

INDEPENDENT AUDITORS' REPORT

To

The Trustees,
Sevalaya

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statement of Sevalaya, for the year ended 31st March 2022, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of Balance sheet, of the state of affairs of Sevalaya as at 31st March 2022;
- b) In the case of Income and Expenditure account, of the **Excess of Income over Expenditure** for the year ended on that date.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of the financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that 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 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 auditors' 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 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 the 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.

Report on the Financial Statements

We have audited the accompanying financial statements of Sevalaya, which comprise the Balance Sheet as at 31st March 2022, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

**For Menon & Pai
Chartered Accountants
Firm Regn. No. 008025S**



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**A. Arjuna Pai
Partner**

Chennai, 30th May 2022

Mem. No. 007460

UDIN No. 22007460AJXAFZ1774

**Notes on Accounts forming part of Financial Statements as on
31st March 2022**

Significant Accounting Policies:

1. a) The Financial statements are prepared under historical cost
b) Revenues are accounted for on cash basis and Expenditures are accounted on accrual basis
c) Interest Income from investments is accounted on accrual basis
2. Fixed Assets are shown at its written down values and depreciation thereon is charged as per the rates prescribed in the Income Tax Act, 1961.
3. Separate Books of Account and Bank Account are maintained as regards contribution received from abroad and its utilization in accordance with Rule 8 of Foreign Contributions (Regulations) Rules 1976 in addition to regular books of account.

For Sevalaya



V. Muralidharan
Managing Trustee
Chennai, 30th May 2022

For Menon & Pai
Chartered Accountants
Firm Regn. No. 008025S



A. Arjuna Pai
Partner

Mem. No. 007460

UDIN No. 22007460AJXAFZ1774

SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA FCRA ACCOUNT**BALANCE SHEET AS AT 31ST MARCH 2022**

FUNDS & LIABILITIES	Rs.	Rs.	PROPERTY & ASSETS	Rs.	Rs.
CORPUS FUND			FIXED ASSETS		
As per last Balance Sheet	1,15,43,248		As per last Balance Sheet - W.D.V.	4,37,57,489	
Add: Contributions during the Year	<u>72,90,500</u>	1,88,33,748	Add: Additions during the year	<u>1,64,34,079</u>	
				6,01,91,568	
			Less: Depreciation for the year	<u>(69,42,406)</u>	5,32,49,162
ENDOWMENT FUND			INVESTMENTS		
As per last Balance Sheet	1,31,42,053		Fixed Deposits with Banks		1,78,00,000
Add: Contributions during the Year	<u>8,63,526</u>	1,40,05,579			
CAPITAL FUND			INTEREST ACCRUED ON FIXED DEPOSITS		29,287
As per last Balance Sheet	3,09,35,223				
Add: Contributions during the Year	<u>90,14,753</u>	3,99,49,976	CURRENT ASSETS		
PROJECT FUND			DEPOSITS		
- Unspent Donation (Corporate)		74,16,041	- Gas	5,300	
			- Electricity	<u>20,196</u>	25,496
GENERAL FUND			BALANCE WITH BANKS		
As per last Balance sheet	7,22,826		SBI Bank FCRA A/c - 40088280996	5,07,853	
Less: Excess of Expenditure over			Yes Bank FCRA A/c - 064993900000111	<u>2,92,993</u>	8,00,846
Income for the year	<u>(1,02,15,699)</u>	(94,92,873)			
CURRENT LIABILITY					
Sundry Creditors		4,36,478			
STATUTORY LIABILITIES					
Tax Deducted at Source	7,218				
Salary Payable	99,494				
PF Contribution Payable	<u>6,49,131</u>	7,55,843			
Total		7,19,04,791	Total		7,19,04,791

As per our report of even date attached

For Sevalaya



V. Muralidharan
Managing Trustee

Chennai, 30th May 2022

For Menon & Pai
Chartered Accountants
Firm Regn. No. 008025S

A. Arjuna Pai
Partner

Mem. No. 007460

UDIN No. 22007460AJXAFZ1774

SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA FCRA ACCOUNT**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

