

INDEPENDENT AUDITOR'S REPORT

To
The Wikimedia Foundation,
California,
USA

Report on the Statement of Receipts and Payments

We have audited the project receipts and payments of the "Wikimedia Foundation, California, USA Project" which is carried out by THE CENTRE FOR INTERNET SOCIETY for the period from 01-07-2014 to 30-06-2015 which comprise the Statement of Receipts and Payments, Annexures to the Receipts and Payments and Budgets for the relevant period and a summary of significant accounting policies and other explanatory information.

Management Responsibility for the Receipts and Payments

Management is responsible for the preparation of these Receipts and Payments statements that give a true and fair view of financial position, financial performance of the project in accordance with the accounting policies and practices followed by the organization. The responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of Receipts and Payments statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Receipts and Payments 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 misstatements.

Audit involves performing procedure to obtain audit evidence about the amounts and disclosure in the financial statements. The procedure selected depends upon auditor's judgment, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the organisation's preparation and fair presentation of the financial statements in order to design audit procedure 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 accounting estimates made by management, as well as evaluating the overall presentation of receipts and payments statements.




We believe that 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 receipts and payments statements give the information required by "Wikimedia Foundation, California, USA" in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

We have verified the annexed Receipts and Payments Account of the "Wikimedia Foundation, California, USA Project" for the period from 01-07-2014 to 30-06-2015.

For AKK & Associates
Chartered Accountants
Firm Regn No.013779S


K A Asmath
Partner
Mem No.217155

Date : 21-10-2016
Place : Bengaluru



Centre for Internet and Society
N0.194, 2nd 'C' Cross, Domlur 2nd stage, Bangalore - 560071, India

PROJECT TITLE : "Access to Knowledge Programme"

PROJECT PERIOD: 1st July 2014 to 30th June 2015

PROJECT SUPPORTED BY: Wikimedia Foundation, California, USA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST JULY 2014 TO 30TH JUNE 2015

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance:</u>		By <u>PROJECT EXPENSES:</u>	
Cash, Bank & Fixed Deposit	₹ 2,221,168	(as per Annexure 'B' attached)	₹ 10,893,898
Rental Deposit	₹ 129,000		
" Specific Fund received from Wikimedia Foundation, California,94105.USA (as per Annexure 'A' attached)	₹ 11,998,315	" <u>Closing Balances:</u>	
		Cash & Bank Balance	₹ 3,454,585
Total	₹ 14,348,483	Total	₹ 14,348,483

For AKK & ASSOCIATES
Chartered Accountants


(K.A. ASMATH)(PARTNER)
M.No 217155

For Centre for Internet & Society


(M.P. NAGARAJ)
Finance Manager

For Centre for Internet & Society


(Sunil Abraham)
Executive Director

Centre for Internet and Society
N0.194, 2nd 'C' Cross, Domlur 2nd stage, Bangalore - 560071, India

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Annexure A

Date	Particulars	WMF Grant 1		
		1-Jul-2014 to 31-Mar-2015	1-Apr-2015 to 30-Jun-2015	Total Receipts
07-08-14	Instalment No.1	₹ 7,000,000		₹ 7,000,000
17-03-15	Instalment No.2	₹ 4,998,315		₹ 4,998,315
05-08-15	Instalment No.1			
09-02-16	Instalment No.2			
		₹ 11,998,315		₹ 11,998,315

