

Rupantaran Foundation
3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700103

Independent Auditor's Report

Report on the Financial Statements :

We have audited the accompanying financial statements of Rupantaran Foundation which comprise the Balance Sheet as at 31st March 2024, the Statement of Income & Expenditure and Statement of Receipts and payments for the year then ended.

Management's Responsibility for the Financial Statements :

The institution's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility :

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institutes' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion :

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India :

- In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2024.
- In the case of the Statement of Income & Expenditure of the Deficit' of the Institute for the year ended on that date
- In the case of the Receipts & Payments of the Receipts & Payments for the year ended on that date.

We further report that :

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit,

In our opinion, proper books of accounts as required by law have been kept by the Institute, so far as it appears from our examination of those books.

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

Place: Kolkata
Date: 25/07/2024



For, T. K. Biswas & Co
Chartered Accountants
(Firm Registration No.322435E)

T. K. Biswas

T. K. Biswas
Proprietor,
(Membership No 056569.)
UDIN: 24056569BKFPJT8658



RUPANTARAN FOUNDATION

3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700 103

Balance Sheet (Combined) as at 31st March, 2024

| Liabilities | Amount | Amount | Assets | Amount | Amount |
|---|-------------|--------------------|--|-------------|--------------------|
| Capital A/c | | | Fixed Assets | | |
| Opening General Fund | 35,14,164 | | Schedule - A (Own Fund) | 18,081 | |
| Add: Surplus during the year transferred from I & E A/C | 14,65,584 | 49,79,748 | Schedule - A (Out of Earmarked Fund) | 1,01,173 | 1,19,254 |
| Corpus Fund (as last) | 6,17,089 | | Investments | | |
| Add: Interest during this year | 36,260 | 6,53,349 | Investment (F D) | 85,18,499 | |
| Earmarked Fund for Fixed Assets | 32,186 | | Add: Invested during the year | 2,55,11,755 | |
| Add: Surplus during the year transferred from I & E A/C | 68,987 | -1,01,173 | Add: Interest | 3,39,939 | |
| Project Fund | | | Less: Withdrawl during the year | 3,43,70,193 | |
| Fund Surplus during the year (Schedule - B) | 1,34,32,765 | | Investment (Corpus Fund) | 6,17,089 | 1,26,66,555 |
| Project Fund Bank Interest | 1,19,049 | 1,35,51,814 | Add: Interest | 33,064 | 6,50,153 |
| Current Liabilities | | | Current Assets | | |
| Provision for Audit Fees | 29,500 | 29,500 | Advance for Office & Project | 28,200 | |
| | | | Facilitation Centre Rent | | |
| | | | TDS Receivable (FY '22 - '23) | 79,934 | |
| | | | TDS Receivable (FY '23 - '24) | 61,015 | 1,69,149 |
| | | | Project Fund | | |
| | | | Fund Receivable during the year (Schedule - B) | | 3,01,492 |
| | | | Cash & Bank Balances on 31.03.2024 | | |
| | | | Cash in Hand: | | |
| | | | Cash at ICICI BANK: | | |
| | | | (S/b a/c no. 054001001512) | 4,80,017 | |
| | | | (S/b a/c no. 054001003654) | 8,25,393 | |
| | | | (S/b a/c no. 083501000756) | 40,83,433 | |
| | | | Cash at State Bank of India: | | |
| | | | (S/b a/c no. 40184067852) | 20,138 | |
| | | | | | 54,08,981 |
| GRAND TOTAL: | | 1,93,15,584 | GRAND TOTAL: | | 1,93,15,584 |

For,

Rupantaran Foundation,

FOR RUPANTARAN FOUNDATION or RUPANTARAN FOUNDATION For RUPANTARAN FOUNDATION

Shweta Kundu
President

President

Ujjwala
Secretary

Secretary

Sudhanshu Sarkar
Treasurer

Treasurer

Place: Kolkata

Date: 25th July 2024

For,

T. K. Biswas & Co.

Chartered Accountants,

Firm Registration No.: 322435E

T. K. Biswas

T K Biswas

Proprietor,

Membership No.: 056569

UDIN: 24056569BKFPJT8658



RUPANTARAN FOUNDATION

3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700 103.

