



**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, 2016 and the Statement of Income and Expenditure for the year then ended and a summary of significant accounting policies.

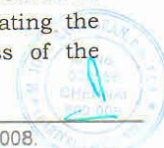
**Management's Responsibility for the Financial Statements:**

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:**

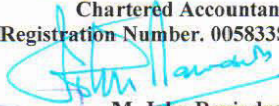
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of Balance Sheet, of the state of affairs of the Society as at March 31,2016, 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 Ravindran & Co.,  
Chartered Accountants  
(Firm Registration Number. 005833S)

  
M. John Ravindran  
Proprietor  
(Membership Number. 028566)



Place: Chennai  
Date: 14.06.2016

# FORM NO. 10B

[See Rule 17B]

## Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions

\*I/We have examined the balance sheet of South Central India Network for Development Alternatives (SCINDeA) as at 31<sup>ST</sup> MARCH 2016  
and the profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.  
[name of the trust or institution]

\*I/We have obtained all the information and explanations which to the best of \*my/our knowledge and belief were necessary for the purposes of the audit. In \*my/our opinion, proper books of account have been kept by the head office and the branches of the above-named \*trust/institution by \*me/us so far as appears from \*my/our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by \*me/us, subject to the comments given below:

NIL

In \*my/our opinion and to the best of \*my/our information, and according to information given to \*me/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 \*trust/institution as at 31<sup>ST</sup> MARCH 2016 and  
ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31<sup>ST</sup> MARCH 2016  
The prescribed particulars are annexed hereto.

Place

Chennai

Date

14.06.2016

**JOHN RAVINDRAN & CO.**  
Chartered Accountants  
*John Ravindran*

Signed Proprietor

Accountant!



### Notes:

- \*Strike out whichever is not applicable.
- If This Report has to be given by--
  - a chartered accountant within the meaning of the chartered Accountants Act, 1949 (38 of 1949), or
  - any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 to 1956), entitled to be appointed to act as an auditor of the company registered in that State.
- Where any of the matters stated in this Report is answered in the negative, or with a qualification the report shall state the reasons for the same.



## ANNEXURE

## STATEMENT OF PARTICULARS

## 1 Application of income for charitable or religious purposes.

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year.	Rs. 30,262,189
2. Whether the trust/institution* has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	NIL
3. Amount of income accumulated or set apart*/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly*/in part only for such purposes.	Rs.4,519,025
4. Amount of income eligible for exemption under section 11(1)(c) [Give details]	NOT APPLICABLE
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	NIL
6. Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	NIL
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	NIL
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	NIL
a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NIL
b. has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	NIL
c. has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	NIL



**II. Application or use of income or property for the benefit of persons referred to in section 13 [3].**

1. Whether any part of the income or property of the \*trust/institution was lent, or continues to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any. NO
2. Whether any land, building or other property of the \*trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. NO
3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details. Salary of Rs. 4,83,825/- paid to Dr. Sheila Benjamin, Executive Director during the year.
4. Whether the services of the \*trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. NO
5. Whether any share, security, or other property was purchased by or on behalf of the \*trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. NO
6. Whether any share, security, or other property was sold by or on behalf of the \*trust/institution during the previous year to any such person? If so, the details thereof together with the consideration received. NO
7. Whether any income or property of the \*trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. NO
8. Whether the income or property of the \*trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. NO

**III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

Sl. No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say.
		3	4	5	Yes/No 6
1	2	NIL			
Total					

Place CHENNAI  
Date 14.06.2016

For JOHN RAVINDRAN & CO.  
Chartered Accountants  
*John Ravindran*  
Signed  
Accountant/prietor



**NAME** South Central India Network for Development Alternatives (SCINDeA)

**ADDRESS** Regd Off : No: 40, Thambusamy Street, Kellys, Kilpauk, Chennai - 600 010.  
Field Off : Old No: 80C, New No: 219, Kottaiyur Road, Yelagiri Hills - 635853

