



## A U D I T O R ' S R E P O R T

We have examined the Balance Sheet of **RAPID ACTION FOR HUMAN ADVANCEMENT TRADITION(RAHAT). AT- LINE GUL BASTI KHANKA ROAD, POST+DIST - KISHANGANJ (BIHAR) PIN NO- 855107** for the Year ended 31<sup>st</sup> March, 2018 and the annexed Receipts & Payments Account, Income & Expenditure Account, of the Organization for the Year ended on that date. These financial statements are responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### We report that:

1. There are no transactions, appear to be contrary to the provisions of the Act, the rules or byelaws of the Organization.
2. We have verified the Cash & Bank Balance on Production of Certificate.
3. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
4. In our opinion, the Organization as required has kept proper books of accounts, so far as appears from our examination of those books.
5. The Balance Sheet, Receipts & Payments Account and Income & Expenditure Account are in agreement with the books of accounts.
6. At the time of closing of accounts, confirmation of significant balances lying with others should be obtained and preserved.
7. Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
8. The accounts should have been classified and described in accordance with recognized accounting policies and practices and relevant statutory requirements.
9. The Organization has been advised to maintain proper records to show full particulars, including quantitative details and situation of fixed assets. Also, physically verify the fixed assets by the management.
10. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view, subject to statutory compliances and notes to accounts as per schedule "A"  
(a) In the case of Balance Sheet, of the state of affairs as at for the Year ended 31.03.2018. and  
(b) In the case of Receipts & Payments Account, Income & Expenditure Account, Excess of Expenditure over Income for the Year ended on that date.

PLACE: PATNA

DATE : 24th August,2018

For THAKUR BHUWANESH & ASSOCIATES  
Chartered Accountants  
FRN No. - 019690N  
  
CA RANJEET KR JHA  
(Partner)

Membership No.- 422486

**RAPID ACTION FOR HUMAN ADVANCEMENT TRADITION (RAHT)**  
**LINE, GUL BASTI KHANKA ROAD, POST-DIST-KISHANGANJ (BIHAR) PIN NO- 855107**  
**BALANCE SHEET AS ON 31<sup>ST</sup> MARCH-2018**

FUND & LIABILITIES	AMOUNT	AMOUNT	ASSET & PROPERTIES	AMOUNT	AMOUNT
<b>GENERAL FUND:</b>			<b>FIXED ASSETS:</b>		
As per last a/c	51,890.16		(As per Annexure-D)		559,351.93
Le: Excess of Income over Expenditure					
transf. From I & E a/c	56,019.44	(107,909.60)	<b>CURRENT ASSETS LOAN &amp; ADVANCE:</b>		
<b>CAPITAL FUND</b>			<b>Grant in aid Receivable</b>		
As per last a/c		305,020.00	(As per Annexure -E)	6,666,280.00	
<b>Current Liabilities &amp; Provision:</b>			Cash in Hand	16,681.50	
a) Loan Liab. For Expenses			<b>Cash at Bank:</b>		
(As per Annexure -A)	5,628,671.50		(As per Annexure F)	36,482.97	6,719,444.47
b) As per Annexure -B	15,817.00		Security Money deposit in BASC for T.I		100,000.00
<b>OUTSTANDING LIABILITIES</b>					
(As per Annexure C)	1,405,695.50				
<b>GRANT-IN-AID (ADVANCE)</b>	131,502.00	7,181,686.00			
<b>TOTAL</b>		<b>7,378,796.40</b>	<b>TOTAL</b>		<b>7,378,796.40</b>

(Amount in ₹)

*In terms of our separate report of even date*



For THAKUR BHUWANESH & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 FRN NO. 019690N

*Ranjeet*

CA Ranjeet Kumar Jha  
 (Partner)  
 MB. No. 422488

**RAPID ACTION FOR HUMAN ADVANCEMENT TRADITION(RAHT)**  
**LINE GUL BASTI KHANKA ROAD, POST+DIST-KISHANGANJ (BIHAR) PIN NO- 855107**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH- 2018**

[Amount in ]

