

# K C S Associates

Chartered Accountants  
R. Amalajothi B.Sc. F.C.A.,  
Partner

10 C, T.B.Road,  
Mahaboopalayam,  
Madurai – 625 010.

Date: 17.09.2024

## Audit Report

We have audited the attached Balance Sheet of

**Community Organisation for Oppressed and Depressed Upliftment  
(COODU) (Regd., No. 122/ 1995)**

No.7A, V C K Layout,  
Opp: St. Francis Convent,  
Trichy Road,  
Coimbatore - 641 018  
Tamilnadu,

As at 31-03-2024 and the annexed Receipts and Payments account and Income and Expenditure account for the year ended 31.03.2024.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.

In our opinion proper books of account have been kept, so far as appears from our examination of books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:-

1. In the case of Balance Sheet of the state of affairs of the above named Society as at 31.03.2024.

2. In the case of Income and Expenditure account, Excess of Income over Expenditure for the year ended 31.03.2024.



For KCS ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No: 08288S

  
(R. AMALAJOTHI)  
Partner  
M No. 203692

**Community Organisation for Oppressed and Depressed Upliftment (COODU)**

Reqd., No. 122/ 1995,

7A, V C K Layout, Opp: St. Francis Convent, Trichy Road, Coimbatore - 641 018

Receipts and Payments account for the year ended 31-03-2024

Particular		Receipts	Payments
<b>To Opening Balance:</b>			
Cash in Hand	26,390.00		
Balance with Axis Bank General	3,56,682.78		
Balance with Axis Bank HDB	16,388.00		
Balance with Axis Bank BOSCH	22,41,361.00		
Balance with Bank of India -661	9,76,682.81		
Balance with Indian Bank ITC	15,28,282.80		
Balance with Indian Overseas Bank - Dhayanur	1,13,084.88		
Balance with Indian Bank - HDB	2,74,699.75		
Balance with Indian Overseas Bank - Red Fields	8,52,558.00		
Balance with State Bank of India	4,12,165.54		
Balance with Union Bank of India	43,293.05	68,41,588.61	
<b>" Grant Received</b>			
Grant Received from ITC	79,37,614.00		
Grant Received from HDB Financial Service	1,58,68,238.00		
Grant Received from L & T	51,05,423.00		
Grant Received from TANSACS TI MSM	25,98,810.00		
Grant Received from TANSACS TI CORE	30,44,409.00		
Grant Received from TANSACS LWS	25,47,736.00		
Executive Engineer TWAD Board Rws Division Ooty	82,512.00		
Executive Engineer TWAD Board Rws Division Tiruppur	4,77,550.00		
Executive Engineer TWAD Board Rws Division CBE	11,603.00	3,76,73,895.00	
<b>" Voluntary Contribution</b>			
Donation	17,10,000.00	17,10,000.00	
<b>" Due's Received</b>			
Due received from ITC	5,77,916.00		
Due received from HDB	17,563.00		
Farmer Group Loan Received	4,17,250.00	10,12,729.00	
<b>" Other Receipts</b>			
Interest SB Account	2,16,728.42		
Interest - Deposits	3,971.00	2,20,699.42	
Loan	13,49,314.00	13,49,314.00	
<b>C/F</b>		4,88,08,226.03	



