

**AUDIT REPORT  
&  
AUDITED FINANCIAL  
STATEMENTS**

***FOR THE YEAR 2020-2021***

***OF***

***MANUVIKASA (R)***

***AT :KARJAGI, PO: BALUR, TQ: SIDDAPUR,  
DIST: NORTH KANARA-581 340  
KARNATAKA, INDIA***

***Auditors:***

***M/S. UDAYA SHETTY & CO.***

***CHARTERED ACCOUNTANTS***

***SECOND FLOOR, DR SHIVASWAMY BUILDING***

***DEVIKERE, SIRSI (N.K.)-581 401***

***KARNATAKA, INDIA***

***Tel: 08384-228725***



Second Floor, Dr. Shivaswamy Building, Devikere, Sirsi-581401 (N.K.)  
Tel & Fax : 08384-228725, Cell : 9845707931  
e-mail : camsshetty@yahoo.co.in

## AUDIT REPORT

We have audited the attached Balance Sheet of **MANUVIKASA (Regd.), Post: Karjagi, Taluk: Siddapur, District: Uttara Kannada- 581 340, Karnataka, India**, as at 31st March 2021 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management of **MANUVIKASA (R)**. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

(a) in the case of the Balance Sheet, of the state of affairs of **MANUVIKASA (R)**, as at 31st March 2021 and

(b) in the case of the Income and Expenditure Account, of the excess of Income over Expenditure for its accounting year ending on 31st March 2021.

Place: SIRSI

Date : 28-12-2021



For UDAYA SHETTY & CO.  
CHARTERED ACCOUNTANTS  
FRN : 005327S

(CA. MANJUNATH S. SHETTY)  
B.Com., LL.B.(Spl.), FCA, DISA (ICAI)  
PARTNER  
M. NO. 214005

UDIN: 21214005AAAAEJ7422



# MANUVIKASA (R)

AT: KARIAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340

KARNATAKA, INDIA

## BALANCE SHEET

AS AT 31<sup>ST</sup> MARCH 2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>DESIGNATED AND UNRESTRICTED FUNDS</b>		<b>FIXED ASSETS</b>	
Trust / Corpus/ General Fund		Opening Balance	8,81,481
Opening Balance	1,32,01,502	Add: Additions	13,18,911
Add: Surplus during the Year	25,08,765		22,00,392
	1,57,10,268	Less: Deletions during the year	(3,20,000)
		Less: Depreciation	(2,56,371)
			16,24,021
<b>SECURED LOANS</b>		<b>CURRENT ASSETS, LOANS, ADVANCES &amp; RECEIVABLES</b>	
Vijaya Bank Vehicle Loan	4,25,825	Office Rent Deposit	
Vijaya Bank Car Loan	4,25,000	Opening Balance	75,000
		Add: Additions during the year	35,000
<b>CURRENT LIABILITIES</b>			1,10,000
ESI Payable	8,845	Telephone Deposit	1,000
PF Payable	54,663	Security Deposit with NABARD Financial Services Ltd	2,00,000
Professional Tax Payable	800	Security Deposit with Selco Solar Ltd	5,000
TDS Payable	13,177	Fixed Deposit(FD) in Vijaya Bank	
		Opening Balance	15,97,073
		Add: Additions during the year	10,00,000
		Less: Matured during the year	(1,11,000)
		Add: Accrued Interest	1,29,347
			26,15,420
		Assistance to SHGs	83,092
		Incentives on Micro Finance Receivable	1,89,061
		Tax Deducted at Source A.Y. 2021-22	12,897
		Tax Deducted at Source A.Y. 2020-21	11,700
		Advances for expenses	9,060
		<b>CASH AND BANK BALANCE</b>	
		<b>Cash in hand</b>	375
		<b>Cash at bank</b>	
		SBI, Sirsi A/c No. 30572069717	1,40,311
		SBI, New Delhi A/c No. 00000040050560533	-
		Canara Bank, Sirsi	4,68,188
		ICICI Bank	24,687
		Corporation Bank	7,061
		Vijaya Bank, Herur	6,83,312
		Punjab and Maharashtra Co-operative Bank	1,041
		Vijaya Bank, Sirsi	40,748
		Vijaya Bank, APMC Yard Sirsi	37,94,816
		Vijaya Bank, Kansur	1,38,739
		Axis Bank Sirsi	38,21,901
		Karnataka Vikas Grameena Bank	45,200
		Axis Bank	26,10,948
<b>TOTAL</b>	<b>1,66,38,578</b>	<b>TOTAL</b>	<b>1,66,38,578</b>

Place: SIRSI  
Date: 28-12-2021

For and On Behalf of MANUVIKASA (R)

Managing Trustee



"Examined and Found Correct  
Subject to Our Report of even date attached"



For UDAYA SHETTY & CO.  
CHARTERED ACCOUNTANTS  
FRN : 005327S

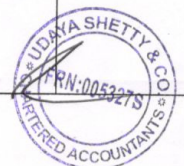
(CA. MANJUNATH S. SHETTY)  
B.Com., LL.B. (Spl.), FCA, DISA (ICAI)  
PARTNER  
M. NO. 214005

