



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 31st March 2023, the Income & Expenditure account and the Receipts and Payments account for the year ended 31st March 2023 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 31st March 2023 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 (ICAI).

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.

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. Misstatement 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 J S A S & Associates
Chartered Accountants
(Firm Registration Number. 014859S)
John Ravindran Moses
Partner
(Membership Number. 028566)
UDIN: 23028566BGXTQU5938

Place: Chennai
Date: 11.07.2023

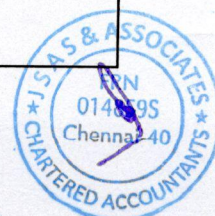
NAME	South Central India Network for Development Alternatives (SCINDeA)
ADDRESS	No: 219, Kottaiyur Road, Yelagiri Hills - 635853
PAN	AABTS7289Q
STATUS	Association of Persons (Trusts)
ASSESSING OFFICER	DDIT - Exemption - IV
DATE OF FORMATION	04-Aug-94
12AA REGN. No. & DATE	AABTS7289QE19984 dt 31.08.2021
Society Reg No & Date	274 of 1994 dated 04.08.1994
80 G REGN No & DATE	AABTS7289QF20097 dt 01.10.2021
FCRA REGN NO & DATE	075900641 Dated 30.10.1998
FOREIGN CONTRIBUTION FOR THE YEAR 2023	3,02,92,378
ASSESSMENT YEAR	2023-24

COMPUTATION OF TAXABLE INCOME FOR THE ASST. YEAR 2022-23

Income of the Trust			
Voluntary Contributions			
Foreign Contribution	3,02,92,378		
Local Contribution	85,88,356	3,88,80,734	
Other Income		-	3,88,80,734
Interest on Saving Bank Interest			
Foreign Contribution		1,75,109	
Local Account		1,012	1,76,121
			3,90,56,855
Less: Application of Income			
1. Income applied for Charitable purposes in India			
Expenditure - FC Account	3,90,54,529		
Less: Phase VII Grant transferred	-		
Less: Value of Assets transferred to Partner NGOs	-		
	3,90,54,529		
Local Account	86,02,604	4,76,57,133	
Capital Expenditure	-		
Less: Sale of Fixed Assets	-		
		4,76,57,133	
		86,00,278	
Less: Met out of accumulated funds		3,90,56,855	
Exercise of option under explanation to section 11(1)		-	
		3,90,56,855	

For South Central India Network
for Development Alternatives

Sheila Benjamin
Dr. Sheila Benjamin
Executive Secretary



NAME South Central India Network for Development Alternatives (SCINDeA)

ADDRESS No: 219, Kottaiyur Road, Yelagiri Hills - 635853

PAN AABTS7289Q

STATUS Association of Persons (Trusts)

ASSESSING OFFICER DDIT - Exemption - IV

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FOREIGN CONTRIBUTION FOR THE YEAR 2023 3,02,92,378

ASSESSMENT YEAR 2023-24

COMPUTATION OF TAXABLE INCOME FOR THE ASST. YEAR 2022-23

2. Amount set apart for charitable purposes @ 15% of Total Income	58,58,528	4,49,15,383
Gross Total Income		(58,58,528)
Less: Deduction under chapter VI-A		-
Total Income		(58,58,528)
Taxable Income		-
Tax thereon		NIL

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration No. 014859S)

John Ravindran Moses

Partner

(Membership No. 028566)

UDIN: 23028566BGXTQU5938

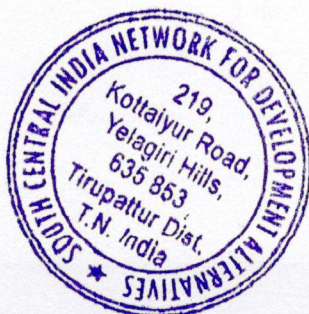


Executive Director
SCINDeA

Treasurer
SCINDeA

Place: Chennai

Date : 11.07.2023



**For South Central India Network
for Development Alternatives**

Dr. Sheila Benjamin
Executive Secretary

SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)

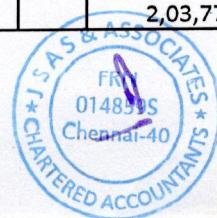
219, Kottaiyur Road, Yelagiri Hills, Vellore District - 635 853

