books	300543.92				300543.92	15 %	45081.59	255462.33
(b) Books from Grant etc.	4132208.24	581182.00			4713390.24	15 %	707008.54	4006381.70
	4432752.15	581182.00			5013934.15		752090.12	4261844.03
C. MOTOR VEHICLE								
Mahindra (Xylo)	708000				708000.00	20 %	141600	566400
Mahindra (Bolaro)	47644.16				47644.16	20 %	9528.83	38115.33
Maruti (Swift)	131502.08				131502.08	20 %	26300.42	105201.66
	887146.24	0.00	0.00	0.00	887146.24		177429.25	709716.99
D. ELECTRICAL INSTALATION								
	743624.46				743624.46	15 %	111543.67	632080.79
GRAND TOTAL OF MOVABLE PROPERTIES (A+B+C+D)	65899345.00	6894725.00	0.00	0.00	72794070.00		9134063.09	63680006.92

528242
47190
5750



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2017

RECEIPTS :			P A Y M E N T S :				
	Amt.(₹)	Amt.(₹)	Amt.(₹)		Amt.(₹)	Amt.(₹)	Amt.(₹)
Brought forward from page 1: OTHER FUND:			2,15,09,281.12	Brought forward from page 1: OTHER FUND			91,45,064.10
TO Photography Course		9,48,835.00		BY Scholarship & Stipend		5,24,636.00	
TO Library Development: Fees & Fines	3,71,460.00			BY Prize		2,19,627.00	
Interest	22,199.00	3,93,659.00		BY Photography Course		3,37,936.00	
TO Laboratory Maintenance		1,00,000.00		BY Library Development Fund:		97,000.00	
TO Prize-- Interest	1,896.00			BY Swami Tejasananda Mem. Fund		13,400.00	
Donation	1,00,542.00	1,02,438.00		BY Magazine		98,785.00	3812
TO SCHOLARSHIP & STIPEND RECEIVED:				BY Special Fund		20,654.28	
Scholarship & Stipends - Donation	11,46,541.00			BY Other Examination		4,244.00	
Interest	10,10,311.00	21,56,852.00		BY Outreach Programme		87,720.00	
TO Special Fund (for Quality maint.& improv)		10,23,023.66		BY Auditorium Maintenance		78,542.00	
TO AUDITORIUM MAINTENANCE & OTHERS				BY Sw. Vivekananda Research centre		10,31,359.00	
Donation & Others	1,37,756.00			BY Sw Brahmananda Book Bank		13,285.00	
F.D. Interest	5,088.00	1,42,844.00		BY Medical Help		95,670.00	
TO Magazine		1,75,745.00		BY Development & Maintenance Fund		13,00,747.00	
TO Nalini Kanta Brahma Memorial Fund		3,43,877.00		BY Other Indirect Expenses:			
TO Medical Help				Government Audit Fees		3,500.00	
Donation & Other	12,000.00			Athletic (Games & Sports)		3,38,981.00	
Interest	63,742.00	75,742.00		Internal & others audit fees		50,425.00	
TO P.G. Award - Interest		8,882.00		Travelling & Conveyance		45,596.00	
TO Sw. Vivekananda research Centre		186,128.00		Autonomy Extension		1,81,591.80	
TO Development & Maintenance Fund		41,52,493.00		Tution Fees Govt Portion		3,38,301.00	
TO Sw. Brahmananda Book Bank		36,800.00		Contingency & Miscellaneous		39,897.00	
TO Platinum Jubilee Fund		12,71,110.00		Cultural Function		74,777.00	
TO Ambika Sarkar & Jagannath Majumder		18,000.00		College Examination/Semester		7,01,214.00	
TO Other Examination		68,050.00		Insurance on Motor Car		11,452.00	
TO Acharya Rina Sheekar Scheme		35,500.00		Advertisement		8,480.00	
				Service Tax on UBI Rent		55,752.00	
				Vehicle Maintenance		1,63,582.00	
				Printing & Stationery		3,588.00	
				Postage		24,264.00	20,41,400.80
			1,29,15,131.66				59,65,006.08
TOTAL OF PAGE 1 & 2 :			3,44,24,412.78				1,51,10,070.18

