

**S. KRISHNAMOORTHY & CO.**

Chartered Accountants

## PARTNERS

**K.N. SREEDHARAN** F.C.A.**K. RAGHU** F.C.A., A.C.S**B. KRISHNAMOORTHY** F.C.A.**V. INDIRA** F.C.A.

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**Independent Auditor's Report**

To the Members of **Wildlife Information Liaison Development Society**

**Report on the Financial Statements**

We have audited the accompanying financial statements of Wildlife Information Liaison Development Society ("the Society"), which comprise the Balance Sheet as at March 31, 2017 and the Income and Expenditure Account for the year then ended and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the Accounting Standards. 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.

**Auditor's 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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.

**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 so required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

-:2:-

- a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2017; and
- b) in the case of the Income and Expenditure Account, the deficit for the year ended on that date.

### **Report on Other Legal and Regulatory Requirements**


Subject to this 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 accounts as required by law have been kept by the Society so far as it 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 accounts.
- d) In our opinion, the Balance Sheet and Income and Expenditure Account comply with the relevant Accounting Standards.

For S. KRISHNAMOORTHY & CO  
Chartered Accountants  
(Registration No. 001496S)



Place : COIMBATORE  
Date : 07.07.2017

  
K. RAGHU  
Membership No. 011178  
Partner, Auditor

**S. KRISHNAMOORTHY & CO.**  
**Chartered Accountants**


**Annexure to the Auditors' Report**

1. All the collections made by Society are recorded correctly in the Books of Accounts maintained by the Society.
2. All the bank accounts are reconciled.
3. Expenditure is supported by vouchers.
4. The expenditure towards Seminars and Conferences are properly accounted for.
5. The Salary and staff payments have been made according to the decisions of the Executive Committee of the Branch.
6. The expenditures on postage freight, rent rates, taxes and travelling have been properly accounted in the proper head.
7. The news letter published by the Society is self supporting and proper accounting has been done for ascertaining its actual cost.
8. During the year, no assets have been identified as unusable by Managing Committee.
9. The funds of the branch has not been applied either directly or indirectly for making any payment to the members of the Managing Committee except for reimbursement for expenses incurred by them in connection with the business of the Managing Committee.

For S. KRISHNAMOORTHY & CO  
Chartered Accountants  
(Registration No. 001496S)



Place : COIMBATORE  
Date : 07.07.2017

  
K. RAGHU  
Membership No. 011178  
Partner, Auditor

**Form FC-4**  
**[See rule 17(1)]**

The Secretary to the Government of India,  
Ministry of Home Affairs,  
Foreigners Division (FCRA Wing)  
"First Floor NDCC-II Building,"  
1, JAI SINGH Road  
New Delhi - 110001

**Subject: Account of Foreign Contribution for the year ending on the 31st March, 2017**

1. Association FCRA registration number and name

- (i). Number : 075850159  
(ii). Name : Wildlife Information Liaison Development Society

2. Details of receipt and utilisation of foreign contribution :

**i. Foreign Contribution received in cash/kind(value):**

|   |            |
|---|------------|
| a) Brought forward foreign contribution at the beginning of the year(Rs.) | 3187691.00 |
| b) Interest or other receipt during the year                              | 0.00       |
| c) Foreign Contribution received during the financial year                |            |
| i) Directly from a foreign source   | 681249.00  |
| ii) as transfer from a local source                                       | 0.00       |
| d) Total Foreign Contribution (a+b+c) (Rs.)                               | 3868940.00 |

\*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from contribution, or interest thereon during the year

**ii (a). Donor wise detail of foreign contribution received in excess of rupees 20,000:**

| Sl.No | Name of donors            | Institutional/Individual | Detail of the donor: official Address; Email address; website address:   | Purposes for which received | Amount (Rs.) |
|-------|---------------------------|--------------------------|--|-----------------------------|--------------|
| 1     | Zoo Outreach Organisation | Institutional            | 120 NE 2nd Avenue,<br>PO Box No. 1511,<br>High Springs, FL<br>32655-1511 , United<br>States of America,<br>Email Id:<br>vkisling@uflib.ufl.edu,<br>Website Address : | Educational                 | 666592.00    |

(b). Cumulative purpose-wise amount of all foreign contribution donation received :

| Sl.No | Purpose     | Amount    |
|-------|-------------|-----------|
| 1     | Educational | 681249.00 |