EXPENDITURE	SCH	Rs.	INCOME	SCH	Rs.	Rs.
To Expenditure on Charitable Activities:			By Donation:			
" Educational Activities	1	1,88,83,037	Corporate		22,18,746	
" Community College Activities	2	23,02,260	Funding Agencies		64,45,366	
" After Care Home	3	88,968	Fund Raising Agencies		2,41,68,780	
" Integrated Children Home	4	4,06,000	Individual		34,91,181	
" Integrated Old Age Home	5	1,01,500	Institutions		6,00,000	3,69,24,073
" Children's Home Grant	6	16,82,712				
" Reception Home Expenses	7	5,93,564	" Income from Other Sources:			
" Children's Home Activities	8	9,67,455	Interest from Bank		5,06,533	
" Old Age Home Activities	9	10,89,677	Other Income		19,764	5,26,297
" Medical Centre and Mobile Medical Van Expenses	10	29,99,752				
" Agricultural Activities	11	95,873	" Excess of Expenditure over Income			1,02,15,699
" Gaushala Activities	12	17,69,563				
" Rural Development Activities	13	77,97,811				
" Administrative Expenses	14	19,45,493				
" Depreciation		69,42,406				
Total		4,76,66,070	Total		4,76,66,070	

As per our report of even date attached

For Sevalaya

For Menon & Pai
Chartered Accountants
Firm Regn. No. 0080255

V. Muralidharan
Managing Trustee

Chennai, 30th May 2022

A. Arjuna Pai
Partner

Mem. No. 007460

UDIN No. 22007460AJXAFZ1774

SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA FCRA ACCOUNT

ANNEXURE FOR EXPENSES INCURRED - FY 2021-2022

SCHEDULE - 1

EDUCATIONAL ACTIVITIES		Rs.
Salaries & Allowances		1,50,84,800
Higher Education		11,46,964
Bny Short Film		10,88,859
Education Kits		6,15,636
Montessori Kits		3,12,984
Uniform		1,96,160
Kitchen Improvement		1,29,590
Literary & Cultural		1,27,734
Branding		70,116
Fairs & Exhibitions		50,830
Travelling Expenses		17,908
Staff Training		16,788
Printing & Stationery		13,379
Tournament Expenses		10,605
Miscellaneous Expenses		684
Total		1,88,83,037

SCHEDULE - 2

COMMUNITY COLLEGE ACTIVITIES		Rs.
Salaries & Allowances		23,01,810
Printing & Stationery		450
Total		23,02,260

SCHEDULE - 3

AFTER CARE HOME		Rs.
Staff Salary		88,968
Total		88,968

SCHEDULE - 4

INTEGRATED CHILDREN HOME		Rs.
Salaries & Allowances		4,06,000
Total		4,06,000



SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA FCRA ACCOUNT

ANNEXURE FOR EXPENSES INCURRED - FY 2021-2022

SCHEDULE - 5

INTEGRATED OLD AGE HOME		Rs.
Honorarium		1,01,500
Total		1,01,500

SCHEDULE - 6

CHILDREN'S HOME GRANT		Rs.
Contingencies		1,74,310
Salaries & Allowances		15,08,402
Total		16,82,712

SCHEDULE - 7

RECEPTION HOME		Rs.
Salaries & Allowances		5,93,564
Total		5,93,564

SCHEDULE - 8

CHILDREN'S HOME ACTIVITIES		Rs.
Salaries & Allowances		9,56,180
Vehicle Maintenance		11,275
Total		9,67,455

SCHEDULE - 9

OLD AGE HOME ACTIVITIES		Rs.
Salaries & Allowances		7,89,677
R&M Building		75,000
Medical Expenses		25,012
Provisions		1,99,988
Total		10,89,677



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SEVALAYA FCRA ACCOUNT

ANNEXURE FOR EXPENSES INCURRED - FY 2021-2022

SCHEDULE - 10

MEDICAL CENTRE AND MOBILE MEDICAL VAN EXPENSES		Rs.
Salaries & Allowances		22,42,668
Sanitation Kits		6,15,776
Nutritious Food		1,40,172
Vehicle Maintenance		1,135
Total		29,99,752

SCHEDULE - 11

AGRICULTURAL ACTIVITIES		Rs.
Salaries & Allowances		95,873
Total		95,873

SCHEDULE - 12

GAUSHALA ACTIVITIES		Rs.
Salaries & Allowances		7,05,077
Cattle-Feed		10,10,409
Cattle Insurance		15,246
Medical Expenses		10,103
Gau-Pooja Expenses		3,000
Repairs & Maintenance		25,348
Vehicle Running Expenses		380
Total		17,69,563



