



## INDEPENDENT AUDITORS' REPORT

### Report on the Financial Statements

We have audited the accompanying financial statements of TRIVANDRUM Chapter of Computer Society of India, which comprise the Balance Sheet as at 31<sup>st</sup> March 2015, the Statement of Income and expenditure for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

The Chapter's Management Committee is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Chapter in accordance with the accounting principles generally accepted in India, including the Accounting Standards as prescribed by the Institute of Chartered Accountants of India (ICAI) This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Chapter and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the applicable and relevant Acts, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the said Acts and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified by the Institute of Chartered Accountants of India (ICAI). 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.





## INDEPENDENT AUDITORS' REPORT

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 financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the chapter has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management Committee, 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 on the financial statements.

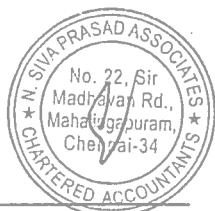
### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India; of the state of the chapter as at 31<sup>st</sup> March 2015, and its surplus for the year ended on that date.

### Report on other Legal and Regulatory Requirements

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Chapter so far as appears from our examination of those books.
- c) The Balance Sheet and the Statement of Income and Expenditure, dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified by the Institute of Chartered Accountants of India (ICAI) to the extent it is mentioned in the notes forming part of the accounts.





INDEPENDENT AUDITORS' REPORT

**Other Matters**

We invite attention to the Note No.7 and 10 of the notes of account. The notes are self explanatory.

Our opinion is not modified in respect of these matters.

Place: CHENNAI  
Date: 24.08.2015

For N.SIVAPRASAD ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 03885 S

  
(N. SIVA PRASAD)  
PARTNER  
M. No. 013055



**COMPUTER SOCIETY OF INDIA  
TRIVANDRUM CHAPTER  
BALANCE SHEET AS AT 31ST MARCH 2015**

PREVIOUS YEAR(Rs.)	LIABILITIES	CURRENT YEAR(Rs.)
	<b>1.FUNDS</b>	
	a.General Fund /Income & Expenditure A/c	
504,085.22	Opening Balance	475,780.03
-	Add: Surplus - excess of income over expenses	33,463.10
28,305.19	Less: Deficit - excess of expenses over income	-
475,780.03		509,243.13
-	b. Building Fund	-
-	c. Library Fund	-
-	d. Other Funds	-
	<b>2.LOANS &amp; ADVANCES</b>	
59,603.00	a. Loan from HQ for acquiring Building Premises	59,603.00
-	b. Any other loan from HQ	-
-	c. Membership subscription and life membership payable to HQ	-
-	d. Other Loans	-
		59,603.00
	<b>3. Current Liabilities &amp; Provisions</b>	
2,546.00	a. Sundry Creditors-IEI, Kerala State Centre	2,546.00
-	(i) for expenses	-
-	(ii) for others	-
-	b. Provision for Expenses-Function Point	-
-	c. Provision for other liabilities	-
-	d. Security/Other Deposits received	-
		2,546.00
537,928.48	TOTAL	571,391.58

Place: Trivandrum  
Date: 19.08.2015

TREASURER

SECRETARY

CHAIRMAN

Place: Chennai  
Date: 24.08.2015

As Per our report of even date  
For N. SIVA PRASAD ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 03885 S

