



B. ARUNKUMAR & ASSOCIATES

Chartered Accountants

B. ARUNKUMAR B.Com., F.C.A., DISA., DTL., FAFD.,
Proprietor

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "JEEVAKKAL SAMUGA NALA ILAIGNAR MANDRAM, THIRUTHANGAL", 272 K.K. Nagar, Thiruthangal-626130, Sivakasi, Virudhunagar district, Tamilnadu for the year ended 31.03.2022 and the Receipts and Payments Account and Income and Expenditure account for the year ended 31.03.2022 on that date annexed there to. These financial Statements are the responsibility of the Society's Management. My Responsibility is to express an Opinion on these Financial Statements based on our Audit.

We have conducted the audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from any material mismanagement. An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our Opinion.

We further report that -

1. 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.
2. In our opinion, proper books of accounts have been kept by the society, so far as appears from our examination of books.
3. The Balance Sheet and Income & Expenditure account dealt with by this report are in agreement with the books of Accounts.
4. In our opinion the Balance Sheet and Income and expenditure Account dealt with by this report comply with the accounting standards.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with note and significant accounting policies give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India.
- i) In the case of Balance Sheet, the state of affairs as at 31 March 2021
- ii) In the case of Income and Expenditure accounts, the Surplus for the Year ended as on that date.

Place: Sivakasi

Date: 20-09-2022



For B. ARUNKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
B. ARUNKUMAR (M.No. 215181)
CHARTERED ACCOUNTANT
Proprietor

JEEVAKKAL SAMUGA NALA ILAIGNAR MANDRAM,
No. 272, K.K. Nagar, Thiruthangal - 626130, Sivakasi T.K.,
Virudhunagar District, Tamilnadu.

Schedules forming part of the Balance Sheet and Income and Expenditure account for the year ended 31st March 2022.

1. SIGNIFICANT ACCOUNTING POLICIES:

A) ACCOUNTING CONCEPTS:

- i) The financial Statements have been prepared under the historical cost Convention in accordance with the generally accepted accounting principles.
- ii) The Society generally follows accrual system of accounting significant items of income and expenditure on cash basis.

B) FIXED ASSETS:

All the fixed assets are shown at cost.

C) DEPRECIATION:

Depreciation has not been provided on the written down value method at the rate prescribed under the Income Tax Act 1961.

2. NOTES ON ACCOUNTS:

a) Society is not registered under 12AA of the Income Tax Act.

b) Grant Receivables, Loan and Advances, TDS receivables are subject to confirmations.

PLACE: SIVAKASI

DATE : 20/09/2022

UDIN: 22215181BBOARF1188



For B. ARUNKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
B. ARUNKUMAR (M.No.215181)
Sole Proprietor

**JEEVAKKAL SAMUGA NALA ILAINGAR MANDRAM-THIRUTHANGAL
NO.272, K.K.NAGAR, THIRUTHANGAL - 626 130, SIVAKASI TALUK
VIRUDHUNAGAR DISTRICT, TAMILNADU
CONSOLIDATED
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022**

Particulars	Receipts	Payments
By		
To Opening Balance:		
Cash in Hand	6,650.00	
Cash at Banks :		
Union Bank of India - 235502010010173- FC	1,143.00	
Canara Bank - 0921101029111- LC	15,44,161.00	
Canara Bank - 0921101031881- LC	4,57,004.00	
Canara Bank - 0921101032988- LC	25,370.00	
Canara Bank-0921101034987- LC	5,99,742.00	
Canara Bank-09221101027274- LC	2,58,743.50	
L.C		
Children Home:		
Grant Received from Social Welfare & Nutritious Meal Programme Department, Sivakasi	3,36,750.00	
Contribution from NGO	1,874.00	
Bank Interest	15,36,750.00	
Loan		
As per Schedule 1		13,44,614.00
Amount transfer to Old Age Home		5,29,500.00
Loan		15,36,750.00
Old Age Home		
Contribution from NGO	1,80,000.00	
Loan transfer from Children Home	5,29,500.00	
As per Schedule 2		7,09,354.00
RSTC SSA:		
Grant received from SSA, Virudhunagar	2,15,452.00	
Bank Interest	238.00	
Loan	2,50,000.00	
As per Schedule 3		2,57,816.00
Loan		1,84,678.00
Mentally ILL Home		
Grant Received from State Commissioner Through District Differentlyabled Welfare Officer, Virudhunagar Dist	11,85,100.00	
Bank Interest	5,869.00	
Contribution from NGO	28,400.00	
Loan	13,05,100.00	
As per Schedule 4		12,07,341.00
Grant Refunded to Govt		3,80,500.00
Meepu Thittam Expenses		1,97,100.00
Additional Mentally ILL Home		6,000.00
Grant Received from State Commissioner Through District Differentlyabled Welfare Officer, Virudhunagar Dist	9,68,800.00	
Bank Interest	11,310.00	
Contribution from NGO	33,900.00	
Loan	10,70,000.00	
Cash deposit - Loan		10,03,020.00
As per Schedule 5		4,26,600.00
Grant Refunded to Govt		2,81,000.00
Loan		

