

We have audited the attached Balance Sheet of **VISAKHA JILLA NAVA NIRMANA SAMITHI, NARSIPATNAM** as at 31st March 2009 and also the Receipts and Payments Account and Income and Expenditure Account for the period ended on that date annexed thereto. These financial statements are the responsibility of the **VISAKHA JILLA NAVA NIRMANA SAMITHI** management. Our responsibility is to express opinion on these financial statements based on our audit.

We conducted the audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes between assessing accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for an opinion.

We Report:

1. The period of audit is from 1st April 2008 to 31st March 2009.
2. The audited accounts of various projects have been consolidated in the financial statements.
3. We also refer to audit reports submitted on different Project statements, which should be read as part of this audit report.
4. Actions to be taken for recovery of advances made and Inter project advances.
5. **Accounting Policies.**
 - a. The accounts are maintained on cash basis and the same is the basis for revenue recognition.
 - b. Depreciation is provided on the assets on written down value method.
 - c. The foreign grants have been converted into Indian currency at the prevailing rates of exchange.



6. In our opinion proper books of accounts have been kept so far as appears from our examination of the books.
7. In our opinion and to the best of our information and according to the explanations given to us the said accounts give a true and fair view.
 - a. In the case of the consolidated Balance Sheet of the state of affairs of the Institution as on 31.03.2009.
 - b. In the case of consolidated Receipts and Payments Account and Income and Expenditure Account for Proper Incorporation of the financial transactions for the year 2008 - 2009.

Place: Narsipatnam
Date: 11.08.2009

M. S. Rao
(M. S. RAO)
For M. S. Rao & Co.,
Chartered Accountants



M.S. RAO & CO., CHARTERED ACCOUNTANTS,
FLAT NO.A-11, SUBHADRA ARCADE, BHANUGUDI CENTRE
PITHAPURAM ROAD, KAKINADA - 3

VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR, NARSIPATNAM-531116, VISAKHAPATNAM DT
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2008 to 31.03.2009

PREVIOUS YEAR	RECEIPTS	Rs. Ps.	Rs. Ps.	PREVIOUS YEAR	PAYMENTS	Rs. Ps.	Rs. Ps.
	OPENING BALANCE:				PROJECT PROGRAMME EXPENSES		
8199.27	Cash on Hand	3124.27		233870.00	Mobile Medical Unit in RIAD Villages	155827.00	
756942.24	Cash at Bank	433928.84	437051.11	1878546.00	Construction of wells/ Water Devices / DW Prog	248423.00	
8513571.00	Grant received During the year		3129897.00	2040988.00	Motivation Dev. & Leadership Training Programme		522071.00
0.00	Rashtriya Mahila Kosh, New Delhi		0.00	129338.00	and Capacity Building		55330.00
530237.00	Service Charges from SHGs		243068.00	64975.00	Monitoring & Evaluation		5622.00
25010.00	Other receipts		131652.00	0.00	Contributions Paid for Programme		
13485.00	Bank Interest		10687.00	0.00	Promotion of Grain Bank		
88885.00	Project Contributions		314.00	16851.00	Community Forest Management (CFM)		10338.00
9270.00	Incentives From ICICI Prudential		16760.00	426000.00	Pediatric Aids Initiatives		
875922.00	Advance Received & Recovered		919200.00	148213.00	Theambased Painlings in Anganwadies		
	Advance Recovered from SHGS			32542.00	Construction of School Sanitation Blocks		118716.00
2788528.00	Self Help Groups - Revolving Fund	1380539.00		1476830.00	Prevention of Child Trafficking / HIV AIDS		771850.00
3148087.00	Self Help Groups - RMK	921081.00	2311620.00	167482.00	Service Charges Programme		194753.00
	Interest Received from SHGs			700000.00	Care & Support for PLHAs & CLHAs		
288475.00	Credit Limit - RMK		82375.00	347699.00	Community Facilitation		
8117.00	Savings from Beneficiaries of RMK / MCRL		395114.00	0.00	Residential Bridge School Programme		282000.00
50210.00	Bad Debts Recovery			0.00	Livelihoods support for PLHAs		
0.00	Sale of Land			0.00	Universal Birth Registration		
0.00	Sale of Van AP31U 2917		43000.00	241505.00	Child Labour Programme & Child Rights & Exploitation		183074.00
40000.00	Insurance Claim		20000.00		Interest paid to RMK, NEW Delhi		91369.00
0.00	Sundry creditors (GRAMASIRI)		18025.00	108803.00	RMK - VJNNS		1150000.00
				1520000.00	Reimbursed to RMK, New Delhi		395114.00
				0.00	Savings Refund to Woman / SHGs		64254.00
				44464.00	Welfare fund / PF Contribution		
				0.00	Membership paid		535100.00
				543400.00	Salaries / Working Allowance		44082.00
				60093.00	Stationary & Printing		9982.00
				54823.00	Postage & Communications		29829.00
				11410.00	Review Meetings		2827.00
				0.00	Service charges on Audit		251856.00
				432824.40	Travelling & Conveyances		88351.00
				58297.00	Rents / Rates / Taxes		55624.00
				74860.00	Office Running Cost		
16928946.51	Total		7768294.11	11150323.40	Total		5266262.00



