

AUDIT REPORT 2019

Amalingam Associates
Chartered Accountants
250, Brown Road,
Jaffna

No.118-3/3 W.A.DE.Silva Mawatha
Colombo-06
Srilanka
Tele/Fax :-0112-507550

05.01.2020

The Project Manager
Kaveri Kala Mandram
Increased detection of leprosy Rehabilitation
of leprosy Community in Northern Srilanka Project

Dear Sir

Report on the accounts for the period from 01.01.2019 to 30.09.2019 (NINE MONTHS)

We have examined the annexed Receipts and Payments Account for the Period 01.01.2019 to 30.09.2019 our observations are appended

Receipts Receipts reported were vouched against copies of the receipts and other relevant documents produced and it is accounted on cash basis.

Payments All the major items of payments for the period selected based on statistical Sampling method and vouched with relevant paid vouchers and acknowledgement and found them in order, these items were brought to account on cash basis.

Cash at Bank We have reconciled the bank Balance as shown in the books of account with those shown in the bank statement We have received direct confirmation from the bank.

Cash in Hand We have received a certificate letter for cash in hand Rs 38,280.50 from the Project Manager of the Institution

We will be glad to furnish any other information that you may require

Amalingam Associates
Chartered Accountants

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Chartered Accountants
250, Brown Road,
Jaffna

No.118-3/3 W.A.DE.Silva Mawatha
Colombo-06
Srilanka
Tele/Fax :-0112-507550

Kaveri kala Manram, Increased detection of leprosy case Rehabilitation of leprosy
Community in Northern Srilanka Project
Supported by The Leprosy Mission England & Wales

Balance Remaining Opening Balance-Note(1)

Leprosy Project	404,435.67
KKM Fund for Leprosy Work	468,567.09
Bank Interest	25,408.46
Leprosy People Association	7,883.92
	<u>906,295.14</u>

Balance Remaining Closing Balance-Note(2)

Increase detection Leprosy Project	1,088,663.00
Leprosy Association project	141,273.82
	<u>1,229,936.82</u>

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Kaveri kala Manram, Increased detection of leprosy case Rehabilitation of leprosy
Community in Northern Srilanka Project
Supported by The Leprosy Mission England & Wales
Receipts and Payments Account for the period from 01.01.2019 to 30.09.2019

Excess of Receipts over Payments [A-(B+C+D)]	323,641.68
Add Total opening balance	906,295.14
	<u>1,229,936.82</u>
Closing Balance	
Cash at HNB C/A	100,000.00
Cash at HNB S/A	1,091,656.32
Cash in hand	38,280.50
Total Closing balance	<u>1,229,936.82</u>

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 Project Manager

We have prepared the above Receipts and payments accounts for the period from 01.01.2019 to 30.09.2019 from the books of account, information and explanation furnished to us and our report of even date that they are in accordance there with.

Annalingam Associates
 CHARTERED ACCOUNTANTS

2020/4/6 18:28

Kaveri kala Manram, Increased detection of leprosy case Rehabilitation of leprosy
Community in Northern Srilanka Project
Supported by The Leprosy Mission England & Wales
Receipts and Payments Account for the period from 01.01.2019 to 30.09.2019

Opening Balance

Cash at Hatton National Bank C/A No 15702002653	100,000.00
Cash at Hatton National Bank S/A No 15702001411	778,054.64
Cash in Hand	28,240.50
Total Opening balance	906,295.14

Receipts

Grant from TLMEW for increase detection Leprosy case Project	7,500,000.00
Leprosy People Association Project	1,150,000.00
Bank Interest	51,451.65
Total Receipts - (A)	8,701,451.65

