



REPORT OF AUDITOR'S TO MEMBERS
COMPUTER SOCIETY OF INDIA
(BANGALORE CHAPTER)

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of BANGALORE Chapter of Computer Society of India, which comprise the Balance Sheet as at 31st 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.





**REPORT OF AUDITOR'S TO MEMBERS
COMPUTER SOCIETY OF INDIA
(BANGALORE CHAPTER)**

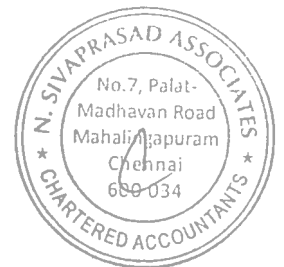
INDEPENDENT AUDITORS' REPORT

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 Chapter of the Society'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.

Basis for qualified opinion

We draw attention to Note No.16 regarding inclusion of National event in the normal chapter activities, which resulted in excess of income over expenditure amounting to Rs. 3,63,109/. The share of the HO in this amount is not quantified in the absence of details and the entire surplus from the program is taken as belonging to the chapter. If any share is payable it will go to reduce the surplus of the Chapter. In the absence of details regarding such share payable no provision could be made in the accounts and hence the effect of the same on the surplus of the year and also on the liabilities of the Chapter could not be quantified. Hence the quantitative effect of such non-provision on the chapter surplus and on the liabilities/ general fund could not be quantified.





REPORT OF AUDITOR'S TO MEMBERS
COMPUTER SOCIETY OF INDIA
(BANGALORE CHAPTER)

INDEPENDENT AUDITORS' REPORT

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion Paragraph, 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 31st 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, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid financial statements comply with the Accounting Standards specified by the Institute of Chartered Accountants of India (ICAI) to the extent mentioned in the notes forming part of the accounts.

Place: CHENNAI

Date: 12/01/2016


For N.SIVAPRASAD ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 03885 S


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



**COMPUTER SOCIETY OF INDIA
(BANGALORE CHAPTER)
BALANCE SHEET AS AT 31ST MARCH 2015**

PREVIOUS YEAR (Rs.)	LIABILITIES	CURRENT YEAR (Rs.)
	1. Funds	
4,820,136.23	a. General Fund/Income & Expenditure A/c	
513,290.00	Opening Balance	5,333,426.23
-	Add: Surplus - excess of income over exp.	147,628.44
5,333,426.23		5,481,054.67
34,142.00	a Students' Branch share	34,142.00
65,000.00	b. Other Funds-advance for Stu.Convention	65,000.00
99,142.00		99,142.00
	2. Loans & Advances	
	Loan from HQ	0.00
	a For acquiring Building Premises	0.00
	b.Others	1,000.00
		1,000.00
	3. Current liabilities & Provisions	
255,835.88	a Provision for expenses - (Schedule- 1)	234,299.88
1,000.00	b. Security/other Deposits Received	1,000.00
1,227.75	c. for Programmes (Schedule 15)	156,483.75
		391,783.63
5,690,631.86		5,972,980.30



CHANDER P. MANNAR
CHAIRMAN

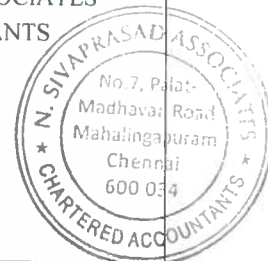
Vinay Krishna
VINAY KRIHSNA
HON. SECRETARY

