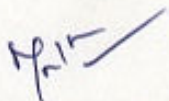




AUDIT REPORT

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 31<sup>st</sup> March 2017 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, the 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 31<sup>st</sup> March 2017.
    - b. In the case of the Income and Expenditure, Excess of Expenditure over Income for the year ended on that date.

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



Date:10-May-2017



†/We have audited the account of REGENBOOG INDIA FOUNDATION, 381, VEDIYAPPANUR VILLAGE, ADI ANNAMALAI POST, TIRUVANNAMALAI 606604, TAMILNADU, Registration Number 1269, Tamilnadu(name of Association and its full address including State, District and Pin Code, if registered society, its registration number and State of registration) for the financial year ending the 31<sup>st</sup> March 2017 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 financial year was Rs.39,76,840/-;

(ii) foreign contribution of / worth Rs.35,85,602/- was received by the Association during the financial year 2016-17;

(iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs.3,26,257/- was received by the Association during the financial year 2016-17;

(iv) the balance of unutilised foreign contribution with the Association at the end of the financial year 2016-17 was Rs.29,27,673/-;

(v) 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 17 of the Foreign Contribution (Regulation) Rules, 2011.

(vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us.

(vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

Place : Tiruvannamalai

Date : 10<sup>th</sup> May 2017

  
Signature of Chartered Accountant

(Seal, Address And Registration number)



**Regenboog India Foundation**  
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai - 606 604

Balance Sheet as on 31-Mar-2017				
Particulars	Notes	Foreign Contribution	Local Contribution	Total
<b>Sources of funds</b>				
Capital Fund	1(a)	13,211,756	724,707	13,936,463
SCV Construction Fund	1(b)	1,422,386	-	1,422,386
Pharmacy - Land & Construction Fund	1(b)	5,778,661	-	5,778,661
<b>Total</b>		<b>20,412,803</b>	<b>724,707</b>	<b>21,137,510</b>
<b>Application</b>				
Fixed Assets	2	17,501,348	46,142	17,547,490
Loans, advances and deposits	3	17,200	11,000	28,200
Cash and Cash equivalents	4	2,927,673	667,565	3,595,238
<b>Current Liabilities</b>				
Audit Fees Payable		-33,418	-	-33,418
ESI & EPF Payable		-8,625	-	-8,625
		-24,793	-	-24,793
<b>Total</b>		<b>20,412,803</b>	<b>724,707</b>	<b>21,137,510</b>

As per our report on even date.

*M. R.*

CA R Giridharan B Com FCA  
M No 206508  
Partner  
For & on behalf of  
Sreevathson V Associates  
Chartered Accountants  
Regn No : 0086785  
Date: 10-May-2017



*G. Madhan Mohan*

G Madhan Mohan  
Managing Trustee  
Regenboog India Foundation



**Regenboog India Foundation**  
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai - 606 604

Statement of Income & Expenditure for the period ending 31-Mar-2017				
Particulars	Notes	Foreign Contribution	Local Contribution	Total
<b>Receipts</b>				
Donations	5	3,585,602	363,650	3,949,252
Income from Bank Interest	6	326,257	34,330	360,587
<b>Total</b>		<b>3,911,859</b>	<b>397,980</b>	<b>4,309,839</b>
<b>Expenditure</b>				
<b>Project Expenses</b>				
-Arunachala Evening Schools	7(i)	617,727	-	617,727
-Mobile Medical Clinic Project	7(ii)	1,614,647	-	1,614,647
-Sarasvathi Children's Village	7(iii)	1,670,748	134,689	1,805,437
-Environmental Care Project	7(iv)	-	55,302	55,302
-Arunachala Mobile Library	7(v)	208,316	-	208,316
-Educational Sponsorship Program	7(vi)	339,125	456	339,581
Administrative Expenses	8	349,686	5,332	355,018
Depreciation	2	1,803,771	4,256	1,808,027
<b>Total</b>		<b>6,604,020</b>	<b>200,035</b>	<b>6,804,055</b>
<b>Surplus/ (Deficit)</b>		<b>(2,692,161)</b>	<b>197,945</b>	<b>(2,494,216)</b>

As per our report on even date.

