



# 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 9<sup>th</sup> Phase, BANGALORE-560062, KARNATAKA, a Public Charitable Trust constituted by a deed of trust, registration number BNG(U)-JNR-IV/422/2005-06 on 14<sup>th</sup> November 2005, in the office of sub – register, Jayanagar, Bangalore, Karnataka State, and bearing FCRA registration no. 094421498 dt. 09.05.2012, for the year ending March 31, 2017 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 ₹ 47,07,641
- ii) Foreign contribution of ₹ NIL was received by the Trust during the year 2016-2017.
- iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of / worth ₹ 1,56,721 was received by the Trust during the financial year 2016-17
- iv) The balance of unutilized foreign contribution with the Trust at the end of the year 2016-2017 was ₹ 27,124.25
- 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.  
23-09-2017

M.S.KAMATH. F.C.A.

Proprietor (M.No: 022529)



## INDEPENDENT AUDITOR'S OPINION

### Report on the Financial Statements

We have audited the accompanying financial statements for **FCRA ACCOUNT** of **NAVYA DISHA**, ("the Trust"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2017, the Income and Expenditure Account and the Receipts and Payments Account for the period then ended.

### Management's Responsibility for the Financial Statements

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. 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.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the 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 the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the Trust'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 Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

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



## Opinion

In our opinion and to the best of our 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 FCRA Account Balance Sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2017;
- (b) in the case of the FCRA Account Income and Expenditure, of the excess of expenditure over income of the Trust for the period ended on that date;  
and
- (c) In the case of the Receipts and Payments Account, of the receipts and payments, for the year ended on that date

## 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)



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

Place : BANGALORE  
Date : 23-09-2017

**NAVYA DISHA (FCRA)**

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

**BALANCE SHEET AS AT 31-03-2017**

Liabilities	Schedule	Amount	Assets	Schedule	Amount	Amount
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>	1	2940551.50	
Opening Balance		6607195.00	Gross Block		-991007.00	
Less: Excess of expenditure over income		4771978.25	Less: Depreciation Reserves			
			Net Block			1949544.50
<b>Current LIABILITIES</b>			<b>CURRENT ASSETS</b>			
TDS Payable		30071.00	Cash-in-hand		10059.00	
ESI/Employee Contribution		2985.00	Bank Accounts		17065.25	
PF/Employee Contribution A/c		17987.00	TDS Receivable		4941.00	32065.25
Professional Tax		2400.00				
Honarium Payable		29400.00				
Staff expenses payable		69550.00				
						152393
<b>Total</b>			<b>Total</b>			<b>1981609.75</b>

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:23-09-2017

Place: BANGALORE

*Vinatha M. Reddy*

VINATHA M. REDDY

Chairman

*Suresh K Krishna*

SURESH K KRISHNA

Managing Trustee

<b>NAVYA DISHA(FCRA)</b> Avalahalli, Anjanapura post, JP Nagar 9th Phase, Bangalore-560108					
<b>INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017</b>					
Expenditure	Schedule	Amount	Income	Schedule	Amount
BUZZ Project Expenses Depreciation	1	45,98,629.25 3,30,070.00	Interest on Saving Bank Excess of Expenditure over Income		1,56,721.00 47,71,978.25
<b>Total</b>		<b>49,28,699.25</b>	<b>Total</b>		<b>49,28,699.25</b>

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: 23-09-2017  
 Place: BANGALORE

*Vinatha H. Reddy*  
**VINATHA M. REDDY**  
 Chairman

*Sureshk Krishna*  
**SURESHK KRISHNA**  
 Managing Trustee

**NAVYA DISHA(FCRA)**

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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2017**

Receipts	Amount	Payments	Amount
To Opening Balance		BY ESI Employee Contribution A/c	8,665.00
" SBM BANK A/C 64058808991	47,05,598.00	" PF Employee Contribution A/c	60,167.00
" Cash in hand	2,043.00	" Professional Tax	7,800.00
" Salary Payable	54,054.00	" Salary Payable	19,38,750.00
" TDS Payable	76,333.00	" TDS Payable	1,05,672.00
" Staff Work Advance	40,546.00	" Fixed Asset Gross Block	3,77,264.50
" Interest on Bank	1,56,721.00	" Staff Work Advance	8,94,879.00
" Buzz Project Expenses	72,055.00	" BUZZ Project Expenses	16,87,028.25
		" Closing Balance	
		" SBM BANK A/C 64058808991	17,065.25
		" Cash in hand	10,059.00
<b>Grand Total</b>	<b>51,07,350.00</b>	<b>Grand Total</b>	<b>51,07,350.00</b>

