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**INDEPENDENT AUDITOR'S REPORT**

To

The Members of **NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY, AMBALAMoola, THE NILGIRIS.**

**Opinion**

We have audited the financial statements of **NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY, AMBALAMoola, THE NILGIRIS.** (the Society), which comprise the Balance sheet at 31<sup>st</sup> March 2021, and the Income and Expenditure account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31<sup>st</sup> March, 2021, 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) to the extent applicable to the Society and of the state of affairs of the Institution as at 31 March 2021, and its surplus for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by ICAI and we have fulfilled our 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 Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Society 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 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements.**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 SAs will always detect a material misstatement when it exists. Misstatements 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. We also:

- Identify and assess the risks of material misstatement of the 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.
- Obtain an understanding of internal controls 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

OOTACAMUND,  
03.09.2021.



For J. MATHEW & Co.  
ICAI Regn. No. 002028S

JOHN MATHEW.C.M  
Chartered Accountant  
Proprietor

Memb. No. 025343

UDIN:21025343AAAAUY1195

**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY, AMBALAMOOLA, THE NILGIRIS.**  
**CONSOLIDATED RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

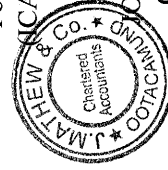
Receipts	Sch.	Rs.Ps.	Payments	Sch.	Rs.Ps.
<b>To Opening Balance</b>	<b>I</b>	1,346,916.65			
<b>Receipts- General Account</b>			<b>Payments - General Account</b>		
To Farm Receipts	II	1,536,139.00	By Farm Payments	VII	1,066,869.00
To Health Programme	III	1,870,037.33	By Health Programme	VIII	2,294,033.00
To Children Programme	IV	106,003.00	By Children Programme	IX	91,104.00
To Rural Development	V	509,616.00	By Rural Development Payments	X	418,451.00
To Administration Receipts	VI	207,448.00	By Administration Payments	XI	662,864.12
To Other Income - Food & Accommodation Charges		67,022.00	By TDS For FD Interest		3,235.00
To Corpus Fund		30,000.00			
To TDS Recovered		12,624.00			
<b>Receipts - Azim Pramji Philanthropic Initiatives</b>			<b>Payments - Azim Pramji Philanthropic Initiatives</b>		
To Grant for Salary and Honorarium		2,314,400.00	By Salary, Honorarium and Staff Benefits		187,206.00
To Grant for Organisation Admin Cost		178,200.00	By Organisation Administration Cost		18.00
To Grant for Travel and Related		169,950.00			
To Grant for Programme Activity		1,182,650.00			
<b>Receipts - Earmarked Funds</b>			<b>Payments - Earmarked Funds</b>		
To Health Programme	XII	213,985.00	By Health Programme	XVI	305,007.00
To Children Programme	XIII	715,465.10	By Children Programme	XVII	392,084.00
To Rural Development	XIV	906,547.00	By Rural Development Expenses	XVIII	608,310.00
To Administration	XV	60,102.00	By Administration Payments	XIX	123,405.90
			By Capital Additions	XX	5,428.00
			By <b>Closing Balance</b>	<b>I</b>	5,269,090.06

**11,427,105.08**

**11,427,105.08**

Per our Report of Even date  
For J.MATHEW & Co.,  
(ICAI Regn. No. 02028S)

OOTACAMUND,  
03.09.2021



**JOHN MATHEW C.M.**  
Chartered Accountant  
Proprietor,

**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**

**SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 31.03.2021**

**OPENING AND CLOSING BALANCES**

**SCHEDULE - I**

	<u>Balance as on</u> 01.04.2020	<u>Balance as on</u> 31.03.2021
<b>General Account</b>		
Cash in Hand	52,955.10	3,899.10
Cash at Bank		
Canara Bank S.Bathery A/c.No. 0834101013078	7,783.94	32,736.83
Sakthi Primary Co-op Bank A/c.No. 26	2,547.00	2,623.00
State Bank of India A/c.No. 33969977151	5,600.82	9,362.14
Fixed Deposit - General Account	805,973.00	628,572.00
	<b>874,859.86</b>	<b>677,193.07</b>
<b>Azim Pramji Fund Account</b>		
Cash in Hand	-	-
Canara Bank/834101039363	-	3,657,976.00
	<b>-</b>	<b>3,657,976.00</b>
<b>Earmarked Fund Account</b>		
Cash in Hand	18,795.10	7,391.10
Canara Bank S.Bathery A/c. No.0834101005856	453,261.69	926,529.89
	<b>472,056.79</b>	<b>933,920.99</b>

**FARM RECEIPTS**

**SCHEDULE - II**

Sale of Tea Leaf	1,364,643.00	
Add: Opening Outstanding Received	70,528.00	
Less: Outstanding from JJ Enterprises 31.03.2021	75,427.00	1,359,744.00
Sale of Coffee		
Sale of Pepper		119,500.00
Sale of Clove		4,525.00
Miscellaneous Receipts		52,370.00
		<b>1,536,139.00</b>

