

**Isai ragam**  
**A Unit of Under Palmyra**  
Auro Brindavanam, Auroville, Tamil Nadu - 605101  
**A. BALANCE SHEET AS AT 31ST MARCH 2022**

	Schedule	Current year	Previous year
<b>Capital/Corpus Fund and Liabilities</b>			
Capital Fund	1	371,366.00	
Corpus Fund	1A	-	-
Reserves & Surplus	2	-	-
Earmarked/Endowment Funds	3	-	-
<b>Loans &amp; Borrowings</b>			
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	-	-
<b>Current Liabilities</b>			
Sundry Creditors/Payable	6	-	-
Other Current Liabilities	7	-	-
Provisions	8	8,850.00	-
<b>Totals</b>		<b>380,216.00</b>	-

<b>Assets</b>			
<b>Fixed Assets</b>			
(i) Tangible Assets	9	273,465.00	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-progress		-	-
<b>Investments</b>			
Investment - Earmarked/Endowment Funds	10	-	-
Investment - Others	11	-	-
<b>Currents Assets, Loans &amp; Advances</b>			
Sundry Debtors/Receivables	12	-	-
Loans and Advances (Assets)	13	105,480.00	-
Deposits	14	-	-
Inventories	15	-	-
Cash & Bank Balances	16	1,271.00	-
Other Current Assets	17	-	-
<b>Totals</b>		<b>380,216.00</b>	-

For Isai ragam

Executive

Place: Auroville

Date: 04-05-2022



AS PER OUR REPORT OF EVEN DATE  
For MODI MODI & ASSOCIATES  
Chartered Accountants  
Firm Regn No:013320S

VIJAYKUMAR N MODI  
Partner

Membership No:022676

UDIN: 22022676AITJVR2973

**Isai ragam**  
**A Unit of Under Palmyra**  
Auro Brindavanam, Auroville, Tamil Nadu - 605101  
**B. INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022**

	Schedule	Current year	Previous Year
<b>A. INCOME</b>			
Income from Sales	18	-	-
Income from Services	19	-	-
Grants in aid /Subsidies	20	1,333,313.00	-
Income From Investments	21	-	-
Income From Royalty, Publications	22	-	-
Interest earned	23	-	-
Other Income	24	-	-
Prior Period Income	25	-	-
Increase/(decrease) in Raw Materials, Finished Goods, and Work in Progress	26	-	-
<b>Totals [A]</b>		<b>1,333,313.00</b>	-
<b>B. Expenditure</b>			
Establishment expenses	27	20,382.00	-
Programmes & Activities	28	705,193.00	-
Administrative expenses	29	107,720.00	-
Repairs and Maintenance	30	108,978.00	-
Interest	31	-	-
Expenditure on Grants/Subsidies, etc	32	-	-
Contributions/Donations	33	-	-
Depreciation	9	19,674.00	-
Prior Period expenditure	34	-	-
<b>Totals [B]</b>		<b>961,947.00</b>	-
<b>Balance being excess of Income over Expenditure (A-B)</b>		371,366.00	-
<b>Transfer to/from General Reserve</b>		-	-
<b>Balance being surplus/(deficit) carried to corpus/capital fund</b>		371,366.00	-

For Isai ragam

Executive

Place: Auroville

Date: 04-05-2022



AS PER OUR REPORT OF EVEN DATE

For MODI MODI & ASSOCIATES

Chartered Accountants

Firm Regn No:0133205

VIJAYKUMAR N MODI

Partner

Membership No:022676

UDIN: 22022676AITJVR2973

Isai ragam  
A Unit of Under Palmyra  
Auro Brindavanam, Auroville, Tamil Nadu - 605101  
STATEMENT OF RECEIPTS AND PAYMENTS for the period / year ended 31.03.2022

