



**Surendra S. Nayak**

B.Com., F.C.A.,

Mobile : 9845220810  
E-mail : ssnayak.ca@gmail.com

**S.S. Nayak & Co.**

CHARTERED ACCOUNTANTS

Ref.:

Date :

### AUDIT REPORT

We have audited the account of **VIKASANA, Galihalli Cross, Near SJM College, Tarikere, 577228 Chikmagalore District ( FC NO. 094480022 )** for the year ending 31<sup>st</sup> March, 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 01/04/2020 was **Rs. 34,96,484.08**
- (ii) Foreign contribution of / worth **Rs. 80,73,552.42** was received by the Association during the year 2020-21.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon worth **Rs 1,29,969.00** was received by the Association during the financial year 2020-21.
- (iv) The balances of Unutilized foreign contribution with the Association at the end of the year 31/03/2021 was **Rs. 26,03,808.34**
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign contribution ( Regulation ) Act, 2010 ( 42 of 2010 ) read with rule 16 of the Foreign Contribution ( Regulation ) Rules, 2011
- (vi) The information furnished in this certificate and in the enclosed Balance – Sheet, and Statement of Receipt and Payment is correct as checked by us.
- (vii) The Association has utilized the foreign contribution received for the purpose it is registered under Foreign Contribution ( Regulation ) Act, 2010.

BANGALORE:  
DATED: 30.10.2021

for S.S NAYAK & CO.,  
CHARTERED ACCOUNTANTS  
ICAI FRN 011615 S

*Surendra S. Nayak*

(SURENDRA S. NAYAK)

Proprietor

M. No. 44045

UDIN: 21044045AAAAAIS5377



**VIKASANA**  
(ORGANISATION FOR EDUCATION AND SOCIAL DEVELOPMENT)  
Near J.J.M College, Galihalli Cross, Tanikere 577228 Chikmagalore Dist.  
**BALANCE SHEET(FOREIGN GRANTS) AS AT 31.03.2021**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>GENERAL FUND:</b>		<b>FIXED ASSETS: ( at Cost )</b>	
Balance b/f	3,000.00	(as per schedule annexed)	12,521,305.83
Less: Excess of income over Expenditure	-	Office Rent Deposit	3,000.00
	3,000.00		
<b>SPECIFIC CAPITAL FUND:</b>		<b>CASH &amp; BANK BALANCE</b>	
Balance b/f	12,393,605.83	Cash on Hand	181.04
Add: Additions during the year	127,700.00	Cash at Canara Bank A/C 2770	1,992,860.30
	12,521,305.83		
Less: Sale of Assets	-		
		Fixed Deposits with Canara Bank	610,767.00
	12,521,305.83		
<b>UNUTILISED GRANTS</b>			
Balance b/f	3,496,484.08		
Add: Grants received d/y	8,073,552.42		
	11,570,036.50		
Less: Utilisation of Grants	8,966,228.16		
	8,966,228.16		
Unutilised Grant b/f	2,603,808.34		
	2,603,808.34		
<b>TOTAL</b>	<b>15,128,114.17</b>	<b>TOTAL</b>	<b>15,128,114.17</b>

TARIKERE:  
Dated : 30.10.2021

**" VERIFIED AND FOUND CORRECT "**  
for S.S NAYAK & CO.,  
CHARTERED ACCOUNTANTS  
ICAI FRN : 011615 S

*Surendra S. Nayak*  
(SURENDRA S. NAYAK)  
Proprietor  
M.No. 44045



*Secretary*  
**Secretary**  
**VIKASANA**

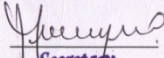
*Chairman*  
**Chairman**  
**VIKASANA**

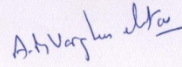
**VIKASANA**  
(ORGANISATION FOR EDUCATION & SOCIAL DEVELOPMENT)  
INCOME AND EXPENDITURE ACCOUNT ( FOREIGN GRANTS ) FOR THE YEAR ENDED 31.03.2021