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT
<b>TO ESTABLISHMENT EXPENSES:</b>			By Donation & Subscription	123,481.00
" Honorarium	90,000.00		" Org. Contribution	60,500.00
" Rent	48,000.00		" Bank Interest.	40,018.00
" Printing & Stationery	4,200.00			223,999.00
" T.A.	9,500.00		By <b>GRANT-IN-AID</b>	
" Newspaper & Periodicals	3,000.00		a) Oxfam India,Patna	2,644,916.00
" Guest Entertainment Exp.	7,800.00		b) Lily Foundation,Delhi	798,718.50
" Telephone Expenses	4,200.00		c) HAI for Bihar Flood	360,000.00
" Contingencies Exp.	3,000.00		d) Bread for the World	
" Water & Electricity Charges	3,600.00		e) Beard for the World	1,318,935.00
" Exp. On Republic Day	1,210.00		Less: P.Y 2016-2017	154,306.00
" Exp. On Independence Day	1,050.00		f) Prgya India	1,097,987.00
" Exp. Gandhi Jayanti	850.00		Less: P.Y 2016-2017	156,748.00
" Bank Charges	899.00	177,309.00	e) Oxfam India	39,775.00
			f) Prgya India	9,000.00
<b>TO ACTIVITY EXPENSES:</b>		7,529,371.40	g) Prgya India	18,850.00
(As per Annexure "H"			h) ITF For Workshop	1,000.00
" Depreciation A/C		41,612.54	By <b>GRANT IN AID RECEIVABLE</b>	
			Under T.I.Project	1,312,400.00
<b>TO ACCRUED EXPENSES &amp; PROVIDED FOR</b>		5,500.00	Under Short Stay Home	103,861.00
Audit Fee			Under Mahila Help Line	-
			Under Casa Project	-
<b>CURRENT LIABILITES &amp; PROVISION.</b>		1,000.00	Under Pragma Project	89,386.00
Payable to Audit fee for Oxfam Project			Under I Partner Project	-
Payable to ITF Workshop Pragma Expenses		9,000.00		1,505,647.00
Payable to Travel exp. Of Pragma Program			By Excess of Expenditure over	
			Income Carried over to B/S	56,019.44
<b>TOTAL</b>		<b>7,763,792.94</b>	<b>TOTAL</b>	<b>7,763,792.94</b>



**RAPID ACTION FOR HUMAN ADVANCEMENT TRADITION(RAHT)  
LINE GUL BASTI KHANKA ROAD, POST-DIST-KISHANGANJ (BIHAR) PIN NO- 855107  
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2018**

[Amount in ]

RECEIPTS	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
<b>To OPENING BALANCE</b>			<b>By ESTABLISHMENT EXPENSES</b>		
Cash in Hand	28,980.50		" Honorarium	90,000.00	
Cash at Bank with S.B.I.(FCRA), Kishanganj A/c No:-11239906830	15,023.81		" Rent	48,000.00	
Cash at Bank with S.B.I, Kishanganj A/c No:-11239978410	1,106.56		" Printing & Stationery	4,200.00	
Cash at Bank with Allahabad Bank, Kishanganj A/c No:-21670247819	4,058.00		" T.A.	9,500.00	
Cash at Bank with Canara Bank, Kishanganj A/c No:-3148101000615	977.50		" Newspaper & Periodicals	3,000.00	
Cash at Bank with Canara Bank, Kishanganj A/c No:-3148101000363	14,594.00		" Guest Entertainment Exp.	7,800.00	
Cash at Bank with Canara Bank, Kishanganj A/c No:- 3148101005604	19,943.00		" Telephone Expenses	4,200.00	
Cash at Bank with Canara Bank, Kishanganj A/c No:- 3148101005605	685.00		" Contingencies Exp.	3,000.00	
Cash at Bank with Canara Bank, Kishanganj A/c No:- 3148101005606	791.00	86,159.37	" Water & Electricity Charges	3,600.00	
" Local Contribution	123,481.00		" Exp. On Republic Day	1,210.00	
" Donation and Subscription	60,500.00		" Exp. On Independence Day	1,050.00	
" Bank Interest	40,018.00	223,999.00	" Exp. Ghandhi Jayanti	850.00	
<b>To GRANT IN AID:</b>			" Exp. On International Women Day	-	
" (As per Annexure "G")		6,289,181.50	" Bank Charges	899.00	177,309.00
<b>TO Previous Year Grant-in-Aid-2017-2018</b>			<b>By PURCHASES OF ASSETS</b>		
" Mahila Help Line, Kishanganj Financial Year 2015-2016	543,930.00		<b>By ACTIVITIES EXPENSES:</b>		
" Short Stay Home Home, Kishanganj			(As per Annexure "H")		7,529,371.40
" Targeted Intervention Project Supported By BSACS,Patna	659,298.00	1,203,228.00	<b>By LIAB. PAID PREVIOUS YEAR 16-17:</b>		
<b>TO TEMPORARY LOAN &amp; LIABILITIES</b>			" Audit Fee	5,500.00	
" Short Stay Home	103,861.00		" Mahila Help Line(2015-2016)	543,930.00	
" Empowering the Hinterlands Pragya India	81,076.00		" T.I. Project	654,578.00	
" T.I BSACS	1,307,680.00	1,492,617.00	" CASA Project	154,306.00	
			" Pragya Project	157,718.00	
			" I Partner Project	9,908.00	
			" Audit Fee of Oxfam Project	9,400.00	1,535,340.00
			<b>By CLOSING BALANCE:</b>		
			" Cash in Hand	16,681.50	
			" Cash at Bank:		
			(As per Annexure ("F")	36,482.97	53,164.47
<b>TOTAL</b>		<b>9,295,184.87</b>	<b>TOTAL</b>		<b>9,295,184.87</b>

