

R. K. Murarka & Co. (Partnership)

Chartered Accountants

Statutory Audit Report of

Ramakrishna Mission

Brahmananda College of Education

Rahara, Kolkata-700118

For the year ended 31st March, 2022

45, Dobson Road, Gangotri Apartment (4th Floor)

Howrah, West Bengal-711101



AUDITORS REPORT

To
Ramakrishna Mission Brahmanada 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, 2022, and also Receipts & payment Account and Income & Expenditure account of the Organization of the year ended on that day annexed thereto. Our responsibility is to express an there financial statement 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 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 principal 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 audit.
2. In our opinion proper books of accounts are maintained as required by law have been kept by the college except as otherwise mention in the notes to accounts.
3. The Balance Sheet, Receipts & payment Account and Income & Expenditure Accounts 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 explanation give to us, the accounts give a true and fair view subject to notes as under:.

- a) In the case of the Balance Sheet, of the state of affairs of the Organization as at March 31, 2022, and
- b) In the case of income and Expenditure Accounts of the deficit of Income over Expenditure for the year ended on that date.





NOTES ON ACCOUNT:

A. Accounting policies:

1. These accounts are prepared on Historical cost basis on the Accounting Principles of going concern.
2. Accounting Policies not specifically referred to other otherwise are consistent and in consonance with generally accepted Accounting principles.
3. Fixed Assets & Depreciations:
 - a) Depreciation is provided for the whole year on the addition during the year.
 - b) Depreciation should have been debited to Income & Expenditure account.

Land & Building	Rs.1384535.19
Movable Property	Rs.976011.37

Rs. 2360546.56

But depreciation have been deducted in Balance Sheet directly from specific funds generated and maintained.

- c) Accordingly, the Surplus/(Deficit) of Rs. (646295.06) for the year ended 31st March, 2022 will be deficit.

Surplus/(Deficit) as per Income & Expenditure Account	Rs. (646295.06)
Less: Depreciation	

Land & Building	Rs.1384535.19
Movable Property	Rs.976011.37

Rs. 2360546.56

Surplus/(Deficit) for the year 2021-22

Rs. (1714251.50)
=====

B. RECOGNISION IN BALANCE SHEET AND INCOME & EXPENDITURE:

1. All Items of Income & Expenditure are recognized on accrual basis.
2. Cash Balance:
Physical Cash verification was done by us on Dt. 07.08.2024 and checked the closing cash in hand of dated 06.08.2024 and found to be OK i.e. Rs. 12,283.00
3. Library Books:
We rely upon the certificate issued by the college on closing stock of Library books & Journal as on 31.03.2022.
4. Bank Balance:
The college is not maintaining separate Sub funds. It is suggested to maintain separately.





5. Sub Fund:
The college is not maintaining separate Sub funds. It is suggested to maintain separately.
6. Previous year's figures have been regrouped/rearranged wherever necessary.
7. Fixed Asset:
The college is not maintaining Fixed asset register properly

Others:

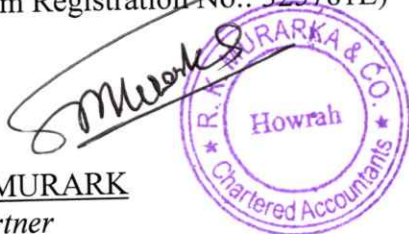
The following statistical information as required are enclosed as per separate Annexure:-

1. Date wise Government grants were sanctioned and received during the 2021-22 is attached.
2. Roll strength of Students with subject wise is attached.
3. Details of Teaching & Non-Teaching Staff (full and part time) given in the statement attached.
4. PF Statements of both teaching and non teaching staff duly agreed with the ledger balance are attached.
5. Details of Fees structure of Fresher & deputed Students for the year 2021-22 are attached.
6. Reconciliation of Total library book & journals for the year 2021-22 are attached.
7. Cash verification certificate as on 07/08/2024 is attached.

For R.K.MURARKA & Co.

