

**AUDIT REPORT
&
STATEMENT OF ACCOUNTS**

THE COVENANT CENTRE FOR DEVELOPMENT - CCD

2/43, Kottai Street,
Nagamalai Pudukottai,
Madurai – 625 019.

FY 2021 - 2022

Charles Fernando & Co.
Chartered Accountants

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

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87546 52652

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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, 2022, 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.



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



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, 2022, 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, 2022;
- ii. In the case of the Income and Expenditure Account, Excess of Expenditure over Income 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: 29.08.2022

UDIN: 22026619AVIKKF4397



For Charles Fernando & Co
Chartered Accountants

N. Charles Fernando
Proprietor
FRN: 000611-5



CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

| | | Sch | 31.03.2022 | 31.03.2021 | | | Sch | 31.03.2022 | 31.03.2021 |
|----|---|-----|-------------------|-------------------|----|---|-----|-------------------|-------------------|
| To | FC Account | | | | By | FC Programme Expenses | | | |
| " | Interest on SB a/c | | 1,372 | 10,176 | " | General Expenses | G1 | 224,469 | 278,050 |
| " | Local Account | | | | " | Local Account | | | |
| | Azim Premji Philanthropic Initiatives Pvt Ltd | | 7,646,100 | 7,035,700 | | Azim Premji Philanthropic Initiatives Pvt Ltd | G2 | 6,499,235 | 2,822,545 |
| | Foundation for Research in Health Systems | | 450,000 | - | | Ekam Foundation | G3 | 58,028 | 102,000 |
| | Jivanti Welfare & Charitable Trust | | 2,101,200 | 2,100,600 | | Foundation for Research in Health Systems | G4 | 274,819 | 350,551 |
| | Bio Diversity Mgt Chhattisgarh | | 6,150,200 | - | | Jivanti Welfare & Charitable Trust | G5 | 1,964,112 | 1,935,812 |
| | Nabard FPO & CBBO Project | | 1,571,600 | 539,000 | | Tata Chemicals | G6 | 1,350,989 | 790,279 |
| | Tata Chemicals | | 1,612,595 | 804,205 | | Nabard FPO & CBBO Project | G7 | 1,513,875 | 2,099,866 |
| | TNRTP Regn 3 & 4 | | 3,840,575 | 3,840,575 | | TNRTP Regn 3 & 4 | G8 | 7,778,898 | 5,458,827 |
| | Covid 19 releif | | - | 1,577,500 | | UNDP Project | G9 | 147,000 | - |
| | GIZ Bio Diversity Mgt Committee | | 607,689 | - | | AFS AGTECH Pvt Ltd (UPL) | G10 | 633,437 | 276,929 |
| | Other Grants | H | 221,000 | 5,284,161 | | Usha International Limited | G11 | 30,000 | - |
| | Sundry Income | | - | 1,502 | | Bio Diversity Mgt Chhattisgarh | G12 | 5,787,721 | - |
| | SB Account Interest | | 106,919 | 171,453 | | Covid 19 releif | | - | 1,509,177 |
| | FD Account Interest | | 63,313 | - | | Programme Expenditure | | - | 1,045,147 |
| | Interest on IT Refund | | 9,147 | 48,696 | | Lady Doak College | | 66,074 | 10,276 |
| | | | | | | Dabur India | | - | 273,710 |
| | | | | | | Other Projects - Local | | - | 49,547 |
| | | | | | | Bank Charges | | - | 3,298 |
| " | | | | | " | Capital Expenditure | B | 46,292 | 281,018 |
| | Sub Total | | 24,381,710 | 21,413,568 | | Sub Total | | 26,374,949 | 17,287,032 |
| " | Loan Received | | 2,500,000 | 2,500,000 | " | Fowler Westrup | | | 1,920,000 |
| " | Advance | | - | 37,730 | | | | | |
| " | OPENING BALANCE | A | 9,556,572 | 4,812,306 | " | CLOSING BALANCE | A | 10,063,333 | 9,556,572 |
| | TOTAL | | 36,438,282 | 28,763,604 | | TOTAL | | 36,438,282 | 28,763,604 |

Schedules "A" to "G" annexed hereto form part of the Receipts and Payments Account

PLACE :MADURAI

DATE :29.08.2022

UDIN :22026619AVIKKF4397

For The Covenant Centre for Development

Treasurer

Secretary

"AS PER MY REPORT OF EVEN DATE"

