

**AUDIT REPORT
&
AUDITED FINANCIAL
STATEMENTS**

FOR THE YEAR 2021 - 2022

OF

MANUVIKASA(R)

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

STATUTORY AUDITORS:

M/S UDAYA SHETTY & CO.

CHARTERED ACCOUNTANTS

SECOND FLOOR, AKSHAY ARCADE,

OPP. GOVT.HOSPITAL, NEAR FIVE ROAD CIRCLE,

SIRSI -(N.K) -581 401, KARNATAKA

Tel:08384-228725, Cell: +919845707931

email: camsshetty@yahoo.co.in

CA. Manjunath S. Shetty

B.Com., LL.B.(Spl.) F.C.A., D.I.S.A. (ICAI)
Partner



UDAYA SHETTY & CO.

Chartered Accountants

Second Floor, Akshay Arcade, Opp. Government Hospital, Near Five Road Circle, SIRSI-581401 (N.K.)

Tel & Fax : 08384-228725, Cell : 9845707931

E-mail : camsshetty@yahoo.co.in Website : www.udayashetty.com

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 2022 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 2022 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 2022.

Place: SIRSI

Date : 26-09-2022



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: 22214005AVDPYD4107

MANUVIKASA (R)

AT :KARJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581340

KARNATAKA, INDIA



BALANCE SHEET

AS AT 31ST MARCH 2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL FUND		FIXED ASSETS	
Trust Fund	501	Opening Balance	16,24,021
		Add: Additions	24,300
General Fund			16,48,321
Opening Balance	1,57,09,767	Less: Depreciation	(2,49,634)
Add: Surplus during the Year	10,32,954		13,98,687
	1,67,42,721	CURRENT ASSETS, LOANS, ADVANCES & RECEIVABLES	
SECURED LOANS FROM BANKS		Office Rent Deposit	
Bank of Baroda Vehicle Loan	3,10,079	Opening Balance	1,10,000
Bank of Baroda Motor Car Loan	3,28,873	Add: Additions during the year	80,000
			1,90,000
CURRENT LIABILITIES		Telephone Deposit	1,000
Other Payables		Security Deposit with NABARD	2,00,000
ESI Payable	11,114	Financial Services Ltd	
PF Payable	70,337		
Professional Tax Payable	4,600	Fixed Deposit(FD) in Bank of Baroda	
TDS Payable	20,013	Opening Balance	26,15,420
		Add: Additions during the year	4,00,000
		Less: Matured during the year	(70,112)
		Add: Accrued Interest thereon	1,24,098
			30,69,406
		Assistance to SHGs	83,092
		Incentives Receivable from Micro Finance	1,92,053
		Tax Deducted at Source A.Y. 2021-22	12,897
		Tax Deducted at Source A.Y. 2022-23	16,017
		Advances for expenses	12,060
		Other Advances	25,000
		CASH AND BANK BALANCE	
		Cash in hand	75
		Cash at Bank	
		SBI, Sirsi A/c No. 30572069717	14,49,088
		SBI, New Delhi A/c No. 00000040050560533	3,62,057
		Canara Bank, Sirsi A/c No. 520101163383	12,31,087
		ICICI Bank A/c No. 53101001099	4,22,812
		Union Bank of India A/c No. 52010125900148	7,253
		Bank of Baroda, Herur No.64500100003240	4,86,793
		Punjab and Maharashtra Co-operative Bank	1,099
		Bank of Baroda, Sirsi A/c No.64560100008348	7,057
		Bank of Baroda, Sirsi A/c No.64480200000034	40,91,483
		Bank of Baroda, Kansur No. 64590100001381	1,91,377
		HDFC Bank A/c No. 50100498504350	26,040
		Axis Bank Sirsi A/c No. 917010028957434	20,01,067
		Karnataka Vikas Grameena Bank	56,160
		Axis Bank A/c No.920010062743695	19,54,578
TOTAL	1,74,88,238	TOTAL	1,74,88,238

Place: SIRSI
Date: 26-09-2022

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

UDIN#-22916005AVDPY04107

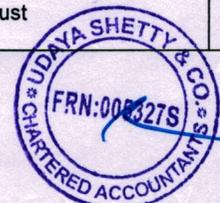
MANUVIKASA (R)