Income & Expenditure Account (Combined) for the year ended 31st March 2024

| Expenditure | | Amount | Amount | Income | |
|--|-----------|--------|-------------|-------------------------------------|-------------|
| To | | | | By | |
| Programme Cost | | | | | |
| APF Project | | | | " Grant for APF Project | 25,85,255 |
| " Administrative Cost (Project) | 2,58,993 | | | | |
| " Programme Activity Exp. | 11,80,625 | | | | |
| " Salary & Honorarium | 9,73,715 | | | | |
| " Travel & Related Exp. | 1,71,922 | | | | |
| | | | 25,85,255 | | |
| ANKUR Project | | | | | |
| " Direct Support Cost | 30,58,968 | | | " Grant for Ankur Project | 31,77,885 |
| Other Cost: | | | | | |
| " Project Implementation Cost | 17,137 | | | | |
| " Project Administrative Cost | 39,393 | | | | |
| | | | 31,15,498 | | |
| SALS Project | | | | | |
| " Programme Cost - | | | | " Grant for SALS Project | 1,25,47,667 |
| Direct Support - Agriculture | 58,42,248 | | | | |
| Associated Cost - Agriculture | 5,38,488 | | | | |
| Direct Support - Poultry | 51,16,892 | | | | |
| Associated Cost - Poultry | 4,64,613 | | | | |
| " Human Resource | 4,47,599 | | | | |
| " Administrative Cost | 1,37,827 | | | | |
| | | | 1,25,47,667 | | |
| ACV Project | | | | | |
| " Programme Cost - Community Level Processes | 3,22,790 | | | " Grant for ACV Project | 4,97,969 |
| " Indirect Overhead | 62,532 | | | | |
| " Human Resource | 69,415 | | | | |
| " Other Programme Support Cost | 35,762 | | | | |
| | | | 4,90,499 | | |
| ACV (2) Project | | | | | |
| " Programme Cost - Community Level Processes | 4,58,552 | | | " Grant for ACV (2) Project | 8,61,389 |
| " Capacity Building Process | 2,39,483 | | | | |
| " Indirect Overhead | 12,578 | | | | |
| " Human Resource | 21,506 | | | | |
| " Other Programme Support Cost | 1,29,270 | | | | |
| | | | 8,61,389 | | |
| SVGD-ACV Project | | | | | |
| " Programme Cost | 2,01,834 | | | " Grant for SVGD-ACV Project | 3,01,492 |
| " Administrative Cost | 87,708 | | | | |
| | | | 2,89,542 | | |
| Padakshep (PHF) Project | | | | | |
| " Programme Cost - | 14,77,438 | | | " Grant for Padakshep (PHF) Project | 19,61,088 |
| " Administrative Cost | 4,83,650 | | | | |
| | | | 19,61,088 | | |
| C/f | | | 2,18,50,938 | C/f | 2,19,32,745 |



| Expenditure | | Amount | Amount | Income | | Amount | Amount |
|-------------|---|----------|--------------------|--------|--|----------|--------------------|
| To | B/d | | 2,18,50,938 | By | B/d | | 2,19,32,745 |
| | <u>Hok Kabaddi Project (ONside)</u> | | | | " Grant for Hok Kabaddi (ONside) | | 3,03,773 |
| " | Program Cost | 2,18,982 | | | | | |
| " | Project Audit and Accounts Cost | 60,766 | | | | | |
| " | Project Administrative Cost | 24,025 | | | | | |
| | | | 3,03,773 | | | | |
| | <u>Jonaki Project</u> | | | | | | |
| " | Project Asset Written Off | | 14,100 | | | | |
| | | | | | | | |
| | <u>Monar Janla (NFI)</u> | | | | | | |
| " | Project Asset Written Off | | 6,720 | | | | |
| | | | | | | | |
| | <u>Rupantaran Foundation Own Fund Expense</u> | | | | <u>Rupantaran Foundation Own Fund Income</u> | | |
| " | Administrative Cost | 13,832 | | " | Membership Fees | 400 | |
| " | Programme Cost | 1,49,226 | | " | Donation | 8,77,375 | |
| " | Depreciation (as per schedule) | 2,869 | | " | Interest on FD | 5,44,318 | |
| | | | 1,65,927 | " | Interest on TDS (Received)(FY '21 - 22) | 3,138 | |
| | | | | " | Savings Bank Interest | 2,14,280 | |
| " | Surplus transferred to General Fund | | 15,34,571 | | | | 16,39,511 |
| | | | | | | | |
| | GRAND TOTAL | | 2,38,76,029 | | GRAND TOTAL | | 2,38,76,029 |

For,

Rupantaran Foundation,

Abhanti Kumar
President

T. K. Biswas
Secretary

Suresh Sarker
Treasurer

Place: Kolkata

Date: 25th July 2024

For,

T. K. Biswas & Co.

Chartered Accountants,

Firm Registration No.: 322435E

T K Biswas

Proprietor,

Membership No.: 056569

UDIN: 24056569BKFPJT8658



RUPANTARAN FOUNDATION

3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700 103.

