



INDEPENDENT AUDITOR'S REPORT

To,
The Members,
NISARGA FOUNDATION,
H D KOTE.

Opinion

We have audited the financial statements of **NISARGA FOUNDATION, H D KOTE** ("the entity"), which comprise the balance sheet as at March 31, 2022, and the Income and expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2022, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

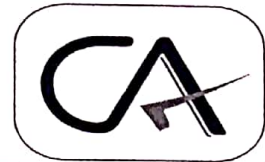
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



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Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Date : 10-06-2022

Place : Mysore

For Krishnan A R & Co.,
Chartered Accountants


A.R. Krishnan

Proprietor

Membership No : 243498

Firm Reg. No : 018758S

UDIN: 22243498AKSBWD9419



NISARGA FOUNDATION, H D KOTE
CONSOLIDATED
BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES.	31.03.2022		31.03.2021
	Rs.	Rs.	Rs.
<u>CAPITAL FUND ACCOUNT:</u>			
Balance as on 01.04.2021	(2,05,641.49)		(2,05,641.49)
Less: Excess of Expenditure Over Income	2,36,613.57		
		(4,42,255.06)	
<u>F.C. ACCOUNT:</u>			
Balance as on 01.04.2020	29,58,304.26		29,58,304.26
Add : Foreign contribution received	6,67,913.84		
Interest on SB	9,701.00		
	36,35,919.10		
Less: Utilised	7,14,820.70		
		29,21,098.40	
<u>OTHER LIABILITIES:</u>			
Mr. Nanjundiah		16,65,298.00	20,07,298.00
<u>Current Liabilities:</u>			
Professional tax payable- Local account		4,000.00	4,000.00
TOTAL		41,48,141.34	47,63,960.77
<u>ASSETS</u>	Rs.	Rs.	Rs.
<u>FIXED ASSETS:</u>			
As per Schedule		25,35,844.00	25,45,992.00
<u>DEPOSITS</u>			
Rent	20,000.00		20,000.00
Telephone	2,000.00		2,000.00
		22,000.00	
<u>CASH AND BANK BALANCES:</u>			
<u>Cash In :</u>			
In S.B with Bank of Baroda 11463	55,855.35		3,32,065.72
In S.B with Bank of Baroda 12646	6,050.20		6,050.20
In S.B.with Bank of Baroda - 0931	3,434.45		2,764.70
In SB with Bank of Baroda - 11464 (FC Account)	5,30,189.42		5,67,395.28
In S.B.with SBI - 7560	9,89,032.44		12,85,495.64
In S.B with Bank of Baroda 12646	(286.45)		-
On hand-Local account	1.95		33.25
On hand-Government account	96.00		96.00
On hand-Childline Project	3,519.00		19.00
On hand-Mid day meals	396.00		396.00
On hand-DNA Project	1.00		-
On hand-A.P.P.I	1,860.00		1,505.00
On hand-F.C.	147.98		147.98
		15,90,297.34	
TOTAL		41,48,141.34	47,63,960.77

Date: 10.06.2022
Place : MYSORE



FOR KRISHNAN A R & CO
CHARTERED ACCOUNTANTS

(Signature)
A R KRISHNAN
PROPRIETOR

F NO 0187585 / MEM NO 243498
UDIN:22243498AKSBWD9419

NISARGA FOUNDATION, H D KOTE
(LOCAL ACCOUNT - CONSOLIDATED)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURE.	31.03.2022		31.03.2021
	Rs.	Rs.	Rs.
Local Account Expenses		15,36,847.65	14,21,966.90
Government account expenses		1,273.45	92,338.05
Mid Day Meals Programme expenses		-	-
Childline project		6,03,328.25	6,03,359.25
Azim Premji Philanthropic Initiatives Project Expenses		76,91,108.20	3,38,999.36
DNA -Project		2,15,999.00	-
Depreciation		10,148.00	11,905.00
Excess Of Income Over Expenditure		-	12,81,637.44
TOTAL		1,00,58,704.55	37,50,206.00
INCOME.			
	Rs.	Rs.	Rs.
Local Account Receipts		13,94,155.98	18,46,181.00
Government account receipts		3,50,987.00	259.00
Mid Day Meals Programme receipts		-	-
Childline project		4,65,948.00	2,87,766.00
Azim Premji Philanthropic Initiatives Project receipts		73,95,000.00	16,16,000.00
DNA -Project		2,16,000.00	-
Excess Of Expenditure Over Income		2,36,613.57	-
TOTAL		1,00,58,704.55	37,50,206.00