**PAN** AABTS7289Q

**STATUS** Association of Persons (Trusts)

**ASSESSING OFFICER** DDIT - Exemption - IV

**DATE OF FORMATION** 04-Aug-94

**12AA REGN. No. & DATE** DIT (E) No: 02(187)/98-99 Dated 22.09.1998

**Society Reg No & Date** 274 of 1994 dated 04.08.1994

**80 G REGN No & DATE** 01.04.2006 to 31.03.2009 Vide Order DIT (E) NO.2(187)/98-99 DT 27.09.2006

**FCRA REGN NO & DATE** 075900641 Dated 30.10.1998

**FOREIGN CONTRIBUTION FOR THE YEAR 2014** 299,80,757.42

**ASSESSMENT YEAR** 2016-17

**COMPUTATION OF TAXABLE INCOME FOR THE ASST. YEAR 2015-16**

<b>Income of the Trust</b>			
<b>Voluntary Contributions</b>			
Foreign Contribution	299,80,757	299,80,757	
Other Income		1,414	299,82,171
Sale of assets			-
<b>Interest on Fixed Deposits and Saving Bank Interest</b>			
Foreign Contribution		1,33,080	
Local Account		11,581	1,44,661
			<b>301,26,832</b>
Less: Application of Income			
1. Income applied for Charitable purposes in India			
Expenditure - FC Account		302,00,194	
Local Account		61,995	
Total Expenditure		302,62,189	
2. Amount set apart for charitable purposes @ 15% of Total Income		45,19,025	347,81,214
Gross Total Income			(46,54,382)
Less: Deduction under chapter VI-A			-
Total Income			(46,54,382)
Taxable Income			-
<b>Tax thereon</b>			<b>NIL</b>

For **JOHN RAVINDRAN & CO.**  
Chartered Accountants  
*John Ravindran*  
Proprietor





**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 2016**

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		240,00,000.00
BfdW - VIITH PHASE	147.00	Programs & Networking		15,96,436.48
FCFC ODAF	50.00	Personnel Cost		19,85,300.00
<b>Cash at Bank</b>		Audit Services		1,54,345.02
BfdW - VIITH PHASE	5,70,607.71	Administration & Coordination		10,55,433.35
FCFC ODAF	5,16,443.55	Reserve/Flood Relief		3,82,963.00
CA. Christian AID	3,12,425.25	Investments/Fixed Assets		1,54,500.00
<b>Grant Received from</b>		<b>LAYA - CLIMATE CHANGE PROG. - I</b>	<b>II</b>	
- EED, Germany - ECoPP - Phase VI	2,51,928.42	Programme Expenses		1,57,860.00
- BfdW, Germany-ECoPP-Phase VII	292,59,829.00	<b>FCFC - ODAF</b>	<b>III</b>	
- LAYA - Climate Change - IV	1,56,000.00	Programme Cost		5,07,070.00
- LAYA - Climate Change - V	1,25,000.00	Coordination and Administration - Travel		50,902.65
- FCFC - ODAF	1,88,000.00	Regional Office Expenses		1,43,292.20
<b>Bank Interest Received</b>		Audit & Bank Charges		12,091.70
Bank interest -EED - Phase VI	8,071.58	<b>Loans and Advances</b>		
Bank interest -BfdW - Phase VII	1,05,387.00	ECOPP VI Phase advance returned to C.AID		2,60,000.00
Bank Interest Christian AID	7,888.42	<b>CLOSING BALANCE</b>		
Laya - Climate Change - IV	1,860.00	<b>CASH IN HAND</b>		
FCFC ODAF - Programme	8,863.00	BfdW - VIITH PHASE		3,071.00
Bank Interest - Old Programme	1,010.00	<b>CASH AT BANK</b>		
<b>Loans and Advances</b>		BfdW - VIITH PHASE		6,03,921.86
ECOPP VI advance settled to C.AID	2,60,000.00	CA. HCL - CHRISTIAN AID		5,80,313.67
		LAYA Climate Programme - V		1,25,000.00
		Old Programme Balance		1,010.00
<b>Total</b>	<b>317,73,510.93</b>	<b>Total</b>		<b>317,73,510.93</b>

REFERRED TO IN MY REPORT OF EVEN DATE

For John Ravindran & Co.,

Chartered Accountants

(Firm Registration No. 005833S)

M. John Ravindran

Proprietor

(Membership No. 028566)

