



M.SIVALINGAM. B.Com., F.C.A,DISA

CHARTERED ACCOUNTANT

7,Y.B.A BUILDING

WENLOCK ROAD

OOTACAMUND – 643 001

Nilgiri District

Tamil Nadu

OFF: 0423 2449523

INDEPENDENT AUDITOR'S REPORT

Opinion

I have audited the financial statements of **M/s. Rural Development Organisation, Grmaya Bhavan, Aruvankadu-643202, The Nilgiris, Tamil Nadu** which comprise the Balance Sheet as on **31st March, 2025**, Income and Expenditure and Receipts and Payments for the period from **1st April, 2024 to 31st March, 2025**.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at **31st March, 2025** and of its financial performance and receipts and payments for the period then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) issued by ICAI. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the ethical requirements that are relevant to my audit of the financial statements, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

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



Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my 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 scepticism throughout the audit. I 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 my 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 control 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 entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

I 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 I identify during my audit.



Report on Other Legal/Contractual Requirements


I further report that:

- a. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purposes of my audit;
- b. In my opinion, proper books of accounts as required have been kept by the NGO so far as appears from my examination of those books;
- c. the Balance Sheet and Income and Expenditure dealt with by this report are in agreement with the books of account;

I confirm that:

- a. I have verified and endorsed all the vouchers (cent percent) pertaining to the period.
- b. Duly attested the books of accounts as required.

Place : Aruvankadu
Date : 20.05.2025


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CHARTERD ACCOUNTANT
M.No. 205561
Y.B.A BUILDINGS WENLOCK ROAD
OOTY, THE NILGIRIS 643 001


RURAL DEVELOPMENT ORGANISATION*"Gramya Bhavan", Aruvankadu-643 202, The Nilgiris. TN***(CONSOLIDATED)****BALANCE SHEET AS ON 31st MARCH 2025**

LIABILITIES		Rs.P	ASSETS		Rs.P
General Fund	45215694.76		Fixed Asset - Schedule I		9372054.33
Add : Excess of Income Over Income Exp.	2023272.44				
	47238967.20		LOANS ADVANCES AND DEPOSIT:		
Less: Amount Written off for the year	1369824.00	45869143.20	Mutual Funds	4100000.00	
			Advances Others	23402048.60	27502048.60
			CASH AND BANK BALANCES:		
			1.Foreign Contribution A/c		
			Cash in Hand		2500.00
			State Bank of India-Delhi -115588-(FC DB)	2387.12	
			Canara Bank-5230 (Main)	2187242.36	
			Axis Bank Coonoor-3662 (Supplementary)	424.00	
			Axis Bank, Ooty - 6002 (Supplementary)	2052.63	
			Canara Bank -7969 (Supplementary)	18751.00	
			South Indian - 1812 (Supplementary)	17140.20	2227997.31
			1.Local A/c		
			Cash in Hand		672.00
			Cash at Bank:		
			Axis Bank,Coonoor -6601	274848.76	
			Canara Bank Yedakkadu -11180	2205.00	
			Child Line-23311 Canara Bank	3026.50	
			ICICI Bank Ltd.- 0037	762444.69	
			Indian Bank Ooty-463106817	4455.52	
			Canara Bank-8431	1902.47	
			Syndicate Bank Gudalore-7760	8573.50	
			Canara Bank Yeallahanalli 18647	71518.65	
			Canara Bank Yeallahanalli 5446	5343.00	
			Axis Bank Coonoor-6501845 ITC	5527805.93	
			South Indian Bank - 1797	492.00	
			ESAF Bank-5513	101254.94	6763870.96
TOTAL Rs.		45869143.20	TOTAL Rs.		45869143.20
PLACE: ARUVANKADU			As Per Books of accounts made available verified		
DATE : 20.05.2025			and found correct		


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RURAL DEVELOPMENT ORGANISATION*"Gramya Bhavan", Aruvankadu-643 202, The Nilgiris. TN***(CONSOLIDATED)****Income and Expenditure Account for the year ended 31.03.2025**

