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## INDEPENDENT AUDITOR'S REPORT

To The Members of KATTAIKUTTU SANGAM  
Punjarasantankal Village, Aiyankarkulam Post,  
Kanchipuram District 631502

### Report on the Financial Statements

We have audited the accompanying financial statements of **KATTAIKUTTU SANGAM** ("the Society"), which comprise the Balance Sheet as at March 31, 2023, and the Statement of Income and Expenditure, Receipts and Payments account and notes to the accounts for the year ended on March 31, 2023 and a summary of the significant accounting policies and other explanatory information

### Management's Responsibility for the Financial Statements

The Society's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records to safeguard the assets of the Society and for preventing and detecting frauds and other irregularities; selection and



application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the applicable Standards on Auditing issued by The Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the notes thereon give the information in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India:



(i) in the case of the Balance Sheet, of the state of affairs of the society as at 31st March 2023;  
and

(ii) in the case of the Statement of Income & Expenditure for the year of the surplus of the society for the year ended on that date.

### **Report on Other Legal and Regulatory Matters**

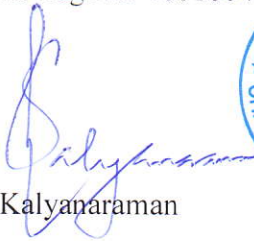
We report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
2. In our opinion, Kattaikuttu Sangam has kept proper books of account as required by law so far as appears from our examination of those books.
3. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of Account maintained by Kattaikuttu Sangam.

**For K.S.Aiyar & Co**

Chartered Accountants

Firm Reg No. 100186W



S. Kalyanaraman

Partner

M.No.200565

UDIN: 23200565BGWVAN4179

Place: Chennai

Date: 24-08-2023

## **NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2023**

### **1. Basis of Preparation of Financial Statement:**

The financial statements have been prepared and presented in accordance with generally accepted accounting principles (GAAP) in India. The financial statements have been prepared on cash basis and under the historical cost convention. However, Interest Income has been accounted on accrual basis in order to match TDS receivable with Form 26 AS.

### **2. Fixed Assets:**

Fixed assets are stated at cost less accumulated depreciation. The cost comprises purchase price net of trade discounts and rebates if any and also all expenses attributable to bringing the asset to its working condition for its intended use.

### **3. Depreciation:**

Depreciation of Fixed Assets provided on Written Down Value Method in accordance with the Income Tax Act 1961. Management uses block concept as required under Income Tax Act 1961, therefore profit or loss on sale in fixed asset will be booked only when the entire block is sold.

### **4. Investment:**

Investments are made in accordance with the requirements specified under section 11(5) of the Income Tax Act, 1961.

### **5. Source of Income:**

- (a) All income is recognized on receipt basis except Interest income where Interest accrued is also recognised.
- (b) Capital Fund – This represents the accumulated balances of surplus income over expenditure every financial year.
- (c) Corpus Fund – This represents the amount contributed by the donor's specifically towards Corpus Fund.

(d) Donor Fund (Restricted fund) –This represents the amount contributed by donors towards specific purposes. Such Funds will be earmarked for application towards specific Projects.

(e) FCRA – Receipts:

As notified by the Central Government in Section 17(1) of The Foreign Contribution (Regulation) Act, 2010, foreign contributions are received in FCRA account in the specified branch of State Bank of India at New Delhi Main Branch (SBIN0000691).

The foreign contribution receipts are accounted for at exchange rates on the date of the receipt/amount credited in Bank account.

6. Previous year figures are regrouped wherever necessary to conform to the current year's classification.

For K.S.Aiyar & Co  
Chartered Accountants  
(Firm Reg.no.100186W)



*S. Kalyanaram*  
S.Kalyanaraman  
Partner  
Membership no. 200565



*R. Rajagopal*  
R. Rajagopal

Executive  
Director

For and on behalf of the executive Board

*A. Kailasam*  
A. Kailasam

Secretary

*M. Shanmugam*  
M. Shanmugam

Treasurer

Date: 24-08-2023

Place: Chennai

## Foreign Contribution-Consolidation

Balance Sheet as at 31st March, 2023

Particulars	Sch No	Amounts in Rs.	
		As at 31st March, 2023	As at 31st March, 2022
<b>SOURCES OF FUNDS</b>			
Capital Fund	1	41,90,600.93	43,31,036.52
Corpus Fund	2	4,76,86,416.78	4,60,69,197.78
Donor Fund	3	24,39,095.61	21,13,099.98
Current Liabilities	4	-	12,80,008.00
<b>Total</b>		<b>5,43,16,113.31</b>	<b>5,37,93,342.27</b>
<b>APPLICATION OF FUNDS</b>			
Fixed Assets	5	40,46,804.12	44,90,942.84
Current Assets	6	5,02,69,309.19	4,93,02,399.43
<b>Total</b>		<b>5,43,16,113.31</b>	<b>5,37,93,342.27</b>

