AUDIT REPORT & AUDITED FINANCIAL STATEMENTS FOR THE YEAR 2022-2023

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)



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 2023 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 2023 and
- (b) in the case of the Income and Expenditure Account, of the excess of Expenditure over Income for its accounting year ending on 31st March 2023.

FRN:0053275

Place: SIRSI

Date: 05-09-2023

FOR UDAYA SHETTY & CO. CHARTERED ACCOUNTANTS

FRN: 0053275

(CA. MANJUNATH S SHETTY) B.Com.,LL.B.(Spl.),FCA,DISA (ICAI) PARTNER

M. NO. 214005

UDIN: 23214005BGUIHW1323

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

BALANCE SHEET

AS AT 31 ST MARCH 2023

| LIABILITIES | AMOUNT | ASSETS | | AMOUNT |
|------------------------------------|------------------|---|------------|-------------------|
| CAPITAL FUND | | FIXED ASSETS | | 13,88,687 |
| Trust Fund | 501 | (As per Schedule-I) | | |
| General Fund | | CURRENT ASSETS, LOANS, | | |
| Opening Balance 1,67,42 | ,721 | ADVANCES & RECEIVABLES | | |
| Less:Deficit during (26,28 | 761) 1,41,13,960 | Office Rent Deposit | | |
| the Year | | Opening Balance | 1,90,000 | |
| | | Add: Additions | 45,000 | |
| SECURED LOANS FROM BANKS | | | 2,35,000 | |
| Bank of Baroda Vehicle Loan | | Less: Refunds | (40,000) | 1,95,000 |
| Bank of Baroda Motor Car Loan | 1,99,561 | | | |
| CURRENT LIABILITIES | | Telephone Deposit | | 1,000 |
| CURRENT LIABILITIES Other Payables | | Security Deposit with NABARD | | 2,00,000 |
| ESI Payable | 13,186 | Financial Services Ltd | | 2,00,000 |
| PF Payable | 81,857 | Thansa correct Eta | | |
| Professional Tax Payable | | Fixed Deposit(FD) in Bank of Baroda | | |
| TDS Payable | 34,528 | Opening Balance | 30,69,406 | |
| | | | 77,00,000 | |
| | | Add: Accrued Interest thereon | 2,03,007 | |
| | | | 09,72,413 | 50 10 0 17 |
| | | Less: Matured during the year (5 | 50,23,066) | 59,49,347 |
| | 72 | Assistance to SHGs | | 83,092 |
| | | Incentives Receivable from Micro Finar | nce | 1,89,061 |
| | | Tax Deducted at Source | | 39,193 |
| | | Advances for expenses | | 10,685 |
| | | CASH AND BANK BALANCE | | |
| | | Cash in hand | | 315 |
| | | Cash at Bank | | 70.004 |
| | | Canara Bank, Sirsi A/c No. 5201011633 ICICI Bank A/c No. 53101001099 | 383 | 78,661 99,062 |
| | | Union Bank of India A/c No. 520101259 | 000148 | 7,177 |
| | | Bank of Baroda, Herur A/c No.64500100 | | 1,65,648 |
| | | Unity Small Finance Bank | 3000210 | 1,140 |
| | | A/c No. 302100100003503 | N-E-F-NV | |
| | | Bank of Baroda, Sirsi A/c No.645601000 | 008348 | 25,962 |
| | | Bank of Baroda, Sirsi A/c No.644802000 | | 38,04,443 |
| | | Bank of Baroda, Kansur No. 645901000 | 01381 | 4,88,711 |
| | | HDFC Bank A/c No. 50100498504350 | | 11,856 |
| | 3 | HDFC Bank A/c No. 50200070111751 Axis Bank Sirsi A/c No. 9170100289574 | 121 | 9,670 8,69,592 |
| | | Karnataka Vikas Grameena Bank | 104 | 12,697 |
| | | A/c No. 89073787477 | | 12,087 |
| | | Axis Bank A/c No.922010034898668 | | 34,051 |
| | | Axis Bank A/c No.920010062743695 | | 25,495 |
| | | SBI, Sirsi A/c No. 30572069717 | | 8,92,755 |
| | | SBI, New Delhi A/c No. 0000004005056 | 50533 | 27,510 |
| TOTAL | 1,46,10,809 | TOTAL | | 1,46,10,809 |

Place: SIRSI Date: 05-09-2023

"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

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

Schedule - I DETAILS OF FIXED ASSETS

Domestic

| SI. No. | Particulars | Opening Balance/Value of Fixed Assets as on 01-04-2022 | Additions during the year | Deletions/ Transfer during the year | Closing Balance/Value of Fixed Assets as on 31-03-2023 |
|------------|------------------------|---|------------------------------|---|---|
| 1 | Office Equipments | 75,559 | | <u>-</u> | 75,559 |
| 2 | Furniture & Fixtures | 98,581 | - | _ | 98,581 |
| 3 | Computer & Accessories | 10,660 | - | _ | 10,660 |
| 4 | Motor Vehicle | 10,10,643 | - | 10,000 | 10,00,643 |
| | TOTAL | 11,95,443 | - | 10,000 | 11,85,443 |

Foreign Contribution

| SI. No. | Particulars | Opening Balance/Value of Fixed Assets as on 01-04-2022 | Additions during the year | Deletions/ Transfer during the year | Closing Balance/Value of Fixed Assets as on 31-03-2023 |
|------------|------------------------|---|------------------------------|---|---|
| 1 | Office Equipments | 64,600 | _ | _ | 64,600 |
| 2 | Furniture & Fixtures | 15,644 | - | | 15,644 |
| 3 | Computer & Accessories | 1,23,000 | - | - | 1,23,000 |
| | TOTAL | 2,03,244 | - | - | 2,03,244 |

Consolidated

| SI. | Particulars | Opening | Additions | Deletions/ | Closing |
|-----|------------------------|------------------|-----------------|-----------------|------------------|
| No. | | Balance/Value of | during the year | Transfer during | Balance/Value of |
| | | Fixed Assets as | | the year | Fixed Assets as |
| | | on 01-04-2022 | | | on 31-03-2023 |
| 1 | Office Equipments | 1,40,159 | | | 1,40,159 |
| 2 | Furniture & Fixtures | 1,14,225 | - | - | 1,14,225 |
| 3 | Computer & Accessories | 1,33,660 | - | - | 1,33,660 |
| 4 | Motor Vehicle | 10,10,643 | <u>-</u> | 10,000 | 10,00,643 |
| | TOTAL | 13,98,687 | • | 10,000 | 13,88,687 |

For MANUVIKASA (R.)
Karjagi, Siddapur, North Kanace
Managing Trustee
(U.K.)
581 340

For UDAYA SHETTY & CO. CHARTERED ACCOUNTANTS FRN: 0053278

(CA. MANJUNATH S SHETTY) B.Com.,LL.B.(Spl.),FCA,DISA (ICAL) PARTNER

<u>AT :KARJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340</u> <u>KARNATAKA, INDIA</u>