Expenditure	Sate	Rs. Ps		Income		Rs.Ps
EXP INCURRED ON FC ACCOUNT :				Foreign Contribution Received From		
Foreign Contribution account	1		5733841.88	Sup-Supraja Foundation - Donation	5257557.00	
EXPENSES INCURRED ON				WC-Westchester-Donation	170577.00	
LOCAL ACCOUNT FROM :				WE4F-Donation	41303.00	5469437.00
ITC Limited Project Expenses	2	21576853.17				
Childline India Foundation Expenses	3	617.00		LOCAL RECEIPTS FROM:		
Local Donation	4	3849468.99		ITC Limited	21679000.00	
Microland Revenue Expenses	5	280166.00		Childline India Foundation	0.00	
Repco Foundation Revenue Exp	6	2500000.00	28207105.16	Local donations	992084.00	
				Rental Income	2935000.00	
Depreciation			1022841.61	Microland Donation	500000.00	
				Repco Home Finance	2500000.00	
				Local donations -Institution fees	1336140.00	29942224.00
				Bank Interest received-FC	73321.00	
				Bank Interest received-Local	1502079.09	1575400.09
Excess of Income over Expenditure			2023272.44			
TOTAL RS.			36987061.09	TOTAL RS.		36987061.09
PLACE: ARUVANKADU			As Per Books of accounts made available verified and found correct			
DATE : 20.05.2025						


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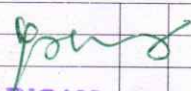
RURAL DEVELOPMENT ORGANISATION

"Gramya Bhavan", Aruvankadu-643 202, The Nilgiris. TN

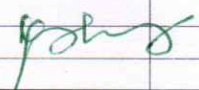
(CONSOLIDATED)

Receipt and Payment Account for the year ended 31.03.2025


Receipts	Rs. Ps	Rs. Ps	Payments	Stat	Rs.Ps
Opening Balance			EXP INCURRED ON FC ACCOUNT :		
I.Foreign Contribution A/c			Foreign Contribution account	1	5733841.88
Cash in Hand		4638.00	EXPENSES INCURRED ON		
State Bank of India-Delhi -115588-(FC DB)	4918.00		LOCAL ACCOUNT FROM :		
Canara Bank-5230 (Main)	3129228.36		ITC Limited Project Expenses	2	21576853.17
Axis Bank Coonoor-3662 (Supplementary)	424.00		Childline India Foundation Expenses	3	617.00
			Local Donation	4	3849468.99
Axis Bank, Ooty - 6002 (Supplementary)	2052.63		Microland Revenue Expenses	5	280166.00
Canara Bank -7969 (Supplementary)	18751.00		Repco Foundation Revenue Exp	6	2500000.00
South Indian - 1812 (Supplementary)	17140.20	3172514.19			28207105.16
			CAPITAL EXPENSES:		
I.Local A/c			ITC-Computer		25220.00
Cash in Hand		1121.60			25,220.00
Cash at Bank:			INVESTMENTS		
Axis Bank,Coonoor -6601	14136.51		Mutual Funds		4000000.00
Canara Bank Yedakkadu -11180	2205.00				
Child Line-23311 Canara Bank	128433.50		Loans and Advances		6113985.20
ICICI Bank Ltd.- 0037	53807.69				
Indian Bank Ooty-463106817	4455.52		CASH AND BANK BALANCES:		
Canara Bank-8431	1902.47		I.Foreign Contribution A/c		
Syndicate Bank Gudalore-7760	8573.50		Cash in Hand		2500.00
Canara Bank Yeallahanalli 18647	5511.56		State Bank of India-Delhi -115588-(FC DB)		2387.12
Canara Bank Yeallahanalli 5446	5343.00		Canara Bank-5230 (Main)		2187242.36
Axis Bank Coonoor-6501845 ITC	5146316.30		Axis Bank Coonoor-3662 (Supplementary)		424.00
South Indian Bank - 1797	492.00		Axis Bank, Ooty - 6002 (Supplementary)		2052.63
ESAF Bank-8813	88680.58		Canara Bank -7969 (Supplementary)		18751.00
Corpus Fund	7450000.00	12909857.63	South Indian - 1812 (Supplementary)		17140.20
					2227997.31
			I.Local A/c		
Foreign Contribution Received From			Cash in Hand		672.00
Sup-Supraja Foundation - Donation	5257557.00		Cash at Bank:		
WC-Westchester-Donation	170577.00		Axis Bank,Coonoor -6601		274848.76
WE4F-Donation	41303.00	5469437.00	Canara Bank Yedakkadu -11180		2205.00
			Child Line-23311 Canara Bank		3026.50
LOCAL RECEIPTS FROM:			ICICI Bank Ltd.- 0037		762444.69
ITC Limited	21679000.00		Indian Bank Ooty-463106817		4455.52
Childline India Foundation	0.00		Canara Bank-8431		1902.47
Local donations	992084.00		Syndicate Bank Gudalore-7760		8573.50
Rental Income	2935000.00		Canara Bank Yeallahanalli 18647		71518.65
Microland Donation	500000.00		Canara Bank Yeallahanalli 5446		5343.00
Repco Home Finance	2500000.00		Axis Bank Coonoor-6501845 ITC		5527805.93
Local donations -Institution fees	1336140.00	29942224.00	South Indian Bank - 1797		492.00
			ESAF Bank-5513		101254.94
			Corpus Fund		0.00
Bank Interest received-FC	73321.00				6763870.96
Bank Interest received-Local	1502079.09	1575400.09			
TOTAL RS.		53075192.51	TOTAL RS.		53075192.51
As Per Books of accounts made available verified and found correct					
PLACE: ARUVANKADU					
DATE : 20.05.2025					