Payments

	<u>Budget</u>	<u>Actual</u>
1 Staff cost	3,891,200.16	3,891,200.16
2 Supplying food directly	100,000.00	93,000.00
3 Ulcer treatment	60,000.00	59,891.00
4 Educational support to the children	480,000.00	472,524.00
5 Water for Leprosy Families	400,000.00	563,533.00
6 Conference on Increased detection of leprosy cases identified northern province level	300,000.00	297,431.73
7 Vehicle hire for project work	525,000.00	510,196.50
8 KKM capacity building	100,000.00	97,492.00
9 Audit fees	121,550.00	155,000.00
0 Project Travel	120,000.00	120,387.00
1 Telephone, Internet charges	50,000.00	62,204.00
2 Final Evaluation	600,000.00	-
3 Annual Project review	121,550.00	-
4 Batticolo leprosy workshops & project assessment for Phase 02 proposal writing	-	140,743.00
Total Payments-(B)	6,869,300.16	6,463,602.39
5 Leprosy People Association Project	1,150,000.00	1,008,726.18
Total Payments-(C)	1,150,000.00	1,008,726.18
KKM general fund		
6 Special livelihood and workshop	404,435.67	405,199.72
7 Office maintenance	51,451.56	84,000.00
8 Bank charges	25,408.45	14,656.68
9 Agriculture training & plantations	468,567.09	401,625.00
Total Payments-(D)	949,862.77	905,481.40

MA

Kaveri kala Manram, Higher Education Project
Receipts and Payments Account For the Year ended 31st December 2019

Opening Balance

Cash at Hatton National Bank C/A157010002893	100,000.00
Cash at Hatton National Bank S/A15702004293	403,370.36
Total Opening balance	<u>503,370.36</u>

Receipts

Jenifer Smith	847,082.00
Education Trust fund	589,832.89
Bank interest	100,425.03
Rev . T.S.Joshua	61,000.00
Dr.Preman Jeyaratnam	62,000.00
Other. Project Admin cost income	61,667.03
Basketball court for Paranthan Hindu College	211,964.00
St Andrews - UK	992,297.55
Special donation	53,452.00
Empowering Project	2,620,878.05
Rotary club (5well)	1,106,866.50
Hope of Flower	213,000.00
Total Receipts (A)	<u>6,920,465.05</u>

Payment

Education Fund

School children education scholarships for 5 students	199,500.00
University studies scholarship for 5 students	288,885.00
Special child care programme for one child	56,000.00
English language development to Anojan	52,000.00
Special degree studies scholarship in Shagana	53,452.00
Basketball court for Paranthan Hindu college	377,650.90
English debate competion in kill. Education zone	94,300.00
Killnochchi Prima leak cricket match	90,000.00
Book publication	60,900.00
	<u>1,272,687.90</u>

Kaveri kala Manram, Higher Education Project

Receipts and Payments Account For the Year ended 31st December 2019

Farming Project along with community

Green farming for community learning	265,800.00
Green community Projects	107,885.00
Plants for 100 families	146,602.00
Workshops& meeting	81,535.00
Sub Total (2)	<u>601,822.00</u>

Farmers Empowerment Project

Sprinkler irrigation development Project	1,106,840.00
Irrigation management workshop	71,325.00
Agricultural cultivation workshop	132,398.00
Farmers' co-operative registration & leadership training	68,062.00
Start-up investment in co-operative	76,885.00
Project coordination salary	650,000.00
Office equipment	93,280.00
Transport for Project coordinators	81,330.00
Sub Total (3)	<u>2,280,120.00</u>

Hope of Flowers Project

Hope of flower Project	168,445.00
Sub Total (4)	<u>168,445.00</u>

Agricultural Empowerment with project Evaluation

Community leadership training with evaluation	30,500.00
Women empowerment project evaluation	67,000.00
Rotary club (5Well)	1,106,866.50
Sub Total (5)	<u>1,204,366.50</u>

Special Empowerment training for staff

Training fees to Shanusa	10,000.00
Training fees to Thibagar	10,540.00
Training fees to Subajini	6,000.00
Training fees to Debora jeevamalar	6,000.00
KKM staff Rubi House rent	36,000.00
KKM staff Debora House rent	21,000.00
Staff local travel	29,514.61
	<u>119,054.61</u>

Kaveri kala Manram, Higher Education Project
Receipts and Payments Account For the Year ended 31st December 2019

	B/F	119,054.61
Gifts to Krishnamugan		10,000.00
Special training all staff		50,000.00
Staff Gathering		62,000.00
Sub Total (6)		<u>241,054.61</u>