In terms of our separate report of even date



## Annexure "A" (B/S)

### LOAN & LIABILITIES

As per last a/c		
Mahila Help Line	1,481,032.00	
Less :During the Year	<u>543,930.00</u>	
	937,102.00	
Add: During the Year	<u>-</u>	937,102.00
<u>LOAN &amp; LIABILITIES</u>		
As per last a/c		
For Women Development Corporation Patna for Short Stay Home	2,835,517.00	
Less: Refund During the Year	<u>-</u>	
	2,835,517.00	
Add : During the Year	<u>103,861.00</u>	2,939,378.00
<u>LOAN &amp; LIABILITIES</u>		
As per last a/c		
For Conducting Alternative & Innovative Education Programme		25,650.00
<u>LOAN &amp; LIABILITIES</u>		
As per last a/c		
Education Programme NCLP		240,105.00
<u>LOAN &amp; LIABILITIES</u>		
As per last a/c		
For Non-Residential Training Programme (Embroidery Project)		48,655.00
<u>LOAN &amp; LIABILITIES</u>		
As per last a/c		
For Adolescent Project		58,500.00
<u>LOAN &amp; LIABILITIES</u>		
As per last a/c		
For NIC Project		27,813.00
<u>LOAN &amp; LIABILITIES</u>		
As per last a/c		
For Save the Children, Patna for Gram Sabha		16,500.00
<u>LOAN &amp; LIABILITIES</u>		
As per last a/c	681,866.50	
For BASCS, Patna for Target Intervention		
Less: During the Year	<u>654,578.00</u>	
	27,288.50	
Add: During the Year	1,307,680.00	1,334,968.50
<b>Grand Total</b>		<b>5,628,671.50</b>



## Annexure "B"

CURRENT LIABILITIES & PROVISIONS

Audit Fee, As per Last A/C	5,500.00	
Less:- During the Year	<u>5,500.00</u>	
	0	
Add:- During the Year	<u>5,500.00</u>	5,500.00
Payable to Audit fee for Oxfam Project, As per Last A/C	9,400.00	
Les:- During the Year	<u>9,400.00</u>	-
Payable to Travel exp. For Oxfam Program, As per Last A/C		317.00
Payable to Travel exp. For Pragya India Program		9,000.00
Payable to ITF Workshop Pragya Exp.		1,000.00
<b>Grand Total</b>		<b>15,817.00</b>



## Annexure "C"

### OUTSTANDING LIABILITIES

As per last a/c		
NCLP	1,200,000.00	
Children Film Society	25,000.00	
Axshay Project	<u>23,765.00</u>	1,248,765.00
Prevention of Human Trafficking through the Community and Livelihood Promotion ,CASA		
As per Last A/C	154,306.00	
Less:- During the Year	<u>154,306.00</u>	
Prevention of Child Trafficking through the community Mobili zation, I Partner		
As per Last A/C	85,762.50	
Less:- During the Year	<u>9,908.00</u>	75,854.50
Empowering the Hinterlands Pragya India.		
As per Last A/C	157,718.00	
Less:- During the Year	<u>157,718.00</u>	
	0	
Add:- During the Year	81,076.00	81,076.00
<b>Grand Total</b>		<b>1,405,695.50</b>