Receipt & Payments Account (Combined) for the year ended 31st March 2024

| Receipt | Amount | Amount | Payment | Amount | Amount |
|--|-------------|--------------------|---|-----------|--------------------|
| To Opening Balance (on 01.04.2023): | | | By | | |
| " Cash in Hand | - | | " APF Project | | |
| " ICICI Bank (a/c no. 054001001512) | 4,60,663 | | " Administrative Cost (Project) | 2,54,493 | |
| " ICICI Bank (a/c no. 054001003654) | 7,16,091 | | " Programme Activity Exp. | 11,80,625 | |
| " ICICI Bank (a/c no. 083501000756) | 1,03,64,103 | | " Salary & Honorarium | 9,72,735 | |
| " State Bank of India (a/c no. | 20,787 | | " Travel & Related Exp. | 1,71,922 | |
| | | 1,15,61,644 | " Liability for Exp. (FY '22-'23) | 14,188 | |
| | | | | | 25,93,963 |
| " Grant for APF Project | | 26,00,000 | " Project Fixed Deposit (Invest) | | 6,00,000 |
| " Project Fixed Deposit (Withdrawn) | | 6,63,183 | " Expenses for Workshop on Child Protection | | 6,650 |
| " Bank Interest Received (APF Project) | | | <u>ANKUR Project</u> | | |
| Savings Bank a/c | 20,527 | | " Direct Support Cost | 30,58,968 | |
| Fixed Deposit a/c | 19,555 | | Other Cost - | | |
| | | 40,082 | Project Implementation Cost | 79,524 | |
| " Received from Workshop on Child Protection | | 6,650 | Project Administrative Cost | 39,393 | |
| " Grant for ANKUR Project | | - | " Liability for Exp. (FY '22-'23) | 14,500 | |
| " Grant for SALS Project | | 1,27,03,328 | <u>SALS Project</u> | | |
| | | | " Programme Cost - | | |
| | | | Direct Support - Agriculture | 58,42,248 | |
| | | | Associated Cost - Agriculture | 5,38,488 | |
| | | | Direct Support - Poultry | 51,16,892 | |
| | | | Associated Cost - Poultry | 4,64,613 | |
| | | | " Human Resource | 4,47,599 | |
| | | | " Administrative Cost | 1,37,827 | |
| | | | " Liability for Exp. (FY '22-'23) | 15,166 | |
| " Grant for ACV Project | | - | | | 1,25,62,833 |
| | | | <u>ACV Project</u> | | |
| | | | " Programme Cost - Community Level | 3,22,790 | |
| | | | Processes | | |
| | | | " Indirect Overhead | 62,532 | |
| | | | " Human Resource | 69,415 | |
| | | | " Other Programme Support Cost | 43,232 | |
| | | | " Liability for Exp. (FY '22-'23) | 10,698 | |
| " Grant for ACV (2) Project | | 5,32,776 | | | 5,08,667 |
| | | | <u>ACV (2) Project</u> | | |
| | | | " Programme Cost - Community Level | 4,58,552 | |
| | | | Processes | | |
| | | | " Capacity Building Process | 2,39,483 | |
| | | | " Indirect Overhead | 12,578 | |
| | | | " Human Resource | 21,506 | |
| | | | " Other Programme Support Cost | 1,29,270 | |
| | | | " Liability for Exp. (FY '22-'23) | 9,271 | |
| " Grant for SVGD Project | | - | | | 8,70,660 |
| | | | <u>SVGD Project</u> | | |
| | | | " Programme Cost | 2,01,834 | |
| | | | " Administrative Cost | 99,658 | |
| " Grant for Padakshep (PHF) Project | | 21,08,800 | | | 3,01,492 |
| | | | <u>Padakshep (PHF) Project</u> | | |
| " Bank Interest Received (PHF Project) - | | | " Programme Cost - | 14,77,438 | |
| Savings Bank a/c | | 17,262 | " Administrative Cost | 4,70,650 | |
| | | | " Liability for Exp. (FY '22-'23) | 35,742 | |
| | | | | | 19,83,830 |
| C/f | | 3,02,33,725 | C/f | | 2,26,20,480 |



| Receipt | Amount | Amount | Payment | Amount | Amount |
|---|----------|--------------------|---|-----------|--------------------|
| B/d | | 3,02,33,725 | B/d | | 2,26,20,480 |
| " Grant for Hok Kabaddi (ONSIDE) | | 8,25,100 | <u>Hok Kabaddi Project (ONSIDE)</u> | | |
| | | | " Program Cost | 2,18,982 | |
| | | | " Project Audit and Accounts Cost | 60,766 | |
| | | | " Project Administrative Cost | 24,025 | |
| | | | " Liability for Exp. (FY '22-'23) | 617 | |
| | | | | | 3,04,390 |
| Rupantaran Foundation Own Fund Income: | | | <u>Rupantaran Foundation Own Fund Expenses:</u> | | |
| Membership Fees | 400 | | " Administrative Cost | 9,432 | |
| " Donation | 8,77,375 | | " Programme Cost | 1,47,786 | |
| " Received from WBCPCR | 8,490 | | " Advance to Paresch Ch Paul | 8,200 | |
| " TDS Received (FY '21 - '22) | 52,372 | | " Liability for Exp. (FY '22-'23) | 8,550 | |
| " Interest on TDS Refund (FY '21 - '22) | 3,138 | | | | 1,73,968 |
| " Bank Interest Received - | | | " <u>Fixed Deposit (Investment)</u> | | |
| " Savings Bank a/c | 2,14,280 | | | | 1,05,00,000 |
| " Fixed Deposit Interest received | 1,64,239 | | | | |
| | | 13,20,294 | <u>Closing Balance (on 31.03.2024):</u> | | |
| " Fixed Deposit (withdrawn) | | 66,28,700 | " Cash in Hand | | |
| | | | " ICICI Bank (a/c no. 054001001512) | 4,80,017 | |
| | | | " ICICI Bank (a/c no. 054001003654) | 8,25,393 | |
| | | | " ICICI Bank (a/c no. 083501000756) | 40,83,433 | |
| | | | " State Bank of India (a/c no. 40184067852) | 20,138 | |
| | | | | | 54,08,981 |
| GRAND TOTAL | | 3,90,07,819 | GRAND TOTAL | | 3,90,07,819 |

