



**AUDITORS REPORT**

To  
**Ramakrishna Mission Brahmananda College of Education**  
P.O. Rahara  
Kolkata-700118

**Report on Financial Statements:**

We have audited the attached Balance Sheet of **Ramakrishna Mission Brahmananda College of Education** as at March 31, 2019, and also the Income & Expenditure account of the Organisation for the year ended on that day annexed thereto. Our responsibility is to express an opinion on these financial statements based on our audit.

**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. 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**

We conducted our audit in accordance with the 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, evidence supporting the amounts and disclosures in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentations. We believe that our audit provides a reasonable basis of our opinion.

Further we report that,

1. We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion proper books of accounts are maintained as required by law have been kept by the college except as otherwise mentioned in notes to accounts.
3. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the Books of Accounts.
4. In our opinion and to the best of our information and according to the explanations give to us, the accounts give a true and fair view.:
  - a) In the case of the Balance Sheet, of the state of affairs of the Organisation as at March 31, 2019, and
  - b) In the case of Income and Expenditure Account of the deficit of Income over Expenditure for the year ended on that date.



For S Chandak & Associates  
Chartered Accountants  
FRN :328506E

Ramesh Kumar Chandak  
Partner  
Membership No.054313

Place : Kolkata  
Date :4th October,2019

**RAMAKRISHNA MISSION BRAHMANANDA COLLEGE OF EDUCATION, P.O. - RAHARA, KOLKATA - 700118**

**BALANCE SHEET AS ON 31 MARCH 2019**

PREVIOUS YEAR	FUNDS AND LIABILITIES	SCH	AMOUNT (Rs)	PREVIOUS YEAR	PROPERTY AND ASSETS	SCH	AMOUNT (Rs)
15157448	<u>LAND AND BUILDING FUND</u> Opening Balance	1	15,157,448.20	5539669	<u>Fixed Assets (Annexure B)</u> <u>LAND AND BUILDING</u> Opening Balance	9	5,539,669.22
	Add: Addition during the year		12,559,206.00		Add: Addition during the year		1,770,000.00
	Add: Transfer from I & EXP		<u>435,650.00</u>		Add: Addition during the year (Rev.)		<u>435,650.00</u>
			28,152,304.20				7,745,319.22
	Less: Depreciation during the year		<u>556,799.39</u>		Less : Depreciation		<u>556,799.38</u>
			27,595,504.81				7,188,519.82
7650024.41	<u>MOVABLE PROPERTIES FUND</u> Opening Balance	2	7,650,024.41	7650024	<u>MOVABLE PROPERTIES</u> Opening Balance	10	7,650,024.42
	Add: Addition during the year		2,406,261.00		Add: Addition during the year		2,406,261.00
	Add : Transfer from I& EXP		<u>1,274,587.00</u>		Add: Addition during the year (Rev.)		<u>1,274,587.00</u>
			11,330,872.41				11,330,872.42
	Less: Depreciation during the year		<u>1,886,787.20</u>		Less : Depreciation		<u>1,886,787.20</u>
			9,444,085.21				9,444,085.20
113331	<u>ENDOWMENT &amp; PERMANENT FUND</u>	3	113,331.00	9617779	<u>CONSTRUCTION WORK IN PROGRESS</u> Opening Balance	11	9,617,779.00
6253910	<u>PROVIDENT FUND</u>		6,753,484.00	113331	Add: Addition during the year	7	<u>10,789,206.00</u>
			6,753,484.00	11000	<u>END. &amp; PERMANENT FUND INVESTMENT</u>	8	113,331.00
1771681	<u>GENERAL FUND - EDUCATIONAL</u> Opening Balance	4	1,771,681.34	6253910	<u>OTHER INVESTMENTS</u>		11,000.00
	Less : Deficit		<u>1,305,995.25</u>	2098141	<u>PROVIDENT FUND INVESTMENT</u>	6	6,753,484.00
			465,686.09				
17653704	<u>SUNDRY AMOUNT PAYABLE</u>	5	3,071,120.00	17316364.34	<u>SUNDRY DEPOSIT</u>		2,098,141.00
120.00	<u>SUNDRY DEPOSITS</u>	6	120.00		CASH IN HAND		NIL
					<u>BANK BALANCES</u>		
					UBI A/C- 3028		743,281.59
					UBI A/C- 38373		288,535.00
					UBI A/C. 38380		395,968.50
48600219	TOTAL		47,443,331.11	48600219	TOTAL		47,443,331.11