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SEVALAYA FCRA ACCOUNT

ANNEXURE FOR EXPENSES INCURRED - FY 2021-2022

SCHEDULE - 13

RURAL DEVELOPMENT ACTIVITIES		Rs.
Ankitara Covid Relief 2021- 22		4,89,840
Arjun School Maintenance Work		1,00,000
Afec Job Skill And Employment Twenty Orphans		4,94,586
Village Development Project - PPG		2,21,178
VPG Projects		1,01,431
Chellaram Foundation Govt Hospital Ooty		5,58,976
Eraharam - Thanjavur		84,728
Give2Asia Covid Relief 2021 22		35,48,653
Give2Asia Covid Relief Extended Support 2021 22		1,73,848
Gkf Skill Development For Rural		4,17,772
Green House Project- Thirumalaivaiyavur		28,002
Hatley Tree Plantation Drive		4,79,994
Help Foundation Covid Relief Works		2,03,225
Kone Covid Wave Two Support 2021 22		4,36,686
Nathambedu - Venkatakrishnan		47,120
Seetharaman Six Solar Street Lights		2,11,772
Sevalaya Usa Theni School Flooring Work		2,00,000
Total		77,97,811

SCHEDULE - 14

ADMINISTRATIVE EXPENSES		Rs.
Salaries & Allowances		18,24,255
Licence Fee,Taxes & Duties		5,006
Bank Charges		1,16,232
Total		19,45,493

As per our report of even date attached

For Sevalaya



V. Muralidharan
Managing Trustee

Chennai, 30th May 2022



For Menon & Pai
Chartered Accountants
Firm Regn. No. 0080255

A. Arjuna Pai
Partner

Mem. No. 007460

UDIN No. 22007460AJXAFZ1774

SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA FCRA ACCOUNT**STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2022**

Sl. No.	Particulars	Rate	W.D.V. as on	Additions		Deletions	Total	Depreciation		Total Depreciation	W.D.V. as on
		of Dep	01.04.2021	More than	Less than			More than	Less than		31.03.2022
		(%)	(in Rs.)	6 Months	6 Months			6 Months	6 Months		(in Rs.)
1)	Land		46,49,200	-	-	-	46,49,200	-	-	-	46,49,200
2)	Livestock	15%	18,860		-	-	18,860	2,829	-	2,829	16,031
3)	Building										
	School Windows - Petrofac	10%	8,40,172	-	-	-	8,40,172	84,017	-	84,017	7,56,155
	Boys & Girls Hostel - Metal Roofing-PP	10%	8,93,025	-	-	-	8,93,025	89,303	-	89,303	8,03,722
	Biogas Plant - PP -19-20	10%	17,76,130			-	17,76,130	1,77,613	-	1,77,613	15,98,517
	Bus Shed Platform - DTCC	10%	8,589	-		-	8,589	859	-	859	7,730
	CCM - Madhuranthagam - Building - Petrofac	10%	35,65,195	-		-	35,65,195	3,56,520	-	3,56,520	32,08,675
	Cover Pathway Shed - Primary School - PP 19-20	10%	3,85,355			-	3,85,355	38,536	-	38,536	3,46,819
	Cycle Shed - PP 19-20	10%	7,43,928			-	7,43,928	74,393	-	74,393	6,69,535
	Forming Athletic Track - Hatley	10%	1,53,990				1,53,990	15,399	-	15,399	1,38,591
	OAH Thanjavur-Petrofac	10%	14,48,322			-	14,48,322	1,44,832	-	1,44,832	13,03,490
	Reading Room - Primary Building PP	10%	6,90,616			-	6,90,616	69,062	-	69,062	6,21,554
	Sports Centre- Petrofac	10%	12,85,006			-	12,85,006	1,28,501	-	1,28,501	11,56,505
	Goshala Building	10%	12,34,376			-	12,34,376	1,23,438	-	1,23,438	11,10,938
	Green House Thirumalai Vaiyavoor	10%	86,022			-	86,022	8,602	-	8,602	77,420
	Guest House Building	10%	1,06,944			-	1,06,944	10,694	-	10,694	96,250
	Hostel Building	10%	3,79,091			-	3,79,091	37,909	-	37,909	3,41,182
	OAH Building	10%	5,47,612			-	5,47,612	54,761	-	54,761	4,92,851
	Pathway - OAH - Helpage India	10%	51,139			-	51,139	5,114	-	5,114	46,025



