

**G.S. Ravi Kumar**

B.Com., LL.B., F.C.A.

Chartered Accountant

14, Sevakshetra Building

1st Main, 6th Cross,

Gandhinagar

BANGALORE - 560 009

Phone : 2267579, 2261938

**AUDITORS REPORT**

Date :

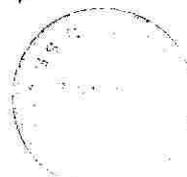
I have audited the financial report of **KARUNA, THE SOCIETY OF ANIMALS AND NATURE**, in respect of their project for the period ended 31.03.2001.

I have conducted a complete audit of the said accounts and report that:

- a) Separate and proper books of accounts as is considered necessary for the purpose of audit, have been maintained.
- b) Separate bank account for the project has been maintained.
- c) The financial report referred to above is in agreement with the books of accounts maintained.
- d) According to the information and explanations given, the expenditure has been adequately authorised and within the local context the expenditure is reasonable and is within the schedule of budget costs for the project.
- e) The said accounts according to the information and explanations given, reflect a true and fair view of the transactions for the project.
- f) i. In the case of the Balance Sheet it reflects a true and fair view of the Assets and Liabilities as at 31.03.2001.  
ii. In the case of the Income and Expenditure Account it reflects a true and fair view of the surplus for the period ended 31.03.2001.

PLACE: BANGALORE  
DATE : 27.04.2001

  
G.S. RAVIKUMAR  
CHARTERED ACCOUNTANT



**KARUNIA  
SOCIETY FOR ANIMALS AND NATURE**

**BALANCE SHEET AS AT 31.03.2001**

LIABILITIES	DETAILS	AMOUNT	ASSETS	DETAILS	AMOUNT
<b>GENERAL FUND:</b>			<b>FIXED ASSETS:</b>		
- Excess of Income over expenditure		378,705.35	- Ambulance	150,000.00	
			- Moped (TVS)	20,837.00	
				170,837.00	
<b>CURRENT LIABILITIES</b>			Less: Depreciation	17,004.00	153,233.00
- Due to Clementine Paus		17,500.00			
- Due to Obalesh		473.00	<b>CURRENT ASSETS,</b>		
- Audit fee		10,000.00	<b>LOANS &amp; ADVANCES:</b>		
- Accounting charges		5,000.00	A) Current Assets:		
			- Cash on hand	882.35	
			- Balance with Vysya Bank	188,891.00	189,783.35
			B) Loans & Advances:		
			- Hand loan to staff	16,662.00	
			- Rent Advance	50,000.00	
			- Telephone deposit	2,000.00	68,662.00
<b>TOTAL</b>		<b>411,678.35</b>	<b>TOTAL</b>		<b>411,678.35</b>

PLACE: BANGALORE  
DATE : 27.04.2001

  
**G.S. RAVIKUMAR**  
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Chartered Accountant,  
14, Sevashetra Building,  
1st Main Road, Gandhinagar  
BANGALORE - 560 009

**KARUNA  
SOCIETY FOR ANIMALS AND NATURE**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2001**

RECEIPTS	DETAILS	AMOUNT	PAYMENTS	DETAILS	AMOUNT
To OPENING BALANCE:			PROGRAMME COSTS:		
- Cash on hand	-	-	By Animal food expenses	54,917.00	
- Balance with Bank	-	-	" Kitchen tools	499.00	
" Grants & donations		716,808.00	" Medical expenses	31,725.60	87,141.60
" Interest from bank		1,204.00	ADMINISTRATION EXPENSES		
" Hand loan from Government		17,500.00	By Salaries and bonus	88,938.00	
			" Electricity charges	5,200.00	
			" Office, miscellaneous exps.	16,041.65	
			" Printing, stationery & Postage	6,645.50	
			" Rent	10,800.00	
			" Repairs & maintenance	34,644.00	
			" Secretarial service	2,500.00	
			" Staff welfare & labour charge	5,344.00	
			" Telephone charges	35,193.00	
			" Travelling and conveyance	12,322.00	
			" Vehicle maintenance & transportation charges	8,074.90	
			" Water charges	470.00	221,173.05
			PURCHASE OF VEHICLES		
			- Ambulance	150,000.00	
			- Moped (TVS)	20,837.00	170,837.00
			LOANS & ADVANCES:		
			- Hand loan to staff	16,662.00	
			- Telephone deposit	2,000.00	
			- Rent Advance	50,000.00	68,662.00
			By CLOSING BALANCE		
			- Cash on hand	892.35	
			- Balance with Vysya Bank	189,801.00	189,783.95
<b>TOTAL</b>		<b>737,597.00</b>	<b>TOTAL</b>		<b>737,597.00</b>

