

# K C S Associates

Chartered Accountants

**R. Amalajothi B.Sc. F.C.A.,**

Partner

10C, T.B.Road,  
Mahaboopalayam,  
Madurai – 625 010.

Date: 26.06.2018.

## Audit Report

We have audited the attached Balance Sheet of

### **VIDIYAL (Centre for Social Interaction),**

Rasingapuram – 625 528,  
Theni District,  
Tamilnadu,

As at 31.03.2018 and the annexed Receipts and Payments account and Income and Expenditure account for the year ended 31.03.2018.

We have obtained all the information and explanations that to the best of our knowledge and belief were necessary for the purpose of audit.

In our opinion proper books of account have been kept so far as appears from our examination of books.

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:-

1. In the case of Balance Sheet of the state of affairs of the above named Society as at 31.03.2018.

2. In the case of Income and Expenditure account, Excess of Income over Expenditure for the year ended 31.03.2018.



For **K C S ASSOCIATES**  
CHARTERED ACCOUNTANTS  
Firm Reg. No.08238S

(R. AMALAJOTHI)  
Partner  
M.No: 203692

**VIDIYAL (Centre for Social Interaction)**  
**Rasingapuram-625528, Theni District, Tamilnadu**  
**Receipts and Payments Account (FC) for the year ended 31.03.2018**

	<b>Paticulars</b>	<b><u>Receipts</u></b>	<b><u>Payment</u></b>
To	Opening Balance		
	Cash in Hand	217.00	
	Cash at Bank	542,390.28	
,,	Grant received from Commonwealth of Learning	1,745,367.00	
,,	Interest received from Bank	10,955.00	
,,	Loan	52,000.00	
,,	Program Advance Commonwealth of Learning	100,000.00	
By	Program expenses as per Schedule III		
,,	Life Long Learning for Farmers CA 17-093		863,246.00
,,	Life Long Learning for Farmers CA 18-128		1,211,915.00
,,	Life Long Learning for Farmers CA 18-058 OER-TNFED		252,151.00
,,	Bank charge		484.80
,,	Closing Balance		
	Cash in Hand		733.00
	Cash at Bank		122,399.48
	<b>Total</b>	<b>2,450,929.28</b>	<b>2,450,929.28</b>

Place :Madurai  
Date :26.06.2018

As per our report of even date



For **K C S ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
Firm Reg. No.08238S

(R. AMALAJOTHI)  
Partner  
M.No: 203692

**VIDIYAL (Centre for Social Interaction)**

**Rasingapuram-625528, Theni District, Tamilnadu**

**Income and Expenditure Account(FC) for the year ended 31.03.2018**

	<u>Income</u>	<u>Expenditure</u>
To Grant Sanctioned as per schedule I	1,797,367.00	
„ Bank Interest	10,955.00	
By Program expenses as per Schedule III		
„ Life Long Learning for Farmers CA 17-093		863,246.00
„ Life Long Learning for Farmers CA 18-128		1,211,915.00
„ Life Long Learning for Farmers CA 18-058 OER-TNFED		252,151.00
„ Bank charge		484.80
„ Depreciation		58,587.02
„ Excess of Expenditure over Income	578,061.82	
<b>Total</b>	<b>2,386,383.82</b>	<b>2,386,383.82</b>

**Balance sheet Account(FC) for the year ended 31.03.2018**

	<u>Liabilities</u>	<u>Asset</u>
General fund		
Opening Balance	747,797.17	
This period deficit	(578,061.82)	
Loan	52,000.00	
Programme Advance Commonwealth of Learning	100,000.00	
Fixed Asset - As per schedule VII		146,602.87
Grant receivable from Commonwealth of Learning		52,000.00
Closing Balance		
Cash in Hand		733.00
Cash at Bank		122,399.48
<b>Total</b>	<b>321,735.35</b>	<b>321,735.35</b>

Place :Madurai

Date :26.06.2018

As per our report of even date



For **K C S ASSOCIATES**  
CHARTERED ACCOUNTANTS  
Firm Reg. No.082388

(R. AMALAJOTHI)  
Partner  
M.No: 203692



**VIDIYAL (Centre for Social Interaction)**  
**Rasingapuram-625528, Theni District, Tamilnadu**  
**Receipts and Payment Account(LC) for the year ended 31.03.2018**

