



RURAL AID SERVICE (RAS)
HAPPY VALLEY, TUIBUONG
CHURACHANDPUR DISTRICT,
MANIPUR

ACCOUNT :- CONSOLIDATED

AUDITORS REPORT

We have Audited the annexed Balance sheet of above mentioned Society as at **31ST MARCH, 2022** and also attached Income & Expenditure account and Receipts & Payments account for the year ended on that date and report that:-

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

The statement of account deal with this report are in agreement with the books of account. The Accounts of the Society have been prepared on Cash basis. On this basis revenue and related assets are recognized when actually received rather than when earned similarly expenses are recognized when paid rather than when obligation is incurred.

The Compilation of the Financial Statement is the responsibility of the Management. Our responsibility is to express an opinion on this financial statement. We have conducted our Audit as per auditing standard generally accepted in India . Those standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining of test basis evidence supporting the amounts disclosed in the financial statements. We have relied on Management representation both orally and in written to a large extent.

Subject to above:-

The statement of account deal with this report are compiled from the Books of Account maintained by the above mentioned Society –

- (i) In the case of Balance Sheet, the state of affairs of the Society as at **31ST MARCH, 2022**
- (ii) In the case of Income & Expenditure account for the Deficit for the year ended on that date.
- (iii) In the case of Receipts and Payments account of the actual receipts and payments during the year ended on that date.

PLACE: : IMPHAL

DATED :: 31DT AUGUST, 2022
UDIN :- 22313107AQKOZU7759



For, S.L. GANGWAL & CO
Chartered Accountants


Mehul Jain
Partner
M. No. 313107
FR No 004649C



RURAL AID SERVICE (RAS)
HAPPY VALLEY, TUIBUONG
CHURACHANDPUR DISTRICT,
MANIPUR

ACCOUNT :- CONSOLIDATED

BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES	A M O U N T	A S S E T S & P R O P E R T I E S	A M O U N T
GENERAL FUND A/C		FIXED ASSETS	
Opening Balance	2,928,882.21	(As per schedule "E")	851,473.00
Less deficit as per income & expend. account	-1,201,420.32	A) CURRENT ASSETS	
	-----	Closing Balance :-	
	1,727,461.89	(As per schedule "N")	874,102.89
		B) LOANS AND ADVANCES	
Temporary Borrowing (CIF) :-		TDS	15,126.00
Opening Balance	32,448.00	TDS 2022-23	3,405.00
Add:- Addition	10,76,971.00	Temporary Loan to RMF	594,345.00
Less:- Repayment	5,90,629.00	Recovered	92,200.00
	-----		-----
	518,790.00		502,145.00
TOTAL::	----- 2,246,251.89 =====	TOTAL::	----- 2,246,251.89 =====

As Per our report of even date annexed

PLACE : : IMPHAL

DATED : : 31ST AUGUST, 2022
UDIN :- 22313107AQKOZU7759



For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Mehul Jain
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RURAL AID SERVICE (RAS)
HAPPY VALLEY, TUIBUONG
CHURACHANDPUR DISTRICT,
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ACCOUNT :- CONSOLIDATED

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Childline Project:- (As per schedule "A")	1,436,350.70	By General Receipts :- Fund Received from NEDFi RO	171,750.00
To MFI :- (As per schedule "B")	932,764.00	By Bank Interest	1,262.00
To General Expenses :- (As per schedule "C")	1,003,885.12	By Childline Project :- Grant-in-aid received (Childline)	949,629.00
To Bank Charges & Others	118.00	By NABARD :- Grant Received from NABARD Springshed	697,601.00
To Income Tax Assessment Payment for A.Y. 2014-15	3,870.00	By FD Interest	26,341.50
		By MFI :- Interest Collection (MFI)	193,218.00
		By Fund Transfer from RMFS	100,000.00
		By Loan Loss Reserve	150,000.00
To Depreciation	114,234.00		
To deficit t/d. to capital account	-1,201,420.32		
TOTAL::	2,289,801.50	TOTAL::	2,289,801.50

As Per our report of even date annexed

PLACE :: IMPHAL

DATED :: 31ST AUGUST, 2022
UDIN :- 22313107AQKOZU7759



For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Mehul Jain
Partner
M. No. 313107
FR No. 004640C