*M/S*

CA R Giridharan B Com FCA  
M No 206508  
Partner  
For & on behalf of  
Sreevathson V Associates  
Chartered Accountants  
Regn No : 0086785  
Date: 10-May-2017



*G. Madhan Mohan*

G Madhan Mohan  
Managing Trustee  
Regenboog India Foundation



Regenboog India Foundation  
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai - 606 604

For the Financial year 2016-17

Receipts & Payments Statement

Receipts	Foreign Currency	Local Currency	Total	Payments	Foreign Currency	Local Currency	Total
Opening Balances	3,994,040	508,364	4,502,404	Arunachala Evening Schools	617,727	-	617,727
-Cash	12,695	9,065	21,760	Honorarium	560,029	-	560,029
-Bank	3,964,145	498,298	4,462,444	Educational Expenses	1,137	-	1,137
-Deposit	17,200	1,000	18,200	Food Expenses	1,333	-	1,333
Donations - Project Expenses	3,585,602	331,650	3,917,252	Rent	37,850	-	37,850
-One World Children's Fund	1,288,800	-	1,288,800	Travel and Conveyance	301	-	301
-So Hum Foundation, USA	1,126,564	-	1,126,564	Electricity	1,808	-	1,808
-Vereins Arunachala Rising Sun	1,140,238	-	1,140,238	Rates and Taxes	1,805	-	1,805
-Individual Donors	30,000	331,650	361,650	Repairs and Maintenance	7,170	-	7,170
Interests	326,257	34,330	360,587	Communication	35	-	35
-Bank Interest	49,911	6,977	56,888	Function & Celebrations	1,764	-	1,764
-Fixed Deposit Interest	276,346	27,353	303,699	Newspaper and Periodicals	4,495	-	4,495
				Mobile Medical Clinic Project	1,605,826	-	1,605,826
				Salaries and wages	349,923	-	349,923
				ESI & EPF	89,698	-	89,698
				Honorarium	395,000	-	395,000
				Food Expenses	18,509	-	18,509
				Medical and Hygiene Expenses	290,536	-	290,536
				Travel and Conveyance	205,416	-	205,416
				Rates and Taxes	38,260	-	38,260
				Repairs and Maintenance	207,344	-	207,344
				Printing and Stationery	10,990	-	10,990
				Communication	150	-	150
				Sarasvathi Children Home	1,661,989	134,689	1,796,678
				Salaries and wages	377,202	-	377,202
				ESI & EPF	97,230	-	97,230
				Honorarium	30,450	24,000	54,450
				Educational Expenses	75,179	3,240	78,419
				Food Expenses	638,654	13,442	652,096
				Medical and Hygiene Expenses	21,741	-	21,741
				Travel and Conveyance	133,134	9,800	142,934
				Uniform and Clothing	18,063	46,133	64,196
				Electricity	16,512	-	16,512
				Freight	2,680	-	2,680
				Bank Charges	850	-	850
				Rates and Taxes	100,814	-	100,814
				Repairs and Maintenance	127,961	3,144	131,105



Regenboog India Foundation  
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai - 606 604