# MANUVIKASA (R)

AT:KARJAGI, PO: BALUR, TO: SIDDAPUR, DIST: NORTH KANARA-581 340  
KARNATAKA, INDIA

## CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31<sup>ST</sup> MARCH 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To Programme Expenditure through Give India</b>		<b>By Donation/Grants from Give India</b>	
Programme to meet Basic Necessities of an Orphan Child	25,455	Help an orphan child	52,606
Programme for Construction of Water Harvesting Structure	1,79,382	Help to construct a water harvesting structure	2,29,441
Help Villagers to get access to Harvesting Pond	5,27,353	Help Villagers to get access to Harvesting Pond	7,68,210
Sponsoring Uniforms, School Materials and Scholarships	47,137	Sponsor clothing and school supplies for a poor child	54,000
Provide a set of five note books	7,511	Provide a set of five books	10,800
<b>To Programme Expenditure through Give Foundation USA</b>		<b>By Donation/Grants from Give Foundation USA</b>	
Programme to meet Basic necessities of an Orphan Child	3,083	Help an orphan child	3,083
Programme for Construction of Water Harvesting Structure	2,07,425	Help to construct a water harvesting structure	2,23,801
Sponsoring Uniforms, School Materials and Scholarships	83,225	Sponsor clothing and school supplies for a poor child	90,449
<b>To Programme Expenditure through Grants from HDB Financial Services Ltd</b>		<b>By Grant from HDB Financial Services</b>	50,04,400
Development of Lakes	39,72,658	<b>By Grants from NABARD</b>	78,240
Administrative and Monitoring cost	1,21,289	<b>By Grant from Vattikuti Foundation</b>	15,16,510
Honararium,TA and Vehicle Expenses	1,92,340	<b>By Grants from CMS</b>	28,25,000
Salaries and Wages	5,64,024	<b>By Grants from Yes Bank Foundation</b>	10,00,000
Travel Expenses	83,320	<b>By Grants from Azim Premji Philanthropic Initiative For Covid Relief</b>	33,29,500
<b>To Programme Expenditure through Grants from CMS</b>		<b>For Rejuvenation of Lakes, Construction of Water Harvesting Structures &amp; Farm Ponds</b>	81,41,700
Development of Lakes	14,57,562	<b>By Grant from Edel Give Foundation</b>	56,76,373
Salaries and Wages	72,765	<b>By General Fund From Give India transferred to revenue (utilised)</b>	2,26,347
Office Administrative Cost	3,000	<b>By General Grants and Contributions</b>	12,00,131
Honorarium and Travel Expenses	3,900	<b>By Income from activities of the Trust</b>	60,503
Travel Expenses	3,265	<b>By Other Income</b>	
<b>To Programme Expenditure through Grants from Azim Premji Philanthropic Initiative</b>		Bank Interest	2,81,562
Covid Relief Expenses	33,29,475	Interest on Income Tax Refund	2,316
Rejuvenation of Tanks	58,14,551		
Construction of Water Harvesting Structure	40,300		
Construction of Farm Ponds	4,79,955		
Salary and Benefits	12,67,418		
Travel and Related Expenses	1,65,196		
Office Administrative Cost	1,06,086		
Audit Evaluation and Learning	71,000		
Bank Charges	2,379		
Non-Recurring Office Administrative Cost	83,800		





<b>To Programme Expenditure through Vattikutti India Foundation</b>		
Administrative Cost	13,76,731	
Tailoring Training Cost	9,000	
<b>To Programme Expenditure through Grants from Edel Give Foundation</b>		
Covid Relief Expenses	35,84,798	
Communication materials and publications	68,945	
Human Resources Costs	12,33,962	
Monitoring and Evaluation Expenses	4,651	
Overhead Costs	36,719	
Programme and Administrative Costs	2,75,224	
Special Events costs	94,081	
Training related costs	1,27,619	
External Professional Services	98,556	
Staff Capacity Building Training	2,000	
<b>To Programme Expenditure through Grants from Coco Cola Foundation</b>		
Administrative Expenses	20,000	
<b>To Programme Expenditure through Grants from Deshpande Foundation</b>		
Promotion of SHG Federations	77,347	
Rejuvenation and Development of Tank	1,14,600	
Salaries and Honorarium	57,229	
Maintenance Expenses	8,100	
Printing & Stationery	42,004	
Professional Fees	11,800	
<b>To Programme Expenditure through Grants from Yes Foundation</b>		
Development of Lakes	8,25,919	
Construction of Water Harvesting Pits	14,120	
Development of Farm Ponds	49,000	
Salary and Travel Expenses	1,85,642	
Professional Fees	5,900	
Maintenance Expenses	2,562	
<b>To Programme Expenditure through NABARD grants</b>		
E-Shakti Promotion Expenses	1,05,298	
Promotion Of FPO	89,987	
<b>To Programme Expenditure for Hanns Seidel Stiftung Project</b>		
Project Staff Salary and Wages	36,500	
Workshop Expenses	10,836	
<b>To Other Programme Expenses</b>		
Education materials and Scholarships	25,015	
Promotion Of SHGs/JLGs	49,768	
Training Costs	3,351	
Sponsor Clothing	390	
Rejuvenation of Tanks	55,090	
General Project Expenses	1,45,601	
Covid Relief expenses	34,000	



<b>To Administrative and General Expenses of the Trust</b>			
Advertisement and Publicity Charges		1,218	
Professional Fees		9,440	
Bank Charges		33,881	
Hospitality		7,820	
Interest and Charges on Vehicle Loan		32,860	
Volunteers Support		5,000	
Books, Newspapers and Periodicals		5,595	
Miscellaneous Expenses		23,991	
Office Rent		5,600	
Postage and Telephone		5,022	
Printing and Stationery		22,028	
Repairs and Maintenance		47,039	
Travelling and Conveyance Expenses		12,501	
Board Meeting Expenses		642	
<b>To Depreciation on Fixed Assets (Schedule-I)</b>		2,56,371	
<b>To Surplus i.e. excess of Income Over Expenditure Transferred to Balance Sheet</b>		25,08,765	
<b>TOTAL</b>		<b>3,07,74,972</b>	<b>TOTAL</b>
			<b>3,07,74,972</b>

Place: SIRSI  
Date: 28-12-2021


"Examined and Found Correct  
Subject to Our Report of even date attached"

For and On Behalf of MANUVIKASA (R)

