



**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 the consolidated financial statements (Foreign Contribution only) of Ramakrishna Mission Seva Pratishthan, 99, Sarat Bose Road, Kolkata - 700026 which comprise Balance Sheet as at 31st March, 2015 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 (Foreign Contribution only) that give a true and fair view of the financial position, financial performance of the Ramakrishna Mission Seva Pratishthan, 99, Sarat Bose Road, Kolkata-700026 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 Ramakrishna Mission Seva Pratishthan, 99, Sarat Bose Road, Kolkata- 700026 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.

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





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### 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:

- a. in the case of the consolidated Balance Sheet, (relating to Foreign Contribution only) of the state of affairs of the Ramakrishna Mission Seva Pratishthan, 99, Sarat Bose Road, Kolkata - 700026 as at 31st March, 2015;
- b. in the case of the consolidated Income and Expenditure Account, of the surplus 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. The financial statements dealt with by this Report 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 Seva Pratishthan, 99, Sarat Bose Road, Kolkata - 700026 so far as appears from our examination of those books;
- d. 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 - Somenath Bhattacharyya  
Membership No.:051450

Place: Kolkata  
Date: 8th July, 2015



**M. Saha & Co.**

Chartered Accountants

"KALYANI APARTMENT"  
113/6, Hazra Road, 1st Floor,  
Kolkata-700 026, ☎: 2455-1236  
E-mail : msaha\_co@yahoo.com

**Certificate to be given by Chartered Accountant**

I/We have audited the account of Ramakrishna Mission Seva pratishthan, 99, Sarat Bose Road, Kolkata - 700026, a Society Registered under Societies Registration Act, 1860 vide No. 1917/3 of 1909-10, West Bengal for the year ending the 31st March, 2015 and examined all relevant books and vouchers and certify that according to the audited account:

(i) the brought forward foreign contribution at the beginning of the year was Rs.74177079.95

(ii) foreign contribution of/worth Rs.20610763.00 was received by the Association during the year 2014-2015 (including interest Rs.6458133.00),

(iii) the balance of unutilised foreign contribution with the Association at the end of the year 2014-2015 was Rs.88053003.15,

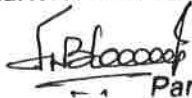
(iv) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 16 of the Foreign Contribution (Regulation) Rules, 2011,

(v) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.

M. Saha & Co.

Chartered Accountants  
Kalyani Apartment,  
113/6, Hazra Road , Kolkata - 700026  
Place: Kolkata  
Date: 8th July, 2015

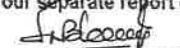
For M. SAHA & CO.  
Chartered Accountants

  
Partner

Somenath Bhattacharyya  
Registration no. 051450  
FRN : 305135E

**RAMAKRISHNA MISSION SEVA PRATISHTHAN**  
 99, SARAT BOSE ROAD, KOLKATA - 700 026  
**BALANCE SHEET (RELATING TO FOREIGN CONTRIBUTION ONLY) AS AT 31ST MARCH, 2015**