Consolidated Receipts and Payments account for the year ended 31st March 2023

Receipts	Amount	Payments	Sch No	Amount
Opening Balance:		Foreign Contribution:		
Cash in Hand	9,966.00	ECOPP Continuation - BfdW - Yelagiri Hills Central Office - Phase IX	I	
Cash at Bank	87,26,427.65	Project Activities		
		Improved Socio Economic status of Marginalized Families focus on Women		47,58,931.00
Foreign Contribution:		Safeguarding Childrens Rights Access to Education & Employment		15,18,139.00
Grant Received from		Opportunities for Youth		5,91,881.00
- BfdW, Germany - ECoPP Continuation - Phase IX	3,02,92,378.00	Planning, Monitoring, Evaluation, Capacity Building for staff, networking		1,00,02,656.55
Bank Interest Received		Personell		
- FC Account	21,827.00	Program Staff		1,27,55,561.72
- FC Utilisation Account	1,20,282.00	Admin Staff		43,37,441.50
- FCRA General	33,000.00	Administration		
		Office Cost		34,07,184.48
Loans and Advances:		Evaluation		15,14,926.97
TDS Deducted	1,86,711.00	Loans and Advances:		
Advance From General Account	3,04,000.00	Advance paid to Cluster I		2,40,000.00
		Advance paid to Cluster II		64,000.00
Local Account:		TDS remitted		1,86,711.00
Grant Received From				
- FINCARE	43,93,700.00	FC General Account		
- Ultramarine & Pigments Limited	2,00,000.00	Administration		
- Thirumalai Chemicals Limited	2,00,000.00	Audit Services		93,400.00
- Dr. M.G.N. Educational & Research Institute	12,300.00	Audit Fees		35,000.00
General Account:		Director Salary		10,000.00
Donations / Contributions	37,82,356.00	FC 4 Filling		11,800.00
Bank Interest	1,011.96	Printing and Stationary		3,856.00
Loans and Advances:		Bank Charges		13,750.48
TDS Deducted	16,174.00	Local Account:		
		ECOPP Continuation - BfdW - OMC - Phase IX	II	
		Project Activities		
		Improved Socio Economic status of Marginalized Families focus on Women		17,13,635.00
		Safeguarding Childrens Rights		5,61,779.00
		Access to Education & Employment		4,73,265.00
		Opportunities for Youth		
		Planning, Monitoring, Evaluation, Capacity Building for staff, networking		4,05,591.00
		Personell		
		Program Staff		52,000.00
		Admin Staff		91,000.00
		Administration		
		Office Cost		2,03,772.45

For South Central India Network
for Development Alternatives

Sheila Benjamin
Dr. Sheila Benjamin
Executive Secretary



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 2023

Receipts	Amount	Payments	Sch No	Amount
		Education Development program (FINCARE)	III	
		Program Cost		39,89,808.00
		Program Review Cost		2,04,777.00
		Administration Cost		1,99,115.00
		RO based Water Purifier & Sanitation	III	
		Program Expenses		2,00,000.00
		RO based Water Purifier & Sanitation	III	
		Program Expenses		2,00,000.00
		Mosquito Project (Dr. M G R Educational)	III	
		Program Expenses		12,300.00
		General Account:		
		Administration Expenses		
		Consultancy Fee for PF		60,000.00
		Director Salary		50,000.00
		Consultancy Charges		80,900.00
		Fundraising Programme		30,000.00
		Salary - Account Assistant		24,000.00
		Audit Fees		6,300.00
		Audit Services		7,500.00
		Travel & Conveyance		6,300.00
		Advertisement		5,000.00
		AGM Expenses		5,604.00
		Insurance		6,207.00
		TDS Return Filing Charges		6,000.00
		Society Renewal Charges		2,000.00
		IT E Filing Charges		2,950.00
		Postage Expenses		1,783.00
		Bank Charges		1,018.00
		Loans and Advances:		
		TDS Remitted		16,174.00
		Closing Balance		
		Cash in Hand		2,387.00
		Cash at Bank		1,33,728.46
Total	4,83,00,133.61	Total		4,83,00,133.61


REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates
Chartered Accountants
(Firm Registration No. 014859S)

John Ravindran Moses
Partner
(Membership No. 028566)
UDIN: 23028566BGXTQU5938



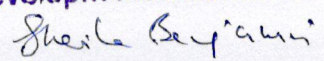

Executive Director
SCINDeA


Treasurer
SCINDeA

Place: Chennai
Date : 11.07.2023



For South Central India Network
for Development Alternatives


Dr. Sheila Benjamin
Executive Secretary

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

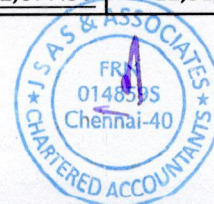
SCHEDULE :

