

**ASSOCIATION FOR RURAL COMMUNITY  
DEVELOPMENT (ARCOD)**



**Audited Financial Statements for the Year 2024 - 2025**

**ARCOD,**  
4/637, Krishnagiri Road,  
Rayakottai – 635 116  
Krishnagiri District Tamil Nadu  
Email: [arcod@rediffmail.com](mailto:arcod@rediffmail.com),  
[keshavraj@arcodindia.net](mailto:keshavraj@arcodindia.net)  
Web: [www.arcod.in](http://www.arcod.in)


**ASSOCIATION FOR RURAL COMMUNITY DEVELOPMENT [ARCOD]**

Rayakottai - 635 116, Krishnagiri Dt, Tamil Nadu, INDIA

**Balance Sheet as on 31-03-2025**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
	Rs.	Rs.		Rs.	Rs.
<b>Capital Fund</b>		9,97,600	<b>Fixed Assets</b>		4,64,82,466
<b>General Reserve</b>	4,88,77,672		<b>Current Assets</b>		
<b>Less-Excess of Expenditure over Income</b>	34,45,336	4,54,32,337	Deposits	6,97,277	
<b>Depreciation Reserve</b>		1,67,45,577	Loans and Advances	1,55,172	
<b>Current Liabilities</b>			TDS	5,927	
Tour Fund	90,000		Cash	14,098	
Other Liabilities	6,756		Bank Accounts	1,59,90,197	1,68,62,670
Audit Fee Payable	40,000				
EPF Payable	31,116				
Project Expenses Payable	1,750	1,69,622			
<b>TOTAL</b>		<b>6,33,45,136</b>	<b>TOTAL</b>		<b>6,33,45,136</b>

For ASSOCIATION FOR RURAL  
COMMUNITY DEVELOPMENT

  
(P. CHANDRASEKAR) (V.R. KESHAV RAJ)  
President Secretary




As per our Report of Even Date

For EZHIL & RAJ

CHARTERED ACCOUNTANTS

FRN 000821S

  
(CA. Jinu I Koshy)

Partner

M No 234905

UDIN-25234905BMNRAK4960



Place : Rayakottai

Date: 10-09-2025

ARCOD - DOMESTIC										
Particulars	Rate	Cost				Depreciation			Net Value	
		01-04-2024	Addition	Addition	31-03-2025	01-04-2024	For the Year	31-03-2025	31-03-2025	31-03-2024
Air Conditioner - Haier	10%	24,790			24,790	14,118	1,067	15,185	9,605	10,672
Building	10%	25,32,951			25,32,951	16,37,822	89,513	17,27,335	8,05,616	8,95,129
Computers & Laptops	40%	4,57,976			4,57,976	4,45,269	5,083	4,50,352	7,624	12,707
Digital Camera	15%	1,13,725			1,13,725	96,383	2,601	98,984	14,741	17,342
Furniture & Fittings	10%	5,21,126			5,21,126	2,53,660	26,747	2,80,407	2,40,719	2,67,466
Land - Bodampatti	0%	6,65,000			6,65,000	-	-	-	6,65,000	6,65,000
Land - Rayakottai	0%	11,62,300			11,62,300	-	-	-	11,62,300	11,62,300
Land - S.C. Halli	0%	-			-	-	-	-	-	-
LCD Projector	15%	48,375			48,375	43,776	690	44,466	3,909	4,599
Mahindra XUV 500	15%	14,95,078			14,95,078	11,14,067	57,152	11,71,219	3,23,859	3,81,011
Moped	15%	1,53,292			1,53,292	1,46,535	1,014	1,47,549	5,743	6,757
Office Land	0%	1,94,617			1,94,617	-	-	-	1,94,617	1,94,617
Solar Water Heater	15%	24,749			24,749	21,182	535	21,717	3,032	3,567
Television & PA System	15%	52,638			52,638	41,689	1,642	43,331	9,308	10,950
UPS & Battery	15%	5,23,975	34,500		5,58,475	1,91,296	55,077	2,46,373	3,12,102	3,32,679
Vehicles	15%	1,58,890			1,58,890	1,40,308	2,787	1,43,095	15,795	18,582
Mobile	10%	26,000			26,000	11,416	1,458	12,874	13,126	14,584
Computer & Printer	40%	54,800			54,800	53,010	716	53,726	1,074	1,790
Furniture & Fittings	10%	44,950			44,950	23,420	2,153	25,573	19,377	21,530
Furniture & Fittings	10%	4,31,641			4,31,641	1,73,278	25,836	1,99,114	2,32,527	2,58,363
Computers	40%	2,92,300			2,92,300	1,86,177	42,449	2,28,626	63,674	1,06,123
Home Appliances	15%	1,56,404			1,56,404	76,153	12,038	88,191	68,213	80,251
Building	10%	3,06,67,362			3,06,67,362	68,17,704	23,84,966	92,02,670	2,14,64,692	2,38,49,658
Land - Bodampatti	0%	6,51,073			6,51,073	-	-	-	6,51,073	6,51,073
UPS & Battery	15%	7,29,260			7,29,260	1,08,581	93,102	2,01,683	5,27,577	6,20,679
Maruthi EECO Van	15%	5,50,055			5,50,055	2,37,587	46,870	2,84,457	2,65,598	3,12,468
Television	10%	1,04,639			1,04,639	26,928	7,771	34,699	69,940	77,711
Furniture & Fittings	10%	-			-	-	-	-	-	-
UPS 1 KVA	15%	-			-	-	-	-	-	-
		<b>4,18,37,966</b>	<b>34,500</b>	<b>-</b>	<b>4,18,72,466</b>	<b>1,18,60,360</b>	<b>28,61,267</b>	<b>1,47,21,627</b>	<b>2,71,50,839</b>	<b>2,99,77,606</b>