FUNDS & LIABILITIES	Rs.	P.	PROPERTIES & ASSETS	Rs.	P.
<b>BUILDING FUND :</b>			<b>BUILDINGS</b>		
Balance as per last account	4869919.00		Extension of Hospital Building	4869919.00	
Less: Depreciation as per Contra	<u>243496.00</u>	4626423.00	As per last accounts		
			Less : Depreciation @ 5%	<u>243496.00</u>	4626423.00
<b>MOVABLE PROPERTIES FUND :</b>			<b>MOVABLE PROPERTIES</b>		
As per Schedule "B" enclosed		17062333.00	As per Schedule "A" enclosed		6707800.00
<b>ENDOWMENT &amp; PERMANENT FUND</b>			<b>INVESTMENTS</b>		
<b>1. RAMAKRISHNA MISSION SEVA PRATISHTHAN</b>			<b>1. Endowment &amp; Permanent Fund</b>		
Balance as per last account	65537749.48		i) In Fixed Deposit with S.B.I.		
Add: Donation received during the year	<u>9602058.00</u>	75139807.48	Ramakrishna Mission Seva Pratishthan	75139018.09	
			School of Nursing	1728501.50	
			College of Nursing	<u>150000.00</u>	
				77017519.59	
			ii) In S.B.I. Savings Bank a/c	<u>789.38</u>	77018308.98
<b>2. SCHOOL OF NURSING</b>			<b>2. Movable Properties Fund_Mamogram</b>		
Balance as per last account	1728501.50		i) In Fixed Deposit with S.B.I.	10354000.00	
<b>3. COLLEGE OF NURSING</b>			ii) In S.B.I. Savings Bank a/c	33.00	
Balance as per last account	<u>150000.00</u>	77018308.98	<b>3. Movable Properties Fund</b>		
			In S.B.I. Savings Bank a/c	<u>500.00</u>	10354533.00
<b>OTHER FUNDS</b>			<b>4. Other Fund</b>		
<b>1. SCHOLARSHIP FUND (RAMAKRISHNA MISSION SEVA PRATISHTHAN)</b>			i) Scholarship Fund		
Balance as per last account	350000.00		In Fixed Deposit with S.B.I.		350000.00
<b>2. Treatment of Poor Patients Fund (Lahiri Trust)</b>			ii) Lahiri Trust Fund		
Balance as per last account	3185.00		In S.B.I. Savings Bank a/c	137203.00	
Add : Transfer from General Fund	<u>134018.00</u>	137203.00	iii) Monastic Welfare Fund		
<b>3. Monastic Welfare Fund</b>			In S.B.I. Savings Bank a/c	<u>22500.00</u>	<u>159703.00</u>
Transfer from General Fund	<u>22500.00</u>	509703.00			87882544.98
<b>GENERAL FUND :</b>			<b>B. Cash at Bank in Savings account</b>		170458.17
<b>1. RAMAKRISHNA MISSION SEVA PRATISHTHAN</b>					
Balance as per last account	321.97				
Add : Surplus for the year	<u>324291.20</u>				
	324613.17				
Less: Transfer to Treatment of Poor Patients Fund	<u>134018.00</u>				
	190595.17				
Less: Transfer to Monastic Welfare Fund	<u>22500.00</u>	168095.17			
<b>2. SCHOOL OF NURSING</b>					
Balance as per last account	45168.00				
Less : Deficit for the year	<u>45160.00</u>	8.00			
<b>3. COLLEGE OF NURSING</b>					
Balance as per last account	7055.00				
Less : Deficit for the year	<u>4700.00</u>	<u>2355.00</u>			170458.17
<b>TOTAL</b>		<b>99387226.15</b>	<b>TOTAL</b>		<b>99387226.15</b>

For M. SAHA & CO.  
 Chartered Accountants  
 Signed in terms of our separate report of even date  
  
 Partner  
 Somenath Bhattacharyya



  
 Swami Satyadevananda  
 Secretary

STATEMENT OF INCOME & EXPENDITURE OF FOREIGN CONTRIBUTION ONLY FOR THE PERIOD ENDED 31ST MARCH, 2015

EXPENDITURE	Rs.	P.	INCOME	Rs.	P.
<b>R.K.M.S.P. GENERAL</b>					
Food & diet	84630.00		Donation - General	113644.00	
Electric Charges	1013231.00				
Drugs & Dressings	1546971.00		Receipts from Headquarters		
Laboratory Supplies	1711223.00		for treatment of Poor Patients	698988.00	
Hospital Supplies	195896.00				
X-ray unit	85270.00		Interest :		
Scan Supplies	39595.00				
Sonogram Supplies	79500.00		1. R.K.M.S.P. - General		
M.R.I. Supplies	79190.00		i) on Savings Bank	98783.00	
Dialysis Unit	133896.00		ii) on Permanent Fund Investments :		
Eye Package	115950.00		" General	5127100.00	
Bedding & Linen	35640.00		" Lahiri Trust Fund	464191.00	
Scholarship	79200.00		" Scholarship fund	31500.00	
Bank charges	<u>1061.80</u>	5203253.80	" Monastic Welfare fund	<u>22500.00</u>	5744074.00
Treatment of Poor & Needy Patients_ Lahiri Trust Fund		330173.00	2. School of Nursing		155565.00
Free / Concessional Treatment of Poor Patients - Receipts from Headquarters		698988.00	3. College of Nursing		13500.00
<b>SCHOOL OF NURSING</b>					
Salary	10870.00				
Educational Expenses	<u>71015.00</u>	81885.00			
<b>MA SARADA COLLEGE OF NURSING</b>					
Educational Expenses		18200.00			
Surplus Carried Down : RKMS (General)	324291.20				
School of Nursing	<u>73680.00</u>				
	397971.20				
Ma Sarada College of Nursing (deficit)	<u>4700.00</u>	393271.20			
<b>TOTAL</b>		<u>6725771.00</u>	<b>TOTAL</b>		<u>6725771.00</u>
Capital Expenditure met from Revenue Income: Movable Properties :			Surplus Brought Down :		
<b>School of Nursing</b>			RKMS (General)	324291.20	
Computer	82730.00		School of Nursing	<u>73680.00</u>	
Books	<u>36110.00</u>	118840.00	Ma Sarada College of Nursing (deficit)	<u>4700.00</u>	393271.20
Surplus					
R.K.M.S.P. (General)	324291.20				
Less: Deficit					
School of Nursing	45160.00				
College of Nursing	<u>4700.00</u>	<u>49860.00</u>			
Net Surplus Carried to Balance Sheet		274431.20			
		<u>393271.20</u>			<u>393271.20</u>