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

I. Project Activities		
1.1 Improved Socio Economic status of Marginalized Families focus on Women		
Orientation programmes	12,92,388.00	
Capacity building and awareness programme	15,36,795.00	
Lobby, Advocacy and legal aid for quarry workers	3,18,192.00	
Self Help Groups	5,99,311.00	
Women Empowerment	10,12,245.00	47,58,931.00
1.2 Safeguarding Childrens Rights		
Child resource centers	1,86,150.00	
Summer Camp, Life Skill Education, Career Guidance & Child Parliament	13,28,089.00	
Health programme	3,900.00	15,18,139.00
1.3 Access to Education & Employment Opportunities for Youth		
Orientation and Career Guidance Programme	3,08,881.00	
Skill development (driving, painting)	2,83,000.00	5,91,881.00
1.4 Planning, Monitoring, Evaluation, Capacity Building for staff, networking		
Field Office Level		
Capacity Building & Review Programmes	8,50,006.00	
Coordination Expenses	36,56,554.00	
Staff Exposure Program	7,06,477.00	52,13,037.00
Central Office Level		
Annual Campaign	14,47,536.55	
Annual & Cluster Level Staff Meetings	5,90,932.00	
Capacity Build. Prg., Seminar & Workshop	17,58,345.50	
Cross Learning Exposure Visit	2,09,166.00	
Internetwork Programme	86,709.00	
Review Programmes	6,96,930.50	47,89,619.55
II. Personell		
Program Staff		
Field Office Level		
Field Community Mobilizer (X51)	74,46,552.00	
Farm Assistant (X1)	76,250.00	
Field Project Officer (X15)	37,39,771.00	
Fied Driver (X3)	3,56,000.00	
Social Security	11,36,988.72	1,27,55,561.72
Admin Staff		
Field Office Level		
Field Administration and Finance Assistant (X9)	11,38,750.00	
Social Security	1,12,677.50	12,51,427.50

For South Central India Network
for Development Alternatives

Dr. Sheila Benjamin
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Executive Secretary



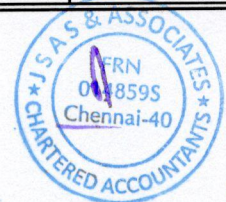
SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)
Schedule forming part of Receipts and Payment Account

SCHEDULE :

Central Office Level		
Exec. Director (X1), Coordinator Fundraiser (X1), Manager Finance (X1)	13,03,500.00	
Cluster Accountant I, Cluster Accountant II, Cluster Accountant III	7,43,000.00	
Cluster Programme Coordinator I, Cluster Programme Coordinator II	6,04,000.00	
Driver (X1), Office Attender part time (X1)	2,56,400.00	
Social Security (10% of basic salary)	1,79,114.00	30,86,014.00
III. Administration		
Office Cost		
Field Office Level		
Audit Fee	1,20,000.00	
Computer Consumables	1,84,886.00	
Office Maintanance	1,01,840.00	
Office Rent	7,60,300.00	
Periodical & News Paper	2,520.00	
Postage, Stationery & Xerox	1,75,806.26	
Telephone & Internet	2,13,906.00	
Vehicle Maintanance	1,33,802.00	16,93,060.26
Central Office Level		
Coordination Expenses	5,96,201.75	
Audit Fee	75,000.00	
Audit Services	1,09,918.00	
Bank Charges	3,516.47	
Computer Consumables	1,97,644.00	
Equipments Maintanance	88,706.00	
Fuel Expenses	23,539.00	
General Stationery	55,120.00	
Hospitality	63,483.00	
Office Maintanance	90,408.00	
Office Rent	1,40,000.00	
Postage	4,065.00	
Printing Expenses	1,40,410.00	
Telephone & Internet	51,187.00	
Vehicle Maintanance	74,926.00	17,14,124.22
V. Evaluation		
External Evaluation	15,14,926.97	15,14,926.97
TOTAL		3,88,86,722.22

**For South Central India Network
for Development Alternatives**

Sheila Benjamin
Dr. Sheila Benjamin
Executive Secretary



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

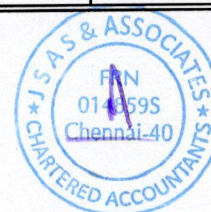
SCHEDULE :

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

I. Project Activities		
1.1 Improved Socio Economic status of Marginalized Families focus on Women		
Orientation programmes	5,01,165.00	
Capacity building and awareness programme	5,53,970.00	
Lobby, Advocacy and legal aid for quarry workers	1,03,000.00	
Self Help Groups	2,36,920.00	
Women Empowerment	3,18,580.00	17,13,635.00
1.2 Safeguarding Childrens Rights		
Child resource centers	49,845.00	
Summer Camp, Life Skill Education, Career Guidance & Child Parliament	5,11,934.00	5,61,779.00
1.3 Access to Education & Employment Opportunities for Youth		
Orientation and Career Guidance Programme	1,36,265.00	
Skill development (driving, painting)	3,37,000.00	4,73,265.00
1.4 Planning, Monitoring, Evaluation, Capacity Building for staff, networking		
Field Office Level		
Capacity Building & Review Programmes	1,14,484.00	
Coordination Expenses	76,112.00	
Staff Exposure Program	2,14,995.00	4,05,591.00
II. Personell		
Program Staff		
Field Office Level		
Field Community Mobilizer (X51)	52,000.00	52,000.00
Admin Staff		
Field Office Level		
Field Administration and Finance Assistant (X9)	7,000.00	
Office Assistant (X1)	84,000.00	91,000.00
III. Administration		
Office Cost		
Field Office Level		
Computer Consumables	10,100.00	
Office Maintanance	77,949.00	
Office Rent	90,500.00	
Periodical & News Paper	2,088.00	
Telephone and Internet	3,769.00	
Postage, Stationery & Xerox	19,366.45	2,03,772.45
TOTAL		35,01,042.45