As per our report of even date annexed

For K.S. Aiyar & Company,

Chartered Accountants

Firm Regn. No. 100186W



Place: Chennai

Date: 24-08-2023

EXECUTIVE DIRECTOR

SECRETARY

TREASURER

S. KALYANARAMAN

Partner

M. No. 200565

UDIN:23200565BGWVAN4179



**Foreign Contribution-Consolidation**  
Schedules forming part of Balance Sheet as at 31st March, 2023

Schedule	Particulars	Kattai-kuttu Sangam FC	Ferrario Bau	Stichting Kalai Manram	Stichting De Zaaijer	Stichting Fideel	Kerkgenootschap De Dominicus-gemeente	Hamasil Stiftung	Dalyan Foundation	Hamasil Stiftung-Garden	Kalai Manram	Total as at 31st March, 2023	Total as at 31st March, 2022
<b>1</b>	<b>Capital Fund</b>												
	Opening Balance as on 01.04.2022	43,31,036.52										43,31,036.52	46,95,138.92
	Less: Excess of Expenditure over Income	(1,40,435.59)										(1,40,435.59)	(3,64,102.40)
		<b>41,90,600.93</b>										<b>41,90,600.93</b>	<b>43,31,036.52</b>
<b>2</b>	<b>Corpus Fund</b>												
	Opening Balance as on 01.04.2022	4,60,69,197.78										4,60,69,197.78	4,30,26,425.78
	Add: Donations												
	Add: Interest / accrued interest	16,17,219.00										16,17,219.00	30,42,772.00
	~ Closing Balance as on 31.03.2023	<b>4,76,86,416.78</b>										<b>4,76,86,416.78</b>	<b>4,60,69,197.78</b>
<b>3</b>	<b>Donor Fund</b>												
	Refer Annexure 1		2,37,278.70			4,25,180.00	3,68,343.00	1,83,392.78	5,02,663.00	6,60,137.65	62,100.47	24,39,095.61	21,13,095.98
<b>4</b>	<b>Current Liabilities</b>												
	- Opening Balance	10,80,007.00	2,00,001.00									12,80,008.00	2,00,001.00
	Add: Grant received in Advance CY												
	Less: (1) Grant Received in Advance PY	(10,80,007.00)	(2,00,001.00)									(12,80,008.00)	(2,00,001.00)
<b>5</b>	<b>Fixed Assets</b>												
	Please see Annexure 2	32,57,083.38	27,886.70					1,83,392.77		5,78,441.25		40,46,804.12	44,90,942.84
<b>6</b>	<b>Current Assets</b>												
	TDS refunds/deductions:												
	~ Opening Balance	7,47,364.00							82.00	2,089.00	2,700.00	7,52,235.00	7,06,112.00
	add: TDS deducted on FD interest	1,59,087.00							583.00	443.00		1,60,113.00	3,17,906.00
	Less: TDS refund received for FY 2019-2020												(2,69,337.00)
	~ Closing Balance as on 31.03.2023	<b>9,06,451.00</b>							<b>665.00</b>	<b>2,532.00</b>	<b>2,700.00</b>	<b>9,12,348.00</b>	<b>7,54,681.00</b>
	~ TDS receivable from Sangam LC	2,64,580.00							477.00	3,511.00	769.00	2,69,337.00	2,69,337.00
	Less: TDS refund received for FY 2019-2020	(2,64,580.00)							(477.00)	(3,511.00)	(769.00)	(2,69,337.00)	
	~ Accrued interest on FD	10,33,397.00							1,998.00			10,35,395.00	20,22,896.00
	- Accrued interest on FD PY	33,207.00										33,207.00	36,403.50
	<b>Cash and Bank Balances &amp; Fixed Deposits (Investments)</b>												
	Cash in Hand	12,725.00								10,798.00	681.00	24,204.00	22,655.00
	Cash at Bank (Current a/c 10943781419)	2,96,765.32								68,366.40	58,719.47	4,23,851.19	4,12,591.93
	Fixed Deposits	4,71,31,340.00	2,08,964.00						5,00,000.00			4,78,40,304.00	4,57,83,835.00
	<b>Total</b>	<b>4,94,13,885.32</b>	<b>2,08,964.00</b>						<b>5,02,663.00</b>	<b>81,696.40</b>	<b>62,100.47</b>	<b>5,02,69,309.19</b>	<b>4,93,02,399.43</b>