**(iii). Details of Utilization of foreign contribution:**

|   |                   |
|---|-------------------|
| <b>a. Total Utilization* for projects as per aims and objectives of the association (Rs.)</b> | <b>1586560.00</b> |
| <b>b. Total Administrative Expenses as provided in Rule 5, FCRA 2011 (Rs.)</b>                | <b>207257.00</b>  |
| <b>c. Total invested in term deposits(Rs.)</b>  | <b>0.00</b>       |
| <b>Total Purchase of fresh assets(Rs.)</b>  | <b>0.00</b>       |
| <b>Total utilization in the year(Rs.) (a+b+c+d)</b>   | <b>1793817.00</b> |

\* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in proviso to Section 9(e) and Section 12(4)(f) of the Act which states that the acceptance of foreign contribution is not likely to affect prejudicially.

(A) the sovereignty and integrity of india; or.

(B) the security, strategic, scientific or echnomic interest of the state; or

(C) the public interest; or

(D) freedom or fairness of election to any legislature; or

(E) friendly relations with any foreign state; or

(F) harmony between religious, racial, social, lingusitic or relgional groups, castes or communities

iv. Balance of unutilized foreign contribution, in cash/bank, at the end of the year(Rs.) : 2283109.00

v. Total number of foreigner working(salaried/ in honorary capacity. : 1.00

3. (a) Details of designated Fc bank account for receipt of Foreign Contribution ( As on 31st March of the year ending):

| Sl.No | Name of Bank          | Branch Address( With pincode)                                      | IFSC Code   | Account No |
|-------|-----------------------|--|-------------|------------|
| 1     | Central Bank of India | PO 73, 14-15 Variety Hall Road, Coimbatore, Tamil Nadu, Coimbatore | CBIN0280908 | XXXXXX5658 |

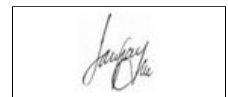
3. (b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

| Sl.No | Name of Bank          | Branch Address( With pincode)                                      | IFSC Code   | Account No |
|-------|-----------------------|--|-------------|------------|
| 1     | Central Bank of India | PO 73, 14-15 Variety Hall Road, Coimbatore, Tamil Nadu, Coimbatore | CBIN0280908 | XXXXXX5658 |

#### Declaration

I hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.




Signature of the Cheif Functionary



**Wildlife Information Liaison Development Society**  
**No.12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore - 641 035**  
**BALANCE SHEET (FCRA) for the year ended 31 March 2017**

| Previous Year    | Liabilities                                       | Rs.              | Previous Year    | Assets                           | Rs.              |
|------------------|---|------------------|------------------|----------------------------------|------------------|
|                  | <b>Capital Fund</b>                               |                  |                  |                                  |                  |
| 14,36,844        | WILD FCRA   | 14,36,844        | 41,81,487        | SBI Investment                   | 37,43,133        |
|                  | <i>Add : value appreciation in SBI Investment</i> | 3,61,646         | 3,27,516         | Central Bank of India 1407005658 | 78,908           |
|                  |   | 17,98,490        | 1,34,127         | Computer                         | 53,242           |
|                  | <i>Less : Excess of Expense over Income</i>       | 2,07,986         | 4,999            | Cash balance                     | 4,808            |
|                  |   | <b>15,90,504</b> | 333              | Printer                          |                  |
| 31,87,691        | <b>Pending Projects (FCRA)</b>                    |                  | 3,30,423         | Sundry Debtors                   | 4,522            |
|                  | Amphibian Chytrid Survey Project                  | 3,93,132         |                  |                                  |                  |
|                  | Himalayam Grey Langur Survey Project              | 11,44,494        |                  |                                  |                  |
|                  | WILD Conservation Outreach Activities             | 7,45,483         |                  |                                  |                  |
|                  |   | <b>22,83,109</b> |                  |                                  |                  |
| 3,54,350         | Miscellaneous Sundry Creditors (FCRA)             | 11,000           |                  |                                  |                  |
| <b>49,78,885</b> | <b>Total</b>                                      | <b>38,84,613</b> | <b>49,78,885</b> | <b>Total</b>                     | <b>38,84,613</b> |