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances			I. Expenses		
(a) Cash In Hand			(a) Establishment Expenses		
(b) Bank Balances			(b) Programme Activities	535,111.00	
(i) In Current accounts			(c) Administrative Expenses	119,252.00	
(ii) In a deposits accounts			(d) Repairs & Maintenance	85,331.00	
(iii) Savings accounts			(e) Expenditure on Grants/Subsidies, etc		
(c) Auroville Maintenance Fund			(f) Contributions/Donations		
			(g) Prior Period Expenditure		
II. Corpus Fund			III. Investments and deposits made		
Capital Fund			(a) Out of Earmarked/Endowment funds		
			(b) Out of Earmarked(Investments-Others)		
III. Liquidation of Investments			IV. Expenditure on Fixed Assets & Capital		
IV. Grants Received			Work-in-Progress		
(a) From Government of India			(a) Purchases of Fixed Assets	267,215.00	
(b) From State Government			(b) Expenditure on Capital WIP		
(c) From Others Sources (details )			V. Refund of Surplus money /Loans		
Donation - Others	1,333,313.00		(a) To the Governments of India		
Donation - Michaelshaw			(b) To the State Governments		
Project Contribution			(c) To Other Providers of funds		
V. Income On Investments From			VI. Finance Charges (Interest)		
(a) Earmarked / Endow. Funds			VII. Other Payments (specify)		
(b) Own Funds (Oth. Investment)			(a) Sundry Creditors	219,653.00	
VI. Interest Received			(b) Dutes & Taxes		
(a) On Bank deposits			(c) Provision		
(b) Loans, Advances etc.			(d) Unsecured Loans		
VII. Other Income (Specify )			(e) Loans & Advances (Assets)		
Contribution Received			(f) Sundry Debtors		
Donation - Others			(g) Other Income		
Other - Income			(h) Project Contribution		
Sale of Wood			(i) Donation - others		
X. Income from Royalty , Publications			VIII. Closing Balances		
XII. Any Other Receipts (give details)			(a) Cash In Hand	1,271.00	
(a) Sundry Debtors			(b) Bank Balances		
(b) Duties and Taxes			(i) In Current accounts		
(c) Loans and Advances ( Assets)			(ii) In a deposits accounts		
(d) Establishment Expenses			(iii) Savings accounts		
(e) Administrative Expenses			(c) Auroville Maintenance Fund		
(f) Contributions/Donations			AVMF A\c No. 252959	105,480.00	
XIII. Amount Borrowed					
XIV. Current Liabilities					
(a) Sundry Debtors					
(b) Outstanding liability					
(c) Loans Liability	0				
(d) Sundry Creditors					
Totals	1,333,313.00	0	Totals	1333313	0

For Isai ragam

Executive  
Place: Auroville

Date: 04-05-2022

AS PER OUR REPORT OF EVEN DATE

For MODI MODI & ASSOCIATES

Chartered Accountants

Firm Regn No:0133205



VJAYKUMAR N MODI

Partner

Membership No:022676

UDIN: 22022676AITJVR2973

**SCHEDULE 1**  
**CAPITAL FUND**

s.no.	Particulars	Current year	Previous year
1	Capital Account Balance at the beginning of the year	-	
2	Grants from Govt. for creation of capital assets utilised for capital expenditure		
3	Assets Purchased out of Earmarked Funds		
4	Transfer from Corpus Fund		
5	Assets Purchased out of Sponsored Project Funds		
6	Recapitalization		
7	Prior Period Adjustment		-
<b>Totals</b>		-	-
8	Surplus/Deficit transferred from Income and Expenditure A/C	371,366.00	-
<b>Balance at the year ended</b>		<b>371,366.00</b>	-

For Isai ragam

Executive



**SCHEDULE 8****CURRENT LIABILITIES: PROVISIONS**

(Amounts in Rs.)

s.no.	A. Current Liabilities	Current Year		Previous Year	
0	Provisions		8,850.00		-
1	<b>Statutory Provisions (sub-total)</b>		-		-
	Provident Fund (including EPF)				
1.1	Provisions				
1.2	ESI Provisions				
1.3	GST Provisions				
1.4	Sales Tax Provisions				
1.5	Service Tax Provisions				
1.6	TDS Provisions				
1.7	VAT Provisions				
1.8	<b>Other Statutory Provisions:</b>				
	<b>(specify)</b>				
1.8.1					
2	<b>Non-Statutory Provisions (sub-total)</b>		8,850.00		-
2.1	Accounting Fee Provisions				
2.2	Accumulated Leave Encashment				
2.3	Audit Fees Provisions	8,850.00			
2.4	AV Maintenance Provisions				
2.5	City Services Provisions				
2.6	Electricity Provisions				
2.7	Gratuity Provision				
2.8	Rent Provisions				
2.9	Salaries & Wages Provisions				
2.10	Telephone Provisions				
	Trade Warranties/Claims				
2.11	Provisions				
2.12	Water Charges Provisions				
	<b>Other Non-Statutory Provisions</b>				
2.13	<b>(specify)</b>				
2.13.1	Aurovillian Maintenance Payable				
2.13.2					
	<b>Totals</b>	<b>8,850.00</b>			

