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## 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 Financial Statements of **South Central India Network for Development Alternatives (SCINDeA)**, # 219, Kottaiyur Road, Yelagiri Hills, Vellore District - 635 853 ("the Society"), which comprise of Balance Sheet as at 31<sup>st</sup> March 2019, the Income & Expenditure account and the Receipts and Payments account for the year ended 31<sup>st</sup> March 2019 and the notes to the financial statements consisting of summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us,

These Financial Statements of accounts of **South Central India Network for Development Alternatives (SCINDeA)**, Vellore give a true and fair view of the financial position of the Society as at 31<sup>st</sup> March 2019 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (IACAI).

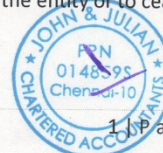
### Basis for Opinion:

We have conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are independent of the "South Central India Network for Development Alternatives (SCINDeA), Vellore" in accordance with the Code of Ethics issued by the ICAI, and have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and those charged with Governance for the Financial Statement:

Management is responsible for the preparation and fair presentation of these financial statements that give a true and fair view of the state of affairs and results of operations 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 these Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



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Those charged with governance are responsible for overseeing the Organization's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statement:**

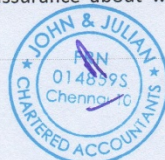
Our objectives are to;

1. Obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing (SAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. Identify and assess the risks of material misstatement of these Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the "Fund's" internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.,
4. Evaluate the overall presentation, structure and content of these Financial Statements, including the disclosures, and whether these Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
5. We have communicated with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards of Auditing (SA) as prescribed by the Institute of Chartered Accountants of India (ICAI). These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether these Financial misstatements.

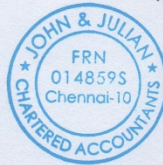




An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in these Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of these Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of these Financial Statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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 these financial statements.

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

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



A handwritten signature in blue ink, appearing to read "John Ravindran", written over the printed name.

M. John Ravindran  
Partner  
(Membership Number. 028566)

Place: Chennai  
Date: 15.06.2019



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

# 219, Kottaiyur Road, Yelagiri Hills, Vellore District - 635 853

## **Consolidated Receipts and Payments account for the year ended 31st March 2019**

Receipts	Amount	Payments	Sch No	Amount
<b>Opening Balance:</b>		<b>Foreign Contribution:</b>		
Cash in Hand	2,060.00	<b>ECOPP Continuation - (Phase VIII) - BfdW</b>	I	
Cash at Bank	11,89,198.97	BfdW Grant Transferred to 14 NGO's		265,49,505.00
		Capacity Building		20,73,859.87
		Personnel Costs		22,95,305.00
		Administration		15,07,916.33
<b>Foreign Contribution:</b>		<b>LAYA</b>	II	
<b>Grant Received from</b>		Programme Expenses		4,97,650.00
- BfdW, Germany - ECoPP Continuation	404,11,853.00			
- LAYA, VISAK - Low Carbon Sustainable Development	4,97,650.00			
<b>Bank Interest Received</b>		<b>Christian Aid:</b>		
- BfdW, Germany - ECoPP Continuation	2,16,127.00	Capacity Building of Staff on HIV/AIDS		1,65,000.00
Christian AID	9,364.00			
FCRA General	872.00			
<b>Local Account:</b>		<b>Local Account:</b>		
Grant Received from Fincare	12,01,750.00	<b>FINCARE - Education Development Program</b>		
Bank Interest	3,000.00	Grant Transferred to 6 NGO's		9,65,354.00
		Program Cost		86,000.00
<b>General Account:</b>		Administration Cost		1,53,396.00
<b>Campaign on Construction of Toilets</b>		<b>Campaign on Construction of Toilets:</b>		
Donation Received	2,75,437.00	Grant Transferred to 3 NGO's		2,75,000.00
<b>Campaign on Menstrual Health Management</b>		Administration Cost		30.00
Donation Received	83,300.00	<b>General Account:</b>		
		Advertisement		10,000.00
AGM Subscription	1,414.00	AGM Expenses		5,753.00
Donations	1,30,000.00	Audit Fees		35,400.00
Bank Interest	3,102.00	Bank Charges		1,510.00
		Consultancy Charges		59,000.00
<b>Loans and Advances:</b>		FC4 E Filing Fees		17,700.00
TDS Deducted	88,839.00	Registration fee for Network membership		15,659.00
		Insurance		5,600.00
		IT E Filing Charges		2,360.00
		Office Maintenance		1,500.00
		Postage Expenses		1,780.00
		Society Renewal Charges		3,355.00
		TDS Return Filing Charges		6,000.00
		Travel & Conveyance		1,000.00
		Web Renewal Charges		2,500.00
		<b>Loans and Advances:</b>		
		TDS Paid		64,390.00
		TDS Recoverable		24,449.00
		<b>CLOSING BALANCE</b>		
		Cash in Hand		5,195.00
		Cash at Bank		92,81,799.77
<b>Total</b>	<b>441,13,966.97</b>	<b>Total</b>		<b>441,13,966.97</b>