## Foreign Contribution-Consolidation

Schedules Forming Part of Balance Sheet as at 31st March, 2023

Schedule 3, Annexure 1: Donor Funds

Particulars	Opening Balance as at 01.04.2022						Receipts			Grand Total (OB+ Receipts)
	Cash	Bank	Fixed Deposits(Incl. Accrued interest & TDS receivables)	Current Liability	Fixed assets	Total	Grants	Interest	Total	
Hamasil Stiftung	-	-	2,11,532.68	-	-	2,11,532.68	-	-	-	2,11,532.68
Dalyan Foundation	-	-	1,379.00	-	-	1,379.00	10,00,000.00	6,555.00	10,06,555.00	10,07,934.00
Hamasil Stiftung-Garden	5,806.00	1,76,845.40	2,20,290.00	-	6,03,133.20	10,06,074.60	-	23,424.00	23,424.00	10,29,498.60
KalaiManram	9,881.00	1,15,325.47	12,395.00	-	-	1,37,601.47	-	-	-	1,37,601.47
Ferrario Bau	-	-	2,064.00	-	30,985.22	33,049.22	2,00,001.00	7,327.00	2,07,328.00	2,40,377.22
Stichting Kalai Manram	-	-	2,92,481.00	-	-	2,92,481.00	-	5,530.00	5,530.00	2,98,011.00
Stichting De Zaaijer	-	-	2,82,279.00	-	-	2,82,279.00	-	6,636.00	6,636.00	2,88,915.00
Stichting - Fideel	-	-	1,48,703.00	-	-	1,48,703.00	4,01,990.00	1,106.00	4,03,096.00	5,51,799.00
Kerkgenootschap De Dominicus-gemeente	-	-	-	-	-	-	7,60,361.00	16,590.00	7,76,951.00	7,76,951.00
<b>Total</b>	<b>15,687.00</b>	<b>2,92,170.87</b>	<b>9,59,591.00</b>	<b>-</b>	<b>8,45,651.11</b>	<b>21,13,099.98</b>	<b>23,62,352.00</b>	<b>67,168.00</b>	<b>24,29,520.00</b>	<b>45,42,619.98</b>





## Foreign Contribution-Consolidation

Schedules Forming Part of Balance Sheet as at 31st March, 2023

Schedule 3, Annexure 1: Donor Funds

Particulars	Utilisation						Closing Balance as at 31.03.2023			
	Revenue	Capital	Total	Cash	Bank	Fixed deposit	Accrued Interes & TDS receivables	Fixed assets	Total	
Hamasil Stiftung	-	28,139.90	28,139.90	-	-	-	-	1,83,392.77	1,83,392.78	
Dalyan Foundation	5,05,271.00	-	5,05,271.00	-	-	5,00,000.00	2,663.00	-	5,02,663.00	
Hamasil Stiftung-Garden	3,06,661.00	62,699.95	3,69,360.95	10,798.00	68,366.40	-	2,532.00	5,78,441.25	6,60,137.65	
KalaiManram	75,501.00	-	75,501.00	681.00	58,719.47	-	2,700.00	-	62,100.47	
Ferrario Bau	-	3,098.52	3,098.52	-	-	2,08,964.00	428.00	27,886.70	2,37,278.70	
Stichting Kalai Manram	2,98,011.00	-	2,98,011.00	-	-	-	-	-	-	
Stichting De Zaalier	2,88,915.00	-	2,88,915.00	-	-	-	-	-	-	
Stichting Fideel	1,26,619.00	-	1,26,619.00	-	-	-	-	-	4,25,180.00	
Kerkgemeenschap De Dominicus-gemeente	4,08,608.00	-	4,08,608.00	-	-	-	-	-	3,68,343.00	
<b>Total</b>	<b>20,09,586.00</b>	<b>93,938.37</b>	<b>21,03,524.37</b>	<b>11,479.00</b>	<b>1,27,085.87</b>	<b>7,08,964.00</b>	<b>8,323.00</b>	<b>7,89,720.73</b>	<b>24,39,095.61</b>	



## Foreign Contribution-Consolidation

Schedules Forming Part of Balance Sheet as at 31st March, 2023

### Schedule 5, Annexure 2: Fixed Assets

**Sangam & Kuttu Kalai Kudam** (Own assets acquired from Hivos, KM-Dezoater, Zutphen, NCDO, KKG & Building RNE Building, BvL, MamaCash, KM/Impulsis1, Doen Foundation(31.3.2015),Other FC and Impulsis project closed assets WDV as at 30.9.2015 capitalized & GSRD Project WDV 30.9.17 capitalized)

