



**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 31<sup>st</sup> March, 2022 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 planned 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 31<sup>st</sup> March 2022&
- ii. In the case of the Income & Expenditure Account & the Receipts & Payments Account for the year ended on 31<sup>st</sup> March, 2022.

Place- **Kolkata**  
Date : **30.08.2022**

**For Partha Sen & Associates**  
**Chartered Accountant**

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

**UDIN :22051012AWGGDV2154**



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

**BALANCE SHEET AS ON 31ST MARCH, 2022 (CONSOLIDATED)**

LIABILITIES	FC AMOUNT	LC AMOUNT	TOTAL (RS.)	ASSETS	FC AMOUNT	LC AMOUNT	TOTAL (RS.)
<b>GENERAL FUND</b>				<b>FIXED ASSETS</b>			
As per Last A/C	67,320.19	464,468.74		As per Annexure-A	35,221.52	108,749.87	143,971.39
Less : Deficit	6,622.21	105,850.77		Advance for Programme	82,725.50	13,856.05	96,581.55
	<u>60,697.98</u>	<u>358,617.97</u>	<b>419,315.95</b>	Security Deposit-Telephone		3,000.00	3,000.00
<b>Unspent Grant Received From :</b>				Grant Receivable from Childline		913,711.00	913,711.00
<b>As Per Annexure-B</b>	2,238,483.55	-	2,238,483.55				
<b>Loans &amp; Advances :</b>				<b>Closing Balance of FC Fund :</b>			
As per last Account		10,500.00	10,500.00	-Cash in hand	15,283.00		
<b>Liabilities for Expenses</b>				-SBI-11541967129 (KARANJALI)	1,616,093.09		
Salary & Others		678,660.00	678,660.00	-SBI-NEW DELHI	547,190.81		
				-SBI-32501508961 (HAMILTONGANJ)	1,988.06		
				-SBI-35246988749 (HASIMARA)	<u>679.55</u>		2,181,234.51
				<b>Closing Balance of Local Fund :</b>			
				Cash in Hand		64.00	
				<b>CASH AT BANK :</b>			
				-SBI-38319673033 (GARIAHAT CCB)		597.87	
				-Canara Bank-0980101017892		6,522.45	
				-SBI-11541969228 (KARANJALI)		<u>1,276.73</u>	8,461.05
	<u><b>2,299,181.53</b></u>	<u><b>1,047,777.97</b></u>	<u><b>3,346,959.50</b></u>		<u><b>2,299,181.53</b></u>	<u><b>1,047,777.97</b></u>	<u><b>3,346,959.50</b></u>

Place : Kolkata  
Date : 31.08.2022

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 : 22051012AWGGDV2154



**RURAL AID**  
6/160 A Bidhan Colony, Kolkata, West Bengal, 700075  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022 (CONSOLIDATED)**