For South Central India Network
for Development Alternatives

Sheila Benjamin
Dr. Sheila Benjamin
Executive Secretary



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

SCHEDULE :

I. Education development program through FINCARE Study centre

Program Cost		
Monthly Honorarium for Volunteers	23,26,883.00	
Stationary for Tuition Centre	1,93,637.00	
Tuition Centre Maintenance	94,950.00	
Monitoring and Coordination Cost	13,04,077.00	
Banner and Tin Boxes	70,261.00	39,89,808.00
Program Review Cost		
Monthly Review Meeting Expenses	85,725.00	
Review Programme for Volunteers Expenses	1,19,052.00	2,04,777.00
Administration Cost		
Administration Expenses	1,99,115.00	1,99,115.00
TOTAL		43,93,700.00

III. RO based Water Purifier with 1 Year Comprehensive AMC Plan for Students of 1 Rural School & Renovation of a Toilet Block in 1 Rural School

Programme cost		
Product Cost 50 LPG RO	41,665.00	
Renovation of 1 Toilet block	1,42,324.00	
Coordination Cost	16,011.00	2,00,000.00
TOTAL		2,00,000.00

IV. RO based Water Purifier with 1 Year Comprehensive AMC Plan for Students of 1 Rural School & Renovation of a Toilet Block in 1 Rural School

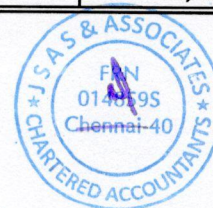
Programme cost		
Product Cost 50 LPG RO	43,965.00	
Renovation of 1 Toilet block	1,33,712.00	
Coordination Cost	22,323.00	2,00,000.00
TOTAL		2,00,000.00

VI. Mosquito Project

Programme cost		
Honorarium for Volunteers	12,300.00	12,300.00
TOTAL		12,300.00

For South Central India Network
for Development Alternatives

Dr. Sheila Benjamin
Dr. Sheila Benjamin
Executive Secretary



SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)

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

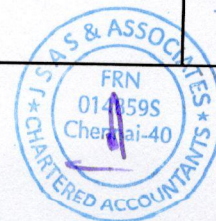
Consolidated Income and Expenditure account for the year ended 31st March 2023

Expenditure	Amount	Income	Amount
Foreign Contribution:		Foreign Contribution:	
ECoPP Continuation - BfdW - Yelagiri Hills Central Office - Phase IX		Grant Received from	
Project Activities		- BfdW, Germany - ECoPP Continuation - Phase IX	3,02,92,378.00
Improved Socio Economic status of Marginalized Families focus on Women	47,58,931.00	Bank Interest Received	
Safeguarding Childrens Rights	15,18,139.00	- FC Account	21,827.00
Access to Education & Employment Opportunities for Youth	5,91,881.00	- FC Utilisation Account	1,20,282.00
Planning, Monitoring, Evaluation, Capacity Building for staff, networking	1,00,02,656.55	- FCRA General	33,000.00
Personell		Local Account:	
Program Staff	1,27,55,561.72	Grant Received From	
Admin Staff	43,37,441.50	- FINCARE	43,93,700.00
Administration		- Ultramarine & Pigments Limited	2,00,000.00
Office Cost	34,07,184.48	- Thirumalai Chemicals Limited	2,00,000.00
Evaluation	15,14,926.97	- Dr. M.G.R. Eduational & Research Institute	12,300.00
FC General Account		General Account:	
Administration		Donations / Contributions	37,82,356.00
Audit Services	93,400.00	Bank Interest	1,011.96
Audit Fees	35,000.00	Excess of Expenditure over Income	93,91,725.78
Director Salary	10,000.00		
FC 4 Filling	11,800.00		
Printing and Stationary	3,856.00		
Bank Charges	13,750.48		
Local Account:			
ECoPP Continuation - BfdW - OMC - Phase IX			
Project Activities			
Improved Socio Economic status of Marginalized Families focus on Women	17,13,635.00		
Safeguarding Childrens Rights	5,61,779.00		
Access to Education & Employment Opportunities for Youth	4,73,265.00		
Planning, Monitoring, Evaluation, Capacity Building for staff, networking	4,05,591.00		
Personell			
Program Staff	52,000.00		
Admin Staff	91,000.00		
Administration			
Office Cost	2,03,772.45		
Education Development program (FINCARE)			
Program Cost	39,89,808.00		
Program Review Cost	2,04,777.00		
Administration Cost	1,99,115.00		