Place: Chennai

Date : 14.06.2016



*Shaila Beyyanni*

Executive Director  
SCINDeA

*D. Dhs*

Treasurer  
SCINDeA



**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. EED Grant Contribution Transfer to 14 NGO'S</b>		
1. Bharath Envionment Seva Team - (BEST)	15,71,000.00	
2. Community Health and Social Education - (CHDP)	16,89,000.00	
3. Centre for Rural Health and Social Education - (CRHSE)	15,25,000.00	
4. Community Reconstruction of Social Service - (CROSS)	14,82,000.00	
5. Integrated Fisherfolk Development Programme (CReNIEO - Pulicat)	16,03,000.00	
6. KGF Women's Association - (KGFWA)	11,97,000.00	
7. Quarry Workers Development Society - (QWDS)	18,89,000.00	
8. Rural Education and Action for Development (READ)	14,10,000.00	
9. Rural Women's Development Society - (RWDS)	17,24,000.00	
10. Social Animation Centre for Rural Education and Development (SACRED)	16,86,000.00	
11. Community Development Programme (CReNIEO - Yercaud)	15,93,000.00	
12. Social Unit for Community Health and Improvement - (SUCHI)	16,66,000.00	
13. United Evangelical Lutheran Churches in India (UELCI)	16,51,000.00	
14. Village Education and Economic Development (VEEDU)	17,50,000.00	
15. Women's Organisation in Rural Development (WORD)	15,64,000.00	<b>240,00,000.00</b>
<b>2. Programs &amp; Networking:</b>		
Central Training Programmes, Workshops and Seminars	5,55,208.34	
Annual & Cluster Network Partner Meetings	3,67,277.24	
Internetwork Programmes	78,283.90	
Campaigns, Lobby, Advocacy and Alliance Build.	10,730.00	
Cross learning exposure visit	1,48,716.00	
Documentation	6,225.00	
CBP on OIO Programme	4,29,996.00	<b>15,96,436.48</b>
<b>3. Personnel Cost</b>		
Executive Director	4,83,825.00	
Programme Coordinator (1)	2,11,795.00	
Programme Coordinators (2)	1,93,635.00	
Computer Programmer	2,30,500.00	
Finance Officer	2,84,500.00	
Accountant	1,37,140.00	
Office Assistant	1,66,900.00	
Driver	1,18,755.00	
Office Attender	32,270.00	
Social Security	1,25,980.00	<b>19,85,300.00</b>
<b>4. Audit Services</b>		
Food, Travel & Accommodation	1,54,345.02	<b>1,54,345.02</b>



*Shaila Bayanna*





**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	1,06,312.00	
Fuel Expenses	18,800.00	
Office rent & maintenance	1,32,930.00	
General stationary	20,798.00	
Computer consumables	38,550.00	
Postage	6,859.00	
Telephone, fax & internet charges	60,884.00	
Equipment maintenance	25,089.00	
Electricity charges	35,872.00	
Printing Expenses	89,162.00	
Hospitality	33,246.00	
Audit Fees	70,000.00	
Bank charges	9,515.89	
Travel for Executive Director & Office Staff	93,207.20	
Programme Staff Travel	1,61,555.26	
Cluster NGO Coordination	1,52,653.00	<b>10,55,433.35</b>
<b>6. Reserve/Flood Relief</b>		
Blanket	49,680.00	
Bed Sheet	41,870.00	
Saree	53,480.00	
Lungi	24,696.00	
Towel	11,297.00	
Hollow Bricks	40,000.00	
Asbesta Sheet	24,000.00	
Cement	13,200.00	
Mason Labour Charges	10,000.00	
Transport Charges	7,000.00	
Coordination Cost	28,020.00	
Rice	79,720.00	<b>3,82,963.00</b>
<b>6. Investments/Fixed Assets:</b>		
Office Equipments & Accessories	1,54,500.00	1,54,500.00
<b>TOTAL</b>		<b>282,73,544.50</b>



*Shaila Benjamin*



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

**SCHEDULE - II :  
CLIMATE CHANGE ADVOCACY AND INTERVENTIONS - LAYA - IV**

1. Engage in grassroots advocacy work on Climate Change	32,000.00	
2. Intensive engagement in one pilot school	8,000.00	
3. Intensive engagement in one college	8,000.00	
4. Field coordinator	66,000.00	
5. Meeting in Journalists in AP & TN	43,860.00	1,57,860.00

**SCHEDULE - III:  
FCFC - ODAF Programme**

<b>1. Programme Costs</b>		
<b>1.2 Advocacy - Right to Livelihoods</b>		
1.2.1 Research and Publications	3,24,069.00	
1.2.3 Meeting on Emerging Issues	59,816.00	3,83,885.00
<b>1.3.2. Regional Meetings</b>		
Travel	52,996.00	
Food, Accommodation & Logistics	70,189.00	1,23,185.00
<b>2. Coordination and Administration</b>		
2.1 Convenor Travel	50,902.65	50,902.65
<b>2.2 Regional Office Costs</b>	1,43,292.20	1,43,292.20
<b>2.3 Audit and Bank Charges</b>	12,091.70	12,091.70
<b>TOTAL</b>		<b>7,13,356.55</b>