EXPENDITURE	FC AMOUNT	LC AMOUNT	TOTAL (RS.)	INCOME	FC AMOUNT	LC AMOUNT	TOTAL (RS.)
<b>To Administrative Overhead :</b>				<b>By Income for General Section :</b>			
Miscellaneous Expenses		36,700.00		Donation		32,250.00	
Salary to Admin. Staff		<u>4,200.00</u>	40,900.00	Savings Bank Interest		<u>6,941.00</u>	39,191.00
<b>To FADV SAD Project (Education) :</b>				<b>By Grant from FADV</b>			
Human Resource	808,500.00			Add : Unspent Grant (2020-21)	3,832,884.00		
External Service	5,000.00				<u>9,123.55</u>		
Travel Reimbursement	108,132.00				3,842,007.55		
Land Infrastructure	217,747.00			Less : Unspent Grant (2021-22)	<u>300,571.55</u>		
Communication	2,128.00					3,541,436.00	3,541,436.00
Key Project Activity	<u>1,362,475.00</u>		2,503,982.00	<b>By Grant from BFTW</b>			
				Add : Unspent Grant (2020-21)	1,107,470.00		
<b>To FADV SAD Project (Health) :</b>					<u>76,614.20</u>		
Travels & Others	7,390.00			Less : Unspent Grant (2021-22)	<u>460,825.00</u>		
Key Project Activities	<u>1,029,964.00</u>		1,037,354.00			723,259.20	723,259.20
				<b>By Grant Received from TDH</b>			
<b>To BFTW Project :</b>				Add : Unspent Grant (2020-21)	2,516,643.00		
Community Organisation	67,396.00				<u>931,083.00</u>		
Institution Building	44,643.00				3,447,726.00		
Policy Analysis & Advocacy	66,073.00			Less : Unspent Grant (2021-22)	<u>756,810.00</u>		
Gender Mainstreaming	26,575.00					2,690,916.00	2,690,916.00
Mainstreaming Local Capacity	19,720.00			<b>By Grant Received from GFC</b>			
PME Organisation Level	50,521.00			Add : Unspent Grant (2020-21)	2,131,970.00		
Administrative Cost	71,713.00				<u>462,722.28</u>		
Personnel Cost	<u>376,618.00</u>		723,259.00		2,594,692.28		
				Less : Unspent Grant (2021-22)	<u>720,277.00</u>		
<b>To TDH SWISS Project :</b>						1,874,415.28	1,874,415.28
Children and Community	186,798.00			<b>By Grant Received from WIPRO</b>			
Education	210,031.00			Add : Unspent Grant (2020-21)		<u>658,531.00</u>	658,531.00
Food Support to Children	1,107,509.00						
HR Programme Cost	738,490.00			<b>By Grant from CHLDLINE</b>		986,089.00	
HR Administrative Cost	238,500.00			Less : Grant Receivable (2020-2021)		<u>546,624.00</u>	
Support Cost	<u>209,588.00</u>		2,690,916.00			439,465.00	
				Add: Receivable for 2021-2022		<u>913,711.00</u>	1,353,176.00
<b>To CHLDLINE Programme :</b>				<b>By Interest from TDS Refund</b>			
Honorarium		1,132,480.00				230.00	230.00
Client Related		223,169.00					
Administrative Expenses		<u>76,887.50</u>	1,432,536.50				
<b>Balance C/F</b>	<u>6,955,511.00</u>	<u>1,473,436.50</u>	<u>8,428,947.50</u>	<b>Balance C/F</b>	<u>8,830,026.48</u>	<u>2,051,128.00</u>	<u>10,881,154.48</u>



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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022 (CONSOLIDATED )**

EXPENDITURE	FC AMOUNT	LC AMOUNT	TOTAL (RS.)	INCOME	FC AMOUNT	LC AMOUNT	TOTAL (RS.)
Balance B/F	6,955,511.00	1,473,436.50	8,428,947.50	Balance B/F	8,830,026.48	2,051,128.00	10,881,154.48
<b>To GFC Project :</b>							
<b>GFC Covid Relief :</b>							
Food Items	296,600.00						
Hygiene Kits	74,525.00		371,125.00	By Excess of Expenditure over Income Transferred to General Fund	6,622.21	105,850.77	112,472.98
<b>GFC Main Project :</b>							
Human Resources	806,942.00						
Administrative Cost	104,053.00						
Programme Cost	5,255.00						
Bank Charges	13,198.69						
Capacity Development Cost	412,327.00		1,341,775.69				
<b>GFC Special Allowance :</b>							
Developing Booklet	127,015.00						
Training	34,500.00		161,515.00				
<b>To WIPRO Project :</b>							
Programme Expenses		435,114.77					
Administration Expenses		228,943.50	664,058.27				
<b>To Depreciation</b>	6,722.00	19,484.00	26,206.00				
	<u>8,836,648.69</u>	<u>2,156,978.77</u>	<u>10,993,627.46</u>		<u>8,836,648.69</u>	<u>2,156,978.77</u>	<u>10,993,627.46</u>

Place :-Kolkata  
Date :31.08.2022

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 : 22051012AWGGDV2154



**RURAL AID**

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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022 (CONSOLIDATED)**

