



PARTHA SEN & ASSOCIATES Phone-2462-0964, 6545-5042
Chartered Accountants
214 Balia Road, Garia, Kolkata-700 084

INDIPENDENT AUDITOR'S REPORT

We have audited the Consolidated Balance Sheet of "Rural Aid" of 6/160A, Bidhan Colony, Kolkata - 700 075, West Bengal as at 31st March, 2019 and also the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based in our audit.

We have conducted our audit in accordance with Auditing Standards Generally Accepted in India. Those Standards required that we planed and performed the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis evidence supporting the accounts and disclosures in the financial statement. An audit also includes assessing the Accounting Principles use and significant estimated principles used a significance estimated made by the management as well as evaluating the overall statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.

In our opinion, proper books of accounts are required by law have been kept by the Society, so far as appears from our examinations of those books


The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts, Bills, Vouchers, Sanction letters of the Donors and other relevant documents .

In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income & Expenditure Account together with the Receipts & Payments Account read with our note on accounts give respectively, a true & fair view in conformity with the accounting principles generally accepted in India.

- i. In the case of Balance Sheet of the state of affairs of the society as at 31st March 2019 &
- ii. In the case of the Income & Expenditure Account & the Receipts & Payments Account for the year ended on 31st March,2019.

Place- Kolkata
Date : 31.07.2019

For Partha Sen & Associates
Chartered Accountant


(CA Partha Sen, Partner)
Membership No-051012
F.R.N : 313041E



RURAL AID

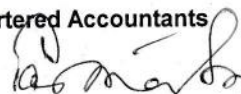
6/160 A Bidhan Colony, Kolkata, West Bengal, 700075

BALANCE SHEET AS ON 31ST MARCH, 2019 (CONSOLIDATED)

LIABILITIES/ FUND	AMOUNT(Rs.)	AMOUNT(Rs.)	ASSETS/ INVESTMENT	AMOUNT(Rs.)	AMOUNT(Rs.)
GENERAL FUND			FIXED ASSETS		
As per Last A/C	198,385.42		As per Annexure-A		198,586.32
Add : Surplus	<u>213,288.17</u>	411,673.59	Grant Receivable from CHILDLINE		898,990.00
Unspent Grant Received From :					
BEGAP (TOTOPARA) Proj.	5,981.15		Advance for Programme		61,242.00
Less : Transferred during the year	<u>5,981.15</u>	-	Security Deposit-Telephone		3,000.00
			T.D.S. (I.TAX)		1,200.00
CASA Project	1,038,317.00		Closing Balance of FC Fund :		
Less : Transferred during the year	<u>1,038,317.00</u>		Cash in Hand	16,348.45	
			Cash at Bank with		
Add : Addition during the year	<u>56,614.20</u>	56,614.20	SBI A/c No-11541967129	23,073.07	
			SBI A/c No-35246988749	383,488.05	
FADV Project	153,646.00		SBI A/c No-32501508961	<u>19,497.50</u>	442,407.07
Less : Transferred during the year	<u>153,646.00</u>				
			Closing Balance of Local Fund :		
Add : Addition during the year	<u>395,142.37</u>	395,142.37	CASH IN HAND :		
			Cash in Hand (General)	6,164.82	
WIPRO Project	774,269.00		Cash in Hand (WIPRO)	11,898.00	
Add : Addition during the year	<u>774,269.00</u>	-	CASH AT BANK :		
			SBI Karanjali A/C No. - 11541969228	3,804.45	
Add : Addition during the year	<u>532,990.00</u>	532,990.00	SBI A/C. No-38319673033	10,947.27	
			Canara Bank A/c No. 17892	<u>516,935.23</u>	549,749.77
Loans & Advances :					
As per last Account	19,667.00				
Add : Addition during the year	<u>32,500.00</u>				
	52,167.00				
Less : Paid	<u>19,667.00</u>	32,500.00			
Liabilities for Expenses					
Action-Aid Programme	3,000.00				
CASA Programme	10,000.00				
CHILDLINE Programme	<u>713,255.00</u>	726,255.00			
		<u><u>2,155,175.16</u></u>			<u><u>2,155,175.16</u></u>

