

M/S PVVP & ASSOCIATES

CHARTERED ACCOUNTANTS

NO 10, THIRUPPAKUDAL STREET, LITTLE KANCHIPURAM – 631 503

MOBILE NO: 94433 69814: PHONE: 044-27229989

FIRM REG.NO: 0123105

AUDIT REPORT

To

The Secretary,
Rural Association for Integrated Development,
NO.1/1-B, Rajacity, Thottagiri Road,
Avalapalli Post,
Hosur-635 109,
Krishnagiri District,
Tamil Nadu.

Sir,

We have audited the attached Balance sheet of **RURAL ASSOCIATION FOR INTEGRATED DEVELOPMENT (RAID)** as on 31st March 2023 and also the Receipts and Payments Account and Income and Expenditure account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion in these financial statements with auditing Standard 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 amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by judgment, as well as evaluating the overall financial statements presentation. We believe our audit provides a reasonable basis for our opinion.

- 1) 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.
- 2) In our opinion, proper books of accounts as required by law have been kept by the association, so far as it appears from our examination of such books.



M/S PVVP & ASSOCIATES

CHARTERED ACCOUNTANTS

NO 10, THIRUPPAKUDAL STREET, LITTLE KANCHIPURAM – 631 503

MOBILE NO: 94433 69814; PHONE: 044-27229989

FIRM REG.NO: 0123105

- 3) The Balance sheet and the Receipts and Payments and Income and expenditure account referred to in this report are in agreement with the books of accounts.
- 4) In our opinion, and to the best of our information and also according to the explanations given to us, they said accounts read together with the Accounting Policies and notes there on give the information required.

In so far as it relates to the balance sheet of the statement of affairs as at 31.03.2023.

In so far as it relates to the Income and Expenditure account

- Local Fund Account -Of the Excess Income over Expenditure for the year ending 31.03.2023.
- Ramsamuj Centre for Development of Children(FC) – Of the Excess Expenditure over Income for the year ending 31.03.2023.

Place: Kanchipuram

Date: 29.05.2023

UDIN: 23204362BGOSK7911



For PV VP & ASSOCIATES
CHARTERED ACCOUNTANTS


PARTNER
FRN: 0123105

A.K. VENUGOPAL, B.Com., FCA,
CHARTERED ACCOUNTANT
M.No. 204362

RURAL ASSOCIATION FOR INTREGRATED DEVELOPMENT (RAID)
 NO.1/1-B, Rajacity, Thottagiri Road, Avalapalli Post, Hosur, Krishnagiri District-635 109
FOREIGN CONTRIBUTION

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2023

RECEIPTS	RS	RS	PAYMENTS	RS
<u>TO OPENING BALANCE</u>			<u>BY CHILDREN HOME PROGRAMME</u>	
CASH IN HAND	3471		CHILDREN HOME FOOD EXPENSES	262488
CASH AT BANK	176488	179959	CLOTH & UNIFORMS	31335
<u>TO FC DONATIONS</u>			HEALTH & MEDICALS	49534
M/S. PIG TRAINING SL	563273		BOOKS & EDUCATION MAT.ETC	11885
MRS. SHANTHINI	285270	848543	TOILET ITEMS	2796
<u>TO FD INTEREST</u>			SPORTS,GAMES AND RECREATION	7009
INDIAN OVERSEAS BANK	151073		FEES (SCHOOL & OTHER FEES)	13931
HDFC BANK	94452	245525	WATER AND ELECTRICAL EXPENSES	12546
<u>TO BANK INTEREST</u>			COUNSELLING EXPENSES	12000
INDIAN OVERSEAS BANK	3838		<u>BY HONARARIUM</u>	
STATE BANK OF INDIA	1104	4942	HONORARIUM TO CWO	14000
			HONORARIUM TO COOK	93000
			HONORARIUM TO HELPER	49000
			HONORARIUM TO SWEEPER	72000
			HONORARIUM SECURITY GUARD	73200
			HONORARIUM TO ORGANIZER	66000
			HONARARIUM TO STORE KEPPER	42000
			LIVELIHOOD HELP TO WOMEN	500
			<u>BY EDUCATION SUPPORT</u>	
			HIGHER STUDIES	139744
			COLLEGE STUDENTS BUS FARE	10458
			<u>BY MAINTENANCES OF CH HOME</u>	
			TAX & REPAIR OF THE BUILDING	34038
			HMC MEETING AS PER RULES	6000
			<u>BY ADMINISTRATION EXPENSES</u>	
			STATIONERY/PRINTING/POSTAGE	4690
			TELEPHONE	4807
			TRAVEL & TRANSPORT	104463
			AUDIT FEE	20916
			BANK CHARGES	6092
			CONTINGENCY	5845
			<u>ASSETS</u>	
			BY INCOME TAX (STAY PETITION)	12484
			BY TDS ON IOB INTEREST	14597
			<u>BY CLOSING BALANCE</u>	
			CASH IN HAND	2978
			CASH AT BANK	98633
				101611
		<u>1278969</u>		<u>1278969</u>