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|--|-----------|---|-------------|
| To Programme Expenditure | | By Donation/Grants from Give | |
| through Give Foundation USA | | Foundation USA | |
| Programme for Construction of Water | 3,20,000 | Sponsor clothing and school supplies | 94,84 |
| Harvesting Structure | | for a poor child | |
| Sponsoring Uniforms, School | 93,644 | Programme for Construction of Water | 3,12,92 |
| Materials and Scholarships | | Harvesting Structure | |
| Covid Relief | 1,11,733 | By Donation/Grants from Give India | |
| | | Help to construct a water harvesting structure | 1,10,72 |
| To Programme Expenditure through | | | |
| Grants from Dalyan Foundation | | Help Villagers to get access to Harvesting Pond | 3,30 |
| Women Empowerment Programme Expenses | 8,80,857 | | |
| | | Sponsor clothing and school supplies | 45,00 |
| To Programme Expenditure through | | for a poor child | |
| Grants from Benevity Foundation | | | |
| Livelihood Enhancement Programme Expenses | 4,17,534 | By Grants from Hanns Seidel Stiftung | 15,13,17 |
| To Programme Expenditure through | | By Grants from Dalyan Foundation | 21,00,00 |
| Grants from Vattikutti India Foundation | | | |
| Administration Cost | 650 | By Grants from HDB Financial Services | 75,30,00 |
| To Programme Expenditure for | | By Grants from NABARD | 8,32,40 |
| Hanns Seidel Stiftung Project | | | |
| Integrated Water Resource Management | 13,91,767 | By Grants from HDFC | 1,08,08,046 |
| To Programme Expenditure | | By Grants from CMS | 4,00,00 |
| through Give India | | | |
| Programme to meet Basic | 3,100 | By Grants from Benevity Foundation | 2,80,70 |
| Necessities of an Orphan Child | | | |
| | | By Grants from Azim Premji | 87,10,69 |
| Help Villagers to get access to Harvesting | 4,06,510 | Philanthropic Initiative (Net of Refund) | |
| Pond | | Received during the year 1,05,00,000 | |
| | | Less: Refund of Last Year Grants (17,89,310) | |
| Sponsoring Uniforms, School | 42,700 | | |
| Materials and Scholarships | | By Grants from Edel Give Foundation | |
| | | GROW Fund | 20,00,00 |
| Provide a set of five note books | 2,950 | For WEDA Project | 66,36,23 |
| To Programme Expenditure | | By General Fund From Give India | 34,00 |
| through Grants from HDB Financial | | transferred to revenue (utilised) | |
| Services Ltd | | | |
| Development of Farm Ponds | 4,91,700 | By Donation | 3,65,81 |
| Development of Large Lakes | 36,32,355 | | |
| Development of Medium Lakes | | By Income from activities of the Trust | |
| Salary and Honorarium | 5,37,702 | Community Contribution | 17,17,19 |
| Office Administration cost | 21,780 | | |
| Travel Expenses | 1,30,386 | Income from activities | 2,79,67 |
| Office Equipments | 92,471 | | |





| To Programme Expenditure | | By Other Income/Receipts Bank Interest | F 47 F0F |
|--|-----------------------|--|-----------|
| through Grants from CMS Development of Lakes | 19,24,620 | Dank interest | 5,47,525 |
| Salaries and Wages | 60,111 | Interest on Income Tax Refund | 1 776 |
| Office Administrative Cost | 1,049 | interest of income Tax Neighb | 1,776 |
| Honorarium and Travel Expenses | 13,000 | By Deficit i.e. Excess of Expenditure | 26,28,761 |
| Travel Expenses | 11,853 | over Income Transferred to Balance | 20,20,701 |
| Administration and Staff Cost | 10,000 | Sheet | |
| Progamme Expenditure incurred for: | 1 - 1 1 1 7 7 | | |
| Providing Honey Box | 2,15,000 | | |
| Providing Micro-nutrients and Organic Manure | 50,000 | | |
| Providing Seeds of Vegetables | 1,02,400 | | |
| Providing Sustainable Agriculture Training | 46,250 | | |
| To Programme Expenditure through Grants from Azim Premji Philanthropic | | | |
| Initiative | | | |
| Covid Relief Expenses | 2,70,191 | | |
| Rejuvenation of Lakes | 38,38,607 | | |
| Construction of Harvesting Structures | 1,84,000 | | |
| Construction of Farm Ponds | 6,89,750 | | |
| Salary and Benefits | 13,72,480 | | |
| Travel and Related Expenses | 1,71,115 | | |
| Office Administrative Cost | 3,68,374 | | |
| Audit Evaluation and Learning Bank Charges | 1,03,100 | | |
| Capacity Building Training | 1,710 1,980 | | |
| Sustainable Agri Training | 7,790 | | |
| Promotion of Water User Groups | 9,900 | | |
| | 5,000 | | |
| To Programme Expenditure through | | | |
| Grants from Edel Give Foundation | 00 40 004 | | |
| Rejuvenation of Lakes Communication materials and publications | 29,40,621 2,18,092 | | |
| Human Resources Costs | 25,68,361 | | |
| Monitoring and Evaluation Expenses | 44,313 | | |
| Overhead Costs | 2,75,056 | | |
| Programme and Administrative Costs | 4,22,917 | | |
| Women Convention Expenses | 1,19,410 | | |
| Training related costs | 11,56,938 | | |
| Professional Services | 41,300 | | |
| Infrastructure and Equipments | 70,320 | | |
| Women Empowerment Programme Expenditure | 20,23,631 | | |
| To Programme Expenditure through | | | |
| For Capacity Building: | | | |
| Fund Raising and Communication Training | 48,190 | | |
| Training- Human Resource Development | 10,562 | | |
| Training-Operational Process | 1,20,003 | | |
| Training- Risk Management | 15,981 | | |
| Training- Finance and Compliance | 40,600 | | |
| Training- Leadership Development | 41,217 | | |
| Training- Strategy and Planning | 53,665 | | |
| For Organisational Development: Building Fund Raising and Communication Capabilities | 54,000 | | |
| Developing Research and Innovation Capabilities | 50,000 | | |
| Finance and Compliance Improvement | 49,500 | | |
| Other Process Efficiency Projects | 35,272 | | |
| Technology Implementation | 3,11,061 | | |
| Core Costs: | 4 00 555 | | |
| Communication and Marketing Expenses | 4,88,837 | SHETTL | |
| Office Expenditure | 8,11,419 | (25) (4) | |
| Personnel Expenditure | 9,99,418 | 3/2001 | |
| Travel Expenses | 59,281 | (\$\frac{3}{2}(FRN:0053278)\frac{2}{2} | |
| SIDDAPUR\Z | | 12/5/5/ | |

| TOTAL | 4,69,52,785 | TOTAL | 4,69,52,785 |
|--|-------------|-------|-------------|
| Travelling and Conveyance Expenses | 97,299 | | |
| Repairs and Maintenance | 31,272 | | |
| Printing and Stationery | 16,039 | | |
| Postage and Telephone | 8,058 | | |
| Vehicle Insurance | 32,272 | | |
| Miscellaneous Expenses | 14,914 | | |
| Books, Newspapers and Periodicals | 2,139 | | |
| Interest and Charges on Vehicle Loan | 52,189 | | |
| Office Rent | 36,000 | | |
| Bank Charges | 29,650 | | |
| Professional Fees | 44,100 | | |
| Audit Fees | 47,200 | | |
| To Administrative and General Expenses Advertisement and Publicity Charges | 2,200 | | |
| General Project Expenses | 7,50,150 | | |
| Promotion Of SHGs/JLGs | 13,400 | | |
| Education materials and Scholarships | 14,500 | | |
| To Other Programme Expenditure | | | |
| To Programme Expenditure through NABARD grants Promotion Of FPO | 8,90,960 | | |
| | | | |
| NGO Manangement Cost | 1,21,630 | | |
| SHG Audit and Gradation | 1,65,000 | | |
| SHG Formation and Documentation Support | 79,160 | | |
| Skill Training and Livelihood Enhancement | 74,02,633 | | |
| Human Resources Cost | 25,02,889 | | |
| Administrative Cost-Travelling Expenses | 3,40,540 | | |
| Administrative Cost-Office Stationery | 28,393 | | |
| Administrative Cost-Office Rent | 1,49,000 | | |
| Administrative Cost-Office Maintenance | 30,299 | | |
| through Grants from HDFC Bank | | | |
| To Programme Expenditure | | | |