Date: 10.06.2022

Place : MYSORE



FOR KRISHNAN A R & CO
CHARTERED ACCOUNTANTS

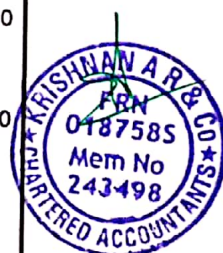
A R Krishnan
A R KRISHNAN
PROPRIETOR

F NO 018758S / MEM NO 243498

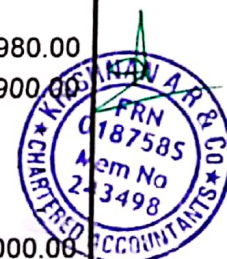
NISARGA FOUNDATION, H D KOTE
(LOCAL ACCOUNT - CONSOLIDATED)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	31.03.2022		31.03.2021
	Rs.	Rs.	Rs.
<u>Opening Balances:</u>			
In S.B with Bank of Baroda 11463	3,32,065.72		97,234.62
In S.B with Bank of Baroda 12646	6,050.20		23,129.25
In S.B.with Bank of Baroda - 0931	2,764.70		7,207.95
In S.B.with SBI - 7560	12,85,495.64		-
On hand-Local account	33.25		100.25
On hand-Government account	96.00		96.00
On hand-Mid day meals	396.00		396.00
On hand-Childline Project	19.00		17,819.00
On hand-A.P.P.I project	1,505.00		
		16,28,425.51	
<u>Local Account:</u>			
Interest on Savings bank account		13,540.00	9,980.00
<u>Contributions & Donations:</u>			
Grant From Deccan Herald	6,05,000.00		
Donation	-		2,37,201.00
Contribution Given By Kishore	84,000.00		-
Contribution Given By Nagarajan	25,000.00		-
Grant From NACDIP	10,000.00		-
Nanjundaiah	-		40,000.00
Grant-CHEM-Trend Chemicals Co Bangalore	5,00,000.00		5,00,000.00
Grant From Instamojo Technologies	15.98		-
Grant From Triveni Engineering	51,000.00		-
Grant Received From Childline	600.00		-
Grant From Child Labor Dept	30,000.00		-
Supreme Pharmaceuticals	75,000.00		50,000.00
Azim premji philanthrop institution - corona kit	-		10,09,000.00
		13,80,615.98	
<u>Loans and Advances:</u>			
Nanjundaiah		46,000.00	1,60,000.00
<u>Current liabilities:</u>			
Dhwani Foundation-Profession tax payable		-	1,800.00
<u>Government Account</u>			
Bank interest		210.00	259.00
Loans written back			-
Loans from Nanjundaiah			-
Grant from NCLP		3,50,777.00	
Project: Azim Premji Philanthropic Initiatives Grant	41,88,000.00		16,16,000.00
Appi Vaccination Grant	32,07,000.00		
Loan - Nanjundaiah- A P P I		73,95,000.00	10,000.00
<u>Mid Day Meals Programme:</u>			
Grant for Mid Day		-	
<u>Childline Project</u>			
Childline - Grant	4,64,950.00		2,86,800.00
Bank Interest	998.00		966.00
		4,65,948.00	
<u>Childline Loans and Advances:</u>			
Nanjundaiah		-	45,600.00
<u>DNA -Project</u>			
Disability NGO's Alliance	2,16,000.00		-
		2,16,000.00	
TOTAL		1,14,96,516.49	41,13,589.07



