



**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

To,

The Members of  
**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**

**Report on the Financial Statements:**

We have audited the accompanying financial statements of M/S. **SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**, Register Office at No.402, B - Block Prince Garden Apartments, No: 40, Thambusamy Street, Kilpauk, Chennai - 600 010 and Field Office at Old No: 80C, New No: 219, Kottaiyur Road, Yelagiri Hills - 635853 ("the Society"), which comprise the Balance Sheet as at March 31, 2018 and the Statement of Income and Expenditure for the year then ended and a summary of significant accounting policies.

**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 and financial performance of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility:**

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

An audit involves performing procedures to obtain audit evidence about the amounts and 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 control relevant to the Society preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the



accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

**Opinion:**

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

- (a) In the case of Balance Sheet, of the state of affairs of the Society as at March 31,2018, and
- (b) In the case of the Statement of Income and Expenditure, of the Excess of Expenditure over Income for the year ended on that date.

We further report that:

- a. 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.
- b. In our opinion, proper books of accounts have been kept by the Society so far as appears from the examination of those books.
- c. The Balance Sheet and the statement of Income and Expenditure dealt with by this report are in agreement with the books of accounts.

**For John & Julian  
Chartered Accountants  
(Firm Registration Number. 014859S)**



*John Ravindran*  
**M. John Ravindran  
Partner  
(Membership Number. 028566)**

Place: Chennai  
Date: 18.06.2018

**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**

Regd Off : No.402, B - Block Prince Garden Apartments, No.40, Thambusamy Street, Kilpauk, Chennai - 600 010.

Field Off : Old No: 80C, New No: 219, Kottaiyur Road, Yelagiri Hills - 635853

**FOREIGN CONTRIBUTION ACCOUNT**

**Receipts and Payments account for the year ended 31st March 2018**

Receipts	Amount	Payments	Sch No	Amount
<b>Opening Balance:</b>		<b>ECoPP - (Phase VII) - BfdW</b>	<b>I</b>	
<b>Cash in Hand</b>		BfdW Grant Transferred to 14 NGO's		70,61,600.00
BfdW - VIITH PHASE	391.00	Programs & Networking		9,96,014.00
LAYA	3,195.00	Personnel Cost		12,18,385.00
<b>Cash at Bank</b>		Audit Services		1,36,528.00
BfdW - VIITH PHASE	48,26,335.99	Administration & Coordination		6,72,684.99
LAYA	1,46,540.50			
CA. Christian AID	5,92,697.67	<b>ECoPP - (Phase VIII) - BfdW</b>	<b>II</b>	
Old Programme Balance	1,010.00	BfdW Grant Transferred to 14 NGO's		155,88,152.00
<b>Grant Received from</b>		Capacity Building in Programs & Networking		5,12,435.00
- BfdW, Germany - ECoPP - Phase VII	48,16,853.00	Personnel Cost		9,47,075.00
- BfdW, Germany - ECoPP Continuation	183,41,173.00	Administration & Coordination		4,33,954.30
<b>Bank Interest Received</b>		Procurement		1,19,500.00
Bank Interest - BfdW - Phase VII	44,632.00	<b>LAYA</b>	<b>III</b>	
- BfdW, Germany - ECoPP Continuation	34,694.00	Programme Expenses		1,52,230.00
Bank Interest Christian AID	2,154.00	Administration Expenses		75.50
LAYA Program	2,570.00	<b>Christian Aid:</b>		
<b>Fixed Assets</b>		Bank Charges		35.40
(Book Value of Vehicles transferred)		<b>General Account:</b>		
CRHSE	21,242.13	Sale of Vehicle transfer to SACRED		1,60,000.00
VEEDU	1,43,169.78	Book Value of Vehicle Transfer to Partner		2,69,054.88
CHDP	1,04,642.97	NGO's		
Sale of Vehicle - SACRED	1,60,000.00	<b>Loans and Advances</b>		
Sale of Assets - Xerox Machine & Generator	26,000.00	C.AID Advance paid to BfdW VII Phase		3,97,000.00
<b>Loans and Advances:</b>		<b>CLOSING BALANCE</b>		
Advance Received from Christian Aid	3,97,000.00	<b>CASH IN HAND</b>		
		BfdW - ECoPP Continuation		846.00
		<b>CASH AT BANK</b>		
		BfdW - ECoPP Continuation		7,73,904.70
		CA. HCL - CHRISTIAN AID		1,97,816.27
		General Fund - FC		26,000.00
		Old Programme Balance		1,010.00
<b>Total</b>	<b>296,64,301.04</b>	<b>Total</b>		<b>296,64,301.04</b>