DATE : 29.05.2023

UDIN - 23204362BGTOSK7911



For PV VP & ASSOCIATES
 CHARTERED ACCOUNTANTS

(Signature)
 PARTNER
 FRN: 0123108

A.K. VENUGOPAL, B.Com, FCA,
 CHARTERED ACCOUNTANT
 M.No. 204362

RURAL ASSOCIATION FOR INTREGRATED DEVELOPMENT (RAID)
NO.1/1-B, Rajacity, Thottagiri Road, Avalapalli Post, Hosur, Krishnagiri District-635 109

FOREIGN CONTRIBUTION

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023

EXPENDITURE	RS	INCOME	RS
<u>TO CHILDREN HOME PROGRAMME</u>		<u>BY FC DONATIONS</u>	
CHILDEREN HOME FOOD EXPENSES	262488	M/S. PIG TRAINING SL	563273
CLOTH & UNIFORMS	31335	MRS. SHANTHINI	285270
HEALTH & MEDICALS	49534	<u>BY FD INTEREST</u>	
BOOKS & EDUCATION MAT.ETC	11885	INDIAN OVERSEAS BANK	151073
TOILET ITEMS	2796	HDFC BANK	94452
SPORTS,GAMES AND RECREATION	7009	<u>BY BANK INTEREST</u>	
FEES (SCHOOL & OTHER FEES)	13931	INDIAN OVERSEAS BANK	3838
WATER AND ELECTRICAL EXPENSES	12546	STATE BANK OF INDIA	1104
COUNSELLING EXPENSES	12000		
<u>TO HONARARIUM</u>		BY EXCESS OF EXPENDITURE	97681
HONORARIUM TO CWO	14000	OVER INCOME	
HONORARIUM TO COOK	93000		
HONORARIUM TO HELPER	49000		
HONORARIUM TO SWEEPER	72000		
HONORARIUM SECURITY GUARD	73200		
HONORARIUM TO ORGANIZER	66000		
HONARARIUM TO STORE KEPPER	42000		
LIVELIHOOD HELP TO WOMEN	500		
<u>TO EDUCATION SUPPORT</u>			
HIGHER STUDIES	139744		
COLLEGE STUDENTS BUS FARE	10458		
<u>TO MAINTENANCES OF CH HOME</u>			
TAX & REPAIR OF THE BUILDING	34038		
HMC MEETING AS PER RULES	6000		
<u>TO ADMINISTRATION EXPENSES</u>			
STATIONERY/PRINTING/POSTAGE	4690		
TELEPHONE	4807		
TRAVEL & TRANSPORT	104463		
AUDIT FEE	20916		
BANK CHARGES	6092		
CONTINGENCY	5845		
TO DEPRICIATION	46414		
	1196691		1196691

DATE : 29.05.2023

UDIN - 23204362BGOSK7911



For PV VP & ASSOCIATES
CHARTERED ACCOUNTANTS

A.K. Venugopal
PARTNER
FRN: 0123109

A.K. VENUGOPAL, B.Com, FCA,
CHARTERED ACCOUNTANT
M.No. 204302

RURAL ASSOCIATION FOR INTEGRATED DEVELOPMENT (RAID)