Place: SIRSI Date: 05-09-2023

For and On Behalf of MANUVIKASA (R)

Managing Trustee

TQ:
SIDDAPUR
(U.K.)
581 340

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

For UDAYA SHETTY & CO. CHARTERED ACCOUNTANTS FRN: 0053278

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

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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT

| 75 | By Programme Expenditure | AMOUNT |
|-------------|---|---|
| 75 | | |
| 15 | through Give Foundation USA | |
| | Programme for Construction of Water | 3,20,000 |
| 12,31,087 | Harvesting Structure | |
| | | |
| | | 93,644 |
| | Materials and Scholarships | |
| 1,099 | | |
| | Covid Relief | 1,11,733 |
| 7,057 | | |
| 40,91,483 | By Programme Expenditure through | |
| 1,91,377 | Grants from Dalyan Foundation | |
| 26,040 | Women Empowerment Programme Expenses | 8,80,857 |
| 20,01,067 | | |
| 56,160 | By Programme Expenditure through | |
| 12 m = 19 | Grants from Benevity Foundation | |
| 19,54,578 | Livelihood Enhancement Programme Expenses | 4,17,534 |
| 14.49.088 | | |
| | By Programme Expenditure through | |
| | | |
| | | 650 |
| | 7 tariminati attari 7 0000 | |
| 94 849 | Ry Programme Expenditure for | |
| 01,040 | | |
| | | 13,91,767 |
| 3.12.922 | | |
| 0,12,022 | By Programme Expenditure | |
| | | |
| | | 3,100 |
| 1,10,723 | | |
| | | |
| 1.07 | Help Villagers to get access to Harvesting | 4,06,510 |
| 3,300 | Pond | |
| | | |
| | Sponsoring Uniforms, School | 42,700 |
| 45,000 | Materials and Scholarships | |
| | | |
| | Provide a set of five note books | 2,950 |
| 15,13,173 | | |
| | By Programme Expenditure | |
| 21,00,000 | through Grants from HDB Financial | |
| | Services Ltd | |
| 75,30,000 | Development of Farm Ponds | 4,91,700 |
| | Development of Large Lakes | 36,32,355 |
| 8,32,400 | Development of Medium Lakes | 29,49,815 |
| | Salary and Honorarium | 5,37,702 |
| 1,08,08,046 | Office Administration cost | 21,780 |
| | Travel Expenses | 1,30,386 |
| 4,00,000 | Office Equipments | 92,471 |
| | 40,91,483 1,91,377 26,040 20,01,067 56,160 19,54,578 14,49,088 3,62,057 94,849 3,12,922 1,10,723 3,300 45,000 15,13,173 21,00,000 75,30,000 8,32,400 1,08,08,046 | 7,253 4,86,793 1,099 Covid Relief 7,057 40,91,483 1,91,377 26,040 20,01,067 56,160 By Programme Expenditure through Grants from Benevity Foundation Livelihood Enhancement Programme Expenses By Programme Expenditure through Grants from Vattikutti India Foundation Administration Cost By Programme Expenditure through Grants from Vattikutti India Foundation Administration Cost By Programme Expenditure for Hanns Seidel Stiftung Project Integrated Water Resource Management By Programme Expenditure through Grants from Orphan Child Help Villagers to get access to Harvesting Pond Sponsoring Uniforms, School Materials and Scholarships Provide a set of five note books 15,13,173 By Programme Expenditure through Grants from HDB Financial Services Ltd Development of Farm Ponds Development of Farm Ponds Development of Medium Lakes Salary and Honorarium Office Administration cost Travel Expenses |





| To Grants from Benevity Foundation | 2,80,707 | By Programme Expenditure | |
|--|---|--|---------------------|
| To Grants from Azim Premji | 1.05.00.000 | through Grants from CMS | |
| Philanthropic Initiative | 1,05,00,000 | Development of Lakes | 19,24,620 |
| i imanunopic initiative | | Salaries and Wages Office Administrative Cost | 60,111 |
| To Grants from Edel Give Foundation | | Honorarium and Travel Expenses | 1,049 |
| GROW Fund | 20,00,000 | Travel Expenses | 13,000 |
| For WEDA Project | 66,36,230 | Administration and Staff Cost | 11,853 10,000 |
| | | Progamme Expenditure incurred for: | 10,000 |
| To General Fund From Give India | 34,000 | Providing Honey Box | 2,15,000 |
| | | Providing Micro-nutrients and Organic Manure | 50,000 |
| To Donation | 3,65,810 | Providing Seeds of Vegetables | 1,02,400 |
| | | Providing Sustainable Agriculture Training | 46,250 |
| To Income from activities of the Trust | | gg | 40,200 |
| Community Contribution | 17,17,196 | By Programme Expenditure through | |
| | | Grants from Azim Premji Philanthropic | |
| Income from activities | 2,74,932 | Initiative | |
| To Other Income/Receipts | | Covid Relief Expenses | 2,70,191 |
| Bank Interest | 2.42.000 | Rejuvenation of Lakes | 38,38,607 |
| Dank interest | 3,13,062 | Construction of Harvesting Structures | 1,84,000 |
| Interest on Income Tax Refund | 1,776 | Construction of Farm Ponds Salary and Benefits | 6,89,750 |
| Tax Rolling | 1,776 | Travel and Related Expenses | 13,72,480 |
| To Tax Deducted at Source | 4,82,662 | Office Administrative Cost | 1,71,115 |
| | 1,02,002 | Audit Evaluation and Learning | 3,68,374 |
| To Professional Tax Deducted | 41,600 | Bank Charges | 1,03,100 |
| From Employees | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | Capacity Building Training | 1,710 |
| | | Sustainable Agri Training | 1,980 |
| To ESI Contribution | 25,426 | Promotion of Water User Groups | 7,790 9,900 |
| | | | 3,300 |
| To PF Contribution | 4,04,595 | By Programme Expenditure through | |
| To Income Tax Refund | | Grants from Edel Give Foundation | |
| To Income Tax Retund | 28,914 | Rejuvenation of Lakes | 29,40,621 |
| Го Salary Advance | 4,000 | Communication materials and publications | 2,18,092 |
| To Galary Advance | 4,800 | Human Resources Costs | 25,68,361 |
| To Fixed Deposits with Bank Matured | 50,23,066 | Monitoring and Evaluation Expenses | 44,313 |
| The Deposite War Barik Watarea | 30,23,000 | Overhead Costs Programme and Administrative Costs | 2,75,056 |
| o TA Advance | 6,260 | Women Convention Expenses | 4,22,917 |
| | 0,200 | Training related costs | 1,19,410 |
| o Rent Deposit | 40,000 | Professional Services | 11,56,938 |
| | 10,000 | Infrastructure and Equipments | 41,300 |
| o Sale of Fixed Asset | 10,000 | Women Empowerment Programme Expenditure | 70,320 20,23,631 |
| o Other Advance | 25,000 | By Programme Expenditure through | |
| | | Grow Fund | |
| | | For Capacity Building: | |
| | u lis is | Fund Raising and Communication Training | 48,190 |
| | | Training- Human Resource Development | 10,562 |
| | | Training-Operational Process | 1,20,003 |
| | | Training- Risk Management | 15,981 |
| | | Training- Finance and Compliance | 40,600 |
| | | Training- Leadership Development | 41,217 |
| | | Training- Strategy and Planning | 53,665 |
| | 1 1 1 1 1 1 1 1 | For Organisational Development: | |
| | | Building Fund Raising and Communication Capabilities | 54,000 |
| | | Developing Research and Innovation | 50,000 |
| | | Capabilities | 50,000 |
| | | Finance and Compliance Improvement | 49,500 |
| | | Other Process Efficiency Projects | 35,272 |
| | | Technology Implementation | 3,11,061 |
| | | Core Costs: | 5, 11,001 |
| | | Communication and Marketing Expenses | 4,88,837 |
| GA/DI. | | Office Expenditure | 8,11,419 |
| THAT THE TEN | | Personnel Expenditure | 9,99,418 |
| SCHOOLIR Z | | Travel Expenses | 59,281 |
| S (SIDDAFOT) | | (\$ (675)0) | |
| 581 340 | | (3) (EUN, Magaria) | |
| PNATAKA. | | 18 7 18 | |
| | | PATEDEN ACCO | |
| | | - KED - | |