For,

Rupantaran Foundation

Shanti Kumar
President

Abhishek
Secretary

Prakash Sarkar
Treasurer

Place: Kolkata

Date: 25th July 2024

For,

T. K. Biswas & Co.

Chartered Accountants,

Firm Registration No.: 322435E

Biswas

T K Biswas

Proprietor,

Membership No.: 056569

UDIN: 24056569BKFPJT8658



RUPANTARAN FOUNDATION

3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700 103.

Fixed Assets and Depreciation (Foreign Contribution) as on 31.03.2024

Schedule - A

RUPANTARAN FOUNDATION (OWN) ASSET STATEMENT

| Source | Items | As on 01.04.2023 | Addition | | Total | Depreciation Rate | Depreciation Amount | Written Off | As on 31.03.2024 |
|---|-----------------------|---------------------|------------------------------|-----------------------------------|---------------|----------------------|------------------------|----------------|---------------------|
| | | | April to September '23 | October '23 to March '24 | | | | | |
| Rupantaran Foundation General Fund | Almirah | 2,378 | | | 2,378 | 10% | 238 | | 2,140 |
| | Ceiling Fan | 2,270 | | | 2,270 | 15% | 341 | | 1,929 |
| | Chair (Plastic) | 990 | | | 990 | 10% | 99 | | 891 |
| | Projector | 13,171 | | | 13,171 | 15% | 1,976 | | 11,195 |
| | Table | 2,141 | | | 2,141 | 10% | 215 | | 1,926 |
| | GRAND TOTAL :: | 20,950 | - | - | 20,950 | | 2,869 | - | 18,081 |

PROJECT ASSET STATEMENT

| Project | Items | As on 01.04.2023 | Addition | | Total | Depreciation Rate | Depreciation Amount | Written Off | As on 31.03.2024 |
|----------------------|-----------------------|---------------------|------------------------------|-----------------------------------|-----------------|----------------------|------------------------|----------------|---------------------|
| | | | April to September '23 | October '23 to March '24 | | | | | |
| JONAKI (HBF) | Tally ERP 9 | 11,366 | | | 11,366 | - | - | - | 11,366 |
| " | Computer CPU | 14,100 | | | 14,100 | - | - | 14,100 | - |
| MONAR JANLA (NFI) | Printer | 6,720 | | | 6,720 | - | - | 6,720 | - |
| ANKUR | Printer | - | 15,690 | - | 15,690 | - | - | - | 15,690 |
| " | Smart TV | - | 13,500 | | 13,500 | - | - | - | 13,500 |
| " | Fridge | - | 9,000 | | 9,000 | - | - | - | 9,000 |
| " | Microwave | - | 7,900 | | 7,900 | - | - | - | 7,900 |
| " | Computer Accesories | - | 16,297 | | 16,297 | - | - | - | 16,297 |
| SVGD | Computer Accesories | - | | 19,950 | 19,950 | - | - | - | 19,950 |
| OAK - ACV 1 | Vertical Blind | - | 7,470 | | 7,470 | - | - | - | 7,470 |
| | GRAND TOTAL :: | 32,186 | 69,857 | 19,950 | 1,21,993 | - | - | 20,820 | 1,01,173 |
| | CUMALATIVE | 53,136 | 69,857 | 19,950 | 1,42,943 | | 2,869 | 20,820 | 1,19,254 |



Schedule B

Notes to the Accounts (Consolidated) and Significant Accounting Policies (Financial Year: 2023-2024)

1. Basis of Preparation of Financial Statements :

The Financial Statements of Foreign Contribution Account and Local Contribution Account have been prepared on Accrual Basis in respect of Income and Expenditure Account. Regarding accounting of specific project expenses, receivable and payables have been considered. The conditions imposed by the Funding Agencies are concurred.

2. Income :

Incomes from Grants and Donations have been recorded at equivalent to the value of the project expenses executed as per the terms and conditions imposed by the Funding Agencies.

3. Expenditure :

During the year, the Organisation recorded total expenditure of INR 2,23,20,638/- included project expenses. Personnel cost and proportionate administrative expense have been included in the project expenses as per the terms and conditions with the Funding Agencies.

4. Fixed Asset :

Fixed Assets have been recorded at written down value. Assets purchased during the year have been recorded at cost. Depreciation have been provided in the accounts at the rate mentioned under the Income Tax Act. During the year, the Organisation received Capital Grant of INR 89,807 /- towards purchase of Capital Assets. The Organisation is in the process of updating Fixed Asset register.