EXPENDITURE		AMOUNT	INCOME	AMOUNT
School Partnership for Global Learning - KKS			Bank Interest	96,311.00
- Programme Cost	704,525.00		Interest on Fixed Deposit	33,658.00
- Admin Cost	53,338.00		Utilisation of Funds	8,966,228.16
- Capital Expenditure	102,950.00	860,813.00		
Capacities to fight against the drought situation-KKS/ BMZ				
- Programme Cost	7,100,685.00			
- Admin Cost	195,288.16			
- Capital Expenditure	3,750.00	7,299,723.16		
Bridge School At Duglapur- ASHA FOR EDUCATION				
- Programme Cost	556,765.00			
- Admin Cost	68,091.00			
- Capital Expenditure	21,000.00	645,856.00		
COVID-19 Awareness Prog. & Food Kit Distribution-ASHA				
- Programme Cost	249,403.00			
- Admin Cost	27.00			
- Capital Expenditure	-	249,430.00		
General Admin Expenses		40,375.00		
<b>TOTAL</b>		<b>9,096,197.16</b>	<b>TOTAL</b>	<b>9,096,197.16</b>

TARIKERE:  
Dated : 30.10.2021

" AS PER OUR REPORT OF EVEN DATE "  
for S.S NAYAK & CO.,  
CHARTERED ACCOUNTANTS  
FRN 011615 S

  
Secretary  
VIKASANA

  
Chairman  
VIKASANA

  
(SURENDRA S. NAYAK)  
Proprietor  
M. No. 44045



**VIKASANA**  
(ORGANISATION FOR EDUCATION & SOCIAL DEVELOPMENT)  
RECEIPT AND PAYMENT ACCOUNT ( FOREIGN GRANTS ) FOR THE YEAR ENDED 31.03.2021

RECEIPTS	AMOUNT	PAYMENTS	SCH	AMOUNT
Cash at Canara Bank A/C 2770	2,918,957.88	School Partnership for Global Learning - KKS	a	860,813.00
Cash on Hand	417.20	- Programme & Personnel Cost		704,525.00
Fixed Deposit with Canara Bank	-	- Admin Cost		53,338.00
		- Capital Expenditure		102,950.00
Grants received from		Capacities to fight against the drought situation-KKS/ BMZ	b	7,299,723.16
		- Programme Cost		7,100,685.00
		- Admin Cost		195,288.16
		- Capital Expenditure		3,750.00
KARL KUBEL STIFTUNG - KKS, Germa	1,043,035.28	Bridge School At Duglapur- ASHA FOR EDUCATION	c	645,856.00
KARL KUBEL STIFTUNG - KKS /BMZ, C	5,896,517.14	- Programme Cost		556,765.00
ASHA FOR EDUCATION, Seattle USA	1,134,000.00	- Admin Cost		68,091.00
		- Capital Expenditure		21,000.00
	8,073,552.42	COVID-19 Awareness Prog. & Food Kit Distribution-ASHA	d	249,403.00
		- Programme Cost		249,403.00
Bank Interest	96,311.00	- Admin Cost		27.00
Interest on Fixed Deposit	33,658.00	- Capital Expenditure		-
		General Expenses		40,375.00
		Interest on Fixed Deposit reinvested		33,658.00
		<b>Cash &amp; Bank Balance:</b>		
		Cash at Canara Bank A/C 2770		1,982,860.30
		Cash on Hand		181.04
<b>TOTAL</b>	<b>11,122,896.50</b>	<b>TOTAL</b>		<b>11,122,896.50</b>

TARIKERE:  
Dated : 30.10.2021

" VERIFIED AND FOUND CORRECT "  
for S.S NAYAK & CO.,  
CHARTERED ACCOUNTANTS  
FRN 011815 S

(SURENDRA S. NAYAK)  
Proprietor  
M. No. 44045



*[Signature]*  
**Secretary**  
VIKASANA

*[Signature]*  
**Chairman**  
VIKASANA

VIKASANA  
(ORGANISATION FOR EDUCATION AND SOCIAL DEVELOPMENT)  
Gailihalli Cross, Tarikere 577228 Chikmagalore Dist.  
SCHEDULE FOR BALANCE SHEET(FOREIGN GRANTS) AS AT 31.03.2021