| By Programme Expenditure | |
|---|------------------|
| through Grants from HDFC Bank | 00.000 |
| Administrative Cost-Office Maintenance | 30,299 |
| Administrative Cost-Office Rent | 1,49,000 |
| Administrative Cost-Office Stationery | 28,393 |
| Administrative Cost-Travelling Expenses Human Resources Cost | 3,40,540 |
| Skill Training and Livelihood Enhancement | 25,02,889 |
| SHG Formation and Documentation Support | 74,02,633 |
| SHG Audit and Gradation | 1,65,000 |
| NGO Manangement Cost | 1,21,630 |
| By Programme Expenditure | |
| through NABARD grants | |
| Promotion Of FPO | 8,90,960 |
| By Other Programme Expenditure | |
| Education materials and Scholarships | 14,500 |
| Promotion Of SHGs/JLGs | 13,400 |
| General Project Expenses | 7,50,150 |
| By Administrative and General Expenses | 0.000 |
| Advertisement and Publicity Charges Audit Fees | 2,200 |
| Professional Fees | 47,200 |
| Bank Charges | 44,100 29,650 |
| Office Rent | 36,000 |
| Interest and Charges on Vehicle Loan | 52,189 |
| Books, Newspapers and Periodicals | 2,139 |
| Miscellaneous Expenses | 14,914 |
| Vehicle Insurance | 32,272 |
| Postage and Telephone | 8,058 |
| Printing and Stationery | 16,039 |
| Repairs and Maintenance | 31,272 |
| Travelling and Conveyance Expenses | 97,299 |
| By Refund of Grant to Azim Premji Philanthropic Initiative | 17,89,310 |
| By Repayment of Vehicle Loan | 2,72,575 |
| By Fixed Deposits with Bank | 77,00,000 |
| By Rent Deposits | 45,000 |
| By Remittance of Professional Tax | 45,800 |
| By Remittance of Employees' ESI Contribution | 23,354 |
| | 20,001 |
| By Remittance of Employees' PF Contribution | 3,93,075 |
| By Remittance of Tax Deducted at Source | 4,68,147 |
| By Salary Advance | 2,000 |
| By Advance for Expenses | 7,685 |
| | |





| | | By Closing Balance Cash in hand Cash at bank Canara Bank, Sirsi A/c No. 520101163383 ICICI Bank A/c No. 53101001099 Union Bank of India A/c No. 52010125900148 Bank of Baroda, Herur No.64500100003240 Unity Small Finance Bank A/c No. 302100100003503 Bank of Baroda, Sirsi A/c No.64560100008348 Bank of Baroda, Sirsi A/c No.64480200000034 Bank of Baroda, Kansur No. 64590100001381 HDFC Bank A/c No. 50100498504350 HDFC Bank A/c No. 50200070111751 Axis Bank Sirsi A/c No. 917010028957434 Karnataka Vikas Grameena Bank A/c No. 89073787477 | 315 78,661 99,062 7,177 1,65,648 1,140 25,962 38,04,443 4,88,711 11,856 9,670 8,69,592 12,697 |
|-------|-------------|---|---|
| | | Axis Bank A/c No.922010034898668 Axis Bank A/c No.920010062743695 SBI, Sirsi A/c No. 30572069717 SBI, New Delhi A/c No. 00000040050560533 | 34,051 25,495 8,92,755 |
| TOTAL | 6,42,54,475 | TOTAL | 27,510 6,42,54,475 |

Place: SIRSI Date: 05-09-2023

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.,LLB.(Spi.),FCA,DISA (ICAI) PARTNER M. NO. 214005

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

BALANCE SHEET (DOMESTIC)

AS AT 31 ST MARCH 2023

| LIABILITIES | AMOUNT | ASSETS | | AMOUNT |
|-------------------------------------|--|--|-------------------------|-------------|
| CAPITAL FUND | | FIXED ASSETS | | 11,85,443 |
| Trust Fund | 501 | (As per Schedule-I) | | |
| General Fund | | CURRENT ASSETS, LOANS, | | |
| Opening Balance 1,47,28,332 | 2 | ADVANCES & RECEIVABLES | | |
| Less: Deficit during the (17,37,881 | AND THE RESERVE AND THE PARTY OF THE PARTY O | | | |
| year | ,,,, | Opening Balance | 1,90,000 | |
| ,00 | | Add: Additions | 45,000 | |
| SECURED LOANS | | | 2,35,000 | |
| Bank of Baroda Vehicle Loan | 1,66,816 | Less: Refunds | (40,000) | 1,95,000 |
| Bank of Baroda Motor Car Loan | 1,99,561 | | (33,533) | |
| | 1,11 | Telephone Deposit | | 1,000 |
| CURRENT LIABILITIES | The second | | | 0.00.000 |
| Other Payables | | Security Deposit with NABARD | | 2,00,000 |
| ESI Payable | 13,186 | | | |
| PF Payable | 81,857 | | | |
| Professional Tax Payable | | Fixed Deposit(FD) in Bank of Baroo | | |
| TDS Payable | 34,528 | | 30,69,406 | |
| | | Add: Additions | 77,00,000 | |
| | | Add: Accrued Interest thereon | 2,03,007 1,09,72,413 | |
| | | Less: Matured during the year | (50,23,066) | 59,49,347 |
| | | Assistance to SHGs | | 83,092 |
| | | Incentives Receivable from Micro F | inance | 1,89,061 |
| | | Tax Deducted at Source | | 39,193 |
| | | Advances for expenses | | 10,685 |
| | | CASH AND BANK BALANCE | | |
| | | Cash in hand | | 315 |
| | | Cash at Bank | | |
| | | Canara Bank, Sirsi A/c No. 520101 | 163383 | 78,661 |
| | | ICICI Bank A/c No. 53101001099 | | 99,062 |
| | | Union Bank of India A/c No. 52010 | 125900148 | 7,177 |
| | | Bank of Baroda, Herur A/c No.6450 | 0100003240 | 1,65,648 |
| | | Unity Small Finance Bank | | 1,140 |
| | | A/c No. 302100100003503 | | |
| | | Bank of Baroda, Sirsi A/c No.64560 | 100008348 | 25,962 |
| | | Bank of Baroda, Sirsi A/c No.644802 | | 38,04,443 |
| | | Bank of Baroda, Kansur No. 645901 | 00001381 | 4,88,711 |
| | | HDFC Bank A/c No. 501004985043 | 350 | 11,856 |
| | | HDFC Bank A/c No. 502000701117 | 751 | 9,670 |
| | | Axis Bank Sirsi A/c No. 917010028 | 957434 | 8.69.592 |
| | | Karnataka Vikas Grameena Bank | | 12,697 |
| | | A/c No. 89073787477 Axis Bank A/c No.92201003489866 | 8 | 34,051 |
| | | Axis Bank A/c No.92001006274369 | | 25,495 |
| TOTAL | 1,34,87,300 | TOTAL | | 1,34,87,300 |