PAYMENTS	Rs.	Rs.	Rs.
<u>Local Account</u>			
Administration Cost	56,007.30		29,091.00
Bank Charges	262.35		407.90
Audit fees	3,300.00		3,000.00
Office Maintenance	86,514.00		1,895.00
Vehicle Maintenance	12,563.00		24,796.00
Training & orientation	8,000.00		38,569.00
Printing & stationery	16,353.00		1,330.00
Remuneration	1,54,000.00		2,29,000.00
Travelling Expenses	44,780.00		55,780.00
Masks, gloves and sanitizers	-		22,500.00
Food kits	11,20,000.00		10,00,000.00
Consultation fee	-		15,000.00
NACPIP Awareness Exp	4,400.00		-
Survey Honorarium	30,000.00		-
Telephone and Communication	668.00		598.00
		15,36,847.65	
<u>Loans and Advances:</u>			
Nanjundaiah		38,000.00	
<u>Fixed Assets:</u>			
Projector		-	28,500.00
<u>Government Account:</u>			
Contingency	-		-
Vocational Training	-		13,500.00
Nutrition food	-		2,500.00
<u>Honorarium</u>			
Head Master	-		22,500.00
Asst.teacher	-		22,500.00
Asst. Master	-		-
Vocational Training teacher	-		-
NCLP Accountant	-		9,000.00
Peon & cook	-		11,000.00
Rent	-		10,000.00
Audit fee	1,200.00		1,000.00
Bank charges	73.45		338.05
		1,273.45	
Loans & Advances		3,50,000.00	
Azim Premji Philanthropic Initiatives project:			
Audit Fee	10,500.00		
Admin cost	-		37,915.00
Bank charges	649.00		204.36
Appi Vaccination Project	31,99,757.00		
Programme activity expenses	6,08,150.00		53,980.00
Salary , honoirarium,staff benefits	8,55,600.00		2,13,900.00
Covid 19 Food Kit Expenses	15,20,000.00		
Grant Returned	13,34,047.20		
Appi Organization Admin Cost	30,405.00		
Traveling expenses	1,32,000.00	76,91,108.20	33,000.00
C/F		96,17,229.30	18,81,804.31



B/F		96,17,229.30	18,81,804.31
Childline Project:			
<u>1 - Recurring :</u>			
1. Salary			
Coordinator -1	2,88,000.00		2,88,000.00
Team Members- 4	90,000.00		90,000.00
<u>2. Client Related :</u>			
Nutrition	13,750.00		43,390.00
Medicine	20,361.00		28,894.00
Restoration	31,564.00		1,250.00
Foster Care/ Shelter	9,325.00		1,466.00
<u>3. Administration :</u>			
Computer maintenance	1,120.00		1,573.00
Training & Orientation/any Other Programme	13,935.00		2,500.00
Communication	3,974.00		5,029.00
Postage & courier	420.00		181.00
Printing & Stationary	4,757.00		6,820.00
Awareness Material	8,100.00		5,000.00
Miscellaneous	6,000.00		5,997.00
Auditor's Fee	3,500.00		3,500.00
Travel (Admin./meeting related)	11,894.00		15,600.00
Accountant salary	14,400.00		14,400.00
Rent	14,400.00		14,400.00
<u>4. District (Taluk) level coordination :</u>			
Travel & conveyance	37,500.00		34,715.00
Meetings-CBO's/community/stakeholders	24,304.00		27,285.00
Need assessment & coordination	5,696.00		13,000.00
		6,03,000.00	
General Bank Charges		328.25	359.25
<u>Loans and Advances:</u>			
Nanjundaiah		-	
<u>DNA -Project</u>			
Manpower reimbursement	1,08,000.00		-
Local Travel	18,000.00		-
Program Cost	89,999.00		-
		2,15,999.00	
<u>Closing Cash and Bank Balances:</u>			
In S.B with Bank of Baroda 11463	55,855.35		3,32,065.72
In S.B with Bank of Baroda 12646	6,050.20		6,050.20
In S.B.with Bank of Baroda - 0931	3,434.45		2,764.70
In S.B.with SBI - 7560	9,89,032.44		12,85,495.64
In S.B with Bank of Baroda 12646	(286.45)		
On hand-Local account	1.95		33.25
On hand-Government account	96.00		96.00
On hand-Mid day meals	396.00		396.00
On hand-Childline Project	3,519.00		19.00
On hand-DNA Project	1.00		-
On hand-A.P.P.I project	1,860.00		1,505.00
		10,59,959.94	
TOTAL		1,14,96,516.49	41,13,589.07

