

INDEPENDENT AUDITOR'S REPORT

To the Members

RURAL AID
6/160A Bidhan Colony
Kolkata-700075

Opinion

We have audited the financial statements of **RURAL AID** which comprise the Balance Sheet as at March 31, 2024, the Statement of Receipts and Payments and the Statement of Income and Expenditure for the year ended on that date and notes on accounts with the summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us and aforesaid financial statements give the information in the manner so required and give a true and 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, 2024
- (ii) In the case of Statement of Income & Expenditure, of the surplus for the year ended on that date; and
- (iii) Statement of Receipts and Payments for the said year ended on 31st March 2024

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant



to our audit of the financial statements under the provisions of the West Bengal Societies Registration Act, 1961 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Executive Committee (i.e the Management) is responsible for the preparation of the financial statements in accordance with the West Bengal Societies Registration Act, 1961 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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. In our opinion proper books of account as required have been kept by the Society so far as appears from our examination of those books;



- c. The Balance Sheet, Statement of Income & Expenditure Account and Statement of Receipts and Payments along with the schedules dealt with by this report are in agreement with the books of accounts

For A. MUKHOPADHYAY & CO
Chartered Accountants

Animesh Mukhopadhyay

(CA Animesh Mukhopadhyay)

Partner

ICAI Membership No: 060477

FRN: 324457E

UDIN: 24060477BKCPTM1222

Place: Kolkata

Date: 2nd September 2024



RURAL AID
6/160A Bidhan Colony
Kolkata-700076, West Bengal, India
Balance Sheet
For the year ended 31st March 2024

Liabilities	Schedule	FCRA				Non-FCRA				Total			
		Current year		Previous year		Current year		Previous year		Current year		Previous year	
		Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
General Fund													
As per Last A/c		91,332.42		60,697.98		3,40,662.37		3,58,617.97		4,31,994.79		4,19,315.95	
Add: Surplus (Excess of income over expenditure)		23,61,216.35		30,634.44		79,900.37		(17,955.60)		24,38,116.72		12,679.84	
			24,52,548.77		91,332.42		4,17,562.74		3,40,662.37		28,70,111.51		4,31,994.79
Unspent Grant	12				4,51,688.00		15,74,121.10		31,500.00		15,74,121.10		4,83,188.00
Non Current Liabilities:													
Audit Fees Payable						35,400.00				35,400.00			
Salary & Others			26,930.00			7,17,971.00		7,17,490.00		7,44,901.00		7,17,490.00	
Total			24,79,478.77		5,43,020.42		27,45,054.84		10,89,652.37		52,24,633.61		16,32,672.79
Assets													
Fixed Assets	11		47,003.15		65,855.52		1,19,973.51		94,393.27		1,66,976.66		1,90,248.79
Current Assets, Loans and Advances													
Security Deposit-Telephone						3,000.00		3,000.00		3,000.00		3,000.00	
Grant Receivable	12			1,57,594.00		9,73,343.00		9,14,353.00		9,73,343.00		10,71,947.00	
Advance for Programme		1,57,976.00		20,642.00		18,540.00				1,78,516.00			
Cash in Hand	10	20,642.00		23,843.00		12,966.05		5,351.05		33,608.05		29,194.05	
Cash at Bank	10	22,53,857.62		2,95,727.90		16,17,232.28		72,555.05		38,71,089.90		3,68,282.95	
Total			24,79,478.77		5,43,020.42		27,45,054.84		10,89,652.37		52,24,633.61		16,32,672.79

Significant Accounting Policies and Notes on Accounts (Schedule 13)

The Schedules referred to above form an integral part of the Balance Sheet

This is the Balance Sheet referred to in our report of even date

For and on behalf of

A.MUKHOPADHYAY & CO

Chartered Accountants

FRM: 0324457E

(CA Animesh Mukhopadhyay)

Partner

Membership No.: 060477

UDIN: 24060477BKCPTM1222

Place: Kolkata

Date: 02/09/2024



Sutapa Datta
Secretary
Rural Aid

Basanta Kumar
Treasurer
RURAL AID

RURAL AID
6/160A Bidhan Colony
Kolkata-700075, West Bengal, India
Statement of Income & Expenditure for the year ended 31st March 2024

