



FORM 10BB
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of the section 12A of the income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A.

I have examined the balance sheet of **CENTRE FOR SOCIAL DEVELOPMENT** at **31-Mar-2025** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purpose of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure.

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any-

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as on **31-Mar-2025**; and,
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application / profit or loss of its accounting year ending on **31-Mar-2025**.

Subject to the following observations / qualifications-

The prescribed particulars are annexed hereto.

Place: **NAGERCOIL**
Date: **03-06-2025**

FOR ANTONY & CO
Chartered accountant
Firm Reg, No:013608s


ANTONY EDGAR
Membership No:213242
UDIN: 25213242BMIJAB6582



CENTRE FOR SOCIAL DEVELOPMENT
THIRUNAINARKURICHI, KANYAKUMARI DISTRICT
CONSOLIDATED BALANCE SHEET AS AT 31-03-2025

| LIABILITIES | RS. P. | RS. P. | ASSETS | RS. P. | RS. P. |
|-----------------|--------|---------------------|-------------------|--------|---------------------|
| CAPITAL FUND | | 46,29,900.98 | CASH IN HAND | | 2,071.64 |
| ADVANCE ACCOUNT | | 11,51,768.00 | CASH AT BANK | | 2,47,842.70 |
| | | | TELEPHONE DEPOSIT | | 1,652.00 |
| | | | FIXED ASSETS | | 43,81,548.00 |
| | | | ADVANCE ACCOUNT | | 1,36,705.00 |
| | | | TDS | | 2,53,444.16 |
| | | | GRANT RECEIVABLES | | 7,58,405.48 |
| TOTAL | | 57,81,668.98 | TOTAL | | 57,81,668.98 |

NAGERCOIL
03-06-2025

For Antony & CO
Chartered Accountant
Firm Reg.No.013608s



ANTONY EDGAR
Membership No.213242
UDIN:25213242BBIJAB6582



CENTRE FOR SOCIAL DEVELOPMENT
SCHEDULE TO BALANCE SHEET AS ON 31-03-2025

| PARTICULARS | | RS. P. | RS. P. |
|---|-----------|-------------|---------------------|
| LIABILITIES: | | | |
| CAPITAL FUND: | | | |
| As per last B/S | | 5047054.50 | |
| Less: Excess of Expenditure over Income | | 417153.52 | 46,29,900.98 |
| ADVANCE ACCOUNT: | | | |
| General Account: | | | |
| As per last B/s | 711069.00 | | |
| Add: Received during the year | 269500.00 | | |
| | 980569.00 | | |
| Less: Repaid during the year | 36000.00 | 9,44,569.00 | |
| SC-Agri Project | | | |
| As per last B/s | | 3,123.00 | |
| AICP-Mahendrapuram Project | | | |
| As per last B/s | | 1,762.00 | |
| TANSACS-Core Project: | | | |
| As per last B/s | | 2,01,267.00 | |
| DST-NCSTC Project: | | | |
| As per last b/s | | 1,019.00 | |
| DST-NCSTC - Folk Project | | | |
| As per last B/S | 628670.00 | | |
| Less: Repaid during the year | 628670.00 | - | |
| SCP-Thumbavilai Project: | | | |
| As per last B/S | 734500.00 | | |
| Less: Repaid during the year | 734472.00 | 28.00 | 11,51,768.00 |
| LOAN FROM UBI: | | | |
| As per last B/s | | 2,87,567.96 | |
| Add: Interest | | 7,043.04 | |
| | | 2,94,611.00 | |
| Less: Repaid during the year | | 2,94,611.00 | - |
| TOTAL | | | 57,81,668.98 |
| ASSETS: | | | |
| CASH IN HAND: | | | |
| As per Schedule | | | 2,071.64 |
| CASH AT BANK | | | |
| As per Schedule | | | 2,47,842.70 |
| TELEPHONE DEPOSIT: | | | |
| As per last B/S | | | 1,652.00 |



