

K C S Associates

Chartered Accountants
R. Amalajothi B.Sc. F.C.A.,
Partner

10C, T.B.Road,
Mahaboopalayam,
Madurai – 625 010.

Date: 07.06.2016

Audit Report

We have audited the attached Balance Sheet of

VIDIYAL (Centre for Social Interaction),

Rasingapuram – 625 528,
Theni District,
Tamilnadu

As at 31.03.2016 and the annexed Receipts and Payments account and Income and Expenditure account for the year ended 31.03.2016.

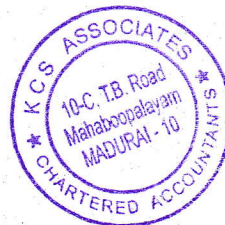
We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.

In our opinion, proper books of account have been kept, so far as appears from our examination of books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:-

1. In the case of Balance Sheet of the state of affairs of the above named Society as at 31.03.2016.

2. In the case of Income and Expenditure account, Excess of Income over Expenditure for the year ended 31.03.2016.



For K C S ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No: 082385

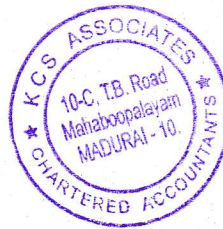
(R. AMALAJOTHI)
Partner
M.No: 203692

VIDIYAL (Centre for Social Interaction)
Rasingapuram-625528, Theni District, Tamilnadu
Receipts and Payment Account(FC) for the year ended 31.03.2016

Particulars	<u>Receipts</u>	<u>Payments</u>
To Opening Balance		
Cash in Hand	447.00	
Cash at Bank	1,069.21	
„ Grant received from COL CA15-304	1,301,380.00	
„ Grant received from COL CA16-137	1,097,698.00	
„ Grant received from Nasscom Foundation	746,500.00	
„ Interest received from Bank	9,028.00	
By Program expenses as per schedule III		
„ Life Long Learning for Farmers CA - 15 -304		1,300,740.00
„ Life Long Learning for Farmers CA - 16 - 137		969,348.00
„ Mobile for Good (Nasscom Foundation)		228,790.00
„ Bank charge		1,161.33
„ Closing Balance		
Cash in Hand		309.00
Cash at Bank		655,773.88
	3,156,122.21	3,156,122.21

Place: Madurai
Date : 07.06.2016

As per our report of even date



For K C S ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No: 082385

(R. AMALAJOTHI)
Partner
M.No: 203692

VIDIYAL (Centre for Social Interaction)
Rasingapuram-625528, Theni District, Tamilnadu
Income and Expenditure Account(FC) for the year ended 31.03.2016

	<u>Income</u>	<u>Expenditure</u>
To Grant received from COL CA15-304	1,301,380.00	
„ Grant received from COL CA16-137	1,097,698.00	
„ Grant received from Nasscom Foundation	746,500.00	
„ Bank Interest	9,028.00	
By Program expenses as per schedule III		
„ Life Long Learning for Farmers CA - 15 -304		1,300,740.00
„ Life Long Learning for Farmers CA - 16 - 137		969,348.00
„ Mobile for Good (Nasscom Foundation)		228,790.00
„ Bank charges		1,161.33
„ Depreciation		29,495.50
„ Excess of income over expenditure		625,071.17
	3,154,606.00	3,154,606.00

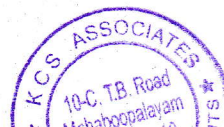
Balance sheet Account(FC) for the year ended 31.03.2016

	<u>Liabilities</u>	<u>Asset</u>
General fund		
Opening Balance	125,625.72	
This period surplus	625,071.17	
Computer		795.49
Vehicle		8,007.34
Computer Accessories		873.06
Generator		3,241.30
High power Battery		2,203.20
Polycom		4,626.72
Laptop		2,937.60
TV&Camera		8,595.85
Stabilizer		783.01
Speaker		3,079.84
DELL Laptop		19,599.77
Voice Recorder		3,027.63
Canon Digital Camera		6,073.55
Printer (Samsung)		4,674.57
Projector(SONY)		26,095.08
Closing Balance		
Cash in Hand		309.00
Cash at Bank		655,773.88
	750,696.89	750,696.89

Place: Madurai

Date : 07.06.2016

As per our report of even date



For KCS ASSOCIATES
CHARTERED ACCOUNTANTS
 Firm Reg. No: 082385

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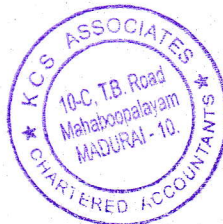
VIDIYAL (Centre for Social Interaction)
Rasingapuram-625528, Theni District, Tamilnadu
Receipts and Payment Account(LC) for the year ended 31.03.2016