AT :KARJAGI, PO: BALUR, TO: SIDDAPUR, DIST: NORTH KANARA-581340
KARNATAKA, INDIA



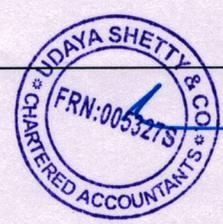
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Programme Expenditure through Give India		By Donation/Grants from Give India	
Programme to meet Basic Necessities of an Orphan Child	52,700	Help an Orphan Child	24,800
Programme for Construction of Water Harvesting Structure	1,50,732	Help to construct a water harvesting structure	59,475
Help Villagers to get access to Harvesting Pond	4,26,820	Help Villagers to get access to Harvesting Pond	4,81,751
Sponsoring Uniforms, School Materials and Scholarships	25,545	Sponsor clothing and school supplies for a poor child	18,000
Provide a set of five note books	10,200	Provide a set of five books	7,800
To Programme Expenditure through Give Foundation USA		By Donation/Grants from Give Foundation USA	
Programme for Construction of Water Harvesting Structure	2,72,465	Sponsor clothing and school supplies for a poor child	84,177
Sponsoring Uniforms, School Materials and Scholarships	86,080	Programme for Construction of Water Harvesting Structure	2,73,205
Covid Relief	9,17,079	Covid Relief	10,28,812
To Programme Expenditure through Grants from Dalyan Foundation		By Grants from Benevity Foundation	11,53,449
Covid Relief Expenses	11,91,344	By Grants from Vattikutti India Foundation	10,00,872
Project Expenses	4,67,930	By Grants from Hanns Seidel Stiftung	8,91,577
To Programme Expenditure through Grants from Benevity Foundation	6,71,686	By Grants from Dalyan Foundation	35,50,000
To Programme Expenditure for Hanns Seidel Stiftung Project		By Grants from HDB Financial Services	12,51,100
Development of Learning Centre	1,65,040	By Grants from NABARD	5,09,800
Training Expenses	1,52,044	By Grants from HDFC	29,90,000
Learning Centre Programme Expenses	1,49,593	By Grants from CMS	20,00,000
Preliminary Survey and Assessment	60,679	By Grants from Yes Bank Foundation	10,00,000
Technical Equipments	58,950	By Grants from Azim Premji Philanthropic Initiative	
Project Staff Salary and Wages	4,14,573	For Covid Relief	48,79,500
Workshop Expenses	15,605	For Rejuvenation of Lakes, Construction of Water Harvesting Structures & Farm Ponds	53,28,700
To Programme Expenditure through Grants from HDB Financial Services Ltd		By Grants from CAPCO	4,60,000
Development of Lakes	49,70,070	By Grants from Edel Give Foundation	
Honararium, TA and Vehicle Expenses	11,904	GROW Fund	20,00,000
Salaries, Wages and Incentives	40,913	For WEDA Project	45,16,140
Administrative and Monitoring cost	10,000	By General Fund From Give India	90,000
Travel Expenses	8,597	By Community Contribution	16,87,502
Office Administrative Cost	76,420	By Donation	500
To Programme Expenditure through Grants from CMS		By Income from activities of the Trust	44,340
Development of Lakes	22,82,604		
Salaries and Wages	2,65,960		
Office Administrative Cost	27,278		
Honorarium and Travel Expenses	23,145		
Travel Expenses	31,726		





To Programme Expenditure through Grants from Azim Premji Philanthropic Initiative		By Other Income/Receipts	
Covid Relief Expenses	28,36,849	Bank Interest	3,39,457
Rejuvenation of Lakes	50,74,355	Interest on Income Tax Refund	940
Lake Convention Expenses	95,720		
Construction of Farm Ponds	2,04,792		
Salary and Benefits	12,46,760		
Travel and Related Expenses	1,91,005		
Office Administrative Cost	2,89,708		
Audit Evaluation and Learning	1,09,912		
Bank Charges	3,761		
Capacity Building Training	13,411		
Sustainable Agri Training	26,281		
To Programme Expenditure through Vattikutti India Foundation			
Administration Cost	7,39,312		
To Programme Expenditure through Grants from Edel Give Foundation			
Rejuvenation of Lakes	2,80,000		
Communication materials and publications	1,73,213		
Human Resources Costs	21,83,112		
Monitoring and Evaluation Expenses	2,485		
Overhead Costs	2,01,989		
Programme and Administrative Costs	4,93,043		
Special Events costs	3,30,594		
Training related costs	9,99,639		
Professional Services	30,000		
Infrastructure and Equipments	1,97,021		
To Programme Expenditure through Grants from Yes Foundation			
Development of Lakes	3,91,457		
Construction of Water Harvesting Pits	2,10,350		
Development of Farm Ponds	1,87,050		
Maintenance Expenses	35,222		
Salary and Travel Expenses	1,73,694		
Honorarium and Travel Expenses	86,500		
To Programme Expenditure through CAPCO grants			
Rejuvenation of Lakes	4,59,677		
To Programme Expenditure through Grants from HDFC Bank			
Administrative Cost-Office setup	2,97,626		
Administrative Cost-Office Maintenance	10,651		
Administrative Cost-Office Rent	30,750		
Administrative Cost-Office Stationery	11,509		
Administrative Cost-Travelling Expenses	73,935		
Human Resources Cost	4,07,871		
Skill Training and Livelihood Enhancement:			
SHG Promotion Meetings and Training	2,23,024		
Development/ marketing/ branding/ trainings/	9,80,000		
Cage fishing promotion	50,000		
Root based farming, horticulture crop development	2,71,800		
Storage of fish through set up of community	2,58,002		
Processing unit of NTFP products and its	29,500		
Hospitality training to youths	2,30,500		
Business assistance to women entrepreneurs	1,20,504		
To Programme Expenditure through NABARD grants			
Promotion Of FPO	3,19,724		
To Other Programme Expenses			
Education materials and Scholarships	19,050		
Promotion Of SHGs/JLGs	18,900		
Rejuvenation of Tanks	380		
General Project Expenses	3,50,489		
Covid Relief Expenses	11,927		

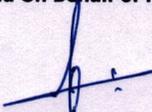




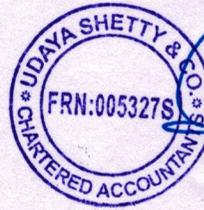
To Administrative and General Expenses			
Advertisement and Publicity Charges	1,500		
Audit Fees	35,400		
Professional Fees	68,450		
Bank Charges	26,783		
Hospitality	12,267		
Interest and Charges on Vehicle Loan	63,127		
Rates Taxes and Fees	5,000		
Books, Newspapers and Periodicals	6,534		
Miscellaneous Expenses	15,049		
Vehicle Insurance	26,977		
Postage and Telephone	3,112		
Printing and Stationery	49,098		
Repairs and Maintenance	48,705		
Travelling and Conveyance Expenses	5,539		
Board Meeting Expenses	1,030		
To Depreciation on Fixed Assets (Schedule-I)	2,49,634		
To Surplus i.e. excess of Income Over Expenditure Transferred to Balance Sheet	10,32,954		
TOTAL	3,56,71,895	TOTAL	3,56,71,895

Place: SIRSI
Date: 26-09-2022

For and On Behalf of MANUVIKASA (R)


Managing Trustee

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



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CHARTERED ACCOUNTANTS
FRN : 005327S


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PARTNER
M. NO. 214005

UDIN:- 22214005AVDPY04107

MANUVIKASA (R)