Signed in terms of our separate report of even date

For M. SAHA & CO.  
*Somenath Bhattacharyya*  
Partner  
Somenath Bhattacharyya



*Sw. Satyadevananda*  
Swami Satyadevananda  
Secretary

STATEMENT OF RECEIPTS & PAYMENTS OF FOREIGN CONTRIBUTION ONLY FOR THE PERIOD ENDED 31st MARCH, 2015

RECEIPTS		Rs.	P.	PAYMENTS		Rs.	P.
<b>TO OPENING BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR</b>				<b>By EXPENSES MADE DURING THE YEAR</b>			
<b>A. Investments</b>				<b>R.K.M.S.P. - GENERAL</b>			
<b>1. Endowment &amp; Permanent Fund</b>				Food & diet			
i) In Fixed Deposit with S.B.I.				Electric Charges			
Ramakrishna Mission Seva Pratishthan	65441018.09			Drugs & Dressings	1548971.00		
School of Nursing	1728501.50			Laboratory Supplies	1711223.00		
College of Nursing	<u>150000.00</u>			Hospital Supplies	195896.00		
	67319519.59			X-ray unit	85270.00		
ii) In S.B.I. savings bank a/c	<u>96731.39</u>	67416250.98		Scan Supplies	39595.00		
<b>2. Movable Properties Fund</b>				Sonogram Supplies			
i) In Fixed Deposit with S.B.I.	6355000.00			M.R.I. Supplies	79500.00		
ii) In S.B.I. Savings bank a/c	<u>99.00</u>	6355099.00		Dialysis Unit	133896.00		
<b>3. Scholarship Fund</b>				Eye Package			
In Fixed Deposit with S.B.I.		350000.00		Bedding & Linen	35640.00		
<b>4. Other Fund</b>				Scholarship			
In S.B.I. Savings Bank a/c		3185.00		Bank charges	<u>1061.80</u>	5203253.80	
<b>B. Cash at Bank in Savings a/c</b>				Treatment of Poor Patients : Lahiri Trust Fund			
	<u>52544.97</u>	74177079.95		Free / Concessional Treatment of Poor Patients		330173.00	698986.00
Receipts from Headquarter for treatment of Poor patients - Second Receipt				698986.00	Purchases of Medical Equipment		283500.00
<b>Donation received during the year</b>				<b>SCHOOL OF NURSING</b>			
Permanent Fund _ General	614150.00			Purchases of Books	36110.00		
Permanent Fund _ Lahiri Trust fund	3052908.00			Purchases of Computer	82730.00		
Permanent Fund _ Sailesh & Juthika Ghosh Fund	4935000.00			Salary of School Teacher	10870.00		
Permanent Fund _ Monastic Welfare Fund	1000000.00			Educational Expenses	<u>71015.00</u>	200725.00	
Movable Properties Fund _	284000.00			<b>COLLEGE OF NURSING</b>			
Movable Properties Fund _ Mamogram Machine	3453940.00			Educational Expenses		18200.00	
General Fund	<u>113644.00</u>	13453642.00		<b>CLOSING BALANCE</b>			
<b>Interest Received during the Year :</b>				<b>A. INVESTMENTS</b>			
i) on Savings Bank	98783.00			<b>1. Endowment &amp; Permanent Fund</b>			
ii) on Permanent Fund Investments :				i) In Fixed Deposit with S.B.I.			
" General	5127100.00			Ramakrishna Mission Seva Pratishthan	75139018.09		
" Lahiri Trust Fund	464191.00			School of Nursing	1728501.50		
" School of Nursing	155565.00			College of Nursing	<u>150000.00</u>		
" College of Nursing	13500.00				77017519.59		
" Scholarship fund	31500.00			ii) In S.B.I. Savings Bank a/c			
" Monastic Welfare fund	22500.00			<b>2. Movable Properties Fund _ Mamogram</b>			
iii) Movable Properties Fund _ Mamogram	<u>544984.00</u>	6458133.00		i) In Fixed Deposit with S.B.I.			
				ii) In S.B.I. Savings Bank a/c			
				<b>3. Movable Properties Fund</b>			
				In S.B.I. Savings Bank a/c			
				500.00			
				<b>4. Other Fund</b>			
				i) Scholarship Fund			
				in Fixed Deposit with S.B.I.			
				350000.00			
				ii) Lahiri Trust Fund			
				In S.B.I. Savings Bank a/c			
				137203.00			
				iii) Monastic Welfare Fund			
				In S.B.I. Savings Bank a/c			
				<u>22500.00</u>			
				<u>159703.00</u>			
				87882544.98			
<b>B. Cash at Bank in Savings account</b>							
				170458.17			
<b>TOTAL</b>				<b>TOTAL</b>			
<u>94787842.95</u>				<u>94787842.95</u>			