For South Central India Network
for Development Alternatives

Dr. Sheila Benjamin

Dr. Sheila Benjamin
Executive Secretary



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 2023

Expenditure	Amount	Income	Amount
RO based Water Purifier & Sanitation Program (Ultramarine & Pigments Limited)			
Program Expenses	2,00,000.00		
RO based Water Purifier & Sanitation Program (Thirumalai Chemicals Limited)			
Program Expenses	2,00,000.00		
Mosquito Project (Dr. M G R Educational)			
Program Expenses	12,300.00		
General Account:			
Administration Expenses			
Consultancy Fee for PF	60,000.00		
Director Salary	50,000.00		
Consultancy Charges	80,900.00		
Fundraising Programme	30,000.00		
Salary - Account Assistant	24,000.00		
Audit Fees	6,300.00		
Audit Services	7,500.00		
Travel & Conveyance	6,300.00		
Advertisement	5,000.00		
AGM Expenses	5,604.00		
Insurance	6,207.00		
TDS Return Filing Charges	6,000.00		
Society Renewal Charges	2,000.00		
IT E Filing Charges	2,950.00		
Postage Expenses	1,783.00		
Bank Charges	1,018.00		
Depreciation	7,91,447.59		
Total	4,84,48,580.74	Total	4,84,48,580.74

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration No. 014859S)

John Ravindran Moses

Partner

(Membership No. 028566)

UDIN: 23028566BGXTQU5938



Executive Director
SCINDeA

Treasurer
SCINDeA

Place: Chennai

Date : 11.07.2023



For South Central India Network
for Development Alternatives

Dr. Sheila Benjamin
Executive Secretary

SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)

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

Balance Sheet as on 31st March 2023

Value as on 31-Mar-22	Liabilities	Value as on 31-Mar-23	Value as on 31-Mar-22	Assets	Value as on 31-Mar-23
1,000.00	CORPUS FUND	1,000.00	49,40,746.76	PROPERTY, PLANT AND EQUIPMENT (As Per Schedule)	41,49,299.17
1,36,78,140.41	GENERAL FUND	42,85,414.63		CURRENT ASSETS:	
	Less: Excess of Expenses			Telephone Deposits	2,000.00
				Cash in Hand	2,387.00
				Cash at Bank	1,33,728.46
1,36,79,140.41	Total	42,87,414.63	1,36,79,140.41	Total	42,87,414.63

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration No. 014859S)

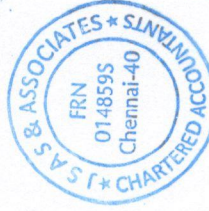
John Ravindran Moses

John Ravindran Moses

Partner

(Membership No. 028566)

UDIN: 23028566BGXTQU5938



[Signature]

Executive Director
SCINDeA

[Signature]

Treasurer
SCINDeA

Place: Chennai

Date : 11.07.2023



**For South Central India Network
for Development Alternatives**

Sheila Benjamin

Dr. Sheila Benjamin
Executive Secretary

SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)

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

SCHDULE FOR PROPERTY, PLANT AND EQUIPMENT:

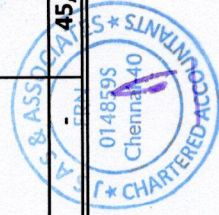
I. FOREIGN CONTRIBUTION

S.NO	Assets	Rate	Value as on 31-Mar-22	Additions during the year		Sales	Total	Depreciation	Value as on 31-Mar-23
				> 180 Days	< 180 Days				
1	BfdW								
2	Computer, UPS & Printer	40%	5,097.32				5,097.32	2,038.93	3,058.39
3	Office Equipments	15%	1,13,954.20				1,13,954.20	17,093.13	96,861.07
4	Furniture and Fittings	10%	25,010.58				25,010.58	2,501.06	22,509.52
5	Digital Camara	15%	3,583.43				3,583.43	537.51	3,045.92
6	BfdW - ECoPP Continuation - Phase IX								
7	Central Office Level								
8	Vehicle - Four Wheeler (Mahindra Marazz)	15%	11,21,132.75				11,21,132.75	1,68,169.91	9,52,962.84
9	Vehicle -Two Wheeler	15%	75,480.00				75,480.00	11,322.00	64,158.00
10	Laptop	40%	20,520.00				20,520.00	8,208.00	12,312.00
11	Computer with Printer	40%	1,32,015.60				1,32,015.60	52,806.24	79,209.36
12	Office Equipments	15%	1,19,000.00				1,19,000.00	17,850.00	1,01,150.00
13	Camera	15%	27,625.00				27,625.00	4,143.75	23,481.25
14	Furniture	10%	87,496.20				87,496.20	8,749.62	78,746.58
15	Field Office Level								
16	Office Equipments	15%	95,274.80				95,274.80	14,291.22	80,983.58
17	Camera	15%	1,15,595.75				1,15,595.75	17,339.36	98,256.39
18	Laptop	40%	1,04,263.80				1,04,263.80	41,705.52	62,558.28
19	Computer with Printer	40%	2,10,229.80				2,10,229.80	84,091.92	1,26,137.88
20	Furniture	10%	98,622.00				98,622.00	9,862.20	88,759.80
21	Vehicle - Four Wheeler (3)	15%	18,43,598.15				18,43,598.15	2,76,539.72	15,67,058.43
22	Vehicle -Two Wheeler (4)	15%	2,83,400.81				2,83,400.81	42,510.12	2,40,890.69
23	CAF, India								
24	Computer with Printer	40%	10,476.00				10,476.00	4,190.40	6,285.60
25	Furniture and Accessories	10%	55,186.03				55,186.03	5,518.60	49,667.43
26	TOTAL (A)		45,47,562.22	-	-	-	45,47,562.22	7,89,469.22	37,58,093.00