*Shaila Bayana*

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

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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 2016**

Receipts		Amount	Payments		Amount
<b>Opening Balance</b>			Consulting Charges		30,551.00
	Cash in Hand	20.00	Insurance		5,425.00
	Cash at Bank	2,60,443.00	AGM Expenses		6,310.00
			Telephone Charges		135.00
AGM Subscription		1,414.00	Legal Document & Compliance Exp.		11,872.00
Bank Interest		11,581.00	Web Designing Charges		6,700.00
			Postage		900.00
<b>Loans and Advances:</b>			Bank Charges		102.00
Staff Advance		1,10,100.00			
Programme Advance Returned			<b>Loans and Advances:</b>		
SACRED		22,250.00	Staff Advance		95,000.00
			<b>Closing Balance</b>		
				Cash at Bank	2,48,813.00
<b>Total</b>		<b>4,05,808.00</b>	<b>Total</b>		<b>4,05,808.00</b>

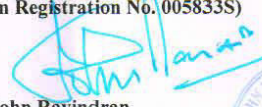
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For John Ravindran & Co.,

Chartered Accountants


(Firm Registration No. 005833S)

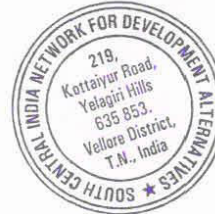
  
M. John Ravindran  
Proprietor  
(Membership No. 028566)



Place: Chennai  
Date : 14.06.2016

  
Sheila Benjamin  
Executive Director  
SCINDeA

  
D. Athiyar  
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

**Local Account**

**Income and Expenditure account for the year ended 31st March 2016**

Expenditure	Amount	Income	Amount
Consulting Charges	30,551.00	AGM Subscription	1,414.00
Insurance	5,425.00	Bank Interest	11,581.00
AGM Expenses	6,310.00	Excess of Expenditure over Income	49,000.00
Telephone Charges	135.00		
Legal Document & Compliance Exp.	11,872.00		
Web Designing Charges	6,700.00		
Postage	900.00		
Bank Charges	102.00		
<b>Total</b>	<b>61,995.00</b>	<b>Total</b>	<b>61,995.00</b>

REFERRED TO IN MY REPORT OF EVEN DATE

For John Ravindran & Co.,

Chartered Accountants

(Firm Registration No. 005833S)

M. John Ravindran

Proprietor

(Membership No. 028566)



*Shashi Bayanani*

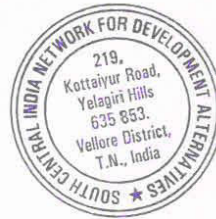
Executive Director  
SCINDeA

*D. Aths*

Treasurer  
SCINDeA

Place: Chennai

Date : 14.06.2016



**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 2016**

Value as on 31-Mar-15	Liabilities	Value as on 31-Mar-16	Value as on 31-Mar-15	Assets	Value as on 31-Mar-16
3,50,460.99	<b>GENERAL FUND</b> Less: Excess of Expenditure	3,50,460.99 49,000.00	18,34,753.42	<b>FIXED ASSETS</b> (As Per Schedule)	16,59,926.97
18,34,753.43	<b>CAPITAL FUND:</b> Add: Purchase of Fixed Assets Less: Depreciation	18,34,753.43 1,54,500.00 19,89,253.43 3,29,326.46	2,60,000.00 49,500.00 -	<b>CURRENT ASSETS:</b> ECOIPP VI Phase advance returned to C.AID Staff Advance ECOIPP Programme Advance	- 34,400.00 -
13,99,673.51	<b>PROJECT FUND</b> (as per Schedule)	13,13,316.53	38,498.00	SACRED Programme Advance	16,248.00
2,60,000.00	<b>CURRENT LIABILITIES</b> ECOIPP VI advance settled to C.AID	-	2,000.00	Telephone Deposits	2,000.00
38,44,887.93	<b>Total</b>	32,74,704.50	38,44,887.93	Cash in Hand - FC Cash in Hand - Local Cash at Bank - FC Cash at Bank - Local	3,071.00 - 13,10,245.53 2,48,813.00
				<b>Total</b>	<b>32,74,704.50</b>