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RURAL DEVELOPMENT ORGANISATION			
<i>"Gramya Bhavan", Aruvankadu-643 202, The Nilgiris. TN</i>			
(CONSOLIDATED)			
(Y.E-31.03.2025)			
Foreign Contribution Expenses			Statement-1
Supraja Foundation Project Expenses:			
Sup - Revenue Expenses			
Sup - Accountant Salary	183000.00		
Sup - Audit Fees	100000.00		
Sup - Bank Charges	2033.00		
Sup - Capacity Building / Training Farmers	154600.00		
Sup - Client Farmer Data	75000.00		
Sup - Demo Farms and Training Centre	307500.00		
Sup - Exposure Visit-FPOs Farmers	89850.00		
Sup - Farmer Field School-Demo Farms	352500.00		
Sup - Field Coordinator Salary	995078.00		
Sup - Field Personnel Travel Costs	87998.00		
Sup - FPO Assistant Salary	173000.00		
Sup - FPO Coordinator Salary	180000.00		
Sup - FPOs Strenthening	800000.00		
Sup - IEC Training Material	89044.00		
Sup - Improved Cattle Shed / Prod Co Compost	740000.00		
Sup - Lab Testing of Co-Compost	25904.00		
Sup - Miscellaneous	50146.00		
Sup - Monitoring of Pollutants in Surface	10000.00		
Sup - Partnership with TNAU KVK	178000.00		
Sup - Prod of Panchakavya, Meen Amilan, Jeevamritam	29460.00		
Sup - Project Officer Salary	480000.00		
Sup - Resource Persons Travel Costs	58263.00		
Sup - School Children Awarness	26966.00		
Sup - Soil & Water Conservation Work	41070.00		
Sup - Staff Training	13525.00		
Sup - Vehicle Fuel Costs	188830.00	5431767.00	
WE4F-Revenue Expenses			
We4f-Admin Charges	6853.00		
We4f - Audit Fees	22000.00		
We4f - Bank Charges	2886.88		
WE4F-Field Staff Outside Travel	41238.00		
We4f - Office Rent Utilities and Maintenance	149694.00		
We4f - Salaries and Wages	62500.00	285171.88	
FM-Revenue Expmses			
FM-Admin Expenses	4400.00	4400.00	
WC- Revenue Expenses			
CS -Bank Charges'	3.00		
CS -Salaries and Wages	12500.00	12503.00	5733841.88


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Rdoloc-Revenue Expenses				Statement-4
Rdoloc - Bank Charges	1330.79			
Rdoloc - Computer Maintenance	6715.90			
Rdoloc - Electricity Charges	142373.00			
Rdoloc - EPF	115536.00			
Rdoloc - Incentive to Staff	177550.00			
Rdoloc - Insurance	190378.00			
Rdoloc - Office Expenses	706388.50			
Rdoloc - Office Rent	38000.00			
Rdoloc-Postage and Courier	456.00			
Rdoloc - Printing and Stationery	32254.00			
Rdoloc - Repaires and Maintenance	93457.00			
Rdoloc - Salaries and Wages	1166723.00			
Rdoloc - Sponsorship	150000.00			
Rdoloc - Staff Welfare	93565.00			
Rdoloc - Telephone Charges	53126.00			
Rdoloc - Travelling Expenses	820756.80			
Rdoloc - Vehicle Runing and Maintenance	60859.00	3849468.99		
Microland - Revenue Expenses				Statement-5
RdoML - Audit and Miscellaneous Expenses	40000.00			
RdoML - Data Collection and Software Development	188616.00			
RdoML - Exposure Visit	51550.00	280166.00		
Repeco Foundation Revenue Exp				Statement-6
Repeco - Renovation Work at GWPC	2500000.00	2500000.00	28207105.16	
Grand Total Rs.			33940947.04	


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Rural Development Organisation (24-25)-LC