Particulars	Schedule	FCRA				Non-FCRA				Total			
		Current year		Previous year		Current year		Previous year		Current year		Previous year	
		Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Income													
Grant Received	12		1,09,33,504.00		89,59,992.68		23,89,757.90		18,33,544.00		1,33,23,261.90		1,07,93,536.68
Income from General Section						41,101.00		41,264.00		41,101.00		41,264.00	
Donation		-		-		1,064.00		1,027.00		1,064.00		1,027.00	
Savings Bank Interest		-		-			42,165.00		42,291.00		42,165.00		42,291.00
TOTAL			1,09,33,504.00		89,59,992.68		24,31,922.90		18,75,835.00		1,33,65,426.90		1,08,35,827.68
Expenditure													
FADV SAD Project (Education)	2	29,58,785.18		20,50,917.55		-		-		29,58,785.18		20,50,917.55	
FADV SAD Project (Health)	2	12,88,009.00		9,86,297.00		-		-		12,88,009.00		9,86,297.00	
FADV Covid Relief	2	-		72,480.00		-		-		-		72,480.00	
FADV Solar Power System	2	-		1,20,900.00		-		-		-		1,20,900.00	
TDH SWISS Project	3	16,64,421.06		20,73,962.78		-		-		16,64,421.06		20,73,962.78	
Administrative Overhead	6	-		-		31,191.00		45,890.00		31,191.00		45,890.00	
CHILDLINE Programme	7	-		-		5,32,459.87		13,80,802.00		5,32,459.87		13,80,802.00	
BFTW Project	5	-		7,72,014.00		-		-		-		7,72,014.00	
GFC Main Project	4	26,42,220.04		28,23,340.91		-		-		26,42,220.04		28,23,340.91	
VHADAM Project	8	-		-		4,19,673.00		4,52,742.00		4,19,673.00		4,52,742.00	
APPI Project	9	-		-		13,03,878.90		-		13,03,878.90		-	
			85,53,435.28		88,99,912.24		22,87,202.77		18,79,434.00		1,08,40,638.05		1,07,79,346.24
Auditor Remuneration						35,400.00					35,400.00		
WBSCPCR Expenses						12,000.00					12,000.00		
Depreciation			18,852.36		29,446.00		20,419.76		14,356.60		39,272.12		43,802.60
Surplus (Excess of income over expenditure)	11		23,61,216.36		30,634.44		76,900.37		(17,955.60)		24,38,116.73		12,678.84
TOTAL			1,09,33,504.00		89,59,992.68		24,31,922.90		18,75,835.00		1,33,65,426.90		1,08,35,827.68

Significant Accounting Policies and Notes on Accounts (Schedule 13)

The Schedules referred to above form an integral part of the Statement of Income & Expenditure
This is the Statement of Income & Expenditure referred to in our report of even date

For and on behalf of
A. MUKHOPADHYAY & CO
Chartered Accountants

FRN.: 0324457E
Animesh Mukhopadhyay
(CA Animesh Mukhopadhyay)

Partner
Membership No.: 060477
UDIN: 24060477BKCPMT1222
Place: Kolkata
Date: 02/09/2024