PLACE: BANGALORE  
DATE : 27.04.2001

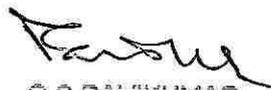
  
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**KARUNA  
SOCIETY FOR ANIMALS AND NATURE**

**INCOME AND EXPENDITURE ACCOUNT FOR PERIOD ENDED 31ST MARCH 2001**

EXPENDITURE	DETAILS	AMOUNT	INCOME	DETAILS	AMOUNT
PROGRAMME COSTS:			By Grants & donations		713,803.00
To Animal food expenses	55,300.00		" Interest from bank		1,284.00
" Kitchen tools	408.17				
" Medical expenses	31,725.80	67,014.60			
ADMINISTRATION EXPENSES					
To Salaries and bonus	93,938.00				
" Electricity charges	5,200.00				
" Office, miscellaneous exps.	10,041.05				
" Printing, stationery & Postage	6,645.50				
" Rent	10,800.00				
" Repairs & maintenance	34,644.00				
" Secretarial service	2,160.00				
" Staff welfare & labour charge	5,844.00				
" Telephone charges	35,193.00				
" Travelling and conveyance	12,322.00				
" Vehicle maintenance & transportation charges	8,074.90				
" Water charges	470.00	221,173.05			
" Audit fees		10,000.00			
" Accounting charges		3,000.00			
Depreciation:					
- Ambulance	15,000.00				
- TVS - Moped	2,004.00	17,004.00			
EXCESS OF INCOME OVER EXPENDITURE		378,705.35			
<b>TOTAL</b>		<b>720,687.00</b>	<b>TOTAL</b>		<b>720,687.00</b>

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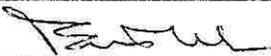
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**KARUNA**

**SOCIETY FOR ANIMALS AND NATURE**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2001 TO 30.09.2001**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance :		<b>By Programme cost</b>	
" Cash on hand	892.35	" Out Standing Expenses	473.00
" Balance with Bank	188,891.00	" Animal Food Expenses	37,158.00
" Grants & Donations	83,059.00	" Accounting Charges	10,000.00
" Interest from Bank	656.00	" Audit Fees	5,000.00
" Hand loan from Clementine	149,514.25	" Medical expenses	51,614.00
" Hand loan from Terry Pecher	360,000.00	" <b>Administration Expenses</b>	
" Hand loan Repaid from staff	2,000.00	" Registration Charges	1,665.00
		" Salaries & Bonus	122,695.00
		" Internet Charges	1,000.00
		" Electricity Charges	4,112.00
		" Office Misc. Expenses	22,883.00
		" Printing, Stationery & Postage	20,022.00
		" Labour Charges	3,528.00
		" Rent	22,000.00
		" Miscellaneous Expenses	6,349.05
		" Repairs & Maintenance	14,900.00
		" Secretarial Services	40,300.00
		" Staff Welfare & Labour Charges	5,403.75
		" Pooja Expenses	350.00
		" Telephone Expenses	32,493.00
		" Books & Periodicals	1,150.00
		" Travelling & Conveyance	76,094.80
		" Vehicle Maintenance & Transportation Charges	20,265.00
		" Advertisement	2,160.00
		" Administration Expenses	10,000.00
		" <b>PURCHASE OF ASSETS</b>	
		" Washing Machine	24,795.00
		" Pumpset	10,000.00
		" Fans	4,275.00
		" Clinic Equipment	3,870.00
		" Computer	94,875.00
		" Furniture & Fixtures	23,850.00
		" Construction Shed	24,273.00
		" Telephone Deposit	2,000.00
		" Closing Balance	
		" Bank	85,459.00
<b>TOTAL</b>	<b>785,012.60</b>	<b>TOTAL</b>	<b>785,012.60</b>