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian

Chartered Accountants

(Firm Registration No. 014859S)

*M. John Ravindran*

M. John Ravindran  
Partner

(Membership No. 028566)



*Shweta Bepari*

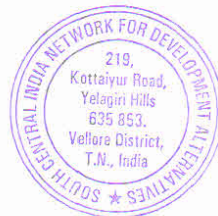
Executive Director  
SCINDeA

*Pshyett*

Treasurer  
SCINDeA

Place: Chennai

Date : 18.06.2018



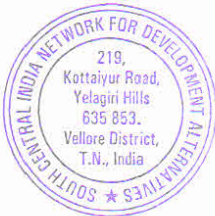


**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**  
**Schedule forming part of Receipts and Payment Account**

**SCHEDULE - I :**

**Empowerment of Communities through People's Participation (Phase VII) - BfdW**

<b>1. BfdW Grant Contribution Transfer to 14 NGO'S</b>		
1. Bharath Envionment Seva Team - (BEST)	7,04,000.00	
2. Community Health and Social Education - (CHDP)	6,22,000.00	
3. Centre for Rural Health and Social Education - (CRHSE)	3,19,600.00	
4. Community Reconstruction of Social Service - (CROSS)	1,70,000.00	
5. Integrated Fisherfolk Development Programme (CReNIEO - Pulicat)	2,50,000.00	
6. KGF Women's Association - (KGFWA)	2,10,000.00	
7. Quarry Workers Development Society - (QWDS)	8,27,000.00	
8. Rural Education and Action for Development (READ)	5,97,000.00	
9. Rural Women's Development Society - (RWDS)	2,24,000.00	
10. Social Animation Centre for Rural Education and Development (SACRED)	7,64,000.00	
11. Community Development Programme (CReNIEO - Yercaud)	2,65,000.00	
12. Social Unit for Community Health and Improvement - (SUCHI)	5,84,000.00	
13. United Evangelical Luthern Churches in India (UELCI)	7,27,000.00	
14. Village Education and Economic Development (VEEDU)	6,40,000.00	
15. Women's Organisation in Rural Development (WORD)	1,58,000.00	<b>70,61,600.00</b>
<b>2. Programs &amp; Networking:</b>		
Central Training Programmes, Workshops and Seminars	6,81,096.00	
Annual & Cluster Network Partner Meetings	2,58,772.00	
Internetwork Programmes	45,369.00	
Documentation	10,777.00	<b>9,96,014.00</b>
<b>3. Personnel Cost</b>		
Executive Director	2,93,300.00	
Programme Coordinator (1)	1,29,108.00	
Programme Coordinators (2)	1,18,440.00	
Computer Programmer	1,40,000.00	
Finance Officer	1,71,500.00	
Accountant	85,540.00	
Office Assistant	1,02,900.00	
Driver	74,760.00	
Office Attender	25,900.00	
Social Security	76,937.00	<b>12,18,385.00</b>
<b>4. Audit Services</b>		
Food, Travel & Accommodation	1,36,528.00	<b>1,36,528.00</b>