Chiranjit Datta
Secretary
Rural Aid

Bismita Riaz
Treasurer
RURAL AID

Particulars	Schedule	FCRA				Non-FCRA				Total			
		Current year		Previous year		Current year		Previous year		Current year		Previous year	
		Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Receipts:													
Opening Balance	1		3,19,570.90		21,81,234.51		77,906.10		8,461.05		3,97,477.00		21,89,695.56
Cash and Cash Equivalents													
Income from General Section													
Donation		-	-	-	-	41,101.00	-	41,264.00	-	41,101.00	-	41,264.00	-
Savings Bank Interest		-	-	-	-	1,064.00	-	1,027.00	-	1,064.00	-	1,027.00	-
Grant Received													
Grant Received from FADV		51,02,428.00	-	27,72,429.13	-	-	-	-	-	51,02,428.00	-	27,72,429.13	-
Grant received from TDH SWISS		18,93,331.00	-	14,60,146.00	-	-	-	-	-	18,93,331.00	-	14,60,146.00	-
Grant received from GFC		36,43,651.00	-	24,71,839.00	-	-	-	-	-	36,43,651.00	-	24,71,839.00	-
Grant received from BFTW		-	-	3,11,189.00	-	-	-	-	-	-	-	3,11,189.00	-
Grant received from CHILDLINE		-	-	-	-	6,70,889.00	-	13,80,160.00	-	6,70,889.00	-	13,80,160.00	-
Grant received from VHADAM		-	-	-	-	2,20,500.00	-	4,84,242.00	-	2,20,500.00	-	4,84,242.00	-
Grant received from WBSCPCR		-	-	-	-	12,000.00	-	-	-	12,000.00	-	-	-
Grant received from APPI		-	-	-	-	29,70,000.00	-	-	-	29,70,000.00	-	-	-
			1,06,39,410.00		70,15,603.13		38,73,389.00		18,64,402.00		1,45,12,799.00		88,80,005.13
Salary & Others (OS)			26,930.00		-		6,76,485.00		1,560.00		7,03,415.00		1,560.00
Advance to Programme			3,81,077.00		82,725.50		-		13,856.05		3,81,077.00		96,581.55
			1,13,66,987.90		92,79,563.14		46,69,945.10		19,30,570.10		1,60,36,933.00		1,12,10,133.24
Payments:													
FADV SAD Project (Education)	2	29,58,785.18	-	20,50,917.55	-	-	-	-	-	29,58,785.18	-	20,50,917.55	-
FADV SAD Project (Health)	2	12,88,009.00	-	9,86,297.00	-	-	-	-	-	12,88,009.00	-	9,86,297.00	-
FADV Covid Relief	2	-	-	72,480.00	-	-	-	-	-	-	-	72,480.00	-
FADV Solar Power System	2	-	-	1,20,900.00	-	-	-	-	-	-	-	1,20,900.00	-
TDH SWISS Project	3	16,64,421.06	-	21,34,042.78	-	-	-	-	-	16,64,421.06	-	21,34,042.78	-
Administrative Overhead	6	-	-	-	-	31,191.00	-	45,890.00	-	31,191.00	-	45,890.00	-
CHILDLINE Programme	7	-	-	-	-	5,32,459.87	-	6,64,842.00	-	5,32,459.87	-	6,64,842.00	-
BFTW Project	5	-	-	7,72,014.00	-	-	-	-	-	-	-	7,72,014.00	-
GFC Main Project	4	26,42,220.04	-	28,23,340.91	-	-	-	4,52,742.00	-	26,42,220.04	-	28,23,340.91	-
VHADAM Project	8	-	-	-	-	4,19,673.00	-	-	-	4,19,673.00	-	-	-
APPI Project	9	-	-	-	-	13,49,878.90	-	-	-	13,49,878.90	-	-	-
WBSCPCR Expenses		-	-	-	-	12,000.00	-	-	-	12,000.00	-	-	-
Liabilities for Expenses		-	-	-	-	6,76,004.00	-	6,78,690.00	-	6,76,004.00	-	6,78,690.00	-
Loans & Advances		5,39,053.00	-	-	-	18,540.00	-	10,500.00	-	5,57,593.00	-	10,500.00	-
			90,92,488.28		89,59,992.24		30,39,746.77		18,52,664.00		1,21,32,235.05		1,08,12,656.24
Closing Balance	10		22,74,499.62		3,19,570.90		16,30,198.33		77,906.10		39,04,697.95		3,97,477.00
Cash and Cash Equivalents													
			1,13,66,987.90		92,79,563.14		46,69,945.10		19,30,570.10		1,60,36,933.00		1,12,10,133.24

Significant Accounting Policies and Notes on Accounts (Schedule 13)

The Schedules referred to above form an integral part of the Statement of Receipts & Payments
This is the Statement of Receipts & Payments referred to in our report of even date

For and on behalf of

A.MUKHOPADHYAY & CO

Chartered Accountants

FRN: 0324457E

(CA Animesh Mukhopadhyay)

Partner

Membership No.: 060477

UDIN: 24060477BKCPMT1222

Place: Kolkata

Date: 02/09/2024



Satish Datta
Secretary
Rural Aid

Basabi Biswas
Treasurer
RURAL AID

STATEMENT OF GRANT ACCOUNT FOR THE YEAE ENDED 31ST MARCH, 2024 (LOCAL & FOREIGN CONTRIBUTION)

FY 2023-24
FOREIGN :