Place: SIRSI Date: 05-09-2023

For and On Behalf of MANUVIKASA (R)

Managing Trustee

TQ: FRI TAKA.

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

CHARTERED ACCOUNTANTS

(CA. MANJUNATH S SHETTY)
B.Com., LLB.(Spi.), FCA, DISA (ICAI)

PARTNER M. NO. 214005

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

INCOME AND EXPENDITURE ACCOUNT (DOMESTIC) FOR THE YEAR ENDING ON 31 ST MARCH 2023

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|--|-----------|--|-------------|
| To Programme Expenditure | | By Donation/Grants from Give India | 700141 |
| through Give India | | Help to construct a water harvesting | 1,10,723 |
| Programme to meet Basic | 3,100 | structure | |
| Necessities of an Orphan Child | | | |
| | | Help Villagers to get access to Harvesting | 3,300 |
| Help Villagers to get access to Harvesting | 4,06,510 | Pond | |
| Pond | | | |
| | | Sponsor clothing and school supplies | 45,000 |
| Sponsoring Uniforms, School | 42,700 | for a poor child | |
| Materials and Scholarships | | | |
| | | By Grants from HDB Financial Services | 75,30,000 |
| Provide a set of five note books | 2,950 | | |
| | | By Grants from NABARD | 8,32,400 |
| To Programme Expenditure | | | |
| through Grants from HDB Financial | | By Grants from HDFC | 1,08,08,046 |
| Services Ltd | | | |
| Development of Farm Ponds | 4,91,700 | By Grants from CMS | 4,00,000 |
| Development of Large Lakes | 36,32,355 | | |
| Development of Medium Lakes | | By Grants from Benevity Foundation | 30,757 |
| Salary and Honorarium | 5,37,702 | | |
| Office Administration cost | 21,780 | By Grants from Azim Premji | 87,10,690 |
| Travel Expenses | 1,30,386 | Philanthropic Initiative (Net of Refund) | |
| Office Equipments | 92,471 | Received during the year 1,05,00,000 | |
| | | Less: Refund of Last Year Grants (17,89,310) | |
| To Programme Expenditure | | | |
| through Grants from CMS | | By Grants from Edel Give Foundation | |
| Development of Lakes | 19,24,620 | GROW Fund | 20,00,000 |
| Salaries and Wages | 60,111 | For WEDA Project | 66,36,230 |
| Office Administrative Cost | 1,049 | | |
| Honorarium and Travel Expenses | 13,000 | By General Fund From Give India | 34,000 |
| Travel Expenses | 11,853 | transferred to revenue (utilised) | |
| Administration and Staff Cost | 10,000 | | |
| Progamme Expenditure incurred for: | | By Donation | 2,15,810 |
| Providing Honey Box | 2,15,000 | | |
| Providing Micro-nutrients and Organic Manure | 50,000 | By Income from activities of the Trust | |
| Providing Seeds of Vegetables | 1,02,400 | Community Contribution | 17,17,196 |
| Providing Sustainable Agriculture Training | 46,250 | | |
| | | Income from activities | 2,79,677 |
| To Programme Expenditure through | | | |
| Grants from Azim Premji Philanthropic | | By Other Income/Receipts | |
| initiative | | Bank Interest | 4,92,272 |
| Covid Relief Expenses | 2,70,191 | | |
| Rejuvenation of Lakes | 38,38,607 | Interest on Income Tax Refund | 1,776 |
| Construction of Harvesting Structures | 1,84,000 | | |
| Construction of Farm Ponds | 6,89,750 | | |
| Salary and Benefits | 13,72,480 | | |
| Travel and Related Expenses | 1,71,115 | | |
| Office Administrative Cost | 3,68,374 | | |
| Audit Evaluation and Learning | 1,03,100 | By Deficit i.e. Excess of Expenditure | 17,37,881 |
| Bank Charges | 1,710 | over Income Transferred to Balance | |
| Capacity Building Training | 1,980 | Sheet | |
| Sustainable Agri Training | . 7,790 | | |
| | No. | | |

| _ | | | | |
|---|--|----------------------|-----------------------------|---------|
| l | | | | |
| ١ | To Programme Expenditure through | | | |
| | Grants from Edel Give Foundation | 00 00 044 | | |
| | Rejuvenation of Lakes | 23,89,041 | | |
| | Communication materials and publications Human Resources Costs | 2,18,092 | | |
| | | 25,68,361 | | |
| l | Monitoring and Evaluation Expenses Overhead Costs | 44,313 | | |
| | Programme and Administrative Costs | 2,75,056 | | |
| | Women Convention Expenses | 4,22,917 1,19,410 | | |
| | Training related costs | 11,56,938 | | |
| | Professional Services | 41,300 | | |
| | Infrastructure and Equipments | 70,320 | | |
| | Women Empowerment Programme Expenditure | 4,68,440 | | |
| | | | | |
| | To Programme Expenditure through Grow Fund | | | |
| | For Capacity Building: | | | |
| | Fund Raising and Communication Training | 48,190 | | |
| | Training- Human Resource Development | 10,562 | | |
| | Training-Operational Process | 1,20,003 | | |
| | Training-Operational Process Training- Risk Management | 15,981 | | |
| | Training- Risk Management Training- Finance and Compliance | 40,600 | | |
| | Training- Leadership Development | 41,217 | | |
| | Training- Strategy and Planning | 53,665 | | |
| | For Organisational Development: | 00,000 | | |
| | Building Fund Raising and Communication Capabilities | 54,000 | | |
| | Developing Research and Innovation | 50,000 | | |
| | Capabilities | 00,000 | | |
| | Finance and Compliance Improvement | 49,500 | | |
| | Other Process Efficiency Projects | 35,272 | | |
| | Technology Implementation | 3,11,061 | | |
| | Core Costs: | | | |
| | Communication and Marketing Expenses | 4,88,837 | | |
| | Office Expenditure | 8,11,419 | | |
| | Personnel Expenditure | 9,99,418 | | |
| | Travel Expenses | 59,281 | | |
| | To Programme Expenditure | | | |
| | through Grants from HDFC Bank | 7.5 | | |
| | Administrative Cost-Office Maintenance | 30,299 | 함께 교육하다 하지 않는 경우였다면서 모양되었다. | |
| | Administrative Cost-Office Rent | 1,49,000 | | 5020000 |
| | Administrative Cost-Office Stationery | 28,393 | | |
| | Administrative Cost-Travelling Expenses | 3,40,540 | | |
| | Human Resources Cost | 25,02,889 | | |
| | Skill Training and Livelihood Enhancement | 74,02,633 | | |
| | SHG Formation and Documentation Support | 79,160 | | |
| | SHG Audit and Gradation | 1,65,000 | | |
| | NGO Manangement Cost | 1,21,630 | | |
| | | | | |