For Charles Fernando & Co
Chartered Accountants



V. Charles Fernando
Proprietor
FRN: 0006045



CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

| Expenditure | | 31.03.2022 | 31.03.2021 | Income | | 31.03.2022 | 31.03.2021 |
|-------------|---|---------------|------------|--------|---|------------|------------|
| To | Programme Expenses | | | By | Grant Received From: | | |
| " | FC Programme Expenses | | | " | FC Account | | |
| " | General Expenses | 224,469 | 278,050 | " | Interest on SB a/c | 1,372 | 10,176 |
| " | Local Account | | | " | Local Account | | |
| " | Azim Premji Philanthropic Initiatives Pvt Ltd | G1 6,499,235 | 2,822,545 | " | Azim Premji Philanthropic Initiatives Pvt Ltd | 7,646,100 | 7,035,700 |
| " | Ekam Foundation | G2 58,028 | 102,000 | " | Foundation for Research in Health Systems | 450,000 | - |
| " | Foundation for Research in Health Systems | G3 274,819 | 350,551 | " | Jivanti Welfare & Charitable Trust | 2,101,200 | 2,100,600 |
| " | Jivanti Welfare & Charitable Trust | G4 1,964,112 | 1,935,812 | " | Bio Diversity Mgt Chhattisgarh | 6,150,200 | - |
| " | Tata Chemicals | G5 1,350,989 | 790,279 | " | Nabard FPO & CBBO Project | 1,571,600 | 539,000 |
| " | Nabard FPO & CBBO Project | G6 1,513,875 | 2,099,866 | " | Tata Chemicals | 1,612,595 | 804,205 |
| " | TNRTP Regn 3 & 4 | G7 5,457,511 | 5,458,827 | " | TNRTP Regn 3 & 4 | 3,840,575 | 3,840,575 |
| " | UNDP Project | G8 147,000 | - | " | Covid 19 releif | - | 1,577,500 |
| " | AFS AGTECH Pvt Ltd (UPL) | G9 633,437 | 276,929 | " | GIZ Bio Diversity Mgt Committee | 607,689 | - |
| " | Usha International Limited | G10 30,000 | - | " | Other Grants | 221,000 | 5,284,161 |
| " | Bio Diversity Mgt Chhattisgarh | G11 5,787,721 | - | " | Sundry Income | - | 1,502 |
| " | Covid 19 releif | - | 1,509,177 | " | SB Account Interest | 106,919 | 171,453 |
| " | Programme Expenditure | - | 1,045,147 | " | FD Account Interest | 63,313 | - |
| " | Lady Doak College | 66,074 | 10,276 | " | Interest on IT Refund | 9,147 | 48,696 |
| " | Dabur India | - | 273,710 | | | | |
| " | Other Projects - Local | - | 49,547 | | | | |
| " | Bank Charges | - | 3,298 | | | | |
| " | Depreciation | B 1,227,662 | 1,361,953 | | | | |
| | Sub Total | 25,234,933 | 18,367,967 | | Sub Total | 24,381,710 | 21,413,568 |
| " | Excess of Income over Expenditure | | 3,045,601 | " | Excess of Expenditure over Income | 853,223 | - |
| | TOTAL | 25,234,933 | 21,413,568 | | TOTAL | 25,234,933 | 21,413,568 |

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

PLACE :MADURAI

DATE :29.08.2022

UDIN :22026619AVIKKF4397

For The Covenant Centre for Development

"AS PER MY REPORT OF EVEN DATE"

For Charles Fernando & Co
Chartered Accountants



N. Charles Fernando
Prop
FRN:0000075

Treasurer

Secretary

THE COVENANT CENTRE FOR DEVELOPMENT -CCD
2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI - 625019



CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2022

| LIABILITIES | Sch | 31.03.2022 | 31.03.2021 | ASSETS | Sch | 31.03.2022 | 31.03.2021 |
|--------------------------|-----|-------------------|-------------------|-----------------------|-----|-------------------|-------------------|
| CAPITAL FUND - CONTRA | B | 10,830,587 | 12,011,958 | FIXED ASSETS - CONTRA | B | 10,830,587 | 12,011,958 |
| GENERAL FUND | C | 2,343,358 | (1,035,042) | CURRENT ASSETS | | | |
| UNTILIZED PROJECT FUND | | | | CLOSING BALANCE | A | 10,063,333 | 9,556,572 |
| FC Account | D | - | 364,257 | | | | |
| LC Account | D | 1,981,666 | 4,667,661 | | | | |
| CURRENT LIABILITIES | | | | | | | |
| Loans and Advance | E | 738,309 | 3,059,695 | | | | |
| Secured & Unsecured Loan | E | 5,000,000 | 2,500,000 | | | | |
| TOTAL | | 20,893,920 | 21,568,530 | TOTAL | | 20,893,920 | 21,568,530 |