f. Anbunathan
ANBUNATHAN R.
HON. TREASURER

Place: Bangalore
Date: 07/01/2016

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


N. SIVA PRASAD
PARTNER
M. NO. 013055




Place : Chennai
Date : 12/01/2016

**COMPUTER SOCIETY OF INDIA
(BANGALORE CHAPTER)
BALANCE SHEET AS AT 31ST MARCH 2015**

PREVIOUS YEAR (Rs.)	ASSETS	CURRENT YEAR (Rs.)
	1. Fixed Assets	
438,123.33	Net Block - Schedule - 2 (Written down value as on 31-03-2015)	384,827.13
1,824,088.00	HQ A/c for Building	1,824,088.00
	2. Current Assets, Loans & Advances	
	A. Current Assets	
55,229.00	a. Interest accrued on Fixed Deposits	5,747.00
115,609.14	b. Sundry Debtors - unsecured considered good (Schedule 3)	928,369.14
5,283.05	c. Cash & cheques in hand	41,856.05
-	d. Balances with Scheduled Banks	
930,744.46	In Current Account	-
2,155,227.00	In Saving Account - Banks- Schedule -4	410,035.00
50,346.98	In Fixed Deposit -(Schedule -5)	2,150,000.00
113,328.90	e. Stock of Tie, Tie pins & bags (Schedule 14)	55,585.08
	f. Tax deducted at source (Schedule - 6)	113,328.90
	g. Loan to staff	56,492.00
2,652.00	h. Prepaid Expenses Insurance and AMC	2,652.00
5,690,631.86	TOTAL	5,972,980.30


CHANDER P. MANNAR
CHAIRMAN



VINAY KRIHSNA
HON. SECRETARY


ANBUNATHAN R.
HON. TREASURER

Place: Bangalore

Date : 07/01/2016

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


N.SIVA PRASAD
PARTNER
M. NO. a3055



Place : Chennai

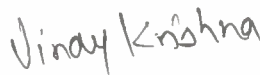
Date : 12/01/2016

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

PREVIOUS YEAR (Rs.)	INCOME	CURRENT YEAR (Rs.)
1,737,839.44	Conferences concerned with Development of Technology & Education	3,178,900.00
-	1. Technical Seminars/Events- Schedule-7	-
-	2. IT for Rural Programme/Technical Lecture	-
-	3. Student activities/convention	-
-	4.Events Sponsorship received	248,000.00
-	Share from HQ (National Events)	-
353,461.00	Membership share from H.O (Chapter Share) Schedule 8	31,875
-	Prior Year Income	-
-	Bank Interest	-
275,833.00	1. On Fixed Deposits with Banks	179,019.00
20,917.00	2. On Savings Account with Banks	15,069.00
-	Income from investment - Gross	194,088.00
7750.00	Miscellaneous receipts/service charges - Schedule 9	10,602.00
-	Deficit being excess of Expenditure over income	-
2,395,800.44	TOTAL	3,663,465.00



CHANDER P. MANNAR
CHAIRMAN



VINAY KRIHSNA
HON. SECRETARY



ANBUNATHAN R.
HON. TREASURER

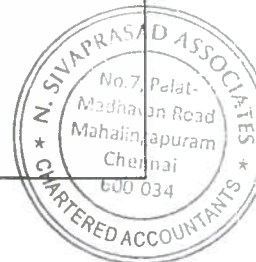
Place: Bangalore
Date : 07/01/2016

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



N. SIVA PRASAD
PARTNER
M. NO. 013055

Place : Chennai
Date : 12/01/2016



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

PREVIOUS YEAR (Rs.)	EXPENDITURE	CURRENT YEAR (Rs.)
-	Course/examination in advance technical areas 1. Competitions/quiz/YITPA	
826,726.94	Conferences concerned with Development of Technology & Education 1. Technical Seminars/Events/Activities- Schedule-10	2,278,917.90
-	2. Technical Lectures	-
25,187.00	3. Student Activities/ 1 Day Workshop - Schedule - 11	0.00
386,231.00	Establishment (Details as per Schedule 12)	498,263.00
582,231.41	Administrative Expenses (Details as per Schedule 13)	670,472.46
0.00	Prior Period /Extraordinary items	-
62,134.09	Depreciation on Fixed Assets	68,183.20
513,290.00	Surplus being excess of income over expenditure Transferred to Balance Sheet	147,628.44
2,395,800.44	TOTAL	3,663,465.00