Date: 10.06.2022

Place : MYSORE

FOR KRISHNAN A R & CO
CHARTERED ACCOUNTANTSA R KRISHNAN
PROPRIETOR

F NO 018758S / MEM NO 243498



NISARGA FOUNDATION, H D KOTE
Accounts for the year ended March 31, 2022
Schedules annexed to and forming part of accounts
Schedule for Fixed Assets

SL NO.	PARTICULARS	W D V AS AT 01.04.2021 (RUPEES)	ADDITIONS (RUPEES)		DELETIONS (RUPEES)	TOTAL (RUPEES)	DEPRECIATION		W D V AS AT 31.03.2022
			180 DAYS>	<180 DAYS			RATE (%)	AMOUNT (RS)	
	LOCAL ACCOUNT;								
01	FURNITURE AND FIXTURES	2,390.00	-	-	-	2,390.00	10.00	239.00	2,151.00
02	TYPEWRITER	395.00	-	-	-	395.00	15.00	59.00	336.00
03	MAHINDRA BOLERO : KA-45-M-487	4,671.00	-	-	-	4,671.00	15.00	701.00	3,970.00
04	CAMERA	4,110.00	-	-	-	4,110.00	15.00	617.00	3,493.00
05	MOTOR BIKE	2,945.00	-	-	-	2,945.00	15.00	442.00	2,503.00
06	STAR CITY BIKE - PARTIAL CONTRIBUTION	5,729.00	-	-	-	5,729.00	15.00	859.00	4,870.00
07	FAN	604.00	-	-	-	604.00	15.00	91.00	513.00
08	BATTERY & UPS	7,732.00	-	-	-	7,732.00	15.00	1,160.00	6,572.00
09	FIRE EXTINGUISHER	698.00	-	-	-	698.00	15.00	105.00	593.00
10	TAB	8,258.00	-	-	-	8,258.00	15.00	1,239.00	7,019.00
11	PRINTER	5,089.00	-	-	-	5,089.00	15.00	763.00	4,326.00
12	PROJECTOR	24,225.00	-	-	-	24,225.00	15.00	3,634.00	20,591.00
	CHILDLINE PROJECT:								
02	CHAIRS	660.00	-	-	-	660.00	10.00	66.00	594.00
		69,231.00	-	-	-	69,231.00		10,148.00	59,083.00
01	MAHINDRA BOLERO : KA-45-M-487	5,94,125.00	-	-	-	5,94,125.00	-	-	5,94,125.00
02	MOTORBIKES	38,738.00	-	-	-	38,738.00	-	-	38,738.00
03	COMPUTER	41,121.00	-	-	-	41,121.00	-	-	41,121.00
04	DORMITORY	8,77,869.00	-	-	-	8,77,869.00	-	-	8,77,869.00
	BMZ FRA - 2010-2011:								
01	MOTORCYCLE	50,000.00	-	-	-	50,000.00	-	-	50,000.00
02	MOPED	1,27,871.00	-	-	-	1,27,871.00	-	-	1,27,871.00
03	COMPUTER EQUIPMENT	1,83,582.00	-	-	-	1,83,582.00	-	-	1,83,582.00
04	OFFICE FURNITURE	11,500.00	-	-	-	11,500.00	-	-	11,500.00
	LION CLUBS - DENMARK								
01	TRIBAL SCHOOL BUILDING	5,51,955.00	-	-	-	5,51,955.00	-	-	5,51,955.00
		24,76,761.00	-	-	-	24,76,761.00		-	24,76,761.00
	Grand Total	25,45,992.00	-	-	-	25,45,992.00		10,148.00	25,35,844.00

Date: 10.06.2022
PLACE: MYSORE

FOR KRISHNAN A R & CO
CHARTERED ACCOUNTANTS



A R Krishnan
A R KRISHNAN
PROPRIETOR