



M. S. KAMATH & ASSOCIATES

CHARTERED ACCOUNTANTS

To,
The Secretary to the Government of India,
Ministry of Home Affairs,
FCRA Wing / Foreigners Division,
"NDCC-II Building",
Jai Singh Road, OFF Parliament Street,
New Delhi – 110001.

CERTIFICATE

We have audited the Foreign Money Contribution Account of NAVYA DISHA Avalahalli, Anjanapura Post, J P Nagar 9th Phase, BANGALORE-560062, KARNATAKA, a Public Charitable Trust constituted by a deed of trust, registration number BNG(U)-JNR-IV/422/2005-06 on 14th November 2005, in the office of sub – register, Jayanagar, Bangalore, Karnataka State, and bearing FCRA registration no. 094421498 dt. 09-05-2012 and renewal dt 08-07-2017 for a further period of 5 years from 09-05-2017, for the year ending March 31, 2021 and examined all relevant books and vouchers and certify that according to the audited accounts:

- i) The brought forward foreign contribution at the beginning of the year was ₹ 11,23,522
- ii) Foreign contribution of ₹ 7,90,97,050 was received by the Trust during the year 2020-2021.
- iii) Interest on foreign contribution of ₹ 10,99,625 and other income out of sale of assets derived from foreign contribution ₹ 1,40,000 thereon of Total worth ₹ 12,39,625 was received by the Trust during the financial year 2020-21
- iv) The balance of unutilized foreign contribution with the Trust at the end of the year 2020-2021 was ₹ 2,74,02,164 (Balance in Fixed Deposit Rs 2,15,39,510 and Balance in Bank account Rs 58,62,654)
- v) Certified that the Trust has maintained the accounts of foreign contribution and records relating there to in the manner specified in section 19 of the Foreign Contribution (Regulation), Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi) The information in this certificate and in the enclosed Balance Sheet and the Statement of Receipt and Payment is correct as checked by us.
- vii) The Trust has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

For M. S. KAMATH & ASSOCIATES

Chartered Accountants
(Firm Registration No: 001706S)



BANGALORE.
25-08-2021

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

Unique Document Identification Number (UDIN) for this document is 21022529AAAAABA6133



INDEPENDENT AUDITOR'S OPINION

To

The Members of
NAVYA DISHA

OPINION

We have audited the accompanying financial statements of '**FOREIGN CONTRIBUTION**' Account of **NAVYA DISHA**, ("the Trust"), which comprise the Balance Sheet as at 31st March, 2021, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended.

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, 2021, and its surplus 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 Balance Sheet, the Income and Expenditure Account and the Receipts and Payments 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 blue ink, appearing to be "M. S. KAMATH".

M. S. KAMATH FEA
(Proprietor) M.No:022529

Place : BANGALORE
Date : 25-08-2021

Unique Document Identification Number (UDIN) for this document is **21022529AAAAAY2016**

NAVYA DISHA - FCRA ACCOUNT					
Avalahalli ,Anjanapura Post , JP Nagar 9th Phase , Bangalore -560108					
BALANCE SHEET AS AT 31-03-2021					
Liabilities	Amount Rs	Amount Rs	Assets	Amount Rs	Amount Rs
GENERAL FUND					
Add: Surplus brought forward from Income & Expenditure Account	2,444,673		FIXED ASSETS - Schedule 1	1,580,292	
	24,473,992	26,918,665	Less: Depreciation	980,283	600,008
CURRENT LIABILITIES			CURRENT ASSETS		
TDS Payable	82,911		Balance in SB a/c with State Bank of India	5,862,654	
Program Expenses Payable	2,250,000		Balance in Fixed Deposits	21,539,510	
Statutory Dues payable	3,600	2,336,511	Income Tax Refundable	73,721	
			Advances	1,125,000	
			Interest Accrued	54,283	28,655,168
		29,255,176			29,255,176

The accompanying schedule 1 is an
integral part of the financial statements
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: 25-08-2021