	<u>Receipt</u>	<u>Payment</u>
To opening Balance		
Cash in Hand	131.47	
Cash at Bank	7,898.55	
" Grant received as per schedule-II	201,100.00	
„ Members subscription	11,000.00	
„ Service charges received from ICICI Bank-Theni	243,633.00	
„ Misce.income	395.00	
„ Loan collected from VWC	103,997.00	
„ Bank Interest	3,060.00	
„ Loan received	91,400.00	
„ TDS reimburse from IT	15,490.00	
„ Interest A/c of waterplus Loan adjustment	23,564.00	
By Program expenses as per schedule IV		227,915.00
„ Program expenses as per schedule V		211,800.00
„ Loan repaid to NABARD Waterplus		33,007.00
„ Interest repaid to NABARD Waterplus		17,497.00
„ Repaid to Loan		18,700.00
„ NABARD Waterplus Loan A/c Interest Adjusted		23,564.00
„ TDS		24,369.00
„ Bank charge		280.00
„ Closing Balance		
Cash in Hand		516.47
Cash at Bank		144,020.55
	701,669.02	701,669.02

Place: Madurai
Date : 07.06.2016

As per our report of even date

For K C S ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No: 082385



(R. AMALAJOTHI)
Partner
M.No: 203692

VIDIYAL (Centre for Social Interaction)
Rasingapuram-625528, Theni District, Tamilnadu
Income and expenditure Account(LC) for the year ended 31.03.2016

	<u>Income</u>	<u>Expenditure</u>
To Grant received as per schedule-II	201,100.00	
„ Members subscription	11,000.00	
„ Service charges received from ICICI Bank-Theni	243,633.00	
„ Misc. Income	395.00	
„ Bank Interest	3,060.00	
„ Interest A/c of waterplus Loan adjustment	23,564.00	
By Program expenses as per schedule IV		227,915.00
„ Program expenses as per schedule V		211,800.00
„ Interest repaid to NABARD Waterplus		17,497.00
„ Depreciation		74,038.75
„ Bank charge		280.00
„ Excess of Expenditure over Income	48,778.75	
	531,530.75	531,530.75

Balance sheet (LC) as on 31.03.2016

	<u>Liabilities</u>	<u>Assets</u>
General fund		
Opening Balance	461,432.15	
This period deficit	(48,778.75)	
Loan	209,800.00	
Furniture		11,243.21
Cycle		754.30
Equipment		13,451.04
Community water Purification project		134,678.21
Computer, UPS, Printer		17,245.06
Touch Screen		32,764.18
Computer software		18,662.40
Due from VWC		180,272.00
Due from NABARD Watershed program		30,000.00
TDS-2015		14,476.98
TDS-2016		24,369.00
Closing Balance		
Cash in Hand		516.47
Cash at Bank		144,020.55
	622,453.40	622,453.40

Place: Madurai
Date : 07.06.2016

As per our report of even date



For K C S ASSOCIATES
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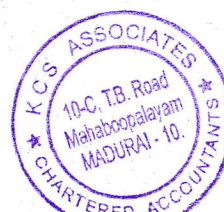
VIDIYAL (Centre for Social Interaction)
Rasingapuram-625528, Theni District, Tamilnadu
Receipts and Payment Account for the year ended 31.03.2016

Consolidated

To	Particulars	Receipts	Payments
	Opening Balance		
„	Cash in Hand	578.47	
„	Cash at Bank	8,967.76	
„	Grant received as per schedule-I	3,145,578.00	
„	Grant received as per schedule-II	201,100.00	
„	Members subscription	11,000.00	
„	Service charges received from ICICI	243,633.00	
„	Misce.income	395.00	
„	Bank Interest (FC)	9,028.00	
„	Bank Interest (LC)	3,060.00	
„	Loan collected from VWC	103,997.00	
„	Loan received	91,400.00	
„	TDS reimburse from IT	15,490.00	
„	Interest A/c of waterplus Loan adjustment	23,564.00	
By	Program expenses as per schedule III		
„	Life Long Learning for Farmers CA - 15 -304		1,300,740.00
„	Life Long Learning for Farmers CA - 16 - 137		969,348.00
„	Mobile for Good (Nasscom Foundation)		228,790.00
„	Program expenses as per schedule IV		
„	NEAC Program		17,100.00
„	Formation of Farmers Producer Company		200,965.00
„	German Indian Society		9,850.00
„	Admin Expenses		211,800.00
„	Loan repaid to NABARD Waterplus		33,007.00
„	Interest repaid to NABARD Waterplus		17,497.00
„	NABARD Waterplus Loan A/c Interest Adjusted		23,564.00
„	Repaid to Loan		18,700.00
„	TDS		24,369.00
„	Bank charge (LC)		280.00
„	Bank charge (FC)		1,161.33
„	Closing Balance		
	Cash in Hand		825.47
	Cash at Bank		799,794.43
		3,857,791.23	3,857,791.23