AT :KARJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581340

KARNATAKA, INDIA

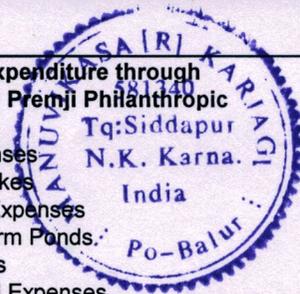
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2022



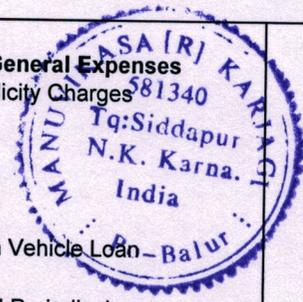
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Programme Expenditure through Give India	
Cash in hand	375	Programme to meet Basic Necessities of an Orphan Child	52,700
Cash at bank		Programme for Construction of Water Harvesting Structure	1,50,732
Canara Bank, Sirsi A/c No. 520101163383	4,68,188	Help Villagers to get access to Harvesting Pond	4,26,820
ICICI Bank A/c No. 53101001099	24,687	Sponsoring Uniforms, School Materials and Scholarships	25,545
Union Bank of India A/c No. 52010125900148	7,061	Provide a set of five note books	10,200
Bank of Baroda, Herur No. 64500100003240	6,83,312	By Programme Expenditure through Give Foundation USA	
Punjab and Maharashtra Co-operative Bank	1,041	Programme for Construction of Water Harvesting Structure	2,72,465
Bank of Baroda, Sirsi A/c No. 64560100008348	40,748	Sponsoring Uniforms, School Materials and Scholarships	86,080
Bank of Baroda, Sirsi A/c No. 64480200000034	37,94,816	Covid Relief	9,17,079
Bank of Baroda, Kansur No. 64590100001381	1,38,739	By Programme Expenditure through Grants from Dalayan Foundation	
Axis Bank Sirsi A/c No. 917010028957434	38,21,901	Covid Relief Expenses	11,91,344
Karnataka Vikas Grameena Bank	45,200	Project Expenses	4,67,930
Axis Bank A/c No. 920010062743695	26,10,948	By Programme Expenditure through Grants from Benevity Foundation	6,71,686
SBI, Sirsi A/c No. 30572069717	1,40,311	By Programme Expenditure for Hanns Seidel Stiftung Project	
SBI, New Delhi A/c No. 00000040050560533	-	Development of Learning Centre	1,65,040
To Donation/Grants from Give India		Training Expenses	1,52,044
Help an Orphan Child	24,800	Learning Centre Programme Expenses	1,49,593
Help to construct a water harvesting structure	59,475	Preliminary Survey and Assessment	60,679
Help Villagers to get access to Harvesting Pond	4,81,751	Technical Equipments	58,950
Sponsor clothing and school supplies for a poor child	18,000	Project Staff Salary and Wages	4,14,573
Provide a set of five books	7,800	Workshop Expenses	15,605
To Donation/Grants from Give Foundation USA		By Programme Expenditure through Grants from HDB Financial Services Ltd	
Sponsor clothing and school supplies for a poor child	84,177	Development of Lakes	49,70,070
Programme for Construction of Water Harvesting Structure	2,73,205	Honararium, TA and Vehicle Expenses	11,904
Covid Relief	10,28,812	Salaries, Wages and Incentives	40,913
To Grants from Benevity Foundation	11,53,449	Administrative and Monitoring cost	10,000
To Grants from Vattikutti India Foundation	10,00,872	Travel Expenses	8,597
To Grants from Hanns Seidel Stiftung	8,91,577	Office Administrative Cost	76,420
To Grants from Dalayan Foundation	35,50,000	By Programme Expenditure through Grants from CMS	
To Grant from HDB Financial Services	12,51,100	Development of Lakes	22,82,604
To Grants from NABARD	5,09,800	Salaries and Wages	2,65,960
To Grant from HDFC	29,90,000	Office Administrative Cost	27,278
To Grants from CMS	20,00,000	Honararium and Travel Expenses	23,145
To Grants from Yes Bank Foundation	10,00,000	Travel Expenses	31,726



To Grants from Azim Premji Philanthropic Initiative		By Programme Expenditure through Grants from Azim Premji Philanthropic Initiative	
For Covid Relief	48,79,500	Covid Relief Expenses	28,36,849
For Rejuvenation of Lakes, Construction of Water Harvesting Structures & Farm Ponds	53,28,700	Rejuvenation of Lakes	50,74,355
To Grant from CAPCO	4,60,000	Lake Convention Expenses	95,720
To Grants from Edel Give Foundation		Construction of Farm Ponds	2,04,792
GROW Fund	20,00,000	Salary and Benefits	12,46,760
For WEDA Project	45,16,140	Travel and Related Expenses	1,91,005
To General Fund From Give India	90,000	Office Administrative Cost	2,89,708
To Community Contribution	16,87,502	Audit Evaluation and Learning	1,09,912
To Donation	500	Bank Charges	3,761
To Income from activities of the Trust	41,348	Capacity Building Training	13,411
To Other Income/Receipts		Sustainable Agri Training	26,281
Bank Interest	1,99,342	By Programme Expenditure through Vattikutti India Foundation	
Interest on Income Tax Refund	940	Administration Cost	7,39,312
To Tax Deducted at Source	3,59,020	By Programme Expenditure through Grants from Edel Give Foundation	
To Professional Tax Deducted From Employees	28,200	Rejuvenation of Lakes	2,80,000
To ESI Contribution	23,386	Communication materials and publications	1,73,213
To PF Contribution	3,73,775	Human Resources Costs	21,83,112
To Income Tax Refund	11,700	Monitoring and Evaluation Expenses	2,485
To Salary Advance	27,000	Overhead Costs	2,01,989
To Fixed Deposit Matured	70,112	Programme and Administrative Costs	4,93,043
To TA Advance	10,418	Special Events costs	3,30,594
To Security Deposit	5,000	Training related costs	9,99,639
		Professional Services	30,000
		Infrastructure and Equipments	1,97,021
		By Programme Expenditure through Grants from Yes Foundation	
		Development of Lakes	3,91,457
		Construction of Water Harvesting Pits	2,10,350
		Development of Farm Ponds	1,87,050
		Maintenance Expenses	35,222
		Salary and Travel Expenses	1,73,694
		Honorarium and Travel Expenses	86,500
		By Programme Expenditure through CAPCO grants	
		Rejuvenation of Lakes	4,59,677
		By Programme Expenditure through Grants from HDFC Bank	
		Administrative Cost-Office setup	2,97,626
		Administrative Cost-Office Maintenance	10,651
		Administrative Cost-Office Rent	30,750
		Administrative Cost-Office Stationery	11,509
		Administrative Cost-Travelling Expenses	73,935
		Human Resources Cost	4,07,871
		Skill Training and Livelihood Enhancement:	
		SHG Promotion Meetings and Training	2,23,024
		Development/ marketing/ branding/ trainings/	
		Cage fishing promotion	50,000
		Root based farming, horticulture crop	2,71,800
		Storage of fish through set up of community	2,58,002
		Processing unit of NTFP products and its maintenance	29,500
		Hospitality training to youths	2,30,500
		Business assistance to women entrepreneurs	1,20,504
		By Programme Expenditure through NABARD grants	
		Promotion Of FPO	3,19,724
		By Other Programme Expenses	
		Education materials and Scholarships	19,050
		Promotion Of SHGs/JLGs	18,900
		Rejuvenation of Tanks	380
		General Project Expenses	3,50,489
		Covid Relief Expenses	11,927