Place : Kolkata
Date :- 31.07.2019

In terms of our separate report on even date
For Partha Sen & Associates
Chartered Accountants



CA Partha Sen
Partner
M. NO : 051012
F.R.N. : 313041E



RURAL AID
6/160 A Bidhan Colony, Kolkata, West Bengal, 700075
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019 (CONSOLIDATED)

EXPENDITURE	AMOUNT(RS.)	AMOUNT(RS.)	INCOME	AMOUNT(RS.)	AMOUNT(RS.)
To Exp. For City Office :			By Income for General Section :		
Rent		54,000.00	Donation	84,500.00	
To Administrative Overhead :			Savings Bank Interest	11,723.00	96,223.00
Miscellaneous Expenses	5,842.00		By Grant from Action Aid India- Education Prog.		221,700.00
Website Expenses	8,000.00		By Grant from CASA	323,474.00	
Salary to Admin. Staff	7,900.00	21,742.00	Add : Unspent Grant (2017-18)	1,038,317.00	
To Action Aid Education Programme :			Less : Unspent Grant (2018-19)	56,614.20	1,305,176.80
Administrative Cost	16,200.00		By Grant from FADV	2,826,535.82	
Programme Cost	169,500.00		Add : Unspent Grant (2017-18)	153,646.00	
Salary Cost	36,000.00	221,700.00	Less : Unspent Grant (2018-19)	2,980,181.82	
To FADV SAD Project (Education) :			395,142.37	2,585,039.45	
Communication & Net Working	3,740.00		By Grant from BEGAP School	190,464.40	
Human Resources	1,081,058.00		Add : Unspent Grant (2017-18)	5,981.15	196,445.55
Land & Infrastructures	139,388.00		By Grant from WIPRO	1,079,700.00	
Travels Reimburshments	94,823.00		Add : Unspent Grant (2017-18)	774,269.00	
External Service	3,000.00		Less : Unspent Grant (2018-19)	1,853,969.00	
Key Project Activities	702,868.90	2,024,877.90	532,990.00	1,320,979.00	
To FADV SAD Project (Health) :			By Grant Received from SLARTC		40,000.00
Human Resources	18,000.00		By Grant from CHILDLINE (Receivable)		898,990.00
Travels Reimburshments	5,625.00		By Savings Bank Interest		12,793.00
Key Project Activities	536,536.55	560,161.55			
To CASA Project :					
Community Organisation	115,890.00				
Network & Alliance Building	213,504.00				
Advocacy with State Level	228,682.00				
Gender Mainstreaming	74,652.00				
Maintreaming Local Capacities	128,188.00				
Planning, Monitoring & Evaluation	54,251.80				
Personal Cost	490,009.00	1,305,176.80			
To BEGAP School Project :					
Administrative Cost	27,896.55				
Festival Allowance	3,000.00				
Salary	165,000.00	195,896.55			
To WIPRO Project :					
Programme Expenses	918,879.00				
Administration Expenses	402,100.00	1,320,979.00			
To CHILDLINE Programme :					
Honorarium	546,323.00				
Client Related	26,015.00				
Administrative Expenses	107,469.73	679,807.73			
To Awareness Programme		43,170.00			
To Bank Charges		1,091.50			
To Depreciation		35,455.60			
To Excess of Income over Expenditure Transferred to General Fund		213,288.17			
		<u>6,677,346.80</u>			<u>6,677,346.80</u>

Place :-Kolkata
Date :- 31.07.2019

In terms of our separate report on even date
For Partha Sen & Associates
Chartered Accountants

