

# K C S Associates

Chartered Accountants

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

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

Date: 02.09.2023

## Audit Report

We have audited the attached Balance Sheet of

### **Community Organisation For Uppressed And Depressed Upliftment (Coodu)**

15-A, Kongu Nagar,  
Ramanathapuram,  
Coimbatore 641045,  
Tamilnadu.

As at 31.03.2023 and the annexed Receipts and Payments account and Income and Expenditure account for the year ended 31.03.2023.

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.

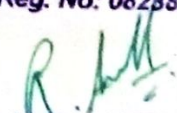
In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view: -

1 In the case of Balance Sheet of the state of affairs of the above named Society as at 31.03.2023.

2. In the case of Income and Expenditure account, Excess of Expenditure over Income for the year ended 31.03.2023.



For KCS ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No: 082885

  
(R. AMALAJOTHI)  
Partner  
M No 203892

**Community Organisation For Uppressed And Depressed Upliftment(Coodu)**

**15-A, Kongu Nagar, Ramanathapuram, Coimbatore 641045**

**Receipts and Payments account for the year ended 31.03.2023**

	<b>Receipts</b>	<b>Payments</b>
<b>To Opening Balance</b>		
" Cash in Hand	18,340.00	
" Balance with Axis Bank General	14,49,098.78	
" Balance with Axis Bank HDB	14,980.00	
" Bank Balance with Bank of India - 661	8,59,782.56	
" Bank Balance with Indian Bank ITC	1,11,534.00	
" Bank Balance with Indian Overseas Bank - Dhayanur	1,04,406.00	
" Bank Balance with Indian Bank - HDB	2,45,955.00	
" Bank Balance with Indian Overseas Bank - Red Fields	13,07,773.36	
" Bank Balance with State Bank of India	56,247.14	
" Bank Balance with Union Bank of India	42,270.00	
" Bank Balance with Indian Bank TI MSM	74,374.00	
" Bank Balance with Indian Bank TI CORE	3,23,520.00	
" Bank Balance with Central Bank of India LWS	3,16,362.00	
 <b>Fund Received (22-23)</b>		
" Fund Received from ITC	59,11,046.00	
" Fund Received from HDB Financial Service	54,84,460.00	
" Fund Received from L&T	39,71,607.00	
" Fund Received from BOSCH	30,92,500.00	
" Fund Received from TANSACS	68,50,167.00	
" Donation	9,05,000.00	
" TWAD RWS Division	80,000.00	
" Executive Engineer WRO PWD Environmental Cell Divisio	4,00,000.00	
" Executive Engineer TWAD Board Rws Division Tiruppur	2,93,555.00	
" TWAD Board RWS Division Coimbatore	3,38,800.00	
" Executive Engineer TWAD Board Kangayam	1,07,940.00	
" ITC Ltd PSPD Mettupalayam	54,939.00	
" Quinbay Technologies	1,50,000.00	
" Donations, Contributions & other Funds	50,97,306.00	
 <b>C/F</b>	<b>3,76,61,962.84</b>	



	<b>B/F</b>	3,76,61,962.84	
<b>Due's Received 21-22</b>			
" TWAD Board - Nilagiris		2,24,784.00	
" TDS RECEIVED 2021-22		69,665.00	
" TDS RECEIVED 2020-21		24,660.00	
" Suvadu		4,33,428.00	
" L&T		6,19,932.00	
<b>Other Receipts</b>			
" Misc Income		1,68,742.00	
" Interest - SB Account		1,77,949.00	
" Interest - Deposits		3,523.00	
" TDS Interest Received		3,480.00	
<b>By Expenses Incurred for Projects :</b>			
" Administration Expenses		64,525.42	
" Audit Fees		25,000.00	
" Watershed Programme - ITC		45,38,595.00	
" HDB Programme Expenses		55,02,023.00	
" L&T Program Expenses		39,71,621.00	
" BOSCH Kalapatti Watershed		8,99,921.00	
" TANSACS Expences		58,56,777.00	
" TWAD Board Expenses		9,87,860.00	
" ITC PSPD Expenses		54,884.00	
" Environment program quinbay		1,49,440.00	
" Loan Repaid (Sch.No-1)		41,24,907.00	
" Assets Purchased		44,499.00	
" TDS Receivable FY2022-23		1,04,106.00	
" Tribble Welfare Expenses		1,48,390.00	
" Previous Payable Paid( 21-22)		50,97,306.00	
<b>Closing 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	