16929448.51	Bf	7768294.11	11150323.40	Bf	5256262.00
			47000.00	Audit Fees & Audit Expenses	20000.00
			45005.00	Miscellaneous Expenses & Contingencies	11668.00
			70732.00	Vehicle Maintenance	95754.27
			21174.00	Bank Charges	4154.00
			1148.00	Repairs & Renewals	460.00
			1585.00	Electricity Maintenance	
			20225.00	Insurance	11857.00
			6581.00	Vedio & Photography	
			33600.00	Facilitation Charges	33600.00
			8800.00	Book Keeping	9600.00
			6000.00	Refund of Balance of grant to INHP	
			656367.00	Advance paid / Repaid	955200.00
			29694.00	Payable bills paid	
				Advances paid to SHGs	
			2227450.00	Micro Credit - VJNHS	570000.00
			2168281.00	RMK - VJNHS	484250.00
				CLOSING BALANCE	1054250.00
			3124.27	Cash on Hand	778.00
			433926.84	Cash at Bank	304709.84
16929448.51	Total	7768294.11	16929448.51	Total	7768294.11

Place: Kakinada
Date : 11.08.2009

A.V. Raghu Ram
(A.V. RAGHU RAM)
SECRETARY

M.S. Rao
(M.S. RAO)
for M.S. Rao & Co.,
Chartered Accountants



M.S. RAO & CO., CHARTERED ACCOUNTANTS,
FLAT NO.A-11, SUBHADRA ARCADE, BHANUGUDI CENTRE
PITHAPURAM ROAD, KAKINADA - 3


VISAKHA JILLA NAYA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR, NARSIPATNAM-531116, VISAKHAPATNAM DT
CONSOLIDATION INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2008 TO 31.03.2009


PREVIOUS YEAR	EXPENDITURE	Rs. Ps.	Rs. Ps.	PREVIOUS YEAR	INCOME	Rs. Ps.	Rs. Ps.
	PROJECT PROGRAMME EXPENCES			074259.40	Balance of Grant as per last year BF		522063.00
233670.00	Mobile Medical Unit in RIAD Villages		155827.00	1564459.34	Excess of Income over Expenditure BF		1200741.34
1678546.00	Construction of wells/ Water Devices / DW Prog		248423.00	8513571.00	Grant Received during the year		3128397.00
2040888.00	Motivation Dev. & Leadership Training Programme		522071.00	538237.00	Service Charges Received		243089.00
	and Capacity Building			25010.00	Other Receipts		131652.00
474938.00	Monitoring & Evaluation		56330.00	50210.00	Bad Debts Recovery		
64975.00	Contributions Paid for Programme		5522.00	13495.00	Bank Interest		10697.00
0.00	Promotion of Grain Bank			6000.00	Amount Due from Help CRS		
0.00	Community Forest Management (CFM)			9270.00	Incentive Charges ICICI		16760.00
15851.00	Pediatric Aids initiatives		10338.00	68865.00	Project Contributions		314.00
428000.00	Theambased Paintings in Anganwadies			0.00	Land Lease		
149213.00	Construction of School Sanitation Blocks			0.00	Insurance Claim		
32542.00	Prevention of Child Trafficking / HIV AIDS		135060.00	0.00	Profit on sale of Van AP 31 U 2917		11785.00
1476830.00	Service Charges Programme		771850.00		Interest received from SHGs		
187482.00	Care & Support for PLHAs & CLHAs		194753.00	288475.00	RMK - VJNNS		92375.00
700000.00	Community Facilitation						
347899.00	Residential Bridge School Programme						
0.00	Uwellhood support for PLHAs		282000.00				
241505.00	Child Labour Programme & Child Rights & Exploitation		183074.00				
	Interest paid to RMK, NEW Delhi						
198803.00	RMK - VJNNS		91389.00				
44484.00	Welfare fund /PF Contribution		64254.00				
0.00	Service Charges on Audit		2627.00				
643400.00	Salaries / Working Allowance		535100.00				
80093.00	Stationary & Printing		44062.00				
54923.00	Postage & Communication		9982.00				
432824.40	Travelling & Conveyances		251856.00				
58297.00	Rents / Rates / Taxes		88351.00				
74880.00	Office Running Cost		55624.00				
47000.00	Audit Fees & Audit Expenses		20000.00				
45005.00	Miscellaneous Expenses & Contingencies		11869.00				
8710918.40	Total	0.00	3739332.00	11752871.74	Total	0.00	5358973.34