5. Current Asset :

Current Assets include Security Deposit, Sundry Debtors, Cash and Bank Balances and Loan and Advances.

6. Cash and Bank Balance :

All Bank Accounts in the name of the Organisation maintained with various Banks have been duly reconciled.

7. The organisation paid following salary to the key persons as under:

- i) Abhishek: INR 3,90,321/-
- ii) Smita Sen: INR 4,02,426/-

8. Loans and Advances, all receivables and payables balances are subject to confirmation from respective parties.

9. Figures of the previous year have been regrouped or rearranged wherever necessary.

On behalf of Governing Body:

For RUPANTARAN FOUNDATION

Shruti Kundu

President

Shruti Kundu

President

For RUPANTARAN FOUNDATION

Abhishek

Secretary

Abhishek

Secretary

For RUPANTARAN FOUNDATION

Snehasish Sarkar

Treasurer

Snehasish Sarkar

Treasurer

For, T. K. Biswas & Co
Chartered Accountants
(Firm Registration No.322435E)

Place: Kolkata
Date: 25/07/2024

T. K. Biswas
Proprietor,
(Membership No 056569.)
UDIN: 24056569BKFPJ8658



RUPANTARAN FOUNDATION

3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700 103.

Schedule : C

Project Fund Surplus Statement (Foreign Contribution) as on 31.03.2024

| SI No. | Project Name | Donor | As on 31.03.2024 |
|--------|---|-------------------------|-----------------------|
| 1 | Jonaki | Azim Premji Foundation | 13,18,136.00 |
| 2 | Ankur | Community Jameel | 36,50,246.88 |
| 3 | Hok Kabbadi | Women Win (ONSIDE Fund) | 11,47,063.32 |
| 4 | Padkashep | Paul Hamlyn Foundation | 2,87,175.00 |
| 5 | SALS (Sundarban Agriculture and Livelihood Support) | Jameel CSR Limited | 70,30,144.00 |
| | | Total: | 1,34,32,765.20 |

Project Fund Receivable Statement (Foreign Contribution) as on 31.03.2024

| SI No. | Project Name | Donor | As on 31.03.2024 |
|--------|--------------|--|--------------------|
| 1 | ACV Project | Southern Voices for Global Development | 3,01,492.00 |
| | | Total: | 3,01,492.00 |



RUPANTARAN FOUNDATION

3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700 103.

| <u>Bank Reconciliation Statement as on 31st March 2024</u> | <u>Amount(Rs.)</u> |
|---|---------------------|
| <u>Bank S/B A/c No. 083501000756 (FC) of ICICI Bank, Baruipur Branch.</u> | |
| Bank balance as per Bank Book as on 31/03/2024 | 40,83,432.93 |
| Bank balance as per Pass Book as on 31/03/2024 | <u>40,83,432.93</u> |

| <u>Bank Reconciliation Statement as on 31st March 2024</u> | <u>Amount(Rs.)</u> |
|---|--------------------|
| <u>Bank S/B A/c No. 40184067852 (FC) of State Bank of India, New Delhi Br</u> | |
| Bank balance as per Bank Book as on 31/03/2024 | 20,138.20 |
| Bank balance as per Pass Book as on 31/03/2024 | <u>20,138.20</u> |

| <u>Bank Reconciliation Statement as on 31st March 2024</u> | <u>Amount(Rs.)</u> |
|--|--------------------|
| <u>Bank S/B A/c No. 054001001512 (LC) of ICICI Bank, Prince Anwar Shah Rd. Branch.</u> | |
| Bank balance as per Bank Book as on 31/03/2024 | 4,80,016.50 |
| Bank balance as per Pass Book as on 31/03/2024 | <u>4,80,016.50</u> |

| <u>Bank Reconciliation Statement as on 31st March 2024</u> | <u>Amount(Rs.)</u> |
|--|--------------------|
| <u>Bank S/B A/c No. 054001003654 (LC) of ICICI Bank, Prince Anwar Shah Rd. Branch.</u> | |
| Bank balance as per Bank Book as on 31/03/2024 | 8,25,393.00 |
| Bank balance as per Pass Book as on 31/03/2024 | <u>8,25,393.00</u> |

