

**KRISHNAN A R AND CO,**

*Chartered Accountant*

A.K.Krishnamoorthy "Sree Mahalakshmi Mandiram", 1105, Geetha Road,  
Chamarajapuram, Mysore – 570 005.

Phone No.0821-2330340 E-mail: [akkrishnamoorthyca@yahoo.co.uk](mailto:akkrishnamoorthyca@yahoo.co.uk)



---

**INDEPENDENT AUDITOR'S REPORT**

***Report on the Financial Statements***

I have audited the accompanying financial statements of **NISARGA FOUNDATION, H D KOTE**, which comprise the Balance Sheet as at March 31<sup>st</sup>, 2019, and the Statement of Income and expenditure account and Receipt and Payments account for the year ended, on that date.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the association in accordance with the Accounting Standards. 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.

***Auditor's Responsibility***

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of

**KRISHNAN A R AND CO,**

Chartered Accountant

A.K.Krishnamoorthy "Sree Mahalakshmi Mandiram", 1105, Geetha Road,  
Chamarajapuram, Mysore – 570 005.

Phone No.0821-2330340 E-mail: [akkrishnamoorthyca@yahoo.co.uk](mailto:akkrishnamoorthyca@yahoo.co.uk)



Page - 2

the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In my opinion and to the best of my information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and 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 the above named association as at March 31<sup>st</sup>, 2019;
- (b) in the case of the Income and expenditure Account, of the Income/ Expenditure for the year ended on that date;

For Krishnan A R & CO  
Chartered Accountants

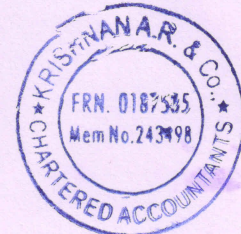
A R Krishnan,

Proprietor

MM 243498/FRN018758S

Mysore,

18<sup>TH</sup> JUNE, 2019



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

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

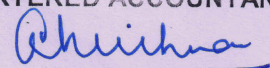
EXPENDITURE.	31.03.2019		31.03.2018
	Rs.	Rs.	Rs.
Local Account Expenses		4,16,908.70	1,51,540.80
Government account expenses		4,77,176.00	5,74,266.50
Mid Day Meals Programme expenses		17,130.00	13,942.00
Childline project		6,03,205.00	6,03,381.00
Depreciation		10,479.00	12,286.00
Excess Of Income Over Expenditure		2,35,085.40	3,77,347.70
<b>TOTAL</b>		<b>17,59,984.10</b>	<b>17,32,764.00</b>
INCOME.	Rs.	Rs.	
Local Account Receipts		3,54,282.10	3,46,483.00
Government account receipts		4,86,950.00	4,51,652.00
Mid Day Meals Programme receipts		13,631.00	17,805.00
Childline project		9,05,121.00	9,16,824.00
<b>TOTAL</b>		<b>17,59,984.10</b>	<b>17,32,764.00</b>

Date : 18.06.2019

Place : MYSORE

Vide my report of even date

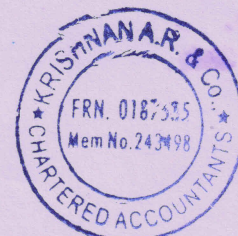
FOR KRISHNAN A R & CO  
CHARTERED ACCOUNTANTS



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, 2019

RECEIPTS	31.03.2019		31.03.2018
	Rs.	Rs.	Rs.
<b><u>Opening Balances:</u></b>			
In S.B with Vijaya Bank - 8784	94,332.20		1,362.00
In S.B with Vijaya Bank - 13273	6,429.00		914.00
In S.B with Vijaya Bank - 1802	7,630.00		1,187.00
On hand-Local account	54.25		82.25
On hand-Government account	-		396.00
On hand-Mid day meals	396.00		54.50
On hand-Childline Project	-		-
		1,08,841.45	
<b><u>Local Account</u></b>			
Interest on Savings bank account	2,343.00		2,483.00
<b><u>Contributions &amp; Donations:</u></b>			
Dhwani Foundation	2,37,265.00		65,000.00
Nanjundiah	80,000.00		1,86,000.00
Labour Dept,- Labour day celebrations	5,000.00		-
Sathi Tranining programme, RHLP, Mysore	14,674.10		-
Malini Ravichandran, Mysore	15,000.00	3,54,282.10	-
<b><u>Loans and Advances:</u></b>			
Nanjundaiah	1,02,500.00		-
Prabhu	-		13,200.00
Chikka Thimma Nayaka	-		7,900.00
Gurudev Aradhya	-		6,500.00
		1,02,500.00	
Travelling Expenses Re Imbursed		-	7,000.00
Transfer from FC account		-	86,000.00
<b><u>Government Account</u></b>			
Grants - NCLP	4,86,950.00		4,51,652.00
Loans from Nanjundaiah	4,77,700.00		1,24,212.00
		9,64,650.00	
<b><u>Mid Day Meals Programme:</u></b>			
Bank interest	149.00		3,843.00
Grant for Mid Day	13,482.00		13,962.00
Loan From Nanjundaiah	6,050.00		-
		19,681.00	
<b><u>Childline Project</u></b>			
Childline	9,04,500.00		9,14,500.00
Bank Interest	621.00		2,324.00
		9,05,121.00	
<b><u>Loans and Advances:</u></b>			
Nanjundaiah		5,24,300.00	1,93,981.00
Mr Prabhu		-	2,00,000.00
Mr Gurudevvaradhya		-	2,00,000.00
<b>TOTAL</b>		<b>29,79,375.55</b>	<b>24,82,552.75</b>