S.No.	Name of the assets	W.D.V as on 1st April, 2022	Additions upto Sep 2022	Additions after Sep 2022	Deletions / Sold	Total	Depreciation		W.D.V. as on 31st March, 2023
							Rate	Amount	
1	Furniture & Fixtures	2,62,909.12	-	-	-	2,62,909.12	10%	26,290.91	2,36,618.21
2	Computer	1,324.42	-	-	496.65	827.77	40%	331.11	496.66
3	Office Equipment	34,024.47	-	-	-	34,024.47	15%	5,103.67	28,920.80
4	TVS 50 XL-Heavy Duty	11,883.79	-	-	-	11,883.79	15%	1,782.57	10,101.22
5	Electric equipment (Speaker, amplifier)	1,727.10	-	-	-	1,727.10	15%	259.06	1,468.03
6	Musical Instruments/Others	1,173.83	-	-	-	1,173.83	15%	176.07	997.76
7	Solar Equipment-Street lights	20,010.24	-	-	-	20,010.24	40%	8,004.10	12,006.14
	- Solar ongrid system	48,467.77	-	-	-	48,467.77	40%	19,387.11	29,080.66
		<b>3,81,520.74</b>	-	-	<b>496.65</b>	<b>3,81,024.09</b>		<b>61,334.60</b>	<b>3,19,689.49</b>
8	Kuttu Kalai Kudam Building	20,89,412.67	-	-	-	20,89,412.67	10%	2,08,941.27	18,80,471.40
	Iron shed-Class rooms	60,284.16	-	-	-	60,284.16	10%	6,028.42	54,255.75
	Library Building	3,43,462.58	-	-	-	3,43,462.58	10%	34,346.26	3,09,116.32
9	Staff & Guest quarters	5,47,713.38	-	-	-	5,47,713.38	10%	54,771.34	4,92,942.05
10	Gurukula Hostel-2	2,22,898.19	-	-	-	2,22,898.19	10%	22,289.82	2,00,608.37
		<b>32,63,770.99</b>	-	-	-	<b>32,63,770.99</b>		<b>3,26,377.10</b>	<b>29,37,393.89</b>
	<b>Grand Total</b>	<b>36,45,291.73</b>	-	-	<b>496.65</b>	<b>36,44,795.08</b>		<b>3,87,711.70</b>	<b>32,57,083.38</b>

### Ferrario Bau-Switzerland

S.No.	Name of the assets	W.D.V as on 1st April, 2022	Additions upto Sep 2022	Additions after Sep 2022	Deletions / Sold	Total	Depreciation		W.D.V. as on 31st March, 2023
							Rate	Amount	
1	Kent Water filter	12,564.32	-	-	-	12,564.32	10%	1,256.43	11,307.88
2	2 HP Motor pumpset (Suguna) partial	3,553.41	-	-	-	3,553.41	10%	355.34	3,198.07
3	Volvo refrigerator	14,867.50	-	-	-	14,867.50	10%	1,486.75	13,380.75
		<b>30,985.22</b>	-	-	-	<b>30,985.22</b>		<b>3,098.52</b>	<b>27,886.70</b>



### Foreign Contribution-Consolidation

Schedules Forming Part of Balance Sheet as at 31st March, 2023

Schedule 5, Annexure 2: Fixed Assets

Hamasil Stiftung-Switzerland

S.No.	Name of the assets	W.D.V as on 1st April, 2022	Additions upto Sep 2022	Additions after Sep 2022	Deletions / Sold	Total	Depreciation		W.D.V. as on 31st March, 2023
							Rate	Amount	
1	Furniture & Fixtures	22,851.75	-	-	-	22,851.75	10%	2,285.17	20,566.57
2	Solar Equipment	1,034.99	-	-	-	1,034.99	40%	413.99	620.99
3	Office Equipment	22,716.79	-	-	-	22,716.79	15%	3,407.52	19,309.27
4	Honda activa-TN21BJ1776	30,993.66	-	-	-	30,993.66	15%	4,649.05	26,344.61
5	Computer/software	11,782.63	-	-	759.71	11,022.92	40%	4,409.17	6,613.75
6	Library building & 2hp Motor	1,22,152.86	-	-	-	1,22,152.86	10%	12,215.29	1,09,937.58
	<b>Total</b>	<b>2,11,532.67</b>	<b>-</b>	<b>-</b>	<b>759.71</b>	<b>2,10,772.96</b>		<b>27,380.19</b>	<b>1,83,392.77</b>

Hamasil Stiftung-Garden (Switzerland)

S.No.	Name of the assets	W.D.V as on 1st April, 2022	Additions upto Sep 2022	Additions after Sep 2022	Deletions / Sold	Total	Depreciation		W.D.V. as on 31st March, 2023
							Rate	Amount	
1	Furniture & Fixtures	-	-	-	-	-	10%	-	-
2	Office Equipment	53,816.55	-	-	-	53,816.55	15%	8,072.48	45,744.07
3	Pumpset (1,2,3 & 5 HP openwell and Submersible)	58,957.63	-	-	-	58,957.63	10%	5,895.76	53,061.87
4	Computer/software	-	-	-	-	-	40%	-	-
5	Watertank (in the Ground) & Shed of Cow, Hens	3,79,592.14	47,008.00	-	-	4,26,600.14	10%	42,660.01	3,83,940.12
6	Others-(sprinklers);Woodcutter & Hand saw machine	60,716.88	-	-	-	60,716.88	10%	6,071.69	54,645.19
	<b>Total</b>	<b>6,03,133.20</b>	<b>47,008.00</b>	<b>-</b>	<b>9,000.00</b>	<b>6,41,141.20</b>		<b>62,699.95</b>	<b>5,78,441.25</b>



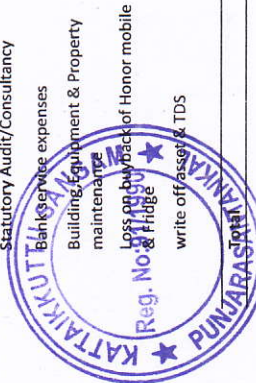
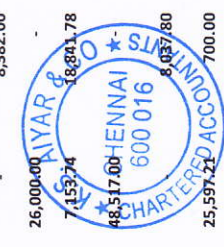


**Foreign Contribution-Consolidation**

Schedules forming part of the Income & Expenditure Account for the year ended 31st March, 2023

Amounts in Rs.

