

**AUDIT REPORT
&
AUDITED FINANCIAL
STATEMENTS**

FOR THE YEAR 2014-15

OF

MANUVIKASA(R)

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

Auditors:

M/S. UDAYA SHETTY & CO.

**CHARTERED ACCOUNTANTS
SECOND FLOOR, DR SHIVASWAMY BUILDING
DEVIKERE, SIRSI (N.K.)-581 401
KARNATAKA, INDIA**

Tel: 08384-228725

CA. Manjunath S. Shetty

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



UDAYA SHETTY & CO.

Chartered Accountants

Second Floor, Dr. Shivaswamy Building, Devikere, Sirsi-581401 (N.K.)

Tel & Fax : 08384-228725, Cell : 9845707931

e-mail : camsshetty@yahoo.co.in

AUDIT REPORT

We have audited the attached Balance Sheet of MANUVIKASA (Regd.), PO: KARJAGI, TQ: SIDDAPUR, DIST: NORTH KANARA-581 340 - KARNATAKA, INDIA, as at **31st March 2015** 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 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 accounting 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 2015, 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 2015.**

PLACE :SIRSI

DATE :31-07-2015



UDAYA SHETTY & CO.
CHARTERED ACCOUNTANTS

CA. MANJUNATH S. SHETTY
PARTNER
M. NO. 214005
FRN: 0053275

MANUVIKASA (R)

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

BALANCE SHEET

AS AT 31ST MARCH 2015

LIABILITIES		AMOUNT	ASSETS		AMOUNT
DESIGNATED AND UNRESTRICTED Trust / Corpus/ General Fund			FIXED ASSETS		
Opening Balance	2,884,828.96		Opening Balance	237,147.00	
Add: Corpus Fund From:			Add: Additions	332,350.00	
a. Give India	4,327.00			569,497.00	
b. Others	1,150.00		Less: Depreciation	(109,070.00)	460,427.00
Add: General Fund From:			CURRENT ASSETS, LOANS, ADVANCES & RECEIVABLES		
a. Give India	259,118.25		Office Rent Deposit		
Less: Transferred to Revenue	(186,491.25)		Opening Balance	50,000.00	
b. Give Foundation	124.71		Add: Additions during the year	25,000.00	
Less: Transferred to Revenue	(124.71)			75,000.00	
Less: Deficit during the year	(1,083,107.74)	1,879,825.22	Less: Refunds during the year	15,000.00	60,000.00
CURRENT LIABILITIES			Telephone Deposit		500.00
Microgram SHG Assistance	3,067,968.00		Security Deposit with NABARD Financial Services Ltd		50,000.00
			Fixed Deposit(FD) in Vijaya Bank		
			Opening Balance	64,014.00	
			Add: Additions during the year	12,000.00	
				76,014.00	
			Less: FD Matured	50,000.00	26,014.00
			Accrued Interest on above		1,689.00
			Assistance to SHGs		2,983,911.00
			Incentives on Microfinance		113,505.00
			Tax Deducted at Source		37,121.00
			CASH AND BANK BALANCE		
			Cash in hand		46.00
			Cash at bank		
			Canara Bank, Sirsi		1,039.00
			Vijaya Bank, Herur		838,142.07
			Vijaya Bank, Sirsi		7,210.00
			Vijaya Bank, Kansur		133,309.00
			ICICI Bank Ltd		24,479.90
			SBI, Sirsi A/c No. 30572069717		210,420.25
TOTAL		4,947,813.22	TOTAL		4,947,813.22

Place: SIRSI
Date: 31-07-2015

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

For and on behalf of MANUVIKASA (R)
Kariagi, Siddapur, North Kanara

Managing Trustee

Managing Trustee



FOR UDAYA SHETTY & CO.
CHARTERED ACCOUNTANTS

CA. MANJUNATH S. SHETTY
PARTNER
M. NO. 214005
FRN: 0053275

MANUVIKASA (R)

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

BALANCE SHEET (DOMESTIC)