  
Managing Trustee



For UDAYA SHETTY & CO.  
CHARTERED ACCOUNTANTS  
FRN : 005327S

  
(CA. MANJUNATH S. SHETTY)  
B.Com., LL.B. (Spl.), FCA, DISA (ICAI)  
PARTNER  
M. NO. 214005



# MANUVIKASA (R)

AT :KARJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340

KARNATAKA, INDIA

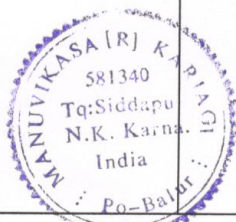
## CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDING ON 31<sup>ST</sup> MARCH 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To Opening Balance</b>		<b>By Programme Expenditure through Give India</b>	
Cash in hand	4,690	Programme to meet Basic Necessities of an Orphan Child	25,455
<b>Cash at bank</b>			
Canara Bank, Sirsi	4,924	Programme for Construction of Water Harvesting Structure	1,79,382
ICICI Bank	35,861	Help Villagers to get access to Harvesting Pond	5,27,353
Corporation Bank	13,44,230	Sponsoring Uniforms, School Materials and Scholarships	47,137
Vijaya Bank, Herur	1,25,217	Provide a set of five note books	7,511
Punjab and Maharashtra Co-operative Bank	1,041		
Vijaya Bank, Sirsi	22,719	<b>By Programme Expenditure through Give Foundation USA</b>	
Vijaya Bank, APMC Yard Sirsi	33,76,225	Programme to meet Basic necessities of an Orphan Child	3,083
Vijaya Bank, Kansur	8,97,635	Programme for Construction of Water Harvesting Structure	2,07,425
Axis Bank Sirsi	36,34,833	Sponsoring Uniforms, School Materials and Scholarships	83,225
Karnataka Vikas Grameena Bank	64,291	<b>By Programme Expenditure through Grants from HDB Financial Services Ltd</b>	
SBI, Sirsi A/c No. 30572069717	7,66,996	Development of Lakes	39,72,658
		Honararium, TA and Vehicle Expenses	1,92,340
<b>To Donation/Grants from Give India</b>		Salaries, Wages and Incentives	5,64,024
Help an orphan child	52,606	Administrative and Monitoring cost	1,21,289
Help to construct a water harvesting structure	2,29,441	Travel Expenses	83,320
Help Villagers to get access to Harvesting Pond	7,68,210	<b>By Programme Expenditure through Grants from CMS</b>	
Sponsor clothing and school supplies for a poor child	54,000	Development of Lakes	14,57,562
Provide a set of five books	10,800	Salaries and Wages	72,765
<b>To Donation/Grants from Give Foundation USA</b>		Office Administrative Cost	3,000
Help and orphan child	3,083	Honararium and Travel Expenses	3,900
Sponsor clothing and school supplies for a poor child	90,449	Travel Expenses	3,265
Programme for Construction of Water Harvesting Structure	2,23,801	<b>By Programme Expenditure through Vattikutti India Foundation</b>	
<b>To Grant from HDB Financial Services</b>	50,04,400	Administrative Cost	13,76,731
<b>To Grants from NABARD</b>	78,240	Tailoring Training Cost	9,000
<b>To Grant from Vattikutti Foundation</b>	15,16,510		
<b>To Grants from CMS</b>	28,25,000		
<b>To Grants from Yes Bank Foundation</b>	10,00,000		



<b>To Grants from Azim Premji Philanthropic Initiative</b>		<b>By Programme Expenditure through Grants from Azim Premji Philanthropic Initiative</b>	
For Covid Relief	33,29,500	Covid Relief Expenses	33,29,475
For Rejuvenation of Lakes, Construction of Water Harvesting Structures & Farm Ponds	81,41,700	Rejuvenation of Lakes	58,14,551
		Construction of Water Harvesting Structure	40,300
<b>To Grant from Edel Give Foundation</b>	56,76,373	Construction of Farm Ponds	4,79,955
To General Fund From Give India	2,26,347	Salary and Benefits	12,67,418
To General Grants and Contributions From Beneficiaries	12,00,131	Travel and Related Expenses	1,65,196
To Income from activities of the Trust	58,146	Office Administrative Cost	1,06,086
<b>To Other Income/Receipts</b>		Audit Evaluation and Learning	71,000
Bank Interest	1,41,675	Bank Charges	2,379
Interest on Income Tax Refund	2,316	Non-Recurring Office Administrative Cost	83,800
To Tax Deducted at Source	2,79,696	<b>By Programme Expenditure through Grants from Edel Give Foundation</b>	
To Professional Tax Deducted From Employees	6,800	Covid Relief Expenses	35,84,798
To ESI Contribution	20,352	Communication materials and publications	68,945
To PF Contribution	2,06,769	Human Resources Costs	12,33,962
To Income Tax Refund	18,124	Monitoring and Evaluation Expenses	4,651
To Salary Advance	72,500	Overhead Costs	36,719
To Fixed Deposit Matured	1,11,000	Programme and Administrative Costs	2,75,224
To TA Advance	30,840	Special Events costs	94,081
To Sale of Motor Vehicle	3,20,000	Training related costs	1,27,619
To Vehicle Loan	11,50,000	Professional Services	98,556
		Staff Capacity Building Training	2,000
		<b>By Programme Expenditure through Grants from Coco Cola Foundation</b>	
		Administrative Expenses	20,000
		<b>By Programme Expenditure through Grants from Deshpande Foundation</b>	
		Promotion of SHG Federations	77,347
		Rejuvenation and Development of Tank	1,14,600
		Salaries and Honorarium	57,229
		Maintenance Expenses	8,100
		Printing & Stationery	42,004
		Professional Fees	11,800
		<b>By Programme Expenditure for Hanns Seidel Stiftung Project</b>	
		Project Staff Salary and Wages	36,500
		Workshop Expenses	10,836
		<b>By Programme Expenditure through Grants from Yes Foundation</b>	
		Development of Lakes	8,25,919
		Construction of Water Harvesting Pits	14,120
		Development of Farm Ponds	49,000
		Maintenance Expenses	2,562
		Professional Fees	5,900
		Salary and Travel Expenses	1,85,642
		<b>By Programme Expenditure through NABARD grants</b>	
		E-Shakti Promotion Expenses	1,05,298
		Promotion Of FPO	89,987
		<b>By Other Programme Expenses</b>	
		Education materials and Scholarships	25,015
		Promotion Of SHGs/JLGs	49,768
		Training Costs	3,351
		Rejuvenation of Tanks	55,090
		General Project Expenses	1,35,000
		Sponsor Clothing	390
		Covid Relief Expenses	34,000
		Project Expenses	10,601