PLACE : KOLKATA

DATED : 4/10/2019

*Srim P. Brahmananda*

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



Signed in terms of our report of even date

S. CHANDAK & ASSOCIATES  
CHARTERED ACCOUNTANT

*R. Chandak*

(RAMESH KUMAR CHANDAK)

M.N. 054313

**RAMAKRISHNA MISSION BRAHMANANDA COLLEGE OF EDUCATION, P.O.-RAHARA, KOLKATA-700118**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 01.04.2018 TO 31.03.2019**

PREVIOUS YEAR	EXPENDITURE	SCH	AMOUNT	PREVIOUS YEAR	INCOME	SCH	AMOUNT
9,570,471.00	TO SALARY & ALLOWANCE	14	8,214,268.00	3,580.00	BY GENERAL DONATION		2,020.00
73,366.00	" ELECTRICITY & WATER		71,338.00	11,300,134.00	" GOVT. GRANT: MAINTENANCE	12	7,857,317.00
2,667.00	" W.C. SANITATION		2,964.00	1,606,650.00	" FEES & CHARGES	13	1,575,729.00
16,794.80	" OTHER ESTABLISHMENT	15	101,062.00	37,932.00	" INTT: SAVINGS BANK		221,548.00
6,820.00	" SCHOLARSHIP & STIPEND			-	" SCHOLARSHIP		2,250.00
13,778.00	" SPORTS & PRIZES			3,900.00	" MISCELLANEOUS INCOME		-
40,898.00	" LIBRARY EXPENSES		700.00				
55,338.00	" TRAINING PROGRAMME : OTHERS		67,200.00				
174,948.00	" EXAMINATION & LABORATORY EXPENSES		152,428.00				
948.00	" OTHER EDUCATIONAL EXP.		24,500.00				
2,883.00	" CULTURAL EXPENSES						
29,361.00	" REPAIRS TO BUILDING		301,966.00				
5,282.00	" FLOWER GARDENING		955.00				
9,014.00	" GENERATOR MAINTENANCE		14,894.00				
152,374.00	" MAINTENANCE OF COMPUTER/XEROX		12,000.00				
54,679.00	" GENERAL REPAIRS AND REPLACEMENT		34,527.00				
12,970.00	" PRINTING & STATIONERY		18,958.00				
48,707.00	" POSTAGE & TELEPHONES		42,175.00				
62,237.00	" TRAVELLING & TRANSIT		34,423.00				
34,430.00	" AUDIT FEES		18,200.00				
2,500.00	" RENT & MUNICIPAL TAXES						
-	" LEGAL EXPENSES		139,420.00				
513.75	" BANK CHARGES		638.25				
510.00	" MISCELLANEOUS EXPENSES		2,006.00				
2,580,706.45	" SURPLUS CARRIED DOWN		404,241.75		DEFICIT CARRIED DOWN		
12,952,196.00	TOTAL:		9,658,864.00	12,952,196.00	TOTAL:		9,658,864.00
	<u>CAPITAL EXPENDITURE MET OUT</u>			2,580,706.45	SURPLUS BROUGHT DOWN		404,241.75
	<u>OF REVENUE INCOME</u>						
1,253,291.00	" CONSTRUCTION WORK IN PROGRESS						
6,250.00	" TUBEWELL & WATER SUPPLY		22,500.00				
-	" INTERNAL ROAD		413,150.00				
-	" ELECTRICAL INSTALLATION		102,389.00				
-	" FURNITURES		284,742.00				
-	" EQUIPMENT		253,730.00				
26,330.00	" COMPUTER		614,356.00				
84,000.00	" ELEC. EQUIPMENT		1,250.00				
14,335.00	" LIBRARY BOOKS		18,120.00				
455,500.00	" SPORTS EQUIPMENT		-				
74,260.00	" TV & VCR ETC		-				
6,66,740.45	NET SURPLUS CARRIED TO BALANCE SHEET		-		NET DEFICIT CARRIED TO BALANCE SHEET		1,305,995.25
25,80,706.45	TOTAL :		1,710,237.00	25,80,706.45	TOTAL:		1,710,237.00