AS AT 31ST MARCH 2015

LIABILITIES	AMOUNT	ASSETS	AMOUNT
DESIGNATED AND UNRESTRICTED FUNDS		FIXED ASSETS	
Trust / Corpus/ General Fund		Opening Balance	186,103.00
Opening Balance	523,806.45	Add: Additions	332,350.00
Add: Corpus			498,453.00
Fund From:		Less: Depreciation	(109,070.00)
a. Give India	4,327.00		389,383.00
b. Others	1,150.00		
Add: General Fund		CURRENT ASSETS, LOANS,	
From Give India	258,195.62	ADVANCES & RECEIVABLES	
Less: Transferred	(185,568.62)	Office Rent Deposit	
to Revenue		Opening Balance	50,000.00
		Add: Additions during	
		the year	25,000.00
			75,000.00
Add: Surplus during	996,450.52	Less: Refunds during	
the year	1,598,360.97	the year	15,000.00
			60,000.00
CURRENT LIABILITIES		Telephone Deposit	500.00
Microgram SHG Assistance	3,067,988.00	Security Deposit with NABARD	
		Financial Services Ltd.	50,000.00
		Fixed Deposit(FD) in Vijaya Bank	
		Opening Balance	64,014.00
		Add: Additions during	
		the year	12,000.00
			76,014.00
		Less: FD Matured	50,000.00
			26,014.00
		Accrued Interest on above	1,689.00
		Assistance to SHGs	2,983,911.00
		Incentives on Microfinance	113,505.00
		Tax Deducted at Source	37,121.00
		CASH AND BANK BALANCE	
		Cash in hand	46.00
		Cash at bank	
		Canara Bank, Sirsi	1,039.00
		Vijaya Bank, Herur	838,142.07
		Vijaya Bank, Sirsi	7,210.00
		Vijaya Bank, Kansur	133,309.00
		ICICI Bank Ltd	24,479.90
TOTAL	4,666,348.97	TOTAL	4,666,348.97

Place: SIRSI
Date: 31-07-2015

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

For and on Behalf of MANUVIKASA (R)
Kariagi, Siddapur, North Kanara

MANUVIKASA (R) KARJAGI
581340
To: Siddapur
N.K. Kanara
India

Managing Trustee

[Signature]



FOR UDAYA SHETTY & CO.
CHARTERED ACCOUNTANTS

(CA. MANJUNATH S. SHETTY)
PARTNER
M. NO. 214005
FRN: 0053275

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 2015

LIABILITIES	AMOUNT	ASSETS	AMOUNT
DESIGNATED AND UNRESTRICTED FUNDS		FIXED ASSETS	
Trust / Corpus/ General Fund		Opening Balance	71,044.00
Opening Balance	2,361,022.51	Add: Additions during the year	Nil
Add. General Fund From:			71,044.00
a. Give India	922.63		
Less: Transferred to Revenue	(922.63)	CASH AND BANK BALANCE	
b. Give Foundation	124.71	Cash in hand	Nil
Less: Transferred to Revenue	(124.71)	Cash at bank	
Less: Deficit during the year	(2,079,558.26)	SBI, Sirsi A/c No. 30572069717	210,420.25
	281,464.25		
TOTAL	281,464.25	TOTAL	281,464.25

Place: SIRSI
Date: 31-07-2015

Examined and Found Correct

For and on Behalf of **MANUVIKASA (R)**
Karijagi, Siddapur, North Kanara

Managing Trustee

[Signature]
Trustee

Managing Trustee



FOR **UDAYA SHETTY & CO.**
CHARTERED ACCOUNTANTS

(CA) **MANJUNATH S. SHETTY**
PARTNER
M. NO. 214005
FRN: 0053275

MANUVIKASA (R)