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:23-09-2017  
 Place: BANGALORE

*Vinatha K. Reddy*  
**VINATHA M. REDDY**  
 Chairman

*Suresh K. Krishna*  
**SURESH K KRISHNA**  
 Managing Trustee

**NAVYA DISHA (FCRA)**

**SCHEDULE - 1 FIXED ASSETS**

1	PARTICULARS	Dep %	COST				DEPRECIATION			NET BLOCK				
			As at 1.4.2016	Additions	Deductions	As at 31.3.2017	As at 1.4.2016	Additions	Deductions	As at 31.3.2017	As at 31.3.2017	As at 31.3.2017		
<b>1</b>	<b>VEHICLE &amp; MOTORS</b>													
	BUS	10%	1212428	0	0	1212428	372762	83967	0	456729	755699	839666		
	VAN	10%	946499	0	0	946499	137243	80926	0	218169	728330	809256		
<b>2</b>	<b>COMPUTER</b>													
	LAP TOPS	60%	161553	248032	0	409585	110486	126762	0	237248	172337	51067		
<b>3</b>	<b>EQUIPMENTS</b>													
	PROJECTOR	15%	34350	0	0	34350	11393	3444	0	14837	19513	22957		
	MOBILE	15%	5378	9187	0	14565	1149	2012	0	3161	11404	4229		
	DIGITAL CAMERA	15%	54837	0	0	54837	8672	6924	0	15596	39241	7500		
	LED	15%	20590	0	0	20590	4401	2428	0	6829	13761	16189		
	MIKE SET	15%	8130	0	0	8130	1738	959	0	2697	5433	6392		
<b>4</b>	<b>FURNITURE &amp; FIXTURES</b>													
	FLOODING CHAIR	10%	2400	0	0	2400.00	456	194	0	650	1750	1944		
	PLASTIC CHAIR	10%	19952	53242.50	0	73194.50	2696	7049	0	9745	63450	17256		
	TENTS	10%	83433	75990	0	159423.00	9941	14950	0	24891	134532	73492		
	COMPUTER TABLE	10%		4550	0	4550.00	0	455	0	455	4095	0		
	<b>TOTAL</b>		<b>2549550.00</b>	<b>391001.50</b>	<b>0.00</b>	<b>2940551.50</b>	<b>660937.00</b>	<b>330070.00</b>	<b>0.00</b>	<b>991007.00</b>	<b>1949544.50</b>	<b>1849948.00</b>		



**Form FC-4**  
**[See rule 17(1)]**

The Secretary to the Government of India,  
Ministry of Home Affairs,  
Foreigners Division (FCRA Wing)  
"First Floor NDCC-II Building,"  
1, JAI SINGH Road  
New Delhi - 110001

**Subject: Account of Foreign Contribution for the year ending on the 31st March, 2017**

1. Association FCRA registration number and name

(i). Number : 094421498  
(ii). Name : Navya Disha

2. Details of receipt and utilisation of foreign contribution :

**i. Foreign Contribution received in cash/kind(value):**

a) Brought forward foreign contribution at the beginning of the year(Rs.)	4707641.00
b) Interest or other receipt during the year	156721.00
c) Foreign Contribution received during the financial year	
i) Directly from a foreign source	0.00
ii) as transfer from a local source	0.00
d) Total Foreign Contribution (a+b+c) (Rs.)	4864362.00

\*i.e. interest accrued on foreign contribution, or any **other income** derived from foreign contribution, e.g. sale proceeds from assets created from contribution, or interest thereon during the year

**ii (a). Donor wise detail of foreign contribution received in excess of rupees 20,000:**

(b). Cumulative purpose-wise amount of all foreign contribution donation received :

**(iii). Details of Utilization of foreign contribution:**

a. Total Utilization* for projects as per aims and objectives of the association (Rs.)	4837237.75
b. Total Administrative Expenses as provided in Rule 5, FCRA 2011 (Rs.)	0.00
c. Total invested in term deposits(Rs.)	0.00
Total Purchase of fresh assets(Rs.)	0.00
Total utilization in the year(Rs.) (a+b+c+d)	4837237.75

\* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in proviso to Section 9(e) and Section 12(4)(f) of the Act which states that the acceptance of foreign contribution is not likely to affect prejudicially.

(A) the sovereignty and integrity of india: or.