Other of Administration cost

NGO subscription		6,000.00
Visitors cost		37,488.00
Village council tax		1,506.86
Audit fees		100,000.00
Bank charges		5,021.27
Sub Total (7)		<u>150,016.13</u>

Total Payments subTotal (1)+(2)+(3)+(4)+(5)+(6)+(7)-(B)		<u>5,918,512.14</u>
Excess of Receipts over Payment (A-B)		1,001,952.91
<u>Add</u> Total Opening balance		<u>503,370.36</u>
		<u>1,505,323.27</u>

Closing Balance

Cash at Hatton National Bank C/A157010002893		100,000.00
Cash at Hatton National Bank S/A15702004293		1,405,323.27
Total closing balance		<u>1,505,323.27</u>

Kaveri kala Manram, House of Hope

Receipts and Payments Account For the Year ended 31st December 2019

Opening Balance

Cash Hatton National Bank C/A No: 146010005593	142,092.05
Total Opening balance	142,092.05

Receipts

Income from drama & workshop 01	330,510.40
Sumathy Loan return	10,000.00
Donation from Thiruthanikainathan	278,800.00
IMOH Projects Fund	606,385.00
American Education Development Fund	4,179,880.00
Income from drama & workshop 02	385,000.00
Staff salary received from all project admin cost	8,885,785.51
Blossom Trust Project Fund	72,000.00
Donation from Mrs.Nalini Navaratnam	151,650.00
Mr Shanmuganathan's donation for Muringa project	322,000.00
Rotary club Fund for Water Project	1,190,282.50
Three Wheeler sale	150,000.00
Other donation for special Project	150,000.00
Total Receipts	16,712,293.41

Payments

Office Cost

Electricity	52,707.88
Telephone charge	92,182.30
Vehicle Maintenance	131,131.59
Vehicle repairs	56,185.00
Project cost	1,310.00
Stationary	43,230.00
Computer repairs	33,940.00
Office maintenance	41,592.00
Visitors cost	19,751.00
Office Toilet Building work (HOH)	68,140.00
Sub Total (1)	540,169.77

Special Empowerment Projects

Community empowerment Project through American education development Fund	3,972,623.00
Sanitation Project through IMOH Fund	607,620.00
Water Project Through Rotary club Fund	1,166,310.00
Moringa Project	322,000.00
Water project for Mary Dayani (Well)	239,420.00

Sub Total (2) 6,307,973.00

Kaveri kala Manram Hope of Hope

Receipts and Payments Account For the Year ended 31st December 2019

Staff Cost & capacity development Project

Medical care for staff	6,598.00
Staff capacity development training (Office staff)	102,871.00
Staff travel cost	54,670.00
Staff special training through Food Exhibition	8,375.00
Training Payment to Shanusa	15,000.00
Thayarani Thurayan Wedding gift & special donation for treatment	153,155.00
Thavarubini's training fees	13,000.00
Mooventhan's training fees	6,000.00
Internet for Batticolo project	3,800.00
Watcher salary	120,000.00
Staff capacity development training (Fields staff)	160,254.75
Staff salary	6,863,994.44
Hope Farm (Audit fees)	25,000.00
EPF & ETF	642,738.39
Special donation for Ratheeswaran family	409,500.00
Loan to Sumathy	70,000.00
Sub Total (3)	<u><u>8,654,956.58</u></u>

Special Education Support

University special scholarship	150,000.00
School children scholarship	60,000.00
Stationary support to Asokkumar	2,500.00
Sub Total (4)	<u><u>212,500.00</u></u>

Admin Cost

Bank charge	8,360.00
Sub Total (5)	<u><u>8,360.00</u></u>

Total Payment sub Total (1)+(2)+(3)+(4)+(5)-(B) 15,723,959.35

Excess of Receipts over Payments (A-B) 988,334.06

Add Total Opening Balance 142,092.05

1,130,426.11

Closing Balance

Cash Hatton National Bank C/A 1,130,426.11

Total Closing Balance 1,130,426.11

KAVERI KALA MANRAM -VANNI HOPE Project Receipts and Payments**Account****For the Year ended 31st December 2019****Opening balance**