RECEIPTS			PAYMENTS				
	FC AMOUNT	LC AMOUNT	TOTAL (RS.)		FC AMOUNT	LC AMOUNT	TOTAL (RS.)
<b>To Opening Balance of FC Fund</b>				<b>By Administrative Overhead :</b>			
Cash in Hand	34,993.00			Miscellaneous Expenses		36,700.00	
SBI A/C No. 11541967129	1,344,331.09			Salary to Admin. Staff		4,200.00	40,900.00
SBI A/C No. 35246988749	679.55						
SBI A/C No. 32501508961	50,992.06		1,430,995.70	<b>By FADV SAD Project (Education) :</b>			
				Human Resource	808,500.00		
<b>Opening Balance of Local Fund :</b>				External Service	5,000.00		
Cash in Hand		21,509.00		Travel Reimbursement	108,132.00		
<b>CASH AT BANK :</b>				Land Infrastructure	217,747.00		
-SBI-38319673033 (GARIAHAT CCB)		43,260.37		Communication	2,128.00		
-Canara Bank-0980101017892		10,355.45		Key Project Activity	1,362,475.00		2,503,982.00
-SBI-11541969228 (KARANJALI)		676,450.23	751,575.05				
<b>To Income for General Section :</b>				<b>FADV SAD Project (Health) :</b>			
Donation)		32,250.00		Travels & Others	7,390.00		
Savings Bank Interest		6,941.00	39,191.00	Key Project Activities	1,029,964.00		1,037,354.00
<b>To Grant Received</b>				<b>By BFTW Project :</b>			
Grant Received from FADV	3,832,884.00	-	3,832,884.00	Community Organisation	67,396.00		
Grant received from TDH	2,516,643.00	-	2,516,643.00	Institution Building	44,643.00		
Grant received from GFC Project	2,131,970.00	-	2,131,970.00	Policy Analysis & Advocacy	66,073.00		
Grant Received from BFTW	1,107,470.00	-	1,107,470.00	Gender Mainstreaming	26,575.00		
Grant received from CHILDLINE	-	986,089.00	986,089.00	Mainstreaming Local Capacity	19,720.00		
				PME Organistion Level	50,521.00		
<b>To Salary &amp; Others (O/S)</b>		678,660.00	678,660.00	Administrative Cost	71,713.00		
<b>To Advances for Programme</b>	-	3,333.77	3,333.77	Personnel Cost	376,618.00		723,259.00
<b>To TDS Refund</b>	-	1,200.00	1,200.00	<b>By TDH SWISS Project :</b>			
<b>To Interest from TDS Refund</b>	-	230.00	230.00	Children and Community	186,798.00		
				Education	210,031.00		
				Food Support to Children	1,107,509.00		
				HR Programme Cost	738,490.00		
				HR Administrative Cost	238,500.00		
				Support Cost	209,588.00		2,690,916.00
				<b>By CHILDLINE Programme :</b>			
				Honorarium	1,132,480.00		
				Client Related	223,169.00		
				Administrative Expenses	76,887.50		1,432,536.50
<b>Balance C/F</b>	<b>11,019,962.70</b>	<b>2,460,278.82</b>	<b>13,480,241.52</b>	<b>Balance C/F</b>	<b>6,955,511.00</b>	<b>1,473,436.50</b>	<b>8,428,947.50</b>



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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022 (CONSOLIDATED)**

RECEIPTS	FC AMOUNT	LC AMOUNT	TOTAL (RS.)	PAYMENTS	FC AMOUNT	LC AMOUNT	TOTAL (RS.)
Balance B/F	11,019,962.70	2,460,278.82	13,480,241.52	Balance B/F	6,955,511.00	1,473,436.50	8,428,947.50
				<b>By GFC Project :</b>			
				<b>GFC Covid Relief :</b>			
				Food Items	296,600.00		
				Hygiene Kits	74,525.00		371,125.00
				<b>GFC Main Project :</b>			
				Human Resources	806,942.00		
				Administrative Cost	104,053.00		
				Programme Cost	5,255.00		
				Bank Charges	13,198.69		
				Capacity Development Cost	412,327.00		1,341,775.69
				<b>GFC Special Allowaction :</b>			
				Developing Booklet	127,015.00		
				Training	34,500.00		161,515.00
				<b>By WIPRO Project :</b>			
				Programme Expenses		435,114.77	
				Administration Expenses		228,943.50	664,058.27
				<b>By Liabilities for Expenses</b>		314,323.00	314,323.00
				<b>By Advances for Programme</b>	8,801.50	0	8,801.50
				<b>By Closing Balance of FC Fund :</b>			
				-Cash in hand	15,283.00		
				-SBI-11541967129 (KARANJALI)	1,616,093.09		
				-SBI-NEW DELHI	547,190.81		
				-SBI-32501508961 (HAMILTONGANJ)	1,988.06		
				-SBI-35246988749 (HASIMARA)	679.55		2,181,234.51
				<b>By Closing Balance of Local Fund :</b>			
				Cash in Hand		64.00	
				<b>CASH AT BANK :</b>			
				-SBI-38319673033 (GARIAHAT CCB)		597.87	
				-Canara Bank-0980101017892		6,522.45	
				-SBI-11541969228 (KARANJALI)		1,276.73	8,461.05
	<b>11,019,962.70</b>	<b>2,460,278.82</b>	<b>13,480,241.52</b>		<b>11,019,962.70</b>	<b>2,460,278.82</b>	<b>13,480,241.52</b>