**HEALTH PROGRAMME RECEIPTS**

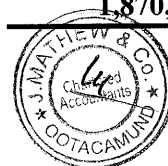
**SCHEDULE - III**

**Hospital**

Clinic Receipts	50,209.00	
Donation	64,400.00	
Milaap Online Fundraisers	15,428.33	130,037.33

**National Health Mission Projects**

NHM Bedgrant Reimbursement Project	1,448,225.00	
Add: Opening Outstanding	399,209.00	
Less: Outstanding 31.03.2021	1,097,434.00	750,000.00
Tribal MMU Project	1,188,000.00	
Less: Outstanding 31.03.2021	198,000.00	990,000.00
		<b>1,870,037.33</b>



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**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**  
**SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 31.03.2021**

**CHILDREN PROGRAMME RECEIPTS**

**SCHEDULE - IV**

**Hostel Programme**

Donations / Contribution	55,503.00	
Sponsorship	50,500.00	106,003.00
		<b>106,003.00</b>

**RURAL DEVELOPMENT RECEIPTS**

**SCHEDULE - V**

Donation for ARS Programme		2,000.00
Scholarship and Awards		59,500.00
Donation for Tribale Students Higher Education		93,100.00
Donations for Covid-19 Essential Supplies		355,016.00
		<b>509,616.00</b>

**ADMINISTRATION RECEIPT**

**SCHEDULE - VI**

General Donation Received		79,000.00
Miscellaneous Receipts		74,870.00
Bank Interest		4,537.00
Interest on FD		48,781.00
Membership Subscription		260.00
		<b>207,448.00</b>

**FARM PAYMENTS**

**SCHEDULE - VII**

**Tea Leaf Expenses**

Tea Leaf Picking Wages	346,360.00	
Tea Pruning Wages	11,798.00	
Tea Maintenance	68,445.00	
Fertilizer & Pesticides Applying Charge	37,100.00	
Chemicals & Fertilizers	99,995.00	
	<b>563,698.00</b>	
Less: Outstanding as on 31.03.2021	77,804.00	485,894.00

**Coffee Expenses**

Coffee Pruning Wages	47,850.00	
Coffee Picking	97,270.00	
Coffee Maintenance	46,981.00	
Chemicals & Fertilizers	126,244.00	318,345.00

**Pepper Expenses**

Pepper Maintenance	22740.00	
Pepper Picking	26500.00	
Chemicals & Fertilizers	6040.00	
	<b>55280.00</b>	
Less: Outstanding as on 31.03.2021	14250.00	41030.00

**Clove Expenses**

Clove Picking Wages	3650.00	
Clove Curing & Maintenance	8963.00	12613.00

**Farm Salaries/Special Wages/Rent**

Farm Salaries	97967.00	
Special Wages	38265.00	136232.00

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**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**  
**SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 31.03.2021**

**Other Farm Expenses**

Weed Cutting & Brush Cutting	15,950.00	
Tree Cutting / Hedge Cutting	29,300.00	
Farm Transport Expenses	5,150.00	
Fire Wood Making Expenses	3,150.00	
Fuel for Farm	5,022.00	
Farm Supplies/ Tools and Accessories	9,315.00	
Farm Other Maintenance	2,498.00	
Festival Advance for Farm Labours	3,500.00	
	<u>73,885.00</u>	
Less: Outstanding as on 31.03.2021	1,130.00	72755.00
		<u>1,066,869.00</u>

**HEALTH PROGRAMME PAYMENTS**

**SCHEDULE - VIII**

**Hospital Expenses**

Medicines for OP	113,668.00	
Hospital Supplies & Lab Products	24,767.00	
Hospital Miscellaneous Exps	5,099.00	
Special Health Programme	1,318.00	
Hospital Salaries	234,013.00	
General Maintenance	47,331.00	
Outpatient Transport	2,982.00	
	<u>429,178.00</u>	
Add: TDS paid	25,041.00	
Add: Opening Outstanding	120,380.00	
Less: TDS payable as on 31.03.2021	2,759.00	
Less: Outstanding as on 31.03.2021	78,146.00	493,694.00

**NHM Projects payments**

Bed Grant Expenses		
Medicine for IP	115,584.00	
IP Food Expenses	146,126.00	
IP - Referral	18,603.00	
IP Transport	970.00	
Staff Salary	180,270.00	
Cook & Sanitary Worker Salary	51,910.00	
Hospital Detergent & Linen	4,304.00	
General Maintenance	600.00	
	<u>518,367.00</u>	
Add: Opening Outstanding	74,215.00	
Less: Outstanding as on 31.03.2021	139,195.00	453,387.00



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**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**

**SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 31.03.2021**

**Tribal MMU Expenses**

Tribal MMU Staff Salary	926,666.00	
Tribal MMU Vehicle Maintenance	235,630.00	
Tribal MMU Vehicle FC	103,000.00	
Tribal MMU Lab Materials	55,692.00	
Admin Cost	8,930.00	
	<u>1,329,918.00</u>	
Add: TDS Paid	34,641.00	
Add: Opening Outstanding	6,975.00	
Less: TDS payable as on 31.03.2021	18,869.00	
Less: Outstanding as on 31.03.2021	5,713.00	1,346,952.00
		<u><b>2,294,033.00</b></u>