CHANDER P. MANNAR
CHAIRMAN

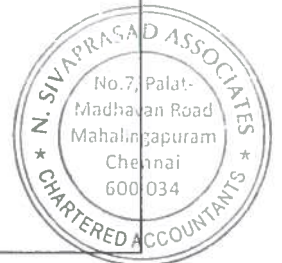

VINAY KRIHSNA
HON. SECRETARY


ANBUNATHAN R.
HON. TREASURER

Place: Bangalore
Date: 07/01/2016

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


N. SIVA PRASAD
PARTNER
M. NO. 03055



Place : Chennai
Date : 12/01/2016

COMPUTER SOCIETY OF INDIA, BANGALORE CHAPTER

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

Schedule - 1 Provision for Expenses/Payables

Previous Year	PARTICULARS	Current Year
29,077.00	Salaries & Wages Payable	-
9,438.00	P F contribution for March payable to H Q	15,540.00
9,168.00	Building maintainance	-
110.00	Newspaper & periodicals	-
14,500.00	Service and administration charges Payable	-
2,801.00	Electricity charges Payable	2,637.00
3,371.00	Telephone & Internet Charges Payable	-
200.00	Postage and Courier Charges Payable	-
200.00	Professional tax payable	-
75,752.00	CSI - 2007 HQ Payable	75,752.00
76,592.20	CSI - HQ Payable for CONSEG 2011	35,892.20
0.30	CSI - HQ Payable for NCITD 2010	0.30
700.00	Membership Subscription payable to CSI HQ	700.00
1,564.38	Payable to CSI HQ for NCITD 2011	1,564.38
32,239.00	NC-ITD2013	32,239.00
100.00	ACC-2013	100.00
23.00	TDS Amount payable to CSI HQ	23.00
-	Hands on Cloud Computing	3,312.00
-	Cybercrime forsenics	5,872.00
-	Service tax payable to HQ	52,740.00
-	TDS on Professional fees payable	2,000.00
-	TDS Payable	5,928.00
255,835.88	Total	234,299.88

Schedule-3 Sundry Debtors

Previous Year	PARTICULARS	Current Year
-	-	-
7,450.00	Advance for filing cabinet	-
10,000.00	Advance for ITD 2014	-
56,180.00	Advance -web development charges	-
5,000.00	NC-ITD2013	5,000.00
8,606.00	NC-ITD2014(Receivables)	8,606.00
730.00	Fee Receivable NCITD	730.00
4,107.14	Fee receivable CONSEG 2011	4,107.14
6,536.00	Fee receivable NCITD 2014	6,536.00
9,000.00	Fee receivable NCITD 2010	9,000.00
8,000.00	Fee receivable (Registration NCCSS- 2013)	8,000.00
-	NCCSS 2015 Receivable	287,800.00
-	NCFM2014 Receivable	100,000.00
-	Registration fee Receivable	498,590.00
115,609.14	Total	928,369.14

Schedule - 4

Balance with Scheduled Banks in Savings Account

Previous Year	PARTICULARS	Current Year
16,453.11	State Bank of India (S.B. A/c. No. - 1090285843-8)	-
325,013.02	Vijaya Bank (SB A/c. 11211)	-
522,536.56	Vijaya Bank (SB A/c. 11217)	-
26,508.00	CSI - BC Student Branch Vijaya Bank	-
-	State Bank of India (S.B. A/c. No. - 9110)	410,035.00
40,233.77	Vijaya Bank (CONSEG 2011)	-
930,744.46	Total	410,035.00



E. Anurag Ven Vinay Krishna

**COMPUTER SOCIETY OF INDIA
(BANGALORE CHAPTER)
SCHEDULE -2 Fixed Assets**

PARTICULARS	WDV as on 01.04.2014	Additions		Deletions	Total	Rate of -Dep. (%)	Depreciation amount	As on 31.03.2015
		Before Sep'	After Sep'					
Furniture & Fixture	135,683.38	-	-	-	135,685.38	10.00	13,569.00	122,116.38
Office Equipment	286,848.82	14,885.00	-	-	301,733.82	15.00	45,260.00	256,473.82
Computer	15,591.14	-	-	-	15,591.14	60.00	9,354.20	6,236.94
TOTAL	438,123.34	14,885.00	-	-	453,010.34		68,183.20	384,827.13