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

PLACE :MADURAI

DATE :29.08.2022

UDIN :22026619AVIKKF4397

For The Covenant Centre for Development

"AS PER MY REPORT OF EVEN DATE "

For Charles Fernando & Co
Chartered Accountants



N. Charles Fernando
Proprietor
FRN: 000604S

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 SHEET AS ON 31st MARCH 2022

SCHEDULE : " A " OPENING BALANCE & CLOSING BALANCE

| S.No | Particulars | ₹ | |
|-----------|---|------------------|------------------|
| | | Opening Balance | Closing Balance |
| I | CASH IN HAND | | |
| | Cash in Hand - FC Account | - | - |
| | Cash in Hand CCD North - LC Account | - | 39,410 |
| II | CASH AT BANK | | |
| | FC Account | | |
| | Union Bank - Corporation Bank (SB) -Madurai 0041 0011 6004 50 | 39,808 | 35,992 |
| | Union Bank - Corporation Bank (SB) -Madurai 0041 0010 1004 50 | 3,923 | 3,983 |
| | State Bank of India | 10,000 | 10,000 |
| | LC Account | | |
| | Head Office - Madurai | | |
| | Bank of India, Madurai | 787,137 | 147,083 |
| | State Bank of India - Durg North India | 366,910 | 700,724 |
| | Canara Bank, Madurai | 99,462 | 23,704 |
| | Pandyan Grama Bank -Mukkulam | 848 | - |
| | Corporation Bank - Local - 20461 | 2,162,685 | 856,159 |
| | Indian Overseas Bank - APPI | 1,759,160 | 1,610,856 |
| | GRAND TOTAL | 5,229,933 | 3,427,911 |

| S.No | Name of Account | Opening Balance 01.04.2021 | Closing Balance 31.03.2022 |
|------------|----------------------------------|-------------------------------|-------------------------------|
| I | TAX DEDUCTED AT SOURCE | | |
| 1 | TDS Recoverable | 1,374,549 | 665,236 |
| 2 | TDS Recoverable FY 2021 - 22 | - | 529,026 |
| 3 | TCS Receivable FY 2021 - 22 | 76,811 | 153,622 |
| | Sub Total | 1,451,360 | 1,347,884 |
| II | FIXED DEPOSIT | | |
| 1 | Fixed Deposit - APPI | 2,500,000 | 2,500,000 |
| | Sub Total | 2,500,000 | 2,500,000 |
| III | ADVANCE & DEPOSITS | | |
| 1 | Programme Advance | 112,891 | - |
| 2 | Office & Telephone Deposit | 26,450 | - |
| 3 | Rent Advance | 80,000 | - |
| 4 | Rental Advance - API | 10,000 | 10,000 |
| 5 | Rental Advance | 47,000 | 50,000 |
| 6 | Programme Advance - IFAD | 98,938 | - |
| 7 | Programme Advance - FPO & CBBO | - | 1,778,552 |
| 8 | Programme Advance - APPI Project | - | 948,986 |
| | TOTAL | 375,279 | 2,787,538 |
| | GRAND TOTAL | 9,556,572 | 10,063,333 |