SL. NO	NAME OF DONORS	Grant Received in Advance as on 01.04.2023	Grant Receivable as on 01.04.2023	Grant Received during the year (2023-2024)	Grant Receivable for the year 2023-24	Grant received in advance as on 31.03.2024	Net Grant for the year 2023-2024
1	FADV	-	1,57,594.00	51,02,428.00	-	-	49,44,834.00
2	TDH SWISS	82,913.00	-	18,93,331.00	-	-	19,76,244.00
3	GFC	3,68,775.00	-	36,43,651.00	-	-	40,12,426.00
	TOTAL	4,51,688.00	1,57,594.00	1,06,39,410.00	-	-	1,09,33,504.00

LOCAL :

SL. NO	NAME OF DONORS	Grant Received in Advance as on 01.04.2023	Grant Receivable as on 01.04.2023	Grant Received during the year (2023-2024)	Grant Receivable for the year 2023-24	Grant received in advance as on 31.03.2024	Net Grant for the year 2023-2024
1	CHILDLINE	-	9,14,353.00	6,70,889.00	7,74,170.00	-	5,30,706.00
2	VHADAM	31,500.00	-	2,20,500.00	1,99,173.00	-	4,51,173.00
3	WBSCPCR	-	-	12,000.00	-	-	12,000.00
4	APPI	-	-	29,70,000.00	-	15,74,121.10	13,95,878.90
	TOTAL	31,500.00	9,14,353.00	38,73,389.00	9,73,343.00	15,74,121.10	23,89,757.90
	GROSS TOTAL	4,83,188.00	10,71,947.00	1,45,12,799.00	9,73,343.00	15,74,121.10	1,33,23,251.90

FY 2022-23
FOREIGN :

SL. NO	NAME OF DONORS	Grant Received in Advance as on 01.04.2022	Grant Receivable as on 01.04.2022	Grant Received during the year (2022-2023)	Grant Receivable for the year 2022-23	Grant received in advance as on 31.03.2023	Net Grant for the year 2022-2023
1	FADV	3,00,571.55	-	27,72,429.13	1,57,594.00	-	32,30,594.68
2	TDH SWISS	7,56,810.00	-	14,60,146.00	-	82,913.00	21,34,043.00
3	GFC	7,20,277.00	-	24,71,839.00	-	3,68,775.00	28,23,341.00
4	BFTW	4,60,825.00	-	3,11,189.00	-	-	7,72,014.00
	TOTAL	22,38,483.55	-	70,15,603.13	1,57,594.00	4,51,688.00	89,59,992.68

LOCAL :

SL. NO	NAME OF DONORS	Grant Received in Advance as on 01.04.2022	Grant Receivable as on 01.04.2022	Grant Received during the year (2022-2023)	Grant Receivable for the year 2022-23	Grant received in advance as on 31.03.2023	Net Grant for the year 2022-2023
1	CHILDLINE	-	9,13,711.00	13,80,160.00	9,14,353.00	-	13,80,802.00
2	VHADAM	-	-	4,84,242.00	-	31,500.00	4,52,742.00
	TOTAL	-	9,13,711.00	18,64,402.00	9,14,353.00	31,500.00	18,33,544.00
	GROSS TOTAL	22,38,483.55	9,13,711.00	88,80,005.13	10,71,947.00	4,83,188.00	1,07,93,536.68



Satya Nanda
Secretary
Rural Aid

Basanti Ranjan
Treasurer
RURAL AID

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

STATEMENT OF FIXED ASSETS AS ON 31.03.2024 (LOCAL)