For the Financial year 2016-17

Receipts & Payments Statement

Receipts	Foreign Currency	Local Currency	Total	Payments	Foreign Currency	Local Currency	Total
				Communication	674	-	674
				Entertainment	4,100	-	4,100
				Function & Celebrations	6,895	31,930	38,825
				Newspaper and Periodicals	2,210	-	2,210
				Printing and Stationery	4,640	-	4,640
				Professional Fees	3,000	3,000	6,000
				<b>Environmental Care Project</b>	-	<b>55,302</b>	<b>55,302</b>
				<b>Arunachala Mobile Library</b>	<b>205,059</b>	-	<b>205,059</b>
				Salaries and wages	62,772	-	62,772
				ESI & EPF	15,531	-	15,531
				Honorarium	22,000	-	22,000
				Food Expenses	3,266	-	3,266
				Travel and Conveyance	25,954	-	25,954
				Freight	2,580	-	2,580
				Rates and Taxes	25,220	-	25,220
				Repairs and Maintenance	42,005	-	42,005
				Communication	185	-	185
				Function & Celebrations	370	-	370
				Printing and Stationery	5,176	-	5,176
				<b>Administration expenses</b>	<b>337,105</b>	<b>5,332</b>	<b>342,437</b>
				Salaries and wages	123,203	-	123,203
				ESI & EPF	38,375	-	38,375
				Honorarium	36,500	-	36,500
				Food Expenses	4,975	-	4,975
				Medical and Hygiene Expenses	1,088	-	1,088
				Travel and Conveyance	8,446	-	8,446
				Electricity	10,613	-	10,613
				Freight	370	-	370
				Website Management	21,099	-	21,099
				Rates and Taxes	1,259	-	1,259
				Repairs and Maintenance	36,507	-	36,507
				Communication	9,736	3,453	13,189
				Function & Celebrations	160	-	160
				Fundraising Expenses	5,550	-	5,550



Regenboog India Foundation  
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai - 606 604

For the Financial year 2016-17

Receipts & Payments Statement

Receipts	Foreign Currency	Local Currency	Total	Payments	Foreign Currency	Local Currency	Total
				Printing and Stationery	29,520	-	29,520
				Professional Fees	9,446	-	9,446
				Bank Charges	258	169	427
				Office Expenses	-	210	210
				Newspaper and Periodicals	-	1,500	1,500
				Educational Sponsorship program	339,125	456	339,581
				Current Liabilities	8,588	-	8,588
				Audit Fees Paid	8,588	-	8,588
				Fixed assets purchased	185,607	-	185,607
				AVM Pharmacy & Campus - Construction	5,100	-	5,100
				CCTV Systems	15,470	-	15,470
				SCV Construction Works	34,206	-	34,206
				ANL - PA System	8,800	-	8,800
				Library Books	122,031	-	122,031
				Closing Balance	2,944,873	678,565	3,623,438
				-Cash	18,698	17,377	36,075
				-Bank	2,908,975	650,188	3,559,163
				-Deposits (Electricity & Gas)	17,200	1,000	18,200
				-Loans & Advances (Asset) - Staff	-	10,000	10,000
<b>Total</b>	<b>7,905,899</b>	<b>874,344</b>	<b>8,780,243</b>	<b>Total</b>	<b>7,905,899</b>	<b>874,344</b>	<b>8,780,243</b>

CA R Girdharan B Com FCA  
M No 206508  
Partner  
For & on behalf of  
Sreevathson V Associates  
Chartered Accountants  
Regn No : 0086785  
Date: 10-May-2017



G Madhan Mohan  
Managing Trustee  
Regenboog India Foundation



Regenboog India Foundation

381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai - 606 604

Notes for the year ended 31-Mar-2017

Note 1

Capital Fund	Foreign Contribution	Local Contribution	Total
Opening Balance	15,903,917	526,762	16,430,679
Add:- Surplus/Deficit for the year	(2,692,161)	197,945	-2,494,216
<b>Balance carried to Balance Sheet</b>	<b>13,211,756</b>	<b>724,707</b>	<b>13,936,463</b>

Note 1(b)

Fund received for specified purpose	Foreign Contribution	Local Contribution	Total
Verein Arunachala Village School-Land Fund (Pharmacy & Office)	499,559	-	499,559
Verein Arunachala Village School-(SCV Construction fund)	1,422,386	-	1,422,386
Vereins Arunachala Rising Sun-Land fund (Pharmacy & Office)	385,000	-	385,000
VZW De Johanna Bode-(Pharmacy & Office Construction Fund)	4,894,102	-	4,894,102
<b>Total</b>	<b>7,201,047</b>	<b>-</b>	<b>7,201,047</b>

