

2013

**Manohar Chowdhry & Associates**

Chartered Accountants

CHENNAI, BANGALORE, HYDERABAD, MANGALORE, VISAKAPATNAM  
MADURAI, KOCHIN, GURGAON, DUBAI, COIMBATORE, MUMBAI

**Independent Auditor's Report**

To the Members of

**TAMILNADU RURAL RECONSTRUCTION MOVEMENT**

We have audited the accompanying Consolidated Financial Statements of **TAMILNADU RURAL RECONSTRUCTION MOVEMENT ("the Society")**, 27, T.P.K. Main Road, Pykara, Madurai. which comprise the Balance Sheet as at March 31, 2013, and the Income and Expenditure account and a summary of significant accounting policies and other explanatory information.

**MANAGEMENT'S RESPONSIBILITY:**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and the cash flows of the Society in accordance with the Accounting Standards as would be applicable for a Society. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**AUDITORS' RESPONSIBILITY:**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## Manohar Chowdhry & Associates

Chartered Accountants

CHENNAI, BANGALORE, HYDERABAD, MANGALORE, VISAKAPATNAM  
MADURAI, KOCHIN, GURGAON, DUBAI, COIMBATORE, MUMBAI

### OPINION:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information as would be required 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 Society as at March 31, 2013;
- b) in the case of the Income and Expenditure account, of the Excess of Income over

Expenditure for the year ended on that date.

As per our audit, we report that:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) in our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books
- c) the Balance Sheet and Income and Expenditure account dealt with by this Report are in agreement with the books of account;
- d) in our opinion, the Balance Sheet and the Income and Expenditure account comply with the Accounting Standards as would be applicable for a Society;
- e) on the basis of oral representations received from the members as on March 31, 2013, and taken on record by the Board of members, none of the members is disqualified as on March 31, 2013, from acting as a member.
- f) Since the Central Government has not issued any notification as to the rate at which the cess is to be paid under any rules in relation to a Society, nor has it issued any Rules in this regards, prescribing the manner in which such cess is to be paid, no cess is due and payable by the Society.

For MANOHAR CHOWDHRY & ASSOCIATES,  
Chartered Accountants  
Firm Registration No.: 001997S

Place : Madurai  
Date : 11.09.2013.



CA.I. DANIEL SELVARAJ  
Partner  
Membership No. : 200322



**TAMILNADU RURAL RECONSTRUCTION MOVEMENT**  
27, TPK MAIN ROAD, PYKARA, MADURAI - 625 004

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2013**

Previous Year ended 31.03.2012	RECEIPTS	NOTE	₹	Previous Year ended 31.03.2012	PAYMENTS	NOTE	₹
303,809	To Opening Balance	1	25,034.89	579,710	By Foreign Contribution Account	2	482,017.00
300,488	To Foreign Contribution Account	2	765,799.86	525,270	By Local Contribution Account	3	1,515,790.60
525,718	To Local Contribution Account	3	1,569,015.00	25,035	By Closing Balance	4	362,042.15
<b>1,130,015</b>	<b>TOTAL</b>		<b>2,359,849.75</b>	<b>1,130,015</b>	<b>TOTAL</b>		<b>2,359,849.75</b>

PLACE : MADURAI  
DATE : 11.09.2013

As per our report of even date  
For **MANOHAR CHOWDHRY & ASSOCIATES**  
Chartered Accountants  
Firm Registration No.0019975



**I.DANIEL SELVARAJ**  
Partner  
Membership No.200322

**TAMILNADU RURAL RECONSTRUCTION MOVEMENT**  
27, TPK MAIN ROAD, PYKARA, MADURAI - 625 004

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2013**

Previous Year ended 31.03.2012	EXPENDITURE	SCH.	₹	Previous Year ended 31.03.2012	INCOME	SCH.	₹
520,270	To Local Contribution Account	8	1,328,290.60	422,718	By Local Contribution Account	8	1,692,015.00
-	To Excess of Income over Expenditure		363,724.40	97,552	By Excess of Expenditure Over Income		
<b>520,270</b>	<b>TOTAL</b>		<b>1,692,015.00</b>	<b>520,270</b>	<b>TOTAL</b>		<b>1,692,015.00</b>

NOTES ON ACCOUNTS

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PLACE : MADURAI  
DATE : 11.09.2013

GENERAL SECRETARY



As per our report of even date  
For **MANOHAR CHOWDHRY & ASSOCIATES**  
Chartered Accountants  
Firm Registration No.0019975

**I.DANIEL SELVARAJ**  
Partner  
Membership No.200322

**TAMILNADU RURAL RECONSTRUCTION MOVEMENT**

27, TFK MAIN ROAD, PYKARA, MADURAI - 625 004

**CONSOLIDATED BALANCE SHEET AS ON 31st MARCH 2013**

Previous Year ended 31.03.2012	LIABILITIES	SCH.	₹	Previous Year ended 31.03.2012	ASSETS	SCH.	₹
1,585,107	Capital Fund	1	1,392,597.88	1,585,107	Fixed Assets	5	1,463,847.88
(1,501,919)	General Fund	2	293,603.04	433482.7	Current Assets	6	458,900.00
18,806	Project Fund	3	302,589.11	25,035	Closing Balance	7	362,042.15
1,941,631	Loans & Advances	4	296,000.00				
2,043,624	<b>TOTAL</b>		<b>2,284,790.03</b>	<b>2,043,624</b>	<b>TOTAL</b>		<b>2,284,790.03</b>

NOTES ON ACCOUNTS - 9

PLACE : MADURAI  
DATE : 11.09.2013

*H. Daniel Selvaraj*  
**GENERAL SECRETARY**  
General Secretary  
For TAMILNADU RURAL  
RECONSTRUCTION MOVEMENT,

As per our report of even date  
For **MANOHAR CHOWDHRY & ASSOCIATES**  
Chartered Accountants  
Firm Registration No.0019975



*Daniel Selvaraj*  
**DANIEL SELVARAJ**  
Partner  
Membership No.200322