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

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDING ON 31ST MARCH 2015

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	306,200.00	Help an orphan child	415,400.00
Programme for Construction of Water Harvesting Structure	170,000.00	Help to construct a water harvesting structure	153,000.00
Sponsoring Uniforms, School Materials and Scholarships	24,140.00	Sponsor clothing and school supplies for a poor child	109,109.00
To Programme Expenditure through Give Foundation USA		By Donation/Grants from Give Foundation USA	
Programme to meet Basic Necessities of an Orphan Child	66,840.00	Help an orphan child	66,406.55
Programme for Construction of Water Harvesting Structure	17,000.00	By Grant from Centre for Environment Education/ UNDP/GEF	755,200.00
To Expenditure through Fidelity Charitable Gift Fund		By Assistance from LIC for distribution of Scholarship to students	149,400.00
Recurring Expenditure:		By Grants from KRVP	14,000.00
Development of Water Springs and Tank	375,989.00	By Donation from NABARD	24,645.00
Capacity Building Training and Awareness	24,870.00	By Grants from NABARD Financial Services Ltd	33,500.00
Attending Seminar and Workshops	16,957.00	By General Grants and Contributions	882,550.00
Programme Monitoring Cost	9,894.00	By Income from activities of the Trust	685,380.00
Professional Fees	39,000.00	By General Fund from Give Foundation USA transferred to revenue (utilised)	124.71
Honorarium	195,000.00	By General Fund from Give India transferred to revenue (utilised)	186,491.25
Salaries	1,130,431.00	By General Fund from Give Foundation USA received last year transferred to revenue (utilised this year)	364.85
Travelling Expenditure	220,527.00	By Other Income	
Audit Fees	11,236.00	Bank Interest	79,243.90
Electricity and Water Charges	6,865.00		
Maintenance Cost	6,524.00		
Printing and Stationery	12,426.00		
Rent	52,600.00		
Telephone Charges	14,119.00		
To Programme Expenditure through Centre for Environment Education/ UNDP/GEF			
Development of Tanks	239,225.00		
Promotion of Smokeless Chulas	108,000.00		
Capacity Building of Staff	13,700.00		
Manpower	124,333.00		
Nursery	46,685.00		
Others	11,624.00		
Miscellaneous	51,846.00		
To Distribution of Scholarships through Assistance from LIC	153,000.00		
To Environmental Awareness Campaign Expenses through Grant from KRVP	14,747.00		



To Swachh Bharat Abhiyan (Clean India Mission) Expenses through Donation from NABARD	30,645.00		
To SHG Programme Expenses	206,423.00		
To Other Programme Expenses			
Distribution of Scholarships and Education Materials	5,023.00		
JLG Assistance Expenses	75,365.00		
Programme for Rejuvenation of Water Springs and Wet Lands	350,000.00		
Sponsor Clothing	1,510.00		
Summer Camp	1,875.00		
To Administrative and General Expenses of the Trust			
Advertisement and Publicity	3,200.00		
Audit Fees	5,618.00		
Legal and Professional charges	11,634.00		
Honorarium	26,750.00		
Miscellaneous expenses	20,616.00		
Books, Newspapers and Periodicals	5,054.00		
Office Rent	5,600.00		
Postage and Telephone	3,871.00		
Printing and Stationery	20,032.00		
Repairs and Maintenance	50,443.00		
Payment to Volunteers	9,408.00		
Travelling and Conveyance	9,113.00		
To Interest paid to Microgram	223,315.00	By Deficit i.e. Excess of Expenditure Over Income Transferred to Balance Sheet	1,083,107.74
To Depreciation on Fixed Assets (Schedule-I)	109,070.00		
TOTAL	4,637,923.00	TOTAL	4,637,923.00

Place: SIRSI
Date: 31-07-2015

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

For and On Behalf of **MANUVIKASA (R.)**
Kariagi, Siddapur, North Kanara



FOR **UDAYA SHETTY & CO.**
CHARTERED ACCOUNTANTS

(CA) **MANJUNATH S. SHETTY**

PARTNER
M. NO. 214005
FRN: 005327S

Managing Trustee



Manjunath S. Shetty
31/07/2015

MANUVIKASA (R)