*Shree Bagpalini*



**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**  
**Schedule forming part of Receipts and Payment Account**

<b>5. Administration &amp; Coordinations Expenses</b>		
Vehicle Maintenance	1,36,088.00	
Fuel Expenses	24,845.00	
Office Rent & Maintenance	93,207.00	
General Stationary	6,333.00	
Computer Consumables	13,300.00	
Postage	5,700.00	
Telephone, fax & internet charges	56,054.04	
Equipment Maintenance	8,755.00	
Electricity Charges	17,166.00	
Printing Expenses	21,250.00	
Hospitality	29,229.00	
Audit Fees	70,000.00	
Bank charges	6,209.10	
Travel for Executive Director & Office Staff	86,340.85	
Programme Staff Travel	98,208.00	6,72,684.99
<b>TOTAL</b>		<b>100,85,211.99</b>

**SCHEDULE - II :**

**Empowerment of Communities through People's Participation, Continuation (Phase VIII) - BfdW**

<b>1. BfdW Grant Contribution Transfer to 14 NGO'S</b>		
1. Bharath Envionment Seva Team - (BEST)	8,53,950.00	
2. Community Health and Social Education - (CHDP)	9,27,890.00	
3. Centre for Rural Health and Social Education - (CRHSE)	9,68,212.00	
4. Community Reconstruction of Social Service - (CROSS)	7,81,220.00	
5. Integrated Fisherfolk Development Programme (CReNIEO - Pulicat)	8,88,310.00	
6. KGF Women's Association - (KGFWA)	6,37,845.00	
7. Quarry Workers Development Society - (QWDS)	8,11,420.00	
8. Rural Education and Action for Development (READ)	6,47,930.00	
9. Rural Women's Development Society - (RWDS)	9,04,430.00	
10. Social Animation Centre for Rural Education and Development (SACRED)	16,77,845.00	
11. Community Development Programme (CReNIEO - Yercaud)	14,98,850.00	
12. Social Unit for Community Health and Improvement - (SUCHI)	17,77,030.00	
13. United Evangelical Luthern Churches in India (UELCl)	7,38,435.00	
14. Village Education and Economic Development (VEEDU)	16,63,870.00	
15. Women's Organisation in Rural Development (WORD)	8,10,915.00	155,88,152.00
<b>2. Capacity Building in Programs &amp; Networking:</b>		
Central Training Programmes, Workshops and Seminars	4,58,226.00	
Annual & Cluster Network Partner Meetings	43,828.00	
Capacity Building (OD) Process	10,381.00	5,12,435.00
<b>3. Personnel Cost</b>		
Executive Director	2,25,000.00	
Programme Coordinator (1)	1,00,000.00	
Programme Coordinators (2)	92,500.00	
Computer Programmer	1,07,500.00	
Finance Officer	1,30,000.00	
Accountant	71,500.00	
Office Assistant	80,000.00	
Driver	58,500.00	
Office Attender	22,500.00	
Social Security	59,575.00	9,47,075.00



**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**  
**Schedule forming part of Receipts and Payment Account**

<b>5. Administration &amp; Coordinations Expenses</b>		
Director's Travel	33,250.00	
Programme, Office & Finance Staff Travel	1,11,903.00	
Audit Services (Ta, Food & Accom.)	9,230.00	
Computer Consumables Including ERP Tally	5,600.00	
Documentation	9,229.00	
Electricity Charges	17,150.00	
Equipment Maintanance	41,175.00	
Fuel Expenses	880.00	
General Stationery	10,943.00	
Hospitality	13,408.00	
Office Maintanance	9,465.00	
Office Rent	48,500.00	
Postage	2,996.00	
Printing Expenses	79,500.00	
Telephone & Internet Charges	28,397.00	
Vehicle Maintanance & Insurance	3,780.00	
Bank Charges	8,548.30	4,33,954.30
<b>6. Procurement</b>		
Computer	40,500.00	
Office Furniture - 4 Chairs	18,000.00	
Xerox Machine	61,000.00	1,19,500.00
<b>TOTAL</b>		<b>176,01,116.30</b>

**SCHEDULE - III :**  
**LAYA - INECC**

<b>Enabling People's Voices in Policy Choices</b>		
Low Carbon Sustainable Development - Corporate and Government Accountability in India	1,52,230.00	1,52,230.00
Bank Charges	75.50	75.50
		<b>1,52,305.50</b>



*Sheela Bayan*



**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**

Regd Off : No.402, B - Block Prince Garden Apartments, No.40, Thambusamy Street, Kilpauk, Chennai - 600 010.