N. SIVA PRASAD  
PARTNER  
M. NO. 13055



**COMPUTER SOCIETY OF INDIA  
TRIVANDRUM CHAPTER  
BALANCE SHEET AS AT 31ST MARCH 2015**

PREVIOUS YEAR(Rs.)	ASSETS	CURRENT YEAR(Rs.)
14,278.96	<b>1. Fixed Assets</b> <b>Net Block- Schedule-A</b> (Written down Value as on 31-03-2015)	12,544.45
-	<b>2. Investment in Fixed Deposits with Public Sector Companies</b>	-
	<b>3. Current Assets, Loans &amp; Advances</b>	
	<b>A. Current Assets</b>	
-	a. Interest accrued on Fixed Deposits	-
-	b. Sundry Debtors-Unsecured considered good	
	For Advertisement/ Chapter share	-
424,740.26	For CSI Mumbai for Building	423,740.26
765.37	c. Cash & Cheques in hand	1,584.37
	d. Balance with schedule banks	
-	In Current Account	-
31,417.39	In Saving Account	66,796.00
-	In Fixed Deposit	-
12,800.00	e. Stock in Hand (Stationery & Logo)- (Schedule B)	12,800.00
21,500.00	f. Receivable- Workshop Information Security	21,500.00
	<b>B. Loans &amp; Advances- Unsecured considered good</b>	
	a. Other Deposit	
18,300.00	- Telephone Deposit	18,300.00
3,350.00	- Electricity Deposit	3,350.00
-	b. Delegate Fee Receivable-Function Point	-
10,776.50	c. TDS- (Schedule C)	10,776.50
537,928.48	<b>TOTAL</b>	571,391.58

Place: Trivandrum  
Date: 19.08.2015

*Sudhakar*  
TREASURER

*Jis S.*  
SECRETARY

*Melalaula*  
CHAIRMAN

As Per our report of even date  
For N. SIVA PRASAD ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 03885 S

Place: Chennai  
Date: 27.08.2015

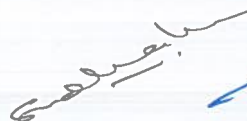
*N. Siva Prasad*  
N. SIVA PRASAD  
PARTNER  
M. NO. 13055



**COMPUTER SOCIETY OF INDIA  
(TRIVANDRUM CHAPTER)  
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2015**

PREVIOUS YEAR(RS.)	INCOME	CURRENT YEAR(RS.)
	<b>Course in advance Technical Areas</b>	
-	1. Courses	-
-	2. Examination	-
-	3.competitions	-
259,000.00	Conference concerned with development of Technology & Education	
-	1. Technical seminar/events - Schedule D	333,350.00
-	2. Technical Lectures	-
-	3. Exhibition & Co sponsoring IT quiz	-
-	4. Student Activities(Sponsorship)	-
		333,350.00
12,667.00	Membership share from Head Office ( chapter share)	-
	<b>BANK INTEREST</b>	
-	1. On Fixed Deposit with Banks	-
2,095.00	2. On Savings Account with Banks	1,360.61
-	Income from investment-Gross (i.e.interest on deposits with PS companies)	-
	<b>Grants/Sponsorships</b>	
-	Grant received	-
-	Sponsorship	30,000.00
-	Profit on sale of fixed assests	-
-	Miscellaneous Income	-
-	Sundry Creditors Balances written off	-
-	News Letter income	-
-	Miscellaneous receipts(Hall Hier Charges,etc..)	3,000.00
-	Prior Period Income	-
28,305.19	Defecit being excess of expenditure over income Transferred to Balance Sheet	-
302,067.19	<b>TOTAL</b>	367,710.61

Place: Trivandrum  
Date: 19.08.2015

  
TREASURER

  
SECRETARY

  
CHAIRMAN

As Per our report of even date  
For N. SIVA PRASAD ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 03885 S

Place: Chennai  
Date: 24.08.2015

  
N.SIVA PRASAD  
PARTNER  
M. NO. 13055



**COMPUTER SOCIETY OF INDIA  
(TRIVANDRUM CHAPTER)  
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2015**

PREVIOUS YEAR(RS.)	EXPENDITURE	CURRENT YEAR(RS.)
-	<b>Course/examination in advance Technical Areas</b>	
-	1. Courses material	-
-	2. Honorium	-
-	3. Other course expenditure	-
151,851.00	<b>Technology &amp; Education</b>	
-	1. Technical seminar/events/Activities - Schedule E	199,341.00
-	2. Technical Lectures	-
-	3. Exhibition & others	-
24,942.00	4. Student Activities	199,341.00
-	<b>Book publications</b> (newsletter expenses)	-
40,600.00	<b>Establishments</b> ( Details as per schedule F)	51,100.00
82,597.00	<b>Administration</b> (Details as per schedule G)	82,072.00
-	Baddebts written off	-
-	Loss on sale of fixed assets	-
-	Prior year expenses	-
2,077.19	Depreciation on fixed assets	1,734.51
-	Surplus being excess of income over expenditure Transferred to Balance Sheet	33,463.10
<b>302,067.19</b>	<b>TOTAL</b>	<b>367,710.61</b>