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

INCOME AND EXPENDITURE ACCOUNT (DOMESTIC) FOR THE YEAR ENDING ON 31ST MARCH 2015

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	306,200.00	Help an orphan child	415,400.00
Programme for Construction of Water Harvesting Structure	153,000.00	Help to construct a water harvesting structure	136,000.00
Sponsoring Uniforms, School Materials and Scholarships	22,380.00	Sponsor clothing and school supplies for a poor child	107,360.00
		By Grant from Centre for Environment Education/ UNDP/GEF	755,200.00
To Programme Expenditure through Centre for Environment Education/ UNDP/GEF		By Assistance from LIC for distribution of Scholarship to students	149,400.00
Development of Tanks	239,225.00		
Promotion of Smokeless Chulias	108,000.00	By Grants from KRVP	14,000.00
Capacity Building of Staff	13,700.00	By Donation from NABARD	24,645.00
Manpower	124,333.00		
Nursery	46,665.00	By Grants from NABARD Financial Services Ltd	33,500.00
Others	11,624.00		
Miscellaneous	51,846.00	By General Grants and Contributions	882,550.00
To Distribution of Scholarships through Assistance from LIC	153,000.00	By Income from activities of the Trust	685,380.00
To Environmental Awareness Campaign Expenses through Grant from KRVP	14,747.00	By General Fund from Give India transferred to revenue (utilised)	185,568.62
To Swachh Bharat Abhiyan (Clean India Mission) Expenses through Donation from NABARD	30,645.00	By Other Income	
		Bank Interest	24,381.80
To SHG Programme Expenses	206,423.00		
To Other Programme Expenses			
Distribution of Scholarships and Education Materials	5,023.00		
JLG Assistance Expenses	75,365.00		
Programme for Rejuvenation of Water Springs and Wet Lands	350,000.00		
Sponsor Clothing	1,510.00		
Summer Camp	1,675.00		



To Administrative and General Expenses of the Trust			
Advertisement and Publicity	3,200.00		
Audit Fees	5,618.00		
Legal and Professional charges	10,074.00		
Honorarium	26,750.00		
Miscellaneous expenses	20,616.00		
Books, Newspapers and Periodicals	5,054.00		
Office Rent	5,600.00		
Postage and Telephone	3,871.00		
Printing and Stationery	20,032.00		
Repairs and Maintainance	50,443.00		
Payment to Volunteers	9,408.00		
Trevelling and Conveyance	8,523.00		
To Interest paid to Microgram	223,315.00		
To Depreciation on Fixed Assets (Schedule-I)	109,070.00		
To Surplus i.e, Excess of Income Over Expenditure Transferred to Balance Sheet	996,450.52		
TOTAL	3,413,385.52	TOTAL	3,413,385.52

Place: SIRSI
Date: 31-07-2015

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

For and On Behalf of **MANVIKASHA (R)**
Kariagi, Siddapur, North Kanara.



FOR **UDAYA SHETTY & CO.**
CHARTERED ACCOUNTANTS

(**DR. MANJUNATH S. SHETTY**)
PARTNER
M. NO. 214005
FRN. 0053275

Managing Trustee

Manjunath S. Shetty
Trustee



MANUVIKASA (R)

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

EXTRACTS OF INCOME AND EXPENDITURE ACCOUNT FOR FOREIGN CONTRIBUTION FOR THE YEAR ENDING ON 31ST MARCH 2015

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Programme Expenditure through Give India		By Donation/Grants from Give India	
Programme for Construction of Water Harvesting Structure	17,000.00	Help to construct a water harvesting structure	17,000.00
Sponsoring Uniforms, School Materials and Scholarships	1,760.00	Sponsor clothing and school supplies for a poor child	1,749.00
To Programme Expenditure through Give Foundation USA		By Donation/Grants from Give Foundation USA	
Programme to meet Basic Necessities of an Orphan Child	66,640.00	Help an orphan child	66,406.55
Programme for Construction of Water Harvesting Structure	17,000.00	By General Fund from Give Foundation USA transferred to revenue (utilised)	124.71
To Expenditure through Fidelity Charitable Gift Fund		By General Fund from Give India transferred to revenue (utilised)	922.63
Recurring Expenditure:		By General Fund from Give Foundation USA received last year transferred to revenue (utilised this year)	364.85
Development of Water Springs and Tank	375,989.00	By Other Income	
Capacity Building Training and Awareness	24,870.00	Bank Interest	54,862.00
Attending Seminar and Workshops	16,957.00		
Programme Monitoring Cost	9,894.00		
Professional Fees	39,000.00		
Honorarium	195,000.00		
Salaries	1,130,431.00		
Travelling Expenditure	220,527.00		
Audit Fees	11,236.00		
Electricity and Water Charges	6,865.00		
Maintenance Cost	6,524.00		
Printing and Stationery	12,426.00		
Rent	52,600.00		
Telephone Charges	14,119.00		
To Administrative Expenses		By Deficit i.e. Excess of Expenditure Over Income Transferred to Balance Sheet	2,079,558.26
Legal and Professional Fees	1,560.00		
Conveyance Expenses	590.00		
TOTAL	2,220,988.00	TOTAL	2,220,988.00

