

**FOREIGN CONTRIBUTION ACCOUNT**  
**KODAIKANAL INTERNATIONAL SCHOOL, KODAIKANAL.**  
(Company registered under section 8(1)(a) of the Companies Act, 2013)  
**FOREIGN CONTRIBUTION REGISTRATION NUMBER 075940017**  
**Balance Sheet as at March 31, 2023**

| LIABILITIES                             | AMOUNT<br>Rs.         | ASSETS                            | AMOUNT<br>Rs.         |
|-----------------------------------------|-----------------------|-----------------------------------|-----------------------|
| <b><u>CAPITAL HOLDINGS</u></b>          |                       | <b><u>FIXED ASSETS</u></b>        |                       |
| Opening Balance                         | 3,34,03,213.71        | Assets - as per Schedule          | 92,88,502.80          |
| Less: Excess of expenditure over Income | 26,97,608.92          |                                   |                       |
|                                         | 3,07,05,604.79        | <b><u>CURRENT ASSETS</u></b>      |                       |
|                                         |                       | Tax Deducted at Source            | 5,17,468.00           |
|                                         |                       | Prepaid - Scholarships            | 3,61,000.00           |
|                                         |                       | Accrued Interest                  | 5,32,049.00           |
|                                         |                       | Bank Balance- Fixed Deposits      | 1,55,07,112.00        |
|                                         |                       | Indian Bank S.B. A/c No.463961183 | 44,59,769.96          |
|                                         |                       | SBI, NDBM, C.A/c. No. 40252997756 | 39,703.03             |
| <b>Total</b>                            | <b>3,07,05,604.79</b> | <b>Total</b>                      | <b>3,07,05,604.79</b> |

Notes to accounts attached

For M/s.V D S R & CO., LLP  
Chartered Accountants  
FRN: 001626S/S200085

*V. S. R. Kamath*

Venkatesh Kamath S V  
Partner - M. No.202626

UDIN : 23202626 BGVTFT9017

Date : 02-09-2023

Place : CHENNAI



*G. Samraj*

Dr. Samraj Ganga Christus  
Finance Director

*Corleigh Robert Stixrud*

Corleigh Robert Stixrud  
Chief Functionary/Secretary

**FOREIGN CONTRIBUTION ACCOUNT**  
**KODAIKANAL INTERNATIONAL SCHOOL**  
(Company registered under section 8(1)(a) of the Companies Act, 2013)  
**FOREIGN CONTRIBUTION REGISTRATION NUMBER 075940017**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023**

| EXPENDITURE                                      | AMOUNT<br>Rs.         | INCOME                                           | AMOUNT<br>Rs.         |
|--------------------------------------------------|-----------------------|--------------------------------------------------|-----------------------|
| To KIS Annual Fund 2003 (Archives)               | 5,15,112.00           | BY KIS Annual Fund 2003 (Archives)               | 3,92,090.80           |
| " KIS Annual fund 2005 (Poondi Development)      | 1,54,560.00           | " KIS Development Fund                           | 80,055.39             |
| " MYP/Music/Kavithalaya                          | 35,616.00             | " KIS DEVELOPMENT OFFICE                         | 29,51,020.84          |
| " KIS Rain Water Harvesting                      | 52,210.00             | " Seed Outdoor Agrigultural Unit                 | 5,49,660.00           |
| " Overseas Hire Allowance                        | 2,29,800.00           | " Sky Island Bird                                | 15,14,770.00          |
| " KIS Principal Support                          | 6,91,888.00           | " Regenerative Agriculture & Food Forest Project | 11,73,300.99          |
| " Curriculum Development Fund                    | 46,620.00             | " Palni Hills Agents of Change Awards            | 3,37,419.60           |
| " Wells annuity disbursement                     | 43,050.00             | " Fund A Need                                    | 40,857.83             |
| " KIS DEVELOPMENT OFFICE                         | 29,67,274.00          | " Sholarship - Russell Devalois Endowment        | 3,66,440.00           |
| " Muyskens Family Fund                           | 1,71,297.00           | " Dennis Lettenmaier Scholarship                 | 3,66,440.00           |
| " KIS SEED Priorities                            | 49,695.00             | " Scholarship - Presbyterian Mission Scholarship | 10,80,265.12          |
| " Education in Kodai Project                     | 7,48,648.00           | " SMOKELESS STOVE PJT.                           | 1,38,020.75           |
| " Seed Outdoor Agrigultural Unit                 | 9,99,678.00           | " Interest Income                                | 2,20,425.00           |
| " Sky Island Bird                                | 11,96,686.00          | " Accrued Interest                               | 5,91,180.00           |
| " Regenerative Agriculture & Food Forest Project | 5,23,911.00           | " Interest on Savings Account                    | 1,97,607.00           |
| " Palni Hills Agents of Change Awards            | 1,42,610.00           | " Execss of expenditure over Income              | 26,97,608.92          |
| " Student of Tomorrow-Scholarship                | 739.00                |                                                  |                       |
| " KIS Scholarship - General                      | 57,798.00             |                                                  |                       |
| " Jane Cummings & Gordon Scholarship             | 54,677.00             |                                                  |                       |
| " Global Education Scholarship                   | 3,110.00              |                                                  |                       |
| " SCHOLARSHIP-DEJONG MEMORIAL                    | 54,135.00             |                                                  |                       |
| " Marilyn Scudder Scholarship                    | 5,378.00              |                                                  |                       |
| " Sholarship - Russell Devalois Endowment        | 15,54,696.00          |                                                  |                       |
| " Dr.Kothary Master Scholarship                  | 4,88,750.00           |                                                  |                       |
| " Scholarship - Presbyterian Mission Scholarship | 7,41,200.00           |                                                  |                       |
| " SMOKELESS STOVE PJT.                           | 35,040.00             |                                                  |                       |
| " Offline Education                              | 15,500.00             |                                                  |                       |
| " Vocational Training & MF                       | 48,548.00             |                                                  |                       |
| " Stray Animal Welfare                           | 18,227.00             |                                                  |                       |
| " Bank Charges                                   | 6,010.76              |                                                  |                       |
| " Depreciation                                   | 10,44,698.48          |                                                  |                       |
| <b>TOTAL</b>                                     | <b>1,26,97,162.24</b> | <b>TOTAL</b>                                     | <b>1,26,97,162.24</b> |