PARTICULARS	AS AT 01.04.2020	ADDITIONS	SALE	AS AT 31.03.2021
SLIDE PROJECTOR	17,273.50	-	-	17,273.50
TELEVISION	107,980.00	-	-	107,980.00
TAPE RECORDER	2,400.00	-	-	2,400.00
SEWING MACHINE	12,961.68	-	-	12,961.68
AUDIO VISUAL EQUIPMENT	183,260.00	-	-	183,260.00
FURNITURE & FIXTURE	711,827.25	45,700.00	-	757,527.25
VEHICLE: BICYCLE	60,464.40	-	-	60,464.40
b. MOTOR CYCLE	845,585.00	-	-	845,585.00
c. JEEP	1,189,834.00	-	-	1,189,834.00
d. TRACTOR	1,510,564.00	-	-	1,510,564.00
e. MOBILE VAN	37,027.00	-	-	37,027.00
f. 3 Wheeler	135,764.00	-	-	135,764.00
g. Vehicle	1,231,319.00	-	-	1,231,319.00
h. Harrier	1,722,917.00	-	-	1,722,917.00
TYPEWRITER	48,367.00	-	-	48,367.00
WEIGHING MACHINE	290.00	-	-	290.00
VESSELS	6,400.00	-	-	6,400.00
COMPUTER & ACCESSORIES	1,474,610.00	-	-	1,474,610.00
OFFICE EQUIPMENTS	12,852.00	-	-	12,852.00
REFRIGERATOR	51,350.00	-	-	51,350.00
FAX MACHINE	26,000.00	-	-	26,000.00
CAMARA	223,099.00	-	-	223,099.00
OVER HEAD PROJECTOR	63,597.00	-	-	63,597.00
LCD PROJECTOR	187,763.00	-	-	187,763.00
XEROX MACHINE	84,672.00	-	-	84,672.00
SOLAR LIGHTS	135,500.00	-	-	135,500.00
GENERATOR	125,000.00	-	-	125,000.00
BUILDING	1,313,099.00	-	-	1,313,099.00
LAND	653,500.00	-	-	653,500.00
SOLAR WATER HEATER	130,500.00	-	-	130,500.00
WATER FILETERS	37,880.00	21,000.00	-	58,880.00
PUMP SET	9,950.00	15,850.00	-	25,800.00
WATER BOILER	40,000.00	-	-	40,000.00
SMALL GRINDER	-	21,150.00	-	21,150.00
GRASS CUTTING MACHINE	-	24,000.00	-	24,000.00
	12,393,605.83	127,700.00	-	12,521,305.83

*[Signature]*  
Secretary  
VIKASANA

*[Signature]*  
Chairman  
VIKASANA



Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

**Form FC-4**  
[See rule 17]

Darpan ID\*\*\* : KA/2009/0013945

The Secretary to the Government of India,  
Ministry of Home Affairs,  
Foreigners Division (FCRA Wing)  
Major Dhyan Chand National Stadium, India Gate  
New Delhi - 110002

\*\*\*Note:- Furnishing of Darpan ID shall be optional.

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2021

1. FCRA registration number and Date

(i). Number : 094480022  
(ii). Date : 19/09/1991

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.) 3496484.08  
(b) Income During the year\*:  
(i) Interest: 129969.00

(ii) Other receipts from projects/activities:

S No	Name and location of Project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
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(c) Foreign Contribution received during the financial year

(i) Directly from a foreign source: 8073552.42  
(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 11700005.50

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

(ii) (a). Donor wise detail of foreign contribution received:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received (Social,Cultural,Educational,Economic, Religious)	Specific Activity / project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Karl Kubel Stiftung	Institutional	Darmstadter str 100,64625, Bensheim , Germany , Email Id: u.wagner@kkstiftung.de, Website Address :	Social	Capacities to fight against drought situation and school partnership for global learning	6939552.42