C/F



3,93,88,125.84

3,42,10,676.20

B/F	3,93,88,125.84	3,42,10,676.20
" Bank Balance with Bank of India - 661		9,76,682.81
" Bank Balance with Indian Bank ITC		15,28,282.80
" Bank Balance with Indian Overseas Bank - Dhayanur		1,13,084.88
" Bank Balance with Indian Bank - HDB Annur		2,74,699.75
" Bank Balance with Indian Overseas Bank - Red Fields		8,52,558.00
" Bank Balance with State Bank of India		4,12,165.54
" Bank Balance with Union Bank of India		43,293.05
" Bank Balance with Bank of India		9,76,682.81
" Bank Balance with Indian Bank TI MSM		-
" Bank Balance with Indian Bank TI CORE		-
" Bank Balance with Central Bank of India LWS		-
	<u>3,93,88,125.84</u>	<u>3,93,88,125.84</u>

Place: Madurai

Date : 02.09.2023

UDIN : 23203692BGVKJE4992

As per our report of even date



For KCS ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No: 082385

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

**Community Organisation For Uppressed And Depressed Upliftment(Coodu)**

**15-A, Kongu Nagar, Ramanathapuram, Coimbatore 641045**

**Income and Expenditure account for the year ended 31.03.2023**

	<b>Income</b>	<b>Expenditure</b>
By Fund Received from ITC	59,11,046.00	
* Fund Received from HDB Financial Service	54,84,460.00	
* Fund Received from L&T	39,71,607.00	
* Fund Received from BOSCH	30,92,500.00	
* Fund Received from TANSACS	68,50,167.00	
* Donation	9,05,000.00	
* TWAD RWS Division	80,000.00	
* Executive Engineer WRO PWD Environmental Cell Divisik	4,00,000.00	
* Executive Engineer TWAD Board Rws Division Tiruppur	2,93,555.00	
* TWAD Board RWS Division Coimbatore	3,38,800.00	
* Executive Engineer TWAD Board Kangayam	1,07,940.00	
* ITC Ltd PSPD Mettupalayam	54,939.00	
* Quinbay Technologies	1,50,000.00	
<b>Other Receipts</b>		
* Misc Income	1,68,742.00	
* Interest - SB Account	1,77,949.00	
* Interest - Deposits	3,523.00	
* TDS Interest Received	3,480.00	
* Donations, Contributions & other Funds	50,97,306.00	
<b>Receivables 22-23 (Sch.No-4)</b>		
* Receivable From ITC	5,77,916.00	
* Receivable From HDB	17,563.00	
By Administration Expenses		64,525.42
* Audit Fees		25,000.00
* Watershed Programme - ITC		45,38,595.00
* HDB Programme Expenses		55,02,023.00
* L&T Program Expenses		39,71,621.00
* BOSCH Kalapatti Watershed		8,99,921.00
* TANSACS Expences		58,56,777.00
* TWAD Board Expenses		9,87,860.00
* ITC PSPD Expenses		54,884.00
* Environment program quinbay		1,49,440.00
* Tribble Welfare Expenses		1,48,390.00
* Expenses payable (Sch.No-2)		1,17,60,328.00
* Depreciation (Sch.No-3)		62,838.16
* Excess of Expenditure over Income	3,35,709.58	
	<hr/>	<hr/>
	3,40,22,202.58	3,40,22,202.58

Place: Madurai

Date : 02.09.2023

UDIN : 23203692BGVKJE4992



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

(R. ANAIAJOTHII)  
Partner

**Community Organisation For Oppressed And Depressed Upliftment(Coodu)**

**15-A, Kongu Nagar, Ramanathapuram, Coimbatore 641045**

**Balance Sheet as on 31.03.2023**

	<b>Liabilities</b>	<b>Assets</b>
General Fund:		
Corpus Fund	-23,56,112.00	
This period Deficit	-3,35,709.58	
Current Liabilities (Sch.No-2)		
Payables	1,17,60,328.00	
Current Assets (Sch.No-4)		
Receivable		6,99,585.00
Deposit and Advance		2,08,102.00
Fixed Assets As per (Sch.No-3)		3,42,548.00
<b>Closing 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
Bank Balance with Bank of India - 661		9,76,682.81
Bank Balance with Indian Bank ITC		15,28,282.80
Bank Balance with Indian Overseas Bank - Dhayanur		1,13,084.88
Bank Balance with Indian Bank - HDB Annur		2,74,699.75
Bank Balance with Indian Overseas Bank - Red Fields		8,52,558.00
Bank Balance with State Bank of India		4,12,165.54
Bank Balance with Union Bank of India		43,293.05
Bank Balance with Bank of India		9,76,682.81
Bank Balance with Indian Bank TI MSM		-
Bank Balance with Indian Bank TI CORE		-
Bank Balance with Central Bank of India LWS		-
	<hr/> <hr/>	<hr/> <hr/>
	90,68,506.42	90,68,506.42