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SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA FCRA ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2022

Sl. No.	Particulars	Rate	W.D.V. as on	Additions		Deletions	Total	Depreciation		Total Depreciation	W.D.V. as on
		of Dep	01.04.2021	More than	Less than			More than	Less than		31.03.2022
		(%)	(in Rs.)	6 Months	6 Months			6 Months	6 Months		(in Rs.)
	School Building	10%	10,81,175			-	10,81,175	1,08,118	-	1,08,118	9,73,057
	Staff Quarters	10%	5,33,590			-	5,33,590	53,359	-	53,359	4,80,231
	Staff Quarters - PP	10%	12,49,603			-	12,49,603	1,24,960	-	1,24,960	11,24,643
	Kitchen & Dining Hall	10%	18,07,726			-	18,07,726	1,80,773	-	1,80,773	16,26,953
	Community College Buildings	10%	1,10,153			-	1,10,153	11,015	-	11,015	99,138
	Girls Hostel Building	10%	15,17,611			-	15,17,611	1,51,761	-	1,51,761	13,65,850
	Primary School Building	10%	12,01,198			-	12,01,198	1,20,120	-	1,20,120	10,81,078
	Campus Office Building	10%	2,90,819			-	2,90,819	29,082	-	29,082	2,61,737
	Boys Hostel Building	10%	22,93,433			-	22,93,433	2,29,343	-	2,29,343	20,64,090
	Science Centre Building	10%	14,56,165			-	14,56,165	1,45,617	-	1,45,617	13,10,548
	SevaShop - Kasuva	10%	4,23,738			-	4,23,738	42,374	-	42,374	3,81,364
	Shed - CCK - PP	10%	1,05,504			-	1,05,504	10,550	-	10,550	94,954
	Hostel Auditorium	10%	6,31,266			-	6,31,266	63,127	-	63,127	5,68,139
	Athletic Track - LB	10%	91,124			-	91,124	9,112	-	9,112	82,012
	Basket Ball Court Expansion	10%	5,29,149			-	5,29,149	52,915	-	52,915	4,76,234
	Kitchen Shed Western Side - Shell	10%	1,01,108			-	1,01,108	10,111	-	10,111	90,997
	Metal Sheet Shed - UWW-BNY	10%	37,733			-	37,733	3,773	-	3,773	33,960
	Montessori Hall	10%	24,69,913			-	24,69,913	2,46,991	-	2,46,991	22,22,922
	Nelco Training Hurdles - Hatley	10%	46,197			-	46,197	4,620	-	4,620	41,577



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SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA FCRA ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2022

Sl. No.	Particulars	Rate	W.D.V. as on	Additions		Deletions	Total	Depreciation		Total Depreciation	W.D.V. as on
		of Dep	01.04.2021	More than	Less than			More than	Less than		31.03.2022
		(%)	(in Rs.)	6 Months	6 Months			6 Months	6 Months		(in Rs.)
	Primary School Play Area	10%	1,72,354			-	1,72,354	17,235	-	17,235	1,55,119
	Physiotherapy Unit - BNY	10%	7,04,075			-	7,04,075	70,408	-	70,408	6,33,667
	Classroom Page Pierre 2122	10%		4,70,000	73,12,924	-	77,82,924	47,000	3,65,646	4,12,646	73,70,278
	Primary School General	10%		11,66,874		-	11,66,874	1,16,687	-	1,16,687	10,50,187
4)	Furniture and Fittings					-	-	-	-	-	-
	Benches & Racks	10%	9,18,471			-	9,18,471	91,847	-	91,847	8,26,624
	Furniture Page pierre 2122	10%		10,73,800		-	10,73,800	1,07,380	-	1,07,380	9,66,420
	Racks	10%	1,58,111			-	1,58,111	15,811	-	15,811	1,42,300
5)	Computer and Software										
	Laptops	40%	237			-	237	95	-	95	142
	SMART PHONES AND COMPUTERS-SEVALAYA USA	40%	1,76,434	40,996			2,17,430	86,972	-	86,972	1,30,458
	Dell Desktop - Library	40%	13,781			-	13,781	5,512	-	5,512	8,269
	Dell Desktops -School	40%	63,266			-	63,266	25,306	-	25,306	37,960
	D-Link wireless Card	40%	100			-	100	40	-	40	60
	Dell Laptop - Bny Steps	40%	2,19,600			-	2,19,600	87,840	-	87,840	1,31,760
	Desktop & Laptops - PP -19-20	40%	1,95,161			-	1,95,161	78,064	-	78,064	1,17,097
	Software-CSR-CTS	40%	5,986			-	5,986	2,394	-	2,394	3,592
	Smart Classroom - SEVALAYA - USA	40%	3,94,043				3,94,043	1,57,617	-	1,57,617	2,36,426
	IT Networkig - Laptops - PP	40%	72,395			-	72,395	28,958	-	28,958	43,437
	IT Networking - Campus II - PP	40%	42,436			-	42,436	16,974	-	16,974	25,462
	IT Networking - Campus - Page	40%	4,95,552			-	4,95,552	1,98,221	-	1,98,221	2,97,331