For South Central India Networ.
for Development Alternatives

Sheila Benjamin

Dr. Sheila Benjamin
Executive Secretary



II. LOCAL CONTRIBUTION

S.NO	Assets	Rate	Value as on 31-Mar-22	Additions during the year		Sales	Total	Depreciation	Value as on 31-Mar-23
				> 180 Days	< 180 Days				
1	SCINDeA								
2	Housing Plots at Keelveeranam Village	-	3,80,000.00				3,80,000.00	-	3,80,000.00
3	Computer	40%	2.74				2.74	1.10	1.64
	Vehicle -Two Wheeler	15%	13,181.80				13,181.80	1,977.27	11,204.53
	TOTAL (B)		3,93,184.54	-	-	-	3,93,184.54	1,978.37	3,91,206.17
	GRANT TOTAL (A+B)		49,40,746.76	-	-	-	49,40,746.76	7,91,447.59	41,49,299.17



For South Central India Network
for Development Alternatives

Sheila Benjamin

Dr. Sheila Benjamin
Executive Secretary

SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)

219, Kottaiyur Road, Yelagiri Hills, Vellore District - 635853

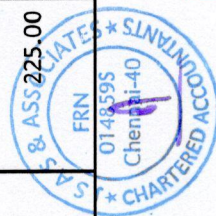
SCHEDULE FOR CASH & BANK BALANCE:

Foreign Contribution Account:

S.No	Project Name	31-Mar-22		31-Mar-23	
		Cash	Bank	Cash	Bank
1	FC Main - SBI New Delhi A/c No. 40068193314		1,31,384.00		1,857.40
2	FC Utilisation - BfdW-ECOPP Continuation - SBI A/C No: 11078873688 (Tirupattur)	1,145.00	8,33,603.88	1,408.00	1,089.80
5	FC Utilisation - General Account - SBI A/C No: 11078873688 (Tirupattur)		4,27,508.83		6,289.95
3	FC Utilisation - BfdW-ECOPP Continuation - SBI A/C No: 32161949854 (Athhanavur)		25,00,203.91		2,418.91
4	FC Utilisation - BfdW-ECOPP Continuation - S.B.A/C No: 32245037728 (Athhanavur)		47,22,781.66		20,377.52
6	FC Utilisation - General Account - S.B.A/C No: 32245037728 (Athhanavur)		3,856.00		-
7	FC Utilisation - General Account - IB A/C No: 4794101017226 (Manapparai)		1,000.00		1,000.00
	Total (a)	1,145.00	86,20,338.28	1,408.00	33,033.58

Local Account:

S.No	Project Name	31-Mar-22		31-Mar-23	
		Cash	Bank	Cash	Bank
1	General Account - Indian Bank S.B.A/C No: 6417589205 (Yelagiri)	1,471.00	34,173.00	835.00	68,488.00
2	Dindigul - OMC - Canara Bank A/c No. 110009766230	3,150.00	13,138.00		2,513.44
3	GD Nellore - OMC - Canara Bank A/c No. 5700101007841		404.00		581.00
4	Manamadurai - OMC - Canara Bank A/c No. 0958101221887		339.00		720.00
5	Pudukottai - OMC - Canara Bank A/c No. 110006239951		1,389.00		1,428.00
6	Yercaud - OMC - Canara Bank A/c No. 110012859035		2,950.00		2,297.00
7	Pulicat - OMC - Indian Bank A/c No. 7023935777	4.00	5,665.00		4,865.00
8	Ramnagara - OMC - SBI A/c No. 40292322913		13,537.95	125.00	2,217.87
9	Udumalpettai - OMC - SBI A/c No. 40264554187	506.00	939.44		647.90
10	KGF - OMC - Union Bank A/c No. 019422010000572		1,115.85		36.05
11	Pallipalayam - OMC - Union Bank A/c No. 011222010000237		8,464.35		1,431.32



SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)

219, Kottaiyur Road, Yelagiri Hills, Vellore District - 635853

SCHEDULE FOR CASH & BANK BALANCE:

Foreign Contribution Account:

S.No	Project Name	31-Mar-22		31-Mar-23	
		Cash	Bank	Cash	Bank
12	Yelagiri - OMC - Indian Bank A/c No. 7046627788	160.00	449.00		1,299.00
13	Thiruvannamalai - OMC - Indian Bank A/c No.7064362525	3,090.00	13,203.00		4,694.00
14	Gudipala - OMC - Indian Bank A/c No.7040278582		-		1,087.70
15	Tirupattur - OMC - Indian Bank A/c No.7047063921		5,967.00		7,171.00
16	Yadamari - OMC - SBI A/c No.40248429949	215.00	4,354.78	19.00	1,217.60
	Total (b)	8,821.00	1,06,089.37	979.00	1,00,694.88
	Total (a+b)	9,966.00	87,26,427.65	2,387.00	1,33,728.46



