

CA Renganathanagarajan. N.V., B.Com., F.C.A.,

Chartered Accountant M.No. 217800

"Maya Illam" #58, Vettavalam Road, (Azees Colony II Street),  
Tiruvannamalai - 606 601, Tamil Nadu. E-mail ID : ramanankv@vsnl.net  
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FORM 10 - B

(See rule 17B of the Income - Tax rules, 1962)

**AUDIT REPORT UNDER SECTION 12-A OF THE INCOME TAX ACT, 1961, IN THE CASE OF CHARITABLE OR  
RELIGIOUS TRUSTS OR INSTITUTIONS**

I have examined the balance sheet of REGENBOOG INDIA FOUNDATION (NAME OF TRUST) as at 31-03-2012 and income and expenditure account for the period ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I have obtained all the information and explanation which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion proper books of accounts have been kept by head office and the branches of the above named trust / institution visited by me so far as appears from my examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

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 trust as at 31.03.2012 and
- II. In the case of income and expenditure, of the excess of expenditure over income of its accounting year ended on 31.03.2012

The prescribed particulars are annexed hereto.

Place : Tiruvannamalai  
Date : 29/08/2012

*N.V. Renganathan*  
Signed

CA. N. V. RENGANATHANAGARAJAN, B.Com., F.C.A.,  
Chartered Accountant - M. No. 217800  
58, Vettavalam Road, (Azeez Colony, 2nd Street),  
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E-mail : ramanankv@vsnl.net

I Adore my profession, I Salute my Institute, I Respect my Council,  
I am proud to be a Chartered Accountant

**CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANT**

I have audited the account of **REGENBOOG INDIA FOUNDATION**, 381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Tamilnadu having the registration number of 1269/06, registered in Tamilnadu, for the year ending the 31<sup>st</sup> March 2012 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 year was **Rs.59,188.58/-**;
- (ii) Foreign contribution of/worth **Rs.64,52,248.62/-** was received by the Association during the year **2011 - 2012**;
- (iii) The balance of unutilized foreign contribution with the Association at the end of the year **31<sup>st</sup> March 2012 was Rs.15,95,793.20/-**;
- (iv) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 16 of the Foreign Contribution (Regulation) Rules, 2011.
- (v) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us.

Place : Chennai

Date : 31<sup>st</sup> July 2012

*N. V. Renganathan*  
*02/08/2012*

Signature of Chartered Accountant

(Seal, Address and Registration number)

CA. RENGANATHANAGARAJAN N.V. B.Com., A.C.A.  
Chartered Accountant, M. No. 217800  
58, Vettavalam Road, (Azeez Colony, II Street)  
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Regenboog India Foundation

381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India

Balance Sheet as on March 2012

Particulars	Schedule Number	Foreign Contribution	Local Contribution	Total
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>Sources</b>				
Capital Fund	1	44,71,990	1,06,498	45,78,488
Land Purchase & Construction Funds	2	21,45,781	-	21,45,781
<b>Total</b>		<b>66,17,771</b>	<b>1,06,498</b>	<b>67,24,269</b>
<b>Application</b>				
Fixed Assets	3	50,00,478	69,279	50,69,757
Loans, advances and deposits	4	21,500	1,000	22,500
Cash and Cash equivalents	5	15,95,793	36,219	16,32,012
<b>Total</b>		<b>66,17,771</b>	<b>1,06,498</b>	<b>67,24,269</b>

For REGENBOOG INDIA FOUNDATION

  
Authorised Signatory



*N.V. Renganathan*  
*11/06/2012*

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**Regenboog India Foundation**