PAYMENTS	Rs.	Rs.	Rs.
<b><u>Local Account</u></b>			
Administration Cost	29,265.00		14,520.00
Bank Charges	231.70		212.80
Audit fees	2,800.00		2,750.00
Office Maintenance	16,872.00		8,120.00
Vehicle Maintenance	17,259.00		-
Contributions	35,000.00		20,000.00
Staff Meeting Expenses	11,013.00		20,629.00
School maintenance	14,016.00		17,020.00
Printing & stationery	15,046.00		4,156.00
Remuneration	2,37,200.00		35,300.00
Travelling Expenses	28,403.00		22,294.00
Membership Renewal charges	-		6,000.00
Telephone and Communication	9,803.00		539.00
		4,16,908.70	
<b><u>Loans and Advances:</u></b>			
Nanjundaiah		4,86,950.00	1,02,000.00
Prabhu		-	13,200.00
Chikkathimma Nayaka		-	7,900.00
Gurudev aradhya		-	6,500.00
<b><u>Government Account:</u></b>			
Contingency	7,992.00		8,098.00
Vocational Training	9,996.00		11,358.00
Nutrition food	1,41,188.00		2,06,810.50
<b><u>Honourarium:</u></b>			
Head Master	54,000.00		54,000.00
Asst. Master	54,000.00		54,000.00
Vocational Training teacher	54,000.00		54,000.00
Accountant	54,000.00		54,000.00
Peon & cook	42,000.00		42,000.00
Rent	60,000.00		60,000.00
Survey Honorarium	-		30,000.00
		4,77,176.00	
<b><u>Mid Day Meals Programme:</u></b>			
Meal Expenses	17,000.00		13,500.00
Bank charges	130.00		442.00
		17,130.00	
Loans & Advances: Nanjundaiah		6,050.00	-
<b>C/F</b>		<b>14,04,214.70</b>	<b>8,69,349.30</b>



B/F		14,04,214.70	8,69,349.30
<b>Childline Project:</b>			
<b>1 - Recurring :</b>			
1. Salary			
Coordinator -1	2,88,000.00		90,000.00
Team Members- 4	90,000.00		2,88,000.00
<b>2. Client Related :</b>			
Nutrition	13,750.00		20,200.00
Medicine	20,040.00		18,124.00
Restoration	27,980.00		21,190.00
Foster Care/ Shelter	13,230.00		15,486.00
<b>3. Administration :</b>			
Computer maintenance	725.00		-
Training & Orientation/any Other Programme	6,599.00		-
Communication	2,312.00		12,691.00
Postage & courier	229.00		291.00
Staff Meeting	-		3,000.00
Open House/Volunteer Meeting	-		7,200.00
Uniform	-		5,100.00
Printing & Stationary	6,508.00		10,350.00
Awareness Material	7,000.00		7,000.00
Miscellaneous	6,420.00		8,010.00
Auditor's Fee	5,000.00		4,500.00
Travel (Admin./meeting related)	11,407.00		
Accountant salary	14,400.00		
Rent	14,400.00		16,858.00
<b>4. District (Taluk) level coordination :</b>			
Travel & conveyance	45,000.00		45,000.00
Meetings-CBO's/community/stakeholders	20,000.00		4,200.00
Need assessment & coordination	10,000.00		6,000.00
General Bank Charges	205.00		381.00
Children's Forum/ Bal panchayat/ Sports etc.	-		19,800.00
		6,03,205.00	
<b>Childline - Loans and Advances:</b>			
Nanjundaiah	4,93,981.00		4,98,981.00
Mr Prabhu	2,00,000.00		2,05,000.00
Mr Gurudevvaradhya	2,00,000.00		1,97,000.00
		8,93,981.00	
<b>Closing balances:</b>			
In S.B with Vijaya Bank - 8784	66,182.60		94,332.20
In S.B with Vijaya Bank - 13273	2,930.00		6,429.00
In S.B with Vijaya Bank - 1802	4,546.00		7,630.00
On hand-Local account	3,077.25		54.25
On hand-Government account	524.00		-
On hand-Mid day meals	396.00		396.00
On hand-Childline Project	319.00		-
		77,974.85	
		<b>29,79,375.55</b>	<b>24,82,552.75</b>