**CHILDREN PROGRAMME PAYMENTS**

**SCHEDULE - IX**

**Hostel Expenses**

Transport and TD/DA	5,500.00	
Electricity and Phone Bills for Hostel	12,739.00	
Miscellaneous Expenses	695.00	
General Maintenance	9,974.00	
Warden Salary	1,665.00	
Cook & Sanitary Worker Payments	3,080.00	
	<u>33,653.00</u>	
Add: Opening Outstanding	57,451.00	91,104.00
		<u><b>91,104.00</b></u>

**RURAL DEVELOPMENT PAYMENTS**

**SCHEDULE - X**

**ARS Expenses**

ARS Food & Other Exps for Staffs	3,132.00	
ARS Miscellaneous Expenses	<u>33,000.00</u>	36,132.00

**Scholarship and Awards Expenses**

Scholarship Distribution		50,000.00
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**Higher Education Scholarship Expenses**

Tuition Fee for Tribal Students	10,560.00	
Hostel/Mess Fee for Tribal Students	2,500.00	
Tribal Student Transport, Food, Other Exps	<u>11,000.00</u>	24,060.00

**Covid-19 Essential Supplies**

Expenses for Essential Supplies for Tribal	218,020.00	
OAP for Tribal Non Pensioner	19,000.00	
Honorarium and Refreshment	33,523.00	
Fuel and Transport	<u>38,616.00</u>	
	309,159.00	
Less: Outstanding as on 31.03.2021	900.00	308,259.00
		<u><b>418,451.00</b></u>



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**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**

**SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 31.03.2021**

**ADMINISTRATION PAYMENTS**

**SCHEDULE - XI**

**Office Expenses**

Printing/photocopy/stationeries	8,492.00
Communication Exps.	7,506.00
TA/DA for Admin Work	4,083.00
Admin Salaries	381,672.00
Visitors Exps.	13,776.00
Books & Periodicals	3,345.00
Advt. & Promotion Exps.	500.00

419,374.00

Add: TDS Paid

7,500.00

426,874.00

**Fuel & Transport**

Fuel for Vehicles	67,529.00
Vehicle Insurance / Road Tax	15,795.00
Vehicle Maintenance	34,340.00
Fuel for Pump	1,150.00

118,814.00

**Repair & Maintenance**

Minor Maintenance in Office	800.00
Building Maintenance	1,059.00
Electrical Maintenance	8,181.00
General Maintenance	31,229.00

41,269.00

**Rates and Taxes**

License & Renewals

2,400.00

**Staff Welfare**

Staff Medical Reimbursement	8,306.00
Staff Tour and Functions & Celebration	7,472.00
Miscellaneous	10,282.00

26,060.00

**Other Expenses**

Locker Rent	9,520.00
Bank Charges	2,077.12
ETDS Filing Charges	4,000.00
Audit Fee	43,542.00

59,139.12

Add: TDS Paid

2,150.00

Less: Outstanding as on 31.03.2021

10,152.00

Less: TDS Payable as on 31.03.2021

3,690.00

47,447.12

**662,864.12**

**EARMARKED FUND- RECEIPTS**

**Health Programme**

**SCHEDULE - XII**

Grant from Lakdaal

180,747.00

Donation for OP

30,000.00

Milaap Online Fundraisers

3,238.00

**213,985.00**

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**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**

**SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 31.03.2021**

<b>Children Programme</b>	<b>SCHEDULE - XIII</b>
Grant from NAT	261,800.00
Grant from Give India Fundraisers	21,609.10
Grant from VST Hostel	259,600.00
Grant from C THE REAL INC for Hostel	94,692.00
Donation for Hostel/Children	77,764.00
	<b>715,465.10</b>

<b>Rural Development</b>	<b>SCHEDULE - XIV</b>
Grant from VST	740,400.00
Grant from C THE REAL INC for CD	120,000.00
Donation for Rural Development Programme	46,147.00
	<b>906,547.00</b>

<b>Admin Income</b>	<b>SCHEDULE - XV</b>
Donation for general purpose	44,000.00
Bank Intrest Received	16,102.00
	<b>60,102.00</b>

**EXPENDITURE OUT OF EARMARKED FUNDS**

<b>Health Payments</b>	<b>SCHEDULE - XVI</b>
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<b>Lakdaal Expenses</b>	
Medicines for OP	141,885.00
Hospital Supplies OP	12,865.00
Out Patient Transport	5,299.00
Patient Refferal Exps for OP	1,770.00
Salary for Medical Officer and Staffs	72,785.00
<b>Expenses from Reserve</b>	
Medicines for OP	29,141.00
	<b>263,745.00</b>
Add: TDS Piad	3,083.00
Add: Outstanding on 01.04.2020	62,636.00
Less: TDS Deducted	328.00
Less: Outstanding on 31.03.2021	24,129.00
	<b>305,007.00</b>
	<b>305,007.00</b>

