



AUDIT REPORT

The Trustees,
Regenboog India Foundation,
381, Vedyappanur Village,
Adi Annamalai Post,
Tiruvannamalai.

1. We have audited the attached Balance Sheet of **REGENBOOG INDIA FOUNDATION** as at 31st March 2013 and the Income and Expenditure account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted the audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by association, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further We report that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of this audit.
 - ii. In our opinion, subject to our notes in respect of depreciation relating to current and earlier periods, proper books of account as required by law have been kept by the association as far as appears from our examination of those books.
 - iii. The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of account.
 - iv. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.
 - a. In the case of the Balance Sheet, of the **State of affairs** of the association as at 31st March 2013.
 - b. In the case of the Income and Expenditure, **Excess of Income over Expenditure** for the year ended on that date.

CA R GIRIDHARAN B Com FCA
Partner
M No. 206508
for & on behalf of
Sreevathson V Associates
Chartered Accountants
Regn No : 008678S



Date:- 30-May-2013



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 31st March 2013 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.15,95,793.20/-**;
- (ii) Foreign contribution of/worth **Rs.10,417,823.32/-** was received by the Association during the year **2012 - 2013**;
- (iii) The balance of unutilized foreign contribution with the Association at the end of the year **31st March 2013** was **Rs.857,107.28/-**;
- (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 : 21st June 2013



Signature of Chartered Accountant

(Seal, Address and Registration number)

M. R.

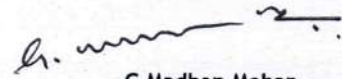
CA R. GIRIDHARAN, F.C.A.,
CHARTERED ACCOUNTANT
M. No. 206508

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

Balance Sheet as on March 2013

Particulars	Schedule Number	Foreign Contribution	Local Contribution	Total
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Sources				
Capital Fund	1	46,44,488	81,148	47,25,636
Children's Village Construction Funds	2	66,45,281	-	66,45,281
Total		1,12,89,769	81,148	1,13,70,918
Application				
Fixed Assets	3	1,04,13,890	9,130	1,04,23,020
Loans, advances and deposits	4	27,200	1,000	28,200
Cash and Cash equivalents	5	8,57,106	71,019	9,28,125
Less :- Audit fees payable		(8,427)	-	(8,427)
Total		1,12,89,769	81,148	1,13,70,918


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Regn No : 008678S
Date: 30-May-2013


G Madhan Mohan
Managing Trustee

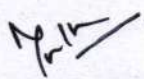



Regenboog India Foundation

381, VEDIYAPPANUR VILLAGE, ADI ANNAMALAI POST, TIRUVANNAMALAI 606604, TAMILNADU, INDIA

Income & Expenditure Statement for the year ended 2012-13

Particulars	Schedule Number	Foreign Contribution	Local Contribution	Total
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
INCOME				
Donations	6	59,46,304	61,919	60,08,223
Interest from the Bank	7	1,43,206	1,323	1,44,529
Total		60,89,510	63,242	61,52,752
EXPENDITURE				
Project Expenses	8	37,24,978	28,442	37,53,420
-Arunachala Educational Centers		5,19,384	-	5,19,384
-Arunachala Village Medical Program		19,98,186	-	19,98,186
-Sarasvathi Children Home		12,07,408	-	12,07,408
-Environment Care Project Expenses		-	28,442	28,442
Administrative Expenses	9	1,29,858	-	1,29,858
Depreciation	3	20,62,177	60,149	21,22,326
Total		59,17,012	88,591	60,05,604
Excess Of Income Over Expenditure		1,72,498	(25,349)	1,47,149


CA R Giridharan B Com FCA
 M No206508
 Partner
 for & on behalf of
Sreevathson V Associates
 Chartered Accountants
 Regn No : 0086785
 Date: 30-May-2013


G Madhan Mohan
 Managing Trustee



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

Receipts & Payments Statement
(April'12 - March'13)

Receipts	FC	LC	Payments	FC	LC
Opening Balances	15,95,793	36,219	Project expenses		
-Cash	10,421	2,329	Arunachala Educational Centers	5,19,384	-
-Bank	15,85,373	33,890	Communication expenses	-	-
Donations for Project Expenses	59,46,304	61,919	Education Materials and sponsorship	40,465	-
			Power and Electricity	1,332	-
Funds for			Rent	22,517	-
Children's Village Construction	44,99,500	-	Functions & Celebrations Expenses	2,067	-
			Printing & Stationary Materials	190	-
Interests	1,43,206	1,323	Repair & Maintenance Expenses	57,702	-
			Travelling Expenses	1,330	-
			Salaries and wages	3,92,700	-
			Staff welfare	1,081	-
			Arunachala Village Medical Program	19,98,186	-
			Power and Electricity	6,431	-
			Pooja expenses	310	-
			Travel and conveyance	1,91,691	-
			Professional & Consulting fees	542	-
			Communication Expenses	5,779	-
			Repair & Maintenance Expenses	1,69,655	-
			Fright Charges	3,000	-
			Functions & Celebrations Expenses	-	-
			Medical and hygienic expenses	4,28,154	-
			Insurance	59,291	-
			Rent, rates and taxes	48,563	-
			Printing & Stationary Materials	29,284	-
			Salaries and wages	4,00,722	-
			Staff welfare and Food expenses	38,364	-
			Honorarium	6,16,400	-
			Sarasvathi Children Home	12,07,408	-
			Communication Expenses	2,850	-
			Professional and consulting charges	1,100	-
			Pooja Expenses	18,803	-
			Educational expenses	41,486	-
			Student welfare	8,600	-
			Repair & Maintenance Expenses	1,53,882	-
			Power and Electricity	31,425	-
			Fright charges	5,150	-