Sch.no	PARTICULARS	Kattaikkuttu Sangam-FC							Donor Fund				As at 31st March, 2023	As at 31st March, 2022	
		Corpus Fund	Sangam (includes FB, M ilaap & Viobou w)	Stichting Kalai Manram	Stichting De Zaaier	Stichting Fideel	Kerkgenootschap De Dominicus-gemeente	Hamasil Stiftung	Dalyan Foundation	Hamasil Stiftung-Garden	Kalaimanram				
<b>7</b>	<b>Donor Grants Received</b>														
	Donors Grant (includes FC Receipt ac.)	-	2,00,001.00	-	-	4,01,990.00	7,60,361.00	-	10,00,000.00	-	-	-	-	23,62,352.00	25,41,858.00
	<b>Total</b>	-	<b>2,00,001.00</b>	-	-	<b>4,01,990.00</b>	<b>7,60,361.00</b>	-	<b>10,00,000.00</b>	-	-	-	-	<b>23,62,352.00</b>	<b>25,41,858.00</b>
<b>8</b>	<b>Kattaikkuttu Sangam Income</b>														
	Kattaikkuttu Sangam (FC Donations)	-	8,88,452.00	-	-	-	-	-	-	-	-	-	-	8,88,452.00	8,62,815.16
	<b>Total</b>	-	<b>8,88,452.00</b>	-	-	-	-	-	-	-	-	-	-	<b>8,88,452.00</b>	<b>8,62,815.16</b>
<b>9</b>	<b>Other Income</b>														
	FD Interest & Accrued interest other receipts	16,17,219.00	17,780.35	5,530.00	6,636.00	1,106.00	16,590.00	-	6,555.00	-	-	-	-	16,71,416.35	31,70,436.00
	<b>Total</b>	<b>16,17,219.00</b>	<b>17,780.35</b>	<b>5,530.00</b>	<b>6,636.00</b>	<b>1,106.00</b>	<b>16,590.00</b>	<b>2,120.00</b>	<b>6,555.00</b>	<b>23,424.00</b>	<b>23,424.00</b>	<b>23,424.00</b>	<b>23,424.00</b>	<b>16,96,960.35</b>	<b>31,71,786.00</b>
<b>10</b>	<b>Program Expenses</b>														
	FC General	5,46,518.00	2,97,456.00	2,88,249.00	2,88,249.00	1,24,987.00	4,08,608.00	-	4,92,072.80	2,91,971.00	66,575.00	66,575.00	66,575.00	25,16,436.80	33,09,555.00
	<b>Total</b>	<b>5,46,518.00</b>	<b>2,97,456.00</b>	<b>2,88,249.00</b>	<b>2,88,249.00</b>	<b>1,24,987.00</b>	<b>4,08,608.00</b>	<b>-</b>	<b>4,92,072.80</b>	<b>2,91,971.00</b>	<b>66,575.00</b>	<b>66,575.00</b>	<b>66,575.00</b>	<b>25,16,436.80</b>	<b>33,09,555.00</b>
<b>11</b>	<b>Administrative Expenses</b>														
	Office expenses	-	10,539.00	-	-	-	-	-	2,579.00	-	-	-	-	13,118.00	26,077.40
	Meeting & liaison expenses	-	2,975.00	-	-	-	-	-	-	-	-	-	-	2,975.00	-
	Power & energy costs	-	4,389.00	-	-	-	-	-	10,619.20	-	-	-	-	15,008.20	4,872.40
	Transport	-	7,169.00	-	-	-	-	-	-	-	-	-	-	7,169.00	7,666.00
	Taxes, Insurance and renewal licences	-	-	-	-	-	-	-	-	-	-	-	-	-	8,382.00
	Statutory Audit/Consultancy	-	26,000.00	-	-	-	-	-	-	-	-	-	-	26,000.00	-
	Bank service expenses	-	5,521.74	-	-	1,632.00	-	-	-	-	-	-	-	7,153.74	18,841.78
	Building, Equipment & Property maintenance	-	48,517.00	-	-	-	-	-	-	-	-	-	-	48,517.00	8,037.80
	Loss on buyback of Honor mobile & Fridge	-	-	-	-	-	-	-	-	-	-	-	-	-	700.00
	write off asset & TDS	-	0.50	555.00	666.00	-	-	759.71	-	14,690.00	8,926.00	8,926.00	25,597.21	700.00	
	<b>Total</b>	<b>-</b>	<b>1,05,111.24</b>	<b>555.00</b>	<b>666.00</b>	<b>1,632.00</b>	<b>-</b>	<b>759.71</b>	<b>13,198.20</b>	<b>14,690.00</b>	<b>8,926.00</b>	<b>8,926.00</b>	<b>1,45,538.15</b>	<b>74,577.38</b>	