For B. ARJUNKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS



UDIN:22215181BBOARF1188
 Date : 20-09-2022
 Place : Sivakasi

As per Bills Produced & Informations Furnished

For BARUNKUMAR & ASSOCIATES
 CHARTERED ACCOUNTANTS

BARUNKUMAR (M.No.215181)
 Sole Proprietor



"	TANSACS-FSW-TI PROJECT Grant Received from TANSACS, Chennai Bank Interest Sale of Social Marketing Condom As per Schedule 6	14,29,897.00 13,804.00 3,000.00	10,32,637.50
"	TAMILNADU SOCIAL WELFARE, CHENNAI Grant Received from TNSW, Chennai Contribution from NGO	5,000.00 5,000.00	10,000.00
"	As per Schedule - Furnitures	34.00	94.40
To	Closing Balance: Cash in Hand Cash at Banks: Union Bank of India - 235502010010173 - FC Canara Bank - 092110102911 Canara Bank - 0921101031881 Canara Bank - 0921101032988 Canara Bank - 0921101034987 Canara Bank - 0921101027274	1,20,08,591.50	1,20,08,591.50

JEEVAKKAL SAMUGA NALA ILAINGAR MANDRAM-THIRUTHANGAL
NO,272, K.K.NAGAR, THIRUTHANGAL - 626 130, SIVAKASI TALUK
VIRUDHUNAGAR DISTRICT, TAMILNADU
CONSOLIDATED

Income and Expenditure Account for the year ended 31.03.2022

	Particulars	Income	Expenditure
BY	L.C		
"	Children Home:		
	Grant Received from Social Welfare & Nutritious Meal Programme Department, Sivakasi	-	
	Contribution from NGO	3,36,750.00	
	Bank Interest	1,874.00	
	As per Schedule 1		13,44,614.00
"	Old Age Home:		
	Contribution from NGO	1,80,000.00	
	As per Schedule 2		7,09,354.00
"	RSTC SSA:		
	Grant received from SSA, Virudhunagar	2,15,452.00	
	Bank Interest	238.00	
	Contribution from NGO	-	
	As per Schedule 3		2,57,816.00
"	Mentally ILL Home		
	Grant Received from State Commissioner Through District Differentlyabled Welfare Officer, Virudhunagar Dist	9,88,000.00	
	Bank Interest	5,869.00	
	Contribution from NGO	28,400.00	
	As per Schedule 4		12,07,341.00
	Meepu Thittam Expenses		6,000.00
	Grant Refunded to Govt		
"	Additional Mentally ILL Home		
	Grant Received from State Commissioner Through District Differentlyabled Welfare Officer, Virudhunagar Dist	5,42,200.00	
	Bank Interest	11,310.00	
	Contribution from NGO	33,900.00	
	As per Schedule 5		10,03,020.00
	Grant Refunded to Govt		
"	TANSACS-FSW-TI PROJECT		
	Grant Received from TANSACS, Chennai	14,29,897.00	
	Bank Interest	13,804.00	
	Sale of Social Marketing Condom	3,000.00	
	As per Schedule 6		10,32,637.50
"	TAMILNADU SOCIAL WELFARE, CHENNAI		
	Grant Received from TNSWB, Chennai	5,000.00	
	Contribution from NGO	5,000.00	
"	FC		
	Bank Interest		34
	Bank Charges		94.4
	Excess of Expenditure over Income	17,60,148.90	
		55,60,876.90	55,60,876.90