Partha Sen
CA Partha Sen
Partner
M. NO : 051012
F.R.N. : 313041E



RURAL AID

6/160 A Bidhan Colony, Kolkata, West Bengal, 700075

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019 (CONSOLIDATED)

RECEIPTS		AMOUNT(RS.)	AMOUNT(RS.)	PAYMENTS		AMOUNT(RS.)	AMOUNT(RS.)
To Opening Balance of FC Fund				By Exp. For City Office :			
Cash in Hand		35,288.00		Rent			54,000.00
Cash at Bank with				By Administrative Overhead :			
SBI A/c No-11541967129		622428.65		Miscellaneous Expenses	5,842.00		
SBI A/c No-35246988749		145349.5		Website Expenses	8,000.00		
SBI A/c No-32501508961		326190	1,129,256.15	Salary to Admin. Staff	7,900.00		21,742.00
Closing Balance of Local Fund :				By Action Aid Education Programme :			
CASH IN HAND :				Administrative Cost	13,200.00		
Cash in Hand (General)		1,364.82		Programme Cost	169,500.00		
Cash in Hand (WIPRO)		2,346.00		Salary Cost	36,000.00		218,700.00
CASH AT BANK :				By FADV SAD Project (Education) :			
SBI Karanjali A/C No. - 11541969228		775,953.23		Communication & Net Working	3,740.00		
Canara Bank A/c No. 17892		8,103.45	787,767.50	Human Resources	1,081,058.00		
To Income for General Section :				Land & Infrastructures	139,388.00		
Donation		84,500.00		Travels Reimburshments	94,823.00		
Savings Bank Interest		11,723.00	96,223.00	External Service	3,000.00		
To Grant Received from FADV			2,826,535.82	Key Project Activities	702,868.90		2,024,877.90
To Grant Received from Action Aid India- Education Prog.			221,700.00	By FADV SAD Project (Health) :			
To Grant Received from CASA			323,474.00	Human Resources	18,000.00		
To Grant Received from BEGAP School			190,464.40	Travels Reimburshments	5,625.00		
To Grant Received from SLARTC			40,000.00	Key Project Activities	536,536.55		560,161.55
To Grant Received from WIPRO			1,079,700.00	By CASA Project :			
To Savings Bank Interest (FC)			12,793.00	Community Organisation	115,890.00		
To Profession Tax Received			-	Network & Alliance Building	213,504.00		
To Loan			32,500.00	Advocacy with State Level	228,682.00		
To Advance for Programme			124,258.00	Gender Mainstreaming	74,652.00		
				Maintreaming Local Capacities	128,188.00		
				Planning, Monitoring & Evaluation	54,251.80		
				Personal Cost	480,009.00		1,295,176.80
				By BEGAP School Project :			
				Administrative Cost	27,896.55		
				Festival Allowance	3,000.00		
				Salary	165,000.00		195,896.55
				By WIPRO Project :			
				Programme Expenses	918,879.00		
				Administration Expenses	402,100.00		1,320,979.00
				By Awareness Programme			43,170.00
				By Bank Charges			1,091.50
				By Advance for Programme			96,200.00
				By Loan			19,667.00
				By CHILDLINE Programme :			
				Honorarium	8,000.00		
				Client Related	-		
				Administrative Expenses	3,552.73		11,552.73
				By Liabilities for Audit Fees			8,000.00
				By Liabilities for P Tax			1,300.00
Balance C/F			6,864,671.87	Balance C/F			5,872,515.03



RURAL AID

6/160 A Bidhan Colony, Kolkata, West Bengal, 700075

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019 (CONSOLIDATED)