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 2022**

SCHEDULE : " B " FIXED ASSETS & DEPRECIATION

₹

| Sl.No. | Description | value as on 01.04.2021 | Addition Bef Sept | Addition After Sept | Deletion | Gross Value as on 31.03.2021 | Depreciation | | Net Value as on 31.03.2022 |
|--------|---------------------------------|---------------------------|----------------------|------------------------|----------|---------------------------------|--------------|----------------|-------------------------------|
| | | | | | | | Rate | Amount | |
| 1 | Land & Building | | | | | | | | |
| | Land | 1,115,046 | - | - | - | 1,115,046 | | - | 1,115,046 |
| | Building | 6,400,417 | - | - | - | 6,400,417 | 10% | 640,042 | 5,760,375 |
| | Building - Nagercoil | 432,117 | - | - | - | 432,117 | 10% | 43,212 | 388,906 |
| | Nursery | 5,271 | - | - | - | 5,271 | 10% | 527 | 4,744 |
| | Protection & Fencing | 23,318 | - | - | - | 23,318 | 10% | 2,332 | 20,986 |
| | Common Facility Ctr. | 61,767 | - | - | - | 61,767 | 10% | 6,177 | 55,591 |
| | Sevaiyur | 45,753 | - | - | - | 45,753 | 10% | 4,575 | 41,178 |
| | Semi Processing Unit | 116,695 | - | - | - | 116,695 | 10% | 11,670 | 105,026 |
| | Equipments | | | | | | | | |
| | Tools & Equipments | 21,353 | - | - | - | 21,353 | 15% | 3,203 | 18,150 |
| | Coconut Mills | 39,129 | - | - | - | 39,129 | 15% | 5,869 | 33,259 |
| | Digital Copier | 12,974 | - | - | - | 12,974 | 15% | 1,946 | 11,028 |
| | LCD | 7,686 | - | - | - | 7,686 | 15% | 1,153 | 6,533 |
| | Furniture & Fixtures | 95,048 | - | - | - | 95,048 | 10% | 9,505 | 85,543 |
| | Vehicles | 106,183 | - | - | - | 106,183 | 15% | 15,927 | 90,256 |
| | Two Wheeler Hero | | | | | | | | |
| | TATA ACE Mini Door | 26,078 | - | - | - | 26,078 | 15% | 3,912 | 22,167 |
| 2 | Tractor | 45,646 | - | - | - | 45,646 | 15% | 6,847 | 38,799 |
| | Bolero Jeep - Eco Veg | 214,628 | - | - | - | 214,628 | 15% | 32,194 | 182,434 |
| | Total | 8,769,109 | - | - | - | 8,769,109 | | 789,090 | 7,980,019 |





SCHEDULE ANNEXED TO AND FORM PART OF THE INCOME & EXPENDITURE ACCOUNT AND BALANCE SHEET AS ON
31ST MARCH 2022

SCHEDULE " B " - LOCAL - FIXED ASETS AND DEPRECIATION

| Sl.No. | Description | value as on 01.04.21 | Addition Before Sept | Addition After Sept | Deletio n | Gross Value as on 31.03.22 | Depreciation | | Net Value as on 31.03.22 |
|--------|---------------------------------|-------------------------|----------------------------|------------------------|--------------|-------------------------------|--------------|------------------|-----------------------------|
| | | | | | | | Rate | Amount | |
| | Head Office | | | | | | | | |
| 1 | Land & Build. | | | | | | | | |
| | Land | 143,538 | - | - | - | 143,538 | 0% | - | 143,538 |
| | Land - Nagercoil Unit | 288,520 | - | - | - | 288,520 | 0% | - | 288,520 |
| | Building | 165,615 | - | - | - | 165,615 | 10% | 16,562 | 149,054 |
| 2 | Computer/ Laptop | | | | | | | | |
| | Computer/ Laptop | 91,404 | - | 38,150 | - | 129,554 | 40% | 44,192 | 85,362 |
| | Printer | 12,210 | - | - | - | 12,210 | 15% | 1,832 | 10,379 |
| 3 | Equipments | | | | | | | | |
| | Millet Machine | 2,312,000 | - | - | - | 2,312,000 | 15% | 346,800 | 1,965,200 |
| | Speaker | 5,653 | - | - | - | 5,653 | 15% | 848 | 4,805 |
| | UPS Battery | 39,313 | - | - | - | 39,313 | 15% | 5,897 | 33,416 |
| | Semi Processing Unit | 23,427 | - | - | - | 23,427 | 15% | 3,514 | 19,913 |
| 4 | Vehicle | | | | | | | | |
| | Mahindra Jeep | 39,948 | - | - | - | 39,948 | 15% | 5,992 | 33,956 |
| 5 | Furniture & Fixtures | | | | | | | | |
| | Chairs & Table | 121,222 | 8,142 | - | - | 129,364 | 10% | 12,936 | 116,428 |
| | Total | 3,242,850 | 8,142 | 38,150 | | 3,289,142 | | 438,572 | 2,850,570 |
| | GRAND TOTAL | 12,011,959 | 8,142 | 38,150 | - | 12,058,251 | - | 1,227,662 | 10,830,587 |



THE COVENANT CENTRE FOR DEVELOPMENT - CCD
2/43, KOTTAI STREET, NAGAMALAI PUDUKOTTAI, MADURAI -19.