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|---|-----------|-------------|---------------------|
| FIXED ASSETS: As per Schedule | | | 43,81,548.00 |
| ADVANCE ACCOUNT: GENERAL ACCOUNT: As per last B/S | | | 1,36,705.00 |
| TDS : As per last B/S | | 2,80,454.16 | |
| Add: During the year | | 35,750.00 | |
| | | 3,16,204.16 | |
| Less: Refunded during the year | | 62,760.00 | 2,53,444.16 |
| GRANT RECEIVABLE: TANSACS PROJECT - NEW As per last B/S | | 7,29,724.46 | |
| Less: Written off. | | | |
| SC-AGRI PROJECT: As per last B/S | | 5,545.00 | |
| AICP PROJECT: As per last B/S | | 23,136.02 | |
| Less: written off. | | - | |
| DST-NCSTC - FOLK PROJECT: As per last B/S | 628670.00 | | |
| Less: Received during the year | 628670.00 | - | |
| SCP-THUMBAVILAI PROJECT: As per last B/S | 734263.00 | | |
| Less: Received during the year | 734263.00 | - | 7,58,405.48 |
| TOTAL | | | 57,81,668.98 |

NAGERCOIL
03-06-2025

For Antony & CO
Chartered Accountant
Firm Reg.No.013608s

Antony Edgar

ANTONY EDGAR
Membership No.213242
UDIN: 25213242BMIJAB6582



**CENTRE FOR SOCIAL DEVELOPMENT
THIRUNAINARKURICHI, KANYAKUMARI DISTRICT**

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2025

| EXPENDITURE | RS. P. | RS. P. | INCOME | RS. P. | RS. P. |
|-----------------------------------|--------|---------------------|--|------------|---------------------|
| TO TANSACS - CORE GROUPS: | | | BY GRANT RECEIVED: | | |
| As per Schedule | | 23,92,029.00 | TANSACS, Chennai | | 25,96,231.00 |
| " GENERAL ACCOUNT: | | | " OTHER RECEIPTS: | | |
| As per Schedule | | 10,47,581.11 | Subscription | 700.00 | |
| " FC ACCOUNT: | | | SHG Promotions activities | 1057311.00 | |
| As per Schedule | | 1,054.00 | Other Income | 1105.00 | 10,59,116.00 |
| " APAC-CORE PROJECT: | | | " BANK INTEREST: | | |
| As per Schedule | | 118.00 | General A/c | 1037.00 | |
| " CAPART PROJECT: | | | FC Account | 230.04 | |
| Administrative expenses | | 5,266.00 | AICP Project | 59.00 | |
| " DST-Perunkulam Project: | | | SC-Agri Project | 229.00 | |
| Administrative expenses | | 132.85 | APAC-Core Groups | 24.00 | |
| " KVIC - R and D Training: | | | KVIC Project | 114.00 | 1,693.04 |
| Administrative expenses | | 0.60 | " Excess of Expenditure over income | | 4,17,153.52 |
| " Depreciation | | 6,28,012.00 | | | |
| TOTAL | | 40,74,193.56 | TOTAL | | 40,74,193.56 |

NAGERCOIL
03-06-2025

For Antony & CO
Chartered Accountant
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Antony