Place: SIRSI
Date: 31-07-2015

Examined and Found Correct

For and on behalf of MANUVIKASA (R)
Karjagi, Siddapur, North Kanara

Manjunath S. Shetty
Managing Trustee

Managing Trustee



OR, UDAYA SHETTY & CO.
CHARTERED ACCOUNTANTS

(CA. MANJUNATH S. SHETTY)
PARTNER
M. NO. 214005
FRN: 0053275

MANUVIKASA (R)

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

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDING ON 31ST MARCH 2015

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Programme Expenditure through Give India	
Cash in hand	118.00	Programme to meet Basic Necessities of an Orphan Child	306,200.00
Cash at bank		Programme for Construction of Water Harvesting Structure	170,000.00
Canara Bank, Sirsi	1,000.00	Sponsoring Uniforms, School Materials and Scholarships	24,140.00
Vijaya Bank, Herur	204,200.45		
Vijaya Bank, Sirsi	6,930.00	By Programme Expenditure through Give Foundation USA	
Vijaya Bank, Kansur	15,605.00	Programme to meet Basic Necessities of an Orphan Child	66,640.00
SBI, Sirsi	2,292,443.36	Programme for Construction of Water Harvesting Structure	17,000.00
To Donation/Grants from Give India		By Expenditure through Fidelity Charitable Gift Fund	
Help an orphan child	415,400.00	Recurring Expenditure:	
Help to construct a water harvesting structure	153,000.00	Development of Water Springs and Tank	375,989.00
Sponsor clothing and school supplies for a poor child	109,109.00	Capacity Building Training and Awareness	24,870.00
To Donation/Grants from Give Foundation USA		Attending Seminar and Workshops	18,957.00
Help an orphan child	66,406.55	Programme Monitoring Cost	9,894.00
To Grant from Centre for Environment Education/ UNDP/GEF		Professional Fees	39,000.00
	755,200.00	Honorarium	195,000.00
To Assistance from LIC for distribution of Scholarship to students		Salaries	1,130,431.00
	149,400.00	Travelling Expenditure	220,527.00
To Grants from KRVP		Audit Fees	11,236.00
	14,000.00	Electricity and Water Charges	6,865.00
To Donation from NABARD		Maintenance Cost	6,524.00
	24,645.00	Printing and Stationery	12,428.00
To Grants from NABARD Financial Services Ltd		Rent	52,600.00
	39,500.00	Telephone Charges	14,119.00
To General /Corpus Fund From:		By Programme Expenditure through Centre for Environment Education/ UNDP/GEF	
Give India	263,445.25	Development of Tanks	239,225.00
Give Foundation USA	124.71	Promotion of Smokeless Chulias	108,000.00
Others	1,150.00	Capacity Building of Staff	13,700.00
To General Grants and Contributions		Manpower	124,333.00
	882,550.00	Nursery	46,065.00
To Income from activities of the Trust		Others	11,624.00
	534,754.00	Miscellaneous	51,846.00
To Other Income			
Bank Interest	77,575.90		
To Assistance from Microgram for SHGs			
	3,800,000.00		