Place :-Kolkata  
Date : 31.08.2022

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



*Partha Sen*  
CA Partha Sen  
Partner  
M. NO : 051012

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

**STATEMENT OF FIXED ASSETS AS ON 31.03.2022 (LOCAL)**

**Annexure-A**

Sl. No.	Particulars	W.D.V as on 01.04.2021	Addition during the Year	Dep. %	Dep. Amount	W.D.V as on 31.03.2022
<b>A</b>	<b>GENERAL</b>					
	<b>Building :</b>					
	Project office(Sagar)	4,390.32	-	5.00	220.00	4,170.32
	Training Shed (Sagar)	24,543.44	-	5.00	1,227.00	23,316.44
	Office Furniture	5,505.65	-	10.00	551.00	4,954.65
	Wall Clock	74.61	-	10.00	7.00	67.61
	Pump Sets	675.40	-	15.00	101.00	574.40
	Office Type Writer	1,525.94	-	10.00	152.00	1,373.94
	Sports Equipment	16.41	-	20.00	3.00	13.41
	Equipment for Vogational Trng	803.33	-	15.00	121.00	682.33
	<b>Furniture &amp; Fixture at Kolkata Office &amp; Guest House</b>					
	Cots & Bedding	2,668.83	-	10.00	267.00	2,401.83
	Self	183.84	-	10.00	18.00	165.84
	Table	575.29	-	10.00	58.00	517.29
	Chair	1,434.60	-	10.00	143.00	1,291.60
	Sofa	249.96	-	10.00	25.00	224.96
	Furniture	15,324.37	-	10.00	1,532.00	13,792.37
	Computer	95.70	-	40.00	38.00	57.70
	Computer	14.99	-	40.00	6.00	9.00
	Computer Table	426.55	-	10.00	43.00	383.55
	Asset for Working Women Hostel	1,100.99	-	10.00	110.00	990.99
	Airconditioning Machine	1,731.42	-	15.00	260.00	1,471.42
	Camera (CRY Project)	2,072.65	-	15.00	311.00	1,761.65
		<b>63,414.28</b>	-		<b>5,193.00</b>	<b>58,221.28</b>
<b>B</b>	<b>Nabard Project</b>					
	Furniture	390.61	-	10.00	391.00	(0.39)
	Bicycle	51.05	-	15.00	7.00	44.05
		<b>441.66</b>	-		<b>398.00</b>	<b>43.66</b>
<b>C</b>	<b>Creche Unit</b>					
	Almirah	290.43	-	10.00	29.00	261.43
	Utensils & Crockeries	1.45	-	15.00	-	1.45
		<b>291.88</b>	-		<b>29.00</b>	<b>262.88</b>
<b>D</b>	<b>Assets for Vocational Trng. Centre / WB WDU ( Weaving)</b>					
	Tools & Equipments	9,097.32	-	15.00	1,365.00	7,732.32
	Furniture & Fixture	7,688.62	-	10.00	769.00	6,919.62
		<b>16,785.94</b>	-		<b>2,134.00</b>	<b>14,651.94</b>
<b>E</b>	<b>Assets for Vocational Trng. Centre / WB WDU ( Health Training)</b>					
	Tools & Equipments	1,760.12	-	15.00	264.00	1,496.12
		<b>1,760.12</b>	-		<b>264.00</b>	<b>1,496.12</b>
<b>F</b>	<b>CHILDLINE</b>					
	Computer & Printer	23,040.00	-	40.00	9,216.00	13,824.00
	Furniture	22,500.00	-	10.00	2,250.00	20,250.00
		<b>45,540.00</b>	-		<b>11,466.00</b>	<b>34,074.00</b>
	<b>TOTAL : A+B+C+D+E+F</b>	<b>128,233.88</b>	-	-	<b>19,484.00</b>	<b>108,749.87</b>