| TOTAL | 4,15,85,758 | TOTAL | 4,15,85,758 |
|--|-------------|-------|-------------|
| Travelling and Conveyance Expenses | 97,299 | | |
| Repairs and Maintenance | 31,272 | | |
| Printing and Stationery | 16,039 | | |
| Postage and Telephone | 8,058 | | |
| Vehicle Insurance | 32,272 | | |
| Miscellaneous Expenses | 14,914 | | |
| Books, Newspapers and Periodicals | 2,139 | | |
| Interest and Charges on Vehicle Loan | 52,189 | | |
| Office Rent | 36,000 | | |
| Bank Charges | 9,329 | | |
| Professional Fees | 20,500 | | |
| Audit Fees | 47,200 | | |
| Advertisement and Publicity Charges | 2,200 | | |
| To Administrative and General Expenses | | | |
| General Project Expenses | 7,50,150 | | |
| Promotion Of SHGs/JLGs | 13,250 | | |
| To Other Programme Expenses Education materials and Scholarships | 14,500 | | |
| Promotion Of FPO | 8,90,960 | | |
| To Programme Expenditure through NABARD grants | | | |

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Place: SIRSI Date: 05-09-2023

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: 0053278

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

<u>AT :KARJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340</u> <u>KARNATAKA, INDIA</u>

RECEIPTS AND PAYMENTS ACCOUNT (DOMESTIC)

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|---|-------------|---|-----------|
| To Opening Balance | | By Programme Expenditure | AINOUNT |
| Cash in hand | 75 | | |
| Cash at bank | | Programme to meet Basic | 3,100 |
| Canara Bank, Sirsi A/c No. 520101163383 | 12,31,087 | Necessities of an Orphan Child | 0,100 |
| ICICI Bank A/c No. 53101001099 | 4,22,812 | | |
| Union Bank of India A/c No. 52010125900148 | 7,253 | Help Villagers to get access to Harvesting | 4,06,510 |
| Bank of Baroda, Herur No.64500100003240 | 4,86,793 | Pond | 4,00,510 |
| Unity Small Finance Bank | 1,099 | | |
| A/c No. 302100100003503 | 1,000 | Sponsoring Uniforms, School | 10 700 |
| Bank of Baroda, Sirsi A/c No.64560100008348 | 7,057 | Materials and Scholarships | 42,700 |
| Bank of Baroda, Sirsi A/c No.64480200000034 | 40,91,483 | Materials and Scholarships | |
| Bank of Baroda, Kansur No. 64590100001381 | 1,91,377 | Provide a set of five note books | |
| HDFC Bank A/c No. 50100498504350 | 26,040 | Trovide a set of five flote books | 2,950 |
| Axis Bank Sirsi A/c No. 917010028957434 | 20,01,067 | By Programma Eynanditura | |
| Karnataka Vikas Grameena Bank | 56,160 | By Programme Expenditure | |
| A/c No. 89073787477 | 30,100 | through Grants from HDB Financial Services Ltd | |
| Axis Bank A/c No.920010062743695 | 19,54,578 | | |
| 7 July Barney VO 140.0200 100027 40000 | 19,54,576 | Development of Farm Ponds | 4,91,700 |
| To Donotion/Out to form O' | | Development of Large Lakes | 36,32,355 |
| To Donation/Grants from Give India | | Development of Medium Lakes | 29,49,815 |
| Help to construct a water harvesting structure | 1,10,723 | Salary and Honorarium | 5,37,702 |
| | | Office Administration cost | 21,780 |
| Help Villagers to get access to Harvesting Pond | 3,300 | Travel Expenses | |
| | 3,000 | Office Equipments | 1,30,386 |
| Sponsor clothing and school supplies | 45,000 | | 92,471 |
| for a poor child | .0,000 | By Programme Expenditure | |
| | | through Grants from CMS | |
| To Grants from HDB Financial Services | 75,30,000 | Development of Lakes | |
| To example from FIDD Financial Octores | 75,50,000 | | 19,24,620 |
| To Grants from NABARD | 8,32,400 | Salaries and Wages | 60,111 |
| . o cramo nom majorito | 0,32,400 | Office Administrative Cost | 1,049 |
| To Grants from HDFC | 1 00 00 040 | Honorarium and Travel Expenses | 13,000 |
| TO GIAIRS HOIR HDFC | 1,08,08,046 | Travel Expenses | 11,853 |
| To Grants from CMS | 4.00.000 | Administration and Staff Cost | 10,000 |
| o orante from Civio | 4,00,000 | Progamme Expenditure incurred for: | |
| To Granto from Donovity Foundation | 00 757 | Providing Honey Box | 2,15,000 |
| o Grants from Benevity Foundation | 30,757 | Providing Micro-nutrients and Organic Manure | 50,000 |
| | | Providing Seeds of Vegetables | 1,02,400 |
| o Grants from Azim Premji | 1,05,00,000 | Providing Sustainable Agriculture Training | 46,250 |
| Philanthropic Initiative | | | |
| | | By Programme Expenditure through | |
| o Grants from Edel Give Foundation | | Grants from Azim Premji Philanthropic | |
| GROW Fund | 20,00,000 | Initiative | |
| For WEDA Project | 66,36,230 | Covid Relief Expenses | 0.70.404 |
| | 00,00,200 | | 2,70,191 |
| '- OIF IF OL I | | Rejuvenation of Lakes | 38,38,607 |
| o General Fund From Give India | 34.000 | Construction of Harvesting Structures | 1,84,000 |
| o Donation | 2.45.040 | Construction of Farm Ponds | 6,89,750 |
| O Donation | 2,15,810 | Salary and Benefits | 13,72,480 |
| o Income from activities of the Trust | | Travel and Related Expenses | 1,71,115 |
| | 47.47.400 | Office Administrative Cost | 3,68,374 |
| Community Contribution | 17,17,196 | Audit Evaluation and Learning | 1,03,100 |
| Income from activities | 07155 | Bank Charges | 1,710 |
| Income from activities | 2,74,932 | Capacity Building Training | 1,980 |
| | | Sustainable Agri Training | 7,790 |
| o Other Income/Receipts | | Promotion of Water User Groups | 9,900 |
| Bank Interest | 2,57,809 | 14.01 | |
| 10: | (3 | CANA SHET | |
| Interest on Income Tax Refund | 1,776 | 100 | |
| | | 2 (FAN:0/53278) | |