<b>Children payments</b>	<b>SCHEDULE - XVII</b>
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<b>NAT Expenses</b>	
Fuel for Water Pump	500.00
Fuel for Vehicle	386.00
Stationeries and Basic Amineties	2,500.00
Transport and DA	9,280.00
Food Expenses	55,464.00
Cook Salary & Tuition Fees	17,973.00
General Maintenance	9,010.00
Hostel Staff Salary	4,800.00
	<b>99,913.00</b>
Add: Outstanding on 01.04.2020	91,759.00
Less: Outstanding on 31.03.2021	44,243.00
	<b>147,429.00</b>



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**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**

**SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 31.03.2021**

**ADMINISTRATION PAYMENTS**

**SCHEDULE - XI**

**Office Expenses**

Printing/photocopy/stationeries	8,492.00
Communication Exps.	7,506.00
TA/DA for Admin Work	4,083.00
Admin Salaries	381,672.00
Visitors Exps.	13,776.00
Books & Periodicals	3,345.00
Advt. & Promotion Exps.	500.00

419,374.00

Add: TDS Paid

7,500.00

426,874.00

**Fuel & Transport**

Fuel for Vehicles	67,529.00
Vehicle Insurance / Road Tax	15,795.00
Vehicle Maintenance	34,340.00
Fuel for Pump	1,150.00

118,814.00

**Repair & Maintenance**

Minor Maintenance in Office	800.00
Building Maintenance	1,059.00
Electrical Maintenance	8,181.00
General Maintenance	31,229.00

41,269.00

**Rates and Taxes**

License & Renewals

2,400.00

**Staff Welfare**

Staff Medical Reimbursement	8,306.00
Staff Tour and Functions & Celebration	7,472.00
Miscellaneous	10,282.00

26,060.00

**Other Expenses**

Locker Rent	9,520.00
Bank Charges	2,077.12
ETDS Filing Charges	4,000.00
Audit Fee	43,542.00

59,139.12

Add: TDS Paid

2,150.00

Less: Outstanding as on 31.03.2021

10,152.00

Less: TDS Payable as on 31.03.2021

3,690.00

47,447.12

**662,864.12**

**EARMARKED FUND- RECEIPTS**

**Health Programme**

**SCHEDULE - XII**

Grant from Lakdaal

180,747.00

Donation for OP

30,000.00

Milaap Online Fundraisers

3,238.00

**213,985.00**

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**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**

**SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 31.03.2021**

**Give India Expenses**

Food Expenses for Hostel	19,926.00	
Cook and Water Pumping	1,320.00	
Fuel and Transport	350.00	
	<u>21,596.00</u>	
Less: Outstanding on 31.03.2021	<u>10,817.00</u>	10,779.00

**VST Expenses**

Food Expenses	29,107.00	
Salary for Part Time Warden	10,000.00	
Cook Salary	26,460.00	
Tuition Fee	9,200.00	
Fuel and Transport	1,820.00	
	<u>76,587.00</u>	
Less: Outstanding on 31.03.2021	<u>1,000.00</u>	75,587.00

**C THE REAL INC Expenses**

Food and Hostel Exps	31,897.00	
Hostel Staff Salary	37,873.00	
Hostel Cook and Sanitary Worker	17,311.00	
Fuel and Transport	7,552.00	
	<u>94,633.00</u>	

**Expenses from Donation**

Food Expenses	4,291.00	
General Maintenance	30,881.00	
Fuel and Transport	1,635.00	
Staff Salary	23,549.00	
	<u>60,356.00</u>	
Add: TDS Paid	<u>3,300.00</u>	63,656.00

**392,084.00**

**Rural Development Payments**

**SCHEDULE - XVIII**

**VST Expenses**

Fuel and Transport for Staff and Children	12,820.00	
VST Staff Salary	332,211.00	
Role Model Training Expenses	5,982.00	
Campus Documentation and Guardian Meetings	4,216.00	
Communication Expenses	9,976.00	
	<u>365,205.00</u>	

**C THE REAL for CD**

Field Work Staff Salary	113,888.00	
Tribal Documents and Proofs	2,477.00	
Fuel and Transport	3,400.00	
	<u>119,765.00</u>	

**Expenses for Rural Development**

Community Development Exps	800.00	
Saleries and Wages From Donation	17,000.00	
TA/ DA for Staffs	500.00	
Fertilizer for Farm	11,660.00	
	<u>29,960.00</u>	

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**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**

**SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 31.03.2021**

**Football Coaching Programme Expenses**

Coaching Payments 15,700.00

**QSA Expenses**

Solar Water Heater Replacement 1,600.00

CCTV for ARS and Hostel Exps 20,080.00

Rainwater Harvest Exps 56,000.00 77,680.00

**608,310.00**

**Admin Expenses**

**SCHEDULE - XIX**

Administration Salary 104,780.00

Bank Charges 542.90

E-filing charges 4,000.00

General Expenses-TDS Paid 2,083.00

Audit fees 11,800.00

Add: TDS Paid 1,200.00

Less: TDS Deducted 1,000.00 12,000.00

**123,405.90**

**CAPITAL EXPENTITURE**

**SCHEDULE - XX**

Cooktop 2,049.00

Water Geyser 3,379.00

**5,428.00**



**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY, AMBALAMOOLA, THE NILGIRIS.**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