DETAILS OF ADDITIONS MADE TO FIXED ASSETS

Particulars of Assets	Date of		Amount
	Purchase	Amount	
OFFICE EQUIPMENTS			
Crown Modular System	05.05.2014	<u>14,885.00</u>	

Vinay Krishna

f. *[Signature]*

[Signature]

COMPUTER SOCIETY OF INDIA

(BANGALORE CHAPTER)

Accounting Year ending 31st March 2015

Schedule -5 Fixed Deposits									
Sl. No.	Bank Name and Address	FD No.	Date of Deposit	Date of Maturity	Rate of Interest	Amount Rs.	Term		
1	SBI, Infantry Road Branch, Bangalore	31025804720	16.04.2014	16.04.2015	9.00%	100,000.00	1 year		
2	SBI, Infantry Road Branch, Bangalore	33852599203	23.05.2014	23.04.2017	9.00%	80,000.00	2 years 11 months		
3	SBI, Infantry Road Branch, Bangalore	33852599791	23.05.2014	23.04.2017	9.00%	100,000.00	2 years 11 months		
4	SBI, Infantry Road Branch, Bangalore	33852600049	23.05.2014	23.04.2017	9.00%	100,000.00	2 years 11 months		
5	SBI, Infantry Road Branch, Bangalore	33852600301	23.05.2014	23.04.2017	9.00%	100,000.00	2 years 11 months		
6	SBI, Infantry Road Branch, Bangalore	33852600538	23.05.2014	23.04.2017	9.00%	100,000.00	2 years 11 months		
7	SBI, Infantry Road Branch, Bangalore	33852600797	23.05.2014	23.04.2017	9.00%	100,000.00	2 years 11 months		
8	SBI, Infantry Road Branch, Bangalore	33852601010	23.05.2014	23.04.2017	9.00%	120,000.00	2 years 11 months		
9	SBI, Infantry Road Branch, Bangalore	33852601145	23.05.2014	23.04.2017	9.00%	150,000.00	2 years 11 months		
10	SBI, Infantry Road Branch, Bangalore	33852601247	23.05.2014	23.04.2017	9.00%	150,000.00	2 years 11 months		
11	SBI, Infantry Road Branch, Bangalore	33852601429	23.05.2014	23.04.2017	9.00%	200,000.00	2 years 11 months		
12	SBI, Infantry Road Branch, Bangalore	33852601441	23.05.2014	23.04.2017	9.00%	200,000.00	2 years 11 months		
13	SBI, Infantry Road Branch, Bangalore	33852632844	23.05.2014	23.04.2017	9.00%	400,000.00	2 years 11 months		
14	SBI, Infantry Road Branch, Bangalore	33852632946	23.05.2014	23.04.2017	9.00%	250,000.00	2 years 11 months		
				TOTAL	Rs.	2,150,000.00			

 & *P. Anurag Kumar* Vinay Krishna

COMPUTER SOCIETY OF INDIA, BANGALORE CHAPTER
Schedules to Accounts for the year ended 31-3-2015

Schedule - 6 - Tax Deducted at Source

Previous Year	PARTICULARS	Current Year
112,180.90	TDS - Upto Financial Year 2013-2014	113,328.90
50,833.00	Less : TDS received from HQ	-
61,347.90		113,328.90
51,981.00	TDS - For the Financial Year 2013-2014	-
113,328.90		113,328.90