9719918.49	Bf	3799332.00	11752871.74	Bf	0.00	5358873.34
11410.00	Review Meetings	29828.00				
70732.00	Vehicle Maintenance	85754.27				
21174.00	Bank Charges	4154.00				
1148.00	Repairs & Renewals	480.00				
1686.00	Electricity Maintenance					
20225.00	Insurance	11867.00				
6581.00	Vedio & Photography					
33600.00	Facilitation Charges	33600.00				
8800.00	Book Keeping	9600.00				
6000.00	Refund of Balance of grant to INHP					
137894.00	Depreciation of Assets	115329.00				
522063.00	Balance of grant carried over to b/s	598324.00				
1200741.34	Excess of Income over Expenditure carried over to B/s	720634.07				
11752871.74	Total	0.00	5358873.34	11752871.74	Total	0.00

Place: Kakinada
Date: 11.08.2009


 (A.V. RAGHU RAM)
 SECRETARY


 M.S. RAO & Co.
 Chartered Accountants
 KAKINADA
 for M.S. Rao & Co.,
 Chartered Accountants

M.S. RAO & CO., CHARTERED ACCOUNTANTS,
FLAT NO.A-11, SUSHADRA ARCADE, BHANUGUDI CENTRE
PITHAPURAM ROAD, KAGNADA - 3

VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR, NARSIPATNAM-531116,VISAKHAPATNAM DT
CONSOLIDATION BALANCE SHEET AS AT 31st MARCH 2009

PREVIOUS YEAR	LIABILITIES	Rs. Ps.	Rs. Ps.	PREVIOUS YEAR	ASSETS	Rs. Ps.	Rs. Ps.
3553902.77	Capital Fund as per last B/s		3553902.77	2426717.00	Fixed Assets as per schedule		2280173.00
522063.00	Balance of Grant as per Schedules		508324.00	250020.00	Advance for milch Cattle		250020.00
1200741.34	Excess of Income over Expenditure B/s		720634.07		Advance to SHGs		
361300.00	Provision for Irrecoverable Advances (Loan Loss)		361300.00	1550993.00	RMK - VJNNS	1114162.00	
8146.00	Beneficiaries Contributions (IGS)		8146.00	2460163.00	Micro Credit - VJNNS	1639624.00	2753786.00
1150000.00	Rashtriya Mahila Kosh, New Delhi				Advance In Project		
780.00	Risk Fund - Others		780.00	1350.00	Telephone Deposit		1350.00
206000.00	IGSSS, Revolving		206000.00	1361.00	FDR- Swiss aid Agril.		1361.00
	Sundry creditors (Gramasari)		18025.00				
8117.00	Savings SHGs		8117.00				
	Bills Payable		16344.00				
	Advances				Grant due A/c		
62725.00	Advances Received		46725.00	6000.00	CRS VIKASAM		6000.00
40000.00	Insurance due		60000.00		Closing Balance		
				3124.27	Cash on Hand	778.00	
				433926.84	Cash at Bank	304709.84	305487.84
7133675.11	Grand Total		5566197.64	7133675.11	Grand Total		5566197.64



Place: Kagnada
Date : 11.08.2009

A.V. Raghu Ram
(A.V. RAGHU RAM)
SECRETARY

M.S. Rao
(M.S. RAO)
for M.S. Rao & Co.,
Chartered Accountants



**VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA
SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT AS AT 31st MARCH 2009**

	Rs.	Ps.	Rs.	Ps.
GRANT RECEIVED DURING THE YEAR:				
FOREIGN FUNDS:				
1 Care - INHP	537294.00			
2 Plan - (CTHAAP- UKNO), New Delhi	89187.00			
3 Plan International India - (CCLCAP), New Delhi	578700.00			
4 Care - India Hyderabad	248422.00			
5 Plan India - (CTHAAP), New Delhi	1273972.00			
6 Support Nellore	45690.00		2773265.00	
INDIAN FUNDS				
1 DM&HO Visakhapatnam (M M Unit)	155613.00			
2 RBC - ITDA Paderu (Chintapalli)	135369.00			
3 RBC - ITDA Paderu (Bangarampeta)	65150.00		356132.00	
Total			3129397.00	
<div> <div>Place: Kakinada Date: 11.08.2009</div> <div align="center">  (A.V. RAGHU RAM) SECRETARY </div> <div align="right">  (M.S. RAO) For M.S. Rao & Co., CHARTERED ACCOUNTANT </div> </div>				

**VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR,
NARSIPATNAM-531 116, VISAKHAPATNAM DT**

FC & NON FC - PROJECT WISE DEPRECIATION OF ASSETS AS AT 31st MARCH 2009

Sl. No.	Name of the Project	Particulars	% of Depreciation	Value as at 31.03.2008	Depreciation provided for 2008-2009	Written down value as at 31.03.2009
1	Training Center Building, Water Aid	Training Center	5%	325224.00	16262.00	308962.00
				<u>325224.00</u>	<u>16262.00</u>	<u>308962.00</u>
2	Swiss Aid Agriculture a/c	Village Industries Shed	5%	16093.00	805.00	15288.00
				<u>16093.00</u>	<u>805.00</u>	<u>15288.00</u>
4	Save the Children Fund	Building SB Patern	5%	67896.00	3395.00	64501.00
		Furniture	10%	3282.00	328.00	2954.00
				<u>71178.00</u>	<u>3723.00</u>	<u>67455.00</u>
5	BOBP/EZE/MISEREOR	Furniture	10%	2774.00	277.00	2497.00
		Fans & Almirahs	10%	1697.00	170.00	1527.00
				<u>4471.00</u>	<u>447.00</u>	<u>4024.00</u>
8	Environment Fund for NGOs	Slide Projector	15%	3516.00	527.00	2989.00
		Over Head Projector	15%	3910.00	586.00	3324.00
				<u>7426.00</u>	<u>1113.00</u>	<u>6313.00</u>
9	CARE-Housing	Two Wheeler	15%	5150.00	772.00	4378.00
				<u>5150.00</u>	<u>772.00</u>	<u>4378.00</u>
11	Water Aid - III	Cycle	15%	4391.00	659.00	3732.00
		Motor Cycle	15%	14976.00	2246.00	12730.00
				<u>19367.00</u>	<u>2905.00</u>	<u>16462.00</u>
13	General a/c (Separate Statements)	Land Purchase		387266.00	0.00	387266.00
		Cost of Split A/c	15%	15173.00	2276.00	12897.00
		Type Writer	15%	1067.00	160.00	907.00
		Furniture	10%	4092.00	409.00	3683.00
		Tata Mobile Van	Sale	31215.00	0.00	0.00
		UPS System	60%	683.00	410.00	273.00
		Jeep (MAXX)	15%	297532.00	44630.00	252902.00
				<u>737028.00</u>	<u>47885.00</u>	<u>657928.00</u>
14	Training Center Building	Building	5%	560771.00	28039.00	532732.00
				<u>560771.00</u>	<u>28039.00</u>	<u>532732.00</u>
15	RMK Incentives	House Site		255401.00	0.00	255401.00
				<u>255401.00</u>	<u>0.00</u>	<u>255401.00</u>
16	Book Binding	X-Rax Machine	15%	20426.00	3064.00	17362.00
				<u>20426.00</u>	<u>3064.00</u>	<u>17362.00</u>
17	Micro Credit a/c (Separate Statements)	Cost of Land		343750.00	0.00	343750.00
				<u>343750.00</u>	<u>0.00</u>	<u>343750.00</u>
18	SIDBI	Cost of Two Wheelers	15%	57073.00	8561.00	48512.00
		Cost of Computer	60%	2833.00	1700.00	1133.00
				<u>59906.00</u>	<u>10261.00</u>	<u>49645.00</u>
19	RMK New Dethi II (Separate Statements)	Cost of Fans	10%	525.00	53.00	473.00
				<u>525.00</u>	<u>53.00</u>	<u>473.00</u>
		Grand Total		2426717.00	115329.00	2280173.00