EXPENDITURE	SCH	Rs.Ps.	INCOME	SCH	Rs.Ps.
To Farm Expenses	VI	1,160,053.00	By Farm Income	I	1,551,038.00
To Health Programme	VII	2,406,141.00	By Health Income	II	2,766,262.33
To Children Programme Expenses	VIII	149,328.00	By Children Programme	III	106,003.00
To Rural Development Expenses	IX	419,351.00	By Rural Development Income	IV	509,616.00
To Administration Expenses	X	667,056.12	By Administration	V	207,448.00
			By Other Income - Food & Accommodation Charges		67,022.00
<b>Azim Pramji Fund Expenses</b>			<b>Azim Pramji Fund Income</b>		
To Salary, Honorarium and Staff Benefits		187,206.00	By Grant for Salary and Honorarium		2,314,400.00
To Organisation Administration Cost		18.00	By Grant for Organisation Admin Cost		178,200.00
			By Grant for Travel and Related		169,950.00
			By Grant for Programme Activity		1,182,650.00
<b>Earmarked Fund Expenses</b>			<b>Earmarked Fund</b>		
To Health Programme		263,745.00	By Health Care		213,985.00
To Children Programme Expenses		353,085.00	By Children Programme		715,465.10
To Rural Development Expenses		608,310.00	By Rural Development		906,547.00
To Administration Expenses		121,122.90	By Administration Income		60,102.00
To Depreciation for the year		95,794.69			
To Excess of Income over Expenditure c/d		4,517,477.72			
		<b>10,948,688.43</b>			<b>10,948,688.43</b>

To Surplus in funds transferred to :- By Excess Income over Expenditure b/d

- Children Fund

362,380.10 By Deficit in funds transferred to :-

- Rural Development Fund

298,237.00 - Health Care Fund

- Azim premji Fund

- Bank Interest Fund

- Salary and Honorarium Fund

2,127,194.00

- Organisation Admin Cost Fund

178,182.00

- Travel and Related Fund

169,950.00

- Programme Activity Fund

1,182,650.00

49,760.00

61,020.90



Continue.....

Continue.....

**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY, AMBALAMOOLA, THE NILGIRIS.**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

- Capital Fund

309,665.52

4,628,258.62

- 4,628,258.62

OOTACAMUND,  
03.09.2021



Per our Report of Even date  
For J. MATHEW & Co.,  
(ICAI Regn. No. 02028S)  
  
JOHN MATHEW C.M.  
Chartered Accountant  
Proprietor,  
(Membership. No. 025343.)

**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**

**SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

**FARM INCOME**

**SCHEDULE - I**

Sale of Tea Leaf	1,364,643.00
Sale of Coffee	119,500.00
Sale of Clove	4,525.00
Miscellaneous Receipts	52,370.00
Tea Leaf Advance Unclaimed	10,000.00
	<b>1,551,038.00</b>

**HEALTH PROGRAMME INCOME**

**SCHEDULE - II**

**Hospital:**

Clinic Income	50,209.00	
Donation	64,400.00	
Milaap Online Fundraisers	15,428.33	130,037.33

**National Health Mission Projects**

NHM Bedgrant Reimbursement Project	1,448,225.00
Tribal MMU Project	1,188,000.00
	<b>2,766,262.33</b>

**CHILDREN PROGRAMME RECEIPTS**

**SCHEDULE - III**

**Hostel Programme**

Donations / Contribution	55,503.00
Sponsorship	50,500.00
	<b>106,003.00</b>

**RURAL DEVELOPMENT RECEIPTS**

**SCHEDULE - IV**

Donation for ARS Programme	2,000.00
Scholarship and Awards	59,500.00
Donation for Tribale Students Higher Education	93,100.00
Donations for Covid-19 Essential Supplies	355,016.00
	<b>509,616.00</b>

**ADMINISTRATION RECEIPT**

**SCHEDULE - V**

General Donation Received	79,000.00
Miscellaneous Receipts	74,870.00
Bank Interest	4,537.00
Interest on FD	48,781.00
Membership Subscription	260.00
	<b>207,448.00</b>



Continue.....



**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**

**SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

**FARM PAYMENTS**

**SCHEDULE - VI**

Tea Leaf Expenses

Tea Leaf Picking Wages	346,360.00	
Tea Pruning Wages	11,798.00	
Tea Maintenance	68,445.00	
Fertilizer & Pesticides Applying Charge	37,100.00	
Chemicals & Fertilizers	99,995.00	563,698.00

Coffee Expenses

Coffee Pruning Wages	47,850.00	
Coffee Picking	97,270.00	
Coffee Maintenance	46,981.00	
Chemicals & Fertilizers	126,244.00	318,345.00

Pepper Expenses

Pepper Maintenance	22,740.00	
Pepper Picking	26,500.00	
Chemicals & Fertilizers	6,040.00	55,280.00

Clove Expenses

Clove Picking Wages	3,650.00	
Clove Curing & Maintenance	8,963.00	12,613.00

Farm Salaries/Special Wages/Rent

Farm Salaries	97,967.00	
Special Wages	38,265.00	136,232.00

Other Farm Expenses

Weed Cutting & Brush Cutting	15,950.00	
Tree Cutting / Hedge Cutting	29,300.00	
Farm Transport Expenses	5,150.00	
Fire Wood Making Expenses	3,150.00	
Fuel for Farm	5,022.00	
Farm Supplies/ Tools and Accessories	9,315.00	
Farm Other Maintenance	2,498.00	
Festival Advance for Farm Labours	3,500.00	73,885.00