RECEIPTS	AMOUNT(RS.)	AMOUNT(RS.)	PAYMENTS	AMOUNT(RS.)	AMOUNT(RS.)
Balance B/F		6,864,671.87	Balance B/F		5,872,515.03
			By Closing Balance of FC Fund :		
			Cash in Hand	16,348.45	
			Cash at Bank with		
			SBI A/c No-11541967129	23,073.07	
			SBI A/c No-35246988749	383,488.05	
			SBI A/c No-32501508961	19,497.50	442,407.07
			By Closing Balance of Local Fund :		
			CASH IN HAND :		
			Cash in Hand (General)	6,164.82	
			Cash in Hand (WIPRO)	11,898.00	
			CASH AT BANK :		
			SBI Karanjali A/C No. - 11541969228	3,804.45	
			SBI A/C. No-38319673033	10,947.27	
			Canara Bank A/c No. 17892	516,935.23	549,749.77
		<u>6,864,671.87</u>			<u>6,864,671.87</u>

Place :-Kolkata
Date :- 31.07.2019

In terms of our separate report on even date
For Partha Sen & Associates
Chartered Accountants

(Signature)
CA Partha Sen
Partner
M. NO : 051012
F.R.N. : 313041E



RURAL AID
6/160 A Bidhan Colony, Kolkata, West Bengal, 700075

STATEMENT OF FIXED ASSETS AS ON 31.03.2019

Annexure-1

Sl. No.	Particulars	Balance as on 01.04.2018	W/O during the Year	Dep. %	Dep. Amount	Total Bal. 31.03.2019
A	GENERAL					
1	Building :					
	Project office(Sagar)	5,120.58	-	5.00	256.03	4,864.55
	Training Shed (Sagar)	28,626.52	-	5.00	1,431.33	27,195.19
2	Office Furniture	7,552.65	-	10.00	755.27	6,797.39
3	Wall Clock	101.99	-	10.00	10.20	91.79
4	Pump Sets	1,099.51	-	15.00	164.93	934.58
5	Office Type Writer	2,093.74	-	10.00	209.37	1,884.36
6	Sports Equipment	31.88	-	20.00	6.38	25.51
7	Equipment for Vogational Trng	1,308.42	-	15.00	196.26	1,112.16
8	Furniture & Fixture at Kolkata Office & Guest House					
	Cots & Bedding	3,660.29	-	10.00	366.03	3,294.26
	Self	251.65	-	10.00	25.16	226.48
	Table	789.25	-	10.00	78.92	710.32
	Chair	1,967.41	-	10.00	196.74	1,770.67
	Sofa	343.16	-	10.00	34.32	308.84
	Furniture	21,021.44	-	10.00	2,102.14	18,919.30
	Computer	440.83	-	40.00	176.33	264.50
9	Computer	69.41	-	40.00	27.76	41.65
	Computer Table	584.63	-	10.00	58.46	526.16
10	Asset for Working Women Hostel	1,509.87	-	10.00	150.99	1,358.88
11	Airconditioning Machine	2,818.57	-	15.00	422.79	2,395.79
12	Camera (CRY Project)	3,375.29	-	15.00	506.29	2,869.00
A		82,767.08	-		7,175.70	75,591.38
B	Nabard Project					
	Furniture	535.32	-	10.00	53.53	481.79
	Bicycle	83.12	-	15.00	12.47	70.65
		618.44	-		66.00	552.44
C	Creche Unit					
	Almirah	398.06	-	10.00	39.81	358.26
	Utensils & Crockeries	1.45	-	15.00	-	1.45
		399.51	-		39.81	359.70

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RURAL AID
VILL. - BELPUKUR, P.O. - BELPUKUR, SOUTH 24 PARGANAS.

