



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

INDEPENDENT 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, 2020 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 2020 &
- ii. In the case of the Income & Expenditure Account & the Receipts & Payments Account for the year ended on 31st March,2020.

Place- Kolkata
Date : 20.11.2020

For Partha Sen & Associates
Chartered Accountant

(CA Partha Sen, Partner)

Membership No-051012

F.R.N : 313041E

UDIN :20051012AAAABD9281



BALANCE SHEET AS ON 31ST MARCH, 2020 (CONSOLIDATED)

LIABILITIES/ FUND	AMOUNT(Rs.)	AMOUNT(Rs.)	ASSETS/ INVESTMENT	AMOUNT(Rs.)	AMOUNT(Rs.)
GENERAL FUND			FIXED ASSETS		
As per Last A/C	411,673.59		As per Annexure-A		194,329.39
Less : Deficit	<u>6,057.43</u>	405,616.16			
Unspent Grant Received From :			Advance for Programme		47,243.00
BEGAP (TOTOPARA) Programme :		12,440.77	Security Deposit-Telephone		3,000.00
			T.D.S. (I.TAX)		1,200.00
CASA Programme :	56,614.20		Grant Receivable from FADV		123,978.17
Less : Transferred during the year	<u>56,614.20</u>				
			Closing Balance of FC Fund :		
Add : Addition during the year	<u>69,728.48</u>	69,728.48	Cash in Hand	39,300.45	
			Cash at Bank with		
FADV Programme :	395,142.37		SBI A/c No-11541967129	70,043.30	
Less : Transferred during the year	<u>395,142.37</u>		SBI A/c No-35246988749	11,246.05	
			SBI A/c No-32501508961	<u>2,579.28</u>	123,169.08
WIPRO Programme :	532,990.00				
Less : Transferred during the year	<u>532,990.00</u>		Closing Balance of Local Fund :		
			CASH IN HAND :		
Add : Addition during the year	<u>648,607.00</u>	648,607.00	Cash in Hand	38,536.82	
			CASH AT BANK :		
CHILDLINE India Foundation		20,465.10	SBI Karanjali A/C No. - 11541969228	617,313.23	
			SBI A/C. No-38319673033	204,981.37	
Loans & Advances :			Canara Bank A/c No. 17892	<u>8,030.45</u>	868,861.87
As per last Account	32,500.00				
Add : Addition during the year	<u>11,000.00</u>				
Less : Paid during the year	<u>43,500.00</u>	10,500.00			
	33,000.00				
Liabilities for Expenses					
F.C. Programme		183,844.00			
Local Programme		10,580.00			
		<u>1,361,781.51</u>			<u>1,361,781.51</u>

Place : Kolkata
Date :- 20.11.2020

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

UDIN : 20051012AAAABD9281



RURAL AID
6/160 A Bidhan Colony, Kolkata, West Bengal, 700075
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 (CONSOLIDATED)