## Foreign Contribution-Consolidation

Consolidated Receipts and Payments Account for the year ended 31st March, 2023

Particulars	Schedule	Amounts in Rs.	
		As at 31st March, 2023	As at 31st March, 2022
<b>RECEIPTS</b>			
Opening Balance	12	4,62,19,081.93	4,37,26,499.35
Kattaikkuttu Sangam Income	13	5,68,806.00	16,60,382.16
Other Income	14	27,94,210.00	17,31,689.00
Donor Receipts	15	14,01,990.00	33,02,219.00
Corpus Fund receipts	16	2,65,826.00	-
<b>Total</b>		<b>5,12,49,913.93</b>	<b>5,04,20,789.51</b>
<b>PAYMENTS</b>			
Program Expenses	17	25,16,436.80	37,87,476.00
Administrative Expenses	18	1,19,940.94	65,839.58
Capital Payments	19	3,25,177.00	3,48,392.00
Closing Balances	20	4,82,88,359.19	4,62,19,081.93
<b>Total</b>		<b>5,12,49,913.93</b>	<b>5,04,20,789.51</b>

As per our report of even date annexed

For K.S. Aiyar & Company,

Chartered Accountants

Firm Regn. No. 100186W



EXECUTIVE DIRECTOR

Place: Chennai

Date: 24-08-2023

SECRETARY

TREASURER

S. KALYANARAMAN

Partner

M. No. 200565

UDIN:23200565BGWVAN4179

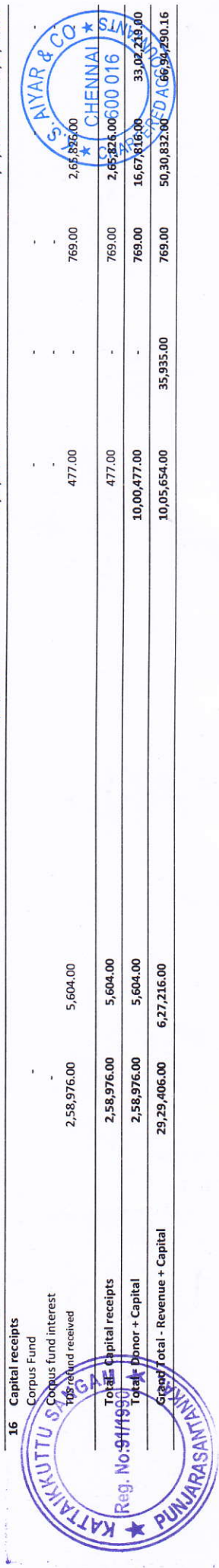


**Foreign Contribution-Consolidation**

Schedules forming part of the Receipts and Payments Account for the year ended 31st March, 2023

		As at 31st March, 2023										Amounts in Rs.
		Grants and Donations received in FC Account SBI NewDelhi Main Branch (4007099486)										As at 31st March, 2022

Sch.no.	PARTICULARS	Kattaikkuttu Sangam FC					Donor Fund					Total	
		Corpus Fund	Sangam (Included FAH & FB)	Stiching Kalai Manram	Stiching De Zaaler	Stiching Fideel	Kerkeenootschap Dalyan Foundation	Hamasil Stiftung-Garden	Kalaimanram	Total			
<b>13</b>	<b>Revenue</b>												
	<b>Kattaikkuttu Sangam Income</b>												
	Donations		4,51,056.00	-	-	-	-	-	-	-	-	-	4,51,056.00
	Support to Kattaikkuttu Artists Covid 19		-	-	-	-	-	-	-	-	-	-	2,13,430.00
	Equal access to the arts		-	-	-	-	-	-	-	-	-	-	1,57,949.00
	Grants (General)		1,17,750.00	-	-	-	-	-	-	-	-	-	1,17,750.00
	Other receipts		-	-	-	-	-	-	-	-	-	-	-
	Kattaikkuttu Awareness Programme		-	-	-	-	-	-	-	-	-	-	-
	Grants (internal) received in FC Receipt a/c for Hamasil		-	-	-	-	-	-	-	-	-	-	4,77,921.00
	<b>Total</b>		<b>5,68,806.00</b>										<b>5,68,806.00</b>
<b>14</b>	<b>Other Income</b>												
	FD Interest/Other receipts	26,70,430.00	52,806.00	5,530.00	6,636.00	1,106.00	16,590.00	5,177.00	35,935.00	-	-	-	27,94,210.00
<b>15</b>	<b>Donor Fund</b>												
	Donor grants					4,01,990.00		10,00,000.00					14,01,990.00
	Support to Kattaikkuttu Artists Covid 19												9,76,847.00
	Equal access to the arts												8,84,612.00
	- Reserved for 2022-2023												2,00,001.00
	<b>Total - Donor Fund</b>					<b>4,01,990.00</b>		<b>10,00,000.00</b>					<b>14,01,990.00</b>
<b>16</b>	<b>Capital receipts</b>												
	Corpus Fund												
	Corpus fund interest												
	10% refund received	2,58,976.00	5,604.00			477.00						769.00	2,65,826.00
	<b>Total Capital receipts</b>	<b>2,58,976.00</b>	<b>5,604.00</b>			<b>477.00</b>						<b>769.00</b>	<b>2,65,826.00</b>
	<b>Total Donor + Capital</b>	<b>2,58,976.00</b>	<b>5,604.00</b>			<b>10,00,477.00</b>						<b>769.00</b>	<b>16,67,816.00</b>
	<b>Grand Total - Revenue + Capital</b>	<b>29,29,406.00</b>	<b>6,27,216.00</b>			<b>10,05,654.00</b>			<b>35,935.00</b>			<b>769.00</b>	<b>50,30,832.00</b>