Schedule-11

Sl. No.	Particulars	W.D.V as on 01.04.2023	Addition during the Year	Dep. %	Dep. Amount	W.D.V as on 31.03.2024
A	GENERAL					
	Building :					
	Project office(Sagar)	3,961.32	-	5.00	198.07	3,763.26
	Training Shed (Sagar)	22,150.44	-	5.00	1,107.52	21,042.91
	Office Furniture	4,459.65	-	10.00	445.96	4,013.68
	Wall Clock	60.61	-	10.00	6.06	54.55
	Pump Sets	488.40	-	15.00	73.26	415.14
	Office Type Writer	1,236.94	-	10.00	123.69	1,113.25
	Sports Equipment	10.41	-	20.00	2.08	8.32
	Equipment for Vocational Trng	580.33	-	15.00	87.05	493.28
	Furniture & Fixture at Kolkata Office					
	Cots & Bedding	2,161.83	-	10.00	216.18	1,945.65
	Self	148.84	-	10.00	14.88	133.95
	Table	465.29	-	10.00	46.53	418.76
	Chair	1,162.60	-	10.00	116.26	1,046.34
	Sofa	202.96	-	10.00	20.30	182.66
	Furniture	12,413.37	-	10.00	1,241.34	11,172.03
	Computer	34.70	-	40.00	13.88	20.82
	Computer	5.00	-	40.00	2.00	3.00
	Computer Table	345.55	-	10.00	34.55	310.99
	Asset for Working Women Hostel	891.99	-	10.00	89.20	802.79
	Airconditioning Machine	1,250.42	-	15.00	187.56	1,062.86
	Camera (CRY Project)	1,497.65	-	15.00	224.65	1,273.00
		53,528.28	-		4,251.03	49,277.25
B	Nabard Project					
	Bicycle	36.66	-	15.00	5.50	31.16
		36.66	-		5.50	31.16
C	Creche Unit					
	Almirah	235.43	-	10.00	23.54	211.89
	Utensils & Crockerries	1.45	-	15.00	-	1.45
		236.88	-		23.54	213.34
D	Assets for Vocational Trng. Centre / WB WDU (Weaving)					
	Tools & Equipments	6,572.32	-	15.00	985.85	5,586.47
	Furniture & Fixture	6,227.62	-	10.00	622.76	5,604.86
		12,799.94	-		1,608.61	11,191.33
E	Assets for Vocational Trng. Centre / WB WDU (Health Training)					
	Tools & Equipments	1,272.12	-	15.00	190.82	1,081.30
		1,272.12	-		190.82	1,081.30
F	CHILDLINE					
	Computer & Printer	8,294.40	-	40.00	3,317.76	4,976.64
	Furniture	18,225.00	-	10.00	1,822.50	16,402.50
G	APPI					
	Laptop		46,000.00	40.00	9,200.00	36,800.00
		26,519.40	46,000.00		14,340.26	58,179.14
	TOTAL : A+B+C+D+E+F+G	94,393.27	46,000.00	-	20,419.76	1,19,973.51

Continued



Satya Datta
Secretary
Rural Aid

Basanti Rana
Treasurer
RURAL AID

STATEMENT OF FIXED ASSETS AS ON 31.03.2024 (FOREIGN)

Page - 2

Sl. No.	Particulars	W.D.V as on 01.04.2023	Addition during the Year	Dep. %	Dep. Amount	W.D.V as on 31.03.2024
A	Assets at Jalpaiguri Community Dev. Proj. (CASA/ BFW)					
	Furniture & Fixture at					
	Computer	5,896.80		10.00	589.68	5,307.12
	Audiovisual Aids	136.74		40.00	54.69	82.04
	Moped	350.02		40.00	140.01	210.01
	Bicycle	488.40		15.00	73.26	415.14
	Freeze	361.96		15.00	54.29	307.67
		243.70		15.00	36.55	207.14
		7,477.61	-		948.49	6,529.12
B	Assets for PRIA supported Project					
	Furniture & Fixture at					
	Computer	1,045.88		10.00	104.59	941.30
		203.39		40.00	81.36	122.04
		1,249.28	-		185.95	1,063.33
C	Assets for Action Aid Project (Education Programme)					
	LAPTOP	89.72	-	40.00	35.89	53.83
	CAMERA	1,852.20	-	15.00	277.83	1,574.37
		1,941.92	-		313.72	1,628.20
D	Assets for CASA Project					
	Computer & Printer	456.80	-	40.00	182.72	274.08
	Motor Cycle	16,754.35	-	15.00	2,513.15	14,241.20
	By-Cycle	1,927.55	-	15.00	289.13	1,638.42
		19,138.70	-		2,985.01	16,153.70
E	Assets for TDH SWISS Project					
	Computer & Printer	36,048.00	-	40.00	14,419.20	21,628.80
		36,048.00	-		14,419.20	21,628.80
	A+B+C+D+E	65,855.51	-	-	18,852.36	47,003.15
	TOTAL ASSETS (LC+FC)	1,60,248.78	46,000.00	-	39,272.12	1,66,976.66



