



INDEPENDENT AUDITOR'S OPINION

To

The Members of
NAVYA DISHA

Opinion

We have audited the financial statements of **NAVYA DISHA** ("the Trust"), which comprise the Consolidated Balance Sheet as at March 31, 2019, and the Consolidated Income and Expenditure for the year ended on that date.

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the state of affairs of the Trust as at March 31, 2019, and its deficit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India. 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 Trust in accordance with the Code of Ethics issued by Institute of Chartered Accountants of India 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 on the financial statements.

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 and results of operations of the Trust 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 Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust'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 Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India, 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 expressing an opinion on effectiveness of the Trust's internal controls.
- 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 Trust'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 Trust to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Report on Other Requirements

We further report that

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required have been kept by the Trust so far as it appears from our examination of those books.
- (c) The Consolidated Balance Sheet, and the Consolidated Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For **M. S. KAMATH & ASSOCIATES**

Chartered Accountants,
(Firm's Registration No: 001706S)



A handwritten signature in green ink, appearing to be "M. S. KAMATH".

M. S. KAMATH F.C.A.
(Proprietor) M.No:022529

Place : BANGALORE
Date : 12-09-2019

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CONSOLIDATED BALANCE SHEET AS AT 31-03-2019


Liabilities	Schedule	Amount Rs	Amount Rs	Assets	Schedule	Amount Rs	Amount Rs
CORPUS FUND				FIXED ASSETS			
Opening Balance	2	1,94,44,965		Gross Block	1	84,85,463	
Add:- Received During the year		48,000	1,94,92,965	Less: Depreciation		(37,36,940)	47,48,523
GENERAL FUND				INVESTMENTS			
Opening Balance	2	3,94,91,215		Fixed Deposit-Corpus Fund	4		1,94,44,965
Less:- Deficit during the year		(1,87,82,789)	2,07,08,426	CURRENT ASSETS			
CURRENT LIABILITIES				Cash & Bank Balances	5	1,49,42,786	
Payables & Provisions	3		3,34,702	Advances & Receivables	6	13,99,818	1,63,42,605
Total			4,05,36,093	Total			4,05,36,093

As per our report of even date
For M.S. KAMATH & ASSOCIATES
Chartered Accountants
Firm Registration No: 0017065



M.S.KAMATH F.C.A
Proprietor
M.No:-022529
Date:
Place: BANGALORE


VINATHA M REDDY
 Chairman


SURESH K KRISHNA
 Managing Trustee

NAVYA DISHA

Avalahalli, Anjanapura post, JP Nagar 9th Phase, Bangalore-560108

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

Expenditure	Schedule	Amount Rs	Income	Schedule	Amount Rs
Programme/Project Expenses	9	7,35,33,738	Grants, Donations & Contributions Received	7	5,43,11,126
Administrative & General Expenses	10	15,60,367	Interest & other Income	8	29,93,098
Depreciation	1	9,92,908	Deficit for the year		1,87,82,789
Total		7,60,87,013	Total		7,60,87,013

As per our report of even date
For **M.S. KAMATH & ASSOCIATES**

Chartered Accountants

Firm Registration No: 001706S



M.S.KAMATH F.C.A

Proprietor

M.No:022529

Date:

Place: BANGALORE



Vinatha M. Reddy
VINATHA M REDDY

Chairman



SURESH K KRISHNA

Managing Trustee

SCHEDULE - 1

SL.NO	PARTICULARS	Dep %	COST					DEPRECIATION			NET BLOCK									
			As at 1.4.2018	Additions	Deductions	As at 31.3.2019	As at 1.4.2018	for the year	withdrawal	As at 31.3.2019	As at 31.3.2019	As at 31.3.2018								
1	COMPUTER																			
	LAP TOPS	40	11,50,619	6,68,822	-	18,19,441	7,30,124	3,91,553	-	11,21,677	6,97,764	4,20,495								
	COMPUTER	40	3,27,907	66,540	-	3,94,447	2,68,209	50,495	-	3,18,704	75,743	59,698								
	PRINTER	40	54,912	58,918	-	1,13,830	31,787	29,844	-	61,631	52,199	23,126								
	INVERTER	40	76,275	-	-	76,275	61,186	6,036	-	67,222	9,053	15,089								
	HARD DISK	40	11,905	-	11,905	-	9,775	-	9,775	-	-	-								
2	VEHICLE & MOTORS																			
	BUS	10	12,12,428	-	-	12,12,428	5,32,299	68,013	-	6,00,312	6,12,116	6,80,129								
	VAN	10	9,46,499	-	-	9,46,499	2,91,002	65,550	-	3,56,552	5,89,947	6,55,497								
	CAR	10	8,19,801	-	-	8,19,801	2,40,940	57,886	-	2,98,826	5,20,975	5,78,861								
3	EQUIPMENTS																			
	PROJECTOR	15	11,27,672	5,16,480	-	16,44,152	3,79,227	1,89,739	-	5,68,966	10,75,186	7,48,445								
	MOBILE	15	14,565	-	-	14,565	4,871	1,454	-	6,325	8,240	9,694								
	DIGITAL CAMERA	15	54,837	19,116	-	73,953	21,482	7,871	-	29,353	44,600	33,355								
	LED	15	20,590	-	-	20,590	8,893	1,755	-	10,648	9,942	11,697								
	MIKE SET	15	8,130	90,447	-	98,577	3,512	14,260	-	17,772	80,805	4,618								
	TABS	15	2,61,082	55,615	-	3,16,697	71,276	36,813	-	1,08,089	2,08,608	1,89,807								
4	FURNITURE & FIXTURE																			
	FURNITURE & FIXTURE	10	5,12,795	3,57,043	-	8,69,837	93,805	65,745	-	1,59,550	7,10,293	4,18,995								
	COOLER	10	5,231	10,750	-	15,981	1,419	1,456	-	2,875	13,107	3,813								
	ELECTRICAL APPLIANCES	10	29,699	18,690	-	48,389	4,001	4,439	-	8,440	39,949	25,698								
	TOTAL		66,34,947	18,62,421	11,905	84,85,463	27,53,807	9,92,908	9,775	37,36,940	47,48,523	38,79,017								