		By Administrative and General Expenses	
		Advertisement and Publicity Charges	1,500
		Audit Fees	35,400
		Professional Fees	68,450
		Bank Charges	26,783
		Hospitality	12,267
		Interest and Charges on Vehicle Loan	63,127
		Rates Taxes and Fees	5,000
		Books, Newspapers and Periodicals	6,534
		Miscellaneous Expenses	15,049
		Vehicle Insurance	26,977
		Postage and Telephone	3,112
		Printing and Stationery	49,098
		Repairs and Maintenance	48,705
		Travelling and Conveyance Expenses	5,539
		Board Meeting Expenses	1,030
		By Acquisition of Fixed Assets	
		Furniture & Fixtures	10,100
		Office Equipments	14,200
		By Repayment of Vehicle Loan	2,11,873
		By Fixed Deposit	4,00,000
		By Rent Advance	80,000
		By Other Advance	25,000
		By Professional Tax	24,400
		By Remittance of Employees' ESI Contribution	21,117
		By Remittance of Employees' PF Contribution	3,58,101
		By Remittance of Tax Deducted at Source	3,52,184
		By Salary Advance	29,000
		By Travelling Allowance Advance	11,418
		By Closing Balance	
		Cash in hand	75
		Cash at bank	
		Canara Bank, Sirsi A/c No. 520101163383	12,31,087
		ICICI Bank A/c No. 53101001099	4,22,812
		Union Bank of India A/c No. 52010125900148	7,253
		Bank of Baroda, Herur No.64500100003240	4,86,793
		Punjab and Maharashtra Co-operative Bank	1,099
		Bank of Baroda, Sirsi A/c No.64560100008348	7,057
		Bank of Baroda, Sirsi A/c No.64480200000034	40,91,483
		Bank of Baroda, Kansur No. 64590100001381	1,91,377
		HDFC Bank A/c No. 50100498504350	26,040
		Axis Bank Sirsi A/c No. 917010028957434	20,01,067
		Karnataka Vikas Grameena Bank	56,160
		Axis Bank A/c No.920010062743695	19,54,578
		SBI, Sirsi A/c No. 30572069717	14,49,088
		SBI, New Delhi A/c No. 00000040050560533	3,62,057
	TOTAL	TOTAL	4,82,14,726



Place: SIRSI
Date: 26-09-2022

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)
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PARTNER
M. NO. 214005

MANUVIKASA (R)

AT :KARJAGI, PO: BALUR, TO: SIDDAPUR, DIST: NORTH KANARA-581340

KARNATAKA, INDIA

BALANCE SHEET (DOMESTIC)

AS AT 31ST MARCH 2022



LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL FUND		FIXED ASSETS	
Trust Fund	501	Opening Balance	15,31,172
		Add: Additions	10,100
			15,41,272
General Fund		Less: Depreciation	(2,49,634)
Opening Balance	1,54,82,082		12,91,638
Less: Deficit during the year	(6,57,555)		
	1,48,24,527	CURRENT ASSETS, LOANS, ADVANCES & RECEIVABLES	
SECURED LOANS		Office Rent Deposit	
Bank of Baroda Vehicle Loan	3,10,079	Opening Balance	1,10,000
Bank of Baroda Motor Car Loan	3,28,873	Add: Additions	80,000
			1,90,000
CURRENT LIABILITIES		Telephone Deposit	1,000
Other Payables		Security Deposit with NABARD	2,00,000
ESI Payable	11,114	Financial Services Ltd	
PF Payable	70,337		
Professional Tax Payable	4,600	Fixed Deposit(FD) in Bank of Baroda	
TDS Payable	20,013	Opening Balance	26,15,420
		Add: Additions	4,00,000
		Less: Matured during the year	(70,112)
		Add: Accrued Interest thereon	1,24,098
			30,69,406
		Assistance to SHGs	83,092
		Incentives Receivable from Micro Finance	1,92,053
		Tax Deducted at Source A.Y. 2021-22	12,897
		Tax Deducted at Source A.Y. 2022-23	16,017
		Advances for expenses	12,060
		Other Advances	25,000
		CASH AND BANK BALANCE	
		Cash in hand	75
		Cash at Bank	
		Canara Bank, Sirsi A/c No. 520101163383	12,31,087
		ICICI Bank A/c No. 53101001099	4,22,812
		Union Bank of India A/c No. 52010125900148	7,253
		Bank of Baroda, Herur No.64500100003240	4,86,793
		Punjab and Maharashtra Co-operative Bank	1,099
		Bank of Baroda, Sirsi A/c No.64560100008348	7,057
		Bank of Baroda, Sirsi A/c No.64480200000034	40,91,483
		Bank of Baroda, Kansur No. 64590100001381	1,91,377
		HDFC Bank A/c No. 50100498504350	26,040
		Axis Bank Sirsi A/c No. 917010028957434	20,01,067
		Karnataka Vikas Grameena Bank	56,160
		Axis Bank A/c No.920010062743695	19,54,578
TOTAL	1,55,70,044	TOTAL	1,55,70,044