NO.1/1-B, Rajacity, Thottagiri Road, Avalapalli Post, Hosur, Krishnagiri District-635 109

FOREIGN CONTRIBUTION**BALANCE SHEET AS ON 31.03.2023**

LIABILITIES	RS	ASSETS	RS
<u>RCDC</u>		(A) FC ASSETS	
CAPITAL FUND	7038695	FIXED ASSETS	1150
LESS: EXCESS OF EXPENSES OVER INCOME	<u>97681</u>	RENTAL ADVANCE	16000
	6941014	SEED LOAN	20600
<u>RAG PICKERS PROGRAMME</u>		(B) FC ASSETS	
CAPITAL FUND	37909	FIXED ASSETS	191379
LESS: DEPRECIATION	<u>158</u>	LAND & BUILDING	2289273
	37751	FIXED DEPOSIT (FC)	4000000
		CAR SHED	40779
		BORE WELL PUMP	243268
		HOUSING LOAN	5400
		ADVANCE TO TAPD	10000
		NEW ROOM CONTRUCTION	31724
		PETTY CASH	500
		INCOME TAX (STAY PETITION)	12484
		TDS ON JOB INTEREST	14597
		<u>CLOSING BALANCE</u>	
		CASH IN HAND	2978
		<u>CASH AT BANK</u>	
		INDIAN OVERSEAS BANK	87962
		STATE BANK OF INDIA	<u>10671</u>
			98633
	<u>6978765</u>		<u>6978765</u>

DATE : 29.05.2023

UDIN - 23204362BGTOSK7911

For PV VP & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER
FRN: 0123105
A.K. VENUGOPAL, B.Com., JCA.,
CHARTERED ACCOUNTANT
M.No. 201202

RURAL ASSOCIATION FOR INTREGATED DEVELOPMENT (RAID)
 NO.1/1-B, Rajacity, Thottagiri Road, Avalapalli Post, Hosur, Krishnagiri District-635 109
LOCAL CONTRIBUTION

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2023

RECEIPTS	RS	PAYMENTS	RS
TO OPENING BALANCE		BY CHILDREN HOME FOOD	5054
CASH IN HAND	3485	BY ADMINISTRATION EXPENSES	
CASH AT BANK	<u>65280</u>	GENERAL EXPENSES	1003
TO DONATION		BANK CHARGES	37
TO CSR DONATION	233350	TRAVELLING EXPENSES	16546
TO DCPU-KGI CONTRIBUTION	14431	TELEPHONE EXPENSES	2900
TO FD INTEREST	6050	STATIONERY EXPENSES	240
TO BANK INTEREST	1789	EDUCATION SCHOLARSHIP	19400
		HIGHER STUDIES	
		FEES - BSc. Bio. Tech	28000
		FEES - BSc. HM & CS	25000
		FEES - D.M.E	<u>20000</u>
			73000
		SWACHHTA HI SEVA EXPENSES	
		WATER TANK CI	5437
		ART AND CRAFT	1184
		FILM AND POEM	330
		WALL PICTURE	<u>7280</u>
			14231
		ASSETS	
		REFRIGIRATOR	29000
		STABILIZER	1850
		MIXI	5000
		INDUCTION STOVE	3550
		COOKER 12 L	2850
		LED TELEVISION	7750
		COOKING UTENSILS	5520
		LPG STOVE	<u>1770</u>
			57290
		BY CLOSING BALANCE	
		CASH IN HAND	1820
		CASH AT BANK	<u>150864</u>
	<u>342385</u>		<u>152684</u>
			<u>342385</u>

DATE : 29.05.2023
 UDIN - 23204362BGOSK7911



For PV VP & ASSOCIATES
 CHARTERED ACCOUNTANTS

(Signature)
 PARTNER
 FRN: 0123108

A.K. VENUGOPAL, B.Com., FCA,
 CHARTERED ACCOUNTANT
 No. 204362

RURAL ASSOCIATION FOR INTREGATED DEVELOPMENT (RAID)
NO.1/1-B, Rajacity, Thottagiri Road, Avalapalli Post, Hosur, Krishnagiri District-635 109