Schedule - 7 - Income From Events/Seminars/ Technical Talk

Previous Year	PARTICULARS	Current Year
-	Chapter Events	96,024.00
-	Cybercrime and Digital Forensics May 2014	50,089.00
4,330.00	1st National Level Online Programme Contest	-
124,470.75	Surplus from ACC 2012	-
79,137.00	Surplus from ACC 2013	-
53,090.00	Agile Boot 1 Day Course	-
25,099.00	BA201	-
69,833.00	Design & Pattern Oct 2014	13,719.00
-	Ethical Hacking	45,607.00
-	Hands on Cloud Computing	130,665.00
-	Network Security and Penetration Testing	88,965.00
-	Research Methodology & Latex	75,663.00
-	Selenium Web Driver 2015	145,988.00
-	Selenium Web Driver Workshop June 2014	142,980.00
-	Supply Chain Management in IT	4,741.00
-	CSI-BC Golden Jubilee Celebrations	50,000.00
-	Hands on CC August 2014	39,262.00
-	National Conference on IT for Defense 2014	641,860.00
-	National Conference on NCFM 2014	477,981.00
-	NCCSS 2015	770,708.00
22,198.00	Hands on CC Workshop - August 2013	-
18,000.00	Hands on CC Workshop - July 2013	-
70,381.00	Hands on CC Workshop - June 2013	-
-	FDP 2015	376,700.00
35,176.00	Hands on CC Workshop - November 2013	-
3,400.00	IPV6 Forum Certified Programme	-
6,742.00	IT DM 2013	-
777,145.00	NCCSS 2013	-
96,000.00	Surplus from NCITD 2013	-
-	Software Configuration Management	27,948.00
55,220.00	OOD Workshop	-
156,435.00	Selenium Web Driver Workshop	-
18,000.00	Softskill Training Programme - August 2013	-
23,541.00	Softskill Training Programme - July 2013	-
67,901.00	Technical Writing Workshop - August 2013	-
19,354.69	Technical Writing Workshop - March 2014	-
12,386.00	Workshop on Softskills	-
1,737,839.44	Total	3,178,900.00

P. Anbumozhi Vinay Krishna



COMPUTER SOCIETY OF INDIA, BANGALORE CHAPTER
Schedules to Accounts for the year ended 31-3-2015

Schedule -8
Membership Share form HQ

Amount in Rs.

Previous Year	PARTICULARS	Current Year
41,861.00	CSI Chapter share - Membership fee	31,875.00
311,600.00	Best Chapter Award	-
353,461.00	Total	31,875.00

Schedule -9
Miscellaneous Receipts

Previous Year	PARTICULARS	Current Year
7,750.00	Hall Hiring Income	-
-	Stale Cheque reversed	10,000.00
-	Others	602.00
7,750.00	Total	10,602.00

Schedule 10
Expenditure -Events/seminars Etc

Previous Year	PARTICULARS	Current Year
-	Chapter Events	1,809.00
-	Cybercrime and digital Forensics May 2014	20,850.00
-	C- BIT	3,360.00
-	FDP 2015	296,027.00
-	Ethical Hacking	19,254.00
-	Hands on cloud computing	73,107.00
-	Network Security and Penetration Testing	44,866.00
-	Research Methodology & Latex	14,928.00
-	CSI BC AGM	24,792.00
-	Selenium Web Driver 2015	73,484.00
-	CSI-BC Golden Jubilee celebrations	103,187.00
-	CSI Day Hyderabad Convention	38,819.00
-	Meeting Expenses	46,178.00
-	National conference on IT for Defense 2014	495,736.00
-	National conference on NCFM 2014	390,249.00
-	NCCSS 2015	407,599.00
-	Newspapers and Periodicals	600.00
-	Software Configuration Management	5,700.00
-	Staff Welfare	31,799.00
-	Student Branch Meet	48,585.00
-	Technical Talk	1,142.00
22,955.00	1st National Level Online Programme Contest	-
34,408.00	Agile Boot 1 Day Course	-
11,384.00	BA201	-
32,364.00	Design & Pattern/ Design Pattern Oct 2014	8,491.00
16,828.00	Hands on CC Workshop August 2013/ - August 2014	58,005.00
550.00	CSI day expenses	-
13,000.00	Hands on CC Workshop - July 2013	-
41,490.00	Hands on CC Workshop - June 2013	-
20,684.00	Hands on CC Workshop - November 2013	-
228.00	IPV6 Forum Certified Programme	-
15,452.00	ICRTEI	-
6,742.00	IT DM 2013	-
414,519.00	NCCSS 2013	-
19,517.25	OOD Workshop	-
88,748.00	Selenium Web Driver Workshop/ SWDW June 2014	75,589.00
20,000.00	Softskill Training Programme - August 2013	-
11,371.00	Softskill Training Programme - July 2013	-
23,424.00	Technical Writing Workshop - August 2013	-
25,237.69	Technical Writing Workshop - March 2014	-
6,475.00	Technical Talk July 2013	-
-	Changes in Inventories	(5,238.10)
450.00	Workshop on Hadoop	-
900.00	SEARCC - July 2013	-
826,726.94	Total	2,278,917.90



