

**AUDIT REPORT**

We have examined the financial statements for the year ended **31st March, 2018** of:-

**RAMAKRISHNA MISSION ASHRAMA, NARAINPUR**

(A Branch of Ramakrishna Mission, Belur Math, Howrah 711202)

**FOREIGN CONTRIBUTION ACCOUNT**

These financial statements comprise of Balance sheet, Schedule of Fixed Assets & Funds, Income & Expenditure account, receipts and payment account and Significant accounting policies (as applicable to above activity) of the activity named above, in the format prescribed by Head Quarters of Branch.

These financial statements are the responsibility of the society'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, evidence 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.

**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 above Institution, so far as it appears from our examination of such books.
- The Receipt and Payment Account dealt with by this report is in agreement with the books of
- The Balance sheet as at above year end, and Income & Expenditure account for the year ended on above date reflects true & fair view.

**For K. K. Mankeshwar & Co.**  
Chartered Accountants  
Registration No. 106009W



**CA Kishore M. Deshpande**  
Partner (M.No.070006)  
Chartered Accountants

**RAIPUR DATED THE**  
**5TH JUNE, 2018**

**CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANT**

(FORMING PART OF FORM NO. FC-4)

**We have audited the accounts of :-**

Name of Association: : Ramakrishna Mission Ashrama  
Full Address: : Narainpur  
State : Chhattisgarh Pin Code: 494661  
FCRA Registration Number: : 327470016  
(Renewal letter No.) : 0300003632016 dated 31-Oct-16  
Type of organisation : Religious, Cultural, Educational  
Society Registration No. : S/1917 of 1909-10 dated 04.05.1909  
State of Society Registration: Kolkata (W.B.)  
Designated Bank: : SBI, Narainpur A/c.No. 11333438592

for the year ended 31st March, 2017 and examined all relevant Books and vouchers and certify that according to the audited accounts:-

- (i) The brought forward Foreign Contribution at the beginning of year on 1.4.2017 was Rs. 16,97,237.76.
- (ii) Foreign Contribution of/worth Rs. 2,09,959/- was received by the Association during the year ended 31.3.2018.
- (iii) Interest accrued on foreign contribution and other Income derived from foreign contribution or interest thereon of/worth Rs. 84,360/- was received by the Association during the financial year ended  
Interest from Bank Rs. 84360.00  
Other Income (Nature) Rs. 0.00
- (iv) The balance of unutilised Foreign Contribution with the Association at the end of the year on 31.3.2018 was Rs. 6,23,060.76
- (v) Certified that the association has maintained the accounts of Foreign Contribution and record relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of Foreign Contribution(Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance sheet and the statement of Receipt and Payment is correct and checked by us.
- (vii) The Association has utilised the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (regulation) Act, 2010.



For K. K. Mankeshwar & Co.  
Chartered Accountants

CA Kishore M. Deshpande  
Partner (M.No.070006)  
Chartered Accountants

RAIPUR DATED THE:  
5TH JUNE, 2018



**RAMAKRISHNA MISSION ASHRAMA, NARAINPUR**  
(A Branch of Ramakrishna Mission, Belur Math, Howrah 711202)  
**FOREIGN CONTRIBUTION ACCOUNT**  
**BALANCE SHEET AS AT 31ST MARCH, 2018**

PREVIOUS YEAR (Rs.)	FUNDS & LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	PREVIOUS YEAR (Rs.)	PROPERTIES & ASSETS	AMOUNT Rs.	AMOUNT Rs.
	<b>CAPITAL FUNDS :</b> <b>(As per Schedule attached)</b>				<b>FIXED ASSETS: (At WDV)</b> <b>(As per Schedule attached)</b>		
1,82,812.00	Land & Building Fund	1,73,671.00		1,82,812.00	Land & Buildings	1,73,671.00	
19,322.00	Movable Properties Fund	16,263.00	1,89,934.00	19,322.00	Movable Properties	16,263.00	1,89,934.00
4,96,358.00	Endowment & Permanent Fund		4,96,358.00				
	<b>GENERAL FUND :</b> <b>(As per Schedule attached)</b>				<b>INVESTMENTS:</b>		
12,00,879.76	Rural Development Fund		1,26,702.76	4,96,358.00	In Fixed Deposit With S.B.I., Narainpur	4,96,358.00	
				11,50,000.00	Endowment Fund Investment	0.00	4,96,358.00
					Other Investment		
					<b>CASH &amp; BANK BALANCES</b>		
				15,668.00	Cash in hand	5,522.00	
				35,211.76	In Saving bank A/c with S.B.I.Narainpur	1,21,180.76	1,26,702.76
18,99,371.76	<b>TOTAL Rs.</b>		<b>8,12,994.76</b>	18,99,371.76	<b>TOTAL Rs.</b>		<b>8,12,994.76</b>

**Significant accounting policies form integral part of Financial Statements.**

Certified that the above is correct and complete statement of Funds & Liabilities and Properties and Assets of Ramakrishna Mission Ashram, Narainpur (C.G.) "Foreign Contribution Account" as at 31st March, 2018.