	<b>By Administrative and General Expenses</b>	
	Advertisement and Publicity Charges	1,218
	Professional Fees	9,440
	Bank Charges	33,881
	Hospitality	7,820
	Interest and Charges on Vehicle Loan	2,905
	Volunteers Support	5,000
	Books, Newspapers and Periodicals	5,595
	Miscellaneous Expenses	23,991
	Office Rent	8,600
	Postage and Telephone	5,022
	Printing and Stationery	22,028
	Repairs and Maintenance	47,039
	Travelling and Conveyance Expenses	12,501
	Board Meeting Expenses	642
	<b>By Acquisition of Fixed Assets</b>	
	Office Equipment	22,250
	Motor Vehicle	12,96,661
	By Repayment of Vehicle Loan	3,90,508
	By Fixed Deposit	10,00,000
	By Rental Advance	35,000
	By Professional Tax	6,400
	By Remittance of Employees' ESI Contribution	22,081
	By Remittance of Employees' PF Contribution	2,20,100
	By Remittance of Tax Deducted at Source	2,73,064
	By Salary Advance	72,500
	By Travelling Allowance Advance	28,700
	<b>By Closing Balance</b>	
	Cash in hand	375
	<b>Cash at bank</b>	
	SBI, Sirsi A/c No. 30572069717	1,40,311
	SBI, New Delhi A/c No. 00000040050560533	-
	Canara Bank, Sirsi	4,68,188
	ICICI Bank	24,687
	Corporation Bank	7,061
	Vijaya Bank, Herur	6,83,312
	Punjab and Maharashtra Co-operative Bank	1,041
	Vijaya Bank, Sirsi	40,748
	Vijaya Bank, APMC Yard Sirsi	37,94,816
	Vijaya Bank, Kansur	1,38,739
	Axis Bank Sirsi	38,21,901
	Karnataka Vikas Grameena Bank	45,200
	Axis Bank	26,10,948
<b>TOTAL</b>	<b>4,31,27,471</b>	<b>TOTAL</b>
		<b>4,31,27,471</b>

Place: SIRSI  
Date: 28-12-2021

"Examined and Found Correct  
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For and On Behalf of MANUVIKASA (R)

  
Managing Trustee



For UDAYA SHETTY & CO.  
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PARTNER  
M. NO. 214005

# MANUVIKASA (R)

AT:KARJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340

KARNATAKA, INDIA

## BALANCE SHEET (DOMESTIC)

AS AT 31<sup>ST</sup> MARCH 2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>DESIGNATED AND UNRESTRICTED FUNDS</b>		<b>FIXED ASSETS</b>	
<b>Trust / Corpus/ General Fund</b>		Opening Balance	7,88,632
Opening Balance	1,23,46,157.33	Add: Additions	13,18,911
Add: Surplus during the Year	31,36,425.58		21,07,543
	1,54,82,583	Less: Deletions during the year	(3,20,000)
		Less: Depreciation	(2,56,371)
			15,31,172
<b>SECURED LOANS</b>		<b>CURRENT ASSETS, LOANS, ADVANCES &amp; RECEIVABLES</b>	
Vijaya Bank Vehicle Loan	4,25,825	Office Rent Deposit	
Vijaya Bank Car Loan	4,25,000	Opening Balance	75,000
		Add: Additions during the year	35,000
<b>CURRENT LIABILITIES</b>			1,10,000
ESI Payable	8,845	Telephone Deposit	1,000
PF Payable	54,663	Security Deposit with NABARD	2,00,000
Professional Tax Payable	800	Financial Services Ltd	
TDS Payable	7,702	Security Deposit with Selco Solar Ltd	5,000
		Fixed Deposit(FD) in Vijaya Bank	
		Opening Balance	15,97,073
		Add: Additions during the year	10,00,000
		Less: Matured during the year	(1,11,000)
		Add: Accrued Interest	1,29,347
			26,15,420
		Assistance to SHGs	83,092
		Incentives on Micro Finance Receivable	1,89,061
		Tax Deducted at Source A.Y. 2021-22	12,897
		Tax Deducted at Source A.Y. 2020-21	11,700
		Advances for expenses	9,060
		<b>CASH AND BANK BALANCE</b>	
		<b>Cash in hand</b>	375
		<b>Cash at bank</b>	
		Canara Bank, Sirsi	4,68,188
		ICICI Bank	24,687
		Corporation Bank	7,061
		Vijaya Bank, Herur	6,83,312
		Punjab and Maharashtra Co-operative Bank	1,041
		Vijaya Bank, Sirsi	40,748
		Vijaya Bank, APMC Yard Sirsi	37,94,816
		Vijaya Bank, Kansur	1,38,739
		Axis Bank Sirsi	38,21,901
		Karnataka Vikas Grameena Bank	45,200
		Axis Bank	26,10,948
<b>TOTAL</b>	<b>1,64,05,418</b>	<b>TOTAL</b>	<b>1,64,05,418</b>

Place: SIRSI

Date: 28-12-2021

"Examined and Found Correct

Subject to Our Report of even date attached"

For and On Behalf of MANUVIKASA (R)

Managing Trustee



For UDAYA SHETTY & CO.  
CHARTERED ACCOUNTANTS  
FRN : 005327S

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PARTNER  
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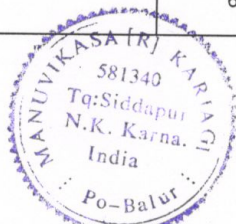
AT :KARJAGI, PO: BALUR, TO: SIDDAPUR, DIST: NORTH KANARA-581 340