**Annexure "E" (BS)**  
**GRANT IN AID RECEIVABLE**

From HRD under SSA, Kishanganj Being A & I Programme As per last a/c	25,650.00	
From Ministry of labour & Employment Being NCLP Project As per last a/c	1,485,315.00	
From Ministry of Youth Affairs & Sports Being Embroidery Project As per last a/c	48,655.00	
From Ministry of Youth Affairs & Sports Being Adolescent Project As per last a/c	58,500.00	
From UNDP, New Delhi As per last a/c	82,660.00	
From Ministry of Youth Affairs & Sports Being NIC, Project As per last a/c	27,813.00	
From Akshay Project As per last a/c	6,800.00	1,735,393.00
From WDC Patna For Mahila Help Line As per last a/c	1,434,834.00	
Less: Received during the year	<u>543,930.00</u>	
	890,904.00	
Add: During the Year	<u>-</u>	890,904.00
From WDC Patna For Short Stay Home As per last a/c	2,424,561.00	
Less: Received During the Year	<u>-</u>	
	2,424,561.00	
Add: During the Year	<u>103,861.00</u>	2,528,422.00
From Targeted Intervention Project BSACS, Patna During the Year	683,310.50 659,298.00	
	<u>24,012.50</u>	
Add:- During the Year	<u>1,312,400.00</u>	1,336,412.50
From Prevention of Human Trafficking through the Community and Livelihood Promotion CASA As per Last A/C	154,306.00	
Less:- During the Year	<u>154,306.00</u>	
From Prevention of Child Trafficking through the community Mobilization, I Partner From Empowering the Hinterlands, Pragya India As per Last A/C	156,748.00	85,762.50
Less:- During the year	<u>156,748.00</u>	
Add:- During the Year	89,386.00	89,386.00
<b>Grand Total</b>	<b>.</b>	<b>6,666,280.00</b>



Annexure "F" (BS) & ( R& P)

CASH AT BANK (Closing Balance)

Cash at Bank with S.B.I(FCRA), Kishanganj A/c No:-11239906830	23,767.66
Cash at Bank with S.B.I, Kishanganj A/c No:-11239978410	1,833.56
Cash at Bank with Allahabad Bank, Kishanganj A/c No:-21670247619	4,214.00
Cash at Bank with Canara Bank, Kishanganj A/c No:-3148101000615	1,564.50
Cash at Bank with Canara Bank, Kishanganj A/c No:-3148101000363	4,333.00
Cash at Bank with Canara Bank, Kishanganj A/c No:- 3148101005604	0.25
Cash at Bank with Canara Bank, Kishanganj A/c No:- 3148101005605	124.00
Cash at Bank with Canara Bank, Kishanganj A/c No:- 3148101005606	646.00
<b>Grand Total</b>	<b>36,482.97</b>



## Annexure "G" (R&amp;P)

**GRANT-IN-AID**

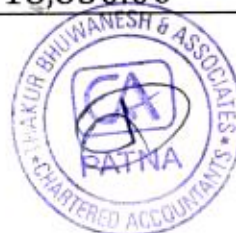
Receipt from OXFAM INDIA, Patna for Promoting Violence free lives for Women from Marginalized women in Six District of Bihar Project.	2,644,916.00
Receipt from Lily Foundation , I.Partner, New Delhi for Prevention of Child Trafficking Through Community Mobilization	798,718.50
Prevention of Human Trafficking through the Community and Livelihood Promotion, Supported by Bread for the World	1,318,935.00
Receipt from Pragma India for Empowering the Hinterlands,Project	1,097,987.00
Receipt from BSACS for Targetd Intervention Project	
Receipt from HAI for Bihar Flood Response, Project.	360,000.00
Travel reimbursement amount received from Oxfam India.	39,775.00
Travel reimbursement amount received from Pragma India.	9,000.00
Telephone reimbursement amount received from Pragma India.	18,850.00
Inter task force (ITF) Workshop from Pragma	1,000.00
Grand Total	6,289,181.50