Note 3

Loans, advances and deposits	Foreign Contribution	Local Contribution	Total
Gas deposit	1,500	1,000	2,500
EB Deposit	15,700	-	15,700
Staff Advances	-	10,000	10,000
Fixed Deposits	-	-	-
<b>Total</b>	<b>17,200</b>	<b>11,000</b>	<b>28,200</b>

Note 4

Cash and Cash equivalents	Foreign Contribution	Local Contribution	Total
Cash in Hand	18,698	17,377	36,075
Bank A/c	2,908,975	650,188	3,559,163
<b>Total</b>	<b>2,927,673</b>	<b>667,565</b>	<b>3,595,238</b>

Note 5

Direct Income	Foreign Contribution	Local Contribution	Total
<b>Donations</b>			
So Hum Foundation, USA	1,126,564	-	1,126,564
Vereins Arunachala Rising Sun	1,140,238	-	1,140,238
One World Children's Fund	1,288,800	-	1,288,800
Donations Received in Kind	-	32,000	32,000
Others	30,000	331,650	361,650
<b>Total</b>	<b>3,585,602</b>	<b>363,650</b>	<b>3,949,252</b>

Note 6

Other Income	Foreign Contribution	Local Contribution	Total
Bank Interest	49,911	6,977	56,888
Interest from Fixed Deposits	276,346	27,353	303,699
<b>Total</b>	<b>326,257</b>	<b>34,330</b>	<b>360,587</b>





Regenboog India Foundation

381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai - 606 604

Notes for the year ended 31-Mar-2017

Note 7

Project Expenses	Foreign Contribution	Local Contribution	Total
<b>Note 7(i)</b>			
<b>Arunachala Evening Schools</b>			
Honorarium	617,727	-	617,727
Educational Expenses	560,029	-	560,029
Food Expenses	1,137	-	1,137
Rent	1,333	-	1,333
Travel and Conveyance	37,850	-	37,850
Electricity	301	-	301
Rates and Taxes	1,808	-	1,808
Repairs & Maintenance	1,805	-	1,805
Communication	7,170	-	7,170
Functions & Celebrations	35	-	35
Newspaper and Periodicals	1,764	-	1,764
	4,495	-	4,495

<b>Note 7(ii)</b>			
<b>Mobile Medical Clinic Project</b>			
Salaries and wages	1,614,647	-	1,614,647
ESI & EPF	349,923	-	349,923
Honorarium	98,519	-	98,519
Food Expenses	395,000	-	395,000
Medical and Hygiene Expenses	18,509	-	18,509
Cab Hire Charges	290,536	-	290,536
Rates and Taxes	205,416	-	205,416
Repairs & Maintenance	38,260	-	38,260
Printing and Stationery	207,344	-	207,344
Communication	10,990	-	10,990
	150	-	150

<b>Note 7(iii)</b>			
<b>Sarasvathi Children Home</b>			
Salaries and wages	1,670,748	134,689	1,805,437
ESI & EPF	377,202	-	377,202
Honorarium	105,989	-	105,989
Educational Expenses	30,450	24,000	54,450
Food Expenses	75,179	3,240	78,419
Medical and Hygiene Expenses	638,654	13,442	652,096
Travel and Conveyance	21,741	-	21,741
Uniform and Clothing	133,134	9,800	142,934
Electricity	18,063	46,133	64,196
Freight	16,512	-	16,512
General Expenses	2,680	-	2,680
Rates and Taxes	850	-	850
Repairs & Maintenance	100,814	-	100,814
Communication	127,961	3,144	131,105
Entertainment	674	-	674
Function & Celebrations	4,100	-	4,100
Newspaper and Periodicals	6,895	31,930	38,825
Printing and Stationery	2,210	-	2,210
Professional Fees	4,640	-	4,640
	3,000	3,000	6,000



Regenboog India Foundation

381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai - 606 604

Notes for the year ended 31-Mar-2017

Note7(iv)			
Environmental Care Project	-	55,302	55,302
Environment Care Project	-	55,302	55,302