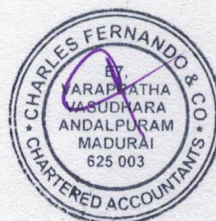


**SCHEDULE ANNEXED TO AND FORM PART OF THE INCOME & EXPENDITURE ACCOUNT AND
BALANCE SHEET AS ON 31ST MARCH 2022**

SCHEDULE : " C " GENERAL FUND

₹

| | | |
|--|-----------|------------------|
| Opening Balance as on 01.04.2021 | | (1,035,042) |
| ADD : Transfer from project Fund | 3,050,251 | |
| ADD : Transfer from Capital Fund-FC | 1,181,372 | |
| LESS : Excess of Income over Expenditure | 853,223 | 3,378,400 |
| Closing Balance as on 31.03.2022 | | 2,343,358 |





SCHEDULE FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2022

SCHEDULE : " E " CURRENT LIABILITIES FOR THE YEAR ENDED 31ST MARCH 2022

| S.No | Name of Account | Closing Balance 31.03.2022 |
|------|--------------------------------|-------------------------------|
| | Salary & Staff Welfare Payable | 58,624 |
| | Salary Payable | 90,770 |
| | Appi Project | 3,077 |
| | Other advance | 331,160 |
| | TDS Payable | 207,983 |
| | Mugavai | 36,695 |
| | Kalasam Techno services | 10,000 |
| | Total | 738,309 |

| | | |
|-------|--------------------------------------|---------------------------------------|
| " 2 " | SECURED & UNSECURED LOANS | Closing Balance 31.03.2022 |
| | Loan Against Deposit- IOB | 1,000,000 |
| | Samunati Financial Intermediation | 4,000,000 |
| | Total | 5,000,000 |

SCHEDULE : " F " CURRENT ASSETS FOR THE YEAR ENDED 31ST MARCH 2022

| S.No | Name of Account | Closing Balance 31.03.2022 |
|------|-----------------------------|-------------------------------|
| | APPI PROJECT ADVANCE | |
| | Salary Advance | 308,870 |
| | FPO Advance APPI | 88,236 |
| | Other Advane | 251,012 |
| | Programme Advance - FPO | 236,616 |
| | Karthik Advance | 62,592 |
| | P Kannan | 1,660 |
| | Sub Total | 948,986 |



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 2022

| S No | Particulars | Grant Received | Programme Expenditure |
|-------|---------------------------|----------------|-----------------------|
| 1 | UNDP India | 173,460 | - |
| 2 | Ekam Foundation | 162,840 | - |
| 3 | Suzlan -ARD | 547,439 | 122,805 |
| 4 | Quality council of India | 42,000 | 16,597 |
| 5 | AFS AGTECH Pvt Ltd (UPL) | 1,036,000 | - |
| 6 | USHA International | 64,000 | - |
| 7 | Gram Mooligai Company Ltd | 514,320 | 514,320 |
| 8 | GIZ MPSS Project | 458,669 | 177,807 |
| 9 | IFAD - Ramanathapuram | 2,209,083 | 213,618 |
| 10 | Lady Doak College | 76,350 | - |
| Total | | 5,284,161 | 1,045,147 |



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 2022

SCHEDULE : " G " PROGRAMME EXPENDITURE

| | | |
|----------|--|------------------|
| 1 | FC Account | |
| | Volnteer Allowance | ₹ 15,016 |
| | Training & Programme Expenses | 209,382 |
| | Bank Charges | 71 |
| | Total | 224,469 |
| 2 | Azim Premji Philanthropic Initiatives Pvt Ltd | |
| | Agriculture Production Enhancement | 899,274 |
| | Farmers Mobilaisation | 2,053,222 |
| | Training and Skill Building | 60,121 |
| | Salary and Other Benefit | 1,175,460 |
| | Salary and Other Benifit -Field Executive | 1,733,995 |
| | Bank Charges | 3,589 |
| | Postage, Telegraph & Telephone | 13,128 |
| | Printing & Stationery | 9,603 |
| | Rent | 317,590 |
| | Training & Meeting Expenses | 23,011 |
| | Travelling Expenses & Conveyances | 210,242 |
| | Total | 6,499,235 |
| 3 | Ekam Foundation | |
| | Office Admin Expenses | 527 |
| | Office Vehicle Expenses | 31,000 |
| | Postage & Telegram | 979 |
| | salary | 25,000 |
| | Travelling Expenses | 522 |
| | Total | 58,028 |
| 4 | Foundation for Research in Health Systems | |
| | Health Prog.Coordinate &Associate | 133,492 |
| | Health Associates | 30,000 |
| | Cost of Printing of Base Line Formets | 46,180 |
| | Field Travel for Base Line Collection | 65,147 |
| | Total | 274,819 |
| 5 | Jivanti Welfare And Charitable Trust | |
| | Cultivation for Medical Plants | 1,964,000 |
| | Bank Charges | 112 |
| | Total | 1,964,112 |