Field Off : Old No: 80C, New No: 219, Kottaiyur Road, Yelagiri Hills - 635853

**FOREIGN CONTRIBUTION ACCOUNT**

**Income and Expenditure account for the year ended 31st March 2018**

Expenditure	Amount	Income	Amount
<b>ECoPP - (Phase VII) - BfdW</b>		<b>Grant Received from</b>	
BfdW Grant Transferred to 14 NGO's	70,61,600.00	- BfdW, Germany - ECoPP - Phase VII	48,16,853.00
Programs & Networking	9,96,014.00	- BfdW, Germany - ECoPP	183,41,173.00
Personnel Cost	12,18,385.00		
Audit Services	1,36,528.00	<b>Bank Interest Received</b>	
Administration & Coordination	6,72,684.99	Bank Interest - BfdW - Phase VII	44,632.00
		- BfdW, Germany - ECoPP	34,694.00
<b>ECoPP - (Phase VIII) - BfdW</b>		Bank Interest Christian AID	2,154.00
BfdW Grant Transferred to 14 NGO's	155,88,152.00	LAYA Program	2,570.00
Capacity Building in Programs & Networking	5,12,435.00		
Personnel Cost	9,47,075.00	Profit on Sale of Vehicle - SACRED	73,864.35
Administration & Coordination	4,33,954.30	profit on Sale of Generator	10,901.43
		Profit on Sale of Vehicle - IFDP	3,613.87
<b>LAYA</b>			
Programme Expenses	1,52,230.00	Excess of Expenditure over Income	48,32,513.21
Administration Expenses	75.50		
<b>Christian Aid:</b>			
Bank Charges	35.40		
<b>General Account:</b>			
Loss on Sale of Photocopier (Xerox Maching)	14,744.78		
Sale of Vehicle transfer to SACRED	1,60,000.00		
Book Value of Vehicle Transfer to Partner NGO's	2,69,054.88		
<b>Total</b>	<b>281,62,968.85</b>	<b>Total</b>	<b>281,62,968.85</b>

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian

Chartered Accountants

(Firm Registration No. 014859S)

**M. John Ravindran**

Partner

(Membership No. 028566)



*Shaila Bejani*

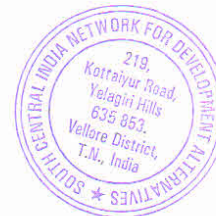
Executive Director  
SCINDeA

*Shilpa*

Treasurer  
SCINDeA

Place: Chennai

Date : 18.06.2018





**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**

Regd Off : No.402, B - Block Prince Garden Apartments, No.40, Thambusamy Street, Kilpauk, Chennai - 600 010.