As per Our report of even date.  
For K. K. Mankeshwar & Co.  
Chartered Accountants



*Swami Vyaptananda*

**Swami Vyaptananda** Place : Raipur  
SECRETARY Date : 5Th JUNE,2018



*Kishore M. Deshpande*

CA Kishore M. Deshpande  
Partner (M.No.070006)  
CHARTERED ACCOUNTANTS

Place : Narainpur  
Date : 5Th JUNE,2018

**RAMAKRISHNA MISSION ASHRAMA, NARAINPUR**  
(A Branch of Ramakrishna Mission, Belur Math, Howrah 711202)  
**FOREIGN CONTRIBUTION ACCOUNT**  
**SCHEDULE OF FUNDS AS AT 31ST MARCH, 2018**

PARTICULARS	Land & Building fund Rs.	Movable Properties Fund Rs.	Endowment & Permanent Fund Rs.	Development Fund Rs.	GENERAL FUNDS				Other Funds Rs.	Relief Fund Rs.	Staff Benefit Fund Rs.	Gratuity Fund Rs.
					Educational & Cultural Rs.	Medical Rs.	Rural Development Rs.	General Rs.				
Credit Balance as on 1.4.2017 (in case of Dr. Balance indicate with a [-] sign)	1,82,812.00	19,322.00	4,96,358.00				12,00,879.76					
<b>ADD :</b>												
Capital Donations					...	...	...	...	...	...	...	...
"- Foreign Contributions					...	...	...	...	...	...	...	...
Transfer from I/E A/c (II) for acquiring Capital Assets					...	...	...	...	...	...	...	...
Income from Investments			...		...	...	...	...	...	...	...	...
Transfer from different funds					...	...	...	...	...	...	...	...
Net Surplus as per I/E. A/c. (II)	...	...	...	...	...	...	...	...	...	...	...	...
<b>A. TOTAL</b>	<b>Rs. 1,82,812.00</b>	<b>19,322.00</b>	<b>4,96,358.00</b>				<b>12,00,879.76</b>					
<b>LESS :</b>												
Depreciation on Assets (Contra) (As per Schedule of Funds)	9,141.00	3,059.00	...	...	...	...	...	...	...	...	...	...
Transfer to different funds												
Net Deficit as per I/E. A/c.(II)	...	...	...	...			10,74,177.00					
<b>B. Total Deduction</b>	<b>Rs. 9,141.00</b>	<b>3,059.00</b>					<b>10,74,177.00</b>					
<b>Balance as on 31.03.2018</b> <i>as per Balance Sheet (A-B)</i>	<b>Rs. 1,73,671.00</b>	<b>16,263.00</b>	<b>4,96,358.00</b>				<b>1,26,702.76</b>					

As per Our report of even date,  
For K. K. Mankeshwar & Co.  
Chartered Accountants



*Swami Vyaptananda*

**Swami Vyaptananda**  
SECRETARY

Place : Narainpur  
Date : 5Th JUNE,2018



*[Signature]*

**CA Kishore M. Deshpande**  
Partner (M.No.070006)  
CHARTERED ACCOUNTANTS

Place : Raipur  
Date : 5Th JUNE,2018

**RAMAKRISHNA MISSION ASHRAMA, NARAINPUR**  
(A Branch of Ramakrishna Mission, Belur Math, Howrah 711202)  
**FOREIGN CONTRIBUTION ACCOUNT**  
**SCHEDULE OF ASSETS AS AT 31ST MARCH, 2018**

Original Cost	Depreciation upto the end of previous year	Description of Assets	Written down Value as at 1.4.2017 Rs.	ADDITIONS DURING THE YEAR		Discarded/ Transferred/ Sold during the year Rs.	Amount on Which depreciation is charged Rs.	Rate of Depreciation Rs.	Depreciation for the year Rs.	Written down value as on 31.3.2018 Rs.
				From Capital Receipts Rs.	Out of Revenue Income Rs.					
3,38,315.00	1,55,503.00	I. Land & Buildings	1,82,812.00				1,82,812.00	5%	9,141.00	1,73,671.00
		II. Movable Properties								
		a. Furniture, Equipments, Plant, etc. :								
43,269.50	34,580.50	1. Furniture	8,689.00				8,689.00	10%	869.00	7,820.00
3,33,848.60	3,23,852.60	2. Medical Equipments, Instruments etc.	9,996.00				9,996.00	20%	1,999.00	7,997.00
3,77,118.10	3,58,433.10	<b>Sub-Total</b>	<b>Rs 18,685.00</b>				<b>18,685.00</b>		<b>2,868.00</b>	<b>15,817.00</b>
		b. Vehicles :								
5,58,878.90	5,58,241.90	1. Buses, Lorries, tractors	637.00				637.00	30%	191.00	446.00
5,58,878.90	5,58,241.90	<b>Sub-Total</b>	<b>Rs 637.00</b>				<b>637.00</b>		<b>191.00</b>	<b>446.00</b>
9,35,997.00	9,16,675.00	<b>TOTAL (a+b)</b>	<b>Rs 19,322.00</b>				<b>19,322.00</b>		<b>3,059.00</b>	<b>16,263.00</b>