Place: SIRSI
Date: 26-09-2022

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

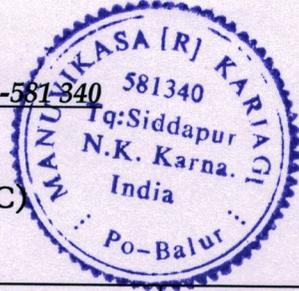
MANUVIKASA (R)

AT: KARJAGI, PO: BALUR, TO: SIDDAPUR, DIST: NORTH KANARA-581340

KARNATAKA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT (DOMESTIC)

FOR THE YEAR ENDING ON 31ST MARCH 2022



RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Programme Expenditure through Give India	
Cash in hand	375	Programme to meet Basic Necessities of an Orphan Child	52,700
Cash at bank		Programme for Construction of Water Harvesting Structure	1,50,732
Canara Bank, Sirsi A/c No. 520101163383	4,68,188	Help Villagers to get access to Harvesting Pond	4,26,820
ICICI Bank A/c No. 53101001099	24,687	Sponsoring Uniforms, School Materials and Scholarships	25,545
Union Bank of India A/c No. 52010125900148	7,061	Provide a set of five note books	10,200
Bank of Baroda, Herur No.64500100003240	6,83,312	By Programme Expenditure through Grants from HDB Financial Services Ltd	
Punjab and Maharashtra Co-operative Bank	1,041	Development of Lakes	49,70,070
Bank of Baroda, Sirsi A/c No.64560100008348	40,748	Honararium, TA and Vehicle Expenses	11,904
Bank of Baroda, Sirsi A/c No.64480200000034	37,94,816	Salaries, Wages and Incentives	40,913
Bank of Baroda, Kansur No. 64590100001381	1,38,739	Administrative and Monitoring cost.	10,000
Axis Bank Sirsi A/c No. 917010028957434	38,21,901	Travel Expenses	8,597
Karnataka Vikas Grameena Bank	45,200	Office Administrative Cost	76,420
Axis Bank A/c No.920010062743695	26,10,948	By Programme Expenditure through Grants from CMS	
To Donation/Grants from Give India		Development of Lakes	22,82,604
Help an Orphan Child	24,800	Salaries and Wages	2,65,960
Help to construct a water harvesting structure	59,475	Office Administrative Cost	27,278
Help Villagers to get access to Harvesting Pond	4,81,751	Honorarium and Travel Expenses	23,145
Sponsor clothing and school supplies for a poor child	18,000	Travel Expenses	31,726
Provide a set of five books	7,800	By Programme Expenditure through Grants from Azim Premji Philanthropic Initiative	
To Grants from HDB Financial Services	12,51,100	Covid Relief Expenses	28,36,849
To Grants from NABARD	5,09,800	Rejuvenation of Lakes	50,74,355
To Grants from HDFC	29,90,000	Lake Convention Expenses	95,720
To Grants from CMS	20,00,000	Construction of Farm Ponds	2,04,792
To Grants from Yes Bank Foundation	10,00,000	Salary and Benefits	12,46,760
To Grants from Azim Premji Philanthropic Initiative		Travel and Related Expenses	1,91,005
For Covid Relief	48,79,500	Office Administrative Cost	2,89,708
For Rejuvenation of Lakes, Construction of Water Harvesting Structures & Farm Ponds	53,28,700	Audit Evaluation and Learning	1,09,912
To Grants from CAPCO	4,60,000	Bank Charges	3,761
To Grants from Edel Give Foundation		Capacity Building Training	13,411
GROW Fund	20,00,000	Sustainable Agri Training	26,281
For WEDA Project	45,16,140		





To General Fund From Give India	90,000	By Programme Expenditure through Vattikutti India Foundation	
To Community Contribution	16,87,502	Administration Cost	21,571
To Income from activities of the Trust	41,348	By Programme Expenditure through Grants from Edel Give Foundation	
To Other Income/Receipts		Rejuvenation of Lakes	2,80,000
Bank Interest	1,22,979	Communication materials and publications	1,25,000
Interest on Income Tax Refund	940	Human Resources Costs	16,41,970
To Tax Deducted at Source	3,59,020	Monitoring and Evaluation Expenses	2,485
To Professional Tax Deducted From Employees	28,200	Overhead Costs	1,27,497
To ESI Contribution	23,386	Programme and Administrative Costs	3,70,853
To PF Contribution	3,73,775	Special Events costs	3,30,594
To Income Tax Refund	11,700	Training related costs	8,52,234
To Salary Advance	27,000	Professional Services	30,000
To Fixed Deposit Matured	70,112	Infrastructure and Equipments	1,29,621
To TA Advance	10,418	By Programme Expenditure through Grants from Yes Foundation	
To Security Deposit	5,000	Development of Lakes	3,91,457
		Construction of Water Harvesting Pits	2,10,350
		Development of Farm Ponds	1,87,050
		Maintenance Expenses	35,222
		Salary and Travel Expenses	1,73,694
		Honorarium and Travel Expenses	86,500
		By Programme Expenditure through CAPCO grants	
		Rejuvenation of Lakes	4,59,677
		By Programme Expenditure through Grants from HDFC Bank	
		Administrative Cost-Office setup	2,97,626
		Administrative Cost-Office Maintenance	10,651
		Administrative Cost-Office Rent	30,750
		Administrative Cost-Office Stationery	11,509
		Administrative Cost-Travelling Expenses	73,935
		Human Resources Cost	4,07,871
		Skill Training and Livelihood Enhancement:	
		SHG Promotion Meetings and Training	2,23,024
		Development/ marketing/ branding/ trainings/ honey processing unit development and its maintenance	9,80,000
		Cage fishing promotion	50,000
		Root based farming, horticulture crop development and poultry development in Siddi community	
		Storage of fish through set up of community D-freezer unit	2,58,002
		Processing unit of NTFP products and its maintenance	29,500
		Hospitality training to youths	2,30,500
		Business assistance to women entrepreneurs	1,20,504
		By Programme Expenditure through NABARD grants	
		Promotion Of FPO	3,19,724
		By Other Programme Expenses	
		Education materials and Scholarships	19,050
		Promotion Of SHGs/JLGs	18,900
		Rejuvenation of Tanks	380
		General Project Expenses	3,50,489
		Covid Relief Expenses	11,927