| To Tax Deducted at Source | 1 82 662 | By Programmo Expanditure through | |
|-------------------------------------|-----------|--|--------------------|
| To Tax Deducted at Source | 4,82,662 | By Programme Expenditure through Grants from Edel Give Foundation | |
| To Professional Tax Deducted | 41,600 | Rejuvenation of Lakes | 23,89,041 |
| From Employees | 41,000 | Communication materials and publications | 2,18,092 |
| | | Human Resources Costs | 25,68,361 |
| To ESI Contribution | 25,426 | Monitoring and Evaluation Expenses | 44,313 |
| | | Overhead Costs | 2,75,056 |
| To PF Contribution | 4,04,595 | Programme and Administrative Costs | 4,22,917 |
| | | Women Convention Expenses | 1,19,410 |
| To Income Tax Refund | 28,914 | Training related costs | 11,56,938 |
| | | Professional Services | 41,300 |
| To Salary Advance | 4,800 | Infrastructure and Equipments | 70,320 |
| | - | Women Empowerment Programme Expenditure | 4,68,440 |
| To Fixed Deposits with Bank Matured | 50,23,066 | D. D | |
| To TA Advance | 6,260 | By Programme Expenditure through Grow Fund | |
| To TA Advance | 0,200 | For Capacity Building: | |
| To Rent Deposit | 40,000 | Fund Raising and Communication Training | 48,190 |
| | | Training- Human Resource Development | 10,562 |
| To Sale of Fixed Asset | 10,000 | Training-Operational Process | 1,20,003 |
| | | Training- Risk Management | 15,981 |
| To Other Advance | 25,000 | Training- Finance and Compliance | 40,600 |
| | | Training- Leadership Development | 41,217 |
| | | Training- Strategy and Planning For Organisational Development: | 53,665 |
| | | Building Fund Raising and Communication | 54,000 |
| | | Capabilities | 04,000 |
| | | Developing Research and Innovation | 50,000 |
| | | Capabilities | |
| | | Finance and Compliance Improvement | 49,500 |
| | | Other Process Efficiency Projects Technology Implementation | 35,272 3,11,061 |
| | | Core Costs: | 3,11,001 |
| | | Communication and Marketing Expenses | 4,88,837 |
| | | Office Expenditure | 8,11,419 |
| | | Personnel Expenditure | 9,99,418 |
| | | Travel Expenses | 59,281 |
| | | | |
| | | By Programme Expenditure | |
| | | through Grants from HDFC Bank Administrative Cost-Office Maintenance | 30,299 |
| | | Administrative Cost-Office Rent | 1,49,000 |
| | | Administrative Cost-Office Stationery | 28,393 |
| | | Administrative Cost-Travelling Expenses | 3,40,540 |
| | | Human Resources Cost | 25,02,889 |
| | | Skill Training and Livelihood Enhancement | 74,02,633 |
| | | SHG Formation and Documentation Support | 79,160 |
| | | SHG Audit and Gradation | 1,65,000 |
| | | NGO Manangement Cost | 1,21,630 |
| | | | |
| | | By Programme Expenditure | |
| | | through NABARD grants | |
| | | Promotion Of FPO | 8,90,960 |
| | III I I I | Du Oth or Drown and Eventure | |
| | | By Other Programme Expenses | 14 500 |
| | | Education materials and Scholarships | 14,500 |
| | | Promotion Of SHGs/JLGs | 13,250 |
| | SA(R) | General Project Expenses | 7,50,150 |
| All All | 180 | CATASHA | |



| TOTAL | 5,79,67,182 | TOTAL | 0,10,01,102 |
|-------|---|--|-----------------------|
| | E 70 07 100 | Axis Bank A/c No.920010062743695 | 25,495 5,79,67,182 |
| | | Axis Bank A/c No.922010034898668 | 34,05 |
| | 1 | A/c No. 89073787477 | |
| | | Karnataka Vikas Grameena Bank | 12,697 |
| | | Axis Bank Sirsi A/c No. 917010028957434 | 8,69,592 |
| | | HDFC Bank A/c No. 50100498504350 HDFC Bank A/c No. 50200070111751 | 11,856 9,670 |
| | | Bank of Baroda, Kansur No. 64590100001381 | 4,88,711 |
| | | Bank of Baroda, Sirsi A/c No.64480200000034 | 38,04,443 |
| | | Bank of Baroda, Sirsi A/c No.64560100008348 | 25,962 |
| | | A/c No. 302100100003503 | 1 |
| | | Bank of Baroda,Herur No.64500100003240 Unity Small Finance Bank | 1,05,040 |
| | | Union Bank of India A/c No. 52010125900148 | 7,177 1,65,648 |
| | | ICICI Bank A/c No. 53101001099 | 99,062 |
| | | Canara Bank, Sirsi A/c No. 520101163383 | 78,66 |
| | | Cash at bank | |
| | | Cash in hand | 315 |
| | | By Closing Balance | |
| | | By Advance for Expenses | 7,685 |
| | | By Salary Advance | 2,000 |
| | | By Remittance of Tax Deducted at Source | 4,68,147 |
| | | By Remittance of Employees' PF Contribution | 3,93,075 |
| | | By Remittance of Employees' ESI Contribution | 23,354 |
| | | By Remittance of Professional Tax | 45,800 |
| | | By Rent Deposits | 45,000 |
| | | By Fixed Deposits with Bank | 77,00,000 |
| | | By Repayment of Vehicle Loan | 2,72,575 |
| | | | 0.70.575 |
| | | By Refund of Grant to Azim Premji Philanthropic Initiative | 17,89,310 |
| | | Travelling and Conveyance Expenses | 97,299 |
| | | Repairs and Maintenance | 31,272 |
| | | Printing and Stationery | 16,039 |
| | | Postage and Telephone | 8,05 |
| | | Vehicle Insurance | 32,272 |
| | | Miscellaneous Expenses | 14,914 |
| | | Books, Newspapers and Periodicals | 2,139 |
| | | Interest and Charges on Vehicle Loan | 52,189 |
| * | | Office Rent | 36,000 |
| | 723 | Bank Charges | 9,329 |
| | | Professional Fees | 20,500 |
| | | Advertisement and Publicity Charges Audit Fees | 2,200 47,200 |
| | | Advertisement and Dublicity Charges | 2 200 |

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Place: SIRSI Date: 05-09-2023

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: 0053278

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

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

EXTRACTS OF BALANCE SHEET FOR FOREIGN CONTRIBUTION AS AT 31 ST MARCH 2023

| LIABILITI | ES | AMOUNT | ASSETS | AMOUNT |
|--|------------|-----------|---|---------------|
| CAPITAL FUND | | | FIXED ASSETS | |
| General Fund Opening Balance Less: Deficit | 20,14,389 | | Opening Balance 2,03,244 Add: Additions during the year | 2,03,244 |
| during the year | (8,90,880) | 11,23,509 | Cash and Bank Balance Cash in hand Cash at bank SBI, Sirsi A/c No. 30572069717 | - 8,92,755 |
| | | | SBI, New Delhi A/c No. 00000040050560533 | 27,510 |
| TOTAL | | 11,23,509 | TOTAL | 11,23,509 |

Place: SIRSI Date: 05-09-2023

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: 0053278

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

<u>AT :KARJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340</u> <u>KARNATAKA, INDIA</u>