Chartered Accountants

(Firm Registration No.: 325781E)



S. MURARK

Partner

(Membership No.: 063762)

UDIN: **24063762BKBNGA9122**

Place: HOWRAH

Date: 09-08-2024

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

BALANCE SHEET AS ON 31 MARCH 2022

PREVIOUS YEAR	FUNDS AND LIABILITIES	SCH	AMOUNT (Rs)	PREVIOUS YEAR	PROPERTY AND ASSETS	SCH	AMOUNT (Rs)
25666029.81	<u>LAND AND BUILDING FUND</u> Opening Balance Less: Depreciation during the year	L/1	25666029.81 <u>1384535.2</u> 24281494.61	25666029.81	<u>LAND AND BUILDING</u> Opening Balance Less : Depreciation	A/1	25666029.81 <u>1384535.21</u> 24281494.61
6947386.97	<u>MOVABLE PROPERTIES FUND</u> Opening Balance Add: Transfer from I & EXP Less: Depreciation during the year	L/2	6947386.97 86955.00 <u>976011.41</u> 6058330.56	6947386.97	<u>MOVABLE PROPERTIES</u> Opening Balance Add: Addition during the year Less : Depreciation	A/2	6947386.97 86955.00 <u>976011.41</u> 6058330.56
113331.00	<u>ENDOWMENT & PERMANENT FUND</u>	L/3	113331.00	113331.00	<u>END. & PERMANENT FUND INVESTMENT (FD)</u>	A/3	113331.00
10307101.00	<u>PROVIDENT FUND</u>		11969305.00	11000.00	<u>OTHER INVESTMENT</u>	A/4	11000.00
486355.89	<u>GENERAL FUND - EDUCATIONAL</u>	L/4		10307101.00	<u>PROVIDENT FUND INVESTMENT</u>		11969305.00
3394355.00	<u>SUNDRY AMOUNT PAYABLE</u>	L/5	3389060.00	2098141.00	<u>SUNDRY DEPOSIT</u>	A/5	2098141.00
120.00	<u>SUNDRY DEPOSITS</u>	L/6	120.00	1771689.89	CASH IN HAND BANK BALANCES PNB A/C- 0346050003028 PNB A/C. 0346010238380 <u>GENERAL FUND (DEBIT BALANCE)</u>	NIL L/4	- 901304.23 131840.60 246894.17
46914679.67	TOTAL		45811641.17	46914679.67	TOTAL		45811641.17

PLACE : KOLKATA

DATED :09/08/2024

Signed in terms of our report of even date

M/s R.K.MURARKA & CO.

CHARTERED ACCOUNTANT



Samanta
ACCOUNTANT 9.8.24
Ramakrishna Mission
Brahmananda College of Education
P.O.-Rahara, Kolkata-700118

Swami Hissidhanand
Principal (Actg.) 09.08.24
Ramakrishna Mission
Brahmananda College of Education
P.O.-Rahara, Kolkata - 700118

RAMAKRISHNA MISSION BRAHMANANDA COLLEGE OF EDUCATION

P.O. - RAHARA, KOLKATA - 700118

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 01.04.2021 TO 31.03.2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO SALARY & ALLOWANCES	1590994.00	GOVT. GRANT: MAINTENANCE 1/1	15915239.00
ELECTRICITY & WATER	132951.00	FEES & CHARGES	1423080.00
SANITATION	5881.00	INTT: SAVINGS BANK	20430.00
OTHER ESTABLISHMENT	334630.30	MISCELLANEOUS INCOME	224.00
LABOUR & WAGES	7750.00		
SPORTS & PRIZES	23840.00		
LIBRARY EXPENSES	61127.00		
TRAINING PROGRAMME: OTHERS	9214.00		
EXAMINATION & LABORATORY EXP	93000.00		
CULTURAL EXPENSES	6310.00		
FOOD & FUEL	16727.00		
REPAIRS TO BUILDING	1109752.00		
FLOWER GARDENING	54674.00		
GENERATOR MAINTENANCE	17507.00		
GEN. REPAIRS AND REPLACEMENT	129216.00		
PRINTING & STATIONERY	11755.00		
POSTAGE & TELEPHONES	39199.00		
TRAVELLING & TRANSIT	10590.00		
AUDIT FEES	22282.00		
RENT & MUNICIPAL TAXES	5000.00		
BANK CHARGES	378.76		
MISCELLANEOUS EXPENSES	3540.00	DEFICIT CARRIED DOWN	646295.06
TOTAL	18005268.06		18005268.06
DEFICIT BROUGHT DOWN	646295.06		
CAPITAL EXPENDITURE MET OUT OF REVENUE INCOME			
FURNITURES	13535		
EQUIPMENTS	51560		
COMPUTER	8360	NET DEFICIT CARRIED TO BALANCE	
BICYCLE/CYCLE RICKSHAW	13500	SHEET	733250.06
TOTAL	733250.06	TOTAL	733250.06