**1,160,053.00**

**HEALTH PROGRAMME PAYMENTS**

**SCHEDULE -VII**

Hospital Expenses

Medicines for OP	113,668.00	
Hospital Supplies & Lab Products	24,767.00	
Hospital Miscellaneous Exps	5,099.00	
Special Health Programme	1,318.00	
Hospital Salaries	234,013.00	
General Maintenance	47,331.00	
Outpatient Transport	2,982.00	
NHM Bedgrand Written off	125,678.00	
TPC Grand Written off	3,000.00	557,856.00

Continue.....  
Continue.....



**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**

**SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

**NHM Projects payments**

**Bed Grant Expenses**

Medicine for IP	115,584.00	
IP Food Expenses	146,126.00	
IP - Referral	18,603.00	
IP Transport	970.00	
Staff Salary	180,270.00	
Cook & Sanitary Worker Salary	51,910.00	
Hospital Detergent & Linen	4,304.00	
General Maintenance	600.00	518,367.00

**Tribal MMU Expenses**

Tribal MMU Staff Salary	926,666.00	
Tribal MMU Vehicle Maintenance	235,630.00	
Tribal MMU Vehicle FC	103,000.00	
Tribal MMU Lab Materials	55,692.00	
Admin Cost	8,930.00	1,329,918.00

**2,406,141.00**

**CHILDREN PROGRAMME PAYMENTS**

**SCHEDULE - VIII**

**Hostel Expenses**

Transport and TD/DA	5,500.00
Electricity and Phone Bills for Hostel	12,739.00
Miscellaneous Expenses	695.00
General Maintenance	9,974.00
Warden Salary	1,665.00
Cook & Sanitary Worker Payments	3,080.00
RSTC Grand written off	115,675.00

**149,328.00**

**RURAL DEVELOPMENT PAYMENTS**

**SCHEDULE - IX**

**ARS Expenses**

ARS Food & Other Exps for Staffs	3,132.00	
ARS Miscellaneous Expenses	33,000.00	36,132.00

**Scholarship and Awards Expenses**

Scholarship Distribution	50,000.00
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**Higher Education Scholarship Expenses**

Tuition Fee for Tribal Students	10,560.00	
Hostel/Mess Fee for Tribal Students	2,500.00	
Tribal Student Transport, Food, Other Exps	11,000.00	24,060.00

**Covid-19 Essential Supplies**

Expenses for Essential Supplies for Tribal	218,020.00	
OAP for Tribal Non Pensioner	19,000.00	
Honorarium and Refreshment	33,523.00	
Fuel and Transport	38,616.00	309,159.00

**419,351.00**

Continue.....

Continue.....



**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**

**SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

**ADMINISTRATION PAYMENTS**

**SCHEDULE - X**

Office Expenses

Printing/photocopy/stationeries	8,492.00	
Communication Exps.	7,506.00	
TA/DA for Admin Work	4,083.00	
Admin Salaries	381,672.00	
Visitors Exps.	13,776.00	
Books & Periodicals	3,345.00	
Advt. & Promotion Exps.	500.00	419,374.00

Fuel & Transport

Fuel for Vehicles	67,529.00	
Vehicle Insurance / Road Tax	15,795.00	
Vehicle Maintenance	34,340.00	
Fuel for Pump	1,150.00	118,814.00

Repair & Maintenance

Minor Maintenance in Office	800.00	
Building Maintenance	1,059.00	
Electrical Maintenance	8,181.00	
General Maintenance	31,229.00	41,269.00

Rates and Taxes

License & Renewals		2,400.00
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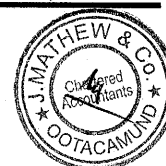
Staff Welfare

Staff Medical Reimbursement	8,306.00	
Staff Tour and Functions & Celebration	7,472.00	
Miscellaneous	10,282.00	26,060.00

Other Expenses

Locker Rent	9,520.00	
Bank Charges	2,077.12	
ETDS Filing Charges	4,000.00	
Audit Fee	43,542.00	59,139.12

**667,056.12**



**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY, AMBALAMOOLA, THE NILGIRIS**  
**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2021**

LIABILITIES		As on 31.03.2021	ASSETS		As on 31.03.2021
CAPITAL FUND	SCH I	2,963,714.83	FIXED ASSETS	XI	3,920,596.04
AZIM PREMJI FUND	II	3,657,976.00	DEPOSITS AND ADVANCES	XII	68,092.50
RURAL DEVELOPMENT FUND	III	298,237.00	SUNDRY DEBTORS	XIII	1,375,149.34
HEALTH CARE FUND	IV	122,361.24	FIXED DEPOSITS		628,572.00
SOCIAL WELFARE FUND	V	2,190.00	CASH AND BANK BALANCES		
BANK INTEREST FUND	VI	1,869.52	- General Account		48,621.07
CHILDREN PROGRAMME FUND	VII	421,951.23	- Earmarked Funds		933,920.99
DEPRECIATION RESERVE	VIII	2,636,045.12	- Azim Premji Account		3,657,976.00
GRATUITY FUND	IX	58,663.00			
SUNDRY CREDITORS	X	413,274.00			
CORPUS FUND		30,000.00			
TDS PAYABLE		26,646.00			