Cash at Hatton National Bank S/A 157020047208	8,824.04
Cash at Hatton National Bank C/F 157010003032	100,000.00
Cash at Hatton National Bank S/A 157020059423	556,692.72
Cash in hand	10,842.22
Total opening balance	<u><u>676,358.98</u></u>

EDUCATION EMPOWERMENT**(A) NORTHERN PROVINCE**

Title of program	<u>Budget</u>	<u>Receipts</u>	<u>Payments</u>
Ed 01	258,600.00	260,900.00	243,100.00
Ed 02	744,000.00	530,260.00	524,250.00
Ed 03	2,598,750.00	2,031,750.00	2,062,750.00
Ed 04	249,600.00	284,552.00	247,852.00
Ed 05mANBALAYAM	270,000.00	159,000.00	222,000.00
Total (1)	<u><u>4,120,950.00</u></u>	<u><u>3,266,462.00</u></u>	<u><u>3,299,952.00</u></u>

EDUCATION EMPOWERMENT**(A) EASTERN PROVINCE**

Ed 06	609,400.00	337,164.80	546,177.51
Ed 07	280,600.00	210,800.00	242,159.04
Ed 08 - GHANDIILLAM	436,000.00	439,284.69	365,814.45
Ed 09	77,200.00	-	56,000.00
Total (2)	<u><u>1,403,200.00</u></u>	<u><u>987,249.49</u></u>	<u><u>1,210,151.00</u></u>

**EDUCATION EMPOWERMENT
HILL COUNTRY(PLANTATION
COMMUNITY)**

Sri vaani school stationary, black board & tutition	-	-	54,050.00
Total (3)	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>54,050.00</u></u>

KAVERI KALA MANRAM -VANNI HOPE Receipts and Payments Account

For the Year ended 31st December 2019

EDUCATION EMPOWERMENT & COMMUNITY DEVELOPMENT

Thiruvalluvar child care centre	(Nutritious food)	675,112.56	675,112.56	595,968.63
Volunteer teachers	Amanthanaveli & moothur	240,000.00	240,000.00	240,000.00
Volunteer teachers	Kilinochchi Maha Vidyalayam	122,000.00	122,000.00	92,000.00
Nutritious food & plants projects		-	-	24,000.00
Mobile clinic Ampara		88,400.00	88,400.00	88,400.00
Mobile clinic Batticaloa		88,400.00	88,400.00	88,400.00
Primary non english teacher		122,400.00	21,600.00	21,600.00
Sanitation - Kethees		47,325.00	47,325.00	45,380.00
Hope cultural Program		90,000.00	90,000.00	90,000.00
Education Livelihood for Children (Shivaumaran) Sharmila ED 4		25,000.00	25,000.00	15,000.00
No Need to fear- Publication		90,600.00	90,600.00	90,600.00
Tuition Center Shed	Nirmalan	92,870.80	90,000.00	84,597.00
Tuition Center Sanitation	Nirmalan	60,698.00	60,698.00	48,610.00
Tuition Center Table	Nirmalan	32,175.00	32,175.00	26,290.00
Tuition Center Concreting work	Nirmalan	126,654.00	126,654.00	115,650.00
Total (4)		1,901,635.36	1,797,964.56	1,666,495.63

Kaveri kala Manram, Vanni Hope Project Receipts and Payments

Account

For the Year ended 31st December 2019

EDUCATION

EMPOWERMENT

Ponnagar North Children skill development program	94,500.00	21,138.00	29,690.00
Ootrupulam Children skill development program	94,500.00	18,915.00	32,485.00
Mayilvaganapuram Children skill development program	94,500.00	94,500.00	74,801.00
Pandaveddi Venkaram	71,500.00	77,351.34	-
Ambalkulam Children skill development program	56,500.00	30,000.00	49,466.00
“Touch Heart” special food donation program	475,893.00	475,893.00	478,547.00
Children skill development performance	-	108,314.50	108,314.50
Children skill development program Exercise book	69,637.50	69,307.21	69,637.50
Furniture for Bohasveva Children skill development program	74,250.00	74,640.00	74,250.00
Total (5)	1,031,280.50	970,059.05	917,191.00