RURAL AID SERVICE (RAS)
HAPPY VALLEY, TUIBUONG
CHURACHANDPUR DISTRICT,
MANIPUR

ACCOUNT :- CONSOLIDATED

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

PAYMENTS	AMOUNT	RECEIPTS	AMOUNT
To Childline Project:- (As per schedule "A")	1,436,350.70	By Opening Balance:- As per schedule "N")	20,799.71
To MFI :- (As per schedule "B")	1,420,999.00	By General Receipts :- Fund Received from NEDFi RO	171,750.00
To General Expenses :- (As per schedule "C")	1,003,885.12	By Bank Interest	1,262.00
To Bank Charges & Others	118.00	By Childline Project :- Grant-in-aid received (Childline)	949,629.00
To Income Tax Assessment Payment for A.Y. 2014-15	3,870.00	By NABARD :- Grant Received from NABARD Springshed	697,601.00
To TDS (2022-23)	3,405.00	By FD matured	277,172.50
To Repayment of Temporary Borrowing (Child Line)	590,629.00	By FD Interest	26,341.50
		By MFI :- Principal Collection (MFI)	1,626,415.00
		Interest Collection (MFI)	193,218.00
		By Fund Transfer from RMFS	100,000.00
		By Recovered from NERCORMP	100,000.00
		By Temporary Borrowing (Childline)	1,076,971.00
		By Loan Recovered	92,200.00
To Closing Balance :- (As per schedule "N")	874,102.89		
TOTAL::	5,333,359.71	TOTAL::	5,333,359.71

As Per our report of even date annexed

PLACE :: IMPHAL

DATED :: 31ST AUGUST, 2022
UDIN :- 22313107AQKOZU7759



For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Mehul Jain
Partner
M. No. 313107
FR No 004610C



RURAL AID SERVICE (RAS)
HAPPY VALLEY, TUIBUONG
CHURACHANDPUR DISTRICT,
MANIPUR

ACCOUNT :- CONSOLIDATED

SCHEDULE "A" CHILDLINE INDIA FOUNDATION MUMBAI

PARTICULARS	AMOUNT
Recurring Expenditure :-	
Staff Salary :	
Coordinator (Rs. 14000 pm)	168,000.00
Team members (Rs. 8000 pm)	576,000.00
Part time counsellor (Rs. 8000 pm)	96,000.00
Volunteers (Rs. 6000 pm)	72,000.00
	912,000.00
Client Related Expenses :-	
Medical	34,200.00
Shelter	31,800.00
Restoration	62,500.00
Nutrition	71,857.00
Travel	144,000.00
	344,357.00
Administrative Expenses :-	
Computer Maintenance	4,800.00
Communication	5,200.00
Telephone/Mobile	6,000.00
Local Conveyance	16,000.00
Stationery	10,200.00
Awareness material	19,000.00
Training & Orientation	24,000.00
Accountant Honorarium	30,000.00
Office Rent	18,000.00
Miscellaneous	39,776.70
Open House	7,000.00
Bank Charges	17.00
	179,993.70
TOTAL ::	1,436,350.70

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RURAL AID SERVICE (RAS)
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ACCOUNT :- CONSOLIDATED

SCHEDULE "B" MICRO FINANCE EXPENSES

PARTICULARS	AMOUNT
Admn. Expenses :-	
Printing & Stationary	5,700.00
Refreshment	25,000.00
Honorarium	180,000.00
Fuel	28,500.00
TA/DA	112,500.00
Phone bill	5,328.00
Capacity Building	40,000.00
House Rent	60,000.00
Misc. Expenses	105,000.00
Audit fee	8,000.00
Covid Relief	249,531.00
Loan Interest Repayment to NEDFi :-	
Interest Repayment	13,205.00
Fund Transfer to Gen.A/C	100,000.00
	932,764.00
	932,764.00
Loan Repayment to NEDFi :-	
Principal Repayment	360,135.00
Insurance	128,100.00
	1,420,999.00
	1,420,999.00