**For KCS ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No: 08238S**

*R. Anitha*  
**(R. AMALAJOTHI)  
Partner  
M No: 203692**

B/F		4,88,08,226.03	
<b>By Environment</b>			
Watershed Programme Expenses- ITC	82,29,563.36		
Watershed Programme Expenses- HDB	1,54,35,913.00		
Watershed Programme Expenses- L & T	55,35,024.92		
Water Shed Programme Expenses	6,33,000.00		
TWAD Board Expenses	6,36,949.00		3,04,70,450.28
<b>" Relief to Poor</b>			
SHG Programme Expenses	3,12,208.00		3,12,208.00
<b>" Medical</b>			
Health Programme Expenses TI MSM	15,98,810.00		
Health Programme Expenses TI CORE	20,44,409.00		
Health Programme Expenses LWS	15,68,754.00		52,11,973.00
<b>" Admin Expenses</b>			
Staff Salary	84,000.00		
Audit Fees	25,000.00		
Bank Charges	3,813.40		
Travelling Expenses	15,254.00		
Repairs and Maintenance	26,530.00		
Telephone and EB Expenses	25,968.00		
Printing and Stationery	17,320.00		1,97,885.40
<b>" Assets</b>			
Rental Advance	30,000.00		30,000.00
<b>" Loan</b>			
Farmers Loan Paid	4,87,620.00		
Loan Repaid	13,49,314.00		18,36,934.00
<b>" TDS</b>	1,13,740.00		1,13,740.00
<b>" Previous Payable</b>			
BOSCH Programme Paid	21,92,579.00		
Tribal Welfare Expenses	10,00,000.00		
TANSACS Expenses	29,78,982.00		
TWAD Expenses	2,74,433.00		
Other Programme Expenses	28,979.00		
Administrative Expenses	1,04,417.00		65,79,390.00
<b>" CLOSING BALANCE</b>			
Cash in Hand	10,269.45		
Balance with Axis Bank General	3,12,874.08		
Balance with Axis Bank HDB	5,69,997.50		
Balance with Axis Bank BOSCH	23,242.00		
Balance with Bank of India -661	76,296.81		
Balance with Indian Bank ITC	18,48,727.63		
Balance with Indian Overseas Bank - Dhayanur	1,16,179.68		
Balance with Indian Bank - HDB	4,91,348.65		
Balance with Indian Overseas Bank - Red Fields	5,82,824.56		
Balance with State Bank of India	14,192.62		
Balance with Union Bank of India	9,692.37		40,55,645.35
<b>Total</b>		<b>4,88,08,226.03</b>	<b>4,88,08,226.03</b>

Place:Madurai

Date : 17.09.2024

UDIN: 24203692BKJCXG7749

As per our report of even date



**For KCS ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
Firm Reg. No: 08238S

(RANALAJOTHI)  
Partner  
M. No: 203692

**Community Organisation for Oppressed and Depressed Upliftment (COODU),**

Regd., No. 122/ 1995.

7A, V C K Layout, Opp: St. Francis Convent, Trichy Road, Coimbatore - 641 018

Income and Expenditure account for the year ended 31-03-2024

Particular		Income	Expenditure
<b>By Grant Received</b>			
Grant Received from ITC	79,37,614.00		
Grant Received from HDB Financial Service	1,58,68,238.00		
Grant Received from L & T	51,05,423.00		
Grant Received from TANSACS TI MSM	25,98,810.00		
Grant Received from TANSACS TI CORE	30,44,409.00		
Grant Received from TANSACS LWS	25,47,736.00		
Executive Engineer TWAD Board Rws Division Ooty	82,512.00		
Executive Engineer TWAD Board Rws Division Tiruppur	4,77,550.00		
Executive Engineer TWAD Board Rws Division CBE	11,603.00	3,76,73,895.00	
<b>" Voluntary Contribution</b>			
Donation	17,10,000.00	17,10,000.00	
<b>" Other Receipts</b>			
Interest SB Account	2,16,728.42		
Interest - Deposits	3,971.00	2,20,699.42	
<b>To Environment</b>			
Watershed Programme Expenses- ITC	82,29,563.36		
Watershed Programme Expenses- HDB	1,54,35,913.00		
Watershed Programme Expenses- L & T	55,35,024.92		
Water Shed Programme Expenses	6,33,000.00		
TWAD Board Expenses	6,36,949.00		3,04,70,450.28
<b>" Relief to Poor</b>			
SHG Programme Expenses	3,12,208.00		3,12,208.00
<b>" Medical</b>			
Health Programme Expenses TI MSM	15,98,810.00		
Health Programme Expenses TI CORE	20,44,409.00		
Health Programme Expenses LWS	15,68,754.00		52,11,973.00
<b>" Admin Expenses</b>			
Staff Salary	84,000.00		
Audit Fees	25,000.00		
Bank Charges	3,813.40		
Travelling Expenses	15,254.00		
Repairs and Maintenance	26,530.00		
Telephone and EB Expenses	25,968.00		
Printing and Stationery	17,320.00		1,97,885.40
<b>" Depreciation as per Schedule - 1</b>			57,891.35
<b>" Excess of Income over Expenditure</b>			33,54,186.39
<b>Total</b>		<b>3,96,04,594.42</b>	<b>3,96,04,594.42</b>

Place:Madurai

Date: 17.09.2024

UDIN: 24203692BKCJXG7749

As per our report of even date



**For KCS ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
 Firm Reg. No: 08236S

*(R. AMALAJOTHI)*  
 Partner  
 M. No: 203692

**Community Organisation for Oppressed and Depressed Upliftment (COODU)**

Regd., No. 122/ 1995.