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SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA FCRA ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2022

Sl. No.	Particulars	Rate	W.D.V. as on	Additions		Deletions	Total	Depreciation		Total Depreciation	W.D.V. as on
		of Dep	01.04.2021	More than	Less than			More than	Less than		31.03.2022
		(%)	(in Rs.)	6 Months	6 Months			6 Months	6 Months		(in Rs.)
	IT Networking - Computer Labs	40%	83,366			-	83,366	33,346	-	33,346	50,020
	IT Networking - Smart Classroom - PP	40%	1,02,708			-	1,02,708	41,083	-	41,083	61,625
	Internal Hard Disk - Server - PP	40%	2,786			-	2,786	1,114	-	1,114	1,672
	Computer Software and Licenses - PP	40%	1,632			-	1,632	653	-	653	979
	Computer & Softwares -CCK- SS	40%	-			-	-	-	-	-	-
	External Hard Disk-BNY Volunteering fund	40%		41,378		-	41,378	16,551	-	16,551	24,827
6)	Motor Vehicles							-	-		
	31 Seater Bus- PP	15%	9,55,272			-	9,55,272	1,43,291	-	1,43,291	8,11,981
	Mobile Medical Ambulance - TN11 S 6196	15%	5,74,058			-	5,74,058	86,109	-	86,109	4,87,949
	School Bus	15%	4,25,249			-	4,25,249	63,787	-	63,787	3,61,462
	Force traveller van	15%		24,63,585		-	24,63,585	3,69,538	-	3,69,538	20,94,047
7)	Equipments										
	Equipments - 15%										
	Physiotherapy Equipment (Wax Bath)	15%	7,369			-	7,369	1,105	-	1,105	6,264
	Science Lab Equipments	15%	1,97,462			-	1,97,462	29,619	-	29,619	1,67,843
	Sports Centre Equipments	15%	2,57,982			-	2,57,982	38,697	-	38,697	2,19,285
	Fire Extinguisher	15%	4,365			-	4,365	655	-	655	3,710
	HP Laser Printer	15%	9,929			-	9,929	1,489	-	1,489	8,440
	Water Heater	15%	969			-	969	145	-	145	824
	Stabilizer	15%	167			-	167	25	-	25	142
	Washing Machine	15%	561			-	561	84	-	84	477



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SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA FCRA ACCOUNT**STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2022**