Coimbatore  
 Date : 07.07.2017

  
*[Signature]*  
 Assessee

  
*[Signature]*  
 Chartered Accountant

**Wildlife Information Liaison Development Society**  
**No.12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore - 641 035**  
**Income and Expenditure account (FCRA) for the year ended 31 March 2017**

| FCRA - Expense  | Rs.              | FCRA - Income  | Rs.              | b/f from<br>Previous Year | Unspent          |
|---|------------------|--|------------------|---------------------------|------------------|
| <b>Wildlife Conservation Projects</b>                               |                  | <b>Wildlife Conservation Projects</b>                            |                  |                           |                  |
| Amphibian Chytrid Survey Project                                    | 1,42,035         | Amphibian Chytrid Survey Project                                 |                  | 5,35,167                  | 3,93,132         |
| Himalayan Grey Langur Survey Project                                | 7,17,436         | Himalayan Grey Langur Survey Project                             |                  | 18,61,930                 | 11,44,494        |
| Primate Assessment Project  | 3,39,500         | Primate Assessment Project                                       |                  | 3,38,771                  |                  |
| WILD Conservation Outreach Activities                               | 3,87,589         | WILD Conservation Outreach Activities                            | 6,81,249         | 4,51,823                  | 7,45,483         |
| Administration expense  | 2,07,257         |  |                  |                           |                  |
| <b>Current year Expenses</b>  | <b>17,93,817</b> | <b>Current year Income</b>                                       | <b>6,81,249</b>  |                           |                  |
| <b>Add:</b> Unutilized Project amount carried over to Balance Sheet | 22,83,109        | <b>Add:</b> Previous Year Unutilized Project amount brought over | 31,87,691        |                           |                  |
|   |                  | Excess of Expense over Income                                    | 2,07,986         |                           |                  |
| <b>Grand Total</b>  | <b>40,76,926</b> | <b>Grand Total</b>   | <b>40,76,926</b> | <b>31,87,691</b>          | <b>22,83,109</b> |

Coimbatore  
Date : 07.07.2017



Assessee



Chartered Accountant

**Wildlife Information Liaison Development Society**  
**No.12, Thiruvannamalai Nagar, Saravanampatti, Coimbatore - 641 035**  
**Receipts and Payments Account (FCRA) for the year ended 31 March 2017**

| Receipts                                | Amount           | Rs.                     | Payments                              | Amount           | Rs.                     |
|---|------------------|-------------------------|---------------------------------------|------------------|-------------------------|
| <b>Opening Balance</b>                  |                  |                         |                                       |                  |                         |
| Cash Balance                            | 4,999            |                         |                                       |                  |                         |
| Central Bank of India                   | 3,27,516         |                         |                                       |                  |                         |
| SBI Investment                          | <u>41,81,487</u> |                         |                                       |                  |                         |
| <b>As on 01 April 2016</b>              |                  | <b>45,14,002</b>        |                                       |                  |                         |
| <b>Current Year Income</b>              |                  |                         | <b>Current Year Expense</b>           |                  |                         |
| Amphibian Chytrid Survey                |                  |                         | Amphibian Chytrid Survey Project      | 1,42,035         |                         |
| Himalayan Grey Langur Survey Project    |                  |                         | Himalayan Grey Langur Survey Project  | 7,17,436         |                         |
| Primate Assessment Workshop             |                  |                         | Primate Assessment Project            | 3,39,500         |                         |
| WILD Conservation Administration Income | <u>6,81,249</u>  |                         | WILD Conservation Outreach Activities | 3,87,589         |                         |
|   |                  | <b>6,81,249</b>         | Administration expense                | <u>1,26,039</u>  |                         |
|   |                  |                         |                                       |                  | <b>17,12,599</b>        |
| <b>Sundry Debtors</b>                   |                  |                         | <b>Sundry Creditors</b>               |                  |                         |
| Received current year                   | 3,30,423         |                         | Paid current year                     | 3,54,350         |                         |
| Less: current year sundry debtors       | <u>4,522</u>     |                         | Less : current year sundy creditors   | <u>11,000</u>    |                         |
|   |                  | <b>3,25,901</b>         |                                       |                  | <b>3,43,350</b>         |
|   |                  |                         | <b>Closing Balance</b>                |                  |                         |
|   |                  |                         | Cash balance                          | 4,808            |                         |
|   |                  |                         | Central bank of India                 | 78,908           |                         |
|   |                  |                         | SBI Investment                        | <u>33,81,487</u> |                         |
|   |                  |                         |                                       |                  | <b>34,65,203</b>        |
| <b>Total</b>                            |                  | <b><u>55,21,152</u></b> | <b>Total</b>                          |                  | <b><u>55,21,152</u></b> |

Coimbatore  
Date: 07.07.2017


  
*[Signature]*  
Assessee


  
*[Signature]*  
Chartered Accountant