


Acknowledgement Number:467462730301023

Date of filing : 30-Oct-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24	
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AAAAA3750A			
Name	ASSCOD			
Address	15, WEST PILLIYAR KOIL, KARUNGUZHI, MADHURANTHAKAM , KANCHEEPURAM , 29-Tamil Nadu, 91-INDIA, 603303			
Status	05-AOP/BOI	Form Number	ITR-7	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	467462730301023	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	0	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	0	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	0	
	Taxes Paid	8	0	
	(+) Tax Payable /(-) Refundable (7-8)	9	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
Income Tax Return submitted electronically on <u>30-Oct-2023 13:25:27</u> from IP address <u>103.98.63.157</u> and verified by <u>K.LOGANATHAN</u> having PAN <u>ABVPL3562E</u> on <u>30-Oct-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7NK88BCP6I</u> generated through <u>Aadhaar OTP</u> mode				
System Generated Barcode/QR Code	 AAAAA3750A07467462730301023b83d864772f2434e24c95bfaa6337590fe692358			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

A.Y. 2023-2024

Name : ASSCOD

P. Y. : 2022-2023

Address : 15
WEST PILLIYAR KOIL
KARUNGUZHI
MADHURANTHAKAM, KANCHEEPURAM - 603 303

P.A.N. : AAAAA 3750 A

D.O.F. : 16-Jun-1994

Status : Trust

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
Total Income				<u>0</u>
<i>Tax on total income</i>				<u>0</u>

Schedule 1

Taxable Income u/s 11 to 13

Return to be furnished u/s 139(4A)
Whether registered u/s 12A / 12AB? Yes
Whether approved u/s 10(23C) (iv) to (via)? No

Aggregate income referred to in sections 10, 11 & 12				1,45,03,250
- 11(1): Applied in India during the PY			1,41,18,015	
- Revenue expenses		1,41,18,015		
- 11(1): Accumulation to the extent of 15%			3,85,235	1,45,03,250
<i>Income after application</i>				<u>0</u>
<i>Taxable income</i>				<u>0</u>

Bank A/c: STATE BANK OF INDIA 00000040090587843 IFSC: SBIN0000691

For ASSCOD

Date : 30-Oct-2023
Place : KANCHEEPURAM

Authorised Signatory

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
467219030301023

Date of e-Filing
30-Oct-2023

Name	:	ASSCOD
PAN/TAN	:	AAAAA3750A
Address	:	15,West Pillaiyar Koil Street,KANCHIPURAM,Karunkuzi,Karunguli S.O,Tamil Nadu,INDIA,603303
Form No.	:	Form 10B (A.Y. 2023-24 onwards)
Form Description	:	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 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
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	222090

(This is a computer generated Acknowledgement Receipt and needs no signature)

SI No.	Attachment Name	Size(bytes)	Hash value of Attachment
1	ASSCOD IE 22-23.pdf	736334	3288af414c63ca9a6ab86759c9d769be703b1973e43c61b7e6ec99fe39df6167
2	ASSCOD BL.pdf	551426	c7da3a48d70f25c4941dfef5fe8c306d98364def323b704eb306ccbd2d1b9897

FORM NO. 10B

[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 subsection (1) of 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.

I have examined the balance sheet of **ASSCOD, AAAAA 3750 A** [name and PAN of the trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31st March 2023 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 purposes 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 serial number 14 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_

NIL

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 * fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31st March 2023 and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31st March 2023.

subject to the following observations/qualifications

NIL

The prescribed particulars are annexed hereto.

Place: **CHENNAI**

Date: **26-Oct-2023**

UDIN: 23222090BGOVOSH9393

CA S.NAGARAJAN

M. No. 222090

**NO.5,VELMURUGAN NAGAR,
HASTHINAPURAM, CHENNAI 64**

ANNEXURE
Statement of particulars

1.	PAN of the auditee	AAAAA3750A						
2.	Name of the auditee	ASSCOD						
3.	Assessment Year	2023-2024						
4.	Previous Year	01-Apr-2022 To 31-Mar-2023						
5.	Registered Address of the auditee	15 WEST PILLIYAR KOIL KARUNGUZHI MADHURANTHAKAM						
6.	Other addresses, if applicable							
7.	Type of the auditee	Trust <input checked="" type="checkbox"/>	Society <input type="checkbox"/>	Company <input type="checkbox"/>	Others <input type="checkbox"/>			
8.	Whether the auditee is established under an instrument?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>					
9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)							
	Section under which registered/ provisionally registered or approved/ provisionally approved / notified	Date of registration/ provisional registration or approval/ provisionally approved/ notification (dd/mm/yyyy)	Registration/ Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/ provisional registration or approval/ provisional approval or notification	Date from which registration/ provisional registration/ approval/provisional approval/ notification is effective (dd/mm/yyyy)			
	(1)	(2)	(3)	(4)	(5)			
	12AB(1)(a)	16/08/2002	2(550)/2001-02	DIRECTOR OF INCOME TAX	14/02/2003			
10.	(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year							
	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	Address	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	V.K.Anandhi	Trustee	0	CAHPA8388 Q	PAN	1/133,arunthat hiyar Palayam,mama mpathi Kandikai,uthira merur.Kancheepuram Dist-603403, Karunkuzi, Karunguli S.O, KANCHIPURAM - 603303, Tamil Nadu, India	No	