Place: Madurai
Date : 07.06.2016

As per our report of even date



For K C S ASSOCIATES
CHARTERED ACCOUNTANTS
 Firm Reg. No: 08238S

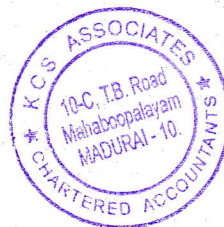
(R. AMALAJOTHI)
 Partner
 M.No: 203692

VIDIYAL (Centre for Social Interaction)
Rasingapuram-625528, Theni District, Tamilnadu
Income and Expenditure Account for the year ended 31.03.2016
Consolidated

	<u>Income</u>	<u>Expenditure</u>
By Grant received as per schedule I	3,145,578.00	
" Grant received as per schedule II	201,100.00	
" Members subscription	11,000.00	
" Service charge from ICICI	243,633.00	
" Misce. Income	395.00	
" Bank Interest (LC)	3,060.00	
" Bank Interest (FC)	9,028.00	
,, Interest A/c of waterplus Loan adjustment	23,564.00	
To Program expenses as per schedule III		
Life Long Learning for Farmers CA - 15 -304		1,300,740.00
Life Long Learning for Farmers CA - 16 - 137		969,348.00
Mobile for Good (Nasscom Foundation)		228,790.00
" Program expenses as per schedule IV		
NEAC Program		17,100.00
Formation of Farmers Producer Company		200,965.00
German Indian Society		9,850.00
" Admin Expenses as per schedule V		211,800.00
" Interest repaid to NABARD Waterplus		17,497.00
" Bank charges (FC)		1,161.33
" Bank charges (LC)		280.00
" Depreciation		103,534.25
" Excess of income over expenditure		576,292.42
	3,637,358.00	3,637,358.00

Place: Madurai
Date : 07.06.2016

As per our report of even date



For K C S ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No: 082385

(R. AMALAJOTHI)
Partner
M.No: 203692

VIDIYAL (Centre for Social Interaction)
Rasingapuram-625528, Theni District, Tamilnadu
Balance sheet for the year ended 31.03.2016

Consolidated

	<u>Liabilities</u>	<u>Assets</u>
General fund		
Opening Balance	587,057.87	
This period surplus	576,292.42	
Loan	209,800.00	
Computer		795.49
Vehicle		8,007.34
Computer Accessories		873.06
Generator		3,241.30
High power Battery		2,203.20
Polycom		4,626.72
Laptop		2,937.60
TV&Camera		8,595.85
Stabilizer		783.01
Speaker		3,079.84
DELL Laptop		19,599.77
Voice Recorder		3,027.63
Canon Digital Camera		6,073.55
Printer (Samsung)		4,674.57
Projector(SONY)		26,095.08
Furniture		11,243.21
Cycle		754.30
Equipment		13,451.04
Community water Purification project		134,678.21
Computer, UPS, Printer		17,245.06
Touch Screen		32,764.18
Computer software		18,662.40
Due from VWC		180,272.00
Due from NABARD Watershed program		30,000.00
TDS-2015		14,476.98
TDS-2016		24,369.00
Closing Balance		
Cash in Hand		825.47
Cash at Bank		799,794.43
	1,373,150.29	1,373,150.29

Place: Madurai
Date : 07.06.2016

As per our report of even date



For KCS ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No: 082385

(R. AMALAJOTHI)

VIDIYAL (Centre for Social Interaction)
Rasingapuram-625528, Theni District, Tamilnadu

Schedule-I

Grant Received from FC Account for the year ended 31.03.2016

Commonwealth of Learning, Canada CA 15-304	1,301,380.00	
Commonwealth of Learning, Canada CA 16-137	1,097,698.00	
Nasscom Foundation - New Delhi	746,500.00	
Total		3,145,578.00

Schedule-II

Grant Received from LC Account for the year ended 31.03.2016

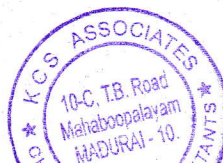
Grant from Peace Trust - Dindigul	9600	
Grant from NABARD	4000	
Grant from NABARD through CCD-Madurai	115000	
German Indian Society- Germany	72500	
Total		201,100.00