381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India

**Income & Expenditure Statement for the year ended 2011-12**

Particulars	Schedule Number	Foreign Contribution	Local Contribution	Total
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>INCOME</b>				
Donations	6	42,41,999	57,495	42,99,494
Others income	7	64,468	1,579	66,047
<b>Total</b>		<b>43,06,467</b>	<b>59,074</b>	<b>43,65,541</b>
<b>EXPENDITURE</b>				
<b>Project Expenses</b>	8	<b>21,46,409</b>	<b>1,07,777</b>	<b>22,54,186</b>
-Arunachala Educational Centers		2,83,178	1,000	2,84,178
-Arunachala Village Medical Program		12,67,504	50,301	13,17,805
-Sarasvathi Children Home		5,95,727	42,558	6,38,285
-Environment Awareness Expenses		-	13,264	13,264
-TB Project Expenses		-	654	654
<b>Administrative Expenses</b>	9	<b>90,303</b>	<b>5,370</b>	<b>95,673</b>
<b>Bank Charges</b>		<b>195</b>	<b>-</b>	<b>195</b>
<b>Total</b>		<b>22,36,907</b>	<b>1,13,147</b>	<b>23,50,054</b>
<b>Excess Of Income Over Expenditure</b>		<b>20,69,560</b>	<b>(54,073)</b>	<b>20,15,487</b>

For REGENBOOG INDIA FOUNDATION

*[Handwritten Signature]*

Authorised Signatory



*N.V. Ranganathan*  
11/6/2012

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**Receipts & Payments Statement**  
(April'11 - March'12)

Receipts	FC	LC	Payments	FC	LC
<b>Opening Balances</b>	59,189	1,11,742	<b>Project expenses</b>		
-Cash	2,684	7,629	<b>Arunachala Educational Centers</b>	2,83,178	1,000
-Bank	56,505	1,04,113	Communication expenses	140	-
<b>Donations</b>	42,41,999	57,495	Education Materials	51,168	-
<b>Land purchase &amp; Construction fund</b>	21,45,781	-	Power and Electricity	366	-
<b>Interests</b>	64,468	1,579	Rent	12,350	1,000
<b>Receipt of telephone deposit</b>	-	1,000	Functions & Celebrations Expenses	398	-
			Printing & Stationary Materials	320	-
			Repair & Maintenance Expenses	83,810	-
			Travelling Expenses	4,215	-
			Salaries and wages	1,30,088	
			Staff welfare	323	
			<b>Arunachala Village Medical Program</b>	12,67,504	50,301
			Power and Electricity	7,175	1,062
			Travel and conveyance	1,32,996	6,398
			Camp Materials	3,365	-
			Communication Expenses	6,061	1,288
			Repair & Maintenance Expenses	83,174	578
			Fright Charges	450	-
			Functions & Celebrations Expenses	6,337	-
			Health and hygienic expenses	1,914	-
			Insurance	46,201	-
			Medical expenses	3,05,210	177
			Rent, rates and taxes	41,091	7,144
			Printing & Stationary Materials	9,524	237
			Salaries and wages	3,27,553	22,750
			Staff welfare	17,451	-
			Honorarium	2,79,002	10,667
			<b>Sarasvathi Children Home</b>	5,95,727	42,558
			Communication Expenses	200	77
			Educational expenses	24,759	667
			Repair & Maintenance Expenses	45,406	4,600
			Power and Electricity	40,599	1,062
			Fright charges	3,200	-
			Functions & Celebrations Expenses	7,423	-
			gas and fuel expense	21,254	-
			General expenses	4,395	-



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**Receipts & Payments Statement**  
(April'11 - March'12)

Receipts	FC	LC	Payments	FC	LC
			Rent, rates and taxes	66,946	-
			Food and provisions	1,36,428	30,152
			Vegetable expense	17,738	725
			Printing and stationary	1,604	525
			Land development expense	16,610	-
			Medical and hygienic expenses	6,192	550
			Travel and conveyance	45,776	200
			Salaries and wages	1,07,446	4,000
			Staff welfare	1,819	-
			Honorarium	40,000	-
			Uniform expenses	7,933	-
			Environment Awareness Expenses	-	13,264
			TB Project Expenses	-	654
			<b>Administration exps</b>	<b>90,303</b>	<b>5,370</b>
			Travel and conveyance	7,901	-
			Communication expenses	6,620	-
			Printing and stationary	14,607	1,120
			Books and perioadicals	-	4,250
			Repairs and maintaince	1,575	-
			Professional fee	4,500	-
			Website maintaince charges	10,000	-
			Admin Salary and wages	45,100	-
			<b>Bank charges</b>	<b>195</b>	<b>-</b>
			<b>Fixed assets purchased during the year</b>	<b>26,78,737</b>	<b>22,450</b>
			<b>Closing Balance</b>	<b>15,95,793</b>	<b>36,219</b>
			-Cash	10,421	2,329
			-Bank	15,85,373	33,890
<b>Total</b>	<b>65,11,437</b>	<b>1,71,816</b>	<b>Total</b>	<b>65,11,437</b>	<b>1,71,816</b>