	K.Loganathan	Trustee	0	ABVPL3562E	PAN	15,west Pillayar Kovil,karunguzhi,madhuranthagam,chengalpatu-603308, Karunkuzi, Karunguli S.O, KANCHIPURAM - 603303, Tamil Nadu, India	No	
	P.Muthu	Trustee	0	BLRPM1821N	PAN	16,kolampakkam,palasanoor Post,madhuranthakam,chengalpatu-603308, Valarbirai, Karunguli S.O, KANCHIPURAM - 603303, Tamil Nadu, India	No	
(b) In case if any of the person [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year								
Sl. No.	Name	Unique Identification Number	ID Code	Address	Non individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, Specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
11. Objects of the auditee					Relief of poor			
12.	(i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?							No
	(ii) If yes, please furnish following information:-							
	(A)	date of such modification/ adoption (DD/MM/YYYY)						
	(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.						
	(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A						
		Sl. No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration		
13.	(i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year							No
	(ii) If yes in 13 (i) , date of commencement of activities							
	(iii) If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?							

(iv) If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of subsection (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section

Sl. No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration

14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee							Yes
	(ii)	Provide the following details of the books of account and other documents							
	Sl. No	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system, (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place			
					Address of such place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Whether the books of account have been audited (Yes/No)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1	Cash book	Yes	Yes	Yes	0	0	0	Yes
	2	Ledger	Yes	Yes	Yes	0	0	0	Yes
	3	Original bills issued to person & receipts in respect of payments made - Rule 17AA(1)(a)(v)	Yes	Yes	Yes	0	0	0	Yes

15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-		
(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?		No
(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts		
(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility		
(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?		No
(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts		
(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility		
16.	If 'A' and 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution		
	Sl. No.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
	Total		NIL
17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	No
	(ii)	If yes, then provide the following details of the business undertaking:	
	(a)	Nature of Business Undertaking	
	(b)	Business Code	
	(c)	Whether separate books of account have been maintained for the business undertaking	
	(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	NIL
	(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	NIL
18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	No
	(ii)	If yes, then provide the following details of such business:	
	(a)	Nature of Business Undertaking	
	(b)	Business Code	
	(c)	Whether separate books of account have been maintained for the business	
	(d)	Whether the business is incidental to the attainment of the objects of the auditee	
	(e)	Profits and gains from the business during the previous year	NIL

19. Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :						Category of income/receipt			Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	When separate account books maintained for act income t which mention column (Yes)
Sl. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of Rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			NIL	NIL		NIL	NIL		NIL	
Total			NIL	NIL		NIL	NIL	NIL	NIL	

20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.		No		
21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >		Yes		
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year		31,32,838		
Donations not reported in Form No 10BD /Not required to fill Form No. 10BD					
23.	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G	NIL		
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)	NIL		
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(a)	Cash donations exceeding Rs. 2000	NIL
			(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	NIL
(c)			Others :	NIL	
(d)			Total (a)+(b)+(c)	NIL	
(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD		NIL		
(v)	Donations received in kind		NIL		
(vi)	Anonymous Donations referred to in section 115BBC				
	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	NIL		
	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	NIL		
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	NIL		
	(d)	Other anonymous donations taxable @ 30% under section 115BBC	NIL		
	(e)	Total (a+b+c+d)	NIL		
(vii)	Any other voluntary contribution not part of Form No. 10BD	Voluntary contribution	60,84,318		
(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]		60,84,318		
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]		92,17,156		
25.	Total foreign contribution out of the total voluntary contributions stated in 24		60,84,318		
Voluntary Contribution forming part of corpus (which are included in 24)					
26.	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	NIL		
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	NIL		
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]		92,17,156		
28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)		52,86,094		

29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11			NIL					
30.	Income required to be applied in India by the auditee during the previous year [27+28-29]			1,45,03,250					
31.	Application of Income (excluding application not eligible and reported under serial number 37)								
(i)	Total amount applied for charitable or religious purposes in India during the previous year		Electronic (In Rs)	Other than Electronic (In Rs.)					
(a)	Contribution or donation to any other person during the previous year		NIL	NIL	NIL				
(b)	Object wise application other than the application provided in (a)								
(I)	Religious		NIL	NIL	NIL				
(II)	Relief of poor		NIL	NIL	NIL				
(III)	Education		9,65,595	NIL	9,65,595				
(IV)	Medical relief		NIL	NIL	NIL				
(V)	Yoga		NIL	NIL	NIL				
(VI)	Preservation of environment (including watersheds, forests and wildlife)		NIL	NIL	NIL				
(VII)	Preservation of monuments or places or objects of artistic or historic interest		NIL	NIL	NIL				
(VIII)	Advancement of any other objects of general public utility		NIL	NIL	NIL				
(IX)	Application which cannot be specifically categorised under (I) to (VIII)		1,31,52,420	NIL	1,31,52,420				
(X)	Total		1,41,18,015	NIL	1,41,18,015				
(c)	Total application [(a) + (b)(X)]		1,41,18,015	NIL	1,41,18,015				
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
	Sl. No	Name of person to whom amount paid or credited	PAN of such person	Amount of application	Mode of application	TDS			
					Electronic modes	Other than Electronic modes	Total	Whether any TDS has been deducted Yes/No	Section under which TDS has been deducted
				NIL	NIL	NIL	NIL		
	Total						0		
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]			NIL					
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year			NIL					
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]			1,41,18,015					
(vi)	Bifurcation of application in 31(v) into Revenue or Capital								
(a)	Revenue			1,41,18,015					
(b)	Capital			NIL					
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.			NIL					