Schedule-III

Program expenes fro FC Accont for the year ended 31.03.2016

LIFE LONG LEARNING FOR FARMERS CA -15-304		
Strengthening credit links with Banks	277,965.00	
Facilitate the formation of PC	96,680.00	
Baseline survey 150 farmers	48,500.00	
Facilitating NGOs/Banks/Govt.Depts	77,450.00	
Upscaling RSETI training & ODL	212,510.00	
Women goat rearers Proposal to SFAC	190,798.00	
Developing corporate literacy	85,320.00	
Mobile based ODL	100,000.00	
Fodder cultivation-7 ODLs	105,700.00	
Travel communication	105,817.00	
Total		1,300,740.00
LIFE LONG LEARNING FOR FARMERS CA -16-137		
Strengthening capacity of 15 NGOs	256,839.00	
Building the capacity of 5 Farmers Producer Company	148,470.00	
Mobile Based ODL	62,500.00	
Facilitate meeting with RSETI	94,557.00	
Review meeting	40,780.00	
Building the capacity of PC leader for Hygienic meat shop	249,332.00	
Travel, communication and contingencies	116,870.00	
Total		969,348.00

For K C S ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No: 082385



(R. AMALAJOTHI)
Partner
M. No: 201602

Mobile for Good (Nasscom Foundation-New Delhi)

Organizing focus group discussion	33,450.00	
Preparation of corporate literacy	30,000.00	
Facilitation meeting with secondary stakeholders	34,670.00	
Development of ODLs	18,000.00	
Salary of Project co-ordinator	45,000.00	
Salary of Project Manger	24,000.00	
Salary of Technical assistant	21,000.00	
Rent	9,000.00	
Repair & Maintenance	1,000.00	
Electricity	1,117.00	
Hospitality	4,065.00	
Travel	5,500.00	
Communication	1,988.00	
Total		228,790.00
Grand Total		2,498,878.00

Schedule-IV**NEAC Program**

Audit&Admin expenses	600	
Demonstration	4400	
Local conveyance	500	
Memontos to Resource person	700	
Photo Banner and public address	800	
Printing of invitation & Writing materials	775	
Program arrangements	500	
Purchase of Fodder seed	2325	
Refreshment	4500	
Vegetable seed	500	
Video shows	1500	
Total		17100

Supported by NABARD through CCD**Madurai**

Salary of CEO	120000	
Registration of FPC	35710	
Furniture, Post, Electricity	45255	
Total		200965

German Indian Society

EDP training	9850	
Total		9850
		227915

Schedule-V**Admin Expenses**

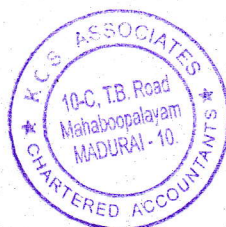
Office rent	132000	
Repair and maintenance	4000	
Salary to Staff	60000	
Travel, communication and other	15800	
Total		211800
Grand Total		439715



For K C S ASSOCIATES
 CHARTERED ACCOUNTANTS
 Firm Reg. No: 082385

VIDIYAL (Centre for Social Interaction)					
Rasingapuram - 625529 , Theni District , Tamilnadu					
LC DEPRECIATION STATEMENT 2015-2016					
Sl.No.	Asset Details	Value as on 31.03.2015	Rate of Depreciat ion	Depreciation Amount	Value as on 31.03.2016
1	Furniture	13,227.30	15%	1,984.10	11,243.21
2	Cycle	887.41	15%	133.11	754.30
3	Equipment	15,824.75	15%	2,373.71	13,451.04
4	Community water Purification project	158,444.95	15%	23,766.74	134,678.21
5	Computer, UPS, Printer	28,741.76	40%	11,496.70	17,245.06
6	Touch Screen	54,606.96	40%	21,842.78	32,764.18
7	Computer software	31,104.00	40%	12,441.60	18,662.40
	Total	302,837.13		74,038.75	228,798.38

FC DEPRECIATION STATEMENT 2015-2016					
Sl.No.	Asset Details	Value as on 31.03.2015	Rate of Depreciat ion	Depreciation Amount	Value as on 31.03.2016
1	Computer	1,988.73	60%	1,193.24	795.49
2	Vehicle	9,420.40	15%	1,413.06	8,007.34
3	Computer Accessories	2,182.66	60%	1,309.60	873.06
4	Generator	5,402.16	40%	2,160.86	3,241.30
5	High power Battery	3,672.00	40%	1,468.80	2,203.20
6	Polycom	7,711.20	40%	3,084.48	4,626.72
7	Laptop	4,896.00	40%	1,958.40	2,937.60
8	TV&Camera	14,326.42	40%	5,730.57	8,595.85
9	Stabilizer	921.19	15%	138.18	783.01
10	Speaker	3,623.34	15%	543.50	3,079.84
11	DELL Laptop	23,058.55	15%	3,458.78	19,599.77
12	Voice Recorder	3,561.92	15%	534.29	3,027.63
13	Canon Digital Camera	7,145.35	15%	1,071.80	6,073.55
14	Printer (Samsung)	5,499.49	15%	824.92	4,674.57
15	Projector(SONY)	30,700.10	15%	4,605.02	26,095.09
	Total	124,109.51		29,495.50	94,614.01



For K C S ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No: 082385

(R. AMALAJOTHI)
Partner
M.No: 203692