(B) the security, strategic, scientific or economic interest of the state: or

(C) the public interest: or



(E) friendly relations with any foreign state: or

(F) harmony between religious, racial, social, linguistic or regional groups, castes or communities

iv. Balance of unutilized foreign contribution, in cash/bank, at the end of the year(Rs.) : 27124.25

v. Total number of foreigner working(salaried/ in honorary capacity. : 0.00

3. (a) Details of designated Fc bank account for receipt of Foreign Contribution ( As on 31st March of the year ending):

Sl.No	Name of Bank	Branch Address( With pincode)	IFSC Code	Account No
1	State Bank of India	PUTTENAHALLI BRANCH, BANGALORE, Karnataka, Bangalore	SBIN0040622	XXXXXXXX8991

3. (b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

Sl.No	Name of Bank	Branch Address( With pincode)	IFSC Code	Account No
1	State Bank of India	PUTTENAHALLI, BANGALORE, Karnataka, Bangalore	SBIN0040622	XXXXXXXX8991

#### Declaration

I hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.



Signature of the Chief Functionary



# FORM FC-6

[see rule 17(1)]

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.

Subject: Account of Foreign Contribution for the year ending on the 31st March 2017

## 1. Association's details:

i)	Name and address (in block letters)	NAVYA DISHA AVALAHALLI, ANJANAPURA POST, JP NAGAR 9 <sup>TH</sup> PHASE, BENGALURU-560108
(ii)	Registration No. & date [under Foreign Contribution (Regulation) Act, 2010] (42 of 2010)	094421498 DT: 09.05.2012
(iii)	Prior permission number & date, if (ii) above is not applicable:	NA
(iv)	Nature of association:	Social
(v)	Denomination in case of religious association:	

## 2.

(i) Total amount of foreign contribution received during the Financial year **Rs.0/-**

(ii) Interest earned on the foreign contribution during the years

(a) In the designated bank account **Rs.1,56,721/-**

(b) On investments made (Fixed Deposit Receipt etc.) during the year or in the preceding years **..**

3. Purpose(s) for which foreign contribution has been received and utilised: (In Rupees)

Sl No	Purpose	Previous Balance		Receipt during the year			Total	Utilised		Balance		
		In Cash	In Kind (Value)	As first recipient	As second / subsequent recipient	In Cash		In Kind (value)	In Cash	In Kind (value)		
				In Cash	In Kind (Value)	In Cash	In Kind (Value)	In Cash	In Kind (value)	In Cash	In Kind (value)	
1	2	3	4	5	6	7	8	10	11	12	13	
1	Celebration of national events (Independence / Republic day) / festivals etc.											
2	Theatre / Films.											
3	Maintenance of places of historical and cultural importance.											
4	Preservation of ancient / tribal art forms.											
5	Research.											
6	Cultural shows.											
7	Setting up and running handicraft centre / cottage and Khadi industry / social forestry projects.											
8	Animal husbandry projects.											
9	Income generation projects / schemes.											
10	Micro-finance projects, including setting up banking co-operatives and self-help groups.											
11	Agricultural activity											
12	Rural Development											
13	Construction and maintenance of school / college.											
14	Construction and running of hostel for poor students											
15	Grant of stipend / scholarship / assistance in cash and kind to poor / deserving children.											
16	Purchase and supply of educational material – books, notebooks etc.											
17	Conducting adult literacy											

Sl No	Purpose	Previous Balance		Receipt during the year			Total		Utilised		Balance	
		In Cash	In Kind (Value)	As first recipient	As second / subsequent recipient		In Cash	In Kind (value)	In Cash	In Kind (value)		
				In Cash	In Kind (Value)	In Cash					In Kind (Value)	
1	2 programs.	3	4	5	6	7	8	9 (5+6+7+8)	10	11	12	13
18	Education / Schools for the mentally challenged.											
19	Non-formal education projects / coaching classes.											
20	Construction / Repair / Maintenance of places of worship.											
21	Religious schools / education of priests and preachers.											
22	Publication and distribution of religious literature											
23	Religious functions.											
24	Maintenance of priests / preachers / other religious functionaries.											
25	Construction / Running of hospital / dispensary / clinic.											
26	Construction of community halls etc.											
27	Construction and Management of old age home.											
28	Welfare of the aged / widows											
29	Construction and Management of Orphanage											
30	Welfare of the orphans.											
31	Construction and Management of dharamshala / shelter.											
32	Holding of free medical / health / family welfare / immunisation camps.											
33	Supply of free medicine, and medical aid, including hearing aids, visual aids, family planning aids etc.											
34	Provision of aids such as Tricycles, calipers etc. to the handicapped											