As per Our report of even date.  
For K. K. Mankeshwar & Co.  
Chartered Accountants



CA Kishore M. Deshpande  
Partner (M.No.070006)  
CHARTERED ACCOUNTANTS



*Swami Vyaptananda*  
Swami Vyaptananda  
SECRETARY

Place : Narainpur  
Date : 5Th JUNE,2018

Place : Raipur  
Date : 5Th JUNE,2018



**RAMAKRISHNA MISSION ASHRAMA, NARAINPUR**

(A Branch of Ramakrishna Mission, Belur Math, Howrah 711202)

**FOREIGN CONTRIBUTION ACCOUNT****INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018**

Previous Year Rs.	EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	Previous Year Rs.	INCOME	AMOUNT Rs.	AMOUNT Rs.
	<b><u>Tribal welfare expenses</u></b>				<b>Interest on :</b>		
1,50,540.00	Medical exp of students	2,06,349.00		34,413.00	Fixed Deposits with a Bank	59,577.00	
0.00	Medical exp of Tribal Abujhmariya	5,32,082.00		42,218.00	Savings Bank Account	24,783.00	84,360.00
6,84,841.00	Food & Fuel etc (for Students)	5,21,871.00	12,60,302.00				
	<b><u>Administrative expenses:</u></b>				<b><u>Donations Received:</u></b>		
	Worker's Expenses	1,06,725.00		2,49,959.00	From Head Quarters :	2,09,959.00	
12,995.00	Travelling	770.00		6,63,111.00	From American Service to India	0.00	
285.00	Postage	399.00		10,000.00	From Annina Mirjam, Switzerland	0.00	2,09,959.00
3,000.00	Legal Fees/ Audit Fees	0.00					
0.00	Other (Bank Charges)	300.00	1,08,194.00				
1,46,040.00	Surplus carried to Balance Sheet		0.00	0.00	Deficit carried to Balance Sheet		10,74,177.00
9,99,701.00	<b>TOTAL Rs.</b>		13,68,496.00	9,99,701.00	<b>TOTAL Rs.</b>		13,68,496.00

**Significant accounting policies form integral part of Financial Statements**

Certified that the above is correct and complete statement of Income & Expenditure account of Ramakrishna Mission Ashrama, Narainpur (C.G.) "Foreign Contribution A/c" for the year ended 31st March, 2018

As per Our report of even date.  
For K. K. Mankeshwar & Co.  
Chartered Accountants



*Swami Vyaptananda*

Place : Narainpur  
Date : 5Th JUNE,2018

**Swami Vyaptananda** Place : Raipur  
SECRETARY Date : 5Th JUNE,2018



*Kishore M. Deshpande*

CA Kishore M. Deshpande  
Partner (M.No.070006)  
CHARTERED ACCOUNTANTS

**RAMAKRISHNA MISSION ASHRAMA, NARAINPUR**

(A Branch of Ramakrishna Mission, Belur Math, Howrah 711202)

**FOREIGN CONTRIBUTION ACCOUNT****RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018**

RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
<u>Interest on :</u> Fixed Deposits with a Bank Savings Bank Account	59,577.00 24,783.00	84,360.00	<u>Tribal welfare expenses:</u> Medical exp of students Medical exp of Tribal Abujhmariya Food & Fuel etc (for Students)	2,06,349.00 5,32,082.00 5,21,871.00	12,60,302.00
<u>Donations Received:</u> <u>For Tribal Welfare (Medical Relief)</u> From Head Quarters :		2,09,959.00	<u>Administrative expenses:</u> Worker's Expenses Travelling Postage Other (Bank Charges)	1,06,725.00 770.00 399.00 300.00	1,08,194.00
<u>Other Investment Withdrawn</u> From FDR with SBI, Narainpur		11,50,000.00			
<b>TOTAL</b>		<b>14,44,319.00</b>	<b>TOTAL</b>		<b>13,68,496.00</b>
<u>Opening Balance</u> Cash in Hand In Saving A/c with SBI, Narainpur	15,668.00 35,211.76	50,879.76	<u>Closing Balance</u> Cash in Hand In Saving A/c with SBI, Narainpur	5,522.00 1,21,180.76	1,26,702.76
<b>GRAND TOTAL</b>		<b>14,95,198.76</b>	<b>GRAND TOTAL</b>		<b>14,95,198.76</b>

**Significant accounting policies form integral part of Financial Statements.**

Certified that the above is correct and complete statement of "Receipts & Payments A/c of Ramakrishna Mission Ashrama, Narainpur (C.G.) - "Foreign Contribution A/c" for the year ended 31st March, 2018.