**COMMUNITY EMPOWERMENT
FOR COMMUNITY HEALING**

Youth empowerment through meditations	28,080.00	29,647.00	29,647.00
Community empowerment gathering	79,670.00	79,670.00	75,460.00
Resource fees for empowerment workshop	150,000.00	150,000.00	150,000.00
Total (6)	257,750.00	259,317.00	255,107.00

**Kaveri kala Manram,Vanni Hope Project Receipts and
Payments Account
For the Year ended 31st December 2019**

**ELDERS & YOUTH
EMPOWERMENT**

Battle of Vanni	116,600.00	116,600.00	100,000.00
KPL	110,000.00	110,000.00	106,000.00
Elders empower program	288,000.00	116,500.00	77,355.00
Elders empower program	43,500.00	43,500.00	43,500.00
Elders empower program (Utensils Purchasing)	12,700.00	11,700.00	11,700.00
Total (7)	570,800.00	398,300.00	338,555.00

**Cares foundation water &
agriculture development
Project**

Theagaraja	192,500.00	192,500.00	194,560.00
A.Sivakumar	226,292.00	226,292.00	190,542.00
R.Jeyaraj	165,000.00	165,000.00	164,000.00
S.Nalini Shanthini (Vanusuthan)	103,477.00	103,477.00	89,030.00
T.Nanthini (Luxsana)	150,000.00	150,000.00	-
Urmalathevy Open Well	98,670.00	98,670.00	-
Future projects - to be use for 2020 projects under Cares Foundation.	564,061.00	872,832.48	-
Total (8)	1,500,000.00	1,808,771.48	638,132.00

Kaveri kala Manram,Vanni Hope Project Receipts and Payments Account

For the Year ended 31st December 2019

Vanni Hope water agriculture development projects

Singarajah well project (Ghandhi Illam)	247,742.00	-	210,587.00
Udayakumar - Tube well	247,742.00	228,492.00	225,042.00
T.Kumalraj	143,550.00	120,050.00	120,050.00
A.Kalaivani (Ghandhi Illam)	247,742.00	247,742.00	238,252.00
Ramarishana School tube well	184,800.00	151,300.00	151,300.00
Pakaduwa Project	290,642.00	290,660.00	409,511.00
Rasalingam open well	99,495.00	99,495.00	86,745.00
Sinnaiya Tube well	103,427.50	62,490.42	90,230.00
Total (9)	1,565,140.50	1,200,229.42	1,531,717.00

OTHER COMMUNITY EMPOWERMENT PROGRAMS

Women social and economic Empowerment through Goats farm project with associate KKM Hope farm	557,088.00	228,110.00	328,110.00	
Cow Project-Amarasinga	90,000.00	90,000.00	90,000.00	
Cow Project-Dilaxsi	135,000.00	136,400.00	136,400.00	
Jeyanthini sanitation project	81,433.00	81,433.00	80,991.00	
Uruththiran Goats Project	27,000.00	26,000.00	26,000.00	
Weaving materials	76,020.00	76,020.00	77,020.00	
Solar cooker prototype	10,000.00	10,000.00	7,050.00	
	C/F	976,541.00	647,963.00	745,571.00
	B/F	976,541.00	647,963.00	745,571.00

Motor Project (Rathikala)	44,999.00	41,799.00	42,799.00
Mayilvaganapuram Sanitation	158,191.00	163,341.26	155,196.00
Cow Project-Sutharshini	171,600.00	176,600.00	166,600.00
Thayalan cow	89,000.00	80,000.00	81,750.00
Cow Project- Priyankan	100,100.00	-	82,000.00
Cow Project-Kamalathevi (Vavuniya)	100,100.00	100,100.00	88,280.00
Cow Project-Selvam Vavuniya	100,100.00	100,100.00	73,200.00
Cow Project-Moganraj (Vavuniya)	100,100.00	-	75,627.00
Sinnaiya Sanitation	92,870.00	-	86,290.00
Total (10)	1,933,601.00	1,309,903.26	1,597,313.00

**SPECIAL PROJECTS
(UNDER 20,000)**

Community contribution	2,472,406.10	380,695.50	-
Total (11)	2,472,406.10	380,695.50	-