EXPENDITURE	AMOUNT(RS.)	AMOUNT(RS.)	INCOME	AMOUNT(RS.)	AMOUNT(RS.)
To Exp. For City Office :			By Income for General Section :		
Rent		42,000.00	Donation	67,223.00	
			Savings Bank Interest	8,870.00	76,093.00
To Administrative Overhead :			By Grant from FADV	1,648,014.46	
Miscellaneous Expenses	26,800.00		Add : Unspent Grant (2018-19)	395,142.37	
Website Expenses	-			2,043,156.83	
Salary to Admin. Staff	8,400.00	35,200.00	Add : Receivable	123,978.17	2,167,135.00
To FADV SAD Project (Education) :			By Grant from CASA	717,242.00	
Communication & Net Working	2,395.00		Add : Unspent Grant (2018-19)	56,614.20	
Human Resources	747,000.00			773,856.20	
Land & Infrastructures	103,215.00		Less : Unspent Grant (2019-20)	69,728.48	704,127.72
Travels Reimbursments	99,999.00		By Grant from BEGAP School	196,740.77	
External Service	5,000.00		Less : Unspent Grant (2019-20)	12,440.77	184,300.00
Key Project Activities	625,006.00	1,582,615.00	By Grant from CHILDLINE	1,508,380.00	
To FADV SAD Project (Health) :			Less : Unspent Grant (2019-20)	20,465.10	1,487,914.90
Human Resources	13,500.00		By Grant from WIPRO	1,417,548.00	
Travels & Others	8,000.00		Add : Unspent Grant (2018-19)	532,990.00	
Key Project Activities	563,020.00	584,520.00		1,950,538.00	
To CASA Project :			Less : Unspent Grant (2019-20)	648,607.00	1,301,931.00
Community Organisation	161,018.00		By Grant from VERS		5,520.00
Institutional Building	92,335.00		By Grant Received from SLARTC		19,400.00
Policy Analysis	10,650.00		By Savings Bank Interest		1,224.00
OnPeace & Working on Conflict	4,880.00		By Excess of Expenditure over Income Transferred to General Fund		6,057.43
PME Org. Level	44,558.00				
Personal Cost	311,061.00				
Administrative Cost	79,625.72	704,127.72			
To BEGAP School Project :					
Awarness of Education	12,060.00				
Awarness of Climate Change	13,530.00				
Honorarium	132,000.00				
Training Programme	20,000.00				
Stationery	6,710.00	184,300.00			
To WIPRO Project :					
Programme Expenses	882,844.00				
Administration Expenses	419,087.00	1,301,931.00			
To CHILDLINE Programme :					
Honorarium	1,149,000.00				
Client Related	194,549.00				
Administrative Expenses	119,365.90	1,462,914.90			
To Awarness Programme Expenses		19,400.00			
To Bank Charges		1,917.50			
To Expenses for VERS		5,520.00			
To Depreciation		29,256.93			
		<u>5,953,703.05</u>			
					<u>5,953,703.05</u>

Place :-Kolkata
Date :- 20.11.2020

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
UDIN : 20051012AAAAABD9281



RURAL AID

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 (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		16,348.45		Rent			42,000.00
Cash at Bank with				By Administrative Overhead :			
SBI A/c No-11541967129		23,073.07		Miscellaneous Expenses	26,800.00		
SBI A/c No-35246988749		383,488.05		Salary to Admin. Staff	8,400.00		35,200.00
SBI A/c No-32501508961		19,497.50	442,407.07				
Opening Balance of Local Fund :				By FADV SAD Project (Education) :			
Cash in Hand		18,062.82		Communication & Net Working	2,395.00		
Cash at Bank with				Human Resources	747,000.00		
SBI Karanjali A/C No. - 11541969228		3,804.45		Land & Infrastructures	103,215.00		
SBI A/C. No-38319673033		10,947.27		Travels Reimburshments	99,999.00		
Canara Bank A/C No. 17892		516,935.23	549,749.77	External Service	5,000.00		
				Key Project Activities	625,006.00		1,582,615.00
To Income for General Section :				FADV SAD Project (Health) :			
Donation		67,223.00		Human Resources	13,500.00		
Savings Bank Interest		8,870.00	76,093.00	Travels & Others	8,000.00		
To Grant Received from FADV			1,648,014.46	Key Project Activities	563,020.00		584,520.00
To Grant Received from SLARTC			19,400.00	CASA Project :			
To Grant Received from CASA			717,242.00	Community Organisation	161,018.00		
To Grant Received from BEGAP School			196,740.77	Institutional Building	92,335.00		
To Grant from CHILDLINE	1,508,380.00			Policy Analysis	10,650.00		
To Grant from CHILDLINE (18-19)	898,989.00	2,407,369.00		OnPeace & Working on Conflict	4,880.00		
To Grant from WIPRO			1,417,548.00	PME Org. Level	44,558.00		
To Grant from VERS			5,520.00	Personal Cost	311,061.00		
To Savings Bank Interest (FC)			1,224.00	Administrative Cost	79,625.72		704,127.72
To Liabilities for Expenses (FC)			183,844.00	By BEGAP School Project :			
To Loan			11,000.00	Administrative Cost			
To TDS & Profession Tax			20,590.00	Awariness of Education	12,060.00		
To Advance for Programme			14,000.00	Awariness of Climate Change	13,530.00		
				Honorarium	132,000.00		
				Training Programme	20,000.00		
				Stationery	6,710.00		184,300.00
				" Awariness Programme Expenses			19,400.00
				" Bank Charges			1,917.50
				" Profession Tax			10,010.00
				By WIPRO Project :			
				Programme Expenses	882,844.00		
				Administration Expenses	419,087.00		1,301,931.00
				By CHILDLINE Programme :			
				Honorarium	1,149,000.00		
				Client Related	194,549.00		
				Administrative Expenses	119,365.90		
				Fixed Assets	25,000.00		1,487,914.90
				By Expenses for VERS			5,520.00
				By Loan			33,000.00
				By Liabilities for Expenses			726,255.00
Balance C/F			7,710,742.07	Balance C/F			6,718,711.12