Fixed Assets

Particulars	1-Apr-24 to 31-Mar-25						WDV as on 31.03.2025
	Opening Balance- 01.04.24	Additions	Deletions	Total	Dep Rate	Depreciation	
Budha Statue	1800.00			1800.00	15%	270.00	1530.00
Building	12669.92			12669.92	5%	633.50	12036.42
Const of IYH First Floor	87782.91			87782.91	5%	4389.15	83393.76
Const of R&D Centre	21225.47			21225.47	5%	1061.27	20164.20
Construction of Godown	1243.27			1243.27	5%	62.16	1181.11
Construction of Latrine	1314.60			1314.60	5%	65.73	1248.87
Construction of Nursery Shed	765.21			765.21	5%	38.26	726.95
Construction of Revetment	89845.45			89845.45	5%	4492.27	85353.18
Fc - Furniture and Fittings	86485.99			86485.99	10%	8648.60	77837.39
Fc - Hond Activa	64736.00			64736.00	15%	9710.40	55025.60
Fc - Mahindra Scorpio TN 43 L 4534	835498.32			835498.32	15%	125324.75	710173.57
Fc - Maruthi Ecco Van	82768.75			82768.75	15%	12415.31	70353.44
Fc - Prefabricated Building Extension	1692300.28			1692300.28	5%	84615.01	1607685.27
Happy Home Realtors	202400.00			202400.00	0%	0.00	202400.00
HSBC - Fc Projector	2027.25			2027.25	15%	304.09	1723.16
Industrial Shed	614.84			614.84	5%	30.74	584.10
Int - Furniture	35159.42			35159.42	10%	3515.94	31643.48
ITC - Bta 800 Ahuja Portable Pa System	16022.50			16022.50	15%	2403.38	13619.13
ITC - Computer	42600.64			42600.64	15%	6390.10	36210.54
ITC - Cube Mould	16341.43			16341.43	15%	2451.21	13890.22
ITC - HP 22 DF Desktop	38122.50			38122.50	15%	5718.38	32404.13
ITC - Mat and Carpets	10404.00			10404.00	15%	1560.60	8843.40
ITC - Office Furniture	69092.25			69092.25	10%	6909.23	62183.03
ITC - Printer and Scanner	10716.80			10716.80	15%	1607.52	9109.28
itc Canon MF244DW Laser Printer		25220.00		25220.00	15%	3783.00	21437.00
KAC - Furniture	20519.75			20519.75	10%	2051.98	18467.78
Land	718960.00			718960.00	0%	0.00	718960.00
LCD Projector	15011.39			15011.39	15%	2251.71	12759.68
Mahindra Jeep TN 43 P 7453	876449.45	500000.00	300000.00	1076449.45	15%	161467.42	914982.03
Notice Board	3410.20			3410.20	15%	511.53	2898.67
Rabit Shed	867.94			867.94	5%	43.40	824.54
Rdochl - Furniture	680.00			680.00	10%	68.00	612.00
Rdodl - Computers Laptop	16382.18			16382.18	15%	2457.33	13924.85
Rdodl FM21 - Printers	4688.74			4688.74	15%	703.31	3985.43
Rdodl FM - Computers and Laptop	45650.30			45650.30	15%	6847.55	38802.76
Rdodl FM - Inverter	28560.00			28560.00	15%	4284.00	24276.00
Rdodl - Furniture and Fixures	10721.89			10721.89	10%	1072.19	9649.70
Rdoloc - Computer	15895.00			15895.00	15%	2384.25	13510.75
Rdoloc - Eicher Vehicle TN 43 P 0212	1658348.47			1658348.47	15%	248752.27	1409596.20
Rdoloc-Furniture & Fixures	168648.33			168648.33	10%	16864.83	151783.50
Rdoloc- Lava Mobile	530.40			530.40	15%	79.56	450.84
Rdoloc - Mobile(Zenfone3s)	404.60			404.60	15%	60.69	343.91
Rdoloc - Motor Pump	8500.00			8500.00	15%	1275.00	7225.00
Rdoloc - Samnsung Galaxy A34 Phone	25500.00			25500.00	15%	3825.00	21675.00
Rdoloc - Solar System	223550.00			223550.00	15%	33532.50	190017.50
Rdoloc - TN 43 H 4093	6915.40			6915.40	15%	1037.31	5878.09
Rdoloc - TN 43 H 4117	6915.40			6915.40	15%	1037.31	5878.09
Rdoloc - Water Aquagrاند Plus	652.80			652.80	15%	97.92	554.88
Roof Top Shed	1493574.10			1493574.10	5%	74678.71	1418895.40
Toyato Glance Car TN 43 P 7962	976536.95			976536.95	15%	146480.54	830056.41
UPS and Battery	27194.87			27194.87	15%	4079.23	23115.64
Women Resource Center(JP)	384029.98			384029.98	5%	19201.50	364828.48
WVS - TV	8640.00			8640.00	15%	1296.00	7344.00
Grand Total	10169675.94	525220.00	300000.00	10394895.94		1022841.61	9372054.33

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 GOVT. THE NULGIRIS 643 001