Place: Trivandrum  
Date: 19.08.2015

*[Signature]*  
TREASURER

*[Signature]*  
SECRETARY

*[Signature]*  
CHAIRMAN

As Per our report of even date  
For N. SIVA PRASAD ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 03885 S

Place: Chennai  
Date: 24.08.2015

*[Signature]*  
N. SIVA PRASAD  
PARTNER  
M. NO. 13055



**COMPUTER SOCIETY OF INDIA  
(TRIVANDRUM CHAPTER)**

**Schedules to Accounts for the year ended 31-3-2015**

**SCHEDULE -A**

PARTICULARS	W D V as on 01.04.14	Additions	Deletions	Total	Deprn %	Amount of Deprn.	W D V as on 31.3.2015
Furniture & Fixtures	11,246.85	-	-	11,246.85	10	1,124.69	10,122.17
Computers	79.84	-	-	79.84	60	47.90	31.94
Computer Printers	1,057.02	-	-	1,057.02	15	158.55	898.47
Books	1,190.81	-	-	1,190.81	25	297.70	893.11
Projectors	268.05	-	-	268.05	15	40.21	227.84
Pumpsets	436.39	-	-	436.39	15	65.46	370.93
<b>TOTAL</b>	<b>14,278.96</b>			<b>14,278.96</b>		<b>1,734.51</b>	<b>12,544.45</b>

898.47  
227.84  
370.93  
1497.24





**COMPUTER SOCIETY OF INDIA  
(TRIVANDRUM CHAPTER)  
Schedules to Accounts for the year ended 31-3-2015**

**STOCK ON HAND ( SCHEDULE B)**

PREVIOUS YEAR(RS.)	PARTICULARS	CURRENT YEAR(Rs.)
12,800.00	Opening stock	12,800.00
-	Add: Purchase during the year	-
12,800.00		12,800.00
12,800.00	<b>TOTAL</b>	12,800.00

**TAX DEDUCTED AT SOURCE (SCHEDULE C)**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
680.00	TDS AY 2009-2010	-
4,096.50	TDS AY 2010-2011	-
6,000.00	TDS AY 2011-2012	-
10,776.50		-

**INCOME FROM TECHNICAL SEMINAR/EVENTS (SCHEDULE D)**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
-	MEAN Workshop	79,000.00
-	Cyber Forensic Seminar	7,750.00
-	Spring Framework Workshop	23,500.00
-	Big Data Workshop	141,600.00
-	SDN Workshop	21,000.00
-	R Programming Workshop	39,000.00
25,000.00	Student project award sponsorship	-
64,000.00	Training- Advanced Java Income	-
32,000.00	Training- Ajax & Jquery Income	-
48,000.00	Training-Network Security Income	-
48,000.00	Training- Software Project Management Income	-
42,000.00	Workshop-Information Security Income	21,500.00
259,000.00	<b>TOTAL</b>	333,350.00