	(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.		NIL
Amount to be disallowed from application				
	(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to subsection (1) of section 11 read with sub-clause (ia) of clause (a) of section 40		NIL
	(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to subsection (1) of section 11 read with sub-section (3) or (3A) of section 40A		NIL
	(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus		NIL
	(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects		NIL
	(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act		NIL
	(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		NIL
	(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		NIL
	(xvi)	Applied for any purpose beyond the objects of the auditee		NIL
	(xvii)	Any other disallowance: EXPENSES		NIL
	(xviii)	Total allowable application [{31(v)+31(vii)+31(viii) - {31(ix) to 31(xvii) }]	1,41,18,015	
	(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to subsection (1) of section 11		NIL
	(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		NIL
	(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15% of the income		NIL
32.	Taxable Income [30- {31(xviii) to 31(xxi)}]			3,85,235
Income taxable under section 115BBI				
33.	(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30% under section 115BBI and the amount of such deemed income?	No	
	(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30% under section 115BBI and the amount of such deemed income?	No	
	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	
	(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	
	(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	
	(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30% under section 115BBI and the amount of such income	No	

	(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30% under section 115BBI and the amount of such income	No		
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30% under section 115BBI and the amount of such income ?	No		
	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No		
34. Anonymous donation which is chargeable to tax @ 30% under section 115BBC				NIL	
Other Income					
35.	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No		
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		NIL	
	(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		NIL	
	(d)	Income chargeable under sub-section (4) of section 11		NIL	
36. Details of capital asset transferred under sub-section (1A) of section 11					
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No		
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No		
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No		
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No		
37.	Application of income out of the following sources during the previous year		Electronic modes	Other than Electronic modes	Total
	(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	NIL	NIL	NIL
	(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	NIL	NIL	NIL
	(C)	Income of earlier previous years up to 15% accumulated or set apart	NIL	NIL	NIL
	(D)	Corpus	NIL	NIL	NIL
	(E)	Borrowed fund	NIL	NIL	NIL
	(F)	Any other:	NIL	NIL	NIL

Name of person		PAN	Amount of application (Rs.)	Mode of application			TDS		Amount of TDS
				Electronic modes	Other than Electronic modes	Total	Whether any TDS has been deducted Yes/No	Section under which TDS has been deducted	
1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			NIL	NIL	NIL	NIL			NIL
Total			NIL	NIL	NIL	NIL			NIL

39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?			No	
	(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?				
	(a)	Provision of proviso to clause (15) of section 2 is applicable			No	
	(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated			No	
	(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated			No	
	(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated			No	
	(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13				
	(a)	Income for the previous year				
	(b)	Total Expenditure incurred in India, for the objects of the auditee,				
	(c)	Expenditure to be disallowed				
	(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed				
	(ii)	Expenditure from any loan or borrowing				
	(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and				
	(iv)	Expenditure in the form of contribution or donation to any person				
	(v)	Capital expenditure				
	(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40				
(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A					
(viii)	Any other disallowance					
(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)			NIL		
(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a-b+c(ix)]			NIL		
40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details					
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure		No	0	
	(b)	Total income of auditee during the previous year			1,45,03,249	
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]			0%	
41.	Details of specified person as referred to in sub-section (3) of section 13					
	Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhaar number of such person, if allotted	Address of such person	If 'Substantial Contributor' selected in column (1) specify the amount of contribution made to the auditee
	Trustee / Manager	K.Loganathan	ABVPL 3562 E		15,west Pillayar Kovil,karungu zhi,madhuran thagam, Karunkuzi, Karunguli S.O, KANCHIPUR AM - 603303, Tamil Nadu, India	0