Sl. No.	Particulars	Rate	W.D.V. as on	Additions		Deletions	Total	Depreciation		Total Depreciation	W.D.V. as on
		of Dep	01.04.2021	More than	Less than			More than	Less than		31.03.2022
		(%)	(in Rs.)	6 Months	6 Months			6 Months	6 Months		(in Rs.)
	Syntax Tank	15%	13,314			-	13,314	1,997	-	1,997	11,317
	Wet Grinder	15%	7,417			-	7,417	1,113	-	1,113	6,304
	Fan	15%	1,018			-	1,018	153	-	153	865
	CC TV	15%	63,453			-	63,453	9,518	-	9,518	53,935
	CCTV Camera page-pierre-2122	15%		72,975		-	72,975	10,946	-	10,946	62,029
	Electrical Fittings-Page Pierre 2122	15%		92,780		-	92,780	13,917	-	13,917	78,863
	Jio Modem - Bus CCTV Camera -PP 19-20	15%	6,290			-	6,290	944	-	944	5,346
	Colour TV	15%	2,450			-	2,450	368	-	368	2,082
	Fridge	15%	479			-	479	72	-	72	407
	LED Fittings - PP	15%	4,043			-	4,043	606	-	606	3,437
	Speaker Box & Mike	15%	2,167			-	2,167	325	-	325	1,842
	UPS	15%	1,466			-	1,466	220	-	220	1,246
	Steel Filing Cabinate	15%	2,553			-	2,553	383	-	383	2,170
	Tailoring Machine	15%	37,204			-	37,204	5,581	-	5,581	31,623
	Video Class Room Facility	15%	92,647			-	92,647	13,897	-	13,897	78,750
	Driling Machine	15%	2,747			-	2,747	412	-	412	2,335
	Lab Equipments	15%	2,03,390			-	2,03,390	30,509	-	30,509	1,72,881
	Projector Screen - CSR-CTS	15%	25,353			-	25,353	3,803	-	3,803	21,550
	Router	15%	19,178			-	19,178	2,877	-	2,877	16,301
	Play Area Equipments	15%	3,17,503			-	3,17,503	47,625	-	47,625	2,69,878
	Airconditioner	15%	18,352			-	18,352	2,753	-	2,753	15,599



(contd...)

SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA FCRA ACCOUNT**STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2022**

Sl. No.	Particulars	Rate	W.D.V. as on	Additions		Deletions	Total	Depreciation		Total Depreciation	W.D.V. as on
		of Dep	01.04.2021	More than	Less than			More than	Less than		31.03.2022
		(%)	(in Rs.)	6 Months	6 Months			6 Months	6 Months		(in Rs.)
	Amplifiers, Mikes and Speakers - Auditorium - PP	15%	52,487			-	52,487	7,873	-	7,873	44,614
	Equipments-C.C-BNY Mellon	15%	9,229			-	9,229	1,384	-	1,384	7,845
	IT Networking - Bio-Metric - CC - Page	15%	29,232			-	29,232	4,385	-	4,385	24,847
	IT Networking - EPBAX - Page	15%	35,308			-	35,308	5,296	-	5,296	30,012
	Montessori Items-Edu-PP	15%	11,22,320			-	11,22,320	1,68,348	-	1,68,348	9,53,972
	Vegetable Cutter	15%	15,240			-	15,240	2,286	-	2,286	12,954
	Inverter - School	15%	49,700			-	49,700	7,455	-	7,455	42,245
	Sports Apparels-hatley	15%		2,95,299		-	2,95,299	44,295	-	44,295	2,51,004
	Sports Equipment-Hatley	15%		1,30,144		-	1,30,144	19,522	-	19,522	1,10,622
	Sports Gears-Hatley	15%		6,84,278		-	6,84,278	1,02,642	-	1,02,642	5,81,636
	Ro-Plant Page Pierre2122	15%		5,57,550	10,000	-	5,67,550	83,633	750	84,383	4,83,167
	Smart class room Board Meera	15%		1,60,000		-	1,60,000	24,000	-	24,000	1,36,000

(contd...)



SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

**SEVALAYA FCRA ACCOUNT
STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2022**

Sl. No.	Particulars	Rate	W.D.V. as on	Additions		Deletions	Total	Depreciation		Total Depreciation	W.D.V. as on
		of Dep	01.04.2021	More than	Less than			More than	Less than		31.03.2022
		(%)	(in Rs.)	6 Months	6 Months			6 Months	6 Months		(in Rs.)
8)	Plant and Machinery							-	-		
	Solar Water Heater	40%	138				138	55	-	55	83
	Solar Street Lighting System	40%	1,484			-	1,484	594	-	594	890
	Solar Edge Retrofit Upgrade - 10KW - PP	40%	3,53,005			-	3,53,005	1,41,202	-	1,41,202	2,11,803
	Solar Equipment - PP	40%	3,977			-	3,977	1,591	-	1,591	2,386
	Solar Connectivity - PP	40%	2,398			-	2,398	959	-	959	1,439
	Solar Inventors - PP	40%	1,65,293			-	1,65,293	66,117	-	66,117	99,176
	Solar panel page pierre2122	40%		13,41,768		-	13,41,768	5,36,707	-	5,36,707	8,05,061
	Solar power plant - Arjun project	40%		1,99,729		-	1,99,729	79,892	-	79,892	1,19,837
	Smart board software Ag	40%		3,20,000		-	3,20,000	1,28,000	-	1,28,000	1,92,000
	Total		4,37,57,489	91,11,156	73,22,924	-	6,01,91,568	65,76,010	3,66,396	69,42,406	5,32,49,162