LOCAL CONTRIBUTION

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023

EXPENDITURE	RS	INCOME	RS
TO CHILDREN HOME FOOD	5054	BY DONATION	18000
TO ADMINISTRATION EXPENSES		BY CSR DONATION	233350
GENERAL EXPENSES	1003	BY DCPU-KGI CONTRIBUTION	14431
BANK CHARGES	37	BY FD INTEREST	6050
TRAVELLING EXPENSES	16546	BY BANK INTEREST	1789
TELEPHONE EXPENSES	2900		
STATIONERY EXPENSES	240		
EDUCATION SCHOLARSHIP	19400		
HIGHER STUDIES			
FEES - BSc. Bio. Tech	28000		
FEES - BSc. HM & CS	25000		
FEES - D.M.E	20000	73000	
SWACHHTA HI SEVA EXPENSES			
WATER TANK CI	5437		
ART AND CRAFT	1184		
FILM AND POEM	330		
WALL PICTURE	7280	14231	
TO DEPRECIATION		8921	
TO EXCESS OF INCOME OVER EXP		132288	
		<u>273620</u>	<u>273620</u>

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	RS	ASSETS	RS
CAPITAL FUND	837020	FIXED ASSETS	50574
ADD: EXCESS OF INCOME		FIXED DEPOSIT	100000
OVER EXPENDITURE	<u>132288</u>	PLOT REGISTRATION	87000
	969308	BUILDING A/C	296091
		KITCHEN ROOM CONTRUCTION	43259
		LPG ADVANCE	2700
		LOAN GIVEN TO ESWARI	5000
		LOAN GIVEN	20000
		SEED LOAN	65000
		LOAN TO RAID A/C	147000
		CLOSING BALANCE	
		CASH IN HAND	1820
		CASH AT BANK	150864
	<u>969308</u>		<u>969308</u>

DATE : 29.05.2023
UDIN - 23204362BGTOsk7911



For PV VP & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
PARTNER
FRN: 0123103

A.K. VENUGOPAL, B.Com, FCA,
CHARTERED ACCOUNTANT
M.No. 21007

RURAL ASSOCIATION FOR INTREGATED DEVELOPMENT (RAID)
 NO.1/1-B, Rajacity, Thottagiri Road, Avalapalli Post, Hosur, Krishnagiri District-635 109
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2023

RECEIPTS	RS	PAYMENTS	RS
TO OPENING BALANCE		FOREIGN CONTRIBUTION	
Cash in Hand LC	3485	BY CHILDREN HOME PROGRAMME	403524
FC	3471	6956 BY HONARARIUM	409700
Cash at Bank LC	65280	BY EDUCATION SUPPORT	150202
FC	176488	241768 BY MAINTENANCES OF CH HOME	40038
FOREIGN CONTRIBUTION		BY ADMINISTRATION EXPENSES	146813
TO FC DONATIONS	848543	FC ASSETS	
TO FD INTEREST	245525	BY INCOME TAX (STAY PETITION)	12484
TO BANK INTEREST	4942	BY TDS ON IOB INTEREST	14597
LOCAL CONTRIBUTION		LOCAL CONTRIBUTION	
TO DONATION	18000	BY CHILDREN HOME FOOD	5054
TO CSR DONATION	233350	BY ADMINISTRATION EXPENSES	127357
TO DCPU-KGI CONTRIBUTION	14431	LOCAL CONTRIBUTION- ASSETS	
TO FD INTEREST	6050	BY PURCHASE OF NEW ASSETS	57290
TO BANK INTEREST	1789	BY CLOSING BALANCE	
		Cash in Hand LC	1820
		FC	2978
		Cash at Bank	
		LOCAL CONTRIBUTION	150864
		FC IOB	87962
		SBI	10671
	1621354		249497
			1621354