Schedule Corpus: Details of Corpus

Type of corpus donation	Opening balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year) (1)	Received/Treated as corpus during the previous year (2)	Applied during the previous year (3)	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions) (4)	Total amount invested or deposited back in to corpus (5)	Financial year in which (4) was applied earlier (6)	Closing balance (7) [(1+2+5)-3]	Invested in modes specified in section 11(5) (8)	Amount taxed in previous assessment year (9)	Invested in modes other than specified in section 11(5) as on last day of the previous year (10)	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made (11)	Contribution or donation to any person; (12)	Maintained as not separately identifiable (13)	Invested or deposited in the forms and modes other than those specified under sub-section (5) of section 11. (14)
Representing donations received for the renovation or repair of places notified under 80G(2) (b) on or after 01.04.2020	NIL	NIL	NIL	NIL	NIL		NIL	NIL	NIL	NIL				
Other than (i) above received on or after 01.04.2021	NIL	NIL	NIL	NIL	NIL		NIL	NIL	NIL	NIL				
Other than (i) and (ii) above	NIL	NIL	NIL	NIL	NIL		NIL	NIL	NIL	NIL				
Total	NIL	NIL	NIL	NIL	NIL		NIL	NIL	NIL	NIL				

Schedule FC: Details of foreign contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year. (Amount In Rs.)
(i) Corpus	NIL	NIL
(ii) Non- corpus	60,84,318	NIL
Total	60,84,318	NIL

Schedule LB: Details of Loan and Borrowing							
Sl. No.	Opening balance as on 1st April of the previous year	Loan and borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year (In Rs.)	Closing Balance as on 31st March (1+2-6=7)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	NIL	NIL	NIL	NIL		NIL	NIL
Total	NIL	NIL	NIL	NIL		NIL	NIL

Table Int App: Details of income applied outside India

Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA (In Rs.)	Amount of remittance outside India other than (4) (In Rs.)	Charitable or religious purpose for which application is made	Country of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken		
							Approval number	General/special	Date of approval
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		NIL	NIL						
		NIL	NIL						

Table DI: Details of deemed application under Explanation 1 to sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11

Year in which the income is deemed to be received (F.Y.)	Date of furnishing Form 9A (dd/mm/yyyy)	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application (a) income has not been received during that year (b) any other reason	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year out of the amount referred to in column (5) (Fill schedule DA)	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year (7)=(5)-(6)	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income under section 11(1B) during the previous year (7)-(8)=(9)	Balance Amount of deemed application (5)-(7)=(10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
					NIL	NIL	NIL	NIL	NIL
		NIL		NIL	NIL	NIL	NIL	NIL	NIL

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11

	Assessment year in which the amount referred to in column (4) of schedule DI was taxed Dropdowns to be provided last five previous years beginning from the previous year preceding the current previous year				
Year of accumulation (F.Y.)	Up to AY 2018-19	AY 2019-20	AY 2020-21	AY 2021-22	AY 2022-23
	NIL	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL	NIL

Schedule ACA: Details of accumulated income taxed in earlier assessment years under sub-section (3) of section 11

Year of accumulation (F.Y.)	Assessment year in which this amount was taxed				
	2018-19	2019-20	2020-21	2021-22	2022-23
	NIL	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL	NIL

Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?

Sl. No.	Name of specified person	PAN of specified person	Details		Details of Security			Details of interest	
			Nature of income or property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of adequate security	Actual rate of interest that is charged	Adequate rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				NIL		NIL	NIL		
Total				NIL		NIL	NIL		

Rule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :

Name of Specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
		Nature of asset	Address	From dd/mm/yyyy	To dd/mm/yyyy	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
						NIL	NIL		NIL	NIL
						NIL	NIL		NIL	NIL

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year						
S. No.	Name of specified person	PAN of specified person	Nature of services rendered by specified person	Details of payment for the previous year		
				Nature of payment	Amount of payment (in Rs)	Reasonable amount for services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
					NIL	NIL
Total					NIL	NIL

Table SP-d: Details of the services of the auditee are made available to the specified person during the previous year?

Name of Specified person	PAN of specified person	Details of services		Details of remuneration for the previous year		Details of compensation for the previous year		
		Nature of services made available	Value of services made available (In Rs.)	Actual amount of remuneration for the service	Adequate remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate compensation
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			NIL	NIL	NIL		NIL	NIL
			NIL	NIL	NIL		NIL	NIL

Table SP-e 1: Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?

Name of Specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security					Details of other property being movable				
			Name of the company/concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share /security	Total consideration paid share or security	Adequate consideration for shares or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
					NIL		NIL			NIL		NIL
							NIL				NIL	NIL

Schedule SP- e 2 : Details in case of other property being immovable:

S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq. ft.)	Stamp duty value	Details of Consideration	
							Amount of consideration paid for asset	Adequate consideration for asset
					NIL	NIL		NIL
Total						NIL	NIL	NIL

Table SP-f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?