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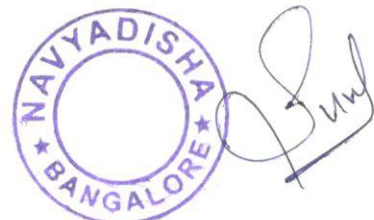
SCHEDULE 2: GENERAL FUND			
Particulars	ND Domestic	ND FCRA	Amount Rs
General Fund			
Opening Balance	3,76,59,814	18,31,401	3,94,91,215
Add/Less: surplus/Deficit during the year	(1,87,86,004)	3,215	(1,87,82,789)
Total	1,88,73,810.40	18,34,616.00	2,07,08,426.40
Corpus Fund			
Opening Balance	1,94,44,965	-	1,94,44,965
Add/Less: surplus/Deficit during the year	48,000	-	48,000
Total	1,94,92,965.00	-	1,94,92,965.00

SCHEDULE 3 :CURRENT LIABILITIES			
Particulars	ND Domestic	ND FCRA	Amount Rs
Salary payable	3,625.00		3,625.00
Payable to others	20,935.00	-	20,935.00
Staff work advance	28,879.00	15,763.00	44,642.00
Audit fee Payable	2,65,500.00	-	2,65,500.00
Total	3,18,939.00	15,763.00	3,34,702.00

SCHEDULE 4: INVESTMENTS			
Particulars	ND Domestic	ND FCRA	Amount
Fixed Deposit-Corpus Fund	1,94,44,965.00	-	1,94,44,965.00
Total	1,94,44,965.00	-	1,94,44,965.00

SCHEDULE 5: CASH & BANK BALANCES			
Particulars	ND Domestic	ND FCRA	Amount Rs
Cash & Bank Balances			
Cash in hand	8,114.00	-	8,114.00
Bank Balances	1,46,37,546.27	2,97,125.79	1,49,34,672.06
Total	1,46,45,660.27	2,97,125.79	1,49,42,786.06

SCHEDULE 6: ADVANCES & RECEIVABLES			
Particulars	ND Domestic	ND FCRA	Amount Rs
Advance Receivables from others	1,13,763.79	-	1,13,763.79
Advance Receivables from staff	55,602.00	-	55,602.00
Building Rent deposits	3,83,000.00	-	3,83,000.00
Other security deposits	21,700.00	-	21,700.00
TDS Receivable	3,11,097.85	-	3,11,097.85
Interest Accrued but not due	3,77,650.80	-	3,77,650.80
Bank Interest receivable	-	1,37,004	1,37,004.00
Total	12,62,814.44	1,37,004.00	13,99,818.44



SCHEDULE 7: GRANTS ,DONANTION AND CONTRIBUTIONS RECEIVED

Particulars	ND Domestic	ND FCRA	Amount Rs
Foreign Contribution		-	
Yoga Gives Back	-	1,88,000	1,88,000
Domestic Contribution			-
CAGL CSR	2,93,20,419	-	2,93,20,419
CAGL Donation	2,06,79,581	-	2,06,79,581
CITI GROUP	40,75,253	-	40,75,253
Donation others	47,873	-	47,873
TOTAL	5,41,23,126	1,88,000	5,43,11,126

SCHEDULE 8: Interest Income / Investment on Income

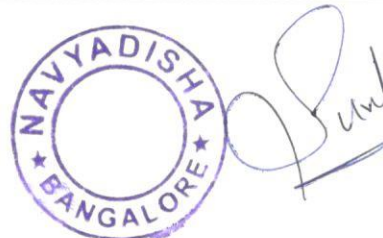
Particulars	ND Domestic	ND FCRA	Amount Rs
Interest on Saving Bank	9,48,608	5,164	9,53,772
Interest on Corpus Fund FD	16,26,431	-	16,26,431
Other incomes	2,23,943	1,88,952	4,12,895
Total	27,98,982	1,94,116	29,93,098