### Foreign Contribution-Consolidation

Schedules forming part of the Receipts and Payments Account for the year ended 31st March, 2023

Sch.no.	PARTICULARS	Kattaikkuttu Sangam FC							As at 31st March, 2022			
		Corpus Fund	Sangam (included FAH & FB)	Stichting Kalai Manram	Stichting De Zaaler	Stichting Fideel p De Dominicus-gemeente	Hamasil Stiftung-Garden	KalaiManram		As at 31st March, 2023		
<b>17</b>	<b>Revenue</b>											
	<b>Program Expenses</b>											
410-450	Salaries & professional fees (Activity)		4,34,500.00	-	2,40,560.00	33,300.00	3,46,600.00	26,000.00	59,460.00	33,300.00	11,73,720.00	10,98,350.00
	Art-Guru & Artists			2,97,456.00	29,067.00	33,477.00	35,000.00	-	-	-	3,95,000.00	-
460	Social security		28,931.00								28,931.00	31,173.00
710	Public Relations/Maintenance & others							60,410.00	1,90,222.00	4,000.00	2,54,632.00	20,722.00
810	Contingency		1,790.00		9.00		209.00			2,670.00	4,678.00	1,965.00
910	Requirement theatre-Costumes											2,400.00
920	Care		20,490.00		13,613.00	58,210.00	26,795.00	96,956.80	42,289.00	26,605.00	2,84,962.80	4,74,217.00
3.6	Support to Kattaikkuttu Artists for Covid 19							2,72,260.00			3,30,067.00	8,90,127.00
1110	Workshops students/Artistic training		52,807.00		5,000.00							91,500.00
1120	Equal access in the ARTS											4,50,605.00
1210	Productions											-
1410	Annual Festival											-
1620	Capacity Building/Sustainability		8,000.00					36,446.00			44,446.00	2,43,496.00
	Transfer to FC UC account 10943781419 and Wrongly received in LC donation											4,82,921.00
<b>Total</b>			<b>5,46,518.00</b>	<b>2,97,456.00</b>	<b>2,88,249.00</b>	<b>1,24,987.00</b>	<b>4,08,608.00</b>	<b>4,92,072.80</b>	<b>2,91,971.00</b>	<b>66,575.00</b>	<b>25,16,436.80</b>	<b>37,87,476.00</b>
<b>18</b>	<b>Administrative Expenditure</b>											
610	Office expenses		10,539.00					2,579.00			13,118.00	26,077.40
620	Meeting & liaison expenses		2,975.00								2,975.00	-
630	Power & energy costs		4,389.00					10,619.20			15,008.20	4,872.40
640	Transport		7,169.00								7,169.00	7,666.00
650	Taxes, Insurance and renewal licences										26,000.00	8,382.00
660	Statutory Audit/Consultancy		26,000.00								7,153.74	18,841.78
670	Bank service expenses		5,521.74								48,517.00	-
670	Building equipment & Property maintenance		48,517.00		1,632.00							-
	Req. No:9111990											
<b>Total</b>			<b>1,05,110.74</b>			<b>1,632.00</b>		<b>13,198.20</b>			<b>1,09,940.94</b>	<b>65,939.58</b>





## Foreign Contribution-Consolidation

Schedules forming part of the Receipts and Payments Account for the year ended 31st March, 2023

Amounts in Rs.