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

Receipts & Payments Statement
(April'12 - March'13)

Receipts	FC	LC	Payments	FC	LC
			Functions & Celebrations Expenses	13,993	-
			gas and fuel expense	73,874	-
			Rent, rates and taxes	48,750	-
			Food and provisions	3,22,020	-
			Vegetable expense	39,327	-
			Printing and stationary	10,955	-
			Land development expense	11,124	-
			Medical and hygienic expenses	13,345	-
			Travel and conveyance	35,305	-
			Salaries and wages	45,000	-
			Staff welfare	4,192	-
			Honorarium	2,53,265	-
			Uniform expenses	72,962	-
			Environment Care Project Expenses	-	28,442
			Administration exps	1,21,431	-
			Travel and conveyance	3,600	-
			Advertisement	13,025	-
			Gift and compliments	300	-
			Communication expenses	6,474	-
			Printing and stationary	5,558	-
			Food expenses	2,694	-
			Repairs and maintenance	7,472	-
			Professional fee	6,000	-
			Website maintenance charges	3,060	-
			Admin Salary and wages	72,455	-
			Bank charges	793	-
			Fixed assets purchased during the year	74,75,588	-
			EB Deposit	5,700	-
			Closing Balance	8,57,107	71,019
			-Cash	12,635	1,232
			-Bank	8,44,473	69,787
Total	1,21,84,804	99,461	Total	1,21,84,804	99,461

M. R.
CA R Giridharan B Com FCA
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Chartered Accountants
Regn No : 0086785
Date: 30-May-2013



G. Madhan Mohan
G Madhan Mohan
Managing Trustee



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

Schedules for the year ended 31-Mar-2013

Schedule 1

Capital fund	FC	LC	Total Amount
	Amount	Amount	
Opening balance	44,71,990	1,06,498	45,78,488
Add:- surplus for the year	1,72,498	(25,349)	1,47,149
Closing Balance	46,44,488	81,148	47,25,636

Schedule 2

Children's Village Construction Funds	FC Amount	LC Amount	Total Amount
Children's Village Construction Funds	66,45,281		66,45,281
Closing Balance	66,45,281	-	66,45,281

Schedule 4

Loans, advances and deposits	FC Amount	LC Amount	Total Amount
Gas deposit	1,500	1,000	2,500
EB Deposit	5,700	-	5,700
AVM Pharmacy deposit	20,000	-	20,000
Total	27,200	1,000	28,200



Schedule 5

Cash and Cash equivalents	FC	LC	Total
	Amount	Amount	Amount
Cash in Hand	12,634	1,232	13,866
Bank A/c			
-The Lakshmi Vilas Bank Ltd	8,44,473	-	8,44,473
-Axis bank Ltd	-	69,787	69,787
Total	8,57,106	71,019	9,28,125

Schedule 6

Direct income	FC	LC	Total
	Amount	Amount	Amount
Donations for project expenses	59,46,304	61,919	60,08,223
Total	59,46,304	61,919	60,08,223

Schedule 7

Interest from the Bank	FC	LC	Total
	Amount	Amount	Amount
Bank Interest	1,43,206	1,323	1,44,529
Total	1,43,206	1,323	1,44,529