STATEMENT OF FIXED ASSETS AS ON 31.03.2019

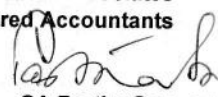
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Sl. No.	Particulars	Balance as on 01.04.2018	W/O during the Year	Dep. %	Dep. Amount	Total Bal. 31.03.2019
D	Assets at Jalpaiguri Community Dev. Proj. (CASA/ BFW)					
	Furniture & Fixture at	9,984.95		10.00	998.49	8,986.45
	Computer	1,754.82		40.00	701.93	1,052.89
	Audiovisual Aids	4,508.40		40.00	1,803.36	2,705.04
	Moped	1,099.51		15.00	164.93	934.58
	Bicycle	815.18		15.00	122.28	692.90
	Freeze	550.44		15.00	82.57	467.88
		18,713.30	-		3,873.55	14,839.75
E	Assets for PRIA supported Project					
	Furniture & Fixture at	1,859.21		10.00	266.00	1,593.21
	Computer	3,145.32		40.00	1,573.00	1,572.32
		5,004.53	-		1,839.00	3,165.53
F	Assets for Vocational Trng. Centre / WB WDU (Weaving)					
	Tools & Equipments	14,814.28		15.00	2,222.14	12,592.14
	Furniture & Fixture	10,546.45		10.00	1,054.64	9,491.80
		25,360.73	-		3,276.79	22,083.94
G	Assets for Vocational Trng. Centre / WB WDU (Health Training)					
	Tools & Equipments	2,866.60		15.00	429.99	2,436.61
		2,866.60	-		429.99	2,436.61
H	Assets for Action Aid Project (Education Programme)					
	LAPTOP	1,152.00	-	40.00	460.80	691.20
	CAMERA	4,176.05	-	15.00	626.41	3,549.64
		5,328.05	-		1,087.21	4,240.84
I	Assets for CASA Project					
	Computer & Printer	5,880.00	-	40.00	2,352.00	3,528.00
	Motor Cycle	37,759.66	-	15.00	5,663.95	32,095.71
	By-Cycle	4,344.03	-	15.00	651.60	3,692.43
		47,983.69	-		8,667.55	39,316.13
J	CHILDLINE					
	Computer & Printer		45,000.00	20.00	9,000.00	36,000.00
			45,000.00		9,000.00	36,000.00
	A+B+C+D+E+F+G	189,041.92	45,000.00		35,455.60	198,586.32

Place: Kolkata
Date :- 31.07.2019

This Statement is an integral part of our Audit
Report & Accounts for the year 2018-19 and
Balance Sheet as on 31.03.2019

For Partha Sen & Associates
Chartered Accountants


CA Partha Sen
Partner
M. NO : 051012
F.R.N. : 313041E





PARTHA SEN & ASSOCIATES

Chartered Accountants

214 Balia Road, Garia, Kolkata-700 084

Phone-2462-0964, 6545-5042

Notes on A/Cs for the year 2018 -19 :

1. Basis of Accounting :-

Mercantile Basis of Accounting is being followed by Rural Aid .

2. Buildings :-

The training shed of Sagar stated under Sl no (A- 1) is the cost of construction of training Shed at Sumatinagar Sagar, as a project training center on the land of local NGO " Sumatinagar Tarun Sangha" vide their consent.

3 The Depreciation on fixed assets :-

- a. The rate of charging depreciation is stated at the side of each assets in the assets list.
- b. The depreciation on general fixed Assets charged to the Income & Expenditure A/c & the Depreciation on other Project Fixed Assets charged to the concerned Project Deferred Income Fund.
- c. Method of calculation of depreciation is reducing Balancing Method.

4. Accounting treatment of Different Grants

- a) The utilized portion of the Grants to meet up the revenue expenses of the projects is only treated as the current year's Income.
- b) Unspent grant amounts of the different projects stated under the head restricted fund and the same amount is in Cash/ Bank or as Advance under the concerned project heads.

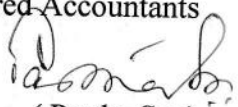
5. General Fund

The General fund of the Organization is revised the "Projects Deferred Funds " which had been created in earlier years from the Grant received from different Donors and the projects are now been closed / discontinued are merged under the head General Fund of this Organization in this year.

Place : Kolkata

Dated : 31.07.2019

Partha Sen & Associates
Chartered Accountants


(Partha Sen)

Partner

M. No. 051012

FRN :313041E