7A, V C K Layout, Opp: St. Francis Convent, Trichy Road, Coimbatore - 641 018

Balance Sheet as on 31-03-2024

Particular		Liabilities	Assets
<b>General Fund:</b>			
Opening Balance	(36,68,504.39)		
This peroid Surplus	33,54,186.39	(3,14,318.00)	
<b>Current Liabilities (Sch No-2)</b>			
Payables	51,80,938.00	51,80,938.00	
<b>Current Assets (Sch No : 3)</b>			
TDS	2,17,846.00		
Deposit and Advance	2,38,102.00		4,55,948.00
<b>Fixed Assets (Sch No : 1)</b>			2,84,656.65
Farmers Loan			70,370.00
<b>Closing Balance</b>			
Cash in Hand	10,269.45		
Balance with Axis Bank General	3,12,874.08		
Balance with Axis Bank HDB	5,69,997.50		
Balance with Axis Bank BOSCH	23,242.00		
Balance with Bank of India -661	76,296.81		
Balance with Indian Bank ITC	18,48,727.63		
Balance with Indian Overseas Bank - Dhayanur	1,16,179.68		
Balance with Indian Bank - HDB	4,91,348.65		
Balance with Indian Overseas Bank - Red Fields	5,82,824.56		
Balance with State Bank of India	14,192.62		
Balance with Union Bank of India	9,692.37		40,55,645.35
<b>Total</b>		<b>48,66,620.00</b>	<b>48,66,620.00</b>

Place:Madurai

Date : 17.09.2024

UDIN: 24203692BKCJXG7749

As per our report of even date



**For KCS ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No: 08238S**

*R. Amala Jothi*  
**(R.AMALAJOTHI)  
Partner  
M No: 203692**

**Community Organisation for Oppressed and Depressed Upliftment (COODU),**

Regd., No. 122/ 1995,

7A, V C K Layout, Opp: St. Francis Convent, Trichy Road, Coimbatore - 641 018

**Schedule - 2**

Notes to Balance sheet for the year ended 31.03.2024

**Current Liabilities**

1 Tribal Welfare Expenses	29,45,618.00
2 Other Programme expenses	22,35,320.00
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	51,80,938.00

**Schedule - 3**

Notes to Balance sheet for the year ended 31.03.2024

**Receivable**

1 TDS Receivable 2022- 23	1,04,106.00
2 TDS Receivable 2023-24	1,13,740.00
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	2,17,846.00

**Deposits and Advance**

Deposit Bank Guarantee	73,102.00
Rental Advance - TI Krishnagiri	20,000.00
Rental Advance - Coodu CBE	50,000.00
Rental Advance - Dharmapuri	20,000.00
Rental Advance - Karamadai	25,000.00
Rental Advance - Vadachitor	50,000.00
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	2,38,102.00

Total



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Depreciation Statement for the year ended 31.03.2024

**Schedule - 1-**

S.no	Description of Assets	W.D.V. as on 1.4.2023	Additions	Total	Dep.rate	Depreciation	W.D.V. as on 31.3.2024
1	Plant & Machinery	68,226.00		68,226.00	15%	10,233.90	57,992.10
2	Furniture and Fittings	1,20,387.00		1,20,387.00	10%	12,038.70	1,08,348.30
3	Office Equipments	30,302.00		30,302.00	15%	4,545.30	25,756.70
4	Motor Vehcile	73,519.00		73,519.00	15%	11,027.85	62,491.15
5	Computer	50,114.00		50,114.00	40%	20,045.60	30,068.40
<b>Total</b>		<b>3,42,548.00</b>	<b>-</b>	<b>3,42,548.00</b>		<b>57,891.35</b>	<b>2,84,656.65</b>