For REGENBOOG INDIA FOUNDATION

*[Handwritten Signature]*  
Authorised Signatory



*[Handwritten Signature]*  
11/06/2012

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**Regenboog India Foundation**

381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India

**Statement showing application of Funds**

Particulars	Foreign Contribution Amount (Rs.)	Local Contribution Amount (Rs.)	Total Amount (Rs.)
<b>SOURCES OF FUNDS</b>			
-Donations	42,41,999	57,495	42,99,494
-Land Purchase & Construction Funds	21,45,781	-	21,45,781
-Interest	64,468	1,579	66,047
<b>Total</b>	<b>64,52,249</b>	<b>59,074</b>	<b>65,11,323</b>
<b>APPLICATION OF FUNDS</b>			
Capital Expenditure	26,78,737	22,450	27,01,187
Operating Expenses	22,36,907	1,13,147	23,50,054
<b>Total</b>	<b>49,15,644</b>	<b>1,35,597</b>	<b>50,51,241</b>
<b>Excess of Source over Application</b>	<b>15,36,605</b>	<b>(76,523)</b>	<b>14,60,082</b>

**Justification**

Change in working capital	15,36,605	(76,523)	14,60,082
- Cash	7,737	(5,300)	2,437
- Bank	15,28,868	(70,223)	14,58,645
- Deposits	-	(1,000)	(1,000)

For REGENBOOG INDIA FOUNDATION

*[Signature]*  
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*N. V. Renganathan*  
*11/06/2012*

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**Schedules for the year ended 31-Mar-2012**

**Schedule 1**

Capital fund	FC	LC	Total Amount
	Amount	Amount	
Opening balance	24,02,430	1,60,571	25,63,000
Add:- surplus for the year	20,69,560	(54,073)	20,15,487
<b>Closing Balance</b>	<b>44,71,990</b>	<b>1,06,498</b>	<b>45,78,488</b>

**Schedule 2**

Land Purchase & Construction Fund	FC Amount	LC Amount	Total Amount
Sarasvathi Children Village Land Purchase & Construction fund received	21,45,781	-	21,45,781
<b>Closing Balance</b>	<b>21,45,781</b>	<b>-</b>	<b>21,45,781</b>

**Schedule 3**

Fixed assets	FC	LC	Total Amount
	Amount	Amount	
Computer and Equipments	90,100	8,000	98,100
Buildings	6,77,683		6,77,683
Library Books	5,786		5,786
Medical equipment	3,846	6,560	10,406
Tools and Equipment	23,175		23,175
Kitchen utensils	4,445	34,469	38,914
Land	18,59,000		18,59,000
Yamaha Crux Bike	44,868		44,868
Furniture and fixtures	-	13,400	13,400
Mobile clinic vehicles	22,89,558		22,89,558
Cycles	-	2,850	2,850
Office equipment	-	4,000	4,000
Sports materials	2,017		2,017
<b>Total</b>	<b>50,00,478</b>	<b>69,279</b>	<b>50,69,757</b>

**Schedule 4**

Loans, advances and deposits	FC Amount	LC Amount	Total Amount
Gas deposit	1,500	1,000	2,500
AVM Pharmacy deposit	20,000	-	20,000
<b>Total</b>	<b>21,500</b>	<b>1,000</b>	<b>22,500</b>



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**Schedules for the year ended 31-Mar-2012**

**Schedule 5**

Cash and Cash equivalents	FC	LC	Total
	Amount	Amount	Amount
Cash in Hand	10,421	2,329	12,750
Bank A/c			
-LVB A/c	15,85,373	-	15,85,373
-Axis bank Ltd	-	33,890	33,890
<b>Total</b>	<b>15,95,793</b>	<b>36,219</b>	<b>16,32,012</b>