Contd...p.3



SANJAY R. N. GUPTA & CO.
Chartered Accountants

DE-165/3, EastNarayantala, Aswininagar
Baguiati, Kolkata-700 159
Mob.: 8617771250

This is to certify that the amount of annual expenditure for purchase of books/e-books and subscription to Journals/e-journals during 2015-16, are as follows:

Library Resources	Books	Journals	e-journals	e-books	Databases	Total
Amount	16,04,220	5,622	44,200	----	----	16,54,042

P. Mallick
Accountant
Accountant.
Ramakrishna Mission Vidyamandira
(Residential Autonomous College),
Belur Math, Howrah - 711 202

Date: 07 January 2019

Swami Shastrajnananda
(Swami Shastrajnananda)
Principal
Principal
Ramakrishna Mission Vidyamandira
P.O.-Belur Math :: Howrah-711202

Auditor

For SANJAY R. N. GUPTA & CO
Chartered Accountants
Firm Regist. No. 326101E
Ajay Prajapati
AJAY PRAJAPATI (Partner)
M. No. 306425





R. Sen.

RANAJIT SEN

CHARTERED ACCOUNTANT

F.C.A., A.C.I.S. (Lond.)

1P/1A, Natore Park, 3 RD Road, Kolkata – 700039, West Bengal

AUDITOR'S REPORT

We have audited the attached Balance Sheet of RAMAKRISHNA MISSION VIDYAMANDIRA, PO BELUR MATH DIST: HOWRAH, WEST BENGAL, as at 31st March 2016 together with the Income and Expenditure Account and Receipts and Payments Account and relevant schedules for the year ended on 31st March 2016. These financial statements are the responsibility of the Management of the Institute. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments as above and subject to the notes on account attached herewith, we report that:

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit
2. In our opinion, subject to our observations in the notes on account annexed herewith proper books of accounts have been kept by the management so far as appears from our examination of those books.
3. The balance sheets, income and expenditure account and receipts and payments account dealt with in this report, subject to our observations in the Notes on Account annexed herewith, are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanation given to us and subject to our observation in the Notes on Account annexed herewith, the said account give a true and fair view :
 - a) In the case of Balance Sheet, of the state of affairs of the college as at 31st March, 2016.

And

- b) In the case of the Income and Expenditure Account, the excess of Expenditure over Income for the year ended as on that date.

Date : 23/12/2016
Place : Kolkata



For R. SEN
Chartered Accountants

R. Sen.

ANNEXURE OF THE AUDITORS' REPORT

Referred to in our report of even date on the account for the year ended 31st March 2016 of **RAMAKRISHNA MISSION VIDYAMANDIRA (COLLEGE), AT BELUR MATH :**

A. ACCOUNTING POLICIES :

A 1. Depreciation on Fixed Assets Fund Account (Land & Building Fund and Movable Properties Fund). The Ramakrishna Mission Headquarters at Belur Math prescribes the rate of depreciation.

A 2. Any addition to fixed assets over and above the capital grant/donation/accumulated fund is met out of the revenue income, and debited to Income & Expenditure A/c.

A 3. Closing cash in hand (after keeping imprest cash) of any day is banked on the next day.

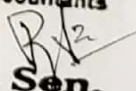
B. NOTES ON ACCOUNT :

1. In view of the policy A. 1 and A. 2 the deficit of Rs. 23,02,745.25/- should actually have been a deficit of Rs. 1,47,78,607.21/-.
2. We are of opinion that the Capital Expenditure should be capitalized in the respective account head, instead of charging to Revenue Account (Income & Expenditure Account), to get the actual revenue result from the Income & Expenditure Account during the particular year. There are capital expenditure charges to Income & Expenditure Account during the year 2015-2016 to the tune of Rs. NIL. This is a consequence of this college being a unit of Ramakrishna Mission which is a charitable organization and this mode of accounting follows from the over-all policy of the Mission as stated above in A 2.