Name of Specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of other property being movable				
			Name of the company/concern of which the shares are sold	Number of shares sold during the previous year	Price of each share/security	Total consideration share or security	Adequate consideration for shares or security	Nature of movable property	Number of movable properties sold	Price of movable property	Total consideration for property during the previous year	Adequate Consideration
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
					NIL			NIL		NIL		NIL
						NIL		NIL			NIL	NIL

Schedule SP- f 2 : Details in case of other property being immovable:

S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq. ft.)	Stamp duty value	Details of Consideration	
							Amount of consideration for asset	Adequate consideration for asset
						NIL		NIL
Total						NIL	NIL	NIL

Schedule SP-g: Details of any income or property which is diverted during the previous year in favour of any specified person

S No	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs.)
(1)	(2)	(3)	(4)	(5)
				NIL
Total				NIL

Schedule h : Details of any funds that are, or continue to remain, invested in any concern during the previous year in which the specified person has a substantial interest											
Nature of concern in which funds are continue to remain invested	Name of concern	Details of the Concern in which funds are, or continue to remain, invested						Details of substantial interest			
		Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
				From dd/mm/yyyy	To dd/mm/yyyy						
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			NIL				NIL				
			NIL				NIL				

Schedule other law violation						
Sl. no.	Name of law under which non-compliance has occurred	Nature of non-compliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee

Schedule TDS disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or subsection (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

Date of payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhaar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)
Total	NIL				

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of Payment Dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhaar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	NIL					NIL	NIL

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

Sl. No.	Date of payment	Amount of payment (In Rs.)	Nature of payment	Details of payee		
				Name	PAN or aadhaar, if available	Address
		NIL				
Total		NIL				

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) /sub-section (1) of section 11 read with subsection (3A) of section 40A

Sl. No.	Date of payment	Amount	Nature	Details of payee		
				Name	PAN or Aadhaar, if available	Address
		NIL				
Total		NIL				

Table 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year

Name of the lender or depositor	PAN or aadhaar, if available	Address	Loan or deposit or any specified sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year? Yes/No	Maximum amount outstanding in the account at any time during the previous year	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or Bank draft?
				NIL		NIL		
				NIL		NIL		

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?

Details of Payer and amount of payment

S. No.	Name	PAN, if available	Address	Amount of payment
				NIL
Total				NIL

Rule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?										
Details of Payee			Details of Transaction					Mode of Repayment		
Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by Cheque or Bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft	Whether Squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or bank draft?
				NIL				NIL		
				NIL				NIL		

Rule TDS/TCS									
Deduction Collection Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			NIL	NIL	NIL	NIL	NIL	NIL	NIL
			0	0	0	0	0	0	0

Schedule Statement of TDS/TCS				
Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported

Schedule Interest on TDS/TCS			
Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment Dd/mm/yyyy
	NIL	NIL	
Total	0	0	



NAGARAJAN SHANMUGAM AND CO.,
Chartered Accountants

CA. S. NAGARAJAN, B.Com., B.L., F.C.A.,
No. 5, Velmurugan Nagar Main Road,
Hasthinapuram, Chennai - 600 064.
Membership No. : 222 090
Mobile : 94450 46666
Email : casnagarajan@gmail.com

To
ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)
NO:15, WEST PILLIYAR KOIL STREET ,KARUNGUZHI (POST),
MADHURANTHAKAM TALUK,
KANCHEEPURAM DISTRICT -603303.

AUDIT REPORT

I have audited the attached Receipts & Payments and Income and Expenditure Statements for the Year ended 31.03.2023 and Balance sheet as on that date annexed here to and report that:

1. I have obtained all the Information and explanation which to the best of my knowledge and belief were necessary for the purpose of my Audit.
2. In my Opinion proper books of account as require have been kept by the Association so far as appears from my examinations of their books.
3. The Receipts & Payments Statement deal. With by me in this report are in Agreement with the books of accounts.
4. In my opinion and to the best my knowledge and according to the explanation given to me, they said accounts give a true and fair view.
 - i) In the case of Balance sheet of Statement of affairs as at 31.03.2023.
 - ii) In the case of Income & Expenditure Accounts of the Excess of Income over Expenditure of the association for the year ending 31.03.2023.

Date: 09.08.2023

Place : Chennai

UDIN.NO: 23222090BGVOES8775

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S

CA. S. NAGARAJAN
Proprietor
Membership No.222090



FCRA AUDIT CERTIFICATE FY 2022-2023

I have audited the account of M/S ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD) No 15 West Pillayar Kovil Street Karunguzhi Madhuranthagam Taluk Chengalpattu District – 603303. Registration No – 111/94 Tamil Nadu for the financial year ending the 31st March 2023 and examined all relevant books and vouchers and certify that according to the audited account

- (i) The brought forward foreign contribution at the beginning of the financial year was **Rs. 2391.18**
- (ii) Foreign Contribution of / Worth **Rs. 61,37,700.14** was received by the person/ association during the financial year 2022-2023
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 991.19** was received by the person / association during the financial year 2022-2023
- (iv) The balance of unutilized foreign contribution with the person / association at the end of the financial year 2022-2023 was **8743.36**
- (v) Certified that the person/ association has maintained the accounts of foreign contribution and records relating there to in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed balance sheet and statement of receipt and Payment is correct as checked by me/us.
- (vii) The person / association has utilized the foreign contribution received for the purpose(s) it is registered / granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) .

DATE:16-08-2023

PLACE : CHENNAI

UDIN.NO: **23222090BGOVD4551**

For **NAGARAJAN SHANMUGAM AND CO.**
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S



CA. S. NAGARAJAN
Proprietor



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT
(ASSCOD)**

NO:15, WEST PILLIYAR KOIL STREET, KARUNGUZHI (POST), MADHURANTHAKAM TALUK,
KANCHEEPURAM DISTRICT -603303.