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023

EXPENDITURE	RS	INCOME	RS
FOREIGN CONTRIBUTION		FOREIGN CONTRIBUTION	
TO CHILDREN HOME PROGRAMME	403524	BY FC DONATIONS	848543
TO HONARARIUM	409700	BY FD INTEREST	245525
TO EDUCATION SUPPORT	150202	BY BANK INTEREST	4942
TO MAINTENANCES OF CH HOME	40038	LOCAL CONTRIBUTION	
TO ADMINISTRATION EXPENSES	146813	BY DONATION	18000
TO DEPRECIATION	46414	BY CSR DONATION	233350
LOCAL CONTRIBUTION		BY DCPU-KGI CONTRIBUTION	14431
TO CHILDREN HOME FOOD	5054	BY FD INTEREST	6050
TO ADMINISTRATION EXPENSES	127357	BY BANK INTEREST	1789
TO DEPRECIATION	8921	BY EXCESS OF EXPENSES OVER INCOME	
TO EXCESS OF INCOME OVER EXPENSES		FOR FOREIGN CONTRIBUTION	97681
FOR LOCAL CONTRIBUTION	132288		
	1470311		1470311

DATE : 29.05.2023

UDIN - 23204362BGTOSK7911



For PV VP & ASSOCIATES
 CHARTERED ACCOUNTANTS

(Signature)
 PARTNER
 FRN: 0123103

A.K. VENUGOPAL, B.Com., FCA.,
 CHARTERED ACCOUNTANT
 M.No. 204362

RURAL ASSOCIATION FOR INTREGATED DEVELOPMENT (RAID)
NO.1/1-B, Rajacity, Thottagiri Road, Avalapalli Post, Hosur, Krishnagiri District-635 109

CONSOLIDATED BALANCE SHEET AS ON 31.03.2023

LIABILITIES	RS	ASSETS	RS
<u>LOCAL FUND</u>		<u>LOCAL FUND</u>	
CAPITAL FUND	837020	FIXED ASSETS	50574
ADD: EXCESS OF INCOME		FIXED DEPOSIT	100000
OVER EXPENDITURE	132288	PLOT REGISTRATION EXP	87000
	969308	BUILDING A/C	296091
<u>RCDC</u>		KITCHEN ROOM CONTRUCTION	43259
CAPITAL FUND	7038695	LPG ADVANCE	2700
LESS: EXCESS OF EXPENSES		LOAN GIVEN TO ESWARI	5000
OVER INOME	97681	LOAN GIVEN	20000
	6941014	SEED LOAN	65000
<u>RAG PICKERS PROGRAMME</u>		LOAN TO RAID A/C	147000
CAPITAL FUND	37909	<u>FOREIGN CONTRIBUTION</u>	
LESS: DEPRECIATION	158	<u>(A) FC ASSETS</u>	
	37751	FIXED ASSETS	1150
		RENTAL ADVANCE	16000
		SEED LOAN	20600
		<u>(B) FC ASSETS</u>	
		FIXED ASSETS	191379
		LAND & BUILDING	2289273
		FIXED DEPOSIT (FC)	4000000
		CAR SHED	40779
		BORE WELL PUMP	243268
		HOUSING LOAN	5400
		ADVANCE TO TAPD	10000
		NEW ROOM CONTRUCTION	31724
		PETTY CASH	500
		INCOME TAX (STAY PETITION)	12484
		TDS ON IOB INTEREST	14597
		<u>BY CLOSING BALANCE</u>	
		Cash in Hand LC	1820
		FC	2978
			4798
		Cash at Bank	
		LOCAL CONTRIBUTION	150864
		FC IOB	87962
		SBI	10671
			249497
	7948073		7948073

DATE : 29.05.2023

UDIN - 23204362BGTO5K7911



For PV VP & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
PARTNER
FRN: 0123100

A.K. VENUGOPAL, B.Com, FCA,
CHARTERED ACCOUNTANT
M110. 204362

**RURAL ASSOCIATION FOR INTREGATED DEVELOPMENT (RAID)
DEPRECIATION STATEMENT AS ON 31.03.2023**

RCDC (FOREIGN CONTRIBUTION)