Notes to accounts attached

For M/s. V D S R & CO., LLP

Chartered Accountants

FRN: 001626S/S200085



Venkatesh Kamath S V

Partner - M. No.202626

Date : 02-09-2023

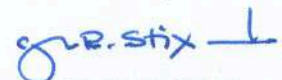
Place : CHENNAI





Dr. Samraj Ganga Christus

Finance Director



Corleigh Robert Stixrud  
Chief Functionary/Secretary

**FOREIGN CONTRIBUTION ACCOUNT**  
**KODAIKANAL INTERNATIONAL SCHOOL**  
 (Company registered under section 8(1)(a) of the Companies Act, 2013)  
**FOREIGN CONTRIBUTION REGISTRATION NUMBER 075940017**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023**

| RECEIPTS                                         | AMOUNT<br>Rs.         | PAYMENTS                                         | AMOUNT<br>Rs.         |
|--------------------------------------------------|-----------------------|--------------------------------------------------|-----------------------|
| By Bank Balance-A/c No.463961183                 | 50,21,695.22          | To KIS Annual Fund 2003 (Archives)               | 5,15,112.00           |
| " SBI, NDBM, C.A/c. No. 40252997756              | 13,34,800.21          | " KIS Annual fund 2005 (Poondi Development)      | 1,54,560.00           |
| " Fixed Deposits                                 | 1,54,08,364.00        | " MYP/Music/Kavithalaya                          | 35,616.00             |
| " KIS Annual Fund 2003 (Archives)                | 3,92,090.80           | " KIS Rain Water Harvesting                      | 52,210.00             |
| " KIS Development Fund                           | 80,055.39             | " Overseas Hire Allowance                        | 2,29,800.00           |
| " KIS DEVELOPMENT OFFICE                         | 29,51,020.84          | " KIS Principal Support                          | 6,91,888.00           |
| " Seed Outdoor Agrigultural Unit                 | 5,49,660.00           | " Curricular Development Fund                    | 46,620.00             |
| " Sky Island Bird                                | 15,14,770.00          | " KIS DEVELOPMENT OFFICE                         | 29,79,274.00          |
| " Regenerative Agriculture & Food Forest Project | 11,73,300.99          | " KIS SEED Priorities                            | 49,695.00             |
| " Palni Hills Agents of Change Awards            | 3,37,419.60           | " Education in Kodai Project                     | 8,52,234.00           |
| " Fund A Need                                    | 40,857.83             | " Seed Outdoor Agrigultural Unit                 | 9,99,678.00           |
| " Sholarship - Russell Devalois Endowment        | 3,66,440.00           | " Sky Island Bird                                | 11,96,686.00          |
| " Dennis Lettenmaier Scholarship                 | 3,66,440.00           | " Regenerative Agriculture & Food Forest Project | 5,23,911.00           |
| " Scholarship - Presbyterian Mission Scholarship | 10,80,265.12          | " Palni Hills Agents of Change Awards            | 1,42,610.00           |
| " SMOKELESS STOVE PJT.                           | 1,38,020.75           | " SCHOLARSHIP-DEJONG MEMORIAL                    | 54,135.00             |
| " Interest Income                                | 2,20,425.00           | " Sholarship - Russell Devalois Endowment        | 15,94,000.00          |
| " Interest Income (2021-2022)                    | 1,73,954.00           | " Dr.Kothary Master Scholarship                  | 3,36,000.00           |
| " Interest on Savings Account                    | 1,97,607.00           | " Scholarship - Presbyterian Mission Scholarship | 7,41,200.00           |
|                                                  |                       | " SMOKELESS STOVE PJT.                           | 35,040.00             |
|                                                  |                       | " Offline Education                              | 15,500.00             |
|                                                  |                       | " Vocational Training & MF                       | 48,548.00             |
|                                                  |                       | " Stray Animal Welfare                           | 18,227.00             |
|                                                  |                       | " Bank Charges                                   | 6,010.76              |
|                                                  |                       | " TDS on Interest                                | 22,047.00             |
|                                                  |                       | " Fixed Deposits - Indian Bank, KKL              | 1,55,07,112.00        |
|                                                  |                       | " Indian Bank, KKL, SB A/c No. 463961183         | 44,59,769.96          |
|                                                  |                       | " SBI, NDBM, C.A/c. No. 40252997756              | 39,703.03             |
| <b>TOTAL</b>                                     | <b>3,13,47,186.75</b> | <b>TOTAL</b>                                     | <b>3,13,47,186.75</b> |