Date : 18.06.2019

Place : MYSORE

VIDE OUR REPORT OF EVEN DATE  
FOR KRISHNAN A R & CO  
CHARTERED ACCOUNTANTS

*Prabhu*

A R KRISHNAN

PROPRIETOR

F NO 018758S / MEM NO 243498



**NISARGA FOUNDATION, H D KOTE**

**Foreign Contribution account**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

EXPENDITURE.	31.03.2019		31.03.2018
	Rs.	Rs.	Rs.
Mission Hinde: Spirulina Project expenses		5,36,776.80	2,36,700.00
Bridge School expenses		1,28,799.00	-
Mission Hinde: Bridge School project		-	4,74,170.30
Bank charges		-	370.90
Excess Of Income Over Expenditure		3,59,634.76	-
<b>TOTAL</b>		<b>10,25,210.56</b>	<b>7,11,241.20</b>
INCOME.	Rs.	Rs.	Rs.
<b>Foreign Contribution :</b>			
Mission Hinde, France	5,04,430.00		4,94,080.00
Alexander - Bridge school project	2,17,876.56		
Lions club - Bridge school project	2,89,823.00		
Bank Interest	13,081.00		18,815.00
		10,25,210.56	
Excess Of Expenditure over income		-	1,98,346.20
<b>TOTAL</b>		<b>10,25,210.56</b>	<b>7,11,241.20</b>

Date : 18.06.2019

Place : MYSORE

VIDE OUR REPORT OF EVEN DATE

FOR KRISHNAN A R & CO

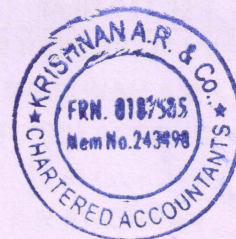
CHARTERED ACCOUNTANTS

*A R Krishnan*

A R KRISHNAN

PROPRIETOR

F NO 018758S / MEM NO 243498



**NISARGA FOUNDATION, H D KOTE**

**Foreign Contribution account**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019**

RECEIPTS	31.03.2019		31.03.2018
	Rs.	Rs.	Rs.
<b>Opening Balances:</b>			
Cash on hand	87.00		943.30
Cash in SB with Vijaya Bank - 8793	4,58,620.36		8,52,796.26
		4,58,707.36	
<b>Foreign Contribution received:</b>			4,94,080.00
Alexander - Bridge school project	2,17,876.56		
Lions club - Bridge school project	2,89,823.00		
Mission Hinde - Spirulina project	5,04,430.00		
		10,12,129.56	
Interest on Savings Bank Account:		13,081.00	18,815.00
<b>TOTAL</b>		<b>14,83,917.92</b>	<b>13,66,634.56</b>
<b>PAYMENTS</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Mission Hinde: Spirulina Project</b>			
Spirulina Tablets & Chocolates	64,240.00		66,700.00
Nutrition Food	87,700.00		34,500.00
Health & Awareness	65,895.00		46,609.00
Travel allowance	13,300.00		4,891.00
Audit Fees	3,500.00		-
Bank charges	141.80		-
Remuneration	3,02,000.00		84,000.00
		5,36,776.80	
<b>Bridge School expenses:</b>			
Education materials	37,735.00		
Food expenses	46,740.00		
School maintenance	37,102.00		
Printing & stationery	220.00		
Travel expenses	7,002.00		
		1,28,799.00	
Mission Hinde: Bridge School		-	5,60,541.20
Mission Hinde: Dormitory Construction		-	1,10,686.00
<b>Closing Balances:</b>			
Cash on hand	353.00		87.00
Cash in SB with Vijaya Bank - 8793	8,17,989.12		4,58,620.36
		8,18,342.12	
		<b>14,83,917.92</b>	<b>13,66,634.56</b>

Date : 18.06.2019

Place : MYSORE

VIDE OUR REPORT OF EVEN DATE

FOR KRISHNAN A R & CO

CHARTERED ACCOUNTANTS

*A R Krishnan*

A R KRISHNAN

PROPRIETOR

F NO 018758S / MEM NO 243498

