



**AUDIT REPORT**

We have audited the attached Consolidated Balance Sheet of **VISAKHA JILLA NAVA NIRMANA SAMIITHI, NARASIPATNAM** as at March 31, 2021, and also the Consolidated Receipt and Payments Account and Income and Expenditure Account for period ended on that date annexed thereto, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with applicable Laws.

**Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements Management is responsible for the preparation of the financial statements in accordance with applicable law and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.





**MANDHATA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

**We report that**

1. The audited accounts of following projects have been consolidated in the financial statements:
1. Foreign Contribution A/c
  2. Care Micro Projects
  3. Frank Water
  4. Infoaya II
  5. Arghyam - 3
  6. General A/c
  7. Azim Premji Philanthropic Initiatives (APPI) Bengaluru

Subject to our observations and from the information and explanations furnished to us during the course of our audit and to the best of our knowledge and belief the Consolidated Balance Sheet of **VISAKHA JILLA NAVA NIRMANA SAMITHI, NARASIPATNAM**, exhibits a true and fair view of its affairs as on 31<sup>st</sup> March 2021.

**For Mandhata & Associates,**  
*Chartered Accountants*

V Radha  
Partner  
FRN : 014052S  
M No 110453



Date: 30<sup>th</sup> Nov 2021



**VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR, NARSIPATNAM-631116,VISAKHAPATNAM DT**  
**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021**

RECEIPTS	Rs. Ps.	Rs. Ps.	PAYMENTS	Rs. Ps.	Rs. Ps.
<b>OPENING BALANCE:</b>			<b>PROGRAMME EXPENCES</b>		
Cash on Hand	2504.00		Construction of wells/ Water Devices	11109440.60	
Cash at Bank	10241740.82		School Sanitation WorksSchool Sanitation Works	103800.00	
FDR's at Andhra Bank	4625000.00	14869244.82	Covid19 Relief Expenses	606895.00	
<b>Foreign Grants:</b>			Motivation Dev. & Leadership Training		
Grants Received from Frank Water - U.K.		570146.88	Programme and Capacity Building	331700.00	
<b>Local Grants:</b>			Salaries / Working Allowance	4116150.00	
Grant Received from APPI, Bangalore		9273000.00	Travelling & Conveyances	912687.00	
<b>Other Recelpts:</b>			Vehicle Maintenance	147380.00	
Other Reciepts	75000.00		Audit Fees & Audit Expenses	72200.00	
Professsional tax	10800.00		Website	85900.00	
EPF Contributions Recieved from Staff	131340.00		Welfare fund /PF Contribution	189750.00	
Icome Tax Refund 2018-19	56145.00		Professional Tax Paid	10800.00	17686702.60
Interest on IT Refund	3925.00	277210.00	<b>ADMINISTRATION &amp; MAINTENANCE</b>		
Bank Interest	99314.00	385687.00	Stationary & Printing	16629.00	
FDR Interest	286373.00		Postage & Communications	56403.00	
			Rents / Rates / Taxes	286779.00	
			Administratin & Office Running Cost	631382.00	
			Repaires/Maintenance	5860.00	
			Computer Repaires	33306.00	
			Bank Charges	8062.35	
			Miscellaneous Expenses & Contingencies	2170.00	
			Staff Insurance	600.00	
			Contributions	8000.00	1049191.35
			TDS On FDR Interest 2020-2021		21478.00
			<b>Bills Payable</b>		
			Roopak Plastics		50000.00
			<b>O/s Expenses Payable</b>		
			<b>Professional Tax Payable</b>		3000.00
			<b>CLOSING BALANCE</b>		
			Cash on Hand	308.00	
			Cash at Bank	1939608.75	
			FDR's at Andhra Bank	4625000.00	6564916.75
<b>Total</b>		<b>25376288.70</b>	<b>Total</b>		<b>25376288.70</b>

For Visakha Jilla Nava Nirmana Samithi

*A.V. Raghu Ram*  
**(A.V. RAGHU RAM)**  
**Secrotary**



Examined and found correct  
 For Mandhata & Associates  
 Chartered Accountants

*V Radha*  
**V Radha**  
**Partner**

**M No : 110453**

**FIRM REGN.NO.014052S**



Date  
 Placo:



**VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR, NARSIPATNAM-531116,VISAKHAPATNAM DT**  
**CONSOLIDATION INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021**

EXPENDITURE	Rs. Ps.	Rs. Ps.	INCOME	Rs. Ps.	Rs. Ps.
<b>PROGRAMME EXPENCES</b>			<b>Foreign Grants:</b>		
Construction of wells/ Water Devices	11109440.60		Grants Received from Frank Water - U.K.		570146.88
School Sanitation Works	103800.00		<b>Local Grants:</b>		
Covid19 Relief Expenses	606895.00		Grant Received from APPI, Bangalore		9273000.00
Motivation Dev. & Leadership Training			<b>Other Receipts:</b>		
Programme and Capacity Building	349604.00		Other Reciepts	75000.00	
Salaries / Working Allowance	4116150.00		Professional tax	10800.00	
Travelling & Conveyances	912687.00		EPF Contributions Recieved from Staff	131340.00	
Vehicle Maintenance	147380.00		Interest on IT Refund	3925.00	221065.00
Audit Fees & Audit Expenses	72200.00				
Website	85900.00		Bank Interest	99314.00	
Welfare fund /PF Contribution	189750.00		FDR Interest	286373.00	385687.00
Professional Tax Paid	10800.00	17704606.60			
<b>ADMINISTRATION &amp; MAINTENANCE</b>					
Stationary & Printing	16629.00				
Postage & Communications	56403.00				
Rents / Rates / Taxes	286779.00				
Administratin & Office Running Cost	631382.00				
Repaires/Maintenance	5860.00				
Computer Repaires	33306.00				
Bank Charges	8062.35				
Miscellaneous Expenses & Contingencies	2170.00				
Staff Insurance	600.00				
Contributions	8000.00	1049191.35			
Depreciation		219889.00			
			Excess of Expenditure Over Income		8523788.07
<b>Total</b>		<b>18973686.95</b>			<b>18973686.95</b>

For Visakha Jilla Nava Nirmana Samithi

*A.V. Raghu Ram*  
**(A.V. RAGHU RAM)**  
**Secretary**



Examined and found correct  
 For Mandhata & Associates  
 Chartered Accountants

*V Radha*  
**V Radha**  
**Partner**

**M No : 110453**  
**FIRM REGN.NO.014052S**



Date  
 Place:



**VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR, NARSIPATNAM-531116,VISAKHAPATNAM DT**  
**CONSOLIDATION BALANCE SHEET AS AT 31st MARCH 2021**

LIABILITIES	Rs. Ps.	Rs. Ps.	ASSETS	Rs. Ps.	Rs. Ps.
<b>CAPITAL FUND A/c</b>		4415455.44	Fixed Assets as per schedule		1057746.22
<b>Balance Of Grant B/f</b>	10461493.30		Grant Recievable from Nalco Foundation		793.00
<b>Less: Excess Of Expenditure Over Income</b>	8419036.86	2042456.44	<b>Deposits:</b>		
<b>Excess Of Income Over Expenditure B/f</b>	1325467.30		Telephone Deposit		1350.00
<b>Less: Excess Of Expenditure Over Income</b>	104751.21	1220716.09	FDR- Swiss aid Agril.		1381.00
<b>Advances / Bills payable</b>			FDR 's at Andhra Bank		4625000.00
A V Raghuram	45000.00		Project Advance (PF)		2500.00
A Siva Kumar	39000.00	84000.00	<b>TDS A/c</b>		
<b>O/s Expenses Payable</b>			TDS 2014-15	49461.00	
Meeting Expenses (Vasudha)		17904.00	TDS 2019-20	30520.00	
			TDS 2020-21	21478.00	101459.00
			Income Tax Receivable (FY 2015-16)		50386.00
			<b>Closing Balance</b>		
			Cash on Hand	308.00	
			Cash at Bank	1939608.75	1939916.75
		<b>7780531.97</b>	<b>Grand Total</b>		<b>7780531.97</b>

For Visakha Jilla Nava Nirmana Samithi

*A.V. Raghuram*

(A.V. RAGHU RAM)

Secretary



Examined and found correct  
For Mandhata & Associates  
Chartered Accountants.

*V Radha*

V Radha

Partner

M No : 110453

FIRM REGN.NO.014052S



Date  
Place: