AUDIT REPORT
&
STATEMENT OF ACCOUNTS

THE COVENANT CENTRE FORDEVELOPMENT - CCD

2/43, Kottai Street, *Nagamalai Pudukottai,*

Madurai – 625 019.

FY 2023 - 2024

Charles Fernando & Co.

Chartered Accountants

E-7, Varapradha "Vasudhara",
78, TPK Road,
Madurai-625 003.

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INDEPENDENT AUDITOR'S REPORT

To

The Members of

COVENANT CENTRE FOR DEVELOPMENT – CCD
Madurai

Report on the Financial Statements

We have audited the accompanying **consolidated financial statements** of ***"COVENANT CENTRE FOR DEVELOPMENT – CCD"*** which comprise the Balance Sheet as at March 31, 2024, and the Statement of Income and Expenditure and Receipts and Payments Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the Accounting Standards applicable in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the relevant applicable provisions for safeguarding the assets of the Society; for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

CHARLES FERNANDO & CO. E7, VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003. CHARTERED ACCOUNTANTS

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.

We conducted our audit in accordance with the applicable Standards on Auditing. 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 misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Society's 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 on the financial statements

CHARLES FERNANDO & CO.
E7, VARAPRATHA
VASUDHARA
ANDALPURAM
MADURAI
625 003
CHARTERED ACCOUNTANTS

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at March 31, 2024, and its Statement of Income and Expenditure for the year.

i. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2024;

ii. In the case of the Income and Expenditure Account, Excess of Income over Expenditure for the year ended on that date; and

iii. In the case of the Receipts and Payments Account, of the cash flow for the year ended on that date.

Report on Other Legal & Statutory Requirements

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

ii. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books

iii. The Balance Sheet, Income and Expenditure Account, and Receipts and Payments Account dealt with by this Report are in agreement with the books of account.

Place: Madurai
Date: 03.09.2024
UDIN: 24026619BKAIBC5607

"As per our repot of even date"
For Charles Fernando & Co
Firm Registration Number : 000604S
Chartered Accountants

CHARLES FERNANDO & CO
E7, VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003
CHARTERED ACCOUNTANTS

CA.N.Charles Fernando
Proprietor
Membership No:026619

THE COVENANT CENTRE FOR DEVELOPMENT -CCD

2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI - 625019

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

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	Expenditure	Sch	31.03.2024	31.03.2023		Income	Sch	31.03.2024	31.03.2023
To	Programme Expenses				By	Grant Received From:			
"	FC Programme Expenses				"	FC Account			
"	General Expenses	F1	-	10,071		Interest on SB a/c		1,141	1,138
"	Local Account				"	Local Account			
"	Azim Premji Philanthropic Initiatives Pvt Ltd	F2	1,00,96,170	95,51,292	"	Azim Premji Philanthropic Initiatives Pvt Ltd	G	1,28,50,000	72,88,200
"	Jivanti Welfare & Charitable Trust	F3	19,80,171	30,38,232	"	Jivanti Welfare & Charitable Trust	G	36,33,332	21,01,200
"	Nabard FPO & CBBO Project	F4	83,14,079	54,52,054	"	Nabard FPO & CBBO Project	G	56,36,234	89,58,000
"	TNRTP Project	F5	71,80,417	56,72,134	"	TNRTP Project	G	1,21,17,235	53,01,873
"	Tata Chemicals	F6	-	5,31,551		Thought Work Technologies	G	2,00,000	15,00,000
"	UNDP Project		10,32,507	-	"	Suzlon Funds		10,12,000	-
"	Thought Work Technologies		15,00,000	-	"	Divisional Forest Officer,Bilaspur Dn,Bilaspur		74,00,000	-
"	Suzlon Funds		4,11,100	-	"	UNDP Poject		12,22,650	-
"	Divisional Forest Officer,Bilaspur Dn,Bilaspur		78,31,569	-	"	Other Grants		-	24,774
					"	SB Account Interest		1,11,388	55,884
"	Depreciation	B	9,40,954	10,77,472	"	FD Account Interest		1,37,630	1,28,746
	Sub Total		**3,92,86,967**	**2,53,32,806**		**Sub Total**		**4,43,21,610**	**2,53,59,815**
	Excess of Income over Expenditure		**50,34,644**	**27,009**					
	TOTAL		**4,43,21,610**	**2,53,59,815**		**TOTAL**		**4,43,21,610**	**2,53,59,815**

Schedules "B,F & G " annexed hereto form part of the Income & Expenditure Account

PLACE:MADURAI

DATE: 03.09.2024

UDIN: 24026619BKAIBC5607

" As per my Report of Even Date "

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants

CHARLES FERNANDO & CO. E7, VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003 CHARTERED ACCOUNTANTS

CA.N.Charles Fernando

Proprietor

Membership No:026619

For The Covenant Centre for Development

Treasurer

Secretary

THE COVENANT CENTRE FOR DEVELOPMENT -CCD

2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI - 625019

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2024

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LIABILITIES	Sch	31.03.2024	31.03.2023	ASSETS	Sch	31.03.2024	31.03.2023
CAPITAL FUND - CONTRA	B	88,12,163	97,53,115	FIXED ASSETS - CONTRA	B	88,12,163	97,53,115
GENERAL FUND	C	51,06,350	45,61,524	CURRENT ASSETS			
				CLOSING BALANCE	A	1,67,21,531	1,19,62,686
UNTILIZED PROJECT FUND							
FC Account	D	-	-				
LC Account	D	90,70,678	30,95,080				
CURRENT LIABILITIES							
Loans and Advance	E	11,94,504	3,06,082				
Secured & Unsecured Loan	E	13,50,000	40,00,000				
TOTAL		2,55,33,695	2,17,15,801	TOTAL		2,55,33,695	2,17,15,801

Schedules " A " to " E" annexed hereto form part of the Balance Sheet.

PLACE :MADURAI

DATE : 03.09.2024

UDIN : 24026619BKAIBC5607

" As per my Report of Even Date "

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants

CHARLES FERNANDO & CO. E7. VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003 CHARTERED ACCOUNTANTS

CA.N.Charles Fernando

Proprietor

Membership No:026619

For The Covenant Centre for Development

Treasurer

Secretary

THE COVENANT CENTRE FOR DEVELOPMENT - CCD

2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI -19.

SCHEDULE ANNEXED TO AND FORM PART OF THE RECEIPTS & PAYMENTS AND BALANCE SHEEET AS ON 31st MARCH 2024

SCHEDULE : " A " OPENING BALANCE & CLOSING BALANCE ₹

S.No	Particulars	Opening Balance 01.04.2023	Closing Balance 31.03.2024
I	**CASH IN HAND**		
	Cash in Hand - FC Accout	-	-
	Cash in Hand CCD North - LC Account	39,410	30,493
	Sub Total	**39,410**	**30,493**
II	**CASH AT BANK**		
	FC Account		
	Union Bank -Madurai 0041 0011 6004 504	36,946	37,974
	Union Bank - Madurai 0041 0010 1004 504	4,096	4,209
	State Bank of India	-	-
	LC Account		
	APF - Indian Overseas Bank - A/c No : 14021	1,25,813	11,08,019
	CBBO - Canara Bank, Madurai - A/c No : 37406	17,38,628	6,34,242
	TNRTP - Bank of India - A/c No : 12030	1,47,753	12,33,707
	State Bank of India - Durg North India	7,00,724	2,66,857
	General Union Bank - A/c No : 20461	3,68,567	16,16,113
	UNDP Project - Union Bank of India - A/c No : 01839	-	1,99,680
	SB Account - Bank of India A/c No : 0012	-	11,50,758
	SB Account - Bank of India A/c No : 0013	-	1,59,081
	SB Account - Axis Bank A/c No : 3734	-	1,850
	Sub Total	**31,22,527**	**64,12,490**
III	**TAX DEDUCTED AT SOURCE**		
	TDS Recoverable	6,65,236	6,65,236
	TDS Recoverable FY 2021 - 22	5,29,026	5,13,456
	TCS Receivable FY 2021 - 22	1,53,622	1,53,622
	TDS Receivable FY 2022 - 23	7,19,657	7,19,657
	TDS Receivable FY 2023 - 24	-	11,96,171
	Sub Total	**20,67,541**	**32,48,142**
IV	**FIXED DEPOSIT**		
	Fixed Deposit - APF	24,54,855	46,00,000
	Sub Total	**24,54,855**	**46,00,000**
V	**ADVANCE & DEPOSITS**		
	LC - Rental Advance - APF	10,000	10,000
	LC - Rental Advance	50,000	50,000
	LC - Rental Advance - HO CBBO	3,00,000	1,00,000
	LC - Programme Advance - CBBO FPO	20,95,211	13,14,787
	LC - Programme Advance - TNRTP FPO	4,61,395	-
	LC - Programme Advance - Dabur FPO	7,48,286	9,55,619
	LC - Grant Receivable - CBBO FPO	6,13,460	-
	Sub Total	**42,78,352**	**24,30,406**
	GRAND TOTAL	**1,19,62,686**	**1,67,21,531**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS E7, VARADHA VASUDHARA ANDALPURAM MADURAI 625 003

THE COVENANT CENTRE FOR DEVELOPMENT - CCD

2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURA

SCHEDULE ANNEXED TO AND FORM PART OF THE INCOME & EXPENDITURE ACCOUNT AND BALANCE SHEET AS ON 31ST MARCH 2024

SCHEDULE : FC " B " FIXED ASSETS & DEPRECIATION

₹

SL.No.	Description	value as on 01.04.23	Add Bef Sept	Add After Sept	Deletion	Gross Value as on 31.03.2024	Depreciation		Net Value as on 31.03.2024
							Rate	Amount	
1	**Land & Building**								
	Land	11,15,046	-	-	-	11,15,046		-	11,15,046
	Building	51,84,338	-	-	-	51,84,338	10%	5,18,434	46,65,904
	Building - Nagercoil	3,50,015	-	-	-	3,50,015	10%	35,002	3,15,014
	Nursery	4,269	-	-	-	4,269	10%	427	3,842
	Protection & Fencing	18,888	-	-	-	18,888	10%	1,889	16,999
	Common Facility Ctr.	50,031	-	-	-	50,031	10%	5,003	45,028
	Sevaiyur	37,060	-	-	-	37,060	10%	3,706	33,354
	Semi Processing Unit	94,523	-	-	-	94,523	10%	9,452	85,071
	Equipments								
	Tools & Equipments	15,427	-	-	-	15,427	15%	2,314	13,113
	Coconut Mills	28,270	-	-	-	28,270	15%	4,241	24,030
	Digital Copier	9,373	-	-	-	9,373	15%	1,406	7,967
	LCD	5,553	-	-	-	5,553	15%	833	4,720
	Furniture & Fixtures	76,989	-	-	-	76,989	10%	7,699	69,290
	Vehicles	76,717	-	-	-	76,717	15%	11,508	65,210
	Two Wheeler Hero								
	TATA ACE Mini Door	18,842	-	-	-	18,842	15%	2,826	16,015
2	Tractor	32,979	-	-	-	32,979	15%	4,947	28,032
	Bolero Jeep - Eco Veg	1,55,069	-	-	-	1,55,069	15%	23,260	1,31,809
	Total	**72,73,390**	**-**	**-**	**-**	**72,73,390**		**6,32,946**	**66,40,444**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS 67, VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003

THE COVENANT CENTRE FOR DEVELOPMENT - CCD

2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURA

SCHEDULE ANNEXED TO AND FORM PART OF THE INCOME & EXPENDITURE ACCOUNT AND BALANCE SHEET AS ON
31ST MARCH 2024

SCHEDULE " B " - LOCAL - FIXED ASETS AND DEPRECIATION

₹

SL No.	Description	value as on 01.04.23	Add Bef Sept	Add After Sept	Deletion	Gross Value as on 31.03.2024	Depreciation		Net Value as on 31.03.2024
							Rate	Amount	
	Head Office								
1	**Land & Build.**								
	Land	1,43,538	-	-	-	1,43,538	0%	-	1,43,538
	Land - Nagercoil Unit	2,88,520	-	-	-	2,88,520	0%	-	2,88,520
	Building	1,34,148	-	-	-	1,34,148	10%	13,415	1,20,733
2	**Computer/ Laptop**								
	Computer/ Laptop	51,217	-	-	-	51,217	40%	20,487	30,730
	Printer	8,822	-	-	-	8,822	15%	1,323	7,498
3	**Equipments**								
	Millet Machine	16,70,420	-	-	-	16,70,420	15%	2,50,563	14,19,857
	Speaker	4,084	-	-	-	4,084	15%	613	3,472
	UPS Battery	28,404	-	-	-	28,404	15%	4,261	24,143
	Semi Processing Unit	16,926	-	-	-	16,926	15%	2,539	14,387
4	Vehicle								
	Mahindra Jeep	28,862	-	-	-	28,862	15%	4,329	24,533
5	Furniture & Fixtures								
	Chairs & Table	1,04,785	-	-	-	1,04,785	10%	10,478	94,306
	Total	**24,79,727**	**-**	**-**		**24,79,727**		**3,08,008**	**21,71,719**
	GRAND TOTAL	**97,53,115**	**-**	**-**	**-**	**97,53,117**	**-**	**9,40,954**	**88,12,163**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS E7, VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003

THE COVENANT CENTRE FOR DEVELOPMENT - CCD

2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI -19.

SCHEDULE ANNEXED TO AND FORM PART OF THE INCOME & EXPENDITURE ACCOUNT AND BALANCE SHEET AS ON 31ST MARCH 2024

SCHEDULE : " C " GENERAL FUND

			₹
Opening Balance as on 01.04.2023			45,61,524
Less :	Transfer from project Fund	59,75,597	
ADD :	Transfer from Capital Fund-FC	9,40,952	
ADD :	Transfer from Advance	5,44,828	
ADD :	Excess of Income over Expenditure	50,34,644	5,44,826
Closing Balance as on 31.03.2024			**51,06,350**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS E7, VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003

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2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI 625019

SCHEDULE FORMING PART OF THE BALANCE SHEET 2023 - 24

SCHEUDLE : D - UNUTILISED SPECIFIC PROJECT FUND & CORPUS FUND - FC & LOCAL

S.No	Name of the Project	Opening Balance as on 01.04.23	Grant Received during the year	Bank Interest	Total	Revenue Expenditure	Capital Expenditure	Total Amount Utilised	Transfer to General Fund	Unutilised fund on 31.03.24
I	**FC ACCOUNT**									
	Savings Account	-	-	1,141	1,141	-	-	-		1,141
	Subtotal	-	-	**1,141**	**1,141**	-	-	-	-	**1,141**
II	**LOCAL ACCOUNT**									
	AFS AGTECH Private Limited (UPL)	65,184			65,184	-	-	-	-	65,184
	Azim Premji Phylonthoraphic Initiative	31,95,674	1,28,50,000	1,37,630	1,61,83,304	1,00,96,170	-	1,00,96,170	-	60,87,134
	GIZ Bio Diversity Mgt. Committee	2,91,682			2,91,682	-	-	-	-	2,91,682
	Bio Diversity Mgt Chhattisgarh	3,62,479			3,62,479	-	-	-	-	3,62,479
	Jivanti Welfare And Charitable Trust	(9,37,032)	36,33,332		26,96,300	19,80,171	-	19,80,171	-	7,16,129
	NABARD - FPO & CBBO Project	35,05,946	56,36,234		91,42,180	83,14,079	-	83,14,079	-	8,28,101
	Tata Chemicals SRD	6,12,385			6,12,385	-	-	-	-	6,12,385
	TNRTP Project	(55,01,238)	1,21,17,235	1,11,388	67,27,386	71,80,417	-	71,80,417	-	(4,53,031)
	Thought Work Technologies	15,00,000	2,00,000		17,00,000	15,00,000	-	15,00,000	-	2,00,000
	Suzlon Funds	-	10,12,000		10,12,000	4,11,100		4,11,100		6,00,900
	Divisional Forest Officer,Bilaspur Dn,Bilaspur	-	74,00,000		74,00,000	78,31,569		78,31,569		(4,31,569)
	UNDP Poject	-	12,22,650		12,22,650	10,32,507		10,32,507		1,90,143
	Subtotal	**30,95,080**	**4,40,71,451**	**2,49,018**	**4,74,15,550**	**3,83,46,013**	-	**3,83,46,013**	-	**90,69,537**
	GRAND TOTAL III = I + II	**30,95,080**	**4,40,71,451**	**2,50,159**	**4,74,16,691**	**3,83,46,013**	-	**3,83,46,013**	-	**90,70,678**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003

THE COVENANT CENTRE FOR DEVELOPMENT - CCD

2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI -19.

SCHEDULE : " E " CURRENT LIABILITIES FOR THE YEAR ENDED 31ST MARCH 2024

S.No	Name of Account	Closing Balance 31.03.2024
	GST Payable	6,36,004
	TDS Payable	5,58,200
	Kalasam Techno Services	300
	Sub total	**11,94,504**
	Samunati Financial Intermediation & Trusteee Advance	13,50,000
	Sub total	**13,50,000**
	Total	**25,44,504**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS E7 VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003

THE COVENANT CENTRE FOR DEVELOPMENT - CCD
2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI -19.
SCHEDULE ANNEXED TO AND FORM PART OF THE RECEIPTS & PAYMENTS
AS ON 31st MARCH 2024

SCHEDULE : " F " PROGRAMME EXPENDITURE

		₹
1	**FC Account**	
	Volnteer Allowance , Training & Programme Expenses	-
	Bank Charges	-
	Sub Total	-
2	**Azim Premji Philanthropic Initiatives Pvt Ltd**	
	1a.Program staff	
	Field Executive Travel	34,613
	1. SALARY & BENEFITS	-
	1.1 Programme Director	7,16,233
	1.2 Field Executive Salary	24,89,240
	1.2 Field Executive Salary-Pre	1,00,000
	1.4 M&E Cum MIS Associate	1,42,448
	1.5 Agri Consultant	2,50,000
	1.6 Executive Director	1,21,980
	Accountant Salary	1,40,633
	2. OFFICE ADMINISTRATION COST	-
	2.5 Reviews and Meetings at Central Level	3,500
	3.Travel, Boarding & Lodging	-
	3.1.Program Manager & Executive Director	1,85,692
	4.Programme Budget	-
	Strengthening of FPOs for creating an ecosystem for promoting climate resilient and sustainable agricultural practices\	39,67,881
	5.Administration Cost	-
	5.1.Central office Rent & Maintance	1,63,608
	5.2.Stationary, postage and others	22,517
	Bank Commisssion Charges	2,000
	PROGRAMME - OBJECTIVE 1	-
	01.3 Identifying & Orienting105 Lead Formers	38,897
	Programme Objective - 2	-
	02.3 Training & Guiding Select Formers for Establi	37,591
	02.4 Conducting Farm Field School Around Contextual	45,000
	Programme Objective - 3	-
	03.2 Construction of Farm Pond in Collaboration	5,000
	03.4 Introducing Climate Resilient Market Demanded	3,475
	Income Enhancement of Formera Through Livelihood	4,75,864
	Software AMC	1,50,000
	Flood Relief Exp	10,00,000
	Sub Total	**1,00,96,170**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS E7, VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003

THE COVENANT CENTRE FOR DEVELOPMENT - CCD
2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI -19.
SCHEDULE ANNEXED TO AND FORM PART OF THE RECEIPTS & PAYMENTS
AS ON 31st MARCH 2024

SCHEDULE : " F " PROGRAMME EXPENDITURE

3	**Jivanti Welfare And Charitable Trust**	
	Bank Charges	476
	Durg India North India Project	9,35,789
	Durg India South India Project	10,43,906
	Sub Total	**19,80,171**
4	**NABARD - FPO & CBBO Project**	
	V. F. TRAINING AND CAPACITY BUILDING OF FPOs	11,650
	100.Training to CEOs	16,600
	10.Base line survey / diagnostic study	6,30,000
	10.Office Maintenance - Previous	5,000
	110.Exposure visit	23,588
	120.Professional charges	4,64,961
	20.Mobilisation of farmers , awareness programmes	3,77,525
	30.Salary for professionals	37,42,570
	40.Salary for other staff	2,25,030
	10.Base line survey / diagnostic study	3,28,989
	50.Travel cost	1,90,537
	Software cost	3,55,400
	70.Office accommodation	26,060
	80.Utilities	59,375
	90.Training to BoDs	1,11,903
	Baseline Survey Data Analysis	1,00,000
	Baseline Survey Data Analysis Data Entry Op	27,290
	Electricity	8,500
	HO Rent - Previous	30,000
	Project Accountant	1,00,000
	11 - CO Staff Salary	4,82,720
	31 - CEO Salary	18,886
	33 - DC Salary	46,000
	120 Professionals Charges	90,000
	83 Office Maintenance	99,418
	Bank Charges	2,163
	Printing & Stationery	8,800
	Rent - HO	1,00,000
	Training & Meeting Exp.	24,300
	NABARD - Non Water Shed Project	
	Nursery Unit Establishment	61,188
	Fish Farm Training	61,340
	Planting Sapling Traing & Admin Exp	2,90,598
	NABARD - LEDP Project	
	V. F. TRAINING AND CAPACITY BUILDING OF FPOs	1,93,688
	Sub Total	**83,14,079**

CHARLES FERNANDO & CO
E7, VARAPRATHA
VASUDHARA
ANDALPURAM
MADURAI
625 003
CHARTERED ACCOUNTANTS

THE COVENANT CENTRE FOR DEVELOPMENT - CCD
2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI -19.
SCHEDULE ANNEXED TO AND FORM PART OF THE RECEIPTS & PAYMENTS
AS ON 31st MARCH 2024

SCHEDULE : " F " PROGRAMME EXPENDITURE

5	**TNRTP Project**	
	Audit Fee	15,000
	TDS Interest	13,763
	Bank Charges	1,112
	Resource Person fee	20,000
	Samunati Finance Interest	32,139
	Salary	45,45,543
	Travel Expenses	3,86,321
	FCRA Payment	14,37,073
	Central office A/c	
	Audit Fee	97,350
	Office Maint	90,686
	Salary	5,41,430
	Sub Total	**71,80,417**
6	**Thought Work Technologies**	
	Salary	1,40,000
	Material Purchase	
	AGRI CLINIC INPUT	90,934
	Agricultural Kit Purchase	4,69,533
	Agri Kit Purchase	35,400
	GODOWN RENT	5,523
	Gunny Bags	24,048
	Labour Cost	51,572
	Loading & Unloading Expenses	24,830
	Seed & Fertilizers Purchase	2,10,731
	Tarpauline Purchase	23,900
	TARPULIN RENT	1,800
	Transport Expenses	57,040
	Promotions	
	INDIA MART REGISTRATION	33,040
	MILET FESTIVAL EXPENSES	57,954
	Pongal Festival Celebration	456
	Staff	
	Animator Salary	42,905
	Training	
	Admin Expenses	300
	board meeting and training on kuthiraivali cultivation	5,900
	Bod Meeting	1,150
	Courier Expenses	700
	EB CHARGES	7,804
	EB Deposit	47,236
	EB New Connection	64,970
	Meeting Expenses	3,550
	Printing & Stationary	26,224
	Rent	72,500
	Sub Total	**15,00,000**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS E7, VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003

THE COVENANT CENTRE FOR DEVELOPMENT - CCD
2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI -19.
SCHEDULE ANNEXED TO AND FORM PART OF THE RECEIPTS & PAYMENTS
AS ON 31st MARCH 2024

SCHEDULE : " F " PROGRAMME EXPENDITURE

7	**Suzlon Funds**	
	Mobilisation of farmers , awareness programmes	4,11,100
	Sub Total	**4,11,100**
8	**Divisional Forest Officer,Bilaspur Dn,Bilaspur**	
	Experts Remuneartion	
	Agri Specialist Fee (Kawardha PBR)	1,30,000
	Agri Specialist Fee (KHG PBR)	60,000
	Agri Specialist Fee (Takhatpur PBR)	80,000
	Botany Specialist Fee (Kawardh PBR)	1,25,000
	Botany Specialist Fee (Takhatpur PBR)	90,000
	Fishriesh Specialist Fee (Takhatpur PBR)	70,000
	Fishries Specialist Fee (Kawardha PBR)	1,10,000
	Vetinery Spcialist Fee (KHG PBR)	60,000
	Zoology Specialist Fee (KHG PBR)	14,000
	Overheads/Administration	
	Antivirus Instalation Exp	1,447
	Broadband/Mobile Exp	6,475
	Office Cleaning Exp	4,500
	Office Expenses	9,125
	Postage & Courier Exp	320
	Book Printing & Bynding Cost (KHG PBR)	4,647
	Book Printing & Bynding (Kawardha PBR)	2,44,500
	Book Printing & Bynding (Takhatpur)	2,41,293
	Data Entry Work (Kawardha PBR)	2,15,500
	Data Entry Work (Takhatpur PBR)	1,01,000
	Field Coordinator Remuneration	1,22,000
	Office Rent	24,000
	PBR Data Online Uploading Cost (Takhatpur)	75,000
	PBR Primary Data Collection/survey Work: Kawardha	30,00,000
	PBR Primary Data Collection/survey Work: Takhatpur	12,50,000
	Photography (KHG/Kawardha/Takhatpur PBR)	1,05,000
	Room Rent (Kawardha)	35,000
	Room Rent (Khairagarh)	28,300
	Room Rent (Takhatpur)	40,000
	Salary A/c	6,34,000
	Seed Purchased	17,133
	Stationary Expenses	1,86,265
	Travel Exp CCD Team	77,043
	Travel Expenses Experts (KHG PBR)	60,050
	Travel Exp Expert (Kawardha PBR)	4,32,781
	Travel Exp Expert (Takhatpur PBR)	1,77,190
	Sub Total	**78,31,569**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS E7, VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003

THE COVENANT CENTRE FOR DEVELOPMENT - CCD
2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI -19.
SCHEDULE ANNEXED TO AND FORM PART OF THE RECEIPTS & PAYMENTS
AS ON 31st MARCH 2024

SCHEDULE : " F " PROGRAMME EXPENDITURE

9	**UNDP Poject**	
	01.Personnel-Salary for Project Lead	1,53,750
	03.Travel Expenses	36,029
	4.4 Farm Field schools	22,500
	Contingency / Administrative and management expenses	90,728
	Equipment / Materials	6,03,730
	Training & Workshops	1,25,770
	Sub Total	**10,32,507**
	Grand Total	**3,83,46,013**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS
Et. VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003

THE COVENANT CENTRE FOR DEVELOPMENT - CCD

2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI -19.

SCHEDULE -"G" ANNEXED TO AND FORM PART OF THE RECEIPTS & PAYMENTS
AS ON 31st MARCH 2024

S No	Particulars	Grant Received
1	Azim Premji Philanthropic Initiatives Pvt Ltd	1,28,50,000
2	Jiwanti Welfare & Charitable Trust	36,33,332
3	Nabard FPO & CBBO Project	56,36,234
4	TNRTP Regn 3 & 4	1,21,17,235
5	Thought Work Technologies	2,00,000
6	Suzlon Funds	10,12,000
7	Divisional Forest Officer,Bilaspur Dn,Bilaspur	74,00,000
8	UNDP Poject	12,22,650
	Total	**4,40,71,451**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS E7, VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003

THE COVENANT CENTRE FOR DEVELOPMENT -CCD

2/43, Kottai Street, Nagamalai Pudukkottai, Madurai – 625 019

Schedule : H Notes forming part of the Account for the year ended 31st March 2024

Significant Accounting Policies:

- Cash System is followed for all transactions and are recorded on cash basis as and when effected.
- Grants Received from Donor Agencies were for specific purpose and hence it is shown separately under the head " **Unutilized specific Project Fund** " to reflect the balance left in hand and to be applied to the following year for the purpose for which it was given.
- Fixed Assets acquired from the project funds were written off as expenditure to arrive the unutilized specific project fund, however depreciation on the fixed assets were charged in the Income & Expenditure Account and the assets were shown in the Balance Sheet after charging depreciation and the corresponding value is shown as contra in Capital Fund Account.
- Depreciation on the Fixed Assets were charged at the rate prescribed in the Income Tax Act,1961.

Notes on Account:

- Schedules A,B, E to G form part of the Receipts & Payments Account and Income & Expenditure Account.
  Schedules A to E form part of the Balance Sheet.
- Previous year figures have been regrouped wherever it is necessary.

Place: Madurai

Date: 03.09.2024

UDIN: 24026619BKAIBC5607

"As per our repot of even date"

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants

CHARLES FERNANDO & CO. E7, VARAPRATHA VASUDHARA ANDALPURAM MADURAI 625 003 CHARTERED ACCOUNTANTS

CA.N.Charles Fernando

Proprietor

Membership No:026619

Acknowledgement Number:603150310141024 **Date of filing : 14-Oct-2024***

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2024-25

PAN	AAAAT5104F		
Name	THE COVENANT CENTRE FOR DEVELOPMENT		
Address	2/43 , KOTTAI STREET, NAGAMALAI PUDUKOTTAI , MADURAI , 29-Tamil Nadu, 91-INDIA, 625019		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	603150310141024

Current Year business loss, if any	1	0
Total Income	2	0
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	0
Interest and Fee Payable	6	0
Total tax, interest and Fee payable	7	0
Taxes Paid	8	11,96,171
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 11,96,170
Accreted Income as per section 115TD	10	0
Additional Tax payable u/s 115TD	11	0
Interest payable u/s 115TE	12	0
Additional Tax and interest payable	13	0
Tax and interest paid	14	0
(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by NAGAMALAI MUTHUVELAYUTHAM in the capacity of Others having PAN AMWPM7396R from IP address 106.51.148.119 on 14-Oct-2024 15:02:50 DSC Sl.No & Issuer 3375967 & 25174651CN=e-Mudhra Sub CA for Class 3 Individual 2011,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated Barcode/QR Code

AAAAT5104F07603150310141024 6d418b90b19daf118dbd0a7aef535a16bc4cfad6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

Acknowledgement Number:562698340031024

FORM NO. 10B

[See rule 16CC and 17B]

Report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

I have examined the balance sheet of THE COVENANT CENTRE FOR DEVELOPMENT [name of the fund or trust or institution or any university or other educational institution or hospital or other medical institution] as at 31-Mar-2024 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in accordance with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

(a) NIL

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

(i) In the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2024; and

(ii) In the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2024.

Subject to the following observations/qualifications-

(a) NIL

Unprofited particulars are annexed hereto.

Name of Chartered Accountant	N. CHARLES FERNANDO
Membership Number	ARCA026619
Firm Registration Number	0000604S
Address	E 7, VARAPRADHA VASUDHARA, 78 TPK ROAD, ANDALPURAM, MADURAI-625003
	TAMILNADU
	106.51.150.24
	Madurai
	30-Sep-2024

Acknowledgement Number:562698340031024

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee	AAAAT5104F
	2.	Name of the auditee	THE COVENANT CENTRE FOR DEVELOPMENT
	3.	Assessment year	2024-25
	4.	Previous year	01-APR-2023 to 31-MAR-2024
	5.	Registered Address of the auditee	2/43,,KOTTAI STREET,NAGAMALAI PUDUKOTTAI,MADURAI,TAMILNADU - 625019,INDIA
	6.	Other addresses, if applicable	2/43, Kottai Street, Kilakuyilkudi, Nagamalai S.O, MADURAI, Tamil Nadu, INDIA, 625019
Legal	7.	Type of the auditee	Society
	8.	Whether the auditee is established under an instrument	Yes
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (Details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)	

Section under which registered/provisionally registered or approved/ provisionally approved / notified	Date of registration/provisional registration or approval/ provisionally approval/ notification	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/ notification is effective
(1)	(2)	(3)	(4)	(5)
Clause (a) of sub-section (1) of section 12AB of the Act	28-May-2021	AAAAT5104FE20214	Commissioner of Income Tax	01-Apr-2021

Management	10.	(a)	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Mr V C Nadarajan	Office Bearer (s)	0	ABHPN3052B	PAN	No 2/43,, East Street,, Vellamadam, Vellamadam B.O, KANYAKUMARI, Tamilnadu, INDIA, 629302	No	
2.	Mr NMuthuvelayutham	Office Bearer (s)	0	AMWPM7396R	PAN	No 2/43,, Kottai Street,, Kilakuyilkudi, Nagamalai S.O, MADURAI, Tamilnadu, INDIA, 625019	No	
3.	Mr T Amalan	Office Bearer (s)	0	ALAPA8791P	PAN	0, St Pious Boys Town,, Kilakuyilkudi, Pulluthu B.O, MADURAI, Tamilnadu, INDIA, 625019	No	
4.	Mr G Balakrishnan	Members of society	0	AEMPB3837J	PAN	AS 02 Porkudam Apartments, Bye-Pass Road, Ram Nagar, Madurai South, Ponmeni B.O, MADURAI, Tamilnadu, INDIA, 625016	No	
5.	Mr M N KumareshBabu	Members of society	0	AEZPK5439G	PAN	No 21, CMR Road, Chinna Anuppanadi, Chintamani B.O, MADURAI, Tamilnadu, INDIA, 625009	No	

(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.

Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

No Records Available

11(i).	Objects of the auditee	Relief of poor Education Medical relief
11(ii).	(a) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?	No

Acknowledgement Number:562698340031024

		(ii)	If yes, please furnish following information:-		
			(A)	Date of such modification/ adoption	
			(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.	No
			(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of sec 12A	

S. No.	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
(1)	(2)	(3)	(4)	(5)

No Records Available

Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	No
		(ii)	If yes in 13 (i) , date of commencement of activities	
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	No
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-sec (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?	

S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration

No Records Available

Details of Place where books of accounts and other documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee	Yes
		(ii)	Provide the following details of the books of account and other documents	

f sub-section (1) of sec

URN of such registration
(5)

of clause (ac) of sub-se
n filed?

URN of such registration

ment Number:562698340031024

S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)
1.	Cash book	Yes	Yes	Yes					Yes
2.	Ledger	Yes	Yes	Yes					Yes
3.	Journal	Yes	Yes	Yes					Yes
4.	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	No	Yes					Yes
5.	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)	Yes	Yes	Yes					Yes
6.	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	Yes	Yes	Yes					Yes
7.	Record of voluntary contribution made with a specific direction that they shall form part of the corpus, as per rule 17AA(1)(d)(v);	Yes	Yes	Yes					Yes

15E. Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-

(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?	No
(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts	0%
(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	No

Acknowledgement Number:562698340031024

		(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	
		(c)	Others (Specify the nature)	
		(d)	Total (a)+(b)+(c)	
	(iv)		Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD	
	(v)		Donations received in kind	
	(vi)		Anonymous Donations referred to in section 115BBC	
		(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	
		(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	
		(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	
		(d)	Other anonymous donations taxable @ 30 % under section 115BBC	
		(e)	Total (a+b+c+d)	
	(vii)		Any other voluntary contribution not part of Form No. 10BD, Please specify the nature Voluntary Contribution	₹ 2,77
	(viii)		Total donation not reported in form No. 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]	₹ 2,77
24.			Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	₹ 4,4
25.			Total Foreign Contribution out of the total voluntary contributions stated in 24	
26.			Voluntary Contribution forming part of Corpus (which are included in 24)	
	(A)		Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	
	(B)		Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	
27.			Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B)}]	₹ 4,4

Acknowledgement Number:562698340031024

28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)		₹ 2,50,159
29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11		₹ 0
30.	Income required to be applied in India by the auditee during the previous year([27+28-29])		₹ 4,43,21,610
31.	Application of Income (excluding application not eligible and reported under serial number 37)		
	(i)	Total amount applied for charitable or religious purposes in India during the previous year	
	(a)	Contribution or donation to any other person during the previous year	
		Electronic(₹)	₹ 0
		Other than electronic(₹)	₹ 0
		Total(₹)	₹ 0
	(b)	Object wise application other than the application provided in (a)	

S. No.		Electronic (₹)	Other than electronic (₹)	Total (₹)
(I)	Religious	0	0	0
(II)	Relief of poor	3,63,65,842	0	3,63,65,842
(III)	Education	0	0	0
(IV)	Medical relief	19,80,171	0	19,80,171
(V)	Yoga	0	0	0
(VI)	Preservation of Environment (including watersheds, forests and wildlife)	0	0	0
(VII)	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0	0	0
(VIII)	Advancement of any other objects of general public utility	0	0	0
(IX)	Application which cannot be specifically categorized under (I) to (VIII)	0	0	0
(X)	Total	3,83,46,013	0	3,83,46,013

	(c)	Total application (a) + (b)(X)	
		Electronic(₹)	₹ 3,83,46,013
		Other than electronic(₹)	₹ 0
		Total(₹)	₹ 3,83,46,013

(ii) Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person

S. No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs.)	Mode of Application			TDS	
				Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section [illegible] which [illegible] deducted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	[illegible]

No Records Available

(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]	
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]	₹ [illegible]
(vi)	Bifurcation of application in 31(v) into Revenue or Capital	₹ [illegible]
(a)	Revenue	₹ [illegible]
(b)	Capital	
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.	
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.	

Amount to be disallowed from application

(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	
(A)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A	
(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A	
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus	
(xii)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act	

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	or any trust or institution referred to in section 11 or 12 of the Act not having same objects	₹ 0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act	₹ 0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	₹ 0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	₹ 0
(xvi)	Applied for any purpose beyond the objects of the auditee	₹ 0
(xvii)	Any other Disallowance (Please specify)	₹ 3,83,46,013
(xviii)	Total allowable application [{31(v)+31(vii)+31(viii)} - {31(ix) to 31(xvii)}]	₹ 0
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	₹ 0
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	₹ 59,75,597
(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	₹ 0
(xxii)	Taxable Income [30- {31(xviii) to 31(xxi)}]	
(xxiii)	Income taxable under section 115BBI	₹
(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No ₹
(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No ₹
(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No ₹
(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No ₹
(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No ₹

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			(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No
		(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No
			(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No
		(d)		Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No
		(e)		Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC			
Other Income	35.	(a)		Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No
		(b)		Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G	
		(c)		Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G	
		(d)		Income chargeable under sub-section (4) of section 11	
Capital Asset	36.	Details of Capital Asset Transferred under sub-section (1A) of section 11			
		(1)		Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No
		(2)		Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No
		(3)		Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No
		(4)		Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No
urces	37.	Application of Income out of the following sources during the previous year			

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S. No.	Application of income out of different sources	Electronic Modes (₹)	other than Electronic Modes (₹)	Total (₹)
A	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0
B	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0
C	Income of earlier previous years up to 15% accumulated or set apart	0	0	0
D	Corpus	0	0	0
E	Borrowed Fund	0	0	0
F	Any other (Please specify)	0	0	0

Details of application resulting in payment or credit in excess of Rs 50 lakh during previous year to a single person out of 37

S. No.	Name of person	PAN	Amount of application	Mode of Application			TDS		
				Electronic Modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

No Records Available

(i)	Whether provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?		No
(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?		
	(a)	Provision of proviso to clause (15) of section 2 is applicable	No
	(b)	Condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated	No
	(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated	No
	(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated	No
(iii)	If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13		
	(a)	Income for the previous year	₹
	(b)	Total Expenditure incurred in India, for the objects of the auditee,	₹
	(c)	Expenditure to be disallowed	

		(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed		
		(ii)	Expenditure from any loan or borrowing		
		(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and		
		(iv)	Expenditure in the form of contribution or donation to any person.		
		(v)	Capital expenditure		
		(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40		
		(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A		
		(viii)	Any other disallowance		
		(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii))+(viii))		
	(d)		Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 { a - b+c (ix)}		

Expenditure Incurred for Religious Purposes

40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details		
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No
	(b)	Total income of auditee during the previous year	
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0 %

Person referred to in 13(3)

41. Details of specified person* as referred to in sub-section (3) of section 13

Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected specify the amount of contribution
(1)	(2)	(3)	(4)	(5)	(6)
Any trustee of the trust or manager (by whatever name called) of the institution	Mr.N.Muthuvelayutham	AMWPM7396R		2/43, Kottai Street,, Nagamalai S.O, Kilakuyilkudi, Madurai, Tamilnadu, INDIA, 625019	

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		(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No
	44.		Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to Clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No
	45.		In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No
	46.		Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No
	47.		Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No
	48.		Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No
	49.		Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes
		(A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	No

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Corpus : Details of Corpus

[illegible]	Opening Balance (of the beginning of the previous year (Corpus not applied till the beginning of the previous year))	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance [(1+2+5)-3]	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other those specified under sub-section (5) of section 11.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

No Records Available

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Schedule FC: Details of Foreign Contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution the previous year (Amount in Rs.)
No Records Available		

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Loan and Borrowing						
[illegible]	Loan & Borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year	Closing Balance as on 31st March (1+2-6=7)
	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

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Schedule Int App: Details of income applied outside India

S. No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country/Region of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India taken		
								Approval number	General/Special	Date of Approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
No Records Available										

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ation outside India ha

eral/Speci	Date of Approv
(10)	[illegible]

[illegible]gement Number:562698340031024

[illegible] Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11									
[illegible]	Date of furnishing Form 9A	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year(s) out of the amount referred to in column (5)(Fill schedule DA)	Out of deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed application
[illegible]	(2)	(3)	(4)	(5)	(6)	(7) =(5)-(6)	(8)	(9)=(7)-(8)	(10)= (5)-(7)
No Records Available									

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Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11					
Year of accumulation(F.Y.)	Assessment year in which the amount referred to in column (6) of schedule DI was taxed				
	2022-23	2021-22	2020-21	2019-20	2018-19
2023-24					
2022-23					
2021-22					
2020-21					
2019-20					
Total	0	0	0	0	

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Schedule ACI: The details of accumulation

Year of accumulation(F.Y.)	Date of Furnishing Form 10	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes up to the beginning of the previous year	Balance to be applied(3)-(5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application (6)-(7)	Amounts applied for charitable or religious purpose during the previous year out of previous year's accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (If applicable)	Amount credited or paid to any trust or institution registered u/s 12AB or approved under sub-clauses (iv) or (v) or (vi) or (via) of clause (23C) of section 10 (If applicable)	Balance amount available for application (8) - (9) - (10) - (11)	Amount invested or deposited in the modes specified in section 11(5) out of 12	Amount invested or deposited in the modes other than specified in section 11(5) out of 12 (If applicable)	Amount which is not utilized during the period of accumulation (If applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) (10)+(11)+(14)+(15)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total				0	0	0	0	0	0	0	0	0	0	0	0

No Records Available

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Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified
during the previous year :

S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
			Nature of asset	Address	From	To	Amount of rent	Adequate rent	Nature	Amount of compensation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	

No Records Available

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...Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the ... year						
	Name of specified person	PAN of specified person	Nature of Services rendered by specified person	Details of Payment for the previous year		
				Nature of payment	Amount of payment	Reasonable Amount for Services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

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Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?									
S. No.	Name of specified person	PAN of specified person	Details of Services		Details of Remuneration for the previous year		Details of Compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs)	Actual amount of remuneration for the service	Adequate Remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate Compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									

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...e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?

	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company/ Concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for share or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available													

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Schedule SP- e 2 : Details in case of Other Property being Immovable:

S. No.	Name of specified person	PAN of specified person	Type of asset	Address of Property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration paid for asset	

No Records Available

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...f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?

	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	Total consideration share or security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of Movable property	Total consideration for property during the previous year	Adequate Consideration
No Records Available													

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Schedule TDS/TCS								
Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected [illegible] deposited [illegible] credit of the Central Government [illegible] (6) and [illegible]
(1)	(2)&(3)	(4)	(5)	(6)	(7)	(8)	(9)	[illegible]
MRIT00810F	194J - Fees for professional or technical services	78,95,805	78,95,805	78,95,805	7,89,581	0	0	

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e Statement of TDS/TCS				
ction and Collection Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
F	26Q	31-Oct-2023	27-Oct-2023	No
F	26Q	31-May-2024	21-May-2024	No

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