Continued



**STATEMENT OF FIXED ASSETS AS ON 31.03.2022 (FOREIGN)**

Sl. No.	Particulars	W.D.V as on 01.04.2021	Addition during the Year	Dep. %	Dep. Amount	W.D.V as on 31.03.2022
<b>A</b>	<b>Assets at Jalpaiguri Community Dev. Proj. (CASA/ BFW)</b>					
	Furniture & Fixture at	7,278.80		10.00	727.00	6,551.80
	Computer	379.74		40.00	152.00	227.74
	Audiovisual Aids	974.02		40.00	390.00	584.02
	Moped	675.40		15.00	101.00	574.40
	Bicycle	500.96		15.00	75.00	425.96
	Freeze	337.70		15.00	51.00	286.70
		<b>10,146.61</b>	-		<b>1,496.00</b>	<b>8,650.61</b>
<b>B</b>	<b>Assets for PRIA supported Project</b>					
	Furniture & Fixture at	1,290.88		10.00	129.00	1,161.88
	Computer	566.39		40.00	227.00	339.39
		<b>1,857.28</b>	-		<b>356.00</b>	<b>1,501.28</b>
<b>C</b>	<b>Assets for Action Aid Project (Education Programme)</b>					
	LAPTOP	248.72	-	40.00	99.00	149.72
	CAMERA	2,564.20	-	15.00	385.00	2,179.20
		<b>2,812.92</b>	-		<b>484.00</b>	<b>2,328.92</b>
<b>D</b>	<b>Assets for CASA Project</b>					
	Computer & Printer	1,269.80	-	40.00	508.00	761.80
	Motor Cycle	23,189.35	-	15.00	3,478.00	19,711.35
	By-Cycle	2,667.56	-	15.00	400.00	2,267.56
		<b>27,126.71</b>	-		<b>4,386.00</b>	<b>22,740.71</b>
	<b>A+B+C+D</b>	<b>41,943.52</b>	-	-	<b>6,722.00</b>	<b>35,221.52</b>
	<b>TOTAL ASSETS (LC+FC)</b>	<b>170,177.39</b>	-	-	<b>26,206.00</b>	<b>143,971.39</b>

Place Kolkata  
Date :31.08.2022

This Statement is an integral part of our Audit Report & Accounts for the year 2021-22 and Balance Sheet as on 31.03.2022

For Partha Sen & Associates  
Chartered Accountants

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

UDIN : 22051012AWGGDV2154





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

**Annexure-B**

**STATEMENT OF GRANT ACCOUNT FOR THE YEAE ENDED 31ST MARCH, 2022 (LOCAL & FOREIGN CONTRIBUTION)**

SL. NO	NAME OF DONORS	Grant Received in Advance as on 01.04.2021	Grant Receivable as on 01.04.2021	Grant Received during the year (2021-2022)	Grant Receivable for the year 2021-22	Grant received in advance as on 31.03.2022	Net Grant for the year 2021-2022
1	FADV	9,123.55		3,832,884.00		300,571.55	3,541,436.00
2	TDH	931,083.00		2,516,643.00		756,810.00	2,690,916.00
3	GFC	462,722.28		2,131,970.00		720,277.00	1,874,415.28
4	BFTW	76,614.20		1,107,470.00		460,825.00	723,259.20
5	CHILDLINE	-	546,624.00	986,089.00	913,711.00	-	1,353,176.00
6	WIPRO	658,531.00					658,531.00
	<b>TOTAL</b>	<b>2,138,074.03</b>	<b>546,624.00</b>	<b>10,575,056.00</b>	<b>913,711.00</b>	<b>2,238,483.55</b>	<b>10,841,733.48</b>