		By Administrative and General Expenses	
		Advertisement and Publicity Charges	1,500
		Audit Fees	35,400
		Professional Fees	59,600
		Bank Charges	8,919
		Hospitality	12,267
		Interest and Charges on Vehicle Loan	63,127
		Rates Taxes and Fees	5,000
		Books, Newspapers and Periodicals	6,534
		Miscellaneous Expenses	14,969
		Vehicle Insurance	26,977
		Postage and Telephone	3,112
		Printing and Stationery	49,098
		Repairs and Maintenance	48,705
		Travelling and Convenyance Expenses	5,539
		Board Meeting Expenses	1,030
		By Acquisition of Fixed Assets	
		Furniture & Fixtures	10,100
		By Repayment of Vehicle Loan	2,11,873
		By Fixed Deposit	4,00,000
		By Rent Advance	80,000
		By Other Advance	25,000
		By Professional Tax	24,400
		By Remittance of Employees' ESI Contribution	21,117
		By Remittance of Employees' PF Contribution	3,58,101
		By Remittance of Tax Deducted at Source	3,46,709
		By Salary Advance	29,000
		By Travelling Allowance Advance	11,418
		By Closing Balance	
		Cash in hand	75
		Cash at bank	
		Canara Bank, Sirsi A/c No. 520101163383	12,31,087
		ICICI Bank A/c No. 53101001099	4,22,812
		Union Bank of India A/c No. 52010125900148	7,253
		Bank of Baroda, Herur No.64500100003240	4,86,793
		Punjab and Maharashtra Co-operative Bank	1,099
		Bank of Baroda, Sirsi A/c No.64560100008348	7,057
		Bank of Baroda, Sirsi A/c No.64480200000034	40,91,483
		Bank of Baroda, Kansur No. 64590100001381	1,91,377
		HDFC Bank A/c No. 50100498504350	26,040
		Axis Bank Sirsi A/c No. 917010028957434	20,01,067
		Karnataka Vikas Grameena Bank	56,160
		Axis Bank A/c No.920010062743695	19,54,578
	TOTAL	TOTAL	4,00,15,460

Place: SIRSI
Date: 26-09-2022

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-581340

KARNATAKA, INDIA



INCOME AND EXPENDITURE ACCOUNT (DOMESTIC)

FOR THE YEAR ENDING ON 31ST MARCH 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Programme Expenditure through Give India		By Donation/Grants from Give India	
Programme to meet Basic Necessities of an Orphan Child	52,700	Help an Orphan Child	24,800
Programme for Construction of Water Harvesting Structure	1,50,732	Help to construct a water harvesting structure	59,475
Help Villagers to get access to Harvesting Pond	4,26,820	Help Villagers to get access to Harvesting Pond	4,81,751
Sponsoring Uniforms, School Materials and Scholarships	25,545	Sponsor clothing and school supplies for a poor child	18,000
Provide a set of five note books	10,200	Provide a set of five books	7,800
To Programme Expenditure through Grants from HDB Financial Services Ltd		By Grants from HDB Financial Services	12,51,100
Development of Lakes	49,70,070	By Grants from NABARD	5,09,800
Honararium, TA and Vehicle Expenses	11,904	By Grants from HDFC	29,90,000
Salaries, Wages and Incentives	40,913	By Grants from CMS	20,00,000
Administrative and Monitoring cost	10,000	By Grants from Yes Bank Foundation	10,00,000
Travel Expenses	8,597	By Grants from Azim Premji Philanthropic Initiative	
Office Administrative Cost	76,420	For Covid Relief	48,79,500
To Programme Expenditure through Grants from CMS		For Rejuvenation of Lakes, Construction of Water Harvesting Structures & Farm Ponds	53,28,700
Development of Lakes	22,82,604	By Grants from CAPCO	4,60,000
Salaries and Wages	2,65,960	By Grants from Edel Give Foundation	
Office Administrative Cost	27,278	GROW Fund	20,00,000
Honorarium and Travel Expenses	23,145	For WEDA Project	45,16,140
Travel Expenses	31,726	By General Fund From Give India transferred to revenue (utilised)	90,000
To Programme Expenditure through Grants from Azim Premji Philanthropic Initiative		By Community Contribution	16,87,502
Covid Relief Expenses	28,36,849	By Income from activities of the Trust	44,340
Rejuvenation of Lakes	50,74,355	By Other Income	
Lake Convention Expenses	95,720	Bank Interest	2,63,094
Construction of Farm Ponds	2,04,792	Interest on Income Tax Refund	940
Salary and Benefits	12,46,760	By Deficit i.e. Excess of Expenditure over Income Transferred to Balance Sheet	6,57,555
Travel and Related Expenses	1,91,005		
Office Administrative Cost	2,89,708		
Audit Evaluation and Learning	1,09,912		
Bank Charges	3,761		
Capacity Building Training	13,411		
Sustainable Agri Training	26,281		
To Programme Expenditure through Vattikutti India Foundation			
Administration Cost	21,571		