EXTRACTS OF INCOME AND EXPENDITURE ACCOUNT FOR FOREIGN CONTRIBUTION

FOR THE YEAR ENDING ON 31 ST MARCH 2023

| EXPENDITURE | AMOUNT | INCOME | ABAOLINIT |
|---|-----------|---------------------------------------|-----------|
| To Programme Expenditure | | By Donation/Grants from Give | AMOUNT |
| through Give Foundation USA | | Foundation USA | |
| Programme for Construction of Water | 3,20,000 | Sponsor clothing and school supplies | 94,849 |
| Harvesting Structure | | for a poor child | 34,043 |
| Sponsoring Uniforms, School | 93,644 | Programme for Construction of Water | 2 42 000 |
| Materials and Scholarships | | Harvesting Structure | 3,12,922 |
| Covid Relief | 1,11,733 | By Grants from Benevity Foundation | 2,49,951 |
| To Programme Expenditure through | | By Grants from Hanns Seidel Stiftung | 15,13,173 |
| Grants from Dalyan Foundation | | 3 | 10,10,170 |
| Women Empowerment Programme Expenses | 8,80,857 | By Grants from Dalyan Foundation | 21,00,000 |
| To Programme Expenditure through | | By Donation | 1,50,000 |
| Grants from Benevity Foundation | | | 1,00,000 |
| Livelihood Enhancement Programme Expenses | 4,17,534 | | |
| To Programme Expenditure through | | Bank Interest | 55,253 |
| Grants from Edel Give Foundation | | By Deficit i.e. Excess of Expenditure | 9.00.000 |
| Women Empowerment Programme Expenses | 15,55,191 | over Income Transferred to | 8,90,880 |
| Rejuvenation of Lakes | 5,51,580 | Balance Sheet | |
| To Programme Expenditure through | | | |
| Grants from Vattikutti India Foundation | 100 | | |
| Administration Cost | 650 | | |
| To Programme Expenditure for | | | |
| Hanns Seidel Stiftung Project | | | |
| Integrated Water Resource Management | 13,91,767 | | |
| To Other Programme Expenditure | | | |
| Promotion of SHGs/JLGs | 150 | | |
| To Administrative Expenses | | | |
| Bank Charges | 20,321 | | |
| Professional Fees | 23,600 | | |
| TOTAL | 53,67,027 | TOTAL | 53,67,027 |

Place: SIRSI Date: 05-09-2023

For and On Behalf of MANUVIKASA (R)

Managing Trustee

TQ:
TQ:
SIDDAPUR
(U.K.)
581 340

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

FOR WDAYA SHETTY & CO. CHARTERED ACCOUNTANTS FRN: 0053278

(CA. MANJUNATH S SHETTY) B.Com.,LL.B.(Spl.),FCA,DISA (IGÁI) PARTNER

<u>AT :KARJAGI, PO: BALUR, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340</u> <u>KARNATAKA, INDIA</u>

EXTRACTS OF RECEIPTS AND PAYMENTS ACCOUNT FOR FOREIGN CONTRIBUTION

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|--|-----------|--|-----------|
| To Opening Balance | | By Programme Expenditure | AMOUNT |
| | | through Give Foundation USA | |
| Cash at bank | | Programme for Construction of Water | 3,20,000 |
| SBI, Sirsi A/c No. 30572069717 | 14,49,088 | Harvesting Structure | 3,20,000 |
| SBI, New Delhi A/c No. 00000040050560533 | 3,62,057 | | |
| | | Sponsoring Uniforms, School | 93,644 |
| To Donation/Grants from Give | | Materials and Scholarships | 00,014 |
| Foundation USA | | | |
| Sponsor clothing and school supplies | 94,849 | Covid Relief | 1,11,733 |
| for a poor child | | | 1,11,100 |
| | | By Programme Expenditure through | |
| Programme for Construction of Water | 3,12,922 | Grants from Dalyan Foundation | |
| Harvesting Structure | | Women Empowerment Programme Expenses | 8,80,857 |
| | | Expenses | 0,00,057 |
| To Grants from Benevity Foundation | 2,49,951 | By Programme Expenditure through | |
| | | Grants from Benevity Foundation | |
| To Grants from Hanns Seidel Stiftung | 15,13,173 | Livelihood Enhancement Programme Expenses | 4,17,534 |
| | | Zaponsos | 4,17,554 |
| To Grants from Dalyan Foundation | 21,00,000 | By Programme Expenditure through | |
| | =1,00,000 | Grants from Edel Give Foundation | |
| o Donation | 1,50,000 | | |
| | 1,50,000 | Women Empowerment Programme Expenses Rejuvenation of Lakes | 15,55,191 |
| o Other Income | | regardiation of Lakes | 5,51,580 |
| Bank Interest | 55,253 | D D | |
| Dank merest | 55,253 | By Programme Expenditure through | |
| o Tax Deducted at Source | 24 624 | Grants from Vattikutti India Foundation | |
| o rax boddoled at Cource | 31,624 | Administration Cost | 650 |
| o ESI Contribution | 5,609 | Du Dua susana E | |
| 2 20. 3011.1341011 | 5,009 | By Programme Expenditure for | |
| o PF Contribution | 00.000 | Hanns Seidel Stiftung Project | |
| o PP Contribution | 89,262 | Integrated Water Resource Management | 13,91,767 |
| o Professional Tax Deducted | 9,200 | By Other Programme Eynanditure | |
| From Employees | 3,200 | By Other Programme Expenditure Promotion of SHGs/JLGs | 450 |
| | | Tromotion of SHGS/JEGS | 150 |
| | | By Administrative Expenses | |
| | | Bank Charges | 20.321 |
| | | Professional Fees | 23,600 |
| | | | |
| | | By Remittance of Professional Tax | 9,200 |





| TOTAL | 64,22,988 | TOTAL | 64,22,988 |
|----------|-----------|--|--------------------|
| TOTAL | | SBI, Sirsi A/c No. 30572069717 SBI, New Delhi A/c No. 00000040050560533 | 8,92,755 27,510 |
| | | By Closing Balance Cash at bank | |
| | | By Remittance of TDS | 31,624 |
| <i>8</i> | | By Remittance of ESI Contribution | 5,609 |
| | | By Remittance of PF Contribution | 89,262 |

SCA'A SHET

FRN:0053278

ACCOUNT

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Place: SIRSI Date: 05-09-2023

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: 0053278

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

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

NOTES ON ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR 2022-2023

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. Revenue Recognition

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

3. Fixed Assets

All Fixed Assets are stated at cost of acquisition less depreciation till the date provision for depreciation was made by the Management.

4. Depreciation

Depreciation has not been provided by the Management during the year for fixed assets.

- 5. Whenever confirmation of balance is not available, balances as per books of accounts were relied upon.
- **6.** All the policies not specifically mentioned herein above are in accordance with the generally accepted accounting principles.
- 7. The figures for the previous year have been regrouped / reclassified, wherever necessary, to confirm to the current year classification and presentation.

Place: SIRSI

Date: 05-09-2023

For and On Behalf of MANUVIKASA (R)

Managing Trustee



FOR UDAYA SHETTY & CO. CHARTERED ACCOUNTANTS

(CA. MANJUNATH S SHETTY)
B.Com.,LL.B.(Spl.),FCA,DISA (ICAI)
PARTNER