RUPANTARAN FOUNDATION

3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700 103

Balance Sheet (Foreign Contribution) as at 31st March, 2024

| Liabilities | Amount | Amount | Assets | Amount | Amount |
|---|-------------|--------------------|--|-------------|--------------------|
| Capital A/c | | | Fixed Assets | | |
| Opening General Fund | 17,46,459 | | Schedule - A (out of Earmarked Fund) | | 1,01,173 |
| Add: Surplus during the year transferred from I & E A/C | 5,81,217 | 23,27,676 | Investments | | |
| | | | Investment (F D) | 66,28,700 | |
| Earmarked Fund for Fixed Assets | 32,186 | | Add: Investment during the year | 2,22,00,000 | |
| Add: Surplus during the year from I & E A/C | 68,987 | 1,01,173 | Add: Interest | 2,22,184 | |
| | | | | 2,90,50,884 | |
| Project Fund | | | Less: Withdraw during the year | 1,91,28,700 | 99,22,184 |
| Fund Surplus during the year (Schedule - B) | 1,21,14,629 | 1,21,38,242 | Current Assets | | |
| Project Fund Bank Interest | 23,613 | | TDS Receivable from LC Account (FY '21 - '22) | 48,006 | |
| | | | TDS Receivable (FY '22 - '23) | 71,604 | |
| Current Liabilities | | | TDS Receivable (FY '23 - '24) | 44,061 | 1,63,671 |
| Provision for Audit Fees | 25,000 | 25,000 | Project Fund | | |
| | | | Fund Receivable during the year (Schedule - B) | | 3,01,492 |
| | | | Cash & Bank Balances on 31.03.2024 | | |
| | | | ICICI BANK S/b a/c no. - 083501000756 | 40,83,433 | |
| | | | State Bank of India S/b a/c no. - 40184067852 | 20,138 | 41,03,571 |
| GRAND TOTAL: | | 1,45,92,091 | GRAND TOTAL: | | 1,45,92,091 |

For,

Rupantaran Foundation,

For RUPANTARAN FOUNDATION For RUPANTARAN FOUNDATION For RUPANTARAN FOUNDATION

Shanti Kundu

President

Souvik

Secretary

Suhank Sarkar

Treasurer

Place: Kolkata

Date: 25th July 2024

For,

T. K. Biswas & Co.

Chartered Accountants,

Firm Registration No.: 322435E

Biswas

T K Biswas

Proprietor,

Membership No.: 056569

UDIN: 24056569BKFPJU7651



RUPANTARAN FOUNDATION

3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700 103.

Income & Expenditure Account (Foreign Contribution) for the year ended 31st March 2024

| Expenditure | | Amount | Amount | Income | |
|-------------|--|-----------|-------------|-------------------------------------|-------------|
| To | | | | By | Amount |
| | Programme Cost | | | | |
| | ANKUR Project | | | " Grant for Ankur Project | 31,77,885 |
| " | Direct Support Cost | 30,58,968 | | | |
| | Other Cost: | | | | |
| " | Project Implementation Cost | 17,137 | | | |
| " | Project Administrative Cost | 39,393 | | | |
| | | | 31,15,498 | | |
| | SALS Project | | | " Grant for SALS Project | 1,25,47,667 |
| " | Programme Cost - | | | | |
| | Direct Support - Agriculture | 58,42,248 | | | |
| | Associated Cost - Agriculture | 5,38,488 | | | |
| | Direct Support - Poultry | 51,16,892 | | | |
| | Associated Cost - Poultry | 4,64,613 | | | |
| " | Human Resource | 4,47,599 | | | |
| " | Administrative Cost | 1,37,827 | | | |
| | | | 1,25,47,667 | | |
| | ACV Project | | | " Grant for ACV Project | 4,97,969 |
| " | Programme Cost - Community Level Processes | 3,22,790 | | | |
| " | Indirect Overhead | 62,532 | | | |
| " | Human Resource | 69,415 | | | |
| " | Other Programme Support Cost | 35,762 | | | |
| | | | 4,90,499 | | |
| | ACV (2) Project | | | " Grant for ACV (2) Project | 8,61,389 |
| " | Programme Cost - Community Level Processes | 4,58,552 | | | |
| " | Capacity Building Process | 2,39,483 | | | |
| " | Indirect Overhead | 12,578 | | | |
| " | Human Resource | 21,506 | | | |
| " | Other Programme Support Cost | 1,29,270 | | | |
| | | | 8,61,389 | | |
| | SVGD-ACV Project | | | " Grant for SVGD-ACV Project | 3,01,492 |
| " | Programme Cost | 2,01,834 | | | |
| " | Administrative Cost | 87,708 | | | |
| | | | 2,89,542 | | |
| | Padakshep (PHF) Project | | | " Grant for Padakshep (PHF) Project | 19,61,088 |
| " | Programme Cost - | 14,77,438 | | | |
| " | Administrative Cost | 4,83,650 | | | |
| | | | 19,61,088 | | |
| | Hok Kabaddi Project (ONSIDE) | | | " Grant for Hok Kabaddi (ONSIDE) | 3,03,773 |
| " | Program Cost | 2,18,982 | | | |
| " | Project Audit and Accounts Cost | 60,766 | | | |
| " | Project Administrative Cost | 24,025 | | | |
| | | | 3,03,773 | | |
| | C/f | | 1,95,69,456 | C/f | 1,96,51,263 |



| Expenditure | | Amount | Amount | Income | | Amount | Amount |
|--------------------|---|--------|--------------------|--------------------|--|----------|--------------------|
| To | B/d | | 1,95,69,456 | By | B/d | | 1,96,51,263 |
| | <u>Jonaki Project</u> | | | | | | |
| " | Project Asset Written Off | | 14,100 | | | | |
| | <u>Monar Janla (NFI)</u> | | | | | | |
| " | Project Asset Written Off | | 6,720 | | | | |
| | <u>Rupantaran Foundation Own Fund Expense</u> | | | | <u>Rupantaran Foundation Own Fund Income</u> | | |
| " | Programme Cost | 41,969 | | " | Interest on FD | 4,30,484 | |
| " | Administrative Cost | 5,049 | | " | Savings Bank Interest | 2,05,751 | |
| | | | 47,018 | | | | 6,36,235 |
| " | Surplus transferred to General Fund | | 6,50,204 | | | | |
| GRAND TOTAL | | | 2,02,87,498 | GRAND TOTAL | | | 2,02,87,498 |