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received (Social,Cultural,Educational,Economic, Religious)	Specific Activity / project	Amount Rs
2	Asha for Education	Institutional	PO BOX 285, New Brunswick NJ 08093, , United States of America, Email Id: sharana@gmail.com, Website Address : http://new.ashanet.org	Social	Bridge school at Duglapur and COVID 19 Awareness programme	1134000.00

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

Sl.No	Purpose	Amount
1	Social	8073552.42

3. Details of Utilization of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	School partnership for global learning	Tarikere Chikamagalur Karnataka 577228	554487.05	0.00	1056375.28	0.00	860813.00	0.00	750049.33	0.00
2	Bridge School at Duglapur	Duglapur Chikamagalur Karnataka 577228	128157.24	0.00	895219.00	0.00	645856.00	0.00	377520.24	0.00
3	Sustainable resource conservation and food security	Tarikere Chikamagalur Karnataka 577228	1361094.02	0.00	5938629.14	0.00	7299723.16	0.00	0.00	0.00
4	Bridge Builder Tandem	Tarikere Chikamagalur Karnataka 577228	21978.00	0.00	889.00	0.00	0.00	0.00	22867.00	0.00
5	COVID 19 Awareness and Food Kit Distribution	Tarikere Chikamagalur Karnataka 577228	0.00	0.00	249430.00	0.00	249430.00	0.00	0.00	0.00
6	General Environmental and Rural Development	Tarikere Chikamagalur Karnataka 577228	1430767.77	0.00	62979.00	0.00	40375.00	0.00	1453371.77	0.00
Total			3496484.08	0.00	8203521.42	0.00	9096197.16	0.00	2603808.34	0.00

(b) Details of utilisation of foreign contribution:

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.) :314744.16

\*\* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution(Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, 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  
 (D) freedom or fairness of election to any legislature; or  
 (E) friendly relations with any foreign state; or  
 (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities.

(c) Total purchase of fresh assets (Rs.)

Sl. No.	Activity in the name of Association	Details	Purpose	Total (in Rs.)
(i)	Creation of movable assets	Furniture fixture, Water Filter, Pump set, Small Grinder Grass cutting machine	Bridge school and sustainable agriculture	127700.00
	Total			127700.00

(d) FC transferred to other associations

Sl. No.	Name of the association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)

(e) Total utilisation In the year (Rs.)(b+c+d) 9221897.16

4. Details Of unutilised foreign contribution:

(i) Total FC invested in term Deposits (Rs.):

Sl. No.	Details	Total( in Rs.)
(i)	Opening Balance of FD	577109.00
(ii)	FD made during the year	33658.00
(iii)	Less: realisation of previous FD	0.00
	Closing balance of FD	610767.00

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year(Rs):

- (a) Cash in hand: 181.04  
 (b) in FC designated bank account: 1992860.30  
 (c) in utilisation bank account(s): 0.00

5. Details of foreigners as Key functionary/working/associated: 0

6. Details of Land and Building remained unutilised for more than two year:

Sl. No.	Location of Land and Building	Year of acquisition	Purpose of acquisition	Reason of unutilisation
(1)	(2)	(3)	(4)	(5)

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



Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Name of the Bank	Branch Address( With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001, NEW DELHI, Delhi, Delhi	01123374390	fcra.00691@sbi.co.in	SBIN0000691	XXXXXXXX0211	25/03/2021

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

Name of the Bank	Branch Address( With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CANARA BANK	Neralakere branch, Neralakere, Tarikere taluk, Karnataka, Chikamagalur	08261242129	cb1340@canarabank.com	CNRB0001340	XXXXXXXXXX2770	15/07/1989

**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.

*A. Varghese Cleatas A M*

VARGHESE CLEATAS A M  
[Name of the Chief Functionary  
(President)]

(Seal of the Association)

VIKASANA  
(Org. For Edu. & Soc. Dev.)  
P. B. No. 23 Gandhi Cross  
TARIKERE - 577 228  
Chikmagalur Dist.  
Ph: 08231 - 222500