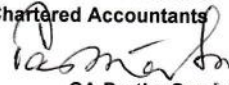


RURAL AID

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 (CONSOLIDATED)

RECEIPTS	AMOUNT(RS.)	AMOUNT(RS.)	PAYMENTS	AMOUNT(RS.)	AMOUNT(RS.)
Balance B/F		7,710,742.07	Balance B/F		6,718,711.12
			By Closing Balance of FC Fund :		
			Cash in Hand	39,300.45	
			Cash at Bank with		
			SBI A/c No-11541967129	70,043.30	
			SBI A/c No-35246988749	11,246.05	
			SBI A/c No-32501508961	2,579.28	123,169.08
			By Closing Balance of Local Fund :		
			CASH IN HAND :		
			Cash in Hand	38,536.82	
			CASH AT BANK :		
			SBI Karanjali A/C No. - 11541969228	617,313.23	
			SBI A/C. No-38319673033	204,981.37	
			Canara Bank A/c No. 17892	8,030.45	868,861.87
		<u>7,710,742.07</u>			<u>7,710,742.07</u>

Place :-Kolkata
Date :- 20.11.2020In terms of our separate report on even date
For Partha Sen & Associates
Chartered AccountantsCA Partha Sen
Partner

M. NO : 051012

F.R.N. : 313041E

UDIN :20051012AAAABD9281



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

STATEMENT OF FIXED ASSETS AS ON 31.03.2020

Annexure-1

Sl. No.	Particulars	W.D.V as on 01.04.2019	Addition during the Year	Dep. %	Dep. Amount	W.D.V as on 31.03.2020
A	GENERAL					
1	Building :					
	Project office(Sagar)	4,864.55	-	5.00	243.23	4,621.32
	Training Shed (Sagar)	27,195.19	-	5.00	1,359.76	25,835.44
2	Office Furniture	6,797.39	-	10.00	679.74	6,117.65
3	Wall Clock	91.79	-	10.00	9.18	82.61
4	Pump Sets	934.58	-	15.00	140.19	794.40
5	Office Type Writer	1,884.36	-	10.00	188.44	1,695.93
6	Sports Equipment	25.51	-	20.00	5.10	20.41
7	Equipment for Vogational Trng	1,112.16	-	15.00	166.82	945.33
8	Furniture & Fixture at Kolkata Office & Guest House					
	Cots & Bedding	3,294.26	-	10.00	329.43	2,964.83
	Self	226.48	-	10.00	22.65	203.84
	Table	710.32	-	10.00	71.03	639.29
	Chair	1,770.67	-	10.00	177.07	1,593.60
	Sofa	308.84	-	10.00	30.88	277.96
	Furniture	18,919.30	-	10.00	1,891.93	17,027.37
	Computer	264.50	-	40.00	105.80	158.70
9	Computer	41.65	-	40.00	16.66	24.99
	Computer Table	526.16	-	10.00	52.62	473.55
10	Asset for Working Women Hostel	1,358.88	-	10.00	135.89	1,222.99
11	Airconditioning Machine	2,395.79	-	15.00	359.37	2,036.42
12	Camera (CRY Project)	2,869.00	-	15.00	430.35	2,438.65
A		75,591.38	-		6,416.12	69,175.26
B	Nabard Project					
	Furniture	481.79	-	10.00	48.18	433.61
	Bicycle	70.65	-	15.00	10.60	60.05
		552.44	-		58.78	493.66
C	Creche Unit					
	Almirah	358.25	-	10.00	35.83	322.43
	Utensils & Crockeris	1.45	-	15.00	-	1.45
		359.70	-		35.83	323.88