ANTONY EDGAR
Membership No.213242
UDIN:25213242BMIJAB6582



CENTRE FOR SOCIAL DEVELOPMENT THIRUNAINARKURICHI, KANYAKUMARI DISTRICT
DEPRECIATION STATEMENT AS AT 31-03-2025

| SL. NO | DETAILS OF ASSETS | WDV AS ON 01-04-2024 | ADDITION | SALE/TRANSFER | TOTAL | % OF DEP. | AMOUNT OF DEP. | WDV AS ON 31-03-2025 |
|--------|-----------------------------|----------------------|----------|---------------|------------|-----------|----------------|----------------------|
| 1 | LAND | 377860.00 | ... | ... | 377860.00 | ... | ... | 377860.00 |
| 2 | EQUIPMENTS : | | | | | | | |
| | General Account | 2370.00 | ... | ... | 2370.00 | 15% | 356.00 | 2014.00 |
| | NABARD Project | 112735.00 | ... | ... | 112735.00 | 15% | 16910.00 | 95825.00 |
| | CAPART Pottery Project | 174564.00 | ... | ... | 174564.00 | 15% | 26185.00 | 148379.00 |
| | SCP- Tenkasi project | 10484.00 | ... | ... | 10484.00 | 15% | 1573.00 | 8911.00 |
| | TSP Project | 76189.00 | ... | ... | 76189.00 | 15% | 11428.00 | 64761.00 |
| | Fired Klin (KVIC) | 4989.00 | ... | ... | 4989.00 | 15% | 748.00 | 4241.00 |
| | APAC Project | 2097.00 | ... | ... | 2097.00 | 15% | 315.00 | 1782.00 |
| | Non-Edible Oil | 35388.00 | ... | ... | 35388.00 | 15% | 5308.00 | 30080.00 |
| | SCP-Kalingarapuram proj. | 57425.00 | ... | ... | 57425.00 | 15% | 8614.00 | 48811.00 |
| | SC-Agri Project | 158695.00 | ... | ... | 158695.00 | 15% | 23804.00 | 134891.00 |
| | AICP Project | 153405.00 | ... | ... | 153405.00 | 15% | 23011.00 | 130394.00 |
| | Capart Project | 46675.00 | ... | ... | 46675.00 | 15% | 7001.00 | 39674.00 |
| | Perumkulam Project | 78070.00 | ... | ... | 78070.00 | 15% | 11711.00 | 66359.00 |
| | Tribal Mothiramalai Project | 432612.00 | ... | ... | 432612.00 | 15% | 64892.00 | 367720.00 |
| | TANSACS Project | 6786.00 | ... | ... | 6786.00 | 15% | 1018.00 | 5768.00 |
| | KVIC-R & D Project | 9135.00 | ... | ... | 9135.00 | 15% | 1370.00 | 7765.00 |
| | Thumbavilai Project | 2221687.00 | ... | ... | 2221687.00 | 15% | 333253.00 | 1888434.00 |
| 3 | FURNITURE (General A/C) | 8516.00 | ... | ... | 8516.00 | 10% | 852.00 | 7664.00 |
| 4 | COMPUTER & PRINTER (Gen) | 17573.00 | ... | ... | 17573.00 | 25% | 4393.00 | 13180.00 |



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|---|---|---|------|------|------|---|--|---|--|
| 5 | BUILDING: General Account Capart pottery SCP | 145590.00 131922.00 84867.00 2745.00 | ... | ... | ... | 145590.00 131922.00 84867.00 2745.00 | 5% 5% 5% 15% | 7280.00 6596.00 4243.00 412.00 | 138310.00 125326.00 80624.00 2333.00 |
| 6 | MACHINERY (General A/c) | 16932.00 | ... | ... | ... | 16932.00 | 10% | 1693.00 | 15239.00 |
| 7 | WORKSHED: NEO Project Petchiparai Project AICP Project Perumkulam Project General Account Thumbavilai Project | 127546.00 47235.00 106277.00 95791.00 243000.00 20400.00 | ... | ... | ... | 127546.00 47235.00 106277.00 95791.00 243000.00 20400.00 | 10% 10% 10% 10% 10% 10% | 12755.00 4724.00 10628.00 9579.00 24300.00 3060.00 | 114791.00 42511.00 95649.00 86212.00 218700.00 17340.00 |
| 8 | INVERTOR (General A/c) | 5009560.00 | 0.00 | 0.00 | 0.00 | 5009560.00 | 15% | 628012.00 | 4381548.00 |