Annexure B

Line-item Number	Budget Head	WMF Grant 1			
		1-Jul-2014 to 31-Mar-2015	1-Apr-2015 to 30-Jun-2015	1-Jul-2015 to 31-Mar-2016	Total Cost
1	Manpower Cost				
1.1	Program Director	₹ 1,080,000	₹ 120,000		₹ 1,200,000
1.2	Program Manager	₹ 720,000	₹ 240,000		₹ 960,000
1.3	Program Officer & Associates (Community and Program Support)	₹ 1,148,400	₹ 382,800		₹ 1,531,200
1.4	Program Officer (Institutional Partnerships)	₹ 150,000	₹ 150,000		₹ 300,000
1.5	Program Associate (Communications & Documentation)				
	Sub-Total	₹ 3,098,400	₹ 892,800		₹ 3,991,200
2	Administrative Cost				
2.1	Staff Travel and stay	₹ 1,114,284	₹ 110,483		₹ 1,224,767
2.2	Volunteer Support	₹ 618,775	₹ 129,743	₹ 161,065	₹ 909,583
2.3	Events (includes Workshops and meet-ups)	₹ 726,150	₹ 665,274	₹ 146,431	₹ 1,537,855
2.4	Equipment (including licenses)	₹ 900,849		₹ 4,000	₹ 904,849
2.5	Digitization	₹ 44,008	₹ 9,400		₹ 53,408
2.6	Consultant (Research Assistant/Program Assistant/Intern)	₹ 236,999	₹ 180,000		₹ 416,999
2.7	Consumables (Printing/Stationery/Swag)	₹ 15,565	₹ 5,000		₹ 20,565
2.8	Misscellaneous	₹ 90,186	₹ 96,684	₹ 5,929	₹ 192,799
2.9	Design/Documentation & Research	₹ 18,293			₹ 18,293
2.10	Program Advisory	₹ 396,000	₹ 132,000		₹ 528,000
2.11					
	Sub-Total	₹ 4,161,109	₹ 1,328,584	₹ 317,425	₹ 5,807,118
3	Institutional Overheads		₹ 1,095,580		₹ 1,095,580
	Grand Total	₹ 7,259,509	₹ 3,316,964	₹ 317,425	₹ 10,893,898



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PROJECT PERIOD: 1st July 2014 to 30th June 2015

PROJECT SUPPORTED BY: Wikimedia Foundation, California, USA

Line-item Number	Budget Head	WMF Grant 1			
		Budget	Actuals		Variance
		1-Jul-2014 to 30-Jun-2015	1-Jul-2014 to 30-Jun-2015	1-Jul-2015 to 31-Mar-2016	Balance Left (+)/Excess Spent (-)
1	Manpower Cost				
1.1	Program Director	₹ 1,440,000	₹ 1,200,000		₹ 240,000
1.2	Program Manager	₹ 960,000	₹ 960,000		
1.3	Program Officer & Associates (Community and Program Support)	₹ 1,531,200	₹ 1,531,200		
1.4	Program Officer (Institutional Partnerships)	₹ 770,000	₹ 300,000		₹ 470,000
1.5	Program Associate (Communications & Documentation)				
	Sub-Total	₹ 4,701,200	₹ 3,991,200		₹ 710,000
2	Administrative Cost				
2.1	Staff Travel and stay	₹ 1,180,000	₹ 1,224,767		-₹ 44,767
2.2	Volunteer Support	₹ 1,795,000	₹ 748,518	₹ 161,065	₹ 885,417
2.3	Events (includes Workshops and meet-ups)	₹ 1,145,000	₹ 1,391,424	₹ 146,431	-₹ 392,855
2.4	Equipment (including licenses)			₹ 4,000	-₹ 4,000
2.5	Digitization	₹ 125,000	₹ 53,408		₹ 71,592
2.6	Consultant (Research Assistant/Program Assistant/Intern)	₹ 550,000	₹ 416,999		₹ 133,001
2.7	Consumables (Printing/Stationery/Swag)	₹ 610,000	₹ 20,565		₹ 589,435
2.8	Miscellaneous	₹ 221,600	₹ 186,870	₹ 5,929	₹ 28,801
2.9	Design/Documentation & Research	₹ 100,000	₹ 18,293		₹ 81,707
2.10	Program Advisory	₹ 528,000	₹ 528,000		
	Sub-Total	₹ 6,254,600	₹ 4,588,844	₹ 317,425	₹ 1,348,331
3	Institutional Overheads	₹ 1,095,580	₹ 1,095,580		
	Grand Total	₹ 12,051,380	₹ 9,675,624	₹ 317,425	₹ 2,058,331
	Forex Loss	₹ 53,065			
	Net Received Amount	₹ 11,998,315			