**10,632,927.94**

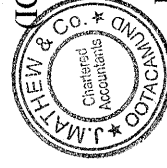
*Notes on Accounts separately annexed to balance sheet as schedule XIV*

**10,632,927.94**

Per our Report of Even date

For J.MATHEW & Co.,

(ICAI Regn. No. 02028S)



OOTACAMUND,

03.09.2021

JOHN MATHEW C.M.

Chartered Accountant

Proprietor,

(Membership. No. 025343.)

**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**  
**CONSOLIDATED SCHEDULE TO BALANCE SHEET AS ON 31.03.2021**

**CAPITAL FUND**

Opening Balance as on 01.04.2020	2,648,621.30
Add: Surplus Transfer from Income and Expenditure account	309,665.52
Add: Transfer of Capital Expenditure met out of Fund Account From Bank Interest Fund	5,428.00
	<b>2,963,714.83</b>

**AZIM PREMJI PHILANTHROPIC INITIATIVES FUND**

<b>Salary and Honorarium Fund</b>	
Add: Surplus Transfer from Income and Expenditure account	2,127,194.00
<b>Organisation Admin Cost Fund</b>	
Add: Surplus Transfer from Income and Expenditure account	178,182.00
<b>Travel and related Fund</b>	
Add: Surplus Transfer from Income and Expenditure account	169,950.00
<b>Programme Activity Fund</b>	
Add: Surplus Transfer from Income and Expenditure account	1,182,650.00
	<b>3,657,976.00</b>

**RURAL DEVELOPMENT FUND:**

Opening Balance as on 01.04.2020	(0.00)
Add: Surplus transfer from Income and Expenditure account	298,237.00
	<b>298,237.00</b>

**HEALTH CARE FUND:**

Opening Balance as on 01.04.2020	172,121.24
Less: Deficit transfer from Income and Expenditure account	49,760.00
	<b>122,361.24</b>

**SOCIAL WELFARE FUND**

Opening Balance as on 01.04.2020	2,190.00
	<b>2,190.00</b>

**BANK INTEREST FUND (OUT OF HEALTH CARE)**

Opening Balance as on 01.04.2020	68,318.42
Less: Deficit Transfer from Income and Expenditure account	61,020.90
Less: Transfer to Capital Fund (Capital Expenditure)	5,428.00
	<b>1,869.52</b>

**CHILDREN PROGRAMME FUND**

Opening Balance as on 01.04.2020	59,571.13
Add: Surplus transfer from Income and Expenditure account	362,380.10
	<b>421,951.23</b>

Continue.....

Continue.....



**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY**  
**CONSOLIDATED SCHEDULE TO BALANCE SHEET AS ON 31.03.2021**

**DEPRICIATION RESERVE FUND**

Closing balance as on 31.03.2021

**SCHEDULE - VIII**

2,636,045.12

**2,636,045.12**

**GRATUITY FUND**

Opening Balance as on 01.04.2020

**SCHEDULE - IX**

58,663.00

**58,663.00**

**SUNDRY CREDITORS**

Opening Balance

419,211.00

Add: Received during the year

1,314,871.00

1,734,082.00

Less: Paid during the year

1,320,808.00

**413,274.00**

**DEPOSITS AND ADVANCES**

Telephone Deposit

4,500.00

Others

102.50

Electricity Deposit

21,460.00

Locker Deposit

6,750.00

House Rent Advance

7,000.00

Gas Deposit

10,150.00

Sundry Balances (net)

14,895.00

TDS Receivable

3,235.00

**68,092.50**

**SUNDRY DEBTORS**

Opening Balance

708,378.34

Add: Sales during the year

4,010,872.50

4,719,250.84

Less: Receipts during the Year

3,344,101.50

Closing Balance

**1,375,149.34**



**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY- AMBALAMOOLA**  
**CONSOLIDATED SHEDULE FOR FIXED ASSETS AND DEPRICIATION AS AT 31.03.2021**