NAGERCOIL
03-06-2025

For Antony & CO
Chartered Accountant
Firm Reg.No.013608s



Antony Edgar

ANTONY EDGAR
Membership No.213242
UDIN:25213242BMIJAB6582

CENTRE FOR SOCIAL DEVELOPMENT
THIRUNAINARKURICHI, KANYAKUMARI DISTRICT
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2025

| RECEIPTS | RS. P. | RS. P. | PAYMENTS | RS. P. | RS. P. |
|-------------------------------|------------|---------------------|------------------------------------|-----------|---------------------|
| TO OPENING BALANCE:- | | | BY TANSACS - CORE GROUPS: | | |
| Cash in Hand | 3576.64 | | As per Schedule | | 23,92,029.00 |
| Cash at Bank | 62746.18 | 66,322.82 | " GENERAL ACCOUNT: | | |
| " GRANT RECEIVED: | | | As per Schedule | | 14,13,942.11 |
| TANSACS, Chennai | 2596231.00 | | " KVIC-PROJECT: | | |
| DST-NCSTC-Folk Project | 628670.00 | 39,59,164.00 | As per Schedule | | 1,954.19 |
| SCP-Thumbavilai Project | 734263.00 | | " FC ACCOUNT: | | |
| " OTHER RECEIPTS: | | | As per Schedule | | 1,054.00 |
| Subscription | 700.00 | | " AICP PROJECT: | | |
| SHG Promotions activities | 1057311.00 | 10,59,116.00 | As per Schedule | | 1,899.40 |
| Other Income | 1105.00 | | " APAC-CORE PROJECT: | | |
| " BANK INTEREST: | | | As per Schedule | | 749.47 |
| General A/c | 1037.00 | | " SCP-THUMBAVILAI PROJECT: | | |
| FC Account | 230.04 | | Advance repaid | | 7,34,472.00 |
| AICP Project | 59.00 | 1,693.04 | " DST-NCSTC - Folk Project: | | |
| SC-Agri Project | 229.00 | | Advance repaid | | 6,28,670.00 |
| APAC-Core Groups | 24.00 | | " CAPART PROJECT: | | |
| KVIC Project | 114.00 | | Administrative expenses | | 5,266.00 |
| " Interest on UBI Loan | | 7,043.04 | " DST-Perunkulam Project: | | |
| " TDS refunded | | 62,760.00 | Administrative expenses | | 132.85 |
| " Advance received | | 2,69,500.00 | " KVIC - R and D Training: | | |
| " Amount Transfer: | | | Administrative expenses | | 0.60 |
| APAC Core Project | 631.47 | | " CLOSING BALANCE:- | | |
| AICP Project | 1899.40 | 4,485.06 | Cash in Hand | 2071.64 | |
| KVIC Project | 1954.19 | | Cash at Bank | 247842.70 | 2,49,914.34 |
| TOTAL | | 54,30,083.96 | TOTAL | | 54,30,083.96 |

NAGERCOIL
03-06-2025

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Antony
ANTONY EDGAR
Membership No.213242
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CENTRE FOR SOCIAL DEVELOPMENT
THIRUNAINARKURICHI, KANYAKUMARI DISTRICT
SCHEDULE TO PAYMENTS AS ON 31-03-2025