UDIN:22215181BBOARF1188

Date : 20-09-2022

Place : Sivakasi

As per Bills Produced & Informations Furnished

For **B.ARUNKUMAR & ASSOCIATES**
CHARTERED ACCOUNTANTS



B.ARUNKUMAR (M.No.215181)
Sole Proprietor

JEEVAKKAL SAMUGA NALA ILAINGAR MANDRAM-THIRUTHANGAL
NO.272, K.K.NAGAR, THIRUTHANGAL - 626 130, SIVAKASI TALUK
VIRUDHUNAGAR DISTRICT, TAMILNADU
CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

Particulars	Liabilities	Assets
General Fund Opening Balance: LESS : Deficit Loan: Opening Balance: ADD: Loan Received Less: Loan Refunded Fixed Assets: Furniture & Fittings Electrical Fittings Vehicles Type Writer Sewing Machines Computer & Printer TANSACS: Computer Equipments Furnitures Refrigerator TNSWB - Furnitures Current Assets: TDS Closing Balance: Cash in Hand Cash at Banks: Union Bank of India - 235502010010173 - FC Canara Bank - 0921101029111 Canara Bank - 0921101031881 Canara Bank - 0921101032988 Canara Bank-0921101034987 Canara Bank-0921101027274	(4,02,692.50) (17,60,148.90) 35,74,865.00 46,91,350.00 82,66,215.00 29,12,428.00 53,53,787.00 (21,62,841.40)	37,190.00 11,320.00 53,100.00 6,000.00 20,000.00 40,000.00 20,000.00 20,000.00 13,000.00 10,000.00 42,249.00 3,641.00 1,082.60 8,899.00 11,90,431.00 48,346.00 9,73,914.00 6,75,273.00 31,90,945.60

UDIN:22215181BB0ARF1188
 Date : 20-09-2022
 Place : Sivakasi
 As per Bills Produced & Informations Furnished

For B.ARUNKUMAR & ASSOCIATES
 CHARTERED ACCOUNTANTS

B.ARUNKUMAR (M.No.215181)
 Sole Proprietor



/EEVAKKAL SAMUGA NALA ILAINGAR MANDRAM-THIRUTH
NO,272, K.K.NAGAR, THIRUTHANGAL - 626 130, SIVAKASI TAL

SCHEDULES: 2021 - 2022

CHILDREN HOME :	EXPENSES	TOTAL
As per Schedule 1		
Maintenance (Food, Clothing, Medicine, Soap, Oil)	2,88,552.00	
Bedding including Mattress, Bed Sheets, Pillow, Planket, Mat,	25,000.00	
Rent for Hiring building for running Children Home	1,80,000.00	
Electricity charges	50,400.00	
Staff Salary:		
Accountant Cum Store keeper	96,000.00	
Part Time Doctor	96,000.00	
Cook - 1	36,000.00	
Cook - 2	36,000.00	
Counselor	96,000.00	
Helper - 1	30,000.00	
Helper - 2	30,000.00	
House father	60,000.00	
House Mother	60,000.00	
Office incharge	1,20,000.00	
Watchman	36,000.00	
Soap, Oil	18,126.00	
Transportation	50,400.00	
Water Expenses	36,000.00	
Bank Charges	136.00	
TOTAL		13,44,614.00

For B. ARUNKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
B. ARUNKUMAR (M.No.215181)
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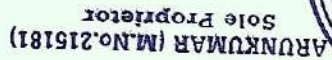


For B. ARUNKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

Sole Proprietor
B. ARUNKUMAR (M.No.215181)

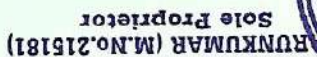


		OLD AGE HOME:
		As per Schedule 2
	24,000.00	Salary to Cook
	36,000.00	Salary to Counselor
	12,000.00	Salary to Gowdhar
	12,000.00	Salary to Helper
	36,000.00	Salary to Nurse
	42,000.00	Salary to Superintendent
	90,000.00	Rent
	3,30,286.00	Food
	30,000.00	Fire Wood & Gas
	18,000.00	Doctor
	18,413.00	Medicine
	18,155.00	Clothing, oil, soap, etc
	20,400.00	Recreation
	22,100.00	Miscellaneous and un foreseen (Electricity)
7,09,354.00		TOTAL
		RSTC SSA:
		As per Schedule 3
	36.00	Bank Charges
	14,000.00	Bedsheet, Pillow
	7,000.00	Centre contingency including ID card with tag
	96,075.00	Food Expenses
	4,000.00	Firewood & Gas
	7,000.00	Mat, Towel
	3,500.00	Plate, Tumbler, Mug, Bucket
	14,400.00	Rent
	16,000.00	Salary to Asst Cook
	20,000.00	Salary to Cook
	25,000.00	Salary to Teacher -1
	31,500.00	Salary to Teacher -2
	12,000.00	Salary to Watchman
	4,128.00	Soap & Oil
	2,105.00	Stationery and Support Material
	1,072.00	Medicines
2,57,816.00		TOTAL