Schedule 8

Project expenses	FC	LC	Total
	Amount	Amount	Amount
Arunachala Educational Centers	5,19,384	-	5,19,384
Communication expenses	-	-	-
Education Materials and sponsorship	40,465	-	40,465
Power and Electricity	1,332	-	1,332
Rent	22,517	-	22,517
Functions & Celebrations Expenses	2,067	-	2,067
Printing & Stationary Materials	190	-	190
Repair & Maintenance Expenses	57,702	-	57,702
Travelling Expenses	1,330	-	1,330
Salaries and wages	3,92,700	-	3,92,700
Staff welfare	1,081	-	1,081
Arunachala Village Medical Program	19,98,186	-	19,98,186
Power and Electricity	6,431	-	6,431
Pooja expenses	310	-	310
Travel and conveyance	1,91,691	-	1,91,691
Professional & Consulting fees	542	-	542
Communication Expenses	5,779	-	5,779
Repair & Maintenance Expenses	1,69,655	-	1,69,655
Fright Charges	3,000	-	3,000
Functions & Celebrations Expenses	-	-	-
Medical and hygienic expenses	4,28,154	-	4,28,154
Insurance	59,291	-	59,291
Rent, rates and taxes	48,563	-	48,563
Printing & Stationary Materials	29,284	-	29,284
Salaries and wages	4,00,722	-	4,00,722
Staff welfare and Food expenses	38,364	-	38,364
Honorarium	6,16,400	-	6,16,400
Sarasvathi Children Home	12,07,408	-	12,07,408
Communication Expenses	2,850	-	2,850
Professional and consulting charges	1,100	-	1,100
Pooja Expenses	18,803	-	18,803
Educational expenses	41,486	-	41,486
Student welfare	8,600	-	8,600
Repair & Maintenance Expenses	1,53,882	-	1,53,882
Power and Electricity	31,425	-	31,425
Fright charges	5,150	-	5,150
Functions & Celebrations Expenses	13,993	-	13,993
gas and fuel expense	73,874	-	73,874
Rent, rates and taxes	48,750	-	48,750
Food and provisions	3,22,020	-	3,22,020
Vegetable expense	39,327	-	39,327
Printing and stationary	10,955	-	10,955
Land development expense	11,124	-	11,124
Medical and hygienic expenses	13,345	-	13,345
Travel and conveyance	35,305	-	35,305
Salaries and wages	45,000	-	45,000
Staff welfare	4,192	-	4,192
Honorarium	2,53,265	-	2,53,265
Uniform expenses	72,962	-	72,962
-Environment Care Project	-	28,442	28,442
Total	37,24,978	28,442	37,53,420



Schedule 9

Administration expenses	FC	LC	Total
	Amount	Amount	Amount
Travel and conveyance	3,600		3,600
Advertisement	13,025		13,025
Audit fees	8,427		8,427
Gift and compliments	300		300
Communication expenses	6,474		6,474
Printing and stationary	5,558		5,558
Food expenses	2,694		2,694
Repairs and maintenance	7,472		7,472
Professional fee	6,000		6,000
Website maintenance charges	3,060		3,060
Bank Charges	793		793
Admin Salary and wages	72,455		72,455
Total	1,29,858	-	1,29,858


CA R Giridharan B Com FCA
 M No206508
 Partner
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 Chartered Accountants
 Regn No : 0086785
 Date: 30-May-2013


G Madhan Mohan
 Managing Trustee



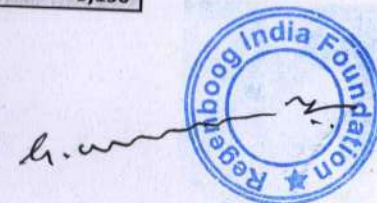
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**SCHEDULE 3
FIXED ASSETS
FC**

Particulars	Rate	Opening balance	Additions		Deletions	Depreciation	Closing Balance
			> 180 days	< 180 days			
Capital work in progress	0%	25,28,682	-	-	-	-	-
Building	10%	-	-	-	25,28,682	-	-
Vehicle	15%	15,71,643	4,65,000	81,88,435	-	4,09,422	77,79,013
Furniture	10%	-	15,359	27,144	-	3,07,532	17,56,255
electrical equipment	15%	11,676	1,11,972	1,70,950	-	10,083	1,76,226
Plant & Machinery	80%	4,801	3,00,000	1,83,075	-	32,278	2,74,445
Computer	60%	50,433	-	4,25,584	-	4,14,074	3,16,311
Musical instruments	10%	-	-	1,02,600	-	61,040	91,993
Books	0%	5,786	8,351	5,800	-	290	5,510
Total		41,73,021	9,00,682	91,03,588	25,28,682	12,34,719	1,04,13,890
Depreciation for Previous years						8,27,458	

LC

Particulars	Rate	Opening balance	Additions		Deletions	Depreciation	Closing Balance
			> 180 days	< 180 days			
Books	0%	-	-	-	-	-	-
Building	10%	-	-	-	-	-	-
Plant & Machinery	15%	4,250	-	-	-	-	-
Furniture	10%	5,310	-	-	-	638	3,612
Musical Instrument	10%	-	-	-	-	531	4,779
Computer	60%	1,848	-	-	-	-	-
Total		11,408	-	-	-	1,109	739
Depreciation for Previous years						2,278	9,130
						57,871	



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.)
SOURCES OF FUNDS			
-Donations	59,46,304	61,919	60,08,223
-Children's Village Construction Funds	44,99,500	-	44,99,500
-Interest	1,43,206	1,323	1,44,529
Total	1,05,89,010	63,242	1,06,52,252
APPLICATION OF FUNDS			
Capital Expenditure	74,81,288	-	74,81,288
Operating Expenses	38,46,408	28,442	38,74,850
Total	1,13,27,696	28,442	1,13,56,138

Excess of Source over Application	(7,38,686)	34,800	(7,03,886)
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Justification

Change in working capital	(7,38,686)	34,800	(7,03,886)
- Cash	2,214	(1,097)	1,117
- Bank	(7,40,900)	35,897	(7,05,003)