KARNATAKA, INDIA

## INCOME AND EXPENDITURE ACCOUNT (DOMESTIC)

FOR THE YEAR ENDING ON 31<sup>ST</sup> MARCH 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To Programme Expenditure through Give India</b>		<b>By Donation/Grants from Give India</b>	
Programme to meet Basic Necessities of an Orphan Child	22,549	Help an orphan child	49,600
Programme for Construction of Water Harvesting Structure	1,79,382	Help to construct a water harvesting structure	2,29,441
Help Villagers to get access to Harvesting Pond	5,27,353	Help Villagers to get access to Harvesting Pond	7,68,210
Sponsoring Uniforms, School Materials and Scholarships	47,137	Sponsor clothing and school supplies for a poor child	54,000
Provide a set of five note books	7,511	Provide a set of five books	10,800
<b>To Programme Expenditure through Grants from HDB Financial Services Ltd</b>		<b>By Grant from HDB Financial Services</b>	50,04,400
Development of Lakes	39,72,658	<b>By Grants from NABARD</b>	78,240
Administrative and Monitoring cost	1,21,289	<b>By Grant from Vattikuti Foundation</b>	6,21,000
Honararium,TA and Vehicle Expenses	1,92,340	<b>By Grants from CMS</b>	28,25,000
Salaries and Wages	5,64,024	<b>By Grants from Yes Bank Foundation</b>	10,00,000
Travel Expenses	83,320	<b>By Grants from Azim Premji Philanthropic Initiative</b>	
<b>To Programme Expenditure through Grants from CMS</b>		For Covid Relief	33,29,500
Development of Lakes	14,57,562	For Rejuvenation of Lakes, Construction of Water Harvesting Structures & Farm Ponds	81,41,700
Salaries and Wages	72,765	<b>By Grant from Edel Give Foundation</b>	23,96,279
Office Administrative Cost	3,000	By General Fund From Give India transferred to revenue (utilised)	2,26,347
Honorarium and Travel Expenses	3,900	By General Grants and Contributions	12,00,131
Travel Expenses	3,265	By Income from activities of the Trust	60,503
<b>To Programme Expenditure through Grants from Azim Premji Philanthropic Initiative</b>		<b>By Other Income</b>	
Covid Relief Expenses	33,29,475	Bank Interest	2,33,800
Rejuvenation of Tanks	58,14,551	Interest on Income Tax Refund	2,316
Construction of Water Harvesting Structure	40,300		
Construction of Farm Ponds	4,79,955		
Salary and Benefits	12,67,418		
Travel and Related Expenses	1,65,196		
Office Administrative Cost	1,06,086		
Audit Evaluation and Learning	71,000		
Bank Charges	2,379		
Non-Recurring Office Administrative	83,800		
<b>To Programme Expenditure through Vattikutti India Foundation</b>			
Administrative Cost	6,21,689		



<b>To Programme Expenditure through Grants from Edel Give Foundation</b>			
Communication materials and publications	68,945		
Human Resources Costs	12,18,377		
Monitoring and Evaluation Expenses	4,651		
Overhead Costs	36,719		
Programme and Administrative Costs	2,68,710		
Special Events costs	94,081		
Training related costs	1,27,619		
External Professional Services	98,556		
Staff Capacity Building Training	2,000		
<b>To Programme Expenditure through Grants from Yes Foundation</b>			
Development of Lakes	8,25,919		
Construction of Water Harvesting Pits	14,120		
Development of Farm Ponds	49,000		
Salary and Travel Expenses	1,85,642		
Professional Fees	5,900		
Maintenance Expenses	2,562		
<b>To Programme Expenditure through NABARD grants</b>			
E-Shakti Promotion Expenses	1,05,298		
Promotion Of FPO	89,987		
<b>To Other Programme Expenses</b>			
Education materials and Scholarships	25,015		
Promotion Of SHGs/JLGs	7,990		
Training Costs	3,351		
Sponsor Clothing	390		
Rejuvenation of Tanks	990		
General Project Expenses	1,45,601		
Covid Relief expenses	34,000		
<b>To Administrative and General Expenses of the Trust</b>			
Advertisement and Publicity Charges	1,218		
Professional Fees	9,440		
Bank Charges	4,387		
Hospitality	7,820		
Interest and Charges on Vehicle Loan	32,860		
Volunteers Support	5,000		
Books, Newspapers and Periodicals	5,595		
Miscellaneous Expenses	23,991		
Office Rent	5,600		
Postage and Telephone	5,022		
Printing and Stationery	22,028		
Repairs and Maintenance	47,039		
Travelling and Conveyance Expenses	12,501		
Board Meeting Expenses	642		
<b>To Depreciation on Fixed Assets (Schedule-I)</b>	2,56,371		
<b>To Surplus i.e. excess of Income Over Expenditure Transferred to Balance Sheet</b>	31,36,426		
<b>TOTAL</b>	<b>2,62,31,267</b>	<b>TOTAL</b>	<b>2,62,31,267</b>

Place: SIRSI  
Date: 28-12-2021

For and On Behalf of MANUVIKASA (R)

Managing Trustee



"Examined and Found Correct  
Subject to Our Report of even date attached"

FOR UDAYA SHETTY & CO.  
CHARTERED ACCOUNTANTS  
FRN : 005327S

(CA. MANJUNATH S. SHETTY)  
B.Com.,LL.B.(Spl.),FCA,DISA (ICAI)  
PARTNER  
M. NO. 214005

# MANUVIKASA (R)

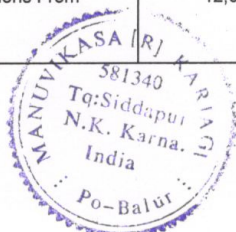
AT:KARJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340