**SCHEDULE - XI**

S.No	PARTICULARS	of Dep.	Gross Block		Depreciation		Net Block	
			Balance as on 01.04.2020	Balance as on 31.03.2021	Balance as on 01.04.2020	Balance as on 31.03.2021	Balance as on 01.04.2020	Balance as on 31.03.2021
				<b>Addition</b>				
1	Land	0%	75,453.00	-	-	-	75,453.00	75,453.00
2	Building	5%	1,953,128.68	-	1,290,142.00	33,149.33	662,986.68	629,837.34
3	Furniture & Fixtures	10%	165,140.10	-	113,709.43	5,143.07	51,430.67	46,287.60
4	Farm Equipments	15%	76,656.60	-	66,320.53	1,550.41	10,336.07	8,785.66
5	Fencing	10%	126,063.75	-	122,808.12	325.56	3,255.63	2,930.07
6	Medical Equipments	15%	72,637.31	-	55,492.29	2,571.75	17,145.02	14,573.27
7	Motor Cycle	15%	239,317.90	-	158,456.67	12,129.18	80,861.23	68,732.04
8	Well and Pump set	15%	94,266.00	-	62,182.23	4,812.57	32,083.77	27,271.21
9	Solar Water Heater	15%	138,781.00	-	82,072.05	8,506.34	56,708.95	48,202.61
10	Computer	40%	410,957.00	-	400,636.01	4,128.40	10,320.99	6,192.59
11	Computer Software	40%	13,500.00	-	13,496.66	1.34	3.34	2.01
12	Emergency Lantern	15%	11,300.00	-	7,225.06	611.24	4,074.94	3,463.70
13	Mobile Phone	15%	8,200.00	-	7,393.88	120.92	806.12	685.20
14	Stabilizer	15%	4,400.00	-	3,069.13	199.63	1,330.87	1,131.24
15	Audio Equipments	15%	51,029.00	-	20,006.11	4,653.43	31,022.89	26,369.46
16	Generator/ Honda Bru:	15%	73,300.00	-	51,692.31	3,241.15	21,607.69	18,366.54
17	Lab Equipments	15%	12,810.00	-	8,883.57	588.96	3,926.43	3,337.47
18	Lab Equipments (Kind	0%	187,248.70	-	-	-	187,248.70	187,248.70
19	Camera	15%	17,250.00	-	13,573.68	551.45	3,676.32	3,124.87
20	Washing machine, Ref	15%	110,206.00	-	45,853.87	9,652.82	64,352.13	54,699.31
21	Washing Machine-Kin	0%	36,000.00	-	-	-	36,000.00	36,000.00
22	Water Tank	15%	18,600.00	-	10,966.05	1,145.09	7,633.95	6,488.86
23	Tailoring Machine	15%	5,923.00	-	3,492.04	364.64	2,430.96	2,066.32
24	Kitchen Equipment	15%	13,000.00	-	2,778.75	1,940.29	10,221.25	8,280.96
25	Electrical Equipment	15%	-	5,428.00	-	407.10	-	5,020.90
			<b>3,915,168.04</b>	<b>5,428.00</b>	<b>2,540,250.44</b>	<b>95,794.69</b>	<b>1,374,917.66</b>	<b>1,284,550.92</b>



**NILGIRIS WYNAAD TRIBAL WELFARE SOCIETY,  
AMBALAMOOLA, THE NILGIRIS .**

**ACCOUNTING POLICIES AND NOTES FORMING PART OF  
THE BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021**

**SCHEDULE – XIV**

**A. ACCOUNTING POLICIES**

1. The financial statements are generally prepared under the Historical cost convention, mercantile basis of accounting except for interest accrued on bank deposits and retirement benefit and as a going concern.

2. **Fund Accounts**

Receipts in Earmarked Fund accounts including interest in earmarked deposits and revenue expenditure out of the funds is considered in income and expenditure accounts and the revenue surplus or deficit in these accounts is appropriated to respective fund accounts.

3. **Fixed Assets**

- i) The Fixed Assets are stated at written down value (historical cost less depreciation). Amount realised for sale of old assets are credited to respective asset account.
- ii) The Fixed Assets acquired out of Fund Accounts have been capitalized for which credit has been given to the Capital Fund.

4. **Fixed Deposits**

Investments and fixed Deposits are stated at Cost and diminution in value is not provided unless it is of a permanent nature.

5. **Depreciation**

The depreciation has been provided under written down value method at the rates indicated in Schedule VII Depreciation has been provided at 50% of the normal rates for additions during the year.

6. **Revenue Recognition**

The Institution generally follows the mercantile basis of accounting and recognizes income and expenditure on accrual basis except for interests accrued on bank deposits and retirement benefit.

7. **Use of Estimates**

The preparation of Financial Statements requires the management to make estimates and assumptions that affect the reported balances of assets and liabilities as at the date of financial statement and reported amount of income and expenses during the year.

8. **Retirement and Employment Benefit**

The institution does not have provident fund and pension fund scheme and gratuity is paid only on retirement and is not provided on accrual basis.





## 9. Income Tax

The Institution is registered as a Charitable Institution under the Income Tax Act, 1961 and hence the income is exempt from tax subject to the compliance with the provisions of the Act.

## 10. Subsidy and Grant

Subsidy and grants are recognized only on receipts and submission of claim.. Subsidy relating to specific depreciable fixed assets is accounted as a deduction from the gross value of the assets to arrive at their book value.

## 11. Consistency

The above accounting policies are followed consistently.

## B. NOTES ON ACCOUNTS

- i) Balances outstanding in party accounts and deposits are not separately confirmed. Fixed deposit receipts are physically verified.
- ii) The previous year figures have been regrouped and reclassified wherever necessary to conform to the classification for the year.

OOTACAMUND,  
03.09.2021



For J.MATHEW & Co.  
ICAI Regn. No. 002028S

JOHN MATHEW C.M.,  
Chartered Accountant.

Proprietor  
Memb. No. 025343