**For South Central India Networ.
for Development Alternatives**

Sheela Benjamin

**Dr. Sheela Benjamin
Executive Secretary**

SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)

219, Kottaiyur Road, Yelagiri Hills, Vellore District - 635853

FOREIGN CONTRIBUTION ACCOUNT

Receipts and Payments account for the year ended 31st March 2023

Receipts	Amount	Payments	Sch No	Amount
Opening Balance:		ECoPP Continuation - BfdW - Yelagiri Hills Central Office - Phase IX Project Activities	I	
Cash in Hand		Improved Socio Economic status of Marginalized Families focus on Women		47,58,931.00
BfdW - ECoPP Continuation	1,145.00	Safeguarding Childrens Rights		15,18,139.00
Cash at Bank		Access to Education & Employment Opportunities for Youth		5,91,881.00
Account-NDMB SBI A/c No.40055433760	1,31,384.00	Planning, Monitoring, Evaluation, Capacity Building for staff, networking		1,00,02,656.55
BfdW-FC Utilisation SBI A/c No.73688	8,33,603.88	Personell		
BfdW-FC Utilisation SBI A/c No.49854	25,00,203.91	Program Staff		1,27,55,561.72
BfdW-FC Utilisation SBI A/c No.37728	47,22,781.66	Admin Staff		43,37,441.50
GF-FC Utilisation SBI A/c No.73688	4,27,508.83	Administration		
GF-FC Utilisation SBI A/c No.17226	1,000.00	Office Cost		34,07,184.48
GF-FC Utilisation SBI A/c No.37728	3,856.00	Evaluation		15,14,926.97
Grant Received from		Loans and Advances:		
- BfdW, Germany - ECoPP Continuation - Phase IX	3,02,92,378.00	Advance paid to Cluster I		2,40,000.00
Bank Interest Received		Advance paid to Cluster II		64,000.00
- FC Account	21,827.00	TDS remitted		1,86,711.00
- FC Utilisation Account	1,20,282.00	FC General Account		
- FCRA General	33,000.00	Administration		
Loans and Advances:		Audit Services		93,400.00
TDS Deducted	1,86,711.00	Audit Fees		35,000.00
Advance From General Account	3,04,000.00	Director Salary		10,000.00
		FC 4 Filling		11,800.00
		Printing and Stationary		3,856.00
		Bank Charges		13,750.48
		CLOSING BALANCE		
		CASH IN HAND		
		BfdW-ECoPP Continuation		1,408.00
		CASH AT BANK		
		FC Account-NDMB SBI A/c No.40055433760		1,857.40
		BfdW-FC Utilisation SBI A/c No.73688		1,089.80
		BfdW-FC Utilisation SBI A/c No.49854		2,418.91
		BfdW-FC Utilisation SBI A/c No.37728		20,377.52
		GF-FC Utilisation SBI A/c No.73688		6,289.95
		GF-FC Utilisation SBI A/c No.17226		1,000.00
Total	3,95,79,681.28	Total		3,95,79,681.28

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration No. 014859S)

John Ravindran Moses

Partner

(Membership No. 028566)

UDIN: 23028566BGXTQU5938

Place: Chennai

Date : 11.07.2023



Executive Director
SCINDeA

Treasurer
SCINDeA

For South Central India Network
for Development Alternatives

Dr. Sheila Benjamin
Executive Secretary

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

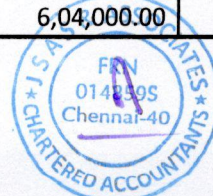
SCHEDULE :