Date : 23/12/2016
Place : Kolkata



For R. SEN
Chartered Accountants


R. Sen.

MOVABLE PROPERTIES	1	2	3		4	5	6	7	8	9
			From Capital Receipts	Out of Revenue Income						
	1	2	3	4	5	6	7	8	9	
A. FURNITURE & EQUIPMENT ETC.:										
(a) Generator	740353.60					740353.60	20 %	148070.72	592282.88	
(b) Intercom/EPABX/Telephones	89186.40					89186.40	10 %	8918.64	80267.76	
(c) Furniture & Equipment	25425635.62	1337531.00				26763166.62	10 %	2676316.66	24086849.95	
(d) Computer System	2882500.82	1634815.00				4517315.82	40 %	1806926.33	2710389.49	
(e) Hobby Equipment	717.30					717.30	10 %	71.73	645.57	
(f) Gynasium/Sports Equipment	249206.40					249206.40	10 %	24920.64	224285.76	
(g) Laboratory Equipment	5615318.57	5754985.50				11370304.07	10 %	1137030.41	10233273.66	
(h) Language Lab. equip (Computer etc)	306.00	500076.00				500382.00	40 %	200152.80	300229.20	
(i) Xerox Machine	170535.60					170535.60	10 %	17053.56	153482.04	
(j) Library Furniture (Lib. Bldg A/c)	13749.30					13749.30	10 %	1374.93	12374.37	
(k) Water cooler	41651.10					41651.10	10 %	4165.11	37485.99	
(l) Hostel Fan	13947.30					13947.30	10 %	1394.73	12552.57	
(m) Submersible pump & Motor	68865.30					68865.30	10 %	6886.53	61978.77	
(n) Refrigerator	98256.60					98256.60	10 %	9825.66	88430.94	
(o) Water Filter	124201.80					124201.80	10 %	12420.18	111781.62	
(p) Gymnasium Equipment	25240.95					25240.95	10 %	2524.10	22716.86	
(q) Cycle Van	2055.60					2055.60	10 %	205.56	1850.04	
(r) Fax Machine	8597.70					8597.70	10 %	859.77	7737.93	
(s) Air Condition Machine	922869.90	435200.00				1358069.90	10 %	135806.99	1222262.91	
(t) Audio system	663088.50	62931.00				726019.50	10 %	72601.95	653417.55	
(u) Computer Software	1309915.20					1309915.20	40 %	523966.08	785949.12	
(v) Digital Camera & Handycam etc.	194256.90	61210.00				255466.90	10 %	25546.69	229920.21	
(w) Geysar	9504.00	5977.00				15481.00	10 %	1548.10	13932.90	
(x) Micro Oven	2834.10					2834.10	10 %	283.41	2550.69	
(y) Smart Class Room Equipments	360855.00					360855.00	10 %	36085.50	324769.50	
(z) Television Set	144276.30					144276.30	10 %	14427.63	129848.67	
(aa) Washing Machine	6200.10					6200.10	10 %	620.01	5580.09	
(ab) Auditorium Screen	334938.60					334938.60	10 %	33493.86	301444.74	
(ac) Kitchen Equipment	196830.00					196830.00	10 %	19683.00	177147.00	
(ad) Solar Power System	17520024.60					17520024.60	10 %	1752002.46	15768022.14	
(ae) Solar Water Heating System	768854.70					768854.70	10 %	76885.47	691969.23	
(af) CC TV	87111.54					87111.54	10 %	8711.15	78400.39	
(ag) Camera & Projector	791101.80					791101.80	10 %	79110.18	711991.62	
	58882987.19	9792725.50	0.00	0.00		68675712.69		8839890.53	59635822.15	
B. LIBRARY BOOKS										
(a) Books	345083.08	8498.00				353581.08	15 %	53037.16	300543.92	
(b) Books from Grant etc.	3221499.46	1639922.00				4861421.46	15 %	729213.22	4132208.24	
	3566582.53	1648420.00				5215002.53		782250.38	4432752.15	
C. MOTOR VEHICLE										
Mahindra (Xylo)	0	885000.00				885000.00	20 %	177000	708000	
Mahindra (Bolaro)	59555.20					59555.20	20 %	11911.04	47644.16	
Maruti (Swift)	164377.60					164377.60	20 %	32875.52	131502.08	
	223932.80	885000.00	0.00	0.00		1108932.80		221786.56	887146.24	
D. ELECTRICAL INSTALATION	874852.30					874852.30	15 %	131227.85	743624.46	
GRAND TOTAL OF MOVABLE PROPERTIES (A+B+C+D)	63548354.82	12326145.50	0.00	0.00		75874500.32		9975155.32	65899345.00	