ARCOD - FOREIGN										
Particulars	Rate	01-04-2024	Addition/Deletion	31-03-2025	Depreciation			31-03-2025	31-03-2024	
					01-04-2024	for the year	31-03-2025			
Building	10%	46,10,000	-	-	46,10,000	17,36,611	2,87,339	20,23,950	25,86,050	28,73,389
		<b>46,10,000</b>	<b>-</b>	<b>-</b>	<b>46,10,000</b>	<b>17,36,611</b>	<b>2,87,339</b>	<b>20,23,950</b>	<b>25,86,050</b>	<b>28,73,389</b>



**ASSOCIATION FOR RURAL COMMUNITY DEVELOPMENT [ARCOD]**

Rayakottai - 635 116, Krishnagiri Dt, Tamil Nadu, INDIA


**Income and Expenditure Account for the Year ended 31st March 2025**

EXPENDITURE		AMOUNT Rs.	INCOME		AMOUNT Rs.
<b>To</b>	<b>Direct Expenses</b>		<b>By</b>	<b>Direct Incomes</b>	
	Anniversary Expenses	1,31,958		Grant Received	1,53,42,840
	Consultancy Fees	34,500		Donation Received	21,03,729
	Donations Paid	11,200		Interest From Bank	5,41,114
	Email Service	2,630		Other Income	4,404
	GEM Expenses	5,60,284			
	Administration Expenses	1,11,493	"	<b>Indirect Incomes</b>	
	Personal Accident Premium	4,489		Write Off of Payables	4,79,361
	Programs & Events	59,99,867			
	Direct Activities Cost	8,71,782	"	<b>Excess of Expenditures over Income</b>	34,45,336
	Indirect Benefit	11,15,326			
	Audit Evaluation & Learning	2,85,164			
	Knowledge Partner	19,83,569			
	Human Resource Cost	10,66,354			
	Center for Excellence	5,39,292			
	Admin Cost	2,94,463			
	Recurring Cost	1,69,854			
	Home Expenses	2,18,001			
	Administrative Costs	1,22,842			
	Traveling Expenses	1,42,428			
	Staff Salaries and Welfare	45,93,494			
	Cancer Campaign	9,269			
	<b>Indirect Expenses</b>				
	Audit Fees	37,600			



	Bank Charges	4,564		
	Contingencies	22,169		
	Cleaning Charges	20,080		
	Donations Paid	20,000		
	Electricity Charges	35,413		
	Funeral Expenses	3,000		
	Gardening Expenses	54,670		
	Medical Expenses	15,871		
	Professional Charges	33,811		
	Registration Expenses	22,840		
	Repairs and Maintenance	75,889		
	Postage and Stationery Expenses	10,147		
	Subscription Charges	5,000		
	Telephone Charges	10,308		
	Vehicle Maintenance	1,19,556		
	Website Expenses	9,000		
"	Depreciation	31,48,606		
	<b>TOTAL</b>	<b>2,19,16,784</b>		<b>TOTAL</b>
				<b>2,19,16,784</b>