Field Off : Old No: 80C, New No: 219, Kottaiyur Road, Yelagiri Hills - 635853

**Local Account**

**Receipts and Payments account for the year ended 31st March 2018**

Receipts	Amount	Payments	Amount
<b>Opening Balance</b>		<b>FINCARE - Education Development Program (April'17 to June'17)</b>	
Cash in Hand - General Account	329.00	Grant Transferred to 6 NGO's	1,05,100.00
Cash in Hand - FINCARE	372.00	Administration Cost	54,507.00
Cash at Bank - FINCARE	1,74,249.00	Capacity Building Cost	15,014.00
Cash at Bank - General Account	2,18,566.00	<b>FINCARE - Education Development Program (Juny'17 to March'18)</b>	
		Grant Transferred to 6 NGO's	6,47,950.00
Grand Received from Fincare Community Developm ent Foundation (July'17 to March'18)	7,95,000.00	Administration Cost	1,48,050.00
Bank Interest	1,000.00		
<b>General Account:</b>		<b>General Account:</b>	
Grand Received from FINCARE-Independence Day	62,650.00	Independence Day Program-Prize Distribution Expenses	62,650.00
AGM Subscription	1,414.00	AGM.Expenses	5,303.00
Donations	36,910.00	Audit Fees	11,500.00
Bank Interest	8,726.00	Bank Charges	479.00
		Consultancy Charges	5,000.00
		DSC Renewal Fees	1,416.00
		Insurance	5,602.00
		IT E Filing Fees	2,360.00
		Medical Support	5,000.00
		Postage	605.00
		Society Renewal Charges	2,974.00
		TDS Return Filing Charges	6,000.00
		Telephone Bill	500.00
		Travel & Conveyance	4,524.00
		Web Renewal Charges	12,000.00
		Website Renewal and Ubdation	11,000.00
		<b>Closing Balance</b>	
		Cash in Hand - General Account	1,214.00
		Cash at Bank - General Account	1,90,468.00
<b>Total</b>	<b>12,99,216.00</b>	<b>Total</b>	<b>12,99,216.00</b>

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian

Chartered Accountants

(Firm Registration No. 014859S)

M. John Ravindran

Partner

(Membership No. 028566)

Place: Chennai

Date : 18.06.2018



*Shruti Banerjee*

Executive Director  
SCINDeA

*P. Subramanian*

Treasurer  
SCINDeA





**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**

Regd Off : No.402, B - Block Prince Garden Apartments, No.40, Thambusamy Street, Kilpauk, Chennai - 600 010.

Function Office : 219, Kottaiyur Road, Yelagiri Hills - 635 853

**Future Financial Services Private Limited**

**FINCARE-Educaitonal Development Programme**

**SCHEDULE: I**

**FINCARE - Education Development Program (April'17 to June'17)**

<b>I. Grant Transferred to 6 NGO'S</b>		
1. Bharath Envionment Seva Team - (BEST)	17,100.00	
2. Centre for Rural Health and Social Education - (CRHSE)	25,000.00	
3. Community Reconstruction of Social Service - (CROSS)	18,100.00	
4. KGF Women's Association - (KGFWA)	13,600.00	
5. Rural Women's Development Society - (RWDS)	17,300.00	
6. Village Education and Economic Development (VEEDU)	14,000.00	<b>1,05,100.00</b>
<b>Administration Cost</b>		
Honorarium for Finance & Prg. Staff	19,500.00	
Documentation & Reporting	15,000.00	
Audit Fees	8,500.00	
Miscellaneous	11,507.00	<b>54,507.00</b>
<b>Capacity Building Cost</b>		
Training/Capacity Building Prog. Expenses	15,014.00	<b>15,014.00</b>

**SCHEDULE: II**

**FINCARE - Education Development Program (Juny'17 to March'18)**

<b>I. Grant Transferred to 6 NGO'S</b>		
1. Bharath Envionment Seva Team - (BEST)	94,700.00	
2. Centre for Rural Health and Social Education - (CRHSE)	1,74,450.00	
3. Community Reconstruction of Social Service - (CROSS)	94,700.00	
4. KGF Women's Association - (KGFWA)	94,700.00	
5. Rural Women's Development Society - (RWDS)	94,700.00	
6. Village Education and Economic Development (VEEDU)	94,700.00	<b>6,47,950.00</b>
<b>Administration Cost</b>		
Honorarium for Finance & Prg. Staff	1,08,000.00	
Documentation & Reporting	21,000.00	
Audit Fees	11,500.00	
Travel	5,785.00	
Miscellaneous	1,765.00	<b>1,48,050.00</b>



*Shaila Banerjee*



**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**

Regd Off : No.402, B - Block Prince Garden Apartments, No.40, Thambusamy Street, Kilpauk, Chennai - 600 010.