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SANJAY R. N. GUPTA & CO.
Chartered Accountants

DE-165/3, EastNarayantala, Aswininagar
Baguiati, Kolkata-700 159
Mob.: 8617771250

This is to certify that the amount of annual expenditure for purchase of books/e-books and subscription to Journals/e-journals during 2014-15, are as follows:

Library Resources	Books	Journals	e-journals	e-books	Databases	Total
Amount	4,91,362	7,608	32,655	5,000	----	5,36,625

P. Smallick

Accountant
Accountant.

Ramakrishna Mission Vidyamandira
(Residential Autonomous College)
Belur Math, Howrah - 711 202

(Swami Shastrajnananda)

Principal
Principal

Ramakrishna Mission Vidyamandira
P.O.-Belur Math :: Howrah-711202

Auditor

For SANJAY R. N. GUPTA & CO.
Chartered Accountants
Firm Regist. No. 326101E

Ajay Prajapati
AJAY PRAJAPATI (Partner)
M. No. 306425

Date: 07 January 2019





G.SAH & COMPANY

Chartered Accountants

Swastic Centre 1st Floor, P-8 Chowringhee Square

Kolkata – 700069

Ph: (033) 22131080, Fax: (033) 22131081

Mobile: + 91 9883781471

Email: gsah.co@gmail.com

AUDITORS' REPORT

We have audited the attached Balance Sheet of RAMAKRISHNA MISSION VIDYAMANDIRA, P.O.Belur Math, Dist. Howrah, West Bengal, as at 31st March 2015 together with the Income & Expenditure Account and Receipts & Payments Account and relevant schedules for the year ended on 31st March 2015. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments as above and subject to the Notes on Account attached herewith, we report that:

- (i) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- (ii) In our opinion, subject to our observations in the Notes on Account annexed herewith proper books of account have been kept by the college so far as appears from our examination of those books.
- (iii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with in this report, subject to our observations in the Notes on Account annexed herewith, are in agreement with the books of account.
- (iv) In our opinion and to the best of our information and according to the explanation given to us and subject to our observation in the Notes on Account annexed herewith, the said account give a true and fair view:

a) in the case of Balance Sheet, of the state of affairs of the college as at 31st March, 2015

and

b) in the case of the Income and Expenditure Account, the excess of Expenditure over Income for the year ended as on that date.

Date : 11/6/15
Place : Kolkata

For G.SAH & COMPANY
CHARTERED ACCOUNTANTS
(Firm Reg No: 323378E)



Gajadhar Sah
GAJADHAR SAH
(PARTNER)
Membership No.055864

ANNEXURE OF THE AUDITORS' REPORT

Referred to in our report of even date on the account for the year ended 31st March 2015 of **RAMAKRISHNA MISSION VIDYAMANDIRA (COLLEGE), AT BELUR MATH:**

A. ACCOUNTING POLICIES:

A.1. Depreciation on Fixed Assets is not charged in the Income & Expenditure Account but it is accounted for through respective Fixed Assets Fund Account (Land & Building Fund and Movable Properties Fund). The Ramakrishna Mission Headquarters at Belur Math prescribes the rate of depreciation.

A.2 Any addition to fixed assets over and above the capital grant/donation/accumulated fund is met out of the revenue income, and debited to Income & Expenditure A/c.

A.3. Closing cash in hand (after keeping imprest cash) of any day is banked on the next day.

B. NOTES ON ACCOUNT:

1. In view of the policy A.1 and A.2 the deficit of Rs.18,38,722.10 should actually have been a deficit of Rs.1,44,20,549.28.

2. We are of opinion that the Capital Expenditure should be capitalized in the respective account head, instead of charging to Revenue Account (Income & Expenditure Account), to get the actual revenue result from the Income & Expenditure Account during the particular year. There are capital expenditure charges to Income & Expenditure Account during the year 2014-2015 to the tune Rs. NIL. This is a consequence of this college being a unit of Ramakrishna Mission which is a charitable organization and this mode of accounting follows from the over-all policy of the Mission as stated above in A.2.