Place: Kolkata

Dated: 4/10/2019

*Sovan K. Brahmachari*  
Principal  
Ramakrishna Mission  
Brahmananda College of Education  
P.O.-Rahara, Kolkata-700118



Signed in terms of our report of even date

**S. Chandak & Associates**  
**CHARTERED ACCOUNTANT**

*R. Chandak*  
**(RAMESH KUMAR CHANDAK)**  
M. N. 054313

**RAMAKRISHNA MISSION BRAHMANANDA COLLEGE OF EDUCATION**  
**P.O. - RAHARA, KOLKATA - 700118**  
**RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<u>OPENING BALANCE</u>			<u>REVENUE PAYMENTS</u>		
CASH			SALARY & ALLOWANCES		8,214,268 00
UBI A/C - 3028	10,303,538 09		ELECTRICITY & WATER		71,338 00
UBI A/C - 38373	6,673,771 00		SANITATION		2,964 00
UBI A/C - 38380	339,055 25	17,316,364 34	OTHER ESTABLISHMENT		101,062 00
<u>REVENUE RECEIPTS</u>			LIBRARY EXPENSES		700 00
GENERAL DONATION		2,020 00	TRAINING PROGRAMME- OTHER		67,200 00
GOVT. GRANT:MAINTENANCE		8,214,268 00	EXAM & LABORATORY EXP		152,428 00
FEES & CHARGES		1,575,729 00	OTHER EDUCATIONAL EXP		24,500 00
INTT. SAVINGS BANK		221,548 00	REPAIRS TO BUILDING		301,966 00
MISC. (SALES PROCEEDS)		2,250 00	FLOWER GARDENING		955 00
<u>CAPITAL RECEIPTS</u>			GENERATOR MAINTENANCE		14,894 00
GOVERNMENT GRANTS(MOV)		25,932 00	MAINTENANCE OF COMPUTER/XEROX		12,000 00
PROFESSION TAX	27,880 00		GEN. REPAIRS AND REPLACEMENT		34,527 00
GROUP INSURANCE L I C I	8,469 00		PRINTING & STATIONERY		18,958 00
INCOME TAX	359,767 00		POSTAGE & TELEPHONES		42,175 00
INCOME TAX DEDUCTED AT SOURCE	58,373 00	454,489 00	TRAVELLING & TRANSIT		34,423 00
			AUDIT FEES		18,200 00
			LEGAL EXPENSES		139,420 00
			BANK CHARGES		638 25
			MISCELLANEOUS EXPENSES		2,006 00
			<u>CAPITAL PAYMENTS</u>		
			LIFT	1,770,000 00	
			TUBEWELL & WATER SUPPLY	22,500 00	
			INTERNAL ROAD	413,150 00	
			ELECTRICAL INSTALLATION	2,482,718 00	
			FURNITURES	310,674 00	
			EQUIPMENTS	253,730 00	
			COMPUTER	614,356 00	
			ELEC. EQUIPMENT	1,250 00	
			LIBRARY BOOKS	18,120 00	5,886,498 00
			PROFESSION TAX	27,880 00	
			GROUP INSURANCE L I C I	8,469 00	
			INCOME TAX	359,767 00	
			INCOME TAX DEDUCTED AT SOURCE	58,373 00	454,489 00
			CONSTRUCTION WORK IN PROGRESS		10,789,206 00
			<u>CLOSING BALANCE</u>		
			CASH		
			<u>BANK BALANCES</u>		
			UBI A/C - 3028	743,281 59	
			UBI A/C - 38373	288,535 00	
			UBI A/C - 38380	395,968 50	1,427,785 09
<b>TOTAL</b>		27,812,600 34	<b>TOTAL</b>		27,812,600 34

PLACE: KOLKATA  
 DATED: 4/10/2019

Signed in terms of our report of even date  
 S. CHANDAK & ASSOCIATES  
 CHARTERED ACCOUNTANT

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

*R. Chandak*  
 (RAMESH KUMAR CHANDAK)  
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