For M. SAHA & CO.  
Chartered Accountants

*Somenath Bhattacharyya*  
Partner  
Somenath Bhattacharyya



B. Cash at Bank in Savings account

94787842.95

TOTAL

94787842.95

*Sw. Satyadevananda*  
Swami Satyadevananda  
Secretary

**RAMAKRISHNA MISSION SEVA PRATISHTHAN**  
99, SARAT BOSE ROAD, KOLKATA - 700026

**Schedule A**

**SCHEDULE OF ASSETS AS AT 31ST MARCH, 2015**

**1. R.K.M.S.P. - GENERAL**

**MEDICAL EQUIPMENTS**

Balance as per last account	7860543.00		
Addition during the year	<u>283500.00</u>		
	8144043.00		
Less : Depreciation @ 20%	<u>1628809.00</u>	6515234.00	

**MOTOR CAR**

Balance as per last account	68370.00		
Less : Depreciation @ 20%	<u>13674.00</u>	54696.00	

**COMPUTER**

Balance as per last account	7171.00		
Less : Depreciation @ 40%	<u>2868.00</u>	<u>4303.00</u>	6574233.00

**2. VIVEKANANDA INSTITUTE OF MEDICAL SCIENCES**

**MEDICAL EQUIPMENTS**

Balance as per last account	288.00		
Less : Depreciation @ 20%	<u>57.00</u>	231.00	

**LIBRARY BOOKS**

Balance as per last account	3380.00		
Less : Depreciation @ 15%	<u>507.00</u>	<u>2873.00</u>	3104.00

**3. SCHOOL OF NURSING**

**EQUIPMENT & APPLIANCES**

Balance as per last account	39780.00		
Less : Depreciation @ 10%	<u>3978.00</u>	35802.00	

**COMPUTER**

Balance as per last account	16440.00		
Addition during the year	<u>82730.00</u>		
	99170.00		
Less : Depreciation @ 40%	<u>39668.00</u>	59502.00	

**BOOKS AND JOURNALS**

Balance as per last account	5254.00		
Addition during the year	<u>36110.00</u>		
	41364.00		
Less : Depreciation @ 15%	<u>6205.00</u>	<u>35159.00</u>	<u>130463.00</u>
Balance as shown in Balance Sheet			6707800.00



RAMAKRISHNA MISSION SEVA PRATISHTHAN  
99, SARAT BOSE ROAD, KOLKATA - 700026

Schedule B

**MOVABLE PROPERTIES FUND :**

**1. R.K.M.S.P. - General**

Balance as per last account	7936084.00	
Add : Donation recd.	<u>284000.00</u>	
	8220084.00	
Less : Depreciation as per Contra	<u>1645351.00</u>	6574733.00
Capital Donation received for Mamogram Machine		
Balance as per last account	6355099.00	
Add : Donation received.	<u>3453940.00</u>	
	9809039.00	
Add : Interest earned	<u>544994.00</u>	<u>10354033.00</u> 16928766.00

**2. VIVEKANANDA INSTITUTE  
OF MEDICAL SCIENCES**

Balance as per last account	3668.00	
Less: Depreciation as per Contra	<u>564.00</u>	3104.00

**3. SCHOOL OF NURSING**

Balance as per last account	61474.00	
Add : Transfer from Income & Expenditure Account	<u>118840.00</u>	
	180314.00	
Less: Depreciation as per Contra	<u>49851.00</u>	<u>130463.00</u>
Balance as shown in Balance Sheet		17062333.00