PLACE: KOLKATA
DATED: 09/08/2024

Signed in terms of our report of even date
M/s R.K. MURARKA & CO
CHARTERED ACCOUNTANT



Aamanta
ACCOUNTANT 9.8.24
Ramakrishna Mission
Brahmananda College of Education
P.O.-Rahara, Kolkata-700118

Swami Hissidharandg
Principal (Actg.) 09.08.24
Ramakrishna Mission
Brahmananda College of Education
P.O.-Rahara, Kolkata - 700118

RAMAKRISHNA MISSION BRAHMANANDA COLLEGE OF EDUCATION

P.O. - RAHARA, KOLKATA - 700118

RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<u>OPENING BALANCE</u>			<u>REVENUE PAYMENTS</u>		
CASH	0.00		SALARY & ALLOWANCES P/1		15909944.00
PNB A/C - 0346050003028	1333743.59		ELECTRICITY & WATER		132951.00
PNB A/C - 0346010238373	310884.90		SANITATION		5881.00
PNB A/C - 0346010238380	<u>127061.40</u>		OTHER ESTABLISHMENT P/2		334630.30
		1771689.89	LABOUR & WAGES		7750.00
			SPORTS & PRIZES		23840.00
			LIBRARY EXPENSES		61127.00
<u>REVENUE RECEIPTS</u>			TRAINING PROGRAMME: OTHERS		9214.00
GOVT. GRANT: MAINTENANCE R/1		15909944.00	EXAM & LABORATORY EXP		93000.00
FEES & CHARGES R/2		1423080.00	CULTURAL EXPENSES		6310.00
INTT: SAVINGS BANK		20430.00	FOOD & FUEL		16727.00
MISCELLANEOUS INCOME		224.00	REPAIRS TO BUILDING		1109752.00
			FLOWER GARDENING		54674.00
<u>CAPITAL RECEIPTS</u>			GENERATOR MAINTENANCE		17507.00
PROFESSION TAX	40800.00		GEN. REPAIRS AND REPLACEMENT		129216.00
GROUP INSURANCE L.I.C.I.	3960.00		PRINTING & STATIONERY		11755.00
INCOME TAX	1389200.00		POSTAGE & TELEPHONES		39199.00
SUNDRY DEPOSIT	49000.00	1482960.00	TRAVELLING & TRANSIT		10590.00
			AUDIT FEES		22282.00
<u>PROVIDENT FUND</u>			RENT & MUNICIPAL TAX		5000.00
		1559670.00	BANK CHARGES		378.76
			MISCELLANEOUS EXPENSES		3540.00
			<u>CAPITAL PAYMENTS</u>		
			FURNITURE		13535.00
			EQUIPMENT		51560.00
			COMPUTER		8360.00
			BICYCLE/CYCLE RICKSHAW		13500.00
			PROFESSION TAX	40800.00	
			GROUP INSURANCE L.I.C.I.	3960.00	
			INCOME TAX	1389200.00	
			SUNDRY DEPOSIT (OTHER)	49000.00	1482960.00
			PROVIDENT FUND		1559670.00
			<u>CLOSING BALANCE</u>		
			CASH	0.00	0.00
			<u>BANK BALANCES</u>		
			PNB A/C - 0346050003028	901304.23	
			PNB A/C - 0346010238380	<u>131840.60</u>	1033144.83
TOTAL		22167997.89	TOTAL		22167997.89

PLACE: KOLKATA

DATED: 09.08.2024

Signed in terms of our report of even date

Mrs R.K. MURARKA & CO.
CHARTERED ACCOUNTANTS



Bamanta

ACCOUNTANT 09.08.24

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

Swami Hrishidananda
09.08.24

Principal (Actg.)

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