**YOUTH ENTREPRENEURSHIP
PROGRAM**

Stipend for trainees	2,091,504.98	841,630.75	1,934,648.79
Apprentice training	210,000.00	210,000.00	194,000.00
Gardner	187,200.00	-	46,000.00
Cook - Kumari	120,000.00	-	46,023.23
Stationary for trainees	35,000.00	-	29,745.00
Youth Empowerment training & welfare	-	-	21,396.05
Total (12)	2,643,704.98	1,051,630.75	2,271,813.07

**Kaveri kala Manram, Vanni Hope Project Receipts and
Payments Account
For the Year ended 31st December 2019**

ADMINISTRATION COST

Office Maintenance	20,000.00	20,000.00	22,280.00
Vehicle maintenance (Auto&car)	60,000.00	40,600.00	106,912.52
Telephone, Internet & Communication	70,000.00	70,000.00	79,636.02
Electricity	85,000.00	39,000.00	85,660.65
Total (13)	235,000.00	169,600.00	294,489.19

**PROJECT MONITORING &
EVALUATION**

Audit fees	114,282.00	114,282.00	120,532.00
Field visit for project evaluation	-	46,631.97	39,473.00
Total (14)	114,282.00	160,913.97	160,005.00

BANK CHARGES

Admin cost	-	110,667.26	264,732.38
Bank charges	-	-	22,143.36
Total (15)	-	110,667.26	286,875.74

Total (1-15)	19,749,750.44	13,871,763.74 (A)	14,521,846.63 (B)
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Excess of Receipts over Payments(A-B) (650,082.89)

<u>Add</u> Total Opening balance			676,358.98
			26,276.09

**Kaveri kala Manram,Vanni Hope Project Receipts and
Payments Account**

For the Year ended 31st December 2019

Closing Balance

Cash at Hatton National Bank S/A 157020047208	9,121.95
Cash at Hatton National Bank C/F 157010003032	(202,634.38)
Cash at Hatton National Bank S/A 157020059423	213,734.39
Cash in hand	<u>6,054.23</u>
Total closing balance	<u><u>26,276.19</u></u>

Amalingam Associates
Chartered Accountants
250, Brown Road,
Jaffna

No.118-3/3 W.A.DE.Silva Mawatha
Colombo-06
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Tele/Fax :-0112-507550

10.02.2020

The Project Manager
Kaveri Kala Mandram
Leprosy Association

Dear Sir

Report on the accounts for the year ended 31.12.2019

We have examined the annexed Receipts and Payments Account for the year ended 30.12.2019 our observations are appended

Payments All the major items of payments for the period selected based on statistical Sampling method and vouched with relevant paid vouchers and acknowledgement and found them in order these items were brought to account on a cash basis.

We will be glad to furnish any other information that you may require


CHARTERED ACCOUNTANTS


Kaveri Kalamannam Leprosy Association
Receipts and Payments Account for the year ended 31st December 2019

Opening Balance

Cash in hand on 01.01.2019 7,883.92

Receipts

Grant 1,150,000.00
 KKM Contribution 71,042.26
1,228,926.18

Payments

	<u>Budget</u>	<u>Actual</u>
Leprosy early detection training for members of people forum for change division, district & province level	100,000.00	101,750.00
Leadership training program for members of people forum for change	100,000.00	119,682.00
Community level people affected by leprosy group formation program	50,000.00	58,034.00
Training on inner wellbeing and peer counselling for forum members	70,000.00	85,190.00
Bridge for peace program for leaders between leprosy people organization in community level for encouraging inclusion implemented in community	200,000.00	207,450.00
Connecting bridge program with people forum for change organization & local NGO's for increasing leprosy knowledge among them for bring their involvement in leprosy eradicate program in Northern program	60,000.00	86,030.28
Project coordinator	462,000.00	461,999.90
Travel	48,000.00	49,390.00
Telephone & internet	60,000.00	59,400.00
	<u>1,150,000.00</u>	<u>1,228,926.18</u>
		NIL

Closing Balance

 Project Manager

We have Prepared the above Receipts and Payments Account for the year ended 31st December 2019 from book of accounts information and explanation furnished to us and Subject to our report of even date that they are in accordance there with