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian

Chartered Accountants

(Firm Registration No. 014859S)

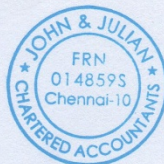
M. John Ravindran

Partner

(Membership No. 028566)

Place: Chennai

Date : 15.06.2019

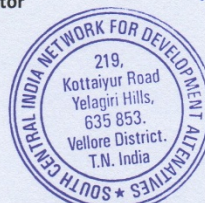


*Shalee Benjamin*

Executive Director  
SCINDeA

*P. Shanthi*

Treasurer  
SCINDeA



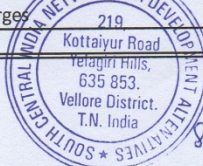


**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**  
Schedule forming part of Receipts and Payment Account

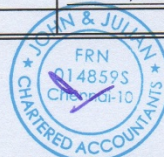
**SCHEDULE - I:**

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

<b>1. BfdW Grant Contribution Transfer to 14 NGO'S</b>		
1. Bharath Environment Seva Team - (BEST)	25,23,479.00	
2. Community Health and Social Education - (CHDP)	17,85,528.00	
3. Centre for Rural Health and Social Education - (CRHSE)	18,25,514.00	
4. Community Reconstruction of Social Service - (CROSS)	15,53,662.00	
5. Integrated Fisherfolk Development Programme (CReNIEO - Pulicat)	18,33,092.00	
6. KGF Women's Association - (KGFWA)	13,92,766.00	
7. Quarry Workers Development Society - (QWDS)	21,34,456.00	
8. Rural Education and Action for Development (READ)	16,03,381.00	
9. Rural Women's Development Society - (RWDS)	18,02,363.00	
10. Social Animation Centre for Rural Education and Development (SACRED)	18,19,045.00	
11. Community Development Programme (CReNIEO - Yercaud)	16,39,939.00	
12. Social Unit for Community Health and Improvement - (SUCHI)	18,32,615.00	
13. United Evangelical Lutheran Churches in India (UELCl)	14,94,273.00	
14. Village Education and Economic Development (VEEDU)	17,61,396.00	
15. Women's Organisation in Rural Development (WORD)	15,47,996.00	<b>265,49,505.00</b>
<b>2. Capacity Building:</b>		
Annual & Cluster Network Partner Meetings	2,39,805.00	
Capacity Building (OD) Process	8,92,920.76	
Central Training, Workshop & Seminar	7,23,809.98	
Cross Learning Exposure Visit	1,65,516.13	
Internetwork Programmes	51,808.00	<b>20,73,859.87</b>
<b>3. Personnel Costs:</b>		
Executive Director	5,42,500.00	
Programme Coordinator (1)	2,42,500.00	
Programme Coordinators (2)	2,24,500.00	
Computer Programmer	2,60,500.00	
Finance Officer	3,14,500.00	
Accountant	1,74,100.00	
Office Assistant	1,94,500.00	
Driver	1,42,400.00	
Office Attender	55,500.00	
Social Security	1,44,305.00	<b>22,95,305.00</b>
<b>4. Administration:</b>		
Decentralised Cluster Coordination Visit (DCC)	1,90,947.30	
Director's Travel	1,02,653.00	
Programme, Office & Finance Staff Travel	3,25,303.96	
Audit Fees	70,000.00	
Audit Services (Ta, Food & Accom.)	1,80,356.58	
Computer Consumables Including ERP Tally	34,860.00	
Documentation	36,705.00	
Electricity Charges	32,520.00	
Equipment Maintenance	35,450.00	
Fuel Expenses	16,300.00	
General Stationery	16,580.00	
Hospitality	39,672.00	
Office Maintenance	37,784.00	
Office Rent	1,16,400.00	
Postage	4,905.00	
Printing Expenses	81,450.00	
Telephone & Internet Charges	71,829.94	
Vehicle Maintenance & Insurance	94,895.00	
Bank Charges	19,304.55	<b>15,07,916.33</b>
<b>TOTAL</b>		<b>303,52,726.33</b>