Receipts & Payments Accounts for the year ended : 31.03.2023

Receipts	Amount		Payments	Amount	
	Rs.	P.		Rs.	P.
To Opening Balance			Programme Expenses		
Opening Balance	73,828.57		By Covid-19 Expenses		21,760.00
To Benevity	1,050.00		By Drinking Water Program		2,62,417.00
To Chosen	30,000.00		By Education Programme		9,65,595.08
To Dhvani Foundation	1,49,062.63		By Environment		
To Donation	10,72,000.00		Development Program		20,07,611.00
To Freedom from			By Health Program		49,48,590.96
poverty foundation	2,96,800.00		By Solar Light Programme		36,84,200.00
To Give India	7,51,402.88		By Women Empowerment Program		13,96,314.11
To Sitaram Jindal Foundatio	10,000.00				
To HR Vidhyalaya					
Corporate Foundation	10,000.00		Admin Expenses		
To Ketto online Ventures	49,70,946.00		By Audit Fee		43,700.00
To Omega Health Care	7,43,651.00		By Consultancy Charges		3,19,850.00
To Online Giving Foundation	1,68,949.66		By Courier		20,310.00
To Paypal	4,00,281.11		By Electricity Bill		28,550.00
To People for Progress India	2,47,341.00		By Internet Expenses		56,452.00
To Seclore	50,000.00		By Municipality Tax		7,900.00
To Schneider Electricals			By NGO Capacitation Program		46,800.00
India Pvt Ltd	37,17,000.00		By Office Expenses		36,155.00
To Sun Pharmaceutical			By Office Rent		75,760.00
Industries Ltd	10,91,609.00		By Printing and Stationery		50,790.00
To The Willingtone Trust	1,00,000.00		By Repair and Maintenance		2,450.00
To United Way Chennai	88,578.00		BY Salaries		2,76,900.00
To Loan Recovery UMC	5,96,355.04		By Society Renewal		31,100.00
To Bank Interest	8,223.03		By Tally Software		4,250.00
To Internal Bank Transfer	3,00,000.00		BY Telephone Bill		19,600.00
To Wrong Bank Entry Reversa	1,55,000.00		By Travelling and Conveyance		52,893.00
To Wrong Credit	50000.00		By Bank Charges		8,067.32
			By Bank Transfer		3,00,000.00
			By Wrong Bank Entry Payment		1,83,000.00
			By Closing Balance		2,31,062.45
Total	1,50,82,077.92		Total		1,50,82,077.92

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S

S. Nagarajan
CA. S. NAGARAJAN
Proprietor
Membership No. 222090



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT
(ASSCOD)**

NO:15, WEST PILLIYAR KOIL STREET, KARUNGUZHI (POST), MADHURANTHAKAM TALUK,
KANCHEEPURAM DISTRICT -603303.

Income and Expenditure Account for the year ended 31.03.2023

Expenditure	Amount		Income	Amount	
	Rs.	P.		Rs.	P.
Programme Expenses			By Benevity		1,050.00
To Covid-19 Expenses	21,760.00		By Chosen		30,000.00
To Drinking Water Program	2,62,417.00		By Dhvani Foundation		1,49,062.63
To Education Programme	9,65,595.08		By Donation		10,72,000.00
To Environment			By Freedom from		
Development Program	20,07,611.00		poverty foundation		2,96,800.00
To Health Program	49,48,590.96		By Give India		7,51,402.88
To Solar Light Programme	36,84,200.00		By HR Vidhyalaya		
To Women Empowerment Program	13,96,314.11		Corporate Foundation		10,000.00
			By Sitaram Jindal Foundation		10,000.00
			By Kettto online Ventures		49,70,946.00
Admin Expenses			By Omega Health Care		7,43,651.00
To Audit Fee	43,700.00		By Online Giving Foundation		1,68,949.66
To Consultancy Charges	3,19,850.00		By Paypal		4,00,281.11
To Courier	20,310.00		By People for Progress India		2,47,341.00
To Electricity Bill	28,550.00		By Seclore		50,000.00
To Internet Expenses	56,452.00		By Schneider Electricals		
To Municipality Tax	7,900.00		India Pvt Ltd		37,17,000.00
To NGO Capacitation Program	46,800.00		By Sun Pharmaceutical		
To Office Expenses	36,155.00		Industries Ltd		10,91,609.00
To Office Rent	75,760.00		By The Willingtone Trust		1,00,000.00
To Printing and Stationery	50,790.00		By United Way Chennai		88,578.00
To Repair and Maintenance	2,450.00		By Loan Recovery UMC		5,96,355.04
To Salaries	2,76,900.00		By Bank Interest		8,223.03
To Society Renewal	31,100.00				
To Tally Software	4,250.00				
To Telephone Bill	19,600.00				
To Travelling and Conveyance	52,893.00				
To Bank Charges	8,067.32				
			For NAGARAJAN SHANMUGAM AND CO. CHARTERED ACCOUNTANTS FIRM REG. No. 022801S		
					
To Excess of Income Over					
Expenditure	1,35,233.88				
			CA. S. NAGARAJAN Proprietor Membership No.222090		
					
Total	14503249.35		Total		14503249.35

**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT
(ASSCOD)**

NO:15,WEST PILLIYAR KOIL STREET ,KARUNGUZHI (POST), MADHURANTHAKAM
TALUK, KANCHEEPURAM DISTRICT -603303.