Satya Datta
Secretary
Rural Aid

Basab Ranu
Treasurer
RURAL AID

Significant Accounting Policies and Notes on Accounts

Schedule-1

Opening Balance - Cash and Cash Equivalents

Particulars	FCRA				Non-FCRA				Total			
	Current year		Previous year		Current year		Previous year		Current year		Previous year	
	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Cash in Hand	23,843.00		15,283.00		5,351.05				29,194.05		15,347.00	
Cash in Bank		23,843.00		15,283.00		5,351.05		64.00		29,194.05		15,347.00
Cash at Bank												
SBH-11541867126 (KARANJALI)	2,80,808.54		16,16,083.00						2,80,808.54		16,16,083.00	
SBH-NEW DELHI	4,921.36		5,47,190.81						4,921.36		5,47,190.81	
SBH-32501508861 (Hamirgarh)			1,988.96								1,988.96	
SBH-33240881749 (Hassan)			679.55								679.55	
SBH-38118673033 (GARIANAT CCB)					28,228.87		587.87		28,228.87		587.87	
SBH-11541868228 (KARANJALI)					33,573.73		6,522.45		33,573.73		6,522.45	
-Canara Bank					10,752.45		1,278.73		10,752.45		1,278.73	
		2,95,727.90		21,85,951.51		72,556.05		8,397.05		3,68,282.95		21,74,348.56
Total		3,19,570.90		21,81,234.51		77,908.10		8,461.05		3,97,477.00		21,89,695.56

Schedule-2

FADY SAD Project

Particulars	FCRA				Non-FCRA				Total			
	Current year		Previous year		Current year		Previous year		Current year		Previous year	
	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Education												
Human Resource	9,97,500.00		5,53,500.00						9,97,500.00		5,53,500.00	
Travel Reimbursement	1,46,969.00		1,26,555.00						1,46,969.00		1,26,555.00	
Land Infrastructure	2,57,726.86		1,40,358.55						2,57,726.86		1,40,358.55	
Communication	9,406.00		7,945.00						9,406.00		7,945.00	
Key Project Activity	15,34,407.00		12,14,559.00						15,34,407.00		12,14,559.00	
External Service	12,776.32		8,000.00						12,776.32		8,000.00	
		29,58,785.18		20,50,917.55						29,58,785.18		20,50,917.55
Health												
Travel & Others	26,500.00		89,500.00						26,500.00		89,500.00	
Key Project Activities	12,16,009.00		9,16,797.00						12,16,009.00		9,16,797.00	
Human Resource	45,500.00								45,500.00			
		12,88,009.00		9,86,297.00						12,88,009.00		9,86,297.00
Covid Relief												
Distribution of Mask Soap			69,530.00								69,530.00	
Covid 19 Awareness			2,950.00								2,950.00	
				72,480.00								72,480.00
Solar Power System												
Installation of Solar Power System			1,20,900.00								1,20,900.00	
				1,20,900.00								1,20,900.00
Total		42,46,794.18		32,30,594.55						42,46,794.18		32,30,594.55

Swarna Dutta
Secretary
Rural Aid

Schedule-3

Tellur Summer Project

Particulars	FCRA				Non-FCRA				Total			
	Current year		Previous year		Current year		Previous year		Current year		Previous year	
	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Children and Community	2,86,857.00		4,53,138.00						2,86,857.00		4,53,138.00	
Education	1,60,441.00		1,83,814.00						1,60,441.00		1,83,814.00	
Vulnerable / at Risk	1,63,181.00		2,36,945.00						1,63,181.00		2,36,945.00	
HR Programme Cost	8,29,867.00		8,87,500.00						8,29,867.00		8,87,500.00	
Support Cost	2,21,075.06		2,36,999.34						2,21,075.06		2,36,999.34	
Laptop/Computer			60,080.00								60,080.00	
Strengthen Capacity			75,566.44								75,566.44	
		16,64,421.06		21,34,042.78						16,64,421.06		21,34,042.78
Total		16,64,421.06		21,34,042.78						16,64,421.06		21,34,042.78

Basanti Regan
Treasurer
RURAL AID

Schedule-4

GFC Project

Particulars	FCRA				Non-FCRA				Total			
	Current year		Previous year		Current year		Previous year		Current year		Previous year	
	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Human Resource	10,58,211.06		10,33,867.00						10,58,211.06		10,33,867.00	
Administrative Cost	1,11,197.00		1,17,367.30						1,11,197.00		1,17,367.30	
Programme Cost	3,07,800.00		5,95,863.36						3,07,800.00		5,95,863.36	
Capacity Development Cost	8,23,813.00		7,85,802.25						8,23,813.00		7,85,802.25	
Special Allocation	29,688.00		2,90,841.00						29,688.00		2,90,841.00	
Bank Charges	10,489.04								10,489.04			
OD Expenses	2,91,222.00								2,91,222.00			
		26,42,220.04		28,23,340.91						26,42,220.04		28,23,340.91
Total		26,42,220.04		28,23,340.91						26,42,220.04		28,23,340.91