For,

Rupantaran Foundation

FOR RUPANTARAN FOUNDATION or RUPANTARAN FOUNDATION For RUPANTARAN FOUNDATION

Shanti Kunder

President President

Secretary

Secretary

Smruti Ranjan

Treasurer

Treasurer

Place: Kolkata

Date: 25th July 2024

For,

T. K. Biswas & Co.

Chartered Accountants,

Firm Registration No.: 322435E

Biswas

T K Biswas

Proprietor,

Membership No.: 056569

UDIN: 24056569BKFPJU7651



RUPANTARAN FOUNDATION

3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700 103.

Receipt & Payments Account (Foreign Contribution) for the year ended 31st March 2024

| Receipt | Amount | Amount | Payment | Amount | Amount |
|--|-------------|-------------|--|-----------|-------------|
| To Opening Balance (on 01.04.2023): | | | By | | |
| " ICICI Bank (a/c no. 083501000756) | 1,03,64,103 | | <u>ANKUR Project</u> | | |
| " State Bank of India (a/c no. | 20,787 | | " Direct Support Cost | 30,58,968 | |
| | | 1,03,84,890 | Other Cost - | | |
| " Grant for ANKUR Project | - | | " Project Implementation Cost | 79,524 | |
| | | | " Project Administrative Cost | 39,393 | |
| " Grant for SALS Project | | 1,27,03,328 | " Liability for Exp. (FY '22-'23) | 14,500 | 31,92,385 |
| | | | <u>SALS Project</u> | | |
| | | | " Programme Cost - | | |
| | | | Direct Support - Agriculture | 58,42,248 | |
| | | | Associated Cost - Agriculture | 5,38,488 | |
| | | | Direct Support - Poultry | 51,16,892 | |
| | | | Associated Cost - Poultry | 4,64,613 | |
| | | | " Human Resource | 4,47,599 | |
| | | | " Administrative Cost | 1,37,827 | |
| | | | " Liability for Exp. (FY '22-'23) | 15,166 | 1,25,62,833 |
| " Grant for ACV Project | - | | <u>ACV Project</u> | | |
| | | | " Programme Cost - Community Level Processes | 3,22,790 | |
| | | | " Indirect Overhead | 62,532 | |
| | | | " Human Resource | 69,415 | |
| | | | " Other Programme Support Cost | 43,232 | |
| | | | " Liability for Exp. (FY '22-'23) | 10,698 | 5,08,667 |
| " Grant for ACV (2) Project | | 5,32,776 | <u>ACV (2) Project</u> | | |
| | | | " Programme Cost - Community Level Processes | 4,58,552 | |
| | | | " Capacity Building Process | 2,39,483 | |
| | | | " Indirect Overhead | 12,578 | |
| | | | " Human Resource | 21,506 | |
| | | | " Other Programme Support Cost | 1,29,270 | |
| | | | " Liability for Exp. (FY '22-'23) | 9,271 | 8,70,660 |
| " Grant for SVGD Project | - | | <u>SVGD Project</u> | | |
| | | | " Programme Cost | 2,01,834 | |
| | | | " Administrative Cost | 99,658 | 3,01,492 |
| " Grant for Padakshep (PHF) Project | | 21,08,800 | <u>Padakshep (PHF) Project</u> | | |
| | | | " Programme Cost - | 14,77,438 | |
| " Bank Interest Received (PHF Project) | | 17,262 | " Administrative Cost | 4,70,650 | |
| Savings Bank a/c | | | " Liability for Exp. (FY '22-'23) | 35,742 | 19,83,830 |
| " Grant for Hok Kabaddi (ONSIDE) | | 8,25,100 | <u>Hok Kabaddi Project (ONSIDE)</u> | | |
| | | | " Program Cost | 2,18,982 | |
| | | | " Project Audit and Accounts Cost | 60,766 | |
| | | | " Project Administrative Cost | 24,025 | |
| | | | " Liability for Exp. (FY '22-'23) | 617 | 3,04,390 |
| C/f | | 2,65,72,156 | C/f | | 1,97,24,257 |



| Receipt | Amount | Amount | Payment | Amount | Amount |
|-----------------------------------|--------|--------------------|---|-----------|--------------------|
| B/d | | 2,65,72,156 | B/d | | 1,97,24,257 |
| " Savings Bank Interest received | | 2,05,751 | <u>Rupantaran Foundation Own Fund</u> | | |
| | | | " Program Cost | 41,969 | |
| | | | " Administrative Cost | 1,049 | 43,018 |
| " Fixed Deposit (withdrawn) | | 66,28,700 | " Fixed Deposit (Investment) | | 97,00,000 |
| " Fixed Deposit Interest received | | 1,64,239 | " <u>Closing Balance (on 31.03.2024):</u> | | |
| | | | ICICI Bank (a/c no. 083501000756) | 40,83,433 | |
| | | | State Bank of India (a/c no. 40184067852) | 20,138 | 41,03,571 |
| GRAND TOTAL | | 3,35,70,846 | GRAND TOTAL | | 3,35,70,846 |