**COMPUTER SOCIETY OF INDIA  
(TRIVANDRUM CHAPTER)  
Schedules to Accounts for the year ended 31-3-2015**

**EXPENSES INCURRED FOR TECHNICAL SEMINAR/EVENTS (SCHEDULE E)**

PREVIOUS YEAR(Rs.)	PARTICULARS	CURRENT YEAR(Rs.)
5,000.00	Venketakrishnan award expenses	2,000.00
5,000.00	Krishnankutty Award Expenses	3,000.00
5,000.00	Comnet expenses	-
-	Best Student Project Award	20,000.00
12,000.00	Wednesday talk expense	10,000.00
-	MEAN Workshop	25,388.00
-	Cyber Forensic Seminar	41,226.00
-	Spring Framework Workshop	11,503.00
-	Big Data Workshop	59,283.00
-	SDN Workshop	13,550.00
-	R Programming Workshop	13,391.00
22,000.00	Training- Advanced Java Expenses	-
29,500.00	Training- Ajax & Jquery Expenses	-
26,000.00	Training-Network Security Expenses	-
26,000.00	Training- Software Project Management Expenses	-
21,351.00	Workshop- Information Security Expenses	-
151,851.00	<b>TOTAL</b>	199341.00

**ESTABLISHMENT EXPENSES (SCHEDULE F)**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
34,800.00	Salaries & Wages	34,800.00
2,900.00	Bonus	2,900.00
2,900.00	Extra work	13,400.00
40,600.00	<b>TOTAL</b>	51,100.00



**COMPUTER SOCIETY OF INDIA  
(TRIVANDRUM CHAPTER)**  
Schedules to Accounts for the year ended 31-3-2015

**ADMINISTRATION EXPENSES (SCHEDULE G)**

PREVIOUS YEAR	PARTICULARS	CURRENT YEAR
-	Audit Charges	500.00
3,675.00	Printing & Stationery	5,993.00
50.00	Bank Charges	807.00
-	Corporation Tax	1,365.00
1,907.00	Postage, Courier & Telegram	11,007.00
10,701.00	Telephone, telex/fax	6,064.00
1,365.00	Rent rates and taxes	-
9,693.00	Electricity Charges	9,617.00
3,345.00	Refreshments expenses	4,427.00
170.00	Photocopy charges	-
-	Travelling	4,010.00
7,090.00	Conveyance	4,030.00
-	Cleaning expenses	1,700.00
-	Tally Entering Charges	2,000.00
2,640.00	Mobile phone	-
-	Meeting Refreshment Expenses	705.00
1,815.00	Office Maintenance Expenses	6,240.00
711.00	Water charges	-
250.00	Water pump expenses	-
1,575.00	Computer repairs	-
-	Renewal Expenses	1,947.00
-	<b>Celebrations/Functions</b>	-
30,885.00	AGM Expenses	21,535.00
6,725.00	Other Miscellaneous Expenses	125.00
-	Auditors remuneration	-
-	- Audit fees	-
-	- For expenses	-
<b>82,597.00</b>	<b>TOTAL</b>	<b>82,072.00</b>



**COMPUTER SOCIETY OF INDIA**

**TRIVANDRUM CHAPTER**

**NOTES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2015.**

1. Financial statements have been prepared on historical cost basis as per normally accepted accounting principles and conventions.
2. Income and Expenditure has been recognized on accrual basis.
3. Assets are carried on the basis of closing written down value and no historical cost details exist.
4. Previous year's figures are re-grouped wherever necessary to facilitate comparison.
5. Depreciation has been provided according to the rates prescribed under Income tax Act 1961.
6. No provision for Audit fee has been made in the chapter accounts as the same is to be paid by the Head office.
7. Service tax received and paid is accounted by the Head Office hence the chapter has not made any provision for service tax payable.
8. Chapter share accrues to the Chapter only when Head office finalizes the same based on various criteria and passes on such payment. Chapter share received from Head office indicates years for which the amount is received separately in the communication. As the accrual to the Chapter arises when the payment authorization is communicated or when the cheque for such payment is made and sent to the chapter. Thus the same is accounted in such year in which the accrual takes place.
9. Fixed Assets register prescribed under chapter Accounting manual was not maintained.
10. Physical verification of fixed assets and closing stock of kits and accessories have not been carried out by the management as per the procedure stipulated by the accounting manual and by Head Office. In the absence of such verification no provision have been made for the diminishment in their value if any that might have arisen.

For Trivandrum Chapter of Computer Society of India,

  
TREASURER

  
SECRETARY

  
CHAIRMAN

PLACE: TRIVANDRUM

DATE: 19.08.2015