As per our report of even date attached

For Sevalaya



**V. Muralidharan
Managing Trustee**Chennai, 30th May 2022

For Menon & Pai

Chartered Accountants
Firm Regn. No. 008025S


**A. Arjuna Pai
Partner**

Mem. No. 007460

UDIN No. 22007460AJXAFZ1774

SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur 602 024.

SEVALAYA - FCRA ACCOUNT**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

RECEIPTS	Rs.	Rs.	PAYMENTS	SCH	Rs.	Rs.
To OPENING BALANCE			By INVESTMENTS			
In Savings Accounts with Banks:			Fixed Deposit			1,78,00,000
SBI Bank FCRA A/c - 40088280996						
YES Bank FCRA Account 00111	6,54,309	6,54,309	" EXPENDITURE ON CHARITABLE ACTIVITIES:			
			Educational Activities	1		1,85,60,030
" CONTRIBUTIONS RECEIVED			Community College Activities	2		23,02,260
Endowment Fund	8,63,526		After Care Home	3		88,968
Corpus Fund	72,90,500		Integrated Children Home	4		4,06,000
Project Fund	74,16,041		Integrated Old Age Home	5		1,01,500
Capital Fund	90,14,753	2,45,34,819	Children'S Home Grant	6		16,82,712
			Reception Home Expenses	7		5,93,564
" INCOME			Children's Home Activities	8		9,67,455
Donations Received	3,69,24,073		Old Age Home Activities	9		10,89,677
Interest income	4,77,246	3,74,01,320	Medical Centre Expenses	10		29,99,752
			Agricultural Activities	11		95,873
" INVESTMENT			Gaushala Activities	12		17,69,563
Fixed Deposit Matured	60,00,000	60,00,000	Rural Development Activities	13		77,97,811
" CURRENT ASSETS			" ADMINISTRATIVE EXPENSES:			
Interest Accrued on Fixed Deposit	1,151	1,151	Administrative Expenses	14		19,45,493
			Fixed Assets Purchased	15		95,15,147
			Tax Deducted at Source			1,24,949



SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA - FCRA ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS	Rs.	Rs.	PAYMENTS	SCH	Rs.	Rs.
			" CLOSING BALANCE			
			In Savings Accounts with Bank:			
			SBI Bank FCRA A/c - 40088280996		5,07,853	
			Yes Bank FCRA A/c - 064993900000111		<u>2,92,993</u>	<u>8,00,846</u>
Total		<u>6,86,41,599</u>	Total			<u>6,86,41,599</u>

As per our report of even date attached

For Sevalaya



V. Muralidharan
Managing Trustee

Chennai, 30th May 2022

For Menon & Pai
Chartered Accountants
Firm Regn. No. 0080255



A. Arjuna Pai
Partner

Mem. No. 007460

UDIN No. 22007460AJXAFZ1774

SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

**SEVALAYA FCRA ACCOUNT
SCHEDULES FOR EXPENSES PAID - FY 2021-2022****SCHEDULE - 1**

EDUCATIONAL ACTIVITIES		Rs.
Salaries & Allowances		1,47,61,793
Higher Education		11,46,964
Bny Short Film		10,88,859
Education Kits		6,15,636
Montessori Kits		3,12,984
Uniform		1,96,160
Kitchen Improvement		1,29,590
Literary & Cultural		1,27,734
Branding		70,116
Fairs & Exhibitions		50,830
Travelling Expenses		17,908
Staff Training		16,788
Printing & Stationery		13,379
Tournament Expenses		10,605
Miscellaneous Expenses		684
Total		1,85,60,030

SCHEDULE - 2

COMMUNITY COLLEGE ACTIVITIES		Rs.
Salaries & Allowances		23,01,810
Printing & Stationery		450
Total		23,02,260