	<u>Receipt</u>	<u>Payment</u>
To Opening Balance		
Cash in Hand	245.00	
Cash at Bank	40,649.09	
" Grant received from Sammunatti - Chennai	15,000.00	
" Grant due received from NABARD	152,000.00	
" Members subscription	11,000.00	
" Donations	585,000.00	
" Service charges due received from ICICI	19,994.02	
" Service charges received from ICICI Bank-Theni	216,436.42	
" Misc.income	4,220.00	
" Bank Interest	1,800.00	
" Loan received for FPO program	110,000.00	
By Program expenses as per schedule IV		109,641.00
" Program expenses as per schedule V		284,351.00
" Bank charge		152.50
" Loan repaid		152,000.00
" TDS		12,323.00
" Building		585,000.00
" Closing Balance		
Cash in Hand		553.00
Cash at Bank		12,324.03
	1,156,344.53	1,156,344.53

Place :Madurai  
Date :26.06.2018

As per our report of even date



For **K C S ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
Firm Reg. No.08238S

(R. AMALAJOTHI)  
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M.No: 203692

**VIDIYAL (Centre for Social Interaction)**  
**Rasingapuram-625528, Theni District, Tamilnadu**  
**Income and expenditure Account(LC) for the year ended 31.03.2018**

	<u>Income</u>	<u>Expenditure</u>
By Grant received from Sammunatti - Chennai	15,000.00	
" Members subscription	11,000.00	
" Service charge due received from ICICI	19,994.02	
" Service charge received from ICICI Bank - Theni	216,436.42	
" Misc.income	4,220.00	
" Donations	585,000.00	
" Bank Interest	1,800.00	
" Grant receivable from NABARD	205,500.00	
" Due receivable from ICICI	29,824.00	
To Program expenses as per schedule IV		109,641.00
" Program expenses as per schedule V		284,351.00
" Depreciation		36,897.32
" Bank charge		152.50
" Excess of Income over Expenditure		657,732.62
	1,088,774.44	1,088,774.44

**Balance sheet (LC) as on 31.03.2018**

	<u>Liabilities</u>	<u>Assets</u>
General Fund		
Opening Balance	312,046.83	
This period surplus	657,732.62	
Loan	175,400.00	
Fixed Asset as per schedule VI		725,413.42
Due from VWC		112,272.00
Due Receivable from NABARD		239,000.00
Due receivable from ICICI		29,824.00
TDS 2016-17		13,470.00
TDS 2017-18		12,323.00
Closing Balance		
Cash in Hand		553.00
Cash at Bank		12,324.03
	1,145,179.45	1,145,179.45

Place :Madurai  
Date :26.06.2018

As per our report of even date



For **K C S ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
Firm Reg. No.08238S

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**VIDIYAL (Centre for Social Interaction)**  
**Rasingapuram-625528, Theni District, Tamilnadu**  
**Receipts and Payment Account for the year ended 31.03.2018**

	<u>Consolidated</u>	
Particulars	<u>Receipts</u>	<u>Payments</u>
To Opening Balance		
Cash in Hand	462.00	
Cash at Bank	542,390.28	
Cash at Bank	40,649.09	
" Grant received as per schedule-I (FC)	1,745,367.00	
" Grant received as per schedule-II (LC)	167,000.00	
" Members subscription	11,000.00	
" Service charges due received from ICICI	19,994.02	
" Service charges received from ICICI Bank-Theni	216,436.42	
" Donations	585,000.00	
" Misc.income	4,220.00	
" Bank Interest (FC)	10,955.00	
" Bank Interest (LC)	1,800.00	
" Loan received	162,000.00	
" Program Advance Commonwealth of Learning	100,000.00	
By Program expenses as per Schedule III - FC		
" Life Long Learning for Farmers CA 17-093		863,246.00
" Life Long Learning for Farmers CA 18-128		1,211,915.00
" Life Long Learning for Farmers CA 18-058 OER-TNFED		252,151.00
" Program expenses as per schedule IV (LC)		109,641.00
" Program expenses as per schedule V (LC)		284,351.00
" Bank charge (LC)		484.80
" Bank charge (FC)		152.50
" Loan repaid		152,000.00
" TDS		12,323.00
" Building		585,000.00
" Closing Balance		
Cash in Hand		1,286.00
Cash at Bank		134,723.51
Total	3,607,273.81	3,607,273.81

Place :Madurai  
Date :26.06.2018

As per our report of even date



For **K C S ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
Firm Reg. No.08238S

