



## AUDITORS' REPORT

TO RAMKRISHNA MISSION BRAHMANANDA COLLAGE OF EDUCATION, PO. RAHARA-KOLKATA-700118

### Report on the Financial Statements

- 1 We have audited the accompanying Financial Statements of **RAMKRISHNA MISSION BRAHMANANDA COLLAGE OF EDUCATION**, which comprise the Balance Sheet as at 31<sup>st</sup> March 2015, and the statement of Income and Expenditure Account for the year then ended, and a summary of significant accounting policies other explanatory information.

### Management's Responsibility for the Financial Statements:

- 2 Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position. 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.

### Auditors' Responsibility:

- 3 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 issued by the Institute of Chartered Accountants of 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.
- 4 An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgments, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the college's preparation and fair presentation of the financial statements in order to design audit procedures 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.
- 5 We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion.



## Opinion

- 6 In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give the information require by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
- in the case of the Balance Sheet, of the state of affairs of the Association as at March 31, 2015; and
  - in the case of the statement of Income and Expenditure, of the **Deficit** for the year ended on, that date;

## Report on Other Legal and Regulatory Requirements

- 7 we report that:
- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
  - in our opinion proper books of account as required by law have been kept by the college so far as appears from our examination of those books;
  - the Balance Sheet and statement of Income and Examination dealt with by this report are in agreement with the books of account;

**For S K GOSWAMI & ASSOCIATES**

Chartered Accountants

Firm Registration No: 316094E



(Sankar Kumar Saha)

Partner

Membership Number: 063792

Date: 27.08.2015

RAMAKRISHNA MISSION BRAHMANANDA COLLEGE OF EDUCATION  
P.O. RAHARA : KOLKATA : 700118

BALANCE SHEET AS ON 31ST MARCH 2015

PREVIOUS YEAR	FUNDS AND LIABILITIES	SCH	AMOUNT	PREVIOUS YEAR	PROPERTY AND ASSETS	SCH	AMOUNT
1584820.36	LAND AND BUILDING FUND	1	1513045.91	1584820.36	LAND AND BUILDING	1	1513045.91
3765094.45	MOVABLE PROPERTIES FUND	2	3960254.29	3763214.67	MOVABLE PROPERTY	2	3958374.51
23200.00	ENDOWMENT & PERMANENT FUND	3	73681.00	11000.00	OTHER INVESTMENTS		68290.00
1848596.11	GENERAL FUND - EDUCATIONAL		1640641.11	147934.00	SUNDRY AMOUNT RECEIVABLE		0.00
649816.00	SUNERY AMOUNTS PAYABLE		994418.00	110455.00	SUNDRY DEPOSIT'S		117039.00
120.00	SUNDRY DEPOSITS		120.00	2254222.89	BANK BALANCE		2525410.89
7,871,646.92	TOTAL		8182160.31	7871646.92	TOTAL		8182160.31

DATED:27-08-2015  
Halisahar, North 24 Pgs

Signed in terms of our report of even date  
S.K. GOSWAMI & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
(S.K. SAHA)  
PARTNER  
M NO.063792  
Firm Reg No. 316094E



  
Principal  
Ramakrishna Mission  
Brahmananda College of Education  
P.O.-Rahara, Kolkata-700118

  
Secretary  
Ramakrishna Mission  
Brahmananda College of Education  
P.O.- Rahara, Koikata-700118

RAMAKRISHNA MISSION BRAHMANANDA COLLEGE OF EDUCATION  
P.O. RAHARA : KOLKATA : 700118  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 01.04.2014 TO 31.03.2015