**SCHEDULE ANNEXED TO AND FORM PART OF THE RECEIPTS & PAYMENTS
AS ON 31st MARCH 2022**

SCHEDULE : " G " PROGRAMME EXPENDITURE

| | | |
|---|---|------------------|
| 6 | TATA Chemicals Limited -TCL | |
| | Health Programme | 19,950 |
| | Preparation of BCC materials | 20,000 |
| | Digital Education trainer | 85,500 |
| | Other Expenditure | 124,128 |
| | Overheads and administration exps | 332,582 |
| | Filed coordinator allowances | 117,037 |
| | Travel expenses field coordinator | 2,395 |
| | VLC rental expenses | 176,500 |
| | VLC volunteers allowances | 472,897 |
| | Total | 1,350,989 |
| 7 | NABARD - FPO & CBBO Project | |
| | Base Line Survey | 601,098 |
| | Mobilisation of Farmers | 204,284 |
| | Professional Charges & Salary for Other Staff | 459,393 |
| | Registration | 240,000 |
| | Training to BoDs | 9,100 |
| | Total | 1,513,875 |
| 8 | TNRTP -Regn 3 & 4 | |
| | TN 4 Cost of Key Experts Farmer Mobilisation | 2,629,708 |
| | TN 4 Cost of Key Experts Salary | 129,900 |
| | TN 4 OverHeads Office maintenance | 4,000 |
| | TN 4 OverHeads Finance Charges | 47,200 |
| | TN 4 OverHeads Bank Charges | 507 |
| | TN 4 OverHeads Reimburesable | 14,983 |
| | TN 3 Cost of Key Experts Farmer Mobilisation | 2,547,675 |
| | TN 3 Cost of Key Rent | 16,000 |
| | TN 3 OverHeads Bank Charges | 32 |
| | TN 3 OverHeads Reimburesable | 35,705 |
| | Bank Charges | 462 |
| | Admin Expenes | 13,652 |
| | Bank Charges | 342 |
| | Farmers Mobilisation | 1,041,253 |
| | Furniture and Fixtures | 15,322 |
| | Loan Interest | 214,796 |
| | Office Maintenance | 15,662 |
| | Postage, Telegraph & Telephone | 740 |
| | Printing & Stationery | 8,282 |
| | Rent, Water & Electricity | 12,327 |
| | Repairs & Maintenances | 170,344 |
| | Salary | 856,408 |
| | Training and Skill Building | 3,599 |
| | Total | 7,778,898 |
| 9 | UNDP India | |
| | Training & Skill Building - Woman Farmers | 147,000 |
| | Total | 147,000 |



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 2022

SCHEDULE : " G " PROGRAMME EXPENDITURE

| | | |
|----|---|------------------|
| 10 | AFS AGTECH Private Limited (UPL) | |
| | Admin Expenses | 11,751 |
| | Filed Travel Expenses | 5,860 |
| | Farmer Mobalisation | 503,860 |
| | Office Maintenance | 4,000 |
| | Office Salary | 80,000 |
| | Finance Charges | 18,750 |
| | Printing & Stationery | 9,216 |
| | Total | 633,437 |
| 11 | Usha International Limited | |
| | Youth & Women Development | 30,000 |
| | Total | 30,000 |
| 12 | Bio Diversity Mgt Chhattisgarh | |
| | Farmer Mobalisation | 5,787,721 |
| | Total | 5,787,721 |





THE COVENANT CENTRE FOR DEVELOPMENT -CCD

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

Schedule : I Notes forming part of the Account for the year ended 31st March 2022

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.

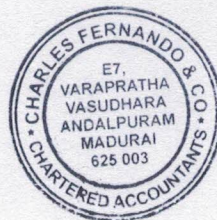
Notes on Account :

- Schedules A 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 : 29.08.2022

UDIN: 22026619AVIKKF4397



For Charles Fernando & Co
Chartered Accountants

Charles Fernando
Proprietor
FRN: 0000045