Field Off : Old No: 80C, New No: 219, Kottaiyur Road, Yelagiri Hills - 635853

**Local Account**

**Income and Expenditure account for the year ended 31st March 2018**

Expenditure	Amount	Income	Amount
<b>FINCARE - Education Development Program (April'17 to June'17)</b>		Grand Received from Fincare Community Development Foundation (July'17 to March'18)	7,95,000.00
Grant Transferred to 6 NGO's	1,05,100.00	Bank Interest	1,000.00
Administration Cost	54,507.00		
Capacity Building Cost	15,014.00	<u>General Account:</u>	
		Grand Received from FINCARE-Independence Day	62,650.00
<b>FINCARE - Education Development Program (Juni'17 to March'18)</b>		AGM Subscription	1,414.00
Grant Transferred to 6 NGO's	6,47,950.00	Donations	36,910.00
Administration Cost	1,48,050.00	Bank Interest	8,726.00
		Excess Expenditure over Income	2,01,834.00
<u>General Account:</u>			
Independence Day Program-Prize Distribution Expenses	62,650.00		
AGM.Expenses	5,303.00		
Audit Fees	11,500.00		
Bank Charges	479.00		
Consultancy Charges	5,000.00		
DSC Renewal Fees	1,416.00		
Insurance	5,602.00		
IT E Filing Fees	2,360.00		
Medical Support	5,000.00		
Postage	605.00		
Society Renewal Charges	2,974.00		
TDS Return Filing Charges	6,000.00		
Telephone Bill	500.00		
Travel & Conveyance	4,524.00		
Web Renewal Charges	12,000.00		
Website Renewal and Ubdation	11,000.00		
<b>Total</b>	<b>11,07,534.00</b>	<b>Total</b>	<b>11,07,534.00</b>

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian

Chartered Accountants

(Firm Registration No. 014859S)



M. John Ravindran

Partner

(Membership No. 028566)

Place: Chennai

Date : 18.06.2018





Executive Director

SCINDeA



Treasurer

SCINDeA



**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**

Regd Off : No.402, B - Block Prince Garden Apartments, No.40, Thambusamy Street, Kilpauk, Chennai - 600 010.  
Field Off : Old No: 80C, New No: 219, Kottaiyur Road, Yelagiri Hills - 635853

**Balance Sheet as on 31st March 2018**

Value as on 31-Mar-17	Liabilities	Value as on 31-Mar-18	Value as on 31-Mar-17	Assets	Value as on 31-Mar-18
59,65,686.15	<b>GENERAL FUND</b>	59,65,686.15	14,13,099.90	<b>FIXED ASSETS</b>	10,34,147.38
	Less: Excess of Expenses - FC A/c	48,32,513.21		(As Per Schedule)	
		11,33,172.94		<b>CURRENT ASSETS:</b>	
	Less: Excess of Expenses - Local A/c	2,01,834.00		Telephone Deposits	2,000.00
		9,31,338.94		Cash in Hand - FC	846.00
	Add: WDV of Assets sold	3,81,420.02		Cash in Hand - Local	1,214.00
	Less: Purchase of Assets	13,12,758.96		Cash at Bank - FC	9,98,730.97
		1,19,500.00		Cash at Bank - Local	1,90,468.00
14,13,099.91	<b>CAPITAL FUND:</b>	14,13,099.91	73,78,786.06	<b>Total</b>	22,27,406.35
	Add: Purchase of Fixed Assets	1,19,500.00			
	Less: WDV of Assets sold	15,32,599.91			
	Less: Depreciation	3,81,420.02			
		11,51,179.89			
73,78,786.06	<b>Total</b>	1,17,032.50	22,27,406.35		

**REFERRED TO IN MY REPORT OF EVEN DATE**

For John & Julian  
Chartered Accountants

(Firm Registration No. 014859S)

*John Ravindran*

M. John Ravindran

Partner

(Membership No. 028566)

Place: Chennai

Date : 18.06.2018



*P. Shylakshmi*

Treasurer

SCINDeA





**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**

Regd Off : No.402, B - Block Prince Garden Apartments, No.40, Thambusamy Street, Kilpauk, Chennai - 600 010.