Balance Sheet as on 31.03.2023

Liabilities	Amount		Assets	Amount		Amount	
	Rs.	P.		Rs.	P.	Rs.	P.
To Opening Balance	420769.73		Closing balance				
Add : Excess of Income over Expenditure (+)	135233.88		Cash at Bank				231062.45
			Fixed Asset				
			As Per Schedule				146582.46
			Sundry Debtors				21646.70
Unsecured Loans			Staff Advances				34000.00
Sundry Creditors	250000.00		Rental Advances				50550.00
			Loan to Disabled				26200.00
			Festival Advances				11500.00
			Programme Advance				48062.00
			Micro Finance				141400.00
			Deposits				
			Fixed Deposits		85,000.00		
			Electricity Deposits		10,000.00		95000.00
Total	806003.61		Total				806003.61

UDIN.NO:23222090BGVOET7022

DATE:09.08.2023

PLACE:CHENNAI

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No. 022801S



CA. S. NAGARAJAN
Proprietor
Membership No.222090



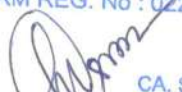
ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)

NO:15, WEST PILLIYAR KOIL STREET, KARUNGUZHI (POST), MADHURANTHAKAM
TALUK, KANCHEEPURAM DISTRICT -603303.

Receipts & Payments Accounts for the year ended : 31.03.2023 (FOREIGN FUND)

Receipts	Amount Rs. P.	Payments	Amount Rs. P.
To Opening Balance		Programme Expenses	
To Opening Balance	2,391.18	By Covid-19	10,960.00
To Freedom from Poverty Foundation	2,96,800.00	BY Drinking Water Program	93,608.18
To Ketto Online Ventures	49,70,946.00	By Education Programme	3,03,306.72
To Online Giving Foundation	1,68,949.66	By Environment Development Program	2,88,455.00
To Paypal	4,00,281.11	By Health Programme	46,90,387.78
To People for progress India	2,47,341.00	By Women Empowerment Programme	3,92,497.36
To Bank Interest	991.19	Admin Expenses	
To Wrong Credit	50,000.00	By Audit Fee	27,400.00
		By Consultancy Charges	50,250.00
		By Courier	6,300.00
		By Electricity Bill	9,400.00
		By Internet Expenses	21,352.00
		By Office Expenses	2,705.00
		By Office Rent	16,860.00
		BY Printing and Stationery	9,680.00
		By Salaries	1,09,700.00
		By Society Renewal	10,800.00
		By Telephone Bill	10,900.00
		By Travelling & Conveyance	18,893.00
		By Bank Charges	5,501.74
		By Wrong Bank Entry Payment	50,000.00
		By Closing Balance	8,743.36
			-
Total	61,37,700.14	Total	61,37,700.14

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S


CA. S. NAGARAJAN



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT
(ASSCOD)**

NO:15, WEST PILLIYAR KOIL STREET, KARUNGUZHI (POST), MADHURANTHAKAM
TALUK, KANCHEEPURAM DISTRICT -603303.

Income and Expenditure Account for the year ended 31.03.2023 (FOREIGN FUND)

Expenditure	Amount		Income	Amount	
	Rs.	P.		Rs.	P.
Programme Expenses			By Freedom from		
To Covid-19	10,960.00		Poverty Foundation	2,96,800.00	
To Drinking Water Program	91,217.00		By Ketto Online Ventures	49,70,946.00	
To Education Programme	3,03,306.72		By Online Giving Foundation	1,68,949.66	
To Environment Development Program	2,88,455.00		By Paypal	4,00,281.11	
To Health Programme	46,90,387.78		By People for progress India	2,47,341.00	
To Women Empowerment Programme	3,92,497.36		By Bank Interest	991.19	
Admin Expenses					
To Audit Fee	27,400.00				
To Consultancy Charges	50,250.00				
To Courier	6,300.00				
To Electricity Bill	9,400.00				
To Internet Expenses	21,352.00				
To Office Expenses	2,705.00				
To Office Rent	16,860.00				
To Printing and Stationery	9,680.00				
To Salaries	1,09,700.00				
To Society Renewal	10,800.00				
To Telephone Bill	10,900.00				
To Travelling & Conveyance	18,893.00				
To Bank Charges	5,501.74				
To Excess of Income over Expenditure	8,743.36				
Total	6085308.96		Total	6085308.96	

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S



CA. S. NAGARAJAN
Proprietor



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT
(ASSCOD)**

NO:15,WEST PILLIYAR KOIL STREET,KARUNGUZHI (POST),MADHURANTHAKAM
TALUK,KANCHEEPURAM DISTRICT -603303.