SCHEDULE - 3

AFTER CARE HOME		Rs.
Staff Salary		88,968
Total		88,968



SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

**SEVALAYA FCRA ACCOUNT
SCHEDULES FOR EXPENSES PAID - FY 2021-2022****SCHEDULE - 4**

INTEGRATED CHILDREN HOME		Rs.
Salaries & Allowances		4,06,000
Total		4,06,000

SCHEDULE - 5

INTEGRATED OLD AGE HOME		Rs.
Honorarium		1,01,500
Total		1,01,500

SCHEDULE - 6

CHILDREN'S HOME GRANT		Rs.
Contingencies		1,74,310
Salaries & Allowances		15,08,402
Total		16,82,712

SCHEDULE - 7

RECEPTION HOME		Rs.
Salaries & Allowances		5,93,564
Total		5,93,564

SCHEDULE - 8

CHILDREN'S HOME ACTIVITIES		Rs.
Salaries & Allowances		9,56,180
Vehicle Maintenance		11,275
Total		9,67,455



SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

**SEVALAYA FCRA ACCOUNT
SCHEDULES FOR EXPENSES PAID - FY 2021-2022****SCHEDULE - 9**

OLD AGE HOME ACTIVITIES		Rs.
Salaries & Allowances		7,89,677
R & M Building		75,000
Medical Expenses		25,012
Provisions		1,99,988
Total		10,89,677

SCHEDULE - 10

MEDICAL CENTRE AND MOBILE MEDICAL VAN EXPENSES		Rs.
Salaries & Allowances		22,42,668
Sanitation Kits		6,15,776
Nutritious Food		1,40,172
Vehicle Maintenance		1,135
Total		29,99,752

SCHEDULE - 11

AGRICULTURAL ACTIVITIES		Rs.
Salaries & Allowances		95,873
Total		95,873

SCHEDULE - 12

GAUSHALA ACTIVITIES		Rs.
Salaries & Allowances		7,05,077
Cattle-Feed		10,10,409
Cattle Insurance		15,246
Medical Expenses		10,103
Gau-Pooja Expenses		3,000
Repairs & Maintenance		25,348
Vehicle Running Expenses		380
Total		17,69,563



SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA FCRA ACCOUNT SCHEDULES FOR EXPENSES PAID - FY 2021-2022

SCHEDULE - 13

RURAL DEVELOPMENT ACTIVITIES	Rs.
Ankitara Covid Relief 2021- 22	4,89,840
Arjun School Maintenance Work	1,00,000
Afec Job Skill And Employment Twenty Orphans	4,94,586
Village Development Project - PPG	2,21,178
VPG Projects	1,01,431
Chellaram Foundation Govt Hospital Ooty	5,58,976
Eraharam - Thanjavur	84,728
Give2Asia Covid Relief 2021 22	35,48,653
Give2Asia Covid Relief Extended Support 2021 22	1,73,848
Gkf Skill Development for Rural	4,17,772
Green House Project- Thirumalaivaivayur	28,002
Hatley Tree Plantation Drive	4,79,994
Help Foundation Covid Relief Works	2,03,225
Kone Covid Wave Two Support 2021 22	4,36,686
Nathambedu - Venkatakrishnan	47,120
Seetharaman Six Solar Street Lights	2,11,772
Sevalaya Usa Theni School Flooring Work	2,00,000
Total	77,97,811

SCHEDULE - 14

ADMINISTRATIVE EXPENSES	Rs.
Salaries & Allowances	18,24,255
Licence Fee, Taxes & Duties	5,006
Bank Charges	1,16,232
Total	19,45,493



SEVALAYA

Kasuva Village, Pakkam P.O. Near Thiruninravur - 602 024.

SEVALAYA FCRA ACCOUNT SCHEDULES FOR EXPENSES PAID - FY 2021-2022

SCHEDULE - 15

FIXED ASSETS PURCHASED		Rs.
Buildings		20,30,865
Computer and Software		82,374
Motor Vehicles		24,63,585
Equipments		20,03,026
Furniture and Fittings		10,73,800
Plant and Machinery		18,61,497
Total		95,15,147

As per our report of even date attached

For Sevalaya



V. Muralidharan
Managing Trustee

Chennai, 30th May 2022



For Menon & Pai
Chartered Accountants
Firm Regn. No. 0080255

A. Arjuna Pai
Partner

Mem. No. 007460

UDIN No. 22007460AJXAFZ1774