KARNATAKA, INDIA

## RECEIPTS AND PAYMENTS ACCOUNT (DOMESTIC)

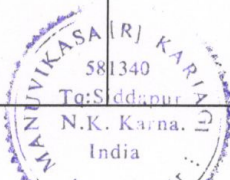
FOR THE YEAR ENDING ON 31<sup>ST</sup> MARCH 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To Opening Balance</b>		<b>By Programme Expenditure through Give India</b>	
Cash in hand	4,690	Programme to meet Basic	22,549
<b>Cash at bank</b>		Necessities of an Orphan Child	
Canara Bank, Sirsi	4,924		
ICICI Bank	35,861		
Corporation Bank	13,44,230	Programme for Construction of	1,79,382
Vijaya Bank, Herur	1,25,217	Water Harvesting Structure	
Punjab and Maharashtra Co-operative Bank	1,041		
Vijaya Bank, Sirsi	22,719	Help Villagers to get access to Harvesting	5,27,353
Vijaya Bank, APMC Yard Sirsi	33,76,225	Pond	
Vijaya Bank, Kansur	8,97,635		
Axis Bank Sirsi	36,34,833	Sponsoring Uniforms, School	47,137
Karnataka Vikas Grameena Bank	64,291	Materials and Scholarships	
<b>To Donation/Grants from Give India</b>		Provide a set of five note books	7,511
Help an orphan child	49,600		
		<b>By Programme Expenditure through Grants from HDB Financial Services Ltd</b>	
Help to construct a water harvesting structure	2,29,441	Development of Lakes	39,72,658
		Honarium, TA and Vehicle Expenses	1,92,340
Help Villagers to get access to Harvesting Pond	7,68,210	Salaries, Wages and Incentives	5,64,024
		Administrative and Monitoring cost	1,21,289
Sponsor clothing and school supplies for a poor child	54,000	Travel Expenses	83,320
Provide a set of five books	10,800	<b>By Programme Expenditure through Grants from CMS</b>	
		Development of Lakes	14,57,562
<b>To Grant from HDB Financial Services</b>	50,04,400	Salaries and Wages	72,765
		Office Administrative Cost	3,000
<b>To Grants from NABARD</b>	78,240	Honarium and Travel Expenses	3,900
		Travel Expenses	3,265
<b>To Grant from Vattikuti Foundation</b>	6,21,000		
		<b>By Programme Expenditure through Grants from Azim Premji Philanthropic Initiative</b>	
<b>To Grants from CMS</b>	28,25,000	Covid Relief Expenses	33,29,475
		Rejuvenation of Lakes	58,14,551
<b>To Grants from Yes Bank Foundation</b>	10,00,000	Construction of Water Harvesting Structure	40,300
		Construction of Farm Ponds	4,79,955
<b>To Grants from Azim Premji Philanthropic Initiative</b>		Salary and Benefits	12,67,418
For Covid Relief	33,29,500	Travel and Related Expenses	1,65,196
For Rejuvenation of Lakes, Construction of Water Harvesting Structures & Farm Ponds	81,41,700	Office Administrative Cost	1,06,086
		Audit Evaluation and Learning	71,000
<b>To Grant from Edel Give Foundation</b>	23,96,279	Bank Charges	2,379
		Non-Recurring Office Administrative Cost	83,800
<b>To General Fund From Give India</b>	2,26,347		
		<b>By Programme Expenditure through Vattikuti India Foundation</b>	
<b>To General Grants and Contributions From Beneficiaries</b>	12,00,131	Administrative Cost	6,21,689





To Income from activities of the Trust	58,146	<b>By Programme Expenditure through Grants from Edel Give Foundation</b>	
<b>To Other Income/Receipts</b>		Communication materials and publications	68,945
Bank Interest	93,913	Human Resources Costs	12,18,377
Interest on Income Tax Refund	2,316	Monitoring and Evaluation Expenses	4,651
To Tax Deducted at Source	2,69,851	Overhead Costs	36,719
To Professional Tax Deducted From Employees	6,800	Programme and Administrative Costs	2,68,710
To ESI Contribution	20,352	Special Events costs	94,081
To PF Contribution	2,06,769	Training related costs	1,27,619
To Income Tax Refund	18,124	Professional Services	98,556
To Salary Advance	72,500	Staff Capacity Building Training	2,000
To Fixed Deposit Matured	1,11,000	<b>By Programme Expenditure through Grants from Yes Foundation</b>	
To TA Advance	30,840	Development of Lakes	8,25,919
To Sale of Motor Vehicle	3,20,000	Construction of Water Harvesting Pits	14,120
To Vehicle Loan	11,50,000	Development of Farm Ponds	49,000
		Maintenance Expenses	2,562
		Professional Fees	5,900
		Salary and Travel Expenses	1,85,642
		<b>By Programme Expenditure through NABARD grants</b>	
		E-Shakti Promotion Expenses	1,05,298
		Promotion Of FPO	89,987
		<b>By Other Programme Expenses</b>	
		Education materials and Scholarships	25,015
		Promotion Of SHGs/JLGs	7,990
		Training Costs	3,351
		Rejuvenation of Tanks	990
		General Project Expenses	1,35,000
		Sponsor Clothing	390
		Covid Relief Expenses	34,000
		Project Expenses	10,601
		<b>By Administrative and General Expenses</b>	
		Advertisement and Publicity Charges	1,218
		Professional Fees	9,440
		Bank Charges	4,387
		Hospitality	7,820
		Interest and Charges on Vehicle Loan	2,905
		Volunteers Support	5,000
		Books, Newspapers and Periodicals	5,595
		Miscellaneous Expenses	23,991
		Office Rent	8,600
		Postage and Telephone	5,022
		Printing and Stationery	22,028
		Repairs and Maintenance	47,039
		Travelling and Conveyance Expenses	12,501
		Board Meeting Expenses	642
		<b>By Acquisition of Fixed Assets</b>	
		Office Equipment	22,250
		Motor Vehicle	12,96,661
		By Repayment of Vehicle Loan	3,90,508
		By Fixed Deposit	10,00,000
		By Rental Advance	35,000



		By Professional Tax	6,400
		By Remittance of Employees' ESI Contribution	22,081
		By Remittance of Employees' PF Contribution	2,20,100
		By Remittance of Tax Deducted at Source	2,64,194
		By Salary Advance	72,500
		By Travelling Allowance Advance	28,700
		<b>By Closing Balance</b>	
		Cash in hand	375
		<b>Cash at bank</b>	
		Canara Bank, Sirsi	4,68,188
		ICICI Bank	24,687
		Corporation Bank	7,061
		Vijaya Bank, Herur	6,83,312
		Punjab and Maharashtra Co-operative Bank	1,041
		Vijaya Bank, Sirsi	40,748
		Vijaya Bank, APMC Yard Sirsi	37,94,816
		Vijaya Bank, Kansur	1,38,739
		Axis Bank Sirsi	38,21,901
		Karnataka Vikas Grameena Bank	45,200
		Axis Bank	26,10,948
<b>TOTAL</b>	<b>3,78,06,925</b>	<b>TOTAL</b>	<b>3,78,06,925</b>

Place: SIRSI  
Date: 28-12-2021

"Examined and Found Correct  
Subject to Our Report of even date attached"

For and On Behalf of MANUVIKASA (R)