Place: Madurai

Date : 02.09.2023

UDIN : 23203692BGVKJE4992

As per our report of even date



For KCS ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No: 082385

*R. Jothi*  
(R. MALAJOTHI)  
Partner  
M No 200692

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

**Regd., No. 122/1995,**

**15 - A, Kongu Nagar, Ramanathapuram, Coimbatore - 641 045**

**Notes to Balance Sheet for the year ended 31-03-2023**

**Sch.No-2**

<b>S.NO</b>	<b>DESCRIPTION</b>	<b>SCH.NO</b>	<b>LIABILITIES</b>	<b>REMARKS</b>
	<b><u>Current Liabilities</u></b>			
1	Tribal Welfare Expenses		39,45,618.00	
2	Paid to BOSCH CLIENTS		21,92,579.00	
3	Paid to TANSACS		29,78,982.00	
4	Paid to TWAD		2,74,433.00	
5	Other Programme Expenses		22,64,299.00	
6	Administrative Expenses		1,04,417.00	
	<b>TOTAL</b>		<b>1,17,60,328.00</b>	



Community Organisation For Oppressed And Depressed Upliftment(Coodu)  
15-A, Kongu Nagar,Ramanathapuram,Coimbatore 641045

Balance Sheet for the year ended 31.03.2023

Sch.No-4

DESCRIPTION	Amount
<b>Receivable</b>	
TDS RECEIVABLE 2022-23	1,04,106.00
Receivable From ITC	5,77,916.00
Receivable From HDB	17,563.00
<b>Total</b>	<b>6,99,585.00</b>
<b>Deposit and Advance</b>	
Deposit Bank Guarntee	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 - ANNUR	20,000.00
<b>Total</b>	<b>2,08,102.00</b>



Community Organisation for Oppressed and Depressed Upliftment (COODU),

Regd., No. 122/1995,

15 - A, Kongu Nagar, Ramanathapuram, Coimbatore - 641 045

Notes to Balance Sheet for the year ended 31-03-2023

Sch.No-1

S.NO	DESCRIPTION	SCH.NO	LIABILITIES	REMARKS
	<u>Loan</u>			
1	KATHIRESAN		614000.00	
2	SAITHA BEGAM		400000.00	
3	ABUTHAKIR		400000.00	
4	JAGANATHAN		400000.00	
5	ARUNKUMAR		402000.00	
6	KARTHIKAI SELVI		508000.00	
7	PRIYAN ASSOCIATES		500907.00	
8	KRISHNAMOORTHY		500000.00	
9	RANGANATHAN		400000.00	
	<b>TOTAL</b>		<b>4124907.00</b>	



Community Organisation For Uppressed And Depressed Upliftment(Coodu)  
15-A, Kongu Nagar, Ramanathapuram, Coimbatore 641045

A.Y 2023-24

Depreciation Statement for the year ended 31.03.2023 Sch.No-3 FOR THE PURPOSE OF INCOME TAX ACT 1961

S.NO	PARTICULARS	RATE %	WDV AS ON 01.04.2022	ADDITION BETWEEN 01.04.2022 TO 30.09.2022	SALE CONSIDERATION OR OTHER REALISATION DURING THE YEAR	(4)-(5)-(6)	ADDITION BETWEEN 01.10.2022 TO 31.03.2023	DEPRECIATION 01.04.2022 TO 30.09.2022	DEPRECIATION 01.10.2022 TO 31.03.2023	TOTAL DEPRECIATION (9)+(10)	ADJUSTED WDV AS ON 31.03.2023
1	2	3	4	5	6	7	8	9	10	11	12
1	Plant & Machinery	15%	80266.00	0.00		80266.00		12040.00		12040.00	68276.00
2	Furniture and Fittings	10%	103224.00	0.00		103224.00	27500.00	10322.00	15.00	10337.00	120587.00
3	Office Equipment	15%	35650.00	0.00		35650.00		5348.00		5348.00	30302.00
4	Motor Vehicle	15%	86493.00	0.00		86493.00		12974.00		12974.00	73519.00
5	Computers	40%	55253.00	0.00		55253.00	16899.00	22101.00	37.00	22138.00	33114.00
	<b>Total</b>		<b>360886.00</b>	<b>0.00</b>	<b>0.00</b>	<b>360886.00</b>	<b>44499.00</b>	<b>62785.00</b>	<b>52.00</b>	<b>62838.16</b>	<b>342548.00</b>