To Collection From SHGs	1,983,167.00	By Distribution of Scholarships through Assistance from LIC	153,000.00
To Fixed Deposit Matured	54,019.00	By Environmental Awareness Campaign Expenses through Grant from KRVP	14,747.00
To Rent Deposit Refunded	15,000.00	By Swachh Bharat Abhiyan (Clean India Mission) Expenses Donation from NABARD	30,645.00
To EMD Refunded	6,000.00	By SHG Programme Expenses	206,423.00
To Tax Deducted at Source	14,900.00	By Other Programme Expenses	
To Professional Tax Deducted From Employees	5,450.00	Distribution of Scholarships and Education Materials	5,023.00
		JLG Assistance Expenses	75,365.00
		Programme for Rejuvenation of Water Springs and Wet Lands	350,000.00
		Sponsor Clothing	1,510.00
		Summer Camp	1,675.00
		By Administrative and General Expenses of the Trust	
		Advertisement and Publicity	3,200.00
		Audit Fees	5,618.00
		Legal and Professional charges	11,634.00
		Honorarium	26,750.00
		Miscellaneous expenses	20,616.00
		Books, Newspapers and Periodicals	5,054.00
		Office Rent	5,800.00
		Postage and Telephone	3,871.00
		Printing and Stationery	20,032.00
		Repairs and Maintenance	50,443.00
		Payment to Volunteers	9,408.00
		Travelling and Conveyance	9,113.00
		By Interest paid to Microgram	223,315.00
		By Remittance to Microgram	1,892,994.00
		By Fixed Deposit in Bank	12,000.00
		By Security Deposit with NABARD Financial Services Ltd	50,000.00
		By Assistance to SHGs	3,800,000.00
		By Rent Deposit	25,000.00
		By Remittance of TDS	17,650.00
		By Remittance of Professional Tax	5,600.00



		By Acquisition of Fixed Assets	
		Office Equipments	5,900.00
		Furniture & Fixtures	7,300.00
		Computer & Accessories	44,150.00
		Motor Vehicles	275,000.00
		By Closing Balance	
		Cash in hand	46.00
		Cash at bank	
		Canara Bank, Sirsi	1,039.00
		ICICI Bank	24,479.90
		Vijaya Bank, Herur	838,142.07
		Vijaya Bank, Sirsi	7,210.00
		Vijaya Bank, Kansur	133,309.00
		SBI, Sirsi A/c No. 30572069717	210,420.25
	TOTAL	TOTAL	11,879,093.22
	11,879,093.22	TOTAL	11,879,093.22

Place: SIRSI
Date: 31-07-2015

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

For and on Behalf of **MANUVIKASA (R)**
Kariagi, Siddapur, North Kanara

Managing Trustee

Manjunath S. Shetty
Trustee



FOR UDAYA SHETTY & CO.
CHARTERED ACCOUNTANTS

Manjunath S. Shetty
(CA. MANJUNATH S. SHETTY)
PARTNER
M. NO. 214005
FRN: 0053275

MANUVIKASA (R)

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

KARNATAKA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT (DOMESTIC)

FOR THE YEAR ENDING ON 31ST MARCH 2015

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Programme Expenditure through Give India	
Cash in hand	118.00	Programme to meet Basic Necessities of an Orphan Child	306,200.00
Cash at bank		Programme for Construction of Water Harvesting Structure	153,000.00
Canara Bank, Sirsi	1,000.00	Sponsoring Uniforms, School Materials and Scholarships	22,380.00
Vijaya Bank, Herur	204,200.45		
Vijaya Bank, Sirsi	6,930.00		
Vijaya Bank, Kansur	15,605.00		
To Donation/Grants from Give India		By Programme Expenditure through Centre for Environment Education/ UNDP/GEF	
Help an orphan child	415,400.00	Development of Tanks	239,225.00
Help to construct a water harvesting structure	136,000.00	Promotion of Smokeless Chulas	108,000.00
Sponsor clothing and school supplies for a poor child	107,360.00	Capacity Building of Staff	13,700.00
To Grant from Centre for Environment Education/ UNDP/GEF	755,200.00	Manpower	124,333.00
		Nursery	46,665.00
		Others	11,624.00
		Miscellaneous	51,846.00
To Assistance from LIC for distribution of Scholarship to students	149,400.00	By Distribution of Scholarships through Assistance from LIC	153,000.00
To Grants from KRVP	14,000.00	By Environmental Awareness Campaign Expenses through Grant from KRVP	14,747.00
To Donation from NABARD	24,645.00		
To Grants from NABARD Financial Services Ltd	33,500.00	By Swachh Bharat Abhiyan (Clean India Mission) Expenses through Donation from NABARD	30,645.00
To General /Corpus Fund From:		By SHG Programme Expenses	208,423.00
Give India	262,522.62		
Others	1,150.00	By Other Programme Expenses	
To General Grants and Contributions	882,550.00	Distribution of Scholarships and Education Materials	5,023.00
To Income from activities of the Trust	534,754.00	JLG Assistance Expenses	75,365.00
To Other Income		Programme for Rejuvenation of Water Springs and Wet Lands	350,000.00
Bank Interest	22,713.90	Sponsor Clothing	1,510.00
To Assistance from Microgram for SHGs	3,800,000.00	Summer Camp	1,675.00