Notes to accounts attached

For M/s.V D S R & Co., LLP  
 Chartered Accountants  
 FRN: 001626S/S200085

*V. Venkatesh*  
 Venkatesh Kamath S V  
 Partner - M. No.202626  
 Date : 02-09-2023  
 Place : CHENNAI

*G. Samraj*  
 Dr. Samraj Ganga Christus  
 Finance Director

*Corleigh Robert Stixrud*  
 Corleigh Robert Stixrud  
 Chief Functionary/Secretary



**FOREIGN CONTRIBUTION ACCOUNT**  
**KODAIKANAL INTERNATIONAL SCHOOL**  
(Company registered under section 8(1)(a) of the Companies Act, 2013)  
**FOREIGN CONTRIBUTION REGISTRATION NUMBER 075940017**  
**FIXED ASSETS SCHEDULE AS ON 31 MARCH 2023**

| S.No | Particulars of Assets                | W.D.V. as on<br>01.04.2022 | Additions<br>during the<br>period | Deletion<br>during the<br>period | Total on<br>31.03.2023 | Depreciation<br>as per SLM | W.D.V. as on<br>31.03.2023 |
|------|--------------------------------------|----------------------------|-----------------------------------|----------------------------------|------------------------|----------------------------|----------------------------|
| I    | <b>Buildings:</b>                    |                            |                                   |                                  |                        |                            |                            |
|      | Old Buildings                        | 56,60,054                  |                                   |                                  | 56,60,054              |                            | 56,60,054                  |
|      | Covered Court Gallery                | 6,46,772                   |                                   |                                  | 6,46,772               | 22,744                     | 6,24,028                   |
| II   | <b>Equipments</b>                    |                            |                                   |                                  |                        |                            |                            |
|      | Old Equipments                       | 65,536                     |                                   |                                  | 65,536                 |                            | 65,536                     |
|      | Microphones                          | 7,610                      |                                   |                                  | 7,610                  |                            | 7,610                      |
|      | Canon Camera with lens               | 32,070                     |                                   |                                  | 32,070                 | 8,352                      | 23,718                     |
|      | Play Station                         | 4,55,032                   |                                   |                                  | 4,55,032               | 98,295                     | 3,56,737                   |
|      | Garmin GPS                           | 38,664                     |                                   |                                  | 38,664                 | 7,838                      | 30,826                     |
|      | Binoculars                           | 20,548                     |                                   |                                  | 20,548                 | 4,157                      | 16,391                     |
|      | LG Signage Display                   | 27,331                     |                                   |                                  | 27,331                 | 5,045                      | 22,286                     |
|      | Sound System @ Covered Court         | 2,29,894                   |                                   |                                  | 2,29,894               | 39,812                     | 1,90,082                   |
|      | Motorized Stage Curtain              | 1,30,875                   |                                   |                                  | 1,30,875               | 23,204                     | 1,07,671                   |
|      | Microphones                          | 29,725                     |                                   |                                  | 29,725                 | 9,500                      | 20,225                     |
|      | Hospital Lab equipments(VAH)         | 4,15,369                   |                                   |                                  | 4,15,369               | 33,396                     | 3,81,973                   |
|      | Digital Precision Balance (2 nos)    | 16,284                     |                                   |                                  | 16,284                 | 1,569                      | 14,715                     |
|      | Magnetic Stirrer Hot plate(2lit)     | 9,072                      |                                   |                                  | 9,072                  | 874                        | 8,198                      |
|      | Microscope Binoculars Model STD-9    | 13,550                     |                                   |                                  | 13,550                 | 1,306                      | 12,244                     |
| III  | <b>Furniture</b>                     |                            |                                   |                                  |                        |                            |                            |
|      | Old Furnitures                       | 11,671                     |                                   |                                  | 11,671                 |                            | 11,671                     |