Managing Trustee



For UDAYA SHETTY & CO.  
CHARTERED ACCOUNTANTS  
FRN : 0053278

(CA. MANJUNATH S. SHETTY)  
B.Com., LL.B. (Spl.), FCA, DISA (ICAI)  
PARTNER  
M. NO. 214005

# MANUVIKASA (R)

AT :KARJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340

KARNATAKA, INDIA

## EXTRACTS OF BALANCE SHEET FOR FOREIGN CONTRIBUTION

AS AT 31<sup>ST</sup> MARCH 2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>DESIGNATED AND UNRESTRICTED FUNDS</b>		<b>FIXED ASSETS</b>	
Trust / Corpus/ General Fund		Opening Balance	1,89,044
Opening Balance	9,51,540	Add: Additions during the year	-
Less: Deficit during the year	(6,27,660)		1,89,044
	3,23,880	<b>Cash and Bank Balance</b>	
<b>CURRENT LIABILITIES</b>		Cash in hand	-
TDS Payable	5,475	Cash at bank	
		SBI, Sirsi A/c No. 30572069717	1,40,311
		SBI, New Delhi A/c No. 00000040050560533	-
<b>TOTAL</b>	<b>3,29,355</b>	<b>TOTAL</b>	<b>3,29,355</b>

Place: SIRSI

Date: 28-12-2021

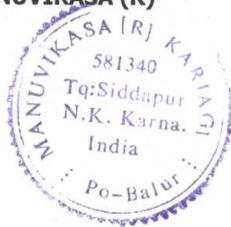
"Examined and Found Correct"

Subject to Our Report of even date attached"

For and On Behalf of MANUVIKASA (R)



Managing Trustee



For UDAYA SHETTY & CO.  
CHARTERED ACCOUNTANTS  
FRN : 005327S

(CA. MANJUNATH S. SHETTY)  
B.Com., LL.B. (Spl.), FCA, DISA (ICAI)  
PARTNER  
M. NO. 214005



# MANUVIKASA (R)

AT:KARJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340

KARNATAKA, INDIA

## EXTRACTS OF INCOME AND EXPENDITURE ACCOUNT FOR FOREIGN CONTRIBUTION FOR THE YEAR ENDING ON 31<sup>ST</sup> MARCH 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To Programme Expenditure through Give Foundation USA</b>		<b>By Donation/Grants from Give India</b>	
Programme to meet Basic necessities of an Orphan Child	3,083	Help an orphan child	3,006
Programme for Construction of Water Harvesting Structure	2,07,425	<b>By Donation/Grants from Give Foundation USA</b>	
Sponsoring Uniforms, School Materials and Scholarships	83,225	Help an orphan child	3,083
		Help to construct a water harvesting structure	2,23,801
<b>To Programme Expenditure through Give India</b>		Sponsor clothing and school supplies for a poor child	90,449
Programme to meet Basic necessities of an Orphan Child	2,906	<b>By Grants from Edel Give Foundation</b>	32,80,094
<b>To Programme Expenditure through Grants from Coco Cola Foundation</b>		<b>By Grants from Vattikutti India Foundation</b>	8,95,510
Administrative Expenses	20,000	<b>By Other Income</b>	
<b>To Programme Expenditure through Grants from Deshpande Foundation</b>		Bank Interest	47,762
Promotion of SHG Federations	77,347	<b>By Deficit i.e. Excess of Expenditure over Income Transferred to Balance Sheet</b>	6,27,660
Rejuvenation and Development of Tank	1,14,600		
Salaries and Honorarium	57,229		
Maintenance Expenses	8,100		
Printing & Stationery	42,004		
Professional Fees	11,800		
<b>To Programme Expenditure through Grants from Edel Give Foundation</b>			
Covid Relief Expenses	35,84,798		
Human Resources	15,585		
Programme and Admin Cost	6,514		
<b>To Programme Expenditure through Grants from Vattikutti India Foundation</b>			
Administration Cost	7,55,042		
Tailoring Training Cost	9,000		
<b>To Programme Expenditure for Hanns Seidel Stiftung Project</b>			
Project Staff Salary and Wages	36,500		
Workshop Expenses	10,836		
<b>To Other Programme Expenses</b>			
Promotion of SHG/JLG's	41,778		
Rejuvenation and Development of Tank	54,100		
<b>To Administrative Expenses</b>			
Bank Charges	29,493		
<b>TOTAL</b>	<b>51,71,365</b>	<b>TOTAL</b>	<b>51,71,365</b>

Place: SIRSI

Date: 28-12-2021

For and On Behalf of MANUVIKASA (R)

Managing Trustee



"Examined and Found Correct"

Subject to Our Report of even date attached"

For UDAYA SHETTY & CO.

CHARTERED ACCOUNTANTS

FRN : 005327S

(CA. MANJUNATH S. SHETTY)  
B.Com., LL.B. (Spl.), FCA, DISA (ICAI)  
PARTNER  
M NO. 214005

# MANUVIKASA (R)

AT :KARJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340

KARNATAKA, INDIA

## EXTRACTS OF RECEIPTS AND PAYMENTS ACCOUNT FOR FOREIGN CONTRIBUTION

FOR THE YEAR ENDING ON 31<sup>ST</sup> MARCH 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		<b>By Programme Expenditure through Give Foundation USA</b>	
Cash at bank		Programme to meet Basic necessities of an Orphan Child	3,083
SBI, Sirsi A/c No. 30572069717	7,66,996		
To Donation/Grants from Give India		Programme for Construction of Water Harvesting Structure	2,07,425
Help an orphan child	3,006		
To Donation/Grants from Give Foundation USA		Sponsoring Uniforms, School Materials and Scholarships	83,225
Help and orphan child	3,083		
Sponsor clothing and school supplies for a poor child	90,449	<b>By Programme Expenditure through Give India</b>	
Programme for Construction of Water Harvesting Structure	2,23,801	Programme to meet Basic necessities of an Orphan Child	2,906
To Grants from Edel Give Foundation	32,80,094	<b>By Programme Expenditure through Grants from Coco Cola Foundation</b>	
		Administrative Expenses	20,000
To Grants from Vattikutti India Foundation	8,95,510	<b>By Programme Expenditure through Grants from Deshpande Foundation</b>	
To Other Income		Promotion of SHG Federations	77,347
Bank Interest	47,762	Rejuvenation and Development of Tank	1,14,600
To Tax Deducted at Source	9,845	Salaries and Honorarium	57,229
To ESI Contribution	21,668	Maintenance Expenses	8,100
To PF Contribution	55,653	Printing & Stationery	42,004
		Professional Fees	11,800
		<b>By Programme Expenditure through Grants from Edel Give Foundation</b>	
		Covid Relief Expenses	35,84,798
		Human Resources	15,585
		Programme and Admin Cost	6,514
		<b>By Programme Expenditure through Grants from Vattikutti India Foundation</b>	
		Administration Cost	7,55,042
		Tailoring Training Cost	9,000
		<b>By Programme Expenditure for Hanns Seidel Stiftung Project</b>	
		Project Staff Salary and Wages	36,500
		Workshop Expenses	10,836
		<b>By Other Programme Expenses</b>	
		Promotion of SHG/JLG's	41,778
		Rejuvenation and Development of Tank	54,100