For B. ARUNKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

Mentally III		
As per Schedule 4		
Home Expenditure		
Bank charges	142.00	
Bed Spread, Mat & Pillows	20,000.00	
Dress	50,000.00	
Food Expenses	5,36,657.00	
Gas & Firewood	10,800.00	
Medicines	1,46,035.00	
Rent & Electricity	1,20,000.00	
Soap & Oil	29,707.00	
Salary:		
Cook	36,000.00	
Instructor	48,000.00	
Nurse	66,000.00	
Social Worker	96,000.00	
Warden	48,000.00	-
TOTAL	12,07,341.00	
ADDITIONAL MENTALLY ILL HOME:		
As per Schedule 5		
Home Expenditure		
Bank charges	238.00	
Bed Spread, Mat & Pillows	10,000.00	
Mat	7,500.00	
Pillow	2,500.00	
Dress	50,000.00	
Food Expenses	3,83,010.00	
Gas & Firewood	10,800.00	
Medicines	1,04,109.00	
Rent & Electricity	1,20,000.00	
Soap & Oil	20,863.00	
Salary:		
Cook	36,000.00	
Instructor	48,000.00	
Nurse	66,000.00	
Social Worker	96,000.00	
Warden	48,000.00	-
TOTAL	10,03,020.00	



For B. ARUNKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

TANSACS-FSW-TI PROJECT		
As per Schedule 6		
SALARY TO STAFF:		
Project Manager	1,39,200.00	
M & E cum Accountant	1,06,400.00	
Counsellor	1,04,461.00	
ORW -1	88,500.00	
ORW- 2	62,266.00	
OFFICE EXPENSES :		
Telephone and Communication Expenses	6,926.00	
Printing & Stationery	9,390.00	
Water and Electricity Charges	11,677.00	
Postage and Courier	65.00	
Administrative Cost	11,280.00	
HONORARIUM :		
Project Director	39,600.00	
Peer Educators	1,87,890.00	
TRAVEL COST :		
Travel to Project Manager	9,707.00	
Travel to M&E cum Accountant	4,190.00	
Travel to Counsellor	6,623.50	
Travel to ORW - 1	13,337.50	
Travel to ORW - 2	8,116.50	
Travel to Peer Educators	28,394.00	
Travel cost for Administrative Purpose		
Demand Generation Activities	250.00	
Health Camp	2,059.00	
Advocacy Activities	2,000.00	
Review Meeting	5,305.00	
Recruitment Cost	5,000.00	
Office Rent	1,80,000.00	
TOTAL	10,32,637.50	
GRAND TOTAL		55,54,782.50

NAME OF THE ACCOUNT	NAME OF THE BANK	BANK OPENING	BANK CLOSING
FC			
CHILDREN	Union Bank of India - 235502010010173	1,143.00	1,082.60
OLD	Canara Bank - 0921101029111	15,44,161.00	8,899.00
RSTC - SSA			
MENTALLY ILL	Canara Bank - 0921101032988	25,370.00	48,346.00
MENTALLY ILL-ADDL	Canara Bank - 0921101031881	4,57,004.00	11,90,431.00
TANSACS	Canara Bank- 0921101034987	5,99,742.00	9,73,914.00
	Canara Bank- 0921101027274	2,58,743.50	6,75,273.00
	TOTAL	28,86,163.50	28,97,945.60
NAME OF THE ACCOUNT		CASH OPENING	CASH CLOSING
FC			
CHILDREN		946.00	946.00
OLD		905.00	677.00
SSA		782.00	928.00
MENTALLY ILL		317.00	537.00
MENTALLY ILL-ADDL		27.00	128.00
TANSACS		1,163.00	381.00
		2,510.00	44.00
	TOTAL	6,650.00	3,641.00

For B. ARUNKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

B. ARUNKUMAR (M.No.215181)
Sole Proprietor