*Swami Vyaptananda*

Place : Narainpur  
Date : 5Th JUNE,2018

**Swami Vyaptananda** Place : Raipur  
SECRETARY Date : 5Th JUNE,2018

As per Our report of even date.  
For K. K. Mankeshwar & Co.  
Chartered Accountants



*[Signature]*  
CA Kishore M. Deshpande  
Partner (M.No.070006)  
CHARTERED ACCOUNTANTS



**RAMAKRISHNA MISSION ASHRAMA, NARAINPUR C.G.**  
(A Branch of Ramakrishna Mission, Belur Math, Howrah 711202)  
**FOREIGN CONTRIBUTION ACCOUNT**

**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018**

**SIGNIFICANT ACCOUNTING POLICIES:**

(To extent applicable to activity account)

**1. Basis of Accounting**

The financial statement is prepared on accrual basis under historical cost convention as per generally accepted accounting principles excepting income from investments and retirement benefits which are generally considered on cash basis.

**2. Fixed Assets**

All fixed assets other than land are stated at net book value without showing original cost and accumulated depreciation. Additions to fixed assets are stated at cost of acquisition, inclusive of taxes, duties, freight and other incidental expenses related to acquisition. The Mission creates the relative Fund Account by transfer of sums from Income & Expenditure Account in respect of Fixed Assets acquired out of Mission's/Centre's own funds and not covered by Capital Donations / and or Government Grants so as to exhibit the same balance under the Fixed Asset Account and the corresponding Fund Account.

**3. Depreciation**

Generally, depreciation on fixed assets other than land is provided on "reducing balance method" at the rates stated below:

Full year's depreciation is charged on additions to fixed assets irrespective of the date of acquisition / installation. No Depreciation is provided on the fixed assets sold / discarded during the year. Depreciation on fixed assets is set off against corresponding funds and not charged to Income & Expenditure Account.

<u>Particulars</u>	<u>Rate of Depreciation ( in %)</u>
Buildings, Boundary wall, Statue, Tube wells & Water connection	5.00
Lift	15.00
Furniture, Equipment and Office Machinery	10.00
Electrical equipment/installation and Utensils	15.00
Computer	40.00
Medical equipment, Instruments, X ray plant, accessories etc.	20.00
Motor car, Jeeps, Motor cycles, Bicycles, Rickshaws	20.00
Buses, Lorries, Tractors etc.	30.00
Library books	15.00





#### 4. INVESTMENTS

Investments are long term in nature and are stated at cost. Earnings on investments are accounted for on cash basis. Incentives if any received at the time of making investments are treated as revenue income. Income from mutual funds under growth scheme are booked under "profit / loss on Sale of Investments" at the time of sale.

#### 5. FUND ACCOUNTS

##### i) Land & Building Fund and Movable Properties Fund:

Specific receipts and earnings from investments ear-marked for that purpose are credited to Land & Building and Movable Properties Funds and depreciation is set off against these funds.

##### ii) Endowment & Permanent Fund and Development Fund:

Specific receipts are credited to Endowment & Permanent and Development Funds. Earnings from investments ear-marked for development purposes are credited to Development Fund and in case of Endowment & Permanent Fund earnings from investments are credited to Income & Expenditure Account.

##### iii) General Fund, Relief Fund and Other Funds:

Surplus or deficit as generated from the activities are taken into the respective funds.

This Centre basically is for Rural development and hence the Surplus or Deficit of activity is carried to Rural Development Fund.

#### 6. TRANSACTIONS IN FOREIGN CURRENCIES

Donations in foreign currencies are taken into account at the conversion rates as credited by the banks.

For Ramakrishna Mission Ashrama  
Narainpur

For K.K.Mankeshwar & Co.  
Chartered Accountants



*Swami Vyaptananda*

Place: Narainpur Swami Vyaptananda Place: Raipur

Date : 5Th JUNE,2018 Secretary Date : 5Th JUNE,2018



*Kishore M. Deshpande*

CA Kishore M. Deshpande  
Partner (M.No.070006)  
Block E, R.D.A Building,  
Bombay Market, G.E.Road  
RAIPUR C.G. 492001

CHARTERED ACCOUNTANTS