To Collection From SHGs	1,983,167.00	By Administrative and General Expenses of the Trust	
To Fixed Deposit Matured	54,019.00	Advertisement and Publicity	3,200.00
To Rent Deposit Refunded	15,000.00	Audit Fees	5,618.00
To EMD Refunded	6,000.00	Legal and Professional charges	10,074.00
To Tax Deducted at Source	7,480.00	Honorarium	26,750.00
To Professional Tax Deducted From Employees	1,650.00	Miscellaneous expenses	20,616.00
		Books, Newspapers and Periodicals	5,054.00
		Office Rent	5,600.00
		Postage and Telephone	3,871.00
		Printing and Stationery	20,032.00
		Repairs and Maintenance	50,443.00
		Payment to Volunteers	9,408.00
		Travelling and Conveyance	8,523.00
		By Interest paid to Microgram	223,315.00
		By Remittance to Microgram	1,892,994.00
		By Fixed Deposit in Bank	12,000.00
		By Security Deposit with NABARD Financial Services Ltd	50,000.00
		By Assistance to SHGs	3,800,000.00
		By Rent Deposit	25,000.00
		By Remittance of TDS	8,280.00
		By Remittance of Professional Tax	1,650.00
		By Acquisition of Fixed Assets	
		Office Equipments	5,900.00
		Furniture & Fixtures	7,300.00
		Computer & Accessories	44,150.00
		Motor Vehicles	275,000.00
		By Closing Balance	
		Cash in hand	46.00
		Cash at bank	
		Canara Bank, Sirsi	1,039.00
		ICICI Bank	24,479.90
		Vijaya Bank, Herur	838,142.07
		Vijaya Bank, Sirsi	7,210.00
		Vijaya Bank, Kansur	133,309.00
TOTAL	9,434,364.97	TOTAL	9,434,364.97

Place: SIRSI
Date: 31-07-2015

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

For and on behalf of **MANJUNATH S. SHETTY (FR)**
Kariagi, Siddapur, North Kanara

Managing Trustee

Manjunath S. Shetty
Trustee



FOR **UDAYA SHETTY & CO.**
CHARTERED ACCOUNTANTS

(CA. MANJUNATH S. SHETTY)
PARTNER
M. NO. 214005
FRN: 005327S

MANUVIKASA (R)

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

EXTRACTS OF RECEIPTS AND PAYMENTS ACCOUNT FOR FOREIGN CONTRIBUTION

FOR THE YEAR ENDING ON 31ST MARCH 2015

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Programme Expenditure through Give India	
Cash in hand	Nil	Programme for Construction of Water Harvesting Structure	17,000.00
Cash at bank		Sponsoring Uniforms, School Materials and Scholarships	1,760.00
SBI, Sirsi A/c No. 30572069717	2,292,443.36		
To Donation/Grants from Give India		By Programme Expenditure through Give Foundation USA	
Help to construct a water harvesting structure	17,000.00	Programme to meet Basic Necessities of an Orphan Child	66,640.00
Sponsor clothing and school supplies for a poor child	1,749.00	Programme for Construction of Water Harvesting Structure	17,000.00
To Donation/Grants from Give Foundation USA		By Expenditure through Fidelity Charitable Gift Fund	
Help an orphan child	66,406.55	Recurring Expenditure:	
To General Fund from Give Foundation USA	124.71	Development of Water Springs and Tank Capacity Building Training and Awareness	375,989.00
To General Fund from Give India	922.63	Attending Seminar and Workshops	24,870.00
To Other Income		Programme Monitoring Cost	16,957.00
Bank Interest	54,862.00	Professional Fees	9,894.00
To Tax Deducted at Source	7,420.00	Honorarium	39,000.00
To Professional Tax Deducted From Employees	3,800.00	Salaries	195,000.00
		Travelling Expenditure	1,130,431.00
		Audit Fees	220,527.00
		Electricity and Water Charges	11,236.00
		Maintenance Cost	6,865.00
		Printing and Stationery	6,524.00
		Rent	12,426.00
		Telephone Charges	52,600.00
		By Administrative Expenses	
		Legal and Professional Fees	14,119.00
		Conveyance Expenses	1,560.00
		By Remittance of TDS	590.00
		By Remittance of Professional Tax	9,370.00
		By Closing Balance:	
		Cash in hand	Nil
		Cash at bank	
		SBI, Sirsi A/c No. 30572069717	210,420.25
TOTAL	2,444,728.25	TOTAL	2,444,728.25