Place: BANGALORE

For and on behalf of the board of trustees



Sureshk Krishna
SURESHK KRISHNA
Chairperson and Managing Trustee

Ravi Prakash M S
RAVI PRAKASH M S
Trustee

NAVYA DISHA - FCRA ACCOUNT			
Avalahalli ,Anjanapura Post , JP Nagar 9th Phase , Bangalore -560108			
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021			
Expenditure	Amount Rs	Income	Amount Rs
Covid Relief Project	52,267,260	Grant- COVID RELIEF PROJECT	79,097,050
Digital Literacy project	81,246	Interest on Saving Bank	302,454
Programme Cost	2,835,163	Interest on Fixed Deposit	855,860
Loss on disposal of assets	451,182		
Depreciation	146,521		
Surplus transferred to General Fund	24,473,992		
	80,255,364		80,255,364

The accompanying schedule 1 is an integral part of the financial statements

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: **25-08-2021**

Place: BANGALORE

For and on behalf of the board of trustees




SURESH K KRISHNA

Chairperson and Managing Trustee



RAVI PRAKASH M S

Trustee

NAVYA DISHA - FCRA ACCOUNT

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2021

Receipts	Amount Rs	Payments	Amount Rs
To Opening Balance			
With State Bank of India			5,11,42,260
" Grant- Covid Relief Project	6,94,570	By Covid Relief Project	
" Fixed Deposits received	7,90,97,050	" Digital Literacy Project	81,246
" Interest Received	9,65,00,000	" Programme Cost	28,35,163
" Statutory Dues	10,99,625	" Fixed Deposits	11,76,10,558
" Sale of Asset	2,29,944	" Statutory Dues Paid	1,41,065
	1,40,000	" TDS receivable AY 2021-2022	59,686
		" Fixed Assets	28,556
		" Closing Balance	
		With State Bank of India	58,62,654
Grand Total	17,77,61,189	Grand Total	17,77,61,189

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: 25 03 2021

Place: BANGALORE



For and on behalf of the board of trustees




SURESH K KRISHNA

Chairperson and Managing Trustee

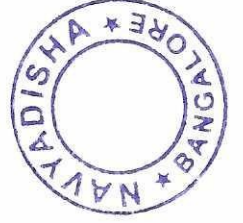


RAVI PRAKASH M S

Trustee

NAVYA DISHA (FCRA) 2020-2021

SCHEDULE - 1 FIXED ASSETS											
PARTICULARS	Dep %	COST			DEPRECIATION			NET BLOCK			
		As at 1.4.2020	Additions	Deductions	As at 31.3.2021	As at 1.4.2020	for the year	withdrawal	As at 31.3.2021	As at 31.3.2020	
1 MOTOR VEHICLES											
BUS	10%	1,212,428	-	1,212,428	-	661,524	55,090	716,614	-	-	550,904
VAN	10%	946,499	-	-	946,499	415,547	53,095	-	468,642	477,857	530,953
2 COMPUTER											
LAP TOPS	40%	409,585	-	-	409,585	385,749	9,534	-	395,283	14,302	23,836
PRINTER	40%	-	28,556	-	28,556	-	5,711	-	5,711	22,845	-
3 EQUIPMENTS											
PROJECTOR	15%	34,350	-	-	34,350	22,367	1,798	-	24,165	10,186	11,983
MOBILE	15%	14,565	-	14,565	-	7,561	1,051	8,612	-	-	7,004
DIGITAL CAMERA	15%	54,837	-	-	54,837	30,738	3,615	-	34,353	20,484	24,099
LED	15%	20,590	-	-	20,590	12,139	1,268	-	13,407	7,183	8,451
MIKE SET	15%	8,130	-	-	8,130	4,794	500	-	5,294	2,836	3,337
4 FURNITURE & FIXTURES											
FLODING CHAIR	10%	2,400	-	2,400	-	1,124	128	1,252	-	-	1,276
PLASTIC CHAIR	10%	73,195	-	-	73,195	26,938	4,625	-	31,564	41,629	46,254
TENTS	10%	159,423	-	159,423	-	61,349	9,807	71,156	-	-	98,074
COMPUTER TABLE	10%	4,550	-	-	4,550	1,566	298	-	1,864	2,686	2,985
TOTAL		2,940,552	28,556	1,388,816	1,580,292	1,631,396	146,521	797,634	980,283	600,008	1,309,156



H. Babu