Sch.no	PARTICULARS	Kattaikkuttu Sangam FC			Donor Fund		As at 31st March, 2023	As at 31st March, 2022
		Corpus Fund	Sangam (included FB, St ichting KM, Dezaaier, Fideel & Kerannaatshan	Dalyan Foundation	Harnasil Stiftung- Garden	KalaiManram		
19	Capital							
	<b>Other Capital Items</b>							
	Volias refrigerator	-	-	-	-	-	-	14,300.00
	Furniture & Fittings (Wood cutter & Hand spray machine)	-	-	-	-	-	-	14,347.00
	Kent Water Filter	-	-	-	-	-	-	-
	Nokia smart mobiles	-	-	-	-	-	-	8,500.00
	Solar Street Lights(4nos) & other Equipments of Invertor & Batteries	-	-	-	-	-	-	-
	Live stocks of Cows (1) & Goats (3)	-	-	-	-	-	-	50,050.00
	Shed for Cows, hens & Goats	-	-	-	-	-	-	1,07,398.00
	TDS deducted on FDs Interest	2,69,257.00	8,086.00	383.00	443.00	47,008.00	2,78,169.00	1,53,797.00
	<b>Total - Capital expenses</b>	2,69,257.00	8,086.00	383.00	47,451.00	3,25,177.00	3,48,392.00	
	<b>Grand Total - Revenue + Capital</b>	2,69,257.00	17,80,646.74	5,05,654.00	3,39,422.00	66,575.00	29,61,554.74	42,01,707.58



Foreign Contribution-Consolidation

Schedule 12: Opening Balances

Particulars	Kattaikkuttu Sangam FC				Donor Fund			Total as at 01.04.2021
	Corpus Fund	Sangam (FB)	Hamasil Stiftung	Dalyan Foundation	Hamasil Stiftung-Garden	Kalaimanram	Total as at 01.04.2022	
<b>Investments</b>								
Fixed Deposits		200001			2,00,000.00		4,00,001.00	10,00,000.00
~ KK Sangam		23,25,307.00					23,25,307.00	6,00,000.00
~ Corpus Fund	4,30,58,527.00						4,30,58,527.00	4,15,34,151.00
<b>Cash and Bank Balances</b>								
Cash on Hand		6,968.00			5,806.00	9,881.00	22,655.00	29,863.00
Cash at Bank (SBI-Kanchipuram)		1,20,420.68			1,76,845.40	1,15,325.47	4,12,591.55	5,62,485.35
Cash at Bank (A/c.no.4007099486-SBI-New Delhi)		0.38					0.38	
<b>Total</b>		<b>1,27,389.06</b>			<b>1,82,651.40</b>	<b>1,25,206.47</b>	<b>4,35,246.93</b>	<b>5,92,348.35</b>
<b>Grand Total</b>	<b>4,30,58,527.00</b>	<b>26,52,697.06</b>			<b>3,82,651.40</b>	<b>1,25,206.47</b>	<b>4,62,19,081.93</b>	<b>4,37,26,499.35</b>

Foreign Contribution-Consolidation

Schedule 20: Closing Balances

Particulars	Kattaikkuttu Sangam FC				Donor Fund			Total as at 31.03.2022
	Corpus Fund	Sangam (included FB, Stichting KM, Dezaaler, Fidei& Kerendotshop)	Hamasil Stiftung	Dalyan Foundation	Hamasil Stiftung-Garden	Kalaimanram	Total as at 31.03.2023	
<b>Investments</b>								
Fixed Deposits:		2,08,964.00					2,08,964.00	25,25,308.00
FB FD 41745661221		1,16,374.00						
~ FD 41367787584		4,00,358.00						
~ FD 41394594929		3,50,932.00						
~ FD 4165811777		1,50,000.00						
~ FD 41745665146		3,00,000.00						
~ FD 41745717312		95,000.00						
~ FD 41745746183								
<b>Corpus Fund</b>								
~ FD 3691950042	83,99,959.00							
~ FD 36821192986	2,17,444.00							
~ FD 37209424465	17,144.00							
~ FD 3746307404	65,06,035.00							
~ FD 37484306146	54,65,065.00							
~ FD 38647574851	93,36,389.00							
~ FD 38647578429	93,36,389.00							
~ FD 39207038737	7,12,006.00							
~ FD 41394621897	6,79,772.00							
~ FD 41394624649	10,00,000.00							
~ FD 413121717839	2,58,976.00							
~ FD 40324672309	10,00,000.00							
~ FD 41722474320	4,02,796.00							
~ FD 41722492666	10,00,000.00							
~ FD 41722494324	10,00,000.00							
~ FD 40692067526	17,053.00							
~ FD 4083367588	3,69,646.00							
<b>Projects Fund</b>								
Cash on Hand				5,00,000.00			5,00,000.00	2,00,000.00
Cash at Bank (SBI-Kanchipuram)		12,725.00			10,798.00	681.00	24,204.00	22,655.00
Cash at Bank (A/c.no.4007099486-SBI-New Delhi)		2,96,765.32			68,366.40	58,719.47	4,23,851.19	4,12,591.55
<b>Sub Total</b>		<b>3,09,490.32</b>			<b>79,164.40</b>	<b>59,400.47</b>	<b>4,48,055.19</b>	<b>4,35,246.93</b>
<b>Grand Total</b>	<b>4,57,18,676.00</b>	<b>19,31,118.32</b>		<b>5,00,000.00</b>	<b>79,164.40</b>	<b>59,400.47</b>	<b>4,82,88,359.19</b>	<b>4,62,19,081.93</b>