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

I. Project Activities		
1.1 Improved Socio Economic status of Marginalized Families focus on Women		
Orientation programmes	12,92,388.00	
Capacity building and awareness programme	15,36,795.00	
Lobby, Advocacy and legal aid for quarry workers	3,18,192.00	
Self Help Groups	5,99,311.00	
Women Empowerment	10,12,245.00	47,58,931.00
1.2 Safeguarding Childrens Rights		
Child resource centers	1,86,150.00	
Summer Camp, Life Skill Education, Career Guidance & Child Parliament	13,28,089.00	
Health programme	3,900.00	15,18,139.00
1.3 Access to Education & Employment Opportunities for Youth		
Orientation and Career Guidance Programme	3,08,881.00	
Skill development (driving, painting)	2,83,000.00	5,91,881.00
1.4 Planning, Monitoring, Evaluation, Capacity Building for staff, networking		
Field Office Level		
Capacity Building & Review Programmes	8,50,006.00	
Coordination Expenses	36,56,554.00	
Staff Exposure Program	7,06,477.00	52,13,037.00
Central Office Level		
Annual Campaign	14,47,536.55	
Annual & Cluster Level Staff Meetings	5,90,932.00	
Capacity Build. Prg., Seminar & Workshop	17,58,345.50	
Cross Learning Exposure Visit	2,09,166.00	
Internetwork Programme	86,709.00	
Review Programmes	6,96,930.50	47,89,619.55
II. Personell		
Program Staff		
Field Office Level		
Field Community Mobilizer (X51)	74,46,552.00	
Farm Assistant (X1)	76,250.00	
Field Project Officer (X15)	37,39,771.00	
Fied Driver (X3)	3,56,000.00	
Social Security	11,36,988.72	1,27,55,561.72
Admin Staff		
Field Office Level		
Field Administration and Finance Assistant (X9)	11,38,750.00	
Social Security	1,12,677.50	12,51,427.50
Central Office Level		
Exec. Director (X1), Coordinator Fundraiser (X1), Manager Finance (X1)	13,03,500.00	
Cluster Accountant I, Cluster Accountant II, Cluster Accountant III	7,43,000.00	
Cluster Programme Coordinator I, Cluster Programme Coordinator II	6,04,000.00	

For South Central India Networ.
for Development Alternatives

Dr. Sheila Benjamin
Dr. Sheila Benjamin
Executive Secretary



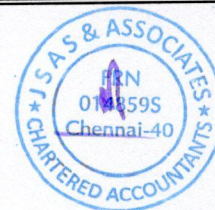
SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)
Schedule forming part of Receipts and Payment Account

SCHEDULE :

Driver (X1), Office Attender part time (X1)	2,56,400.00	
Social Security (10% of basic salary)	1,79,114.00	30,86,014.00
III. Administration		
Office Cost		
Field Office Level		
Audit Fee	1,20,000.00	
Computer Consumables	1,84,886.00	
Office Maintanance	1,01,840.00	
Office Rent	7,60,300.00	
Periodical & News Paper	2,520.00	
Postage, Stationery & Xerox	1,75,806.26	
Telephone & Internet	2,13,906.00	
Vehicle Maintanance	1,33,802.00	16,93,060.26
Central Office Level		
Coordination Expenses	5,96,201.75	
Audit Fee	75,000.00	
Audit Services	1,09,918.00	
Bank Charges	3,516.47	
Computer Consumables	1,97,644.00	
Equipments Maintanance	88,706.00	
Fuel Expenses	23,539.00	
General Stationery	55,120.00	
Hospitality	63,483.00	
Office Maintanance	90,408.00	
Office Rent	1,40,000.00	
Postage	4,065.00	
Printing Expenses	1,40,410.00	
Telephone & Internet	51,187.00	
Vehicle Maintanance	74,926.00	17,14,124.22
V. Evaluation		
External Evaluation	15,14,926.97	15,14,926.97
TOTAL		3,88,86,722.22

For South Central India Network
for Development Alternatives

Sheela Benjamin
Dr. Sheela Benjamin
Executive Secretary



SOUTH CENTRAL INDIA NETWORK FOR DEVELOPMENT ALTERNATIVES (SCINDeA)

219, Kottaiyur Road, Yelagiri Hills, Vellore District - 635853

FOREIGN CONTRIBUTION ACCOUNT

Income and Expenditure account for the year ended 31st March 2023

Expenditure	Amount	Income	Amount
ECoPP Continuation - BfdW - Yelagiri Hills Central Office - Phase IX		Grant Received from	
Project Activities		- BfdW, Germany - ECoPP Continuation - Phase IX	3,02,92,378.00
Improved Socio Economic status of Marginalized Families focus on Women	47,58,931.00		
Safeguarding Childrens Rights	15,18,139.00	Bank Interest Received	
Access to Education & Employment Opportunities for Youth	5,91,881.00	- FC Account	21,827.00
Planning, Monitoring, Evaluation, Capacity Building for staff, networking	1,00,02,656.55	- FC Utilisation Account	1,20,282.00
Personell		- FCRA General	33,000.00
Program Staff	1,27,55,561.72		
Admin Staff	43,37,441.50	Excess of Expenditure over Income	93,76,510.92
Administration			
Office Cost	34,07,184.48		
Evaluation	15,14,926.97		
FC General Account			
Administration			
Audit Services	93,400.00		
Audit Fees	35,000.00		
Director Salary	10,000.00		
FC 4 Filling	11,800.00		
Printing and Stationary	3,856.00		
Bank Charges	13,750.48		
Depreciation	7,89,469.22		
Total	3,98,43,997.92	Total	3,98,43,997.92

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration No. 014859S)

John Ravindran Moses

Partner

(Membership No. 028566)

UDIN: 23028566BGXTQU5938



Executive Director
SCINDeA

Treasurer
SCINDeA

Place: Chennai

Date : 11.07.2023



For South Central India Network
for Development Alternatives

Dr. Sheila Benjamin
Executive Secretary

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. Property, Plant and Equipment

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.