For,
Rupantaran Foundation,

For RUPANTARAN FOUNDATION
Shanti Kundu
President
President

For RUPANTARAN FOUNDATION
Arpita
Secretary
Secretary

For RUPANTARAN FOUNDATION
Snehasish Sarkar
Treasurer
Treasurer

For,
T. K. Biswas & Co.
Chartered Accountants,
Firm Registration No.: 322435E

Biswas

T K Biswas
Proprietor,
Membership No.: 056569
UDIN: 24056569BKFPJU7651



Place: Kolkata
Date: 25th July 2024

RUPANTARAN FOUNDATION3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700 103.**Fixed Assets and Depreciation (Foreign Contribution) as on 31.03.2024**

Schedule - A

PROJECT ASSET STATEMENT

| Project | Items | As on 01.04.23 | Addition | | Total | Depre- ciation Rate | Depreciati on Amount | Written Off | As on 31.03.24 |
|----------------------|-----------------------|-------------------|----------------------|----------------------|-----------------|---------------------------|----------------------------|----------------|-------------------|
| | | | April to Sept '23 | Octo '23 to March | | | | | |
| JONAKI (HBF) | Tally ERP 9 | 11,366 | | | 11,366 | - | - | - | 11,366 |
| " | Computer CPU | 14,100 | | | 14,100 | - | - | 14,100 | - |
| MONAR JANLA (NFI) | Printer | 6,720 | | | 6,720 | - | - | 6,720 | - |
| ANKUR | Printer | - | 15,690 | - | 15,690 | - | - | - | 15,690 |
| " | Smart TV | - | 13,500 | | 13,500 | - | - | - | 13,500 |
| " | Fridge | - | 9,000 | | 9,000 | - | - | - | 9,000 |
| " | Microwave | - | 7,900 | | 7,900 | - | - | - | 7,900 |
| " | Computer Accesories | - | 16,297 | - | 16,297 | - | - | - | 16,297 |
| SVGD | Computer Accesories | - | | 19,950 | 19,950 | - | - | - | 19,950 |
| OAK - ACV 1 | Vertical Blind | - | 7,470 | | 7,470 | - | - | - | 7,470 |
| | GRAND TOTAL :: | 32,186 | 69,857 | 19,950 | 1,21,993 | - | 0 | 20,820 | 1,01,173 |



RUPANTARAN FOUNDATION

3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700 103.

Schedule : B

Project Fund Surplus Statement (Foreign Contribution) as on 31.03.2024

| SI No. | Project Name | Donor | As on 31.03.2024 |
|--------|---|-------------------------|-----------------------|
| 1 | Ankur | Community Jameel | 36,50,246.88 |
| 2 | Hok Kabbadi | Women Win (ONSIDE Fund) | 11,47,063.32 |
| 3 | Padkashep | Paul Hamlyn Foundation | 2,87,175.00 |
| 4 | SALS (Sundarban Agriculture and Livelihood Support) | Jameel CSR Limited | 70,30,144.00 |
| | | Total: | 1,21,14,629.20 |

Project Fund Receivable Statement (Foreign Contribution) as on 31.03.2024

| SI No. | Project Name | Donor | As on 31.03.2024 |
|--------|--------------|--|--------------------|
| 1 | ACV Project | Southern Voices for Global Development | 3,01,492.00 |
| | | Total: | 3,01,492.00 |



RUPANTARAN FOUNDATION

3D, Mandar Apartment, Ramchandrapur, Narendrapur, Kolkata - 700 103.

| <u>Bank Reconciliation Statement as on 31st March 2024</u> | <u>Amount(Rs.)</u> |
|---|---------------------|
| <u>Bank S/B A/c No. 083501000756 (FC) of ICICI Bank, Baruipur Branch.</u> | |
| Bank balance as per Bank Book as on 31/03/2024 | 40,83,432.93 |
| Bank balance as per Pass Book as on 31/03/2024 | <u>40,83,432.93</u> |

| <u>Bank Reconciliation Statement as on 31st March 2024</u> | <u>Amount(Rs.)</u> |
|---|--------------------|
| <u>Bank S/B A/c No. 40184067852 (FC) of State Bank of India, New Delhi Br</u> | |
| Bank balance as per Bank Book as on 31/03/2024 | 20,138.20 |
| Bank balance as per Pass Book as on 31/03/2024 | <u>20,138.20</u> |