For Isai ragam

Executive



SCHEDULE 9  
FIXED ASSETS

S. No.	Asset Head	Dep. %	Gross Block				Depreciation Block			Net Block			
			Op. Balance	1st half-year	2nd half-year	Transfer to Depreciation	Depn. O/B	Depreciation	Total depreciation	Current Year	Previous Year		
1	Tangible Assets												
1.4	Furniture & Fittings sub-total	10%	-	6,500.00	98,965.00	-	-	105,465.00	-	5,598.00	5,598.00	99,867.00	-
1.4.1	Furniture & Fittings	10%	-	6,500.00	77,961.00	-	-	77,961.00	-	3,898.00	3,898.00	74,063.00	-
1.4.2	Water Tank	10%	-	6,500.00	-	-	-	6,500.00	-	650.00	650.00	5,850.00	-
1.4.3	Steel Almirah	10%	-	-	21,004.00	-	-	21,004.00	-	1,050.00	1,050.00	19,954.00	-
1.4.69		10%	-	-	-	-	-	-	-	-	-	-	-
1.4.70		10%	-	-	-	-	-	-	-	-	-	-	-
1.5	Machinery & Plant 1 sub-total	15%	-	-	187,674.00	-	-	187,674.00	-	14,076.00	14,076.00	173,598.00	-
1.5.1	Tupe Wells & Water Supply	15%	-	-	62,499.00	-	-	62,499.00	-	4,687.00	4,687.00	57,812.00	-
1.5.2	Mobile Phone	15%	-	-	17,700.00	-	-	17,700.00	-	1,328.00	1,328.00	16,372.00	-
1.5.3	Motor Pump	15%	-	-	87,475.00	-	-	87,475.00	-	6,561.00	6,561.00	80,914.00	-
1.5.4	Music Instruments	15%	-	-	20,000.00	-	-	20,000.00	-	1,500.00	1,500.00	18,500.00	-
1.5.5	Television	45%	-	6,500.00	286,639.00	-	-	293,139.00	-	19,674.00	19,674.00	273,465.00	-
1.8.1			-	-	286,639.00	-	-	293,139.00	-	19,674.00	19,674.00	273,465.00	-
Total	Tangible Assets Total		-	6,500.00	286,639.00	-	-	293,139.00	-	19,674.00	19,674.00	273,465.00	-
0	Capital Work in Progress Total		-	-	-	-	-	-	-	-	-	-	-
0	Grand Total		-	6,500.00	286,639.00	-	-	293,139.00	-	19,674.00	19,674.00	273,465.00	-



**SCHEDULE 13****CURRENT ASSETS: LOANS & ADVANCES**

(Amounts in Rs.)

s.no.	Particulars	Current Year		Previous Year	
0	Loans and Advances (Totals)		105,480.00		-
1	Advances (sub-total)		-		-
1.1	Advance to Executives / Trustees (specify)		-		-
	Auroville Unity Fund and Auroville				
2	Maintenance Accounts (sub-total)		105,480.00		-
2.1	Auroville Unity Fund A/C's (Dr) (specify)		-		-
	Auroville Maintenance (Financial Service) A/c's				
2.2	(Dr) (list accounts) Enter: AVMF - <account number> (e.g., AVMF - 0111) (specify)		105,480.00		-
2.2.1	AVMF A\C No. 252959	105,480.00			
	Total	105,480.00		-	

For Isai ragam

Executive



**SCHEDULE 16****CURRENT ASSETS: CASH & BANK BALANCES**

(Amounts in Rs.)