|      | KI Brand Maestro Chair PP            | 2,53,970                   |                                   |                                  | 2,53,970               | 46,241                     | 2,07,729                   |
|      | Equa High Back Chairs                | 1,18,592                   |                                   |                                  | 1,18,592               | 12,499                     | 1,06,093                   |
|      | Outdoor Bench 3 seater               | 17,986                     |                                   |                                  | 17,986                 | 2,442                      | 15,544                     |
|      | Island work table Size Technico      | 87,629                     |                                   |                                  | 87,629                 | 8,464                      | 79,165                     |
|      | Equa High Back Chair                 | 6,059                      |                                   |                                  | 6,059                  | 583                        | 5,476                      |
|      | Steel Cupboard                       |                            | 17,000                            |                                  | 17,000                 | 624                        | 16,376                     |
|      | Office Table                         |                            | 14,986                            |                                  | 14,986                 | 549                        | 14,437                     |
| IV   | <b>Vehicle</b>                       |                            |                                   |                                  |                        |                            |                            |
|      | a) Ambulance - Jeep                  | 29,753                     |                                   |                                  | 29,753                 | 2,611                      | 27,142                     |
|      | b) Recycling vehicle-TATA Xenon Crew | 2,83,744                   |                                   |                                  | 2,83,744               | 83,125                     | 2,00,619                   |
| V    | <b>Computer</b>                      |                            |                                   |                                  |                        |                            |                            |
|      | HP Aero Laptop 13BE0190AU            | 65,159                     |                                   |                                  | 65,159                 | 22,008                     | 43,151                     |
|      | Lenova Idea Centre Desk Top          | 20,616                     |                                   |                                  | 20,616                 | 6,964                      | 13,653                     |
|      | HP Laserjet 255DW colour             | 40,248                     |                                   |                                  | 40,248                 | 13,063                     | 27,186                     |
|      | Computers                            | 10,95,284                  |                                   |                                  | 10,95,284              | 4,25,917                   | 6,69,367                   |
|      | Projectors                           | 3,88,517                   |                                   |                                  | 3,88,517               | 1,52,570                   | 2,35,947                   |
|      | Monitor - LED                        |                            | 12,000                            |                                  | 12,000                 | 2,436                      | 9,564                      |
|      | Monitor                              |                            | 10,000                            |                                  | 10,000                 | 1,189                      | 8,811                      |
|      | Computers                            |                            | 61,600                            |                                  | 61,600                 | 7,322                      | 54,278                     |
|      | <b>Total</b>                         | <b>1,02,17,615</b>         | <b>1,15,586</b>                   | <b>-</b>                         | <b>1,03,33,201</b>     | <b>10,44,698</b>           | <b>92,88,503</b>           |



**KODAIKANAL INTERNATIONAL SCHOOL, KODAIKANAL.**  
**FOREIGN CONTRIBUTION ACCOUNT**

**Notes to Accounts**

**1 Revenue Recognition**

All donations have been accounted on receipt basis and foreign donations are received on the exchange rate prevailing on that day.

**2 Fixed Assets**

Fixed assets are stated at cost less depreciation.

**3 Depreciation**

Depreciation has been provided on a consistent basis on the SL method as per the rates being followed by the management. Depreciation on additions has been calculated proportionately on the basis of the date of purchase

**4 Expenses**

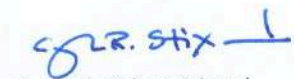
All expenses incurred were related to the objectives of the School

5 In certain cases expenses incurred by the School based on commitment given by the foreign donors have been initially paid by the School and adjusted on receipt of the respective donations.

6 All the Income received as Foreign Contribution are directly received by State Bank Of India Main Branch, 11, Sansad Marg, Delhi as per the FCRA Amendment Act, 2020.

Place: **CHENNAI**

  
Dr. Samraj Ganga Christus  
Finance Director

  
Corleigh Robert Stixrud  
Chief Functionary/Secretary

Date **02-09-2023**