Note7(v)			
Arunachala Mobile Library	208,316	-	101,490
Salaries and wages	62,772	-	62,772
ESI & EPF	18,788	-	18,788
Honorarium	22,000	-	22,000
Food Expenses	3,266	-	3,266
Travel and Conveyance	25,954	-	25,954
Freight	2,580	-	2,580
Rates and Taxes	25,220	-	25,220
Repairs and Maintenance	42,005	-	42,005
Communication	185	-	185
Function and Celebrations	370	-	370
Printing and Stationery	5,176	-	5,176

Note 7(vi)			
Educational Sponsorship	339,125	456	339,581
Educational Sponsorship	339,125	456	339,581
<b>Total</b>	<b>4,450,563</b>	<b>135,145</b>	<b>4,478,882</b>

Note 8

Administration Expenses	Foreign Contribution	Local Contribution	Total
Salary and wages	123,203	-	123,203
ESI & EPF	42,331	-	42,331
Honorarium	36,500	-	36,500
Food Expenses	4,975	-	4,975
Medical and Hygiene Expenses	1,088	-	1,088
Travel and Conveyance	8,446	-	8,446
Electricity	10,613	-	10,613
Freight	370	-	370
Website Management	21,099	-	21,099
Rates & Taxes	1,259	-	1,259
Repairs and Maintenance	36,507	-	36,507
Communication	9,736	3,453	13,189
Functions & Celebrations	160	-	160
Fundraising Expenses	5,550	-	5,550
Printing and Stationery	29,520	-	29,520
Professional & Consulting Fees	9,446	-	9,446
Bank Charges	258	169	427
Audit Fees	8,625	-	8,625
Office Expenses	-	210	210
Newspaper and Periodicals	-	1,500	1,500
<b>Total</b>	<b>349,686</b>	<b>5,332</b>	<b>355,018</b>



**Regenboog India Foundation**  
381, Vedyappanur Village, Adi Annamalai Post, Tiruvannamalai - 606 604

**Note 2**

**FIXED ASSETS**

**Foreign Contribution**

Particulars	Rate	Opening WDV	Additions		Deletions	Depreciation	Closing WDV
			> 180 days	< 180 days			
Building	10%	6,287,860	17,740	-	-	630,560	5,675,040
Pharmacy Campus	10%	4,331,053	5,100	-	-	433,615	3,902,538
SCV Cob Kitchen	10%	436,836	16,466	-	-	45,330	407,972
Fourth House	10%	1,544,157	-	-	-	154,416	1,389,741
Vehicle	15%	1,989,075	-	-	-	298,361	1,690,714
Furniture	10%	444,281	-	-	-	44,428	399,853
Electrical equipment	15%	379,372	8,800	15,470	-	59,386	344,256
Plant & Machinery	80%	151,781	-	-	-	121,425	30,356
Computer	60%	26,414	-	-	-	15,848	10,566
Musical instruments	10%	4,017	-	-	-	402	3,615
Books	0%	195,646	119,324	2,707	-	-	317,677
Land	0%	3,329,020	-	-	-	-	3,329,020
<b>Total</b>		<b>19,119,512</b>	<b>167,430</b>	<b>18,177</b>	<b>-</b>	<b>1,803,771</b>	<b>17,501,348</b>

**Local Contribution**

Particulars	Rate	Opening WDV	Additions		Deletions	Depreciation	Closing WDV
			> 180 days	< 180 days			
Books	0%	5,000	-	-	-	-	5,000
Plant & Machinery	15%	9,868	-	32,000	-	3,880	37,988
Furniture	10%	3,483	-	-	-	348	3,135
Musical Instrument	10%	-	-	-	-	-	-
Computer	60%	47	-	-	-	28	19
<b>Total</b>		<b>18,398</b>	<b>-</b>	<b>32,000</b>	<b>-</b>	<b>4,256</b>	<b>46,142</b>