*Shale Bejann*





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

**SCHEDULE - II:**

**LAYA - Enabling People's Voices in Policy Choices**

<b>Low Carbon Sustainable Development:</b>		
Accommodation, Travel and Food Expenses	1,68,321.00	
Documentation and Coordination Fee & Audit Fee	1,72,314.35	
Administration and Travel	80,146.65	
Publication Exp.	20,950.00	
Stationery, Banner, Invitation & Stationery	55,918.00	4,97,650.00
<b>TOTAL</b>		<b>4,97,650.00</b>

**SCHEDULE - III:**

**FINCARE - Education Development Program (Jun'18 to March'19)**

<b>1. Grant Transferred to 6 NGO'S</b>		
1. Bharath Environment Seva Team - (BEST)	1,39,450.00	
2. Centre for Rural Health and Social Education - (CRHSE)	2,74,550.00	
3. Community Reconstruction of Social Service - (CROSS)	1,39,426.00	
4. KGF Women's Association - (KGFWA)	1,36,625.00	
5. Rural Women's Development Society - (RWDS)	1,38,678.00	
6. Village Education and Economic Development (VEEDU)	1,36,625.00	9,65,354.00
<b>Program Cost</b>		
Monthly Honorarium for Volunteers	63,000.00	
Inauguration Expenses	8,200.00	
Display Boards	7,000.00	
Aluminium Boxes purchased	7,800.00	86,000.00
<b>Administration Cost</b>		
Honorarium for Program & Finance Staff at Secretariat	1,20,000.00	
Travel	6,000.00	
Documentation & Reporting	13,978.00	
Audit Fees	10,000.00	
Miscellaneous	3,418.00	1,53,396.00
<b>TOTAL</b>		<b>12,04,750.00</b>

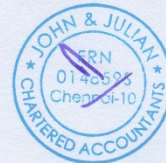
**SCHEDULE - IV:**

**Campaign on Construction of Toilets:**

<b>1. Grant Transferred to 3 NGO'S</b>		
1. Community Reconstruction of Social Service - (CROSS)	1,25,000.00	
2. Rural Education and Action for Development - (READ)	1,25,000.00	
3. Social Animation centre for Rural Education and Development - (SACRED)	25,000.00	2,75,000.00
<b>Administration Cost</b>		
Bank Charges	30.00	30.00
<b>TOTAL</b>		<b>2,75,030.00</b>



*Sheila Benjamin*





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

# 219, Kottaiyur Road, Yelagiri Hills, Vellore District - 635 853

## **Consolidated Income and Expenditure account for the year ended 31st March 2019**

Expenditure	Amount	Income	Amount
<b>Foreign Contribution:</b>		<b>Foreign Contribution:</b>	
<b>ECoPP Continuation - (Phase VIII) - BfdW</b>		<b>Grant Received from</b>	
BfdW Grant Transferred to 14 NGO's	265,49,505.00	- BfdW, Germany - ECoPP Continuation	404,11,853.00
Capacity Building	20,73,859.87	- LAYA, VISAK - Low Carbon	4,97,650.00
Personnel Costs	22,95,305.00		
Administration	15,07,916.33	<b>Bank Interest Received</b>	
<b>LAYA</b>		- BfdW, Germany - ECoPP Continuation	2,16,127.00
Programme Expenses	4,97,650.00	Christian AID	9,364.00
		FCRA General	872.00
<b>Christian Aid:</b>		<b>Local Account:</b>	
Capacity Building of Staff on HIV/AIDS	1,65,000.00	Grand Received from Fincare	12,01,750.00
		Bank Interest	3,000.00
<b>Local Account:</b>		<b>General Account:</b>	
<b>FINCARE - Education Development Program</b>		<b>Campaign on Construction of Toilets</b>	
(Jan '18 to March '19)		Donation Received	2,75,437.00
Grant Transferred to 6 NGO's	9,65,354.00	<b>Campaign on Menstrual Health Management</b>	
Program Cost	86,000.00	Donation Received	83,300.00
Administration Cost	1,53,396.00		
<b>Campaign on Construction of Toilets:</b>		AGM Subscription	1,414.00
Grant Transferred to 3 NGO's	2,75,000.00	Donations	1,30,000.00
Administration Cost	30.00	Bank Interest	3,102.00
<b>General Account:</b>			
Advertisement	10,000.00		
AGM Expenses	5,753.00		
Audit Fees	35,400.00		
Bank Charges	1,510.00		
Consultancy Charges	59,000.00		
FC4 E Filing Fees	17,700.00		
Registration fee for Network membership	15,659.00		
Insurance	5,600.00		
IT E Filing Charges	2,360.00		
Office Maintenance	1,500.00		
Stage Expenses	1,780.00		
Society Renewal Charges	3,355.00		
TDS Return Filing Charges	6,000.00		
Travel & Conveyance	1,000.00		
Web Renewal Charges	2,500.00		
Depreciation	1,06,054.18		
Excess of Income over Expenditure	79,89,681.62		
<b>Total</b>	<b>428,33,869.00</b>	<b>Total</b>	<b>428,33,869.00</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)