Field Off : Old No: 80C, New No: 219, Kottaiyur Road, Yelagiri Hills - 635853

**SCHEDULE FOR FIXED ASSETS:**  
**I. FOREIGN CONTRIBUTION**

S.NO	Assets	Rate	Value as on 31-Mar-17		Additions during the year		Sales	Total	Depreciation	Value as on 31-Mar-18
			> 180 Days	< 180 Days	> 180 Days	< 180 Days				
1	Computer, UPS & Printer	40%	11,551.96	40,500.00			52,051.96	12,720.78	39,331.18	
2	Office Equipments	15%	2,05,963.30	79,000.00			2,55,119.94	36,819.50	2,18,300.45	
3	Vehicle - Cars	15%	3,51,576.66				(0.00)		(0.00)	
4	Vehicle - Two Wheeler	15%	22,247.42				22,247.42	3,337.11	18,910.31	
5	Vehicle - Four Wheeler (Xylo)	15%	3,91,293.54				3,91,293.54	58,694.03	3,32,599.51	
6	Furniture and Fittings	10%	42,355.63				42,355.63	4,235.56	38,120.07	
7	Digital Camara	15%	8,076.16				8,076.16	1,211.42	6,864.74	
	<b>TOTAL (A)</b>		<b>10,33,064.67</b>	<b>1,19,500.00</b>	<b>-</b>	<b>1,19,500.00</b>	<b>7,71,144.65</b>	<b>1,17,018.41</b>	<b>6,54,126.24</b>	

**II. LOCAL CONTRIBUTION**

S.NO	Assets	Rate	Value as on 31-Mar-17		Additions during the year		Sales	Total	Depreciation	Value as on 31-Mar-18
			> 180 Days	< 180 Days	> 180 Days	< 180 Days				
1	Housing Plots at Keeveeranam Village	-	3,80,000.00				3,80,000.00	-	3,80,000.00	
2	Computer	40%	35.23				35.23	14.09	21.14	
	<b>TOTAL (B)</b>		<b>3,80,035.23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,80,035.23</b>	<b>14.09</b>	<b>3,80,021.14</b>	
	<b>GRANT TOTAL (A+B)</b>		<b>14,13,099.90</b>	<b>1,19,500.00</b>	<b>-</b>	<b>1,19,500.00</b>	<b>11,51,179.88</b>	<b>1,17,032.50</b>	<b>10,34,147.38</b>	



*Shanile Bajjani*



## NOTES TO BALANCE SHEETS AND INCOME AND EXPENDITURE

### Significant Accounting Policies:

#### a. Basis of accounting and Preparation of Financial Statement :

The Financial Statements are prepared under historical cost convention on cash basis of accounting complying in all material aspects with applicable Accounting Principles and the Accounting Standard generally accepted in India. Statement of accounts is prepared under 'Fund Accounting system' accordingly unspent balance in specific and earmarked grants are disclosed in the Balance Sheet as a liability to be utilized for that particular project only.

#### b. Revenue Recognition:

Income is recognized on cash basis.

1. All donations and subscriptions are recognized as income and accounted on receipt of donations and subscriptions.

#### c. Foreign Currency Transactions:

Foreign currency transactions are accounted for at the exchange rates prevailing at the date of the transaction.

#### d. Fixed Assets

Fixed assets are stated at their historical cost of acquisition or construction, less accumulated depreciation. Cost includes all cost incurred to bring the asset to their working condition and location.

#### e. Depreciation

Depreciation is provided on written down basis at the rates specified in Schedule of Fixed Assets attached to the Statement of Accounts. Depreciation is provided at 50% of the rate specified in the Schedule of Fixed Assets if they are used for less than 182 days and 100% if the assets are used for more than 182 days.

#### f. Employee Benefits :

Financial Statements are prepared on cash basis. Retirement benefits to employees will be recognized and accounted in the year they arise.