Sl No	Purpose	Previous Balance		Receipt during the year				Total	Utilised		Balance	
		In Cash	In Kind (Value)	As first recipient		As second / subsequent recipient			In Cash	In Kind (value)	In cash	In Kind (value)
				In Cash	In Kind (Value)	In Cash	In Kind (Value)					
3	4	5	6	7	8	9 (5+6+7+8)	10	11	12	13		
1	2											
35	Treatment / Rehabilitation of persons suffering from leprosy.											
36	Treatment / Rehabilitation of drug addicts.											
37	Welfare / Empowerment of women	41,62,000.00	-	-	-	-	-	41,62,000.00	-	-	-	
38	Welfare of children.											
39	Provision of free clothing / food to the poor, needy and destitute.											
40	Relief / Rehabilitation of victims of natural calamities.											
41	Help to the victims of riots / other disturbances.											
42	Digging of bore wells.											
43	Sanitation including community toilets etc.	2,76,437.00	-	-	-	-	-	2,76,437.00	-	-	-	
44	Vocational training – tailoring, motor repairs, computers etc.											
45	Awareness Camp / Seminar / Workshop / Meeting / Conference	1,24,150.00	-	-	-	-	-	1,24,150.00	-	-	-	
46	Providing free legal aid / Running legal aid centre.											
47	Holding sports meet											
48	Awareness about Acquired Immune Deficiency Syndrome (AIDS) / Treatment and rehabilitation of persons affected by AIDS.											
49	Welfare of the physically and mentally challenged											
50	Welfare of the Scheduled Castes.											
51	Welfare of the Scheduled Tribes.											
52	Welfare of the Other Backward Classes.											

Sl No	Purpose	Previous Balance		Receipt during the year				Total		Utilised		Balance	
		In Cash	In Kind (Value)	As first recipient		As second / subsequent recipient		In Cash	In Kind (value)	In Cash	In Kind (value)	In cash	In Kind (value)
				In Cash	In Kind (Value)	In Cash	In Kind (Value)						
1	2	3	4	5	6	7	8	9 (5+6+7+8)	10	11	12	13	
53	Environmental programs.												
54	Survey for socio-economic and other welfare programs.												
55	Establishment expenses - i) Asset building a) Establishment of Corpus Fund, and b) Purchase of land: ii) Construction / Extension / Maintenance of office, administrative and other buildings, salaries / honorarium iii) Publication of newsletter / literature / books etc. iv) Other expenses.												
56	Activities other than those mentioned above (Sale of Asset)												
57	Interest Earned on the FCRA Funds	1,45,054 00	-	1,56,721.00	-	-	-	1,56,721.00	2,74,650.75	-	27,124.25		
	<b>TOTAL</b>	<b>47,07,641.00</b>	<b>-</b>	<b>1,56,721.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,56,721.00</b>	<b>48,37,237.75</b>	<b>-</b>	<b>27,124.25</b>		

CAUTION: - Submission of false information or concealment of material facts shall attract the relevant provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), warranting appropriate action.

4.	Name and address of the designated branch of the bank and account number (as specified in the application for registration/prior permission or permitted by the Central Government).			A/c No	64058808991
				Bank	State Bank of India
				Branch	Puttenahalli Branch. (40622).
				Address	No-736 60 ft Road, R.B.I. Colony, Bangalore-560078

5. Donor wise receipts of foreign contribution: (In Rupees).					
Sl. No	Institution/Individual/ Other donors	Name(s) & Address(es)	Purpose(s)	Date and Month of Receipt	Amount
1	2	3	4	5	6
i)	Institutional donors				
a)	NIL	NIL	NIL	NIL	NIL
b)	NIL	NIL	NIL	NIL	NIL
c)	NIL	NIL	NIL	NIL	NIL
	<b>Total</b>	NIL	NIL	NIL	NIL

## **DECLARATION**

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the foreign contribution has been utilised for purpose(s) for which the Association has been granted registration / prior permission by the Central Government, to the best of my knowledge, I have not concealed or suppressed any fact.

*Signature of the Chief Functionary*



**Mr. SURESH K KRISHNA**

*(Name of the Chief Functionary  
and seal of the association.)*

**NAVYA DISHA**

Reg.No: BNG(U)-JNR-IV/422/2005-2006  
Avalahalli, J.P Nagar 9th Phase  
Anjanapura (P), Bangalore-560062  
Ph No: 080-28436237

Place : BANGALORE

Date : 21.12.2017