s.no.	Particulars	Current Year		Previous Year	
0	<b>Cash &amp; Bank Balances (Totals)</b>		<b>1,271.00</b>		<b>-</b>
1	Cash in hand (including postage stamps, imprest cash and cheques/ drafts)	1,271.00	<b>1,271.00</b>		-
2	<b>Balance with scheduled Banks (sub-total)</b>		-		-
	<i>Balance with scheduled Banks in</i>				
2.1	<u>Savings Accounts (specify)</u>		-		-
2.1.1					
2.1.2					
2.1.10					
	<i>Balance with scheduled Banks in</i>				
2.2	<u>Current Accounts (specify)</u>		-		-
2.2.1					
	<i>Balance in Deposit accounts, including Fixed Deposits, and margin amounts against Letters of Credit (specify)</i>				
2.3			-		-
2.3.1					
	<i>Balance in Export Earners Foreign</i>				
2.4	Currency A/C		-		-
3	Post Office Savings Account		-		-
	<b>Total</b>	<b>1,271.00</b>		<b>-</b>	

For Isai ragam

Executive





**SCHEDULE 20**  
**GRANTS/SUBSIDIES**

(Amounts in Rs.)

s.no.	Particulars	Current Year		Previous Year	
	<b>Irrevocable Grants &amp; Subsidies</b>				
0	<b>Received (Total)</b>		<b>1,333,313.00</b>		-
1	<b>Domestic Donations (sub-total)</b>		<b>1,333,313.00</b>		-
1.1	<b>Central Government (specify)</b>		-		-
1.1.1					
1.2	<b>State Government (specify)</b>		-		-
1.2.1					
1.3	<b>Other Domestic Government Agencies (specify)</b>		-		-
1.3.1					
1.4	<b>Domestic Non-Governmental Organizations (specify)</b>		-		-
1.4.1					
1.5	<b>Domestic Corporate Donations/CSR (specify)</b>		-		-
1.5.1					
1.6	<b>Domestic Private Donations (specify)</b>		<b>1,333,313.00</b>		-
1.6.1	Donation	1,333,313.00			
1.6.2					
1.7	<b>Domestic Auroville Contributions (specify)</b>		-		-
1.7.1					
1.7.20					
2	<b>Foreign Donations (sub-total)</b>		-		-
2.1	<b>Foreign Government (specify)</b>		-		-
2.1.1					
2.2	<b>Foreign Non-Governmental Organizations (specify)</b>		-		-
2.2.1					
2.3	<b>Foreign Corporate Donations/CSR (specify)</b>		-		-
2.3.1					
2.4	<b>Foreign Private Donations (specify)</b>		-		-
2.4.1					
	<b>Totals</b>	<b>1,333,313.00</b>			-

For Isai ragam

Executive



**Schedule 27****ESTABLISHMENT EXPENSES**

(Amounts in Rs.)

s.no.	Particulars	Current Year		Previous Year	
0	<b>Establishment Expenses (Total)</b>		<b>20,382.00</b>		-
1	Salaries, Wages and Allowances				
2	Overtime wages				
3	Bonuses				
4	Contribution to Provident Fund (EPF)				
5	Contribution to Employee State Insurance (ESI)				
6	Contribution to SEWA				
7	Workers Compensation (on Job Injury)				
8	Petrol Allowance	<b>18,932.00</b>			
9	Travel Allowance				
10	Communication Allowance				
11	House Rent Allowance				
12	Medical Expenses	<b>1,450.00</b>			
13	Earned Leave Paid				
14	Retirement & Terminal Benefits				
15	Staff & Workers Welfare (incl. Food & Refreshments)				
16	Tour Allowances				
17	Honorarium, Exgratia				
18	Student Stipends				
19	Trainee Stipends				
20	Volunteer Meals & Support				
	<b>Other Salaries, Benefits, and Honorarium Establishment Expenses</b>				
21	<i>(specify)</i>				
21.1	Video Documentation Expenses				
21.2	Gratuity				
21.3	Testing Charges				
	<b>Totals</b>	<b>20,382.00</b>		-	

For Isai ragam

Executive



**Schedule 29**

**ADMINISTRATIVE EXPENSES**

(Amounts in Rs.)