**Schedule 6**

Direct income	FC	LC	Total
	Amount	Amount	Amount
Donations	42,41,999	57,495	42,99,494
<b>Total</b>	<b>42,41,999</b>	<b>57,495</b>	<b>42,99,494</b>

**Schedule 7**

Other income	FC	LC	Total
	Amount	Amount	Amount
Bank Interest	64,468	1,579	66,047
<b>Total</b>	<b>64,468</b>	<b>1,579</b>	<b>66,047</b>

**Schedule 8**

Project expenses	FC	LC	Total
	Amount	Amount	Amount
<b>Arunachala Educational Centers</b>	<b>2,83,178</b>	<b>1,000</b>	<b>2,84,178</b>
Communication expenses	140	-	140
Education Materials	51,168	-	51,168
Power and Electricity	366	-	366
Rent	12,350	1,000	13,350
Functions & Celebrations Expenses	398	-	398
Printing & Stationary Materials	320	-	320
Repair & Maintenance Expenses	83,810	-	83,810
Travelling Expenses	4,215	-	4,215
Salaries and wages	1,30,088	-	1,30,088
Staff welfare	323	-	323
<b>Arunachala Village Medical Program</b>	<b>12,67,504</b>	<b>50,301</b>	<b>13,17,805</b>
Power and Electricity	7,175	1,062	8,237
Travel and conveyance	1,32,996	6,398	1,39,394
Camp Materials	3,365	-	3,365
Communication Expenses	6,061	1,288	7,349
Repair & Maintenance Expenses	83,174	578	83,752
Fright Charges	450	-	450



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**Regenboog India Foundation**

381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai 606604, Taminadu, India

**Schedules for the year ended 31-Mar-2012**

Functions & Celebrations Expenses	6,337	-	6,337
Health and hygienic expenses	1,914	-	1,914
Insurance	46,201	-	46,201
Medical expenses	3,05,210	177	3,05,387
Rent, rates and taxes	41,091	7,144	48,235
Printing & Stationary Materials	9,524	237	9,761
Salaries and wages	3,27,553	22,750	3,50,303
Staff welfare	17,451	-	17,451
Honorarium	2,79,002	10,667	2,89,669
<b>Sarasvathi Children Home</b>	<b>5,95,727</b>	<b>42,558</b>	<b>6,38,285</b>
Communication Expenses	200	77	277
Educational expenses	24,759	667	25,426
Repair & Maintenance Expenses	45,406	4,600	50,006
Power and Electricity	40,599	1,062	41,661
Fright charges	3,200	-	3,200
Functions & Celebrations Expenses	7,423	-	7,423
gas and fuel expense	21,254	-	21,254
General expenses	4,395	-	4,395
Rent, rates and taxes	66,946	-	66,946
Food and provisions	1,36,428	30,152	1,66,580
Vegetable expense	17,738	725	18,463
Printing and stationary	1,604	525	2,129
Land development expense	16,610	-	16,610
Medical and hygienic expenses	6,192	550	6,742
Travel and conveyance	45,776	200	45,976
Salaries and wages	1,07,446	4,000	1,11,446
Staff welfare	1,819	-	1,819
Honorarium	40,000	-	40,000
Uniform expenses	7,933	-	7,933
<b>Environment Awareness Expenses</b>	-	13,264	13,264
<b>TB Project Expenses</b>	-	654	654
<b>Total</b>	<b>21,46,409</b>	<b>1,07,777</b>	<b>22,54,186</b>

**Schedule 9**

Administration expenses	FC	LC	Total
	Amount	Amount	Amount
Travel and conveyance	7,901	-	7,901
Communication expenses	6,620	-	6,620
Printing and stationary	14,607	1,120	15,727
Books and periodicals	-	4,250	4,250
Repairs and maintaince	1,575	-	1,575
Professional fee	4,500	-	4,500
Website maintaince charges	10,000	-	10,000
Admin Salary and wages	45,100	-	45,100
<b>Total</b>	<b>90,303</b>	<b>5,370</b>	<b>95,673</b>

For REGENBOOG INDIA FOUNDATION

*[Signature]*  
 Authorised Signatory



*N.V. Ranganathan*  
 11/06/2012

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