Place: Narsipatnam
Date : 11.08.2009

(A.V. RAGHU RAM)
SECRETARY

M.S. Rao & Co.
(M.S. RAO)
For M.S. Rao & Co.,
Chartered Accountants



**VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR,
SCHEDULE TO BALANCE SHEET ACCOUNT AS AT 31st MARCH, 2009**

I EXCESS OF INCOME OVER EXPENDITURE		Rs. Pa.	Rs. Pa.
1	FG & Non FG a/c	613458.00	
	As per this year	112000.00	801458.00
	Less: Expenditure this year		
2	Foreign Contribution a/c		
	As per last year	998.40	
	Add: This year	340.00	1338.40
3	General a/c		
	As per last year	451269.88	
	Less: Expenditure this year	54009.00	397260.88
5	Care-Micro Protector		
	As per last year	2388.00	
	Add: Income this year	83.00	2469.00
6	Care-Revolving Fund		
	As per last year	932.00	
	Less: Expenditure this year	932.00	0.00
8	Agriculture / Dairy / Revolving		
	As per last year	45347.00	
	Add: Income this year	79.00	45426.00
9	Unicef		
	As per this year	674.00	
	Less: Expenditure this year	674.00	0.00
10	Care - STEP		
	As per this year	2895.00	
	Less: Expenditure this year	2895.00	0.00
11	Plan India CTHAPAP		
	As per this year	539.00	
		0.00	539.00
12	Care - INHP		
	Income this year	37015.00	
	Less: Expenditure this year	25341.00	11674.00
Total			1260185.28
II EXCESS OF EXPENDITURE OVER INCOME			
1	ITDA RBC Bangarapeta		
	As per last year	167847.00	
	Less: Income This year	64994.00	102853.00
2	PLAN - UKNO		
	As per this year	16300.00	
		0.00	16300.00
3	MCRL a/c		
	As per this year	367745.30	
	Less: Income last year	191340.30	176405.00
4	RMK - New Delhi		
	As per this year	180839.97	
	Less: Income Last year	105617.76	75122.21
5	ITDA RBC Chintapalli		
	As per last year	303834.00	
	less: Income This year	134783.00	169051.00
	Total		539531.21
I	Excess of Income over Expenditure	1260185.28	
II	Less: Expenditure	539531.21	
	Total	720654.07	

PLACE: Kakinada
DATE :11.08.2009


A.V. Raghuram
(A.V.RAGHURAM)
SECRETARY

M.S. Rao
(M.S. RAO)
For M.S. Rao & Co.,
CHARTERED ACCOUNTANT






**VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA
NAGAR, NARSIPATNAM - 531 116, VISAKHAPATNAM DT**

SCHEDULE TO BALANCE SHEET AS AT 31st MARCH 2009

	Rs. Ps.	Rs. Ps.
BALANCE OF GRANT ACCOUNT:		
1 Help CRS - Vikasam	0.00	
2 Care - STEP - RBC	0.00	
3 Plan India (CCLCAP)	66226.00	
4 Plan India (CTHAAP)	61729.00	
5 FC & Non FC	470369.00	
Total	598324.00	
<div> <div>Place:Kakinada Date:11.08.2009</div> <div> <i>A.V. Raghu Ram</i> (A.V. RAGHU RAM) SECRETARY </div> <div> <i>M.S. Rao</i> (M.S. RAO) For M.S. Rao & Co., CHARTERED ACCOUNTANT </div> <div>  </div> </div>		

**VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR,
NARSIPATNAM - 531 116, VISAKHAPATNAM DT**

SCHEDULE TO BALANCE SHEET AS AT 31st MARCH 2009

	Rs. Ps.	Rs. Ps.
CASH ON HAND		
1 Plan- CCLCAP	601.00	
2 Plan - India cthaap	88.00	
3 Care - INHP	10.00	
4 Plan - India UKNO	20.00	
5 General	59.00	
Total		778.00
CASH AT BANK		
1 Water Aid, London	-	
2 Plan - India	539.00	
3 Care - INHP	11684.00	
4 Plan- CCLCAP	65825.00	
6 Foreign Contribution	1338.40	
7 Plan- India (ukno)	24.00	
8 EZE / SCF / Agriculture	1406.00	
9 Plan-India CTHAAP	61641.00	
10 Micro Credit Revolving Scheme (MCRL)	149487.00	
11 Care - Micro Projects	2469.00	
12 Rashtriya Mahila Kosh (RMK)	9942.79	
13 General	573.65	
Total		304709.84
<div style="display: flex; justify-content: space-between; align-items: flex-end; padding-top: 20px;"> <div> <p>Place: Kakinada Date: 11.08.2009</p> </div> <div align="center">  <p>(A.V. RAGHU RAM) SECRETARY</p> </div> <div align="right">  <p>(M.S. RAO) For M.S. Rao & Co., CHARTERED ACCOUNTANT</p> </div> </div> <div align="right" style="margin-top: -50px;">  </div>		