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO SALARY & ALLOWANCE	9,705,867.00	BY GOVT.GRANT: MAINTENANCE. I/1	11,068,147.00
" ELECTREICITY & WATER	75,754.00	" FEES & CHARGES	1,347,650.00
" OTHER ESTABLISHMENT	123,448.00	" INTT : BANK & POST OFFICES	3,891.00
" SCHOLARSHIP & STIPEND & AIDS	14,700.00	" MISCELLANIOUN INCOME	4,984.00
" SPORTS & PRIZES	16,335.00		
" LIBRARY EXPENSES	74,440.00		
" TRAINING PROGRAMME: OTHERS	3,121.00		
" EXAMINATION & LABORATORY EXPENSES	297,079.00		
" OTHER EDUCATIONAL EXP.	52,799.00		
" CULTURAL EXPENSES	1,363.00		
" REPAIRS TO BUILDING	364,098.00		
" FLOWER GARDENING	5,365.00		
" GENERATOR MAINTENANCE	22,539.00		
" MAINTENANCE OF COMPUTER/XEROX	200,402.00		
" GENERAL REPAIRS AND REPLACEMENT	152,039.00		
" PRINTING & STATIONARY	41,224.00		
" POSTAGE & TELEPHONES	40,153.00		
" TRAVELLING & TRANSIT	181,049.00		
" AUDIT FEES	12,366.00		
" RENT & MUNICIPAL TAX	2,500.00		
CAPITAL EXPENDITURE MET OUT			
OF REVENUE INCOME:			
" LABORATORY EQUIPMENTS	109,660.00		
" FURNITURES	53,200.00		
" COMPUTER	337,203.00		
" ELEC. EQUIPMNT	20,602.00		
" TV & VCR ETC.	584,184.00		
" LIBRARY BOOKS	141,137.00		
		" NET DEFICIT CARRIED TO BALANCE SHEET	207,955.00
	12,632,627.00		12,632,627.00

DATED:27-08-2015  
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RAMAKRISHNA MISSION BRAHMANANDA COLLEGE OF EDUCATION  
P.O. RAHARA : KOLKATA : 700118  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2014 TO 31.03.2015

RECEIPTS	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
OPENING BALANCE			<b>REVENUE PAYMENTS</b>		
CASH	0.00		SALARY & ALLOWANCE P/1	9705867.00	
BANK BALANCE	1864394.89		ELECTRICITY & WATER	75754.00	
CHEQUES IN HAND	389828.00	2254222.89	OTHER ESTABLISHMENT P/2	123448.00	9905069.00
<b>REVENUE RECEIPTS</b>			SCHOLARSHIP & STIPEND & AIDS		14700.00
GOVT. GRANT: MAINTENANCE. R/1	11560683.00		SPORTS & PRIZES		16335.00
FEES & CHARGES R/2	1347630.00		LIBRARY EXPENSES		74440.00
INTT: BANK & POST OFFICES	3891.00		TRAINING PROGRAMME: OTHERS		3121.00
MISCELLANEOUS INCOME	4984.00	12917208.00	EXAMINATION & LABORATORY EXPENSES P/3		297079.00
<b>CAPITAL RECEIPTS</b>			OTHER EDUCATIONAL EXPENSES P/4		52799.00
GOVERNMENT GRANTS (MOV)	0.00		CULTURAL EXPENSES		1363.00
PERMANENT FUND FOR EDUCATION	50481.00		REPAIRS TO BUILDING		364098.00
PROFESSION TAX	38835.00		FLOWER GRADENING		5365.00
GROUP INSURANCE L.I.C.I.	6600.00		MAINTENANCE OF COMPUTER/XEROX		200402.00
INCOME TAX	717091.00		GENERATOR MAINTENANCE		22539.00
SUNDRY DEPOSIT (OTHER)	1666361.00		GENERAL REPAIRS AND REPLACEMENT		152039.00
ADVANCE AGAINST SALARY	3733705.00		PRINTING & STATIONARY		41224.00
PF STAFF CONTRIBUTION	0.00		POSTAGE & TELEPHONES		40153.00
PF LOAN RECOVERY	0.00	6213073.00	TRAVELLING & TRANSIT		181049.00
			AUDIT FEES		12366.00
			RENT & MUNICIPAL TAX		2500.00
			MISCELLANEOUS EXPENSES		0.00
			<b>CAPITAL PAYMENTS</b>		
			LABORATORY EQUIPMENT	109660.00	
			FURNITURE	53200.00	
			COMPUTER	337203.00	
			ELEC. EQUIPMENT	20602.00	
			TV & VCR ETC	584184.00	
			LIBRARY BOOKS	141137.00	
			OTHER INVESTMENT	57290.00	1303276.00
			PROFESSION TAX	38835.00	
			GROUP INSURANCE L.I.C.I.	6600.00	
			INCOME TAX	717091.00	
			SUNDRY DEPOSIT (OTHER)	1672945.00	
			ADVANCE AGAINST SALARY	3733705.00	6169176.00
			<b>CLOSING BALANCE</b>		
			CASH	0.00	
			BANK BALANCE	1890686.89	
			CHEQUES IN HAND	634724.00	2525410.89
		21384503.89			21384503.89

DATED: 27-08-2015  
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