(R. AMALAJOTHI)  
Partner  
M.No: 203692



**VIDIYAL (Centre for Social Interaction)**  
**Rasingapuram-625528, Theni District, Tamilnadu**  
**Income and Expenditure Account for the year ended 31.03.2018**

**Consolidated**

	<b><u>Income</u></b>	<b><u>Expenditure</u></b>
By Grant Sanctioned as per schedule I (FC)	1,797,367.00	
" Grant received from Sammunatti - Chennai	15,000.00	
" Members subscription	11,000.00	
" Service charge due received from ICICI	19,994.02	
" Service charge received from ICICI Bank - Theni	216,436.42	
" Misc.income	4,220.00	
" Donations	585,000.00	
" Grant receivable from NABARD	205,500.00	
" Due receivable from ICICI	29,824.00	
" Bank Interest (LC)	1,800.00	
" Bank Interest (FC)	10,955.00	
 To Program expenses as per Schedule III - FC		
" Life Long Learning for Farmers CA 17-093		863,246.00
" Life Long Learning for Farmers CA 18-128		1,211,915.00
" Life Long Learning for Farmers CA 18-058 OER-TNFED		252,151.00
" Program expenses as per schedule IV (LC)		109,641.00
" Program expenses as per schedule V (LC)		284,351.00
" Bank charges (FC)		152.50
" Bank charges (LC)		484.80
" Depreciation (FC)		58,587.02
" Depreciation (LC)		36,897.32
" Excess of Income over Expenditure		79,670.80
	2,897,096.44	2,897,096.44

Place :Madurai

Date :26.06.2018

As per our report of even date



For **K C S ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
 Firm Reg. No.08238S

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 Partner  
 M.No: 203692

**VIDIYAL (Centre for Social Interaction)**  
**Rasingapuram-625528, Theni District, Tamilnadu**  
**Balance sheet for the year ended 31.03.2018**

**Consolidated**

	<b><u>Liabilities</u></b>	<b><u>Assets</u></b>
General fund		
Opening Balance	1,059,844.00	
This period surplus	79,670.80	
Loan (FC)	52,000.00	
Loan (LC)	175,400.00	
Program Advance Commonwealth of Learning	100,000.00	
Asset as per annexure VI (LC)		725,413.42
Asset as per annexure VII (FC)		146,602.87
Due receivable from VWC		112,272.00
Grant receivable from NABARD		239,000.00
TDS 2016-17		13,470.00
TDS 2017-18		12,323.00
Due receivable from ICICI		29,824.00
Grant receivable from Commonwealth of Learning		52,000.00
Closing Balance		
Cash in Hand		1,286.00
Cash at Bank		134,723.51
	1,466,914.80	1,466,914.80

Place :Madurai

Date :26.06.2018

As per our report of even date



For **K C S ASSOCIATES**  
 CHARTERED ACCOUNTANTS  
 Firm Reg. No.082385

(R. AMALAJOTHI)  
 Partner  
 M.No: 203692



**VIDIYAL (Centre for Social Interaction)**  
**Rasingapuram-625528, Theni District, Tamilnadu**

**Schedule-I**

**Grant Received from FC Account for the year ended 31.03.2018**

Commonwealth of Learning, Canada CA 17-093	332,762.00	
Commonwealth of Learning, Canada CA 18-128	1,312,158.60	
Commonwealth of Learning, Canada- OER TNFED	200,446.40	
<b>Total</b>		<b>1,845,367.00</b>

**Schedule-II**

**Grant Received from LC Account for the year ended 31.03.2018**

NABARD	152000	
Sammunnatti - Chennai	15000	
<b>Total</b>		<b>167,000.00</b>

**Schedule-III**

**Program expenses for FC Account for the year ended 31.03.2018**

**LIFE LONG LEARNING FOR FARMERS CA -17-093**

Strengthening the capacity of 15 NGOs on L3F	230,780.00	
Building the capacity of 5 Farmers Producer Company	120,096.00	
Facilitation meeting with RSETI, DLBC, BLBC	33,440.00	
Participation of ICICI on L3F	144,314.00	
Building the capacity of PC leader on hygienic meat shop	86,614.00	
Conducting value chain analysis	64,447.00	
Uploading L3F learning material in social media	18,000.00	
Travel, communication and contingencies	165,555.00	
<b>Total</b>		<b>863,246.00</b>