Schedule-5
BFTW Project

Particulars	FCRA				Non-FCRA				Total			
	Current year		Previous year		Current year		Previous year		Current year		Previous year	
	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Community Organization			86,000.00								86,000.00	
Institution Building			31,400.00								31,400.00	
Policy Analysis & Advocacy			1,16,030.00								1,16,030.00	
Gender Mainstreaming			55,495.00								55,495.00	
Mainstreaming Local Capacity			26,160.00								26,160.00	
PME Organization Level			1,42,908.00								1,42,908.00	
Administrative Cost			1,14,887.00								1,14,887.00	
Personal Cost			1,99,134.00								1,99,134.00	
				7,72,014.00								7,72,014.00
Total				7,72,014.00								7,72,014.00

Schedule-6
Administrative Overhead

Particulars	FCRA				Non-FCRA				Total			
	Current year		Previous year		Current year		Previous year		Current year		Previous year	
	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Miscellaneous Expense					31,150.00		9,890.00		31,150.00		9,890.00	
Office Rent					-		30,000.00		-		30,000.00	
Salary to Admin Staff					41.00		6,000.00		41.00		6,000.00	
						31,191.00		45,890.00		31,191.00		45,890.00
Total						31,191.00		45,890.00		31,191.00		45,890.00

Schedule-7
Childline Programme

Particulars	FCRA				Non-FCRA				Total			
	Current year		Previous year		Current year		Previous year		Current year		Previous year	
	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Honorarium					5,28,346.00		4,26,040.00		5,28,346.00		4,26,040.00	
Client Related					-		1,82,561.00		-		1,82,561.00	
Administrative Expenses					4,113.87		56,241.00		4,113.87		56,241.00	
						5,32,459.87		6,64,842.00		5,32,459.87		6,64,842.00
Total						5,32,459.87		6,64,842.00		5,32,459.87		6,64,842.00

Schedule-8
Vhadam Project

Particulars	FCRA				Non-FCRA				Total			
	Current year		Previous year		Current year		Previous year		Current year		Previous year	
	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Programme Expenses					4,19,555.00		4,52,742.00		4,19,555.00		4,52,742.00	
Administrative Cost					118.00		-		118.00		-	
						4,19,673.00		4,52,742.00		4,19,673.00		4,52,742.00
Total						4,19,673.00		4,52,742.00		4,19,673.00		4,52,742.00

Schedule-9
APPI Project

Particulars	FCRA				Non-FCRA				Total			
	Current year		Previous year		Current year		Previous year		Current year		Previous year	
	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Salary & Honorarium							5,12,900.00				5,12,900.00	
Travel, Boarding & Lodging							84,073.00				84,073.00	
Program Expenses							6,55,248.00				6,55,248.00	
Administrative Cost							51,657.90				51,657.90	
Laptop							46,000.00				46,000.00	
								13,49,878.90				13,49,878.90
Total								13,49,878.90				13,49,878.90

Secretary
Rural Aid

Basu Ranu
Treasurer
RURAL AID



Schedule-10
Closing Balance - Cash and Cash Equivalents

[illegible]**Schedule 13**
Significant Accounting Policies and Notes on Accounts

Significant Accounting Policies

1. Basis of preparation of Financial Statements

1. **Basis of preparation of Financial Statements**
- a. Accounts are maintained on accrual basis under the historical cost convention.
- b. The Financial Statements have been prepared in accordance with Generally Accepted Accounting Principles
- c. Accounting Standards, issued by the Institute of Chartered Accountants of India, as applicable have been complied with.

2. Revenue Recognition

2. Revenue Recognition
All revenues are recognised on accrual basis.

Notes On Accounts

1. a) Previous year figures have been regrouped and rearranged wherever necessary.



Satapa Dutta
Secretary
Rural Aid

Basoti Lwano.
Treasurer
RURAL AID