REFERRED TO IN MY REPORT OF EVEN DATE

For John Ravindran & Co.,  
Chartered Accountants  
(Firm Registration No. 005833S)



M. John Ravindran  
Proprietor  
(Membership No. 028566)

Shanile Beghini  
Executive Director  
SCINDeA

D. Jithu  
Treasurer  
SCINDeA



Place: Chennai  
Date: 14.06.2016

**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 FORMING PART OF THE BALANCE SHEET AS ON 31.03.2016

**Schedule :- III - Project Fund**

Sl. No.	Particulars (Core and Specific Projects)	Balance as on 1.4.2015	Receipts during the year 2014-2015			Utilised during the year	Transfers During the Year	Balance as on 31.3.2016
			Grant	Interest & Other Transfers / Adjustments	Total (3+4+5)			
1	2	3	4	5	6	7	8	(7-8) = 9
1	CA - Christian AID	3,12,425.25	-	2,67,888.42	5,80,313.67			5,80,313.67
2	Empowerment of Communities through People's Participation (Phase VI) - EED	-	2,51,928.42	8,071.58	2,60,000.00	2,60,000.00		-
3	Empowerment of Communities through People's Participation (Phase VII) - BfdW	5,70,754.71	292,59,829.00	1,05,387.00	299,35,970.71	293,28,977.85		6,06,992.86
4	LAYA -Climate Change Advocacy and Interventions ( April 2015 to March 2016)	-	1,56,000.00	1,860.00	1,57,860.00	1,57,860.00		-
5	LAYA -Climate Change Advocacy and Interventions ( January 2016 to July 2017)	-	1,25,000.00		1,25,000.00			1,25,000.00
6	FCFC - ODAF Programme	5,16,493.55	1,88,000.00	8,863.00	7,13,356.55	7,13,356.55		-
7	Old Programme balance (Bank Interest)	-		1,010.00	1,010.00			1,010.00
	<b>Total</b>	<b>13,99,673.51</b>	<b>299,80,757.42</b>	<b>3,93,080.00</b>	<b>317,75,510.93</b>	<b>304,60,194.40</b>	<b>-</b>	<b>13,13,316.53</b>



*Shanle Rajamani*



**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-15		Additions during the year		Sales	Total	Depreciation	Value as on 31-Mar-16
			> 180 Days	< 180 Days	> 180 Days	< 180 Days				
1	Computer, UPS & Printer	60%	34,699.78	1,21,570.30	52,500.00	1,02,000.00		34,699.78	20,819.87	13,879.91
2	Office Equipments	15%	1,21,570.30	1,21,570.30				2,76,070.30	33,760.55	2,42,309.76
3	Vehicle - Cars	20%	5,49,338.52	5,49,338.52				5,49,338.52	1,09,867.70	4,39,470.82
4	Vehicle - Two Wheeler	20%	34,761.60	34,761.60				34,761.60	6,952.32	27,809.28
5	Vehicle - Four Wheeler (Xylo)	20%	6,11,396.16	6,11,396.16				6,11,396.16	1,22,279.23	4,89,116.93
6	Furniture and Fittings	10%	52,290.90	52,290.90				52,290.90	5,229.09	47,061.81
7	Digital Camara	60%	50,476.00	50,476.00				50,476.00	30,285.60	20,190.40
<b>TOTAL (A)</b>			<b>14,54,533.26</b>	<b>14,54,533.26</b>	<b>52,500.00</b>	<b>1,02,000.00</b>	<b>-</b>	<b>16,09,033.26</b>	<b>3,29,194.36</b>	<b>12,79,838.90</b>

**II. LOCAL CONTRIBUTION**

S.NO	Assets	Rate	Value as on 31-Mar-15		Additions during the year		Sales	Total	Depreciation	Value as on 31-Mar-16
			> 180 Days	< 180 Days	> 180 Days	< 180 Days				
1	Housing Plots at Keelveeranam Village	-		3,80,000.00				3,80,000.00	-	3,80,000.00
2	Computer	60%		220.16				220.16	132.10	88.06
<b>TOTAL (B)</b>				<b>3,80,220.16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,80,220.16</b>	<b>132.10</b>	<b>3,80,088.06</b>
<b>GRANT TOTAL (A+B)</b>				<b>18,34,753.42</b>	<b>52,500.00</b>	<b>1,02,000.00</b>	<b>-</b>	<b>19,89,253.42</b>	<b>3,29,326.46</b>	<b>16,59,926.97</b>



*Shairle Benjamin*





## 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.