**LIFE LONG LEARNING FOR FARMERS OER - TNFED**

Learning materials development	201400	
Formation of OER TNFED	50751	
		<b>252,151.00</b>

**LIFE LONG LEARNING FOR FARMERS CA -18-128**

Strengthening the Capacity of 20 NGOs in 4 Dt.,	419958	
Strengthening the Capacity of NGOs 5 FPC	306966	
Strengthening the Capacity of Theni Goat FPC	261769	
Gender Mainstreaming	33946	
Promotion of OER outreaching Learner	28400	
Travel and Contingencies	160876	
		<b>1,211,915.00</b>



For **K C S ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
 Firm Reg. No.08238S

(R. AMALA JOTHI)  
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**Schedule-IV**

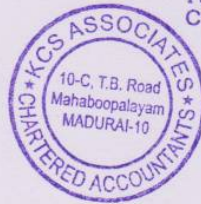
**Formation of Farmers Producers Company  
Supported by NABARD through CCD Madurai**

Salary of CEO	72,000.00	
Post and Electricity	37,641.00	
<b>Total</b>		<b>109,641.00</b>

**Schedule-V**

**Admin Expenses**

Office rent	144,000.00	
Repair and maintenance	2,650.00	
Salary to Staff	107,500.00	
Cost of Book printing	15,000.00	
Travel, communication and other	15,201.00	
<b>Total</b>		<b>284,351.00</b>



For **K C S ASSOCIATES**  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 082388

(R. AMALAJOTHI)  
Partner  
M.No: 203692



VIDIYAL (Centre for Social Interaction)						
Rasingapuram - 625529 , Theni District , Tamilnadu						
Schedule-VI						
LC DEPRECIATION STATEMENT 2017-2018						
Sl.No	Asset Details	Value as on 01.04.2017	Addition	Rate of Deprecia tion	Depreciation Amount	Value as on 31.03.2018
1	Furniture	9556.48		15%	1,433.47	8,123.01
2	Cycle	641.16		15%	96.17	544.99
3	Equipment	11433.38		15%	1,715.01	9,718.37
4	Community water Purification project	114476.48		15%	17,171.47	97,305.01
5	Computer, UPS, Printer	10347.04		40%	4,138.82	6,208.22
6	Touch Screen	19658.51		40%	7,863.40	11,795.11
7	Computer software	11197.44		40%	4,478.98	6,718.46
8	Building		585,000.00	0%	-	585,000.00
	<b>Total</b>	<b>177,310.49</b>	<b>585,000.00</b>		<b>36,897.32</b>	<b>725,413.17</b>

#### Schedule -VII

FC DEPRECIATION STATEMENT 2017-2018						
Sl.No	Asset Details	Value as on 01.04.2017	Addition	Rate of Deprecia tion	Depreciation Amount	Value as on 31.03.2018
1	Computer	318.20		60%	190.92	127.28
2	Vehicle	6,806.24		15%	1,020.94	5,785.30
3	Computer Accessories	349.22		60%	209.53	139.69
4	Generator	1,944.78		40%	777.91	1,166.87
5	High power Battery	1,321.92		40%	528.77	793.15
6	Polycom	2,776.03		40%	1,110.41	1,665.62
7	Laptop	1,762.56		40%	705.02	1,057.54
8	TV&Camera	5,157.51		40%	2,063.00	3,094.51
9	Stabilizer	665.56		15%	99.83	565.73
10	Speaker	2,617.86		15%	392.68	2,225.18
11	DELL Laptop	16,659.80		15%	2,498.97	14,160.83
12	Voice Recorder	2,573.49		15%	386.02	2,187.47
13	Canon Digital Camera	5,162.52		15%	774.38	4,388.14
14	Printer (Samsung)	3,973.38		15%	596.01	3,377.37
15	Projector(SONY)	22,180.83		15%	3,327.12	18,853.71
16	Laptop	35,070.00		40%	14,028.00	21,042.00
17	Pico Project	30,000.00		40%	12,000.00	18,000.00
18	Camera	32,000.00		40%	12,800.00	19,200.00
19	Office furniture	33,850.00		15%	5,077.50	28,772.50
	<b>Total</b>	<b>205,189.90</b>			<b>58,587.02</b>	<b>146,602.88</b>

For **K C S ASSOCIATES**  
CHARTERED ACCOUNTANTS  
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