R. Dhanasekaran

Vinay Krishna

COMPUTER SOCIETY OF INDIA, BANGALORE CHAPTER
Schedules to Accounts for the year ended 31-3-2015

Schedule - 11
Expenditure - Student Activities

Previous Year	PARTICULARS	Current Year
2,500.00	Student activity expenses	-
3,150.00	Student Branch Meet Expenses	-
19,537.00	27 th student convention	-
25,187.00	Total	-

Schedule - 12 - Establishment Expenses

PREVIOUS YEAR (Rs.)	PARTICULARS	Amount in Rs. CURRENT YEAR (Rs.)
385,636.00	Salaries & Wages	490,359.00
-	Conveyance Reimbursement	7,904.00
595.00	Staff Welfare Expenses	-
386,231.00	TOTAL	498,263.00

Schedule - 13 - Administrative Expenses

PREVIOUS YEAR (Rs.)	PARTICULARS	
2,599.00	Postage, Courier & Telegram	8,442.00
58,754.41	Telephone, Telex/Fax & internet	125,553.00
21,835.00	Electricity	27,915.00
9,626.00	Printing and Stationery	36,559.00
2,384.00	Ayudha Pooja expenses	-
5,183.00	Travelling and Conveyance	-
58,507.00	Meeting Expenses	-
3,000.00	Advertisement Expenses	-
-	Interest debited against foreclosure of Fixed Deposit	62,799.00
-	Professional and legal charges	180,000.00
2,500.00	Professional Tax Renewal	-
	Repairs & Maintenance	
19,724.00	- Web Maintenance	56,180.00
54,092.00	- Building	3,084.00
11,820.00	- Office Equipment, Furniture and Fixtures	102,892.00
9,917.00	Annual Maintenance Expenses	-
1,245.00	Newspaper & Periodicals	-
	Celebrations/Functions	
11,916.00	AGM Expenses	-
19,338.00	Office Maintenance expenses	-
58,734.00	CSI Day Expenses	-
1,444.00	Bank Charges	3,092.46
48,708.00	Rent, Rates and Taxes	51,008.00
173,159.00	Service & administration charges	-
	Auditors remuneration:	
-	Audit Fees & Service Tax	-
7,746.00	Reimbursement Expenses	12,948.00
582,231.41	TOTAL	670,472.46



P. Arunachalam Vinay Koskna

COMPUTER SOCIETY OF INDIA, BANGALORE CHAPTER
Schedules to Accounts for the year ended 31-3-2015

Schedule - 14 - Closing Stock

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
35,916.58	Opening Stock	50,346.98
9,100.00	Add: ACC-2013 Surplus Amount	-
21,000.00	Add: NCITD-Surplus Received	-
4,258.65	Add: Stock Received (ACC 2012)	-
-	Add: Item Purchased during the year	245,322.40
70,275.23		295,669.38
19,928.25	Less : Issued to Various Programmes	240,084.30
50,346.98	TOTAL	55,585.08

Schedule - 15 Current Liabilities - For Seminars

PREVIOUS YEAR (Rs.)	PARTICULARS	CURRENT YEAR (Rs.)
1,227.75	NCITD 2011	1,227.75
-	Formax Technologies Pvt Ltd	1,100.00
-	Mediprsm	1,200.00
-	CSI Mysore payable	152,956.00
1,227.75	TOTAL	156,483.75