To Programme Expenditure through Grants from Edel Give Foundation		
Rejuvenation of Lakes	2,80,000	
Communication materials and publications	1,25,000	
Human Resources Costs	16,41,970	
Monitoring and Evaluation Expenses	2,485	
Overhead Costs	1,27,497	
Programme and Administrative Costs	3,70,853	
Special Events costs	3,30,594	
Training related costs	8,52,234	
Professional Services	30,000	
Infrastructure and Equipments	1,29,621	
To Programme Expenditure through Grants from Yes Foundation		
Development of Lakes	3,91,457	
Construction of Water Harvesting Pits	2,10,350	
Development of Farm Ponds	1,87,050	
Maintanance Expenses	35,222	
Salary and Travel Expenses	1,73,694	
Honorarium and Travel Expenses	86,500	
To Programme Expenditure through CAPCO grants		
Rejuvenation of Lakes	4,59,677	
To Programme Expenditure through Grants from HDFC Bank		
Administrative Cost-Office setup	2,97,626	
Administrative Cost-Office Maintenance	10,651	
Administrative Cost-Office Rent	30,750	
Administrative Cost-Office Stationery	11,509	
Administrative Cost-Travelling Expenses	73,935	
Human Resources Cost	4,07,871	
Skill Training and Livelihood Enhancement:		
SHG Promotion Meetings and Training	2,23,024	
Development/ marketing/ branding/ trainings/ honey processing unit development and its maintenance	9,80,000	
Cage fishing promotion	50,000	
Root based farming, horticulture crop development and poultry development in Siddi community	2,71,800	
Storage of fish through set up of community D-freezer unit	2,58,002	
Processing unit of NTFP products and its maintenance	29,500	
Hospitality training to youths	2,30,500	
Business assistance to women entrepreneurs	1,20,504	
To Programme Expenditure through NABARD grants		
Promotion Of FPO	3,19,724	



To Other Programme Expenses			
Education materials and Scholarships	19,050		
Promotion Of SHGs/JLGs	18,900		
Rejuvenation of Tanks	380		
General Project Expenses	3,50,489		
Covid Relief Expenses	11,927		
To Administrative and General Expenses			
Advertisement and Publicity Charges	1,500		
Audit Fees	35,400		
Professional Fees	59,600		
Bank Charges	8,919		
Hospitality	12,267		
Interest and Charges on Vehicle Loan	63,127		
Rates Taxes and Fees	5,000		
Books, Newspapers and Periodicals	6,534		
Miscellaneous Expenses	14,969		
Vehicle Insurance	26,977		
Postage and Telephone	3,112		
Printing and Stationery	49,098		
Repairs and Maintenance	48,705		
Travelling and Convenyance Expenses	5,539		
Board Meeting Expenses	1,030		
To Depreciation on Fixed Assets (Schedule-I)	2,49,634		
TOTAL	2,82,70,495	TOTAL	2,82,70,495



Place: SIRSI
Date: 26-09-2022

"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 BALANCE SHEET FOR FOREIGN CONTRIBUTION AS AT 31ST MARCH 2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL FUND		FIXED ASSETS	
General Fund		Opening Balance	1,89,044
Opening Balance	3,23,880	Add: Additions during the year	14,200
Add: Surplus during the year	16,90,509		2,03,244
	20,14,389	Cash and Bank Balance	
		Cash in hand	-
		Cash at bank	
		SBI, Sirsi A/c No. 30572069717	14,49,088
		SBI, New Delhi A/c No. 00000040050560533	3,62,057
TOTAL	20,14,389	TOTAL	20,14,389

Place: SIRSI
Date: 26-09-2022

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-581340

KARNATAKA, INDIA



EXTRACTS OF INCOME AND EXPENDITURE ACCOUNT FOR FOREIGN CONTRIBUTION FOR THE YEAR ENDING ON 31ST MARCH 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Programme Expenditure through Give Foundation USA		By Donation/Grants from Give Foundation USA	
Programme for Construction of Water Harvesting Structure	2,72,465	Sponsor clothing and school supplies for a poor child	84,177
Sponsoring Uniforms, School Materials and Scholarships	86,080	Programme for Construction of Water Harvesting Structure	2,73,205
Covid Relief	8,87,099	Covid Relief	10,28,812
To Programme Expenditure through Give India		By Grants from Benevity Foundation	11,53,449
Covid Relief	29,980	By Grants from Vattikutti India Foundation	10,00,872
To Programme Expenditure through Grants from Dalyan Foundation		By Grants from Hanns Seidel Stiftung	8,91,577
Covid Relief Expenses	11,91,344	By Grants from Dalyan Foundation	35,50,000
Project Expenses	4,67,930	By Donation	500
To Programme Expenditure through Grants from Benevity Foundation	6,71,686	By Other Income	
To Programme Expenditure through Grants from Edel Give Foundation		Bank Interest	76,363
Training Related Expenses	1,47,405		
Human Resources	5,41,142		
Programme and Admin Cost	1,22,190		
Overhead Cost	74,492		
Communication Materials and Publication	48,213		
Infrastructure and Equipments	67,400		
To Programme Expenditure through Grants from Vattikutti India Foundation			
Administration Cost	7,17,741		
To Programme Expenditure for Hanns Seidel Stiftung Project			
Development of Learning Centre	1,65,040		
Training Expenses	1,52,044		
Learning Centre Programme Expenses	1,49,593		
Preliminary Survey and Assessment	60,679		
Technical Equipments	58,950		
Project Staff Salary and Wages	4,14,573		
Workshop Expenses	15,605		
To Other Programme Expenses			
Promotion of SHG/JLG's			
Rejuvenation and Development of Tank			
To Administrative Expenses			
Bank Charges	17,865		
Professional Fees	8,850		
Miscellaneous Expenses	80		
To Surplus i.e. excess of Income Over Expenditure Transferred to Balance Sheet	16,90,509		
TOTAL	80,58,955	TOTAL	80,58,955