For ASSOCIATION FOR RURAL  
COMMUNITY DEVELOPMENT

  
(P. CHANDRASEKAR) (V.R. KESHAV RAJ)  
President Secretary

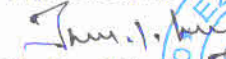


Place : Rayakottai  
Date: 10-09-2025

As per our Report of Even Date

For EZHIL & RAJ,  
CHARTERED ACCOUNTANTS

FRN 000821S

  
(CA. Jinu I Koshy)

Partner

M No 234905

UDIN-25234905BMNRAK4960



**ASSOCIATION FOR RURAL COMMUNITY DEVELOPMENT [ARCOD]**

Rayakottai - 635 116, Krishnagiri Dt, Tamil Nadu, INDIA

**Receipts and Payments Accounts for the year ended 31st March 2025**



RECEIPTS		AMOUNT Rs.	AMOUNT Rs.	PAYMENTS		AMOUNT Rs.	AMOUNT Rs.
<b>To</b>	<b>Opening Balance</b>			<b>By</b>	<b>Fixed Assets</b>		
	Cash in Hand	14,098			Asset Purchase	34,500	34,500
	Cash at Banks	1,65,65,233	1,65,79,331		<b>Current Assets</b>		
"	<b>Branch / Divisions</b>			"	Loans & Advances (Asset)	6,07,422	6,07,422
	Branch / Divisions	1,14,85,370	1,14,85,370	"	<b>Current Liabilities</b>		
"	<b>Direct Incomes</b>				Tour and EPF	(2,27,835)	
	Donation Received	20,59,728			GEM Expenses Payable	2,67,735	
	Grant Received	65,25,808			TDS	18,686	
	Interest From Bank	5,41,114			Expenses Payable	1,28,250	1,86,836
	LIC Premium From Staff	3,918	91,30,568	"	<b>Branch / Divisions</b>		
					Branch / Divisions	67,79,981	67,79,981
				"	<b>Direct Expenses</b>		
					Professional Charges	24,000	
					Donation Issued	10,000	
					Anniversary Celebrations	1,30,638	
					Email Service	2,630	
					Administrative Costs	2,91,443	
					Direct Activities Cost	8,71,782	
					Administration	77,609	
					Recurring Cost	1,55,752	
					Let Us Know Cancer Campaign	9,269	
					Personal Accident Premium	4,489	
					Indirect Benefit	10,50,486	
					Human Resource Cost	9,54,845	
					Home Expenses	2,10,966	
					Audit Evaluation & Learning	2,82,609	
					Knowledge Partners	14,65,031	
					Center for Excellence	5,07,749	
					Programs & Events	24,64,590	
					Staff Salaries and Welfare	43,29,819	
					Science Equipments	1,14,997	



				Traveling Expenses	1,30,026	1,30,88,730
			"	<b>Indirect Expenses</b>		
				Audit Fee	37,600	
				Bank Charges	4,565	
				Contingencies	22,169	
				Electricity Charges	29,299	
				Cleaning wages	18,630	
				Donation	20,000	
				Funeral Expenses	3,000	
				Gardening	54,420	
				Medical Expenses	13,371	
				Professional Charges	32,250	
				Registration Expenses	20,578	
				Repairs and Maintenance	47,022	
				Salary to Supervisor Namma Veedu	48,000	
				Stationary & Postal	2,230	
				Subscription	5,000	
				Telephone	6,953	
				Vehicle Insurance	23,687	
				Vehicle Maintenance	95,729	
				Website	9,000	4,93,503
			"	<b>Closing Balance</b>		
				Cash-in-hand	14,100	
				Bank Accounts	1,59,90,196	1,60,04,297
	<b>TOTAL</b>		<b>3,71,95,269</b>	<b>TOTAL</b>		<b>3,71,95,269</b>

Place : Rayakottai  
Date: 10-09-2025

For ASSOCIATION FOR RURAL  
COMMUNITY DEVELOPMENT

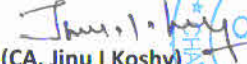
  
  
(P. CHANDRASEKAR) (V.R. KESHAV RAJ)  
President Secretary



As per our Report of Even Date

For EZHIL & RAJ,  
CHARTERED ACCOUNTANTS

FRN 0008215

  
(CA. Jinu I Koshy)

Partner

M No 234905

UDIN-25234905BMNRAK4960