s.no.	Particulars	Current Year		Previous Year	
0	<b>Administrative Expenses (Total)</b>		<b>107,720.00</b>		-
1	Accounting Charges	<b>16,000.00</b>			
2	Animal Care Expenses				
3	Audit Fees & Expenses	<b>8,850.00</b>			
4	Bank Charges				
5	Computer software maintenance				
6	Computer stationery (Consumption)				
7	Consultancy/Professional Charges				
8	Gifts & Compliments				
9	GST Paid				
10	License and Renewals				
11	Meeting Expenses				
12	Membership Subscriptions				
13	Newspapers & Periodicals				
14	Printing and stationery (Consumption)	<b>47,228.00</b>			
15	Pooja Expenses				
16	Round Off				
17	Service Tax Paid				
18	Transport Charges				
19	Travel & Conveyance	<b>23,942.00</b>			
20	Vehicle Expenses				
21	Website Expenses				
22	<b>Communication (sub-total)</b>			-	-
22.1	Internet Connectivity charges				
22.2	Postage, Telegram & Courier				
22.3	Telephone & Fax				
22.4	<b>Other Communication Expenses (specify)</b>				
22.4.1					
22.4.4					
23	<b>Infrastructure (sub-total)</b>			-	-
23.1	Electricity Expenses				
23.2	Recovery of Electricity Consumption				
23.3	Generator Running Expenses				
23.4	Recovery of Generator Consumption				
23.5	Insurance				
23.6	Rent/Office Contribution				
23.7	Security Expenses				
23.8	Water Expenses				
23.9	Rates & Taxes				
23.10	<b>Other Infrastructure Expenses (specify)</b>				
23.10.1					

<b>24</b>	<b>Travel (sub-total)</b>			-		-
24.1	Flight Tickets					
24.2	Ground Transport					
24.3	Hotels & Accommodation					
24.4	Meals					
<b>24.5</b>	<b>Other Travel Expenses (specify)</b>					
24.5.1						
	<b>Selling and Distribution/Marketing and</b>					
<b>25</b>	<b>Business Promotion (sub-total)</b>			-		-
25.1	Discounts & Rebates					
25.2	Bad Debts					
	Advertising, Business/Sales					
25.3	Promotion Expenses					
	Purchase for Export Sales:Exempted					
25.4	(Form H)					
25.5	Research & Development					
25.6	Sales Commission					
	Shipping & Forwarding Charges					
25.7	(Freight Charges)					
<b>25.8</b>	<b>Other Selling and Distributions</b>					
	<b>(specify)</b>					
25.8.1						
25.8.8						
<b>26</b>	<b>Legal Expenses (specify)</b>			-		-
26.1						
<b>27</b>	<b>Other Administrative Expenses (specify)</b>			<b>11,700.00</b>		-
27.1	DAP- Project Admin Expenses					
27.2	Vepperi School Expenses					
27.3	Miscellaneous Charges					
27.4	Kitchen expenses					
27.5	Administrative Expenses					
27.6	Rental Expenses		11700			
	<b>Totals</b>		<b>107,720.00</b>			-

For Isai ragam

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**Schedule 30**

**REPAIRS & MAINTENANCE**

(Amounts in Rs.)

s.no	Particulars	Current Year		Previous Year	
0	<b>Repairs &amp; Maintenance (Total)</b>		<b>108,978.00</b>		-
1	Cleaning Services				
2	Gardening Services				
3	Repair & Maintenance - Audio Visual Equipment				
4	Repair & Maintenance - Buildings	83,454.00			
5	Repair & Maintenance - Computers and Peripherals				
6	Repair & Maintenance - Electrical Installations and Equipment	2,395.00			
7	Repair & Maintenance - Furniture, Fixtures, and Fittings				
8	Repair & Maintenance - General	12,038.00			
9	Repair & Maintenance - Kitchen				
10	Repair & Maintenance - Lab Equipment				
	Repair & Maintenance - Office				
11	Equipment				
	Repair & Maintenance - Plant &				
12	Machinery				
13	Repair & Maintenance - Plumbing				
14	Repair & Maintenance - Restaurant				
15	Repair & Maintenance - Tools				
16	Repair & Maintenance - Vehicle	11,091.00			
	Repair & Maintenance - Wells and Water				
17	Supply				
	<b>Other Repairs and Maintenance</b>				
18	<b>(specify)</b>				
18.1	Repair & Maintenance-Bobcat				
18.2	Repair & Maintenance-Windmill				
18.3	Eco Service				
18.4	Exposure Trips - Education Program				
	Repairs & Maintenance - Balwady				
18.5	Building				
18.6	SDG Thinnai Expenses				
18.7	Carpentry Materials				
18.8					
18.9					
18.10					
	<b>Totals</b>	<b>108,978.00</b>		-	

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