Place: SIRSI
Date: 26-09-2022

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 : 0053275

(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-581340

KARNATAKA, INDIA

EXTRACTS OF RECEIPTS AND PAYMENTS ACCOUNT FOR FOREIGN CONTRIBUTION

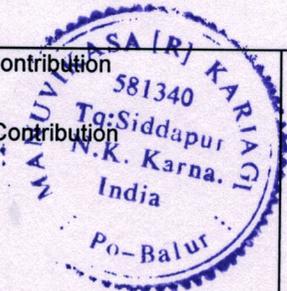
FOR THE YEAR ENDING ON 31ST MARCH 2022



RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Programme Expenditure through Give Foundation USA	
Cash at bank		Programme for Construction of Water Harvesting Structure	2,72,465
SBI, Sirsi A/c No. 30572069717	1,40,311	Sponsoring Uniforms, School Materials and Scholarships	86,080
SBI, New Delhi A/c No. 00000040050560533	-	Covid Relief	9,17,079
To Donation/Grants from Give Foundation USA		By Programme Expenditure through Grants from Dalyan Foundation	
Sponsor clothing and school supplies for a poor child	84,177	Covid Relief Expenses	11,91,344
Programme for Construction of Water Harvesting Structure	2,73,205	Project Expenses	4,67,930
Covid Relief	10,28,812	By Programme Expenditure through Grants from Benevity Foundation	6,71,686
To Grants from Benevity Foundation	11,53,449	By Programme Expenditure through Grants from Edel Give Foundation	
To Grants from Vattikutti India Foundation	10,00,872	Training Related Expenses	1,47,405
To Grants from Hanns Seidel Stiftung	8,91,577	Human Resources	5,41,142
To Grants from Dalyan Foundation	35,50,000	Programme and Admin Cost	1,22,190
To Donation	500	Overhead Cost	74,492
To Other Income		Communication Materials and Publication Infrastructure and Equipments	48,213
Bank Interest	76,363	By Programme Expenditure through Grants from Vattikutti India Foundation	67,400
To Tax Deducted at Source	27,159	Administration Cost	7,17,741
To ESI Contribution	6,506	By Programme Expenditure for Hanns Seidel Stiftung Project	
To PF Contribution	1,05,553	Development of Learning Centre	1,65,040
To Professional Tax Deducted From Employees	4,200	Training Expenses	1,52,044
		Learning Centre Programme Expenses	1,49,593
		Preliminary Survey and Assessment	60,679
		Technical Equipments	58,950
		Project Staff Salary and Wages	4,14,573
		Workshop Expenses	15,605
		By Administrative Expenses	
		Bank Charges	17,865
		Professional Fees	8,850
		Miscellaneous Expenses	80
		By Acquisition of Fixed Assets	
		Office Equipments	14,200
		By Professional Tax	4,200



		By Remittance of PF Contribution	1,05,553
		By Remittance of ESI Contribution	6,506
		By Remittance of TDS	32,634
		By Closing Balance	
		Cash at bank	
		SBI, Sirsi A/c No. 30572069717	14,49,088
		SBI, New Delhi A/c No. 00000040050560533	3,62,057
	TOTAL	TOTAL	83,42,683



Place: SIRSI
Date: 26-09-2022

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

ICA. 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



Schedule - I FIXED ASSETS & DEPRECIATION FOR THE YEAR 2021-2022

Domestic

Sl. No.	Particulars	Rate of Depreciation	W.D.V. on 01-04-2021	Additions		Transfer/ Sale	Total	Depreciation	W.D.V. on 31-03-2022
				I Half	II Half				
1	Office Equipments	15%	1,33,260	-	-	Nil	1,33,260	19,989	1,13,271
2	Furniture & Fixtures	10%	1,10,243	10,100	-	Nil	1,20,343	12,034	1,08,309
3	Computer & Accessories	40%	17,767	-	-	Nil	17,767	7,107	10,660
4	Motor Vehicle	15%	13,21,584	-	-	Nil	13,21,584	1,98,238	11,23,346
	TOTAL		15,82,854	10,100	-	-	15,92,954	2,37,368	13,55,586

Foreign Contribution

Sl. No.	Particulars	Rate of Depreciation	W.D.V. on 01-04-2021	Additions		Transfer/ Sale	Total	Depreciation	W.D.V. on 31-03-2022
				I Half	II Half				
1	Office Equipments	15%	17,433	14,200	-	Nil	31,633	4,745	26,888
2	Furniture & Fixtures	10%	6,573	-	-	Nil	6,573	657	5,916
3	Computer & Accessories	40%	17,161	-	-	Nil	17,161	6,864	10,297
	TOTAL		41,167	14,200	-	Nil	55,367	12,266	43,101

Consolidated

Sl. No.	Particulars	Rate of Depreciation	W.D.V. on 01-04-2021	Additions		Transfer/ Sale	Total	Depreciation	W.D.V. on 31-03-2022
				I Half	II Half				
1	Office Equipments	15%	1,50,693	14,200	-	Nil	1,64,893	24,734	1,40,159
2	Furniture & Fixtures	10%	1,16,816	10,100	-	Nil	1,26,916	12,691	1,14,225
3	Computer & Accessories	40%	34,928	-	-	Nil	34,928	13,971	20,957
4	Motor Vehicle	15%	13,21,584	-	-	Nil	13,21,584	1,98,238	11,23,346
	TOTAL		16,24,021	24,300	-	-	16,48,321	2,49,634	13,98,687





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.

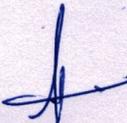
6. Opening Balances are considered as per Audited Financial Statements of the previous year and are regrouped and rearranged wherever necessary

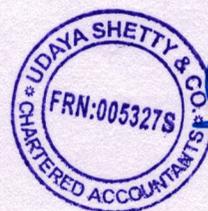
7. All the policies not specifically mentioned herein above are in accordance with the generally accepted accounting principles.

Place : SIRSI

Date : 26-09-2022

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 (ICA)
PARTNER
M. NO. 214005