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SCHEDULE 9: DIRECT PROGRAMME EXPENSES

Particulars	ND Domestic	ND FCRA	Amount Rs
WATSAN PROJECT EXPENSES			
Cluster Level Awareness Program (CLAP)	17,30,456.00	-	17,30,456.00
Wall Paintings	11,97,900.00	-	11,97,900.00
Street Plays	70,40,000.00	-	70,40,000.00
Social Awareness Event	71,19,192.00	-	71,19,192.00
Developing and production of IEC materials (training material, pamphlets, videos)	12,92,368.00	-	12,92,368.00
Conveyance & Per Diem for Development Officers	23,64,135.00	-	23,64,135.00
Conveyance for Project Managers/Coordinator	12,73,966.00	-	12,73,966.00
Employee Salaries and benefits	1,15,38,274.00	-	1,15,38,274.00
PO Rent & Utilities	10,04,817.00	-	10,04,817.00
Other administrative expenses	6,56,918.40	-	6,56,918.40
Staff Capacity building	6,37,884.00	-	6,37,884.00
TOTAL	3,58,55,910.40	-	3,58,55,910.40
SUSHIKSHANA PROJECT EXPENSES			
Developing and production of IEC materials (training material, pamphlets, videos)	5,47,754.00	-	5,47,754.00
Conveyance & Per Diem for Trainers	7,77,742.00	-	7,77,742.00
Conveyance for Project Coordinators	1,64,829.00	-	1,64,829.00
Employee Salaries and benefits	26,01,866.00	-	26,01,866.00
Staff Capacity building	6,01,105.00	-	6,01,105.00
TOTAL	46,93,296.00	-	46,93,296.00
SUGRAMA PROJECT EXPENSES			
Developing and testing water literacy, rainwater harvesting and natural farming modules	4,82,176.00	-	4,82,176.00
Tree plantation	91,999.00	-	91,999.00
Sanitation	1,00,000.00	-	1,00,000.00
Safe water	-	-	-
Personal hygiene	1,33,165.00	-	1,33,165.00
Gender sensitivity	4,68,026.00	-	4,68,026.00
Self Management	3,94,409.00	-	3,94,409.00
Career Guidance	1,75,766.00	-	1,75,766.00
Baseline	70,337.00	-	70,337.00
Institutional building	1,66,380.00	-	1,66,380.00
Sugrama Staff's Employee Salaries	25,53,040.00	-	25,53,040.00
Conveyance for Project Coordinator	1,50,177.00	-	1,50,177.00
Conveyance for Programme Manager	2,55,999.00	-	2,55,999.00
Conveyance for Development Officers	3,54,075.00	-	3,54,075.00
Staff Capacity building and welfare	3,09,581.00	-	3,09,581.00
Miscellaneous activities	1,09,829.00	-	1,09,829.00
TOTAL	58,14,959.00	-	58,14,959.00
BUZZ PROJECT EXPENSES			
Personnal & Admin Cost	11,89,759.50	-	11,89,759.50
On going Communication & Post Training Support	50,85,886.00	-	50,85,886.00
Programme Cost	1,33,50,698.83	-	1,33,50,698.83
TOTAL	1,96,26,344.33	-	1,96,26,344.33
OTHER GK PROJECT EXPENSES			
Technology Accessories	1,43,652.00	-	1,43,652.00
New Initiatives	1,73,371.00	-	1,73,371.00
Contingency Expenses	1,16,624.00	-	1,16,624.00
Other Miscellaneous Expenses	34,279.00	-	34,279.00
New Office Setup Expenses	36,422.00	-	36,422.00
Assets-Write Off	2,130.00	-	2,130.00
Admin Staff's Employee Salaries	68,48,750.00	-	68,48,750.00
TOTAL	73,55,228.00	-	73,55,228.00
FCRA PROJECT EXPENSES			
Scholarship Program Expenses	-	1,88,000.00	1,88,000.00
TOTAL	-	1,88,000.00	1,88,000.00
GRAND TOTAL	7,33,45,737.73	1,88,000.00	7,35,33,737.73



SCHEDULE - 10

ADMINISTRATIVE & GENERAL EXPENSES

Particulars	ND Domestic	ND FCRA	Amount Rs
ADMINISTRATIVE & GENERAL EXPENSES			-
HO-Rent	6,00,000.00	-	6,00,000.00
HO-Utilities/Office expenses/repairs and maintainance	2,31,001.00	-	2,31,001.00
HO-Travel/vehicle	4,63,438.00	-	4,63,438.00
Auditing	2,65,500.00	-	2,65,500.00
Other admin exp	400.00	28.00	428.00
TOTAL	15,60,339.00	28.00	15,60,367.00