Date : 11/6/15
Place : Kolkata

For G.SAH & COMPANY
CHARTERED ACCOUNTANTS
(Firm Reg No: 323378E)



Gajadhar Sah

GAJADHAR SAH
(PARTNER)
Membership No.055864

DESCRIPTION OF ASSETS:

MOVABLE PROPERTIES

1	2	3	4	5	6	7	8	9
DESCRIPTION OF ASSETS:	Written down value as on 1.4.2014	Addition during the year From Capital Receipts	Out of Revenue Income	Discarded and / or sold during the year	Amt. on which depreciation is charged	Rate of depreciation	Total depreciation charged	Written down value as on 31.3.2015
A. FURNITURE & EQUIPMENT ETC.:								
(a) Generator-	925442.00				925442.00	20 %	185088.40	740353.60
(b) Intercom/EPABX/Telephones	78511.00	20585.00			99096.00	10 %	9909.60	89186.40
(c) Furniture & Equipment	2599163.24	25661543.00			28250706.24	10 %	2825070.62	25425635.62
(d) Computer System	2546007.03	2258161.00			4804168.03	40 %	1921667.21	2882500.82
(e) Hobby Equipment	797.00				797.00	10 %	79.70	717.30
(f) Gynnasium/Sports Equipment	212621.00	64275.00			276896.00	10 %	27689.60	249206.40
(g) Laboratory Equipment	6239242.85				6239242.85	10 %	623924.29	5615318.57
(h) Language Lab equip (Computer etc)	510.00				510.00	40 %	204.00	306.00
(i) Xerox Machine	41477.00	148007.00			189484.00	10 %	18948.40	170535.60
(j) Library Furniture (Lib. Bldg A/c)	15277.00				15277.00	10 %	1527.70	13749.30
(k) Water cooler	46279.00				46279.00	10 %	4627.90	41651.10
(l) Hostel Fan	15497.00				15497.00	10 %	1549.70	13947.30
(m) Submersible pump & Motor	76517.00				76517.00	10 %	7651.70	68865.30
(n) Refrigerator	109174.00				109174.00	10 %	10917.40	98256.60
(o) Water Filter	138002.00				138002.00	10 %	13800.20	124201.80
(p) Gymnasium Equipment	28045.50				28045.50	10 %	2804.55	25240.95
(q) Cycle Van	2284.00				2284.00	10 %	228.40	2055.60
(r) Fax Machine	9553.00				9553.00	10 %	955.30	8597.70
(s) Air Condition Machine	556611.00	468800.00			1025411.00	10 %	102541.10	922869.90
(t) Audio system	736765.00				736765.00	10 %	73676.50	663088.50
(u) Computer Software	363869.00	1819323.00			2183192.00	40 %	873276.80	1309915.20
(v) Digital Camera & Handycam etc.	215841.00				215841.00	10 %	21584.10	194256.90
(w) Geysar	10560.00				10560.00	10 %	1056.00	9504.00
(x) Micro Oven	3149.00				3149.00	10 %	314.90	2834.10
(y) Smart Class Room Equipments	400950.00				400950.00	10 %	40095.00	360855.00
(z) Television Set	160307.00				160307.00	10 %	16030.70	144276.30
(aa) Washing Machine	6889.00				6889.00	10 %	688.90	6200.10
(ab) Auditorium Screen	372154.00				372154.00	10 %	37215.40	334938.60
(ac) Kitchen Equipment	218700.00				218700.00	10 %	21870.00	196830.00
(ad) Solar Power System	433755.00	19032939.00			19466694.00	10 %	1946669.40	1752024.60
(ae) Solar Water Heating System	854283.00				854283.00	10 %	85428.30	768854.70
(af) CC TV	96790.60				96790.60	10 %	9679.06	87111.54
(ag) Camera & Projector	46440.00	832562.00			879002.00	10 %	87900.20	791101.80
B. LIBRARY BOOKS	17561463.22	50296195.00	0.00	0.00	67857658.22		8974671.03	58882987.19
(a) Books	405980.09				405980.09	15 %	60897.01	345083.08
(b) Books from Grant etc	3260982.36	529017.00			3789999.36	15 %	568499.90	3221499.46
C. MOTOR VEHICLE	3666962.45	529017.00			4195979.45		629396.92	3566582.53
Mahindra (Bolaro)	74444.00				74444.00	20 %	14888.80	59555.20
Maruti (Swift)	205472.00				205472.00	20 %	41094.40	164377.60
D. ELECTRICAL INSTALATION	279916.00				279916.00		55983.20	223932.80
GRAND TOTAL OF MOVABLE PROPERTIES (A+B+C+D)	21697041.67	51665750.00	0.00	0.00	73362791.67	15 %	154385.70	874852.30
							9814436.85	63548354.82