SCHEDULE "C" OF GENERAL EXPENSES

PARTICULARS	AMOUNT
Honorarium	120,000.00
Staff Incentive	43,345.00
TA/DA	5,000.00
Bank Charges	88.50
Transportation	13,499.48
Printing & Stationery	2,750.00
COVID-19 Reliefs Distribution	119,202.14
Renovation of Office	700,000.00
	1,003,885.12
TOTAL::	1,003,885.12

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RURAL AID SERVICE (RAS)
HAPPY VALLEY, TUIBUONG
CHURACHANDPUR DISTRICT,
MANIPUR

SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET
AS AT 31ST MAR., 2022 AND RECEIPTS & PAYMENT ACCOUNT AND
INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED ON THAT DATE

SCHEDULE "D" OF FIXED ASSETS AS AT 31ST MARCH, 2022

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION	W.D.V. AS ON 31-03-2022
Furniture & Fixture	24,547.00	NIL	24,547.00	2,455.00	22,092.00
Tools & Equipments	2,557.00	NIL	2,557.00	384.00	2,173.00
Computer & Accessories	6,928.00	NIL	6,928.00	2,771.00	4,157.00
Almirah & Table	41,659.00	NIL	41,659.00	4,166.00	37,493.00
Fly Shuttle Loom	15,591.00	NIL	15,591.00	2,339.00	13,252.00
Land & Building	349,500.00	NIL	349,500.00	NIL	349,500.00
Fencing	27,436.00	NIL	27,436.00	1,372.00	26,064.00
Asset under RNBA/EED:-					
Motor Cycle	10,599.00	NIL	10,599.00	1,590.00	9,009.00
Furniture	27,463.00	NIL	27,463.00	2,746.00	24,717.00
Vehicle	259,372.00	NIL	259,372.00	38,906.00	220,466.00
Power Backup System (Solar)	9,259.00	NIL	9,259.00	3,704.00	5,555.00
Asset under RNBA/JTT:-					
Two Wheeler	16,637.00	NIL	16,637.00	2,496.00	14,141.00
Furniture	7,145.00	NIL	7,145.00	715.00	6,430.00
SRI Project :-					
Furniture	3,295.00	NIL	3,295.00	330.00	2,965.00
RAS MFi :-					
Bike	16,907.00	NIL	16,907.00	2,536.00	14,371.00
Laptop	10,426.00	NIL	10,426.00	4,170.00	6,256.00
Furniture	5,811.00	NIL	5,811.00	581.00	5,230.00
Under MFi (Moreh) :-					
Bike	12,550.00	NIL	12,550.00	1,883.00	10,667.00
Steel Almirah	5,165.00	NIL	5,165.00	517.00	4,648.00
Fridge	2,538.00	NIL	2,538.00	381.00	2,157.00
CHILDLINE PROJECT :-					
Furniture & Fixture	13,122.00	NIL	13,122.00	1,312.00	11,810.00
Computer with Webcam & UPS	16,200.00	NIL	16,200.00	6,480.00	9,720.00
Asset under RNBA/BROT:-					
Computer with printers	52,200.00	NIL	52,200.00	20,880.00	31,320.00
LCD Projectors	28,800.00	NIL	28,800.00	11,520.00	17,280.00
TOTAL ::	965,707.00		965,707.00	114,234.00	851,473.00

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RURAL AID SERVICE (RAS)
HAPPY VALLEY, TUIBUONG
CHURACHANDPUR DISTRICT,
MANIPUR

SCHEDULE "F" OPENING BALANCE AND CLOSING BALANCE

PARTICULARS	OPENING BALANCE	CLOSING BALANCE
MFI cash in hand	270.00	2,418.00
MFI cash at Bank	NIL	NIL
Cash in Hand (Gen)	NIL	NIL
cash at Bank (Gen) SBI A/c No. 11343706559	17,760.48	735.36
SBI A/c No. 11343706559 SPRINGSHED	NIL	169,000.00
Child Line Project cash in Hand	NIL	NIL
Child Line Project cash at Bank	2,769.23	3,440.53
Canara Bank NABARD Springshed A/c No. 4768101007527	NIL	698,509.00
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	20,799.71	874,102.89
	=====	=====

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