		<b>By Administrative Expenses</b>	
		Bank Charges	29,493
		By Remittance of PF Contribution	55,653
		By Remittance of ESI Contribution	21,668
		By Remittance of TDS	8,870
		<b>By Closing Balance</b>	
		Cash at bank	
		SBI, Sirsi A/c No. 30572069717	1,40,311
		SBI, New Delhi A/c No. 00000040050560533	-
<b>TOTAL</b>	<b>53,97,867</b>	<b>TOTAL</b>	<b>53,97,867</b>

Place: SIRSI  
Date: 28-12-2021


"Examined and Found Correct"  
Subject to Our Report of even date attached"

For and On Behalf of MANUVIKASA (R)

  
Managing Trustee



For UDAYA SHETTY & CO.  
CHARTERED ACCOUNTANTS  
FRN : 005327S

  
(CA. MANJUNATH S. SHETTY)  
B.Com., LL.B. (Spl.), FCA, DISA (ICAI)  
PARTNER  
M. NO. 214005



# MANUVIKASA (R)

AT: KARIJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340  
KARNATAKA, INDIA

## Schedule - I FIXED ASSETS & DEPRECIATION FOR THE YEAR 2020-2021

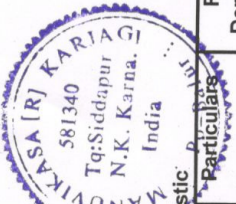
Domestic		Particulars	Rate of Depreciation	W.D.V. on 01-04-2020	Additions		Transfer/ Sale	Total	Depreciation	W.D.V. on 31-03-2021
Sl. No.	Particulars				I Half	II Half				
1	Office Equipments	15%	1,34,526	22,250	-	Nil	1,56,776	23,516	1,33,260	
2	Furniture & Fixtures	10%	1,22,492	-	-	Nil	1,22,492	12,249	1,10,243	
3	Computer & Accessories	40%	29,611	-	-	Nil	29,611	11,844	17,767	
4	Motor Vehicle	15%	5,38,438	8,46,661	4,50,000	3,20,000	15,15,099	1,93,515	13,21,584	
	<b>TOTAL</b>		<b>8,25,067</b>	<b>8,68,911</b>	<b>4,50,000</b>	<b>3,20,000</b>	<b>18,23,978</b>	<b>2,41,124</b>	<b>15,82,854</b>	

### Foreign Contribution

Sl. No.	Particulars	Rate of Depreciation	W.D.V. on 01-04-2020	Additions		Transfer/ Sale	Total	Depreciation	W.D.V. on 31-03-2021
				I Half	II Half				
1	Office Equipments	15%	20,510	-	-	Nil	20,510	3,077	17,433
2	Furniture & Fixtures	10%	7,303	-	-	Nil	7,303	730	6,573
3	Computer & Accessories	40%	28,601	-	-	Nil	28,601	11,440	17,161
	<b>TOTAL</b>		<b>56,414</b>	<b>-</b>	<b>-</b>	<b>Nil</b>	<b>56,414</b>	<b>15,247</b>	<b>41,167</b>

### Consolidated

Sl. No.	Particulars	Rate of Depreciation	W.D.V. on 01-04-2020	Additions		Transfer/ Sale	Total	Depreciation	W.D.V. on 31-03-2021
				I Half	II Half				
1	Office Equipments	15%	1,55,036	22,250	-	Nil	1,77,286	26,593	1,50,693
2	Furniture & Fixtures	10%	1,29,795	-	-	Nil	1,29,795	12,979	1,16,816
3	Computer & Accessories	40%	58,212	-	-	Nil	58,212	23,284	34,928
4	Motor Vehicle	15%	5,38,438	8,46,661	4,50,000	3,20,000	15,15,099	1,93,515	13,21,584
	<b>TOTAL</b>		<b>8,81,481</b>	<b>8,68,911</b>	<b>4,50,000</b>	<b>3,20,000</b>	<b>18,80,392</b>	<b>2,56,371</b>	<b>16,24,021</b>



**NOTES ON ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS  
AND SIGNIFICANT ACCOUNTING POLICIES**

**1. Basis of Accounting**

The financial statements are prepared under the historical cost convention, in accordance with the Generally Accepted Accounting Principles (GAAP) as adopted consistently.

**2. Fixed Assets**

All Fixed Assets are stated at cost of acquisition less depreciation under WDV Method.

**3. Depreciation**

Depreciation is provided at the rates prescribed in the Income Tax Act, 1961 on WDV Basis.

**4. Revenue Recognition**

Revenue is recognized on accrual basis except grants are accounted as and when it is received.

5. Whenever confirmation of balance is not available, balances as per books of accounts were relied upon.

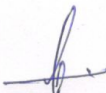
6. Opening Balances are considered as per Audited Financial Statements of the previous year and are regrouped and rearranged wherever necessary

7. All the policies not specifically mentioned herein above are in accordance with the generally accepted accounting principles.

Place : SIRSI

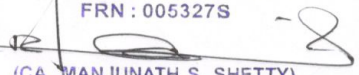
Date : 28-12-2021

For and On Behalf of MANUVIKASA (R)

  
Managing Trustee



For UDAYA SHETTY & CO.  
CHARTERED ACCOUNTANTS  
FRN : 005327S

  
(CA. MANJUNATH S. SHETTY)  
B.Com., LL.B.(Spl.), FCA, DISA (ICAI)  
PARTNER  
M. NO. 214005