ASSETS	01.04.2022	ADD	TOTAL	DEP %	DEPRN	31.03.2023
ASSETS	1185		1185	10%	119	1067
ASSETS	2216		2216	10%	222	1994
SOLAR WATER HEATER	26692		26692	15%	4004	22688
RICE COOKER	2779		2779	10%	278	2501
FURNITURE	1548		1548	5%	77	1470
COOKING VESSEL	13472		13472	15%	2021	11451
TV & STABILIZER	224		224	15%	34	190
CHAIRS & TRAY	3469		3469	5%	173	3296
STAND	36		36	10%	4	32
EQUIPMENTS	767		767	15%	115	652
INVENTOR UPS	7502		7502	15%	1125	6377
MOTOR CYCLE	13347		13347	15%	2002	11345
MIXIY	3533		3533	15%	530	3003
CCTV CAMERA & COMPUTE	15420		15420	15%	2313	13107
TV ONIDA	11862		11862	15%	1779	10082
TATA SKY	433		433	15%	65	368
TV STAND	609		609	15%	91	518
TRANK BOXES	6568		6568	15%	985	5583
GAS STIVE	595		595	15%	89	506
COOKING VESSEL	2800		2800	15%	420	2380
MOBILE (ONLINE CLASS)	35219		35219	15%	5283	29936
LAPTOP (ONLINE CLASS)	77053		77053	30%	23116	53937
TWO WHEELER-TSUNAMI	10466		10466	15%	1570	8896
	<u>237793</u>	<u>0</u>	<u>227327.05</u>		<u>46414</u>	<u>191379</u>

RAG-PICKER PROGRAMME (FOREIGN CONTRIBUTION)

ASSETS	01.04.2022	DEP %	DEPRN	31.03.2023
FURNITURE	341	10%	34	307
STEEL TABLE	156	10%	16	140
BUREAU	23	10%	2	21
MUSICAL EQUIPMENT	110	10%	11	99
FRIDGE	142	10%	14	128
WATER FILTER	10	15%	2	9
VCR	197	15%	30	167
CAMERA	59	15%	9	50
FAN	29	15%	4	25
CYCLE	24	15%	4	20
TYPE WRITTER	47	15%	7	40
TELEVISION	170	15%	26	145
	<u>1308</u>		<u>158</u>	<u>1150</u>



For PV VP & ASSOCIATES
CHARTERED ACCOUNTANTS

A.K. Venugopal
PARTNER
FRN: 0123108
A.K. VENUGOPAL, B.Com, FCA,
CHARTERED ACCOUNTANT
MAY 2022

RURAL ASSOCIATION FOR INTREGATED DEVELOPMENT (RAID)

NO.1/1-B, Rajacity, Thottagiri Road, Avalapalli Post, Hosur, Krishnagiri District-635 109

DEPRECIATION STATEMENT FOR THE YEAR ENDING 31.03.2023**LOCAL FUND**

ASSETS	01.04.2022	ADD	TOTAL	DEP %	DEPRN	31.03.2023
FURNITURE	34		34	10%	3	31
FAN	105		105	15%	16	89
REFRIGERATOR	1007	29000	30007	15%	4501	25506
TELEVISION	646	7750	8396	15%	1259	7137
DVD	281		281	15%	42	238
VESSELS	133		133	15%	20	113
STABILIZER	0	1850	1850	15%	278	1573
MIXI	0	5000	5000	15%	750	4250
INDUCTION STOVE	0	3550	3550	15%	533	3018
COOKER 12 L	0	2850	2850	15%	428	2423
COOKING UTENSILS	0	5520	5520	15%	828	4692
LPG STOVE	0	1770	1770	15%	264	1506
TOTAL	2205	57290	59495		8921	50574

For PV VP & ASSOCIATES
CHARTERED ACCOUNTANTS
PARTNER
FRN: 0123103A.K. VENKATESH, B.Com, FCA,
CHARTERED ACCOUNTANT
M.No. 20003