Place: SIRSI

Date: 31-07-2015

"Examined and Found Correct"

For and on Behalf of MANUVIKASA (R)

Karjagi, Siddapur.

Managing Trustee

(Signature)



FOR UDAYA SHETTY & CO.
CHARTERED ACCOUNTANTS

(CA. MANJUNATH S. SHETTY)

PARTNER
M. NO. 214005
FRN: 0053275

MANUVIKASA (R)

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

Schedule - I FIXED ASSETS & DEPRECIATION FOR THE YEAR 2014-15

SN	Particulars	Rate of Depreciation	W.D.V. on 1-04-2014	Additions		Transfer/ Sale	Total	Depreciation	W.D.V. on 31-03-15
				I Half	II Half				
1	Office Equipments	15%	31,351.00	-	5,900.00	Nil	37,251.00	5,145.00	32,106.00
2	Furniture & Fixtures	10%	57,693.00	6,500.00	800.00	Nil	64,993.00	6,459.00	58,534.00
3	Computer & Accessories	60%	14,552.00	35,250.00	8,900.00	Nil	58,702.00	32,551.00	26,151.00
4	Motor Vehicle	15%	95,827.00	275,000.00	-	Nil	370,827.00	55,624.00	315,203.00
	TOTAL		199,423.00	316,750.00	15,600.00	Nil	531,773.00	99,779.00	431,994.00

Foreign Contribution

SN	Particulars	Rate of Depreciation	W.D.V. on 1-04-2014	Additions		Transfer/ Sale	Total	Depreciation	W.D.V. on 31-03-15
				I Half	II Half				
1	Office Equipments	15%	14,382.00	-	-	Nil	14,382.00	2,157.00	12,225.00
2	Furniture & Fixtures	10%	13,742.00	-	-	Nil	13,742.00	1,374.00	12,368.00
3	Computer & Accessories	60%	9,600.00	-	-	Nil	9,600.00	5,760.00	3,840.00
	TOTAL		37,724.00	-	-	Nil	37,724.00	9,291.00	28,433.00

Consolidated

Sl. No.	Particulars	Rate of Depreciation	W.D.V. on 1-04-2014	Additions		Transfer/ Sale	Total	Depreciation	W.D.V. on 31-03-15
				I Half	II Half				
1	Office Equipments	15%	45,733.00	-	5,900.00	Nil	51,633.00	7,302.00	44,331.00
2	Furniture & Fixtures	10%	71,435.00	6,500.00	800.00	Nil	78,735.00	7,833.00	70,902.00
3	Computer & Accessories	60%	24,152.00	35,250.00	8,900.00	Nil	68,302.00	38,311.00	29,991.00
4	Motor Vehicle	15%	95,827.00	275,000.00	-	Nil	370,827.00	55,624.00	315,203.00
	TOTAL		237,147.00	316,750.00	15,600.00	Nil	569,497.00	109,070.00	460,427.00



NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The Financial Statements are prepared under Merchantile system and are in accordance with the generally accepted Accounting Principles.

2. Fixed Assets

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

3. Depreciation

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

4. Revenue Recognition

Revenues are recognized on accrual basis.

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.

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

PLACE : SIRSI
DATE : 31-07-2015



FOR UDAYA SHETTY & CO.
CHARTERED ACCOUNTANTS

(CA. MANJUNATH S. SHETTY)

PARTNER
M. NO. 214005
FRN: 0053275