*Shaila Benjamin*

Executive Director

SCINDeA

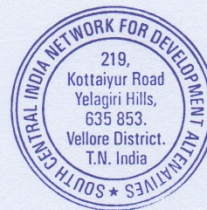
*P. Shubh*

Treasurer

SCINDeA

Place: Chennai

Date : 15.06.2019





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

# 219, Kottaiyur Road, Velagiri Hills, Vellore District - 635 853

**Balance Sheet as on 31st March 2019**

Value as on 31-Mar-18	Liabilities	Value as on 31-Mar-19	Value as on 31-Mar-18	Assets	Value as on 31-Mar-19
22,27,406.35	<b>GENERAL FUND</b>	102,17,087.97	10,34,147.38	<b>FIXED ASSETS</b>	9,28,093.20
	Add: Excess of Income			(As Per Schedule)	
	<b>CURRENT LIABILITIES</b>			<b>CURRENT ASSETS:</b>	
	TDS Payable		2,000.00	Telephone Deposits	2,000.00
				TDS Recoverable	24,449.00
				Cash in Hand	5,195.00
			2,060.00	Cash at Bank - FC	92,81,799.77
<b>22,27,406.35</b>	<b>Total</b>	<b>102,41,536.97</b>	<b>22,27,406.35</b>	<b>Total</b>	<b>102,41,536.97</b>

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian

Chartered Accountants

(Firm Registration No. 0148595)

*John Ravindran*

M. John Ravindran

Partner

(Membership No. 028566)



*Shalee Begamini*

Executive Director

SCINDeA

*Shalee Begamini*

Treasurer

SCINDeA



Place: Chennai

Date : 15.06.2019



**SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)**  
# 219, Kottaiyur Road, Yelagiri Hills, Vellore District - 635 853

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

S.NO	Assets	Rate	Value as on 31-Mar-18	Additions during the year		Total	Depreciation	Value as on 31-Mar-19
				> 180 Days	< 180 Days			
1	Computer ,UPS & Printer	40%	39,331.18			39,331.18	15,732.47	23,598.71
2	Office Equipments	15%	2,18,300.45			2,18,300.45	32,745.07	1,85,555.38
3	Vehicle - Two Wheeler	15%	18,910.30			18,910.30	2,836.55	16,073.76
4	Vehicle - Four Wheeler (Xylo)	15%	3,32,599.50			3,32,599.50	49,889.93	2,82,709.58
5	Furniture and Fittings	10%	38,120.07			38,120.07	3,812.01	34,308.06
6	Digital Camara	15%	6,864.74			6,864.74	1,029.71	5,835.03
	<b>TOTAL (A)</b>		<b>6,54,126.24</b>	-	-	<b>6,54,126.24</b>	<b>1,06,045.73</b>	<b>5,48,080.51</b>

**II. LOCAL CONTRIBUTION**

S.NO	Assets	Rate	Value as on 31-Mar-18	Additions during the year		Total	Depreciation	Value as on 31-Mar-19
				> 180 Days	< 180 Days			
1	Housing Plots at Keelveeranam Village	-	3,80,000.00			3,80,000.00	-	3,80,000.00
2	Computer	40%	21.14			21.14	8.46	12.68
	<b>TOTAL (B)</b>		<b>3,80,021.14</b>	-	-	<b>3,80,021.14</b>	<b>8.46</b>	<b>3,80,012.68</b>
	<b>GRANT TOTAL (A+B)</b>		<b>10,34,147.38</b>	-	-	<b>10,34,147.38</b>	<b>1,06,054.18</b>	<b>9,28,093.20</b>




*Shale Benjamin*





**SCHDULE FOR CASH & BANK BALANCE:**



Benjamin Franklin





## 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.