  
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**BALANCE SHEET AS AT 31.03.2001**

LIABILITIES	DETAILS	AMOUNT	ASSETS	DETAILS	AMOUNT
<b>GENERAL FUND:</b>			<b>FIXED ASSETS:</b>		
- Excess of Income over expenditure		378,705.35	- Ambulance	150,000.00	
			- Moped (TVS)	20,837.00	
				170,837.00	
<b>CURRENT LIABILITIES</b>			Less: Depreciation	17,604.00	153,233.00
- Due to Clementine Paus		17,500.00			
- Due to Obalesh		473.00	<b>CURRENT ASSETS, LOANS &amp; ADVANCES:</b>		
- Audit fee		10,000.00	<b>A) Current Assets:</b>		
- Accounting charges		5,000.00	- Cash on hand	892.35	
			- Balance with Vysya Bank	188,891.00	189,783.35
			<b>B) Loans &amp; Advance:</b>		
			- Hand loan to staff	16,662.00	
			- Rent Advance	50,000.00	
			- Telephone deposit	2,000.00	68,662.00
<b>TOTAL</b>		<b>411,678.35</b>	<b>TOTAL</b>		<b>411,678.35</b>

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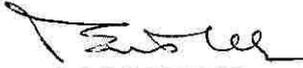
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**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2001**

RECEIPTS	DETAILS	AMOUNT	PAYMENTS	DETAILS	AMOUNT
<b>To OPENING BALANCE:</b>			<b>PROGRAMME COSTS:</b>		
- Cash on hand	-		By Animal food expenses	54,917.00	
- Balance with Bank	-	-	* Kitchen tools	499.00	
			* Medical expenses	31,725.60	87,141.60
* Grants & donations		690,333.00	<b>ADMINISTRATION EXPENSES</b>		
* Local Donations		28,470.00	By Salaries and bonus	83,938.00	
* Interest from bank		1,294.00	* Electricity charges	5,200.00	
			* Office, miscellaneous exps.	16,041.65	
* Hand loan from Clemintine		17,500.00	* Printing, stationery & Postage	6,645.50	
			* Rent	10,800.00	
			* Repairs & maintenance	34,644.00	
			* Secretarial service	2,500.00	
			* Staff welfare & labour charges	5,344.00	
			* Telephone charges	35,193.00	
			* Travelling and conveyance	12,322.00	
			* Vehicle maintenance & transportation charges	8,074.90	
			* Water charges	470.00	221,173.05
			<b>PURCHASE OF VEHICLES</b>		
			- Ambulance	150,000.00	
			- Moped (TVS)	20,837.00	170,837.00
			<b>LOANS &amp; ADVANCES:</b>		
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<b>TOTAL</b>		<b>737,597.00</b>	<b>TOTAL</b>		<b>737,597.00</b>

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**INCOME AND EXPENDITURE ACCOUNT FOR PERIOD ENDED 31ST MARCH 2001**

EXPENDITURE	DETAILS	AMOUNT	INCOME	DETAILS	AMOUNT
<b>PROGRAMME COSTS:</b>			<b>By Grants &amp; donations</b>		<b>690,333.00</b>
To Animal food expenses	55,390.00		* Local Donations		28,470.00
* Kitchen tools	496.00		* Interest from bank		1,294.00
* Medical expenses	31,725.80	87,614.80			
<b>ADMINISTRATION EXPENSES</b>					
To Salaries and bonus	83,938.00				
* Electricity charges	5,200.00				
* Office, miscellaneous exps.	16,041.65				
* Printing, stationery & Postage	6,645.50				
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* Water charges	470.00	221,173.05			
* Audit fees		10,000.00			
* Accounting charges		5,000.00			
Depreciation:					
- Ambulance	15,000.00				
- TVS - Moped	2,604.00	17,604.00			
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>378,706.35</b>			
<b>TOTAL</b>		<b>720,097.00</b>	<b>TOTAL</b>		<b>720,097.00</b>

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