| PARTICULARS | RS. P. | RS. P. |
|-------------------------------------|-----------|--------------|
| 1 TANSACS - CORE GROUPS: | | |
| SALARY: | | |
| Programme Manager | 273000.00 | |
| M&E cum Accounts Officer | 208000.00 | |
| Counsellor | 208000.00 | |
| ORW | 546000.00 | |
| OFFICE EXPENSES: | | |
| Office expenses | 112454.00 | |
| AMC | 4100.00 | |
| Documentation Cost | 4000.00 | |
| HONORARIUM: | | |
| Honorarium to Project Director | 44000.00 | |
| Honorarium to PE's | 520000.00 | |
| TRAVEL EXPENSES: | | |
| Travel cost for admin.purposes | 8400.00 | |
| Travel for Programme Manager | 16800.00 | |
| Travel for M&E cum Accounts Officer | 7200.00 | |
| Travel for ANM/Counsellor | 14400.00 | |
| Travel for ORWs | 72000.00 | |
| Travel for PE's | 66000.00 | |
| Travel cost for Navigator | 1200.00 | |
| PROGRAMME COST: | | |
| DIC level meetings | 7200.00 | |
| Demand generation activities | 35910.00 | |
| Review Meetings | 7500.00 | |
| Advocacy activities | 9000.00 | |
| Community Events | 22500.00 | |
| Strengthening Outreach Activities | 32490.00 | |
| SERVICE RELATED EXPENSES: | | |
| Health Camps | 6875.00 | |
| RENT FOR OFFICE/DIC: | | |
| Rent for Office cum DIC | 165000.00 | 23,92,029.00 |

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|------------------------------|------------------|---------------------|
| 2. GENERAL ACCOUNT: | | |
| AGB Meeting | 7202.00 | |
| Audit Fees | 14000.00 | |
| Computer Service | 4450.00 | |
| Contingency | 455.00 | |
| Documentation | 1590.00 | |
| Telephone expenses | 8485.00 | |
| Postage & Printing | 468.00 | |
| Salary | 762654.00 | |
| Society Renewal Fees | 1800.00 | |
| Maintenance | 89380.00 | |
| Consultancy Charges | 70000.00 | |
| Stationery | 5380.00 | |
| Travel | 73636.00 | |
| Bank Charges | 1.48 | |
| Interest on Loan | 7043.04 | |
| SCP Project expenses | 36.59 | |
| Income Tax paid | 1000.00 | |
| TDS 2024-2025 | 35750.00 | |
| UBI Loan repaid | 294611.00 | |
| Advance repaid: | 36000.00 | 14,13,942.11 |
| 5. KVIC PROJECT: | | |
| Transfer to General Account | | 1,954.19 |
| 6. FC ACCOUNT: | | |
| Administrative expenses | 1000.00 | |
| Bank Charges | 54.00 | 1,054.00 |
| 5. AICP PROJECT: | | |
| Transfer to General Account | | 1,899.40 |
| 5. APAC-CORE PROJECT: | | |
| Transfer to General Account | 631.47 | |
| Bank Charges | 118.00 | 749.47 |
| TOTAL | | 38,11,628.17 |

NAGERCOIL
03-06-2025

For Antony & CO
Chartered Accountant
Firm Reg.No.013608s



ANTONY EDGAR
Membership No.213242
UDIN: 25213242BMIJAB6582



CENTRE FOR SOCIAL DEVELOPMENT
SCHEDULE TO CLOSING BALANCE (31-03-2025)

| PARTICULARS | AMOUNT | AMOUNT |
|----------------------------|-----------|--------------------|
| CASH IN HAND: | | |
| Corona Relief Fund (FC) | 517.00 | |
| TANSACS Core Groups | 109.00 | |
| General Account | 1445.64 | 2071.64 |
| CASH AT BANK: | | |
| General Account | | |
| ICICI, Marthandam | 5907.34 | |
| SBI, Monday market | 5766.00 | |
| Indian Bank, Muttom | 1389.00 | |
| UBI. Vadasery | 10643.12 | |
| Bank of Baroda | 1649.65 | |
| FC Account: | | |
| UBI, A/c No.11712 | 5040.24 | |
| SBI, A/c No.6650 | 3086.59 | |
| AICP-Mahendrapuram Project | 187.30 | |
| SC-Agri Project | 8467.46 | |
| TANSACS Project | 205706.00 | 2,47,842.70 |
| TOTAL | | 2,49,914.34 |