Dr. Anbumozhi *Vinay Krishna*

**COMPUTER SOCIETY OF INDIA,
BANGALORE CHAPTER**

NOTES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST 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 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.
8. The Tax deducted at source represents balance brought down amounting to Rs.1,13,328.90 from previous years. During the year as a result of centralized accounts, accounting for TDS has been done by Head Quarters itself hence no TDS accounted in the books of accounts of the Chapter.
9. In the absence of any communication and in the absence of rules and regulations with regards to chapter share from the National events conducted by the chapter and in the absence of closure of such programs' accounts as at the financial year end of the Chapter no provision for such share could be made in the accounts of the Chapter. The provision could not be made as the amount receivable is either quantified or arrived at. Only when the program accounts are closed and sent to Head office and when HO quantifies the amount the same accrues to the chapter. This year no such accrual has taken place in favor of the

**COMPUTER SOCIETY OF INDIA,
BANGALORE CHAPTER**

**NOTES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH, 2015**

Chapter as the Head Officer has not authorized or quantified the same. As such no share from such events is accounted or provided for in this year.

10. The amount of TDS made by the chapter is sent to Head Office as the payments are to be made by the Head Office. It is not known to the Chapter whether such payments, for the monies remitted to HO, are made by the Head Office within due dates are not.

11. In the absence of opening balances from very long period the Chapter is not able to maintain fixed assets register as required by the Head Office accounting manual. In any case physical verification of the fixed assets is being done once in every year and if any discrepancies are found they are appropriately dealt with in the accounts. This year no such discrepancies were found and the management of the Chapter has not found any impairment in the value of such assets over the stated value.

12. Provision for employee benefits are done at Head Office level and the Chapter does not make any such provision in its books of accounts as per the guidelines of the Head Office.

13. The following programs have been conducted by the Chapter during the year for which the Chapter has neither collected registration fee nor any sponsorship fee.

Technical Talk
Student Branch Meet

14. Service tax to be collected and paid on taxable services is dealt with Head Quarters and hence no provision for liability for service tax, interest, penalty pertaining to the chapter is either made or provided in the accounts of the chapter. The service tax collected on behalf of Head office amounting to Rs. 52,740/- is shown as Service tax payable to HQ.

15. The amount charges in administrative expense amounting to Rs. 62,799/- represents the reduction in interest already accounted in previous years due to foreclosure of fixed deposits with Vijaya bank as per the instruction of Head office. An amount of Rs.10,000/- being cheque issued in previous year and taken expenses reversed as the cheque was not en-cashed and has become stale.

16. During the year National event of NCCSS 2015 was conducted by the chapter and no separate books of account and bank account as required by the HO guidelines has been maintained for this program. All the income and expenditure pertaining to this program is accounted in the chapter activities and no share has been given or provided to HQ. The surplus from this program is Rs. 3, 63,109/- and the entire surplus is taken as the income of the chapter. In case any share out of this is to be paid to HO then to that extent the surplus of the chapter becomes excessive and to that extent it should be taken that the profit of the year overstated. In the absence of the figure pertaining to the share to be given no provision is made in the accounts for such payment and hence the excess of income due to such non- Provision could not be quantified in the accounts. The effect of the same on the balance sheet of this year also could not be quantifies.

**COMPUTER SOCIETY OF INDIA,
BANGALORE CHAPTER**

**NOTES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH, 2015**

17. The following amounts included in sundry debtors represent receivables for the seminar/events conducted in the previous years. These amounts are not received in this year also. If they are not receivable they should be written off as bad debts with due permission from the Head Office. .

NC-ITD 2013	Rs. 5,000.00
NC-ITD 2014	Rs. 8,606.00
Fee Receivable NCITD	Rs. 730.00
Fee Receivable CONSEG 2011	Rs 4,107.14
Fee Receivable NCITD 2014	Rs 6,536.00
Fee Receivable NCITD 2010	Rs. 9,000.00
Fee Receivable (Registration NCCSS-2013)	Rs 8,000.00

The amount payable for the seminar NCITD 2011 amounting to Rs. 1,227.75 is outstanding for more than two years and if the liability is not payable any more the same may be written back to income after obtaining approvals for such write back from the Head Office.

For Computer Society of India, Bangalore Chapter.


CHANDER P. MANNAR
CHAIRMAN


VINAY KRISHNA
SECRETARY


ANBUNATHAN R.
TREASURER

PLACE: BANGALORE

DATE: 07/01/2016