## Annexure "H" (R&amp; P)

**ACTIVITIES EXPENSES**

Expenses on Short Stay Home Promoting Violence free lives for Women from Marginlized women in Six District of Bihar. Supported by Oxfam India	103,861.00	
Prevention of Child Trafficking Through Community Mobilization Supported by Lily Foundation I Partner New Delhi	2,651,616.65	
Prevention of Human Trafficking through the Community and Livelihood Promotion, Supported by Bread for the World Targeted Intervention Project Supported By BSACS,Patna	810,661.00	
Empowering the Hinterlands Project Supported by Pragya India.	1,194,064.75	
Bihar Flood Response Project Exp. Supported by HAI	1,312,400.00	
Travel Expenses for Oxfam India, Program	1,029,643.00	
Travel Expenses for Pragya India Program	368,500.00	
Telephone Expenses for Pragya India Project.	39,775.00	
	18,850.00	7,529,371.40



**RAPID ACTION FOR HUMAN ADVANCEMENT TRADITION(RAHAT)  
LINE GUL BASTI KHANKA ROAD, POST+DIST – KISHANGANJ (BIHAR) PIN NO- 855107**

Schedule 'A'

Significant accounting policies and notes to the accounts for the period ended on 31<sup>st</sup> March, 2018

**<<<BACKGROUND>>>**

**RAPID ACTION FOR HUMAN ADVANCEMENT TRADITION(RAHAT)** established in **LINE GUL BASTI KHANKA ROAD, POST+DIST – KISHANGANJ (BIHAR) PIN NO- 855107**. It is a non-profit making registered voluntary Organization. It has been working on social welfare subject as objects affirmed in byelaws thereof.

**<<<NOTES AND SIGNIFICANT ACCOUNTING POLICIES>>>**

**Basis of Preparation of Financial Statements:-**

The Financial Statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI) and the relevant provisions of the Act, to the extent reasonable or valid.

- b) **General Fund:-**  
Balance of General Fund represents, i.e. Excess of Expenditure over Income.
- c) **Fixed Assets:-**
- i) Fixed Assets are capitalized at a cost that comprises of purchase price and any directly attributable costs of bringing the asset to its working condition like freight and installation cost etc. as per the requirements of AS-10, "Fixed Assets" of ICAI.
  - ii) Any additions to the Fixed Assets and deductions there from during the period and the depreciation provided during the period have been stated separately.
  - iii) Depreciation has been charged to the Fixed Assets as decided by the management.
- d) **Revenue Recognition:-**
- i) The ORGANIZATION derives its revenues primarily from Fee and Contribution from the members and thereafter, as possible or occurrence, from those sources which are contained in the by-laws of the ORGANIZATION.
  - ii) The ORGANIZATION recognizes its Grant-in-Aid Income/Donations at the stage it attains reasonable assurance, on the basis of all available evidence, that the grant/donation will be received, as per requirements of AS-12, "Government Grants" of ICAI.
  - iii) Grants/Donations, if any, received for the acquisition/purchase/construction of fixed assets are capitalized without taking into Income & Expenditure A/c.



- iv) Members' Contribution is treated as a revenue item during the period.
- e) Expenses:-
- i) Programme expenses and Administrative expenses are recorded separately under appropriate accounting head.
  - ii) Fund raising Expenditure incurred by the ORGANIZATION if any, properly eliminated from the other expenditure and shown separately under appropriate accounting head.
- f) Provisions:-
- Provision items generally include audit fee and are properly accounted for in the Financial Statements as per requirements of AS-5, "Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies" of ICAI.
- No provision for Income Tax has been made in view of non-taxable income under Income Tax Act, 1961.
- g) Current Assets Loans & Advances:-
- i) Cash Balances:  
Cash in hand as per cash book and certified by the management, where as bank balances as per pass book are subject to confirmation by Bank.
- h) All the Debit and Credit Balances are subject to confirmation.

**For THAKUR BHUWANESH & ASSOCIATES**

**Chartered Accountants**

**FRN : 019690N**



**C.A. Ranjeet Kr. Jha**  
( Partner)

**Membership No. - 422486**

Place: Patna

DATE : 24th August, 2018