Balance Sheet as on 31.03.2023 (FOREIGN FUND)

Liabilities	Amount		Assets	Amount		Amount	
	Rs.	P.		Rs.	P.	Rs.	P.
To Opening Balance	29239.98		<u>Closing balance</u>				
Add : Excess of Income over Expenditure (+)	8743.36		Cash at Bank			8743.36	
			<u>Fixed Asset</u>				
			Office Equipments			23239.98	
Total	37983.34		Total			31983.34	

UDIN.NO:23222090BGVOES8775

DATE:09.08.2023

PLACE : CHENNAI

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S



CA. S. NAGARAJAN
Proprietor
Membership No.222090



ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)
NO:14,WEST PILLIYAR KOIL STREET,KARUNGUZHI (POST),MADHURANTHAKAM TALUK
KANCHEEPURAM DISTRICT -603303.

FIXED ASSETS AS ON 31.03.2023

S.NO.	NAME OF THE ASSETS	W.D.V. AS ON 01.04.2022	ADDITION / DELETION	TOTAL	RATE OF	DEPRECIATION	W.D.V. AS ON 31.03.2023
1	Tailoring Machine	7,400.45	-	7,400.45	15%	1,110.07	6,290.38
2	Motor	81.70	-	81.70	15%	12.26	69.45
3	Two Wheeler	14,915.43	-	14,915.43	15%	2,237.32	12,678.12
4	Computers	690.80	-	690.80	40%	276.32	414.48
5	Furniture & Fittings	7,704.44	-	7,704.44	10%	770.44	6,934.00
6	Electrical Fittings	1,276.52	-	1,276.52	10%	127.65	1,148.87
7	Office Equipments	50,218.12	-	50,218.12	10%	5,021.81	45,196.31
8	Cell Phone	1,500.95	-	1,500.95	10%	150.09	1,350.85
9	BUILDING	50,000.00	-	50,000.00			50,000.00
10	LAND	22,500.00	-	22,500.00	0.00%	-	22,500.00
		1,56,288.42	-	1,06,288.42		9,705.96	1,46,582.46





NAGARAJAN SHANMUGAM AND CO.,
Chartered Accountants

CA. S. NAGARAJAN, B.Com., B.L., F.C.A.,
No. 5, Velmurugan Nagar Main Road,
Hasthinapuram, Chennai - 600 064.
Membership No. : 222 090
Mobile : 94450 46666
Email : casnagarajan@gmail.com

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE
YEAR ENDED ON 31 ST MARCH 2023**

SIGNIFICANT ACCOUNTING POLICIES

1. The accounts are prepared on historical cost basis as a 'going concern' Grants and Payments are accounted for on accrual basis following generally accepted accounting principles and practice and Accounting Standards issued by the institute of chartered Accountants of India for NGOs wherever applicable, except otherwise stated.
2. Fixed Assets acquired/ received in kind are directly charged to expenses accounts and stated in the Balance Sheet through Assets Fund Account.

However, to present a more realistic picture of the value of assets appearing in the balance sheet, depreciation at the rates provided in the Income Tax Act, 1961 is being reduced from the cost of the fixed assets on the written down value method. Written down value of assets so arrived at, is shown as contra on both the assets & liabilities side of the balance sheet.
3. Fixed Assets are stated as under
 - a) Assets Directly acquired – at purchase cost less accumulated depreciation.
 - b) Assets received in kind – at stated / estimated costs less accumulated depreciation.
4. The consumables / Medicines and other related items acquired are charged directly to the expenses since as per the organization, the same are for free distribution and not to be sold hence has no value for them.





NAGARAJAN SHANMUGAM AND CO.,
Chartered Accountants

CA. S. NAGARAJAN, B.Com., B.L., F.C.A.,
No. 5, Velmurugan Nagar Main Road,
Hasthinapuram, Chennai - 600 064.
Membership No. : 222 090
Mobile : 94450 46666
Email : casnagarajan@gmail.com

B. NOTES TO ACCOUNTS

1. The funds received under Grant Account from funders are charged to expenses, to the extent utilized in the period as per Budget / Plans of the trust. Other income is reported under General Fund.
2. Previous year figures have been regrouped and reclassified wherever considered necessary.
3. Financial Statements are prepared under the historical cost convention. The Financial Statement have been prepared in accordance with the norms and principles prescribed in the accounting standard issued by the institute of Chartered Accounts of India. These accounting policies have been consistently applied.
4. The society is following the cash system of accounting, All the expenditure having a material bearing on the Financial Statements are recognized on cash basis.
5. Fixed Assets are stated at historical cost less depreciation.

For **NAGARAJAN SHANMUGAM AND CO.**
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S

CA. S. NAGARAJAN
Proprietor
Membership No.222090



ASSOCIATION FOR SUSTAINABLE
COMMUNITY DEVELOPMENT
(ASSCOD)

PLACE: CHENNAI

(K. LOGANATHAN)

Date : 16-08-2023

(SECRETARY)

UDIN NO: 23222090BGVOGC8381