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RAMAKRISHNA MISSION VIDYAMANDIRA
BELUR MATH, HOWRAH 711202
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2015

RECEIPTS:	Amt.(₹)	Amt.(₹)	Amt.(₹)	PAYMENTS:	Amt.(₹)	Amt.(₹)	Amt.(₹)
TO OPENING BALANCE AS ON 1.4.2014:			7,71,80,873.15	BY GENERAL FUND ACCOUNT:			
TO GENERAL FUND ACCOUNT:				BY College Salary & Allowances to Teaching			
Fees & Fines:				Non-teaching and Other Staff			
Tuition Fees	8,77,240.00			Salary & allow. to management appointed staff	20,49,869.00		
Admission Fees	86,400.00			Salary to casual staff	4,02,740.00		
Transfer Fees	12,710.00			Salary to Part-time teaching staff	38,10,500.00	62,63,109.00	
Electricity Fees	4,66,900.00			BY Telephone Charges & Maintenance:			
Photography Fees	7,00,000.00			Telephone Charges (Bill)	1,37,132.00		
Laboratory Fees	18,26,360.00			Maintenance	5,599.00	1,42,731.00	
Internet Charges	1,33,400.00			BY Electricity & Water			
Admission Charges	8,50,140.00			Electricity Charges (Bill)	4,495.00		
Establishment Fees	7,42,713.00			Electricity Maintenance & Water Charges	9,24,322.00	9,28,817.00	
Special Fees for M.A./M.Sc. Course	3,95,610.00						
Fine	35,681.00						
Identity Card	13,370.00						
Semester Charges	6,41,975.00						
Review Charges	33,970.00						
		68,16,469.00					
To Rent from Swastha Bhavan		3,04,776.00		Photography Course	4,41,579.00		
To Electricity Bill		370.00		Monastic Workers' Expenses	82,162.00		
To Athletic (Games & Sports):				Printing & Stationery	1,07,780.00		
Interest	1,848.00			Postage	29,453.00		
Fees & Other Charges	1,46,740.00	1,48,588.00		Establishment	2,48,467.00		
				General Repair & Maintenance	1,48,630.00		
Common Room	6,670.00			Computer Maintenance	1,12,039.00		
N.S.S. -- Grant	46,945.00			Swastha Bhavan Maintenance	11,240.00		
N.C.C	50,175.00	1,03,790.00		College Magazine	73,671.00		
Magazine				Building Maintenance and repair	1,930.00		
College Magazine	4,310.00			Generator Maintenance	6,000.00		
Session Chrg	81,050.00	85,360.00		Xerox Maintenance	31,921.00		
				Washing and sanitation	22,639.00		
Cultural Function:				Common Room	5,929.00		
Interest	3,475.00			Identity Card	22,132.00		
Fees	47,700.00	80,835.00		Gardening Expenses	2,52,655.00	15,98,227.00	
Others	29,660.00			Laboratory Maintenance:			
				Industrial Chemistry	3,04,620.00		
TO Special Fund (for Quality maint.& improvt)				Chemistry	7,44,914.00		
Interest- General	16,00,000.00			Physics & Mathematics	2,431.00		
Interest - Other Fund	24,01,192.09	40,01,192.09		Microbiology	21,045.00		
				Computer Science/Electronics	14,349.00		
			1,15,41,380.09	Less: Breakage Recovery	10,87,359.00		
					8,320.00	10,79,039.00	1,00,11,923.00
TOTAL OF PAGE 1:			8,87,22,253.24				1,00,11,923.00

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