Continued



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

STATEMENT OF FIXED ASSETS AS ON 31.03.2020

Page - 2

Sl. No.	Particulars	W.D.V as on 01.04.2019	Addition during the Year	Dep. %	Dep. Amount	W.D.V as on 31.03.2020
D	Assets at Jalpaiguri Community Dev. Proj. (CASA/ BFW)					
	Furniture & Fixture at	8,986.45		10.00	898.65	8,087.81
	Computer	1,052.89		40.00	421.16	631.74
	Audiovisual Aids	2,705.04		40.00	1,082.02	1,623.02
	Moped	934.58		15.00	140.19	794.40
	Bicycle	692.90		15.00	103.94	588.97
	Freeze	467.88		15.00	70.18	397.70
		14,839.75	-		2,716.12	12,123.63
E	Assets for PRIA supported Project					
	Furniture & Fixture at	1,593.21		10.00	159.32	1,433.88
	Computer	1,572.32		40.00	628.93	943.39
		3,165.53	-		788.25	2,377.28
F	Assets for Vocational Trng. Centre / WB WDU (Weaving)					
	Tools & Equipments	12,592.14		15.00	1,888.82	10,703.32
	Furniture & Fixture	9,491.80		10.00	949.18	8,542.62
		22,083.94	-		2,838.00	19,245.94
G	Assets for Vocational Trng. Centre / WB WDU (Health Training)					
	Tools & Equipments	2,436.61		15.00	365.49	2,071.12
		2,436.61	-		365.49	2,071.12
H	Assets for Action Aid Project (Education Programme)					
	LAPTOP	691.20	-	40.00	276.48	414.72
	CAMERA	3,549.64	-	15.00	532.45	3,017.20
		4,240.84	-		808.93	3,431.92
I	Assets for CASA Project					
	Computer & Printer	3,528.00	-	40.00	1,411.20	2,116.80
	Motor Cycle	32,095.71	-	15.00	4,814.36	27,281.35
	By-Cycle	3,692.43	-	15.00	553.86	3,138.56
		39,316.13	-		6,779.42	32,536.71
J	CHILDLINE					
	Computer & Printer	36,000.00		20.00	7,200.00	28,800.00
	Furniture	-	25,000.00	10.00	1,250.00	23,750.00
		36,000.00	25,000.00		8,450.00	52,550.00
	A+B+C+D+E+F+G	1,98,586.32	25,000.00		29,256.93	1,94,329.39

Place: Kolkata
Date :- 20.11.2020

This Statement is an integral part of our Audit
Report & Accounts for the year 2019-20 and
Balance Sheet as on 31.03.2020

For Partha Sen & Associates
Chartered Accountants


CA Partha Sen
Partner

M. NO : 051012
F.R.N. : 313041E

UDIN :20051012AAAABD9281





PARTHA SEN & ASSOCIATES

Chartered Accountants

214 Balia Road, Garia, Kolkata-700 084

Phone-2462-0964, 6545-5042

Notes on A/Cs for the year 2019 -20 :

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
Date :20.11.2020

Partha Sen & Associates
Chartered Accountants

(Partha Sen)
Partner

M. No. 051012

FRN :313041E

UDIN :20051012AAAABD9281

